

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-45
Page 1 of 1

REQUEST:

Refer to the Raab Testimony, Exhibits PHR-2, PHR-3, and PHR-4. Provide a copy of each exhibit in Excel spreadsheet format with all formulae intact and unprotected and with all columns and rows accessible.

RESPONSE:

Please see Attachment 1 through Attachment 3 for the requested information.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-45_Att1 -
COSA_Atmos_KY_peak&average.xlsx, 75 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-45_Att2 -
COSA_Atmos_KY_customer_demand.xlsx, 75 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_2-45_Att3 -
COSA_Atmos_KY_demand_only.xlsx, 75 Pages.

Respondent: Paul Raab

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF RESULTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1							
2							
3							
4							
5							
6							
7							
8	Operating Revenues	166,804,655	98,561,396	51,767,399	1,435,259	8,035,290	7,005,311
9							
10	Operating Expenses:						
11							
12	Operating & Maintenance	104,852,766	63,481,855	36,786,838	1,146,608	2,287,769	1,149,696
13	Depreciation & Amortization	19,444,466	11,783,701	5,189,032	39,599	1,648,460	783,675
14	Taxes Other Than Income	6,100,220	3,486,679	1,635,976	23,262	620,237	334,066
15							
16	Total Operating Expenses	130,397,452	78,752,235	43,611,846	1,209,469	4,556,466	2,267,437
17							
18	Income Before Taxes	36,407,203	19,809,161	8,155,554	225,791	3,478,825	4,737,874
19							
20	Interest Expense	7,757,734	4,412,631	1,979,048	21,443	891,207	453,405
21							
22	Income Taxes:						
23							
24	State Income Taxes	6.00%	1,718,968	923,792	370,590	12,261	155,257
25	Federal Income Taxes	35.00%	9,425,675	5,065,458	2,032,070	67,230	851,326
26	Total Deferred Income Taxes		0	0	0	0	0
27	Amortization of ITC		0	0	0	0	0
28	Total Income Taxes	11,144,644	5,989,250	2,402,661	79,491	1,006,583	1,666,658
29							
30	Net Income	25,262,560	13,819,911	5,752,893	146,300	2,472,241	3,071,215
31							
32	Total Rate Base	335,832,639	191,022,993	85,673,063	928,277	38,580,387	19,627,919
33							
34	Rate of Return	7.5224%	7.2347%	6.7149%	15.7603%	6.4080%	15.6472%
35	Relative Rate of Return	1.00	0.96	0.89	2.10	0.85	2.08
36							
37	Equalized ROR:						
38							
39	Net Income Increase	2,007,051	1,691,156	1,203,760	(70,923)	660,486	(1,477,428)
40	Uncollectibles/PSC Fees Increase	0.6901%	22,826	19,234	13,690	(807)	7,512
41	Income Taxes		1,277,811	1,076,694	766,387	(45,154)	420,506
42	Gross Revenue After Increase		170,112,344	101,348,479	53,751,237	1,318,375	9,123,794
43	Revenue Increase		3,307,688	2,787,083	1,983,838	(116,884)	1,088,504
44	Rate of Return	8.1200%	8.1200%	8.1200%	8.1200%	8.1200%	8.1200%
45	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00
46	Percent Increase	1.9830%	2.8278%	3.8322%	-8.1438%	13.5465%	-34.7572%
47							
48	Proposed Rate Levels:	27,269,585	15,021,924	6,261,088	160,826	2,699,843	3,125,902
49							
50	Net Income Increase	2,007,025	1,202,014	508,196	14,527	227,602	54,687
51	Uncollectibles/PSC Fees Increase		22,826	13,671	5,780	165	2,589
52	Income Taxes		1,277,795	765,275	323,548	9,249	144,905
53	Gross Revenue After Increase		170,112,301	100,542,355	52,604,923	1,459,200	8,410,386
54	Revenue Increase		3,307,646	1,980,960	837,524	23,940	375,096
55	Rate of Return	8.1200%	7.8639%	7.3081%	17.3252%	6.9980%	15.9258%
56	Relative Rate of Return	1.00	0.97	0.90	2.13	0.86	1.96
57	Percent Increase	1.9829%	2.0099%	1.6179%	1.6680%	4.6681%	1.2865%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF CUSTOMER COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	126,082,636	94,986,145	29,455,377	90,327	984,531	566,257
2							
3	Return @ Realized ROR	9,484,397	6,938,891	1,856,036	35,504	(87,345)	641,311
4	O&M Expenses	13,355,249	10,706,013	2,528,985	6,621	72,135	41,495
5	Depreciation Expense	10,941,949	7,851,953	2,905,219	10,167	110,857	63,753
6	Taxes, Other	2,236,503	1,683,330	542,506	1,688	18,398	10,582
7							
8	Interest Expense	2,912,509	2,194,180	680,419	2,087	22,743	13,081
9							
10	Income Taxes:						
11							
12	State Income Taxes	645,357	485,929	125,265	3,282	(10,811)	61,692
13	Federal Income Taxes	3,538,709	2,554,844	686,871	17,994	(59,278)	338,278
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	4,184,066	3,020,773	812,136	21,276	(70,088)	399,970
18							
19	Total Customer-Related Costs @ Realized ROR	40,202,165	30,180,960	8,744,891	75,257	43,957	1,157,110
20	Total Customers	175,448	156,170	19,072	11	123	71
21	Customer Costs (\$/customer/month)		\$ 16.10	\$ 38.21	\$ 549.32	\$ 29.78	\$ 1,358.11
22							
23							
24	Incremental Return @ Equalized ROR	753,513	773,984	435,741	(28,170)	167,289	(595,331)
25	Incremental Income Taxes	479,732	492,766	277,419	(17,935)	106,506	(379,024)
26	Incremental Uncollectibles/PSC Fees Increase	8,570	8,803	4,956	(320)	1,903	(6,771)
27							
28	Total Customer-Related Costs @ Equalized ROR	41,443,980	31,456,512	9,462,997	28,832	319,655	175,985
29	Customers	175,448	156,170	19,072	11	123	71
30	Dollars/Customer/Month	\$ 19.68	\$ 16.79	\$ 41.35	\$ 210.45	\$ 216.57	\$ 206.55
31							
32							
33	Incremental Return @ Proposed Rates	753,503	590,342	174,603	3,911	4,771	(20,124)
34	Incremental Income Taxes	479,726	375,848	111,163	2,490	3,037	(12,812)
35	Incremental Uncollectibles/PSC Fees Increase	8,570	6,714	1,986	44	54	(229)
36							
37	Total Customer-Related Costs @ Proposed Rates	41,443,984	31,153,864	9,032,633	81,702	51,820	1,123,946
38	Customers	175,448	156,170	19,072	11	123	71
39	Dollars/Customer/Month	\$ 19.68	\$ 16.62	\$ 39.47	\$ 596.36	\$ 35.11	\$ 1,319.19

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF DEMAND COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	126,302,514	68,209,589	38,060,715	0	20,032,210	0
2							
3	Return @ Realized ROR	9,500,937	4,924,301	2,602,908	28,760	1,345,210	599,759
4	O&M Expenses	7,545,643	4,075,020	2,273,847	0	1,196,777	0
5	Depreciation Expense	5,512,986	2,977,285	1,661,314	0	874,387	0
6	Taxes, Other	1,916,261	1,034,675	577,457	0	303,929	0
7							
8	Interest Expense	2,917,588	1,575,642	879,203	0	462,744	0
9							
10	Income Taxes:						
11							
12	State Income Taxes	646,483	328,837	169,267	2,824	86,658	58,896
13	Federal Income Taxes	3,544,880	1,803,124	928,149	15,486	475,174	322,947
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	4,191,363	2,131,961	1,097,417	18,310	561,832	381,843
18							
19	Total Demand-Related Costs @ Realized ROR	28,667,191	15,143,442	8,212,943	47,070	4,282,134	981,602
20							
21							
22	Incremental Return @ Equalized ROR	754,827	614,318	487,622	(28,760)	281,406	(599,759)
23	Incremental Income Taxes	480,589	391,113	310,450	(18,310)	179,160	(381,843)
24	Incremental Uncollectibles/PSC Fees Increase	8,585	6,987	5,546	(327)	3,200	(6,821)
25							
26	Total Demand-Related Costs @ Equalized ROR	29,911,171	16,155,859	9,016,581	(327)	4,745,900	(6,821)
27							
28							
29	Incremental Return @ Proposed Rates	754,817	430,358	226,028	3,377	118,603	(23,549)
30	Incremental Income Taxes	480,563	273,992	143,903	2,150	75,510	(14,992)
31	Incremental Uncollectibles/PSC Fees Increase	8,585	4,894	2,571	38	1,349	(268)
32							
33	Total Demand-Related Costs @ Proposed Rates	29,911,155	15,852,686	8,585,445	52,635	4,477,595	942,793

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF COMMODITY COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	83,447,489	27,827,260	18,156,971	837,951	17,563,646	19,061,662
2							
3	Return @ Realized ROR	6,277,225	2,093,268	1,365,834	63,034	1,321,202	1,433,888
4	O&M Expenses	83,951,874	48,700,822	31,984,006	1,139,986	1,018,857	1,108,202
5	Depreciation Expense	2,989,531	954,463	622,499	29,432	663,216	719,921
6	Taxes, Other	1,947,456	788,474	516,013	21,574	297,910	323,484
7							
8	Interest Expense	1,927,637	642,810	419,426	19,357	405,720	440,324
9							
10	Income Taxes:						
11							
12	State Income Taxes	427,129	142,435	92,937	4,289	89,900	97,568
13	Federal Income Taxes	2,342,089	781,016	509,604	23,518	492,952	534,996
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	2,769,214	923,451	602,541	27,807	582,852	632,563
18							
19	Total Commodity-Related Costs	97,935,300	53,460,479	35,090,893	1,281,834	3,884,036	4,218,058
20	Total Throughput	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
21	Commodity Costs (\$/Mcf)		\$ 5.17201	\$ 5.17319	\$ 3.99875	\$ 0.52687	\$ 0.52
22							
23							
24	Incremental Return @ Equalized ROR	498,711	166,305	108,512	5,008	104,966	113,919
25	Incremental Income Taxes	317,510	105,860	69,086	3,188	66,829	72,528
26	Incremental Uncollectibles/PSC Fees Increase	5,672	1,891	1,234	57	1,194	1,296
27							
28	Total Commodity-Related Costs @ Equalized ROR	98,757,192	53,734,555	35,269,725	1,290,087	4,057,025	4,405,801
29	Total Throughput	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
30	Commodity Costs (\$/Mcf)	\$ 3.00	\$ 5.20	\$ 5.20	\$ 3.92	\$ 0.55	\$ 0.55
31							
32							
33	Incremental Return @ Proposed Rates	498,704	44,765	(64,321)	26,240	(2,597)	494,617
34	Incremental Income Taxes	317,506	28,500	(40,951)	16,706	(1,653)	314,903
35	Incremental Uncollectibles/PSC Fees Increase	5,672	509	(732)	298	(30)	5,625
36							
37	Total Commodity-Related Costs @ Proposed Rates	98,757,192	53,534,253	34,984,890	1,325,079	3,879,756	5,033,204
38	Total Throughput	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
39	Commodity Costs (\$/Mcf)	\$ 3.00	\$ 5.18	\$ 5.16	\$ 4.03	\$ 0.53	\$ 0.63

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
TOTAL COST OF SERVICE							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	335,832,639	191,022,993	85,673,063	928,277	38,580,387	19,627,919
2							
3	Return @ Realized ROR	25,262,560	13,956,460	5,924,778	127,298	2,579,067	2,674,957
4	O&M Expenses	104,852,766	63,481,855	36,786,838	1,146,608	2,287,769	1,149,696
5	Depreciation Expense	19,444,466	11,783,701	5,189,032	39,599	1,648,460	783,675
6	Taxes, Other	6,100,220	3,486,679	1,635,976	23,262	620,237	334,066
7							
8	Interest Expense	7,757,734	4,412,631	1,979,048	21,443	891,207	453,405
9							
10	Income Taxes:						
11							
12	State Income Taxes	1,718,968	937,201	387,469	10,395	165,747	218,156
13	Federal Income Taxes	9,425,675	5,138,985	2,124,624	56,999	908,848	1,196,221
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	11,144,644	6,076,185	2,512,093	67,394	1,074,595	1,414,376
18							
19	Total Cost of Service @ Realized ROR	166,804,655	98,784,880	52,048,717	1,404,160	8,210,127	6,356,771
20							
21							
22	Incremental Return @ Equalized ROR	2,007,051	1,554,607	1,031,875	(51,922)	553,661	(1,081,170)
23	Incremental Income Taxes	1,277,811	989,758	656,955	(33,057)	352,494	(688,339)
24	Incremental Uncollectibles/PSC Fees Increase	22,826	17,681	11,736	(591)	6,297	(12,296)
25							
26	Total Cost of Service @ Equalized ROR	170,112,344	101,346,926	53,749,282	1,318,591	9,122,579	4,574,965
27							
28							
29	Incremental Return @ Proposed Rates	2,007,025	1,065,465	336,310	33,528	120,777	450,945
30	Incremental Income Taxes	1,277,795	678,340	214,116	21,346	76,894	287,099
31	Incremental Uncollectibles/PSC Fees Increase	22,826	12,118	3,825	381	1,374	5,129
32							
33	Total Cost of Service @ Proposed Rates	170,112,301	100,540,802	52,602,968	1,459,416	8,409,171	7,099,943

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
177		Shared Services General Office:						
178		General:						
179								
180								
181	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
182	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
183	36602	Structures & Improvements	264,248	5.4	P, S, T & D Plant	113,192	98,560	52,497
184	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
186	39009	Improvement to leased Premises	507,847	5.4	P, S, T & D Plant	217,452	189,343	100,851
187	39100	Office Furniture & Equipment	591,034	5.4	P, S, T & D Plant	253,171	220,445	117,417
188	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
189	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
190	39200	Transportation Equipment	5,437	5.4	P, S, T & D Plant	2,329	2,028	1,080
191	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
192	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
193	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
194	39400	Tools, Shop & Garage Equipment	84,202	5.4	P, S, T & D Plant	36,068	31,406	16,728
195	39500	Laboratory Equipment	1,242	5.4	P, S, T & D Plant	532	463	247
196	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
197	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
198	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
199	39700	Communication Equipment	133,888	5.4	P, S, T & D Plant	57,351	49,938	26,599
200	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
201	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39705	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
203	39800	Miscellaneous Equipment	28,914	5.4	P, S, T & D Plant	12,385	10,784	5,744
204	39900	Other Tangible Property	8,838	5.4	P, S, T & D Plant	3,786	3,296	1,756
205	39901	Other Tangible Property - Servers - HW	1,652,373	5.4	P, S, T & D Plant	707,799	618,307	328,268
206	39902	Other Tangible Property - Servers - SW	1,013,025	5.4	P, S, T & D Plant	433,932	377,841	201,252
207	39903	Other Tangible Property - Network - HW	178,623	5.4	P, S, T & D Plant	76,514	66,623	36,486
208	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
209	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
210	39906	Other Tang. Property - PC Hardware	119,949	5.4	P, S, T & D Plant	61,380	44,739	23,830
211	39907	Other Tang. Property - PC Software	36,076	5.4	P, S, T & D Plant	15,453	13,456	7,167
212	39908	Other Tang. Property - Mainframe SW	6,431,595	5.4	P, S, T & D Plant	2,754,992	2,398,873	1,277,730
213	39909	Other Tang. Property - Application Software	51,664	5.4	P, S, T & D Plant	22,130	19,270	10,264
214	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
215								
216		Total General Plant	11,108,756			4,758,467	4,143,373	2,206,917
217								
218		CWIP w/o AFUDC	620,248	5.4	P, S, T & D Plant	265,686	231,342	123,221
219								
220		Shared Services Customer Support:						
221		General:						
222								
223								
224	37400	Land & Land Rights	184,839	5.4	P, S, T & D Plant	79,091	68,867	36,681
225	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
226	36602	Structures & Improvements	837,684	5.4	P, S, T & D Plant	358,824	312,442	166,418
227	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
228	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
229	39009	Improvement to leased Premises	245,537	5.4	P, S, T & D Plant	105,177	91,581	48,780
230	39100	Office Furniture & Equipment	130,679	5.4	P, S, T & D Plant	65,976	48,741	25,961
231	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
232	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
233	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
235	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
236	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
237	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
238	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
239	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
240	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
241	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
242	39700	Communication Equipment	115,063	5.4	P, S, T & D Plant	49,288	42,917	22,859
243	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
245	39705	Communication Equip. - Telemetry	-	5.4	P, S, T & D Plant	-	-	-
246	39800	Miscellaneous Equipment	3,476	5.4	P, S, T & D Plant	1,489	1,296	690
247	39900	Other Tangible Property	36,937	5.4	P, S, T & D Plant	15,822	13,777	7,338
248	39901	Other Tangible Property - Servers - HW	468,909	5.4	P, S, T & D Plant	200,859	174,895	93,156
249	39902	Other Tangible Property - Servers - SW	104,865	5.4	P, S, T & D Plant	44,919	39,113	20,833
250	39903	Other Tangible Property - Network - HW	36,067	5.4	P, S, T & D Plant	15,449	13,462	7,165
251	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
252	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
253	39906	Other Tang. Property - PC Hardware	59,881	5.4	P, S, T & D Plant	25,650	22,335	11,896
254	39907	Other Tang. Property - PC Software	11,765	5.4	P, S, T & D Plant	5,040	4,388	2,337
255	39908	Other Tang. Property - Mainframe SW	6,431,390	5.4	P, S, T & D Plant	2,754,904	2,398,797	1,277,690
256	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
257	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
258								
259		Total General Plant	8,666,892			3,712,487	3,232,600	1,721,805
260								
261		CWIP w/o AFUDC	74,130	5.4	P, S, T & D Plant	31,754	27,649	14,727
262								
263		TOTAL PLANT IN SERVICE	552,599,040			236,707,336	206,109,827	109,781,877
264								
265		TOTAL CWIP W/O AFUDC	14,731,739			6,310,361	5,494,682	2,926,675

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
Intangible Plant:								
3								
4	30100	Organization	8,330	5.4	P, S, T & D Plant	3,568	3,107	1,655
5	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	51,339	44,703	23,810
6	30300	Misc Intangible Plant	-	99.0	-	-	-	-
7		Total Intangible Plant:	128,182			54,907	47,810	25,465
Production Plant:								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33201	Field Lines	-	99.0	-	-	-	-
15	33202	Tributary Lines	(28,968)	3.0	Commodity	-	-	(28,968)
16	33400	Field Meas. & Reg. Sta. Equip	1,572	3.0	Commodity	-	-	1,572
17	33600	Purification Equipment	-	99.0	-	-	-	-
19		Total Production Plant	(27,396)			0	0	(27,396)
Storage Plant:								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	5,420	3.5	Storage (50/50)	-	2,710	2,710
25	35100	Structures and Improvements	5,500	3.5	Storage (50/50)	-	2,750	2,750
26	35102	Compression Station Equipment	109,880	3.5	Storage (50/50)	-	54,940	54,940
27	35103	Meas. & Reg. Sta. Structures	20,055	3.5	Storage (50/50)	-	10,027	10,027
28	35104	Other Structures	96,226	3.5	Storage (50/50)	-	48,113	48,113
29	35200	Wells \ Rights of Way	1,016,576	3.5	Storage (50/50)	-	508,288	508,288
30	35201	Well Construction	1,367,547	3.5	Storage (50/50)	-	683,774	683,774
31	35202	Well Equipment	379,065	3.5	Storage (50/50)	-	189,533	189,533
32	35203	Cushion Gas	681,485	3.5	Storage (50/50)	-	340,743	340,743
33	35210	Leaseholds	166,388	3.5	Storage (50/50)	-	83,194	83,194
34	35211	Storage Rights	43,076	3.5	Storage (50/50)	-	21,538	21,538
35	35301	Field Lines	154,142	3.5	Storage (50/50)	-	77,071	77,071
36	35302	Tributary Lines	213,182	3.5	Storage (50/50)	-	106,591	106,591
37	35400	Compressor Station Equipment	480,606	3.5	Storage (50/50)	-	240,303	240,303
38	35500	Meas. & Reg. Equipment	206,592	3.5	Storage (50/50)	-	103,296	103,296
39	35600	Purification Equipment	157,701	3.5	Storage (50/50)	-	78,850	78,850
41		Total Storage Plant	5,103,440			0	2,551,720	2,551,720
Transmission:								
45	36510	Land & Land Rights	-	2.0	Demand	-	-	-
46	36520	Rights of Way	452,087	2.0	Demand	-	452,087	-
47	36502	Structures & Improvements	13,411	2.0	Demand	-	-	-
48	36603	Other Structures	47,280	2.0	Demand	-	47,280	-
49	36700	Mains Cathodic Protection	130,992	2.0	Demand	-	130,992	-
50	36701	Mains - Steel	18,289,712	2.0	Demand	-	18,289,712	-
51	36900	Meas. & Reg. Equipment	287,055	2.0	Demand	-	287,055	-
52	36901	Meas. & Reg. Equipment	1,454,876	2.0	Demand	-	1,454,876	-
54		Total Transmission Plant	20,655,404			0	20,655,404	0
Distribution:								
58	37400	Land & Land Rights	(0)	4.0	Mains (Peak & Average)	-	(0)	(0)
59	37401	Land	-	4.0	Mains (Peak & Average)	-	-	-
60	37402	Land Rights	120,248	4.0	Mains (Peak & Average)	-	74,187	46,061
61	37403	Land Other	-	4.0	Mains (Peak & Average)	-	-	-
62	37500	Structures & Improvements	93,080	4.0	Mains (Peak & Average)	-	57,426	35,654
63	37501	Structures & Improvements T.B.	62,867	4.0	Mains (Peak & Average)	-	38,786	24,081
64	37502	Land Rights	31,717	4.0	Mains (Peak & Average)	-	19,588	12,149
65	37503	Improvements	1,648	4.0	Mains (Peak & Average)	-	1,017	631
66	37600	Mains Cathodic Protection	12,563,726	4.0	Mains (Peak & Average)	-	7,751,221	4,812,505
67	37601	Mains - Steel	25,503,852	4.0	Mains (Peak & Average)	-	15,734,664	9,769,188
68	37602	Mains - Plastic	14,330,470	4.0	Mains (Peak & Average)	-	8,841,218	5,489,251
69	37800	Meas. & Reg. Sta. Equip - General	2,038,790	4.0	Mains (Peak & Average)	-	1,257,837	780,954
70	37900	Meas. & Reg. Sta. Equip - City Gate	636,817	4.0	Mains (Peak & Average)	-	392,886	243,931
71	37905	Meas. & Reg. Sta. Equipment T.B.	872,464	4.0	Mains (Peak & Average)	-	538,269	334,195
72	38000	Services	41,215,363	1.0	Customer	41,215,363	-	-
73	38100	Meters	17,354,749	1.0	Customer	17,354,749	-	-
74	38200	Meter Installations	22,442,436	1.0	Customer	22,442,436	-	-
75	38300	House Regulators	3,398,848	1.0	Customer	3,398,848	-	-
76	38400	House Reg. Installations	76,360	1.0	Customer	76,360	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	2,791,805	1.0	Customer	2,791,805	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
80		Total Distribution Plant	143,535,842			87,280,162	34,707,079	21,548,601

Alamos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
175		Shared Services General Office:						
176		General:						
177								
178								
179	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
180	39000	Structures & Improvements	83,993	5.4	P, S, T & D Plant	35,979	31,328	16,686
181	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
182	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
183	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
184	39009	Improvement to leased Premises	492,954	5.4	P, S, T & D Plant	211,162	183,867	97,934
185	39100	Office Furniture & Equipment	343,890	5.4	P, S, T & D Plant	147,349	128,302	68,339
186	39102	Remittance Processing Equip.	308	5.4	P, S, T & D Plant	132	115	61
187	39103	Office Machines	152	5.4	P, S, T & D Plant	65	57	30
188	39200	Transportation Equipment	5,440	5.4	P, S, T & D Plant	2,330	2,029	1,081
189	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
190	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
191	39300	Stores Equipment	40	5.4	P, S, T & D Plant	17	15	8
192	39400	Tools, Shop & Garage Equipment	11,853	5.4	P, S, T & D Plant	5,077	4,421	2,355
193	39500	Laboratory Equipment	580	5.4	P, S, T & D Plant	248	216	115
194	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
195	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
196	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
197	39700	Communication Equipment	75,210	5.4	P, S, T & D Plant	32,217	28,052	14,942
198	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
199	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
200	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
201	39800	Miscellaneous Equipment	7,384	5.4	P, S, T & D Plant	3,163	2,754	1,467
202	39900	Other Tangible Property	7,341	5.4	P, S, T & D Plant	3,145	2,738	1,458
203	39901	Other Tangible Property - Servers - H/W	467,812	5.4	P, S, T & D Plant	200,389	174,486	92,938
204	39902	Other Tangible Property - Servers - S/W	479,774	5.4	P, S, T & D Plant	206,513	178,847	95,314
205	39903	Other Tangible Property - Network - H/W	78,255	5.4	P, S, T & D Plant	33,521	29,188	15,646
206	39904	Other Tang. Property - CPU	902	5.4	P, S, T & D Plant	386	336	179
207	39905	Other Tangible Property - MF - Hardware	810	5.4	P, S, T & D Plant	347	302	161
208	39906	Other Tang. Property - PC Hardware	78,640	5.4	P, S, T & D Plant	33,686	29,332	15,623
209	39907	Other Tang. Property - PC Software	29,710	5.4	P, S, T & D Plant	12,726	11,081	5,902
210	39908	Other Tang. Property - Mainframe S/W	4,560,798	5.4	P, S, T & D Plant	1,953,631	1,701,098	906,069
211	39909	Other Tang. Property - Application Software	57,763	5.4	P, S, T & D Plant	24,743	21,545	11,476
212	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
213		Retirement Work in Progress	-	5.4	P, S, T & D Plant	-	-	-
214								
215		Total General Plant	6,783,719			2,905,825	2,530,209	1,347,685
216								
217		Shared Services Customer Support:						
218		General:						
219								
220								
221	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
222	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
223	36602	Structures & Improvements	244,219	5.4	P, S, T & D Plant	104,612	91,090	48,518
224	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
225	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
226	39009	Improvement to leased Premises	217,907	5.4	P, S, T & D Plant	93,341	81,276	43,290
227	39100	Office Furniture & Equipment	25,521	5.4	P, S, T & D Plant	10,932	9,519	5,070
228	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
229	39103	Office Machines	10	5.4	P, S, T & D Plant	4	4	2
230	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
231	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
232	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
233	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
235	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
236	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
237	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
238	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
239	39700	Communication Equipment	(339,726)	5.4	P, S, T & D Plant	(145,523)	(126,712)	(67,482)
240	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
241	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
242	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
243	39800	Miscellaneous Equipment	201	5.4	P, S, T & D Plant	86	75	40
244	39900	Other Tangible Property	17,622	5.4	P, S, T & D Plant	7,548	6,573	3,501
245	39901	Other Tangible Property - Servers - H/W	217,559	5.4	P, S, T & D Plant	93,235	81,183	43,241
246	39902	Other Tangible Property - Servers - S/W	61,188	5.4	P, S, T & D Plant	28,210	23,822	12,156
247	39903	Other Tangible Property - Network - H/W	6,690	5.4	P, S, T & D Plant	2,865	2,495	1,329
248	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
249	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
250	39906	Other Tang. Property - PC Hardware	(2,011)	5.4	P, S, T & D Plant	(862)	(750)	(400)
251	39907	Other Tang. Property - PC Software	(296)	5.4	P, S, T & D Plant	(127)	(111)	(59)
252	39908	Other Tang. Property - Mainframe S/W	2,859,926	5.4	P, S, T & D Plant	1,225,057	1,066,703	568,166
253	39909	Other Tang. Property - Application Software	674	5.4	P, S, T & D Plant	289	251	134
254	39924	Other Tang. Property - General Startup Costs	1,495	5.4	P, S, T & D Plant	640	557	297
255		Retirement Work in Progress	462	5.4	P, S, T & D Plant	198	172	92
256								
257		Total General Plant	3,311,541			1,418,508	1,235,147	657,886
258								
259		TOTAL RESERVE FOR DEPRECIATION	179,617,428			91,713,673	61,774,825	28,129,131

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(735,803)	9.1	Allocated O&M Expenses	(93,720)	(52,951)	(589,131)
4	Materials and Supplies - KY Mid-States GO	1,206,937	9.1	Allocated O&M Expenses	153,729	86,856	966,352
5	Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	-	-	-
6	Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	6,229,573	3.0	Commodity	-	-	6,229,573
8	Prepayments - KY Direct	198,051	9.1	Allocated O&M Expenses	25,226	14,253	158,572
9	Prepayments - KY Mid-States GO	1,577	9.1	Allocated O&M Expenses	201	114	1,263
10	Prepayments - Shared Services GO	1,354,285	9.1	Allocated O&M Expenses	172,497	97,460	1,084,328
11	Prepayments - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
12	Cash Working Capital	3,184,324	9.1	Allocated O&M Expenses	405,592	229,157	2,549,574
13	Regulatory Assets	368,199	9.1	Allocated O&M Expenses	46,898	26,497	294,804
14							
15	Total Rate Base Additions	11,807,144			710,423	401,385	10,695,335
16							
17							
18	Rate Base Deductions:						
19							
20	Customer Advances - KY Direct	(1,767,642)	1.0	Customer	(1,767,642)	-	-
21	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
23	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
24	ADIT - KY Direct	(79,366,383)	5.7	Net Plant	(30,972,508)	(30,670,742)	(17,723,134)
25	ADIT - KY Mid-States GO	(139,007)	5.7	Net Plant	(54,247)	(53,718)	(31,041)
26	ADIT - Shared Services GO	25,085,748	5.7	Net Plant	9,789,643	9,694,262	5,601,844
27	ADIT - Shared Services CS	(1,888,954)	5.7	Net Plant	(659,110)	(652,688)	(377,157)
28	Change in Net Operating Loss Carryforward	(5,811,617)	5.7	Net Plant	(2,267,967)	(2,245,870)	(1,297,779)
29							
30	Total Rate Base Deductions	(63,897,955)			(25,931,831)	(23,928,758)	(13,827,267)
31							
32							
33	TOTAL OTHER RB	(51,880,711)			(25,221,408)	(23,527,371)	(3,131,932)
34							
35	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Ammos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended Mar 31, 2017								
CLASSIFICATION OF O&M EXPENSE								
LLine No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Production & Gathering:						
2		Operation						
3	7500	Op., Sup., & Eng.	0	99.0	-	-	-	-
4	7510	Production Maps & Records	0	99.0	-	-	-	-
5	7530	Field Lines Expenses	0	99.0	-	-	-	-
6	7540	Field Compressor Station Expense	0	99.0	-	-	-	-
7	7650	Field Compressor Sta. Fuel & Pwr.	0	99.0	-	-	-	-
8	7660	Field Meas. & Regul. Station Exp	104	3.0	Commodity	-	-	104
9	7570	Purification Expense	0	99.0	-	-	-	-
10	7590	Other Expenses	0	99.0	-	-	-	-
11		Maintenance						
12	7610	Maint. Sup., & Eng.	0	99.0	-	-	-	-
13	7620	Structures and Improvements	0	99.0	-	-	-	-
14	7640	Field Line Maintenance	0	99.0	-	-	-	-
15	7650	Compressor Station Equip. Maint.	0	99.0	-	-	-	-
16	7660	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
17	7670	Purification Equipment Maintenance	0	99.0	-	-	-	-
18	7680	Other Equipment Maintenance	0	99.0	-	-	-	-
19	7690	Gas Processed By Others	0	99.0	-	-	-	-
20		Total Production & Gathering	104			0	0	104
21		Other Gas Supply Expenses:						
22		Operation						
23		Intercompany Gas Well-head/Field Line Purchases	1,391,074	3.0	Commodity	-	-	1,391,074
24	8001	Natural Gas City Gate Purchases	54,630,686	3.0	Commodity	-	-	54,630,686
25	8040	Transportation to City Gate	0	3.0	Commodity	-	-	-
26	8045	Transmission-Operation supervision and engineering	16,638	3.0	Commodity	-	-	16,638
27	8050	Other Gas Purchases / Gas Cost Adjustments	50,026,638	3.0	Commodity	-	-	50,026,638
28	8051	PGA for Commercial	24,814,110	3.0	Commodity	-	-	24,814,110
29	8052	PGA for Industrial	4,715,343	3.0	Commodity	-	-	4,715,343
30	8053	PGA for Public Authority	5,349,059	3.0	Commodity	-	-	5,349,059
31	8054	PGA for Transportation Sales	0	3.0	Commodity	-	-	-
32	8057	Unbilled PGA Costs	(5,516,159)	3.0	Commodity	-	-	(5,516,159)
33	8058	PGA Offset to Unrecovered Gas Cost	(80,142,198)	3.0	Commodity	-	-	(80,142,198)
34	8060	Excess Gas	(1,334,672)	3.0	Commodity	-	-	(1,334,672)
35	8031	Gas Withdrawn From Storage - Debit	20,002,883	3.0	Commodity	-	-	20,002,883
36	8032	Gas Delivered to Storage	(16,514,585)	3.0	Commodity	-	-	(16,514,585)
37	8120	Gas Used for Other Utility Operations	(10,856)	3.0	Commodity	-	-	(10,856)
38	8580	Transmission and compression of gas by others	21,950,135	3.0	Commodity	-	-	21,950,135
39		Maintenance						
40		Maint. Of Purch. Gas Meas. Sta.	0	3.0	Commodity	-	-	-
41	8360	Total Other Gas Supply Expenses	79,378,177			0	0	79,378,177
42		Underground Storage:						
43		Operation						
44		Op., Sup., & Eng.	(73)	3.5	Storage (50/50)	-	(37)	(37)
45	8150	Maps & Records	0	3.5	Storage (50/50)	-	-	-
46	8160	Wells Expense	92,007	3.5	Storage (50/50)	-	46,003	46,003
47	8170	Lines Expense	36,435	3.5	Storage (50/50)	-	18,217	18,217
48	8180	Compressor Station Expense	26,327	3.5	Storage (50/50)	-	13,164	13,164
49	8190	Compressor Station Fuel & Power	697	3.5	Storage (50/50)	-	348	348
50	8200	Meas. & Regul. Station Expenses	2,740	3.5	Storage (50/50)	-	1,370	1,370
51	8210	Purification Expenses	46,480	3.5	Storage (50/50)	-	23,240	23,240
52	8220	Exploration & Development	0	3.5	Storage (50/50)	-	-	-
53	8230	Gas Losses	0	3.5	Storage (50/50)	-	-	-
54	8240	Other Expenses	1,276	3.5	Storage (50/50)	-	639	639
55	8250	Storage Well Royalties	7,368	3.5	Storage (50/50)	-	3,684	3,684
56	8260	Rents	0	3.5	Storage (50/50)	-	-	-
57		Maintenance						
58	8300	Maint. Sup., & Eng.	0	3.5	Storage (50/50)	-	-	-
59	8310	Structures and Improvements	3,894	3.5	Storage (50/50)	-	1,917	1,917
60	8320	Reservoirs & Wells Maintenance	0	3.5	Storage (50/50)	-	-	-
61	8330	Line Maintenance	0	3.5	Storage (50/50)	-	-	-
62	8340	Compressor Station Equip Maint	3,106	3.5	Storage (50/50)	-	1,553	1,553
63	8350	Meas. & Regul. Station Equip Maint	2,424	3.5	Storage (50/50)	-	1,212	1,212
64	8360	Purification Equipment Maintenance	248	3.5	Storage (50/50)	-	124	124
65	8370	Other Storage Exp. - LNG	129,335	3.5	Storage (50/50)	-	64,668	64,668
66		Total Underground Storage Expense	352,206			0	176,103	176,103
67		Transmission:						
68		Operation						
69	8500	Op., Sup., & Eng.	0	2.0	Demand	-	-	-
70	8510	System Control & Load Dispatching	0	2.0	Demand	-	-	-
71	8520	Communication Systems Expense	0	2.0	Demand	-	-	-
72	8530	Compressor Station Labor Expense	0	2.0	Demand	-	-	-
73	8540	Compressor Station Fuel Gas	0	2.0	Demand	-	-	-
74	8550	Compressor Station Fuel & Power	50	2.0	Demand	-	50	-
75	8560	Mains Expense	307,841	2.0	Demand	-	307,841	-
76	8570	Meas. & Regul. Station Expense	33,552	2.0	Demand	-	33,552	-
77	8580	LDC Payment	0	2.0	Demand	-	-	-
78	8590	LDC Payment - A&G	0	2.0	Demand	-	-	-
79	8600	Other Expenses	0	2.0	Demand	-	-	-
80	8600	Rents	0	2.0	Demand	-	-	-
81		Maintenance						
82		Maint. Sup., & Eng.	0	2.0	Demand	-	-	-
83	8620	Structures and Improvements	0	2.0	Demand	-	-	-
84	8630	Mains	5,910	2.0	Demand	-	5,910	-
85	8640	Compressor Station Equip Maint	0	2.0	Demand	-	-	-
86	8650	Meas. & Regul. Station Equip Maint	5,802	2.0	Demand	-	5,802	-
87	8660	Communication Equipment Maintenance	0	2.0	Demand	-	-	-
88	8670	Other Equipment Maintenance	0	2.0	Demand	-	-	-
89		Total Transmission Expense	353,156			0	353,156	0

Ammos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period, Twelve Months Ended May 31, 2017								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
94		Distribution:						
95		Operation						
96	8700	Supervision and Engineering	1,066,340	10.0	Composite of Accts. 871-879 & 886-893	430,948	390,577	244,815
97	8710	Distribution Load Dispatching	1,776	3.0	Commodity	-	-	1,776
98	8711	Odorization	9,754	3.0	Commodity	-	-	9,754
99	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-
99	8740	Mains & Services	3,653,350	4.1	Mains & Services	1,106,807	1,571,095	975,447
100	8750	Measuring and Regulating Station Exp. - Gen	393,588	12.0	Composite of Accts. 374-379	-	242,825	150,763
101	8760	Measuring and Regulating Station Exp. - Ind.	32,536	1.0	Customer	32,536	-	-
102	8770	Measuring and Regulating Sta. Exp. - City Gate	114,966	12.0	Composite of Accts. 374-379	-	70,847	44,049
103	8780	Meters and House Regulator Expense	884,900	1.0	Customer	884,900	-	-
104	8790	Customer Installations Expense	689	1.0	Customer	689	-	-
105	8800	Other Expense	207,678	10.0	Composite of Accts. 871-879 & 886-893	83,531	76,068	47,680
106	8810	Rents	404,667	10.0	Composite of Accts. 871-879 & 886-893	163,541	146,220	92,905
107		Maintenance						
108	8850	Maintenance Supervision and Engineering	2,200	10.0	Composite of Accts. 871-879 & 886-893	889	808	505
109	8860	Maintenance of Structures and Improvements	21,294	12.0	Composite of Accts. 374-379	-	13,100	8,194
110	8870	Maintenance of Mains	42,536	12.0	Composite of Accts. 374-379	-	26,244	16,294
111	8890	Maintenance of compressor station equipment	0	3.0	Commodity	-	-	-
112	8900	Maint. of Measuring and Regulating Station Equip. - General	6,135	12.0	Composite of Accts. 374-379	-	3,785	2,350
113	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	9,733	1.0	Customer	9,733	-	-
114	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	23,795	12.0	Composite of Accts. 374-379	-	14,681	9,115
115	8930	Maintenance of Services	3,522	1.0	Customer	3,522	-	-
116	8940	Maintenance of Meters and House Regulators	105,292	1.0	Customer	105,292	-	-
117	8950	Maintenance of Other Equipment	69,009	10.0	Composite of Accts. 871-879 & 886-893	27,889	25,276	15,843
118		Total Distribution	7,053,731			2,850,677	2,583,624	1,619,430
119		Customer Accounts:						
121	9010	Supervision	0	1.0	Customer	-	-	-
122	9020	Meter Reading Expense	1,130,015	1.0	Customer	1,130,015	-	-
123	9030	Customer Records and Collection Expenses	377,024	1.0	Customer	377,024	-	-
124	9040	Uncollectible Accounts	313,426	1.0	Customer	313,426	-	-
125	9060	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-
126		Total Customer Accounts	1,820,465			1,820,465	0	0
127		Customer Service and Information:						
128	9070	Supervision	0	1.0	Customer	-	-	-
130	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-
131	9090	Informational and Instructional Advertising Expenses	122,978	1.0	Customer	122,978	-	-
132	9100	Miscellaneous Customer Service and Informational Expenses	179	1.0	Customer	179	-	-
133		Total Customer Service and Information	123,157			123,157	0	0
134		Sales:						
136	9110	Supervision	252,261	1.0	Customer	252,261	-	-
137	9120	Demonstrating and Selling Expenses	54,618	1.0	Customer	54,618	-	-
138	9130	Advertising Expenses	22,474	1.0	Customer	22,474	-	-
139	9160	Miscellaneous Sales Expenses	(45,798)	1.0	Customer	(45,798)	-	-
140		Total Sales	283,557			283,557	0	0
141		Administrative & General:						
142		Operation						
144	9200	Administrative and General Salaries	(1,387,175)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(729,618)	(404,216)	(253,341)
145	9210	Office Supplies and Expenses	6,848	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	3,602	1,996	1,251
146	9220	Administrative Expenses Transferred - Customer Support	-	1.0	Customer	-	-	-
147	9220	Administrative Expenses Transferred - General	14,025,277	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	7,378,933	4,086,898	2,561,446
148	9230	Outside Services Employed	186,524	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	98,317	54,469	34,138
149	9240	Property Insurance	8,157	6.7	Net Plant	3,183	3,152	1,822
150	9250	Injuries and Damages	214,469	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	112,805	62,495	39,169
151	9260	Employee Pensions and Benefits	2,187,599	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	1,150,620	637,496	399,623
152	9270	Franchise Requirements	63	1.0	Customer	63	-	-
153	9280	Regulatory Commission Expenses	276,594	1.0	Customer	276,594	-	-
154	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-
155	930.2	Miscellaneous General Expense	(23,670)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(12,450)	(6,897)	(4,323)
156	9310	Rents	(10,350)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(5,444)	(3,016)	(1,890)
157		Maintenance						
158	9320	Maintenance of General Plant	1,458	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	767	425	266
159		Total A&G	15,498,214			8,277,393	4,432,761	2,778,060
160								
161		TOTAL O&M EXPENSE	104,852,768			13,355,249	7,545,643	83,951,874

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
84	39000	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	39000	Structures Frame	197,482	5.4	P, S, T & D Plant	84,592	73,658	39,233
86	39001	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39002	Improvements	6,509	5.4	P, S, T & D Plant	2,788	2,428	1,293
88	39003	Air Conditioning Equipment	26,666	5.4	P, S, T & D Plant	11,422	9,846	5,298
89	39004	Improvement to leased Premises	281	5.4	P, S, T & D Plant	120	105	56
90	39009	Office Furniture & Equipment	233,163	5.4	P, S, T & D Plant	99,876	86,966	48,321
91	39100	Remittance Processing Equip	130,055	5.4	P, S, T & D Plant	55,710	48,508	25,837
92	39102	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
93	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
94	39200	Trucks	23,884	5.4	P, S, T & D Plant	10,231	8,908	4,745
95	39201	Trailers	1,438	5.4	P, S, T & D Plant	615	535	285
96	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
97	39300	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
98	39400	Power Operated Equipment	72,746	5.4	P, S, T & D Plant	31,181	27,133	14,452
99	39600	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
100	39603	Backhoes	184	5.4	P, S, T & D Plant	79	69	37
101	39604	Welders	244	5.4	P, S, T & D Plant	105	91	49
102	39805	Communication Equipment	6,471	5.4	P, S, T & D Plant	2,772	2,414	1,286
103	39700	Communication Equipment - Mobile Radios	26,973	5.4	P, S, T & D Plant	11,654	10,060	5,359
104	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
105	39702	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
106	39705	Miscellaneous Equipment	-	5.4	P, S, T & D Plant	-	-	-
107	39900	Other Tangible Property	215,121	5.4	P, S, T & D Plant	92,147	80,236	42,737
108	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
109	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
110	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
111	39903	Other Tang. Property - CPU	9,471	5.4	P, S, T & D Plant	4,057	3,633	1,882
112	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
113	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
114	39906	Other Tang. Property - PC Software	332,088	5.4	P, S, T & D Plant	142,251	123,863	65,974
115	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
116	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
117		AR 15 general plant amortization + Acq. Adj.	609,848	5.4	P, S, T & D Plant	261,144	227,388	121,115
118								
119								
120		Total General Plant	1,892,422			810,624	705,840	375,957
121								
122		TOTAL DIRECT DEPRECIATION EXPENSE	18,108,237			10,369,572	5,014,586	2,724,889
123								
124		Kentucky Mid-States General Office:						
125								
126		Intangible Plant:						
127								
128	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
129	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
130	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
131								
132		Total Intangible Plant:	0			0	0	0
133								
134		General:						
135								
136	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
137	39001	Structures Frame	2,359	5.4	P, S, T & D Plant	1,011	880	469
138	39602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
139	39900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
140	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
141	39009	Improvement to leased Premises	3,780	5.4	P, S, T & D Plant	1,611	1,402	747
142	39100	Office Furniture & Equipment	611	5.4	P, S, T & D Plant	262	228	121
143	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
144	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
145	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
146	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
147	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
148	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
149	39400	Tools, Shop & Garage Equipment	1,192	5.4	P, S, T & D Plant	510	444	237
150	39600	Power Operated Equipment	5	5.4	P, S, T & D Plant	2	2	1
151	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
152	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
153	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
154	39700	Communication Equipment	2,600	5.4	P, S, T & D Plant	1,114	970	517
155	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
156	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
157	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
158	39800	Miscellaneous Equipment	15,028	5.4	P, S, T & D Plant	6,437	5,605	2,966
159	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
160	39901	Other Tangible Property - Servers - H/W	10,645	5.4	P, S, T & D Plant	4,560	3,970	2,115
161	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
162	39903	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
163	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
164	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
165	39906	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
166	39907	Other Tang. Property - PC Software	4,084	5.4	P, S, T & D Plant	1,749	1,523	811
167	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
168	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
169	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
170								
171								
172		Total General Plant	40,284			17,256	15,025	8,003

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
173								
174		Shared Services General Office:						
175								
176		General:						
177								
178	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
179	39000	Structures & Improvements	7,963	5.4	P, S, T & D Plant	3,411	2,970	1,582
180	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
181	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
182	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
183	39009	Improvement to leased Premises	16,532	5.4	P, S, T & D Plant	7,081	6,166	3,284
184	39100	Office Furniture & Equipment	23,439	5.4	P, S, T & D Plant	10,040	8,742	4,856
185	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
188	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
187	39200	Transportation Equipment	38	5.4	P, S, T & D Plant	16	14	8
188	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
189	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
190	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
191	39400	Tools, Shop & Garage Equipment	7,193	5.4	P, S, T & D Plant	3,081	2,883	1,429
192	39500	Laboratory Equipment	125	5.4	P, S, T & D Plant	53	47	25
193	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
194	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
195	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
196	39700	Communication Equipment	7,842	5.4	P, S, T & D Plant	3,359	2,925	1,558
197	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
198	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
199	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
200	39800	Miscellaneous Equipment	1,534	5.4	P, S, T & D Plant	657	572	305
201	39900	Other Tangible Property	1,154	5.4	P, S, T & D Plant	494	431	229
202	39901	Other Tangible Property - Servers - H/W	156,799	5.4	P, S, T & D Plant	67,166	58,463	31,151
203	39902	Other Tangible Property - Servers - S/W	90,772	5.4	P, S, T & D Plant	38,883	33,856	18,033
204	39903	Other Tangible Property - Network - H/W	12,500	5.4	P, S, T & D Plant	5,355	4,662	2,483
205	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
206	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
207	39906	Other Tang. Property - PC Hardware	12,679	5.4	P, S, T & D Plant	5,431	4,729	2,519
208	39907	Other Tang. Property - PC Software	2,392	5.4	P, S, T & D Plant	1,025	892	475
209	39908	Other Tang. Property - Mainframe S/W	421,498	5.4	P, S, T & D Plant	180,550	157,211	83,737
210	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
211	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
212								
213								
214		Total General Plant	762,460			326,602	284,364	151,474
215								
216		Shared Services Customer Support:						
217								
218		General:						
219								
220	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
221	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
222	36602	Structures & Improvements	25,216	5.4	P, S, T & D Plant	10,801	9,405	5,010
223	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
224	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
225	39009	Improvement to leased Premises	7,980	5.4	P, S, T & D Plant	3,418	2,976	1,585
228	39100	Office Furniture & Equipment	5,198	5.4	P, S, T & D Plant	2,226	1,938	1,032
227	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
228	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
229	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
230	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
231	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
232	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
233	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39500	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
235	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
236	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
237	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
238	39700	Communication Equipment	6,731	5.4	P, S, T & D Plant	2,883	2,511	1,337
239	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
240	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
241	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
242	39800	Miscellaneous Equipment	186	5.4	P, S, T & D Plant	80	69	37
243	39900	Other Tangible Property	4,824	5.4	P, S, T & D Plant	2,066	1,799	958
244	39901	Other Tangible Property - Servers - H/W	44,496	5.4	P, S, T & D Plant	19,056	16,592	8,838
245	39902	Other Tangible Property - Servers - S/W	9,370	5.4	P, S, T & D Plant	4,014	3,495	1,861
246	39903	Other Tangible Property - Network - H/W	2,533	5.4	P, S, T & D Plant	1,085	945	503
247	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
248	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
249	39906	Other Tang. Property - PC Hardware	6,301	5.4	P, S, T & D Plant	2,699	2,350	1,252
250	39907	Other Tang. Property - PC Software	780	5.4	P, S, T & D Plant	334	291	155
251	39908	Other Tang. Property - Mainframe S/W	419,883	5.4	P, S, T & D Plant	179,858	156,608	83,416
252	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
253	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
254								
255								
256		Total General Plant	533,485			228,520	198,981	105,985
257								
258		TOTAL DEPRECIATION EXPENSE	19,444,486			10,941,949	5,512,966	2,989,531

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	735,895	9.1	Allocated O&M Expenses	93,732	52,958	589,205
5	Property Related	4,983,360	5.4	P, S, T & D Plant	2,134,636	1,858,707	990,017
6	DOT transmission User Tax	63,870	9.1	Allocated O&M Expenses	8,135	4,596	51,138
7	Other	0	9.1	Allocated O&M Expenses	-	-	-
8	Total Non Revenue Related:	5,763,125			2,236,503	1,916,261	1,630,360
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	317,096	3.0	Commodity	-	-	317,096
14	Total Revenue Related:	317,096			0	0	317,096
15							
16	Total Taxes, Other Than Income	6,100,220			2,236,503	1,916,261	1,947,456
17							
18							
19	Interest Expense	7,757,734	13.0	Rate Base	2,912,509	2,917,588	1,927,637

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
7	Operating Revenues	166,804,655			40,202,165	28,667,191	97,935,300
9	Operating Expenses:						
11	Operating & Maintenance	104,852,766			13,355,249	7,545,643	83,951,874
12	Depreciation & Amortization	19,444,466			10,941,949	5,512,986	2,989,531
13	Taxes Other Than Income	6,100,220			2,236,503	1,916,261	1,947,456
15	Total Operating Expenses	130,397,452			26,533,701	14,974,890	88,888,860
17	Income Before Taxes	36,407,203			13,668,464	13,692,300	9,046,440
19	Interest Expense	7,757,734			2,912,509	2,917,588	1,927,637
21	Income Taxes:						
23	State Income Taxes	1,718,968	6.00%		645,357	646,483	427,128
24	Federal Income Taxes	9,425,675	35.00%		3,538,709	3,544,880	2,342,086
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
28	Total Income Taxes	11,144,644			4,184,066	4,191,363	2,769,214
30	Net Income	25,262,560			9,484,397	9,500,937	6,277,225
32	Total Rate Base	335,832,839			126,082,636	126,302,514	83,447,489
34	Rate of Return	7.5224%			7.5224%	7.5224%	7.5224%

Alamos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF PLANT IN SERVICE									
Customer									
Line No.	Acct No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1			Intangible Plant:						
2									
3	30100	6.2	P, S, T & D Plant - Customer	3,668	2,644	876	3	30	17
4	30200	6.2	Franchises & Consents	51,339	39,040	12,584	39	429	247
5	30300	99.0	Misc Intangible Plant	0	-	-	-	-	-
6									
7			Total Intangible Plant:	54,907	40,684	13,458	42	459	264
8									
9			Production Plant:						
10									
11	32520	99.0	Producing Leasesholds	0	-	-	-	-	-
12	32540	99.0	Rights of Ways	0	-	-	-	-	-
13	33100	99.0	Production Gas Wells Equipment	0	-	-	-	-	-
14	33201	99.0	Field Lines	0	-	-	-	-	-
15	33202	99.0	Tributary Lines	0	-	-	-	-	-
16	33400	99.0	Field Meas. & Reg. Sta. Equip	0	-	-	-	-	-
17	33600	99.0	Purification Equipment	0	-	-	-	-	-
18									
19			Total Production Plant	0	0	0	0	0	0
20									
21			Storage Plant:						
22									
23	35010	99.0	Land	0	-	-	-	-	-
24	35020	99.0	Rights of Way	0	-	-	-	-	-
25	35100	99.0	Structures and Improvements	0	-	-	-	-	-
26	35102	99.0	Compression Station Equipment	0	-	-	-	-	-
27	35103	99.0	Meas. & Reg. Sta. Structures	0	-	-	-	-	-
28	35104	99.0	Other Structures	0	-	-	-	-	-
29	35200	99.0	Wells & Rights of Way	0	-	-	-	-	-
30	35201	99.0	Well Construction	0	-	-	-	-	-
31	35202	99.0	Well Equipment	0	-	-	-	-	-
32	35203	99.0	Cushion Gas	0	-	-	-	-	-
33	35210	99.0	Leaseholds	0	-	-	-	-	-
34	35211	99.0	Storage Rights	0	-	-	-	-	-
35	35301	99.0	Field Lines	0	-	-	-	-	-
36	35302	99.0	Tributary Lines	0	-	-	-	-	-
37	35400	99.0	Compressor Station Equipment	0	-	-	-	-	-
38	35500	99.0	Meas & Reg. Equipment	0	-	-	-	-	-
39	35600	99.0	Purification Equipment	0	-	-	-	-	-
40									
41			Total Storage Plant	0	0	0	0	0	0
42									
43			Transmission:						
44									
45	36510	99.0	Land & Land Rights	0	-	-	-	-	-
46	36520	99.0	Rights of Way	0	-	-	-	-	-
47	36602	99.0	Structures & Improvements	0	-	-	-	-	-
48	36603	99.0	Other Structures	0	-	-	-	-	-
49	36700	99.0	Mains Cathodic Protection	0	-	-	-	-	-
50	36701	99.0	Mains - Steel	0	-	-	-	-	-
51	36800	99.0	Meas. & Reg. Equipment	0	-	-	-	-	-
52	36801	99.0	Meas. & Reg. Equipment	0	-	-	-	-	-
53									
54			Total Transmission Plant	0	0	0	0	0	0
55									
56			Distribution:						
57									
58	37400	2.0	Land & Land Rights	0	-	-	-	-	-
59	37401	2.0	Land	0	-	-	-	-	-
60	37402	2.0	Land Rights	0	-	-	-	-	-
61	37403	2.0	Land Other	0	-	-	-	-	-
62	37500	2.0	Structures & Improvements	0	-	-	-	-	-
63	37501	2.0	Structures & Improvements T.B.	0	-	-	-	-	-
64	37502	2.0	Land Rights	0	-	-	-	-	-
65	37503	2.0	Improvements	0	-	-	-	-	-
66	37600	2.0	Mains Cathodic Protection	0	-	-	-	-	-
67	37601	2.0	Mains - Steel	0	-	-	-	-	-
68	37602	2.0	Mains - Plastic	0	-	-	-	-	-
69	37800	2.0	Meas & Reg. Sta. Equip - General	0	-	-	-	-	-
70	37900	2.0	Meas & Reg. Sta. Equip - City Gate	0	-	-	-	-	-
71	37905	2.0	Meas & Reg. Sta. Equipment T.B.	0	-	-	-	-	-
72	38000	2.0	Services	118,202,045	105,214,238	12,849,414	7,692	82,867	47,834
73	38100	4.0	Meters	34,690,273	20,730,610	12,018,007	57,288	624,957	359,350
74	38200	4.0	Meter Installations	51,632,350	30,855,179	19,227,683	85,266	930,178	534,852
75	38300	4.0	House Regulators	8,426,359	5,034,921	3,137,459	13,614	161,766	87,277
76	38400	4.0	House Reg. Installations	154,276	92,194	57,450	255	2,775	1,538
77	38500	2.2	Ind. Meas. & Reg. Sta. Equipment	5,433,873	-	5,375,972	3,218	34,670	20,013
78	38600	99.0	Other Prop. On Cust. Prem	0	-	-	-	-	-
79									
80			Total Distribution Plant	218,538,374	161,927,134	53,565,445	167,632	1,827,238	1,050,924

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Conductivity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF PLANT IN SERVICE									
176									
177									
178									
179									
180									
181	37400		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
182	39001		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	36602		6.2	P, S, T & D Plant - Customer	113,192	83,870	27,744	87	946
184	37603		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
185	39004		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
186	39009		6.2	P, S, T & D Plant - Customer	217,452	161,122	53,289	167	1,618
187	39100		6.2	P, S, T & D Plant - Customer	253,171	187,588	62,054	194	2,117
188	39102		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189	39103		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
190	39200		6.2	P, S, T & D Plant - Customer	2,329	1,726	571	2	19
191	39201		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39202		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
193	39300		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
194	39400		6.2	P, S, T & D Plant - Customer	36,088	26,726	8,841	28	302
195	39600		6.2	P, S, T & D Plant - Customer	532	394	130	0	4
196	39603		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
197	39604		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
198	39605		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
199	39700		6.2	P, S, T & D Plant - Customer	57,361	42,495	14,057	44	480
200	39701		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
201	39702		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
202	39705		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
203	39800		6.2	P, S, T & D Plant - Customer	12,385	9,177	3,036	10	104
204	39900		6.2	P, S, T & D Plant - Customer	3,786	2,805	928	3	52
205	39901		6.2	P, S, T & D Plant - Customer	707,789	524,447	173,407	543	5,916
206	39902		6.2	P, S, T & D Plant - Customer	433,933	321,524	108,360	333	3,628
207	39903		6.2	P, S, T & D Plant - Customer	76,514	58,893	18,754	50	640
208	39904		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
209	39905		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
210	39906		6.2	P, S, T & D Plant - Customer	61,800	38,071	12,594	39	430
211	39907		6.2	P, S, T & D Plant - Customer	15,453	11,450	3,788	12	129
212	39908		6.2	P, S, T & D Plant - Customer	2,754,992	2,041,325	675,270	2,113	23,035
213	39909		6.2	P, S, T & D Plant - Customer	22,130	16,398	5,424	17	185
214	39924		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
216				Total General Plant	4,758,467	3,526,619	1,166,337	3,660	39,786
217									
218			6.2	P, S, T & D Plant - Customer	295,885	196,861	65,121	204	2,221
219									
220									
221									
222									
223									
224	37400		6.2	P, S, T & D Plant - Customer	79,091	58,603	19,386	61	661
225	39001		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
226	36602		6.2	P, S, T & D Plant - Customer	358,824	265,873	87,951	275	3,000
227	37603		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
228	39004		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
229	39009		6.2	P, S, T & D Plant - Customer	105,177	77,931	25,780	81	879
230	39100		6.2	P, S, T & D Plant - Customer	55,976	41,476	13,720	43	468
231	39102		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
232	39103		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
233	39200		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
234	39201		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
235	39202		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
236	39300		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
237	39400		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
238	39600		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
239	39603		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
240	39604		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
241	39605		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
242	39700		6.2	P, S, T & D Plant - Customer	49,268	36,620	12,091	38	412
243	39701		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
244	39702		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
245	39705		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
246	39800		6.2	P, S, T & D Plant - Customer	1,489	1,103	365	1	12
247	39900		6.2	P, S, T & D Plant - Customer	19,922	11,723	3,878	12	132
248	39901		6.2	P, S, T & D Plant - Customer	200,858	148,927	49,252	154	1,679
249	39902		6.2	P, S, T & D Plant - Customer	44,919	33,283	11,010	34	376
250	39903		6.2	P, S, T & D Plant - Customer	15,449	11,447	3,787	12	129
251	39904		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
252	39905		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
253	39906		6.2	P, S, T & D Plant - Customer	25,850	19,008	6,287	20	214
254	39907		6.2	P, S, T & D Plant - Customer	5,040	3,734	1,235	4	42
255	39908		6.2	P, S, T & D Plant - Customer	2,754,994	2,041,260	675,248	2,113	23,034
256	39909		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
257	39924		6.2	P, S, T & D Plant - Customer	0	-	-	-	-
258				Total General Plant	3,712,467	2,780,787	909,959	2,848	31,041
259									
260			6.2	P, S, T & D Plant - Customer	31,754	23,528	7,783	24	265
261									
262									
263				TOTAL PLANT IN SERVICE - CUSTOMER	236,707,336	175,589,520	58,018,798	181,589	1,979,152
264									
265				TOTAL CWIP W/O AFUDC - CUSTOMER	6,310,361	4,675,709	1,546,723	4,840	52,782

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
266		Intangible Plant:								
267										
268	30100	Organization	6.4	P, S, T & D Plant - Demand	3,107	1,678	936	-	493	-
269	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	44,793	24,142	13,471	-	7,090	-
270	30300	Misc Intangible Plant	99.0		0	-	-	-	-	-
271										
272		Total Intangible Plant:			47,910	25,820	14,407	0	7,583	0
273										
274		Production Plant:								
275										
276	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
277	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
278	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
279	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
280	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
281	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
282	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
283										
284		Total Production Plant			0	0	0	0	0	0
285										
286		Storage Plant:								
287										
288	35019	Land	3.0	Peak Day	130,563	70,511	39,345	-	20,708	-
289	35020	Rights of Way	3.0	Peak Day	2,341	1,264	705	-	371	-
290	35100	Structures and Improvements	3.0	Peak Day	8,998	4,838	2,699	-	1,421	-
291	35102	Compression Station Equipment	3.0	Peak Day	76,631	41,394	23,092	-	12,154	-
292	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,589	6,248	3,486	-	1,835	-
293	35104	Other Structures	3.0	Peak Day	68,721	37,113	20,709	-	10,900	-
294	35200	Wells I Rights of Way	3.0	Peak Day	4,547,761	2,456,015	1,370,448	-	721,298	-
295	35201	Well Construction	3.0	Peak Day	849,999	459,642	256,144	-	134,814	-
296	35202	Well Equipment	3.0	Peak Day	297,909	152,291	82,583	-	32,975	-
297	35203	Cushion Gas	3.0	Peak Day	847,416	457,647	255,365	-	134,404	-
298	35210	Leaseholds	3.0	Peak Day	89,265	48,208	26,900	-	14,158	-
299	35211	Storage Rights	3.0	Peak Day	27,307	14,747	8,229	-	4,331	-
300	35301	Field Lines	3.0	Peak Day	89,248	48,199	26,895	-	14,155	-
301	35302	Tributary Lines	3.0	Peak Day	104,729	56,559	31,560	-	16,611	-
302	35400	Compressor Station Equipment	3.0	Peak Day	461,723	249,353	139,136	-	73,232	-
303	35500	Meas & Reg. Equipment	3.0	Peak Day	120,442	65,044	36,295	-	19,103	-
304	35600	Purification Equipment	3.0	Peak Day	207,332	111,959	62,479	-	32,984	-
305										
306		Total Storage Plant			7,851,916	4,240,422	2,368,141	0	1,245,353	0
307										
308		Transmission:								
309										
310	36510	Land & Land Rights	3.0	Peak Day	26,970	14,565	8,127	-	4,278	-
311	36520	Rights of Way	3.0	Peak Day	867,772	468,640	261,499	-	137,633	-
312	36602	Structures & Improvements	3.0	Peak Day	49,002	26,463	14,766	-	7,772	-
313	36603	Other Structures	3.0	Peak Day	60,826	32,949	18,330	-	9,647	-
314	36700	Mains Cathodic Protection	3.0	Peak Day	185,508	100,184	55,502	-	29,423	-
315	36701	Mains - Steel	3.0	Peak Day	27,782,017	14,992,659	8,365,564	-	4,403,195	-
316	36900	Meas. & Reg. Equipment	3.0	Peak Day	615,022	332,142	185,334	-	97,546	-
317	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,269,871	1,225,843	684,016	-	360,013	-
318										
319		Total Transmission Plant			31,038,990	17,193,545	9,593,939	0	5,049,506	0
320										
321		Distribution:								
322										
323	37400	Land & Land Rights	3.0	Peak Day	327,795	178,977	99,752	-	51,976	-
324	37401	Land	3.0	Peak Day	23,029	12,437	6,940	-	3,652	-
325	37402	Land Rights	3.0	Peak Day	930,939	502,753	280,535	-	147,652	-
326	37403	Land Other	3.0	Peak Day	1,718	928	518	-	272	-
327	37500	Structures & Improvements	3.0	Peak Day	207,399	112,006	62,499	-	32,895	-
328	37601	Structures & Improvements T.B.	3.0	Peak Day	61,583	33,258	18,558	-	9,767	-
329	37502	Land Rights	3.0	Peak Day	29,343	15,415	8,601	-	4,527	-
330	37603	Improvements	3.0	Peak Day	2,471	1,334	746	-	392	-
331	37800	Mains Cathodic Protection	3.0	Peak Day	12,344,014	6,866,377	3,719,815	-	1,957,822	-
332	37801	Mains - Steel	3.0	Peak Day	69,319,370	37,435,880	20,889,092	-	10,954,398	-
333	37802	Mains - Plastic	3.0	Peak Day	69,945,071	32,373,296	18,064,187	-	9,507,588	-
334	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	4,604,215	2,486,593	1,387,480	-	730,252	-
335	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	1,844,557	1,050,157	585,984	-	308,416	-
336	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	859,921	464,460	256,133	-	136,388	-
337	38000	Services	99.0		0	-	-	-	-	-
338	38100	Meters	99.0		0	-	-	-	-	-
339	38200	Meter Installations	99.0		0	-	-	-	-	-
340	38300	House Regulators	99.0		0	-	-	-	-	-
341	38400	House Reg. Installations	99.0		0	-	-	-	-	-
342	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-	-
343	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-	-
344										
345		Total Distribution Plant			150,600,535	81,931,720	45,382,818	0	23,885,997	0

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF PLANT IN SERVICE									
346									
347		General							
348									
349	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	363,184	296,938	119,471	-	60,775
350	38900	Structures & Improvements	6.4	P, S, T & D Plant - Demand	1,932,726	1,054,568	588,446	-	369,712
351	38001	Structures-Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
352	38002	Structures-Brick	6.4	P, S, T & D Plant - Demand	64,568	34,870	19,458	-	10,241
353	39003	Improvements	6.4	P, S, T & D Plant - Demand	264,519	142,853	79,712	-	41,594
354	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	2,783	1,503	839	-	441
355	38009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	464,809	251,020	140,088	-	73,721
356	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	724,887	391,475	218,441	-	114,871
357	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
358	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
359	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	135,958	73,100	40,789	-	21,488
360	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
361	39202	Trailers	6.4	P, S, T & D Plant - Demand	12,380	6,888	3,731	-	1,684
362	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
363	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	989,896	534,647	288,331	-	157,010
364	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
365	39603	Ditchers	6.4	P, S, T & D Plant - Demand	17,843	9,528	5,317	-	2,798
366	39604	Backhoes	6.4	P, S, T & D Plant - Demand	23,404	12,639	7,053	-	3,712
367	39605	Welders	6.4	P, S, T & D Plant - Demand	12,395	6,695	3,736	-	1,966
368	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	160,312	81,178	45,298	-	23,840
369	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
370	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
371	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
372	38800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,599,593	863,858	482,030	-	253,703
373	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
374	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
375	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
376	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	35,325	19,077	10,945	-	5,603
377	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
378	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
379	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	614,195	331,696	185,065	-	97,414
380	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	5,129	2,770	1,548	-	814
381	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	46,069	24,879	13,683	-	7,307
382	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
383	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
384									
385		Total General Plant			7,499,275	4,049,979	2,259,874	0	1,169,423
386									
387		TOTAL DIRECT PLANT			197,836,825	108,841,485	59,617,179	0	31,377,881
388									
389		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	5,267,841	2,844,786	1,587,381	-	835,474
390									
391		Kentucky Mid-States General Office:							
392									
393		Intangible Plant:							
394									
395	30100	Organization	6.4	P, S, T & D Plant - Demand	33,930	18,324	10,225	-	5,381
396	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
397	30300	Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	203,158	109,715	61,221	-	32,222
398									
399		Total Intangible Plant			237,088	128,039	71,445	0	37,603
400									
401		General							
402									
403	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
404	38001	Structures-Frame	6.4	P, S, T & D Plant - Demand	32,837	17,733	9,895	-	5,208
405	38602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
407	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	1,957	571	318	-	168
408	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	28,237	15,250	8,509	-	4,479
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	7,810	4,218	2,353	-	1,239
410	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
411	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	762	408	227	-	119
413	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
415	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
416	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	29,975	16,188	9,033	-	4,754
417	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	2,021	1,091	609	-	321
418	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
419	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
420	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
421	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	41,310	22,309	12,448	-	6,552
422	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
423	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
425	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	161,536	87,237	48,878	-	26,620
426	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	14,097	7,613	4,248	-	2,236
427	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	69,021	34,635	18,991	-	9,596
428	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	1,515	818	458	-	240
429	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	38,333	20,792	11,552	-	6,080
430	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
431	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
432	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	59,522	32,145	17,937	-	9,440
433	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	13,710	7,494	4,132	-	2,175
434	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	164,509	88,843	49,574	-	26,092
435	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
436	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
437									
438		Total General Plant			660,241	356,563	198,961	0	104,718
439									
440		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	(31,950)	(17,254)	(9,628)	-	(6,067)

Almon Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF PLANT IN SERVICE									
441									
442									
443									
444									
445									
446	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
447	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
448	36802	Structures & Improvements	6.4	P, S, T & D Plant - Demand	96,560	53,227	29,701	-	15,632
449	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
450	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
451	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	169,343	102,255	57,058	-	30,031
452	39190	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	220,445	119,091	65,430	-	34,864
453	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
454	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
455	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	2,028	1,095	611	-	322
456	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
457	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
458	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
459	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	31,406	16,961	9,464	-	4,981
460	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	463	250	140	-	74
461	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
462	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
463	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
464	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	49,938	26,969	15,049	-	7,920
465	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
466	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
467	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
468	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	10,764	5,824	3,250	-	1,710
469	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	3,295	1,780	993	-	523
470	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	616,807	332,636	185,724	-	97,748
471	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	377,841	204,053	113,861	-	59,577
472	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	66,623	35,880	20,077	-	10,587
473	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
474	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
475	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	44,739	24,161	13,482	-	7,086
476	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	13,456	7,287	4,055	-	2,134
477	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	2,388,873	1,295,810	722,890	-	380,473
478	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	19,270	10,407	5,607	-	3,066
479	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
480									
481		Total General Plant			4,143,373	2,237,626	1,246,587	0	657,160
482									
483		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	231,342	124,936	69,714	-	36,692
484									
485									
486									
487									
488									
489	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	68,867	37,192	20,753	-	10,923
490	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
491	36802	Structures & Improvements	6.4	P, S, T & D Plant - Demand	312,442	168,734	94,153	-	49,555
492	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
493	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
494	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	91,581	49,458	27,596	-	14,626
495	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	46,741	28,322	14,688	-	7,730
496	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
497	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
498	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
499	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
500	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
501	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
502	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
503	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
504	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
505	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
506	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
507	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	42,917	23,177	12,933	-	6,807
508	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
509	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
510	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
511	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	1,296	700	391	-	206
512	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	13,777	7,440	4,152	-	2,186
513	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	174,695	94,452	52,704	-	27,739
514	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	99,113	21,123	11,787	-	6,204
515	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	13,452	7,265	4,054	-	2,134
516	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
517	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
518	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	22,335	12,062	6,730	-	3,542
519	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	4,388	2,370	1,322	-	696
520	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	2,388,797	1,295,469	722,867	-	360,451
521	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
522	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
523									
524		Total General Plant			3,232,600	1,745,764	974,130	0	512,707
525									
526		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	27,649	14,932	8,332	-	4,385
527									
528		TOTAL PLANT IN SERVICE - DEMAND			206,109,827	111,309,476	62,110,303	0	32,690,048
529									
530		TOTAL CWIP W/O AFUDC - DEMAND			5,494,682	2,967,369	1,655,799	0	871,484

Alamos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
531		Intangible Plant:								
532										
533	30100	Organization	6.6	P. S. T & D Plant - Commodity	1,656	530	345	16	366	397
534	30200	Franchises & Consents	6.6	P. S. T & D Plant - Commodity	23,610	7,631	4,969	233	5,267	5,710
535	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
536										
537		Total Intangible Plant:			25,466	8,161	5,314	250	5,633	6,107
538										
539		Production Plant:								
540										
541	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
542	32640	Rights of Ways	99.0	-	0	-	-	-	-	-
543	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
544	33201	Field Lines	99.0	-	0	-	-	-	-	-
545	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
546	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
547	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
548										
549		Total Production Plant:			0	0	0	0	0	0
550										
551		Storage Plant:								
552										
553	35010	Land	1.5	Winter Volumes	130,663	51,118	30,818	970	24,087	23,570
554	35020	Rights of Way	1.5	Winter Volumes	2,341	916	553	17	432	423
555	35100	Structures and Improvements	1.5	Winter Volumes	6,956	3,507	2,114	57	1,853	1,617
556	35102	Compressor Station Equipment	1.5	Winter Volumes	78,831	30,602	18,988	586	14,137	13,834
557	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	4,530	2,731	86	2,134	2,089
558	35104	Other Structures	1.5	Winter Volumes	68,721	26,906	16,221	511	12,878	12,406
559	35200	Wells & Rights of Way	1.5	Winter Volumes	4,547,761	1,780,533	1,073,461	33,792	838,988	820,996
560	35201	Well Construction	1.5	Winter Volumes	849,899	332,791	200,835	6,316	156,811	153,446
561	35202	Well Equipment	1.5	Winter Volumes	207,899	81,400	49,075	1,545	38,356	37,533
562	35203	Cushion Gas	1.5	Winter Volumes	847,416	331,779	200,026	6,297	158,335	152,980
563	35210	Leaseholds	1.5	Winter Volumes	89,265	34,949	21,070	653	16,468	16,115
564	35211	Storage Rights	1.5	Winter Volumes	27,307	10,681	5,446	203	5,038	4,930
565	35301	Field Lines	1.5	Winter Volumes	89,246	34,842	21,066	683	16,465	16,112
566	35302	Tributary Lines	1.5	Winter Volumes	104,729	41,003	24,720	778	19,321	18,966
567	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	180,773	108,986	3,431	85,181	83,353
568	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	120,442	47,155	28,429	895	22,220	21,743
569	35600	Purification Equipment	1.5	Winter Volumes	207,332	81,174	48,939	1,641	38,249	37,429
570										
571		Total Storage Plant:			7,851,916	3,074,171	1,853,379	58,343	1,448,353	1,417,469
572										
573		Transmission:								
574										
575	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
576	36520	Rights of Way	99.0	-	0	-	-	-	-	-
577	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
578	36603	Other Structures	99.0	-	0	-	-	-	-	-
579	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
580	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
581	36800	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
582	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
583										
584		Total Transmission Plant:			0	0	0	0	0	0
585										
586		Distribution:								
587										
588	37400	Land & Land Rights	1.0	Mcf	203,462	63,991	41,984	2,035	45,638	48,804
589	37401	Land	1.0	Mcf	14,288	4,497	2,951	143	3,207	3,500
590	37402	Land Rights	1.0	Mcf	577,883	181,786	119,295	5,782	129,647	141,483
591	37403	Land Other	1.0	Mcf	1,066	335	220	11	239	261
592	37500	Structures & Improvements	1.0	Mcf	128,768	40,499	26,577	1,288	28,883	31,520
593	37501	Structures & Improvements T.B.	1.0	Mcf	38,235	12,025	7,892	383	8,576	9,369
594	37502	Land Rights	1.0	Mcf	17,721	5,574	3,658	177	3,975	4,398
595	37503	Improvements	1.0	Mcf	1,534	483	317	15	344	376
596	37600	Mains Cathodic Protection	1.0	Mcf	7,664,034	2,410,429	1,581,817	76,670	1,719,088	1,876,029
597	37601	Mains - Steel	1.0	Mcf	43,038,350	13,536,968	8,862,896	430,551	9,653,757	10,535,679
598	37602	Mains - Plastic	1.0	Mcf	37,218,125	11,705,539	7,681,631	372,526	8,348,246	9,110,394
599	37800	Meas. & Reg. Sta. Equip - General	1.0	Mcf	2,858,621	899,070	590,005	28,587	641,206	699,743
600	37900	Meas. & Reg. Sta. Equip - City Gate	1.0	Mcf	1,207,318	379,716	249,184	12,076	270,809	295,532
601	37905	Meas. & Reg. Sta. Equipment T.B.	1.0	Mcf	533,900	167,919	110,104	5,341	119,757	130,690
602	38000	Services	99.0	-	0	-	-	-	-	-
603	38100	Meters	99.0	-	0	-	-	-	-	-
604	38200	Meter Installations	99.0	-	0	-	-	-	-	-
605	39300	House Regulators	99.0	-	0	-	-	-	-	-
606	39400	House Reg. Installations	99.0	-	0	-	-	-	-	-
607	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
608	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
609										
610		Total Distribution Plant:			83,503,426	28,407,929	18,298,629	835,999	20,873,372	22,888,087

Alamos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
611										
612		General								
613										
614	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	204,098	65,409	42,594	2,001	45,151	48,944
615	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,040,096	339,327	217,869	10,198	230,091	249,421
616	39001	Structures-Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
617	39002	Structures-Brick	6.6	P, S, T & D Plant - Commodity	34,392	11,022	7,177	337	7,608	8,247
618	39003	Improvements	6.6	P, S, T & D Plant - Commodity	140,893	45,163	29,403	1,391	31,168	33,767
619	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	1,482	475	309	15	328	355
620	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	247,675	79,342	51,667	2,427	54,769	59,370
621	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	395,102	123,737	80,576	3,796	85,414	92,589
622	39102	Remittance Processing Equip.	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
623	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
624	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	72,997	23,105	15,046	707	15,949	17,269
625	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
626	39202	Trailers	6.6	P, S, T & D Plant - Commodity	6,994	2,113	1,379	65	1,469	1,581
627	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
628	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	527,309	168,991	110,645	5,170	116,652	126,452
629	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
630	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	9,397	3,012	1,961	92	2,079	2,254
631	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	12,466	3,995	2,901	122	2,758	2,989
632	39605	Welders	6.6	P, S, T & D Plant - Commodity	6,635	2,116	1,378	85	1,481	1,593
633	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	80,862	25,659	19,706	795	17,711	19,189
634	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
635	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
636	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
637	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	852,003	273,048	177,806	8,353	186,481	204,315
638	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
639	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
640	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
641	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	18,815	6,030	3,927	184	4,162	4,512
642	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
643	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
644	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	327,144	104,842	68,272	3,207	72,371	78,451
645	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	2,732	876	570	27	604	655
646	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	24,538	7,964	5,121	241	5,426	5,884
647	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
648	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
649										
650		Total General Plant			3,994,397	1,280,114	833,597	39,163	863,644	957,878
651										
652		TOTAL DIRECT PLANT			105,375,204	33,770,375	21,990,820	1,033,155	23,311,202	25,263,551
653										
654		Capex w/o AFUDC	6.6	P, S, T & D Plant - Commodity	2,805,744	899,178	585,635	27,509	620,689	672,933
655										
656		Kentucky Mid-States General Office:								
657										
658		Intangible Plant:								
659										
660	30100	Organization	6.6	P, S, T & D Plant - Commodity	18,072	5,792	3,772	177	3,988	4,334
661	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
662	30300	Misc Intangible Plant	6.6	P, S, T & D Plant - Commodity	108,209	34,679	22,582	1,081	23,938	25,949
663										
664		Total Intangible Plant			126,282	40,470	26,354	1,258	27,926	30,283
665										
666		General								
667										
668	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
669	39001	Structures-Frame	6.6	P, S, T & D Plant - Commodity	17,490	5,605	3,650	171	3,869	4,194
670	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
671	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
672	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	563	180	117	6	125	136
673	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	15,040	4,820	3,139	147	3,327	3,607
674	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	4,160	1,353	868	41	920	998
675	39102	Remittance Processing Equip.	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
676	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
677	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	401	128	94	4	89	96
678	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
679	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
680	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
681	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	15,966	5,117	3,332	157	3,532	3,829
682	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1,076	345	225	11	238	258
683	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
684	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
685	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
686	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	22,003	7,051	4,592	216	4,868	5,276
687	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
688	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
689	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
690	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	86,040	27,574	17,995	844	19,034	20,633
691	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	7,509	2,436	1,567	74	1,691	1,811
692	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	33,668	10,750	7,005	320	7,426	8,050
693	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	807	259	168	8	178	193
694	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	20,418	6,543	4,261	200	4,517	4,896
695	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
696	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
697	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	31,704	10,160	6,616	311	7,013	7,603
698	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	7,303	2,340	1,524	72	1,616	1,751
699	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	87,624	28,091	18,286	959	19,394	21,013
700	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
701	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
702										
703		Total General Plant			351,669	112,702	73,390	3,448	77,797	84,332
704										
705		Capex w/o AFUDC	6.6	P, S, T & D Plant - Commodity	(17,018)	(5,464)	(3,551)	(197)	(3,765)	(4,081)

Alamos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF PLANT IN SERVICE									
706									
707									
708									
709									
710									
711	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
712	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
713	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	52,497	16,824	10,958	515	11,613
714	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
715	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
716	30009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	100,851	32,321	21,047	980	22,310
717	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	117,417	37,630	24,504	1,151	25,975
718	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
719	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
720	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	1,090	346	225	11	239
721	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
722	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
723	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
724	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	16,728	5,361	3,491	164	3,701
725	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	247	79	52	2	55
726	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
727	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
728	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
729	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	26,999	8,524	5,551	281	5,884
730	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
731	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
732	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
733	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	5,744	1,841	1,199	56	1,271
734	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,766	563	366	17	388
735	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	328,268	105,203	68,507	3,219	72,820
736	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	291,232	64,497	42,900	1,973	44,521
737	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	36,486	11,372	7,468	348	7,850
738	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
739	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
740	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	23,830	7,637	4,973	234	5,272
741	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	7,167	2,297	1,496	70	1,585
742	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	1,277,730	409,484	266,652	12,528	282,681
743	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	10,264	3,289	2,142	101	2,271
744	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
745									
746		Total General Plant			2,206,917	707,267	460,565	21,638	488,216
747									
748		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	123,221	39,490	25,715	1,208	27,259
749									
750		Shared Services Customer Support							
751									
752									
753									
754	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	36,681	11,758	7,655	360	8,115
755	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
756	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	166,418	53,333	34,730	1,632	36,615
757	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
758	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
759	30009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	48,780	15,633	10,180	478	10,791
760	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	25,981	8,320	5,418	255	5,743
761	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
762	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
763	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
764	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
765	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
766	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
767	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
768	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
769	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
770	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
771	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
772	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	22,859	7,326	4,770	224	5,957
773	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
774	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
775	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
776	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	690	221	144	7	153
777	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	7,338	2,352	1,531	72	1,623
778	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	93,156	29,854	19,441	913	20,608
779	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	20,833	6,577	4,348	204	4,936
780	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	7,165	2,266	1,495	70	1,585
781	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
782	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
783	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	11,896	3,812	2,483	117	2,632
784	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	2,337	749	488	23	517
785	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	1,277,690	409,471	266,643	12,527	282,652
786	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
787	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
788									
789		Total General Plant			1,721,605	551,800	359,326	16,881	386,699
790									
791		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	14,727	4,720	3,073	144	3,258
792									
793		TOTAL PLANT IN SERVICE - COMMODITY			109,781,877	35,182,615	22,910,556	1,076,360	24,286,051
794									
795		TOTAL CWP W/O AFUDC - COMMODITY			2,926,675	937,933	610,773	28,695	647,442

Altona Energy Corporation, Kentucky/Mid-States Division Class Cost of Service - Demand/Commodity Study Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF PLANT IN SERVICE									
Total Plant in Service									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
796			Intangible Plant:						
797									
798	30100		Organization	8,330	4,852	2,156	19	889	414
799	30200		Franchises & Consents	119,853	69,813	31,024	273	12,787	5,957
800	30300		Misc Intangible Plant	0	-	-	-	-	-
801			Total Intangible Plant	128,183	74,665	33,180	292	13,675	6,371
802									
803			Production Plant:						
804									
805									
806	32520		Producing Leaseholds	0	-	-	-	-	-
807	32640		Rights of Ways	0	-	-	-	-	-
808	33100		Production Gas Wells Equipment	0	-	-	-	-	-
809	33201		Field Lines	0	-	-	-	-	-
810	33202		Tributary Lines	0	-	-	-	-	-
811	33400		Field Meas. & Reg. Sta. Equip	0	-	-	-	-	-
812	33800		Purification Equipment	0	-	-	-	-	-
813									
814			Total Production Plant	0	0	0	0	0	0
815									
816			Storage Plant:						
817									
818	35019		Land	261,127	121,528	70,163	970	44,795	23,570
819	35020		Rights of Way	4,882	2,181	1,258	17	803	423
820	35100		Structures and Improvements	17,916	8,345	4,814	67	3,073	1,617
821	35102		Compression Station Equipment	153,261	71,387	41,180	589	26,291	13,534
822	35103		Meas. & Reg. Sta. Structures	23,138	10,777	6,217	86	3,969	2,089
823	35104		Other Structures	137,443	64,019	36,930	511	23,578	12,406
824	35200		Wells & Rights of Way	9,095,522	4,236,549	2,443,509	33,792	1,560,287	820,986
825	35201		Well Construction	1,699,999	791,832	458,779	6,316	291,625	153,446
826	35202		Well Equipment	415,918	193,692	111,728	1,549	71,331	37,533
827	35203		Cushion Gas	1,694,833	789,426	455,991	6,297	290,799	152,980
828	35210		Leaseholds	178,830	83,158	47,870	663	30,526	16,115
829	35211		Storage Rights	54,014	25,438	14,675	203	9,369	4,930
830	35301		Field Lines	176,497	83,141	47,961	663	30,820	16,112
831	35302		Tributary Lines	209,458	97,562	56,280	778	36,931	18,906
832	35400		Compressor Station Equipment	923,446	430,126	248,124	3,431	158,412	83,353
833	35500		Meas. & Reg. Equipment	240,983	112,389	64,724	893	41,322	21,743
834	35600		Purification Equipment	414,693	193,144	111,417	1,541	71,133	37,429
835									
836			Total Storage Plant	15,703,931	7,314,593	4,219,520	58,343	2,693,909	1,417,469
837									
838			Transmission:						
839									
840	36510		Land & Land Rights	26,970	14,565	8,127	-	4,278	-
841	36520		Rights of Way	867,772	468,640	261,499	-	137,833	-
842	36600		Structures & Improvements	49,092	26,463	14,766	-	7,772	-
843	36603		Other Structures	50,826	32,949	18,330	-	9,647	-
844	36700		Mains Cathodic Protection	185,599	100,184	65,902	-	29,423	-
845	36701		Mains - Steel	27,882,017	14,892,859	8,395,864	-	4,493,195	-
846	36800		Meas. & Reg. Equipment	615,022	332,142	185,334	-	97,546	-
847	36901		Meas. & Reg. Equipment	2,299,871	1,228,843	684,016	-	360,013	-
848									
849			Total Transmission Plant	31,836,990	17,193,545	9,593,939	0	5,049,506	0
850									
851			Distribution:						
852									
853	37400		Land & Land Rights	631,167	240,968	140,746	2,036	97,613	49,804
854	37401		Land	37,328	16,833	9,891	143	6,860	3,500
855	37402		Land Rights	1,508,932	684,639	398,828	6,782	277,299	141,463
856	37403		Land Other	2,784	1,263	738	11	512	261
857	37500		Structures & Improvements	336,188	162,505	89,076	1,288	61,776	31,620
858	37501		Structures & Improvements T.B.	99,818	45,283	26,449	383	18,344	9,359
859	37502		Land Rights	46,284	20,988	12,259	177	8,502	4,396
860	37503		Improvements	4,085	1,817	1,061	15	736	376
861	37600		Mains Cathodic Protection	20,008,049	9,076,805	5,301,832	76,670	3,678,910	1,876,029
862	37601		Mains - Steel	112,357,721	60,971,843	29,771,987	430,551	20,648,155	10,636,079
863	37602		Mains - Plastic	97,193,197	44,078,835	25,745,818	372,326	17,855,833	9,119,384
864	37800		Meas. & Reg. Sta. Equip - General	7,462,837	3,385,574	1,977,485	28,597	1,371,457	699,743
865	37800		Meas. & Reg. Sta. Equip - City Gate	3,151,875	1,429,872	835,188	12,078	579,226	295,532
866	37905		Meas. & Reg. Sta. Equipment T.B.	1,393,821	632,317	369,328	5,341	266,145	130,690
867	38000		Services	118,202,045	105,214,238	12,849,414	7,592	82,867	47,834
868	38100		Meters	84,690,273	20,730,610	12,919,067	57,288	624,957	359,350
869	38200		Meter Installations	61,632,850	30,855,170	18,227,683	85,266	830,178	534,852
870	38300		House Regulators	8,425,356	6,034,821	3,137,459	13,914	151,786	87,277
871	38400		House Reg. Installations	154,276	82,194	57,450	265	2,779	1,598
872	38500		Ind. Meas. & Reg. Sta. Equipment	6,433,873	-	5,375,972	3,218	34,670	20,013
873	38600		Other Prop. On Cust. Prem	0	-	-	-	-	-
874									
875			Total Distribution Plant	462,642,335	272,668,793	118,246,893	1,103,031	46,686,607	23,939,022

Alamos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
ALLOCATION OF PLANT IN SERVICE								
876								
877		General:						
878								
879	38500	Land & Land Rights	1,027,350	596,418	285,928	2,339	109,005	51,080
880	39000	Structures & Improvements	5,235,436	3,049,571	1,355,106	11,918	558,554	260,295
881	39001	Structures-Frame	0					
882	39002	Structures-Brick	173,115	100,837	44,611	394	18,469	8,604
883	39003	Improvements	709,199	413,099	183,675	1,614	76,682	35,248
884	39004	Air Conditioning Equipment	7,461	4,346	1,931	17	796	371
885	39009	Improvement to leased Premises	1,246,194	725,892	322,576	2,837	132,953	61,937
886	39100	Office Furniture & Equipment	1,843,487	1,132,055	503,069	4,424	207,345	98,593
887	39102	Remittance Processing Equip	0					
888	39103	Office Machines	0					
889	39200	Transportation Equipment	362,806	211,388	93,839	826	39,717	18,037
890	39201	Trucks	0					
891	39202	Trailers	33,182	19,334	8,592	76	3,541	1,650
892	39300	Stores Equipment	0					
893	39400	Tools, Shop & Garage Equipment	2,654,269	1,546,076	687,055	6,042	283,177	131,919
894	39600	Power Operated Equipment	0					
895	39603	Ditchers	47,393	27,553	12,244	108	5,047	2,381
896	39604	Backhoes	62,747	36,549	16,242	143	6,694	3,119
897	39605	Welders	53,236	19,359	8,603	76	3,546	1,652
898	39700	Communication Equipment	492,999	234,741	104,316	917	42,995	20,029
899	39701	Communication Equipment - Mobile Radios	0					
900	39702	Communication Equipment - Fixed Radios	0					
901	39705	Communication Equip. - Telemetering	0					
902	39800	Miscellaneous Equipment	4,288,652	2,498,083	1,110,113	9,763	457,544	213,149
903	39900	Other Tangible Property	0					
904	39901	Other Tangible Property - Servers - HW	0					
905	39902	Other Tangible Property - Servers - SW	0					
906	39903	Other Tangible Property - Network - HW	94,709	55,197	24,515	218	10,104	4,707
907	39904	Other Tang. Property - CPU	0					
908	39905	Other Tangible Property - MF - Hardware	0					
909	39906	Other Tang. Property - PC Hardware	1,646,713	959,188	426,250	3,749	175,683	81,843
910	39907	Other Tang. Property - PC Software	13,752	8,010	3,560	31	1,467	683
911	39908	Other Tang. Property - Mainframe SW	123,515	71,946	31,972	281	13,177	6,139
912	39909	Other Tang. Property - Application Software	0					
913	39924	Other Tang. Property - General Startup Costs	0					
914		Total General Plant	20,106,234	11,711,814	5,204,477	45,770	2,145,078	989,295
916		TOTAL DIRECT PLANT	530,417,672	308,961,200	137,298,008	1,207,435	56,588,772	26,362,157
918		CWIP w/o AFUDC	14,123,020	8,226,472	3,856,728	32,149	1,508,746	701,825
920		Kentucky Mid-States General Office:						
921								
922		Intangible Plant:						
923								
924								
925	30100	Organization	90,969	52,968	23,547	207	9,705	4,521
926	30200	Franchises & Consents	0					
927	30300	Misc Intangible Plant	544,884	317,271	140,991	1,240	58,111	27,071
928		Total Intangible Plant:	635,853	370,260	164,538	1,447	67,816	31,592
930		General:						
931								
932								
933	37400	Land & Land Rights	0					
934	39001	Structures-Frame	88,038	51,281	22,789	200	9,393	4,376
935	38802	Structures & Improvements	0					
936	38900	Land & Land Rights	0					
937	39004	Air Conditioning Equipment	2,833	1,650	733	6	302	141
938	39009	Improvement to leased Premises	75,707	44,098	19,597	172	8,077	3,763
939	39100	Office Furniture & Equipment	20,936	12,196	5,420	48	2,234	1,041
940	39102	Remittance Processing Equip	0					
941	39103	Office Machines	0					
942	39200	Transportation Equipment	2,017	1,179	522	5	215	100
943	39201	Trucks	0					
944	39202	Trailers	0					
945	39300	Stores Equipment	0					
946	39400	Tools, Shop & Garage Equipment	80,365	46,811	20,802	183	8,574	3,994
947	39600	Power Operated Equipment	5,416	3,158	1,402	12	578	269
948	39603	Ditchers	0					
949	39604	Backhoes	0					
950	39605	Welders	0					
951	39700	Communication Equipment	110,755	64,513	28,669	252	11,816	5,505
952	39701	Communication Equipment - Mobile Radios	0					
953	39702	Communication Equipment - Fixed Radios	0					
954	39705	Communication Equip. - Telemetering	0					
955	39800	Miscellaneous Equipment	433,090	252,269	112,105	986	46,205	21,525
956	39900	Other Tangible Property	37,796	22,918	9,784	86	4,032	1,879
957	39901	Other Tangible Property - Servers - HW	168,966	98,421	43,737	385	18,027	8,338
958	39902	Other Tangible Property - Servers - SW	4,081	2,366	1,051	9	433	202
959	39903	Other Tangible Property - Network - HW	102,775	59,866	26,803	234	10,965	5,108
960	39904	Other Tang. Property - CPU	0					
961	39905	Other Tangible Property - MF - Hardware	0					
962	39906	Other Tang. Property - PC Hardware	169,583	92,955	41,308	363	17,026	7,931
963	39907	Other Tang. Property - PC Software	38,759	21,412	9,516	84	3,922	1,827
964	39908	Other Tang. Property - Mainframe SW	441,055	256,914	114,169	1,004	47,056	21,921
965	39909	Other Tang. Property - Application Software	0					
966	39924	Other Tang. Property - General Startup Costs	0					
967		Total General Plant	1,770,167	1,031,099	458,208	4,030	188,854	87,979
968								
969								
970		CWIP w/o AFUDC	(65,660)	(49,896)	(22,173)	(195)	(9,199)	(4,257)

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF PLANT IN SERVICE							
971							
972		Shared Services General Office:					
973		General:					
974							
975							
976	37400	Land & Land Rights	0	-	-	-	-
977	38001	Structures Frame	0	-	-	-	-
978	38602	Structures & Improvements	284,248	153,821	68,400	602	28,192
979	37503	Improvements	0	-	-	-	-
980	39004	Air Conditioning Equipment	0	-	-	-	-
981	39009	Improvement to leased Premises	507,647	295,898	131,404	1,158	54,159
982	39100	Office Furniture & Equipment	591,034	344,269	162,988	1,345	63,058
983	39102	Remittance Processing Equip	0	-	-	-	-
984	39103	Office Machines	0	-	-	-	-
985	39200	Transportation Equipment	5,437	3,167	1,407	12	580
986	38201	Trucks	0	-	-	-	-
987	38202	Trailers	0	-	-	-	-
988	39300	Stores Equipment	0	-	-	-	-
989	39400	Tools, Shop & Garage Equipment	84,202	49,047	21,796	192	8,983
990	39600	Power Operated Equipment	1,242	724	322	3	133
991	39603	Ditchers	0	-	-	-	-
992	39604	Backhoes	0	-	-	-	-
993	39605	Welders	0	-	-	-	-
994	39700	Communication Equipment	133,888	77,988	34,657	905	14,284
995	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
996	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
997	39705	Communication Equip. - Telemetering	0	-	-	-	-
998	39800	Miscellaneous Equipment	28,914	16,842	7,484	86	3,095
999	39900	Other Tangible Property	8,838	5,148	2,289	20	943
1000	39901	Other Tangible Property - Servers - HW	1,852,373	962,486	427,715	3,761	176,287
1001	39902	Other Tangible Property - Servers - SW	1,019,025	590,074	262,221	2,306	108,077
1002	39903	Other Tangible Property - Network - HW	178,523	104,045	46,299	407	19,957
1003	39904	Other Tangible Property - CPU	0	-	-	-	-
1004	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1005	39906	Other Tang. Property - PC Hardware	119,949	69,869	31,049	273	12,797
1006	39907	Other Tang. Property - PC Software	36,076	21,014	9,336	82	3,849
1007	39908	Other Tang. Property - Mainframe SW	6,431,595	3,746,319	1,664,811	14,641	686,169
1008	39909	Other Tang. Property - Application Software	51,884	30,093	13,373	118	5,512
1009	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
1010							
1011		Total General Plant	11,108,756	6,470,703	2,875,489	25,288	1,185,162
1012							
1013		CWIP w/o AFUDC	620,248	361,266	160,551	1,412	66,173
1014							
1015		Shared Services Customer Support:					
1016		General:					
1017							
1018							
1019	37400	Land & Land Rights	184,639	107,550	47,784	420	19,599
1020	38001	Structures Frame	0	-	-	-	-
1021	38602	Structures & Improvements	837,684	487,840	216,834	1,907	89,370
1022	37503	Improvements	0	-	-	-	-
1023	39004	Air Conditioning Equipment	0	-	-	-	-
1024	39009	Improvement to leased Premises	245,537	143,922	63,557	559	26,196
1025	39100	Office Furniture & Equipment	130,878	76,118	33,826	297	13,942
1026	39102	Remittance Processing Equip	0	-	-	-	-
1027	39103	Office Machines	0	-	-	-	-
1028	39200	Transportation Equipment	0	-	-	-	-
1029	38201	Trucks	0	-	-	-	-
1030	38202	Trailers	0	-	-	-	-
1031	39300	Stores Equipment	0	-	-	-	-
1032	39400	Tools, Shop & Garage Equipment	0	-	-	-	-
1033	39600	Power Operated Equipment	0	-	-	-	-
1034	39603	Ditchers	0	-	-	-	-
1035	39604	Backhoes	0	-	-	-	-
1036	39605	Welders	0	-	-	-	-
1037	39700	Communication Equipment	115,063	67,023	29,764	282	12,276
1038	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
1039	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
1040	39705	Communication Equip. - Telemetering	0	-	-	-	-
1041	39800	Miscellaneous Equipment	3,476	2,024	900	8	371
1042	39900	Other Tangible Property	36,937	21,515	9,981	84	3,941
1043	39901	Other Tangible Property - Servers - HW	469,809	273,133	121,377	1,067	50,027
1044	39902	Other Tangible Property - Servers - SW	104,685	61,093	27,144	239	11,188
1045	39903	Other Tangible Property - Network - HW	36,067	21,008	9,336	82	3,848
1046	39904	Other Tang. Property - CPU	0	-	-	-	-
1047	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1048	39906	Other Tang. Property - PC Hardware	59,881	34,880	15,500	136	6,389
1049	39907	Other Tang. Property - PC Software	11,795	6,853	3,045	27	1,255
1050	39908	Other Tang. Property - Mainframe SW	6,431,390	3,746,199	1,664,758	14,640	686,147
1051	39909	Other Tang. Property - Application Software	0	-	-	-	-
1052	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
1053							
1054		Total General Plant	8,686,892	5,048,350	2,243,416	19,729	824,647
1055							
1056		CWIP w/o AFUDC	74,130	43,180	19,189	169	7,909
1057							
1058		TOTAL PLANT IN SERVICE	562,599,040	321,881,611	143,039,657	1,257,829	58,955,251
1059							
1060		TOTAL CWIP W/O AFUDC	14,731,739	8,581,042	3,813,284	33,535	1,571,688

Atrium Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	3,668	2,644	875	3	30	17
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	51,339	38,040	12,684	39	429	247
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant			54,907	40,684	13,458	42	459	264
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32540	Rights of Way	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	0	0	0	0	0
20										
21		Storage Plant:								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	-	-	-	-	-
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36800	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53										
54		Total Transmission Plant			0	-	-	-	-	-
55										
56		Distribution:								
57										
58	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
59	37401	Land	2.0	Bills	0	-	-	-	-	-
60	37402	Land Rights	2.0	Bills	0	-	-	-	-	-
61	37403	Land Other	2.0	Bills	0	-	-	-	-	-
62	37600	Structures & Improvements	2.0	Bills	0	-	-	-	-	-
63	37601	Structures & Improvements T.B.	2.0	Bills	0	-	-	-	-	-
64	37602	Land Rights	2.0	Bills	0	-	-	-	-	-
65	37603	Improvements	2.0	Bills	0	-	-	-	-	-
66	37600	Mains Cathodic Protection	2.0	Bills	0	-	-	-	-	-
67	37601	Mains - Steel	2.0	Bills	0	-	-	-	-	-
68	37602	Mains - Plastic	2.0	Bills	0	-	-	-	-	-
69	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	0	-	-	-	-	-
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	0	-	-	-	-	-
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Bills	0	-	-	-	-	-
72	38000	Services	2.0	Bills	41,215,363	36,696,701	4,480,407	2,682	26,855	16,679
73	38100	Meters	4.0	Meter Investment	17,354,749	10,371,050	6,462,613	28,660	312,652	179,775
74	38200	Meter Installations	4.0	Meter Investment	22,442,436	13,411,408	8,357,181	37,062	404,308	232,477
75	38300	House Regulators	4.0	Meter Investment	3,398,848	2,031,123	1,265,675	5,613	61,231	35,208
76	38400	House Reg. Installations	4.0	Meter Investment	76,960	45,991	28,659	127	1,386	797
77	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	2,791,806	-	2,762,056	1,653	17,913	10,282
78	38600	Other Prop. On Cust. Prem.	99.0	-	0	-	-	-	-	-
79										
80		Total Distribution Plant			87,280,162	62,546,272	23,356,590	75,797	626,265	475,218

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
81	General:								
82									
83	39900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	81,139	60,120	19,888	62	678
86	39001	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	39002	Improvements	6.2	P, S, T & D Plant - Customer	28,402	21,044	6,961	22	237
88	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	71,399	52,904	17,501	55	597
89	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,101	819	270	1	6
90	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	388,628	289,103	95,304	298	3,251
91	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	293,296	217,297	71,682	225	2,452
92	39102	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
94	39200	Trucks	6.2	P, S, T & D Plant - Customer	75,224	55,738	18,438	59	629
95	39201	Trailers	6.2	P, S, T & D Plant - Customer	12,991	9,626	3,164	10	109
96	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
97	39300	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	265,443	196,682	65,052	204	2,219
99	39600	Backhoes	6.2	P, S, T & D Plant - Customer	13,954	10,339	3,420	11	117
100	39603	Backhoes	6.2	P, S, T & D Plant - Customer	13,954	10,339	3,420	11	117
101	39604	Welders	6.2	P, S, T & D Plant - Customer	20,694	15,311	5,065	18	173
102	39605	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	8,615	7,050	2,332	7	80
103	39700	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	61,556	45,610	15,088	47	515
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39702	Communication Equip - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
106	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	(14,951)	(11,078)	(3,655)	(11)	(125)
107	39800	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	519,552	394,955	127,348	399	4,344
108	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
110	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
111	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	6,362	6,937	2,295	7	78
112	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	209,119	164,949	51,267	160	1,749
115	39907	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	5,891	4,385	1,444	5	49
116	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	62,908	39,202	12,998	41	442
117	39909	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
118		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(2,970,829)	(2,201,251)	(728,173)	(2,279)	(24,840)
119		AR 16 general plant amortization	6.2	P, S, T & D Plant - Customer	251,895	186,643	61,741	193	2,106
120									
121		Total General Plant			(613,573)	(454,630)	(150,392)	(471)	(5,130)
122		TOTAL DIRECT RESERVE FOR DEPRECIATION			86,721,496	62,132,326	23,219,657	75,368	821,614
123									472,932
124									
125		Kentucky Mid-States General Office:							
126									
127		Intangible Plant:							
128									
129	30100	Organizations	99.0	-	0	-	-	-	-
130	30200	Franchises & Consents	99.0	-	0	-	-	-	-
131	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
132									
133		Total Intangible Plant:			0	-	-	-	-
134									
135		General:							
136									
137	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
138	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	19,449	14,411	4,767	15	163
139	36502	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
140	36900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
141	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	1,335	999	327	1	11
142	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	8,522	6,544	2,185	7	74
143	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	8,916	6,606	2,185	7	75
144	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
145	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
146	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	864	640	212	1	7
147	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
148	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
149	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
150	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	30,160	22,347	7,392	23	252
151	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	1,188	890	291	1	10
152	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
153	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
154	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
155	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	47,110	34,906	11,547	36	394
156	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
157	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
158	39705	Communication Equip - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
159	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	136,992	101,505	33,578	105	1,145
160	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	16,190	11,898	3,888	12	135
161	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	69,252	51,313	16,974	53	579
162	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	1,740	1,289	428	1	15
163	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	44,024	32,620	10,791	34	369
164	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
165	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
166	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	68,358	50,650	16,755	52	572
167	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,411	9,195	3,042	10	104
168	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	188,931	139,990	46,309	145	1,580
169	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
170	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
171		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	12,992	8,880	2,994	9	101
172									
173		Total General Plant			667,843	494,842	163,694	512	5,584

Alamos Energy Corporation - Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
174									
175									
176									
177									
178									
179	37400	Land & Lend Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
180	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	35,979	26,659	8,819	28	301
181	36502	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
182	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	211,162	156,462	51,788	162	1,798
185	38100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	147,349	109,179	38,118	113	1,232
186	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	132	98	32	0	1
187	39103	Office Machines	6.2	P, S, T & D Plant - Customer	65	48	16	0	1
188	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	2,330	1,727	571	2	19
189	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
190	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	17	13	4	0	0
192	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	5,077	3,762	1,244	4	42
193	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	248	184	61	0	2
194	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
195	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
196	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
197	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	32,217	23,871	7,897	25	269
198	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
199	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
200	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
201	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	3,163	2,343	775	2	26
202	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	3,146	2,330	771	2	26
203	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	200,389	149,479	49,117	154	1,675
204	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	205,913	152,278	50,373	158	1,718
205	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	39,521	24,837	8,216	28	289
206	39904	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	389	288	95	0	3
207	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	347	257	85	0	3
208	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	33,698	24,860	8,257	26	282
209	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,726	9,430	3,118	10	106
210	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,953,631	1,447,553	478,850	1,499	16,335
211	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	24,743	18,334	6,065	19	207
212	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
213		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
214									
215		Total General Plant			2,905,826	2,153,068	712,240	2,229	24,266
216					180,939	134,068	44,350	139	1,519
217		Shared Services Customer Support:							
218		General:							
219									
220									
221	37400	Land & Lend Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
222	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
223	36502	Structures & Improvements	6.2	P, S, T & D Plant - Customer	104,812	77,813	25,641	80	875
224	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
225	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
226	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	93,341	69,152	22,879	72	780
227	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	10,832	8,130	2,680	8	91
228	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
229	39103	Office Machines	6.2	P, S, T & D Plant - Customer	4	3	1	0	0
230	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
231	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
232	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
233	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
234	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
235	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
236	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
237	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
238	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
239	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	(145,523)	(107,826)	(35,669)	(112)	(1,217)
240	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
241	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
242	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
243	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	86	64	21	0	1
244	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	7,548	5,893	1,850	6	63
245	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	93,235	69,083	22,853	72	780
246	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	26,210	19,421	6,424	20	219
247	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	2,865	2,123	702	2	24
248	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
249	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
250	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(862)	(638)	(211)	(1)	(7)
251	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	(127)	(94)	(31)	(0)	(1)
252	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,225,057	907,712	300,271	940	10,243
253	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	289	214	71	0	2
254	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	840	474	157	0	5
255		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	198	147	49	0	2
256									
257		Total General Plant			1,410,608	1,051,051	347,697	1,089	11,860
258									
259									
260		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			91,713,673	65,831,304	24,443,278	79,197	863,355

Atmos Energy Corporation, Kentucky/Mid States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
260			Intangible Plant:						
261									
262	30100	6.4	P, S, T & D Plant - Demand	3,107	1,678	938	-	-	493
263	30200	6.4	P, S, T & D Plant - Demand	44,706	24,142	13,471	-	-	7,090
264	30300	99.0		0	-	-	-	-	-
265									
266			Total Intangible Plant	47,813	25,820	14,407	0	7,583	0
267									
268			Production Plant:						
269									
270	32520	3.0	Producing Leaseholds	0	-	-	-	-	-
271	32540	3.0	Rights of Ways	0	-	-	-	-	-
272	33100	3.0	Production Gas Wells Equipment	0	-	-	-	-	-
273	33201	3.0	Field Lines	0	-	-	-	-	-
274	33202	3.0	Tributary Lines	0	-	-	-	-	-
275	33400	3.0	Field Meas. & Reg. Sta. Equip.	0	-	-	-	-	-
276	33600	3.0	Purification Equipment	0	-	-	-	-	-
277			Total Production Plant	0	0	0	0	0	0
278									
279			Storage Plant:						
280									
281									
282	35010	3.0	Land	0	-	-	-	-	-
283	35020	3.0	Rights of Way	2,710	1,464	817	-	-	430
284	35100	3.0	Structures and Improvements	2,750	1,486	829	-	-	438
285	35102	3.0	Compressor Station Equipment	54,940	29,970	16,666	-	-	8,714
286	35103	3.0	Meas. & Reg. Sta. Structures	10,027	5,415	3,022	-	-	1,590
287	35104	3.0	Other Structures	48,113	25,983	14,469	-	-	7,631
288	35200	3.0	Wells & Rights of Way	508,288	274,501	153,170	-	-	80,817
289	35201	3.0	Well Construction	683,774	369,271	206,052	-	-	108,450
290	35202	3.0	Well Equipment	188,533	102,357	57,115	-	-	30,061
291	35203	3.0	Cushion Gas	340,743	184,018	102,651	-	-	54,043
292	35210	3.0	Leaseholds	83,194	44,529	25,070	-	-	13,105
293	35211	3.0	Storage Rights	21,538	11,632	6,490	-	-	3,416
294	35301	3.0	Field Lines	77,071	41,622	23,225	-	-	12,224
295	35302	3.0	Tributary Lines	106,591	57,564	32,121	-	-	16,906
296	35400	3.0	Compressor Station Equipment	240,303	129,775	72,414	-	-	38,113
297	35500	3.0	Meas. & Reg. Equipment	103,298	55,785	31,128	-	-	16,383
298	35600	3.0	Purification Equipment	78,850	42,583	23,761	-	-	12,808
299			Total Storage Plant	2,551,720	1,378,055	768,980	-	-	404,716
300									
301			Transmission:						
302									
303									
304	36510	3.0	Land & Land Rights	0	-	-	-	-	-
305	36520	3.0	Rights of Way	452,087	244,149	136,235	-	-	71,703
306	36550	3.0	Structures & Improvements	13,411	7,243	4,041	-	-	2,127
307	36603	3.0	Other Structures	47,280	25,534	14,248	-	-	7,459
308	36700	3.0	Mains Cathodic Protection	130,882	70,737	39,471	-	-	20,774
309	36701	3.0	Mains - Steel	18,289,712	9,877,347	5,511,526	-	-	2,900,840
310	36900	3.0	Meas. & Reg. Equipment	287,055	144,223	80,478	-	-	42,356
311	36901	3.0	Meas. & Reg. Equipment	1,454,876	785,705	438,421	-	-	230,751
312			Total Transmission Plant	20,655,404	11,154,938	6,224,417	-	-	3,276,050
313									
314			Distribution:						
315									
316									
317	37400	3.0	Land & Land Rights	(0)	(0)	(0)	-	-	(0)
318	37401	3.0	Land	0	-	-	-	-	-
319	37402	3.0	Land Rights	74,187	40,065	22,356	-	-	11,767
320	37403	3.0	Land Other	0	-	-	-	-	-
321	37500	3.0	Structures & Improvements	57,426	31,013	17,305	-	-	9,108
322	37601	3.0	Structures & Improvements T.B.	38,789	20,546	11,688	-	-	6,152
323	37502	3.0	Land Rights	19,568	10,567	5,897	-	-	3,104
324	37503	3.0	Improvements	1,917	549	306	-	-	161
325	37600	3.0	Mains Cathodic Protection	7,751,221	4,188,042	2,335,797	-	-	1,229,382
326	37601	3.0	Mains - Steel	16,734,684	8,497,495	4,741,673	-	-	2,489,696
327	37602	3.0	Mains - Plastic	8,841,219	4,774,684	2,684,263	-	-	1,402,261
328	37600	3.0	Meas. & Reg. Sta. Equip - General	1,257,937	673,284	373,044	-	-	199,493
329	37600	3.0	Meas. & Reg. Sta. Equip - City Gate	362,886	212,176	118,334	-	-	62,314
330	37605	3.0	Meas. & Reg. Sta. Equipment T.B.	538,269	290,682	162,205	-	-	85,372
331	38000	99.0	Services	0	-	-	-	-	-
332	38100	99.0	Meters	0	-	-	-	-	-
333	38200	99.0	Motor Installations	0	-	-	-	-	-
334	38300	99.0	House Regulators	0	-	-	-	-	-
335	38400	99.0	House Reg. Installations	0	-	-	-	-	-
336	38500	99.0	Int. Meas. & Reg. Sta. Equipment	0	-	-	-	-	-
337	38600	99.0	Other Prop. On Cust. Prem	0	-	-	-	-	-
338			Total Distribution Plant	34,707,079	18,743,636	10,458,828	-	-	5,504,718

Amos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Conductive Plant									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
340	General:								
341									
342									
343	39000	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
344	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	70,690	38,154	21,290	-	11,205
345	39001	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
346	39002	Improvements	6.4	P, S, T & D Plant - Demand	24,758	13,356	7,452	-	3,922
347	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	62,170	33,575	18,735	-	9,860
348	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	959	518	289	-	162
349	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	338,566	182,842	102,025	-	53,698
350	39100	Remittance Processing Equip.	6.4	P, S, T & D Plant - Demand	255,957	137,905	79,951	-	40,501
351	39102	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
352	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
353	39200	Trucks	6.4	P, S, T & D Plant - Demand	65,501	35,374	19,738	-	10,389
354	39201	Trailers	6.4	P, S, T & D Plant - Demand	11,312	5,109	3,409	-	1,794
355	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
356	39300	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
357	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	291,191	124,822	69,650	-	36,659
358	39500	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
359	39503	Backhoes	6.4	P, S, T & D Plant - Demand	12,150	6,662	3,661	-	1,927
360	39504	Welders	6.4	P, S, T & D Plant - Demand	17,993	9,717	5,422	-	2,854
361	39505	Communication Equipment	6.4	P, S, T & D Plant - Demand	8,285	4,474	2,497	-	1,314
362	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	63,599	29,945	16,152	-	8,501
363	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
365	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(13,018)	(7,030)	(3,923)	-	(2,065)
366	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	452,394	244,315	136,327	-	71,752
367	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
368	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
369	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
370	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	8,162	4,402	2,457	-	1,293
371	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
372	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
373	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	182,087	98,338	54,871	-	28,890
374	39907	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	5,128	2,770	1,546	-	814
375	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	46,069	24,879	13,883	-	7,307
376	39909	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
377		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(2,586,811)	(1,397,005)	(779,524)	-	(410,281)
378		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	219,334	118,451	69,065	-	34,787
379									
380		Total General Plant			(534,261)	(288,527)	(160,997)	-	(64,736)
381									
382		TOTAL DIRECT RESERVE FOR DEPRECIATION			57,427,752	31,013,820	17,305,604	0	9,108,328
383									
384		Kentucky Mid-States General Office:							
385									
386		Intangible Plant:							
387									
388	30100	Organization	99.0	-	0	-	-	-	-
389	30200	Franchises & Consents	99.0	-	0	-	-	-	-
390	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
391									
392		Total Intangible Plant:							
393									
394		General:							
395									
396	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
397	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	16,935	9,146	5,103	-	2,686
398	36802	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39000	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
400	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	1,162	628	350	-	184
401	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	7,881	4,153	2,318	-	1,220
402	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	7,783	4,192	2,339	-	1,231
403	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
404	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	752	406	227	-	119
406	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
407	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
408	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	26,261	14,182	7,914	-	4,165
410	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	1,034	558	312	-	164
411	39503	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39504	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
413	39505	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	41,020	22,153	12,361	-	6,508
415	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
416	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
417	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
418	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	119,284	64,419	35,946	-	18,919
419	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	14,097	7,813	4,248	-	2,238
420	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	60,301	32,565	18,171	-	9,664
421	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	1,515	818	456	-	240
422	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	38,333	20,702	11,552	-	6,000
423	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
425	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	89,522	32,145	17,637	-	9,440
426	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	10,807	5,836	3,257	-	1,714
427	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	164,509	88,843	49,574	-	26,092
428	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
429	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
430		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	10,529	5,689	3,173	-	1,670
431									
432		Total General Plant			581,516	314,047	175,237	-	92,231

Alamos Energy Corporation, Kentucky/Mississippi Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period, Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
433									
434									
435									
436									
437									
438	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
439	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	31,328	16,919	9,441	-	4,989
440	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
441	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
442	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
443	39009	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	183,897	90,297	55,407	-	29,162
444	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	128,302	69,280	38,663	-	20,349
445	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	115	62	35	-	18
446	39103	Office Machines	6.4	P, S, T & D Plant - Demand	57	31	17	-	9
447	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	2,028	1,096	611	-	322
448	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
449	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
450	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
451	39301	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	4,421	2,388	1,332	-	701
452	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	218	117	65	-	34
453	39503	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
454	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
455	39905	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
456	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	28,052	15,150	8,453	-	4,448
457	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
458	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
459	39705	Communication Equip - Telemetry	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
460	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	2,754	1,487	830	-	437
461	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	2,738	1,479	825	-	434
462	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	174,486	94,231	52,581	-	27,674
463	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	178,947	96,640	53,925	-	28,382
464	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	29,188	15,783	8,756	-	4,629
465	39904	Other Tangible Property - Network - SW	6.4	P, S, T & D Plant - Demand	336	182	101	-	53
466	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	302	163	91	-	48
467	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	29,332	15,840	8,839	-	4,652
468	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	11,081	5,984	3,339	-	1,758
469	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	1,701,088	918,677	512,619	-	269,803
470	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	21,645	11,635	6,482	-	3,417
471	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
472		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
473									
474		Total General Plant			2,530,209	1,386,436	762,466	-	401,304
475									
476		Shared Services Customer Support							
477									
478									
479		General:							
480	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
481	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
482	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	91,090	49,193	27,449	-	14,447
483	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
484	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
485	39009	Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	81,276	43,893	24,492	-	12,891
486	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	9,518	5,141	2,868	-	1,510
487	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
488	39103	Office Machines	6.4	P, S, T & D Plant - Demand	4	2	1	-	1
489	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
490	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
491	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
492	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
493	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
494	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
495	39503	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
496	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
497	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
498	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(126,712)	(68,431)	(38,184)	-	(20,097)
499	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
500	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
501	39705	Communication Equip - Telemetry	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
502	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	75	40	23	-	12
503	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	6,573	3,590	1,991	-	1,042
504	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	61,183	43,843	24,484	-	12,876
505	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	22,822	12,325	6,877	-	3,620
506	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	2,495	1,347	752	-	396
507	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
508	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
509	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(780)	(405)	(226)	-	(119)
510	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(111)	(60)	(33)	-	(18)
511	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	1,066,703	678,072	321,446	-	169,184
512	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	251	136	76	-	40
513	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	567	301	168	-	88
514		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	172	93	52	-	27
515									
516		Total General Plant			1,235,147	687,040	372,206	-	195,900
517									
518		TOTAL RESERVE FOR DEPRECIATION - DEMAND			61,774,625	33,381,345	18,615,515	0	9,797,764

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
519		Intangible Plant:								
520										
521	30100	Organization	6.6	P, S, T & D Plant - Commodity	1,655	530	345	16	366	397
522	30200	Franchises & Consents	8.8	P, S, T & D Plant - Commodity	23,810	7,531	4,968	233	5,287	5,719
523	30300	Misc Intangible Plant	99.0		0	-	-	-	-	-
524										
525		Total Intangible Plant:			25,465	8,161	5,314	250	5,653	6,107
526										
527		Production Plant:								
528										
529	32520	Producing Leaseholds	99.0		0	-	-	-	-	-
530	32540	Rights of Ways	99.0		0	-	-	-	-	-
531	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-	-
532	33201	Field Lines	99.0		0	-	-	-	-	-
533	33202	Tributary Lines	1.2	Sales Mcf	(26,968)	(17,161)	(11,262)	(546)	-	-
534	33400	Field Meas. & Reg. Sta. Equip	1.2	Sales Mcf	1,672	931	611	30	-	-
535	33500	Purification Equipment	99.0		0	-	-	-	-	-
536										
537		Total Production Plant			(27,306)	(16,229)	(10,650)	(516)	0	0
538										
539		Storage Plant:								
540										
541	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
542	35020	Rights of Way	1.5	Winter Volumes	2,710	1,081	640	20	500	489
543	35100	Structures and Improvements	1.5	Winter Volumes	2,760	1,077	649	20	507	498
544	35102	Compression Station Equipment	1.5	Winter Volumes	94,940	21,510	12,988	408	10,136	9,918
545	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	19,927	3,928	2,387	75	1,850	1,813
546	35104	Other Structures	1.5	Winter Volumes	48,113	18,637	11,337	357	8,878	8,686
547	35200	Wells & Rights of Way	1.5	Winter Volumes	508,288	199,004	119,977	3,777	93,771	91,759
548	35201	Well Construction	1.5	Winter Volumes	883,774	287,710	161,399	5,081	126,145	123,438
549	35202	Well Equipment	1.5	Winter Volumes	169,533	74,206	44,738	1,408	34,968	34,215
550	35203	Cushion Gas	1.5	Winter Volumes	340,743	133,407	80,429	2,532	62,882	61,513
551	35210	Leaseholds	1.5	Winter Volumes	83,194	32,572	19,937	618	16,348	15,919
552	35211	Storage Rights	1.5	Winter Volumes	21,538	8,433	5,084	160	3,973	3,888
553	35301	Field Lines	1.5	Winter Volumes	77,071	30,175	18,192	573	14,218	13,913
554	35302	Tributary Lines	1.5	Winter Volumes	106,591	41,732	25,160	792	19,684	19,242
555	35400	Compressor Station Equipment	1.5	Winter Volumes	240,303	94,083	56,721	1,786	44,332	43,361
556	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	103,296	40,442	24,382	768	19,056	18,648
557	35500	Purification Equipment	1.5	Winter Volumes	78,850	30,871	18,612	588	14,547	14,234
558										
559		Total Storage Plant			2,551,720	998,046	602,312	18,969	470,752	460,650
560										
561		Transmission:								
562										
563	36510	Land & Land Rights	99.0		0	-	-	-	-	-
564	36520	Rights of Way	99.0		0	-	-	-	-	-
565	36602	Structures & Improvements	99.0		0	-	-	-	-	-
566	36503	Other Structures	99.0		0	-	-	-	-	-
567	36700	Mains Cathodic Protection	99.0		0	-	-	-	-	-
568	36701	Mains - Steel	99.0		0	-	-	-	-	-
569	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-	-
570	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-	-
571										
572		Total Transmission Plant			0	-	-	-	-	-
573										
574		Distributions:								
575										
576	37400	Land & Land Rights	1.0	Mcf	(0)	(0)	(0)	(0)	(0)	(0)
577	37401	Land	1.0	Mcf	0	-	-	-	-	-
578	37402	Land Rights	1.0	Mcf	46,061	14,487	9,507	461	10,332	11,275
579	37403	Land Other	1.0	Mcf	0	-	-	-	-	-
580	37500	Structures & Improvements	1.0	Mcf	35,654	11,214	7,369	357	7,997	8,727
581	37501	Structures & Improvements T.B.	1.0	Mcf	24,021	7,574	4,970	241	5,402	5,885
582	37502	Land Rights	1.0	Mcf	12,149	3,821	2,507	122	2,726	2,974
583	37503	Improvements	1.0	Mcf	631	199	130	6	142	155
584	37600	Mains Cathodic Protection	1.0	Mcf	4,612,505	1,513,589	993,276	48,144	1,079,473	1,178,022
585	37601	Mains - Steel	1.0	Mcf	9,789,188	3,072,525	2,016,310	97,730	2,191,287	2,391,336
586	37602	Mains - Plastic	1.0	Mcf	6,486,251	1,728,434	1,132,953	54,914	1,231,272	1,343,678
587	37800	Meas. & Reg. Sta. Equip - General	1.0	Mcf	760,954	245,619	161,185	7,813	175,173	191,165
588	37900	Meas. & Reg. Sta. Equip - City Gate	1.0	Mcf	249,831	78,719	50,346	2,440	54,715	59,710
589	37905	Meas. & Reg. Sta. Equipment T.B.	1.0	Mcf	334,195	105,106	68,976	3,343	74,962	81,805
590	38000	Services	99.0		0	-	-	-	-	-
591	38100	Meters	99.0		0	-	-	-	-	-
592	38200	Meter Installations	99.0		0	-	-	-	-	-
593	38300	House Regulators	99.0		0	-	-	-	-	-
594	38400	House Reg. Installations	99.0		0	-	-	-	-	-
595	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-	-
596	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-	-
597										
598		Total Distribution Plant			21,548,601	6,777,289	4,447,521	215,570	4,833,479	5,274,742

Atmos Energy Corporation - Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Split									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
699	General:								
600									
601	Land & Land Rights								
602	39900	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
603	39000	6.6	P, S, T & D Plant - Commodity	37,631	12,060	7,653	369	8,325	9,024
604	39001	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
605	39002	6.6	P, S, T & D Plant - Commodity	13,172	4,221	2,749	129	2,914	3,159
606	39003	6.6	P, S, T & D Plant - Commodity	30,114	10,612	6,911	325	7,326	7,941
607	39004	6.6	P, S, T & D Plant - Commodity	511	164	107	5	113	122
608	39009	6.6	P, S, T & D Plant - Commodity	180,333	57,793	37,634	1,769	99,693	43,245
609	39100	6.6	P, S, T & D Plant - Commodity	136,013	43,689	28,385	1,334	30,089	32,617
610	39102	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
611	39103	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
612	39200	6.6	P, S, T & D Plant - Commodity	34,888	11,181	7,281	342	7,718	8,366
613	39201	6.6	P, S, T & D Plant - Commodity	6,025	1,931	1,257	59	1,333	1,445
614	39202	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
615	39300	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
616	39400	6.6	P, S, T & D Plant - Commodity	123,168	39,464	25,692	1,207	27,254	29,522
617	39500	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
618	39603	6.6	P, S, T & D Plant - Commodity	6,472	2,074	1,351	63	1,432	1,652
619	39504	6.6	P, S, T & D Plant - Commodity	9,584	3,071	2,000	94	2,120	2,298
620	39605	6.6	P, S, T & D Plant - Commodity	4,413	1,414	921	43	976	1,058
621	39700	6.6	P, S, T & D Plant - Commodity	26,549	9,149	5,958	280	6,316	6,846
622	39701	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
623	39702	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
624	39705	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
625	39800	6.6	P, S, T & D Plant - Commodity	(6,534)	(2,222)	(1,447)	(68)	(1,594)	(1,663)
626	39900	6.6	P, S, T & D Plant - Commodity	240,952	77,223	60,387	2,393	53,306	57,794
627	39901	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
628	39902	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
629	39903	6.6	P, S, T & D Plant - Commodity	4,342	1,392	906	43	961	1,041
630	39904	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
631	39905	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
632	39906	6.6	P, S, T & D Plant - Commodity	96,987	31,052	20,240	951	21,455	23,259
633	39907	6.6	P, S, T & D Plant - Commodity	2,732	879	570	27	604	655
634	39908	6.6	P, S, T & D Plant - Commodity	24,538	7,864	5,121	241	5,428	5,894
635	39909	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
636	39924	6.6	P, S, T & D Plant - Commodity	(1,377,833)	(441,664)	(287,542)	(13,509)	(304,806)	(330,412)
637	AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	116,626	37,440	24,381	1,145	25,844	28,015
638	Total General Plant								
639									
640									
641	TOTAL DIRECT RESERVE FOR DEPRECIATION								
642									
643	Kentucky Mid-States General Office:								
644	Intangible Plant:								
645									
646									
647	30100	99.0	-	0	-	-	-	-	-
648	30200	99.0	-	0	-	-	-	-	-
649	30300	99.0	-	0	-	-	-	-	-
650	Total Intangible Plant								
651									
652	General:								
653									
654	Land & Land Rights								
655	37400	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
656	39001	6.6	P, S, T & D Plant - Commodity	9,020	2,891	1,892	88	1,995	2,163
657	36802	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
658	38900	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
659	39004	6.6	P, S, T & D Plant - Commodity	619	198	129	8	137	146
660	39005	6.6	P, S, T & D Plant - Commodity	4,098	1,313	855	40	906	962
661	39100	6.6	P, S, T & D Plant - Commodity	4,135	1,325	863	41	915	992
662	39102	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
663	39103	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
664	39200	6.6	P, S, T & D Plant - Commodity	401	128	84	4	89	98
665	39201	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
666	39202	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
667	39300	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
668	39400	6.6	P, S, T & D Plant - Commodity	13,988	4,483	2,919	137	3,094	3,354
669	39500	6.6	P, S, T & D Plant - Commodity	551	177	115	5	122	132
670	39503	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
671	39504	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
672	39605	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
673	39700	6.6	P, S, T & D Plant - Commodity	21,849	7,002	4,560	214	4,833	5,239
674	39701	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
675	39702	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
676	39705	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
677	39800	6.6	P, S, T & D Plant - Commodity	63,635	20,362	13,259	623	14,055	15,236
678	39900	6.6	P, S, T & D Plant - Commodity	7,509	2,406	1,567	74	1,661	1,801
679	39901	6.6	P, S, T & D Plant - Commodity	32,118	10,293	6,703	315	7,105	7,702
680	39902	6.6	P, S, T & D Plant - Commodity	97	29	168	9	178	193
681	39903	6.6	P, S, T & D Plant - Commodity	20,416	6,543	4,261	200	4,517	4,990
682	39904	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
683	39905	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
684	39906	6.6	P, S, T & D Plant - Commodity	31,704	10,160	6,616	311	7,013	7,603
685	39907	6.6	P, S, T & D Plant - Commodity	5,758	1,845	1,201	56	1,273	1,380
686	39908	6.6	P, S, T & D Plant - Commodity	67,624	28,081	18,286	859	19,384	21,013
687	39909	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
688	39924	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
689	39924	6.6	P, S, T & D Plant - Commodity	5,608	1,797	1,170	55	1,241	1,345
690	Total General Plant								
691									
309,737	99,284	64,640	3,037	68,520	74,277				

Altoona Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
692									
693		Shared Services General Office:							
694		General:							
695									
696									
697	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
698	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	18,698	5,348	3,482	164	3,691
699	36502	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
700	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
701	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
702	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	97,934	31,368	20,438	960	21,665
703	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	69,339	21,901	14,282	670	15,118
704	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	61	20	13	1	14
705	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	30	10	6	0	7
706	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	1,081	348	226	11	239
707	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
708	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
709	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	3	2	0	2
710	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	2,355	755	491	23	521
711	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	115	37	24	1	25
712	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
713	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
714	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
715	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	14,942	4,789	3,118	145	3,305
716	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
717	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
718	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
719	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	1,467	470	306	14	325
720	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	1,458	467	304	14	323
721	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	92,939	29,784	19,395	911	20,560
722	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	95,514	30,546	19,891	935	21,085
723	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	19,546	4,862	3,244	154	3,439
724	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	173	57	37	2	40
725	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	161	52	34	2	36
726	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	15,623	5,007	3,280	153	3,456
727	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	5,902	1,892	1,232	58	1,306
728	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	906,069	290,376	189,089	8,694	200,441
729	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	11,478	3,678	2,395	119	2,539
730	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
731		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
732									
733		Total General Plant			1,347,695	431,903	281,251	13,213	298,136
734					83,917	28,894	17,519	823	18,564
735		Shared Services Customer Support:							
736		General:							
737									
738									
739	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
740	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
741	36502	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	48,518	15,549	10,125	476	10,733
742	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
743	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
744	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	49,290	13,874	9,034	424	9,577
745	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	5,070	1,625	1,059	50	1,122
746	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
747	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1	0	0	0
748	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
749	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
750	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
751	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
752	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
753	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
754	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
755	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
756	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
757	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(67,492)	(21,630)	(14,085)	(662)	(14,931)
758	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
759	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
760	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
761	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	40	13	8	0	9
762	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	3,501	1,122	731	34	774
763	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	43,241	13,858	9,024	424	9,566
764	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	12,156	3,898	2,637	119	2,689
765	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,329	426	277	13	294
766	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
767	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-
768	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(400)	(128)	(83)	(4)	(88)
769	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	(59)	(19)	(12)	(1)	(13)
770	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	588,166	182,084	118,571	5,571	125,690
771	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	134	43	26	1	30
772	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	297	95	62	3	66
773		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	92	29	19	1	20
774									
775		Total General Plant			657,886	210,839	137,285	8,450	145,538
776									
777		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			26,129,131	8,419,073	5,469,296	254,174	5,799,106

Alamos Energy Corporation, Kentucky/Mississippi Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Total Reserve for Depreciation									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
778			Intangible Plant:						
779									
780	30100		Organization	8,330	4,852	2,156	19	889	414
781	30200		Franchises & Consents	119,853	69,813	31,024	273	12,787	5,957
782	30300		Misc Intangible Plant	0	-	-	-	-	-
783									
784			Total Intangible Plant:	128,182	74,665	33,180	292	13,675	6,371
785									
786			Production Plant:						
787									
788	32520		Producing Leaseholds	0	-	-	-	-	-
789	32540		Rights of Ways	0	-	-	-	-	-
790	33100		Production Gas Wells Equipment	0	-	-	-	-	-
791	33201		Field Lines	0	-	-	-	-	-
792	33202		Tributary Lines	(28,988)	(17,161)	(11,262)	(646)	-	-
793	33400		Field Meas. & Reg. Sta. Equip	1,572	931	611	30	-	-
794	33600		Purification Equipment	0	-	-	-	-	-
795									
796			Total Production Plant	(27,396)	(16,229)	(10,650)	(516)	0	0
797									
798			Storage Plant:						
799									
800	35010		Land	0	-	-	-	-	-
801	35020		Rights of Way	5,420	2,625	1,456	20	930	489
802	35100		Structures and Improvements	5,500	2,562	1,479	30	844	486
803	35102		Compressor Station Equipment	109,890	51,960	29,624	408	18,849	9,918
804	35103		Meas. & Reg. Sta. Structures	20,055	9,341	5,389	75	3,440	1,910
806	35104		Other Structures	96,226	44,620	25,865	357	16,507	8,686
806	35200		Wells & Rights of Way	1,016,576	473,505	273,147	3,777	174,388	91,759
807	35201		Well Construction	1,367,547	636,982	367,451	5,081	234,695	123,438
808	35202		Well Equipment	379,055	178,563	101,852	1,408	65,027	34,215
809	35203		Cushion Gas	691,485	317,425	183,111	2,632	119,935	61,813
810	35210		Leaseholds	169,388	77,951	41,707	616	28,543	15,019
811	35211		Storage Rights	43,076	20,064	11,574	160	7,389	3,968
812	35301		Field Lines	164,142	71,787	41,417	573	26,442	13,913
813	35302		Tributary Lines	131,182	99,297	57,281	792	36,570	19,242
814	35400		Compressor Station Equipment	480,606	223,858	129,138	1,786	82,445	43,381
815	35500		Meas. & Reg. Equipment	206,592	96,227	55,510	768	36,440	19,648
816	35600		Purification Equipment	157,701	73,454	42,373	585	27,053	14,234
817									
818			Total Storage Plant	5,103,440	2,377,101	1,371,282	18,960	875,487	460,650
819									
820			Transmission:						
821									
822	38510		Land & Land Rights	0	-	-	-	-	-
823	38520		Rights of Way	462,067	244,148	136,235	-	71,703	-
824	38602		Structures & Improvements	19,411	7,243	4,041	-	2,127	-
825	38603		Other Structures	47,280	25,534	14,248	-	7,459	-
826	38700		Mains Cathodic Protection	130,892	70,737	39,471	-	20,774	-
827	38701		Mains - Steel	18,289,712	9,877,347	5,511,526	-	2,900,840	-
828	38900		Meas. & Reg. Equipment	287,055	144,423	80,476	-	42,356	-
829	38901		Meas. & Reg. Equipment	1,454,876	785,705	438,421	-	230,751	-
830									
831			Total Transmission Plant	20,655,404	11,154,938	6,224,417	-	3,276,050	-
832									
833			Distribution:						
834									
835	37400		Land & Land Rights	(0)	(0)	(0)	(0)	(0)	(0)
836	37401		Land	0	-	-	-	-	-
837	37402		Land Rights	120,248	54,552	31,863	481	22,098	11,275
838	37403		Land Other	0	-	-	-	-	-
839	37501		Structures & Improvements	93,080	42,226	24,684	357	17,105	8,737
840	37501		Structures & Improvements T.B.	52,867	28,520	16,658	241	11,853	5,885
841	37502		Land Rights	31,717	14,388	8,404	122	5,829	2,974
842	37503		Improvements	1,548	748	437	6	303	155
843	37600		Mains Cathodic Protection	12,563,726	5,699,631	3,329,073	48,144	2,308,856	1,176,622
844	37601		Mains - Steel	25,503,852	11,570,020	6,757,893	97,730	4,889,883	2,381,336
845	37602		Mains - Plastic	14,330,470	6,501,128	3,797,216	54,914	2,639,833	1,343,878
846	37800		Meas. & Reg. Sta. Equip - General	2,038,790	924,913	540,228	7,913	374,672	191,165
847	37800		Meas. & Reg. Sta. Equip - City Gate	288,617	168,741	2,440	-	117,029	69,710
848	37905		Meas. & Reg. Sta. Equipment T.B.	872,464	395,800	231,181	3,343	160,334	81,805
849	38000		Services	41,215,363	38,696,701	4,490,407	2,682	28,895	16,679
850	38100		Meters	17,354,749	10,371,050	6,462,613	28,660	312,652	179,775
851	38200		Meter Installations	22,442,438	13,411,408	8,357,181	37,062	404,308	232,477
852	38300		House Regulators	3,399,848	2,031,123	1,295,673	5,813	81,231	35,205
853	38400		House Reg. Installations	76,660	45,891	25,659	127	1,388	797
854	38500		Ind. Meas. & Reg. Sta. Equipment	2,791,805	-	2,762,056	1,653	17,813	10,282
855	38600		Other Prop. On Cust. Prem	0	-	-	-	-	-
856									
857			Total Distribution Plant	143,535,842	88,067,096	38,262,938	291,367	11,164,480	5,749,961

Alstom Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand/Commodity Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
ALLOCATION OF RESERVE FOR DEPRECIATION						
858						
859		General:				
860						
861	38900	Land & Land Rights	0			
862	39000	Structures & Frame	189,419	110,334	49,031	431
863	39001	Structures & Improvements	0			20,209
864	39002	Improvements	66,305	38,622	17,163	151
865	39003	Air Conditioning Equipment	186,683	97,091	43,146	379
866	39004	Improvement to leased Premises	2,570	1,497	665	6
867	39009	Office Furniture & Equipment	907,725	528,739	234,964	2,096
868	39100	Remittance Processing Equip	694,636	399,791	177,217	1,659
869	39102	Office Machines	0			73,042
870	39103	Transportation Equipment	0			34,027
871	39200	Trucks	175,613	102,292	45,457	400
872	39201	Trailers	30,329	17,666	7,851	69
873	39202	Stores Equipment	0			18,738
874	39300	Tools, Shop & Garage Equipment	0			8,728
875	39400	Power Operated Equipment	619,684	360,988	160,404	1,411
876	39600	Miscellaneous Equipment	0			66,112
877	39603	Backhoes	32,576	18,975	8,432	74
878	39604	Welders	48,240	28,099	12,487	110
879	39605	Communication Equipment - Mobile Radios	22,213	12,939	5,790	51
880	39700	Communication Equipment - Fixed Radios	143,704	83,705	37,198	327
881	39701	Communication Equip. - Telemetering	0			15,331
882	39702	Communication Equip. - Telemetering	0			7,142
883	39705	Miscellaneous Equipment	(34,903)	(20,330)	(9,025)	(79)
884	39800	Other Tangible Property - Servers - HW	1,212,908	706,593	313,950	2,781
885	39900	Other Tangible Property - Servers - SW	0			(3,724)
886	39901	Other Tangible Property - Servers - SW	0			(1,735)
887	39902	Other Tangible Property - Network - HW	0			
888	39903	Other Tang. Property - CPU	21,856	12,731	5,657	90
889	39904	Other Tangible Property - MF - Hardware	0			2,332
890	39905	Other Tang. Property - PC Hardware	0			1,098
891	39906	Other Tang. Property - PC Software	488,193	284,968	126,388	1,111
892	39907	Other Tang. Property - Mainframe SW	13,752	8,010	3,560	31
893	39908	Other Tang. Property - Application Software	123,515	71,948	31,872	281
894	39909	Other Tang. Property - General Startup Costs	0			13,177
895		Retirement Work in Progress	(6,935,473)	(4,039,821)	(1,795,240)	(15,788)
896		AR 15 general plant amortization	598,050	342,834	162,217	1,359
897						62,738
898		Total General Plant	(1,432,402)	(834,355)	(370,776)	(3,281)
899						(162,619)
900		TOTAL DIRECT RESERVE FOR DEPRECIATION	167,963,071	100,823,214	45,510,371	306,842
901						15,176,864
902		Kentucky Mid-States General Office:				6,145,790
903						
904		Intangible Plant:				
905						
906	30100	Organization	0			
907	30200	Franchises & Consents	0			
908	30300	Misc Intangible Plant	0			
909						
910		Total Intangible Plant:				
911						
912		General:				
913						
914	37400	Land & Land Rights	0			
915	39001	Structures & Frame	45,405	26,448	11,753	103
916	39802	Structures & Improvements	0			4,844
917	39900	Land & Land Rights	0			2,267
918	39004	Air Conditioning Equipment	3,116	1,815	807	7
919	39009	Improvement to leased Premises	20,818	12,010	5,337	47
920	39100	Office Furniture & Equipment	20,814	12,124	5,386	47
921	39102	Remittance Processing Equip	0			2,221
922	39103	Office Machines	0			1,934
923	39200	Transportation Equipment	2,018	1,176	522	5
924	39201	Trucks	0			215
925	39202	Trailers	0			100
926	39300	Stores Equipment	0			
927	39400	Tools, Shop & Garage Equipment	70,438	41,012	18,225	160
928	39600	Power Operated Equipment	2,773	1,815	718	8
929	39603	Ditchers	0			296
930	39604	Backhoes	0			138
931	39605	Welders	0			
932	39700	Communication Equipment	109,878	64,061	28,468	250
933	39701	Communication Equipment - Mobile Radios	0			11,733
934	39702	Communication Equipment - Fixed Radios	0			5,468
935	39705	Communication Equip. - Telemetering	0			
936	39800	Miscellaneous Equipment	319,811	186,286	82,783	728
937	39900	Other Tangible Property	37,786	22,016	8,784	88
938	39901	Other Tangible Property - Servers - HW	161,671	94,171	41,848	368
939	39902	Other Tangible Property - Servers - SW	4,061	2,368	1,051	9
940	39903	Other Tangible Property - Network - HW	102,775	59,866	26,803	234
941	39904	Other Tang. Property - CPU	0			10,965
942	39905	Other Tangible Property - MF - Hardware	0			5,108
943	39906	Other Tang. Property - PC Hardware	169,583	92,865	41,308	369
944	39907	Other Tang. Property - PC Software	28,873	16,577	7,500	66
945	39908	Other Tang. Property - Mainframe SW	441,085	258,814	114,169	1,004
946	39909	Other Tang. Property - Application Software	0			47,056
947	39924	Other Tang. Property - General Startup Costs	0			21,921
948		Retirement Work in Progress	28,230	16,444	7,307	64
949						3,012
950		Total General Plant	1,559,097	908,153	403,571	3,549
						168,336
						77,488

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand/Commodity Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF RESERVE FOR DEPRECIATION							
951							
952		Shared Services General Office:					
953							
954		General:					
955							
956	37400	Land & Land Rights	0	-	-	-	-
957	39000	Structures & Improvements	83,993	48,825	21,741	191	8,961
958	36602	Structures & Improvements	0	-	-	-	-
959	37503	Improvements	0	-	-	-	-
960	39004	Air Conditioning Equipment	0	-	-	-	-
961	39009	Improvement to leased Premises	492,964	287,145	127,603	1,122	52,593
962	39100	Office Furniture & Equipment	343,990	200,970	89,041	783	36,659
963	39102	Remittance Processing Equip.	308	179	80	1	33
964	39103	Office Machines	152	89	39	0	16
965	39200	Transportation Equipment	5,440	3,169	1,408	12	580
966	39201	Trucks	0	-	-	-	-
967	39202	Trailers	0	-	-	-	-
968	39300	Stores Equipment	40	23	10	0	4
969	39400	Tools, Shop & Garage Equipment	11,858	6,394	3,068	27	1,285
970	39500	Power Operated Equipment	690	338	150	1	62
971	39603	Ditchers	0	-	-	-	-
972	39604	Backhoes	0	-	-	-	-
973	39605	Welders	0	-	-	-	-
974	39700	Communication Equipment	75,210	43,809	19,468	171	8,024
975	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
976	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
977	39705	Communication Equip. - Telemetering	0	-	-	-	-
978	39800	Miscellaneous Equipment	7,984	4,301	1,811	17	789
979	39900	Other Tangible Property	7,341	4,276	1,900	17	783
980	39901	Other Tangible Property - Servers - HW	467,812	272,494	121,093	1,065	49,910
981	39902	Other Tangible Property - Servers - SW	479,774	279,462	124,189	1,092	51,186
982	39903	Other Tangible Property - Network - HW	78,256	45,882	20,256	178	6,349
983	39904	Other Tangible Property - CPU	902	525	233	2	95
984	39905	Other Tangible Property - MF - Hardware	810	472	210	2	89
985	39906	Other Tang. Property - PC Hardware	78,840	45,807	20,356	179	8,390
986	39907	Other Tang. Property - PC Software	28,110	17,308	7,690	68	3,170
987	39908	Other Tang. Property - Mainframe SW	4,560,785	2,656,604	1,180,558	10,382	486,579
988	39909	Other Tang. Property - Application Software	57,263	33,646	14,952	131	6,163
989	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
990		Retirement Work in Progress	0	-	-	-	-
991							
992		Total General Plant	6,783,719	3,951,427	1,756,658	15,442	723,739
993							
994		Shared Services Customer Support:					
995							
996		General:					
997							
998	37400	Land & Land Rights	0	-	-	-	-
999	39001	Structures Frame	0	-	-	-	-
1000	38802	Structures & Improvements	244,219	142,255	63,216	556	26,055
1001	37503	Improvements	0	-	-	-	-
1002	39004	Air Conditioning Equipment	0	-	-	-	-
1003	39009	Improvement to leased Premises	217,907	126,528	56,405	496	23,248
1004	39100	Office Furniture & Equipment	25,521	14,866	6,606	59	2,723
1005	39102	Remittance Processing Equip.	0	-	-	-	-
1006	39103	Office Machines	10	6	3	0	1
1007	39200	Transportation Equipment	0	-	-	-	-
1008	39201	Trucks	0	-	-	-	-
1009	39202	Trailers	0	-	-	-	-
1010	39300	Stores Equipment	0	-	-	-	-
1011	39400	Tools, Shop & Garage Equipment	0	-	-	-	-
1012	39500	Power Operated Equipment	0	-	-	-	-
1013	39603	Ditchers	0	-	-	-	-
1014	39604	Backhoes	0	-	-	-	-
1015	39605	Welders	0	-	-	-	-
1016	39700	Communication Equipment	(339,726)	(197,886)	(87,938)	(773)	(36,244)
1017	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
1018	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
1019	39705	Communication Equip. - Telemetering	0	-	-	-	-
1020	39800	Miscellaneous Equipment	201	117	52	0	21
1021	39900	Other Tangible Property	17,622	10,284	4,581	40	1,880
1022	39901	Other Tangible Property - Servers - HW	217,659	126,784	56,341	495	23,221
1023	39902	Other Tangible Property - Servers - SW	61,188	35,641	15,839	159	6,529
1024	39903	Other Tangible Property - Network - HW	8,690	3,897	1,732	15	714
1025	39904	Other Tang. Property - CPU	0	-	-	-	-
1026	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1027	39906	Other Tang. Property - PC Hardware	(2,011)	(1,172)	(521)	(5)	(215)
1028	39907	Other Tang. Property - PC Software	(236)	(173)	(77)	(1)	(32)
1029	39908	Other Tang. Property - Mainframe SW	2,859,926	1,656,869	740,289	6,510	305,118
1030	39909	Other Tang. Property - Application Software	674	393	174	2	72
1031	39924	Other Tang. Property - General Startup Costs	1,495	871	387	3	159
1032		Retirement Work in Progress	462	269	120	1	49
1033							
1034		Total General Plant	3,311,541	1,928,929	857,189	7,538	353,299
1035							
1036		TOTAL RESERVE FOR DEPRECIATION	176,617,428	107,611,723	48,627,089	333,372	16,420,226

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Customer									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base Additions:								
2									
3	Materials and Supplies - KY Direct	7.2	Allocated O&M Expenses - Cust	(93,720)	(75,129)	(17,747)	(46)	(506)	(291)
4	Materials and Supplies - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	153,729	123,235	29,111	76	830	478
5	Materials and Supplies - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
6	Materials and Supplies - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
7	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
8	Prepayments - KY Direct	7.2	Allocated O&M Expenses - Cust	25,226	20,222	4,777	13	136	78
9	Prepayments - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	201	161	38	0	1	1
10	Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	172,497	138,280	32,685	86	932	536
11	Prepayments - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
12	Cash Working Capital	7.2	Allocated O&M Expenses - Cust	405,592	325,136	76,804	201	2,191	1,260
13	Regulatory Assets	7.2	Allocated O&M Expenses - Cust	46,898	37,595	8,881	23	253	146
14									
15	Total Rate Base Additions			710,423	569,499	134,528	352	3,837	2,207
16									
17									
18	Rate Base Deductions:								
19									
20	Customer Advances - KY Direct	2.0	Bills	(1,767,642)	(1,573,417)	(192,165)	(115)	(1,239)	(715)
21	Customer Advances - KY Mid-States GO	2.0	Bills	0	-	-	-	-	-
22	Customer Advances - Shared Services GO	2.0	Bills	0	-	-	-	-	-
23	Customer Advances - Shared Services CS	2.0	Bills	0	-	-	-	-	-
24	ADIT - KY Direct	9.2	Allocated Net Plant - Cust	(30,972,698)	(23,384,115)	(7,189,666)	(21,947)	(239,208)	(137,582)
25	ADIT - KY Mid-States GO	9.2	Allocated Net Plant - Cust	(54,247)	(40,956)	(12,592)	(38)	(419)	(241)
26	ADIT - Shared Services GO	9.2	Allocated Net Plant - Cust	9,789,643	7,391,140	2,272,472	6,937	75,608	43,468
27	ADIT - Shared Services CS	9.2	Allocated Net Plant - Cust	(659,110)	(497,625)	(152,989)	(467)	(5,090)	(2,928)
28	Change in Net Operating Loss Carryforward	9.2	Allocated Net Plant - Cust	(2,267,967)	(1,712,306)	(626,464)	(1,697)	(17,516)	(10,074)
29									
30	Total Rate Base Deductions			(25,931,831)	(19,817,280)	(5,801,394)	(17,237)	(187,865)	(108,054)
31									
32									
33	TOTAL OTHER RB - CUSTOMER			(25,221,408)	(19,247,781)	(5,666,867)	(16,885)	(184,028)	(105,847)
34									
35	Interest on Customer Deposits	2.0	Bills	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
35	Rate Base Additions:								
36									
37	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(52,951)	(28,696)	(15,957)	-	(8,398)	-
38	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	86,856	46,907	26,174	-	13,776	-
39	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
40	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
41	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
42	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	14,253	7,697	4,295	-	2,261	-
43	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	114	61	34	-	18	-
44	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	97,460	52,633	29,369	-	15,458	-
45	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
46	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	229,157	123,756	69,056	-	36,345	-
47	Regulatory Assets	7.4	Allocated O&M Expenses - Demand	26,497	14,310	7,985	-	4,203	-
48									
49	Total Rate Base Additions			401,385	216,788	120,956	0	63,682	0
50									
51	Rate Base Deductions:								
52									
53									
54	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
55	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
56	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
57	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
58	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(30,670,742)	(16,583,714)	(9,242,495)	-	(4,864,633)	-
59	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	(53,718)	(29,011)	(16,188)	-	(8,620)	-
60	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	9,694,262	5,235,380	2,921,324	-	1,537,558	-
61	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	(652,688)	(352,484)	(198,685)	-	(103,620)	-
62	Change in Net Operating Loss Carryforward	9.4	Allocated Net Plant - Demand	(2,245,870)	(1,212,881)	(676,783)	-	(356,206)	-
63									
64	Total Rate Base Deductions			(23,928,756)	(12,922,709)	(7,210,827)	-	(3,795,220)	-
65									
66									
67	TOTAL OTHER RB - DEMAND			(23,527,371)	(12,705,941)	(7,089,871)	-	(3,731,559)	-
68									
69	Interest on Customer Deposits	3.0	Peak Day	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
69	Rate Base Additions:								
70									
71	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(589,131)	(341,757)	(224,447)	(8,000)	(7,150)	(7,777)
72	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	966,352	560,585	368,161	13,122	11,728	12,756
73	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
74	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
75	Gas Storage Inventory	1.0	Mcf	6,229,573	1,959,274	1,285,752	62,320	1,397,330	1,524,897
76	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	158,572	91,988	60,413	2,153	1,924	2,093
77	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	1,263	733	481	17	15	17
78	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	1,084,328	629,023	413,108	14,724	13,160	14,314
79	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
80	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,549,574	1,479,018	971,338	34,621	30,942	33,666
81	Regulatory Assets	7.6	Allocated O&M Expenses - Comm	294,804	171,017	112,314	4,003	3,578	3,892
82	Total Rate Base Additions			10,895,335	4,549,881	2,987,119	122,961	1,451,528	1,583,847
84									
85	Rate Base Deductions:								
86									
87	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
89	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
90	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
91	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
92	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(17,723,134)	(5,670,596)	(3,695,524)	(174,178)	(3,925,069)	(4,257,766)
93	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	(31,041)	(9,932)	(6,473)	(305)	(6,875)	(7,457)
94	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	5,601,844	1,792,335	1,168,064	55,053	1,240,617	1,345,774
95	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	(377,157)	(120,673)	(78,642)	(3,707)	(83,527)	(90,607)
96	Change in Net Operating Loss Carryforward	9.6	Allocated Net Plant - Comm	(1,297,779)	(415,230)	(270,605)	(12,754)	(287,414)	(311,776)
97									
98	Total Rate Base Deductions			(13,827,267)	(4,424,096)	(2,883,181)	(135,891)	(3,062,268)	(3,321,832)
99									
100									
101	TOTAL OTHER RB - COMMODITY			(3,131,932)	125,784	103,939	(12,930)	(1,610,740)	(1,737,985)
102									
103	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-	-

Alamos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Total Other Rate Base									
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
103	Rate Base Additions:								
104									
105			(735,803)	(445,483)	(258,151)	(6,046)	(16,054)	(8,068)	
106			1,206,937	730,726	423,445	13,198	26,334	13,234	
107			0	-	-	-	-	-	
108			0	-	-	-	-	-	
109			6,229,573	1,959,274	1,285,752	62,320	1,397,330	1,524,897	
110			198,051	119,908	69,485	2,166	4,321	2,172	
111			1,577	955	563	17	34	17	
112			1,354,285	819,936	475,141	14,810	29,549	14,850	
113			0	-	-	-	-	-	
114			3,184,324	1,927,911	1,117,197	34,822	69,478	34,918	
115			968,199	222,922	129,180	4,026	8,034	4,037	
116									
117			11,807,144	5,336,148	3,242,603	123,313	1,519,026	1,586,054	
118									
119									
120	Rate Base Deductions:								
121									
122			(1,767,842)	(1,573,417)	(192,155)	(115)	(1,239)	(715)	
123			0	-	-	-	-	-	
124			0	-	-	-	-	-	
125			0	-	-	-	-	-	
126			(79,366,363)	(45,618,425)	(20,127,674)	(196,125)	(9,028,810)	(4,395,349)	
127			(139,007)	(79,899)	(35,253)	(344)	(15,814)	(7,698)	
128			25,085,748	14,418,854	6,361,859	61,990	2,859,783	1,389,261	
129			(1,688,954)	(970,762)	(428,326)	(4,174)	(192,137)	(93,535)	
130			(5,811,617)	(3,340,417)	(1,473,852)	(14,361)	(661,136)	(321,850)	
131									
132			(63,687,855)	(37,164,065)	(15,895,402)	(153,128)	(7,045,353)	(3,429,886)	
133									
134									
135			(51,880,711)	(31,827,937)	(12,652,799)	(29,815)	(5,526,327)	(1,843,832)	
136									
137			0	-	-	-	-	-	

Alamos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Connectivity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF GAM EXPENSES										
Customer										
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Production & Gathering:								
2		Operation:								
3	7800	Op., Sup., & Eng.	99.0		0					
4	7810	Production Maps & Records	99.0		0					
5	7530	Field Lines Expenses	99.0		0					
6	7540	Field Compressor Station Expense	99.0		0					
7	7550	Field Compressor Sta., Fuel & Pwr.	99.0		0					
8	7580	Field Meas. & Requi. Station Exp.	99.0		0					
9	7570	Purification Expense	99.0		0					
10	7590	Other Expenses	99.0		0					
11		Maintenance:								
12	7610	Maint. Sup., & Eng.	99.0		0					
13	7620	Structures and Improvements	99.0		0					
14	7640	Field Line Maintenance	99.0		0					
15	7650	Compressor Station Equip. Maint.	99.0		0					
16	7660	Meas. & Requi. Station Equip Maint	99.0		0					
17	7670	Purification Equipment Maintenance	99.0		0					
18	7680	Other Equipment Maintenance	99.0		0					
19	7690	Gas Processed By Others	99.0		0					
20		Total Production & Gathering			0	0	0	0	0	0
21		Other Gas Supply Expenses:								
22		Operation:								
23		Intercompany Gas Well-head Purchases	99.0		0					
24	8007	Natural Gas City Gas Purchases	99.0		0					
25	8040	Transportation by City Gate	99.0		0					
26	8050	Transmission-Operation supervision and engineering	99.0		0					
27	8051	Other Gas Purchases / Gas Cost Adjustments	99.0		0					
28	8052	PGA for Commercial	99.0		0					
29	8053	PGA for Industrial	99.0		0					
30	8054	PGA for Public Authority	99.0		0					
31	8057	PGA for Transportation Sales	99.0		0					
32	8058	Unaudited PGA Costs	99.0		0					
33	8059	PGA Offset to Unrecovered Gas Cost	99.0		0					
34	8060	Exchange Gas	99.0		0					
35	8061	Gas Withdrawn From Storage - Debit	99.0		0					
36	8082	Gas Delivered to Storage	99.0		0					
37	8120	Gas Used for Other Utility Operations	99.0		0					
38	8130	Other Gas Supply Expenses	99.0		0					
39		Maintenance:								
40	8350	Maint. Of Purch. Gas Meas. Sta.	99.0		0					
41		Total Other Gas Supply Expenses			0	0	0	0	0	0
42		Underground Storage:								
43		Operation:								
44		Op., Sup., & Eng.	99.0		0					
45	8140	Maps & Records	99.0		0					
46	8190	Wells Expense	99.0		0					
47	8170	Lines Expense	99.0		0					
48	8180	Compressor Station Expense	99.0		0					
49	8190	Compressor Station Fuel & Power	99.0		0					
50	8200	Meas. & Requi. Station Expenses	99.0		0					
51	8210	Purification Expenses	99.0		0					
52	8220	Exploration & Development	99.0		0					
53	8230	Gas Losses	99.0		0					
54	8240	Other Expenses	99.0		0					
55	8250	Storage Well Revenues	99.0		0					
56	8260	Rents	99.0		0					
57		Maintenance:								
58	8300	Maint. Sup., & Eng.	99.0		0					
59	8310	Structures and Improvements	99.0		0					
60	8320	Reservoirs & Wells Maintenance	99.0		0					
61	8330	Line Maintenance	99.0		0					
62	8340	Compressor Station Equip Maint	99.0		0					
63	8350	Meas. & Requi. Station Equip Maint	99.0		0					
64	8360	Purification Equipment Maintenance	99.0		0					
65	8370	Other Equipment Maintenance	99.0		0					
66		Total Underground Storage Expense			0	0	0	0	0	0
67		Transmission:								
68		Operation:								
69		Op., Sup., & Eng.	99.0		0					
70	8510	System Control & Load Dispatching	99.0		0					
71	8520	Communication Systems Expense	99.0		0					
72	8530	Compressor Station Labor Expense	99.0		0					
73	8540	Compressor Station Fuel Gas	99.0		0					
74	8550	Compressor Station Fuel & Power	99.0		0					
75	8560	Meas. Expense	99.0		0					
76	8570	Meas. & Requi. Station Expenses	99.0		0					
77	8580	LDC Payment	99.0		0					
78	8580	LDC Payment - A&G	99.0		0					
79	8590	Other Expenses	99.0		0					
80		Rents:								
81	8600	Rents	99.0		0					
82		Maintenance:								
83	8610	Maint. Sup., & Eng.	99.0		0					
84	8620	Structures and Improvements	99.0		0					
85	8630	Maint.	99.0		0					
86	8640	Compressor Station Equip Maint	99.0		0					
87	8650	Meas. & Requi. Station Equip Maint	99.0		0					
88	8660	Communication Equipment Maintenance	99.0		0					
89	8670	Other Equipment Maintenance	99.0		0					
90		Total Transmission Expense			0	0	0	0	0	0

Algonquin Energy Corporation, Kentucky Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
901										
904		Distribution:								
905		Operation:								
906	8700	Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	430,848	317,795	106,823	348	3,797	2,184
907	8710	Distribution Lead Obsolescence	89.0		0	-	-	-	-	-
908	8711	Obsolescence	89.0		0	-	-	-	-	-
909	8720	Compressor Station Labor & Expenses	11.2	Composite of Accts. 378 & 380 - Cust	0	-	-	-	-	-
910	8740	Mains & Services	14.2	Account 380 - Cust	1,106,807	985,194	120,318	72	776	448
1001	8750	Measuring and Regulating Station Exp. - Gen	11.2	Composite of Accts. 378 & 380 - Cust	0	-	-	-	-	-
101	8760	Measuring and Regulating Station Exp. - Ind.	2.2	Non-Residential Bills	32,536	-	32,190	19	208	120
102	8770	Measuring and Regulating Station Exp. - City Gate	11.2	Composite of Accts. 378 & 380 - Cust	0	-	-	-	-	-
103	8780	Meters and House Regulator Expense	13.2	Composite of Accts. 381-383 - Cust	884,905	528,809	329,922	1,461	16,842	9,167
104	8790	Customer Installations Expenses	2.0	Bills	659	613	75	0	0	0
105	8800	Other Expenses	10.2	Composite of Accts. 871-879 & 886-893 - Cust	83,931	61,893	20,805	68	740	425
106	8810	Rents	10.2	Composite of Accts. 871-879 & 886-893 - Cust	163,641	120,601	40,539	132	1,441	829
107		Maintenance								
108	8950	Maintenance Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	898	656	220	1	9	5
109	8960	Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-	-
110	8970	Maintenance of Mains	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-	-
111	8980	Maintenance of compressor station equipment	99.0		0	-	-	-	-	-
112	8990	Maint. of Measuring and Regulating Station Equip. - General	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-	-
113	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	2.2	Non-Residential Bills	9,733	-	9,629	6	62	36
114	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.2	Composite of Accts. 374-379 - Cust	0	-	-	-	-	-
115	8930	Maintenance of Services	14.2	Account 380 - Cust	3,622	3,135	383	0	2	1
116	8940	Maintenance of Meters and House Regulators	13.2	Composite of Accts. 381-383 - Cust	105,262	62,921	39,209	174	1,897	1,091
117	8950	Maintenance of Other Equipment	10.2	Composite of Accts. 871-879 & 886-893 - Cust	27,889	20,566	5,913	23	246	141
118		Total Distribution			2,350,677	2,102,183	705,625	2,304	25,119	14,448
119										
120		Customer Accounts:								
121	9010	Supervision	2.0	Bills	0	-	-	-	-	-
122	9020	Meter Reading Expenses	2.0	Bills	1,150,015	1,005,852	122,841	74	782	487
123	9030	Customer Records and Collection Expenses	7.0	Bills	377,024	335,597	40,985	26	264	153
124	9040	Uncollectible Accounts	2.0	Bills	313,426	278,888	34,072	20	220	127
125	9050	Miscellaneous Customer Accounts Expenses	2.0	Bills	0	-	-	-	-	-
126		Total Customer Accounts			1,820,465	1,620,438	197,898	118	1,276	737
127										
128		Customer Service and Information:								
129	9070	Supervision	2.0	Bills	0	-	-	-	-	-
130	9080	Customer Assistance Expenses	2.0	Bills	0	-	-	-	-	-
131	9090	Informational and Instructional Advertising Expenses	2.0	Bills	122,978	109,465	13,389	8	86	60
132	9100	Miscellaneous Customer Service and Informational Expenses	2.0	Bills	179	159	19	0	0	0
133		Total Customer Service and Information			123,157	109,624	13,388	8	86	60
134										
135		Sales:								
136	9110	Supervision	2.0	Bills	262,261	224,543	27,423	18	177	102
137	9120	Demonstration and Selling Expenses	2.0	Bills	64,618	48,617	5,937	4	38	22
138	9130	Advertising Expenses	2.0	Bills	22,474	20,004	2,443	1	16	9
139	9160	Miscellaneous Sales Expenses	2.0	Bills	(45,796)	(40,754)	(4,978)	(9)	(32)	(19)
140		Total Sales			283,557	252,400	30,825	18	190	115
141										
142		Administrative & General:								
143		Operation:								
144	9200	Administrative and General Salaries	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(729,618)	(581,386)	(141,371)	(379)	(4,128)	(2,374)
145	9210	Office Supplies and Expenses	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	3,802	2,870	698	2	20	14
146	9220	Administrative Expenses Transferred - Customer Support	2.0	Bills	0	-	-	-	-	-
147	9230	Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	7,378,833	6,876,094	1,429,357	3,831	41,735	24,607
148	9230	Outside Services Employed	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	89,317	78,340	19,950	81	506	320
149	9240	Property Insurance	9.2	Allocated Net Plant - Cust	3,183	2,433	2	25	14	14
150	9250	Injuries and Damages	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	112,805	89,884	21,857	89	639	397
151	9260	Employee Pensions and Benefits	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	1,150,620	916,824	222,945	597	6,510	3,746
152	9270	Franchise Requirements	2.0	Bills	83	74	9	0	0	0
153	9280	Regulatory Commission Expenses	2.0	Bills	278,884	247,893	30,986	18	185	113
154	930.1	General Advertising Expenses	2.0	Bills	0	-	-	-	-	-
155	930.2	Miscellaneous General Expense	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(12,450)	(9,620)	(2,412)	(6)	(70)	(41)
156	9310	Rents	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(5,444)	(4,338)	(1,050)	(3)	(31)	(16)
157		Maintenance								
158	9320	Maintenance of General Plant	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	767	611	149	0	4	2
159		Total A&G			6,277,393	6,621,369	1,580,250	4,172	45,455	28,147
160										
161		TOTAL O&M EXPENSE - CUSTOMER			13,355,249	10,708,013	2,928,895	6,621	72,135	41,496

Albion Energy Corporation, Kentucky/Ohio States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
Demand										
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
163		Production & Gathering								
164	7500	Op. Sup. & Eng.	99.0		0					
165	7510	Production Maps & Records	99.0		0					
166	7530	Field Lines Expenses	99.0		0					
167	7540	Field Compressor Station Expense	99.0		0					
168	7550	Field Compressor Sta. Fuel & Pwr.	99.0		0					
169	7560	Field Meas. & Regul. Station Exp.	99.0		0					
170	7570	Purification Expense	99.0		0					
171	7590	Other Expenses	99.0		0					
172		Maintenance								
173	7610	Maint. Sup. & Eng.	99.0		0					
174	7620	Structures and Improvements	99.0		0					
175	7640	Field Line Maintenance	99.0		0					
176	7650	Compressor Station Equip. Maint.	99.0		0					
177	7660	Meas. & Regul. Station Equip Maint	99.0		0					
178	7670	Purification Equipment Maintenance	99.0		0					
179	7690	Other Equipment Maintenance	99.0		0					
180	7890	Gas Processed By Others	99.0		0					
181		Total Production & Gathering			0	0	0	0	0	0
182		Other Gas Supply Expenses:								
183		Operation								
184		Intercompany Gas Well-head Purchases	99.0		0					
185	8040	Natural Gas City Gate Purchases	99.0		0					
186	8045	Transportation to City Gate	99.0		0					
187	8050	Transmission-Operation supervision and engineering	99.0		0					
188	8051	Other Gas Purchases / Gas Cost Adjustments	99.0		0					
189	8052	PGA for Commercial	99.0		0					
190	8053	PGA for Industrial	99.0		0					
191	8054	PGA for Public Authority	99.0		0					
192	8057	PGA for Transportation Sales	99.0		0					
193	8058	Unified PGA Costs	99.0		0					
194	8059	PGA Offset to Unrecovered Gas Cost	99.0		0					
195	8060	Exchange Gas	99.0		0					
196	8081	Gas Withdrawn From Storage - Debit	99.0		0					
197	8082	Gas Delivered to Storage	99.0		0					
198	8120	Gas Used for Other Utility Operations	99.0		0					
199	8130	Other Gas Supply Expenses	99.0		0					
200		Maintenance								
201	8350	Maint. Of Purch. Gas Meas. Sta.	99.0		0					
202		Total Other Gas Supply Expenses			0	0	0	0	0	0
203		Underground Storage								
204		Operation								
205	8140	Op. Sup. & Eng.	3.0	Peak Day	(37)	(20)	(11)	-	(6)	-
206	8150	Maps & Records	3.0	Peak Day	0					
207	8160	Wells Expense	3.0	Peak Day	46,003	24,844	13,863	-	7,288	-
208	8170	Lines Expense	3.0	Peak Day	19,217	9,838	5,450	-	2,883	-
209	8180	Compressor Station Expense	3.0	Peak Day	15,164	7,109	3,967	-	2,085	-
210	8190	Compressor Station Fuel & Power	3.0	Peak Day	348	188	105	-	55	-
211	8200	Maps & Regul. Station Expenses	3.0	Peak Day	1,370	740	413	-	217	-
212	8210	Purification Expenses	3.0	Peak Day	23,040	12,551	7,003	-	3,636	-
213	8220	Exploration & Development	3.0	Peak Day	0					
214	8230	Gas Losses	3.0	Peak Day	0					
215	8240	Other Demerits	3.0	Peak Day	839	345	193	-	101	-
216	8250	Storage Well Royalties	3.0	Peak Day	3,684	1,930	1,110	-	584	-
217	8260	Rents	3.0	Peak Day	0					
218		Maintenance								
219	8300	Maint. Sup. & Eng.	3.0	Peak Day	0					
220	8310	Structures and Improvements	3.0	Peak Day	1,917	1,035	578	-	304	-
221	8320	Reservoirs & Wells Maintenance	3.0	Peak Day	0					
222	8330	Line Maintenance	3.0	Peak Day	0					
223	8340	Compressor Station Equip Maint	3.0	Peak Day	1,593	839	468	-	248	-
224	8350	Meas. & Regul. Station Equip Maint	3.0	Peak Day	1,212	654	365	-	192	-
225	8360	Purification Equipment Maintenance	3.0	Peak Day	124	67	37	-	20	-
226	8370	Other Equipment Maintenance	3.0	Peak Day	64,689	34,824	19,487	-	10,257	-
227		Total Underground Storage Expense			176,103	95,694	53,969	0	27,631	0
228		Transmission								
229		Operation								
230	8500	Op. Sup. & Eng.	3.0	Peak Day	0					
231	8510	System Control & Load Dispatching	3.0	Peak Day	0					
232	8520	Communication Systems Expense	3.0	Peak Day	0					
233	8530	Compressor Station Labor Expense	3.0	Peak Day	0					
234	8540	Compressor Station Fuel Gas	3.0	Peak Day	0					
235	8550	Compressor Station Fuel & Power	3.0	Peak Day	50	27	15	-	8	-
236	8560	Mains Expense	3.0	Peak Day	307,841	166,249	92,787	-	48,625	-
237	8570	Meas. & Regul. Station Expenses	3.0	Peak Day	33,552	18,120	10,111	-	5,321	-
238	8580	LDC Payment	3.0	Peak Day	0					
239	8580	LDC Payment - A&G	3.0	Peak Day	0					
240	8590	Other Expenses	3.0	Peak Day	0					
241	8600	Rent	3.0	Peak Day	0					
242		Maintenance								
243	8810	Maint. Sup. & Eng.	3.0	Peak Day	0					
244	8820	Structures and Improvements	3.0	Peak Day	0					
245	8830	Maint.	3.0	Peak Day	5,910	3,192	1,781	-	937	-
246	8840	Compressor Station Equip Maint	3.0	Peak Day	0					
247	8850	Meas. & Regul. Station Equip Maint	3.0	Peak Day	5,802	3,133	1,746	-	920	-
248	8860	Communication Equipment Maintenance	3.0	Peak Day	0					
249	8870	Other Equipment Maintenance	3.0	Peak Day	0					
250		Total Transmission Expense			383,155	190,721	106,422	0	56,012	0

Almes Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Intersub.	Transport Firm	Transport Intersub.
Production & Gathering:										
333		Operation			0	-	-	-	-	-
334	7500	Op. Sup. & Eng.	99.0		0	-	-	-	-	-
335	7510	Production Maps & Records	99.0		0	-	-	-	-	-
336	7520	Field Lines Expenses	99.0		0	-	-	-	-	-
337	7540	Field Compressor Station Expense	99.0		0	-	-	-	-	-
338	7550	Field Compressor Sta. Fuel & Pwr.	99.0		0	-	-	-	-	-
339	7560	Field Meas. & Requi. Station Exp.	18.4	Gas Costs	104	62	41	1	-	-
340	7570	Purification Expense	99.0		0	-	-	-	-	-
341	7590	Other Expenses	99.0		0	-	-	-	-	-
342		Maintenance			0	-	-	-	-	-
343	7610	Maint. Sup. & Eng.	99.0		0	-	-	-	-	-
344	7620	Structures and Improvements	99.0		0	-	-	-	-	-
345	7640	Field Line Maintenance	99.0		0	-	-	-	-	-
346	7650	Compressor Station Equip. Maint.	99.0		0	-	-	-	-	-
347	7660	Meas. & Requi. Station Equip Maint.	99.0		0	-	-	-	-	-
348	7670	Purification Equipment Maintenance	99.0		0	-	-	-	-	-
349	7680	Other Equipment Maintenance	99.0		0	-	-	-	-	-
350	7690	Gas Processed By Others	99.0		0	-	-	-	-	-
351		Total Production & Gathering			104	62	41	1	0	0
Other Gas Supply Expenses:										
Operation										
352	8001	Intercompany Gas Well-head Purchases	18.4	Gas Costs	1,381,074	828,017	543,873	19,184	-	-
353	8040	Natural Gas City Rate Purchases	18.4	Gas Costs	54,830,886	32,219,134	21,359,153	753,299	-	-
354	8045	Transportation to City Gate	18.4	Gas Costs	0	-	-	-	-	-
355	8050	Transmission-Operation supervision and engineering	18.4	Gas Costs	16,838	9,804	6,905	228	-	-
356	8051	Other Gas Purchases / Gas Cost Adjustments	18.4	Gas Costs	50,036,838	29,777,841	19,559,093	689,809	-	-
357	8052	PGA for Commercial	18.4	Gas Costs	24,814,110	14,770,244	9,701,691	342,205	-	-
358	8053	PGA for Industrial	18.4	Gas Costs	4,715,343	2,868,741	1,643,078	65,028	-	-
359	8054	PGA for Public Authority	18.4	Gas Costs	5,349,099	3,183,875	2,091,265	73,768	-	-
360	8057	PGA for Transportation Sales	18.4	Gas Costs	0	-	-	-	-	-
361	8058	Unbilled PGA Costs	18.4	Gas Costs	(5,618,159)	(3,283,414)	(2,158,872)	(78,072)	-	-
362	8059	PGA Offset to Unrecovered Gas Cost	18.4	Gas Costs	(80,142,168)	(47,703,479)	(31,333,664)	(1,105,271)	-	-
363	8060	Exchange Gas	18.4	Gas Costs	(1,334,672)	(794,445)	(521,822)	(18,406)	-	-
364	8081	Gas Withdrawn From Storage - Debit	18.4	Gas Costs	20,092,883	11,906,430	7,620,988	275,825	-	-
365	8082	Gas Delivered to Storage	18.4	Gas Costs	(16,514,335)	(8,830,270)	(6,456,769)	(237,149)	-	-
366	8120	Gas Used for Other Utility Operations	18.4	Gas Costs	(10,656)	(6,482)	(4,244)	(150)	-	-
367	8130	Other Gas Supply Expenses	18.4	Gas Costs	21,850,135	13,065,504	8,581,922	302,769	-	-
368		Maintenance			0	-	-	-	-	-
369	8350	Maint. Of Purch. Gas Meas. Sta.	18.4	Gas Costs	0	-	-	-	-	-
370		Total Other Gas Supply Expenses			79,378,177	47,248,724	31,034,769	1,084,695	0	0
Underground Storage:										
Operation										
371	8140	Op. Sup. & Eng.	1.5	Winter Volumes	(37)	(14)	(9)	(7)	(7)	(7)
372	8150	Maps & Records	1.5	Winter Volumes	0	-	-	-	-	-
373	8160	Wells Expense	1.5	Winter Volumes	48,033	18,011	10,809	342	8,497	8,305
374	8170	Lines Expense	1.5	Winter Volumes	18,217	7,132	4,300	136	3,351	3,299
375	8180	Compressor Station Expense	1.5	Winter Volumes	19,164	5,154	3,107	98	2,426	2,375
376	8190	Compressor Station Fuel & Power	1.5	Winter Volumes	348	136	82	3	64	63
377	8200	Meas. & Requi. Station Expenses	1.5	Winter Volumes	1,370	538	323	10	253	247
378	8210	Purification Expenses	1.5	Winter Volumes	23,240	9,398	5,488	173	4,297	4,195
379	8220	Exploration & Development	1.5	Winter Volumes	0	-	-	-	-	-
380	8230	Gas Losses	1.5	Winter Volumes	0	-	-	-	-	-
381	8240	Other Expenses	1.5	Winter Volumes	899	350	151	5	118	115
382	8250	Storage Well Royalties	1.5	Winter Volumes	5,884	1,442	870	27	680	685
383	8260	Rents	1.5	Winter Volumes	0	-	-	-	-	-
384		Maintenance			0	-	-	-	-	-
385	8300	Maint. Sup. & Eng.	1.5	Winter Volumes	0	-	-	-	-	-
386	8310	Structures and Improvements	1.5	Winter Volumes	1,917	751	453	14	354	346
387	8320	Riserways & Wells Maintenance	1.5	Winter Volumes	0	-	-	-	-	-
388	8330	Line Maintenance	1.5	Winter Volumes	0	-	-	-	-	-
389	8340	Compressor Station Equip Maint.	1.5	Winter Volumes	1,553	608	367	12	297	280
390	8350	Meas. & Requi. Station Equip Maint.	1.5	Winter Volumes	1,212	474	289	9	224	219
391	8360	Purification Equipment Maintenance	1.5	Winter Volumes	124	49	29	1	23	22
392	8370	Other Equipment Maintenance	1.5	Winter Volumes	64,658	25,319	15,284	491	11,930	11,674
393		Total Underground Storage Expense			778,103	282,440	171,868	1,309	32,458	31,791
Transmission:										
Operation										
394	8500	Op. Sup. & Eng.	99.0		0	-	-	-	-	-
395	8510	System Control & Load Dispatching	99.0		0	-	-	-	-	-
396	8520	Communication Systems Expense	99.0		0	-	-	-	-	-
397	8530	Compressor Station Labor Expense	99.0		0	-	-	-	-	-
398	8540	Compressor Station Fuel Gas	99.0		0	-	-	-	-	-
399	8550	Compressor Station Fuel & Power	99.0		0	-	-	-	-	-
400	8560	Mains Expense	99.0		0	-	-	-	-	-
401	8570	Meas. & Requi. Station Expenses	99.0		0	-	-	-	-	-
402	8580	LDC Payment	99.0		0	-	-	-	-	-
403	8580	LDC Payment - A&G	99.0		0	-	-	-	-	-
404	8590	Other Expenses	99.0		0	-	-	-	-	-
405	8600	Rents	99.0		0	-	-	-	-	-
406		Maintenance			0	-	-	-	-	-
407	8610	Maint. Sup. & Eng.	99.0		0	-	-	-	-	-
408	8620	Structures and Improvements	99.0		0	-	-	-	-	-
409	8630	Maint.	99.0		0	-	-	-	-	-
410	8640	Compressor Station Equip Maint.	99.0		0	-	-	-	-	-
411	8650	Meas. & Requi. Station Equip Maint.	99.0		0	-	-	-	-	-
412	8660	Communication Equipment Maintenance	99.0		0	-	-	-	-	-
413	8670	Other Equipment Maintenance	99.0		0	-	-	-	-	-
414		Total Transmission Expense			0	0	0	0	0	0

Alamos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Connectivity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
415										
416										
417										
418	8700	Supervision and Engineering	10.6	Composite of Accts. 871-879 & 888-893 - Comm	244,815	78,897	50,529	2,449	54,814	89,827
419	8710	Distribution Load Dispatching	1.0	Mf	1,775	558	366	18	588	435
420	8711	Coloration	1.0	Mf	9,754	3,068	2,013	88	2,189	2,388
420	8720	Compressor Station Labor & Expenses	89.0		0	0	0	0	0	0
421	8748	Maint. & Services	1.0	Mf	975,447	306,789	201,327	9,788	218,709	238,771
422	8750	Measuring and Regulating Station Exp. - Gen	1.0	Mf	150,763	47,417	31,117	1,508	33,817	35,904
423	8760	Measuring and Regulating Station Exp. - Ind.	99.0		0	0	0	0	0	0
424	8770	Measuring and Regulating Sta. Exp. - City Gate	1.0	Mf	44,049	13,854	9,291	441	9,880	10,782
425	8780	Meters and House Regulator Expense	99.0		0	0	0	0	0	0
426	8790	Customer Installations Expense	99.0		0	0	0	0	0	0
427	8800	Other Expense	18.0	Composite of Accts. 871-879 & 888-893 - Comm	47,680	14,996	9,841	477	10,695	11,671
428	8810	Rents	10.6	Composite of Accts. 871-879 & 888-893 - Comm	82,908	29,220	19,175	929	20,839	22,742
429		Maintenance								
430	8850	Maintenance Supervision and Engineering	10.8	Composite of Accts. 871-879 & 888-893 - Comm	505	159	104	5	113	124
431	8880	Maintenance of Structures and Improvements	12.6	Composite of Accts. 374-379 - Comm	6,134	2,828	1,879	81	1,624	1,861
432	8870	Maintenance of Meters	12.6	Composite of Accts. 374-379 - Comm	16,284	5,125	3,263	163	3,655	3,998
433	8890	Maintenance of compressor station equipment	1.0	Mf	0	0	0	0	0	0
434	8900	Maint. of Measuring and Regulating Station Equip. - General	12.6	Composite of Accts. 374-379 - Comm	2,350	738	485	24	527	575
435	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	5.0	Direct to Interruptible Transport	0	0	0	0	0	0
436	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.6	Composite of Accts. 374-379 - Comm	9,115	2,887	1,881	91	2,044	2,231
437	8930	Maintenance of Services	14.6	Account 980 - Comm	0	0	0	0	0	0
438	8940	Maintenance of Meters and House Regulators	13.8	Composite of Accts. 381-383 - Comm	0	0	0	0	0	0
439	8950	Maintenance of Other Equipment	10.6	Composite of Accts. 871-879 & 888-893 - Comm	15,843	4,863	3,270	159	3,954	3,978
440		Total Distribution			1,819,430	509,330	334,242	16,201	363,248	398,410
441										
442		Customer Accounts:								
443	9010	Inspection	99.0		0	0	0	0	0	0
444	9020	Meter Reading Expense	99.0		0	0	0	0	0	0
445	9030	Customer Records and Collection Expenses	99.0		0	0	0	0	0	0
446	9040	Uncollectible Accounts	99.0		0	0	0	0	0	0
447	9050	Miscellaneous Customer Account Expenses	99.0		0	0	0	0	0	0
448		Total Customer Accounts			0	0	0	0	0	0
449										
450		Customer Service and Information:								
451	9070	Supervision	99.0		0	0	0	0	0	0
452	9080	Customer Assistance Expenses	99.0		0	0	0	0	0	0
453	9090	Informational and Instructional Advertising Expenses	99.0		0	0	0	0	0	0
454	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0	0	0	0	0	0
455		Total Customer Service and Information			0	0	0	0	0	0
456										
457		Sales:								
458	9110	Supervision	99.0		0	0	0	0	0	0
459	9120	Demonstrating and Selling Expenses	99.0		0	0	0	0	0	0
460	9130	Advertising Expenses	99.0		0	0	0	0	0	0
461	9160	Miscellaneous Sales Expenses	99.0		0	0	0	0	0	0
462		Total Sales			0	0	0	0	0	0
463										
464		Administrative & General:								
465		Operation								
468	9200	Administrative and General Salaries	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Comm	(263,341)	(79,690)	(52,289)	(2,834)	(58,825)	(62,012)
467	9210	Office Supplies and Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Comm	1,251	393	250	13	281	306
468	9220	Administrative Expenses Transferred - Customer Support	86.0		0	0	0	0	0	0
469	9220	Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Comm	2,561,446	805,621	528,675	25,624	574,538	626,887
470	9230	Outside Services Employed	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Comm	34,136	10,737	7,046	342	7,457	8,296
471	9240	Property Insurance	9.6	Allocated Nat'l Plant - Comm	1,922	953	380	18	423	458
472	9250	Injuries and Damages	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Comm	39,169	8,084	5,319	392	8,786	9,588
473	9260	Employee Pensions and Benefits	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Comm	399,523	125,657	82,460	3,987	89,614	97,195
474	9270	Franchise Requirements	99.0		0	0	0	0	0	0
475	9280	Regulatory Commission Expenses	99.0		0	0	0	0	0	0
476	930.1	General Advertising Expenses	86.0		0	0	0	0	0	0
477	930.2	Miscellaneous General Expense	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Comm	(4,323)	(1,380)	(882)	(43)	(970)	(1,053)
478	9310	Rents	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Comm	(1,890)	(595)	(390)	(19)	(424)	(463)
479		Maintenance								
480	9320	Maintenance of General Plant	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930,1 - Comm	266	84	55	3	80	85
481		Total A&G			2,776,060	873,759	573,388	27,781	623,121	680,001
482										
483		TOTAL O&M EXPENSE - COMMODITY			83,951,874	48,700,822	31,884,006	1,139,986	1,016,657	1,108,232

Alamos Energy Corporation, Kambockville Status Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF O&M EXPENSES									
Total O&M Expenses									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
484			Production & Gathering						
485			Operation						
486	7600		Op. Sup. & Eng.	0	0	0	0	0	0
487	7610		Production Maps & Records	0	0	0	0	0	0
488	7630		Field Lines Expenses	0	0	0	0	0	0
489	7540		Field Compressor Station Expense	0	0	0	0	0	0
490	7650		Field Compressor Sta. Fuel & Pwr.	0	0	0	0	0	0
491	7660		Field Meas. & Regul. Station Exp.	104	62	41	1	0	0
492	7570		Purification Expense	0	0	0	0	0	0
493	7690		Other Expenses	0	0	0	0	0	0
494			Maintenance						
495	7610		Maint. Sup. & Eng.	0	0	0	0	0	0
496	7620		Structures and Improvements	0	0	0	0	0	0
497	7640		Field Line Maintenance	0	0	0	0	0	0
498	7650		Compressor Station Equip. Maint.	0	0	0	0	0	0
499	7660		Meas. & Regul. Station Equip Maint	0	0	0	0	0	0
500	7670		Purification Equipment Maintenance	0	0	0	0	0	0
501	7680		Other Equipment Maintenance	0	0	0	0	0	0
502	7690		Gas Processed By Others	0	0	0	0	0	0
503			Total Production & Gathering	104	62	41	1	0	0
504			Other Gas Supply Expenses						
505			Operation						
506	8001		Intercompany Gas Well-Head Purchases	1,991,074	828,017	843,873	19,184	0	0
509	8040		Natural Gas City Sales Purchases	94,630,698	37,818,134	21,359,153	753,299	0	0
609	8016		Transmission to City Gate	0	0	0	0	0	0
610	8050		Transmission-Operation supervision and engineering	16,638	9,904	6,505	229	0	0
511	8051		Other Gas Purchases / Gas Cost Adjustments	50,026,638	29,777,841	19,559,093	689,905	0	0
512	8052		PGA for Commercial	24,814,115	14,770,244	9,091,991	342,205	0	0
613	8053		PGA for Industrial	4,718,343	2,806,741	1,843,575	65,028	0	0
614	8054		PGA for Public Authority	5,349,065	3,193,975	2,091,358	73,783	0	0
615	8057		PGA for Transmission Sales	0	0	0	0	0	0
516	8058		Unbilled PGA Costs	16,516,199	8,283,414	2,166,573	76,073	0	0
617	8059		PGA Offset to Unrecovered Gas Cost	(80,142,158)	(47,703,473)	(31,533,464)	(1,105,221)	0	0
618	8060		Exchange Gas	(1,334,672)	(784,445)	(521,822)	(18,406)	0	0
519	8081		Gas Withdrawn From Storage - Debit	20,002,692	11,806,430	7,870,898	276,906	0	0
520	8082		Gas Delivered to Storage	(16,514,585)	(9,630,070)	(6,456,768)	(227,749)	0	0
621	8120		Gas Used for Other Utility Operations	(10,859)	(6,462)	(4,244)	(150)	0	0
522	8130		Other Gas Supply Expenses	21,850,135	13,065,504	8,581,922	302,709	0	0
523			Maintenance						
524	8380		Meas. Of Purch. Gas Meas. Sta.	0	0	0	0	0	0
525			Total Other Gas Supply Expenses	79,376,177	47,246,724	31,024,766	1,094,695	0	0
526			Underground Storage						
527			Operation						
528	8140		Op. Sup. & Eng.	(73)	(34)	(20)	(9)	(13)	(7)
530	8150		Maps & Records	0	0	0	0	0	0
531	8160		Wells Expense	32,007	12,859	24,722	342	15,793	8,205
532	8170		Lines Expense	36,495	18,371	9,129	135	9,290	3,289
533	8180		Compressor Station Expense	26,327	12,263	7,074	69	4,816	2,376
534	8190		Compressor Station Fuel & Power	687	324	187	3	120	63
535	8200		Meas. & Regul. Station Expenses	2,740	1,218	738	0	470	247
536	8210		Purification Expenses	46,893	21,549	12,489	173	7,973	4,185
537	8220		Exploration & Development	0	0	0	0	0	0
538	8230		Gas Losses	0	0	0	0	0	0
539	8240		Other Expenses	1,276	595	343	5	219	115
540	8250		Storage Well Royalties	7,865	3,432	1,880	27	1,264	685
541	8260		Rents	0	0	0	0	0	0
542			Maintenance						
543	8300		Maint. Sup. & Eng.	0	0	0	0	0	0
544	8310		Structures and Improvements	3,634	1,785	1,030	14	658	346
545	8320		Reservoirs & Wells Maintenance	0	0	0	0	0	0
546	8330		Line Maintenance	0	0	0	0	0	0
547	8340		Compressor Station Equip Maint	3,195	1,447	835	12	533	280
548	8350		Meas. & Regul. Station Equip Maint	2,424	1,129	651	9	416	219
549	8360		Purification Equipment Maintenance	248	115	87	1	43	22
650	8370		Other Equipment Maintenance	129,536	60,243	34,792	481	22,187	11,674
651			Total Underground Storage Expense	362,206	164,952	94,636	1,309	60,418	31,791
552			Transmission						
553			Operation						
554	8500		Op. Sup. & Eng.	0	0	0	0	0	0
556	8510		System Control & Load Dispatching	0	0	0	0	0	0
557	8520		Communication Systems Expense	0	0	0	0	0	0
558	8530		Compressor Station Labor Expense	0	0	0	0	0	0
559	8540		Compressor Station Fuel Gas	0	0	0	0	0	0
560	8550		Compressor Station Fuel & Power	50	27	15	0	8	0
561	8560		Main Expense	307,841	166,249	82,767	0	48,825	0
562	8570		Meas. & Regul. Station Expenses	33,852	16,130	10,111	0	5,351	0
563	8580		LDC Payment	0	0	0	0	0	0
564	8580		LDC Payment - A&G	0	0	0	0	0	0
565	8590		Other Expenses	0	0	0	0	0	0
566	8600		Rents	0	0	0	0	0	0
567			Maintenance						
568	8610		Maint. Sup. & Eng.	0	0	0	0	0	0
569	8620		Structures and Improvements	0	0	0	0	0	0
570	8630		Maint.	5,910	3,192	1,781	0	937	0
571	8640		Compressor Station Equip Maint	0	0	0	0	0	0
572	8650		Meas. & Regul. Station Equip Maint	5,802	3,133	1,748	0	920	0
573	8660		Communication Equipment Maintenance	0	0	0	0	0	0
574	8670		Other Equipment Maintenance	0	0	0	0	0	0
575			Total Transmission Expense	365,155	190,721	106,422	0	56,012	0

Algon Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF O&M EXPENSES									
576									
577		Distribution:							
578		Operation							
579	8700	Supervision and Engineering	1,066,340	605,723	275,050	2,707	120,858	62,111	
580	8710	Distribution Load Dispatching	1,775	559	385	18	358	435	
581	8711	Odorization	9,754	3,068	2,013	88	2,168	0	
581	8720	Compressor Station Labor & Expenses	0	0	0	0	0	0	
582	8740	Meters & Services	3,853,830	2,140,452	735,568	9,838	465,756	232,221	
583	8750	Measuring and Regulating Station Exp. - Gen	393,882	178,864	104,791	1,808	72,330	36,504	
584	8760	Measuring and Regulating Station Exp. - Ind.	32,536	0	32,190	19	208	120	
585	8770	Measuring and Regulating Sta. Exp. - City Gate	114,896	62,169	30,471	441	21,133	10,792	
586	8780	Meters and House Regulator Expense	684,900	528,609	329,522	1,461	15,947	9,167	
587	8790	Customer Installations Expense	692	613	75	0	0	0	
588	8800	Other Expense	207,678	117,970	53,668	845	23,499	12,097	
589	8810	Rents	404,657	225,887	104,379	1,062	45,769	23,570	
590		Maintenance							
591	8850	Maintenance Supervision and Engineering	2,200	1,250	567	6	249	128	
592	8860	Maintenance of Structures and Improvements	21,234	9,633	5,628	81	3,902	1,981	
593	8870	Maintenance of Mains	42,538	19,797	11,271	163	7,817	3,988	
594	8880	Maintenance of compressor station equipment	0	0	0	0	0	0	
595	8900	Maint. of Measuring and Regulating Station Equip. - General	6,135	2,783	1,628	24	1,127	575	
596	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	9,733	0	9,629	6	62	36	
597	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	23,795	10,795	6,505	91	4,373	2,231	
598	8930	Maintenance of Services	3,022	3,135	303	0	2	1	
599	8940	Maintenance of Meters and House Regulators	105,282	62,921	39,209	174	1,697	1,091	
600	8950	Maintenance of Other Equipment	69,009	39,200	17,800	181	7,608	4,020	
601		Total Distribution	7,653,731	4,006,797	1,818,431	18,905	798,142	410,858	
602									
603		Customer Accounts:							
604	9010	Supervision	0	0	0	0	0	0	
605	9020	Meter Reading Expense	1,130,015	1,005,852	122,841	74	792	457	
606	9030	Customer Records and Collection Expenses	377,024	335,597	40,985	25	264	150	
607	9040	Uncollectible Accounts	319,478	278,988	34,072	20	220	127	
608	9060	Miscellaneous Customer Accounts Expenses	0	0	0	0	0	0	
609		Total Customer Accounts	1,826,465	1,620,436	197,898	118	1,276	737	
610									
611		Customer Service and Information:							
612	9070	Supervision	0	0	0	0	0	0	
613	9080	Customer Assistance Expenses	0	0	0	0	0	0	
614	9090	Informational and Instructional Advertising Expenses	122,878	109,465	13,369	8	86	50	
615	9100	Miscellaneous Customer Service and Informational Expenses	179	159	19	0	0	0	
616		Total Customer Service and Information	123,157	109,624	13,388	8	86	50	
617									
618		Sales:							
619	9110	Supervision	282,261	224,543	27,423	18	177	102	
620	9120	Demonstration and Selling Expenses	54,618	46,617	5,937	4	36	22	
621	9130	Advertising Expenses	22,474	20,004	2,470	1	16	9	
622	9160	Miscellaneous Sales Expenses	(45,790)	(40,764)	(4,979)	(3)	(32)	(19)	
623		Total Sales	283,557	252,400	30,852	18	199	115	
624									
625		Administrative & General:							
626		Operation							
627	9200	Administrative and General Salaries	(1,287,175)	(879,343)	(315,468)	(2,813)	(125,084)	(64,387)	
628	9210	Office Supplies and Expenses	5,848	4,341	1,557	14	817	318	
629	9220	Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	
630	9230	Administrative Expenses Transferred - General	14,025,277	8,890,751	3,189,601	29,455	1,284,477	650,894	
631	9230	Outside Services Employed	186,924	118,493	42,510	393	16,852	8,676	
632	9240	Property Insurance	9,157	4,698	2,969	20	108	452	
633	9250	Travel and Conferences	214,468	105,654	48,774	452	19,306	9,855	
634	9260	Employee Premiums and Benefits	2,187,569	1,385,739	497,499	4,594	197,227	101,539	
635	9270	Franchise Requirements	83	74	9	0	0	0	
636	9280	Regulatory Commission Expenses	278,894	247,853	30,036	18	185	113	
637	9301	General Advertising Expenses	0	0	0	0	0	0	
638	9302	Miscellaneous General Expense	(23,870)	(15,004)	(5,383)	(80)	(2,134)	(1,089)	
639	9310	Rents	(10,350)	(6,561)	(2,354)	(22)	(933)	(460)	
640		Maintenance							
641	9320	Maintenance of General Plant	1,458	624	332	3	131	68	
642		Total A&G	15,488,214	9,889,038	3,489,431	31,963	1,371,834	708,148	
643									
644		TOTAL O&M EXPENSE	104,852,766	63,481,855	30,786,836	1,140,908	2,207,769	1,149,896	

Atrios Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Inangible Plant								
2										
3	30100	Organization	99.0	-	0	-	-	-	-	-
4	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
5	30300	Misc Inangible Plant	99.0	-	0	-	-	-	-	-
6		Total Inangible Plant			0	-	-	-	-	-
7										
8										
9		Production Plant								
10			99.0	-	0	-	-	-	-	-
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32640	Rights of Ways	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33800	Purification Equipment	99.0	-	0	-	-	-	-	-
18		Total Production Plant			0	-	-	-	-	-
19										
20		Storage Plant								
21										
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-	-
27	35123	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells & Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35800	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35900	Purification Equipment	99.0	-	0	-	-	-	-	-
40		Total Storage Plant			0	-	-	-	-	-
41										
42		Transmission								
43										
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36800	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53		Total Transmission Plant			0	-	-	-	-	-
54										
55		Distribution								
56										
57										
58	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
59	37401	Land	2.0	Bills	0	-	-	-	-	-
60	37402	Land Rights	2.0	Bills	0	-	-	-	-	-
61	37403	Land Other	2.0	Bills	0	-	-	-	-	-
62	37500	Structures & Improvements	2.0	Bills	0	-	-	-	-	-
63	37501	Structures & Improvements T.B.	2.0	Bills	0	-	-	-	-	-
64	37502	Land Rights	2.0	Bills	0	-	-	-	-	-
65	37503	Improvements	2.0	Bills	0	-	-	-	-	-
66	37600	Mains Cathodic Protection	2.0	Bills	0	-	-	-	-	-
67	37601	Mains - Steel	2.0	Bills	0	-	-	-	-	-
68	37602	Mains - Plastic	2.0	Bills	0	-	-	-	-	-
69	37800	Meas. & Reg. Sta. Equip - General	2.0	Bills	0	-	-	-	-	-
70	37900	Meas. & Reg. Sta. Equip - City Gate	2.0	Bills	0	-	-	-	-	-
71	37905	Meas. & Reg. Sta. Equipment T.B.	2.0	Bills	0	-	-	-	-	-
72	38000	Services	2.0	Bills	4,112,168	3,860,331	447,022	268	2,883	1,684
73	38100	Meters	4.0	Meter Investment	2,697,270	1,731,384	1,078,894	4,785	52,195	30,012
74	38200	Meter Installations	4.0	Meter Investment	2,133,688	1,275,074	794,549	3,524	38,439	22,102
75	38300	House Regulators	4.0	Meter Investment	294,822	169,285	98,615	437	4,771	2,743
76	38400	House Reg. Installations	4.0	Meter Investment	3,625	2,167	1,350	6	66	38
77	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	147,374	-	145,804	87	940	543
78	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
79		Total Distribution Plant			9,558,948	6,627,211	2,998,234	9,108	99,294	57,102

Atrios Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand Community Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF DEPRECIATION EXPENSE									
81									
82		General:							
83									
84	35900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
85	35900	Structures Frame	6.2	P, S, T & D Plant - Customer	84,582	62,679	20,734	65	707
86	35901	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	35902	Improvements	6.2	P, S, T & D Plant - Customer	2,768	2,066	683	2	23
88	35903	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	11,422	8,463	2,800	9	96
89	35904	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	120	89	29	0	1
90	35909	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	99,876	74,004	24,480	77	835
91	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	55,710	41,278	13,655	43	466
92	39102	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Transportation equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
94	39200	Trucks	6.2	P, S, T & D Plant - Customer	10,231	7,580	2,508	8	86
95	39201	Trailers	6.2	P, S, T & D Plant - Customer	515	456	151	0	5
96	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
97	39300	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	9	-	-	-	-
98	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	31,161	23,089	7,636	24	261
99	39500	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39600	Backhoes	6.2	P, S, T & D Plant - Customer	79	59	19	0	1
101	39604	Welders	6.2	P, S, T & D Plant - Customer	105	78	26	0	1
102	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	2,772	2,054	679	2	23
103	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	11,554	8,561	2,832	9	97
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39702	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
106	39705	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
107	39800	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	92,147	68,277	22,586	71	770
108	39901	Other Tangible Property - Servers - SAW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
110	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	4,057	3,006	994	3	34
111	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
112	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39907	Other Tang. Property - Mainframe SAW	6.2	P, S, T & D Plant - Customer	142,251	105,401	34,897	109	1,189
115	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
116	39909	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	261,144	193,498	84,009	200	2,183
117									
118									
119		Total General Plant			810,624	600,636	198,690	822	6,778
120									
121		TOTAL DIRECT DEPRECIATION EXPENSE			10,389,572	7,427,847	2,764,925	9,728	106,972
122									
123		Kentucky Mid-States General Office:							
124									
125		Intangible Plant:							
126									
127	30100	Organization	66.0		0	-	-	-	-
128	30200	Franchises & Consents	99.0		0	-	-	-	-
129	30300	Misc Intangible Plant	99.0		0	-	-	-	-
130									
131		Total Intangible Plant:			0	-	-	-	-
132									
133		General:							
134									
135									
136	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
137	38001	Structures Frame	6.2	P, S, T & D Plant - Customer	1,011	749	248	1	8
138	38602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
139	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,611	1,189	395	1	13
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	262	194	64	0	2
143	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
144	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
145	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
146	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
147	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
148	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
149	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	510	378	125	0	4
150	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	2	1	0	0	0
151	39603	Ditches	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
152	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
153	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
154	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	1,114	825	273	1	9
155	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
156	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
157	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
158	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	6,437	4,770	1,578	5	54
159	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
160	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	4,560	3,379	1,118	3	36
161	39902	Other Tangible Property - Servers - SAW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
162	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
163	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
164	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
165	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
166	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,749	1,296	429	1	15
167	39908	Other Tang. Property - Mainframe SAW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
168	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
169	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
170									
171									
172		Total General Plant			17,256	12,786	4,229	13	144

ALLOCATION OF DEPRECIATION EXPENSE										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
269		Intangible Plant:								
269										
261	30100	Organization	99.0		0	-	-	-	-	-
262	30200	Franchise & Consents	99.0		0	-	-	-	-	-
263	30300	Misc Intangible Plant	99.0		0	-	-	-	-	-
264										
265		Total Intangible Plant:			0	-	-	-	-	-
266										
267		Production Plant:								
269										
269	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
270	32540	Rights of Way	3.0	Peak Day	0	-	-	-	-	-
271	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
272	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
273	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
274	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
275	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
276										
277		Total Production Plant			0	-	-	-	-	-
278										
279		Storage Plant:								
280										
281	35010	Land	3.0	Peak Day	0	-	-	-	-	-
282	35020	Rights of Way	3.0	Peak Day	0	-	-	-	-	-
283	35100	Structures & Improvements	3.0	Peak Day	150	81	46	-	24	-
284	35102	Compression Station Equipment	3.0	Peak Day	62	291	163	-	163	-
285	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	106	57	32	-	17	-
286	35104	Other Structures	3.0	Peak Day	893	482	269	-	142	-
287	35200	Wells & Rights of Way	3.0	Peak Day	88,389	47,734	26,636	-	14,019	-
288	35201	Well Construction	3.0	Peak Day	12,835	6,932	3,868	-	2,036	-
289	35202	Well Equipment	3.0	Peak Day	1,934	1,044	589	-	307	-
290	35203	Cushion Gas	3.0	Peak Day	15,253	8,238	4,597	-	2,419	-
291	35210	Leaseholds	3.0	Peak Day	312	169	94	-	50	-
292	35211	Storage Rights	3.0	Peak Day	240	130	72	-	38	-
293	35301	Field Lines	3.0	Peak Day	723	380	218	-	115	-
294	35302	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
295	35400	Compressor Station Equipment	3.0	Peak Day	8,311	4,488	2,504	-	1,318	-
296	35500	Meas. & Reg. Equipment	3.0	Peak Day	814	332	185	-	97	-
297	35600	Purification Equipment	3.0	Peak Day	4,250	2,285	1,281	-	674	-
298										
299		Total Storage Plant			134,977	72,694	40,675	-	21,408	-
300										
301		Transmission:								
302										
303	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
304	36520	Rights of Way	3.0	Peak Day	11,541	6,233	3,478	-	1,831	-
305	36502	Structures & Improvements	3.0	Peak Day	872	471	263	-	138	-
306	36503	Other Structures	3.0	Peak Day	1,083	585	326	-	172	-
307	36700	Mainline Cathodic Protection	3.0	Peak Day	8,275	5,009	2,795	-	1,471	-
308	36701	Mainline - Steel	3.0	Peak Day	524,702	283,365	158,117	-	83,220	-
309	36900	Meas. & Reg. Equipment	3.0	Peak Day	13,161	7,108	3,968	-	2,087	-
310	36901	Meas. & Reg. Equipment	3.0	Peak Day	48,575	26,233	14,638	-	7,704	-
311										
312		Total Transmission Plant			609,211	329,004	183,583	-	98,624	-
313										
314		Distribution:								
315										
316	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
317	37401	Land	3.0	Peak Day	0	-	-	-	-	-
318	37402	Land Rights	3.0	Peak Day	13,596	7,342	4,097	-	2,158	-
319	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
320	37500	Structures & Improvements	3.0	Peak Day	4,272	2,307	1,287	-	678	-
321	37501	Structures & Improvements T.B.	3.0	Peak Day	1,268	685	362	-	201	-
322	37502	Land Rights	3.0	Peak Day	588	318	177	-	93	-
323	37503	Improvements	3.0	Peak Day	61	27	15	-	8	-
324	37600	Mainline Cathodic Protection	3.0	Peak Day	816,655	333,024	185,828	-	97,805	-
325	37601	Mainline - Steel	3.0	Peak Day	1,452,991	784,687	437,853	-	230,452	-
326	37602	Mainline - Plastic	3.0	Peak Day	1,291,285	681,161	380,088	-	200,048	-
327	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	133,494	72,053	40,228	-	21,173	-
328	37900	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	55,764	30,115	16,804	-	8,844	-
329	37905	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	24,594	13,282	7,411	-	3,501	-
330	38000	Services	99.0	-	0	-	-	-	-	-
331	38100	Meters	99.0	-	0	-	-	-	-	-
332	38200	Meter Installations	99.0	-	0	-	-	-	-	-
333	38300	House Regulators	99.0	-	0	-	-	-	-	-
334	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
335	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
336	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
337										
338		Total Distribution Plant			3,584,588	1,925,043	1,074,187	-	565,358	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasting Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF DEPRECIATION EXPENSE									
338									
340		General:							
341									
342	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
343	38900	Structures Frame	6.4	P, S, T & D Plant - Demand	73,658	39,779	22,198	11,692	-
344	39001	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
345	38902	Improvements	6.4	P, S, T & D Plant - Demand	2,428	1,311	732	385	-
346	38903	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	9,846	5,371	2,997	1,577	-
347	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	105	57	32	17	-
348	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	88,998	48,998	28,207	13,793	-
349	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	48,508	25,197	14,618	7,694	-
350	39102	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
351	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
352	39200	Trucks	6.4	P, S, T & D Plant - Demand	8,908	4,811	2,684	1,413	-
353	39201	Trailers	6.4	P, S, T & D Plant - Demand	535	289	161	85	-
354	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
355	39300	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
356	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	27,133	14,693	8,178	4,303	-
357	39500	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
358	39603	Backhoes	6.4	P, S, T & D Plant - Demand	69	37	21	11	-
359	39604	Welders	6.4	P, S, T & D Plant - Demand	91	49	27	14	-
360	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	2,414	1,303	727	383	-
361	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	10,060	5,433	3,032	1,598	-
362	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
363	39702	Communication Equipment - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
365	39800	Other Tangible Property - PC Hardware	6.4	P, S, T & D Plant - Demand	80,238	43,332	24,179	12,726	-
366	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
367	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
368	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
369	39903	Other Tangible Property - CPU	6.4	P, S, T & D Plant - Demand	3,533	1,908	1,065	560	-
370	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
371	39905	Other Tangible Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
372	39906	Other Tangible Property - PC Software	6.4	P, S, T & D Plant - Demand	123,883	66,892	37,328	19,645	-
373	39907	Other Tangible Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
374	39908	Other Tangible Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
375	39909	Other Tangible Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	227,388	122,801	69,522	35,065	-
376									
377		Total General Plant			705,640	361,189	212,702	0	111,950
378									0
379									
380		TOTAL DIRECT DEPRECIATION EXPENSE			5,014,696	2,708,129	1,511,127	0	795,340
381									0
382		Kentucky Mid-States General Office:							
383									
384		Intangible Plant:							
385									
386	30100	Organization	99.0	-	0	-	-	-	-
387	30200	Franchises & Consents	99.0	-	0	-	-	-	-
388	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
389									
390		Total Intangible Plant:			0	-	-	-	-
391									
392		General:							
393									
394	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	880	475	265	140	-
396	39602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
397	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
398	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	1,402	757	423	222	-
400	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	228	123	69	38	-
401	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
402	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
403	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
404	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
407	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	444	240	134	70	-
408	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	2	1	1	0	-
409	39603	Ditchcans	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
410	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
411	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	970	524	292	154	-
413	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
415	39705	Communication Equip - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
416	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	5,605	3,027	1,689	889	-
417	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
418	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	3,970	2,144	1,195	630	-
419	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
420	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
421	39904	Other Tangible Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
422	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
423	39906	Other Tangible Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424	39907	Other Tangible Property - PC Software	6.4	P, S, T & D Plant - Demand	1,523	823	459	242	-
425	39908	Other Tangible Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
426	39909	Other Tangible Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
427	39924	Other Tangible Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
428									
429									
430		Total General Plant			15,026	8,114	4,526	-	2,383

Atrios Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF DEPRECIATION EXPENSE									
431									
432									
433									
434									
435									
436	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
437	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	2,570	1,604	895	-	471
438	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
439	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
440	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
441	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	6,166	3,330	1,658	-	978
442	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	8,742	4,721	2,594	-	1,287
443	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
444	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
445	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	14	8	4	-	2
446	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
447	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
448	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
449	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,693	1,449	608	-	426
450	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	47	25	14	-	7
451	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
452	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
453	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
454	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	2,925	1,580	881	-	484
455	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
456	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
457	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
458	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	572	309	172	-	91
459	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	491	233	130	-	69
460	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	56,483	31,584	17,624	-	9,276
461	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	33,855	19,284	10,203	-	5,370
462	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	4,062	2,919	1,405	-	739
463	39904	Other Tangible Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
464	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
465	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	4,728	2,554	1,425	-	750
466	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	892	482	269	-	141
467	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	157,211	84,902	47,375	-	24,935
468	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
469	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
470									
471									
472		Total General Plant			284,384	153,582	85,698	-	45,105
473									
474									
475									
476									
477									
478	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
479	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
480	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	9,405	5,079	2,834	-	1,492
481	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
482	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
483	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	2,976	1,607	897	-	472
484	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,938	1,047	584	-	307
485	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
486	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
487	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
488	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
489	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
490	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
491	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
492	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
493	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
494	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
495	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
496	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	2,511	1,356	757	-	398
497	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
498	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
499	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
500	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	60	37	21	-	11
501	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	1,799	972	542	-	285
502	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	16,592	8,981	5,000	-	2,632
503	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	3,495	1,887	1,053	-	554
504	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	945	510	285	-	150
505	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
506	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
507	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	2,350	1,289	708	-	373
508	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	291	157	89	-	46
509	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	158,609	84,577	47,193	-	24,839
510	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
511	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
512									
513									
514		Total General Plant			198,981	107,459	59,962	-	31,558
515									
516		TOTAL DEPRECIATION EXPENSE - DEMAND			5,512,986	2,977,285	1,661,314	0	874,387

Atrios Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
517		Intangible Plant:								
518										
519	30100	Organization	99.0	-	0	-	-	-	-	-
520	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
521	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
522										
523		Total Intangible Plant:			0	-	-	-	-	-
524										
525		Production Plant:								
526			99.0	-	0	-	-	-	-	-
527	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
528	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
529	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
530	33201	Field Lines	99.0	-	0	-	-	-	-	-
531	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
532	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
533	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
534										
535		Total Production Plant:			0	-	-	-	-	-
536										
537		Storage Plant:								
538										
539	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
540	35020	Rights of Way	1.5	Winter Volumes	0	-	-	-	-	-
541	35100	Structures and Improvements	1.5	Winter Volumes	150	99	35	1	28	27
542	35102	Compression Station Equipment	1.5	Winter Volumes	968	378	228	7	178	174
543	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	108	42	25	1	20	19
544	35104	Other Structures	1.5	Winter Volumes	693	350	211	7	165	161
545	35200	Wells & Rights of Way	1.5	Winter Volumes	38,389	34,606	20,853	657	16,308	15,856
546	35201	Well Construction	1.5	Winter Volumes	12,835	5,025	3,030	95	2,368	2,317
547	35202	Well Equipment	1.5	Winter Volumes	1,834	787	456	14	357	349
548	35203	Cushion Gas	1.5	Winter Volumes	15,283	5,972	3,600	113	2,814	2,754
549	35210	Leaseholds	1.5	Winter Volumes	312	122	74	2	58	56
550	35211	Storage Rights	1.5	Winter Volumes	240	94	57	2	44	43
551	35301	Field Lines	1.5	Winter Volumes	723	283	171	5	133	131
552	35302	Tributary Lines	1.5	Winter Volumes	0	-	-	-	-	-
553	35400	Compressor Station Equipment	1.5	Winter Volumes	6,311	3,254	1,962	62	1,533	1,500
554	35500	Meas & Reg. Equipment	1.5	Winter Volumes	614	240	145	5	113	111
555	35600	Purification Equipment	1.5	Winter Volumes	4,250	1,684	1,003	32	784	767
556										
557		Total Storage Plant:			134,977	52,948	31,860	1,003	24,901	24,357
558										
559		Transmission:								
560										
561	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
562	36520	Rights of Way	99.0	-	0	-	-	-	-	-
563	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
564	36503	Other Structures	99.0	-	0	-	-	-	-	-
565	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
566	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
567	36800	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
568	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
569										
570		Total Transmission Plant:			0	-	-	-	-	-
571										
572		Distribution:								
573										
574	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
575	37401	Land	99.0	-	0	-	-	-	-	-
576	37402	Land Rights	1.0	Mcf	6,441	2,655	1,742	64	1,893	2,066
577	37403	Land Other	99.0	-	0	-	-	-	-	-
578	37500	Structures & Improvements	1.0	Mcf	2,853	834	547	27	595	649
579	37501	Structures & Improvements T.B.	1.0	Mcf	788	245	163	6	177	193
580	37502	Land Rights	1.0	Mcf	385	115	75	4	82	89
581	37503	Improvements	1.0	Mcf	32	10	7	0	7	8
582	37600	Mains Cathodic Protection	1.0	Mcf	382,883	120,415	79,021	3,830	85,878	93,719
583	37601	Mains - Steel	1.0	Mcf	902,119	283,727	186,193	9,025	202,251	220,824
584	37602	Mains - Plastic	1.0	Mcf	793,101	246,294	161,628	7,834	175,654	191,690
585	37800	Meas & Reg. Sta. Equip - General	1.0	Mcf	82,882	26,098	17,107	829	18,591	20,288
586	37800	Meas & Reg. Sta. Equip - City Gate	1.0	Mcf	34,622	10,889	7,146	346	7,756	8,476
587	37905	Meas & Reg. Sta. Equipment T.B.	1.0	Mcf	15,270	4,602	3,152	153	3,425	3,738
588	38000	Services	99.0	-	0	-	-	-	-	-
589	38100	Meters	99.0	-	0	-	-	-	-	-
590	38200	Meter Installations	99.0	-	0	-	-	-	-	-
591	38300	House Regulators	99.0	-	0	-	-	-	-	-
592	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
593	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
594	38600	Other Prop. On Cust. Firm	99.0	-	0	-	-	-	-	-
595										
596		Total Distribution Plant:			2,213,135	696,057	456,760	22,140	496,419	541,739

Above Energy Corporation, Kentucky/Mid States Division										
Class Cost of Service - Demand/Commodity Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Total Depreciation Expense										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
775		Intangible Plant:								
776					0	-	-	-	-	-
777	30100	Organization			0	-	-	-	-	-
778	30200	Franchise & Concess			0	-	-	-	-	-
779	30300	Misc Intangible Plant			0	-	-	-	-	-
780										
781		Total Intangible Plant:			0	-	-	-	-	-
782										
783		Production Plant:								
784					0	-	-	-	-	-
785	32520	Producing Leaseholds			0	-	-	-	-	-
786	32540	Rights of Way			0	-	-	-	-	-
787	33100	Production Gas Wells Equipment			0	-	-	-	-	-
788	33201	Field Lines			0	-	-	-	-	-
789	33202	Tributary Lines			0	-	-	-	-	-
790	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-
791	33600	Purification Equipment			0	-	-	-	-	-
792										
793		Total Production Plant:			0	-	-	-	-	-
794										
795		Storage Plant:								
796										
797	35010	Land			0	-	-	-	-	-
798	35020	Rights of Way			0	-	-	-	-	-
799	35100	Structures and Improvements			289	198	80	1	51	27
800	35102	Compression Station Equipment			872	899	610	7	33	174
801	35103	Meas. & Reg. Sta. Structures			213	89	57	1	37	18
802	35104	Other Structures			1,787	832	480	7	307	161
803	35200	Wells & Rights of Way			176,778	62,340	47,499	857	30,325	15,858
804	35201	Well Construction			25,670	11,957	6,897	95	4,404	2,317
805	35202	Well Equipment			3,867	1,801	1,039	14	693	349
806	35203	Cushion Gas			30,507	14,210	8,197	118	5,233	2,754
807	35210	Leaseholds			625	281	168	2	107	56
808	35211	Storage Rights			481	224	129	2	82	43
809	35301	Field Lines			1,446	673	388	6	248	131
810	35302	Tributary Lines			0	-	-	-	-	-
811	35400	Compressor Station Equipment			16,822	7,742	4,468	62	2,851	1,500
812	35500	Meas. & Reg. Equipment			1,229	572	330	6	211	111
813	35600	Purification Equipment			8,501	3,958	2,284	32	1,458	767
814										
815		Total Storage Plant			289,954	125,740	72,535	1,033	46,309	24,367
816										
817		Transmission:								
818										
819	36510	Land & Land Rights			0	-	-	-	-	-
820	36520	Rights of Way			11,541	6,233	3,478	-	1,831	-
821	36602	Structures & Improvements			872	471	263	-	138	-
822	36603	Other Structures			1,083	585	328	-	172	-
823	36700	Mainline Cathodic Protection			9,275	5,009	2,795	-	1,471	-
824	36701	Mains - Steel			524,702	283,365	158,117	-	83,220	-
825	36900	Meas. & Reg. Equipment			18,181	7,108	3,868	-	2,087	-
826	36901	Meas. & Reg. Equipment			48,675	26,233	14,636	-	7,704	-
827										
828		Total Transmission Plant			609,211	328,004	183,583	-	98,624	-
829										
830		Distribution:								
831										
832	37400	Land & Land Rights			0	-	-	-	-	-
833	37401	Land			0	-	-	-	-	-
834	37402	Land Rights			22,037	9,907	5,839	84	4,050	2,086
835	37403	Land Other			0	-	-	-	-	-
836	37500	Structures & Improvements			6,525	3,142	1,835	27	1,273	640
837	37501	Structures & Improvements T.B.			2,056	933	545	8	378	193
838	37502	Land Rights			953	432	263	4	175	89
839	37503	Improvements			83	37	22	0	15	8
840	37600	Mainline Cathodic Protection			999,518	459,439	284,847	3,830	183,683	93,719
841	37601	Mains - Steel			2,856,111	1,068,414	624,045	9,025	432,802	220,824
842	37602	Mains - Plastic			2,044,395	927,496	541,714	7,834	375,702	191,690
843	37603	Meas. & Reg. Sta. Equip - General			218,378	98,181	57,334	628	33,764	23,288
844	37604	Meas. & Reg. Sta. Equip - City Gate			90,388	41,004	23,850	348	16,610	8,475
845	37605	Meas. & Reg. Sta. Equipment T.B.			39,863	18,064	10,563	153	7,326	3,738
846	38000	Services			4,112,168	3,680,331	447,022	298	2,883	1,664
847	38100	Meters			2,897,270	1,731,364	1,078,894	4,785	62,195	30,012
848	38200	Meter Installations			2,133,688	1,275,074	794,549	3,524	38,439	22,102
849	38300	House Regulators			264,822	156,295	98,616	437	4,771	2,743
850	38400	House Reg. Installations			3,625	2,167	1,359	6	65	38
851	38500	Ind. Meas. & Reg. Sta. Equipment			147,974	-	145,804	87	940	543
852	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
853										
854		Total Distribution Plant			15,336,651	9,448,310	4,087,181	31,246	1,181,071	598,841

Altoon Energy Corporation, Kentucky/Mid-States Division							
(Class Cost of Service - Demand/Commodity Study)							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF DEPRECIATION EXPENSE							
855	General						
856							
857							
858	38900	Land & Land Rights	0	-	-	-	-
859	39000	Structures & Improvements	197,482	115,031	51,118	450	21,069
860	39001	Structures & Improvements	0	-	-	-	-
861	39002	Improvements	5,509	3,791	1,685	15	694
862	39003	Air Conditioning Equipment	26,696	15,533	6,802	61	2,845
863	39004	Improvement to leased Premises	281	163	73	1	30
864	39009	Office Furniture & Equipment	233,163	135,814	60,354	531	24,878
865	39100	Remittance Processing Equip	130,056	78,766	33,865	296	13,676
866	39102	Office Machines	0	-	-	-	-
867	39103	Transportation Equipment	0	-	-	-	-
868	39200	Trucks	23,884	13,812	5,182	54	2,548
869	39201	Trailers	1,436	836	372	3	153
870	39202	Stores Equipment	0	-	-	-	-
871	39300	Tools, Shop & Garage Equipment	0	-	-	-	-
872	39400	Power Operated Equipment	72,746	42,374	18,890	168	7,781
873	39600	Ditches	0	-	-	-	-
874	39603	Backhoes	184	107	48	0	20
875	39604	Welders	244	142	63	1	28
876	39605	Communication Equipment	6,471	3,769	1,675	15	690
877	39700	Communication Equipment - Mobile Radios	26,973	15,711	6,982	61	2,878
878	39701	Communication Equipment - Fixed Radios	0	-	-	-	-
879	39702	Communication Equip. - Telemetering	0	-	-	-	-
880	39705	Miscellaneous Equipment	0	-	-	-	-
881	39800	Other Tangible Property	216,121	125,305	55,684	430	22,951
882	39900	Other Tangible Property - Servers - HW	0	-	-	-	-
883	39901	Other Tangible Property - Servers - SW	0	-	-	-	-
884	39902	Other Tangible Property - Network - HW	0	-	-	-	-
885	39903	Other Tang. Property - CPU	9,471	5,517	2,452	22	1,010
886	39904	Other Tangible Property - MF - Hardware	0	-	-	-	-
887	39905	Other Tang. Property - PC Hardware	0	-	-	-	-
888	39906	Other Tang. Property - PC Software	332,088	193,437	85,981	756	35,429
889	39907	Other Tang. Property - Mainframe SW	0	-	-	-	-
890	39908	Other Tang. Property - Application Software	0	-	-	-	-
891	39909	Other Tang. Property - General Startup Costs	609,648	355,112	157,807	1,388	65,042
892							
893							
894	Total General Plant						
895							
896	TOTAL DIRECT DEPRECIATION EXPENSE						
897							
898	Kentucky Mid-States General Office:						
899							
900	Intangible Plant:						
901							
902	30100	Organization	0	-	-	-	-
903	30200	Franchise & Consents	0	-	-	-	-
904	30300	Misc Intangible Plant	0	-	-	-	-
905							
906	Total Intangible Plant:						
907							
908	General:						
909							
910	37400	Land & Land Rights	0	-	-	-	-
911	38001	Structures & Improvements	2,399	1,374	611	5	262
912	38602	Structures & Improvements	0	-	-	-	-
913	38900	Land & Land Rights	0	-	-	-	-
914	39004	Air Conditioning Equipment	0	-	-	-	-
915	39009	Improvement to leased Premises	3,769	2,190	978	9	401
916	39100	Office Furniture & Equipment	611	356	158	1	66
917	39102	Remittance Processing Equip	0	-	-	-	-
918	39103	Office Machines	0	-	-	-	-
919	39200	Transportation Equipment	0	-	-	-	-
920	39201	Trucks	0	-	-	-	-
921	39202	Trailers	0	-	-	-	-
922	39300	Stores Equipment	0	-	-	-	-
923	39400	Tools, Shop & Garage Equipment	1,192	694	308	3	127
924	39600	Power Operated Equipment	5	3	1	0	1
925	39603	Ditches	0	-	-	-	-
926	39604	Backhoes	0	-	-	-	-
927	39605	Welders	0	-	-	-	-
928	39700	Communication Equipment	2,600	1,614	673	6	277
929	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
930	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
931	39705	Communication Equip. - Telemetering	0	-	-	-	-
932	39800	Miscellaneous Equipment	15,028	8,754	3,890	34	1,603
933	39900	Other Tangible Property	0	-	-	-	-
934	39901	Other Tangible Property - Servers - HW	10,645	6,200	2,795	24	1,136
935	39902	Other Tangible Property - Servers - SW	0	-	-	-	-
936	39903	Other Tangible Property - Network - HW	0	-	-	-	-
937	39904	Other Tang. Property - CPU	0	-	-	-	-
938	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
939	39906	Other Tang. Property - PC Hardware	0	-	-	-	-
940	39907	Other Tang. Property - PC Software	4,084	2,379	1,057	9	436
941	39908	Other Tang. Property - Mainframe SW	0	-	-	-	-
942	39909	Other Tang. Property - Application Software	0	-	-	-	-
943	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
944							
945							
946	Total General Plant						
947							
948	Shared Services General Office:						

Alamos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand/Commodity Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
ALLOCATION OF DEPRECIATION EXPENSE						
949						
950		General:				
951						
952	37400	Land & Land Rights	0	-	-	-
953	35000	Structures & Improvements	7,563	4,639	2,061	13
954	36802	Structures & Improvements	0	-	-	-
955	37503	Improvements	0	-	-	-
956	35004	Air Conditioning Equipment	0	-	-	-
957	30009	Improvement to leased Premises	16,532	9,630	4,279	36
958	39100	Office Furniture & Equipment	23,439	13,653	6,067	53
959	39102	Remittance Processing Equip	0	-	-	-
960	39103	Office Machines	0	-	-	-
961	39200	Transportation Equipment	36	22	10	0
962	39201	Trucks	0	-	-	-
963	39202	Trailers	0	-	-	-
964	39300	Stores Equipment	0	-	-	-
965	39400	Tools, Shop & Garage Equipment	7,193	4,190	1,892	16
966	39500	Power Operated Equipment	125	73	32	0
967	39503	Ditchers	0	-	-	-
968	39504	Backhoes	0	-	-	-
969	39605	Welders	0	-	-	-
970	39700	Communication Equipment	7,842	4,568	2,030	18
971	39701	Communication Equipment - Mobile Radios	0	-	-	-
972	39702	Communication Equipment - Fixed Radios	0	-	-	-
973	39705	Communication Equip. - Telemetering	0	-	-	-
974	39800	Miscellaneous Equipment	1,524	894	397	3
975	39900	Other Tangible Property	1,154	672	299	3
976	39901	Other Tangible Property - Servers - HW	156,799	91,334	40,597	357
977	39902	Other Tangible Property - Servers - SW	90,772	52,874	23,496	207
978	39903	Other Tangible Property - Network - HW	12,500	7,281	3,236	28
979	39904	Other Tang. Property - CPU	0	-	-	-
980	39905	Other Tangible Property - MF - Hardware	0	-	-	-
981	39906	Other Tang. Property - PC Hardware	12,679	7,385	3,282	28
982	39907	Other Tang. Property - PC Software	2,392	1,393	619	5
983	39908	Other Tang. Property - Mainframe SW	421,498	245,517	109,104	958
984	39909	Other Tang. Property - Application Software	0	-	-	-
985	39924	Other Tang. Property - General Startup Costs	0	-	-	-
986						
987						
988		Total General Plant	792,460	444,123	197,362	1,736
989						81,345
990		Shared Services Customer Support:				
991						
992		General:				
993						
994	37400	Land & Land Rights	0	-	-	-
995	35001	Structures Frame	0	-	-	-
996	35002	Structures & Improvements	25,216	14,688	6,527	57
997	37503	Improvements	0	-	-	-
998	35004	Air Conditioning Equipment	0	-	-	-
999	30009	Improvement to leased Premises	7,980	4,848	2,068	18
1000	39100	Office Furniture & Equipment	5,196	3,026	1,345	12
1001	39102	Remittance Processing Equip	0	-	-	-
1002	39103	Office Machines	0	-	-	-
1003	39200	Transportation Equipment	0	-	-	-
1004	39201	Trucks	0	-	-	-
1005	39202	Trailers	0	-	-	-
1006	39300	Stores Equipment	0	-	-	-
1007	39400	Tools, Shop & Garage Equipment	0	-	-	-
1008	39500	Power Operated Equipment	0	-	-	-
1009	39503	Ditchers	0	-	-	-
1010	39504	Backhoes	0	-	-	-
1011	39605	Welders	0	-	-	-
1012	39700	Communication Equipment	6,731	3,921	1,742	15
1013	39701	Communication Equipment - Mobile Radios	0	-	-	-
1014	39702	Communication Equipment - Fixed Radios	0	-	-	-
1015	39705	Communication Equip. - Telemetering	0	-	-	-
1016	39800	Miscellaneous Equipment	186	108	48	0
1017	39900	Other Tangible Property	4,824	2,810	1,249	11
1018	39901	Other Tangible Property - Servers - HW	44,486	25,812	11,515	101
1019	39902	Other Tangible Property - Servers - SW	9,370	5,458	2,425	21
1020	39903	Other Tangible Property - Network - HW	2,533	1,475	656	5
1021	39904	Other Tang. Property - CPU	0	-	-	-
1022	39905	Other Tangible Property - MF - Hardware	0	-	-	-
1023	39906	Other Tang. Property - PC Hardware	8,301	3,670	1,631	14
1024	39907	Other Tang. Property - PC Software	780	454	202	2
1025	39908	Other Tang. Property - Mainframe SW	419,883	244,576	108,696	956
1026	39909	Other Tang. Property - Application Software	0	-	-	-
1027	39924	Other Tang. Property - General Startup Costs	0	-	-	-
1028						
1029						
1030		Total General Plant	533,485	310,748	138,092	1,214
1031						56,916
1032		TOTAL DEPRECIATION EXPENSE	10,444,486	11,763,701	6,180,052	38,609
						1,648,460
						783,675

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
20	Taxes Other Than Income								
21									
22	Non Revenue Related:								
23	Payroll Related	7.4	Allocated O&M Expenses - Demand	52,958	28,600	15,959	-	8,399	-
24	Property Related	6.4	P, S, T & D Plant - Demand	1,858,707	1,003,793	560,113	-	294,800	-
25	DOT transmission User Tax	7.4	Allocated O&M Expenses - Demand	4,595	2,482	1,385	-	729	-
26	Other			0	-	-	-	-	-
27	Total Non Revenue Related:	7.4	Allocated O&M Expenses - Demand	1,916,261	1,034,875	577,457	0	303,929	0
28									
29	Revenue Related:								
30	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
31	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
32	Public Service Commission Assessment	99.0	-	0	-	-	-	-	-
33	Total Revenue Related:			0	-	-	-	-	-
34									
35	Total Taxes, Other Than Income			1,916,261	1,034,875	577,457	-	303,929	-
36									
37									
38	Interest Expense	19.4	Rate Base - Demand	2,817,588	1,675,842	879,203	-	462,744	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
39	Taxes Other Than Income								
40									
41	Non Revenue Related:								
42	Payroll Related	7.6	Allocated O&M Expenses - Comm	589,205	341,800	224,475	8,001	7,151	7,778
43	Property Related	6.6	P, S, T & D Plant - Commodity	990,017	317,278	295,608	9,707	219,013	237,412
44	DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	51,135	29,868	19,483	694	821	875
45	Other								
46	Total Non Revenue Related:	7.6	Allocated O&M Expenses - Comm	1,630,357	688,744	450,566	18,402	226,784	245,864
47									
48	Revenue Related:								
49	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
50	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
51	Public Service Commission Assessment	1.0	Mcf	317,096	98,730	65,447	3,172	71,128	77,620
52	Total Revenue Related:			317,096	98,730	65,447	3,172	71,128	77,620
53									
54	Total Taxes, Other Than Income			1,947,458	788,474	516,013	21,574	297,910	323,484
55									
56									
57	Interest Expense	19.6	Rate Base - Comm	1,927,637	642,810	419,426	19,357	405,720	440,324

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
Total Taxes Other								
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
58	Taxes Other Than Income							
59								
60	Non Revenue Related:							
61	Payroll Related		795,865	445,539	259,189	8,047	16,058	8,069
62	Property Related		4,983,360	2,902,741	1,289,937	11,344	531,661	247,677
63	DOT Transmission User Tax		63,870	39,669	22,409	699	1,994	700
64	Other		0	-	-	-	-	-
65	Total Non Revenue Related:		5,763,125	3,386,949	1,570,529	20,090	549,111	256,446
66								
67	Revenue Related:							
68	State Gross Receipts - Tax		0	-	-	-	-	-
69	Local Gross Receipts - Tax		0	-	-	-	-	-
70	Public Service Commission Assessment		317,096	99,730	85,447	3,172	71,126	77,620
71	Total Revenue Related:		317,096	99,730	85,447	3,172	71,126	77,620
72								
73	Total Taxes, Other Than Income		6,100,220	3,486,679	1,635,976	23,262	620,237	334,066
74								
75								
76	Interest Expense		7,757,734	4,412,631	1,979,048	21,443	891,207	453,405

Almos Energy Corporation, Kentucky/Mid-States Division									
Class: Cost of Service - Demand/Commodity Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF REVENUES									
Total Revenues									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Schedule Revenue:								
2									
3	Base Revenues	Input		82,773,705	48,574,306	19,489,661	313,469	7,691,062	6,705,206
4	Base Revenue Increase	Input		0					
5	Gas Costs	1.2	Sales Mcf	79,378,177	47,248,724	31,034,768	1,094,685	-	-
6	Rider FF and Rider Tax	Input		0					
7									
8	Total Rate Schedule Revenue			162,151,882	95,823,030	50,524,429	1,408,153	7,691,062	6,705,206
9									
10	Other Revenue:								
11									
12	Forfeited Discounts	18.6	Total Rate Schedule Revenues	1,140,867	674,203	366,486	9,908	54,114	47,177
13	Misc. Service Revenues	18.6	Total Rate Schedule Revenues	795,825	470,290	247,969	6,911	37,747	32,908
14	NTB	18.2	Base Revenues	(3)	(2)	(1)	(0)	(0)	(0)
15	Other Gas Revenue	18.2	Base Revenues	2,716,065	1,583,875	639,617	10,286	252,368	220,019
16									
17	Total Non-Rate Revenue			4,652,774	2,738,366	1,242,971	27,105	344,228	300,104
18									
19	TOTAL REVENUE			166,804,655	98,561,396	51,767,399	1,435,259	8,035,290	7,005,311

Atmos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand/Commodity Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	1	-	1	0
4.0	Mains (Peak & Average)	%	100.0000%	0.0000%	61.6952%	38.3048%
	Internally Generated	Values	254,117,599	76,986,682	109,281,352	67,849,565
4.1	Mains & Services	%	100.0000%	30.2957%	43.0042%	26.7001%
	Internally Generated	Values	510,183,156	218,538,374	190,289,440	101,355,342
5.4	P, S, T & D Plant	%	100.0000%	42.8353%	37.2983%	19.8665%
	Internally Generated	Values	387,713,350	151,304,044	149,829,885	86,579,422
5.7	Net Plant	%	100.0000%	39.0247%	38.6445%	22.3308%
	Internally Generated	Values	104,852,766	13,355,249	7,545,643	83,951,874
9.1	Allocated O&M Expenses	%	100.0000%	12.7371%	7.1964%	80.0664%
	Internally Generated	Values	5,303,837	2,143,480	1,942,677	1,217,681
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	40.4137%	36.6278%	22.9585%
	Internally Generated	Values	187,848,282	-	115,893,456	71,954,825
12.0	Composite of Accts. 374-379	%	100.0000%	0.0000%	61.6952%	38.3048%
	Internally Generated	Values	335,832,639	126,082,636	126,302,514	83,447,489
13.0	Rate Base	%	100.0000%	37.5433%	37.6088%	24.8479%
	Internally Generated	Values	8,877,211	4,669,184	2,586,777	1,621,251
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	52.5974%	29.1395%	18.2631%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Alamos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand/Commodity Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
ALLOCATION FACTORS								
			Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
	Input	Value	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
	Mcf	%	100.0000%	31.4512%	20.6395%	1.0004%	22.4306%	24.4784%
1.0	Input	Value	17,448,506	10,336,507	6,783,219	328,781	-	-
	Sales Mcf	%	100.0000%	59.2401%	38.8756%	1.8843%	0.0000%	0.0000%
1.2	Input	Value	20,309,774	7,951,655	4,793,953	150,910	3,746,829	3,666,427
	Winter Volumes	%	100.0000%	39.1519%	23.6042%	0.7430%	18.4844%	18.0525%
1.5	Input	Value	2,105,371	1,874,037	228,869	137	1,476	852
	Bills	%	100.0000%	89.0122%	10.8707%	0.0065%	0.0701%	0.0405%
2.0	Input	Value	231,334	0	228,869	137	1,476	852
	Non-Residential Bills	%	100.0000%	0.0000%	98.9344%	0.0592%	0.6380%	0.3683%
2.2	Input	Value	235,067	126,948	70,836	0	37,283	0
	Peak Day	%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
3.0	Input	Value	11,758,369	7,026,701	4,378,616	19,418	211,831	121,803
	Meter Investment	%	100.0000%	59.7591%	37.2363%	0.1651%	1.8015%	1.0359%
4.0	Input	Value	1	1	1	-	-	-
	Direct to Residential	%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.2	Input	Value	1	-	1	-	-	-
	Direct to Non-Res Firm Sales	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
4.4	Input	Value	1	-	-	1	-	-
	Direct to Non-Res Interruptible Sales	%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
4.6	Input	Value	1	-	-	-	1	-
	Direct to Firm Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
4.8	Input	Value	1	-	-	-	-	1
	Direct to Interruptible Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
5.0	Input	Value	510,183,156	297,174,921	132,060,351	1,161,374	54,430,018	25,356,491
	Internally Generated P, S, T & D Plant	%	100.0000%	58.2487%	25.8849%	0.2276%	10.6687%	4.9701%
6.0	Input	Value	218,538,374	161,927,134	53,565,445	167,632	1,827,238	1,050,924
	Internally Generated P, S, T & D Plant - Customer	%	100.0000%	74.0955%	24.5108%	0.0767%	0.8361%	0.4809%
6.2	Input	Value	190,289,440	102,765,887	57,342,898	0	30,180,856	0
	Internally Generated P, S, T & D Plant - Demand	%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
6.4	Input	Value	101,355,342	32,482,100	21,152,008	993,742	22,421,925	24,395,666
	Internally Generated P, S, T & D Plant - Commodity	%	100.0000%	32.0477%	20.8932%	0.9805%	22.1221%	23.9805%
6.6	Input	Value	104,852,768	63,481,855	36,788,838	1,146,808	2,287,769	1,149,686
	Internally Generated Allocated O&M Expenses	%	100.0000%	60.5436%	35.0843%	1.0935%	2.1819%	1.0959%
7.0	Input	Value	13,355,249	10,706,013	2,528,985	6,621	72,135	41,495
	Internally Generated Allocated O&M Expenses - Cust	%	100.0000%	80.1833%	18.9363%	0.0498%	0.5401%	0.3107%
7.2	Input	Value	7,545,843	4,075,020	2,273,847	0	1,195,777	0
	Internally Generated Allocated O&M Expenses - Demand	%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
7.4	Input	Value	83,951,874	48,700,822	31,984,006	1,139,986	1,018,857	1,108,202
	Internally Generated Allocated O&M Expenses - Comm	%	100.0000%	58.0104%	38.0980%	1.3579%	1.2136%	1.3200%
7.6	Input	Value	34,046,761	24,135,338	9,911,423	0	0	0
	Customer Deposit Balances	%	100.0000%	70.8888%	29.1122%	0.0000%	0.0000%	0.0000%
8.0	Input	Value	387,713,350	222,850,931	98,325,862	958,093	44,106,714	21,471,751
	Internally Generated Allocated Net Plant	%	100.0000%	57.4783%	25.3605%	0.2471%	11.3761%	5.5380%
9.0	Input	Value	151,304,044	114,233,925	35,122,244	107,212	1,168,559	672,104
	Internally Generated Allocated Net Plant - Cust	%	100.0000%	75.4996%	23.2130%	0.0709%	0.7723%	0.4442%
9.2	Input	Value	149,829,885	80,915,530	45,150,586	0	23,763,769	0
	Internally Generated Allocated Net Plant - Demand	%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
9.4	Input	Value	86,579,422	27,701,475	18,053,032	850,881	19,174,387	20,799,647
	Internally Generated Allocated Net Plant - Comm	%	100.0000%	31.9954%	20.8514%	0.9826%	22.1466%	24.0238%
9.6	Input	Value	5,303,837	3,012,789	1,368,065	13,914	600,138	308,931
	Internally Generated Composite of Accts. 871-879 & 886-893	%	100.0000%	56.8039%	25.7938%	0.2623%	11.3152%	5.8247%
10.0	Input	Value	2,143,480	1,580,672	531,325	1,733	18,887	10,863
	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	73.7433%	24.7880%	0.0808%	0.8811%	0.5068%
10.2	Input	Value	1,942,677	1,049,142	585,417	0	308,118	0
	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
10.4	Input	Value	1,217,681	382,975	251,323	12,182	273,133	298,068
	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	%	100.0000%	31.4512%	20.6395%	1.0004%	22.4306%	24.4784%
10.6	Input	Value	254,117,599	148,884,347	55,304,272	683,770	32,605,600	16,639,610
	Internally Generated Composite of Accts. 376 & 380	%	100.0000%	58.5888%	21.7633%	0.2691%	12.8303%	6.5480%
11.0	Input	Value	76,986,882	68,527,537	8,369,007	5,010	53,973	31,155
	Internally Generated Composite of Accts. 376 & 380 - Cust	%	100.0000%	89.0122%	10.8707%	0.0065%	0.0701%	0.0405%
11.2	Input	Value	109,281,352	59,017,322	32,931,462	0	17,332,568	0
	Internally Generated Composite of Accts. 376 & 380 - Demand	%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
11.4	Input	Value	109,281,352	59,017,322	32,931,462	0	17,332,568	0
	Internally Generated Composite of Accts. 376 & 380 - Demand	%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
SUMMARY OF RESULTS								
			Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1								
2								
3								
4								
5								
6								
7								
8	Operating Revenues		166,804,655	98,561,396	51,767,399	1,435,259	8,035,290	7,005,311
9								
10	Operating Expenses:							
11								
12	Operating & Maintenance		104,852,766	66,443,244	36,111,368	1,103,403	1,108,934	85,816
13	Depreciation & Amortization		19,444,466	13,690,758	4,754,047	11,776	889,321	98,564
14	Taxes Other Than Income		6,100,220	4,130,245	1,489,184	13,873	364,054	102,865
15								
16	Total Operating Expenses		130,397,452	84,264,247	42,354,598	1,129,052	2,362,310	287,245
17								
18	Income Before Taxes		36,407,203	14,297,149	9,412,801	306,207	5,672,980	6,718,066
19								
20	Interest Expense		7,757,734	5,479,095	1,735,796	5,884	466,682	70,278
21								
22	Income Taxes:							
23								
24	State Income Taxes	6.00%	1,718,968	529,083	460,620	18,019	312,378	398,867
25	Federal Income Taxes	35.00%	9,425,675	2,901,140	2,525,735	98,806	1,712,872	2,187,122
25	Total Deferred Income Taxes		0	0	0	0	0	0
26	Amortization of ITC		0	0	0	0	0	0
27								
28	Total Income Taxes		11,144,644	3,430,223	2,986,355	116,826	2,025,250	2,585,990
29								
30	Net Income		25,262,560	10,866,926	6,426,446	189,382	3,647,730	4,132,076
31								
32	Total Rate Base		335,832,639	237,190,241	75,142,669	254,728	20,202,683	3,042,319
33								
34	Rate of Return		7.5224%	4.5815%	8.5523%	74.3465%	18.0557%	135.8199%
35	Relative Rate of Return		1.00	0.61	1.14	9.88	2.40	18.06
36								
37	Equalized ROR:							
38								
39	Net Income Increase		2,007,051	8,392,922	(324,661)	(168,698)	(2,007,272)	(3,885,040)
40	Uncollectibles/PSC Fees Increase	0.6901%	22,826	95,453	(3,695)	(1,919)	(22,829)	(44,185)
41	Income Taxes		1,277,811	5,343,448	(206,827)	(107,403)	(1,277,952)	(2,473,454)
42	Gross Revenue After Increase		170,112,344	112,393,219	51,232,017	1,157,240	4,727,237	602,632
43	Revenue Increase		3,307,688	13,831,823	(535,382)	(278,020)	(3,308,054)	(6,402,679)
44	Rate of Return		8.1200%	8.1200%	8.1200%	8.1200%	8.1200%	8.1200%
45	Relative Rate of Return		1.00	1.00	1.00	1.00	1.00	1.00
46	Percent Increase		1.9830%	14.0337%	-1.0342%	-19.3707%	-41.1691%	-91.3975%
47								
48	Proposed Rate Levels:		27,269,585	12,068,939	6,934,641	203,908	3,875,332	4,186,763
49								
50	Net Income Increase		2,007,025	1,202,014	508,196	14,527	227,602	54,687
51	Uncollectibles/PSC Fees Increase		22,826	13,671	5,780	165	2,589	622
52	Income Taxes		1,277,795	765,275	323,548	9,249	144,905	34,817
53	Gross Revenue After Increase		170,112,301	100,542,355	52,604,923	1,459,200	8,410,386	7,095,436
54	Revenue Increase		3,307,646	1,980,960	837,524	23,940	375,096	90,126
55	Rate of Return		8.1200%	5.0883%	9.2286%	80.0493%	19.1823%	137.6175%
56	Relative Rate of Return		1.00	0.63	1.14	9.86	2.36	16.95
57	Percent Increase		1.9829%	2.0099%	1.6179%	1.6680%	4.6681%	1.2865%

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF CUSTOMER COSTS							
		Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
		\$					
1	Rate Base	214,215,257	173,434,928	39,036,028	96,062	1,046,318	601,922
2							
3	Return @ Realized ROR	16,114,055	8,597,065	3,430,100	115,803	1,436,087	2,535,000
4	O&M Expenses	19,008,499	15,738,095	3,143,534	6,989	76,088	43,783
5	Depreciation Expense	14,582,495	11,092,483	3,300,972	10,404	113,410	65,226
6	Taxes, Other	3,465,060	2,756,895	676,059	1,768	19,260	11,079
7							
8	Interest Expense	4,948,372	4,006,347	901,732	2,219	24,170	13,904
9							
10	Income Taxes:						
11							
12	State Income Taxes	1,096,466	450,807	248,285	11,154	138,650	247,571
13	Federal Income Taxes	6,012,291	2,471,925	1,361,429	61,161	760,263	1,357,513
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	7,108,757	2,922,732	1,609,714	72,315	898,913	1,605,084
18							
19	Total Customer-Related Costs @ Realized ROR	60,278,867	41,107,289	12,160,379	207,279	2,543,767	4,260,172
20	Total Customers	175,448	156,170	19,072	11	123	71
21	Customer Costs (\$/customer/month)		\$ 21.94	\$ 53.13	\$ 1,512.98	\$ 1,723.42	\$ 5,000.20
22							
23							
24	Incremental Return @ Equalized ROR	1,280,224	5,485,852	(260,375)	(108,003)	(1,351,126)	(2,486,124)
25	Incremental Income Taxes	815,069	3,492,629	(165,771)	(68,761)	(860,210)	(1,582,819)
26	Incremental Uncollectibles/PSC Fees Increase	14,560	62,391	(2,961)	(1,228)	(15,366)	(26,275)
27							
28	Total Customer-Related Costs @ Equalized ROR	62,388,719	50,148,141	11,731,273	29,286	317,065	162,954
29	Customers	175,448	156,170	19,072	11	123	71
30	Dollars/Customer/Month	\$ 29.63	\$ 26.76	\$ 51.26	\$ 213.77	\$ 214.81	\$ 191.26
31							
32							
33	Incremental Return @ Proposed Rates	1,280,207	699,035	271,002	8,869	74,419	26,883
34	Incremental Income Taxes	815,058	572,381	172,537	5,647	47,379	17,115
35	Incremental Uncollectibles/PSC Fees Increase	14,560	10,225	3,082	101	846	306
36							
37	Total Customer-Related Costs @ Proposed Rates	62,388,692	42,588,909	12,607,000	221,895	2,666,412	4,304,475
38	Customers	175,448	156,170	19,072	11	123	71
39	Dollars/Customer/Month	\$ 29.63	\$ 22.73	\$ 55.08	\$ 1,619.67	\$ 1,806.51	\$ 5,052.20

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF DEMAND COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	106,071,789	57,284,000	31,964,274	0	16,823,516	0
2							
3	Return @ Realized ROR	7,979,108	2,105,954	2,648,916	53,764	1,937,552	1,232,822
4	O&M Expenses	6,247,947	3,374,200	1,882,792	0	990,956	0
5	Depreciation Expense	4,677,304	2,525,975	1,409,485	0	741,844	0
6	Taxes, Other	1,634,247	882,574	492,473	0	259,200	0
7							
8	Interest Expense	2,450,258	1,323,260	738,375	0	388,623	0
9							
10	Income Taxes:						
11							
12	State Income Taxes	542,931	76,860	187,615	5,280	152,114	121,063
13	Federal Income Taxes	2,977,073	421,451	1,028,753	28,950	834,093	663,827
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	3,520,004	498,311	1,216,368	34,229	986,207	784,890
18							
19	Total Demand-Related Costs @ Realized ROR	24,058,611	9,387,014	7,650,034	87,993	4,915,859	2,017,711
20							
21							
22	Incremental Return @ Equalized ROR	633,921	2,545,507	(53,417)	(53,764)	(571,583)	(1,232,822)
23	Incremental Income Taxes	403,593	1,620,625	(34,009)	(34,229)	(363,905)	(784,890)
24	Incremental Uncollectibles/PSC Fees Increase	7,210	28,950	(608)	(611)	(6,501)	(14,021)
25							
26	Total Demand-Related Costs @ Equalized ROR	25,103,335	13,582,096	7,562,001	(611)	3,973,870	(14,021)
27							
28							
29	Incremental Return @ Proposed Rates	633,913	274,280	209,701	4,107	134,295	11,530
30	Incremental Income Taxes	403,598	174,623	133,508	2,615	85,500	7,341
31	Incremental Uncollectibles/PSC Fees Increase	7,210	3,119	2,385	47	1,527	131
32							
33	Total Demand-Related Costs @ Proposed Rates	25,103,321	9,839,037	7,995,628	94,762	5,137,181	2,036,713

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF COMMODITY COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	15,545,593	6,471,313	4,142,367	158,667	2,332,849	2,440,397
2							
3	Return @ Realized ROR	1,169,398	486,796	311,604	11,935	175,485	183,576
4	O&M Expenses	79,596,320	47,330,950	31,085,042	1,096,414	41,881	42,034
5	Depreciation Expense	184,667	72,301	43,589	1,372	34,088	33,337
6	Taxes, Other	1,000,912	490,775	320,652	12,105	85,595	91,786
7							
8	Interest Expense	359,103	149,487	95,689	3,665	53,889	56,373
9							
10	Income Taxes:						
11							
12	State Income Taxes	79,571	33,124	21,203	812	11,941	12,491
13	Federal Income Taxes	436,312	181,628	116,262	4,453	65,475	68,494
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	515,882	214,751	137,465	5,265	77,416	80,985
18							
19	Total Commodity-Related Costs	82,467,178	48,595,572	31,898,352	1,127,092	414,445	431,717
20	Total Throughput	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
21	Commodity Costs (\$/Mcf)		\$ 4.70135	\$ 4.70254	\$ 3.42810	\$ 0.05622	\$ 0.05
22							
23							
24	Incremental Return @ Equalized ROR	92,906	38,675	24,756	948	13,942	14,585
25	Incremental Income Taxes	59,150	24,623	15,761	604	8,876	9,265
26	Incremental Uncollectibles/PSC Fees Increase	1,057	440	282	11	159	166
27							
28	Total Commodity-Related Costs @ Equalized ROR	82,620,290	48,659,310	31,939,151	1,128,655	437,422	455,753
29	Total Throughput	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
30	Commodity Costs (\$/Mcf)	\$ 2.51	\$ 4.71	\$ 4.71	\$ 3.43	\$ 0.06	\$ 0.06
31							
32							
33	Incremental Return @ Proposed Rates	92,905	(294,190)	63,318	9,430	117,393	196,953
34	Incremental Income Taxes	59,149	(187,299)	40,312	6,003	74,740	125,392
35	Incremental Uncollectibles/PSC Fees Increase	1,057	(3,346)	720	107	1,335	2,240
36							
37	Total Commodity-Related Costs @ Proposed Rates	82,620,288	48,110,737	32,002,702	1,142,632	607,914	756,303
38	Total Throughput	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
39	Commodity Costs (\$/Mcf)	\$ 2.51	\$ 4.65	\$ 4.72	\$ 3.49	\$ 0.08	\$ 0.09

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
TOTAL COST OF SERVICE							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	335,832,639	237,190,241	75,142,669	254,728	20,202,683	3,042,319
2							
3	Return @ Realized ROR	25,262,560	11,189,815	6,390,621	181,502	3,549,225	3,951,397
4	O&M Expenses	104,852,766	66,443,244	36,111,368	1,103,403	1,108,934	85,816
5	Depreciation Expense	19,444,466	13,690,758	4,754,047	11,776	889,321	98,584
6	Taxes, Other	6,100,220	4,130,245	1,489,184	13,873	364,054	102,865
7							
8	Interest Expense	7,757,734	5,479,095	1,735,796	5,884	486,682	70,278
9							
10	Income Taxes:						
11							
12	State Income Taxes	1,718,968	560,791	457,102	17,246	302,705	381,125
13	Federal Income Taxes	9,425,675	3,075,003	2,506,444	94,564	1,659,831	2,089,834
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	11,144,644	3,635,794	2,963,546	111,809	1,962,536	2,470,958
18							
19	Total Cost of Service @ Realized ROR	166,804,655	99,089,855	51,708,765	1,422,363	7,874,071	6,709,600
20							
21							
22	Incremental Return @ Equalized ROR	2,007,051	8,070,033	(289,036)	(160,818)	(1,908,767)	(3,704,361)
23	Incremental Income Taxes	1,277,811	5,137,877	(184,018)	(102,387)	(1,215,238)	(2,358,423)
24	Incremental Uncollectibles/PSC Fees Increase	22,826	91,781	(3,287)	(1,829)	(21,709)	(42,130)
25							
26	Total Cost of Service @ Equalized ROR	170,112,344	112,389,546	51,232,424	1,157,329	4,728,357	604,686
27							
28							
29	Incremental Return @ Proposed Rates	2,007,025	879,125	544,021	22,406	326,107	235,366
30	Incremental Income Taxes	1,277,795	559,705	346,357	14,265	207,620	149,848
31	Incremental Uncollectibles/PSC Fees Increase	22,826	9,998	6,187	255	3,709	2,677
32							
33	Total Cost of Service @ Proposed Rates	170,112,301	100,538,683	52,605,330	1,459,289	8,411,507	7,097,491

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
177		Shared Services General Office:						
178								
179		General:						
180								
181	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
182	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
183	36602	Structures & Improvements	264,248	5.4	P, S, T & D Plant	176,051	84,131	4,067
184	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
186	39009	Improvement to leased Premises	507,647	5.4	P, S, T & D Plant	338,211	161,624	7,813
187	39100	Office Furniture & Equipment	591,034	5.4	P, S, T & D Plant	393,766	188,172	9,096
188	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
189	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
190	39200	Transportation Equipment	5,437	5.4	P, S, T & D Plant	3,622	1,731	84
191	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
192	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
193	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
194	39400	Tools, Shop & Garage Equipment	84,202	5.4	P, S, T & D Plant	56,098	26,808	1,296
195	39500	Laboratory Equipment	1,242	5.4	P, S, T & D Plant	828	396	19
196	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
197	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
198	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
199	39700	Communication Equipment	133,868	5.4	P, S, T & D Plant	89,200	42,627	2,061
200	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
201	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
203	39800	Miscellaneous Equipment	28,914	5.4	P, S, T & D Plant	19,263	9,206	445
204	39900	Other Tangible Property	8,838	5.4	P, S, T & D Plant	5,888	2,814	136
205	39901	Other Tangible Property - Servers - HW	1,652,373	5.4	P, S, T & D Plant	1,100,864	526,079	25,431
206	39902	Other Tangible Property - Servers - SW	1,013,025	5.4	P, S, T & D Plant	674,910	322,525	15,591
207	39903	Other Tangible Property - Network - HW	178,623	5.4	P, S, T & D Plant	119,004	56,870	2,749
208	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
209	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
210	39906	Other Tang. Property - PC Hardware	119,949	5.4	P, S, T & D Plant	79,914	38,189	1,846
211	39907	Other Tang. Property - PC Software	36,076	5.4	P, S, T & D Plant	24,035	11,486	553
212	39908	Other Tang. Property - Mainframe SW	6,431,595	5.4	P, S, T & D Plant	4,284,933	2,047,677	98,985
213	39909	Other Tang. Property - Application Software	51,664	5.4	P, S, T & D Plant	34,420	16,449	795
214	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
215								
216		Total General Plant	11,108,756			7,401,007	3,536,781	170,968
217								
218		CWIP w/o AFUDC	620,248	5.4	P, S, T & D Plant	413,229	197,473	9,546
219								
220		Shared Services Customer Support:						
221								
222		General:						
223								
224	37400	Land & Land Rights	184,639	5.4	P, S, T & D Plant	123,013	58,785	2,842
225	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
226	36602	Structures & Improvements	837,684	5.4	P, S, T & D Plant	558,092	266,700	12,892
227	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
228	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
229	39009	Improvement to leased Premises	245,537	5.4	P, S, T & D Plant	163,585	78,174	3,779
230	39100	Office Furniture & Equipment	130,678	5.4	P, S, T & D Plant	87,062	41,605	2,011
231	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
232	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
233	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
235	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
236	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
237	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
238	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
239	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
240	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
241	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
242	39700	Communication Equipment	115,063	5.4	P, S, T & D Plant	76,659	36,634	1,771
243	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
245	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
246	39800	Miscellaneous Equipment	3,476	5.4	P, S, T & D Plant	2,316	1,107	53
247	39900	Other Tangible Property	36,937	5.4	P, S, T & D Plant	24,608	11,760	568
248	39901	Other Tangible Property - Servers - HW	468,809	5.4	P, S, T & D Plant	312,402	149,290	7,217
249	39902	Other Tangible Property - Servers - SW	104,865	5.4	P, S, T & D Plant	69,865	33,387	1,614
250	39903	Other Tangible Property - Network - HW	36,067	5.4	P, S, T & D Plant	24,029	11,483	555
251	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
252	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
253	39906	Other Tang. Property - PC Hardware	59,881	5.4	P, S, T & D Plant	39,895	19,065	922
254	39907	Other Tang. Property - PC Software	11,765	5.4	P, S, T & D Plant	7,838	3,746	181
255	39908	Other Tang. Property - Mainframe SW	6,431,390	5.4	P, S, T & D Plant	4,284,797	2,047,612	98,982
256	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
257	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
258								
259		Total General Plant	8,666,862			5,774,159	2,758,346	133,387
260								
261		CWIP w/o AFUDC	74,130	5.4	P, S, T & D Plant	49,388	23,601	1,141
262								
263		TOTAL PLANT IN SERVICE	652,599,040			368,159,068	175,935,259	8,504,712
264								
265		TOTAL CWIP W/O AFUDC	14,731,739			9,814,753	4,690,258	226,727

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
175		Shared Services General Office:						
176		General:						
177								
178								
179	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
180	39000	Structures & Improvements	83,993	5.4	P, S, T & D Plant	55,959	26,742	1,293
181	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
182	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
183	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
184	39009	Improvement to leased Premises	492,964	5.4	P, S, T & D Plant	328,428	156,949	7,587
185	39100	Office Furniture & Equipment	343,990	5.4	P, S, T & D Plant	229,177	109,519	5,294
186	39102	Remittance Processing Equip.	308	5.4	P, S, T & D Plant	205	98	5
187	39103	Office Machines	152	5.4	P, S, T & D Plant	101	48	2
188	39200	Transportation Equipment	5,440	5.4	P, S, T & D Plant	3,624	1,732	84
189	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
190	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
191	39300	Stores Equipment	40	5.4	P, S, T & D Plant	27	13	1
192	39400	Tools, Shop & Garage Equipment	11,853	5.4	P, S, T & D Plant	7,897	3,774	182
193	39600	Laboratory Equipment	580	5.4	P, S, T & D Plant	398	185	9
194	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
195	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
196	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
197	39700	Communication Equipment	76,210	5.4	P, S, T & D Plant	50,108	23,945	1,158
198	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
199	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
200	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
201	39800	Miscellaneous Equipment	7,384	5.4	P, S, T & D Plant	4,919	2,351	114
202	39900	Other Tangible Property	7,341	5.4	P, S, T & D Plant	4,891	2,337	113
203	39901	Other Tangible Property - Servers - HW	467,812	5.4	P, S, T & D Plant	311,671	146,941	7,200
204	39902	Other Tangible Property - Servers - SW	479,774	5.4	P, S, T & D Plant	319,641	152,749	7,384
205	39903	Other Tangible Property - Network - HW	78,255	5.4	P, S, T & D Plant	52,136	24,915	1,204
206	39904	Other Tang. Property - CPU	902	5.4	P, S, T & D Plant	601	287	14
207	39905	Other Tangible Property - MF - Hardware	810	5.4	P, S, T & D Plant	540	258	12
208	39906	Other Tang. Property - PC Hardware	78,640	5.4	P, S, T & D Plant	52,393	25,037	1,210
209	39907	Other Tang. Property - PC Software	29,710	5.4	P, S, T & D Plant	19,794	9,459	457
210	39908	Other Tang. Property - Mainframe SW	4,560,798	5.4	P, S, T & D Plant	3,038,549	1,452,057	70,192
211	39909	Other Tang. Property - Application Software	57,763	5.4	P, S, T & D Plant	38,484	18,391	889
212	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
213		Retirement Work In Progress	-	5.4	P, S, T & D Plant	-	-	-
214								
215		Total General Plant	6,783,719			4,519,530	2,159,786	104,404
216								
217		Shared Services Customer Support:						
218		General:						
219								
220								
221	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
222	39001	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
223	36602	Structures & Improvements	244,219	5.4	P, S, T & D Plant	162,707	77,754	3,759
224	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
225	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
226	39009	Improvement to leased Premises	217,907	5.4	P, S, T & D Plant	145,177	69,377	3,354
227	39100	Office Furniture & Equipment	25,521	5.4	P, S, T & D Plant	17,003	8,125	393
228	39102	Remittance Processing Equip.	-	5.4	P, S, T & D Plant	-	-	-
229	39103	Office Machines	10	5.4	P, S, T & D Plant	7	3	0
230	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
231	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
232	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
233	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
235	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
236	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
237	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
238	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
239	39700	Communication Equipment	(339,726)	5.4	P, S, T & D Plant	(226,336)	(108,161)	(5,229)
240	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
241	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
242	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
243	39800	Miscellaneous Equipment	201	5.4	P, S, T & D Plant	134	64	3
244	39900	Other Tangible Property	17,622	5.4	P, S, T & D Plant	11,740	5,610	271
245	39901	Other Tangible Property - Servers - HW	217,659	5.4	P, S, T & D Plant	145,012	69,298	3,350
246	39902	Other Tangible Property - Servers - SW	61,188	5.4	P, S, T & D Plant	40,766	19,481	942
247	39903	Other Tangible Property - Network - HW	6,690	5.4	P, S, T & D Plant	4,457	2,130	103
248	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
249	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
250	39906	Other Tang. Property - PC Hardware	(2,011)	5.4	P, S, T & D Plant	(1,340)	(640)	(31)
251	39907	Other Tang. Property - PC Software	(296)	5.4	P, S, T & D Plant	(197)	(94)	(6)
252	39908	Other Tang. Property - Mainframe SW	2,859,926	5.4	P, S, T & D Plant	1,905,374	910,537	44,015
253	39909	Other Tang. Property - Application Software	674	5.4	P, S, T & D Plant	449	215	10
254	39924	Other Tang. Property - General Startup Costs	1,495	5.4	P, S, T & D Plant	996	476	23
255		Retirement Work In Progress	462	5.4	P, S, T & D Plant	308	147	7
256								
257		Total General Plant	3,311,541			2,206,254	1,054,321	50,866
258								
259		TOTAL RESERVE FOR DEPRECIATION	179,617,428			122,144,555	54,789,257	2,693,617

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(735,803)	9.1	Allocated O&M Expenses	(133,392)	(43,845)	(558,566)
4	Materials and Supplies - KY Mid-States GO	1,206,937	9.1	Allocated O&M Expenses	218,803	71,919	916,216
5	Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	-	-	-
6	Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	6,229,573	3.0	Commodity	-	-	6,229,573
8	Prepayments - KY Direct	198,051	9.1	Allocated O&M Expenses	35,904	11,801	150,345
9	Prepayments - KY Mid-States GO	1,577	9.1	Allocated O&M Expenses	286	94	1,197
10	Prepayments - Shared Services GO	1,354,285	9.1	Allocated O&M Expenses	245,515	80,699	1,028,071
11	Prepayments - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
12	Cash Working Capital	3,184,324	9.1	Allocated O&M Expenses	577,278	189,747	2,417,289
13	Regulatory Assets	368,199	9.1	Allocated O&M Expenses	66,750	21,940	279,509
14							
15	Total Rate Base Additions	11,807,144			1,011,144	332,355	10,463,645
16							
17							
18	Rate Base Deductions:						
19							
20	Customer Advances - KY Direct	(1,767,642)	1.0	Customer	(1,767,642)	-	-
21	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
23	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
24	ADIT - KY Direct	(79,366,383)	5.7	Net Plant	(52,969,214)	(25,759,156)	(1,238,012)
25	ADIT - KY Mid-States GO	(139,007)	5.7	Net Plant	(91,722)	(45,116)	(2,168)
26	ADIT - Shared Services GO	25,085,748	5.7	Net Plant	16,552,612	8,141,831	391,305
27	ADIT - Shared Services CS	(1,688,954)	5.7	Net Plant	(1,114,442)	(548,167)	(26,345)
28	Change in Net Operating Loss Carryforward	(5,811,617)	5.7	Net Plant	(3,834,744)	(1,886,219)	(90,654)
29							
30	Total Rate Base Deductions	(63,687,855)			(42,825,154)	(20,098,827)	(965,875)
31							
32							
33	TOTAL OTHER RB	(51,880,711)			(41,614,010)	(19,764,471)	9,497,770
34							
35	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Almeo Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer Demand Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Production & Gathering:						
2		Operation						
3	7500	Op., Sup., & Eng.	0	99.0		-	-	-
4	7510	Production Maps & Records	0	99.0		-	-	-
5	7530	Field Lines Expenses	0	99.0		-	-	-
6	7540	Field Compressor Station Expense	0	99.0		-	-	-
7	7550	Field Compressor Sta. Fuel & Pwr.	0	99.0		-	-	-
8	7560	Field Meas. & Requi. Station Exp	104	3.0	Commodity	-	-	104
9	7570	Purification Expense	0	99.0		-	-	-
10	7590	Other Expenses	0	99.0		-	-	-
11		Maintenance						
12	7610	Maint. Sup., & Eng.	0	99.0		-	-	-
13	7620	Structures and Improvements	0	99.0		-	-	-
14	7640	Field Line Maintenance	0	99.0		-	-	-
15	7650	Compressor Station Equip. Maint.	0	99.0		-	-	-
16	7660	Meas. & Requi. Station Equip Maint	0	99.0		-	-	-
17	7670	Purification Equipment Maintenance	0	99.0		-	-	-
18	7680	Other Equipment Maintenance	0	99.0		-	-	-
19	7690	Gas Processed By Others	0	99.0		-	-	-
20		Total Production & Gathering	104			0	0	104
21		Other Gas Supply Expenses:						
22		Operation						
23		Intercompany Gas Well-head/Field Line Purchases	1,391,074	3.0	Commodity	-	-	1,391,074
24	8001	Intercompany Gas Well-head/Field Line Purchases	1,391,074	3.0	Commodity	-	-	1,391,074
25	8040	Natural Gas City Gate Purchases	54,630,686	3.0	Commodity	-	-	54,630,686
26	8045	Transportation to City Gate	0	3.0	Commodity	-	-	-
27	8050	Transmission-Operation supervision and engineering	16,639	3.0	Commodity	-	-	16,639
28	8051	Other Gas Purchases / Gas Cost Adjustments	50,026,639	3.0	Commodity	-	-	50,026,639
29	8052	PGA for Commercial	24,814,110	3.0	Commodity	-	-	24,814,110
30	8053	PGA for Industrial	4,715,343	3.0	Commodity	-	-	4,715,343
31	8054	PGA for Public Authority	5,349,099	3.0	Commodity	-	-	5,349,099
32	8057	PGA for Transportation Sales	0	3.0	Commodity	-	-	-
33	8058	Unbilled PGA Costs	(5,516,159)	3.0	Commodity	-	-	(5,516,159)
34	8059	PGA Offset to Unrecovered Gas Cost	(80,142,198)	3.0	Commodity	-	-	(80,142,198)
35	8060	Exchange Gas	(1,334,672)	3.0	Commodity	-	-	(1,334,672)
36	8061	Gas Withdrawn From Storage - Debit	20,002,883	3.0	Commodity	-	-	20,002,883
37	8062	Gas Delivered to Storage	(16,514,585)	3.0	Commodity	-	-	(16,514,585)
38	8120	Gas Used for Other Utility Operations	(10,856)	3.0	Commodity	-	-	(10,856)
39	8580	Transmission and compression of gas by others	21,950,135	3.0	Commodity	-	-	21,950,135
40		Maintenance						
41	8360	Maint. Of Purch. Gas Meas. Sta.	0	3.0	Commodity	-	-	-
42		Total Other Gas Supply Expenses	79,378,177			0	0	79,378,177
43		Underground Storage:						
44		Operation						
45		Op., Sup., & Eng.	(73)	3.5	Storage (50/50)	-	(37)	(37)
46	8150	Maps & Records	0	3.5	Storage (50/50)	-	-	-
47	8160	Well Expense	92,007	3.5	Storage (50/50)	-	46,003	46,003
48	8170	Lines Expense	36,435	3.5	Storage (50/50)	-	18,217	18,217
49	8180	Compressor Station Expense	26,327	3.5	Storage (50/50)	-	13,164	13,164
50	8190	Compressor Station Fuel & Power	697	3.5	Storage (50/50)	-	348	348
51	8200	Meas. & Requi. Station Expenses	2,740	3.5	Storage (50/50)	-	1,370	1,370
52	8210	Purification Expenses	46,480	3.5	Storage (50/50)	-	23,240	23,240
53	8220	Exploration & Development	0	3.5	Storage (50/50)	-	-	-
54	8230	Gas Losses	0	3.5	Storage (50/50)	-	-	-
55	8240	Other Expenses	1,276	3.5	Storage (50/50)	-	639	639
56	8250	Storage Well Royalties	7,369	3.5	Storage (50/50)	-	3,684	3,684
57	8260	Rents	0	3.5	Storage (50/50)	-	-	-
58		Maintenance						
59	8300	Maint. Sup., & Eng.	0	3.5	Storage (50/50)	-	-	-
60	8310	Structures and Improvements	3,834	3.5	Storage (50/50)	-	1,917	1,917
61	8320	Reservoirs & Wells Maintenance	0	3.5	Storage (50/50)	-	-	-
62	8330	Line Maintenance	0	3.5	Storage (50/50)	-	-	-
63	8340	Compressor Station Equip Maint	3,106	3.5	Storage (50/50)	-	1,553	1,553
64	8350	Meas. & Requi. Station Equip Maint	2,424	3.5	Storage (50/50)	-	1,212	1,212
65	8360	Purification Equipment Maintenance	246	3.5	Storage (50/50)	-	124	124
66	8370	Other Storage Exp. - LDC	129,336	3.5	Storage (50/50)	-	64,668	64,668
67		Total Underground Storage Expense	362,206			0	176,103	176,103
68		Transmission:						
69		Operation						
70		Op., Sup., & Eng.	0	2.0	Demand	-	-	-
71	8500	System Control & Load Dispatching	0	2.0	Demand	-	-	-
72	8510	Communication Systems Expense	0	2.0	Demand	-	-	-
73	8520	Compressor Station Labor Expense	0	2.0	Demand	-	-	-
74	8530	Compressor Station Fuel Gas	0	2.0	Demand	-	-	-
75	8540	Compressor Station Fuel & Power	50	2.0	Demand	-	50	-
76	8550	Mains Expense	307,841	2.0	Demand	-	307,841	-
77	8560	Meas. & Requi. Station Expenses	33,652	2.0	Demand	-	33,652	-
78	8570	LDC Payment	0	2.0	Demand	-	-	-
79	8580	LDC Payment - A&G	0	2.0	Demand	-	-	-
80	8590	Other Expenses	0	2.0	Demand	-	-	-
81	8600	Rents	0	2.0	Demand	-	-	-
82		Maintenance						
83	8610	Maint. Sup., & Eng.	0	2.0	Demand	-	-	-
84	8620	Structures and Improvements	0	2.0	Demand	-	-	-
85	8630	Mains	5,910	2.0	Demand	-	5,910	-
86	8640	Compressor Station Equip Maint	0	2.0	Demand	-	-	-
87	8650	Meas. & Requi. Station Equip Maint	5,802	2.0	Demand	-	5,802	-
88	8660	Communication Equipment Maintenance	0	2.0	Demand	-	-	-
89	8670	Other Equipment Maintenance	0	2.0	Demand	-	-	-
90		Total Transmission Expense	353,155			0	353,155	0

Airmco Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
CLASSIFICATION OF O&M EXPENSE									
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
94		Distribution:							
95		Operation:							
96	8700	Supervision and Engineering	1,066,340	10.0	Composite of Accts. 871-879 & 886-893	746,695	318,327	2,318	
97	8710	Distribution Load Dispatching	1,775	3.0	Commodity	-	-	1,775	
98	8711	Odorization	9,754	3.0	Commodity	-	-	9,754	
98	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-	
99	8740	Mains & Services	3,653,350	4.1	Mains & Services	2,372,879	1,280,470	-	
100	8750	Measuring and Regulating Station Exp. - Gen.	339,588	12.0	Composite of Accts. 871-879 & 886-893	195,681	137,907	-	
101	8760	Measuring and Regulating Station Exp. - Ind.	32,536	1.0	Customer	32,536	-	-	
102	8770	Measuring and Regulating Sta. Exp. - City Gate	114,956	12.0	Composite of Accts. 871-879 & 886-893	57,173	57,623	-	
103	8780	Meters and House Regulator Expense	884,900	1.0	Customer	884,900	-	-	
104	8790	Customer Installations Expense	689	1.0	Customer	689	-	-	
105	8800	Other Expense	207,678	10.0	Composite of Accts. 871-879 & 886-893	145,230	61,987	461	
106	8810	Rents	494,667	10.0	Composite of Accts. 871-879 & 886-893	282,865	120,802	880	
107		Maintenance							
108	8850	Maintenance Supervision and Engineering	2,200	10.0	Composite of Accts. 871-879 & 886-893	1,538	657	5	
109	8860	Maintenance of Structures and Improvements	21,234	12.0	Composite of Accts. 871-879 & 886-893	10,557	10,677	-	
110	8870	Maintenance of Mains	42,638	12.0	Composite of Accts. 871-879 & 886-893	21,149	21,389	-	
111	8890	Maintenance of compressor station equipment	0	3.0	Commodity	-	-	-	
112	8900	Maint. of Measuring and Regulating Station Equip. - General	6,135	12.0	Composite of Accts. 871-879 & 886-893	3,050	3,085	-	
113	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	9,733	1.0	Customer	9,733	-	-	
114	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	23,785	12.0	Composite of Accts. 871-879 & 886-893	11,850	11,965	-	
115	8930	Maintenance of Services	3,522	1.0	Customer	3,522	-	-	
116	8940	Maintenance of Meters and House Regulators	105,292	1.0	Customer	105,292	-	-	
117	8950	Maintenance of Other Equipment	69,009	10.0	Composite of Accts. 871-879 & 886-893	48,258	20,601	150	
118		Total Distribution	7,053,731			4,832,698	2,105,699	16,334	
119		Customer Accounts:							
121	9010	Supervision	0	1.0	Customer	-	-	-	
122	9020	Meter Reading Expense	1,130,015	1.0	Customer	1,130,015	-	-	
123	9030	Customer Records and Collection Expenses	377,024	1.0	Customer	377,024	-	-	
124	9040	Uncollectible Accounts	313,426	1.0	Customer	313,426	-	-	
125	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-	
126		Total Customer Accounts	1,820,465			1,820,465	0	0	
127		Customer Service and Information:							
129	9070	Supervision	0	1.0	Customer	-	-	-	
130	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-	
131	9090	Informational and Instructional Advertising Expenses	122,978	1.0	Customer	122,978	-	-	
132	9100	Miscellaneous Customer Service and Informational Expenses	179	1.0	Customer	179	-	-	
133		Total Customer Service and Information	123,157			123,157	0	0	
134		Sales:							
136	9110	Supervision	262,261	1.0	Customer	262,261	-	-	
137	9120	Demonstrating and Selling Expenses	54,618	1.0	Customer	54,618	-	-	
138	9130	Advertising Expenses	22,474	1.0	Customer	22,474	-	-	
139	9160	Miscellaneous Sales Expenses	(45,798)	1.0	Customer	(45,798)	-	-	
140		Total Sales	283,557			283,557	0	0	
141		Administrative & General:							
143		Operation							
144	9200	Administrative and General Salaries	(1,367,175)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(1,055,304)	(329,456)	(2,416)	
145	9210	Office Supplies and Expenses	6,848	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	5,210	1,627	12	
146	9220	Administrative Expenses Transferred - Customer Support	-	1.0	Customer	-	-	-	
147	9220	Administrative Expenses Transferred - General	14,025,277	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	10,669,833	3,331,017	24,427	
148	9230	Outside Services Employed	186,824	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	142,204	44,395	326	
149	9240	Property Insurance	8,157	6.7	Net Plant	5,383	2,648	127	
150	9250	Injuries and Damages	214,469	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	163,169	50,637	374	
151	9260	Employee Pensions and Benefits	2,187,529	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	1,664,282	519,557	3,810	
152	9270	Franchise Requirements	83	1.0	Customer	83	-	-	
153	9280	Regulatory Commission Expenses	278,594	1.0	Customer	278,594	-	-	
154	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-	
155	930.2	Miscellaneous General Expense	(23,670)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(18,007)	(5,622)	(41)	
156	9310	Rents	(10,350)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(7,874)	(2,458)	(18)	
157		Maintenance							
158	9320	Maintenance of General Plant	1,458	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	1,109	346	3	
159		Total A&G	15,488,214			11,848,621	3,612,991	26,602	
160									
161		TOTAL O&M EXPENSE	104,852,766			19,008,499	6,247,947	79,896,320	

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	39000	Structures Frame	197,482	5.4	P, S, T & D Plant	131,569	62,874	3,039
86	39001	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39002	Improvements	6,509	5.4	P, S, T & D Plant	4,337	2,072	100
88	39003	Air Conditioning Equipment	26,896	5.4	P, S, T & D Plant	17,768	8,490	410
89	39004	Improvement to leased Premises	281	5.4	P, S, T & D Plant	187	89	4
90	39009	Office Furniture & Equipment	233,163	5.4	P, S, T & D Plant	155,341	74,234	3,588
91	39100	Remittance Processing Equip	130,055	5.4	P, S, T & D Plant	86,647	41,407	2,002
92	39102	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
93	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
94	39200	Trucks	23,884	5.4	P, S, T & D Plant	15,912	7,604	368
95	39201	Trailers	1,436	5.4	P, S, T & D Plant	956	457	22
96	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
97	39300	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
98	39400	Power Operated Equipment	72,746	5.4	P, S, T & D Plant	48,466	23,161	1,120
99	39600	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
100	39603	Backhoes	184	5.4	P, S, T & D Plant	123	59	3
101	39604	Welders	244	5.4	P, S, T & D Plant	163	78	4
102	39605	Communication Equipment	6,471	5.4	P, S, T & D Plant	4,311	2,060	100
103	39700	Communication Equipment - Mobile Radios	26,973	5.4	P, S, T & D Plant	17,970	8,588	415
104	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
105	39702	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
106	39705	Miscellaneous Equipment	-	5.4	P, S, T & D Plant	-	-	-
107	39800	Other Tangible Property	215,121	5.4	P, S, T & D Plant	143,320	68,490	3,311
108	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
109	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
110	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
111	39903	Other Tang. Property - CPU	8,471	5.4	P, S, T & D Plant	6,310	3,015	146
112	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
113	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
114	39906	Other Tang. Property - PC Software	332,068	5.4	P, S, T & D Plant	221,247	105,729	5,111
115	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
116	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
117		AR 15 general plant amortization + Acq. Adj.	609,648	5.4	P, S, T & D Plant	406,167	194,098	9,383
118								
119		Total General Plant	1,892,422			1,260,791	602,505	29,125
120								
121								
122		TOTAL DIRECT DEPRECIATION EXPENSE	18,108,237			13,692,257	4,251,878	164,102
123								
124		Kentucky Mid-States General Office:						
125								
126		Intangible Plant:						
127								
128	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
129	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
130	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
131								
132		Total Intangible Plant:	0			0	0	0
133								
134		General:						
135								
136	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
137	39001	Structures Frame	2,359	5.4	P, S, T & D Plant	1,572	751	36
138	39602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
139	39900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
140	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
141	39009	Improvement to leased Premises	3,760	5.4	P, S, T & D Plant	2,605	1,197	58
142	39100	Office Furniture & Equipment	911	5.4	P, S, T & D Plant	407	194	9
143	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
144	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
145	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
146	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
147	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
148	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
149	39400	Tools, Shop & Garage Equipment	1,192	5.4	P, S, T & D Plant	794	379	18
150	39600	Power Operated Equipment	5	5.4	P, S, T & D Plant	3	2	0
151	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
152	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
153	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
154	39700	Communication Equipment	2,600	5.4	P, S, T & D Plant	1,732	828	40
155	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
156	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
157	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
158	39800	Miscellaneous Equipment	15,028	5.4	P, S, T & D Plant	10,012	4,785	231
159	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
160	39901	Other Tangible Property - Servers - H/W	10,645	5.4	P, S, T & D Plant	7,092	3,369	164
161	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
162	39903	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
163	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
164	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
165	39906	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
166	39907	Other Tang. Property - PC Software	4,084	5.4	P, S, T & D Plant	2,721	1,300	63
167	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
168	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
169	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
170								
171								
172		Total General Plant	40,284			26,838	12,825	620

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
173								
174		Shared Services General Office:						
175								
176		General:						
177								
178	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
179	39000	Structures & Improvements	7,963	5.4	P, S, T & D Plant	5,305	2,535	123
180	39602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
181	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
182	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
183	39009	Improvement to leased Premises	16,532	5.4	P, S, T & D Plant	11,014	5,263	254
184	39100	Office Furniture & Equipment	23,438	5.4	P, S, T & D Plant	15,816	7,482	361
185	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
186	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
187	39200	Transportation Equipment	38	5.4	P, S, T & D Plant	25	12	1
188	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
189	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
190	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
191	39400	Tools, Shop & Garage Equipment	7,193	5.4	P, S, T & D Plant	4,792	2,290	111
192	39500	Laboratory Equipment	125	5.4	P, S, T & D Plant	83	40	2
193	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
194	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
195	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
196	39700	Communication Equipment	7,842	5.4	P, S, T & D Plant	5,224	2,497	121
197	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
198	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
199	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
200	39800	Miscellaneous Equipment	1,534	5.4	P, S, T & D Plant	1,022	489	24
201	39900	Other Tangible Property	1,164	5.4	P, S, T & D Plant	769	367	18
202	39901	Other Tangible Property - Servers - H/W	156,799	5.4	P, S, T & D Plant	104,465	49,921	2,413
203	39902	Other Tangible Property - Servers - S/W	90,772	5.4	P, S, T & D Plant	60,475	28,900	1,397
204	39903	Other Tangible Property - Network - H/W	12,500	5.4	P, S, T & D Plant	8,328	3,989	192
205	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
206	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
207	39906	Other Tang. Property - PC Hardware	12,879	5.4	P, S, T & D Plant	8,447	4,037	195
208	39907	Other Tang. Property - PC Software	2,392	5.4	P, S, T & D Plant	1,594	762	37
209	39908	Other Tang. Property - Mainframe S/W	421,498	5.4	P, S, T & D Plant	280,815	134,195	6,487
210	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
211	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
212								
213								
214		Total General Plant	762,460			507,975	242,750	11,735
215								
216		Shared Services Customer Support:						
217								
218		General:						
219								
220	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
221	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
222	39602	Structures & Improvements	25,216	5.4	P, S, T & D Plant	16,800	8,028	388
223	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
224	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
225	39009	Improvement to leased Premises	7,960	5.4	P, S, T & D Plant	5,317	2,541	123
226	39100	Office Furniture & Equipment	5,198	5.4	P, S, T & D Plant	3,461	1,654	80
227	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
228	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
229	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
230	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
231	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
232	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
233	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
235	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
236	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
237	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
238	39700	Communication Equipment	6,731	5.4	P, S, T & D Plant	4,485	2,143	104
239	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
240	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
241	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
242	39800	Miscellaneous Equipment	186	5.4	P, S, T & D Plant	124	59	3
243	39900	Other Tangible Property	4,824	5.4	P, S, T & D Plant	3,214	1,536	74
244	39901	Other Tangible Property - Servers - H/W	44,486	5.4	P, S, T & D Plant	29,638	14,163	685
245	39902	Other Tangible Property - Servers - S/W	9,370	5.4	P, S, T & D Plant	6,243	2,983	144
246	39903	Other Tangible Property - Network - H/W	2,533	5.4	P, S, T & D Plant	1,688	806	39
247	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
248	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
249	39906	Other Tang. Property - PC Hardware	6,301	5.4	P, S, T & D Plant	4,198	2,006	97
250	39907	Other Tang. Property - PC Software	780	5.4	P, S, T & D Plant	520	248	12
251	39908	Other Tang. Property - Mainframe S/W	419,883	5.4	P, S, T & D Plant	279,740	133,881	6,462
252	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
253	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
254								
255								
256		Total General Plant	533,485			355,425	169,850	8,211
257								
258		TOTAL DEPRECIATION EXPENSE	19,444,466			14,582,495	4,677,304	184,867

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than income						
2							
3	Non Revenue Related:						
4	Payroll Related	735,895	9.1	Allocated O&M Expenses	133,409	43,850	558,636
5	Property Related	4,983,360	5.4	P, S, T & D Plant	3,320,073	1,586,591	76,696
6	DOT transmission User Tax	63,670	9.1	Allocated O&M Expenses	11,579	3,806	48,485
7	Other	0	9.1	Allocated O&M Expenses	-	-	-
8	Total Non Revenue Related:	5,783,125			3,465,060	1,634,247	683,817
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	317,096	3.0	Commodity	-	-	317,096
14	Total Revenue Related:	317,096			0	0	317,096
15							
16	Total Taxes, Other Than Income	6,100,220			3,465,060	1,634,247	1,000,912
17							
18							
19	Interest Expense	7,757,734	13.0	Rate Base	4,948,372	2,450,258	359,103

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1							
2							
3							
4							
5							
6							
7	Operating Revenues	166,804,655			60,278,867	24,058,611	82,467,178
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	104,852,766			19,008,499	6,247,947	79,596,320
12	Depreciation & Amortization	19,444,466			14,582,495	4,677,304	184,667
13	Taxes Other Than Income	6,100,220			3,465,060	1,634,247	1,000,912
14							
15	Total Operating Expenses	130,397,452			37,056,054	12,559,499	80,781,900
16							
17	Income Before Taxes	36,407,203			23,222,813	11,499,112	1,685,279
18							
19	Interest Expense	7,757,734			4,948,372	2,450,258	359,103
20							
21	Income Taxes:						
22							
23	State Income Taxes	1,718,968	6.00%		1,096,466	542,931	79,571
24	Federal Income Taxes	9,425,675	35.00%		6,012,291	2,977,073	436,312
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	11,144,644			7,108,757	3,520,004	515,882
29							
30	Net Income	25,262,560			16,114,055	7,979,108	1,169,396
31							
32	Total Rate Base	335,832,639			214,215,257	106,071,789	15,545,593
33							
34	Rate of Return	7.5224%			7.5224%	7.5224%	7.5224%

Almos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	5,560	4,408	1,090	3	31	18
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	79,850	63,418	15,683	41	449	258
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant			85,399	67,825	16,773	44	480	276
8										
9		Production Plant								
10										
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip.	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	0	0	0	0	0
20										
21		Storage Plant								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells & Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	0	0	0	0	0
42										
43		Transmission								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36600	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36800	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53										
54		Total Transmission Plant			0	0	0	0	0	0
55										
56		Distribution								
57										
58	37400	Land & Land Rights	2.0	Bills	284,082	235,085	28,708	17	185	107
59	37401	Land	2.0	Bills	18,558	16,519	2,017	1	13	8
60	37402	Land Rights	2.0	Bills	790,200	687,770	81,562	49	526	304
61	37403	Land Other	2.0	Bills	1,984	1,232	150	0	1	1
62	37500	Structures & Improvements	2.0	Bills	167,133	149,769	18,169	11	117	68
63	37501	Structures & Improvements T.B.	2.0	Bills	49,627	44,174	5,395	3	35	20
64	37502	Land Rights	2.0	Bills	23,901	20,474	2,500	1	16	9
65	37503	Improvements	2.0	Bills	1,991	1,172	216	0	1	1
66	37500	Mains Cathodic Protection	2.0	Bills	9,947,490	8,854,453	1,081,361	647	6,974	4,026
67	37601	Mains - Steel	2.0	Bills	55,861,218	49,723,298	6,072,517	3,635	39,162	22,608
68	37602	Mains - Plastic	2.0	Bills	48,306,912	42,989,044	5,251,309	3,143	33,866	19,549
69	37900	Meas. & Reg. Sta. Equip - General	2.0	Bills	3,710,320	3,302,638	403,339	241	2,601	1,501
70	37900	Meas. & Reg. Sta. Equip - City Gate	2.0	Bills	1,687,027	1,394,845	170,347	102	1,099	634
71	37905	Meas. & Reg. Sta. Equipment T.B.	2.0	Bills	692,970	616,828	75,331	45	486	280
72	38000	Services	2.0	Bills	116,202,045	105,214,238	12,849,414	7,692	82,867	47,834
73	38100	Meters	4.0	Meter Investment	34,890,273	20,730,610	12,918,067	57,288	624,957	359,590
74	38200	Meter Installations	4.0	Meter Investment	51,632,550	30,855,170	19,227,093	85,266	930,176	534,852
75	38300	House Regulators	4.0	Meter Investment	8,425,358	5,034,921	3,137,459	13,514	161,788	87,277
76	38400	House Reg. Installations	4.0	Meter Investment	154,276	82,194	57,450	265	2,778	1,598
77	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	5,433,673	-	5,375,972	3,218	34,670	20,013
78	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
79										
80		Total Distribution Plant			339,900,258	268,654,013	66,758,366	175,529	1,912,320	1,100,087

Alamos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
			Allocation	Allocation	Total	Residential	Non-Res Sales	Non-Res Sales	Transport	Transport
Line No.	Acct. No.		Factor	Basis	Company	Sales	Firm	Interruptible	Firm	Interruptible
Demand										
288		Intangible Plant:								
289	30100	Organization	6.4	P, S, T & D Plant - Demand	2,652	1,432	799	-	421	-
269	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	38,158	20,607	11,499	-	6,052	-
270	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
271										
272		Total Intangible Plant:			40,810	22,040	12,298	0	6,473	0
273										
274		Production Plant:								
275										
276	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
277	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
278	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
279	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
280	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
281	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
282	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
283										
284		Total Production Plant			0	0	0	0	0	0
285										
286		Storage Plant:								
287										
288	35010	Land	3.0	Peak Day	130,563	70,511	39,345	-	20,708	-
289	35020	Rights of Way	3.0	Peak Day	2,341	1,264	708	-	371	-
289	35100	Structures and Improvements	3.0	Peak Day	8,959	4,936	2,699	-	1,421	-
291	35102	Compression Station Equipment	3.0	Peak Day	78,831	41,384	23,022	-	12,154	-
292	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,969	6,248	3,488	-	1,835	-
293	35104	Other Structures	3.0	Peak Day	68,721	37,113	20,709	-	10,900	-
294	35200	Wells & Rights of Way	3.0	Peak Day	4,547,761	2,456,015	1,370,448	-	721,298	-
295	35201	Well Construction	3.0	Peak Day	849,999	459,042	256,144	-	134,814	-
296	35202	Well Equipment	3.0	Peak Day	207,909	112,281	62,853	-	32,975	-
297	35203	Cushion Gas	3.0	Peak Day	847,416	457,847	255,393	-	134,404	-
298	35210	Leaseholds	3.0	Peak Day	89,265	48,208	26,500	-	14,158	-
299	35211	Storage Rights	3.0	Peak Day	27,907	14,747	8,229	-	4,331	-
300	35301	Field Lines	3.0	Peak Day	89,246	48,199	26,595	-	14,155	-
301	35302	Tributary Lines	3.0	Peak Day	104,729	56,559	31,560	-	16,811	-
302	35400	Compressor Station Equipment	3.0	Peak Day	461,723	249,353	139,198	-	73,232	-
303	35500	Meas & Reg. Equipment	3.0	Peak Day	120,442	65,044	36,295	-	19,103	-
304	35600	Purification Equipment	3.0	Peak Day	207,332	111,969	62,479	-	32,884	-
305										
306		Total Storage Plant			7,851,816	4,240,422	2,368,141	0	1,245,353	0
307										
308		Transmission:								
309										
310	36510	Land & Land Rights	3.0	Peak Day	26,970	14,565	8,127	-	4,278	-
311	36520	Rights of Way	3.0	Peak Day	897,772	468,840	261,499	-	137,633	-
312	36602	Structures & Improvements	3.0	Peak Day	49,002	26,483	14,768	-	7,772	-
313	36603	Other Structures	3.0	Peak Day	60,826	32,849	18,330	-	9,647	-
314	36700	Mains Cathodic Protection	3.0	Peak Day	185,509	100,184	55,302	-	28,423	-
315	36701	Mains - Steel	3.0	Peak Day	27,762,017	14,962,859	8,365,964	-	4,463,195	-
316	36900	Meas. & Reg. Equipment	3.0	Peak Day	615,022	332,142	183,334	-	97,548	-
317	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,268,871	1,226,843	684,016	-	360,013	-
318										
319		Total Transmission Plant			31,836,990	17,193,545	9,593,839	0	5,048,506	0
320										
321		Distribution:								
322										
323	37400	Land & Land Rights	3.0	Peak Day	287,085	144,239	80,485	-	42,361	-
324	37401	Land	3.0	Peak Day	18,769	10,136	5,656	-	2,977	-
325	37402	Land Rights	3.0	Peak Day	758,732	408,753	228,641	-	120,338	-
326	37403	Land Other	3.0	Peak Day	1,400	758	422	-	222	-
327	37500	Structures & Improvements	3.0	Peak Day	169,034	91,287	50,938	-	26,810	-
328	37501	Structures & Improvements T.B.	3.0	Peak Day	59,191	27,106	15,125	-	7,961	-
329	37502	Land Rights	3.0	Peak Day	23,263	12,583	7,010	-	3,690	-
330	37503	Improvements	3.0	Peak Day	2,014	1,088	607	-	319	-
331	37600	Mains Cathodic Protection	3.0	Peak Day	10,069,598	5,433,214	3,031,715	-	1,556,658	-
332	37601	Mains - Steel	3.0	Peak Day	59,496,903	30,510,899	17,024,876	-	8,960,628	-
333	37602	Mains - Plastic	3.0	Peak Day	48,866,285	26,304,804	14,722,830	-	7,748,851	-
334	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	3,752,516	2,026,544	1,150,805	-	595,168	-
335	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	1,584,848	855,896	477,587	-	251,365	-
336	37905	Meas & Reg. Sta. Equipment T.b.	3.0	Peak Day	700,851	378,494	211,198	-	111,198	-
337	38000	Services	99.0	-	0	-	-	-	-	-
338	38100	Meters	99.0	-	0	-	-	-	-	-
339	38200	Meter Installations	99.0	-	0	-	-	-	-	-
340	39300	House Regulators	99.0	-	0	-	-	-	-	-
341	39400	House Reg. Installations	99.0	-	0	-	-	-	-	-
342	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
343	38600	Other Prop. On Cust. Prem.	99.0	-	0	-	-	-	-	-
344										
345		Total Distribution Plant			122,742,078	66,286,778	36,987,793	0	19,487,507	0

Atrium Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
531		Intangible Plant:								
532										
533	30100	Organization	6.6	P, S, T & D Plant - Commodity	128	50	30	1	24	23
534	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,845	722	435	14	340	333
535	30300	Misc Intangible Plant	99.0		0	-	-	-	-	-
539		Total Intangible Plant:			1,973	772	466	15	364	356
537		Production Plant:								
538										
539		Production Plant:								
540										
541	32520	Producing Leaseholds	99.0		0	-	-	-	-	-
542	32540	Rights of Ways	99.0		0	-	-	-	-	-
543	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-	-
544	33201	Field Lines	99.0		0	-	-	-	-	-
545	33202	Tributary Lines	99.0		0	-	-	-	-	-
546	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-	-
547	33600	Purification Equipment	99.0		0	-	-	-	-	-
548										
549		Total Production Plant			0	0	0	0	0	0
560		Storage Plant:								
561										
562										
563	35010	Land	1.5	Winter Volumes	130,563	51,118	30,818	970	24,087	23,570
564	35020	Rights of Way	1.5	Winter Volumes	2,341	918	953	17	432	423
565	35100	Structures and Improvements	1.5	Winter Volumes	8,958	3,507	2,114	67	1,653	1,617
566	35102	Compressor Station Equipment	1.5	Winter Volumes	76,631	30,002	18,088	569	14,137	13,834
567	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	4,530	2,731	86	2,134	2,069
568	35104	Other Structures	1.5	Winter Volumes	68,721	26,906	16,221	611	12,678	12,406
569	35200	Wells & Rights of Way	1.5	Winter Volumes	4,547,781	1,780,533	1,073,461	33,792	838,989	820,986
569	35201	Well Construction	1.5	Winter Volumes	849,999	332,791	200,835	6,318	156,811	153,446
561	35202	Well Equipment	1.5	Winter Volumes	207,909	81,400	49,075	1,549	38,356	37,553
562	35203	Completions Gas	1.5	Winter Volumes	847,416	331,779	200,026	6,287	156,335	152,960
563	35210	Leaseholds	1.5	Winter Volumes	89,265	34,849	21,070	653	16,468	16,115
564	35211	Storage Rights	1.5	Winter Volumes	27,307	10,691	6,448	203	5,038	4,930
565	35301	Field Lines	1.5	Winter Volumes	89,248	34,942	21,066	683	16,465	16,112
566	35302	Tributary Lines	1.5	Winter Volumes	104,729	41,003	24,720	778	19,321	18,908
567	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	180,773	108,886	3,431	85,181	83,353
568	35500	Meas & Reg. Equipment	1.5	Winter Volumes	120,442	47,155	28,429	895	22,220	21,743
569	35600	Purification Equipment	1.5	Winter Volumes	207,332	81,174	48,939	1,541	38,248	37,429
570										
571		Total Storage Plant			7,851,910	3,074,171	1,853,370	58,343	1,448,563	1,417,469
572		Transmission:								
573										
574										
575	36510	Land & Land Rights	99.0		0	-	-	-	-	-
576	36520	Rights of Way	99.0		0	-	-	-	-	-
577	36602	Structures & Improvements	99.0		0	-	-	-	-	-
578	36903	Other Structures	99.0		0	-	-	-	-	-
579	36700	Mains Cathodic Protection	99.0		0	-	-	-	-	-
580	36701	Mains - Steel	99.0		0	-	-	-	-	-
581	36800	Meas. & Reg. Equipment	99.0		0	-	-	-	-	-
582	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-	-
583										
584		Total Transmission Plant			0	0	0	0	0	0
585		Distribution:								
586										
587										
588	37400	Land & Land Rights	99.0		0	-	-	-	-	-
589	37401	Land	99.0		0	-	-	-	-	-
590	37402	Land Rights	99.0		0	-	-	-	-	-
591	37403	Land Other	99.0		0	-	-	-	-	-
592	37500	Structures & Improvements	99.0		0	-	-	-	-	-
593	37501	Structures & Improvements T.B.	99.0		0	-	-	-	-	-
594	37502	Land Rights	99.0		0	-	-	-	-	-
595	37503	Improvements	99.0		0	-	-	-	-	-
596	37600	Mains Cathodic Protection	99.0		0	-	-	-	-	-
597	37601	Mains - Steel	99.0		0	-	-	-	-	-
598	37602	Mains - Plastic	99.0		0	-	-	-	-	-
599	37800	Meas & Reg. Sta. Equip - General	99.0		0	-	-	-	-	-
600	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-	-
601	37905	Meas & Reg. Sta. Equipment T.B.	99.0		0	-	-	-	-	-
602	28000	Services	99.0		0	-	-	-	-	-
603	38100	Meters	99.0		0	-	-	-	-	-
604	38200	Meter Installations	99.0		0	-	-	-	-	-
605	38300	House Regulators	99.0		0	-	-	-	-	-
606	38400	House Reg. Installations	99.0		0	-	-	-	-	-
607	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-	-
608	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-	-
609										
610		Total Distribution Plant			0	0	0	0	0	0

Albion Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
611 General										
612										
613										
614 38900 Land & Land Rights 6.6 P, S, T & D Plant - Commodity 15,811 6,190 3,732 117 2,817 2,854										
615 38900 Structures & Improvements 6.6 P, S, T & D Plant - Commodity 98,375 31,547 19,019 599 14,855 14,546										
616 38901 Structures Frame 6.6 P, S, T & D Plant - Commodity 0										
617 39002 Structures-Brick 6.6 P, S, T & D Plant - Commodity 2,664 1,043 629 29 492 481										
618 39003 Improvements 6.6 P, S, T & D Plant - Commodity 10,915 4,273 2,576 81 2,014 1,970										
619 39004 Air Conditioning Equipment 6.6 P, S, T & D Plant - Commodity 115 45 27 1 21 21										
620 39009 Improvement to Leased Premises 6.6 P, S, T & D Plant - Commodity 19,179 7,509 4,527 143 3,538 3,462										
621 39100 Office Furniture & Equipment 6.6 P, S, T & D Plant - Commodity 29,911 11,711 7,080 222 5,518 5,400										
622 39102 Remittance Processing Equip 6.6 P, S, T & D Plant - Commodity 0										
623 39103 Office Machines 6.6 P, S, T & D Plant - Commodity 0										
624 39200 Transportation Equipment 6.6 P, S, T & D Plant - Commodity 5,585 2,187 1,318 42 1,030 1,008										
625 39201 Trucks 6.6 P, S, T & D Plant - Commodity 0										
626 39202 Trailers 6.6 P, S, T & D Plant - Commodity 511 200 121 4 94 92										
627 39300 Stores Equipment 6.6 P, S, T & D Plant - Commodity 0										
628 39400 Tools, Shop & Garage Equipment 6.6 P, S, T & D Plant - Commodity 40,850 15,894 9,842 304 7,536 7,374										
629 39600 Power Operated Equipment 6.6 P, S, T & D Plant - Commodity 0										
630 39603 Ditchers 6.6 P, S, T & D Plant - Commodity 728 285 172 5 134 131										
631 39604 Backhoes 6.6 P, S, T & D Plant - Commodity 966 378 228 7 178 174										
632 39605 Welders 6.6 P, S, T & D Plant - Commodity 512 206 121 4 94 92										
633 39700 Communication Equipment 6.6 P, S, T & D Plant - Commodity 6,202 2,428 1,464 46 1,144 1,120										
634 39701 Communication Equipment - Mobile Radios 6.6 P, S, T & D Plant - Commodity 0										
635 39702 Communication Equipment - Fixed Radios 6.6 P, S, T & D Plant - Commodity 0										
636 39705 Communication Equip. - Telemetering 6.6 P, S, T & D Plant - Commodity 0										
637 39800 Miscellaneous Equipment 6.6 P, S, T & D Plant - Commodity 66,004 25,842 15,580 490 12,177 11,915										
638 39900 Other Tangible Property 6.6 P, S, T & D Plant - Commodity 0										
639 39901 Other Tangible Property - Servers - HW 6.6 P, S, T & D Plant - Commodity 0										
640 39902 Other Tangible Property - Servers - SW 6.6 P, S, T & D Plant - Commodity 0										
641 39903 Other Tangible Property - Network - HW 6.6 P, S, T & D Plant - Commodity 1,458 571 344 11 269 263										
642 39904 Other Tang. Property - CPU 6.6 P, S, T & D Plant - Commodity 0										
643 39905 Other Tangible Property - MF - Hardware 6.6 P, S, T & D Plant - Commodity 0										
644 39906 Other Tang. Property - PC Hardware 6.6 P, S, T & D Plant - Commodity 25,344 9,922 5,992 188 4,875 4,575										
645 39907 Other Tang. Property - PC Software 6.6 P, S, T & D Plant - Commodity 212 83 50 2 39 36										
646 39908 Other Tang. Property - Mainframe SW 6.6 P, S, T & D Plant - Commodity 1,901 744 449 14 351 343										
647 39909 Other Tang. Property - Application Software 6.6 P, S, T & D Plant - Commodity 0										
648 39924 Other Tang. Property - General Startup Costs 6.6 P, S, T & D Plant - Commodity 0										
649										
650 Total General Plant 309,443 121,153 73,041 2,299 57,067 55,862										
651										
652 TOTAL DIRECT PLANT 8,163,331 3,195,098 1,926,886 60,857 1,506,004 1,473,697										
653										
654 CWIP w/o AFUDC 6.6 P, S, T & D Plant - Commodity 217,358 85,100 51,306 1,615 40,099 39,239										
655										
656 Kentucky Mid-States General Office:										
657										
658 Intangible Plant:										
659										
660 30100 Organization 6.6 P, S, T & D Plant - Commodity 1,400 548 330 10 258 253										
661 30200 Franchisees & Consents 6.6 P, S, T & D Plant - Commodity 0										
662 30300 Misc Intangible Plant 6.0 P, S, T & D Plant - Commodity 8,383 3,282 1,979 62 1,547 1,513										
663										
664 Total Intangible Plant 9,783 3,830 2,309 73 1,805 1,766										
665										
666 General:										
667										
668 37400 Land & Land Rights 6.6 P, S, T & D Plant - Commodity 0										
669 38001 Structures Frame 6.6 P, S, T & D Plant - Commodity 1,355 530 320 10 250 245										
670 38602 Structures & Improvements 6.6 P, S, T & D Plant - Commodity 0										
671 38900 Land & Land Rights 6.6 P, S, T & D Plant - Commodity 0										
672 39004 Air Conditioning Equipment 6.6 P, S, T & D Plant - Commodity 44 17 10 0 8 8										
673 39009 Improvement to Leased Premises 6.6 P, S, T & D Plant - Commodity 1,165 459 275 9 215 210										
674 39100 Office Furniture & Equipment 6.6 P, S, T & D Plant - Commodity 322 126 76 2 59 56										
675 39102 Remittance Processing Equip 6.6 P, S, T & D Plant - Commodity 0										
676 39103 Office Machines 6.6 P, S, T & D Plant - Commodity 0										
677 39200 Transportation Equipment 6.6 P, S, T & D Plant - Commodity 31 12 7 0 6 6										
678 39201 Trucks 6.6 P, S, T & D Plant - Commodity 0										
679 39202 Trailers 6.6 P, S, T & D Plant - Commodity 0										
680 39300 Stores Equipment 6.6 P, S, T & D Plant - Commodity 0										
681 39400 Tools, Shop & Garage Equipment 6.6 P, S, T & D Plant - Commodity 1,297 484 292 9 228 223										
682 39600 Power Operated Equipment 6.6 P, S, T & D Plant - Commodity 83 33 20 1 15 15										
683 39603 Ditchers 6.6 P, S, T & D Plant - Commodity 0										
684 39604 Backhoes 6.6 P, S, T & D Plant - Commodity 0										
685 39605 Welders 6.6 P, S, T & D Plant - Commodity 0										
686 39700 Communication Equipment 6.6 P, S, T & D Plant - Commodity 1,765 667 402 13 314 308										
687 39701 Communication Equipment - Mobile Radios 6.6 P, S, T & D Plant - Commodity 0										
688 39702 Communication Equipment - Fixed Radios 6.6 P, S, T & D Plant - Commodity 0										
689 39705 Communication Equip. - Telemetering 6.6 P, S, T & D Plant - Commodity 0										
690 39800 Miscellaneous Equipment 6.6 P, S, T & D Plant - Commodity 6,895 2,910 1,573 59 1,230 1,203										
691 39900 Other Tangible Property 6.6 P, S, T & D Plant - Commodity 592 228 137 4 107 105										
692 39901 Other Tangible Property - Servers - HW 6.6 P, S, T & D Plant - Commodity 2,600 1,018 614 19 480 469										
693 39902 Other Tangible Property - Servers - SW 6.6 P, S, T & D Plant - Commodity 63 24 15 0 12 11										
694 39903 Other Tangible Property - Network - HW 6.6 P, S, T & D Plant - Commodity 1,582 619 373 12 292 286										
695 39904 Other Tang. Property - CPU 6.6 P, S, T & D Plant - Commodity 0										
696 39905 Other Tangible Property - MF - Hardware 6.6 P, S, T & D Plant - Commodity 0										
697 39906 Other Tang. Property - PC Hardware 6.6 P, S, T & D Plant - Commodity 2,456 982 580 18 453 443										
698 39907 Other Tang. Property - PC Software 6.6 P, S, T & D Plant - Commodity 596 221 134 4 104 102										
699 39908 Other Tang. Property - Mainframe SW 6.6 P, S, T & D Plant - Commodity 6,768 2,658 1,502 50 1,252 1,229										
700 39909 Other Tang. Property - Application Software 6.6 P, S, T & D Plant - Commodity 0										
701 39924 Other Tang. Property - General Startup Costs 6.6 P, S, T & D Plant - Commodity 0										
702										
703 Total General Plant 27,244 10,669 6,431 202 5,026 4,918										
704										
705 CWIP w/o AFUDC 6.6 P, S, T & D Plant - Commodity (1,318) (818) (311) (10) (243) (238)										

Alamos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
Total Plant in Service										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
798		Intangible Plant:								
797										
798	30100	Organization			6,330	5,890		4	476	41
799	30200	Franchises & Consents			119,853	84,747	27,817	55	5,842	591
800	30300	Misc Intangible Plant			0					
801										
802		Total Intangible Plant:			128,182	90,637	29,537	59	7,317	633
803										
804		Production Plant:								
805										
806	32520	Producing Leaseholds			0	-	-	-	-	-
807	32640	Rights of Ways			0	-	-	-	-	-
808	33100	Production Gas Wells Equipment			0	-	-	-	-	-
809	33201	Field Lines			0	-	-	-	-	-
810	33202	Tributary Lines			0	-	-	-	-	-
811	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-
812	33600	Purification Equipment			0	-	-	-	-	-
813										
814		Total Production Plant:			0	0	0	0	0	0
815										
816		Storage Plant:								
817										
818	35010	Land			261,127	121,629	70,163	970	44,795	23,570
819	35020	Rights of Way			4,682	2,181	1,268	17	603	423
820	35100	Structures and Improvements			17,816	8,345	4,814	67	3,073	1,817
821	35102	Compression Station Equipment			153,261	71,387	41,180	589	26,291	13,834
822	35103	Meas. & Reg. Sta. Structures			2,138	10,777	6,217	86	3,969	2,089
823	35104	Other Structures			137,443	64,019	36,830	511	23,578	12,406
824	35200	Wells & Rights of Way			9,095,522	4,236,549	2,443,909	33,792	1,560,287	820,986
825	35201	Well Construction			1,699,899	791,832	458,779	6,316	291,525	153,446
826	35202	Well Equipment			415,819	193,682	111,728	1,545	71,331	37,533
827	35203	Cushion Gas			1,694,833	789,426	455,391	6,297	280,739	162,980
828	35210	Leaseholds			178,530	83,156	47,870	663	30,628	16,115
829	35211	Storage Rights			54,814	25,438	14,675	203	9,389	4,950
830	35301	Field Lines			178,497	83,141	47,861	663	30,620	16,112
831	35302	Tributary Lines			209,458	97,682	58,280	778	35,931	18,956
832	35400	Compressor Station Equipment			929,446	430,126	248,124	3,431	158,412	83,353
833	35500	Meas. & Reg. Equipment			240,883	112,198	64,724	885	41,322	21,743
834	35600	Purification Equipment			414,063	193,144	111,417	1,541	71,133	37,429
835										
836		Total Storage Plant:			15,703,831	7,314,593	4,219,520	58,343	2,693,506	1,417,469
837										
838		Transmission:								
839										
840	36510	Land & Land Rights			26,970	14,565	8,127	-	4,278	-
841	36520	Rights of Way			667,772	468,840	261,499	-	137,633	-
842	36602	Structures & Improvements			49,002	26,463	14,785	-	7,772	-
843	36603	Other Structures			80,828	32,849	18,330	-	9,847	-
844	36700	Mains Cathodic Protection			165,609	100,184	55,902	-	28,423	-
845	36701	Mains - Steel			27,762,017	14,992,859	8,355,964	-	4,403,195	-
846	36800	Meas. & Reg. Equipment			815,022	332,142	185,334	-	87,548	-
847	36801	Meas. & Reg. Equipment			2,289,871	1,226,843	684,016	-	360,013	-
848										
849		Total Transmission Plant:			31,836,990	17,193,545	9,593,939	0	5,049,508	0
850										
851		Distribution:								
852										
853	37400	Land & Land Rights			531,187	379,304	100,193	17	42,546	107
854	37401	Land			37,326	26,856	7,873	1	2,990	8
855	37402	Land Rights			1,508,932	1,077,522	310,193	49	120,865	304
856	37403	Land Other			2,784	1,998	572	0	223	1
857	37500	Structures & Improvements			336,168	240,056	69,106	11	26,927	86
858	37501	Structures & Improvements T.B.			99,818	71,280	20,520	3	7,995	20
859	37502	Land Rights			46,264	33,037	9,511	1	3,706	9
860	37503	Improvements			4,095	2,969	823	0	321	1
861	37600	Mains Cathodic Protection			20,098,948	14,287,669	4,119,075	847	1,802,633	4,026
862	37601	Mains - Steel			112,357,721	80,234,197	23,067,493	3,639	8,998,990	22,656
863	37602	Mains - Plastic			97,163,197	69,383,848	19,973,938	3,143	7,782,717	19,549
864	37800	Meas. & Reg. Sta. Equip - General			7,462,837	5,329,182	1,534,143	241	597,769	1,501
865	37900	Meas. & Reg. Sta. Equip - City Gate			3,151,876	2,250,741	647,934	102	252,463	634
866	37905	Meas. & Reg. Sta. Equipment T.B.			1,393,821	995,322	286,528	45	111,844	280
867	38000	Services			118,202,045	105,214,238	12,849,414	7,692	82,867	47,834
868	38100	Meters			34,690,273	20,730,810	12,918,087	67,280	624,957	359,350
869	38200	Meter Installations			51,632,859	30,855,179	19,227,083	85,286	930,178	534,852
870	38300	House Regulators			8,425,356	5,034,921	3,137,459	13,514	161,788	87,277
871	38400	House Reg. Installations			154,278	92,194	67,450	255	2,779	1,588
872	38500	Ind. Meas. & Reg. Sta. Equipment			5,433,873	3,218	5,375,872	3,218	34,670	28,013
873	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
874										
875		Total Distribution Plant:			462,642,335	338,240,792	103,746,150	175,529	21,379,827	1,106,037

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF PLANT IN SERVICE							
876							
877		General					
878							
879	38900	Land & Land Rights					
880	39000	Structures & Improvements	1,027,350	726,436	236,728	471	58,645
881	39001	Structures Frame	5,235,434	3,701,960	1,206,392	2,403	298,859
882	39002	Structures-Elect					
883	39003	Improvements	173,115	122,409	39,890	79	9,882
884	39004	Air Conditioning Equipment					
885	39005	Improvement to leased Premises	7,461	5,276	1,719	3	426
886	39100	Office Furniture & Equipment	1,246,194	881,180	287,156	571	71,138
887	39102	Remittance Processing Equip	1,943,487	1,374,233	447,830	891	110,942
888	39103	Office Machines	0	0	0	0	0
889	39200	Transportation Equipment	362,906	256,610	83,623	166	20,716
890	39201	Trucks	0	0	0	0	0
891	39202	Trailers	33,192	23,470	7,648	15	1,895
892	39300	Stores Equipment	0	0	0	0	0
893	39400	Tools, Shop & Garage Equipment	2,654,269	1,876,825	611,613	1,217	151,516
894	39600	Power Operated Equipment	0	0	0	0	0
895	39603	Ditchers	47,303	33,448	10,900	22	2,700
896	39604	Backhoes	62,747	44,368	14,459	29	3,582
897	39605	Welders	33,236	23,501	7,558	15	1,897
898	39700	Communication Equipment	402,869	284,859	92,861	189	23,005
899	39701	Communication Equipment - Mobile Radios	0	0	0	0	0
900	39702	Communication Equipment - Fixed Radios	0	0	0	0	0
901	39705	Communication Equip. - Telemetering	0	0	0	0	0
902	39800	Miscellaneous Equipment	4,288,652	3,032,493	998,218	1,866	244,813
903	39900	Other Tangible Property	0	0	0	0	0
904	39901	Other Tangible Property - Servers - HW	0	0	0	0	0
905	39902	Other Tangible Property - Servers - SW	0	0	0	0	0
906	39903	Other Tangible Property - Network - HW	94,798	56,969	21,823	43	5,408
907	39904	Other Tang. Property - CPU	0	0	0	0	0
908	39905	Other Tangible Property - MF - Hardware	0	0	0	0	0
909	39906	Other Tang. Property - PC Hardware	1,646,713	1,164,386	379,446	755	94,001
910	39907	Other Tang. Property - PC Software	13,752	9,724	3,169	6	785
911	39908	Other Tang. Property - Mainframe SW	123,515	87,337	28,481	57	7,051
912	39909	Other Tang. Property - Application Software	0	0	0	0	0
913	39924	Other Tang. Property - General Startup Costs	0	0	0	0	0
914							
915		Total General Plant	20,106,234	14,217,056	4,633,095	9,217	1,147,742
916							
917		TOTAL DIRECT PLANT	630,417,572	375,056,623	122,222,150	243,148	30,278,298
918							
919		CWIP w/o AFUDC	14,123,020	9,986,344	3,254,315	6,474	806,197
920							
921		Kentucky Mid-States General Office:					
922							
923		Intangible Plant:					
924							
925	30100	Organization	99,989	64,324	20,862	42	5,193
926	30200	Franchises & Consents	0	0	0	0	0
927	30300	Misc Intangible Plant	544,684	385,144	125,510	260	31,093
928							
929		Total Intangible Plant	625,653	449,468	146,471	281	36,286
930							
931		General					
932							
933	37400	Land & Land Rights	0	0	0	0	0
934	39001	Structures Frame	96,038	62,251	20,286	40	5,026
935	39602	Structures & Improvements	0	0	0	0	0
936	38900	Land & Land Rights	0	0	0	0	0
937	39004	Air Conditioning Equipment	2,933	2,003	653	1	162
938	39005	Improvement to leased Premises	75,707	53,832	17,445	36	4,322
939	39109	Office Furniture & Equipment	20,936	14,800	4,825	10	1,195
940	39102	Remittance Processing Equip	0	0	0	0	0
941	39103	Office Machines	0	0	0	0	0
942	39200	Transportation Equipment	2,017	1,427	465	1	115
943	39201	Trucks	0	0	0	0	0
944	39202	Trailers	0	0	0	0	0
945	39300	Stores Equipment	0	0	0	0	0
946	39400	Tools, Shop & Garage Equipment	80,365	56,826	18,518	37	4,588
947	39600	Power Operated Equipment	5,418	3,831	1,248	2	309
948	39603	Ditchers	0	0	0	0	0
949	39604	Backhoes	0	0	0	0	0
950	39605	Welders	0	0	0	0	0
951	39700	Communication Equipment	110,755	78,314	25,521	51	6,322
952	39701	Communication Equipment - Mobile Radios	0	0	0	0	0
953	39702	Communication Equipment - Fixed Radios	0	0	0	0	0
954	39705	Communication Equip. - Telemetering	0	0	0	0	0
955	39900	Miscellaneous Equipment	435,990	306,236	99,795	199	24,722
956	39901	Other Tangible Property	37,736	26,726	8,709	17	2,158
957	39902	Other Tangible Property - Servers - HW	168,966	119,476	38,934	77	9,645
958	39903	Other Tangible Property - Servers - SW	4,061	2,872	936	2	232
959	39904	Other Tangible Property - Network - HW	102,775	72,672	23,682	47	5,887
960	39905	Other Tang. Property - CPU	0	0	0	0	0
961	39906	Other Tangible Property - MF - Hardware	0	0	0	0	0
962	39907	Other Tang. Property - PC Hardware	159,583	112,841	36,772	73	9,110
963	39908	Other Tang. Property - PC Software	36,799	25,992	8,470	17	2,098
964	39909	Other Tang. Property - Mainframe SW	441,065	311,876	101,633	202	25,178
965	39909	Other Tang. Property - Application Software	0	0	0	0	0
966	39924	Other Tang. Property - General Startup Costs	0	0	0	0	0
967							
968		Total General Plant	1,770,167	1,251,679	407,693	811	101,048
969							
970		CWIP w/o AFUDC	(85,660)	(60,570)	(19,738)	(39)	(4,890)

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF PLANT IN SERVICE							
971							
972		Shared Services General Office:					
973							
974		General:					
975							
976	37400	Land & Land Rights	0	-	-	-	-
977	39001	Structures Frame	0	-	-	-	-
978	36602	Structures & Improvements	264,248	188,849	60,890	121	15,084
979	37503	Improvements	0	-	-	-	-
980	39004	Air Conditioning Equipment	0	-	-	-	-
981	39009	Improvement to leased Premises	507,847	358,956	116,975	233	28,978
982	39100	Office Furniture & Equipment	591,034	417,018	138,190	271	33,739
983	39102	Remittance Processing Equip	0	-	-	-	-
984	39103	Office Machines	0	-	-	-	-
985	39200	Transportation Equipment	6,437	3,845	1,253	2	310
986	39201	Trucks	0	-	-	-	-
987	39202	Trailers	0	-	-	-	-
988	39300	Stores Equipment	0	-	-	-	-
989	39400	Tools, Shop & Garage Equipment	84,202	69,539	19,402	39	4,807
990	39600	Power Operated Equipment	1,242	879	286	1	71
991	39603	Ditchers	0	-	-	-	-
992	39604	Backhoes	0	-	-	-	-
993	39605	Welders	0	-	-	-	-
994	39700	Communication Equipment	133,886	94,672	30,951	61	7,643
995	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
996	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
997	39705	Communication Equip. - Telemetering	0	-	-	-	-
998	39800	Miscellaneous Equipment	28,914	20,445	6,682	13	1,651
999	39900	Other Tangible Property	8,938	6,249	2,037	4	505
1000	39901	Other Tangible Property - Servers - HW	1,652,373	1,168,368	360,750	737	94,324
1001	39902	Other Tangible Property - Servers - SW	1,019,025	716,307	233,426	464	57,827
1002	39903	Other Tangible Property - Network - HW	178,623	126,304	41,159	82	10,199
1003	39904	Other Tang. Property - CPU	0	-	-	-	-
1004	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1005	39906	Other Tang. Property - PC Hardware	119,949	84,815	27,639	55	6,847
1006	39907	Other Tang. Property - PC Software	36,076	25,509	8,313	17	2,059
1007	39908	Other Tang. Property - Mainframe SW	6,431,595	4,547,761	1,482,009	2,948	367,129
1008	39909	Other Tang. Property - Application Software	51,684	36,631	11,905	24	2,949
1009	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
1010							
1011		Total General Plant	11,108,766	7,854,967	2,559,748	5,092	634,131
1012							
1013		CWIP w/o AFUDC	620,248	438,676	142,921	284	35,408
1014							
1015		Shared Services Customer Support:					
1016		General:					
1017							
1018							
1019	37400	Land & Land Rights	184,639	130,558	42,546	85	10,540
1020	39001	Structures Frame	0	-	-	-	-
1021	36602	Structures & Improvements	897,984	592,324	183,025	394	47,818
1022	37503	Improvements	0	-	-	-	-
1023	39004	Air Conditioning Equipment	0	-	-	-	-
1024	39009	Improvement to leased Premises	245,557	173,819	56,578	113	14,016
1025	39100	Office Furniture & Equipment	130,678	92,402	30,112	60	7,480
1026	39102	Remittance Processing Equip	0	-	-	-	-
1027	39103	Office Machines	0	-	-	-	-
1028	39200	Transportation Equipment	0	-	-	-	-
1029	39201	Trucks	0	-	-	-	-
1030	39202	Trailers	0	-	-	-	-
1031	39300	Stores Equipment	0	-	-	-	-
1032	39400	Tools, Shop & Garage Equipment	0	-	-	-	-
1033	39600	Power Operated Equipment	0	-	-	-	-
1034	39603	Ditchers	0	-	-	-	-
1035	39604	Backhoes	0	-	-	-	-
1036	39605	Welders	0	-	-	-	-
1037	39700	Communication Equipment	115,083	81,381	26,514	63	6,588
1038	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
1039	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
1040	39705	Communication Equipment - Telemetering	0	-	-	-	-
1041	39800	Miscellaneous Equipment	3,478	2,458	801	2	198
1042	39900	Other Tangible Property	96,937	68,118	23,117	17	2,108
1043	39901	Other Tangible Property - Servers - HW	488,509	331,564	108,049	215	26,737
1044	39902	Other Tangible Property - Servers - SW	104,865	74,150	24,184	48	5,886
1045	39903	Other Tangible Property - Network - HW	36,067	25,503	8,311	17	2,059
1046	39904	Other Tang. Property - CPU	0	-	-	-	-
1047	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1048	39906	Other Tang. Property - PC Hardware	59,881	42,342	13,788	27	3,418
1049	39907	Other Tang. Property - PC Software	11,765	8,319	2,711	5	672
1050	39908	Other Tang. Property - Mainframe SW	6,431,390	4,547,816	1,481,961	2,948	367,129
1051	39909	Other Tang. Property - Application Software	0	-	-	-	-
1052	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
1053							
1054		Total General Plant	8,666,892	6,128,333	1,997,080	3,873	494,740
1055							
1056		CWIP w/o AFUDC	74,130	52,417	17,682	34	4,232
1057							
1058		TOTAL PLANT IN SERVICE	552,989,040	390,741,071	127,333,343	253,316	31,544,502
1059							
1060		TOTAL CWIP W/O AFUDC	14,731,739	10,418,767	3,394,580	6,753	840,945

Ahtesa Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	5,650	4,408	1,050	3	31	18
4	30200	Franchises & Consents	2.2	P, S, T & D Plant - Customer	79,850	63,418	15,683	41	449	269
5	30300	Misc Intangible Plant	99.0		0					
6										
7		Total Intangible Plant			85,399	67,826	16,773	44	480	276
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0		0					
12	32540	Rights of Ways	99.0		0					
13	33100	Production Gas Wells Equipment	99.0		0					
14	33201	Field Lines	99.0		0					
15	33202	Tributary Lines	99.0		0					
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0					
17	33600	Purification Equipment	99.0		0					
18		Total Production Plant			0	0	0	0	0	0
19										
20		Storage Plant:								
21										
22										
23	35010	Land	99.0		0					
24	35020	Rights of Way	99.0		0					
25	35100	Structures and Improvements	99.0		0					
26	35102	Compressor Station Equipment	99.0		0					
27	35103	Meas. & Reg. Sta. Structures	99.0		0					
28	35104	Other Structures	99.0		0					
29	35200	Wells & Rights of Way	99.0		0					
30	35201	Well Construction	99.0		0					
31	35202	Well Equipment	99.0		0					
32	35203	Cushion Gas	99.0		0					
33	35210	Leaseholds	99.0		0					
34	35211	Storage Rights	99.0		0					
35	35301	Field Lines	99.0		0					
36	35302	Tributary Lines	99.0		0					
37	35400	Compressor Station Equipment	99.0		0					
38	35500	Meas. & Reg. Equipment	99.0		0					
39	35600	Purification Equipment	99.0		0					
40		Total Storage Plant			0					
41										
42		Transmission:								
43										
44										
45	36510	Land & Land Rights	99.0		0					
46	36520	Rights of Way	99.0		0					
47	36502	Structures & Improvements	99.0		0					
48	36503	Other Structures	99.0		0					
49	36700	Mains Cathodic Protection	99.0		0					
50	36701	Mains - Steel	99.0		0					
51	36900	Meas. & Reg. Equipment	99.0		0					
52	36901	Meas. & Reg. Equipment	99.0		0					
53		Total Transmission Plant			0					
54										
55		Distribution:								
56										
57										
58	37400	Land & Land Rights	2.0	Bills	(0)	(0)	(0)	(0)	(0)	(0)
59	37401	Land	2.0	Bills	0					
60	37402	Land Rights	2.0	Bills	69,784	53,215	6,499	4	42	24
61	37403	Land Other	2.0	Bills	0					
62	37500	Structures & Improvements	2.0	Bills	48,277	41,192	5,031	3	32	19
63	37501	Structures & Improvements T.B.	2.0	Bills	31,256	27,822	3,388	2	22	13
64	37502	Land Rights	2.0	Bills	15,769	14,096	1,714	1	11	8
65	37503	Improvements	2.0	Bills	819	729	89	0	1	0
66	37600	Mains Cathodic Protection	2.0	Bills	6,246,345	5,560,009	679,023	408	4,379	2,528
67	37601	Mains - Steel	2.0	Bills	12,679,625	11,295,591	1,378,386	625	8,869	5,131
68	37602	Mains - Plastic	2.0	Bills	7,124,722	6,341,871	774,509	464	4,995	2,863
69	37800	Meas. & Reg. Sta. Equip - General	2.0	Bills	1,019,631	922,256	110,199	66	711	410
70	37900	Meas. & Reg. Sta. Equip - City Gets	2.0	Bills	316,628	291,620	34,418	21	222	128
71	37905	Meas. & Reg. Sta. Equipment T.B.	2.0	Bills	433,768	388,104	47,153	28	304	176
72	38000	Services	2.0	Bills	41,215,363	38,596,701	4,490,407	2,682	28,895	16,679
73	38100	Meters	4.0	Meter Investment	17,354,749	10,571,050	6,462,613	28,660	312,652	179,775
74	38200	Meter Installations	4.0	Meter Investment	22,442,438	13,411,468	8,357,181	37,062	404,308	232,477
75	38300	House Regulators	4.0	Meter Investment	3,368,845	2,031,123	1,295,873	5,613	61,231	35,208
76	38400	House Reg. Installations	4.0	Meter Investment	76,850	45,981	29,659	127	1,366	797
77	38500	Int. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	2,791,806		2,762,056	1,693	17,813	10,262
78	38600	Other Prop. On Cust. Prem	99.0		0					
79										
80		Total Distribution Plant			115,248,964	87,441,817	26,387,000	77,617	845,893	486,537

Atmos Energy Corporation, Kentucky/Mid-States Division Class Cost of Service - Customer/Demand Study Forecasted Test Period: Twelve Months Ended May 31, 2017													
ALLOCATION OF RESERVE FOR DEPRECIATION													
81													
82	General:												
83													
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	126,197	100,227	24,786	65	710	409	-	-	
86	39001	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
87	39002	Improvements	6.2	P, S, T & D Plant - Customer	44,174	35,084	6,678	23	249	143	-	-	
88	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	111,050	88,197	21,811	67	625	359	-	-	
89	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,713	1,990	396	1	10	6	-	-	
90	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	504,755	480,306	118,777	312	3,402	1,957	-	-	
91	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	456,126	362,262	89,586	236	2,566	1,476	-	-	
92	39102	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
93	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
94	39200	Trucks	6.2	P, S, T & D Plant - Customer	116,999	92,922	22,979	60	658	379	-	-	
95	39201	Trailers	6.2	P, S, T & D Plant - Customer	20,206	16,048	3,969	10	114	65	-	-	
96	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
97	39300	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
98	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	412,859	327,894	81,087	219	2,323	1,336	-	-	
99	39500	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
100	39603	Backhoes	6.2	P, S, T & D Plant - Customer	21,709	17,237	4,263	11	122	70	-	-	
101	39604	Welders	6.2	P, S, T & D Plant - Customer	32,138	25,525	6,312	17	181	104	-	-	
102	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	14,799	11,754	2,907	8	83	48	-	-	
103	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	55,740	78,038	18,804	49	539	310	-	-	
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
105	39702	Communication Equip - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
106	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	(3,259)	(19,489)	(4,587)	(12)	(191)	(75)	-	-	
107	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	608,078	641,789	158,711	417	4,546	2,618	-	-	
108	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
109	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
110	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
111	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	14,561	11,565	2,860	8	82	47	-	-	
112	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
113	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
114	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	325,249	258,318	63,891	188	1,830	1,053	-	-	
116	39907	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	9,162	7,276	1,796	5	52	30	-	-	
116	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	82,290	65,356	16,162	42	463	268	-	-	
117	39909	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
118		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(4,620,833)	(3,899,776)	(607,519)	(2,389)	(25,996)	(14,954)	-	-	
119		AR 15 general plant amortization	6.2	P, S, T & D Plant - Customer	391,781	311,158	76,948	202	2,204	1,288	-	-	
120		Total General Plant			(854,312)	(767,929)	(187,432)	(493)	(5,369)	(3,989)	-	-	
121					114,380,051	98,751,813	26,236,341	77,169	841,005	483,725	-	-	
122	TOTAL DIRECT RESERVE FOR DEPRECIATION												
123	Kentucky Mid-States General Office:												
124	Intangible Plant:												
125													
126													
127													
128													
129	30100	Organization	99.0	-	0	-	-	-	-	-	-	-	
130	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-	-	-	
131	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-	-	-	
132													
133													
134													
135	General:												
136													
137	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
138	38001	Structures Frame	6.2	P, S, T & D Plant - Customer	20,250	24,025	5,941	16	170	98	-	-	
139	38602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
140	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
141	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	2,076	1,849	408	1	12	7	-	-	
142	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	13,757	10,910	2,699	7	77	44	-	-	
143	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	13,867	11,013	2,724	7	78	45	-	-	
144	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
145	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
146	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	1,344	1,068	264	1	8	4	-	-	
147	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
148	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
149	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
150	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	48,908	37,255	9,213	24	264	152	-	-	
151	39500	Ditchers	6.2	P, S, T & D Plant - Customer	1,847	1,467	363	1	10	6	-	-	
152	39603	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
153	39604	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
154	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
155	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	73,271	58,193	14,391	38	412	237	-	-	
156	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
157	39702	Communication Equipment - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
158	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
159	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	213,068	169,222	41,848	110	1,199	690	-	-	
160	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	25,181	19,999	4,946	13	142	81	-	-	
161	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	107,711	85,545	21,165	56	606	349	-	-	
162	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	2,705	2,149	531	1	15	9	-	-	
163	39903	Other Tangible Property - Network - SW	6.2	P, S, T & D Plant - Customer	68,472	54,351	13,448	35	385	222	-	-	
164	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
165	39905	Other Tangible Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
166	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	106,320	84,441	20,882	55	598	344	-	-	
167	39907	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	19,303	15,331	3,791	10	109	62	-	-	
168	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	293,851	233,381	57,714	162	1,883	951	-	-	
169	39909	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-	
170		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	16,808	14,937	3,694	10	108	61	-	-	
171													
172													
173													
					1,038,720	824,887	204,011	536	5,644	3,362	-	-	

Alamos Energy Corporation, Kentucky/Mid-States Division												
Class Cost of Service - Customer-Demand Study												
Forecasted Test Period: Twelve Months Ended May 31, 2017												
ALLOCATION OF RESERVE FOR DEPRECIATION												
174												
175		Shared Services General Office:										
176		General:										
177												
178												
179	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
180	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	55,959	44,443	10,991	29	315	-	-	181
181	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
182	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
183	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
184	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	328,426	280,843	64,505	170	1,848	-	-	1,023
185	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	229,177	182,016	45,012	118	1,268	-	-	742
186	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	205	163	40	0	1	-	-	1
187	39103	Office Machines	6.2	P, S, T & D Plant - Customer	101	80	20	0	1	-	-	0
188	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	3,624	2,879	712	2	20	-	-	12
189	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
190	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
191	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	27	21	5	0	0	-	-	0
192	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	7,697	6,272	1,551	4	44	-	-	28
193	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	386	307	76	0	2	-	-	1
194	39803	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
195	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
196	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
197	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	50,106	39,796	9,841	26	282	-	-	162
198	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
199	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
200	39703	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
201	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	4,919	3,907	966	3	28	-	-	18
202	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	4,881	3,884	981	3	28	-	-	18
203	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	311,671	247,534	81,214	161	1,753	-	-	1,009
204	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	319,641	253,864	62,779	105	1,798	-	-	1,034
205	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	52,135	41,407	10,240	27	283	-	-	169
206	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	114	0	3	-	-	2
207	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	540	429	108	0	3	-	-	2
208	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	52,393	41,611	10,290	27	285	-	-	170
209	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	18,784	15,720	3,888	10	111	-	-	64
210	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	3,038,549	2,413,282	696,788	1,568	17,095	-	-	9,834
211	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	38,484	30,584	7,558	20	217	-	-	128
212	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
213		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
214												
215		Total General Plant			4,519,520	3,589,480	887,662	2,334	25,427	-	-	14,627
216					281,421	223,509	55,273	145	1,583	-	-	911
217		Shared Services Customer Support:										
218		General:										
219												
220												
221	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
222	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
223	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	182,707	129,224	31,957	84	915	-	-	527
224	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
225	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
226	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	145,177	115,302	28,514	75	817	-	-	470
227	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	17,003	13,564	3,339	9	96	-	-	59
228	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
229	39103	Office Machines	6.2	P, S, T & D Plant - Customer	7	5	1	0	0	-	-	0
230	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
231	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
232	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
233	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
234	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
235	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
236	39803	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
237	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
238	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
239	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	(226,336)	(179,750)	(44,454)	(117)	(1,273)	-	-	(733)
240	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
241	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
242	39703	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
243	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
244	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	11,740	9,324	2,306	6	66	-	-	38
245	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	145,012	115,170	28,481	75	816	-	-	469
246	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	40,786	32,377	8,007	21	228	-	-	132
247	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	4,457	3,540	875	2	25	-	-	14
248	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
249	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-	-
250	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(1,340)	(1,064)	(283)	(1)	(8)	-	-	(4)
251	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	(197)	(157)	(39)	(0)	(1)	-	-	(1)
252	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	1,905,374	1,513,277	374,226	984	10,720	-	-	6,166
253	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	449	367	88	0	3	-	-	1
254	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	596	791	166	1	6	-	-	3
255		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	308	245	61	0	2	-	-	1
256												
257												
258		Total General Plant			2,206,254	1,752,241	433,321	1,139	12,413	-	-	7,140
259												
260		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			122,144,656	92,918,501	27,761,334	81,178	884,689	-	-	508,853

Atmos Energy Corporation - Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Demand										
Line No.	Acct No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
260		Intangible Plant:								
261										
262	30100	Organization	6.4	P, S, T & D Plant - Demand	2,652	1,432	799	-	421	-
263	30200	Franchisees & Consents	6.4	P, S, T & D Plant - Demand	38,158	20,607	11,459	-	6,052	-
264	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
265		Total Intangible Plant:			40,810	22,040	12,298	0	6,473	0
267		Production Plant:								
268										
269										
270	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
271	32540	Rights of Way	3.0	Peak Day	0	-	-	-	-	-
272	32100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
273	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
274	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
275	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
276	33500	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
277		Total Production Plant:			0	0	0	0	0	0
278										
279		Storage Plant:								
280										
281										
282	35010	Land	3.0	Peak Day	0	-	-	-	-	-
283	35020	Rights of Way	3.0	Peak Day	2,710	1,484	817	-	430	-
284	35100	Structures and Improvements	3.0	Peak Day	2,750	1,485	826	-	436	-
285	35102	Compression Station Equipment	3.0	Peak Day	54,940	29,670	16,556	-	8,714	-
286	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	10,327	5,415	3,022	-	1,583	-
287	35104	Other Structures	3.0	Peak Day	48,113	23,923	14,459	-	7,631	-
288	35200	Wells & Rights of Way	3.0	Peak Day	508,286	274,501	153,170	-	80,617	-
289	35201	Well Construction	3.0	Peak Day	683,774	369,271	208,052	-	108,450	-
290	35202	Well Equipment	3.0	Peak Day	189,633	102,357	57,115	-	30,061	-
291	35203	Cushion Gas	3.0	Peak Day	340,743	184,018	102,681	-	54,043	-
292	35210	Leaseholds	3.0	Peak Day	83,194	44,929	25,070	-	13,195	-
293	35211	Storage Rights	3.0	Peak Day	21,536	11,532	6,490	-	3,416	-
294	35300	Field Lines	3.0	Peak Day	77,071	41,822	23,225	-	12,224	-
295	35302	Tributary Lines	3.0	Peak Day	106,591	57,564	32,121	-	16,906	-
296	35400	Compressor Station Equipment	3.0	Peak Day	240,303	128,775	72,414	-	38,113	-
297	35500	Meas. & Reg. Equipment	3.0	Peak Day	103,295	55,795	31,128	-	16,383	-
298	35800	Purification Equipment	3.0	Peak Day	78,850	42,583	23,761	-	12,506	-
299		Total Storage Plant:			2,551,720	1,379,055	768,950	-	404,716	-
300										
301		Transmission:								
302										
303										
304	36010	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
305	36020	Rights of Way	3.0	Peak Day	452,087	244,149	136,235	-	71,703	-
306	36602	Structures & Improvements	3.0	Peak Day	13,411	7,243	4,041	-	2,127	-
307	36603	Other Structures	3.0	Peak Day	47,280	25,534	14,248	-	7,489	-
308	36700	Mains Cathodic Protection	3.0	Peak Day	130,862	70,137	39,474	-	20,774	-
309	36701	Mains - Steel	3.0	Peak Day	18,289,712	9,677,347	5,511,526	-	2,900,850	-
310	36900	Meas. & Reg. Equipment	3.0	Peak Day	267,055	144,229	80,476	-	42,359	-
311	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,454,678	785,705	438,421	-	230,751	-
312		Total Transmission Plant:			20,655,404	11,164,938	6,224,417	-	3,279,050	-
313										
314		Distribution:								
315										
316										
317	37400	Land & Land Rights	3.0	Peak Day	(0)	(0)	(0)	-	(0)	-
318	37401	Land	3.0	Peak Day	0	-	-	-	-	-
319	37402	Land Rights	3.0	Peak Day	80,464	32,654	18,221	-	9,590	-
320	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
321	37500	Structures & Improvements	3.0	Peak Day	48,503	25,276	14,104	-	7,423	-
322	37501	Structures & Improvements T.B.	3.0	Peak Day	31,511	17,072	9,528	-	5,014	-
323	37502	Land Rights	3.0	Peak Day	15,948	8,513	4,636	-	2,529	-
324	37503	Improvements	3.0	Peak Day	829	448	250	-	131	-
325	37600	Mains Cathodic Protection	3.0	Peak Day	6,317,361	3,411,698	1,903,716	-	1,001,968	-
326	37601	Mains - Steel	3.0	Peak Day	12,824,027	6,925,507	3,864,465	-	2,033,955	-
327	37602	Mains - Plastic	3.0	Peak Day	7,205,748	3,891,459	2,171,421	-	1,142,868	-
328	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	1,025,159	553,536	308,927	-	162,595	-
329	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	320,238	172,529	95,494	-	50,787	-
330	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	438,599	238,919	132,200	-	69,589	-
331	38000	Services	99.0	-	0	-	-	-	-	-
332	38100	Meters	99.0	-	0	-	-	-	-	-
333	38200	Meter Installations	99.0	-	0	-	-	-	-	-
334	38300	House Regulators	99.0	-	0	-	-	-	-	-
335	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
336	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
337	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
338		Total Distribution Plant:			28,286,878	15,276,310	8,524,126	-	4,468,440	-

Atrius Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF RESERVE FOR DEPRECIATION							
340							
341		General:					
342							
343	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-
344	30000	Structures Frame	6.4	P, S, T & D Plant - Demand	60,307	32,660	18,173
345	39001	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-
346	39002	Improvements	6.4	P, S, T & D Plant - Demand	21,110	11,400	6,361
347	30003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	53,068	28,680	15,992
348	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	818	442	247
349	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	288,999	158,074	87,069
350	39100	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	217,878	117,718	65,685
351	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-
352	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-
353	39200	Trucks	6.4	P, S, T & D Plant - Demand	55,511	30,185	16,849
354	39201	Trailers	6.4	P, S, T & D Plant - Demand	9,656	5,215	2,910
355	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-
356	39500	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-
357	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	197,294	105,548	59,454
358	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-
359	39803	Backhoes	6.4	P, S, T & D Plant - Demand	10,372	5,601	3,125
360	39604	Welders	6.4	P, S, T & D Plant - Demand	15,359	8,294	4,628
361	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	7,072	3,819	2,131
362	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	45,752	24,708	13,787
363	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-
364	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-
365	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(11,112)	(6,001)	(3,349)
366	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	388,163	208,547	118,389
367	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-
368	39801	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-
369	39900	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-
370	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	6,659	3,758	2,097
371	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-
372	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-
373	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	155,430	83,940	46,838
374	39907	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	4,378	2,364	1,319
375	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	38,324	21,237	11,850
376	39909	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-
377		Retirement Work In Progress	6.4	P, S, T & D Plant - Demand	(2,208,101)	(1,192,483)	(665,402)
378		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	187,224	101,110	58,419
379							
380		Total General Plant			(456,045)	(246,287)	(137,427)
381							
382		TOTAL DIRECT RESERVE FOR DEPRECIATION			51,078,768	27,585,055	15,392,365
383							
384		Kentucky Mid-States General Office:					
385							
386		Intangible Plant:					
387							
388	30100	Organization	99.0	-	0	-	-
389	30200	Franchises & Consents	99.0	-	0	-	-
390	30300	Misc Intangible Plant	99.0	-	0	-	-
391							
392		Total Intangible Plant:					
393							
394		General:					
395							
396	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-
397	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	14,456	7,897	4,356
398	38802	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-
399	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-
400	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	992	536	299
401	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	6,585	3,545	1,978
402	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	6,627	3,579	1,957
403	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-
404	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-
405	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	642	347	194
406	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-
407	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-
408	39500	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-
409	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	22,416	12,106	6,755
410	39800	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	893	477	266
411	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-
412	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-
413	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-
414	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	35,015	18,910	10,552
415	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-
416	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-
417	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-
418	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	101,621	54,988	30,663
419	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	12,034	6,499	3,628
420	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	61,473	27,798	15,511
421	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	1,293	698	390
422	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	32,721	17,671	9,660
423	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-
424	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-
425	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	50,808	27,439	15,311
426	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	9,224	4,982	2,780
427	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	140,425	75,837	42,317
428	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-
429		Retirement Work In Progress	6.4	P, S, T & D Plant - Demand	0	-	-
430					8,988	4,854	2,708
431							
432		Total General Plant			496,362	269,071	149,563

Atmos Energy Corporation, Kentucky/Mississippi States Division						
Class Cost of Service - Customer/Demand Study						
Forecasted Test Period, Twelve Months Ended May 31, 2017						
ALLOCATION OF RESERVE FOR DEPRECIATION						
433						
434		Shared Services General Office:				
435						
436		General:				
437						
438	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	
439	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	26,742	14,442
440	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	8,058
441	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	4,241
442	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-
443	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	156,949	84,760
444	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	109,519	59,146
445	39102	Remittance Processing Equip.	6.4	P, S, T & D Plant - Demand	98	33,003
446	39103	Office Machines	6.4	P, S, T & D Plant - Demand	48	30
447	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,732	15
448	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	8
449	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	275
450	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	13	-
451	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	3,774	4
452	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	185	1,137
453	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	56
454	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-
455	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-
456	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	23,845	7,216
457	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	3,798
458	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-
459	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	2,351	709
460	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	2,337	704
461	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	148,941	44,883
462	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	152,749	46,030
463	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	24,915	7,508
464	39904	Other Tangible Property - CPU	6.4	P, S, T & D Plant - Demand	297	87
465	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	258	79
466	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	25,037	7,545
467	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	9,459	2,850
468	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	1,452,057	784,182
469	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	16,381	437,571
470	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	5,542
471		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-
472						
473						
474		Total General Plant			2,158,786	1,168,391
475						650,842
476		Shared Services Customer Support:				
477		General:				
478						
479						
480	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	
481	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	
482	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	77,754	41,991
483	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	23,431
484	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-
485	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	69,377	37,467
486	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	8,125	20,906
487	39102	Remittance Processing Equip.	6.4	P, S, T & D Plant - Demand	0	2,449
488	39103	Office Machines	6.4	P, S, T & D Plant - Demand	3	-
489	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	1
490	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-
491	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-
492	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-
493	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-
494	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-
495	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-
496	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-
497	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-
498	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	(108,181)	(58,412)
499	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	(32,594)
500	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	(17,155)
501	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	64	35
502	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	5,610	1,691
503	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	69,298	37,424
504	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	19,481	20,883
505	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	2,130	5,871
506	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	338
507	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-
508	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(840)	(346)
509	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(94)	(51)
510	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	910,537	491,735
511	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	215	116
512	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	476	257
513		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	147	80
514						
515						
516		Total General Plant			1,054,321	559,385
517						317,715
518						
519						167,221
520						
521		TOTAL RESERVE FOR DEPRECIATION - DEMAND			54,789,267	29,588,902
522						16,510,506
523						0
524						6,899,850

Altras Energy Corporation, Kentucky/Mississippi Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
519		Intangible Plant:								
520										
521	30100	Organization	6.6	P, S, T & D Plant - Commodity	128	50	30	1	24	23
522	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,845	722	435	14	340	333
523	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
524										
525		Total Intangible Plant:			1,973	772	466	16	364	356
526										
527		Production Plant:								
528										
529	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
530	32540	Rights of Way	99.0	-	0	-	-	-	-	-
531	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
532	33201	Field Lines	99.0	-	0	-	-	-	-	-
533	33202	Tributary Lines	1.2	Sales Mcf	(28,988)	(17,161)	(11,282)	(646)	-	-
534	33400	Field Meas. & Reg. Sta. Equip	1.2	Sales Mcf	1,572	931	611	30	-	-
535	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
536										
537		Total Production Plant			(27,396)	(16,229)	(10,650)	(516)	0	0
538										
539		Storage Plant:								
540										
541	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
542	35020	Rights of Way	1.5	Winter Volumes	2,710	1,061	640	20	500	489
543	35100	Structures and Improvements	1.5	Winter Volumes	2,760	1,077	649	20	507	495
544	35102	Compressor Station Equipment	1.5	Winter Volumes	54,840	21,510	12,968	408	10,135	9,915
545	35104	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	10,827	4,326	2,367	75	1,850	1,810
546	35104	Other Structures	1.5	Winter Volumes	48,113	18,637	11,357	357	8,876	8,686
547	35200	Wells & Rights of Way	1.5	Winter Volumes	508,286	198,004	119,977	3,777	93,771	91,759
548	35201	Well Construction	1.5	Winter Volumes	683,774	257,710	161,399	5,061	126,145	123,438
549	35202	Well Equipment	1.5	Winter Volumes	189,533	74,206	44,738	1,408	34,868	34,215
550	35203	Cushion Gas	1.5	Winter Volumes	340,743	133,407	80,428	2,532	62,852	61,513
551	35210	Leaseholds	1.5	Winter Volumes	89,194	32,572	19,537	618	15,348	15,019
552	35211	Storage Rights	1.5	Winter Volumes	21,538	8,433	5,084	160	3,973	3,868
553	35301	Field Lines	1.5	Winter Volumes	77,071	30,175	18,192	573	14,218	13,913
554	35302	Tributary Lines	1.5	Winter Volumes	106,591	41,732	25,160	792	19,664	19,242
555	35400	Compressor Station Equipment	1.5	Winter Volumes	240,303	94,083	56,721	1,786	44,332	43,381
556	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	103,298	40,442	24,382	788	19,058	18,648
557	35600	Purification Equipment	1.5	Winter Volumes	78,850	30,871	18,612	586	14,647	14,234
558										
559		Total Storage Plant			2,551,720	999,046	602,312	18,960	470,752	460,650
560										
561		Transmission:								
562										
563	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
564	36520	Rights of Way	99.0	-	0	-	-	-	-	-
565	36502	Structures & Improvements	99.0	-	0	-	-	-	-	-
566	36503	Other Structures	99.0	-	0	-	-	-	-	-
567	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
568	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
569	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
570	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
571										
572		Total Transmission Plant			0	-	-	-	-	-
573										
574		Distributors:								
575										
576	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
577	37401	Land	99.0	-	0	-	-	-	-	-
578	37402	Land Rights	99.0	-	0	-	-	-	-	-
579	37403	Land Other	99.0	-	0	-	-	-	-	-
580	37500	Structures & Improvements	99.0	-	0	-	-	-	-	-
581	37501	Structures & Improvements T.B.	99.0	-	0	-	-	-	-	-
582	37502	Land Rights	99.0	-	0	-	-	-	-	-
583	37503	Improvements	99.0	-	0	-	-	-	-	-
584	37600	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
585	37601	Mains - Steel	99.0	-	0	-	-	-	-	-
586	37602	Mains - Plastic	99.0	-	0	-	-	-	-	-
587	37600	Meas. & Reg. Sta. Equip - General	99.0	-	0	-	-	-	-	-
588	37900	Meas. & Reg. Sta. Equip - City Gate	99.0	-	0	-	-	-	-	-
589	37905	Meas. & Reg. Sta. Equipment T.B.	99.0	-	0	-	-	-	-	-
590	38000	Services	99.0	-	0	-	-	-	-	-
591	38100	Meters	99.0	-	0	-	-	-	-	-
592	38200	Meter Installations	99.0	-	0	-	-	-	-	-
593	38300	House Regulators	99.0	-	0	-	-	-	-	-
594	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
595	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
596	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
597										
598		Total Distribution Plant			0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division												
Class Cost of Service - Current Study												
Forecasted Test Period, Twelve Months Ended May 31, 2017												
ALLOCATION OF RESERVE FOR DEPRECIATION												
	General											
599												
600												
601												
602												
603	39000	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
604	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	2,915	1,141	688	22	538	528		
605	39002	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
606	39003	Improvements	6.6	P, S, T & D Plant - Commodity	1,020	400	241	8	188	184		
607	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	2,565	1,004	606	19	473	463		
608	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	40	15	9	0	7	7		
609	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	13,970	5,470	3,258	104	2,577	2,522		
609	39100	Remittance Processing Equip.	6.6	P, S, T & D Plant - Commodity	10,537	4,125	2,487	78	1,944	1,902		
610	39102	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
611	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
612	39200	Trucks	6.6	P, S, T & D Plant - Commodity	2,703	1,058	638	20	499	488		
613	39201	Trailers	6.6	P, S, T & D Plant - Commodity	467	183	110	3	86	84		
614	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
615	39300	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
616	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	9,537	3,734	2,251	71	1,759	1,722		
617	39500	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
618	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	501	196	118	4	92	91		
619	39604	Welders	6.6	P, S, T & D Plant - Commodity	742	291	175	6	137	134		
620	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	342	134	81	3	63	62		
621	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	2,212	866	522	16	408	399		
622	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
623	39702	Communication Equip., - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
624	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	(537)	(210)	(127)	(4)	(99)	(97)		
625	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	18,657	7,309	4,406	139	3,444	3,370		
626	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
627	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
628	39902	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
629	39903	Other Tangible Property - CPU	6.6	P, S, T & D Plant - Commodity	336	132	79	2	62	61		
630	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
631	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
632	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	7,513	2,942	1,773	56	1,368	1,358		
633	39907	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	212	83	50	2	39	38		
634	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	1,901	744	449	14	351	343		
635	39909	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
636		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	(106,740)	(41,791)	(25,195)	(793)	(19,692)	(19,269)		
637		AR 15 general plant amortization	6.6	P, S, T & D Plant - Commodity	9,050	3,543	2,136	67	1,670	1,634		
638		Total General Plant			(22,045)	(6,631)	(5,204)	(184)	(4,067)	(3,980)		
640		TOTAL DIRECT RESERVE FOR DEPRECIATION			2,504,252	974,958	586,924	19,295	467,049	457,028		
642		Kentucky Mid-States General Office:										
643		Intangible Plant:										
644		Organization	99.0	-	0	-	-	-	-	-	-	-
645		Franchises & Consents	99.0	-	0	-	-	-	-	-	-	-
646		Misc Intangible Plant	99.0	-	0	-	-	-	-	-	-	-
650		Total Intangible Plant			0	-	-	-	-	-	-	-
652		General:										
653												
654												
655	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
656	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	699	274	165	5	129	126		
657	39502	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
658	39800	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
659	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	48	19	11	0	9	9		
660	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	317	124	75	2	59	57		
661	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	320	125	76	2	59	58		
662	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
663	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
664	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	31	12	7	0	6	6		
665	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
666	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
667	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
668	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	1,094	424	258	8	200	195		
669	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	43	17	10	0	8	8		
670	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
671	39604	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
672	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,653	663	400	13	312	309		
673	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
674	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
675	39702	Communication Equip., - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
676	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
677	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	4,922	1,927	1,162	37	908	889		
678	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	582	228	137	4	107	105		
679	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	2,488	974	567	16	459	449		
680	39902	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	63	24	15	0	12	11		
681	39903	Other Tangible Property - Network - SW	6.6	P, S, T & D Plant - Commodity	1,862	619	373	12	292	285		
682	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
683	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
684	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,456	962	560	16	453	443		
685	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	446	175	105	3	82	80		
686	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	6,788	2,698	1,602	50	1,262	1,225		
687	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
688	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
689		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	454	170	103	3	80	78		
690		Total General Plant			23,995	9,395	5,684	178	4,427	4,332		

Atmos Energy Corporation, Kentucky/Mid-States Division											
Class Cost of Service - Customer/Demand Study											
Forecasted Test Period: Twelve Months Ended May 31, 2017											
ALLOCATION OF RESERVE FOR DEPRECIATION											
692	Shared Services General Office:										
693	General:										
694	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
695	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,293	508	305	10	238	233	
696	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
700	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
701	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
702	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	7,987	2,970	1,791	96	1,400	1,376	
703	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	5,294	2,973	1,250	39	977	956	
704	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	5	2	1	0	1	1	
705	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1	1	0	0	0	
706	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	84	33	20	1	15	15	
707	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
708	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
709	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	1	0	-	0	0	0	
709	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	182	71	43	1	34	33	
711	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	9	3	2	0	2	2	
712	39503	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
713	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
714	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
715	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,158	453	273	9	214	209	
716	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
717	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
718	39705	Communication Equip - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
719	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	114	44	27	1	21	21	
720	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	113	44	27	1	21	20	
721	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	7,200	2,819	1,699	59	1,328	1,300	
722	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	7,384	2,891	1,743	65	1,382	1,333	
723	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,204	472	284	9	222	217	
724	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	13	5	3	0	3	3	
725	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	12	5	3	0	2	2	
726	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,210	474	286	9	223	218	
727	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	457	179	108	3	84	83	
728	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	70,192	27,482	16,568	522	12,949	12,872	
729	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	889	348	210	7	164	160	
730	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
731	39924	Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
732											
733		Total General Plant			104,404	40,876	24,644	776	19,261	18,649	
734					8,501	2,645	1,535	48	1,199	1,174	
735	Shared Services Customer Support:										
736	General:										
737	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
740	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
741	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	3,759	1,472	887	28	693	679	
742	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
743	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
744	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	3,354	1,313	792	25	619	605	
745	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	359	154	93	3	72	71	
746	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
747	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0	0	
748	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
749	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
750	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
751	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
752	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
753	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
754	39503	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
755	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
756	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
757	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(5,229)	(2,047)	(1,234)	(39)	(955)	(944)	
758	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
759	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
760	39705	Communication Equip - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
761	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1	1	
762	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	271	106	64	2	50	49	
763	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	3,350	1,312	791	25	618	605	
764	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	942	389	222	7	174	170	
765	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	103	40	24	1	19	19	
766	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
767	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-
768	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(31)	(12)	(7)	(0)	(8)	(8)	
769	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	(5)	(2)	(1)	(0)	(1)	(1)	
770	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	44,015	17,233	10,389	327	8,120	7,946	
771	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	10	4	2	0	2	2	
772	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	23	9	5	0	4	4	
773	39924	Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	7	3	2	0	1	1	
774											
775		Total General Plant			50,998	19,954	12,030	379	9,402	9,201	
776											
777		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,683,617	1,045,183	629,262	19,628	500,139	489,408	

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Total Reserve for Depreciation									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
778			Intangible Plant:						
778									
780	30100		Organization	8,330	5,890	1,919	4	475	41
781	30200		Franchises & Consents	119,853	84,747	27,617	55	6,842	591
782	30300		Misc Intangible Plant	0	-	-	-	-	-
784			Total Intangible Plant:	128,183	90,637	29,537	59	7,317	633
786									
786			Production Plant:						
787									
788	32520		Producing Leaseholds	0	-	-	-	-	-
789	32540		Rights of Ways	0	-	-	-	-	-
790	33100		Production Gas Wells Equipment	0	-	-	-	-	-
791	33201		Field Lines	0	-	-	-	-	-
792	33202		Tributary Lines	(28,968)	(17,161)	(11,262)	(548)	-	-
793	33400		Field Meas. & Reg. Sta. Equip	1,572	931	611	30	-	-
794	33600		Purification Equipment	0	-	-	-	-	-
795									
796			Total Production Plant	(27,396)	(16,229)	(10,650)	(516)	0	0
797									
798			Storage Plant:						
799									
800	35010		Land	0	-	-	-	-	-
801	35020		Rights of Way	5,420	2,525	1,456	20	930	489
802	35100		Structures and Improvements	5,800	2,582	1,478	20	944	496
803	35102		Compression Station Equipment	109,980	51,190	29,524	409	19,949	9,919
804	35103		Meas. & Reg. Sta. Structures	29,055	3,585	-	75	3,730	1,810
805	35104		Other Structures	98,228	44,820	25,855	357	16,507	8,685
806	35200		Wells & Rights of Way	1,016,576	473,505	273,147	3,777	174,368	91,750
807	35201		Well Construction	1,367,547	636,992	387,451	5,081	234,555	123,438
808	35202		Well Equipment	379,065	176,563	101,862	1,409	65,027	34,215
809	35203		Cushion Gas	681,485	317,425	183,111	2,532	118,905	61,519
810	35210		Leaseholds	188,988	77,901	44,707	618	28,543	15,019
811	35211		Storage Rights	43,075	20,054	11,574	150	7,399	3,689
812	35301		Field Lines	154,142	71,737	41,417	573	26,442	13,913
813	35302		Tributary Lines	213,182	99,297	57,281	792	36,570	19,242
814	35400		Compressor Station Equipment	490,606	229,858	129,136	1,796	82,445	43,991
815	35500		Meas. & Reg. Equipment	206,692	96,427	55,510	788	35,440	18,648
816	35600		Purification Equipment	157,701	73,454	42,373	588	27,053	14,234
817									
818			Total Storage Plant	5,103,440	2,377,101	1,371,382	18,960	875,467	450,650
819									
820			Transmission:						
821									
822	36510		Land & Land Rights	0	-	-	-	-	-
823	36520		Rights of Way	452,087	244,149	136,235	-	71,703	-
824	36602		Structures & Improvements	19,411	7,243	4,041	-	2,127	-
825	36603		Other Structures	47,280	25,534	14,248	-	7,499	-
826	36700		Mains Cathodic Protection	130,962	70,737	39,479	-	22,774	-
827	36701		Mains - Steel	18,299,712	9,877,347	5,511,526	-	2,900,840	-
828	36900		Meas. & Reg. Equipment	297,055	144,223	80,476	-	42,358	-
829	36901		Meas. & Reg. Equipment	1,454,876	785,705	439,421	-	230,751	-
830									
831			Total Transmission Plant	20,665,404	11,154,938	6,224,417	-	3,279,050	-
832									
833			Distribution:						
834									
835	37400		Land & Land Rights	(0)	(0)	(0)	(0)	(0)	(0)
836	37401		Land	0	-	-	-	-	-
837	37402		Land Rights	120,248	85,869	24,720	4	9,632	24
838	37403		Land Other	0	-	-	-	-	-
839	37500		Structures & Improvements	93,080	95,468	19,134	3	7,456	19
840	37501		Structures & Improvements T.B.	32,697	44,899	12,924	2	5,039	13
841	37502		Land Rights	31,717	22,849	6,520	1	2,540	6
842	37503		Improvements	1,648	1,177	339	0	132	0
843	37600		Mains Cathodic Protection	12,563,728	6,871,706	2,582,736	406	1,006,347	2,628
844	37601		Mains - Steel	26,503,852	18,212,198	5,242,853	625	2,042,844	5,131
845	37602		Mains - Plastic	14,330,470	10,233,331	2,845,930	464	1,147,863	2,883
846	37800		Meas. & Reg. Sta. Equip - General	2,038,790	1,455,852	419,116	66	163,306	410
847	37900		Meas. & Reg. Sta. Equip. - City Cnts.	636,817	454,749	130,911	21	51,009	126
848	37905		Meas. & Reg. Sta. Equipment T.B.	872,484	623,023	179,353	28	89,884	176
849	38000		Services	41,215,363	38,686,701	4,480,407	2,682	28,895	16,679
850	38100		Meters	17,354,749	10,371,090	6,462,613	28,660	312,652	178,775
851	38200		Meter Installations	22,442,436	13,411,408	8,357,181	37,062	494,308	232,477
852	38300		House Regulators	3,398,849	2,031,123	1,265,675	5,613	61,231	35,208
853	38400		House Reg. Installations	76,660	45,991	26,659	127	1,396	787
854	38500		Ind. Meas. & Reg. Sta. Equipment	2,791,856	-	2,782,058	1,653	17,813	10,282
855	38600		Other Prop. On Cust. Prem	0	-	-	-	-	-
856									
857			Total Distribution Plant	143,535,842	102,718,227	34,921,126	77,617	5,332,333	486,937

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
858	General:								
859									
860	39000	Land & Lend Rights	0	-	-	-	-	-	-
861	39000	Structures Frame	189,418	133,937	43,647	87	10,813	935	-
862	39001	Structures & Improvements	0	-	-	-	-	-	-
863	39002	Improvements	66,305	46,884	15,278	30	3,785	327	-
864	39003	Air Conditioning Equipment	166,683	117,861	38,406	76	9,515	823	-
865	39004	Improvement to leased Premises	2,670	1,818	592	1	147	13	-
866	39008	Office Furniture & Equipment	907,725	641,849	209,164	416	51,816	4,479	-
867	39102	Remittance Processing Equip	684,635	484,104	197,768	314	39,062	3,376	-
868	39103	Office Machines	0	-	-	-	-	-	-
869	39103	Transportation Equipment	0	-	-	-	-	-	-
870	39200	Trucks	175,613	124,176	40,466	81	10,025	867	-
871	39201	Trailers	30,329	21,445	6,889	14	1,731	150	-
872	39202	Stores Equipment	0	-	-	-	-	-	-
873	39300	Tools, Shop & Garage Equipment	0	-	-	-	-	-	-
874	39400	Power Operated Equipment	618,684	438,176	142,791	284	35,874	3,058	-
875	39600	Ditchers	0	-	-	-	-	-	-
876	39603	Backhoes	32,576	23,035	7,506	15	1,860	161	-
877	39604	Welders	48,240	34,111	11,116	22	2,754	238	-
878	39605	Communication Equipment	22,213	15,707	5,119	10	1,268	110	-
879	39700	Communication Equipment - Mobile Radios	143,704	101,612	33,113	66	8,203	709	-
880	39701	Communication Equipment - Fixed Radios	0	-	-	-	-	-	-
881	39702	Communication Equip. - Telemetering	0	-	-	-	-	-	-
882	39705	Miscellaneous Equipment	(24,903)	(24,680)	(8,042)	(16)	(1,992)	(172)	-
883	39800	Other Tangible Property	1,212,908	857,643	279,486	556	68,238	5,985	-
884	39900	Other Tangible Property - Servers - HW	0	-	-	-	-	-	-
885	39901	Other Tangible Property - Servers - SW	0	-	-	-	-	-	-
886	39902	Other Tangible Property - Network - HW	0	-	-	-	-	-	-
887	39903	Other Tang. Property - CPU	21,856	15,454	5,036	10	1,248	108	-
888	39904	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-
889	39905	Other Tang. Property - PC Hardware	0	-	-	-	-	-	-
890	39906	Other Tang. Property - PC Software	488,193	345,189	112,492	224	27,868	2,409	-
891	39907	Other Tang. Property - Mainframe SW	13,752	9,724	3,169	6	785	68	-
892	39908	Other Tang. Property - Application Software	123,515	87,337	28,461	57	7,051	609	-
893	39909	Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-
894	39910	Retirement Work in Progress	(6,935,473)	(4,904,052)	(1,598,115)	(3,179)	(395,904)	(34,223)	-
895	39911	AR 15 general plant amortization	588,055	415,812	135,503	270	33,568	2,902	-
896	39912	Total General Plant	(1,432,402)	(1,012,847)	(330,063)	(657)	(81,767)	(7,069)	-
897	39913	TOTAL DIRECT RESERVE FOR DEPRECIATION	167,983,071	116,311,626	42,206,630	85,483	9,405,401	940,751	-
898	39914	Kentucky Mid-States General Office:							
899	39915	Intangible Plant:							
900	30100	Organization	0	-	-	-	-	-	-
901	30200	Franchises & Consents	0	-	-	-	-	-	-
902	30300	Misc Intangible Plant	0	-	-	-	-	-	-
903	30301	Total Intangible Plant:	0	-	-	-	-	-	-
904	30302	General:							
905	37400	Land & Lend Rights	0	-	-	-	-	-	-
906	39001	Structures Frame	45,405	32,106	10,462	21	2,592	224	-
907	39002	Structures & Improvements	0	-	-	-	-	-	-
908	39003	Improvements	0	-	-	-	-	-	-
909	39004	Air Conditioning Equipment	3,118	2,204	718	1	178	15	-
910	39008	Office Furniture & Equipment	20,819	14,580	4,751	9	1,177	103	-
911	39102	Remittance Processing Equip	20,814	14,717	4,798	10	1,188	103	-
912	39103	Office Machines	0	-	-	-	-	-	-
913	39200	Transportation Equipment	2,018	1,427	465	1	115	10	-
914	39201	Trucks	0	-	-	-	-	-	-
915	39202	Trailers	0	-	-	-	-	-	-
916	39300	Stores Equipment	0	-	-	-	-	-	-
917	39400	Power Operated Equipment	70,405	49,768	16,224	32	4,019	347	-
918	39600	Ditchers	2,773	1,961	639	1	158	14	-
919	39603	Backhoes	0	-	-	-	-	-	-
920	39604	Welders	0	-	-	-	-	-	-
921	39605	Communication Equipment	109,876	77,785	26,342	50	6,278	543	-
922	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-	-
923	39702	Communication Equipment - Fixed Radios	0	-	-	-	-	-	-
924	39705	Communication Equip. - Telemetering	0	-	-	-	-	-	-
925	39800	Miscellaneous Equipment	318,811	226,137	73,693	147	18,256	1,578	-
926	39900	Other Tangible Property	37,795	26,726	8,709	17	2,158	187	-
927	39901	Other Tangible Property - Servers - HW	161,671	114,317	37,263	74	9,229	798	-
928	39902	Other Tangible Property - Servers - SW	4,061	2,872	936	2	232	20	-
929	39903	Other Tangible Property - Network - HW	102,775	72,672	23,662	47	5,867	507	-
930	39904	Other Tangible Property - CPU	0	-	-	-	-	-	-
931	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-
932	39906	Other Tang. Property - PC Hardware	169,583	112,841	36,772	73	9,110	787	-
933	39907	Other Tang. Property - PC Software	28,973	20,487	6,676	13	1,654	143	-
934	39908	Other Tang. Property - Mainframe SW	441,065	311,875	101,633	202	25,178	2,178	-
935	39909	Other Tang. Property - Application Software	0	-	-	-	-	-	-
936	39910	Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-
937	39911	Retirement Work in Progress	26,230	19,561	6,505	13	1,611	139	-
938	39912	Total General Plant	1,569,097	1,102,433	369,267	715	88,999	7,893	-

Alamos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period, Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
951									
952		Shared Services General Office:							
953									
954		General:							
955									
956	37400	Land & Land Rights	0	-	-	-	-	-	-
957	39000	Structures & Improvements	83,993	59,391	19,354	39	4,795	414	
958	36602	Structures & Improvements	0	-	-	-	-	-	
959	37503	Improvements	0	-	-	-	-	-	
960	39004	Air Conditioning Equipment	0	-	-	-	-	-	
961	39009	Improvement to leased Premises	492,984	348,573	113,592	226	28,140	2,433	
962	39100	Office Furniture & Equipment	343,890	243,234	79,264	158	19,638	1,697	
963	39102	Remittance Processing Equip	308	218	71	0	18	2	
964	39103	Office Machines	152	107	35	0	9	1	
965	39200	Transportation Equipment	5,440	3,847	1,254	2	311	27	
966	39201	Trucks	0	-	-	-	-	-	
967	39202	Trailers	0	-	-	-	-	-	
968	39300	Stores Equipment	40	28	9	0	2	0	
969	39400	Tools, Shop & Garage Equipment	11,853	8,381	2,731	5	677	58	
970	39600	Power Operated Equipment	590	410	134	0	33	3	
971	39603	Ditchers	0	-	-	-	-	-	
972	39604	Backhoes	0	-	-	-	-	-	
973	39605	Welders	0	-	-	-	-	-	
974	39700	Communication Equipment	75,210	53,181	17,330	34	4,293	371	
975	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-	
976	39702	Communication Equipment - Fixed Radios	0	-	-	-	-	-	
977	39705	Communication Equip. - Telemetry	0	-	-	-	-	-	
978	39800	Miscellaneous Equipment	7,384	5,221	1,701	3	421	36	
979	39900	Other Tangible Property	7,341	5,191	1,692	3	419	36	
980	39901	Other Tangible Property - Servers - HW	467,812	330,788	107,796	214	28,705	2,308	
981	39902	Other Tangible Property - Servers - SW	479,774	339,247	110,553	220	27,987	2,367	
982	39903	Other Tangible Property - Network - HW	78,235	55,334	18,052	38	4,467	389	
983	39904	Other Tang. Property - CPU	638	438	238	0	51	4	
984	39905	Other Tangible Property - MF - Hardware	810	573	187	0	46	4	
985	39906	Other Tang. Property - PC Hardware	76,640	55,606	18,121	36	4,489	388	
986	39907	Other Tang. Property - PC Software	28,710	21,008	6,846	14	1,696	147	
987	39908	Other Tang. Property - Mainframe SW	4,590,798	3,224,928	1,050,928	2,091	260,348	22,605	
988	39909	Other Tang. Property - Application Software	57,763	40,844	13,310	28	3,297	285	
989	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-	-	
990		Retirement Work in Progress	0	-	-	-	-	-	
991									
992		Total General Plant	6,783,719	4,796,747	1,583,147	3,110	387,241	33,474	
993									
994		Shared Services Customer Support:							
995									
996		General:							
997									
998	37400	Land & Land Rights	0	-	-	-	-	-	
999	39001	Structures Frame	0	-	-	-	-	-	
1000	36602	Structures & Improvements	244,219	172,697	56,275	112	13,941	1,205	
1001	37503	Improvements	0	-	-	-	-	-	
1002	39004	Air Conditioning Equipment	0	-	-	-	-	-	
1003	39009	Improvement to leased Premises	217,907	154,082	50,212	100	12,439	1,075	
1004	39100	Office Furniture & Equipment	25,521	18,048	5,991	12	1,457	126	
1005	39102	Remittance Processing Equip	0	-	-	-	-	-	
1006	39103	Office Machines	10	7	2	0	1	0	
1007	39200	Transportation Equipment	0	-	-	-	-	-	
1008	39201	Trucks	0	-	-	-	-	-	
1009	39202	Trailers	0	-	-	-	-	-	
1010	39300	Stores Equipment	0	-	-	-	-	-	
1011	39400	Tools, Shop & Garage Equipment	0	-	-	-	-	-	
1012	39600	Power Operated Equipment	0	-	-	-	-	-	
1013	39603	Ditchers	0	-	-	-	-	-	
1014	39604	Backhoes	0	-	-	-	-	-	
1015	39605	Welders	0	-	-	-	-	-	
1016	39700	Communication Equipment	(339,726)	(240,219)	(79,282)	(155)	(19,393)	(1,676)	
1017	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-	
1018	39702	Communication Equipment - Fixed Radios	0	-	-	-	-	-	
1019	39705	Communication Equip. - Telemetry	0	-	-	-	-	-	
1020	39800	Miscellaneous Equipment	201	142	46	0	11	1	
1021	39900	Other Tangible Property	17,622	12,480	4,060	8	1,009	87	
1022	39901	Other Tangible Property - Servers - HW	217,659	153,906	50,154	100	12,425	1,074	
1023	39902	Other Tangible Property - Servers - SW	81,188	43,288	14,099	28	3,493	302	
1024	39903	Other Tangible Property - Network - HW	6,690	4,730	1,541	3	382	33	
1025	39904	Other Tang. Property - CPU	0	-	-	-	-	-	
1026	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	
1027	39906	Other Tang. Property - PC Hardware	(2,011)	(1,422)	(463)	(1)	(119)	(10)	
1028	39907	Other Tang. Property - PC Software	(296)	(209)	(68)	(0)	(17)	(1)	
1029	39908	Other Tang. Property - Mainframe SW	2,869,026	2,022,245	859,002	1,311	163,256	14,112	
1030	39909	Other Tang. Property - Application Software	674	477	155	0	38	3	
1031	39924	Other Tang. Property - General Startup Costs	1,495	1,057	344	1	85	7	
1032		Retirement Work in Progress	452	327	107	0	26	2	
1033									
1034		Total General Plant	3,311,541	2,341,680	763,056	1,518	189,036	16,341	
1035									
1036		TOTAL RESERVE FOR DEPRECIATION	179,617,428	123,552,686	44,891,100	100,805	10,074,677	988,260	

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Customer									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base Additions:								
2									
3	Materials and Supplies - KY Direct	7.2	Allocated O&M Expenses - Cust	(133,392)	(110,442)	(22,060)	(49)	(534)	(307)
4	Materials and Supplies - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	218,803	181,158	36,185	80	876	504
5	Materials and Supplies - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
6	Materials and Supplies - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
7	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
8	Prepayments - KY Direct	7.2	Allocated O&M Expenses - Cust	35,904	29,727	5,938	13	144	83
9	Prepayments - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	286	237	47	0	1	1
10	Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	245,515	203,274	40,602	90	983	565
11	Prepayments - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
12	Cash Working Capital	7.2	Allocated O&M Expenses - Cust	577,278	477,958	95,467	212	2,311	1,330
13	Regulatory Assets	7.2	Allocated O&M Expenses - Cust	66,750	55,266	11,039	25	267	154
14									
15	Total Rate Base Additions			1,011,144	837,177	167,218	372	4,048	2,329
16									
17									
18	Rate Base Deductions:								
19									
20	Customer Advances - KY Direct	2.0	Bills	(1,767,642)	(1,573,417)	(192,155)	(115)	(1,239)	(715)
21	Customer Advances - KY Mid-States GO	2.0	Bills	0	-	-	-	-	-
22	Customer Advances - Shared Services GO	2.0	Bills	0	-	-	-	-	-
23	Customer Advances - Shared Services CS	2.0	Bills	0	-	-	-	-	-
24	ADIT - KY Direct	9.2	Allocated Net Plant - Cust	(52,369,214)	(42,429,794)	(9,515,632)	(23,339)	(254,209)	(146,241)
25	ADIT - KY Mid-States GO	9.2	Allocated Net Plant - Cust	(91,722)	(74,314)	(18,666)	(41)	(445)	(256)
26	ADIT - Shared Services GO	9.2	Allocated Net Plant - Cust	16,562,612	13,411,007	3,007,858	7,377	80,349	46,223
27	ADIT - Shared Services CS	9.2	Allocated Net Plant - Cust	(1,114,442)	(902,926)	(202,497)	(497)	(5,410)	(3,112)
28	Change in Net Operating Loss Carryforward	9.2	Allocated Net Plant - Cust	(3,834,744)	(3,106,329)	(696,784)	(1,709)	(18,614)	(10,709)
29									
30	Total Rate Base Deductions			(42,625,154)	(34,676,373)	(7,616,079)	(18,324)	(199,568)	(114,810)
31									
32									
33	TOTAL OTHER RB - CUSTOMER			(41,614,010)	(33,839,196)	(7,448,861)	(17,952)	(195,520)	(112,481)
34									
35	Interest on Customer Deposits	2.0	Bills	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport interruptible
35	Rate Base Additions:								
36									
37	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(43,845)	(23,678)	(13,212)	-	(6,954)	-
38	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	71,919	38,840	21,672	-	11,407	-
39	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
40	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
41	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
42	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	11,801	6,373	3,556	-	1,872	-
43	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	94	51	28	-	15	-
44	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	80,669	43,581	24,318	-	12,799	-
45	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
46	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	189,747	102,473	57,179	-	30,095	-
47	Regulatory Assets	7.4	Allocated O&M Expenses - Demand	21,940	11,849	6,612	-	3,480	-
48	Total Rate Base Additions			332,355	179,488	100,154	0	62,713	0
50									
51	Rate Base Deductions:								
52									
53									
54	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
55	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
56	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
57	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
58	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(26,750,156)	(19,911,216)	(7,762,410)	-	(4,065,531)	-
59	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	(45,116)	(24,355)	(13,696)	-	(7,156)	-
60	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	8,141,631	4,396,991	2,453,608	-	1,291,335	-
61	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	(548,167)	(296,037)	(166,188)	-	(86,842)	-
62	Change in Net Operating Loss Carryforward	9.4	Allocated Net Plant - Demand	(1,886,219)	(1,018,651)	(568,404)	-	(299,164)	-
63									
64	Total Rate Base Deductions			(20,096,827)	(10,853,278)	(6,056,092)	-	(3,187,457)	-
65									
66									
67	TOTAL OTHER RB - DEMAND			(19,764,471)	(10,673,790)	(5,955,938)	-	(3,134,744)	-
68									
69	Interest on Customer Deposits	3.0	Peak Day	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
69	Rate Base Additions:								
70									
71	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(558,566)	(332,144)	(218,139)	(7,694)	(294)	(295)
72	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	916,216	544,816	357,813	12,621	482	484
73	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
74	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
75	Gas Storage Inventory	1.0	Mcf	6,229,573	1,959,274	1,285,752	62,320	1,397,330	1,524,897
76	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	150,345	89,401	58,715	2,071	79	79
77	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	1,197	712	468	16	1	1
78	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	1,028,071	611,330	401,496	14,161	541	543
79	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
80	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,417,289	1,437,416	944,036	33,298	1,272	1,277
81	Regulatory Assets	7.6	Allocated O&M Expenses - Comm	279,509	166,206	109,158	3,850	147	148
82									
83	Total Rate Base Additions			10,463,645	4,477,011	2,939,299	120,643	1,399,558	1,527,133
84									
85									
86	Rate Base Deductions:								
87									
88	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
89	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
90	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
91	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
92	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(1,238,012)	(485,831)	(293,079)	(9,263)	(227,359)	(222,480)
93	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	(2,168)	(851)	(513)	(16)	(398)	(390)
94	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	391,305	153,559	92,635	2,928	71,863	70,320
95	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	(26,345)	(10,339)	(6,237)	(197)	(4,838)	(4,734)
96	Change in Net Operating Loss Carryforward	9.6	Allocated Net Plant - Comm	(90,654)	(35,576)	(21,461)	(678)	(16,648)	(16,291)
97									
98	Total Rate Base Deductions			(965,875)	(379,037)	(228,655)	(7,227)	(177,381)	(173,575)
99									
100									
101	TOTAL OTHER RB - COMMODITY			9,497,770	4,097,974	2,710,645	119,416	1,222,177	1,353,558
102									
103	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Total Other Rate Base									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
103	Rate Base Additions:								
104									
105	Materials and Supplies - KY Direct			(735,803)	(466,265)	(253,411)	(7,743)	(7,782)	(602)
106	Materials and Supplies - KY Mid-States GO			1,206,937	764,814	415,670	12,701	12,765	988
107	Materials and Supplies - Shared Services GO			0	-	-	-	-	-
108	Materials and Supplies - Shared Services CS			0	-	-	-	-	-
109	Gas Storage Inventory			6,229,573	1,959,274	1,285,752	62,320	1,397,330	1,524,897
110	Prepayments - KY Direct			198,051	125,501	68,209	2,084	2,095	162
111	Prepayments - KY Mid-States GO			1,577	1,000	543	17	17	1
112	Prepayments - Shared Services GO			1,354,285	858,185	466,417	14,252	14,323	1,108
113	Prepayments - Shared Services CS			0	-	-	-	-	-
114	Cash Working Capital			3,184,324	2,017,847	1,096,683	33,510	33,678	2,606
115	Regulatory Assets			368,199	233,321	126,808	3,875	3,894	301
116									
117	Total Rate Base Additions			11,807,144	5,493,677	3,206,671	121,015	1,456,319	1,529,462
118									
119									
120	Rate Base Deductions:								
121									
122	Customer Advances - KY Direct			(1,767,642)	(1,573,417)	(192,195)	(115)	(1,239)	(715)
123	Customer Advances - KY Mid-States GO			0	-	-	-	-	-
124	Customer Advances - Shared Services GO			0	-	-	-	-	-
125	Customer Advances - Shared Services CS			0	-	-	-	-	-
126	ADIT - KY Direct			(79,386,383)	(56,826,840)	(17,571,121)	(32,602)	(4,567,089)	(368,721)
127	ADIT - KY Mid-States GO			(139,007)	(89,530)	(39,775)	(57)	(7,989)	(846)
128	ADIT - Shared Services GO			25,085,748	17,961,557	5,553,796	10,305	1,443,547	116,544
129	ADIT - Shared Services CS			(1,688,954)	(1,209,302)	(373,822)	(694)	(97,190)	(7,847)
130	Change in Net Operating Loss Carryforward			(5,811,617)	(4,161,155)	(1,286,648)	(2,387)	(334,427)	(27,000)
131									
132	Total Rate Base Deductions			(63,687,855)	(45,908,687)	(13,900,825)	(25,650)	(3,564,407)	(288,385)
133									
134									
135	TOTAL OTHER RB			(51,880,711)	(40,415,011)	(10,694,154)	95,464	(2,108,088)	1,241,077
136									
137	Interest on Customer Deposits			0	-	-	-	-	-

Ahearn Energy Corporation, Kentucky/Mid-State Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Production & Gathering:								
2		Operation								
3	7500	Op. Sup. & Eng.	99.0	-	0	-	-	-	-	-
4	7510	Production Maps & Records	99.0	-	0	-	-	-	-	-
5	7520	Field Lines Expenses	99.0	-	0	-	-	-	-	-
6	7540	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-
7	7550	Field Compressor Sta. Fuel & Parr.	99.0	-	0	-	-	-	-	-
8	7580	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-	-	-
9	7570	Purification Expense	99.0	-	0	-	-	-	-	-
10	7600	Other Expenses	99.0	-	0	-	-	-	-	-
11		Maintenance								
12	7610	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-	-
13	7620	Structures and Improvements	99.0	-	0	-	-	-	-	-
14	7640	Field Line Maintenance	99.0	-	0	-	-	-	-	-
15	7650	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-
16	7680	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-
17	7670	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-
18	7690	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-
19	7690	Gas Processed By Others	99.0	-	0	-	-	-	-	-
20		Total Production & Gathering			0	0	0	0	0	0
21		Other Gas Supply Expenses:								
22		Operation								
23		Intercompany Gas Wellhead Purchases	99.0	-	0	-	-	-	-	-
24	8040	Industrial Gas City Gate Purchases	99.0	-	0	-	-	-	-	-
25	8045	Transportation to City Gate	99.0	-	0	-	-	-	-	-
26	8050	Transmission-Operation supervision and engineering	99.0	-	0	-	-	-	-	-
27	8051	Other Gas Purchases / Gas Cost Adjustments	99.0	-	0	-	-	-	-	-
28	8052	PGA for Commercial	99.0	-	0	-	-	-	-	-
29	8053	PGA for Industrial	99.0	-	0	-	-	-	-	-
30	8054	PGA for Public Authority	99.0	-	0	-	-	-	-	-
31	8057	PGA for Transportation Retail	99.0	-	0	-	-	-	-	-
32	8058	Unrecovered PGA Costs	99.0	-	0	-	-	-	-	-
33	8059	PGA Offset to Unrecovered Gas Cost	99.0	-	0	-	-	-	-	-
34	8080	Exchange Gas	99.0	-	0	-	-	-	-	-
35	8081	Gas Withdrawn From Storage - Debit	99.0	-	0	-	-	-	-	-
36	8082	Gas Delivered to Storage	99.0	-	0	-	-	-	-	-
37	8120	Gas Used for Other Utility Operations	99.0	-	0	-	-	-	-	-
38	8130	Other Gas Supply Expenses	99.0	-	0	-	-	-	-	-
39		Maintenance								
40	8350	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-	-
41		Total Other Gas Supply Expenses			0	0	0	0	0	0
42		Underground Storage:								
43		Operation								
44		Op. Sup. & Eng.	99.0	-	0	-	-	-	-	-
45	8140	Maps & Records	99.0	-	0	-	-	-	-	-
46	8150	Wells Expenses	99.0	-	0	-	-	-	-	-
47	8160	Lines Expenses	99.0	-	0	-	-	-	-	-
48	8170	Compressor Station Expense	99.0	-	0	-	-	-	-	-
49	8180	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-
50	8190	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-
51	8200	Purification Expenses	99.0	-	0	-	-	-	-	-
52	8210	Exploration & Development	99.0	-	0	-	-	-	-	-
53	8230	Gas Losses	99.0	-	0	-	-	-	-	-
54	8240	Other Expenses	99.0	-	0	-	-	-	-	-
55	8250	Storage Well Royalties	99.0	-	0	-	-	-	-	-
56	8260	Rents	99.0	-	0	-	-	-	-	-
57		Maintenance								
58	8300	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-	-
59	8310	Structures and Improvements	99.0	-	0	-	-	-	-	-
60	8320	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-	-	-
61	8330	Line Maintenance	99.0	-	0	-	-	-	-	-
62	8340	Compressor Station Equip. Maint	99.0	-	0	-	-	-	-	-
63	8350	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-
64	8360	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-
65	8370	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-
66		Total Underground Storage Expense			0	0	0	0	0	0
67		Transmission:								
68		Operation								
69		Op. Sup. & Eng.	99.0	-	0	-	-	-	-	-
70	8500	System Control & Load Dispatching	99.0	-	0	-	-	-	-	-
71	8520	Communication Systems Expense	99.0	-	0	-	-	-	-	-
72	8530	Compressor Station Labor Expense	99.0	-	0	-	-	-	-	-
73	8540	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-
74	8550	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-
75	8560	Mains Expense	99.0	-	0	-	-	-	-	-
76	8570	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-
77	8580	LDC Payment	99.0	-	0	-	-	-	-	-
78	8590	LDC Payment - A&O	99.0	-	0	-	-	-	-	-
79	8590	Other Expenses	99.0	-	0	-	-	-	-	-
80	8600	Rents	99.0	-	0	-	-	-	-	-
81		Maintenance								
82	8610	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-	-
83	8620	Structures and Improvements	99.0	-	0	-	-	-	-	-
84	8630	Maint.	99.0	-	0	-	-	-	-	-
85	8640	Compressor Station Equip Maint	99.0	-	0	-	-	-	-	-
86	8650	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-	-	-
87	8660	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-
88	8670	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-
89		Total Transmission Expense			0	0	0	0	0	0

Almos Energy Corporation, Kentucky-Missouri Division										
Class Cost of Service - Customer Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
91										
94		Distribution:								
95		Operation								
96	8700	Supervision and Engineering	19.2	Composite of Accts. 871-879 & 888-893 - Cust.	745,695	597,959	141,039	369	4,018	2,311
97	8710	Distribution Load Dispatching	89.0		0	-	-	-	-	-
98	8711	Oilization	89.0		0	-	-	-	-	-
98	8720	Compressor Station Labor & Expenses	11.2	Composite of Accts. 376 & 380 - Cust.	0	-	-	-	-	-
99	8740	Mains & Services	12.2	Composite of Accts. 374-379 - Cust.	2,372,879	2,112,182	257,249	154	1,884	960
100	8750	Measuring and Regulating Station Exp. - Gen	13.2	Composite of Accts. 378 & 390 - Cust.	185,681	174,180	21,272	13	137	79
101	8790	Measuring and Regulating Station Exp. - Ind.	2.2	Non-Residential Bills	32,536	-	32,190	19	268	120
102	8770	Measuring and Regulating Sta. Exp. - City Gate	11.2	Composite of Accts. 376 & 380 - Cust.	57,173	50,891	5,215	4	40	23
103	8780	Meters and House Regulator Expenses	13.2	Composite of Accts. 381-383 - Cust.	844,900	528,009	329,522	1,461	18,943	9,167
104	8790	Customer Installations Expense	2.0	Bills	689	613	75	0	0	0
105	8800	Other Expense	10.2	Composite of Accts. 871-879 & 888-893 - Cust.	145,230	116,457	27,458	72	763	450
106	8810	Results	10.2	Composite of Accts. 871-879 & 888-893 - Cust.	282,865	226,920	53,523	140	1,525	877
107		Maintenance								
108	8850	Maintenance Supervision and Engineering	10.2	Composite of Accts. 871-879 & 888-893 - Cust.	1,538	1,234	291	1	8	5
109	8880	Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-379 - Cust.	10,557	9,397	1,148	1	7	4
110	8870	Maintenance of Mains	12.2	Composite of Accts. 374-379 - Cust.	21,148	18,825	2,299	1	15	8
111	8890	Maintenance of compressor station equipment	89.0		0	-	-	-	-	-
112	8900	Maint. of Measuring and Regulating Station Equip. - General	12.2	Composite of Accts. 374-379 - Cust.	3,050	2,715	332	0	2	1
113	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	2.2	Non-Residential Bills	9,733	-	9,620	6	62	36
114	8820	Maint. of Measuring and Regulating Station Equip. - City Gate	12.2	Composite of Accts. 374-379 - Cust.	11,830	10,531	1,285	1	6	5
115	8930	Maintenance of Cables	14.2	Account 390 - Cust.	3,527	3,135	393	0	2	1
116	8940	Maintenance of Meters and House Regulators	13.2	Composite of Accts. 381-383 - Cust.	105,292	62,921	39,209	174	1,897	1,091
117	8950	Maintenance of Other Equipment	10.2	Composite of Accts. 871-879 & 888-893 - Cust.	48,288	38,687	9,127	24	260	150
118		Total Distribution			4,937,898	3,955,436	932,955	2,440	28,578	15,259
119										
120		Customer Accounts:								
121	8010	Supervision	2.0	Bills	0	-	-	-	-	-
122	8020	Meter Reading Expense	2.0	Bills	1,139,015	1,005,852	122,241	74	792	457
123	8030	Customer Records and Collection Expenses	2.0	Bills	377,024	335,597	40,855	25	264	153
124	8040	Uncollectible Accounts	2.0	Bills	313,426	278,888	34,072	20	220	127
125	8050	Miscellaneous Customer Accounts Expenses	2.0	Bills	0	-	-	-	-	-
126		Total Customer Accounts			1,829,465	1,620,336	197,998	118	1,276	737
127										
128		Customer Service and Information:								
129	8070	Supervision	2.0	Bills	0	-	-	-	-	-
130	8080	Customer Assistance Expenses	2.0	Bills	0	-	-	-	-	-
131	8090	Informational and Instructional Advertising Expenses	2.0	Bills	122,978	109,465	13,369	9	88	50
132	8100	Miscellaneous Customer Service and Informational Expenses	2.0	Bills	179	159	19	0	0	0
133		Total Customer Service and Information			123,157	109,624	13,388	9	88	50
134										
135		Sales:								
136	9110	Supervision	2.0	Bills	252,261	224,543	27,423	16	177	102
137	9120	Advertising and Selling Expenses	2.0	Bills	54,618	46,617	5,997	4	36	22
138	9130	Advertising Expenses	2.0	Bills	22,474	20,004	2,443	1	16	9
139	9160	Miscellaneous Sales Expenses	2.0	Bills	(45,799)	(40,764)	(4,979)	(9)	(32)	(19)
140		Total Sales			283,557	250,400	30,825	18	199	115
141										
142		Administrative & General:								
143		Operation								
144	9200	Administrative and General Salaries	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust.	(1,035,304)	(871,286)	(178,725)	(400)	(4,955)	(2,505)
145	9210	Office Supplies and Expenses	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust.	5,210	4,301	673	2	22	12
146	9220	Administrative Expenses Transferred - Customer Support	2.0	Bills	0	-	-	-	-	-
147	9220	Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust.	10,668,833	8,808,088	1,787,318	4,045	44,044	25,540
148	9230	Outside Services Employed	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust.	142,204	117,405	23,821	54	597	339
149	9240	Property Insurance	9.2	Allocated Mt. Plant - Cust.	5,363	4,361	979	3	26	15
150	9250	Injuries and Damages	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust.	163,159	134,705	27,931	62	673	387
151	9260	Employee Pensions and Benefits	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust.	1,664,232	1,374,061	278,779	631	6,870	3,952
152	9270	Franchise Requirements	2.0	Bills	83	74	9	0	0	0
153	9280	Regulatory Commission Expenses	2.0	Bills	278,694	247,989	30,289	18	195	113
154	930.1	General Advertising Expenses	2.0	Bills	0	-	-	-	-	-
155	930.2	Miscellaneous General Expense	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust.	(18,007)	(14,867)	(3,019)	(7)	(74)	(43)
156	9310	Results	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust.	(7,874)	(6,507)	(1,319)	(3)	(35)	(19)
157		Maintenance								
158	9320	Maintenance of General Plant	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust.	1,109	918	188	0	5	3
159		Total A&G			11,848,621	9,800,198	1,988,468	4,405	47,956	27,692
160										
161		TOTAL O&M EXPENSE - CUSTOMER			19,008,499	15,738,065	3,143,534	6,988	76,099	43,783

Allema Energy Corporation - Kentucky/Mid-States Division										
Class Cost of Service - Customer Demand Study										
Forecasted Test Period, Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
162		Production & Gathering								
163		Operation								
164	7600	Op. Sup. & Eng.	99.0		0	-	-	-	-	-
165	7610	Production Maps & Records	99.0		0	-	-	-	-	-
166	7630	Field Lines Expenses	99.0		0	-	-	-	-	-
167	7640	Field Compressor Station Expense	99.0		0	-	-	-	-	-
168	7650	Field Compressor Sta. Fuel & Pwr.	99.0		0	-	-	-	-	-
169	7660	Field Meas. & Regul. Station Exp.	99.0		0	-	-	-	-	-
170	7670	Purification Expense	99.0		0	-	-	-	-	-
171	7699	Other Expenses	99.0		0	-	-	-	-	-
172		Maintenance								
173	7610	Maint. Sup. & Eng.	99.0		0	-	-	-	-	-
174	7620	Structures and Improvements	99.0		0	-	-	-	-	-
175	7640	Field Line Maintenance	99.0		0	-	-	-	-	-
176	7650	Compressor Station Equip. Maint.	99.0		0	-	-	-	-	-
177	7660	Meas. & Regul. Station Equip Maint	99.0		0	-	-	-	-	-
178	7670	Purification Equipment Maintenance	99.0		0	-	-	-	-	-
179	7699	Other Equipment Maintenance	99.0		0	-	-	-	-	-
180	7650	Gas Processed By Others	99.0		0	-	-	-	-	-
181		Total Production & Gathering			0	0	0	0	0	0
182		Other Gas Supply Expenses:								
183		Operation								
184		Intercountry Gas Well-head Purchases	99.0		0	-	-	-	-	-
185	8040	Natural Gas City Gate Purchases	99.0		0	-	-	-	-	-
186	8045	Transmission to City Gate	99.0		0	-	-	-	-	-
187	8050	Transmission-Operation supervision and engineering	99.0		0	-	-	-	-	-
188	8051	Other Gas Purchases / Gas Cost Adjustments	99.0		0	-	-	-	-	-
189	8052	PGA for Compressor	99.0		0	-	-	-	-	-
190	8053	PGA for Industrial	99.0		0	-	-	-	-	-
191	8054	PGA for Public Authority	99.0		0	-	-	-	-	-
192	8057	PGA for Transportation Sales	99.0		0	-	-	-	-	-
193	8058	Unused PGA Costs	99.0		0	-	-	-	-	-
194	8059	PGA Other to Unrecovered Gas Cost	99.0		0	-	-	-	-	-
195	8060	Exchange Gas	99.0		0	-	-	-	-	-
196	8061	Gas Withdrawn From Storage - Debit	99.0		0	-	-	-	-	-
197	8062	Gas Delivered to Storage	99.0		0	-	-	-	-	-
198	8120	Gas Used for Other Utility Operations	99.0		0	-	-	-	-	-
199	8130	Other Gas Supply Expenses	99.0		0	-	-	-	-	-
200		Maintenance								
201	8350	Maint. Of Purch. Gas Meas. Sta	99.0		0	-	-	-	-	-
202		Total Other Gas Supply Expenses			0	0	0	0	0	0
203										
204										
205		Underground Storage								
206		Operation								
207	8140	Op. Sup. & Eng.	3.0	Peak Day	(37)	(20)	(11)	-	(6)	-
208	8150	Maps & Records	3.0	Peak Day	0	-	-	-	-	-
209	8160	Wells Expense	3.0	Peak Day	48,009	24,844	13,863	-	7,206	-
210	8170	Lines Expense	3.0	Peak Day	18,217	9,839	5,450	-	2,880	-
211	8180	Compressor Station Expense	3.0	Peak Day	13,164	7,109	3,967	-	2,058	-
212	8190	Compressor Station Fuel & Power	3.0	Peak Day	349	188	105	-	56	-
213	8200	Meas. & Regul. Station Expenses	3.0	Peak Day	1,370	749	413	-	217	-
214	8210	Purification Expenses	3.0	Peak Day	23,240	12,551	7,003	-	3,668	-
215	8220	Exploration & Development	3.0	Peak Day	0	-	-	-	-	-
216	8230	Gas Losses	3.0	Peak Day	0	-	-	-	-	-
217	8240	Other Expenses	3.0	Peak Day	639	245	153	-	101	-
218	8250	Storage Well Royalties	3.0	Peak Day	3,694	1,990	1,110	-	584	-
219	8260	Rents	3.0	Peak Day	0	-	-	-	-	-
220		Maintenance								
221	8300	Maint. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-	-
222	8310	Structures and Improvements	3.0	Peak Day	1,917	1,039	578	-	304	-
223	8320	Restorations & Wells Maintenance	3.0	Peak Day	0	-	-	-	-	-
224	8330	Line Maintenance	3.0	Peak Day	0	-	-	-	-	-
225	8340	Compressor Station Equip. Maint	3.0	Peak Day	1,563	830	468	-	248	-
226	8350	Meas. & Regul. Station Equip Maint	3.0	Peak Day	1,212	654	365	-	192	-
227	8360	Purification Equipment Maintenance	3.0	Peak Day	124	67	37	-	20	-
228	8370	Other Equipment Maintenance	3.0	Peak Day	64,698	34,924	19,497	-	10,267	-
229		Total Underground Storage Expenses			176,103	86,104	53,069	0	27,691	0
230										
231		Transmission								
232		Operation								
233	8500	Op. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-	-
234	8510	System Control & Load Dispatching	3.0	Peak Day	0	-	-	-	-	-
235	8520	Communication Systems Expense	3.0	Peak Day	0	-	-	-	-	-
236	8530	Compressor Station Labor Expense	3.0	Peak Day	0	-	-	-	-	-
237	8540	Compressor Station Fuel Gas	3.0	Peak Day	0	-	-	-	-	-
238	8550	Compressor Station Fuel & Power	3.0	Peak Day	50	27	15	-	8	-
239	8560	Mains Expense	3.0	Peak Day	307,841	166,249	92,767	-	45,825	-
240	8570	Meas. & Regul. Station Expenses	3.0	Peak Day	33,954	18,129	10,111	-	5,311	-
241	8580	LDC Payment	3.0	Peak Day	0	-	-	-	-	-
242	8580	LDC Payment -A&G	3.0	Peak Day	0	-	-	-	-	-
243	8590	Other Expenses	3.0	Peak Day	0	-	-	-	-	-
244	8900	Revol	3.0	Peak Day	0	-	-	-	-	-
245		Maintenance								
246	8610	Maint. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-	-
247	8620	Structures and Improvements	3.0	Peak Day	0	-	-	-	-	-
248	8630	Mains	3.0	Peak Day	5,910	3,102	1,781	-	937	-
249	8640	Compressor Station Equip. Maint	3.0	Peak Day	0	-	-	-	-	-
250	8650	Meas. & Regul. Station Equip. Maint	3.0	Peak Day	5,802	3,133	1,748	-	920	-
251	8660	Communication Equipment Maintenance	3.0	Peak Day	0	-	-	-	-	-
252	8670	Other Equipment Maintenance	3.0	Peak Day	0	-	-	-	-	-
253		Total Transmission Expense			393,155	190,721	106,422	0	56,012	0

Alamos Energy Corporation, Kentucky/Wisconsin Division							
Class Cost of Service - Customer Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF O&M EXPENSES							
254							
255	Distribution:						
256	Operation						
257	8700	10.4	Composite of Accts. 871-879 & 886-893 - Demand	318,327	171,812	95,026	60,488
258	8710	99.0	-	0	-	-	-
259	8711	99.0	-	0	-	-	-
259	8720	11.4	Composite of Accts. 376 & 390 - Demand	0	-	-	-
260	8740	12.4	Composite of Accts. 374-379 - Demand	1,260,470	891,517	385,664	203,089
261	8750	12.4	Composite of Accts. 374-379 - Demand	197,007	106,879	59,638	31,483
262	8760	99.0	-	0	-	-	-
263	8770	12.4	Composite of Accts. 374-379 - Demand	57,823	31,227	17,426	9,171
264	8780	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-
265	8790	99.0	-	0	-	-	-
266	8800	10.4	Composite of Accts. 871-879 & 886-893 - Demand	61,897	33,481	18,692	9,833
267	8810	10.4	Composite of Accts. 871-879 & 886-893 - Demand	120,802	65,239	35,403	19,160
268							
269	8850	10.4	Composite of Accts. 871-879 & 886-893 - Demand	657	355	198	104
270	8860	12.4	Composite of Accts. 374-379 - Demand	10,677	5,766	3,217	1,693
271	8870	12.4	Composite of Accts. 374-379 - Demand	21,398	11,651	6,445	3,392
272	8890	99.0	-	0	-	-	-
273	8900	12.4	Composite of Accts. 374-379 - Demand	3,085	1,668	930	489
274	8910	99.0	-	0	-	-	-
275	8920	12.4	Composite of Accts. 374-379 - Demand	11,956	6,462	3,606	1,898
276	8930	14.4	Account 891 - Demand	0	-	-	-
277	8940	13.4	Composite of Accts. 381-383 - Demand	0	-	-	-
278	8990	10.4	Composite of Accts. 871-879 & 886-893 - Demand	20,601	11,125	6,208	3,267
279							
280	Total Distribution			2,105,699	1,152,181	634,543	333,974
281							
281	Customer Accounts:						
282	9010	99.0	-	0	-	-	-
283	9020	99.0	-	0	-	-	-
284	9030	99.0	-	0	-	-	-
285	9040	99.0	-	0	-	-	-
286	9050	99.0	-	0	-	-	-
287							
287	Total Customer Accounts			0	-	-	-
288							
289	Customer Service and Information:						
290	9070	99.0	-	0	-	-	-
291	9080	99.0	-	0	-	-	-
292	9090	99.0	-	0	-	-	-
293	9100	99.0	-	0	-	-	-
294							
294	Total Customer Service and Information			0	-	-	-
295							
296	Sales:						
297	9110	99.0	-	0	-	-	-
298	9120	99.0	-	0	-	-	-
299	9130	99.0	-	0	-	-	-
300	9160	99.0	-	0	-	-	-
301							
301	Total Sales			0	-	-	-
302							
303	Administrative & General:						
304	Operation						
305	9200	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(328,426)	(177,922)	(89,280)	(52,253)
306	9210	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	1,627	878	490	256
307	9220	99.0	-	0	-	-	-
308	9220	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	3,331,017	1,798,914	1,003,788	629,316
309	9230	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	44,395	23,975	13,378	7,041
310	9240	9.4	Allocated Nat Plant - Demand	2,649	1,450	789	420
311	9250	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	50,337	27,508	15,350	8,079
312	9260	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	819,657	280,586	166,666	87,404
313	9270	99.0	-	0	-	-	-
314	9280	99.0	-	0	-	-	-
315	930.1	99.0	-	0	-	-	-
316	930.2	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(6,622)	(3,036)	(1,694)	(892)
317	9310	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(2,458)	(1,328)	(741)	(390)
318							
319	9320	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	346	187	104	55
320							
320	Total A&G			3,612,991	1,951,193	1,088,739	573,038
321							
322	TOTAL O&M EXPENSE - DEMAND			6,347,947	3,374,200	1,882,792	960,956

Almos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Downside Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
Commodity										
I-Line No.	Acc.L. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
323		Production & Gathering:								
324		Operation								
325	7600	Op. Sup. & Eng.	99.0	-	0	-	-	-	-	-
326	7610	Production Meas & Records	99.0	-	0	-	-	-	-	-
327	7630	Field Lines Expenses	99.0	-	0	-	-	-	-	-
328	7640	Field Compressor Station Expense	99.0	-	0	-	-	-	-	-
329	7650	Field Compressor Sta. Fuel & Pow.	99.0	-	0	-	-	-	-	-
330	7680	Field Meas. & Regul. Station Exp.	18.4	Gas Costs	104	62	41	1	-	-
331	7670	Purification Expenses	99.0	-	0	-	-	-	-	-
332	7699	Other Expenses	99.0	-	0	-	-	-	-	-
333		Maintenance								
334	7610	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-	-
335	7620	Structures and Improvements	99.0	-	0	-	-	-	-	-
336	7640	Field Line Maintenance	99.0	-	0	-	-	-	-	-
337	7650	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-
338	7680	Meas. & Regul. Station Equip. Maint.	99.0	-	0	-	-	-	-	-
339	7670	Purification Equipment Maintenance	99.0	-	0	-	-	-	-	-
340	7699	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-
341	7690	Gas Processed By Others	99.0	-	0	-	-	-	-	-
342		Total Production & Gathering			104	62	41	1	0	0
343										
344		Other Gas Supply Expenses:								
345		Operation								
346	8001	Infrastructure Gas Well-lead Purchases	18.4	Gas Costs	1,391,074	826,017	543,673	19,194	-	-
347	8040	Natural Gas City Gas Purchase	18.4	Gas Costs	64,630,696	32,618,134	21,959,153	763,999	-	-
348	8045	Transportation to City Gas	18.4	Gas Costs	0	-	-	-	-	-
349	8050	Transmission-Operation supervision and engineering	18.4	Gas Costs	16,838	8,904	6,965	229	-	-
350	8051	Other Gas Purchases / Gas Cost Adjustments	18.4	Gas Costs	50,026,838	29,777,841	19,559,093	699,005	-	-
351	8052	PGA for Commercial	18.4	Gas Costs	24,814,110	14,770,244	9,701,261	342,205	-	-
352	8053	PGA for Industrial	18.4	Gas Costs	4,715,343	2,689,741	1,843,575	65,028	-	-
353	8054	PGA for Public Authority	18.4	Gas Costs	5,349,099	3,183,975	2,091,355	73,768	-	-
354	8057	PGA for Transportation Sales	18.4	Gas Costs	0	-	-	-	-	-
355	8058	Unsettled PGA Costs	18.4	Gas Costs	(6,518,159)	(3,283,414)	(2,156,622)	(76,073)	-	-
356	8059	PGA Offset to Uncovered Gas Cost	18.4	Gas Costs	(80,142,159)	(47,703,473)	(31,333,464)	(1,105,221)	-	-
357	8060	Exchange Gas	18.4	Gas Costs	(1,334,672)	(794,445)	(521,622)	(18,409)	-	-
358	8061	Gas Withdrawn From Storage - Debit	18.4	Gas Costs	29,002,883	11,806,430	7,820,598	275,855	-	-
359	8062	Gas Delivered to Storage	18.4	Gas Costs	(16,514,389)	(9,830,070)	(6,456,763)	(227,749)	-	-
360	8122	Gas Used for Other Utility Operations	18.4	Gas Costs	(10,659)	(6,462)	(4,244)	(160)	-	-
361	8130	Other Gas Supply Expenses	18.4	Gas Costs	21,850,135	13,065,504	8,581,922	302,709	-	-
362		Maintenance								
363	8350	Maint. Of Pumps, Gas Meas. Sta.	18.4	Gas Costs	0	-	-	-	-	-
364		Total Other Gas Supply Expenses			79,378,177	47,248,724	31,034,768	1,094,655	0	0
365										
366		Underground Storage:								
367		Operation								
368	8140	Op. Sup. & Eng.	1.5	Winter Volumes	(37)	(14)	(9)	(0)	(0)	(0)
369	8150	Maps & Records	1.5	Winter Volumes	0	-	-	-	-	-
370	8160	Wells Expense	1.5	Winter Volumes	46,009	18,011	10,609	345	6,467	8,378
371	8170	Lines Expense	1.5	Winter Volumes	18,217	7,132	4,500	136	3,361	3,289
372	8180	Compressor Station Expense	1.5	Winter Volumes	13,164	5,154	3,107	90	2,428	2,976
373	8190	Compressor Station Fuel & Power	1.5	Winter Volumes	348	136	82	3	64	63
374	8200	Meas. & Regul. Station Expense	1.5	Winter Volumes	1,370	536	323	18	253	247
375	8210	Purification Expenses	1.5	Winter Volumes	23,240	9,969	5,468	173	4,287	4,195
376	8220	Exploration & Development	1.5	Winter Volumes	0	-	-	-	-	-
377	8230	Gas Losses	1.5	Winter Volumes	0	-	-	-	-	-
378	8240	Other Expenses	1.5	Winter Volumes	639	250	151	6	118	115
379	8250	Storage Well Royalties	1.5	Winter Volumes	3,694	1,442	870	27	680	685
380	8280	Rents	1.5	Winter Volumes	0	-	-	-	-	-
381		Maintenance								
382	8300	Maint. Sup. & Eng.	1.5	Winter Volumes	0	-	-	-	-	-
383	8310	Structures and Improvements	1.5	Winter Volumes	1,817	751	453	14	354	346
384	8320	Reservoirs & Wells Maintenance	1.5	Winter Volumes	0	-	-	-	-	-
385	8330	Line Maintenance	1.5	Winter Volumes	0	-	-	-	-	-
386	8340	Compressor Station Equip. Maint.	1.5	Winter Volumes	1,563	603	357	12	287	280
387	8350	Meas. & Regul. Station Equip. Maint.	1.5	Winter Volumes	1,212	474	298	9	224	219
388	8360	Purification Equipment Maintenance	1.5	Winter Volumes	124	49	29	1	23	22
389	8370	Other Equipment Maintenance	1.5	Winter Volumes	64,666	25,319	15,294	481	11,890	11,674
390		Total Underground Storage Expense			176,193	68,947	41,898	1,300	32,468	31,791
391										
392		Transmission:								
393		Operation								
394	8500	Op. Sup. & Eng.	99.0	-	0	-	-	-	-	-
395	8510	System Control & Load Dispatching	99.0	-	0	-	-	-	-	-
396	8520	Communication Systems Expense	99.0	-	0	-	-	-	-	-
397	8530	Compressor Station Labor Expense	99.0	-	0	-	-	-	-	-
398	8540	Compressor Station Fuel Gas	99.0	-	0	-	-	-	-	-
399	8550	Compressor Station Fuel & Power	99.0	-	0	-	-	-	-	-
400	8560	Main Expense	99.0	-	0	-	-	-	-	-
401	8570	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-	-	-
402	8580	LDC Payment	99.0	-	0	-	-	-	-	-
403	8590	LDC Payment - A&G	99.0	-	0	-	-	-	-	-
404	8590	Other Expenses	99.0	-	0	-	-	-	-	-
405	8600	Rents	99.0	-	0	-	-	-	-	-
406		Maintenance								
407	8610	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-	-
408	8620	Structures and Improvements	99.0	-	0	-	-	-	-	-
409	8630	Main	99.0	-	0	-	-	-	-	-
410	8640	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-	-
411	8650	Meas. & Regul. Station Equip. Maint.	99.0	-	0	-	-	-	-	-
412	8660	Communication Equipment Maintenance	99.0	-	0	-	-	-	-	-
413	8670	Other Equipment Maintenance	99.0	-	0	-	-	-	-	-
414		Total Transmission Expense			0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Year Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
415										
416										
417										
418	8700	Supervision and Engineering	19.8	Composite of Accts. 871-879 & 886-893 - Comm	2,318	729	478	23	520	857
419	8710	Distribution Lead Dispatching	1.0	Mcf	1,775	658	368	18	398	435
420	8711	Odorization	1.0	Mcf	9,754	3,068	2,013	98	2,188	2,988
420	8720	Compressor Station Labor & Expenses	99.0		0	-	-	-	-	-
421	8740	Mains & Services	99.0		0	-	-	-	-	-
422	8750	Measuring and Regulating Station Exp. - Gen	99.0		0	-	-	-	-	-
423	8760	Measuring and Regulating Station Exp. - Ind.	99.0		0	-	-	-	-	-
424	8770	Measuring and Regulating Sta. Exp. - City Gate	99.0		0	-	-	-	-	-
425	8780	Meters and House Regulator Expense	99.0		0	-	-	-	-	-
426	8790	Customer Installations Expense	99.0		0	-	-	-	-	-
427	8900	Other Expense	10.6	Composite of Accts. 871-879 & 886-893 - Comm	451	142	93	6	101	111
428	8910	Rents	10.6	Composite of Accts. 871-879 & 886-893 - Comm	680	277	162	9	197	215
429		Maintenance								
430	8950	Maintenance Supervision and Engineering	10.6	Composite of Accts. 871-879 & 886-893 - Comm	5	2	1	0	1	1
431	8960	Maintenance of Structures and Improvements	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
432	8970	Maintenance of M&As	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
433	8980	Maintenance of compressor station equipment	1.0	Mcf	0	-	-	-	-	-
434	8990	Maint. of Measuring and Regulating Station Equip. - General	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
435	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	5.0	Direct to Interruptible Transport	0	-	-	-	-	-
436	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.6	Composite of Accts. 374-379 - Comm	0	-	-	-	-	-
437	8930	Maintenance of Services	14.6	Amount 890 - Comm	0	-	-	-	-	-
438	8940	Maintenance of Meters and House Regulators	13.6	Composite of Accts. 381-383 - Comm	0	-	-	-	-	-
439	8950	Maintenance of Other Equipment	10.6	Composite of Accts. 871-879 & 886-893 - Comm	150	47	31	2	34	37
440		Total Distribution			15,354	4,829	3,169	153	3,439	3,753
441										
442		Customer Accounts								
443	9010	Supervision	99.0		0	-	-	-	-	-
444	9020	Meter Reading Expense	99.0		0	-	-	-	-	-
445	9030	Customer Records and Collection Expenses	99.0		0	-	-	-	-	-
446	9040	Uncollectible Accounts	99.0		0	-	-	-	-	-
447	9050	Miscellaneous Customer Accounts Expenses	99.0		0	-	-	-	-	-
448		Total Customer Accounts			0	-	-	-	-	-
449										
450		Customer Service and Information								
451	9070	Supervision	99.0		0	-	-	-	-	-
452	9080	Customer Assistance Expenses	99.0		0	-	-	-	-	-
453	9090	Informational and Instructional Advertising Expenses	99.0		0	-	-	-	-	-
454	9100	Miscellaneous Customer Service and Informational Expenses	99.0		0	-	-	-	-	-
456		Total Customer Service and Information			0	-	-	-	-	-
456										
457		Sales								
458	9110	Supervision	99.0		0	-	-	-	-	-
458	9120	Demographic and Selling Expenses	99.0		0	-	-	-	-	-
460	9130	Advertising Expense	99.0		0	-	-	-	-	-
461	9160	Miscellaneous Sales Expenses	99.0		0	-	-	-	-	-
462		Total Sales			0	-	-	-	-	-
463										
464		Administrative & General								
465		Operation								
466	9200	Administrative and General Salaries	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(2,416)	(781)	(499)	(24)	(541)	(650)
467	9210	Office Supplies and Expenses	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	12	4	2	0	3	3
468	9220	Administrative Expenses Transferred - Customer Support	99.0		0	-	-	-	-	-
469	9220	Administrative Expenses Transferred - General	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	24,427	7,698	5,048	244	5,471	5,968
470	9230	Outside Services Employed	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	326	103	67	3	73	80
471	9240	Franchise Licenses	9.6	Allocated Mt. Plant - Comm	127	50	30	1	23	23
472	9250	Injuries and Damages	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	374	118	77	4	64	81
473	9260	Employee Pensions and Benefits	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	3,610	1,201	767	38	853	931
474	9270	Franchise Requirements	99.0		0	-	-	-	-	-
475	9280	Regulatory Commission Expenses	99.0		0	-	-	-	-	-
476	930.1	General Advertising Expenses	99.0		0	-	-	-	-	-
477	930.2	Miscellaneous General Expense	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(41)	(13)	(8)	(0)	(9)	(10)
478	9310	Rents	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(18)	(6)	(4)	(0)	(4)	(4)
479		Maintenance								
480	9320	Maintenance of General Plant	17.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	3	1	1	0	1	1
481		Total A&G			26,602	8,394	5,501	265	5,953	6,488
482										
483		TOTAL O&M EXPENSE - COMMODITY			79,686,320	47,330,650	31,065,042	1,096,414	41,891	42,034

Alamos Energy Corporation, Kentucky West Virginia Division									
Class Cost of Service - Customer/Element Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF O&M EXPENSES									
Total O&M Expenses									
Line No.	Account No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Ret Sales Firm	Non-Ret Sales Interruptible	Transport Firm	Transport Interruptible
484			Production & Gathering:						
485			Operation						
486	7500		Op. Sup. & Eng.	0	0	0	0	0	0
487	7510		Production Maps & Records	0	0	0	0	0	0
488	7530		Field Lines Expenses	0	0	0	0	0	0
489	7540		Field Compressor Station Expense	0	0	0	0	0	0
490	7550		Field Compressor Sta. Fuel & Pwr.	0	0	0	0	0	0
491	7560		Field Meas. & Regu. Station Exp	104	62	41	1	0	0
492	7570		Purification Expense	0	0	0	0	0	0
493	7590		Other Expenses	0	0	0	0	0	0
494			Maintenance						
495	7610		Maint. Sup. & Eng.	0	0	0	0	0	0
496	7620		Structures and Improvements	0	0	0	0	0	0
497	7640		Field Line Maintenance	0	0	0	0	0	0
498	7650		Compressor Station Equip. Maint.	0	0	0	0	0	0
499	7660		Meas. & Regu. Station Equip Maint	0	0	0	0	0	0
500	7670		Purification Equipment Maintenance	0	0	0	0	0	0
501	7690		Other Equipment Maintenance	0	0	0	0	0	0
502	7690		Gas Processed By Others	0	0	0	0	0	0
503			Total Production & Gathering	104	62	41	1	0	0
504			Other Gas Supply Expenses:						
505			Operation						
507	8001		Intercompany Gas Wellhead Purchases	1,391,074	828,017	543,673	19,184	0	0
508	8040		Natural Gas City-Gas Purchases	54,630,696	32,516,134	21,359,152	753,306	0	0
509	8045		Transportation to City-Gas	0	0	0	0	0	0
510	8050		Transmission-Operation supervision and engineering	16,638	9,904	6,505	229	0	0
511	8051		Other Gas Purchases / Gas Cost Adjustments	50,026,638	29,777,641	19,559,093	685,905	0	0
512	8052		PGA for Commercial	24,914,110	14,770,244	9,761,691	342,205	0	0
513	8053		PGA for Industrial	4,715,343	2,898,741	1,843,576	65,028	0	0
514	8054		PGA for Public Authority	5,349,099	3,183,975	2,091,356	73,768	0	0
516	8057		PGA for Transportation Sales	0	0	0	0	0	0
516	8058		Unsettled PGA Costs	(5,516,159)	(3,283,414)	(2,155,672)	(76,073)	0	0
517	8059		PGA Offset to Unrecovered Gas Cost	(89,142,159)	(47,703,473)	(31,333,464)	(1,105,221)	0	0
518	8090		Exchange Gas	(1,334,672)	(794,445)	(521,822)	(18,406)	0	0
519	8091		Gas Withdrawn From Storage - Dohrt	20,002,883	11,906,430	7,620,598	276,855	0	0
520	8092		Gas Delivered to Storage	(16,614,566)	(9,830,079)	(6,455,756)	(227,749)	0	0
521	8120		Gas Used for Other Utility Operations	(10,856)	(6,462)	(4,244)	(150)	0	0
522	8130		Other Gas Supply Expenses	21,950,135	13,055,504	8,681,822	302,708	0	0
523			Maintenance						
524	8350		Maint. Of Purch. Gas Meas. Sta.	0	0	0	0	0	0
525			Total Other Gas Supply Expenses	78,378,177	47,248,724	31,034,768	1,094,685	0	0
526			Underground Storage:						
527			Operation						
528			Op. Sup. & Eng.	(79)	(34)	(20)	(0)	(13)	(7)
530	8160		Maps & Records	0	0	0	0	0	0
531	8160		Wells Expense	99,007	49,805	24,774	342	15,783	8,305
532	8170		Liens Expense	38,435	18,971	9,750	135	6,250	3,285
533	8180		Compressor Station Expense	26,327	12,463	7,074	98	4,516	2,376
534	8190		Compressor Station Fuel & Power	897	324	187	3	120	63
535	8200		Meas. & Regu. Station Expenses	2,740	1,275	738	10	476	247
536	8210		Purification Expenses	46,480	21,640	12,488	173	7,973	4,195
537	8220		Exploration & Development	0	0	0	0	0	0
538	8230		Gas Losses	0	0	0	0	0	0
539	8240		Other Expenses	1,278	695	341	8	219	115
540	8250		Storage Well Royalties	7,368	3,432	1,990	27	1,264	685
541	8260		Rechts	0	0	0	0	0	0
542			Maintenance						
543	8300		Maint. Sup. & Eng.	0	0	0	0	0	0
544	8310		Structures and Improvements	3,834	1,788	1,030	14	658	346
545	8320		Reservoirs & Wells Maintenance	0	0	0	0	0	0
546	8330		Line Maintenance	0	0	0	0	0	0
547	8340		Compressor Station Equip. Maint	3,106	1,447	835	12	533	283
548	8350		Meas. & Regu. Station Equip Maint	2,424	1,120	691	9	416	219
549	8360		Purification Equipment Maintenance	248	116	67	1	43	22
550	8370		Other Equipment Maintenance	129,336	60,243	34,752	481	22,187	11,674
551			Total Underground Storage Expense	392,406	164,092	94,638	1,009	90,419	31,791
552			Transmission:						
553			Operation						
554			Op. Sup. & Eng.	0	0	0	0	0	0
555	8500		System Control & Load Dispatching	0	0	0	0	0	0
557	8520		Communication Systems Expense	0	0	0	0	0	0
559	8530		Compressor Station Labor Expense	0	0	0	0	0	0
559	8540		Compressor Station Fuel Gas	0	0	0	0	0	0
560	8550		Compressor Station Fuel & Power	50	27	15	0	8	0
561	8560		Mains Expense	307,841	155,249	92,767	0	49,825	0
562	8570		Meas. & Regu. Station Expenses	33,552	18,120	10,111	0	5,321	0
563	8580		LDC Payment	0	0	0	0	0	0
564	8580		LDC Payment - A&G	0	0	0	0	0	0
566	8590		Other Expenses	0	0	0	0	0	0
566	8600		Rechts	0	0	0	0	0	0
567			Maintenance						
568	8610		Maint. Sup. & Eng.	0	0	0	0	0	0
569	8620		Structures and Improvements	0	0	0	0	0	0
570	8630		Mains	5,910	3,192	1,781	0	907	0
571	8640		Compressor Station Equip Maint	0	0	0	0	0	0
572	8650		Meas. & Regu. Station Equip Maint	5,802	3,133	1,748	0	920	0
573	8660		Communication Equipment Maintenance	0	0	0	0	0	0
574	8670		Other Equipment Maintenance	0	0	0	0	0	0
576			Total Transmission Expense	353,155	190,721	106,422	0	56,012	0

Alamos Energy Corporation, Kentucky State Division							
Class Cost of Service - Customer Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF O&M EXPENSES							
578							
677							
678							
679	8700	Supervision and Engineering	1,068,349	770,690	237,443	392	55,028
680	8710	Distribution Load Dispatching	1,778	559	366	18	358
681	8711	Odorization	9,754	3,068	2,013	98	2,168
691	8720	Compressor Station Labor & Expenses	0	0	0	0	0
692	8740	Mains & Services	3,653,250	2,803,689	643,813	154	264,753
693	8750	Measuring and Regulating Station Exp. - Gas	353,598	261,060	80,910	13	31,528
694	8750	Measuring and Regulating Station Exp. - Ind.	32,538	0	32,190	19	208
695	8770	Measuring and Regulating Sta. Exp. - City Gate	114,996	62,118	23,640	4	9,211
696	8790	Meters and House Regulator Expenses	84,900	598,009	329,522	1,461	19,942
697	8790	Customer Installations Expense	689	613	75	0	0
698	8800	Other Expense	207,679	150,081	46,244	76	10,717
699	8810	Rebts	404,687	297,436	90,108	148	20,882
699		Maintenance					
691	8850	Maintenance Supervision and Engineering	2,200	1,590	490	1	114
692	8890	Maintenance of Structures and Improvements	21,234	15,163	4,385	1	1,701
693	8870	Maintenance of Mains	42,538	30,376	8,744	1	3,407
694	8890	Maintenance of compressor station equipment	0	0	0	0	0
695	8900	Maint. of Measuring and Regulating Station Equip. - General	5,135	4,381	1,261	0	491
696	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	3,733	0	9,529	6	62
697	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	23,795	16,992	4,692	1	1,906
698	8930	Maintenance of Services	3,522	3,135	383	0	2
699	8940	Maintenance of Meters and House Regulators	105,292	62,921	39,209	174	1,897
690	8950	Maintenance of Other Equipment	69,009	49,870	15,388	25	3,561
691		Total Distribution	7,053,731	5,097,440	1,570,684	2,593	393,992
692							
693		Customer Accounts:					
694	9010	Supervision	0	0	0	0	0
695	9020	Meter Reading Expenses	1,150,019	1,003,052	122,841	74	793
696	9030	Customer Records and Collection Expenses	377,024	385,597	40,885	25	264
697	9040	Uncollectible Accounts	313,426	278,958	34,072	20	220
698	9090	Miscellaneous Customer Accounts Expenses	0	0	0	0	0
699		Total Customer Accounts	1,820,469	1,670,438	197,898	119	1,276
690							
691		Customer Service and Information:					
692	9070	Supervision	0	0	0	0	0
693	9090	Customer Assistance Expenses	0	0	0	0	0
694	9090	Informational and Instructional Advertising Expenses	122,978	109,465	13,369	9	86
695	9100	Miscellaneous Customer Service and Informational Expenses	179	159	19	0	0
696		Total Customer Service and Information	123,157	109,624	13,398	9	86
697							
698		Sales:					
699	9110	Supervision	262,281	224,543	27,423	16	177
690	9120	Demonstrating and Selling Expenses	54,818	46,917	5,937	4	36
691	9130	Advertising Expenses	23,474	29,094	2,443	1	16
692	9160	Miscellaneous Sales Expenses	(45,796)	(40,764)	(4,978)	(9)	(32)
693		Total Sales	283,557	252,400	30,823	18	199
694							
695		Administrative & General:					
696		Operation					
697	9200	Administrative and General Salaries	(1,387,176)	(1,049,950)	(278,550)	(424)	(57,151)
698	9210	Office Supplies and Expenses	6,848	5,164	1,395	2	262
699	9220	Administrative Expenses Transferred - Customer Support	0	0	0	0	0
690	9220	Administrative Expenses Transferred - General	14,025,277	10,615,699	2,786,154	4,289	877,830
691	9230	Outside Services Employed	186,924	141,483	37,266	57	7,701
692	9240	Property Insurance	4,187	5,841	1,608	3	469
693	9250	Injuries and Damages	214,469	169,331	42,758	66	8,936
694	9260	Employee Pensions and Benefits	2,187,599	1,655,768	436,131	669	90,127
695	9270	Franchise Requirements	83	74	9	0	0
696	9280	Regulatory Commission Expenses	276,594	247,063	30,285	18	195
697	930.1	General Advertising Expense	0	0	0	0	0
698	930.2	Miscellaneous General Expense	(23,670)	(17,919)	(4,719)	(7)	(975)
699	9310	Rebts	(10,350)	(7,834)	(2,064)	(3)	(425)
690		Maintenance					
691	9320	Maintenance of General Plant	1,458	1,104	291	0	60
692		Total A&G	15,485,214	11,758,785	3,062,729	4,670	626,950
693							
694		TOTAL O&M EXPENSE	104,852,766	68,443,244	36,111,388	1,103,403	1,108,934

Allegheny Energy Corporation, Kentucky Mid-States Division										
Class of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Customer										
Line No.	Acct No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	99.0		0	-	-	-	-	-
4	30200	Franchises & Consents	99.0		0	-	-	-	-	-
5	30300	Misc Intangible Plant	99.0		0	-	-	-	-	-
6										
7		Total Intangible Plant:			0	-	-	-	-	-
8										
9		Production Plant:								
10			99.0		0	-	-	-	-	-
11	32520	Producing Leaseholds	99.0		0	-	-	-	-	-
12	32540	Rights of Ways	99.0		0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-	-
14	33201	Field Lines	99.0		0	-	-	-	-	-
15	33202	Tributary Lines	99.0		0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-	-
17	33600	Purification Equipment	99.0		0	-	-	-	-	-
18										
19		Total Production Plant			0	-	-	-	-	-
20										
21		Storage Plant:								
22										
23	35010	Land	99.0		0	-	-	-	-	-
24	35020	Rights of Way	99.0		0	-	-	-	-	-
25	35100	Structures and Improvements	99.0		0	-	-	-	-	-
26	35102	Compressor Station Equipment	99.0		0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0		0	-	-	-	-	-
28	35104	Other Structures	99.0		0	-	-	-	-	-
29	35200	Wells & Rights of Way	99.0		0	-	-	-	-	-
30	35201	Well Construction	99.0		0	-	-	-	-	-
31	35202	Well Equipment	99.0		0	-	-	-	-	-
32	35203	Cushion Gas	99.0		0	-	-	-	-	-
33	35210	Leaseholds	99.0		0	-	-	-	-	-
34	35211	Storage Rights	99.0		0	-	-	-	-	-
35	35301	Field Lines	99.0		0	-	-	-	-	-
36	35302	Tributary Lines	99.0		0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0		0	-	-	-	-	-
38	35500	Meas. & Reg. Equipment	99.0		0	-	-	-	-	-
39	35600	Purification Equipment	99.0		0	-	-	-	-	-
40										
41		Total Storage Plant			0	-	-	-	-	-
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0		0	-	-	-	-	-
46	36520	Rights of Way	99.0		0	-	-	-	-	-
47	36602	Structures & Improvements	99.0		0	-	-	-	-	-
48	36603	Other Structures	99.0		0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0		0	-	-	-	-	-
50	36701	Mains - Steel	99.0		0	-	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-	-
53										
54		Total Transmission Plant			0	-	-	-	-	-
55										
56		Distribution:								
57										
58	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
59	37401	Land	2.0	Bills	0	-	-	-	-	-
60	37402	Land Rights	2.0	Bills	10,956	9,752	1,191	1	8	4
61	37403	Land Other	2.0	Bills	0	-	-	-	-	-
62	37500	Structures & Improvements	2.0	Bills	3,443	3,065	374	0	2	1
63	37501	Structures & Improvements T.B.	2.0	Bills	1,022	910	111	0	1	0
64	37502	Land Rights	2.0	Bills	474	422	52	0	0	0
65	37503	Improvements	2.0	Bills	41	37	4	0	0	0
66	37600	Mains Cathodic Protection	2.0	Bills	496,933	442,331	54,020	32	348	201
67	37601	Mains - Steel	2.0	Bills	1,170,897	1,042,241	127,265	78	821	474
68	37602	Mains - Plastic	2.0	Bills	1,016,418	904,796	110,492	66	713	411
69	37603	Meas. & Reg. Sta. Equip - General	2.0	Bills	107,576	95,756	11,894	7	76	44
70	37604	Meas. & Reg. Sta. Equip - City Gate	2.0	Bills	44,937	40,000	4,895	3	32	18
71	37605	Meas. & Reg. Sta. Equipment T.B.	2.0	Bills	19,818	17,641	2,154	1	14	8
72	38000	Services	2.0	Bills	4,112,168	3,660,331	447,022	268	2,883	1,684
73	38100	Meters	4.0	Meter Investment	2,667,270	1,731,384	1,078,894	4,765	52,195	30,012
74	38200	Meter Installations	4.0	Meter Investment	2,133,668	1,275,074	794,549	3,624	38,439	22,102
75	38300	House Regulators	4.0	Meter Investment	264,822	158,255	99,615	437	4,771	2,743
76	38400	House Reg. Installations	4.0	Meter Investment	3,626	2,167	1,350	6	65	38
77	38500	Ind. Meas. & Reg. Sta. Equipment	2.0	Non-Residential Bills	147,374	-	148,804	87	940	543
78	38600	Other Prep. On Cust. Prem	99.0		0	-	-	-	-	-
79										
80		Total Distribution Plant			12,431,465	9,384,102	2,878,498	9,263	101,308	59,285

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class of Service - Customer Service								
Forecasted Test Period, Twelve Months Ended May 31, 2017								
ALLOCATION OF DEPRECIATION EXPENSE								
81								
82		General:						
84	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	131,669	104,494	25,841	68 740 428
86	39001	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-
87	39002	Improvements	6.2	P, S, T & D Plant - Customer	4,337	3,444	852	2 24 14
88	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	17,766	14,110	3,489	9 100 67
89	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	187	149	37	0 1 1
90	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	155,341	123,374	30,510	80 674 503
91	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	68,647	68,619	17,018	45 487 280
92	39102	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-
93	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-
94	39200	Trucks	6.2	P, S, T & D Plant - Customer	15,912	12,638	3,125	8 90 51
95	39201	Trailers	6.2	P, S, T & D Plant - Customer	956	780	189	0 5 3
96	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-
97	39300	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	9	-	-	-
98	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	48,466	38,492	9,519	25 273 157
99	39500	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-
100	39603	Backhoes	6.2	P, S, T & D Plant - Customer	123	97	24	0 1 0
101	39604	Welders	6.2	P, S, T & D Plant - Customer	163	129	32	0 1 1
102	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	4,311	3,424	847	2 24 14
103	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	17,970	14,272	3,529	9 101 69
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-
105	39702	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-
106	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-
107	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	143,320	113,827	28,149	74 806 464
108	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-
109	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-	-	-
110	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-
111	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	6,310	5,011	1,239	3 36 20
112	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-
113	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-
114	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	221,347	175,718	43,454	114 1,245 716
115	39907	Other Tang. Property - Mainframe SAW	6.2	P, S, T & D Plant - Customer	0	-	-	-
116	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-
117	39909	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	406,167	322,584	79,774	210 2,285 1,314
118								
119		Total General Plant			1,260,791	1,001,340	247,627	651 7,093 4,080
120								
121								
122		TOTAL DIRECT DEPRECIATION EXPENSE			13,692,257	10,985,442	3,126,124	9,944 168,401 62,345
123								
124		Kentucky Mid-States General Office:						
125								
126		Intangible Plant:						
127								
128	30100	Organization	90.0	-	0	-	-	-
129	30200	Franchises & Consents	99.0	-	0	-	-	-
130	30300	Misc Intangible Plant	99.0	-	0	-	-	-
131		Total Intangible Plant			0	-	-	-
132								
133								
134		General:						
135								
136	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-
137	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	1,572	1,248	309	1 9 5
138	39602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-
139	38900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-
140	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-
141	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	2,505	1,890	492	1 14 8
142	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	407	323	80	0 2 1
143	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-
144	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-
145	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-
146	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-
147	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-
148	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-
149	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	784	630	159	0 4 3
150	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	3	3	1	0 0 0
151	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-
152	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-
153	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-
154	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	1,732	1,375	340	1 10 6
155	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-
156	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-
157	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-
158	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	10,012	7,952	1,968	5 56 32
159	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-
160	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	7,092	5,633	1,393	4 40 23
161	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-	-	-
162	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-
163	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-
164	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-
165	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-
166	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	2,721	2,161	534	1 16 9
167	39908	Other Tang. Property - Mainframe SAW	6.2	P, S, T & D Plant - Customer	0	-	-	-
168	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-
169	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-
170								
171								
172		Total General Plant			26,638	21,315	5,271	14 151 87

Almos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Base	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
259		Intangible Plant:								
260										
261	30100	Organization	99.0	-	0	-	-	-	-	-
262	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
263	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
264										
265		Total Intangible Plant:			0	-	-	-	-	-
266										
267		Production Plant:								
268										
269	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
270	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
271	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
272	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
273	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
274	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
275	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
276										
277		Total Production Plant			0	-	-	-	-	-
278										
279		Storage Plant:								
280										
281	35010	Land	3.0	Peak Day	0	-	-	-	-	-
282	35020	Rights of Way	3.0	Peak Day	0	-	-	-	-	-
283	35100	Structures and Improvements	3.0	Peak Day	150	81	45	-	24	-
284	35102	Compression Station Equipment	3.0	Peak Day	998	521	291	-	153	-
285	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	168	87	32	-	142	-
286	35104	Other Structures	3.0	Peak Day	863	482	269	-	112	-
287	35200	Wells & Rights of Way	3.0	Peak Day	89,389	47,734	26,638	-	14,019	-
288	35201	Well Construction	3.0	Peak Day	12,835	6,932	3,868	-	2,036	-
289	35202	Well Equipment	3.0	Peak Day	1,934	1,044	583	-	307	-
290	35203	Cushion Gas	3.0	Peak Day	15,253	8,238	4,587	-	2,419	-
291	35210	Leaseholds	3.0	Peak Day	312	169	94	-	50	-
292	35211	Storage Rights	3.0	Peak Day	240	130	72	-	38	-
293	35301	Field Lines	3.0	Peak Day	723	390	216	-	115	-
294	35302	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
295	35400	Compressor Station Equipment	3.0	Peak Day	8,311	4,488	2,504	-	1,318	-
296	35600	Meas. & Reg. Equipment	3.0	Peak Day	614	332	185	-	97	-
297	35800	Purification Equipment	3.0	Peak Day	4,290	2,235	1,281	-	674	-
298										
299		Total Storage Plant			134,977	72,694	40,675	-	21,408	-
300										
301		Transmission:								
302										
303	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
304	36520	Rights of Way	3.0	Peak Day	11,541	6,233	3,478	-	1,831	-
305	36600	Structures & Improvements	3.0	Peak Day	872	471	263	-	138	-
306	36603	Other Structures	3.0	Peak Day	1,063	585	326	-	172	-
307	36700	Mains Cathodic Protection	3.0	Peak Day	9,276	5,009	2,795	-	1,471	-
308	36701	Mains - Steel	3.0	Peak Day	624,702	283,365	159,117	-	83,220	-
309	36900	Meas. & Reg. Equipment	3.0	Peak Day	13,161	7,108	3,968	-	2,087	-
310	36801	Meas. & Reg. Equipment	3.0	Peak Day	49,575	28,239	14,638	-	7,704	-
311										
312		Total Transmission Plant			809,211	329,004	183,583	-	96,624	-
313										
314		Distribution:								
315										
316	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
317	37401	Land	3.0	Peak Day	0	-	-	-	-	-
318	37402	Land Rights	3.0	Peak Day	11,081	5,984	3,339	-	1,757	-
319	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
320	37500	Structures & Improvements	3.0	Peak Day	3,482	1,861	1,049	-	552	-
321	37501	Structures & Improvements T.B.	3.0	Peak Day	1,024	538	312	-	164	-
322	37502	Land Rights	3.0	Peak Day	479	259	144	-	76	-
323	37503	Improvements	3.0	Peak Day	41	22	13	-	7	-
324	37600	Mains Cathodic Protection	3.0	Peak Day	502,585	271,421	151,452	-	79,712	-
325	37601	Mains - Steel	3.0	Peak Day	1,184,213	639,534	358,858	-	187,622	-
326	37602	Mains - Plastic	3.0	Peak Day	1,027,977	555,188	309,776	-	163,042	-
327	37800	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	108,800	58,757	32,786	-	17,266	-
328	37800	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	45,448	24,544	13,696	-	7,238	-
329	37905	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	20,644	10,825	6,040	-	3,179	-
330	38000	Services	99.0	-	0	-	-	-	-	-
331	38100	Meters	99.0	-	0	-	-	-	-	-
332	38200	Meter Installations	99.0	-	0	-	-	-	-	-
333	38300	House Regulators	99.0	-	0	-	-	-	-	-
334	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
335	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
336	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
337										
338		Total Distribution Plant			2,905,185	1,598,943	875,465	-	460,771	-

Atrio Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF DEPRECIATION EXPENSE									
431									
432									
433									
434									
435									
436	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
437	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	2,535	1,369	764		402
438	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0				
439	37503	Improvements	6.4	P, S, T & D Plant - Demand	0				
440	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0				
441	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	5,203	2,842	1,588		835
442	39102	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	7,462	4,030	2,249		1,184
443	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0				
444	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0				
445	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	12	6	4		2
446	39201	Trucks	6.4	P, S, T & D Plant - Demand	0				
447	39202	Trailers	6.4	P, S, T & D Plant - Demand	0				
448	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0				
449	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	2,280	1,237	690		363
450	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	40	21	12		6
451	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0				
452	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0				
453	39605	Welders	6.4	P, S, T & D Plant - Demand	0				
454	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	2,497	1,348	752		396
455	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0				
456	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0				
457	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0				
458	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	469	264	147		77
459	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	367	198	111		58
460	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	49,921	28,990	15,044		7,918
461	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	28,900	15,607	8,709		4,584
462	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	3,980	2,149	1,199		631
463	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0				
464	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0				
465	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	4,037	2,180	1,216		640
466	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	762	411	229		121
467	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	134,198	72,472	40,439		21,284
468	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0				
469	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0				
470									
471									
472		Total General Plant			242,750	131,097	73,152		38,501
473									
474		Shared Services Customer Support							
475									
476		General							
477									
478	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0				
479	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0				
480	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	8,028	4,336	2,419		1,273
481	37503	Improvements	6.4	P, S, T & D Plant - Demand	0				
482	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0				
483	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	2,541	1,372	768		403
484	39102	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,664	893	498		262
485	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0				
486	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0				
487	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0				
488	39201	Trucks	6.4	P, S, T & D Plant - Demand	0				
489	39202	Trailers	6.4	P, S, T & D Plant - Demand	0				
490	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0				
491	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0				
492	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0				
493	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0				
494	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0				
495	39605	Welders	6.4	P, S, T & D Plant - Demand	0				
496	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	2,143	1,167	646		340
497	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0				
498	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0				
499	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0				
500	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	89	32	16		8
501	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	1,538	829	463		244
502	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	14,163	7,649	4,268		2,246
503	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	2,983	1,611	899		473
504	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	906	496	243		128
505	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0				
506	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0				
507	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	2,008	1,083	604		318
508	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	248	134	75		39
509	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	133,681	72,195	40,284		21,203
510	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0				
511	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0				
512									
513									
514		Total General Plant			169,660	91,727	51,104		26,939
515									
516		TOTAL DEPRECIATION EXPENSE - DEMAND			4,677,304	2,625,975	1,406,485	0	741,844

Atrium Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Customer/Demand Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
517		Intangible Plant:								
518										
519	90100	Organization	99.0	-	0	-	-	-	-	-
520	30200	Franchise & Consents	99.0	-	0	-	-	-	-	-
521	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
522										
523		Total Intangible Plant:			0	-	-	-	-	-
524										
525		Production Plant:								
526										
527	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
528	32540	Compression Station Equipment	99.0	-	0	-	-	-	-	-
529	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
530	33201	Field Lines	99.0	-	0	-	-	-	-	-
531	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
532	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
533	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
534										
535		Total Production Plant			0	-	-	-	-	-
536										
537		Storage Plant:								
538										
539	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
540	35020	Rights of Way	1.5	Winter Volumes	0	-	-	-	-	-
541	35100	Structures and Improvements	1.5	Winter Volumes	150	59	36	1	28	27
542	35102	Compression Station Equipment	1.5	Winter Volumes	969	976	229	7	179	174
543	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	106	42	25	1	20	19
544	35104	Other Structures	1.5	Winter Volumes	893	350	211	7	165	161
545	35200	Wells & Rights of Way	1.5	Winter Volumes	88,369	34,606	20,863	657	16,306	15,956
546	35201	Well Construction	1.5	Winter Volumes	12,835	5,025	3,030	95	2,368	2,317
547	35202	Well Equipment	1.5	Winter Volumes	1,934	757	456	14	357	349
548	35203	Cushion Gas	1.5	Winter Volumes	15,263	5,972	3,600	113	2,914	2,754
549	35210	Leaseholds	1.5	Winter Volumes	312	122	74	2	58	56
550	35211	Storage Rights	1.5	Winter Volumes	240	94	57	2	44	43
551	35301	Field Lines	1.5	Winter Volumes	723	283	171	5	133	131
552	35302	Tributary Lines	1.5	Winter Volumes	0	-	-	-	-	-
553	35400	Compressor Station Equipment	1.5	Winter Volumes	8,311	3,254	1,982	62	1,533	1,500
554	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	614	240	145	5	113	111
555	35600	Purification Equipment	1.5	Winter Volumes	4,250	1,664	1,003	32	784	767
556										
557		Total Storage Plant			134,977	52,846	31,860	1,003	24,501	24,367
558										
559		Transmission:								
560										
561	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
562	36520	Rights of Way	99.0	-	0	-	-	-	-	-
563	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
564	36603	Other Structures	99.0	-	0	-	-	-	-	-
565	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
566	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
567	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
568	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
569										
570		Total Transmission Plant			0	-	-	-	-	-
571										
572		Distribution:								
573										
574	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
575	37401	Land	99.0	-	0	-	-	-	-	-
576	37402	Land Rights	99.0	-	0	-	-	-	-	-
577	37403	Land Other	99.0	-	0	-	-	-	-	-
578	37500	Structures & Improvements	99.0	-	0	-	-	-	-	-
579	37501	Structures & Improvements T.B.	99.0	-	0	-	-	-	-	-
580	37502	Land Rights	99.0	-	0	-	-	-	-	-
581	37503	Improvements	99.0	-	0	-	-	-	-	-
582	37600	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
583	37601	Mains - Steel	99.0	-	0	-	-	-	-	-
584	37602	Mains - Plastic	99.0	-	0	-	-	-	-	-
585	37900	Meas. & Reg. Sta. Equip- General	99.0	-	0	-	-	-	-	-
586	37900	Meas. & Reg. Sta. Equip - City Gate	99.0	-	0	-	-	-	-	-
587	37905	Meas. & Reg. Sta. Equipment T.B.	99.0	-	0	-	-	-	-	-
588	38000	Services	99.0	-	0	-	-	-	-	-
589	38100	Meters	99.0	-	0	-	-	-	-	-
590	38200	Meter Installations	99.0	-	0	-	-	-	-	-
591	38300	House Regulators	99.0	-	0	-	-	-	-	-
592	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
593	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
594	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
595										
596		Total Distribution Plant			0	-	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF DEPRECIATION EXPENSE							
597							
598	General:						
599	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-
601	39000	Structures Frame	6.6	P, S, T & D Plant - Commodity	3,099	1,190	717
602	39001	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	23
603	39002	Improvements	6.6	P, S, T & D Plant - Commodity	100	39	24
604	38003	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	410	161	97
605	39004	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	4	2	1
609	39009	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	3,588	1,405	847
607	39100	Rentals Processing Equip	6.6	P, S, T & D Plant - Commodity	2,002	784	472
608	39102	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	15
609	39103	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
610	39200	Trucks	6.6	P, S, T & D Plant - Commodity	388	144	87
611	39201	Trailers	6.6	P, S, T & D Plant - Commodity	22	9	5
612	39202	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
613	39300	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
614	39400	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1,120	438	264
615	39600	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	8
616	39603	Backhoes	6.6	P, S, T & D Plant - Commodity	3	1	0
617	39604	Welders	6.6	P, S, T & D Plant - Commodity	4	1	0
618	39605	Communication Equipment	6.6	P, S, T & D Plant - Commodity	100	39	24
619	39700	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	415	163	98
620	39701	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-
621	39702	Communication Equipment - Telemetry	6.6	P, S, T & D Plant - Commodity	0	-	-
622	39705	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
623	39800	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	3,311	1,296	781
624	39900	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-
625	39901	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-
626	39902	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	-
627	39903	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	146	57	34
628	39904	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	1
629	39905	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-
630	39906	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	5,111	2,001	1,206
631	39907	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0	-	-
632	39908	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-
633	39909	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	9,383	3,674	2,215
634						70	1,731
635							1,694
636	Total General Plant				29,125	11,403	6,875
637						216	5,373
638	TOTAL DIRECT DEPRECIATION EXPENSE				164,102	64,249	38,735
639						1,219	30,274
640	Kentucky Mid-States General Office:						
641							
642	Intangible Plant:						
643							
644	30100	Organization	99.0	-	0	-	-
645	30200	Franchisees & Consents	99.0	-	0	-	-
646	30300	Misc Intangible Plant	99.0	-	0	-	-
647							
648	Total Intangible Plant:				0	-	-
649							
650	General:						
651							
652	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-
653	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	36	14	9
654	38602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-
655	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-
656	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
657	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	58	23	14
658	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	9	4	2
659	39102	Rentals Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-
660	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-
661	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
662	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-
663	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-
664	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
665	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	7
666	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	0
667	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	0
668	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-
669	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-
670	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	40	16	9
671	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	7
672	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-
673	39705	Communication Equip. - Telemetry	6.6	P, S, T & D Plant - Commodity	0	-	-
674	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	231	91	55
675	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	2
676	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	184	64	39
677	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	1
678	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	-
679	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-
680	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-
681	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-
682	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	63	25	15
683	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	0	-	0
684	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-
685	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-
686							
687							
688	Total General Plant				620	243	148
689						5	114
690	Shared Services General Office:						

Albion Energy Corporation, Kentucky/Mid-States Division
Class Cost of Service - Gas/Power/Demand Study
Forecasted Test Period: Twelve Months Ended May 31, 2017

ALLOCATION OF DEPRECIATION EXPENSE

691	General:										
692	37400 Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
694	39000 Structures & Improvements	6.6	P, S, T & D Plant - Commodity	123	48	29	1	23		22	
696	39502 Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
697	37503 Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
698	39004 Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
699	39009 Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	254	100	60	2	47		46	
700	39100 Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	361	141	85	3	67		65	
701	39102 Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
702	39103 Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
703	39200 Transportation Equipment	6.6	P, S, T & D Plant - Commodity	1	0	0	0	0		0	
704	39201 Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
705	39202 Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
706	39300 Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
707	39400 Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	111	43	26	1	20		20	
708	39600 Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	2	1	0	0	0		0	
709	39603 Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
710	39604 Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
711	39605 Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
712	39700 Communication Equipment	6.6	P, S, T & D Plant - Commodity	121	47	28	1	22		22	
713	39701 Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
714	39702 Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
715	39705 Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
716	39800 Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	24	9	6	0	4		3	
717	39900 Other Tangible Property	6.6	P, S, T & D Plant - Commodity	18	7	4	0	3		4	
718	39901 Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	2,413	945	570	18	445		436	
719	39902 Other Tangible Property - Servers - SAN	6.6	P, S, T & D Plant - Commodity	1,397	647	330	10	268		262	
720	39903 Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	192	75	45	1	35		35	
721	39904 Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
722	39905 Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
723	39906 Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	185	76	46	1	36		35	
724	39907 Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	37	14	9	0	7		7	
725	39908 Other Tang. Property - Mainframe SAN	6.6	P, S, T & D Plant - Commodity	6,467	2,540	1,531	48	1,197		1,171	
726	39909 Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
727	39924 Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
728											
729											
730	Total General Plant			11,735	4,584	2,770	87	2,165		2,118	
731											
732	Shared Services Customer Support:										
733											
734	General:										
735	37400 Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
736	39000 Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
738	39502 Structures & Improvements	6.6	P, S, T & D Plant - Commodity	388	152	92	3	72		70	
739	37503 Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
740	39004 Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
741	39009 Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	123	48	29	1	23		22	
742	39100 Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	80	31	19	1	15		14	
743	39102 Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
744	39103 Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
745	39200 Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
746	39201 Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
747	39202 Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
748	39300 Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
749	39400 Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
750	39600 Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
751	39603 Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
752	39604 Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
753	39605 Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
754	39700 Communication Equipment	6.6	P, S, T & D Plant - Commodity	104	41	24	1	19		19	
755	39701 Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
756	39702 Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
757	39705 Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
758	39800 Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1		1	
759	39900 Other Tangible Property	6.6	P, S, T & D Plant - Commodity	74	28	18	1	14		13	
760	39901 Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	665	288	162	5	128		124	
761	39902 Other Tangible Property - Servers - SAN	6.6	P, S, T & D Plant - Commodity	144	68	34	1	27		26	
762	39903 Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	99	35	9	0	7		7	
763	39904 Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
764	39905 Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
765	39906 Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	97	38	23	1	18		18	
766	39907 Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	12	5	3	0	2		2	
767	39908 Other Tang. Property - Mainframe SAN	6.6	P, S, T & D Plant - Commodity	6,462	2,530	1,525	48	1,182		1,167	
768	39909 Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
769	39924 Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	-	-
770											
771											
772	Total General Plant			8,211	3,215	1,938	61	1,515		1,482	
773											
774	TOTAL DEPRECIATION EXPENSE - COMMODITY			194,687	72,301	43,589	1,372	34,068		33,337	

Altoona Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF DEPRECIATION EXPENSE									
Total Depreciation Expense									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
775		Intangible Plant							
776									
777	30100		Organization	0	-	-	-	-	-
778	30200		Franchises & Consents	0	-	-	-	-	-
779	30300		Misc Intangible Plant	0	-	-	-	-	-
780									
781			Total Intangible Plant	0	-	-	-	-	-
782									
783			Production Plant						
784									
785	32520		Producing Leaseholds	0	-	-	-	-	-
786	32540		Rights of Ways	0	-	-	-	-	-
787	33100		Production Gas Wells Equipment	0	-	-	-	-	-
788	33201		Field Lines	0	-	-	-	-	-
789	33202		Tributary Lines	0	-	-	-	-	-
790	33400		Field Meas. & Reg. Sta. Equip	0	-	-	-	-	-
791	33600		Purification Equipment	0	-	-	-	-	-
792									
793			Total Production Plant	0	-	-	-	-	-
794									
795			Storage Plant						
796									
797	35010		Land	0	-	-	-	-	-
798	35020		Rights of Way	0	-	-	-	-	-
799	35100		Structures and Improvements	299	139	80	1	51	27
800	35102		Compressor Station Equipment	1,931	899	519	7	331	174
801	35109		Meas. & Reg. Sta. Structures	275	27	27	1	33	19
802	35104		Other Structures	1,787	832	480	7	307	181
803	35200		Wells & Rights of Way	176,778	82,340	47,499	657	30,325	15,956
804	35201		Well Construction	26,670	11,957	6,897	95	4,404	2,317
805	35202		Well Equipment	3,887	1,801	1,039	14	683	349
806	35203		Cushion Gas	30,507	14,210	8,197	113	5,233	2,754
807	35210		Leaseholds	625	291	168	2	107	58
808	35211		Storage Rights	481	224	129	2	82	43
809	35301		Field Lines	1,448	673	369	5	249	131
810	35302		Tributary Lines	0	-	-	-	-	-
811	35400		Compressor Station Equipment	16,622	7,742	4,466	62	2,851	1,500
812	35500		Meas. & Reg. Equipment	1,229	672	330	5	211	111
813	35600		Purification Equipment	8,501	3,839	2,284	32	1,458	787
814									
815			Total Storage Plant	269,954	125,740	72,535	1,093	46,309	24,387
816									
817			Transmission						
818									
819	36510		Land & Land Rights	0	-	-	-	-	-
820	36520		Rights of Way	11,541	8,233	3,478	-	1,831	-
821	36600		Structures & Improvements	872	471	263	-	138	-
822	36603		Other Structures	1,083	565	326	-	172	-
823	36700		Mains Cathodic Protection	2,275	5,009	2,785	-	1,471	-
824	36701		Mains - Steel	524,702	263,385	169,117	-	83,220	-
825	36900		Meas. & Reg. Equipment	13,181	7,108	3,966	-	2,087	-
826	36901		Meas. & Reg. Equipment	48,575	28,233	14,638	-	7,704	-
827									
828			Total Transmission Plant	609,211	329,004	183,583	-	96,624	-
829									
830			Distribution						
831									
832	37400		Land & Land Rights	0	-	-	-	-	-
833	37401		Land	0	-	-	-	-	-
834	37402		Land Rights	22,037	18,737	4,530	1	1,765	4
835	37403		Land Other	0	-	-	-	-	-
836	37500		Structures & Improvements	6,925	4,845	1,424	0	555	1
837	37501		Structures & Improvements T.B.	2,650	1,408	423	0	165	0
838	37502		Land Rights	953	691	198	0	76	0
839	37503		Improvements	83	59	17	0	7	0
840	37600		Mains Cathodic Protection	999,518	713,752	205,472	32	80,061	201
841	37601		Mains - Steel	2,355,111	1,881,775	484,143	76	188,643	474
842	37602		Mains - Plastic	2,044,395	1,469,894	420,266	60	163,759	411
843	37600		Meas. & Reg. Sta. Equip - General	216,376	154,614	44,481	7	17,332	44
844	37602		Meas. & Reg. Sta. Equip - City Gate	90,396	64,644	18,981	3	7,240	18
845	37605		Meas. & Reg. Sta. Equipment T.B.	39,883	28,456	8,155	1	3,193	8
846	38000		Services	4,112,168	3,650,331	447,022	268	2,883	1,684
847	38100		Meters	2,897,270	1,731,984	1,078,894	4,785	52,195	30,012
848	38200		Meter Installations	2,133,688	1,275,074	784,549	3,524	38,438	22,102
849	38300		House Regulators	264,822	158,255	98,615	437	4,771	2,743
850	38400		House Reg. Installations	3,625	2,187	1,360	6	65	38
851	38500		Ind. Meas. & Reg. Sta. Equipment	147,374	-	146,804	87	940	543
852	38600		Other Prop. On Cust. Prem	0	-	-	-	-	-
853									
854			Total Distribution Plant	15,336,651	10,853,045	3,753,963	9,283	562,085	58,285

Atmos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Customer/Demand Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
ALLOCATION OF DEPRECIATION EXPENSE						
855						
856		General				
857						
858	39900	Land & Land Rights	0	-	-	-
859	39000	Structures & Frames	197,482	139,639	45,505	91
860	39001	Structures & Improvements	0	-	-	11,273
861	39002	Improvements	5,509	4,603	1,500	3
862	39003	Air Conditioning Equipment	26,666	18,865	6,145	12
863	39004	Improvement to leased Premises	281	189	65	0
864	39008	Office Furniture & Equipment	233,163	164,869	53,727	107
865	39100	Remittance Processing Equip	130,055	91,952	29,068	60
866	39102	Office Machines	0	-	-	7,424
867	39103	Transportation Equipment	0	-	-	-
868	39200	Trucks	23,884	16,888	5,503	11
869	39201	Trailers	1,436	1,015	331	1
870	39202	Stores Equipment	0	-	-	82
871	39300	Tools, Shop & Garage Equipment	0	-	-	-
872	39400	Power Operated Equipment	72,746	51,439	16,763	33
873	39500	Ditchers	0	-	-	4,153
874	39603	Backhoes	184	130	42	0
875	39604	Welders	244	173	56	0
876	39605	Communication Equipment	6,471	4,576	1,491	3
877	39700	Communication Equipment - Mobile Radios	26,873	19,072	6,215	12
878	39701	Communication Equipment - Fixed Radios	0	-	-	1,540
879	39702	Communication Equip. - Telemetering	0	-	-	133
880	39705	Miscellaneous Equipment	0	-	-	-
881	39800	Other Tangible Property	215,121	152,111	49,569	89
882	39900	Other Tangible Property - Servers - HW	0	-	-	12,280
883	39901	Other Tangible Property - Servers - SW	0	-	-	1,062
884	39902	Other Tangible Property - Network - HW	0	-	-	-
885	39903	Other Tang. Property - CPU	9,471	6,697	2,182	4
886	39904	Other Tangible Property - MF - Hardware	0	-	-	541
887	39905	Other Tang. Property - PC Hardware	0	-	-	47
888	39906	Other Tang. Property - PC Software	332,088	234,816	78,522	152
889	39907	Other Tang. Property - Mainframe SW	0	-	-	18,957
890	39908	Other Tang. Property - Application Software	0	-	-	1,639
891	39909	Other Tang. Property - General Startup Costs	609,648	431,080	140,479	279
892						34,801
893						3,008
894		Total General Plant	1,892,422	1,336,125	436,064	868
895						108,027
896		TOTAL DIRECT DEPRECIATION EXPENSE	18,108,237	12,746,915	4,446,144	11,164
897						813,044
898		Kentucky Mid-States General Office:				
899						
900		Intangible Plant:				
901						
902	30100	Organization	0	-	-	-
903	30200	Franchises & Consents	0	-	-	-
904	30300	Misc Intangible Plant	0	-	-	-
905						
906		Total Intangible Plant:	0	-	-	-
907						
908		General:				
909						
910	37400	Land & Land Rights	0	-	-	-
911	39001	Structures & Frames	2,369	1,668	544	1
912	39602	Structures & Improvements	0	-	-	135
913	39900	Land & Land Rights	0	-	-	12
914	39004	Air Conditioning Equipment	0	-	-	-
915	39009	Improvement to leased Premises	3,760	2,659	866	2
916	39100	Office Furniture & Equipment	611	432	141	0
917	39102	Remittance Processing Equip	0	-	-	215
918	39103	Office Machines	0	-	-	35
919	39200	Transportation Equipment	0	-	-	-
920	39201	Trucks	0	-	-	-
921	39202	Trailers	0	-	-	-
922	39300	Stores Equipment	0	-	-	-
923	39400	Tools, Shop & Garage Equipment	1,162	843	275	1
924	39500	Power Operated Equipment	5	3	1	0
925	39603	Ditchers	0	-	-	68
926	39604	Backhoes	0	-	-	0
927	39605	Welders	0	-	-	-
928	39700	Communication Equipment	2,600	1,830	599	1
929	39701	Communication Equipment - Mobile Radios	0	-	-	148
930	39702	Communication Equipment - Fixed Radios	0	-	-	13
931	39705	Communication Equip. - Telemetering	0	-	-	-
932	39800	Miscellaneous Equipment	15,028	10,626	3,463	7
933	39900	Other Tangible Property	0	-	-	858
934	39901	Other Tangible Property - Servers - HW	10,645	7,527	2,459	5
935	39902	Other Tangible Property - Servers - SW	0	-	-	608
936	39903	Other Tangible Property - Network - HW	0	-	-	53
937	39904	Other Tang. Property - CPU	0	-	-	-
938	39905	Other Tang. Property - MF - Hardware	0	-	-	-
939	39906	Other Tang. Property - PC Hardware	0	-	-	-
940	39907	Other Tang. Property - PC Software	4,084	2,888	941	2
941	39908	Other Tang. Property - Mainframe SW	0	-	-	233
942	39909	Other Tang. Property - Application Software	0	-	-	20
943	39924	Other Tang. Property - General Startup Costs	0	-	-	-
944						
945						
946		Total General Plant	40,284	28,484	9,282	18
947						2,300
948		Shared Services General Office:				
949						

Albion Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Customer/Demand Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF DEPRECIATION EXPENSE							
949							
950		General:					
951							
952	37400	Land & Land Rights	0	-	-	-	-
953	39000	Structures & Improvements	7,993	5,631	1,835	4	455
954	39002	Structures & Improvements	0	-	-	-	-
955	37503	Improvements	0	-	-	-	-
956	39004	Air Conditioning Equipment	0	-	-	-	-
957	39009	Improvement to leased Premises	16,532	11,690	3,809	8	944
958	39100	Office Furniture & Equipment	23,439	16,574	5,401	11	1,338
959	39102	Remittance Processing Equip	0	-	-	-	-
960	39103	Office Machines	0	-	-	-	-
961	39200	Transportation Equipment	98	27	0	0	2
962	39201	Trucks	0	-	-	-	-
963	39202	Trailers	0	-	-	-	-
964	39300	Stores Equipment	0	-	-	-	-
965	39400	Tools, Shop & Garage Equipment	7,193	5,086	1,657	3	411
966	39600	Power Operated Equipment	125	89	29	0	7
967	39903	Ditchers	0	-	-	-	-
968	39904	Backhoes	0	-	-	-	-
969	39905	Welders	0	-	-	-	-
970	39700	Communication Equipment	7,842	5,545	1,807	4	448
971	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
972	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
973	39703	Communication Equip. - Telemetering	0	-	-	-	-
974	39900	Miscellaneous Equipment	1,524	1,085	354	1	88
975	39901	Other Tangible Property - Servers - HW	1,164	816	268	1	96
976	39902	Other Tangible Property - Servers - HW	156,799	110,872	36,131	72	8,851
977	39902	Other Tangible Property - Servers - SAW	90,772	64,185	20,916	42	5,182
978	39903	Other Tangible Property - Network - HW	12,500	8,839	2,880	6	714
979	39904	Other Tang. Property - CPU	0	-	-	-	-
980	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
981	39906	Other Tang. Property - PC Hardware	19,879	8,695	2,922	6	724
982	39907	Other Tang. Property - PC Software	2,392	1,691	551	1	137
983	39908	Other Tang. Property - Mainframe SAW	421,496	298,040	97,124	193	24,061
984	39909	Other Tang. Property - Application Software	0	-	-	-	-
985	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
986							
987							
988		Total General Plant	762,460	539,133	175,691	350	43,624
989							
990		Shared Services Customer Support:					
991							
992		General:					
993							
994	37400	Land & Land Rights	0	-	-	-	-
995	39001	Structures & Improvements	0	-	-	-	-
996	39002	Structures & Improvements	25,216	17,930	5,810	12	1,439
997	37503	Improvements	0	-	-	-	-
998	39004	Air Conditioning Equipment	0	-	-	-	-
999	39009	Improvement to leased Premises	7,990	5,643	1,839	4	456
1000	39100	Office Furniture & Equipment	5,196	3,674	1,197	2	297
1001	39102	Remittance Processing Equip	0	-	-	-	-
1002	39103	Office Machines	0	-	-	-	-
1003	39200	Transportation Equipment	0	-	-	-	-
1004	39201	Trucks	0	-	-	-	-
1005	39202	Trailers	0	-	-	-	-
1006	39300	Stores Equipment	0	-	-	-	-
1007	39400	Tools, Shop & Garage Equipment	0	-	-	-	-
1008	39600	Power Operated Equipment	0	-	-	-	-
1009	39903	Ditchers	0	-	-	-	-
1010	39904	Backhoes	0	-	-	-	-
1011	39905	Welders	0	-	-	-	-
1012	39700	Communication Equipment	6,731	4,760	1,551	3	384
1013	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
1014	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
1015	39703	Communication Equip. - Telemetering	0	-	-	-	-
1016	39900	Miscellaneous Equipment	198	131	43	0	11
1017	39901	Other Tangible Property	4,824	3,411	1,112	2	275
1018	39902	Other Tangible Property - Servers - HW	44,486	31,456	10,251	20	2,539
1019	39902	Other Tangible Property - Servers - SAW	9,370	6,825	2,159	4	535
1020	39903	Other Tangible Property - Network - HW	2,533	1,791	584	1	145
1021	39904	Other Tang. Property - CPU	0	-	-	-	-
1022	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1023	39906	Other Tang. Property - PC Hardware	6,301	4,455	1,452	3	390
1024	39907	Other Tang. Property - PC Software	780	552	160	0	45
1025	39908	Other Tang. Property - Mainframe SAW	419,883	298,898	86,762	192	23,869
1026	39909	Other Tang. Property - Application Software	0	-	-	-	-
1027	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
1028							
1029							
1030		Total General Plant	533,485	377,228	122,929	245	30,453
1031							
1032		TOTAL DEPRECIATION EXPENSE	10,444,466	13,690,759	4,754,047	11,776	889,321

Altres Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Customer Demand Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
Customer								
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
2		Taxes Other Than Income						
3		Non Revenue Related:						
4		Payroll Related	133,409	110,456	22,062	49	534	307
5	6.2	Property Related	3,320,073	2,638,853	652,081	1,715	18,679	10,745
6	7.2	DOT Transmission User Tax	11,579	9,587	1,915	4	46	27
7		Other	0	-	-	-	-	-
8	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
9		Total Non Revenue Related:	3,465,060	2,756,895	676,059	1,768	19,260	11,079
10		Revenue Related:						
11	99.0	State Gross Receipts - Tax	0	-	-	-	-	-
12	99.0	Local Gross Receipts - Tax	0	-	-	-	-	-
13	99.0	Public Service Commission Assessment	0	-	-	-	-	-
14		Total Revenue Related:	0	-	-	-	-	-
15								
16		Total Taxes, Other Than Income	3,465,060	2,756,895	676,059	1,768	19,260	11,079
17								
18								
19	19.2	Rate Base - Cust	4,948,372	4,006,347	901,732	2,219	24,170	13,904

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
20	Taxes Other Than Income								
21									
22	Non Revenue Related:								
23	Payroll Related	7.4	Allocated O&M Expenses - Demand	43,850	23,691	13,214	-	6,955	-
24	Property Related	6.4	P, S, T & D Plant - Demand	1,586,591	858,827	478,112	-	251,641	-
25	DOT Transmission User Tax	7.4	Allocated O&M Expenses - Demand	3,806	2,055	1,147	-	604	-
26	Other			0	-	-	-	-	-
27	Total Non Revenue Related:	7.4	Allocated O&M Expenses - Demand	1,634,247	882,574	492,473	0	259,200	0
28									
29	Revenue Related:								
30	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
31	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
32	Public Service Commission Assessment	99.0	-	0	-	-	-	-	-
33	Total Revenue Related:			0	-	-	-	-	-
34									
35	Total Taxes, Other Than Income			1,634,247	882,574	492,473	-	259,200	-
36									
37									
38	Interest Expense	19.4	Rate Base - Demand	2,450,258	1,323,260	738,375	-	388,623	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
39	Taxes Other Than Income								
40									
41	Non Revenue Related:								
42	Payroll Related	7.6	Allocated O&M Expenses - Comm	558,636	332,183	218,166	7,695	294	295
43	Property Related	6.6	P, S, T & D Plant - Commodity	75,699	30,028	18,103	570	14,149	13,846
44	DOT transmission User Tax	7.6	Allocated O&M Expenses - Comm	48,485	28,831	18,935	668	28	28
45	Other			0					
46	Total Non Revenue Related:	7.6	Allocated O&M Expenses - Comm	683,817	391,045	255,205	8,933	14,469	14,169
47									
48	Revenue Related:								
49	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
50	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
51	Public Service Commission Assessment	1.0	Mcf	317,099	99,730	65,447	3,172	71,126	77,620
52	Total Revenue Related:			317,099	99,730	65,447	3,172	71,126	77,620
53									
54	Total Taxes, Other Than Income			1,000,912	490,775	320,652	12,105	85,595	91,788
55									
56									
57	Interest Expense	19.6	Rate Base - Comm	358,103	149,467	95,689	3,665	53,869	56,373

Alamos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Total Taxes Other									
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
58	Taxes Other Than Income								
59									
60	Non Revenue Related:								
61	Payroll Related		735,695	466,323	263,443	7,744	7,763	602	
62	Property Related		4,983,360	3,523,718	1,148,207	2,284	284,470	24,590	
63	DOT Transmission User Tax		63,870	40,473	21,897	672	675	52	
64	Other		0	-	-	-	-	-	
65	Total Non Revenue Related:		5,783,125	4,030,514	1,423,737	10,701	292,928	25,245	
66									
67	Revenue Related:								
68	State Gross Receipts - Tax		0	-	-	-	-	-	
69	Local Gross Receipts - Tax		0	-	-	-	-	-	
70	Public Service Commission Assessment		317,096	99,730	65,447	3,172	71,126	77,620	
71	Total Revenue Related:		317,096	99,730	65,447	3,172	71,126	77,620	
72									
73	Total Taxes, Other Than Income		6,100,220	4,130,245	1,489,184	13,873	364,054	102,865	
74									
75									
76	Interest Expense		7,757,734	5,479,095	1,735,796	5,884	466,882	70,278	

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Customer/Demand Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF REVENUES									
Total Revenues									
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
1	Rate Schedule Revenue:								
2									
3		Input	82,773,705	48,574,306	19,489,661	313,469	7,691,062	6,705,206	
4		Input	0						
5		1.2 Sales Mcf	79,378,177	47,248,724	31,034,768	1,094,685	-	-	
6		Input	0						
7									
8			162,151,882	95,823,030	50,524,429	1,408,155	7,691,062	6,705,206	
9	Other Revenue:								
10									
11									
12		18.6	Total Rate Schedule Revenues	1,140,687	674,203	355,486	9,908	54,114	47,177
13		18.6	Misc. Service Revenues	795,825	470,290	247,969	6,911	37,747	32,908
14		18.2	NTB	(9)	(2)	(1)	(0)	(0)	(0)
15		18.2	Other Gas Revenue	2,716,095	1,593,875	639,517	10,269	252,368	220,019
16									
17			Total Non-Rate Revenue	4,652,774	2,738,366	1,242,971	27,105	344,226	300,104
18									
19			TOTAL REVENUE	166,804,655	98,561,396	51,767,399	1,435,259	8,035,290	7,005,311

Atmos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Customer/Demand Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	87,962,005	43,732,328	44,229,677	0
4.0	Mains (Zero Intercept)	%	100.0000%	49.7173%	50.2827%	0.0000%
	Internally Generated	Values	254,117,599	165,051,380	89,066,219	0
4.1	Mains & Services	%	100.0000%	64.9508%	35.0492%	0.0000%
	Internally Generated	Values	510,183,156	339,900,256	162,430,984	7,851,916
5.4	P, S, T & D Plant	%	100.0000%	66.6232%	31.8378%	1.5390%
	Internally Generated	Values	387,713,350	255,829,267	125,836,261	6,047,823
5.7	Net Plant	%	100.0000%	65.9841%	32.4560%	1.5599%
	Internally Generated	Values	104,852,766	19,008,499	6,247,947	79,596,320
9.1	Allocated O&M Expenses	%	100.0000%	18.1288%	5.9588%	75.9125%
	Internally Generated	Values	5,303,837	3,708,992	1,583,316	11,530
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	69.9303%	29.8523%	0.2174%
	Internally Generated	Values	187,848,282	93,393,082	94,455,200	-
12.0	Composite of Accts. 374-379	%	100.0000%	49.7173%	50.2827%	0.0000%
	Internally Generated	Values	335,832,639	214,215,257	106,071,789	15,545,593
13.0	Rate Base	%	100.0000%	63.7863%	31.5847%	4.6290%
	Internally Generated	Values	8,877,211	6,753,404	2,108,347	15,461
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	76.0757%	23.7501%	0.1742%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Almos Energy Corporation - Kentucky/Mid-States Division								
Class Cost of Service - Customer/Demand Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
ALLOCATION FACTORS								
			Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1.0	Input Mcf	Value	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
		%	100.0000%	31.4512%	20.6395%	1.0004%	22.4306%	24.4784%
1.2	Input Sales Mcf	Value	17,448,506	10,336,507	6,783,219	328,781	-	-
		%	100.0000%	59.2401%	38.8756%	1.8843%	0.0000%	0.0000%
1.5	Input Winter Volumes	Value	20,309,774	7,951,855	4,799,953	150,910	3,746,829	3,666,427
		%	100.0000%	39.1519%	23.6042%	0.7430%	18.4484%	18.0525%
2.0	Input Bills	Value	2,105,371	1,874,037	228,869	137	1,476	852
		%	100.0000%	89.0122%	10.8707%	0.0065%	0.0701%	0.0405%
2.2	Input Non-Residential Bills	Value	231,334	0	228,869	137	1,476	852
		%	100.0000%	0.0000%	98.9344%	0.0592%	0.6380%	0.3683%
3.0	Input Peak Day	Value	235,067	126,948	70,836	0	37,283	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8603%	0.0000%
4.0	Input Meter Investment	Value	11,768,369	7,026,701	4,378,616	19,419	211,831	121,803
		%	100.0000%	59.7591%	37.2383%	0.1651%	1.8015%	1.0359%
4.2	Input Direct to Residential	Value	1	1	-	-	-	-
		%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.4	Input Direct to Non-Res Firm Sales	Value	1	-	1	-	-	-
		%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
4.6	Input Direct to Non-Res Interruptible Sales	Value	1	-	-	1	-	-
		%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
4.8	Input Direct to Firm Transport	Value	1	-	-	-	1	-
		%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
5.0	Input Direct to Interruptible Transport	Value	1	-	-	-	-	1
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6.0	Internally Generated P. S. T & D Plant	Value	510,183,156	360,748,930	117,569,609	233,872	29,123,239	2,517,508
		%	100.0000%	70.7097%	23.0426%	0.0458%	5.7084%	0.4935%
6.2	Internally Generated P. S. T & D Plant - Customer	Value	339,900,256	269,954,013	66,758,356	176,529	1,912,320	1,100,037
		%	100.0000%	79.4215%	19.6406%	0.0516%	0.5626%	0.3236%
6.4	Internally Generated P. S. T & D Plant - Demand	Value	182,490,984	87,720,745	48,947,873	0	25,762,365	0
		%	100.0000%	48.0049%	26.8246%	0.0000%	14.1205%	0.0000%
6.8	Internally Generated P. S. T & D Plant - Commodity	Value	7,851,916	3,074,171	1,853,379	58,343	1,448,553	1,417,469
		%	100.0000%	39.1519%	23.6042%	0.7430%	18.4484%	18.0525%
7.0	Internally Generated Allocated O&M Expenses	Value	104,852,766	66,443,244	36,111,368	1,103,403	1,108,934	85,816
		%	100.0000%	63.3681%	34.4401%	1.0523%	1.0576%	0.0818%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value	19,008,499	15,738,095	3,143,534	6,989	76,098	43,783
		%	100.0000%	82.7950%	16.5375%	0.0368%	0.4003%	0.2303%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value	6,247,947	3,374,200	1,882,792	0	990,956	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
7.6	Internally Generated Allocated O&M Expenses - Comm	Value	79,596,320	47,330,950	31,085,042	1,036,414	41,881	42,034
		%	100.0000%	59.4637%	39.0534%	1.3775%	0.0526%	0.0525%
8.0	Input Customer Deposit Balances	Value	34,046,761	24,185,338	9,911,423	0	0	0
		%	100.0000%	70.8888%	29.1112%	0.0000%	0.0000%	0.0000%
9.0	Internally Generated Allocated Net Plant	Value	387,713,350	277,605,252	85,836,822	159,284	22,310,770	1,801,242
		%	100.0000%	71.6006%	22.1392%	0.0411%	5.7544%	0.4646%
9.2	Internally Generated Allocated Net Plant - Cust	Value	255,829,287	207,274,123	46,484,889	114,014	1,241,838	714,403
		%	100.0000%	81.0205%	18.1703%	0.0446%	0.4854%	0.2782%
9.4	Internally Generated Allocated Net Plant - Demand	Value	125,836,261	87,957,789	37,820,212	0	19,958,259	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
9.6	Internally Generated Allocated Net Plant - Comm	Value	6,047,823	2,373,339	1,431,722	45,250	1,110,673	1,086,839
		%	100.0000%	39.2429%	23.6733%	0.7482%	18.3648%	17.9707%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value	5,303,837	3,832,864	1,181,012	1,950	279,693	14,318
		%	100.0000%	72.2659%	22.2671%	0.0368%	5.1603%	0.2700%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value	3,708,992	2,974,169	701,507	1,834	19,985	11,466
		%	100.0000%	80.1881%	18.9137%	0.0495%	0.5388%	0.3100%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value	1,583,316	855,089	477,125	0	251,122	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value	11,530	3,626	2,380	115	2,586	2,822
		%	100.0000%	31.4512%	20.6395%	1.0004%	22.4306%	24.4784%
11.0	Internally Generated Composite of Accts. 376 & 380	Value	254,117,599	195,016,013	44,781,993	10,740	14,242,059	66,793
		%	100.0000%	76.7424%	17.6225%	0.0042%	5.6045%	0.0263%
11.2	Internally Generated Composite of Accts. 376 & 380 - Cust	Value	165,051,380	146,915,861	17,942,274	10,740	115,712	66,793
		%	100.0000%	89.0122%	10.8707%	0.0065%	0.0701%	0.0405%
11.4	Internally Generated Composite of Accts. 376 & 380 - Demand	Value	89,066,219	48,100,153	26,839,719	0	14,126,347	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF RESULTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1							
2							
3							
4							
5							
6							
7							
8	Operating Revenues	166,804,655	98,561,396	51,767,399	1,435,259	8,035,290	7,005,311
9							
10	Operating Expenses:						
11							
12	Operating & Maintenance	104,852,766	64,464,196	37,200,401	1,103,035	2,001,605	83,529
13	Depreciation & Amortization	19,444,466	12,416,303	5,455,356	11,539	1,464,178	97,090
14	Taxes Other Than Income	6,100,220	3,700,160	1,725,851	13,793	558,048	102,368
15							
16	Total Operating Expenses	130,397,452	80,580,659	44,381,608	1,128,367	4,023,831	282,987
17							
18	Income Before Taxes	36,407,203	17,980,737	7,385,791	306,892	4,011,459	6,722,324
19							
20	Interest Expense	7,757,734	4,766,394	2,127,981	5,752	788,153	69,454
21							
22	Income Taxes:						
23							
24	State Income Taxes 6.00%	1,718,968	792,861	315,469	18,068	193,398	399,172
25	Federal Income Taxes 35.00%	9,425,675	4,347,519	1,729,819	99,075	1,060,468	2,188,794
25	Total Deferred Income Taxes	0	0	0	0	0	0
26	Amortization of ITC	0	0	0	0	0	0
27							
28	Total Income Taxes	11,144,644	5,140,379	2,045,288	117,144	1,253,866	2,587,967
29							
30	Net Income	25,262,560	12,840,358	5,340,503	189,748	2,757,593	4,134,357
31							
32	Total Rate Base	335,832,639	206,337,422	92,120,401	248,993	34,119,170	3,006,654
33							
34	Rate of Return	7.5224%	6.2230%	5.7973%	76.2062%	8.0822%	137.5069%
35	Relative Rate of Return	1.00	0.83	0.77	10.13	1.07	18.28
36							
37	Equalized ROR:						
38							
39	Net Income Increase	2,007,051	3,914,241	2,139,679	(169,530)	12,884	(3,890,217)
40	Uncollectibles/PSC Fees Increase 0.6901%	22,826	44,517	24,335	(1,928)	147	(44,244)
41	Income Taxes	1,277,811	2,492,045	1,362,247	(107,933)	8,202	(2,476,750)
42	Gross Revenue After Increase	170,112,344	105,012,199	55,293,654	1,155,868	8,056,523	594,099
43	Revenue Increase	3,307,688	6,450,803	3,526,255	(279,392)	21,232	(6,411,211)
44	Rate of Return	8.1200%	8.1200%	8.1200%	8.1200%	8.1200%	8.1200%
45	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00
46	Percent Increase	1.9830%	6.5450%	6.8117%	-19.4663%	0.2642%	-91.5193%
47							
48	Proposed Rate Levels:	27,269,585	14,042,371	5,848,699	204,275	2,985,195	4,189,044
49							
50	Net Income Increase	2,007,025	1,202,014	508,196	14,527	227,602	54,687
51	Uncollectibles/PSC Fees Increase	22,826	13,671	5,780	165	2,589	622
52	Income Taxes	1,277,795	785,275	323,548	9,249	144,905	34,817
53	Gross Revenue After Increase	170,112,301	100,542,355	52,604,923	1,459,200	8,410,386	7,095,436
54	Revenue Increase	3,307,646	1,980,960	837,524	23,940	375,096	90,126
55	Rate of Return	8.1200%	6.8055%	6.3490%	82.0404%	8.7493%	139.3258%
56	Relative Rate of Return	1.00	0.84	0.78	10.10	1.08	17.16
57	Percent Increase	1.9829%	2.0099%	1.6179%	1.6680%	4.6681%	1.2865%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF CUSTOMER COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	126,082,636	94,986,145	29,455,377	90,327	984,531	566,257
2							
3	Return @ Realized ROR	9,484,397	6,138,633	1,619,129	71,001	145,777	1,509,858
4	O&M Expenses	13,355,249	10,706,013	2,528,985	6,621	72,135	41,495
5	Depreciation Expense	10,941,949	7,851,953	2,905,219	10,167	110,857	63,753
6	Taxes, Other	2,236,503	1,663,330	542,506	1,688	18,399	10,582
7							
8	Interest Expense	2,912,509	2,194,180	680,419	2,087	22,743	13,081
9							
10	Income Taxes:						
11							
12	State Income Taxes	645,357	387,344	92,181	6,767	12,082	146,983
13	Federal Income Taxes	3,539,709	2,123,936	505,459	37,108	66,249	805,957
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	4,184,066	2,511,280	597,640	43,875	78,331	952,940
18							
19	Total Customer-Related Costs @ Realized ROR	40,202,165	28,871,208	8,193,479	133,352	425,498	2,578,627
20	Total Customers	175,448	156,170	19,072	11	123	71
21	Customer Costs (\$/customer/month)		\$ 15.41	\$ 35.80	\$ 973.37	\$ 288.28	\$ 3,026.56
22							
23							
24	Incremental Return @ Equalized ROR	753,513	1,574,242	772,647	(63,666)	(65,833)	(1,463,878)
25	Incremental Income Taxes	479,732	1,002,259	491,815	(40,534)	(41,913)	(931,994)
26	Incremental Uncollectibles/PSC Fees Increase	8,570	17,904	8,787	(724)	(749)	(16,649)
27							
28	Total Customer-Related Costs @ Equalized ROR	41,443,980	31,465,614	9,466,828	28,428	317,003	166,107
29	Customers	175,448	156,170	19,072	11	123	71
30	Dollars/Customer/Month	\$ 19.68	\$ 16.79	\$ 41.36	\$ 207.50	\$ 214.77	\$ 194.96
31							
32							
33	Incremental Return @ Proposed Rates	753,503	555,981	160,137	5,435	14,780	17,169
34	Incremental Income Taxes	479,726	353,972	101,953	3,460	9,410	10,931
35	Incremental Uncollectibles/PSC Fees Increase	8,570	6,323	1,821	62	168	195
36							
37	Total Customer-Related Costs @ Proposed Rates	41,443,964	29,787,485	8,457,391	142,309	449,857	2,606,923
38	Customers	175,448	156,170	19,072	11	123	71
39	Dollars/Customer/Month	\$ 19.68	\$ 15.89	\$ 36.95	\$ 1,038.75	\$ 304.78	\$ 3,059.77

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF DEMAND COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	194,204,410	104,879,984	58,522,657	0	30,801,790	0
2							
3	Return @ Realized ROR	14,608,766	6,339,036	3,483,330	98,896	2,427,488	2,260,015
4	O&M Expenses	11,901,197	6,427,234	3,586,374	0	1,887,589	0
5	Depreciation Expense	8,317,850	4,492,049	2,506,548	0	1,319,252	0
6	Taxes, Other	2,862,804	1,546,056	862,694	0	454,055	0
7							
8	Interest Expense	4,486,122	2,422,727	1,351,873	0	711,521	0
9							
10	Income Taxes:						
11							
12	State Income Taxes	994,040	384,580	209,308	9,712	168,507	221,933
13	Federal Income Taxes	5,450,655	2,108,782	1,147,708	53,252	923,982	1,216,931
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	6,444,695	2,493,362	1,357,016	62,963	1,092,490	1,438,864
18							
19	Total Demand-Related Costs @ Realized ROR	44,135,312	21,297,737	11,795,962	161,859	7,180,875	3,698,880
20							
21							
22	Incremental Return @ Equalized ROR	1,160,632	2,177,217	1,268,710	(98,896)	73,617	(2,260,015)
23	Incremental Income Taxes	738,929	1,386,149	807,738	(62,963)	46,889	(1,438,864)
24	Incremental Uncollectibles/PSC Fees Increase	13,200	24,762	14,429	(1,125)	837	(25,703)
25							
26	Total Demand-Related Costs @ Equalized ROR	46,048,073	24,885,865	13,886,839	(1,125)	7,302,198	(25,703)
27							
28							
29	Incremental Return @ Proposed Rates	1,160,617	608,798	325,262	7,540	197,783	21,233
30	Incremental Income Taxes	738,920	387,588	207,082	4,800	125,921	13,518
31	Incremental Uncollectibles/PSC Fees Increase	13,200	6,924	3,699	86	2,249	241
32							
33	Total Demand-Related Costs @ Proposed Rates	46,048,049	22,301,057	12,332,006	174,285	7,506,828	3,733,873

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF COMMODITY COSTS							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	15,545,593	6,471,313	4,142,367	158,667	2,332,849	2,440,397
2							
3	Return @ Realized ROR	1,169,396	486,796	311,604	11,935	175,485	183,576
4	O&M Expenses	79,596,320	47,330,950	31,085,042	1,096,414	41,881	42,034
5	Depreciation Expense	184,667	72,301	43,589	1,372	34,068	33,337
6	Taxes, Other	1,000,912	490,775	320,652	12,105	85,595	91,786
7							
8	Interest Expense	359,103	149,487	95,689	3,665	53,889	56,373
9							
10	Income Taxes:						
11							
12	State Income Taxes	79,571	33,124	21,203	812	11,941	12,491
13	Federal Income Taxes	436,312	181,628	116,262	4,453	65,475	68,494
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	515,882	214,751	137,465	5,265	77,416	80,985
18							
19	Total Commodity-Related Costs	82,467,178	48,595,572	31,898,352	1,127,092	414,445	431,717
20	Total Throughput	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
21	Commodity Costs (\$/Mcf)		\$ 4.70135	\$ 4.70254	\$ 3.42810	\$ 0.05622	\$ 0.05
22							
23							
24	Incremental Return @ Equalized ROR	92,906	38,675	24,756	948	13,942	14,585
25	Incremental Income Taxes	59,150	24,623	15,761	604	8,876	9,285
26	Incremental Uncollectibles/PSC Fees Increase	1,057	440	282	11	159	166
27							
28	Total Commodity-Related Costs @ Equalized ROR	82,620,290	48,659,310	31,939,151	1,128,655	437,422	455,753
29	Total Throughput	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
30	Commodity Costs (\$/Mcf)	\$ 2.51	\$ 4.71	\$ 4.71	\$ 3.43	\$ 0.06	\$ 0.06
31							
32							
33	Incremental Return @ Proposed Rates	92,905	(86,873)	(50,764)	9,468	23,881	197,193
34	Incremental Income Taxes	59,149	(55,309)	(32,320)	6,028	15,204	125,545
35	Incremental Uncollectibles/PSC Fees Increase	1,057	(988)	(577)	108	272	2,243
36							
37	Total Commodity-Related Costs @ Proposed Rates	82,620,288	48,452,402	31,814,690	1,142,696	453,802	756,698
38	Total Throughput	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
39	Commodity Costs (\$/Mcf)	\$ 2.51	\$ 4.69	\$ 4.69	\$ 3.48	\$ 0.06	\$ 0.09

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
TOTAL COST OF SERVICE							
		Total Company \$	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base	335,832,639	206,337,422	92,120,401	248,993	34,119,170	3,006,664
2							
3	Return @ Realized ROR	25,262,560	12,964,465	5,414,064	181,832	2,748,751	3,953,449
4	O&M Expenses	104,852,788	64,464,196	37,200,401	1,103,035	2,001,605	83,529
5	Depreciation Expense	19,444,466	12,416,303	5,455,356	11,539	1,464,178	97,090
6	Taxes, Other	6,100,220	3,700,160	1,725,851	13,793	558,048	102,368
7							
8	Interest Expense	7,757,734	4,766,394	2,127,981	5,752	788,153	69,454
9							
10	Income Taxes:						
11							
12	State Income Taxes	1,718,968	805,048	322,692	17,291	192,530	381,407
13	Federal Income Taxes	9,425,675	4,414,346	1,769,429	94,812	1,055,707	2,091,382
14	Deferred Income Taxes	0	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0	0
16							
17	Total Income Taxes	11,144,644	5,219,393	2,092,121	112,104	1,248,237	2,472,789
18							
19	Total Cost of Service @ Realized ROR	166,804,655	98,764,517	51,887,793	1,422,303	8,020,818	6,709,224
20							
21							
22	Incremental Return @ Equalized ROR	2,007,951	3,790,134	2,066,113	(161,614)	21,726	(3,709,308)
23	Incremental Income Taxes	1,277,811	2,413,031	1,315,414	(102,893)	13,832	(2,361,573)
24	Incremental Uncollectibles/PSC Fees Increase	22,826	43,106	23,498	(1,838)	247	(42,186)
25							
26	Total Cost of Service @ Equalized ROR	170,112,344	105,010,788	55,292,818	1,155,958	8,056,623	596,157
27							
28							
29	Incremental Return @ Proposed Rates	2,007,025	1,077,906	434,635	22,443	236,445	235,596
30	Incremental Income Taxes	1,277,795	686,261	276,715	14,289	150,535	149,995
31	Incremental Uncollectibles/PSC Fees Increase	22,826	12,259	4,943	255	2,689	2,679
32							
33	Total Cost of Service @ Proposed Rates	170,112,301	100,540,944	52,504,086	1,459,290	8,410,487	7,097,494

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
177		Shared Services General Office:						
178		General:						
179								
180								
181	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
182	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
183	36802	Structures & Improvements	264,248	5.4	P, S, T & D Plant	113,192	146,990	4,067
184	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
185	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
186	39009	Improvement to leased Premises	507,647	5.4	P, S, T & D Plant	217,452	282,382	7,813
187	39100	Office Furniture & Equipment	591,034	5.4	P, S, T & D Plant	253,171	328,767	9,096
188	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
189	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
190	39200	Transportation Equipment	5,437	5.4	P, S, T & D Plant	2,329	3,024	84
191	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
192	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
193	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
194	39400	Tools, Shop & Garage Equipment	84,202	5.4	P, S, T & D Plant	36,068	46,838	1,296
195	39500	Laboratory Equipment	1,242	5.4	P, S, T & D Plant	532	691	19
196	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
197	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
198	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
199	39700	Communication Equipment	133,888	5.4	P, S, T & D Plant	57,351	74,476	2,061
200	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
201	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
202	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
203	39800	Miscellaneous Equipment	28,914	5.4	P, S, T & D Plant	12,385	16,083	445
204	39900	Other Tangible Property	8,838	5.4	P, S, T & D Plant	3,786	4,916	136
205	39901	Other Tangible Property - Servers - HW	1,652,373	5.4	P, S, T & D Plant	707,799	919,144	25,431
206	39902	Other Tangible Property - Servers - SW	1,013,025	5.4	P, S, T & D Plant	433,932	563,502	15,591
207	39903	Other Tangible Property - Network - HW	178,623	5.4	P, S, T & D Plant	76,514	99,360	2,749
208	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
209	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
210	39906	Other Tang. Property - PC Hardware	119,949	5.4	P, S, T & D Plant	51,380	66,722	1,846
211	39907	Other Tang. Property - PC Software	36,076	5.4	P, S, T & D Plant	15,463	20,067	555
212	39908	Other Tang. Property - Mainframe SW	6,431,595	5.4	P, S, T & D Plant	2,754,992	3,577,619	98,985
213	39909	Other Tang. Property - Application Software	51,664	5.4	P, S, T & D Plant	22,130	28,738	795
214	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
215								
216		Total General Plant	11,108,766			4,758,467	6,179,321	170,989
217								
218		CWIP w/o AFUDC	620,248	5.4	P, S, T & D Plant	265,685	345,017	9,546
219								
220		Shared Services Customer Support						
221		General:						
222								
223								
224	37400	Land & Land Rights	184,639	5.4	P, S, T & D Plant	79,091	102,707	2,842
225	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
226	36802	Structures & Improvements	837,684	5.4	P, S, T & D Plant	358,824	465,968	12,892
227	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
228	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
229	39009	Improvement to leased Premises	245,537	5.4	P, S, T & D Plant	105,177	136,582	3,779
230	39100	Office Furniture & Equipment	130,678	5.4	P, S, T & D Plant	55,976	72,690	2,011
231	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
232	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
233	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
235	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
236	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
237	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
238	39600	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
239	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
240	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
241	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
242	39700	Communication Equipment	115,063	5.4	P, S, T & D Plant	49,288	64,005	1,771
243	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
244	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
245	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
246	39800	Miscellaneous Equipment	3,476	5.4	P, S, T & D Plant	1,489	1,933	53
247	39900	Other Tangible Property	36,937	5.4	P, S, T & D Plant	15,822	20,546	568
248	39901	Other Tangible Property - Servers - HW	468,909	5.4	P, S, T & D Plant	200,859	268,834	7,217
249	39902	Other Tangible Property - Servers - SW	104,865	5.4	P, S, T & D Plant	44,919	58,332	1,614
250	39903	Other Tangible Property - Network - HW	36,067	5.4	P, S, T & D Plant	15,449	20,062	555
251	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
252	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
253	39906	Other Tang. Property - PC Hardware	59,881	5.4	P, S, T & D Plant	25,650	33,309	922
254	39907	Other Tang. Property - PC Software	11,765	5.4	P, S, T & D Plant	5,040	6,544	181
255	39908	Other Tang. Property - Mainframe SW	6,431,390	5.4	P, S, T & D Plant	2,754,904	3,577,505	98,982
256	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
257	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
258								
259		Total General Plant	8,666,892			3,712,487	4,821,018	133,387
260								
261		CWIP w/o AFUDC	74,130	5.4	P, S, T & D Plant	31,754	41,235	1,141
262								
263		TOTAL PLANT IN SERVICE	552,599,040			236,707,336	307,386,992	8,504,712
264								
265		TOTAL CWIP W/O AFUDC	14,731,739			6,310,381	8,194,630	226,727

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
175		Shared Services General Office:						
176								
177		General:						
178								
179	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
180	39000	Structures & Improvements	83,993	5.4	P, S, T & D Plant	36,979	46,722	1,293
181	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
182	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
183	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
184	39009	Improvement to leased Premises	492,964	5.4	P, S, T & D Plant	211,162	274,214	7,587
185	39100	Office Furniture & Equipment	343,990	5.4	P, S, T & D Plant	147,349	191,349	5,294
186	39102	Remittance Processing Equip	308	5.4	P, S, T & D Plant	132	171	6
187	39103	Office Machines	152	5.4	P, S, T & D Plant	65	84	2
188	39200	Transportation Equipment	5,440	5.4	P, S, T & D Plant	2,330	3,026	84
189	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
190	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
191	39300	Stores Equipment	40	5.4	P, S, T & D Plant	17	22	1
192	39400	Tools, Shop & Garage Equipment	11,853	5.4	P, S, T & D Plant	5,077	6,539	182
193	39500	Laboratory Equipment	580	5.4	P, S, T & D Plant	248	323	9
194	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
195	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
196	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
197	39700	Communication Equipment	75,210	5.4	P, S, T & D Plant	32,217	41,836	1,158
198	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
199	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
200	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
201	39800	Miscellaneous Equipment	7,384	5.4	P, S, T & D Plant	3,163	4,107	114
202	39900	Other Tangible Property	7,341	5.4	P, S, T & D Plant	3,145	4,084	113
203	39901	Other Tangible Property - Servers - H/W	467,812	5.4	P, S, T & D Plant	200,389	266,224	7,200
204	39902	Other Tangible Property - Servers - S/W	479,774	5.4	P, S, T & D Plant	205,513	266,878	7,384
205	39903	Other Tangible Property - Network - H/W	78,255	5.4	P, S, T & D Plant	33,521	43,530	1,204
206	39904	Other Tang. Property - CPU	902	5.4	P, S, T & D Plant	386	502	14
207	39905	Other Tangible Property - MF - Hardware	810	5.4	P, S, T & D Plant	347	451	12
208	39906	Other Tang. Property - PC Hardware	76,640	5.4	P, S, T & D Plant	33,686	43,744	1,210
209	39907	Other Tang. Property - PC Software	29,710	5.4	P, S, T & D Plant	12,726	16,526	457
210	39908	Other Tang. Property - Mainframe S/W	4,560,798	5.4	P, S, T & D Plant	1,853,631	2,536,975	70,192
211	39909	Other Tang. Property - Application Software	57,763	5.4	P, S, T & D Plant	24,743	32,131	889
212	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
213		Retirement Work In Progress	-	5.4	P, S, T & D Plant	-	-	-
214								
215		Total General Plant	6,783,719			2,905,825	3,773,490	104,404
216								
217		Shared Services Customer Support:						
218								
219		General:						
220								
221	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
222	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
223	36602	Structures & Improvements	244,219	5.4	P, S, T & D Plant	104,612	135,849	3,759
224	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
225	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
226	39009	Improvement to leased Premises	217,907	5.4	P, S, T & D Plant	93,341	121,212	3,354
227	39100	Office Furniture & Equipment	25,521	5.4	P, S, T & D Plant	10,932	14,196	393
228	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
229	39103	Office Machines	10	5.4	P, S, T & D Plant	4	6	0
230	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
231	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
232	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
233	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
235	39500	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
236	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
237	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
238	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
239	39700	Communication Equipment	(339,726)	5.4	P, S, T & D Plant	(145,523)	(188,975)	(5,229)
240	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
241	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
242	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
243	39800	Miscellaneous Equipment	201	5.4	P, S, T & D Plant	86	112	3
244	39900	Other Tangible Property	17,822	5.4	P, S, T & D Plant	7,548	9,802	271
245	39901	Other Tangible Property - Servers - H/W	217,659	5.4	P, S, T & D Plant	93,235	121,075	3,350
246	39902	Other Tangible Property - Servers - S/W	61,188	5.4	P, S, T & D Plant	26,210	34,036	942
247	39903	Other Tangible Property - Network - H/W	6,890	5.4	P, S, T & D Plant	2,865	3,721	103
248	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
249	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
250	39906	Other Tang. Property - PC Hardware	(2,011)	5.4	P, S, T & D Plant	(862)	(1,119)	(31)
251	39907	Other Tang. Property - PC Software	(286)	5.4	P, S, T & D Plant	(127)	(165)	(6)
252	39908	Other Tang. Property - Mainframe S/W	2,859,926	5.4	P, S, T & D Plant	1,225,057	1,599,853	44,015
253	39909	Other Tang. Property - Application Software	674	5.4	P, S, T & D Plant	289	375	10
254	39924	Other Tang. Property - General Startup Costs	1,495	5.4	P, S, T & D Plant	640	831	23
255		Retirement Work In Progress	462	5.4	P, S, T & D Plant	198	257	7
256								
257		Total General Plant	3,311,541			1,418,508	1,842,067	50,966
258								
259		TOTAL RESERVE FOR DEPRECIATION	179,617,428			91,713,673	85,220,139	2,683,617

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(735,803)	9.1	Allocated O&M Expenses	(93,720)	(83,517)	(558,566)
4	Materials and Supplies - KY Mid-States GO	1,206,937	9.1	Allocated O&M Expenses	153,729	136,992	916,216
5	Materials and Supplies - Shared Services GO	0	9.1	Allocated O&M Expenses	-	-	-
6	Materials and Supplies - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
7	Gas Storage Inventory	6,229,573	3.0	Commodity	-	-	6,229,573
8	Prepayments - KY Direct	198,051	9.1	Allocated O&M Expenses	25,226	22,480	150,345
9	Prepayments - KY Mid-States GO	1,577	9.1	Allocated O&M Expenses	201	179	1,197
10	Prepayments - Shared Services GO	1,354,265	9.1	Allocated O&M Expenses	172,497	153,717	1,028,071
11	Prepayments - Shared Services CS	0	9.1	Allocated O&M Expenses	-	-	-
12	Cash Working Capital	3,184,324	9.1	Allocated O&M Expenses	405,592	361,433	2,417,299
13	Regulatory Assets	368,199	9.1	Allocated O&M Expenses	46,898	41,792	279,509
14							
15	Total Rate Base Additions	11,607,144			710,423	633,076	10,463,645
16							
17	Rate Base Deductions:						
18							
19							
20	Customer Advances - KY Direct	(1,767,642)	1.0	Customer	(1,767,642)	-	-
21	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
23	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
24	ADIT - KY Direct	(79,366,383)	5.7	Net Plant	(30,972,508)	(47,155,863)	(1,238,012)
25	ADIT - KY Mid-States GO	(139,007)	5.7	Net Plant	(54,247)	(82,591)	(2,168)
26	ADIT - Shared Services GO	25,085,748	5.7	Net Plant	9,789,643	14,804,801	391,365
27	ADIT - Shared Services CS	(1,888,954)	5.7	Net Plant	(659,110)	(1,003,499)	(26,345)
28	Change in Net Operating Loss Carryforward	(5,811,617)	5.7	Net Plant	(2,267,967)	(3,452,996)	(90,654)
29							
30	Total Rate Base Deductions	(63,687,855)			(25,931,831)	(36,790,149)	(665,875)
31							
32							
33	TOTAL OTHER RB	(51,880,711)			(25,221,408)	(36,157,073)	9,497,770
34							
35	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Alamos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand-Only Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
CLASSIFICATION OF O&M EXPENSE						
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$ Demand \$ Commodity \$
1		Production & Gathering:				
2		Operation				
3	7590	Op., Sup., & Eng.	0	99.0	-	-
4	7510	Production Maps & Records	0	99.0	-	-
5	7530	Field Lines Expenses	0	99.0	-	-
6	7540	Field Compressor Station Expense	0	99.0	-	-
7	7550	Field Compressor Sta. Fuel & Pwr.	0	99.0	-	-
8	7560	Field Meas. & Resul. Station Exp.	104	3.0	Commodity	104
9	7570	Purification Expense	0	99.0	-	-
10	7590	Other Expenses	0	99.0	-	-
11		Maintenance				
12	7610	Maint. Sup., & Eng.	0	99.0	-	-
13	7620	Structures and Improvements	0	99.0	-	-
14	7640	Field Line Maintenance	0	99.0	-	-
15	7650	Compressor Station Equip. Maint.	0	99.0	-	-
16	7660	Meas. & Resul. Station Equip Maint.	0	99.0	-	-
17	7670	Purification Equipment Maintenance	0	99.0	-	-
18	7680	Other Equipment Maintenance	0	99.0	-	-
19	7690	Gas Processed By Others	0	99.0	-	-
20		Total Production & Gathering	104			0 0 104
21		Other Gas Supply Expenses:				
22		Operation				
23		Intercompany Gas Well-head/Field Line Purchases	1,391,074	3.0	Commodity	- - 1,391,074
24	8001	Natural Gas City Gate Purchases	54,630,686	3.0	Commodity	- - 54,630,686
25	8040	Transportation to City Gate	0	3.0	Commodity	- - -
26	8050	Transmission-Operation supervision and engineering	16,638	3.0	Commodity	- - 16,638
27	8051	Other Gas Purchases / Gas Cost Adjustments	59,026,538	3.0	Commodity	- - 59,026,538
28	8052	PGA for Commercial	24,814,110	3.0	Commodity	- - 24,814,110
29	8053	PGA for Industrial	4,715,343	3.0	Commodity	- - 4,715,343
30	8054	PGA for Public Authority	5,349,099	3.0	Commodity	- - 5,349,099
31	8057	PGA for Transportation Sales	0	3.0	Commodity	- - -
32	8058	Unbilled PGA Costs	(5,518,159)	3.0	Commodity	- - (5,518,159)
33	8059	PGA Offset to Unrecovered Gas Cost	(80,142,158)	3.0	Commodity	- - (80,142,158)
34	8060	Exchange Gas	(1,334,572)	3.0	Commodity	- - (1,334,572)
35	8061	Gas Withdrawn From Storage - Debt	20,002,583	3.0	Commodity	- - 20,002,583
36	8062	Gas Delivered to Storage	(16,514,585)	3.0	Commodity	- - (16,514,585)
37	8120	Gas Used for Other Utility Operations	(10,856)	3.0	Commodity	- - (10,856)
38	8580	Transmission and compression of gas by others	21,950,135	3.0	Commodity	- - 21,950,135
39		Maintenance				
40	8390	Maint. Of Purch. Gas Meas. Sta.	0	3.0	Commodity	- - -
41		Total Other Gas Supply Expenses	79,378,177			0 0 79,378,177
42		Underground Storage:				
43		Operation				
44	8140	Op., Sup., & Eng.	(73)	3.5	Storage (50/50)	- (37) (37)
45	8150	Maps & Records	0	3.5	Storage (50/50)	- - -
46	8160	Wells Expense	92,007	3.5	Storage (50/50)	- 46,003 46,003
47	8170	Lines Expense	36,435	3.5	Storage (50/50)	- 18,217 18,217
48	8180	Compressor Station Expense	26,327	3.5	Storage (50/50)	- 13,164 13,164
49	8190	Compressor Station Fuel & Power	897	3.5	Storage (50/50)	- 348 348
50	8200	Meas. & Resul. Station Expenses	2,740	3.5	Storage (50/50)	- 1,370 1,370
51	8210	Purification Expenses	46,490	3.5	Storage (50/50)	- 23,245 23,245
52	8220	Estimation & Development	0	3.5	Storage (50/50)	- - -
53	8230	Gas Losses	0	3.5	Storage (50/50)	- - -
54	8240	Other Expenses	1,278	3.5	Storage (50/50)	- 639 639
55	8250	Storage Well Royalties	7,368	3.5	Storage (50/50)	- 3,684 3,684
56	8260	Rents	0	3.5	Storage (50/50)	- - -
57		Maintenance				
58	8300	Maint. Sup., & Eng.	0	3.5	Storage (50/50)	- - -
59	8310	Structures and Improvements	3,834	3.5	Storage (50/50)	- 1,917 1,917
60	8320	Reservoirs & Wells Maintenance	0	3.5	Storage (50/50)	- - -
61	8330	Line Maintenance	0	3.5	Storage (50/50)	- - -
62	8340	Compressor Station Equip Maint	3,106	3.5	Storage (50/50)	- 1,553 1,553
63	8350	Meas. & Resul. Station Equip Maint	2,424	3.5	Storage (50/50)	- 1,212 1,212
64	8360	Purification Equipment Maintenance	246	3.5	Storage (50/50)	- 124 124
65	8370	Other Storage Exp. - LNG	128,336	3.5	Storage (50/50)	- 64,668 64,668
66		Total Underground Storage Expense	352,206			0 176,103 176,103
67		Transmission:				
68		Operation				
69	8500	Op., Sup., & Eng.	0	2.0	Demand	- - -
70	8510	System Control & Load Dispatching	0	2.0	Demand	- - -
71	8520	Communication Systems Expense	0	2.0	Demand	- - -
72	8530	Compressor Station Labor Expense	0	2.0	Demand	- - -
73	8540	Compressor Station Fuel Gas	0	2.0	Demand	- - -
74	8550	Compressor Station Fuel & Power	50	2.0	Demand	- 50 -
75	8560	Mains Expense	307,841	2.0	Demand	- 307,841 -
76	8570	Meas. & Resul. Station Expenses	33,652	2.0	Demand	- 33,652 -
77	8580	LDC Payment	0	2.0	Demand	- - -
78	8590	LDC Payment - A&G	0	2.0	Demand	- - -
79	8590	Other Expenses	0	2.0	Demand	- - -
80	8600	Rents	0	2.0	Demand	- - -
81		Maintenance				
82	8610	Maint. Sup., & Eng.	0	2.0	Demand	- - -
83	8620	Structures and Improvements	0	2.0	Demand	- - -
84	8630	Mains	5,910	2.0	Demand	- 5,910 -
85	8640	Compressor Station Equip Maint	0	2.0	Demand	- - -
86	8650	Meas. & Resul. Station Equip Maint	5,802	2.0	Demand	- 5,802 -
87	8660	Communication Equipment Maintenance	0	2.0	Demand	- - -
88	8670	Other Equipment Maintenance	0	2.0	Demand	- - -
89		Total Transmission Expense	353,155			0 353,155 0

AEP Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
94		Distribution:						
95		Operation						
96	8700	Supervision and Engineering	1,066,340	10.0	Composite of Accts. 871-879 & 886-893	430,948	633,874	2,318
97	8710	Distribution Load Dispatching	1,776	3.0	Commodity	-	-	1,776
98	8711	Odorization	9,754	3.0	Commodity	-	-	9,754
99	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-
99	8740	Mains & Services	3,653,350	4.1	Mains & Services	1,106,807	2,546,542	-
100	8750	Measuring and Regulating Station Exp. - Gen	393,586	12.0	Composite of Accts. 374-379	-	393,586	-
101	8760	Measuring and Regulating Station Exp. - Ind.	32,536	1.0	Customer	32,536	-	-
102	8770	Measuring and Regulating Sta. Exp. - City Gate	114,996	12.0	Composite of Accts. 374-379	-	114,996	-
103	8780	Meters and House Regulator Expense	884,900	1.0	Customer	884,900	-	-
104	8790	Customer Installations Expense	689	1.0	Customer	689	-	-
105	8800	Other Expense	207,678	10.0	Composite of Accts. 871-879 & 886-893	83,931	123,296	461
106	8810	Rents	404,687	10.0	Composite of Accts. 871-879 & 886-893	163,541	240,246	880
107		Maintenance						
108	8850	Maintenance Supervision and Engineering	2,200	10.0	Composite of Accts. 871-879 & 886-893	889	1,306	5
109	8860	Maintenance of Structures and Improvements	21,234	12.0	Composite of Accts. 374-379	-	21,234	-
110	8870	Maintenance of Mains	42,538	12.0	Composite of Accts. 374-379	-	42,538	-
111	8880	Maintenance of compressor station equipment	0	3.0	Commodity	-	-	-
112	8900	Maint. of Measuring and Regulating Station Equip. - General	6,135	12.0	Composite of Accts. 374-379	-	6,135	-
113	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	9,733	1.0	Customer	9,733	-	-
114	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	23,795	12.0	Composite of Accts. 374-379	-	23,795	-
115	8930	Maintenance of Services	3,522	1.0	Customer	3,522	-	-
116	8940	Maintenance of Meters and House Regulators	105,292	1.0	Customer	105,292	-	-
117	8950	Maintenance of Other Equipment	69,009	10.0	Composite of Accts. 871-879 & 886-893	27,889	40,870	150
118		Total Distribution	7,053,731			2,850,677	4,187,720	15,334
119		Customer Accounts:						
121	9010	Exception	0	1.0	Customer	-	-	-
122	9020	Meter Reading Expense	1,130,015	1.0	Customer	1,130,015	-	-
123	9030	Customer Records and Collection Expenses	377,024	1.0	Customer	377,024	-	-
124	9040	Uncollectible Accounts	313,426	1.0	Customer	313,426	-	-
125	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-
126		Total Customer Accounts	1,820,465			1,820,465	0	0
127		Customer Service and Information:						
129	9070	Supervision	0	1.0	Customer	-	-	-
130	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-
131	9090	Informational and Instructional Advertising Expenses	122,978	1.0	Customer	122,978	-	-
132	9100	Miscellaneous Customer Service and Informational Expenses	179	1.0	Customer	179	-	-
133		Total Customer Service and Information	123,157			123,157	0	0
134		Sales:						
136	9110	Supervision	252,261	1.0	Customer	252,261	-	-
137	9120	Demonstrating and Selling Expenses	54,618	1.0	Customer	54,618	-	-
138	9130	Advertising Expenses	22,474	1.0	Customer	22,474	-	-
139	9160	Miscellaneous Sales Expenses	(45,796)	1.0	Customer	(45,796)	-	-
140		Total Sales	283,557			283,557	0	0
141		Administrative & General:						
143		Operation						
144	9200	Administrative and General Salaries	(1,387,176)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(728,618)	(655,141)	(2,416)
145	9210	Office Supplies and Expenses	6,848	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	3,902	3,234	12
146	9220	Administrative Expenses Transferred - Customer Support		1.0	Customer	-	-	-
147	9220	Administrative Expenses Transferred - General	14,025,277	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	7,376,633	6,623,917	24,427
148	9230	Outside Services Employed	186,524	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	88,317	88,281	326
149	9240	Property Insurance	8,157	5.7	Net Plant	3,183	4,847	127
150	9250	Injuries and Damages	214,469	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	112,805	101,290	374
151	9260	Employee Penalties and Benefits	2,187,599	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	1,150,520	1,033,168	3,810
152	9270	Franchise Requirements	83	1.0	Customer	83	-	-
153	9280	Regulatory Commission Expenses	278,594	1.0	Customer	278,594	-	-
154	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-
155	930.2	Miscellaneous General Expense	(23,670)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(12,450)	(11,179)	(41)
156	9310	Rents	(10,350)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(5,444)	(4,888)	(18)
157		Maintenance						
158	9320	Maintenance of General Plant	1,458	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	767	689	3
159		Total A&G	15,488,214			6,277,393	7,184,219	26,602
160								
161		TOTAL O&M EXPENSE	104,852,766			13,355,249	11,901,197	79,595,320

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	38000	Structures Frame	197,482	5.4	P, S, T & D Plant	84,592	109,851	3,039
86	39001	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39002	Improvements	6,509	5.4	P, S, T & D Plant	2,788	3,821	100
88	39003	Air Conditioning Equipment	26,666	5.4	P, S, T & D Plant	11,422	14,833	410
89	39004	Improvement to leased Premises	281	5.4	P, S, T & D Plant	120	156	4
90	39009	Office Furniture & Equipment	233,163	5.4	P, S, T & D Plant	99,876	129,699	3,589
91	39100	Remittance Processing Equip	130,959	5.4	P, S, T & D Plant	55,710	72,344	2,902
92	39102	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
93	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
94	39200	Trucks	23,884	5.4	P, S, T & D Plant	10,231	13,286	368
95	39201	Trailers	1,438	5.4	P, S, T & D Plant	615	799	22
96	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
97	39300	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
98	39400	Power Operated Equipment	72,746	5.4	P, S, T & D Plant	31,161	40,469	1,120
99	39600	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
100	39603	Backhoes	184	5.4	P, S, T & D Plant	79	102	3
101	39604	Welders	244	5.4	P, S, T & D Plant	105	136	4
102	39605	Communication Equipment	6,471	5.4	P, S, T & D Plant	2,772	3,600	100
103	39700	Communication Equipment - Mobile Radios	26,973	5.4	P, S, T & D Plant	11,554	15,004	415
104	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
105	39702	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
106	39705	Miscellaneous Equipment	-	5.4	P, S, T & D Plant	-	-	-
107	39800	Other Tangible Property	215,121	5.4	P, S, T & D Plant	92,147	119,862	3,311
108	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
109	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
110	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
111	39903	Other Tang. Property - CPU	9,471	5.4	P, S, T & D Plant	4,057	5,268	146
112	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
113	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
114	39906	Other Tang. Property - PC Software	332,088	5.4	P, S, T & D Plant	142,251	184,726	5,111
115	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
116	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
117		AR 15 general plant amortization + Acq. Adj.	609,648	5.4	P, S, T & D Plant	281,144	339,121	9,383
118								
119		Total General Plant	1,892,422			810,624	1,052,672	29,125
120								
121								
122		TOTAL DIRECT DEPRECIATION EXPENSE	18,108,237			10,369,572	7,574,563	184,102
123								
124		Kentucky Mid-States General Office:						
125								
126		Intangible Plant:						
127								
128	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
129	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
130	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
131								
132		Total Intangible Plant:	0			0	0	0
133								
134		General:						
135								
136	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
137	39001	Structures Frame	2,359	5.4	P, S, T & D Plant	1,011	1,312	36
138	38902	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
139	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
140	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
141	39009	Improvement to leased Premises	3,780	5.4	P, S, T & D Plant	1,611	2,092	58
142	39100	Office Furniture & Equipment	611	5.4	P, S, T & D Plant	262	340	9
143	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
144	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
145	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
146	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
147	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
148	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
149	39400	Tools, Shop & Garage Equipment	1,192	5.4	P, S, T & D Plant	510	663	18
150	39600	Power Operated Equipment	5	5.4	P, S, T & D Plant	2	3	0
151	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
152	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
153	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
154	39700	Communication Equipment	2,600	5.4	P, S, T & D Plant	1,114	1,446	40
155	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
156	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
157	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
158	39800	Miscellaneous Equipment	15,028	5.4	P, S, T & D Plant	6,437	8,360	231
159	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
160	39901	Other Tangible Property - Servers - H/W	10,645	5.4	P, S, T & D Plant	4,580	5,921	164
161	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
162	39903	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
163	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
164	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
165	39906	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
166	39907	Other Tang. Property - PC Software	4,084	5.4	P, S, T & D Plant	1,749	2,272	63
167	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
168	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
169	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
170								
171								
172		Total General Plant	40,284			17,258	22,408	620

Atmos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
173								
174		Shared Services General Office:						
175								
176		General:						
177								
178	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
179	39000	Structures & Improvements	7,963	5.4	P, S, T & D Plant	3,411	4,430	123
180	36602	Structures & Improvements	-	5.4	P, S, T & D Plant	-	-	-
181	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
182	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
183	39009	Improvement to leased Premises	16,532	5.4	P, S, T & D Plant	7,081	9,196	254
184	39100	Office Furniture & Equipment	23,459	5.4	P, S, T & D Plant	10,040	13,038	361
185	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
186	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
187	39200	Transportation Equipment	38	5.4	P, S, T & D Plant	16	21	1
188	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
189	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
190	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
191	39400	Tools, Shop & Garage Equipment	7,193	5.4	P, S, T & D Plant	3,081	4,001	111
192	39500	Laboratory Equipment	125	5.4	P, S, T & D Plant	53	69	2
193	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
194	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
195	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
196	39700	Communication Equipment	7,842	5.4	P, S, T & D Plant	3,359	4,362	121
197	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
198	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
199	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
200	39800	Miscellaneous Equipment	1,534	5.4	P, S, T & D Plant	657	853	24
201	39900	Other Tangible Property	1,154	5.4	P, S, T & D Plant	494	642	18
202	39901	Other Tangible Property - Servers - H/W	156,799	5.4	P, S, T & D Plant	67,166	87,221	2,413
203	39902	Other Tangible Property - Servers - S/W	90,772	5.4	P, S, T & D Plant	38,883	50,493	1,397
204	39903	Other Tangible Property - Network - H/W	12,500	5.4	P, S, T & D Plant	5,355	6,953	192
205	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
206	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
207	39906	Other Tang. Property - PC Hardware	12,679	5.4	P, S, T & D Plant	5,431	7,053	195
208	39907	Other Tang. Property - PC Software	2,392	5.4	P, S, T & D Plant	1,025	1,330	37
209	39908	Other Tang. Property - Mainframe S/W	421,496	5.4	P, S, T & D Plant	180,550	234,461	6,487
210	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
211	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
212								
213								
214		Total General Plant	762,480			326,602	424,124	11,735
215								
216		Shared Services Customer Support:						
217								
218		General:						
219								
220	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
221	39001	Structures Frame	-	5.4	P, S, T & D Plant	-	-	-
222	36602	Structures & Improvements	25,216	5.4	P, S, T & D Plant	10,801	14,027	388
223	37503	Improvements	-	5.4	P, S, T & D Plant	-	-	-
224	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
225	39009	Improvement to leased Premises	7,980	5.4	P, S, T & D Plant	3,418	4,439	123
226	39100	Office Furniture & Equipment	5,198	5.4	P, S, T & D Plant	2,226	2,860	80
227	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
228	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
229	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
230	39201	Trucks	-	5.4	P, S, T & D Plant	-	-	-
231	39202	Trailers	-	5.4	P, S, T & D Plant	-	-	-
232	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
233	39400	Tools, Shop & Garage Equipment	-	5.4	P, S, T & D Plant	-	-	-
234	39500	Power Operated Equipment	-	5.4	P, S, T & D Plant	-	-	-
235	39603	Ditchers	-	5.4	P, S, T & D Plant	-	-	-
236	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
237	39605	Welders	-	5.4	P, S, T & D Plant	-	-	-
238	39700	Communication Equipment	6,731	5.4	P, S, T & D Plant	2,883	3,744	104
239	39701	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
240	39702	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
241	39705	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
242	39800	Miscellaneous Equipment	186	5.4	P, S, T & D Plant	80	103	3
243	39900	Other Tangible Property	4,824	5.4	P, S, T & D Plant	2,066	2,683	74
244	39901	Other Tangible Property - Servers - H/W	44,486	5.4	P, S, T & D Plant	19,056	24,746	685
245	39902	Other Tangible Property - Servers - S/W	9,370	5.4	P, S, T & D Plant	4,014	5,212	144
246	39903	Other Tangible Property - Network - H/W	2,533	5.4	P, S, T & D Plant	1,085	1,409	39
247	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
248	39905	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
249	39906	Other Tang. Property - PC Hardware	6,301	5.4	P, S, T & D Plant	2,699	3,505	97
250	39907	Other Tang. Property - PC Software	780	5.4	P, S, T & D Plant	334	434	12
251	39908	Other Tang. Property - Mainframe S/W	419,883	5.4	P, S, T & D Plant	179,859	233,563	6,462
252	39909	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
253	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
254								
255								
256		Total General Plant	533,485			228,520	296,755	8,211
257								
258		TOTAL DEPRECIATION EXPENSE	19,444,465			10,941,949	8,317,850	184,667

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	735,895	9.1	Allocated O&M Expenses	93,732	83,527	558,636
5	Property Related	4,983,360	5.4	P, S, T & D Plant	2,134,636	2,772,028	76,696
6	DOT transmission User Tax	63,870	9.1	Allocated O&M Expenses	8,135	7,249	48,485
7	Other	0	9.1	Allocated O&M Expenses	-	-	-
8	Total Non Revenue Related:	5,783,125			2,236,503	2,862,804	683,817
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	317,096	3.0	Commodity	-	-	317,096
14	Total Revenue Related:	317,096			0	0	317,096
15							
16	Total Taxes, Other Than Income	6,100,220			2,236,503	2,862,804	1,000,912
17							
18							
19	Interest Expense	7,757,734	13.0	Rate Base	2,912,509	4,486,122	359,103

Atmos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1							
2							
3							
4							
5							
6							
7	Operating Revenues	166,804,655			40,202,165	44,135,312	82,467,178
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	104,852,766			13,355,249	11,901,197	79,596,320
12	Depreciation & Amortization	19,444,466			10,941,949	8,317,850	184,667
13	Taxes Other Than Income	6,100,220			2,236,503	2,862,804	1,000,912
14							
15	Total Operating Expenses	130,397,452			26,533,701	23,081,851	80,781,900
16							
17	Income Before Taxes	36,407,203			13,668,464	21,053,461	1,685,279
18							
19	Interest Expense	7,757,734			2,912,509	4,488,122	359,103
20							
21	Income Taxes:						
22							
23	State Income Taxes	1,718,968	6.00%		645,357	994,040	79,571
24	Federal Income Taxes	9,425,675	35.00%		3,538,709	5,450,655	436,312
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
27							
28	Total Income Taxes	11,144,644			4,184,066	6,444,695	515,882
29							
30	Net Income	25,262,560			9,484,397	14,608,766	1,169,396
31							
32	Total Rate Base	335,832,639			126,082,636	194,204,410	15,545,593
33							
34	Rate of Return	7.5224%			7.5224%	7.5224%	7.5224%

Alamos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
3	30100	Organization	6.2	P, S, T & D Plant - Customer	3,568	2,644	675	3	30	17
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	51,339	38,040	12,584	39	429	247
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant			54,907	40,684	13,458	42	459	264
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	0	0	0	0	0
20										
21		Storage Plant:								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	0	0	0	0	0
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36800	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
52	36801	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53										
54		Total Transmission Plant			0	0	0	0	0	0
55										
56		Distribution:								
57										
58	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
59	37401	Land	2.0	Bills	0	-	-	-	-	-
60	37402	Land Rights	2.0	Bills	0	-	-	-	-	-
61	37403	Land Other	2.0	Bills	0	-	-	-	-	-
62	37500	Structures & Improvements	2.0	Bills	0	-	-	-	-	-
63	37501	Structures & Improvements T.B.	2.0	Bills	0	-	-	-	-	-
64	37502	Land Rights	2.0	Bills	0	-	-	-	-	-
65	37503	Improvements	2.0	Bills	0	-	-	-	-	-
66	37600	Mains Cathodic Protection	2.0	Bills	0	-	-	-	-	-
67	37601	Mains - Steel	2.0	Bills	0	-	-	-	-	-
68	37602	Mains - Plastic	2.0	Bills	0	-	-	-	-	-
69	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	0	-	-	-	-	-
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	0	-	-	-	-	-
71	37905	Meas & Reg. Sta. Equipment T.b.	2.0	Bills	0	-	-	-	-	-
72	38000	Services	2.0	Bills	118,202,045	105,214,238	12,849,414	7,692	82,867	47,834
73	38100	Meters	4.0	Meter Investment	34,890,273	20,730,610	12,918,067	57,288	624,957	399,350
74	38200	Meter installations	4.0	Meter Investment	51,632,550	30,855,170	19,227,083	85,266	930,178	534,852
75	38300	House Regulators	4.0	Meter Investment	6,425,356	5,034,921	3,137,439	13,514	161,786	87,277
76	38400	House Reg. Installations	4.0	Meter Investment	154,276	92,194	57,450	256	2,719	1,598
77	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	5,433,573	-	5,375,572	3,218	34,670	20,013
78	38800	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
79										
80		Total Distribution Plant			218,538,374	161,927,134	53,565,445	167,632	1,827,238	1,050,924

Atrios Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
81										
82	General:									
83										
84	39900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	440,068	326,071	107,864	338	3,679	2,116
85	39900	Structures & Improvements	6.2	P, S, T & D Plant - Customer	2,242,613	1,661,676	549,662	1,720	18,751	10,784
86	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
87	39002	Structures-Brook	6.2	P, S, T & D Plant - Customer	74,154	64,945	18,176	57	820	357
88	39003	Improvements	6.2	P, S, T & D Plant - Customer	303,787	225,093	74,461	233	2,540	1,461
89	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	3,196	2,368	783	2	27	16
90	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	533,811	395,630	130,841	409	4,463	2,567
91	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	832,488	616,844	204,052	639	6,981	4,093
92	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
93	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
94	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	155,452	115,163	38,102	119	1,300	748
95	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
96	39202	Trailers	6.2	P, S, T & D Plant - Customer	14,218	10,635	3,485	11	119	68
97	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
98	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	1,136,963	842,438	279,679	872	9,506	5,468
99	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
100	39603	Ditchers	6.2	P, S, T & D Plant - Customer	20,262	15,013	4,966	16	169	97
101	39604	Backhoes	6.2	P, S, T & D Plant - Customer	26,878	19,915	6,588	21	225	129
102	39605	Welders	6.2	P, S, T & D Plant - Customer	14,237	10,548	3,450	11	119	68
103	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	172,628	127,908	42,312	132	1,443	830
104	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
105	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
106	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
107	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	1,837,056	1,361,176	450,277	1,409	15,380	8,834
108	39800	Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
109	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
110	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
111	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	40,868	30,060	9,844	31	339	195
112	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	705,374	522,851	172,893	541	5,898	3,392
115	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	5,991	4,365	1,444	5	49	28
116	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	62,906	39,202	12,968	41	442	254
117	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
118	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
119	Total General Plant				8,612,661	6,381,622	2,111,006	6,606	72,011	41,417
120	TOTAL DIRECT PLANT				227,205,842	168,349,340	55,689,909	174,281	1,899,708	1,092,605
121										
122	124	CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	6,049,835	4,482,508	1,482,812	4,640	50,582	29,092
123										
124										
125										
126	Kentucky Mid-States General Office:									
127										
128	Intangible Plant:									
129										
130	30100	Organization	6.2	P, S, T & D Plant - Customer	36,067	28,873	9,551	30	326	187
131	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
132	30300	Misc Intangible Plant	6.2	P, S, T & D Plant - Customer	233,317	172,877	57,186	179	1,951	1,122
133										
134	Total Intangible Plant				272,284	201,750	66,739	209	2,277	1,309
135										
136	General:									
137										
138	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
139	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	37,711	27,942	9,243	29	315	181
140	39602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
141	39800	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
142	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	1,214	899	297	1	10	6
143	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	32,429	24,029	7,949	25	271	156
144	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	8,969	6,646	2,198	7	75	43
145	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
146	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
147	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	864	640	212	1	7	4
148	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
149	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
150	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
151	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	34,424	25,507	8,438	26	288	166
152	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	2,321	1,720	569	2	19	11
153	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
154	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
155	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
156	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	47,442	35,152	11,628	36	397	228
157	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
158	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
159	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
160	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	185,515	137,458	45,471	142	1,551	892
161	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	10,190	11,996	3,906	12	135	78
162	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	72,377	53,628	17,740	56	605	348
163	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	1,740	1,289	426	1	15	8
164	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	44,024	32,620	10,791	34	368	212
165	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
166	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
167	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	69,358	50,650	16,755	52	572	329
168	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	15,745	11,667	3,859	12	132	76
169	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	188,931	139,990	48,309	145	1,590	909
170	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
171	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
172										
173	Total General Plant				768,256	561,834	185,654	582	6,340	3,646
174										
175	124	CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	(36,893)	(27,188)	(8,994)	(29)	(307)	(176)

Alamos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF PLANT IN SERVICE									
176									
177		Shared Services General Office:							
178		General:							
179		General:							
180									
181	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
182	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	113,162	83,870	27,744	87	946
184	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
185	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
186	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	217,452	161,122	53,299	187	1,818
187	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	253,171	187,568	62,054	194	2,117
188	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
189	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
190	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	2,329	1,726	571	2	19
191	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
193	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
194	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	36,068	26,725	8,841	28	302
195	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	532	394	130	0	4
196	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
197	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
198	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
199	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	67,351	42,495	14,057	44	480
200	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
201	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
202	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
203	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	12,385	9,177	3,036	10	104
204	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	3,786	2,805	928	3	32
205	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	707,799	524,447	173,447	543	5,916
206	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	433,832	321,524	106,300	333	3,928
207	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	76,514	56,693	18,754	59	640
208	39904	Other Tangible Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
209	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
210	39906	Other Tangible Property - PC Hardware	6.2	P, S, T & D Plant - Customer	51,380	38,071	12,504	39	430
211	39907	Other Tangible Property - PC Software	6.2	P, S, T & D Plant - Customer	15,453	11,450	3,788	12	129
212	39908	Other Tangible Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	2,754,992	2,041,325	675,270	2,113	23,035
213	39909	Other Tangible Property - Application Software	6.2	P, S, T & D Plant - Customer	22,130	16,368	5,424	17	185
214	39924	Other Tangible Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
215									
216		Total General Plant			4,758,467	3,525,810	1,166,937	3,650	39,786
217									
218		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	265,885	196,881	65,121	204	2,221
219									
220		Shared Services Customer Support:							
221		General:							
222		General:							
223									
224	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	79,061	58,603	19,366	61	661
225	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
226	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	359,824	265,873	87,951	275	3,000
227	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
228	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
229	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	105,177	77,931	25,780	81	879
230	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	55,976	41,478	13,720	43	468
231	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
232	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
233	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
234	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
235	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
236	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
237	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
238	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
239	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
240	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
241	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
242	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	49,288	36,520	12,081	38	412
243	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
244	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
245	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
246	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	1,489	1,103	385	1	12
247	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	15,822	11,723	3,978	12	132
248	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	200,859	148,827	49,232	154	1,679
249	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	44,919	33,283	11,010	34	376
250	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	15,448	11,447	3,787	12	129
251	39904	Other Tangible Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
252	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
253	39906	Other Tangible Property - PC Hardware	6.2	P, S, T & D Plant - Customer	25,550	19,006	6,267	20	214
254	39907	Other Tangible Property - PC Software	6.2	P, S, T & D Plant - Customer	5,040	3,734	1,235	4	42
255	39908	Other Tangible Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	2,754,994	2,041,260	675,246	2,113	23,034
256	39909	Other Tangible Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
257	39924	Other Tangible Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
258									
259		Total General Plant			3,712,487	2,750,787	909,959	2,848	31,041
260									
261		CWIP w/o AFUDC	6.2	P, S, T & D Plant - Customer	31,754	23,526	7,783	24	265
262									
263		TOTAL PLANT IN SERVICE - CUSTOMER			236,707,336	175,389,520	58,018,798	181,569	1,979,152
264									
265		TOTAL CWIP W/O AFUDC - CUSTOMER			6,810,381	4,675,709	1,546,723	4,840	52,762

Almas Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
266		Intangible Plant:								
267										
268	30100	Organization	6.4	P, S, T & D Plant - Demand	4,633	2,502	1,396	-	735	-
269	30200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	66,669	36,004	20,090	-	10,574	-
270	30300	Misc Intangible Plant	99.0		0	-	-	-	-	-
271										
272		Total Intangible Plant			71,302	38,507	21,487	0	11,309	0
273										
274		Production Plant:								
275										
276	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
277	32540	Rights of Ways	3.0	Peak Day	0	-	-	-	-	-
278	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
279	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
280	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
281	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
282	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
283										
284		Total Production Plant			0	0	0	0	0	0
285										
286		Storage Plant:								
287										
288	35010	Land	3.0	Peak Day	130,853	70,511	39,345	-	20,708	-
289	35020	Rights of Way	3.0	Peak Day	2,341	1,264	709	-	371	-
290	35100	Structures and Improvements	3.0	Peak Day	9,958	4,838	2,690	-	1,421	-
291	35102	Compression Station Equipment	3.0	Peak Day	76,531	41,384	23,992	-	12,154	-
292	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	11,969	6,248	3,485	-	1,835	-
293	35104	Other Structures	3.0	Peak Day	89,721	37,113	20,709	-	10,990	-
294	35200	Wells & Rights of Way	3.0	Peak Day	4,547,761	2,456,015	1,370,440	-	721,298	-
295	35201	Well Construction	3.0	Peak Day	849,999	459,042	256,144	-	134,814	-
296	35202	Well Equipment	3.0	Peak Day	207,909	112,281	62,653	-	32,975	-
297	35203	Cushion Gas	3.0	Peak Day	847,416	457,647	255,365	-	134,494	-
298	35210	Leaseholds	3.0	Peak Day	89,255	48,208	26,900	-	14,158	-
299	35211	Storage Rights	3.0	Peak Day	27,307	14,747	8,229	-	4,331	-
300	35301	Field Lines	3.0	Peak Day	89,248	48,199	26,885	-	14,155	-
301	35302	Tributary Lines	3.0	Peak Day	104,729	56,559	31,560	-	16,611	-
302	35400	Compressor Station Equipment	3.0	Peak Day	461,723	249,353	139,138	-	73,232	-
303	35500	Meas & Reg. Equipment	3.0	Peak Day	120,442	65,044	36,235	-	19,103	-
304	35600	Purification Equipment	3.0	Peak Day	207,332	111,969	62,479	-	32,884	-
305										
306		Total Storage Plant			7,851,916	4,240,422	2,368,141	0	1,245,353	0
307										
308		Transmission:								
309										
310	36510	Land & Land Rights	3.0	Peak Day	26,970	14,565	8,127	-	4,278	-
311	36520	Rights of Way	3.0	Peak Day	867,772	468,640	261,499	-	137,633	-
312	36602	Structures & Improvements	3.0	Peak Day	49,002	26,463	14,766	-	7,772	-
313	36603	Other Structures	3.0	Peak Day	60,826	32,849	18,330	-	9,847	-
314	36700	Mains Cathodic Protection	3.0	Peak Day	185,309	100,184	55,892	-	29,423	-
315	36701	Mains - Steel	3.0	Peak Day	27,762,917	14,992,659	8,395,564	-	4,403,195	-
316	36800	Meas. & Reg. Equipment	3.0	Peak Day	615,022	332,142	185,334	-	97,546	-
317	36901	Meas. & Reg. Equipment	3.0	Peak Day	2,269,871	1,225,843	684,016	-	360,013	-
318										
319		Total Transmission Plant			31,836,990	17,193,545	9,593,939	0	5,049,506	0
320										
321		Distribution:								
322										
323	37400	Land & Land Rights	3.0	Peak Day	531,167	286,856	160,065	-	84,240	-
324	37401	Land	3.0	Peak Day	37,326	20,158	11,248	-	5,920	-
325	37402	Land Rights	3.0	Peak Day	1,608,832	814,698	454,710	-	239,324	-
326	37403	Land Other	3.0	Peak Day	2,784	1,503	839	-	442	-
327	37500	Structures & Improvements	3.0	Peak Day	336,168	181,647	101,303	-	53,318	-
328	37501	Structures & Improvements T.B.	3.0	Peak Day	99,818	53,907	30,080	-	15,832	-
329	37502	Land Rights	3.0	Peak Day	45,264	24,985	13,942	-	7,336	-
330	37503	Improvements	3.0	Peak Day	4,095	2,163	1,207	-	635	-
331	37600	Mains Cathodic Protection	3.0	Peak Day	20,008,048	10,805,533	6,029,338	-	3,173,976	-
332	37601	Mains - Steel	3.0	Peak Day	112,357,721	60,678,713	33,858,572	-	17,820,496	-
333	37602	Mains - Plastic	3.0	Peak Day	67,183,197	32,472,920	28,279,708	-	15,410,588	-
334	37800	Meas & Reg. Sta. Equip - General	3.0	Peak Day	7,462,857	4,030,300	2,248,894	-	1,183,643	-
335	37900	Meas & Reg. Sta. Equip - City Gate	3.0	Peak Day	3,151,875	1,702,169	949,804	-	499,903	-
336	37905	Meas & Reg. Sta. Equipment T.B.	3.0	Peak Day	1,393,821	752,732	420,022	-	221,067	-
337	38000	Services	99.0		-	-	-	-	-	-
338	38100	Meters	99.0		-	-	-	-	-	-
339	38200	Meter Installations	99.0		-	-	-	-	-	-
340	38300	House Regulators	99.0		-	-	-	-	-	-
341	38400	House Reg. Installations	99.0		-	-	-	-	-	-
342	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		-	-	-	-	-	-
343	38600	Other Prop. On Cust. Prem.	99.0		-	-	-	-	-	-
344										
345		Total Distribution Plant			244,103,961	131,828,183	73,559,671	0	38,716,108	0

Alamos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF PLANT IN SERVICE									
346									
347		General							
348									
349	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	571,470	306,622	172,210	-	90,538
350	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	2,912,246	1,572,757	877,593	-	461,697
351	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
352	39002	Structures-Bldg	6.4	P, S, T & D Plant - Demand	96,298	52,005	29,018	-	15,273
353	39003	Improvements	6.4	P, S, T & D Plant - Demand	394,497	213,048	118,880	-	62,569
354	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	4,151	2,241	1,251	-	658
355	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	693,204	374,364	208,894	-	109,946
356	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	1,081,078	583,835	325,776	-	171,494
357	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
358	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
359	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	201,869	109,019	60,532	-	32,017
360	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
361	39202	Trailers	6.4	P, S, T & D Plant - Demand	18,463	9,971	5,564	-	2,928
362	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
363	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	1,476,455	797,358	444,923	-	234,173
364	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
365	39603	Ditchers	6.4	P, S, T & D Plant - Demand	26,313	14,210	7,929	-	4,173
366	39604	Backhoes	6.4	P, S, T & D Plant - Demand	34,604	18,650	10,518	-	5,336
367	39605	Welders	6.4	P, S, T & D Plant - Demand	18,485	9,894	5,571	-	2,852
368	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	224,171	121,053	67,353	-	35,555
369	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
370	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
371	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
372	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	2,385,562	1,288,336	718,888	-	378,387
373	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
374	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
375	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
376	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	52,893	28,451	15,878	-	8,356
377	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
378	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
379	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	915,995	494,693	276,031	-	145,281
380	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	7,850	4,131	2,305	-	1,213
381	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	68,706	37,105	20,704	-	10,897
382	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
383	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
384									
385		Total General Plant			11,184,230	6,040,036	3,370,319	0	1,773,975
386									
387		TOTAL DIRECT PLANT			295,048,399	159,340,693	88,911,566	0	46,798,150
388									
389		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	7,856,026	4,242,642	2,367,380	-	1,246,085
390									
391		Kentucky Mid-States General Office:							
392									
393		Intangible Plant:							
394									
395	39100	Organization	6.4	P, S, T & D Plant - Demand	50,602	27,328	15,249	-	8,026
396	39200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
397	39300	Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	302,984	163,628	91,203	-	48,055
398									
399		Total Intangible Plant:			353,586	190,954	106,552	0	56,081
400									
401		General							
402									
403	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
404	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	48,972	26,447	14,757	-	7,787
405	39602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	38900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
407	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	1,576	851	475	-	250
408	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	42,112	22,743	12,690	-	6,679
409	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	11,647	6,290	3,510	-	1,847
410	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
411	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,122	608	338	-	178
413	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
415	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
416	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	44,703	24,142	13,471	-	7,090
417	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	3,014	1,628	908	-	478
418	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
419	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
420	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
421	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	81,808	43,271	23,565	-	12,171
422	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
423	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
425	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	249,909	130,103	72,597	-	38,208
426	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	21,924	11,354	6,336	-	3,336
427	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	93,989	50,758	28,323	-	14,907
428	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	2,258	1,220	681	-	358
429	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	57,169	30,874	17,228	-	9,067
430	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
431	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
432	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	89,769	47,940	26,750	-	14,079
433	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	20,447	11,043	6,162	-	3,243
434	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	245,345	132,499	73,934	-	38,913
435	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
436	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
437									
438		Total General Plant			984,667	531,759	296,725	0	156,179
439									
440		CWIP w/o AFUDC	6.4	P, S, T & D Plant - Demand	(47,649)	(25,733)	(14,359)	-	(7,557)

Almos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
531		Intangible Plant:								
532										
533	30100	Organization	6.6	P, S, T & D Plant - Commodity	128	50	30	1	24	23
534	30200	Franchises & Consents	6.8	P, S, T & D Plant - Commodity	1,845	722	435	14	340	333
535	30300	Misc Intangible Plant	99.0		0	-	-	-	-	-
536										
537		Total Intangible Plant:			1,973	772	468	15	364	356
538		Production Plant:								
540										
541	32520	Producing Leaseholds	99.0		0	-	-	-	-	-
542	32640	Rights of Ways	99.0		0	-	-	-	-	-
543	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-	-
544	33201	Field Lines	99.0		0	-	-	-	-	-
545	33202	Tributary Lines	99.0		0	-	-	-	-	-
546	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-	-
547	33600	Purification Equipment	99.0		0	-	-	-	-	-
548										
549		Total Production Plant:			0	0	0	0	0	0
550		Storage Plant:								
551										
552										
553	35010	Land	1.5	Winter Volumes	130,563	51,118	30,818	970	24,087	23,570
554	35020	Rights of Way	1.5	Winter Volumes	2,341	915	553	17	432	423
555	35100	Structures and Improvements	1.5	Winter Volumes	9,858	3,507	2,114	67	1,653	1,617
556	35102	Compression Station Equipment	1.5	Winter Volumes	76,631	30,002	18,088	569	14,137	13,834
557	35103	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	11,569	4,530	2,731	89	2,134	2,089
558	35104	Other Structures	1.5	Winter Volumes	68,721	26,906	16,221	511	12,678	12,405
559	35200	Wells & Rights of Way	1.5	Winter Volumes	4,547,761	1,780,533	1,073,461	33,792	839,989	820,986
560	35201	Well Construction	1.5	Winter Volumes	649,999	332,791	200,635	6,316	156,811	153,446
561	35202	Well Equipment	1.5	Winter Volumes	207,909	81,400	49,075	1,545	38,266	37,533
562	35203	Cushion Gas	1.5	Winter Volumes	847,416	331,779	200,026	6,297	156,335	152,980
563	35210	Leaseholds	1.5	Winter Volumes	89,255	34,949	21,070	653	16,468	16,115
564	35211	Storage Rights	1.5	Winter Volumes	27,307	10,891	6,446	203	5,038	4,930
565	35301	Field Lines	1.5	Winter Volumes	89,248	34,942	21,086	663	16,465	16,112
566	35302	Tributary Lines	1.5	Winter Volumes	104,729	41,003	24,720	778	19,321	18,906
567	35400	Compressor Station Equipment	1.5	Winter Volumes	461,723	180,773	108,986	3,431	85,181	83,363
568	35600	Meas & Reg. Equipment	1.5	Winter Volumes	120,442	47,156	28,428	895	22,220	21,743
569	35600	Purification Equipment	1.5	Winter Volumes	207,332	81,174	48,939	1,541	38,249	37,429
570		Total Storage Plant:			7,851,916	3,074,171	1,853,379	58,343	1,448,553	1,417,469
571										
572		Transmission:								
573										
574										
575	36610	Land & Land Rights	99.0		0	-	-	-	-	-
576	36620	Rights of Way	99.0		0	-	-	-	-	-
577	36602	Structures & Improvements	99.0		0	-	-	-	-	-
578	36603	Other Structures	99.0		0	-	-	-	-	-
579	36700	Mains Cathodic Protection	99.0		0	-	-	-	-	-
580	36701	Mains - Steel	99.0		0	-	-	-	-	-
581	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-	-
582	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-	-
583										
584		Total Transmission Plant:			0	0	0	0	0	0
585		Distribution:								
586										
587										
588	37400	Land & Land Rights	99.0		0	-	-	-	-	-
589	37401	Land	99.0		0	-	-	-	-	-
590	37402	Land Rights	99.0		0	-	-	-	-	-
591	37403	Land Other	99.0		0	-	-	-	-	-
592	37600	Structures & Improvements	99.0		0	-	-	-	-	-
593	37601	Structures & Improvements T.B.	99.0		0	-	-	-	-	-
594	37502	Land Rights	99.0		0	-	-	-	-	-
595	37503	Improvements	99.0		0	-	-	-	-	-
596	37600	Mains Cathodic Protection	99.0		0	-	-	-	-	-
597	37601	Mains - Steel	99.0		0	-	-	-	-	-
598	37802	Mains - Plastic	99.0		0	-	-	-	-	-
599	37800	Meas & Reg. Sta. Equip - General	99.0		0	-	-	-	-	-
600	37900	Meas & Reg. Sta. Equip - City Gate	99.0		0	-	-	-	-	-
601	37905	Meas & Reg. Sta. Equipment T.b.	99.0		0	-	-	-	-	-
602	38000	Services	99.0		0	-	-	-	-	-
603	38100	Meters	99.0		0	-	-	-	-	-
604	38200	Meter Installations	99.0		0	-	-	-	-	-
605	38300	House Regulators	99.0		0	-	-	-	-	-
606	38400	House Reg. Installations	99.0		0	-	-	-	-	-
607	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-	-
608	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-	-
609										
610		Total Distribution Plant:			0	0	0	0	0	0

Alamos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF PLANT IN SERVICE										
611										
612	General:									
613										
614	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	15,811	6,190	3,732	117	2,317	2,854
615	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	60,576	31,547	19,919	599	14,805	14,546
616	39001	Structures-Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
617	39002	Structures-Bldg	6.6	P, S, T & D Plant - Commodity	2,664	1,943	629	20	492	481
618	39003	Improvements	6.6	P, S, T & D Plant - Commodity	10,915	4,273	2,576	81	2,014	1,970
619	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	115	45	27	1	21	21
620	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	19,179	7,509	4,527	143	3,538	3,462
621	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	29,911	11,711	7,060	222	5,618	5,400
622	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
623	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
624	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	5,988	2,197	1,318	42	1,050	1,008
625	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
626	39202	Trailers	6.6	P, S, T & D Plant - Commodity	511	200	121	4	94	92
627	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
628	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	40,850	15,994	9,842	304	7,536	7,374
629	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
630	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	728	285	172	5	134	131
631	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	965	378	228	7	178	174
632	39605	Welders	6.6	P, S, T & D Plant - Commodity	512	209	121	4	94	92
633	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	6,202	2,428	1,464	46	1,144	1,120
634	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
635	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
639	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
637	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	66,004	25,842	15,580	490	12,177	11,915
638	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
639	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
640	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
641	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,456	571	344	11	269	263
642	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
643	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
644	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	25,344	9,922	5,982	168	4,675	4,575
645	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	212	83	50	2	39	38
646	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	1,901	744	449	14	351	343
647	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
648	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
649										
650		Total General Plant			309,443	121,153	73,041	2,299	57,087	55,882
651										
652		TOTAL DIRECT PLANT			8,163,331	3,196,096	1,926,886	60,857	1,506,004	1,473,687
653										
654		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	217,359	85,100	51,306	1,616	40,099	39,239
655										
656		Kentucky Mid-States General Office:								
657										
658		Intangible Plant:								
659										
660	30100	Organization	6.6	P, S, T & D Plant - Commodity	1,400	548	330	10	258	253
661	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
662	30300	Misc Intangible Plant	6.6	P, S, T & D Plant - Commodity	8,383	3,282	1,979	62	1,547	1,513
663										
664		Total Intangible Plant:			9,783	3,830	2,309	73	1,805	1,766
665										
666		General:								
667										
668	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
669	39001	Structures-Frame	6.6	P, S, T & D Plant - Commodity	1,355	530	320	10	250	245
670	39002	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
671	38900	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
672	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	44	17	10	0	8	8
673	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	1,165	456	275	9	215	210
674	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	322	126	76	2	69	68
675	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
676	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
677	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	31	12	7	0	6	6
678	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
679	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
680	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
681	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	1,237	484	292	9	228	223
682	39600	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	63	33	20	1	15	15
683	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
684	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
685	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
686	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,705	667	402	13	314	308
687	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
688	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
689	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
690	39900	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	6,685	2,610	1,573	50	1,230	1,203
691	39901	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	582	226	137	4	107	105
692	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	2,600	1,018	614	19	480	469
693	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	63	24	15	0	12	11
694	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,682	619	373	12	292	286
695	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
696	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
697	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	2,456	962	580	18	453	443
698	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	598	221	134	4	104	102
699	39908	Other Tang. Property - Mainframe SW	6.6	P, S, T & D Plant - Commodity	6,788	2,558	1,602	50	1,252	1,225
700	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
701	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-
702										
703		Total General Plant			27,244	10,686	6,431	202	5,026	4,918
704										
705		CWIP w/o AFUDC	6.6	P, S, T & D Plant - Commodity	(1,318)	(516)	(311)	(10)	(243)	(238)

Alamos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF PLANT IN SERVICE									
Total Plant in Service									
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
798			Intangible Plant:						
797									
798	30100		Organization	8,330	5,198	2,301	4	788	40
799	30200		Franchises & Consents	119,853	74,767	33,109	53	11,344	580
800	30300		Misc Intangible Plant	0	-	-	-	-	-
801									
802			Total Intangible Plant:	128,183	79,965	35,411	57	12,132	620
803									
804			Production Plant:						
805									
806	32520		Producing Leaseholds	0	-	-	-	-	-
807	32540		Rights of Ways	0	-	-	-	-	-
808	33100		Production Gas Wells Equipment	0	-	-	-	-	-
809	33201		Field Lines	0	-	-	-	-	-
810	33202		Tributary Lines	0	-	-	-	-	-
811	33400		Field Meas. & Reg. Sta. Equip.	0	-	-	-	-	-
812	33600		Purification Equipment	0	-	-	-	-	-
813									
814			Total Production Plant	0	0	0	0	0	0
815									
816			Storage Plant:						
817									
818	35010		Land	261,127	121,629	70,163	970	44,795	23,570
819	35020		Rights of Way	4,982	2,181	1,258	17	803	429
820	35100		Structures and Improvements	17,816	8,345	4,814	87	3,073	1,817
821	35102		Compressor Station Equipment	153,261	71,387	41,180	589	26,291	13,834
822	35103		Meas. & Reg. Sta. Structures	23,138	10,777	6,217	86	3,969	2,089
823	35104		Other Structures	137,443	64,019	36,530	511	23,578	12,406
824	35200		Wells & Rights of Way	9,095,522	4,236,549	2,443,509	33,792	1,560,287	820,986
825	35201		Well Construction	1,699,999	791,832	458,779	6,316	291,625	153,446
826	35202		Well Equipment	415,819	193,882	111,728	1,545	71,331	37,533
827	35203		Curetion Gas	1,694,833	789,426	455,391	8,297	280,739	152,990
828	35210		Leaseholds	178,530	83,156	47,870	663	30,626	15,115
829	35211		Storage Rights	54,814	25,438	14,675	203	9,389	4,930
830	35301		Field Lines	178,497	83,141	47,861	663	30,620	16,112
831	35302		Tributary Lines	209,458	97,562	56,280	778	35,931	18,906
832	35400		Compressor Station Equipment	923,446	430,126	248,124	3,431	158,412	83,353
833	35500		Meas & Reg. Equipment	240,883	112,189	64,724	895	41,322	21,743
834	35600		Purification Equipment	414,903	193,144	111,417	1,541	71,133	37,429
835									
836			Total Storage Plant	15,703,831	7,314,589	4,219,520	58,343	2,693,908	1,417,489
837									
838			Transmission:						
839									
840	36510		Land & Land Rights	26,970	14,565	8,127	-	4,278	-
841	36520		Rights of Way	687,772	468,640	261,489	-	137,633	-
842	36802		Structures & Improvements	49,992	26,463	14,766	-	7,772	-
843	36903		Other Structures	50,626	32,849	18,330	-	9,647	-
844	36700		Mains Cathodic Protection	185,509	100,184	65,892	-	28,423	-
845	36701		Mains - Steel	27,762,917	14,992,859	8,365,564	-	4,403,196	-
846	36900		Meas. & Reg. Equipment	615,022	332,142	185,334	-	97,546	-
847	36801		Meas. & Reg. Equipment	2,289,871	1,225,643	684,016	-	360,013	-
848									
849			Total Transmission Plant	31,836,990	17,193,545	9,593,939	0	5,049,506	0
850									
851			Distribution:						
852									
853	37400		Land & Land Rights	531,187	286,856	160,065	-	84,246	-
854	37401		Land	37,328	20,158	11,248	-	5,820	-
855	37402		Land Rights	1,508,532	814,898	454,710	-	239,324	-
856	37403		Land Other	2,784	1,503	839	-	442	-
857	37500		Structures & Improvements	336,198	181,547	101,393	-	53,318	-
858	37501		Structures & Improvements T.B.	99,818	53,907	30,080	-	15,832	-
859	37502		Land Rights	46,264	24,985	13,942	-	7,338	-
860	37503		Improvements	4,995	2,163	1,207	-	639	-
861	37600		Mains Cathodic Protection	26,008,048	10,805,333	6,029,338	-	3,173,376	-
862	37601		Mains - Steel	112,357,721	60,878,713	33,858,512	-	17,820,498	-
863	37602		Mains - Plastic	97,163,197	52,472,920	29,279,708	-	15,410,568	-
864	37900		Meas & Reg. Sta. Equip - General	7,462,837	4,030,300	2,248,894	-	1,183,643	-
865	37900		Meas & Reg. Sta. Equip - City Gate	3,151,875	1,702,189	949,804	-	499,503	-
866	37905		Meas & Reg. Sta. Equipment T.B.	1,393,821	752,732	420,022	-	221,067	-
867	38000		Services	116,202,045	105,214,239	12,849,414	7,692	82,867	47,834
868	38100		Meters	34,690,273	20,730,810	12,918,067	67,298	624,997	359,350
869	38200		Meter Installations	51,632,559	30,855,170	19,227,693	85,269	930,178	534,852
870	38300		House Regulators	8,425,366	5,634,921	3,137,459	13,814	161,786	87,277
871	38400		House Reg. Installations	154,276	82,184	67,450	255	2,779	1,598
872	38500		Ind. Meas. & Reg. Sta. Equipment	5,433,873	-	5,375,872	3,218	34,670	20,013
873	38600		Other Prop. On Cust. Prem	0	-	-	-	-	-
874									
875			Total Distribution Plant	462,642,335	283,755,317	127,125,116	167,632	40,543,345	1,050,924

Almos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF PLANT IN SERVICE							
971							
972		Shared Services General Office:					
973							
974		General:					
976	37400	Land & Land Rights	0	-	-	-	-
977	39001	Structures Frame	0	-	-	-	-
978	36802	Structures & Improvements	264,248	164,844	72,999	117	25,010
979	37603	Improvements	0	-	-	-	-
980	39004	Air Conditioning Equipment	0	-	-	-	-
981	39009	Improvement to leased Premises	607,847	318,881	140,238	225	48,047
982	39100	Office Furniture & Equipment	591,034	368,700	163,274	262	55,939
983	39102	Remittance Processing Equip	0	-	-	-	-
984	39103	Office Machines	0	-	-	-	-
985	39200	Transportation Equipment	5,437	3,382	1,502	2	615
986	39201	Trucks	0	-	-	-	-
987	39202	Trailers	0	-	-	-	-
988	39300	Stores Equipment	0	-	-	-	-
989	39400	Tools, Shop & Garage Equipment	94,202	52,527	23,261	37	7,969
990	39600	Power Operated Equipment	1,242	775	343	1	118
991	39603	Ditchers	0	-	-	-	-
992	39604	Backhoes	0	-	-	-	-
993	39605	Welders	0	-	-	-	-
994	39700	Communication Equipment	133,868	83,522	36,567	58	12,572
995	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
996	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
997	39705	Communication Equip. - Telemetry	0	-	-	-	-
998	39800	Miscellaneous Equipment	28,914	18,037	7,987	13	2,737
999	39900	Other Tangible Property	8,938	5,513	2,442	4	836
1000	39901	Other Tangible Property - Servers - HW	1,652,373	1,030,787	456,370	732	166,390
1001	39902	Other Tangible Property - Servers - SW	1,013,925	631,848	279,649	448	95,879
1002	39903	Other Tangible Property - Network - HW	178,623	111,429	49,345	79	18,998
1003	39904	Other Tang. Property - CPU	0	-	-	-	-
1004	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1005	39906	Other Tang. Property - PC Hardware	119,949	74,827	33,136	53	11,353
1006	39907	Other Tang. Property - PC Software	36,076	22,505	9,968	16	3,414
1007	39908	Other Tang. Property - Mainframe SW	6,431,595	4,012,170	1,776,734	2,849	608,724
1008	39909	Other Tang. Property - Application Software	51,684	32,229	14,272	23	4,890
1009	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
1010							
1011		Total General Plant	11,108,766	6,929,886	3,068,804	4,820	1,051,389
1012							
1013		CWIP w/o AFUDC	620,248	386,924	171,344	276	58,704
1014							
1015		Shared Services Customer Support:					
1016							
1017		General:					
1018							
1019	37400	Land & Land Rights	184,839	115,182	51,007	82	17,475
1020	39001	Structures Frame	0	-	-	-	-
1021	36802	Structures & Improvements	837,694	522,566	231,411	371	79,283
1022	37603	Improvements	0	-	-	-	-
1023	39004	Air Conditioning Equipment	0	-	-	-	-
1024	39009	Improvement to leased Premises	245,937	153,172	67,830	109	23,239
1025	39100	Office Furniture & Equipment	139,678	81,520	36,100	58	12,368
1026	39102	Remittance Processing Equip	0	-	-	-	-
1027	39103	Office Machines	0	-	-	-	-
1028	39200	Transportation Equipment	0	-	-	-	-
1029	39201	Trucks	0	-	-	-	-
1030	39202	Trailers	0	-	-	-	-
1031	39300	Stores Equipment	0	-	-	-	-
1032	39400	Tools, Shop & Garage Equipment	0	-	-	-	-
1033	39600	Power Operated Equipment	0	-	-	-	-
1034	39603	Ditchers	0	-	-	-	-
1035	39604	Backhoes	0	-	-	-	-
1036	39605	Welders	0	-	-	-	-
1037	39700	Communication Equipment	115,063	71,779	31,786	51	10,890
1038	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
1039	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
1040	39705	Communication Equip. - Telemetry	0	-	-	-	-
1041	39800	Miscellaneous Equipment	3,476	2,168	960	2	329
1042	39900	Other Tangible Property	39,937	23,942	10,204	16	3,496
1043	39901	Other Tangible Property - Servers - HW	468,909	292,516	129,537	208	44,380
1044	39902	Other Tangible Property - Servers - SW	104,865	65,417	28,969	48	9,925
1045	39903	Other Tangible Property - Network - HW	36,067	22,499	9,963	16	3,414
1046	39904	Other Tang. Property - CPU	0	-	-	-	-
1047	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1048	39906	Other Tang. Property - PC Hardware	59,881	37,355	16,542	27	5,668
1049	39907	Other Tang. Property - PC Software	11,765	7,339	3,250	5	1,114
1050	39908	Other Tang. Property - Mainframe SW	6,431,390	4,012,042	1,776,678	2,849	608,705
1051	39909	Other Tang. Property - Application Software	0	-	-	-	-
1052	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
1053							
1054		Total General Plant	8,698,892	5,408,598	2,394,237	3,839	820,286
1055							
1056		CWIP w/o AFUDC	74,130	45,244	20,479	33	7,016
1057							
1058		TOTAL PLANT IN SERVICE	552,599,040	344,723,416	152,656,002	244,762	52,301,248
1059							
1060		TOTAL CWIP W/O AFUDC	14,731,739	9,189,882	4,069,657	6,525	1,394,299

Atrios Energy Corporation - Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant:								
2										
3	30100	Organization	6.2	P, S, T & D Plant - Customer	3,568	2,844	875	3	30	17
4	30200	Franchises & Consents	6.2	P, S, T & D Plant - Customer	51,339	38,040	12,584	39	429	247
5	30300	Misc Intangible Plant	99.0		0					
6										
7		Total Intangible Plant:			54,907	40,884	13,459	42	459	264
8										
9		Production Plant:								
10										
11	32520	Producing Leaseholds	99.0		0					
12	32540	Rights of Ways	99.0		0					
13	33100	Production Gas Wells Equipment	99.0		0					
14	33201	Field Lines	99.0		0					
15	33202	Tributary Lines	99.0		0					
16	33400	Field Meas. & Reg. Sta. Equip.	99.0		0					
17	33600	Purification Equipment	99.0		0					
18										
19		Total Production Plant:			0	0	0	0	0	0
20										
21		Storage Plant:								
22										
23	35010	Land	99.0		0					
24	35020	Rights of Way	99.0		0					
25	35100	Structures and Improvements	99.0		0					
26	35102	Compression Station Equipment	99.0		0					
27	35103	Meas. & Reg. Sta. Structures	99.0		0					
28	35104	Other Structures	99.0		0					
29	35200	Wells & Rights of Way	99.0		0					
30	35201	Well Construction	99.0		0					
31	35202	Well Equipment	99.0		0					
32	35203	Cushion Gas	99.0		0					
33	35210	Leaseholds	99.0		0					
34	35211	Storage Rights	99.0		0					
35	35301	Field Lines	99.0		0					
36	35302	Tributary Lines	99.0		0					
37	35400	Compressor Station Equipment	99.0		0					
38	35500	Meas. & Reg. Equipment	99.0		0					
39	35600	Purification Equipment	99.0		0					
40										
41		Total Storage Plant:			0					
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0		0					
46	36520	Rights of Way	99.0		0					
47	36602	Structures & Improvements	99.0		0					
48	36803	Other Structures	99.0		0					
49	36700	Mains Cathodic Protection	99.0		0					
50	36701	Mains - Steel	99.0		0					
51	36900	Meas. & Reg. Equipment	99.0		0					
52	36901	Meas. & Reg. Equipment	99.0		0					
53										
54		Total Transmission Plant:			0					
55										
56		Distribution:								
57										
58	37400	Land & Land Rights	2.0	Bills	0					
59	37401	Land	2.0	Bills	0					
60	37402	Land Rights	2.0	Bills	0					
61	37403	Land Other	2.0	Bills	0					
62	37500	Structures & Improvements	2.0	Bills	0					
63	37501	Structures & Improvements T.B.	2.0	Bills	0					
64	37502	Land Rights	2.0	Bills	0					
65	37503	Improvements	2.0	Bills	0					
66	37600	Mains Cathodic Protection	2.0	Bills	0					
67	37601	Mains - Steel	2.0	Bills	0					
68	37602	Mains - Plastic	2.0	Bills	0					
69	37800	Meas & Reg. Sta. Equip - General	2.0	Bills	0					
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Bills	0					
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Bills	0					
72	38000	Services	2.0	Bills	41,215,963	35,696,701	4,460,407	2,692	28,995	16,679
73	38100	Meters	4.0	Meter Investment	17,354,749	10,371,050	6,462,613	28,660	312,652	179,775
74	38200	Meter Installations	4.0	Meter Investment	22,442,436	13,411,408	8,357,181	37,062	404,308	232,477
75	38300	House Regulators	4.0	Meter Investment	3,398,848	2,031,123	1,265,673	5,613	81,231	35,208
76	38400	House Reg. Installations	4.0	Meter Investment	76,960	45,991	28,659	127	1,366	797
77	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	2,781,856		2,762,056	1,653	17,813	10,262
78	38500	Other Prop. On Cust. From	99.0		0					
79										
80		Total Distribution Plant:			67,280,162	62,548,272	23,356,590	76,797	626,285	475,218

Alamos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
81	General:									
82	General:									
83	General:									
84	38900	Land & Land Rights	6.0	P, S, T & D Plant - Customer	0	-	-	-	-	-
85	39000	Structures Frame	6.2	P, S, T & D Plant - Customer	81,138	60,120	19,888	62	879	360
86	39001	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
87	39002	Improvements	6.2	P, S, T & D Plant - Customer	28,402	21,044	6,981	22	237	137
88	39003	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	71,389	52,904	17,501	55	597	343
89	39004	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,191	816	270	1	9	5
90	39009	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	388,628	289,103	95,304	298	3,251	1,870
91	39100	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	293,266	217,297	71,892	225	2,452	1,410
92	39102	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
93	39103	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
94	39200	Trucks	6.2	P, S, T & D Plant - Customer	75,224	55,738	18,438	58	629	362
95	39201	Trailers	6.2	P, S, T & D Plant - Customer	12,991	9,629	3,184	10	109	62
96	39202	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
97	39200	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
98	39400	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	265,443	196,982	66,062	304	2,219	1,276
99	39600	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
100	39603	Backhoes	6.2	P, S, T & D Plant - Customer	13,954	10,339	3,420	11	117	67
101	39604	Welders	6.2	P, S, T & D Plant - Customer	20,684	15,311	5,065	16	173	99
102	39605	Communication Equipment	6.2	P, S, T & D Plant - Customer	8,515	7,050	2,332	7	80	46
103	39700	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	61,556	45,810	15,088	47	515	296
104	39701	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
105	39702	Communication Equip. - Telemetry	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
106	39705	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
107	39800	Other Tangible Property - PC Software	6.2	P, S, T & D Plant - Customer	(14,951)	(11,078)	(3,855)	(11)	(125)	(72)
108	39900	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	519,552	384,865	127,345	339	4,344	2,458
109	39901	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
110	39902	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
111	39903	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	6,362	6,937	2,295	7	78	43
112	39904	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
113	39905	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
114	39906	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	209,119	154,948	51,257	180	1,748	1,006
115	39907	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	5,891	4,365	1,444	5	49	28
116	39908	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	52,908	39,202	12,888	41	442	254
117	39909	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
118	118	Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	(2,970,629)	(2,291,261)	(728,179)	(2,279)	(24,840)	(14,286)
119	119	AR 15 general plant amortization	6.2	P, S, T & D Plant - Customer	251,895	186,843	61,741	193	2,106	1,211
120	Total General Plant									
121	(613,573)									
122	(454,630)									
123	(160,392)									
124	(471)									
125	(5,130)									
126	(2,951)									
127	TOTAL DIRECT RESERVE FOR DEPRECIATION									
128	86,721,496 62,132,326 23,219,657 75,368 821,614 472,832									
129	Kentucky Mid-States General Office:									
130	Intangible Plant:									
131	30100	Organization	99.0	-	0	-	-	-	-	-
132	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
133	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
134	Total Intangible Plant:									
135	0									
136	General:									
137	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
138	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	19,449	14,411	4,767	15	163	84
139	39602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
140	39900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
141	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	1,335	989	327	1	11	6
142	39000	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	8,332	6,544	2,165	7	74	42
143	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	8,916	6,606	2,185	7	75	43
144	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
145	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
146	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	864	640	212	1	7	4
147	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
148	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
149	39200	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
150	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	30,180	22,347	7,392	23	252	145
151	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	1,188	890	291	1	10	6
152	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
153	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
154	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
155	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	47,110	34,906	11,547	36	394	227
156	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
157	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
158	39705	Communication Equip. - Telemetry	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
159	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	136,992	101,505	33,576	105	1,145	659
160	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	16,150	11,996	3,968	12	135	78
161	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	69,252	51,313	16,974	53	579	333
162	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	1,740	1,289	426	1	15	8
163	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	44,024	32,620	10,781	34	368	212
164	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
165	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
166	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	88,366	50,690	16,755	52	572	329
167	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,411	9,196	3,042	10	104	60
168	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	188,931	138,990	46,309	145	1,580	909
169	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
170	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
171	171	Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	12,992	8,960	2,964	9	101	69
172	Total General Plant									
173	667,843 494,642 163,684 512 5,584 3,212									

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
174									
175		Shared Services General Office:							
176		General:							
177									
178									
179	37400	Land & Lend Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
180	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	35,979	26,659	8,819	28	301
181	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
182	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	211,162	168,492	51,758	162	1,768
185	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	147,349	109,179	38,119	113	1,232
186	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	132	88	32	0	1
187	39103	Office Machines	6.2	P, S, T & D Plant - Customer	65	48	16	0	1
188	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	2,330	1,727	571	2	19
189	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
190	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	17	13	4	0	0
192	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	5,077	3,762	1,244	4	42
193	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	248	184	61	0	2
194	39503	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
195	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
196	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
197	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	32,217	23,871	7,897	25	269
198	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
199	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
200	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
201	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	3,163	2,343	775	2	28
202	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	3,145	2,330	771	2	26
203	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	200,389	148,479	49,117	154	1,675
204	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	205,513	152,276	50,373	158	1,718
205	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	33,521	24,837	8,218	26	280
206	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	395	295	95	0	3
207	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	347	257	85	0	3
208	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	33,666	24,860	8,257	26	282
209	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	12,728	9,430	3,119	10	106
210	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,953,031	1,447,563	478,850	1,489	16,335
211	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	24,743	18,334	6,065	19	207
212	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
213		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
214									
215		Total General Plant			2,905,825	2,153,096	712,240	2,229	24,296
216					180,839	134,068	44,350	139	1,513
217		Shared Services Customer Support:							
218		General:							
219									
220									
221	37400	Land & Lend Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
222	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
223	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	104,612	77,513	25,641	80	875
224	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
225	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
226	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	93,341	69,162	22,879	72	780
227	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	10,952	8,100	2,680	8	91
228	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
229	39103	Office Machines	6.2	P, S, T & D Plant - Customer	4	3	1	0	0
230	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
231	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
232	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
233	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
234	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
235	39500	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
236	39503	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
237	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
238	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
239	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	(145,523)	(107,826)	(35,689)	(112)	(1,217)
240	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
241	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
242	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
243	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	85	64	21	0	1
244	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	7,548	5,593	1,850	6	63
245	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	89,235	69,083	22,853	72	780
246	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	26,210	19,421	6,424	20	219
247	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	2,865	2,123	702	2	24
248	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
249	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-
250	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	(862)	(639)	(211)	(1)	(7)
251	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	(127)	(94)	(31)	(0)	(1)
252	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	1,225,057	907,712	300,271	940	10,243
253	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	289	214	71	0	2
254	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	640	474	157	0	5
255		Retirement Work in Progress	6.2	P, S, T & D Plant - Customer	198	147	49	0	2
256									
257		Total General Plant			1,418,508	1,051,051	347,687	1,088	11,860
258									
259		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			91,713,873	66,831,304	24,443,278	79,197	863,355

Alton Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
260		Intangible Plant:								
261										
262	30100	Organization	6.4	P, S, T & D Plant - Demand	4,638	2,502	1,396	-	-	735
263	30200	Franchise & Consents	6.4	P, S, T & D Plant - Demand	66,658	38,004	20,050	-	-	10,674
264	30300	Misc Intangible Plant	69.0		0	-	-	-	-	-
265										
266		Total Intangible Plant:			71,302	38,507	21,487	0	11,309	0
267										
268		Production Plant:								
269										
270	32500	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
271	32540	Rights of Way	3.0	Peak Day	0	-	-	-	-	-
272	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
273	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
274	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
275	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
276	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
277										
278		Total Production Plant			0	0	0	0	0	0
279										
280		Storage Plant:								
281										
282	35010	Land	3.0	Peak Day	0	-	-	-	-	-
283	35020	Rights of Way	3.0	Peak Day	2,710	1,484	817	-	-	430
284	35100	Structures and Improvements	3.0	Peak Day	2,750	1,495	829	-	-	426
285	35102	Compression Station Equipment	3.0	Peak Day	64,940	23,670	16,555	-	-	8,714
286	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	10,027	5,415	3,022	-	-	1,590
287	35104	Other Structures	3.0	Peak Day	48,113	25,983	14,460	-	-	7,631
288	35200	Wells & Rights of Way	3.0	Peak Day	508,288	274,801	153,170	-	-	80,817
289	35201	Well Construction	3.0	Peak Day	683,774	369,271	206,052	-	-	108,450
290	35202	Well Equipment	3.0	Peak Day	188,633	102,357	57,115	-	-	30,061
291	35203	Cushion Gas	3.0	Peak Day	340,743	184,018	102,681	-	-	54,043
292	35210	Leaseholds	3.0	Peak Day	69,194	44,929	25,070	-	-	13,185
293	35211	Storage Rights	3.0	Peak Day	21,638	11,632	6,400	-	-	3,416
294	35301	Field Lines	3.0	Peak Day	77,071	41,622	23,225	-	-	12,224
295	35302	Tributary Lines	3.0	Peak Day	106,581	57,584	32,121	-	-	16,906
296	35400	Compressor Station Equipment	3.0	Peak Day	240,303	129,775	72,414	-	-	38,113
297	35500	Meas. & Reg. Equipment	3.0	Peak Day	103,298	55,785	31,128	-	-	16,383
298	35600	Purification Equipment	3.0	Peak Day	76,850	42,583	23,761	-	-	12,806
299										
300		Total Storage Plant			2,551,720	1,378,055	768,950	-	404,716	-
301										
302		Transmission:								
303										
304	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
305	36520	Rights of Way	3.0	Peak Day	452,087	244,148	136,235	-	-	71,703
306	36502	Structures & Improvements	3.0	Peak Day	19,411	7,443	4,041	-	-	2,127
307	36503	Other Structures	3.0	Peak Day	47,280	25,534	14,248	-	-	7,459
308	36700	Mains Cathodic Protection	3.0	Peak Day	130,862	70,737	39,471	-	-	20,774
309	36701	Mains - Steel	3.0	Peak Day	18,289,712	9,877,347	5,511,526	-	-	2,900,840
310	36900	Meas. & Reg. Equipment	3.0	Peak Day	287,058	144,223	80,476	-	-	42,356
311	36901	Meas. & Reg. Equipment	3.0	Peak Day	1,454,876	785,705	436,421	-	-	230,791
312										
313		Total Transmission Plant			20,655,404	11,154,938	6,224,417	-	3,276,050	-
314										
315		Distribution:								
316										
317	37400	Land & Land Rights	3.0	Peak Day	(0)	(0)	(0)	-	-	(0)
318	37401	Land	3.0	Peak Day	0	-	-	-	-	-
319	37402	Land Rights	3.0	Peak Day	120,248	64,840	36,236	-	-	19,072
320	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
321	37501	Structures & Improvements	3.0	Peak Day	83,080	50,268	28,049	-	-	14,763
322	37501	Structures & Improvements T.B.	3.0	Peak Day	82,887	33,661	18,945	-	-	9,971
323	37502	Land Rights	3.0	Peak Day	31,717	17,129	9,559	-	-	5,030
324	37503	Improvements	3.0	Peak Day	1,848	890	497	-	-	261
325	37600	Mains Cathodic Protection	3.0	Peak Day	12,583,726	6,785,032	3,786,024	-	-	1,992,670
326	37601	Mains - Steel	3.0	Peak Day	25,503,952	13,773,338	7,665,475	-	-	4,046,038
327	37602	Mains - Plastic	3.0	Peak Day	14,330,470	7,739,161	4,319,426	-	-	2,272,894
328	37900	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	2,038,790	1,101,047	614,381	-	-	323,362
329	37900	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	636,817	343,913	191,902	-	-	101,002
330	37905	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	872,464	471,174	262,913	-	-	138,377
331	38000	Services	99.0	-	0	-	-	-	-	-
332	38100	Meters	99.0	-	0	-	-	-	-	-
333	38200	Meter Installations	99.0	-	0	-	-	-	-	-
334	38300	House Regulators	99.0	-	0	-	-	-	-	-
335	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
336	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
337	38900	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
338										
339		Total Distribution Plant			56,255,678	30,380,843	16,952,405	-	8,922,432	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
340									
341		General:							
342									
343	39900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
344	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	105,965	56,803	31,761	-	16,711
345	39001	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
346	39002	Improvements	6.4	P, S, T & D Plant - Demand	36,852	19,819	11,114	-	5,850
347	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	02,719	00,073	27,940	-	14,706
348	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	1,430	772	431	-	227
349	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	504,928	272,688	152,158	-	80,084
350	39100	Rentance Processing Equip	6.4	P, S, T & D Plant - Demand	390,835	205,669	114,762	-	60,402
351	39102	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
352	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
353	39200	Trucks	6.4	P, S, T & D Plant - Demand	97,686	52,755	29,437	-	15,493
354	39201	Trailers	6.4	P, S, T & D Plant - Demand	16,871	9,111	5,094	-	2,676
355	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
356	39300	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
357	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	344,708	186,167	103,875	-	54,672
358	39500	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
359	39603	Ditchers	6.4	P, S, T & D Plant - Demand	18,121	9,766	5,461	-	2,674
360	39604	Welders	6.4	P, S, T & D Plant - Demand	26,834	14,492	8,066	-	4,256
361	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	12,356	6,673	3,724	-	1,960
362	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	79,936	43,169	24,088	-	12,678
363	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	39702	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
365	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	(19,415)	(10,485)	(5,651)	-	(3,079)
366	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	674,686	384,965	203,314	-	107,009
367	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
368	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
369	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
370	39903	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	12,158	6,566	3,664	-	1,928
371	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
372	39905	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
373	39906	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	271,560	146,656	81,834	-	43,071
374	39907	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	7,650	4,131	2,305	-	1,213
375	39908	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	68,706	37,105	20,704	-	10,897
376	39909	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
377		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	(3,857,904)	(2,083,459)	(1,182,583)	-	(611,883)
378		AR 15 general plant amortization	6.4	P, S, T & D Plant - Demand	327,109	175,655	98,673	-	51,891
379									
380		Total General Plant			(798,783)	(430,302)	(240,107)	-	(128,374)
381									
382		TOTAL DIRECT RESERVE FOR DEPRECIATION	6.4		79,737,323	42,522,039	23,727,151	0	12,485,133
383									
384		Kentucky Mid-States General Office:							
385									
386		Intangible Plant:							
387									
388	30100	Organization	99.0		0	-	-	-	-
389	30200	Franchises & Consents	99.0		0	-	-	-	-
390	30300	Misc Intangible Plant	99.0		0	-	-	-	-
391									
392		Total Intangible Plant:							
393									
394		General:							
395									
396	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
397	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	26,267	13,640	7,611	-	4,006
398	39502	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
400	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	1,793	939	522	-	275
401	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	11,470	6,194	3,456	-	1,819
402	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	11,578	6,253	3,489	-	1,838
403	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
404	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	1,122	606	336	-	178
406	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
407	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
408	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	39,165	21,151	11,802	-	6,212
410	39500	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	1,542	833	465	-	245
411	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39604	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
413	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	61,176	33,038	18,435	-	9,703
415	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
416	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
417	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
418	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	177,697	96,073	53,608	-	28,215
419	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	21,024	11,354	6,336	-	3,335
420	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	89,931	48,587	27,100	-	14,263
421	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	2,259	1,220	681	-	368
422	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	57,168	30,674	17,228	-	9,067
423	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
425	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	88,769	47,940	26,750	-	14,079
426	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	16,117	8,704	4,857	-	2,556
427	39908	Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	245,345	132,499	73,934	-	38,913
428	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
429	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
430		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	15,703	8,461	4,732	-	2,491
431									
432		Total General Plant			697,258	468,362	261,345	-	137,551

Altria Energy Corporation, Kentucky/Mid-State Division						
Class Cost of Service - Demand-Only Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
ALLOCATION OF RESERVE FOR DEPRECIATION						
433						
434		Shared Services General Office:				
435		General:				
436						
437						
438	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-
439	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	46,722	25,232
440	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-
441	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-
442	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-
443	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	274,214	148,068
444	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	191,347	103,337
445	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	171	93
446	39103	Office Machines	6.4	P, S, T & D Plant - Demand	84	46
447	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	3,026	1,634
448	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-
449	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-
450	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	22	12
451	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	6,593	3,561
452	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	323	174
453	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-
454	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-
455	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-
456	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	41,896	22,894
457	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-
458	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-
459	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-
460	39900	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	4,107	2,218
461	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	4,084	2,205
462	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	260,224	140,634
463	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	268,678	144,127
464	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	49,530	23,938
465	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-
466	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	451	243
467	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	43,744	23,624
468	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	16,526	8,926
469	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	2,538,975	1,370,092
470	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	32,131	17,352
471	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-
472		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	0	-
473						
474		Total General Plant			3,773,490	2,037,671
475						1,137,125
476		Shared Services Customer Support:				
477		General:				
478						
479						
480	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-
481	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	0	-
482	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	135,849	73,365
483	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-
484	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-
485	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	121,212	65,451
486	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	14,198	7,967
487	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-
488	39103	Office Machines	6.4	P, S, T & D Plant - Demand	5	3
489	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-
490	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-
491	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-
492	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-
493	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-
494	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-
495	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-
496	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-
497	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-
498	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	(188,975)	(102,066)
499	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-
500	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-
501	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-
502	39900	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	112	60
503	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	9,802	5,294
504	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	121,075	65,386
505	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	34,036	18,381
506	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	3,721	2,010
507	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-
508	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-
509	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	(1,115)	(604)
510	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	(165)	(89)
511	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	1,590,653	859,139
512	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	375	202
513	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	831	449
514		Retirement Work in Progress	6.4	P, S, T & D Plant - Demand	257	139
515						
516		Total General Plant			1,842,067	894,807
517						655,099
518						292,161
519						
520		TOTAL RESERVE FOR DEPRECIATION - DEMAND			85,220,139	48,023,080
521						25,880,719
522						0
523						13,519,340
524						0

Atmos Energy Corporation - Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
618		Intangible Plant:								
620										
621	30100	Organization	6.6	P, S, T & D Plant - Commodity	128	50	30	1	24	23
622	30200	Franchises & Consents	6.6	P, S, T & D Plant - Commodity	1,845	722	435	14	340	333
623	30300	Misc Intangible Plant	99.0		0					
625		Total Intangible Plant			1,973	772	466	15	364	356
626		Production Plant:								
627										
628										
629	32520	Producing Leaseholds	99.0		0					
630	32940	Rights of Ways	99.0		0					
631	33100	Production Gas Wells Equipment	99.0		0					
632	33201	Field Lines	99.0		0					
633	33202	Tributary Lines	1.2	Sales Mcf	(28,968)	(17,161)	(11,262)	(545)		
634	33400	Field Meas. & Reg. Sta. Equip.	1.2	Sales Mcf	1,572	591	611	30		
635	33600	Purification Equipment	99.0		0					
636										
637		Total Production Plant			(27,396)	(16,229)	(10,650)	(519)	0	0
638		Storage Plant:								
639										
640										
641	35010	Land	1.5	Winter Volumes	0					
642	35020	Rights of Way	1.5	Winter Volumes	2,710	1,061	640	20	500	489
643	35100	Structures and Improvements	1.5	Winter Volumes	2,750	1,077	848	20	507	495
644	35102	Compressor Station Equipment	1.5	Winter Volumes	94,940	21,510	12,959	408	10,136	9,919
645	35103	Mess. & Reg. Sta. Structures	1.5	Winter Volumes	10,327	3,928	2,367	75	1,850	1,810
646	35104	Other Structures	1.5	Winter Volumes	48,113	18,637	11,357	357	8,676	8,686
647	35200	Wells & Rights of Way	1.5	Winter Volumes	508,288	199,004	119,977	3,777	93,771	91,759
648	35201	Well Construction	1.5	Winter Volumes	683,774	287,710	161,399	5,081	128,145	123,438
649	35202	Well Equipment	1.5	Winter Volumes	169,533	74,206	44,738	1,408	34,966	34,215
650	35203	Cushion Gas	1.5	Winter Volumes	340,743	133,407	80,429	2,532	62,862	61,513
651	35210	Leaseholds	1.5	Winter Volumes	83,194	32,572	19,637	618	16,348	15,019
652	35211	Storage Rights	1.5	Winter Volumes	21,538	8,433	5,084	193	3,973	3,883
653	35301	Field Lines	1.5	Winter Volumes	77,071	30,175	18,192	573	14,218	13,913
654	35302	Tributary Lines	1.5	Winter Volumes	106,591	41,732	25,190	792	19,654	19,242
655	35400	Compressor Station Equipment	1.5	Winter Volumes	240,303	94,083	56,721	1,786	44,332	43,381
656	35500	Mess. & Reg. Equipment	1.5	Winter Volumes	103,296	40,442	24,362	768	19,056	18,648
657	35600	Purification Equipment	1.5	Winter Volumes	78,850	30,671	18,612	585	14,547	14,234
658										
659		Total Storage Plant			2,551,720	999,046	602,312	18,960	470,752	460,650
660		Transmission:								
661										
662										
663	36510	Land & Land Rights	99.0		0					
664	36520	Rights of Way	99.0		0					
665	36602	Structures & Improvements	99.0		0					
666	36903	Other Structures	99.0		0					
667	36700	Mains Cathodic Protection	99.0		0					
668	36701	Mains - Steel	99.0		0					
669	36900	Mess. & Reg. Equipment	99.0		0					
670	36901	Mess. & Reg. Equipment	99.0		0					
671										
672		Total Transmission Plant			0					
673		Distribution:								
674										
675										
676	37400	Land & Land Rights	99.0		0					
677	37401	Land	99.0		0					
678	37402	Land Rights	99.0		0					
679	37403	Land Other	99.0		0					
680	37500	Structures & Improvements	99.0		0					
681	37601	Structures & Improvements T.B.	99.0		0					
682	37502	Land Rights	99.0		0					
683	37503	Improvements	99.0		0					
684	37600	Mains Cathodic Protection	99.0		0					
685	37601	Mains - Steel	99.0		0					
686	37602	Mains - Plastic	99.0		0					
687	37800	Mess & Reg. Sta. Equip - General	99.0		0					
688	37900	Mess & Reg. Sta. Equip - City Gate	99.0		0					
689	37905	Mess & Reg. Sta. Equipment T.B.	99.0		0					
690	38000	Services	99.0		0					
691	38100	Meters	99.0		0					
692	38200	Meter Installations	99.0		0					
693	38300	House Regulators	99.0		0					
694	38400	House Reg. Installations	99.0		0					
695	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0					
696	38600	Other Prop. On Cust. Prem	99.0		0					
697										
698		Total Distribution Plant			0					

Ammos Energy Corporation - Kentucky/Mt.-States Division											
Class Cost of Service - Demand Only Study											
Forecasted Test Period: Twelve Months Ended May 31, 2017.											
ALLOCATION OF RESERVE FOR DEPRECIATION											
692											
693		Shared Services General Office:									
694		General:									
695											
697	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
698	39000	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	1,293	508	305	10	238	233	
699	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
700	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
701	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
702	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	7,897	-	2,970	1,791	56	1,400	1,370
703	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	5,294	2,073	1,250	89	977	856	
704	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	5	2	1	0	1	1	
705	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	2	1	1	0	0	0	
706	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	84	33	20	1	15	16	
707	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
708	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
709	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	0	0	0	0	
710	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	182	71	43	1	34	33	
711	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	9	3	2	0	2	2	
712	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
713	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
714	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
715	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	1,158	453	273	9	214	208	
716	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
717	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
718	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
719	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	114	44	27	1	21	21	
720	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	113	44	27	1	21	20	
721	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	7,200	2,819	1,699	53	1,328	1,300	
722	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	7,384	2,891	1,743	85	1,362	1,333	
723	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	1,204	472	284	9	222	217	
724	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	5	3	0	3	3	
725	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	12	5	3	0	2	2	
726	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	1,210	474	286	9	223	218	
727	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	457	179	108	3	84	83	
728	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	70,152	27,482	16,568	522	12,949	12,672	
729	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	889	348	210	7	164	160	
730	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
731		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
732											
733		Total General Plant			104,404	40,876	24,644	776	19,261	19,848	
734					6,501	2,545	1,535	48	1,199	1,174	
735		Shared Services Customer Support:									
736		General:									
737											
738											
739	37400	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
740	39001	Structures Frame	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
741	36602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	3,759	1,472	887	28	683	679	
742	37503	Improvements	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
743	39004	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
744	39009	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	3,354	1,313	792	25	619	605	
745	39100	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	393	154	93	3	72	71	
746	39102	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	5	3	0	3	3	
747	39103	Office Machines	6.6	P, S, T & D Plant - Commodity	0	0	0	0	0	0	
748	39200	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
749	39201	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
750	39202	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
751	39300	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
752	39400	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
753	39500	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
754	39603	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
755	39604	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
756	39605	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
757	39700	Communication Equipment	6.6	P, S, T & D Plant - Commodity	(5,229)	(2,047)	(1,234)	(39)	(895)	(844)	
758	39701	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
759	39702	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
760	39705	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
761	39800	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	3	1	1	0	1	1	
762	39900	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	271	106	64	2	50	49	
763	39901	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	3,350	1,312	791	25	618	605	
764	39902	Other Tangible Property - Servers - SW	6.6	P, S, T & D Plant - Commodity	942	368	222	7	174	170	
765	39903	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	103	40	24	1	19	19	
766	39904	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
767	39905	Other Tangible Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-	-	-	-	
768	39906	Other Tang. Property - PC Hardware	6.6	P, S, T & D Plant - Commodity	(31)	(12)	(7)	(0)	(6)	(6)	
769	39907	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	(5)	(2)	(1)	(0)	(1)	(1)	
770	39908	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	44,015	17,233	10,389	327	8,120	7,946	
771	39909	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	10	4	2	0	2	2	
772	39924	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	23	9	5	0	4	4	
773		Retirement Work in Progress	6.6	P, S, T & D Plant - Commodity	7	3	2	0	1	1	
774											
775		Total General Plant			50,856	19,954	12,030	379	9,402	9,201	
776											
777		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			2,683,617	1,045,183	629,262	18,628	500,139	488,408	

Allema Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF RESERVE FOR DEPRECIATION										
Total Reserve for Depreciation										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
778		Intangible Plant								
779					8,330	5,196	2,301	4	788	40
780	30100	Organization			119,859	74,787	33,109	53	11,344	580
781	30200	Franchises & Consents			0	-	-	-	-	-
782	30300	Misc Intangible Plant								
783										
784		Total Intangible Plant:			128,162	79,983	35,411	57	12,132	620
785										
786		Production Plant:								
787										
788	32520	Producing Leaseholds			0	-	-	-	-	-
789	32540	Rights of Ways			0	-	-	-	-	-
790	33100	Production Gas Wells Equipment			0	-	-	-	-	-
791	33201	Field Lines			0	-	-	-	-	-
792	33202	Tributary Lines			(26,968)	(17,161)	(11,262)	(546)	-	-
793	33400	Field Meas. & Reg. Sta. Equip.			1,572	931	611	30	-	-
794	33600	Purification Equipment			0	-	-	-	-	-
795										
796		Total Production Plant			(27,396)	(18,229)	(10,650)	(516)	0	0
797										
798		Storage Plant:								
799										
800	35010	Land			0	-	-	-	-	-
801	35020	Rights of Way			5,420	2,525	1,456	20	930	489
802	35100	Structures and Improvements			5,500	2,562	1,478	20	1,944	495
803	35102	Compression Station Equipment			169,880	51,190	29,524	408	18,949	9,918
804	35103	Meas. & Reg. Sta. Structures			3,841	2,341	5,389	-	3,440	1,810
805	35104	Other Structures			96,228	44,820	26,855	357	18,507	8,666
806	35200	Wells & Rights of Way			1,016,578	473,505	273,147	3,777	174,388	91,759
807	35201	Well Construction			1,367,547	636,982	367,451	5,081	234,595	123,438
808	35202	Well Equipment			379,085	178,583	101,852	1,408	65,027	34,215
809	35203	Cushion Gas			681,485	317,425	183,111	2,532	118,905	61,513
810	35210	Leaseholds			166,398	77,501	44,707	618	29,543	15,013
811	35211	Storage Rights			43,078	20,064	11,574	153	7,389	3,888
812	35301	Field Lines			154,142	71,797	41,417	573	28,442	13,913
813	35302	Tributary Lines			213,182	99,297	57,281	792	36,670	19,242
814	35400	Compressor Station Equipment			480,508	223,858	129,138	1,788	82,445	43,381
815	35500	Meas. & Reg. Equipment			206,592	98,227	55,510	788	35,440	18,848
816	35600	Purification Equipment			157,701	73,454	42,373	585	27,053	14,234
817										
818		Total Storage Plant			5,103,440	2,377,101	1,371,262	18,860	875,467	480,850
819										
820		Transmission:								
821										
822	36510	Land & Land Rights			0	-	-	-	-	-
823	36520	Rights of Way			452,087	244,149	136,235	-	71,703	-
824	36602	Structures & Improvements			13,411	7,293	4,041	-	2,127	-
825	36603	Other Structures			47,690	25,534	14,248	-	7,459	-
826	36700	Mains Cathodic Protection			130,982	70,737	39,471	-	20,774	-
827	36701	Mains - Steel			18,289,712	9,877,547	5,511,526	-	2,900,840	-
828	36900	Meas. & Reg. Equipment			287,055	144,223	80,476	-	42,356	-
829	36901	Meas. & Reg. Equipment			1,454,878	785,705	438,421	-	230,751	-
830										
831		Total Transmission Plant			20,655,404	11,154,998	6,224,417	-	3,276,050	-
832										
833		Distribution:								
834										
835	37400	Land & Land Rights			(0)	(0)	(0)	-	(0)	-
836	37401	Land			0	-	-	-	-	-
837	37402	Land Rights			120,248	64,840	36,238	-	19,072	-
838	37403	Land Other			0	-	-	-	-	-
839	37500	Structures & Improvements			93,690	50,268	28,049	-	14,763	-
840	37501	Structures & Improvements T.B.			62,897	33,851	18,945	-	9,577	-
841	37502	Land Rights			31,717	17,122	9,558	-	5,030	-
842	37503	Improvements			1,648	890	497	-	261	-
843	37600	Mains Cathodic Protection			12,563,728	6,785,032	3,786,024	-	1,992,670	-
844	37601	Mains - Steel			26,503,852	13,773,339	7,685,475	-	4,045,038	-
845	37602	Mains - Plastic			14,330,470	7,739,161	4,318,425	-	2,272,884	-
846	37800	Meas. & Reg. Sta. Equip. - General			2,039,790	1,101,047	614,381	-	323,362	-
847	37900	Meas. & Reg. Sta. Equip. - City Gate			636,817	343,819	191,922	-	101,002	-
848	37905	Meas. & Reg. Sta. Equipment T.B.			872,484	471,174	262,913	-	138,377	-
849	38000	Services			41,215,963	36,698,701	4,490,407	2,682	28,895	16,679
850	38100	Meters			17,354,749	10,371,080	6,462,613	28,660	312,852	179,775
851	38200	Meter Installations			22,442,436	13,411,408	8,357,181	37,062	404,308	232,477
852	38300	House Regulators			3,388,848	2,031,123	1,285,873	5,613	61,231	35,208
853	38400	House Reg. Installations			76,950	45,891	26,859	127	1,389	797
854	38500	Inst. Meas. & Reg. Sta. Equipment			2,791,835	-	2,762,056	1,653	17,819	10,292
855	38600	Other Prop. On Cust. Prem			0	-	-	-	-	-
856										
857		Total Distribution Plant			143,635,842	92,927,115	40,308,995	75,797	9,748,717	475,218

Atmos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand-Only Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
ALLOCATION OF RESERVE FOR DEPRECIATION						
858		General:				
860						
861	39000	Land & Land Rights	0	-	-	-
862	39000	Structures Frame	189,418	118,164	52,327	84
863	39001	Structures & Improvements	0	-	-	-
864	39002	Improvements	66,306	41,362	18,317	29
865	39003	Air Conditioning Equipment	166,683	103,981	46,046	74
866	39004	Improvement to leased Premises	2,670	1,603	710	1
867	39009	Office Furniture & Equipment	907,725	586,289	250,760	402
868	39100	Remittance Processing Equip	684,636	427,091	189,131	303
869	39102	Office Machines	0	-	-	-
870	39103	Transportation Equipment	0	-	-	-
871	39200	Trucks	175,613	109,651	48,513	78
872	39201	Trailers	30,329	18,920	8,376	13
873	39202	Stores Equipment	0	-	-	-
874	39300	Tools, Shop & Garage Equipment	0	-	-	-
875	39400	Power Operated Equipment	619,694	386,672	171,188	274
876	39500	Other Tangible Property	0	-	-	-
877	39603	Backhoes	32,676	20,322	8,989	14
878	39604	Welders	46,240	30,093	13,326	21
879	39605	Communication Equipment	22,213	13,857	6,196	10
880	39700	Communication Equipment - Mobile Radios	149,704	89,645	39,698	64
881	39701	Communication Equipment - Fixed Radios	0	-	-	-
882	39702	Communication Equip. - Telemetering	0	-	-	-
883	39705	Miscellaneous Equipment	(34,909)	(21,773)	(8,642)	(15)
884	39800	Other Tangible Property	1,212,908	796,639	335,067	637
885	39900	Other Tangible Property - Servers - HW	0	-	-	-
886	39901	Other Tangible Property - Servers - SW	0	-	-	-
887	39902	Other Tangible Property - Network - HW	0	-	-	-
888	39903	Other Tang. Property - CPU	21,856	13,634	6,036	10
889	39904	Other Tangible Property - MF - Hardware	0	-	-	-
890	39905	Other Tang. Property - PC Hardware	0	-	-	-
891	39906	Other Tang. Property - PC Software	498,193	304,645	134,984	216
892	39907	Other Tang. Property - Mainframe SW	13,752	8,679	3,769	6
893	39908	Other Tang. Property - Application Software	123,515	77,051	34,121	65
894	39909	Other Tang. Property - General Startup Costs	0	-	-	-
895		Retirement Work in Progress	(6,935,473)	(4,325,500)	(1,915,931)	(3,072)
896		AR 15 general plant amortization	588,065	368,841	162,451	260
897		Total General Plant	(1,432,402)	(893,584)	(395,702)	(604)
898						(136,571)
899						(6,843)
900		TOTAL DIRECT RESERVE FOR DEPRECIATION	167,983,071	105,628,323	47,633,732	99,663
901						13,776,795
902		Kentucky Mid-States General Office:				
903						
904		Intangible Plant:				
905						
906	30100	Organization	0	-	-	-
907	30200	Franchises & Consents	0	-	-	-
908	30300	Misc Intangible Plant	0	-	-	-
909						
910		Total Intangible Plant:				
911						
912		General:				
913						
914	37400	Land & Land Rights	0	-	-	-
915	39001	Structures Frame	45,405	28,326	12,543	20
916	36502	Structures & Improvements	0	-	-	-
917	36900	Land & Land Rights	0	-	-	-
918	39004	Air Conditioning Equipment	3,116	1,944	851	1
919	39009	Improvement to leased Premises	20,619	12,853	5,696	9
920	39100	Office Furniture & Equipment	20,814	12,984	5,750	9
921	39102	Remittance Processing Equip	0	-	-	-
922	39103	Office Machines	0	-	-	-
923	39200	Transportation Equipment	2,018	1,298	557	1
924	39201	Trucks	0	-	-	-
925	39202	Trailers	0	-	-	-
926	39300	Stores Equipment	0	-	-	-
927	39400	Tools, Shop & Garage Equipment	70,405	43,922	19,460	31
928	39600	Power Operated Equipment	2,773	1,730	786	1
929	39603	Ditchers	0	-	-	-
930	39604	Backhoes	0	-	-	-
931	39605	Welders	0	-	-	-
932	39700	Communication Equipment	109,978	68,607	30,382	49
933	39701	Communication Equipment - Mobile Radios	0	-	-	-
934	39702	Communication Equipment - Fixed Radios	0	-	-	-
935	39705	Communication Equip. - Telemetering	0	-	-	-
936	39800	Miscellaneous Equipment	319,811	199,505	88,348	142
937	39900	Other Tangible Property	37,796	23,578	10,441	17
938	39901	Other Tangible Property - Servers - HW	101,671	100,854	44,662	72
939	39902	Other Tangible Property - Servers - SW	4,061	2,534	1,122	2
940	39903	Other Tangible Property - Network - HW	102,175	64,113	28,392	46
941	39904	Other Tang. Property - CPU	0	-	-	-
942	39905	Other Tangible Property - MF - Hardware	0	-	-	-
943	39906	Other Tang. Property - PC Hardware	159,683	99,562	44,085	71
944	39907	Other Tang. Property - PC Software	28,973	18,074	6,004	19
945	39908	Other Tang. Property - Mainframe SW	441,065	275,146	121,844	195
946	39909	Other Tang. Property - Application Software	0	-	-	-
947	39924	Other Tang. Property - General Startup Costs	0	-	-	-
948		Retirement Work in Progress	28,230	17,811	7,789	13
949						2,672
950		Total General Plant	1,559,097	872,589	430,702	691
						147,562
						7,543

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF RESERVE FOR DEPRECIATION									
951									
952		Shared Services General Office:							
953		General:							
954		Land & Land Rights	0	-	-	-	-	-	-
956	37400	Structures & Improvements	83,993	52,397	23,203	37	7,950	406	
957	39000	Structures & Improvements	0	-	-	-	-	-	
958	36602	Improvements	0	-	-	-	-	-	
959	37503	Air Conditioning Equipment	0	-	-	-	-	-	
960	39004	Improvement to leased Premises	482,994	307,522	136,182	218	48,657	2,385	
961	39009	Office Furniture & Equipment	343,950	214,588	95,028	152	32,557	1,664	
962	39100	Remittance Processing Equip.	908	192	85	0	59	1	
963	39102	Office Machines	152	95	42	0	14	1	
964	39103	Transportation Equipment	5,440	3,394	1,503	2	515	26	
965	39200	Trucks	0	-	-	-	-	-	
966	39201	Trailers	0	-	-	-	-	-	
967	39202	Stores Equipment	40	25	11	0	4	0	
968	39300	Tools, Shop & Garage Equipment	11,853	7,394	3,274	6	1,122	57	
969	39400	Power Operated Equipment	580	362	160	0	55	3	
970	39600	Ditchers	0	-	-	-	-	-	
971	39603	Backhoes	0	-	-	-	-	-	
972	39604	Welders	0	-	-	-	-	-	
973	39605	Communication Equipment	75,210	46,918	20,777	93	7,118	364	
974	39700	Communication Equipment - Mobile Radios	0	-	-	-	-	-	
975	39701	Communication Equipment - Fixed Radios	0	-	-	-	-	-	
976	39702	Communication Equip. - Telemetry	0	-	-	-	-	-	
977	39703	Miscellaneous Equipment	7,384	4,606	2,040	3	699	36	
978	39800	Other Tangible Property	7,341	4,580	2,028	3	695	36	
979	39900	Other Tangible Property - Servers - HW	487,812	291,831	129,233	207	44,276	2,263	
980	39901	Other Tangible Property - Servers - SW	479,774	299,294	132,536	213	45,406	2,321	
981	39902	Other Tangible Property - Network - HW	78,255	49,817	21,818	35	7,407	379	
982	39903	Other Tang. Property - CPU	822	505	224	0	85	4	
983	39904	Other Tangible Property - MF - Hardware	810	505	224	0	77	4	
984	39905	Other Tang. Property - PC Hardware	78,640	49,058	21,725	35	7,443	380	
985	39906	Other Tang. Property - PC Software	29,710	18,634	8,207	13	2,812	144	
986	39907	Other Tang. Property - Mainframe SW	4,560,798	2,845,126	1,299,925	2,020	431,861	22,068	
987	39908	Other Tang. Property - Application Software	57,763	36,034	15,957	26	5,467	279	
988	39909	Other Tang. Property - General Startup Costs	0	-	-	-	-	-	
989	39924	Retirement Work in Progress	0	-	-	-	-	-	
990									
991									
992		Total General Plant	6,793,719	4,231,833	1,874,009	3,005	642,051	32,821	
993									
994		Shared Services Customer Support:							
995		General:							
996		Land & Land Rights	0	-	-	-	-	-	
997		Structures Frame	0	-	-	-	-	-	
998	37400	Structures & Improvements	244,219	162,349	67,466	108	23,114	1,182	
999	39001	Improvements	0	-	-	-	-	-	
1000	36602	Air Conditioning Equipment	0	-	-	-	-	-	
1001	37503	Improvement to leased Premises	217,907	135,835	60,197	97	20,624	1,054	
1002	39004	Office Furniture & Equipment	25,521	15,921	7,050	11	2,415	123	
1003	39009	Remittance Processing Equip.	0	-	-	-	-	-	
1004	39100	Office Machines	10	6	3	0	1	0	
1005	39102	Transportation Equipment	0	-	-	-	-	-	
1006	39200	Trucks	0	-	-	-	-	-	
1007	39201	Trailers	0	-	-	-	-	-	
1008	39202	Stores Equipment	0	-	-	-	-	-	
1009	39300	Tools, Shop & Garage Equipment	0	-	-	-	-	-	
1010	39400	Power Operated Equipment	0	-	-	-	-	-	
1011	39600	Ditchers	0	-	-	-	-	-	
1012	39603	Backhoes	0	-	-	-	-	-	
1013	39604	Welders	0	-	-	-	-	-	
1014	39605	Communication Equipment	(339,726)	(211,929)	(93,850)	(160)	(32,154)	(1,844)	
1015	39700	Communication Equipment - Mobile Radios	0	-	-	-	-	-	
1016	39701	Communication Equipment - Fixed Radios	0	-	-	-	-	-	
1017	39702	Communication Equip. - Telemetry	0	-	-	-	-	-	
1018	39800	Miscellaneous Equipment	201	125	56	0	19	1	
1019	39900	Other Tangible Property	17,622	10,993	4,868	8	1,668	85	
1020	39901	Other Tangible Property - Servers - HW	217,659	135,781	60,129	96	20,601	1,053	
1021	39902	Other Tangible Property - Servers - SW	61,188	39,171	16,903	27	5,791	286	
1022	39903	Other Tangible Property - Network - HW	6,880	4,173	1,848	3	633	32	
1023	39904	Other Tang. Property - CPU	0	-	-	-	-	-	
1024	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	
1025	39906	Other Tang. Property - PC Hardware	(2,011)	(1,255)	(556)	(1)	(190)	(10)	
1026	39907	Other Tang. Property - PC Software	(296)	(185)	(82)	(0)	(28)	(1)	
1027	39908	Other Tang. Property - Mainframe SW	2,859,926	1,784,085	790,057	1,267	270,680	13,837	
1028	39909	Other Tang. Property - Application Software	674	420	186	0	64	3	
1029	39924	Other Tang. Property - General Startup Costs	1,495	932	413	1	141	7	
1030	39924	Retirement Work in Progress	462	289	128	0	44	2	
1031									
1032		Total General Plant	3,311,541	2,065,812	914,816	1,457	313,424	16,022	
1033									
1034									
1035									
1036		TOTAL RESERVE FOR DEPRECIATION	179,617,428	112,899,667	50,753,259	98,825	14,879,833	985,845	

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Customer									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Base Additions:								
2									
3	Materials and Supplies - KY Direct	7.2	Allocated O&M Expenses - Cust	(93,720)	(75,129)	(17,747)	(46)	(506)	(291)
4	Materials and Supplies - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	153,729	123,235	29,111	76	830	478
5	Materials and Supplies - Shared Services GO	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
6	Materials and Supplies - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
7	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
8	Prepayments - KY Direct	7.2	Allocated O&M Expenses - Cust	25,226	20,222	4,777	13	136	78
9	Prepayments - KY Mid-States GO	7.2	Allocated O&M Expenses - Cust	201	161	38	0	1	1
10	Prepayments - Shared Services GO	7.2	Allocated O&M Expenses - Cust	172,497	138,280	32,665	86	932	536
11	Prepayments - Shared Services CS	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-
12	Cash Working Capital	7.2	Allocated O&M Expenses - Cust	405,592	325,136	76,804	201	2,191	1,260
13	Regulatory Assets	7.2	Allocated O&M Expenses - Cust	46,898	37,595	8,881	23	253	146
14	Total Rate Base Additions			710,423	589,499	134,528	352	3,837	2,207
15									
16									
17									
18	Rate Base Deductions:								
19									
20	Customer Advances - KY Direct	2.0	Bills	(1,767,642)	(1,573,417)	(192,155)	(115)	(1,239)	(715)
21	Customer Advances - KY Mid-States GO	2.0	Bills	0	-	-	-	-	-
22	Customer Advances - Shared Services GO	2.0	Bills	0	-	-	-	-	-
23	Customer Advances - Shared Services CS	2.0	Bills	0	-	-	-	-	-
24	ADIT - KY Direct	9.2	Allocated Net Plant - Cust	(30,972,608)	(23,384,115)	(7,189,656)	(21,947)	(239,208)	(137,582)
25	ADIT - KY Mid-States GO	9.2	Allocated Net Plant - Cust	(64,247)	(40,956)	(12,592)	(38)	(419)	(241)
26	ADIT - Shared Services GO	9.2	Allocated Net Plant - Cust	9,789,643	7,391,140	2,272,472	6,937	75,608	43,488
27	ADIT - Shared Services CS	9.2	Allocated Net Plant - Cust	(669,110)	(497,625)	(152,999)	(467)	(5,090)	(2,928)
28	Change in Net Operating Loss Carryforward	9.2	Allocated Net Plant - Cust	(2,267,967)	(1,712,306)	(526,464)	(1,607)	(17,516)	(10,074)
29									
30	Total Rate Base Deductions			(25,931,831)	(19,817,280)	(5,801,394)	(17,237)	(187,865)	(108,054)
31									
32									
33	TOTAL OTHER RB - CUSTOMER			(25,221,408)	(19,247,781)	(5,666,867)	(16,885)	(184,028)	(105,847)
34									
35	Interest on Customer Deposits	2.0	Bills	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
35	Rate Base Additions:								
36									
37	Materials and Supplies - KY Direct	7.4	Allocated O&M Expenses - Demand	(83,517)	(45,103)	(25,167)	-	(13,246)	-
38	Materials and Supplies - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	136,992	73,982	41,282	-	21,728	-
39	Materials and Supplies - Shared Services GO	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
40	Materials and Supplies - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
41	Gas Storage Inventory	99.0	-	0	-	-	-	-	-
42	Prepayments - KY Direct	7.4	Allocated O&M Expenses - Demand	22,480	12,140	6,774	-	3,565	-
43	Prepayments - KY Mid-States GO	7.4	Allocated O&M Expenses - Demand	179	97	54	-	28	-
44	Prepayments - Shared Services GO	7.4	Allocated O&M Expenses - Demand	153,717	83,015	46,322	-	24,380	-
45	Prepayments - Shared Services CS	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
46	Cash Working Capital	7.4	Allocated O&M Expenses - Demand	361,433	195,192	108,916	-	57,325	-
47	Regulatory Assets	7.4	Allocated O&M Expenses - Demand	41,792	22,570	12,594	-	6,628	-
48									
49	Total Rate Base Additions			633,076	341,892	190,775	0	100,409	0
50									
51	Rate Base Deductions:								
52									
53									
54	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
55	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
56	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
57	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
58	ADIT - KY Direct	9.4	Allocated Net Plant - Demand	(47,155,853)	(25,466,493)	(14,210,215)	-	(7,479,155)	-
59	ADIT - KY Mid-States GO	9.4	Allocated Net Plant - Demand	(82,591)	(44,609)	(24,889)	-	(13,089)	-
60	ADIT - Shared Services GO	9.4	Allocated Net Plant - Demand	14,904,901	8,049,328	4,491,497	-	2,363,976	-
61	ADIT - Shared Services CS	9.4	Allocated Net Plant - Demand	(1,003,499)	(541,939)	(302,400)	-	(159,160)	-
62	Change in Net Operating Loss Carryforward	9.4	Allocated Net Plant - Demand	(3,452,996)	(1,864,788)	(1,040,545)	-	(547,662)	-
63									
64	Total Rate Base Deductions			(36,790,149)	(19,868,496)	(11,086,562)	-	(6,835,101)	-
65									
66									
67	TOTAL OTHER RB - DEMAND			(36,157,073)	(19,526,603)	(10,895,777)	-	(5,734,692)	-
68									
69	Interest on Customer Deposits	3.0	Peak Day	0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
69	Rate Base Additions:								
70									
71	Materials and Supplies - KY Direct	7.6	Allocated O&M Expenses - Comm	(558,566)	(332,144)	(218,139)	(7,694)	(294)	(295)
72	Materials and Supplies - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	916,216	544,816	357,813	12,621	482	484
73	Materials and Supplies - Shared Services GO	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
74	Materials and Supplies - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
75	Gas Storage Inventory	1.0	Mcf	6,229,573	1,959,274	1,285,752	62,320	1,397,330	1,524,897
76	Prepayments - KY Direct	7.6	Allocated O&M Expenses - Comm	150,345	89,401	58,715	2,071	79	79
77	Prepayments - KY Mid-States GO	7.6	Allocated O&M Expenses - Comm	1,197	712	468	16	1	1
78	Prepayments - Shared Services GO	7.6	Allocated O&M Expenses - Comm	1,029,071	611,330	401,496	14,161	541	543
79	Prepayments - Shared Services CS	7.6	Allocated O&M Expenses - Comm	0	-	-	-	-	-
80	Cash Working Capital	7.6	Allocated O&M Expenses - Comm	2,417,289	1,437,416	844,036	33,298	1,272	1,277
81	Regulatory Assets	7.6	Allocated O&M Expenses - Comm	279,509	166,206	109,158	3,850	147	148
82	Total Rate Base Additions								
83				10,463,645	4,477,011	2,839,269	120,643	1,399,558	1,527,133
84									
85	Rate Base Deductions:								
86									
87									
88	Customer Advances - KY Direct	99.0	-	0	-	-	-	-	-
89	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-	-
90	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-	-
91	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-	-
92	ADIT - KY Direct	9.6	Allocated Net Plant - Comm	(1,238,012)	(485,831)	(293,079)	(9,263)	(227,359)	(222,480)
93	ADIT - KY Mid-States GO	9.6	Allocated Net Plant - Comm	(2,168)	(851)	(513)	(18)	(398)	(390)
94	ADIT - Shared Services GO	9.6	Allocated Net Plant - Comm	391,305	153,559	92,635	2,928	71,863	70,320
95	ADIT - Shared Services CS	9.6	Allocated Net Plant - Comm	(26,345)	(10,339)	(6,237)	(197)	(4,838)	(4,734)
96	Change In Net Operating Loss Carryforward	9.6	Allocated Net Plant - Comm	(90,654)	(35,575)	(21,461)	(678)	(16,548)	(16,291)
97									
98	Total Rate Base Deductions								
99				(965,875)	(379,037)	(228,655)	(7,227)	(177,381)	(173,575)
100									
101	TOTAL OTHER RB - COMMODITY								
102				9,497,770	4,097,974	2,710,645	113,416	1,222,177	1,353,558
103	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-	-

Alamos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF OTHER RATE BASE									
Total Other Rate Base									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
103	Rate Base Additions:								
104									
105	Materials and Supplies - KY Direct			(735,803)	(452,377)	(261,053)	(7,741)	(14,046)	(598)
106	Materials and Supplies - KY Mid-States GO			1,206,937	742,033	426,206	12,697	23,040	961
107	Materials and Supplies - Shared Services GO			0	-	-	-	-	-
108	Materials and Supplies - Shared Services CS			0	-	-	-	-	-
109	Gas Storage Inventory			6,229,573	1,959,274	1,285,762	62,320	1,397,330	1,524,897
110	Prepayments - KY Direct			199,051	121,763	70,266	2,083	3,791	158
111	Prepayments - KY Mid-States GO			1,577	970	560	17	30	1
112	Prepayments - Shared Services GO			1,354,285	832,624	480,483	14,247	25,853	1,079
113	Prepayments - Shared Services CS			0	-	-	-	-	-
114	Cash Working Capital			3,184,324	1,957,744	1,129,757	33,499	60,788	2,537
115	Regulatory Assets			368,199	226,371	130,632	3,873	7,029	293
116									
117	Total Rate Base Additions			11,807,144	5,388,403	3,264,602	120,995	1,503,804	1,529,340
118									
119									
120	Rate Base Deductions:								
121									
122	Customer Advances - KY Direct			(1,767,642)	(1,573,417)	(192,155)	(115)	(1,239)	(715)
123	Customer Advances - KY Mid-States GO			0	-	-	-	-	-
124	Customer Advances - Shared Services GO			0	-	-	-	-	-
125	Customer Advances - Shared Services CS			0	-	-	-	-	-
126	ADIT - KY Direct			(79,366,383)	(49,336,439)	(21,692,949)	(31,210)	(7,945,723)	(360,062)
127	ADIT - KY Mid-States GO			(139,007)	(86,411)	(37,994)	(55)	(13,917)	(631)
128	ADIT - Shared Services GO			25,085,748	15,594,027	6,856,604	9,865	2,511,446	113,807
129	ADIT - Shared Services CS			(1,688,954)	(1,049,903)	(461,636)	(654)	(169,089)	(7,662)
130	Change in Net Operating Loss Carryforward			(5,811,617)	(3,612,669)	(1,588,470)	(2,285)	(681,827)	(26,366)
131									
132	Total Rate Base Deductions			(63,687,855)	(40,064,812)	(17,116,601)	(24,464)	(6,200,348)	(281,629)
133									
134									
135	TOTAL OTHER RB			(51,880,711)	(34,676,410)	(13,851,999)	96,531	(4,696,544)	1,247,711
136									
137	Interest on Customer Deposits			0	-	-	-	-	-

Alamos Energy Corporation, Kentucky Mid-States Division										
Class Cost of Service - Demand Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
Customer										
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Production & Gathering:								
2		Operation								
3	7500	Op. Sup. & Eng.	99.0		0					
4	7510	Production Maps & Records	99.0		0					
5	7530	Field Lines Expenses	99.0		0					
6	7540	Field Compressor Station Expense	99.0		0					
7	7550	Field Compressor Sta. Fuel & Pwr.	99.0		0					
8	7560	Field Meas. & Regul. Station Exp.	99.0		0					
9	7570	Purification Expense	99.0		0					
10	7590	Other Expenses	99.0		0					
11		Maintenance								
12	7610	Maint. Sup. & Eng.	99.0		0					
13	7620	Structures and Improvements	99.0		0					
14	7640	Field Line Maintenance	99.0		0					
15	7650	Compressor Station Equip. Maint.	99.0		0					
16	7660	Meas. & Regul. Station Equip. Maint.	99.0		0					
17	7670	Purification Equipment Maintenance	99.0		0					
18	7690	Other Equipment Maintenance	99.0		0					
19	7890	Gas Processed By Others	99.0		0					
20		Total Production & Gathering			0	0	0	0	0	0
21		Other Gas Supply Expenses:								
22		Operation								
23		Intercompany Gas Well-Head Purchases	99.0		0					
24	8001	Intercompany Gas Well-Head Purchases	99.0		0					
25	8040	Natural Gas City Gas Purchases	99.0		0					
26	8045	Transmission to City Gate	99.0		0					
27	8050	Transmission-Operation supervision and engineering	99.0		0					
28	8051	Other Gas Purchases / Gas Cost Adjustments	99.0		0					
29	8052	PGA for Commercial	99.0		0					
30	8053	PGA for Industrial	99.0		0					
31	8054	PGA for Public Authority	99.0		0					
32	8057	PGA for Transportation Sales	99.0		0					
33	8059	Limited PGA Costs	99.0		0					
34	8059	PGA Offset to Unrecovered Gas Cost	99.0		0					
35	8060	Exchange Gas	99.0		0					
36	8081	Gas Withdrawn From Storage - Debit	99.0		0					
37	8082	Gas Delivered to Storage	99.0		0					
38	8120	Gas Used for Other Utility Operations	99.0		0					
39	8130	Other Gas Supply Expenses	99.0		0					
40		Maintenance								
41	8350	Maint. Of Purity Gas Meas. Sta.	99.0		0					
42		Total Other Gas Supply Expenses			0	0	0	0	0	0
43		Underground Storage:								
44		Operation								
45		Op. Sup. & Eng.	99.0		0					
46	8140	Op. Sup. & Eng.	99.0		0					
47	8150	Maps & Records	99.0		0					
48	8160	Wells Expense	99.0		0					
49	8170	Lines Expense	99.0		0					
50	8180	Compressor Station Expenses	99.0		0					
51	8190	Compressor Station Fuel & Power	99.0		0					
52	8200	Meas. & Regul. Station Expenses	99.0		0					
53	8210	Purification Expenses	99.0		0					
54	8220	Exploration & Development	99.0		0					
55	8230	Gas Losses	99.0		0					
56	8240	Other Expenses	99.0		0					
57	8250	Storage Well Royalties	99.0		0					
58	8260	Rents	99.0		0					
59		Maintenance								
60	8300	Maint. Sup. & Eng.	99.0		0					
61	8310	Structures and Improvements	99.0		0					
62	8320	Reservoirs & Wells Maintenance	99.0		0					
63	8330	Line Maintenance	99.0		0					
64	8340	Compressor Station Equip. Maint.	99.0		0					
65	8350	Meas. & Regul. Station Equip. Maint.	99.0		0					
66	8360	Purification Equipment Maintenance	99.0		0					
67	8370	Other Equipment Maintenance	99.0		0					
68		Total Underground Storage Expense			0	0	0	0	0	0
69		Transmission:								
70		Operation								
71		Op. Sup. & Eng.	99.0		0					
72	8500	Op. Sup. & Eng.	99.0		0					
73	8510	System Control & Load Dispatching	99.0		0					
74	8520	Communication Systems Expense	99.0		0					
75	8530	Compressor Station Labor Expense	99.0		0					
76	8540	Compressor Station Fuel Gas	99.0		0					
77	8550	Compressor Station Fuel & Power	99.0		0					
78	8560	Mainline Expense	99.0		0					
79	8570	Meas. & Regul. Station Expenses	99.0		0					
80	8580	LDC Payment	99.0		0					
81	8580	LDC Payment - A&G	99.0		0					
82	8590	Other Expenses	99.0		0					
83	8600	Rents	99.0		0					
84		Maintenance								
85	8610	Maint. Sup. & Eng.	99.0		0					
86	8620	Structures and Improvements	99.0		0					
87	8630	Mainline	99.0		0					
88	8640	Compressor Station Equip. Maint.	99.0		0					
89	8650	Meas. & Regul. Station Equip. Maint.	99.0		0					
90	8660	Communication Equipment Maintenance	99.0		0					
91	8670	Other Equipment Maintenance	99.0		0					
92		Total Transmission Expense			0	0	0	0	0	0

Alamos Energy Corporation, Kentucky State Division										
Class Cost of Service - Demand Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
93										
94										
95										
96	8700	Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	430,048	317,795	106,823	348	3,787	2,184
97	8710	Distribution Load Dispatching	89.0		0	0	0	0	0	0
98	8711	Ordination	89.0		0	0	0	0	0	0
99	8720	Compressor Station Labor & Expenses	11.2	Composite of Accts. 376 & 380 - Cust	1,106,807	985,194	120,518	72	778	448
99	8740	Mains & Services	14.2	Account 380 - Cust	0	0	0	0	0	0
100	8750	Measuring and Regulating Station Exp. - Gen	11.2	Composite of Accts. 376 & 380 - Cust	32,836	0	32,190	19	208	120
101	8760	Measuring and Regulating Station Exp. - Ind	2.2	Non-Residential Bills	0	0	0	0	0	0
102	8770	Measuring and Regulating Sta. Exp. - City Gate	11.2	Composite of Accts. 376 & 380 - Cust	0	0	0	0	0	0
103	8780	Meters and House Regulator Expense	13.2	Composite of Accts. 381-383 - Cust	684,900	528,809	329,622	1,461	15,842	9,167
104	8790	Customer Installations Expense	2.0	Bills	689	613	75	0	0	0
105	8800	Other Expense	10.2	Composite of Accts. 871-879 & 886-893 - Cust	83,931	61,893	20,803	68	740	425
106	8810	Rents	10.2	Composite of Accts. 871-879 & 886-893 - Cust	163,641	120,601	40,539	132	1,441	828
107		Maintenance								
108	8850	Maintenance Supervision and Engineering	10.2	Composite of Accts. 871-879 & 886-893 - Cust	888	656	220	1	8	5
109	8860	Maintenance of Structures and Improvements	12.2	Composite of Accts. 374-379 - Cust	0	0	0	0	0	0
110	8870	Maintenance of Mains	12.2	Composite of Accts. 374-379 - Cust	0	0	0	0	0	0
111	8890	Maintenance of compressor station equipment	99.0		0	0	0	0	0	0
112	8900	Maint. of Measuring and Regulating Station Equip. - General	12.2	Composite of Accts. 374-379 - Cust	0	0	0	0	0	0
113	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	2.2	Non-Residential Bills	9,733	0	9,628	8	62	36
114	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	12.2	Composite of Accts. 374-379 - Cust	0	0	0	0	0	0
115	8930	Maintenance of Services	14.2	Account 380 - Cust	3,622	3,135	383	0	2	1
116	8940	Maintenance of Meters and House Regulators	13.2	Composite of Accts. 381-383 - Cust	105,292	62,921	39,209	174	1,897	1,091
117	8950	Maintenance of Other Equipment	10.2	Composite of Accts. 871-879 & 886-893 - Cust	27,899	20,566	6,813	23	249	141
118		Total Distribution			2,850,877	2,102,183	708,625	2,504	25,119	14,446
119										
120		Customer Accounts:								
121	9010	Supervision	2.0	Bills	0	0	0	0	0	0
122	9020	Meter Reading Expense	2.0	Bills	1,130,015	1,005,852	122,841	74	792	457
123	9030	Customer Records and Collection Expenses	2.0	Bills	377,624	335,687	40,985	25	264	153
124	9040	Uncollectible Accounts	2.0	Bills	313,426	278,888	34,072	20	220	127
125	9050	Miscellaneous Customer Accounts Expenses	2.0	Bills	0	0	0	0	0	0
126		Total Customer Accounts			1,820,465	1,620,426	197,898	118	1,276	737
127										
128		Customer Service and Information:								
129	9070	Supervision	2.0	Bills	0	0	0	0	0	0
130	9080	Customer Assistance Expenses	2.0	Bills	0	0	0	0	0	0
131	9090	Informational and Instructional Advertising Expenses	2.0	Bills	122,878	109,465	13,369	8	86	50
132	9100	Miscellaneous Customer Service and Informational Expenses	2.0	Bills	179	159	19	0	0	0
133		Total Customer Service and Information			123,157	109,624	13,388	8	86	50
134										
135		Sales:								
136	9110	Supervision	2.0	Bills	252,261	224,543	27,423	16	177	102
137	9120	Demonstrating and Selling Expenses	2.0	Bills	34,618	46,617	5,997	4	38	22
138	9130	Advertising Expenses	2.0	Bills	22,474	20,004	2,443	1	18	9
139	9160	Miscellaneous Sales Expenses	2.0	Bills	(45,790)	(40,764)	(4,978)	(3)	(32)	(19)
140		Total Sales			283,957	252,400	30,825	18	199	115
141										
142		Administrative & General:								
143		Operation:								
144	9200	Administrative and General Salaries	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(729,618)	(581,366)	(141,371)	(379)	(4,128)	(2,374)
145	9210	Office Supplies and Expenses	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	3,602	2,970	698	3	20	12
146	9220	Administrative Expenses Transferred - Customer Support	2.0	Bills	0	0	0	0	0	0
147	9220	Administrative Expenses Transferred - General	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	7,376,933	5,876,004	1,426,357	3,831	41,735	24,607
148	9230	Outside Services Employed	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	98,317	78,340	18,050	51	536	320
149	9240	Property Insurance	9.2	Allocated Net Plant - Cust	3,183	2,403	739	2	25	14
150	9250	Injuries and Damages	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	112,803	89,994	21,657	59	638	367
151	9260	Employee Pensions and Benefits	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	1,150,629	916,824	222,045	597	6,510	3,745
152	9270	Franchise Requirements	2.0	Bills	83	74	9	0	0	0
153	9280	Regulatory Commission Expenses	2.0	Bills	279,864	247,893	39,265	18	195	113
154	930.1	General Advertising Expenses	2.0	Bills	0	0	0	0	0	0
155	930.2	Miscellaneous General Expense	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(12,450)	(9,920)	(2,412)	(6)	(70)	(41)
159	9310	Rents	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(6,444)	(4,330)	(1,859)	(3)	(31)	(18)
157		Maintenance								
158	9320	Maintenance of General Plant	17.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	767	611	149	0	4	2
159		Total A&G			8,277,393	6,621,389	1,680,250	4,172	45,455	26,147
160										
161		TOTAL O&M EXPENSE - CUSTOMER			13,355,248	10,706,013	2,528,985	6,621	72,135	41,495

Alamos Energy Corporation, Kentucky/Indiana States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
162		Production & Gathering								
163		Operation								
164	7500	Op. Sup. & Eng.	99.0		0	-	-	-	-	-
165	7510	Production Maps & Records	99.0		0	-	-	-	-	-
166	7530	Field Lines Expenses	99.0		0	-	-	-	-	-
167	7540	Field Compressor Station Expense	99.0		0	-	-	-	-	-
168	7550	Field Compressor Sta. Fuel & Pwr.	99.0		0	-	-	-	-	-
169	7560	Field Meas. & Recpt. Station Exp.	99.0		0	-	-	-	-	-
170	7570	Purification Expense	99.0		0	-	-	-	-	-
171	7590	Other Expenses	99.0		0	-	-	-	-	-
172		Maintenance								
173	7810	Maint. Sup. & Eng.	99.0		0	-	-	-	-	-
174	7520	Structures and Improvements	99.0		0	-	-	-	-	-
175	7840	Field Line Maintenance	99.0		0	-	-	-	-	-
176	7850	Compressor Station Equip. Maint.	99.0		0	-	-	-	-	-
177	7860	Meas. & Recpt. Station Equip. Maint.	99.0		0	-	-	-	-	-
178	7870	Purification Equipment Maintenance	99.0		0	-	-	-	-	-
179	7880	Other Equipment Maintenance	99.0		0	-	-	-	-	-
180	7890	Gas Processed By Others	99.0		0	-	-	-	-	-
181		Total Production & Gathering			0	0	0	0	0	0
182		Other Gas Supply Expenses:								
183		Operation								
184	8001	Intercompany Gas Well-head Purchases	99.0		0	-	-	-	-	-
185	8240	Natural Gas City Gas Purchases	99.0		0	-	-	-	-	-
187	8045	Transportation & City Gate	99.0		0	-	-	-	-	-
188	8050	Transmission-Operation supervision and engineering	99.0		0	-	-	-	-	-
189	8051	Other Gas Purchases / Gas Cost Adjustments	99.0		0	-	-	-	-	-
190	8052	PGA for Commercial	99.0		0	-	-	-	-	-
191	8053	PGA for Industrial	99.0		0	-	-	-	-	-
192	8054	PGA for Public Authority	99.0		0	-	-	-	-	-
193	8057	PGA for Transportation Sales	99.0		0	-	-	-	-	-
194	8058	Unified PGA Costs	99.0		0	-	-	-	-	-
195	8059	PGA Offset for Unrecovered Gas Cost	99.0		0	-	-	-	-	-
196	8060	Exchange Gas	99.0		0	-	-	-	-	-
197	8081	Gas Withdrawn From Storage - Debit	99.0		0	-	-	-	-	-
198	8082	Gas Delivered to Storage	99.0		0	-	-	-	-	-
199	8120	Gas Used for Other Utility Operations	99.0		0	-	-	-	-	-
200	8130	Other Gas Supply Expenses	99.0		0	-	-	-	-	-
201		Maintenance								
202	8350	Maint. Of Purch. Gas Meas. Sta.	99.0		0	-	-	-	-	-
203		Total Other Gas Supply Expenses			0	0	0	0	0	0
204		Underground Storage:								
205		Operation								
206	8140	Op. Sup. & Eng.	3.0	Peak Day	(37)	(20)	(11)	-	(6)	-
208	8150	Maps & Records	3.0	Peak Day	0	-	-	-	-	-
209	8160	Wells Expense	3.0	Peak Day	48,003	24,844	10,883	-	7,888	-
210	8170	Lines Expense	3.0	Peak Day	18,217	9,638	5,490	-	2,888	-
211	8180	Compressor Station Expense	3.0	Peak Day	13,184	7,109	3,867	-	2,088	-
212	8190	Compressor Station Fuel & Power	3.0	Peak Day	348	188	105	-	55	-
213	8200	Meas. & Recpt. Station Expenses	3.0	Peak Day	1,370	749	413	-	217	-
214	8210	Purification Expenses	3.0	Peak Day	23,249	12,581	7,003	-	3,686	-
215	8220	Exploration & Development	3.0	Peak Day	0	-	-	-	-	-
216	8230	Gas Losses	3.0	Peak Day	0	-	-	-	-	-
217	8240	Other Expenses	3.0	Peak Day	828	345	193	-	101	-
218	8250	Storage Well Royalties	3.0	Peak Day	3,684	1,990	1,110	-	584	-
219	8260	Rents	3.0	Peak Day	0	-	-	-	-	-
220		Maintenance								
221	8300	Maint. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-	-
222	8310	Structures and Improvements	3.0	Peak Day	1,817	1,035	578	-	304	-
223	8320	Rosencolls & Wells Maintenance	3.0	Peak Day	0	-	-	-	-	-
224	8330	Line Maintenance	3.0	Peak Day	0	-	-	-	-	-
225	8340	Compressor Station Equip. Maint.	3.0	Peak Day	1,653	830	468	-	248	-
226	8350	Meas. & Recpt. Station Equip. Maint.	3.0	Peak Day	1,212	654	365	-	192	-
227	8360	Purification Equipment Maintenance	3.0	Peak Day	124	67	37	-	20	-
228	8370	Other Equipment Maintenance	3.0	Peak Day	84,668	34,824	19,487	-	10,257	-
229		Total Underground Storage Expense			176,193	98,194	53,008	0	27,831	0
230		Transmission:								
231		Operation								
232	8500	Op. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-	-
234	8510	System Control & Load Dispatching	3.0	Peak Day	0	-	-	-	-	-
235	8520	Communication Systems Expense	3.0	Peak Day	0	-	-	-	-	-
236	8530	Compressor Station Labor Expense	3.0	Peak Day	0	-	-	-	-	-
237	8540	Compressor Station Fuel Gas	3.0	Peak Day	0	-	-	-	-	-
238	8550	Compressor Station Fuel & Power	3.0	Peak Day	50	27	15	-	6	-
239	8560	Mains Expense	3.0	Peak Day	207,841	165,249	92,767	-	48,825	-
240	8570	Meas. & Recpt. Station Expenses	3.0	Peak Day	33,552	18,729	10,111	-	5,251	-
241	8580	LDC Payment	3.0	Peak Day	0	-	-	-	-	-
242	8580	LDC Payment - A&G	3.0	Peak Day	0	-	-	-	-	-
243	8590	Other Expenses	3.0	Peak Day	0	-	-	-	-	-
244	8600	Rents	3.0	Peak Day	0	-	-	-	-	-
245		Maintenance								
246	8610	Maint. Sup. & Eng.	3.0	Peak Day	0	-	-	-	-	-
247	8620	Structures and Improvements	3.0	Peak Day	0	-	-	-	-	-
248	8630	Mains	3.0	Peak Day	5,910	3,162	1,781	-	937	-
249	8640	Compressor Station Equip. Maint.	3.0	Peak Day	0	-	-	-	-	-
250	8650	Meas. & Recpt. Station Equip. Maint.	3.0	Peak Day	5,802	3,133	1,749	-	920	-
251	8660	Communication Equipment Maintenance	3.0	Peak Day	0	-	-	-	-	-
252	8670	Other Equipment Maintenance	3.0	Peak Day	0	-	-	-	-	-
253		Total Transmission Expense			383,156	180,721	106,422	0	58,012	0

Almes Energy Corporation, Kentucky-West Virginia Division					
Class Cost of Service - Planned Only Study					
Forecasted Test Period: Twelve Months Ended May 31, 2017					
ALLOCATION OF O&M EXPENSES					
254					
255	Distribution:				
256	Operation				
257	8700 Supervision and Engineering	10.4	Composite of Accts. 871-879 & 888-893 - Demand	633,074	341,891
258	8710 Distribution Load Discarding	99.0			180,774
259	8711 Odorization	99.0			109,409
259	8720 Compressor Station Labor & Expenses	11.4	Composite of Accts. 376 & 390 - Demand	0	
260	8740 Meters & Services	12.4	Composite of Accts. 374-379 - Demand	2,546,642	1,376,268
261	8750 Measuring and Regulating Station Exp. - Gen	12.4	Composite of Accts. 374-379 - Demand	993,695	212,957
262	8760 Measuring and Regulating Station Exp. - Ind.	99.0		0	767,388
263	8770 Measuring and Regulating Sta. Exp. - City Gate	12.4	Composite of Accts. 374-379 - Demand	114,896	62,103
264	8780 Meters and House Regulator Expenses	99.0	Composite of Accts. 381-383 - Demand	0	34,653
265	8790 Customer Installation Expenses	99.0		0	18,239
266	8800 Other Expense	10.4	Composite of Accts. 871-879 & 888-893 - Demand	123,296	66,696
267	8810 Plans	10.4	Composite of Accts. 871-879 & 888-893 - Demand	240,246	129,745
268	Maintenance:				
269	8850 Maintenance Supervision and Engineering	10.4	Composite of Accts. 871-879 & 888-893 - Demand	1,306	705
270	8850 Maintenance of Structures and Improvements	12.4	Composite of Accts. 374-379 - Demand	21,234	11,487
271	8870 Maintenance of Meters	12.4	Composite of Accts. 374-379 - Demand	42,636	22,872
272	8890 Maintenance of compressor station equipment	99.0		0	12,819
273	8900 Maint. of Measuring and Regulating Station Equip. - General	12.4	Composite of Accts. 374-379 - Demand	6,135	3,313
274	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	99.0		0	1,849
275	8920 Maint. of Measuring and Regulating Station Equip. - City Gate	12.4	Composite of Accts. 374-379 - Demand	23,795	12,651
276	8930 Maintenance of Services	14.4	Account 990 - Demand	0	7,171
277	8940 Maintenance of Meters and House Regulators	13.4	Composite of Accts. 381-383 - Demand	0	3,774
278	8950 Maintenance of Other Equipment	10.4	Composite of Accts. 871-879 & 888-893 - Demand	40,870	22,126
278	Total Distribution			4,187,720	2,261,576
280	Customer Accounts:				
281	8910 Supervision	99.0		0	
282	9020 Meter Reading Expenses	99.0		0	
283	9030 Customer Records and Collection Expenses	99.0		0	
284	9040 Uncollectible Accounts	99.0		0	
285	9050 Miscellaneous Customer Accounts Expenses	99.0		0	
287	Total Customer Accounts			0	684,193
288	Customer Service and Information:				
289	9070 Supervision	99.0		0	
290	9080 Customer Assistance Expenses	99.0		0	
291	9090 Informational and Instructional Advertising Expenses	99.0		0	
292	9100 Miscellaneous Customer Service and Informational Expenses	99.0		0	
294	Total Customer Service and Information			0	
295	Sales:				
296	9110 Supervision	99.0		0	
297	9120 Demonstrating and Selling Expenses	99.0		0	
298	9130 Advertising Expenses	99.0		0	
299	9160 Miscellaneous Sales Expenses	99.0		0	
301	Total Sales			0	
302	Administrative & General:				
303	Operation				
304	9200 Administrative and General Salaries	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(635,141)	(353,808)
305	9210 Office Supplies and Expenses	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	3,234	1,747
306	9220 Administrative Expenses Transferred - Customer Support	99.0		0	975
307	9220 Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	6,823,917	3,577,242
308	9220 Administrative Expenses Transferred - General	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	88,281	47,678
309	9230 Outside Services Employed	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	4,647	2,617
310	9240 Property Insurance	9.4	Allocated Net Plant - Demand	101,290	54,705
311	9250 Injuries and Damages	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	1,233,168	557,962
312	9260 Employee Pensions and Benefits	99.0		0	311,241
313	9270 Franchise Requirements	99.0		0	
314	9280 Regulatory Commission Expenses	99.0		0	
315	930.1 General Advertising Expenses	99.0		0	
316	930.2 Miscellaneous General Expense	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(11,179)	(6,037)
317	9310 Plans	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(6,888)	(2,640)
318	Maintenance				
319	9320 Maintenance of General Plant	17.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	688	372
320	Total A&G			7,184,219	3,879,833
321	TOTAL O&M EXPENSE - DEMAND			11,901,197	6,427,234
322				5,666,974	0
				0	1,887,589

Annona Energy Corporation, Kentucky/Mid-States Division											
Class Cost of Service - Demand-Only Study											
Forecasted Test Period: Twelve Months Ended May 31, 2017											
ALLOCATION OF O&M EXPENSES											
Line No.	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Farm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
324		Production & Gathering:									
325	7500	Op., Sup., & Eng.	99.0		0						
326	7510	Production Maps & Records	99.0		0						
327	7530	Field Lines Expenses	99.0		0						
328	7540	Field Compressor Station Expense	99.0		0						
329	7550	Field Compressor Sta. Fuel & Pwr.	99.0		0						
330	7560	Field Maint. & Repair, Station Exp.	18.4	Gas Costs	104	67	41	1			
331	7570	Purification Expense	99.0		0						
332	7590	Other Expenses	99.0		0						
333		Maintenance									
334	7610	Maint. Sup., & Eng.	99.0		0						
335	7620	Structures and Improvements	99.0		0						
336	7640	Field Line Maintenance	99.0		0						
337	7650	Compressor Station Equip. Maint.	99.0		0						
338	7660	Meas. & Recoul. Station Equip Maint	99.0		0						
339	7670	Purification Equipment Maintenance	99.0		0						
340	7680	Other Equipment Maintenance	99.0		0						
341	7690	Gas Processed By Others	99.0		0						
342		Total Production & Gathering			104	67	41	1	0	0	
343											
344		Other Gas Supply Expenses:									
345		Operation									
346	8001	Intracompany Gas Well-head Purchases	18.4	Gas Costs	1,391,674	826,917	543,873	19,184			
347	8040	Natural Gas City Gate Purchases	18.4	Gas Costs	54,839,686	32,818,159	21,899,153	789,089			
348	8045	Transportation to City Gate	18.4	Gas Costs	0						
349	8050	Transmission-Operation supervision and engineering	18.4	Gas Costs	16,638	9,904	6,505	229			
350	8051	Other Gas Purchases / Gas Cost Adjustments	18.4	Gas Costs	90,028,638	29,777,641	19,659,093	680,905			
351	8052	PGA for Compressor	18.4	Gas Costs	24,814,115	14,770,244	9,701,861	342,025			
352	8053	PGA for Industrial	18.4	Gas Costs	4,715,343	2,806,741	1,643,575	65,026			
353	8054	PGA for Public Authority	18.4	Gas Costs	5,349,099	3,183,979	2,091,396	73,788			
354	8057	PGA for Transportation Sales	18.4	Gas Costs							
355	8058	Landed PGA Costs	18.4	Gas Costs	(5,816,155)	(3,283,414)	(2,156,872)	(76,072)			
356	8059	PGA Offset to Unrecovered Gas Cost	18.4	Gas Costs	(80,147,158)	(47,703,473)	(31,933,464)	(1,105,221)			
357	8060	Exchange Gas	18.4	Gas Costs	(1,334,672)	(784,445)	(521,822)	(18,409)			
358	8081	Gas Withdrawn From Storage - Debit	18.4	Gas Costs	20,922,653	11,906,430	7,820,598	278,936			
359	8082	Gas Delivered to Storage	18.4	Gas Costs	(18,314,365)	(9,650,070)	(6,436,786)	(227,149)			
360	8120	Gas Used for Other Utility Operations	18.4	Gas Costs	(10,858)	(6,462)	(4,244)	(150)			
361	8130	Other Gas Supply Expenses	18.4	Gas Costs	21,950,135	13,065,504	8,581,932	302,709			
362		Maintenance									
363	8350	Maint. Of Purch. Gas Meas. Sta.	18.4	Gas Costs	0						
364		Total Other Gas Supply Expenses			75,376,177	47,246,724	31,634,769	1,094,695	0	0	
365											
366		Underground Storage:									
367		Operation									
368	8140	Op., Sup., & Eng.	1.5	Winter Volumes	(37)	(14)	(9)	(9)	(7)	(7)	
369	8150	Maps & Records	1.5	Winter Volumes	0						
370	8160	Wells Expense	1.5	Winter Volumes	48,003	19,611	10,959	343	8,487	8,306	
371	8170	Lines Expense	1.5	Winter Volumes	18,217	7,132	4,300	135	3,361	3,288	
372	8180	Compressor Station Expense	1.5	Winter Volumes	13,164	5,154	3,107	98	2,428	2,376	
373	8190	Compressor Station Fuel & Power	1.5	Winter Volumes	348	138	82	3	64	63	
374	8200	Meas. & Recoul. Station Expenses	1.5	Winter Volumes	1,379	536	323	10	253	237	
375	8210	Purification Expenses	1.5	Winter Volumes	23,240	9,099	5,498	173	4,287	4,195	
376	8220	Exploration & Development	1.5	Winter Volumes	0						
377	8230	Gas Losses	1.5	Winter Volumes	0						
378	8240	Other Expenses	1.5	Winter Volumes	538	250	151	5	118	115	
379	8250	Storage Well Royalties	1.5	Winter Volumes	3,884	1,442	870	27	680	665	
380	8260	Rents	1.5	Winter Volumes	0						
381		Maintenance									
382	8300	Maint. Sup., & Eng.	1.5	Winter Volumes	0						
383	8310	Structures and Improvements	1.5	Winter Volumes	1,917	751	453	14	354	346	
384	8320	Reservoirs & Wells Maintenance	1.5	Winter Volumes	0						
385	8330	Line Maintenance	1.5	Winter Volumes	0						
386	8340	Compressor Station Equip Maint	1.5	Winter Volumes	1,893	608	367	12	287	280	
387	8350	Meas. & Recoul. Station Equip Maint	1.5	Winter Volumes	1,212	474	286	9	224	219	
388	8360	Purification Equipment Maintenance	1.5	Winter Volumes	124	49	29	1	23	22	
389	8370	Other Equipment Maintenance	1.5	Winter Volumes	64,668	25,319	15,264	481	11,530	11,674	
390		Total Underground Storage Expense			170,103	68,848	41,668	1,309	32,498	31,791	
391											
392		Transmission:									
393		Operation									
394	8500	Op., Sup., & Eng.	99.0		0						
395	8510	System Control & Load Dispatching	99.0		0						
396	8520	Communication Systems Expense	99.0		0						
397	8530	Compressor Station Labor Expense	99.0		0						
398	8540	Compressor Station Fuel Gas	99.0		0						
399	8550	Compressor Station Fuel & Power	99.0		0						
400	8590	Mains Expense	99.0		0						
401	8570	Meas. & Recoul. Station Expenses	99.0		0						
402	8580	LDC Payment	99.0		0						
403	8590	LDC Payment - AKG	99.0		0						
404	8590	Other Expenses	99.0		0						
405	8600	Rents	99.0		0						
406		Maintenance									
407	8610	Maint. Sup., & Eng.	99.0		0						
408	8620	Structures and Improvements	99.0		0						
409	8630	Mains	99.0		0						
410	8640	Compressor Station Equip Maint	99.0		0						
411	8650	Meas. & Recoul. Station Equip Maint	99.0		0						
412	8690	Communication Equipment Maintenance	99.0		0						
413	8670	Other Equipment Maintenance	99.0		0						
414		Total Transmission Expense			0	0	0	0	0	0	

Altoona Energy Corporation, Kentucky-West Virginia Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF O&M EXPENSES										
Total O&M Expenses										
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruption	Transport Firm	Transport Interruption
484		Production & Gathering								
485		Operation								
486	7500	Op., Sup., & Eng.			0	0	0	0	0	0
487	7510	Production Maps & Records			0	0	0	0	0	0
488	7530	Field Lines Expenses			0	0	0	0	0	0
489	7540	Field Compressor Station Expense			0	0	0	0	0	0
490	7550	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0
491	7560	Field Meas. & Recul. Station Exp.			104	62	41	1	0	0
492	7570	Purification Expense			0	0	0	0	0	0
493	7590	Other Expenses			0	0	0	0	0	0
494		Maintenance								
495	7610	Maint. Sup. & Eng.			0	0	0	0	0	0
496	7620	Structures and Improvements			0	0	0	0	0	0
497	7640	Field Line Maintenance			0	0	0	0	0	0
498	7650	Compressor Station Equip. Maint.			0	0	0	0	0	0
499	7660	Meas. & Recul. Station Equip Maint			0	0	0	0	0	0
500	7670	Purification Equipment Maintenance			0	0	0	0	0	0
501	7680	Other Equipment Maintenance			0	0	0	0	0	0
502	7690	Gas Processed By Others			0	0	0	0	0	0
503		Total Production & Gathering			104	62	41	1	0	0
504										
505		Other Gas Supply Expenses								
506		Operation								
507	8001	Intercompany Gas Wellhead Purchases			1,391,074	626,017	545,673	19,184	0	0
508	8040	Midstream Gas City Gas Purchases			54,630,686	39,219,154	21,356,158	753,999	0	0
509	8045	Transmission to City Gate			0	0	0	0	0	0
510	8050	Transmission-Operation supervision and engineering			16,638	8,904	6,505	229	0	0
511	8051	Other Gas Purchases / Gas Cost Adjustments			50,028,638	29,777,641	19,539,093	899,905	0	0
512	8052	PGA for Commercial			24,814,119	14,720,247	9,101,861	342,206	0	0
513	8053	PGA for Industrial			4,715,343	2,606,741	1,843,575	65,028	0	0
514	8054	PGA for Public Authority			5,349,089	3,183,975	2,091,356	73,768	0	0
515	8057	PGA for Transportation Sales			0	0	0	0	0	0
516	8058	Unallocated PGA Costs			(5,516,159)	(3,283,414)	(2,156,672)	(76,074)	0	0
517	8039	PGA Offset to Licensee's Gas Cost			(80,142,158)	(47,703,473)	(31,933,464)	(1,105,221)	0	0
518	8060	Exchange Gas			(1,334,872)	(794,445)	(521,822)	(18,406)	0	0
519	8081	Gas Withdrawn From Storage - Debit			20,092,683	11,806,430	7,820,598	275,655	0	0
520	8082	Gas Delivered to Storage			(16,814,659)	(9,830,210)	(6,636,788)	(227,749)	0	0
521	8120	Gas Used for Other Utility Operations			(10,650)	(6,462)	(4,244)	(150)	0	0
522	8130	Other Gas Supply Expenses			21,350,135	13,085,504	6,581,922	302,709	0	0
523		Maintenance								
524	8350	Maint. Of Purch. Gas Meas. Sta.			0	0	0	0	0	0
525		Total Other Gas Supply Expenses			79,378,177	47,246,724	31,034,768	1,094,685	0	0
526										
527		Underground Storage								
528		Operation								
529	8140	Op., Sup., & Eng.			(73)	(34)	(30)	(0)	(13)	(7)
530	8150	Maps & Records			0	0	0	0	0	0
531	8160	Wells Expense			92,092	42,855	24,722	342	15,333	8,365
532	8170	Lines Expense			36,495	16,971	9,780	335	9,250	3,289
533	8160	Compressor Station Expenses			26,327	12,263	7,074	89	4,816	2,476
534	8190	Compressor Station Fuel & Power			697	324	187	3	120	63
535	8200	Meas. & Recul. Station Expenses			2,740	1,276	736	10	470	247
536	8210	Purification Expenses			46,480	21,649	12,469	173	7,973	4,195
537	8220	Exploration & Development			0	0	0	0	0	0
538	8230	Gas Leases			0	0	0	0	0	0
539	8240	Other Expenses			1,278	595	343	5	219	116
540	8250	Storage Well Royalties			7,868	3,432	1,880	27	1,264	665
541	8260	Rents			0	0	0	0	0	0
542		Maintenance								
543	8300	Maint. Sup. & Eng.			0	0	0	0	0	0
544	8310	Structures and Improvements			3,834	1,766	1,030	14	698	346
545	8320	Reservoirs & Wells Maintenance			0	0	0	0	0	0
546	8330	Line Maintenance			0	0	0	0	0	0
547	8340	Compressor Station Equip Maint			3,166	1,447	856	12	533	280
548	8350	Meas. & Recul. Station Equip. Maint			2,424	1,129	651	9	416	219
549	8360	Purification Equipment Maintenance			248	115	67	1	43	22
550	8370	Other Equipment Maintenance			129,336	60,243	34,752	481	22,167	11,674
551		Total Underground Storage Expense			352,206	164,952	94,536	1,309	60,419	31,791
552										
553		Transmission								
554		Operation								
555	8500	Op., Sup., & Eng.			0	0	0	0	0	0
556	8510	System Control & Load Dispatching			0	0	0	0	0	0
557	8520	Communication Systems Expense			0	0	0	0	0	0
558	8530	Compressor Station Labor Expense			0	0	0	0	0	0
559	8540	Compressor Station Fuel Gas			0	0	0	0	0	0
560	8550	Compressor Station Fuel & Power			50	27	15	0	0	0
561	8560	Mainline Expense			307,841	166,249	62,767	0	48,625	0
562	8570	Meas. & Recul. Station Expenses			35,952	16,120	10,111	0	5,321	0
563	8580	LDC Payment			0	0	0	0	0	0
564	8580	LDC Payment - A&G			0	0	0	0	0	0
565	8590	Other Expenses			0	0	0	0	0	0
566	8600	Rents			0	0	0	0	0	0
567		Maintenance								
568	8610	Maint. Sup. & Eng.			0	0	0	0	0	0
569	8620	Structures and Improvements			0	0	0	0	0	0
570	8630	Lines			5,910	3,162	1,741	0	937	0
571	8640	Compressor Station Equip Maint			0	0	0	0	0	0
572	8650	Meas. & Recul. Station Equip Maint			5,602	3,133	1,748	0	920	0
573	8660	Communication Equipment Maintenance			0	0	0	0	0	0
574	8670	Other Equipment Maintenance			0	0	0	0	0	0
575		Total Transmission Expense			353,155	190,721	105,422	0	56,012	0

Almet Energy Corporation, Kentucky-West Virginia Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF O&M EXPENSES							
576							
577							
578							
579	8700	Operation					
580	8710	Dispensation and Engineering	1,068,340	860,415	288,076	373	104,728
581	8711	Dispensation Lead Dispatching	1,773	658	365	18	396
582	8720	Odorization	9,754	3,068	2,013	89	2,188
583	8740	Compressor Station Labor & Expenses	0	0	0	0	0
584	8750	Meters & Service	3,853,858	2,360,482	987,107	72	404,870
585	8760	Measuring and Regulating Station Exp. - Gen	393,655	212,667	116,606	0	62,425
586	8770	Measuring and Regulating Station Exp. - Ind.	32,535	0	32,190	19	208
587	8780	Measuring and Regulating Station Exp. - City Gate	114,898	62,103	34,653	0	18,239
588	8790	Meters and House Regulator Expense	884,009	528,029	329,522	1,461	16,242
589	8800	Customer Installations Expense	659	613	75	0	0
590	8900	Other Expense	207,678	128,621	56,053	72	20,386
591	8910	Rents	404,657	250,622	113,117	141	39,743
592		Maintenance					
593	8950	Maintenance Supervision and Engineering	2,200	1,362	615	1	216
594	8960	Maintenance of Structures and Improvements	21,234	11,467	6,399	0	3,368
595	8970	Maintenance of Mains	42,638	22,672	12,819	0	6,747
596	8980	Maintenance of compressor station equipment	0	0	0	0	0
597	8990	Maint. of Measuring and Regulating Station Equip. - General	6,135	3,313	1,849	0	973
598	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	9,733	0	9,629	6	62
599	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	23,795	12,851	7,171	0	3,774
600	8930	Maintenance of Services	3,072	3,138	383	0	2
601	8940	Maintenance of Meters and House Regulators	105,282	62,921	36,209	174	1,897
602	8950	Maintenance of Other Equipment	69,009	42,739	15,290	24	6,777
603		Total Distribution	7,653,731	4,268,581	1,971,741	2,498	692,751
604		Customer Accounts					
605	9010	Supervision	0	0	0	0	0
606	9020	Meter Reading Expense	1,130,015	1,005,822	122,641	74	792
607	9030	Customer Records and Collection Expenses	377,024	335,597	40,983	25	284
608	9040	Uncollectible Accounts	313,426	278,888	34,072	20	220
609	9060	Miscellaneous Customer Accounts Expenses	0	0	0	0	0
610		Total Customer Accounts	1,820,465	1,620,436	197,696	118	1,276
611		Customer Service and Information					
612	9070	Supervision	0	0	0	0	0
613	9080	Customer Assistance Expenses	0	0	0	0	0
614	9090	Informational and Instructional Advertising Expenses	122,976	109,465	13,369	8	86
615	9100	Miscellaneous Customer Service and Informational Expenses	178	159	19	0	0
616		Total Customer Service and Information	123,157	109,624	13,388	8	86
617		Sales					
618	9110	Supervision	252,261	224,543	27,423	19	177
619	9120	Demonstration and Selling Expenses	54,618	48,617	5,937	4	36
620	9130	Advertising Expenses	22,474	29,004	2,443	1	16
621	9160	Miscellaneous Sales Expenses	145,790	(40,764)	(4,878)	(3)	(37)
622		Total Sales	283,557	252,400	30,625	18	199
623		Administrative & General					
624		Operation					
625	9200	Administrative and General Salaries	(1,387,175)	(935,835)	(330,284)	(403)	(105,878)
626	9210	Office Supplies and Expenses	5,846	4,621	1,676	2	536
627	9220	Administrative Expenses Transferred - Customer Support	0	0	0	0	0
628	9230	Administrative Expenses Transferred - General	14,025,277	9,462,944	3,430,493	4,074	1,097,792
629	9240	Outside Services Employed	165,524	126,119	45,720	54	14,631
630	9250	Property Insurance	8,157	5,071	2,430	3	317
631	9260	Notes and Damages	214,469	144,704	92,496	62	16,287
632	9270	Employee Pensions and Benefits	2,187,599	1,475,887	535,073	636	171,228
633	9280	Franchise Requirements	83	74	9	0	0
634	9290	Regulatory Commission Expenses	278,594	247,833	30,286	18	185
635	9301	General Advertising Expense	0	0	0	0	0
636	9302	Miscellaneous General Expense	(93,070)	(15,970)	(5,789)	(7)	(1,853)
637	9310	Rents	(10,350)	(6,894)	(2,932)	(3)	(810)
638	9320	Maintenance of General Plant	1,458	894	357	0	114
639		Total A&G	15,488,214	10,509,592	3,750,684	4,437	1,190,861
640							
641							
642							
643							
644		TOTAL O&M EXPENSE	104,852,766	64,464,198	37,200,401	1,103,035	2,001,605

Almos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Customer										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1		Intangible Plant								
2										
3	30100	Organization	99.0	-	0	-	-	-	-	-
4	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
6										
7		Total Intangible Plant:			0	-	-	-	-	-
8										
9		Production Plant:								
10			99.0	-	0	-	-	-	-	-
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
12	32940	Rights of Ways	99.0	-	0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
18										
19		Total Production Plant			0	-	-	-	-	-
20										
21		Storage Plant:								
22										
23	35010	Land	99.0	-	0	-	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-	-
26	35102	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
27	35109	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-	-
29	35200	Wells, Rights of Way	99.0	-	0	-	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-	-
38	35500	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-	-
40										
41		Total Storage Plant			0	-	-	-	-	-
42										
43		Transmission:								
44										
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
51	36800	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
53										
54		Total Transmission Plant			0	-	-	-	-	-
55										
56		Distribution:								
57										
58	37400	Land & Land Rights	2.0	Bills	0	-	-	-	-	-
59	37401	Land	2.0	Bills	0	-	-	-	-	-
60	37402	Land Rights	2.0	Bills	0	-	-	-	-	-
61	37403	Land Other	2.0	Bills	0	-	-	-	-	-
62	37500	Structures & Improvements	2.0	Bills	0	-	-	-	-	-
63	37501	Structures & Improvements T.B.	2.0	Bills	0	-	-	-	-	-
64	37502	Land Rights	2.0	Bills	0	-	-	-	-	-
65	37603	Improvements	2.0	Bills	0	-	-	-	-	-
66	37600	Mains Cathodic Protection	2.0	Bills	0	-	-	-	-	-
67	37601	Mains - Steel	2.0	Bills	0	-	-	-	-	-
68	37602	Mains - Plastic	2.0	Bills	0	-	-	-	-	-
69	37800	Meas. & Reg. Sta. Equip - General	2.0	Bills	0	-	-	-	-	-
70	37800	Meas. & Reg. Sta. Equip - City Gate	2.0	Bills	0	-	-	-	-	-
71	37905	Meas. & Reg. Sta. Equipment T.B.	2.0	Bills	0	-	-	-	-	-
72	38000	Services	2.0	Bills	4,112,168	3,660,331	447,022	268	2,883	1,684
73	38100	Meters	4.0	Meter Investment	2,897,270	1,731,384	1,078,894	4,785	52,195	30,012
74	38200	Meter Installations	4.0	Meter Investment	2,133,688	1,275,074	794,549	3,524	38,439	22,102
75	38300	House Regulators	4.0	Meter Investment	254,822	156,285	98,615	437	4,771	2,743
76	38400	House Reg. Installations	4.0	Meter Investment	3,625	2,187	1,350	6	65	38
77	38500	Ind. Meas. & Reg. Sta. Equipment	2.2	Non-Residential Bills	147,374	-	145,804	87	940	543
78	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-	-
79										
80		Total Distribution Plant			9,568,948	6,827,211	2,968,234	9,106	99,294	57,102

Atmos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand Only Study						
Forecasting Test Period: Twelve Months, Ended May 31, 2017						
ALLOCATION OF DEPRECIATION EXPENSE						
81						
82	General:					
83						
84	38900 Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-
85	39000 Structures Frame	6.2	P, S, T & D Plant - Customer	84,592	62,679	20,734
86	39001 Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	65
87	39002 Improvements	6.2	P, S, T & D Plant - Customer	2,788	2,066	797
88	39003 Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	11,422	8,463	2,800
89	39004 Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	120	89	23
90	39009 Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	99,676	74,004	24,480
91	39100 Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	55,710	41,278	13,655
92	39102 Office Machines	6.2	P, S, T & D Plant - Customer	0	-	43
93	39103 Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	77
94	39200 Trucks	6.2	P, S, T & D Plant - Customer	10,231	7,580	2,490
95	39201 Trailers	6.2	P, S, T & D Plant - Customer	615	456	151
96	39202 Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	8
97	39300 Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	5
98	39400 Power Operated Equipment	6.2	P, S, T & D Plant - Customer	31,161	23,089	7,638
99	39500 Backhoes	6.2	P, S, T & D Plant - Customer	0	-	24
100	39600 Welders	6.2	P, S, T & D Plant - Customer	79	58	19
101	39604 Communication Equipment	6.2	P, S, T & D Plant - Customer	105	78	26
102	39605 Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	2,772	2,054	679
103	39700 Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	11,554	8,561	2,832
104	39701 Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	9
105	39705 Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	97
106	39800 Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	86
107	39801 Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	49
108	39801 Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	3
109	39801 Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	-
110	39902 Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	-
111	39903 Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	4,067	3,006	994
112	39904 Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	3
113	39905 Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	34
114	39906 Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	142,261	105,401	34,867
115	39907 Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	0	-	109
116	39908 Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	1,189
117	39909 Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	261,144	193,496	64,009
118						200
119						2,193
120	Total General Plant			810,624	600,636	198,690
121						622
122	TOTAL DIRECT DEPRECIATION EXPENSE			10,369,672	7,427,647	2,764,925
123						8,728
124	Kentucky Mid-States General Office:					106,072
125						61,001
126	Intangible Plant:					
127						
128	30100 Organization	99.0	-	0	-	-
129	30200 Franchises & Consents	99.0	-	0	-	-
130	30300 Misc Intangible Plant	99.0	-	0	-	-
131						
132	Total Intangible Plant:			0	-	-
133						
134	General:					
135						
136	37400 Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-
137	39001 Structures Frame	6.2	P, S, T & D Plant - Customer	1,011	749	246
138	39602 Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	1
139	38900 Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	8
140	39004 Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	5
141	39009 Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	1,611	1,193	395
142	39100 Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	292	194	64
143	39102 Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	1
144	39103 Office Machines	6.2	P, S, T & D Plant - Customer	0	-	2
145	39200 Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-
146	39201 Trucks	6.2	P, S, T & D Plant - Customer	0	-	-
147	39202 Trailers	6.2	P, S, T & D Plant - Customer	0	-	-
148	39300 Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-
149	39400 Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	610	378	125
150	39500 Power Operated Equipment	6.2	P, S, T & D Plant - Customer	2	1	0
151	39600 Backhoes	6.2	P, S, T & D Plant - Customer	0	-	0
152	39604 Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-
153	39605 Welders	6.2	P, S, T & D Plant - Customer	0	-	-
154	39700 Communication Equipment	6.2	P, S, T & D Plant - Customer	1,114	825	273
155	39701 Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	1
156	39702 Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	9
157	39705 Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	5
158	39800 Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	6,437	4,770	1,578
159	39900 Other Tangible Property	6.2	P, S, T & D Plant - Customer	0	-	5
160	39901 Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	4,560	3,379	1,118
161	39902 Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	0	-	3
162	39903 Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	0	-	38
163	39904 Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	22
164	39905 Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-
165	39906 Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	0	-	-
166	39907 Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,749	1,296	429
167	39908 Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	0	-	15
168	39909 Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	8
169	39924 Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-
170						
171						
172	Total General Plant			17,266	12,786	4,229
						13
						144
						83

Atmos Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
173										
174										
175										
176										
177										
178	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
179	39000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	3,411	2,627	836	3	29	16
180	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
181	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
182	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
183	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	7,091	6,247	1,798	5	59	34
184	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	10,040	7,439	2,461	8	84	48
185	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
186	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
187	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	16	12	4	0	0	0
188	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
189	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
190	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
191	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	3,081	2,283	755	2	26	15
192	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	53	40	13	0	0	0
193	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
194	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
195	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
196	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	3,359	2,489	823	3	28	16
197	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
198	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
199	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
200	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	657	487	161	1	5	3
201	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	494	366	121	0	4	2
202	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	67,166	49,757	16,463	52	562	323
203	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	39,893	29,610	9,530	30	325	187
204	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	6,365	3,968	1,312	4	45	26
205	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
206	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
207	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	5,431	4,024	1,331	4	45	26
208	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	1,025	759	251	1	9	5
209	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	190,560	133,779	44,254	138	1,510	888
210	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
211	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
212										
213										
214		Total General Plant			328,602	241,997	80,053	251	2,731	1,571
215										
216		Shared Services Customer Support:								
217										
218		General:								
219										
220	37400	Land & Land Rights	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
221	39001	Structures Frame	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
222	36602	Structures & Improvements	6.2	P, S, T & D Plant - Customer	10,801	8,003	2,647	8	90	62
223	37503	Improvements	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
224	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
225	39009	Improvement to leased Premises	6.2	P, S, T & D Plant - Customer	3,418	2,633	838	3	29	16
226	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	2,228	1,649	546	2	19	11
227	39102	Remittance Processing Equip	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
228	39103	Office Machines	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
229	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
230	39201	Trucks	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
231	39202	Trailers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
232	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
233	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
234	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
235	39603	Ditchers	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
236	39604	Backhoes	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
237	39605	Welders	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
238	39700	Communication Equipment	6.2	P, S, T & D Plant - Customer	2,893	2,138	707	2	24	14
239	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
240	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
241	39705	Communication Equip. - Telemetering	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
242	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	80	59	20	0	1	0
243	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	2,066	1,531	506	2	17	10
244	39901	Other Tangible Property - Servers - HW	6.2	P, S, T & D Plant - Customer	19,058	14,119	4,671	15	159	92
245	39902	Other Tangible Property - Servers - SW	6.2	P, S, T & D Plant - Customer	4,014	2,974	954	3	34	19
246	39903	Other Tangible Property - Network - HW	6.2	P, S, T & D Plant - Customer	1,085	804	266	1	9	5
247	39904	Other Tang. Property - CPU	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
248	39905	Other Tangible Property - MF - Hardware	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
249	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	2,689	2,000	652	2	73	43
250	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	334	248	82	0	3	2
251	39908	Other Tang. Property - Mainframe SW	6.2	P, S, T & D Plant - Customer	179,858	133,267	44,085	138	1,504	865
252	39909	Other Tang. Property - Application Software	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
253	39924	Other Tang. Property - General Startup Costs	6.2	P, S, T & D Plant - Customer	0	-	-	-	-	-
254										
255										
256		Total General Plant			228,520	169,323	56,012	175	1,911	1,039
257										
258										
259		TOTAL DEPRECIATION EXPENSE - CUSTOMER			10,941,949	7,851,953	2,905,219	10,167	110,857	63,763

Alton Energy Corporation, Kentucky/Mid-State Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Demand										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
259		Intangible Plant:								
260										
261	30100	Organization	99.0	-	0	-	-	-	-	-
262	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-
263	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
264										
265		Total Intangible Plant			0					
266										
267		Production Plant:								
268										
269	32520	Producing Leaseholds	3.0	Peak Day	0	-	-	-	-	-
270	32540	Rights of Way	3.0	Peak Day	0	-	-	-	-	-
271	33100	Production Gas Wells Equipment	3.0	Peak Day	0	-	-	-	-	-
272	33201	Field Lines	3.0	Peak Day	0	-	-	-	-	-
273	33202	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
274	33400	Field Meas. & Reg. Sta. Equip	3.0	Peak Day	0	-	-	-	-	-
275	33600	Purification Equipment	3.0	Peak Day	0	-	-	-	-	-
276										
277		Total Production Plant			0					
278										
279		Storage Plant:								
280										
281	35010	Land	3.0	Peak Day	0	-	-	-	-	-
282	35020	Rights of Way	3.0	Peak Day	0	-	-	-	-	-
283	35100	Structures and Improvements	3.0	Peak Day	150	81	45	-	24	-
284	35102	Compression Station Equipment	3.0	Peak Day	996	521	291	-	153	-
285	35103	Meas. & Reg. Sta. Structures	3.0	Peak Day	240	57	32	-	17	-
286	35104	Other Structures	3.0	Peak Day	893	482	269	-	142	-
287	35200	Wells & Rights of Way	3.0	Peak Day	88,369	47,734	26,630	-	14,019	-
288	35201	Well Construction	3.0	Peak Day	12,835	6,932	3,866	-	2,036	-
289	35202	Well Equipment	3.0	Peak Day	1,934	1,044	583	-	307	-
290	35203	Cushion Gas	3.0	Peak Day	15,293	8,298	4,697	-	2,419	-
291	35210	Leaseholds	3.0	Peak Day	312	169	94	-	50	-
292	35211	Storage Rights	3.0	Peak Day	240	130	72	-	38	-
293	35301	Field Lines	3.0	Peak Day	723	390	216	-	115	-
294	35302	Tributary Lines	3.0	Peak Day	0	-	-	-	-	-
295	35400	Compressor Station Equipment	3.0	Peak Day	3,311	4,488	2,604	-	1,318	-
296	35500	Meas. & Reg. Equipment	3.0	Peak Day	614	332	185	-	97	-
297	35600	Purification Equipment	3.0	Peak Day	4,250	2,285	1,281	-	674	-
298										
299		Total Storage Plant			134,677	72,894	40,675	-	21,408	-
300										
301		Transmission:								
302										
303	36510	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
304	36520	Rights of Way	3.0	Peak Day	11,541	5,233	3,478	-	1,831	-
305	36602	Structures & Improvements	3.0	Peak Day	872	471	263	-	138	-
306	36603	Other Structures	3.0	Peak Day	1,093	585	328	-	172	-
307	36700	Mains Cathodic Protection	3.0	Peak Day	9,276	5,009	2,795	-	1,471	-
308	36701	Mains - Steel	3.0	Peak Day	524,702	283,365	159,117	-	83,220	-
309	36900	Meas. & Reg. Equipment	3.0	Peak Day	13,181	7,108	3,968	-	2,087	-
310	36901	Meas. & Reg. Equipment	3.0	Peak Day	48,675	26,233	14,838	-	7,704	-
311										
312		Total Transmission Plant			609,211	329,004	183,583	-	96,624	-
313										
314		Distribution:								
315										
316	37400	Land & Land Rights	3.0	Peak Day	0	-	-	-	-	-
317	37401	Land	3.0	Peak Day	0	-	-	-	-	-
318	37402	Land Rights	3.0	Peak Day	22,037	11,901	6,841	-	3,495	-
319	37403	Land Other	3.0	Peak Day	0	-	-	-	-	-
320	37500	Structures & Improvements	3.0	Peak Day	6,625	3,740	2,087	-	1,088	-
321	37501	Structures & Improvements T.B.	3.0	Peak Day	2,056	1,110	620	-	326	-
322	37502	Land Rights	3.0	Peak Day	953	515	287	-	151	-
323	37503	Improvements	3.0	Peak Day	83	45	25	-	13	-
324	37600	Mains Cathodic Protection	3.0	Peak Day	999,518	539,789	301,200	-	156,529	-
325	37601	Mains - Steel	3.0	Peak Day	2,355,111	1,271,876	709,702	-	373,532	-
326	37602	Mains - Plastic	3.0	Peak Day	2,044,395	1,104,074	616,070	-	324,261	-
327	37603	Meas. & Reg. Sta. Equip - General	3.0	Peak Day	216,378	116,854	65,204	-	34,318	-
328	37600	Meas. & Reg. Sta. Equip - City Gate	3.0	Peak Day	90,388	49,813	27,237	-	14,336	-
329	37905	Meas. & Reg. Sta. Equipment T.B.	3.0	Peak Day	39,863	21,528	12,013	-	6,323	-
330	38000	Services	99.0	-	0	-	-	-	-	-
331	38100	Meters	99.0	-	0	-	-	-	-	-
332	38200	Meter Installations	99.0	-	0	-	-	-	-	-
333	38300	House Regulators	99.0	-	0	-	-	-	-	-
334	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
335	38500	Ins. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
336	38600	Other Prop. On Cust. Prem.	99.0	-	0	-	-	-	-	-
337										
338		Total Distribution Plant			5,777,703	3,120,245	1,741,086	-	916,373	-

Almas Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF DEPRECIATION EXPENSE									
339									
340		General:							
341									
342	39900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
343	39000	Structures Frame	6.4	P, S, T & D Plant - Demand	109,851	59,325	33,103	-	17,423
344	39001	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
345	39002	Improvements	6.4	P, S, T & D Plant - Demand	3,621	1,955	1,091	-	574
346	39003	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	14,833	8,011	4,470	-	2,363
347	39004	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	165	84	47	-	25
348	39009	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	129,698	70,044	39,084	-	20,571
349	39100	Rentals Processing Equip	6.4	P, S, T & D Plant - Demand	72,344	39,069	21,801	-	11,474
350	39102	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
351	39103	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
352	39200	Trucks	6.4	P, S, T & D Plant - Demand	13,286	7,175	4,004	-	2,107
353	39201	Trailers	6.4	P, S, T & D Plant - Demand	799	431	241	-	127
354	39202	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
355	39300	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
356	39400	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	40,468	21,859	12,184	-	6,418
357	39600	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
358	39603	Backhoes	6.4	P, S, T & D Plant - Demand	102	55	31	-	16
359	39604	Welders	6.4	P, S, T & D Plant - Demand	136	79	41	-	22
360	39605	Communication Equipment	6.4	P, S, T & D Plant - Demand	3,600	1,944	1,065	-	571
361	39700	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	15,004	8,103	4,521	-	2,380
362	39701	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
363	39702	Communication Equip. - Telemetry	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	39705	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
365	39800	Other Tangible Property	6.4	P, S, T & D Plant - Demand	119,682	64,024	35,060	-	18,979
366	39900	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
367	39901	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
368	39902	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
369	39903	Other Tangible Property - CPU	6.4	P, S, T & D Plant - Demand	5,268	2,845	1,588	-	836
370	39904	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
371	39905	Other Tangible Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
372	39906	Other Tangible Property - PC Software	6.4	P, S, T & D Plant - Demand	184,726	99,781	55,696	-	28,208
373	39907	Other Tangible Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
374	39908	Other Tangible Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
375	39909	Other Tangible Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	339,121	183,142	102,193	-	53,786
376									
377									
378		Total General Plant			1,052,672	568,495	317,218	0	166,959
379									0
380		TOTAL DIRECT DEPRECIATION EXPENSE			7,674,563	4,050,638	2,282,562	0	1,201,994
381									
382		Kentucky Mid-States General Office:							
383									
384		Intangible Plant:							
385									
386	30100	Organization	99.0	-	0	-	-	-	-
387	30200	Franchises & Consents	99.0	-	0	-	-	-	-
388	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
389									
390		Total Intangible Plant:			0	-	-	-	-
391									
392		General:							
393									
394	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	39001	Structures Frame	6.4	P, S, T & D Plant - Demand	1,312	709	395	-	206
396	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
397	39900	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
398	39004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	2,092	1,190	630	-	332
400	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	349	183	102	-	54
401	39102	Rentals Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
402	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
403	39200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
404	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
407	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	683	358	200	-	105
408	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	3	1	1	-	0
409	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
410	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
411	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
412	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	1,446	781	436	-	229
413	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
415	39705	Communication Equip. - Telemetry	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
416	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
417	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	8,360	4,515	2,519	-	1,326
418	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	5,921	3,188	1,764	-	939
419	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
420	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
421	39904	Other Tangible Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
422	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
423	39906	Other Tangible Property - PC Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
424	39907	Other Tangible Property - PC Software	6.4	P, S, T & D Plant - Demand	2,272	1,227	665	-	360
425	39908	Other Tangible Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
426	39909	Other Tangible Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
427	39924	Other Tangible Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
428									
429									
430		Total General Plant			22,408	12,101	6,753	-	3,554

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF DEPRECIATION EXPENSE									
431									
432									
433									
434									
435									
436	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
437	39000	Structures & Improvements	6.4	P, S, T & D Plant - Demand	4,430	2,392	1,335	-	703
438	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
439	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
440	33004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
441	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	9,196	4,966	2,771	-	1,459
442	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	19,039	7,041	3,929	-	2,958
443	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
444	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
445	38200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	21	11	0	-	3
446	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
447	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
448	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
449	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	4,001	2,161	1,206	-	635
450	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	69	39	21	-	11
451	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
452	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
453	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
454	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	4,362	2,396	1,314	-	692
455	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
456	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
457	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
458	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	853	461	257	-	135
459	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	842	347	193	-	102
460	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	67,221	47,104	26,284	-	13,834
461	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	50,493	27,289	15,216	-	6,008
462	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	6,953	3,795	2,095	-	1,103
463	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
464	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
465	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	7,053	3,809	2,125	-	1,119
466	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	1,330	719	401	-	211
467	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	234,481	128,621	70,654	-	37,187
468	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
469	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
470									
471									
472		Total General Plant			424,124	229,048	127,808	-	67,268
473									
474									
475									
476									
477									
478	37400	Land & Land Rights	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
479	39001	Structures & Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
480	36602	Structures & Improvements	6.4	P, S, T & D Plant - Demand	14,027	7,575	4,227	-	2,225
481	37503	Improvements	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
482	33004	Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
483	39009	Improvement to leased Premises	6.4	P, S, T & D Plant - Demand	4,439	2,397	1,338	-	704
484	39100	Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	2,890	1,591	871	-	458
485	39102	Remittance Processing Equip	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
486	39103	Office Machines	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
487	38200	Transportation Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
488	39201	Trucks	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
489	39202	Trailers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
490	39300	Stores Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
491	39400	Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
492	39600	Power Operated Equipment	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
493	39603	Ditchers	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
494	39604	Backhoes	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
495	39605	Welders	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
496	39700	Communication Equipment	6.4	P, S, T & D Plant - Demand	3,744	2,022	1,128	-	594
497	39701	Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
498	39702	Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
499	39705	Communication Equip. - Telemetering	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
500	39800	Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	103	56	31	-	16
501	39900	Other Tangible Property	6.4	P, S, T & D Plant - Demand	2,683	1,449	809	-	426
502	39901	Other Tangible Property - Servers - HW	6.4	P, S, T & D Plant - Demand	24,749	13,364	7,457	-	3,926
503	39902	Other Tangible Property - Servers - SW	6.4	P, S, T & D Plant - Demand	6,212	2,815	1,571	-	827
504	39903	Other Tangible Property - Network - HW	6.4	P, S, T & D Plant - Demand	1,409	761	425	-	223
505	39904	Other Tang. Property - CPU	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
506	39905	Other Tangible Property - MF - Hardware	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
507	39906	Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	3,505	1,893	1,058	-	556
508	39907	Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	434	234	131	-	69
509	39908	Other Tang. Property - Mainframe SW	6.4	P, S, T & D Plant - Demand	233,563	126,135	70,383	-	37,044
510	39909	Other Tang. Property - Application Software	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
511	39924	Other Tang. Property - General Startup Costs	6.4	P, S, T & D Plant - Demand	0	-	-	-	-
512									
513									
514		Total General Plant			296,755	160,282	89,428	-	47,057
515									
516		TOTAL DEPRECIATION EXPENSE - DEMAND			8,317,850	4,492,049	2,506,548	0	1,319,262

Allcoas Energy Corporation, Kentucky/Mid-States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Commodity										
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
517		Intangible Plant:								
518										
519	30100	Organization	99.0	-	0	-	-	-	-	-
520	30200	Franchise & Consents	99.0	-	0	-	-	-	-	-
521	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-
522										
523		Total Intangible Plant:			0	-	-	-	-	-
524										
525		Production Plant:								
526										
527	32520	Producing Leaseholds	99.0	-	0	-	-	-	-	-
528	32540	Rights of Ways	99.0	-	0	-	-	-	-	-
529	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-	-
530	33201	Field Lines	99.0	-	0	-	-	-	-	-
531	33202	Tributary Lines	99.0	-	0	-	-	-	-	-
532	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-	-
533	33600	Purification Equipment	99.0	-	0	-	-	-	-	-
534										
535		Total Production Plant:			0	-	-	-	-	-
536										
537		Storage Plant:								
538										
539	35010	Land	1.5	Winter Volumes	0	-	-	-	-	-
540	35020	Rights of Way	1.5	Winter Volumes	0	-	-	-	-	-
541	35100	Structures and Improvements	1.5	Winter Volumes	180	59	35	1	26	27
542	35102	Compression Station Equipment	1.5	Winter Volumes	998	378	228	7	178	174
543	35109	Meas. & Reg. Sta. Structures	1.5	Winter Volumes	19	42	25	1	20	19
544	35104	Other Structures	1.5	Winter Volumes	893	350	211	7	165	161
545	35200	Wells & Rights of Way	1.5	Winter Volumes	88,389	34,806	20,883	657	16,306	15,956
546	35201	Well Construction	1.5	Winter Volumes	12,836	5,025	3,030	95	2,368	2,317
547	35202	Well Equipment	1.5	Winter Volumes	1,934	757	456	14	357	349
548	35203	Cushion Gas	1.5	Winter Volumes	15,253	5,972	3,800	113	2,914	2,754
549	35210	Leaseholds	1.5	Winter Volumes	312	122	74	2	59	58
550	35211	Storage Rights	1.5	Winter Volumes	240	94	57	2	44	43
551	35221	Field Lines	1.5	Winter Volumes	723	283	171	6	133	131
552	35302	Tributary Lines	1.5	Winter Volumes	0	-	-	-	-	-
553	35400	Compressor Station Equipment	1.5	Winter Volumes	8,311	3,254	1,952	62	1,833	1,500
554	35500	Meas. & Reg. Equipment	1.5	Winter Volumes	614	240	145	5	113	111
555	35600	Purification Equipment	1.5	Winter Volumes	4,250	1,684	1,003	32	784	767
556										
557		Total Storage Plant:			134,977	62,846	31,660	1,003	24,901	24,987
558										
559		Transmission:								
560										
561	36510	Land & Land Rights	99.0	-	0	-	-	-	-	-
562	36520	Rights of Way	99.0	-	0	-	-	-	-	-
563	36602	Structures & Improvements	99.0	-	0	-	-	-	-	-
564	36603	Other Structures	99.0	-	0	-	-	-	-	-
565	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
566	36701	Mains - Steel	99.0	-	0	-	-	-	-	-
567	36800	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
568	36801	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-	-
569										
570		Total Transmission Plant:			0	-	-	-	-	-
571										
572		Distribution:								
573										
574	37400	Land & Land Rights	99.0	-	0	-	-	-	-	-
575	37401	Land	99.0	-	0	-	-	-	-	-
576	37402	Land Rights	99.0	-	0	-	-	-	-	-
577	37403	Land Other	99.0	-	0	-	-	-	-	-
578	37500	Structures & Improvements	99.0	-	0	-	-	-	-	-
579	37501	Structures & Improvements T.B.	99.0	-	0	-	-	-	-	-
580	37502	Land Rights	99.0	-	0	-	-	-	-	-
581	37503	Improvements	99.0	-	0	-	-	-	-	-
582	37600	Mains Cathodic Protection	99.0	-	0	-	-	-	-	-
583	37601	Mains - Steel	99.0	-	0	-	-	-	-	-
584	37602	Mains - Plastic	99.0	-	0	-	-	-	-	-
585	37600	Meas. & Reg. Sta. Equip - General	99.0	-	0	-	-	-	-	-
586	37600	Meas. & Reg. Sta. Equip - City Gate	99.0	-	0	-	-	-	-	-
587	37605	Meas. & Reg. Sta. Equipment T.B.	99.0	-	0	-	-	-	-	-
588	38000	Services	99.0	-	0	-	-	-	-	-
589	38100	Meters	99.0	-	0	-	-	-	-	-
590	38200	Meter Installations	99.0	-	0	-	-	-	-	-
591	38300	House Regulators	99.0	-	0	-	-	-	-	-
592	38400	House Reg. Installations	99.0	-	0	-	-	-	-	-
593	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-	-
594	38600	Other Prop. Ch. Cust. Prem	99.0	-	0	-	-	-	-	-
595										
596		Total Distribution Plant:			0	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
ALLOCATION OF DEPRECIATION EXPENSE						
597						
598	General:					
600	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-
601	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	3,039	1,190	717
602	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	23
603	Improvements	6.6	P, S, T & D Plant - Commodity	100	39	24
604	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	410	161	97
605	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	4	2	1
606	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	3,588	1,405	847
607	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	2,062	784	472
608	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	15
609	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
610	Trucks	6.6	P, S, T & D Plant - Commodity	368	144	87
611	Trailers	6.6	P, S, T & D Plant - Commodity	22	8	5
612	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
613	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
614	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	1,120	438	264
615	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	-	8
616	Backhoes	6.6	P, S, T & D Plant - Commodity	3	1	1
617	Welders	6.6	P, S, T & D Plant - Commodity	4	1	1
618	Communication Equipment	6.6	P, S, T & D Plant - Commodity	100	39	24
619	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	415	163	98
620	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	3
621	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	77
622	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-
623	Other Tang. Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-
624	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-
625	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	3,311	1,296	781
626	Other Tang. Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	0	-	25
627	Other Tang. Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	611
628	Other Tang. Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	-
629	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	148	57	34
630	Other Tang. Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	1
631	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	27
632	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	5,111	2,001	1,206
633	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	38
634	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	9,383	3,674	2,215
635						70
636						1,731
637						1,694
638	Total General Plant			29,125	11,403	6,876
639						215
640	TOTAL DIRECT DEPRECIATION EXPENSE			164,102	64,249	38,735
641						1,219
642						30,274
643						28,626
644	Kentucky Mid-States General Office:					
645	Intangible Plant:					
646	Organization	99.0	-	0	-	-
647	Franchises & Consents	99.0	-	0	-	-
648	Misc Intangible Plant	99.0	-	0	-	-
649	Total Intangible Plant:			0	-	-
650	General:					
651	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-
652	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	36	14	9
653	Structures & Improvements	6.6	P, S, T & D Plant - Commodity	0	-	7
654	Land & Land Rights	6.6	P, S, T & D Plant - Commodity	0	-	-
655	Air Conditioning Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
656	Improvement to leased Premises	6.6	P, S, T & D Plant - Commodity	58	23	14
657	Office Furniture & Equipment	6.6	P, S, T & D Plant - Commodity	9	4	2
658	Remittance Processing Equip	6.6	P, S, T & D Plant - Commodity	0	-	0
659	Office Machines	6.6	P, S, T & D Plant - Commodity	0	-	-
660	Transportation Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
661	Trucks	6.6	P, S, T & D Plant - Commodity	0	-	-
662	Trailers	6.6	P, S, T & D Plant - Commodity	0	-	-
663	Stores Equipment	6.6	P, S, T & D Plant - Commodity	0	-	-
664	Tools, Shop & Garage Equipment	6.6	P, S, T & D Plant - Commodity	18	7	4
665	Power Operated Equipment	6.6	P, S, T & D Plant - Commodity	0	0	0
666	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	0	0	0
667	Ditchers	6.6	P, S, T & D Plant - Commodity	0	-	-
668	Backhoes	6.6	P, S, T & D Plant - Commodity	0	-	-
669	Welders	6.6	P, S, T & D Plant - Commodity	0	-	-
670	Communication Equipment	6.6	P, S, T & D Plant - Commodity	40	15	9
671	Communication Equipment - Mobile Radios	6.6	P, S, T & D Plant - Commodity	0	-	7
672	Communication Equipment - Fixed Radios	6.6	P, S, T & D Plant - Commodity	0	-	-
673	Communication Equip. - Telemetering	6.6	P, S, T & D Plant - Commodity	0	-	-
674	Miscellaneous Equipment	6.6	P, S, T & D Plant - Commodity	231	91	55
675	Other Tangible Property	6.6	P, S, T & D Plant - Commodity	0	-	2
676	Other Tangible Property - Servers - HW	6.6	P, S, T & D Plant - Commodity	164	64	39
677	Other Tangible Property - Servers - S/W	6.6	P, S, T & D Plant - Commodity	0	-	1
678	Other Tangible Property - Network - HW	6.6	P, S, T & D Plant - Commodity	0	-	30
679	Other Tang. Property - CPU	6.6	P, S, T & D Plant - Commodity	0	-	-
680	Other Tang. Property - MF - Hardware	6.6	P, S, T & D Plant - Commodity	0	-	-
681	Other Tang. Property - PC Software	6.6	P, S, T & D Plant - Commodity	0	-	-
682	Other Tang. Property - Mainframe S/W	6.6	P, S, T & D Plant - Commodity	63	25	15
683	Other Tang. Property - Application Software	6.6	P, S, T & D Plant - Commodity	0	-	0
684	Other Tang. Property - General Startup Costs	6.6	P, S, T & D Plant - Commodity	0	-	-
685						12
686						11
687	Total General Plant			620	243	148
688						5
689						114
690	Shared Services General Office:					

Antero Energy Corporation, Kentucky/Mississippi States Division										
Class Cost of Service - Demand-Only Study										
Forecasted Test Period: Twelve Months Ended May 31, 2017										
ALLOCATION OF DEPRECIATION EXPENSE										
Total Depreciation Expense										
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
775			Intangible Plant:							
776										
777	30100		Organization	0	-	-	-	-	-	-
778	30200		Franchisee & Consents	0	-	-	-	-	-	-
779	30300		Misc Intangible Plant	0	-	-	-	-	-	-
780										
781			Total Intangible Plant:	0	-	-	-	-	-	-
782										
783			Production Plant:							
784										
785	32520		Producing Leaseholds	0	-	-	-	-	-	-
786	32540		Rights of Ways	0	-	-	-	-	-	-
787	33100		Production Gas Wells Equipment	0	-	-	-	-	-	-
788	33201		Field Lines	0	-	-	-	-	-	-
789	33202		Tributary Lines	0	-	-	-	-	-	-
790	33400		Field Meas. & Reg. Sta. Equip	0	-	-	-	-	-	-
791	33600		Purification Equipment	0	-	-	-	-	-	-
792										
793			Total Production Plant:	0	-	-	-	-	-	-
794										
795			Storage Plant:							
796										
797	35010		Land	0	-	-	-	-	-	-
798	35020		Rights of Way	0	-	-	-	-	-	-
799	35100		Structures and Improvements	289	139	60	1	51	27	
800	35102		Compressor Station Equipment	1,931	889	549	7	331	174	
801	35103		Meas. & Reg. Sta. Structures	213	99	57	1	37	19	
802	35104		Other Structures	1,767	632	460	7	307	161	
803	35200		Wells & Rights of Way	176,778	82,340	47,499	657	30,326	15,956	
804	35201		Well Construction	26,870	11,957	6,887	95	4,404	2,317	
805	35202		Well Equipment	3,667	1,801	1,039	14	663	349	
806	35203		Cushion Gas	30,507	14,210	8,197	113	5,233	2,754	
807	35210		Leaseholds	628	291	168	2	107	56	
808	35211		Storage Rights	461	224	129	2	82	43	
809	35301		Field Lines	1,446	673	388	5	246	131	
810	35302		Tributary Lines	0	-	-	-	-	-	
811	35400		Compressor Station Equipment	16,622	7,742	4,466	62	2,851	1,500	
812	35500		Meas. & Reg. Equipment	1,229	572	330	5	211	111	
813	35600		Purification Equipment	8,501	3,959	2,284	32	1,468	767	
814										
815			Total Storage Plant:	269,954	126,740	72,535	1,003	46,309	24,367	
816										
817			Transmission:							
818										
819	36510		Land & Land Rights	0	-	-	-	-	-	-
820	36520		Rights of Way	11,541	5,233	3,478	-	1,831	-	
821	36522		Structures & Improvements	672	471	263	-	138	-	
822	36533		Other Structures	1,033	585	325	-	172	-	
823	36700		Mains Cathodic Protection	9,275	5,008	2,795	-	1,471	-	
824	36701		Mains - Steel	524,702	283,365	159,117	-	83,220	-	
825	36900		Meas. & Reg. Equipment	13,161	7,109	3,966	-	2,087	-	
826	36901		Meas. & Reg. Equipment	48,575	26,233	14,638	-	7,704	-	
827										
828			Total Transmission Plant:	609,211	329,004	183,583	-	96,824	-	
829										
830			Distribution:							
831										
832	37400		Land & Land Rights	0	-	-	-	-	-	-
833	37401		Land	0	-	-	-	-	-	-
834	37402		Land Rights	22,037	11,901	6,641	-	3,495	-	
835	37403		Land Other	0	-	-	-	-	-	-
836	37500		Structures & Improvements	6,965	3,740	2,067	-	1,088	-	
837	37501		Structures & Improvements T.B.	2,036	1,110	620	-	326	-	
838	37502		Land Rights	953	515	287	-	151	-	
839	37503		Improvements	83	46	25	-	13	-	
840	37600		Mains Cathodic Protection	999,518	539,789	301,200	-	158,528	-	
841	37601		Mains - Steel	2,355,111	1,271,676	709,702	-	373,532	-	
842	37602		Mains - Plastic	2,044,395	1,104,074	616,070	-	324,251	-	
843	37603		Meas. & Reg. Sta. Equip - General	216,376	116,854	65,204	-	34,318	-	
844	37604		Meas. & Reg. Sta. Equip - City Gate	30,386	49,613	27,237	-	14,336	-	
845	37605		Meas. & Reg. Sta. Equipment T.B.	39,863	21,628	12,013	-	6,323	-	
846	38000		Services	4,112,168	3,660,331	447,022	268	2,893	1,664	
847	38100		Meters	2,897,270	1,731,384	1,078,894	4,785	52,195	30,012	
848	38200		Meter Installations	2,133,898	1,275,074	784,549	3,524	38,439	22,102	
849	38300		House Regulators	264,822	158,295	88,615	437	4,771	2,743	
850	38400		House Reg. Installations	3,625	2,167	1,350	5	65	38	
851	38500		Ind. Meas. & Reg. Sta. Equipment	147,374	-	146,804	07	940	543	
852	38600		Other Prop. On Cust. Prem	0	-	-	-	-	-	-
853										
854			Total Distribution Plant:	15,336,661	9,947,456	4,307,320	9,106	1,015,666	57,102	

Alamos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF DEPRECIATION EXPENSE							
855							
856		General:					
857							
858	35000	Land & Land Rights	0	-	-	-	-
859	35000	Structures Frame	197,482	123,194	54,555	87	16,691
860	35001	Structures & Improvements	0	-	-	-	-
861	35002	Improvements	6,509	4,061	1,796	3	616
862	35003	Air Conditioning Equipment	26,696	16,635	7,366	12	2,524
863	35004	Improvement to leased Premises	281	175	78	0	27
864	35009	Office Furniture & Equipment	233,163	145,452	64,411	103	22,068
865	35100	Remittance Processing Equip	130,056	81,131	35,928	58	12,909
866	35102	Office Machines	0	-	-	-	-
867	35103	Transportation Equipment	0	-	-	-	-
868	35200	Trucks	23,884	14,899	6,598	11	2,261
869	35201	Trailers	1,436	896	397	1	136
870	35202	Stores Equipment	0	-	-	-	-
871	35300	Tools, Shop & Garage Equipment	0	-	-	-	-
872	35400	Power Operated Equipment	72,746	45,381	20,096	32	6,865
873	35500		0	-	-	-	-
874	35603	Backhoes	184	116	61	0	17
875	35604	Welders	244	152	68	0	23
876	35605	Communication Equipment	6,471	4,037	1,768	3	912
877	35700	Communication Equipment - Mobile Radios	26,973	16,826	7,451	12	2,563
878	35701	Communication Equipment - Fixed Radios	0	-	-	-	-
879	35702	Communication Equip. - Telemetering	0	-	-	-	-
880	35705	Miscellaneous Equipment	0	-	-	-	-
881	35800	Other Tangible Property	215,121	134,197	59,427	95	20,960
882	35900	Other Tangible Property - Servers - HW	0	-	-	-	-
883	35901	Other Tangible Property - Servers - SW	0	-	-	-	-
884	35902	Other Tangible Property - Network - HW	0	-	-	-	-
885	35903	Other Tang. Property - CPU	8,471	5,908	2,616	4	996
886	35904	Other Tangible Property - MF - Hardware	0	-	-	-	-
887	35905	Other Tang. Property - PC Hardware	0	-	-	-	-
888	35906	Other Tang. Property - PC Software	332,088	207,164	91,740	147	31,431
889	35907	Other Tang. Property - Mainframe SW	0	-	-	-	-
890	35908	Other Tang. Property - Application Software	0	-	-	-	-
891	35909	Other Tang. Property - General Startup Costs	609,648	380,312	168,416	270	57,701
892							
893							
894		Total General Plant	1,692,422	1,180,534	522,763	638	179,110
895							
896		TOTAL DIRECT DEPRECIATION EXPENSE	16,108,237	11,662,734	5,088,221	10,947	1,337,709
897							
898		Kentucky Mid-States General Office:					
899							
900		Intangible Plant:					
901							
902	30100	Organization	0	-	-	-	-
903	30200	Franchises & Consents	0	-	-	-	-
904	30300	Misc Intangible Plant	0	-	-	-	-
905							
906		Total Intangible Plant:	0	-	-	-	-
907							
908		General:					
909							
910	37400	Land & Land Rights	0	-	-	-	-
911	35001	Structures Frame	2,359	1,472	652	1	223
912	35602	Structures & Improvements	0	-	-	-	-
913	35900	Land & Land Rights	0	-	-	-	-
914	35004	Air Conditioning Equipment	0	-	-	-	-
915	35009	Improvement to leased Premises	3,750	2,346	1,039	2	356
916	35100	Office Furniture & Equipment	611	361	169	0	56
917	35102	Remittance Processing Equip	0	-	-	-	-
918	35103	Office Machines	0	-	-	-	-
919	35200	Transportation Equipment	0	-	-	-	-
920	35201	Trucks	0	-	-	-	-
921	35202	Trailers	0	-	-	-	-
922	35300	Stores Equipment	0	-	-	-	-
923	35400	Tools, Shop & Garage Equipment	1,192	743	329	1	113
924	35500	Power Operated Equipment	5	3	1	0	0
925	35603	Ditchers	0	-	-	-	-
926	35604	Backhoes	0	-	-	-	-
927	35605	Welders	0	-	-	-	-
928	35700	Communication Equipment	2,600	1,622	718	1	246
929	35701	Communication Equipment - Mobile Radios	0	-	-	-	-
930	35702	Communication Equipment - Fixed Radios	0	-	-	-	-
931	35705	Communication Equip. - Telemetering	0	-	-	-	-
932	35800	Miscellaneous Equipment	15,026	9,375	4,152	7	1,422
933	35900	Other Tangible Property	0	-	-	-	-
934	35901	Other Tangible Property - Servers - HW	10,845	6,641	2,941	5	1,007
935	35902	Other Tangible Property - Servers - SW	0	-	-	-	-
936	35903	Other Tangible Property - Network - HW	0	-	-	-	-
937	35904	Other Tang. Property - CPU	0	-	-	-	-
938	35905	Other Tangible Property - MF - Hardware	0	-	-	-	-
939	35906	Other Tang. Property - PC Hardware	0	-	-	-	-
940	35907	Other Tang. Property - PC Software	4,084	2,548	1,128	2	387
941	35908	Other Tang. Property - Mainframe SW	0	-	-	-	-
942	35909	Other Tang. Property - Application Software	0	-	-	-	-
943	35924	Other Tang. Property - General Startup Costs	0	-	-	-	-
944							
945							
946		Total General Plant	40,264	25,130	11,126	18	3,813
947							
948		Shared Services General Office:					

Alamos Energy Corporation, Kentucky/Mid-States Division							
Class Cost of Service - Demand-Only Study							
Forecasted Test Period: Twelve Months Ended May 31, 2017							
ALLOCATION OF DEPRECIATION EXPENSE							
949		General:					
950							
951							
952	37400	Land & Land Rights	0	-	-	-	-
953	35000	Structures & Improvements	7,933	4,369	2,200	4	754
954	36602	Structures & Improvements	0	-	-	-	-
955	37503	Improvements	0	-	-	-	-
956	36004	Air Conditioning Equipment	0	-	-	-	-
957	35003	Improvement to leased Premises	16,532	10,313	4,587	7	1,565
958	39100	Office Furniture & Equipment	23,439	14,622	6,475	10	2,218
959	39102	Remittance Processing Equip	0	-	-	-	-
960	39103	Office Machines	0	-	-	-	-
961	39200	Transportation Equipment	98	24	10	0	4
962	39201	Trucks	0	-	-	-	-
963	39202	Trailers	0	-	-	-	-
964	39300	Stores Equipment	0	-	-	-	-
965	39400	Tools, Shop & Garage Equipment	7,193	4,487	1,987	3	891
966	39500	Power Operated Equipment	125	78	34	0	12
967	39503	Ditchers	0	-	-	-	-
968	39504	Backhoes	0	-	-	-	-
969	39505	Welders	0	-	-	-	-
970	39700	Communication Equipment	7,842	4,892	2,166	3	742
971	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
972	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
973	39705	Communication Equip. - Telemetering	0	-	-	-	-
974	39900	Miscellaneous Equipment	1,594	957	424	1	145
975	39900	Other Tangible Property	1,154	720	319	1	109
976	39901	Other Tangible Property - Servers - HW	156,799	97,815	43,319	69	14,840
977	39902	Other Tangible Property - Servers - S/W	90,772	56,028	25,076	40	8,591
978	39903	Other Tangible Property - Network - HW	12,500	7,798	3,453	6	1,193
979	39904	Other Tang. Property - CPU	0	-	-	-	-
980	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
981	39906	Other Tang. Property - PC Hardware	12,679	7,909	3,503	6	1,300
982	39907	Other Tang. Property - PC Software	2,392	1,492	661	1	226
983	39908	Other Tang. Property - Mainframe S/W	421,498	262,940	116,439	187	39,893
984	39909	Other Tang. Property - Application Software	0	-	-	-	-
985	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
986							
987							
988		Total General Plant	762,480	475,840	210,630	338	72,164
989							
990		Shared Services Customer Support:					
991		General:					
992							
993							
994	37400	Land & Land Rights	0	-	-	-	-
995	35001	Structures Frame	0	-	-	-	-
996	35002	Structures & Improvements	25,216	15,730	6,956	11	2,387
997	37503	Improvements	0	-	-	-	-
998	36004	Air Conditioning Equipment	0	-	-	-	-
999	36009	Improvement to leased Premises	7,980	4,978	2,204	4	755
1000	39100	Office Furniture & Equipment	5,196	3,241	1,435	2	492
1001	39102	Remittance Processing Equip	0	-	-	-	-
1002	39103	Office Machines	0	-	-	-	-
1003	39200	Transportation Equipment	0	-	-	-	-
1004	39201	Trucks	0	-	-	-	-
1005	39202	Trailers	0	-	-	-	-
1006	39300	Stores Equipment	0	-	-	-	-
1007	39400	Tools, Shop & Garage Equipment	0	-	-	-	-
1008	39500	Power Operated Equipment	0	-	-	-	-
1009	39503	Ditchers	0	-	-	-	-
1010	39504	Backhoes	0	-	-	-	-
1011	39505	Welders	0	-	-	-	-
1012	39700	Communication Equipment	6,731	4,199	1,860	3	637
1013	39701	Communication Equipment - Mobile Radios	0	-	-	-	-
1014	39702	Communication Equipment - Fixed Radios	0	-	-	-	-
1015	39705	Communication Equip. - Telemetering	0	-	-	-	-
1016	39900	Miscellaneous Equipment	195	116	51	0	18
1017	39900	Other Tangible Property	4,824	3,008	1,333	2	457
1018	39901	Other Tangible Property - Servers - HW	44,488	27,751	12,280	20	4,210
1019	39902	Other Tangible Property - Servers - S/W	9,370	5,845	2,588	4	887
1020	39903	Other Tangible Property - Network - HW	2,533	1,580	700	1	240
1021	39904	Other Tang. Property - CPU	0	-	-	-	-
1022	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-
1023	39906	Other Tang. Property - PC Hardware	6,301	3,930	1,741	3	596
1024	39907	Other Tang. Property - PC Software	780	487	215	0	74
1025	39908	Other Tang. Property - Mainframe S/W	419,883	261,932	115,993	185	36,740
1026	39909	Other Tang. Property - Application Software	0	-	-	-	-
1027	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-
1028							
1029							
1030		Total General Plant	633,485	352,800	147,376	235	50,492
1031							
1032		TOTAL DEPRECIATION EXPENSE	19,444,496	12,416,303	5,455,358	11,639	1,464,178

Atmos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Customer									
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
1									
2									
3									
4	7.2	Allocated O&M Expenses - Cust	93,732	75,139	17,749	46	606	291	
5	6.2	P, S, T & D Plant - Customer	2,134,636	1,881,670	523,216	1,637	17,848	10,265	
6	7.2	Allocated O&M Expenses - Cust	8,195	6,521	1,541	4	44	25	
7	7.2	Allocated O&M Expenses - Cust	0	-	-	-	-	-	
8		Total Non Revenue Related:	2,236,563	1,963,330	542,506	1,688	18,398	10,582	
9									
10		Revenue Related:							
11	99.0	State Gross Receipts - Tax	0	-	-	-	-	-	
12	99.0	Local Gross Receipts - Tax	0	-	-	-	-	-	
13	99.0	Public Service Commission Assessment	0	-	-	-	-	-	
14		Total Revenue Related:	0	-	-	-	-	-	
15									
16		Total Taxes, Other Than Income	2,236,563	1,963,330	542,506	1,688	18,398	10,582	
17									
18									
19	19.2	Rate Base - Cust	2,912,569	2,194,180	689,419	2,087	22,743	13,081	

Almos Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Demand									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
20	Taxes Other Than Income								
21									
22	Non Revenue Related:								
23	Payroll Related	7.4	Allocated O&M Expenses - Demand	83,527	45,109	25,170	-	13,248	-
24	Property Related	6.4	P, S, T & D Plant - Demand	2,772,028	1,497,032	835,339	-	439,657	-
25	DOT Transmission User Tax	7.4	Allocated O&M Expenses - Demand	7,249	3,915	2,185	-	1,150	-
26	Other	7.4	Allocated O&M Expenses - Demand	0	-	-	-	-	-
27	Total Non Revenue Related:			2,862,804	1,546,056	862,694	0	454,055	0
28									
29	Revenue Related:								
30	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
31	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-
32	Public Service Commission Assessment	99.0	-	0	-	-	-	-	-
33	Total Revenue Related:			0	-	-	-	-	-
34									
35	Total Taxes, Other Than Income			2,862,804	1,546,056	862,694	-	454,055	-
36									
37									
38	Interest Expense	19.4	Rate Base - Demand	4,496,122	2,422,727	1,351,873	-	711,521	-

Alton Energy Corporation, Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Commodity									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
39	Taxes Other Than Income								
40									
41	Non Revenue Related:								
42	Payroll Related	7.6	Allocated O&M Expenses - Comm	558,636	332,186	218,166	7,695	294	295
43	Property Related	6.6	P, S, T & D Plant - Commodity	76,696	30,028	18,103	570	14,149	13,848
44	DOT Transmission User Tax	7.6	Allocated O&M Expenses - Comm	48,485	28,831	16,935	668	29	26
45	Other			0					
46	Total Non Revenue Related:			663,817	391,045	255,205	8,933	14,469	14,169
47									
48	Revenue Related:								
49	State Gross Receipts - Tax	99.0		0					
50	Local Gross Receipts - Tax	99.0		0					
51	Public Service Commission Assessment	1.0	Mcf	317,096	99,730	65,447	3,172	71,126	77,620
52	Total Revenue Related:			317,096	99,730	65,447	3,172	71,126	77,620
53									
54	Total Taxes, Other Than Income			1,000,912	490,775	320,652	12,105	85,595	91,788
55									
56									
57	Interest Expense	19.6	Rate Base - Comm	356,103	149,487	95,889	3,065	53,889	56,373

Atrios Energy Corporation, Kentucky/Mid-State Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX									
Total Taxes Other									
Line No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible	
50									
59									
60									
61			735,895	452,433	261,086	7,742	14,048	586	
62			4,963,363	3,108,729	1,976,658	2,207	471,655	24,111	
63			63,870	39,298	22,660	672	1,219	51	
64			0						
65			5,763,125	3,600,430	1,660,404	10,621	486,922	24,748	
66									
67									
68			0	-	-	-	-	-	
69			0	-	-	-	-	-	
70			317,096	99,730	65,447	3,172	71,126	77,620	
71			317,096	99,730	65,447	3,172	71,126	77,620	
72									
73			6,100,220	3,700,160	1,725,851	13,793	558,048	102,368	
74									
75									
76			7,757,734	4,786,394	2,127,981	5,752	788,153	69,454	

Alamos Energy Corporation - Kentucky/Mid-States Division									
Class Cost of Service - Demand-Only Study									
Forecasted Test Period: Twelve Months Ended May 31, 2017									
ALLOCATION OF REVENUES									
Total Revenues									
Line No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Non-Res Sales Firm	Non-Res Sales Interruptible	Transport Firm	Transport Interruptible
1	Rate Schedule Revenue:								
2									
3	Base Revenues	Input		82,773,705	48,574,306	19,469,661	313,469	7,691,062	6,705,206
4	Base Revenue Increase	Input		0	-	-	-	-	-
5	Gas Costs	1.2	Sales Mcf	79,378,177	47,246,724	31,034,768	1,094,685	-	-
6	Rider FF and Rider Tax	Input		0	-	-	-	-	-
7									
8	Total Rate Schedule Revenue			162,151,882	95,823,030	50,524,429	1,408,155	7,691,062	6,705,206
9									
10	Other Revenue:								
11									
12	Forfeited Discounts	18.6	Total Rate Schedule Revenues	1,140,887	674,203	355,486	8,908	54,114	47,177
13	Misc. Service Revenues	18.6	Total Rate Schedule Revenues	795,825	470,290	247,969	6,911	37,747	32,908
14	NTB	18.2	Base Revenues	(3)	(2)	(1)	(0)	(0)	(0)
15	Other Gas Revenue	18.2	Base Revenues	2,716,065	1,593,875	659,517	10,286	252,368	220,019
16									
17	Total Non-Rate Revenue			4,652,774	2,738,368	1,242,971	27,105	344,228	300,104
18									
19	TOTAL REVENUE			166,804,655	98,561,398	51,767,399	1,435,259	8,035,290	7,005,311

Almos Energy Corporation, Kentucky/Mid-States Division						
Class Cost of Service - Demand-Only Study						
Forecasted Test Period: Twelve Months Ended May 31, 2017						
CLASSIFICATION FACTORS						
			Total	Customer	Demand	Commodity
			Company			
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Input	Values	87,962,005	43,732,328	44,229,677	0
4.0	Mains (Zero Intercept)	%	100.0000%	49.7173%	50.2827%	0.0000%
	Internally Generated	Values	254,117,599	76,986,682	177,130,917	0
4.1	Mains & Services	%	100.0000%	30.2957%	69.7043%	0.0000%
	Internally Generated	Values	510,183,156	218,538,374	283,792,866	7,851,916
5.4	P, S, T & D Plant	%	100.0000%	42.8353%	55.6257%	1.5390%
	Internally Generated	Values	387,713,350	151,304,044	230,361,483	6,047,823
5.7	Net Plant	%	100.0000%	39.0247%	59.4154%	1.5599%
	Internally Generated	Values	104,852,766	13,355,249	11,901,197	79,596,320
9.1	Allocated O&M Expenses	%	100.0000%	12.7371%	11.3504%	75.9125%
	Internally Generated	Values	5,303,837	2,143,480	3,148,828	11,530
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	40.4137%	59.3689%	0.2174%
	Internally Generated	Values	187,848,282	-	187,848,282	-
12.0	Composite of Accts. 374-379	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	335,832,639	126,082,636	194,204,410	15,545,593
13.0	Rate Base	%	100.0000%	37.5433%	57.8277%	4.6290%
	Internally Generated	Values	8,877,211	4,669,184	4,192,567	15,461
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	52.5974%	47.2284%	0.1742%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Almos Energy Corporation, Kentucky/Mid-States Division								
Class Cost of Service - Demand-Only Study								
Forecasted Test Period: Twelve Months Ended May 31, 2017								
ALLOCATION FACTORS								
			Total	Residential	Non-Res Sales	Non-Res Sales	Transport	Transport
			Company	Sales	Firm	Interruptible	Firm	Interruptible
	Input	Value						
1.0	Mcf	%	32,865,246	10,336,507	6,783,219	328,781	7,371,869	8,044,870
		%	100.0000%	31.4512%	20.6385%	1.0004%	22.4306%	24.4784%
1.2	Sales Mcf	%	17,448,506	10,336,507	6,783,219	328,781	-	-
		%	100.0000%	59.2401%	38.8756%	1.8643%	0.0000%	0.0000%
1.5	Winter Volumes	%	20,309,774	7,951,655	4,793,953	150,910	3,746,829	3,696,427
		%	100.0000%	39.1519%	23.6042%	0.7430%	18.4484%	18.0526%
2.0	Bills	%	2,105,371	1,874,037	228,869	137	1,476	852
		%	100.0000%	89.0122%	10.8707%	0.0065%	0.0701%	0.0405%
2.2	Non-Residential Bills	%	231,334	0	228,869	137	1,476	852
		%	100.0000%	0.0000%	98.9344%	0.0592%	0.6390%	0.3683%
3.0	Peak Day	%	236,067	126,948	70,836	0	37,283	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
4.0	Meter Investment	%	11,758,369	7,026,701	4,378,616	19,418	211,931	121,803
		%	100.0000%	59.7991%	37.2363%	0.1651%	1.8015%	1.0359%
4.2	Direct to Residential	%	1	1	0	0	0	0
		%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.4	Direct to Non-Res Firm Sales	%	1	0	1	0	0	0
		%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
4.6	Direct to Non-Res Interruptible Sales	%	1	0	0	1	0	0
		%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
4.8	Direct to Firm Transport	%	1	0	0	0	1	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
5.0	Direct to Interruptible Transport	%	1	0	0	0	0	1
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6.0	Internally Generated P, S, T & D Plant	%	510,183,156	318,263,456	140,938,576	225,975	48,286,757	2,468,394
		%	100.0000%	62.3822%	27.6251%	0.0443%	9.4646%	0.4839%
6.2	Internally Generated P, S, T & D Plant - Customer	%	218,538,374	161,927,134	53,965,445	167,632	1,827,238	1,050,824
		%	100.0000%	74.0955%	24.5108%	0.0767%	0.8361%	0.4809%
6.4	Internally Generated P, S, T & D Plant - Demand	%	283,792,868	153,262,150	85,519,750	0	45,010,968	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
6.6	Internally Generated P, S, T & D Plant - Commodity	%	7,851,916	3,074,171	1,853,379	58,343	1,448,553	1,417,469
		%	100.0000%	39.1510%	23.6042%	0.7430%	18.4484%	18.0525%
7.0	Internally Generated Allocated O&M Expenses	%	104,852,768	64,484,196	37,200,401	1,103,035	2,001,605	83,529
		%	100.0000%	61.4807%	35.4787%	1.0520%	1.9090%	0.0797%
7.2	Internally Generated Allocated O&M Expenses - Cust	%	13,355,249	10,706,013	2,528,985	6,621	72,135	41,495
		%	100.0000%	80.1633%	18.9363%	0.0496%	0.5401%	0.3107%
7.4	Internally Generated Allocated O&M Expenses - Demand	%	11,901,197	6,427,234	3,586,374	0	1,887,589	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
7.6	Internally Generated Allocated O&M Expenses - Comm	%	79,596,320	47,330,950	31,085,042	1,096,414	41,881	42,034
		%	100.0000%	59.4637%	39.0534%	1.3775%	0.0526%	0.0528%
8.0	Customer Deposit Balances	%	34,046,781	24,135,338	9,911,423	0	0	0
		%	100.0000%	70.8888%	29.1122%	0.0000%	0.0000%	0.0000%
9.0	Internally Generated Allocated Net Plant	%	387,713,350	241,013,831	105,972,400	162,462	38,815,714	1,758,943
		%	100.0000%	62.1629%	27.3327%	0.0393%	10.0114%	0.4537%
9.2	Internally Generated Allocated Net Plant - Cust	%	151,304,044	114,233,825	35,122,244	107,212	1,168,559	672,104
		%	100.0000%	75.4936%	23.2130%	0.0709%	0.7723%	0.4442%
9.4	Internally Generated Allocated Net Plant - Demand	%	230,361,483	124,406,587	69,418,434	0	36,536,482	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
9.6	Internally Generated Allocated Net Plant - Comm	%	6,047,823	2,373,339	1,431,722	45,250	1,110,673	1,086,839
		%	100.0000%	39.2429%	23.6733%	0.7482%	18.3648%	17.9707%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	%	5,303,837	3,284,821	1,482,590	1,848	520,893	13,685
		%	100.0000%	61.9329%	27.9532%	0.0348%	9.8211%	0.2680%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	%	2,143,480	1,580,872	531,325	1,733	18,887	10,863
		%	100.0000%	73.7433%	24.7880%	0.0808%	0.8811%	0.5068%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	%	3,148,828	1,700,529	948,886	0	499,420	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	%	11,530	3,626	2,380	115	2,586	2,822
		%	100.0000%	31.4512%	20.6385%	1.0004%	22.4306%	24.4784%
11.0	Internally Generated Composite of Accts. 376 & 380	%	254,117,599	164,186,972	61,746,641	5,010	28,147,821	31,155
		%	100.0000%	64.6106%	24.2985%	0.0020%	11.0767%	0.0123%
11.2	Internally Generated Composite of Accts. 376 & 380 - Cust	%	78,986,682	58,527,637	8,369,007	5,010	53,973	31,155
		%	100.0000%	89.0122%	10.8707%	0.0065%	0.0701%	0.0405%
11.4	Internally Generated Composite of Accts. 376 & 380 - Demand	%	177,130,917	95,659,435	53,377,634	0	25,093,848	0
		%	100.0000%	54.0049%	30.1346%	0.0000%	15.8605%	0.0000%

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

REQUEST:

Refer to the Raab Testimony, Exhibit PHR-2, page 14 of 75, and refer to the application, Exhibit FR_16(8) (d) , Attachment 1, Schedule 0 .1, page 3 of 4.

- a. Account No. 9160, Miscellaneous Sales Expense, is (\$45, 796) in Exhibit PHR-2, and the total for Account No. 9160 in Exhibit FR_16(8)(d) is \$0. Explain this discrepancy.
- b. Account No. 9200, Administrative and General Salaries, is (\$1 ,387, 175) in Exhibit PHR-2, and the total for Account No. 9200 in Exhibit FR_16(8)(d) is \$134,044. Explain this discrepancy.
- c. Account No. 9280, Regulatory Commission Expenses, is \$278,594 in Exhibit PHR-2, and the total for Account No. in Exhibit FR 16(8)(d) is \$11 ,160. Explain this discrepancy.
- d. Account No. 930.2, Miscellaneous General Expenses is (\$23,670) in Exhibit PHR-2, and the total for Account No. 9302 in Exhibit FR 16(8)(d) is \$30,750. Explain this discrepancy.
- e. Account No. 9310, Rents, is (\$1 0,350} in Exhibit PHR-2, and the total for Account No. 9310 in Exhibit FR_16(8)(d) is \$12,399. Explain this discrepancy.

RESPONSE:

- a) The amount in Account No. 9160, Miscellaneous Sales Expense in Exhibit PHR-2, (\$45,796) is the ratemaking adjustment to remove advertising expenses as detailed in FR 16(8)(f), Schedule F-4. It does not relate to Account No. 9160, but was entered into that cell in order to reconcile total test year sales expense in the Class Cost of Service with the Company's revenue requirement determination.
- b) Account No. 9200, Administrative and General Salaries in Exhibit PHR-2, is adjusted to remove incentive compensation of \$1,521,219, as detailed in Exhibit FR 16(8)(f), Schedule F-10.
- c) Account No. 9280, Regulatory Commission Expenses in Exhibit PHR-2, is adjusted to add rate case expenses of \$267,488, as detailed in Exhibit FR 16(8)(f), Schedule F-6.
- d) Account No. 930.2, Miscellaneous General Expenses in Exhibit PHR-2, is adjusted to remove excluded expenses of \$ \$54,420, as detailed in Exhibit FR 16(8)(f), Schedule F-8.

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Atmos Energy Corporation, Kentucky Division
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Page 2 of 2

- e) Account No. 9310, Rents in Exhibit PHR-2, is adjusted to remove lease expense of \$ \$22,750, as detailed in Exhibit FR 16(8)(f), Schedule F-9.

Respondent: Paul Raab

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-47
Page 1 of 1

REQUEST:

Refer to the Raab Testimony, Exhibit PHR-2, page 16 of 75, line 117. Explain the entry "AR 15 general plant amortization + Acg. Adj." of \$609,648.

RESPONSE:

The amount of \$609,648 represents the sum of the AR 15 general plant amortization shown on line 72 of FR 16(8)(b)3.1, Schedule B-3.1, \$561,202, and the Amortization of gas plant acquisition adjustment of \$48,446 recorded to Account No. 406, as shown on line 4 of Exhibit FR 16(8)(c)2.2, Schedule C-2.2.

Respondent: Paul Raab

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-48
Page 1 of 1

REQUEST:

Refer to the Raab Testimony, Exhibit PHR-2, page 48 of 75. Explain why the customer portion of Measuring and Regulating Station Exp.-Ind. was allocated based on Non-Residential Bills.

RESPONSE:

The account being allocated is Account No. 876, Measuring and Regulating Station Expenses - Industrial, which relates to the cost of labor and materials used and expenses incurred in operating large measuring and regulating stations located on local distribution systems to serve specific commercial and industrial customers. Having classified these expenses as customer-related, an allocation based on the number of Non-Residential Bills is appropriate.

Respondent: Paul Raab

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-49
Page 1 of 1

REQUEST:

Refer to the Raab Testimony, Exhibit PHR-2, page 72 of 75. Explain why the Other Revenue categories of Forfeited Discounts and Misc. Service Revenues are allocated based on Total Rate Schedule Revenues rather than directly assigned.

RESPONSE:

The Other Revenue categories of Forfeited Discounts and Misc. Service Revenues are allocated based on Total Rate Schedule Revenues rather than directly assigned because the Company does not account for these items on a customer class basis.

Respondent: Paul Raab

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-50
Page 1 of 1

REQUEST:

Refer to the Raab Testimony, Exhibit PHR-2, page 75 of 75. Explain where Allocation Factor 16.0, GUO 9400 was used in the COSS and how it was developed.

RESPONSE:

Allocation Factor 16.0, GUD 9400 was not used in this COSS.

Respondent: Paul Raab

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-51
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Dane A. Watson ("Watson Testimony") at page 3, lines 2-5, regarding Mr. Watson's testimony in Atmos's last rate case, Case No. 2013-00148.

- a. Explain whether the depreciation study performed by Mr. Watson for this case reflects the use of the same methodologies included in the depreciation study performed by Mr. Watson for Atmos in Case No. 2013-00148. If there have been any changes, identify them and describe their impact on the current study.
- b. In Case No. 2013-00148, Mr. Watson recommended a change in Atmos's depreciation rates using data as of September 30, 2012, which resulted in an increase in annual depreciation expense of roughly \$1.1 million. Based on data as of September 30, 2014, changes to depreciation rates are recommended in the Watson Testimony that will decrease Atmos's annual depreciation expense by roughly \$1.6 million. Identify and describe the primary factors which cause changes in depreciation rates resulting in changes of this magnitude to Atmos's annual depreciation expense.
- c. Exhibit DAW-2 to the Watson Testimony, Appendix A, indicates a decrease in annual depreciation expense for Account 38000, Services, of \$1,170,433, based on changing the annual accrual rate from 4.61 percent to 3.47 percent. Explain in detail why the rate for this one account is being reduced by approximately 25 percent.

RESPONSE:

- a) The depreciation study performed by Mr. Watson in this case utilizes the same depreciation methodologies as the depreciation study filed in Case No. 2013-00148.
- b) Please see the Direct Testimony of Dane A. Watson page 9, line 12 through page 10, line 2 for the primary driver causing the decrease in annual depreciation expense.
- c) Please see the response to subpart (b), as well as, Exhibit DAW-2 to the Direct Testimony of Dane A. Watson, pages 61-62.

Respondent: Dane Watson

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-52
Page 1 of 1

REQUEST:

Refer to the attachment to Atmos's response to the Staff's First Request, Item 13.

- a. For the applicable fiscal years, confirm whether the amounts shown for Annual Actual Cost and Annual Original Budget include construction under Atmos's Commission-approved PRP.
- b. If the answer to part a. of this request is yes, provide two versions of the attachment: one which includes amounts for PRP construction and one which includes amount for only non-PRP construction.

RESPONSE:

- a) The amounts listed in years 2010 to 2015 do include construction spend approved in the Company's annual Pipe Replacement Program ("PRP").
- b) Please see attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-52_Att1 - Slippage Factors - PRP_Non-PRP.xlsx, 3 Pages.

Respondent: Greg Waller

Atmos Energy Corporation
Case No. 2015-003473
Calculation of Capital Construction Project Slippage Factor
Fiscal Yrs Ending Sep
(000's)
Kentucky

Source: Capital Expenditures and Budget

GKW-2
Schedule 13b

Years	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Slippage Factor
2015	55,475	55,854	-379	-0.68%	99.321%
2014	49,197	43,656	5,541	12.69%	112.692%
2013	35,551	29,805	5,746	19.28%	119.279%
2012	37,799	31,254	6,545	20.94%	120.941%
2011	22,266	21,659	607	2.80%	102.803%
2010	21,493	22,717	-1,224	-5.39%	94.612%
2009	19,736	17,396	2,340	13.45%	113.451%
2008	17,667	18,816	-1,149	-6.11%	93.893%
2007	16,407	16,798	-391	-2.33%	97.672%
2006	16,626	14,185	2,441	17.21%	117.208%
Totals	292,217	272,140	20,077	7.38%	107.377%
10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 years)					107.187%

The Annual Actual Cost, Annual Original Budget, Variance in Dollars, and Variance as Percent are to be taken from Schedule 13a. Total all projects for a given year.

The Slippage Factor is calculated by dividing the Annual Actual Cost by the Annual Original Budget. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places.

Atmos Energy Corporation
Case No. 2015-003473
Calculation of Capital Construction Project Slippage Factor
Fiscal Yrs Ending Sep
(000's)
Kentucky

Source: Capital Expenditures and Budget - Approved PRP Program

Years	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Slippage Factor	Notes
2015	36,926	36,260	667	1.84%	101.839%	
2014	22,691	20,031	2,660	13.28%	113.280%	
2013	17,172	17,317	-146	-0.84%	99.159%	
2012	17,300	17,927	-626	-3.49%	96.506%	
2011	3,741	3,407	334	9.80%	109.805%	
2010	0	0	0			Approved PRP Program did not exist
2009	0	0	0			Approved PRP Program did not exist
2008	0	0	0			Approved PRP Program did not exist
2007	0	0	0			Approved PRP Program did not exist
2006	0	0	0			Approved PRP Program did not exist
Totals	97,831	94,942	2,889	3.04%	103.043%	
10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 years)					52.059%	

Atmos Energy Corporation
Case No. 2015-003473
Calculation of Capital Construction Project Slippage Factor
Fiscal Yrs Ending Sep
(000's)
Kentucky

Source: Capital Expenditures and Budget - Non PRP Spend

Years	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Slippage Factor	Notes
2015	18,549	19,594	-1,046	-5.34%	94.663%	
2014	26,506	23,625	2,881	12.19%	112.194%	
2013	18,379	12,488	5,892	47.18%	147.179%	
2012	20,499	13,327	7,171	53.81%	153.810%	
2011	18,525	18,252	273	1.50%	101.495%	
2010	21,493	22,717	-1,224	-5.39%	94.612%	Approved PRP Program did not exist
2009	19,736	17,396	2,340	13.45%	113.451%	Approved PRP Program did not exist
2008	17,667	18,816	-1,149	-6.11%	93.893%	Approved PRP Program did not exist
2007	16,407	16,798	-391	-2.33%	97.672%	Approved PRP Program did not exist
2006	16,626	14,185	2,441	17.21%	117.208%	Approved PRP Program did not exist
Totals	194,386	177,198	17,188	9.70%	109.700%	
10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 years)					112.618%	

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-53
Page 1 of 1

REQUEST:

Refer to the attachment to Atmos's response to Staff's First Request, Item 48, which shows Atmos's uncollectible accounts expense and its percentage provision of uncollectibles to operating revenues in calendar years 2012, 2013, and 2014. Provide the same information for calendar year 2015.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-53_Att1 - KY Bad Debt Rollforward CY12 to CY15.xls, 1 Page.

Respondent: Jason Schneider

**Atmos Energy Corporation - Kentucky
Uncollectible Accounts Expense
CY2010 to CY2015**

Kentucky (Division 009)

Line No.	Twelve Months Ending	Beginning Balance	Accounts Written-Off	Collection of Accounts Written-Off	Provision for Uncollectibles	Ending Balance	% of Provision for Uncollectibles to Operating Revenue	Operating Revenue
1	December 31, 2012	(252,417)	531,616	(390,274)	(224,120)	(335,195)	0.19%	116,762,656
2	December 31, 2013	(335,195)	489,743	(207,536)	(507,630)	(560,618)	0.35%	144,049,538
3	December 31, 2014	(560,618)	994,118	(184,812)	(1,092,228)	(843,540)	0.62%	175,388,964
4	December 31, 2015	(843,540)	1,514,647	(201,277)	(1,047,950)	(578,121)	0.71%	147,622,302

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-54
Page 1 of 1

REQUEST:

Provide a schedule which shows the calculation of the proposed increase for each of the following rate categories: Residential (G-1), Firm Commercial (G-1), Firm Industrial (G-1). Firm Public Authority (G-1), Interruptible Commercial (G-2), Interruptible Industrial (G-2), Transportation (T-3), Transportation (T-4) , and Special Contracts, or provide the location of such information in the record of this proceeding. The schedule should show revenues at current rates, revenues at proposed rates, the amount of the proposed increase, and the proposed percentage increase for each rate category. Provide this schedule in Excel spreadsheet format with the formulae intact and unprotected and all rows and columns accessible.

RESPONSE:

Please see Company's response to Staff DR No. 1-59 and the attachment labeled "Staff_1-59_Att41 - KY Revenue & billing Unit Forecast 2015 TYE 5.31.2017.xlsx". Please also see Company's response to FR_17(4)(a)-(j)_Att1 for proposed percentage increases for each rate category.

Respondent: Mark Martin