COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE ADJUSTMENT OF NATURAL GAS RATES OF DUKE ENERGY KENTUCKY, INC.

CASE NO. 2025-00125

FILING REQUIREMENTS

VOLUME 9

Duke Energy Kentucky, Inc. Case No. 2025-00125 Forecasted Test Period Filing Requirements Table of Contents

Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	1	KRS 278.180	30 days' notice of rates to PSC.	Amy B. Spiller
1	2	807 KAR 5:001	The original and 10 copies of application plus	Amy B. Spiller
1	2	Section 7(1)	copy for anyone named as interested party.	Thiry D. Spiner
1	3	807 KAR 5:001	(a) Amount and kinds of stock authorized.	Thomas J. Heath, Jr.
1	5	Section 12(2)	(b) Amount and kinds of stock issued and	Linda L. Miller
			outstanding.	
			(c) Terms of preference of preferred stock	
			whether cumulative or participating, or on	
			dividends or assets or otherwise.	
			(d) Brief description of each mortgage on	
			property of applicant, giving date of execution,	
			name of mortgagor, name of mortgagee, or trustee,	
			amount of indebtedness authorized to be secured	
			thereby, and the amount of indebtedness actually secured, together with any sinking fund	
			provisions.	
			(e) Amount of bonds authorized, and amount	
			issued, giving the name of the public utility which	
			issued the same, describing each class separately,	
			and giving date of issue, face value, rate of	
			interest, date of maturity and how secured,	
			together with amount of interest paid thereon	
			during the last fiscal year.	
			(f) Each note outstanding, giving date of	
			issue, amount, date of maturity, rate of interest, in	
			whose favor, together with amount of interest paid	
			thereon during the last fiscal year.	
			(g) Other indebtedness, giving same by	
			classes and describing security, if any, with a brief statement of the devolution or assumption of any	
			portion of such indebtedness upon or by person or	
			corporation if the original liability has been	
			transferred, together with amount of interest paid	
			thereon during the last fiscal year.	
			(h) Rate and amount of dividends paid during	
			the five (5) previous fiscal years, and the amount	
			of capital stock on which dividends were paid each	
			year.	
			(i) Detailed income statement and balance	
1	4		sheet.	
1	4	807 KAR 5:001	Full name, mailing address, and electronic mail	Amy B. Spiller
		Section 14(1)	address of applicant and reference to the particular	
1	5	807 KAR 5:001	provision of law requiring PSC approval. If a corporation, the applicant shall identify in the	Amy B. Spiller
1	3	Section 14(2)	application the state in which it is incorporated and	Amy D. Spiller
		5001011 14(2)	the date of its incorporation, attest that it is	
			currently in good standing in the state in which it	
			is incorporated, and, if it is not a Kentucky	
			corporation, state if it is authorized to transact	
			business in Kentucky.	

1	6	807 KAR 5:001	If a limited liability company, the applicant shall	Amy B. Spiller
		Section 14(3)	identify in the application the state in which it is	
			organized and the date on which it was organized,	
			attest that it is in good standing in the state in	
			which it is organized, and, if it is not a Kentucky	
			limited liability company, state if it is authorized	
			to transact business in Kentucky.	
1	7	807 KAR 5:001	If the applicant is a limited partnership, a certified	Amy B. Spiller
		Section 14(4)	copy of its limited partnership agreement and all	2 1
			amendments, if any, shall be annexed to the	
			application, or a written statement attesting that its	
			partnership agreement and all amendments have	
			been filed with the commission in a prior	
			proceeding and referencing the case number of the	
			prior proceeding.	
1	8	807 KAR 5:001	Reason adjustment is required.	Amy B. Spiller
1	0	Section 16	reason adjustitent is required.	Sarah E. Lawler
		(1)(b)(1)		Surun E. Euvrei
1	9	807 KAR 5:001	Certified copy of certificate of assumed name	Amy B. Spiller
-		Section 16	required by KRS 365.015 or statement that	2 1
		(1)(b)(2)	certificate not necessary.	
1	10	807 KAR 5:001	New or revised tariff sheets, if applicable in a	Bruce L. Sailers
1	10	Section 16	format that complies with 807 KAR 5:011 with an	
		(1)(b)(3)	effective date not less than thirty (30) days from	
			the date the application is filed.	
1	11	807 KAR 5:001	Proposed tariff changes shown by present and	Bruce L. Sailers
		Section 16	proposed tariffs in comparative form or by	
		(1)(b)(4)	indicating additions in italics or by underscoring	
			and striking over deletions in current tariff.	
1	12	807 KAR 5:001	A statement that notice has been given in	Amy B. Spiller
		Section 16	compliance with Section 17 of this administrative	
		(1)(b)(5)	regulation with a copy of the notice.	
1	13	807 KAR 5:001	If gross annual revenues exceed \$5,000,000,	Amy B. Spiller
		Section 16(2)	written notice of intent filed at least 30 days, but	
			not more than 60 days prior to application. Notice	
			shall state whether application will be supported	
			by historical or fully forecasted test period.	
1	14	807 KAR 5:001	Notice given pursuant to Section 17 of this	Amy B. Spiller
		Section 16(3)	administrative regulation shall satisfy the	
			requirements of 807 KAR 5:051, Section 2.	
1	15	807 KAR 5:001	The financial data for the forecasted period shall	Clare C. Hudson
		Section 16(6)(a)	be presented in the form of pro forma adjustments	
			to the base period.	
1	16	807 KAR 5:001	Forecasted adjustments shall be limited to the	Jefferson "Jay" P. Brown
		Section 16(6)(b)	twelve (12) months immediately following the	Claire C. Hudson
			suspension period.	Sharif S. Mitchell
1	17	807 KAR 5:001	Capitalization and net investment rate base shall	Jefferson "Jay" P. Brown
		Section 16(6)(c)	be based on a thirteen (13) month average for the	
			forecasted period.	
1	18	807 KAR 5:001	After an application based on a forecasted test	Claire C. Hudson
		Section 16(6)(d)	period is filed, there shall be no revisions to the	
			forecast, except for the correction of mathematical	
			errors, unless the revisions reflect statutory or	
			regulatory enactments that could not, with	
			reasonable diligence, have been included in the	
			forecast on the date it was filed. There shall be no	
			forecast on the date it was filed. There shall be no revisions filed within thirty (30) days of a	

1	19	807 KAR 5:001	The commission may require the utility to prepare	Claire C. Hudson
1		Section 16(6)(e)	an alternative forecast based on a reasonable	Chante C. Hudson
			number of changes in the variables, assumptions,	
			and other factors used as the basis for the utility's	
			forecast.	
1	20	807 KAR 5:001	The utility shall provide a reconciliation of the rate	Jefferson "Jay" P. Brown
•		Section $16(6)(f)$	base and capital used to determine its revenue	5
			requirements.	
1	21	807 KAR 5:001	Prepared testimony of each witness supporting its	All Witnesses
		Section $16(7)(a)$	application including testimony from chief officer	
			in charge of Kentucky operations on the existing	
			programs to achieve improvements in efficiency	
			and productivity, including an explanation of the	
			purpose of the program.	
1	22	807 KAR 5:001	Most recent capital construction budget containing	Claire C. Hudson
		Section 16(7)(b)	at minimum 3 year forecast of construction	Brian R. Weisker
			expenditures.	
1	23	807 KAR 5:001	Complete description, which may be in prefiled	Claire C. Hudson
		Section $16(7)(c)$	testimony form, of all factors used to prepare	
			forecast period. All econometric models,	
			variables, assumptions, escalation factors,	
			contingency provisions, and changes in activity	
			levels shall be quantified, explained, and properly	
			supported.	
1	24	807 KAR 5:001	Annual and monthly budget for the 12 months	Claire C. Hudson
		Section 16(7)(d)	preceding filing date, base period and forecasted	
			period.	
1	25	807 KAR 5:001	Attestation signed by utility's chief officer in	Amy B. Spiller
		Section $16(7)(e)$	charge of Kentucky operations providing:	
			1. That forecast is reasonable, reliable, made in	
			good faith and that all basic assumptions used	
			have been identified and justified; and	
			2. That forecast contains same assumptions and	
			methodologies used in forecast prepared for use by management, or an identification and	
			explanation for any differences; and	
			3. That productivity and efficiency gains are	
			included in the forecast.	
1	26	807 KAR 5:001	For each major construction project constituting	Claire C. Hudson
1	20	Section 16(7)(f)	5% or more of annual construction budget within 3	Brian R. Weisker
			year forecast, following information shall be filed:	
			1. Date project began or estimated starting date;	
			2. Estimated completion date;	
			3. Total estimated cost of construction by year	
			exclusive and inclusive of Allowance for Funds	
			Used During construction ("AFUDC") or	
			Interest During construction Credit; and	
			4. Most recent available total costs incurred	
			exclusive and inclusive of AFUDC or Interest	
			During Construction Credit.	
1	27	807 KAR 5:001	For all construction projects constituting less than	Claire C. Hudson
		Section 16(7)(g)	5% of annual construction budget within 3 year	Brian R. Weisker
			forecast, file aggregate of information requested in	

1	28	807 KAR 5:001	Financial forecast for each of 3 forecasted years	Claire C. Hudson
1	28	Section 16(7)(h)	included in capital construction budget supported	Jonathon C. Thorpe
			by underlying assumptions made in projecting	Brian R. Weisker
			results of operations and including the following	Brian R. Weisker
			information:	
			1. Operating income statement (exclusive of	
			dividends per share or earnings per share);	
			2. Balance sheet;	
			3. Statement of cash flows;	
			4. Revenue requirements necessary to support the	
			forecasted rate of return;	
			5. Load forecast including energy and demand	
			(electric);	
			6. Access line forecast (telephone);	
			7. Mix of generation (electric);	
			8. Mix of gas supply (gas);	
			9. Employee level;	
			10.Labor cost changes;	
			11.Capital structure requirements;	
			12.Rate base;	
			13.Gallons of water projected to be sold (water);	
			14.Customer forecast (gas, water); 15.MCF sales forecasts (gas);	
			16.Toll and access forecast of number of calls and	
			number of minutes (telephone); and	
			17.A detailed explanation of any other information	
			provided.	
1	29	807 KAR 5:001	Most recent FERC or FCC audit reports.	Linda L. Miller
		Section 16(7)(i)	_	
1	30	807 KAR 5:001	Prospectuses of most recent stock or bond	Thomas J. Heath, Jr.
		Section 16(7)(j)	offerings.	
1	31	807 KAR 5:001	Most recent FERC Form 1 (electric), FERC Form	Linda L. Miller
-		Section 16(7)(k)	2 (gas), or PSC Form T (telephone).	
2	32	807 KAR 5:001	Annual report to shareholders or members and	Thomas J. Heath, Jr.
		Section 16(7)(1)	statistical supplements for the most recent 2 years	
2		907 KAD 5 001	prior to application filing date.	T' 1 T M'11
3	33	807 KAR 5:001	Current chart of accounts if more detailed than	Linda L. Miller
2	24	Section 16(7)(m) 807 KAR 5:001	Uniform System of Accounts charts.Latest 12 months of the monthly managerial	Linda L. Miller
3	34	Section 16(7)(n)	reports providing financial results of operations in	Linua L. Willer
			comparison to forecast.	
3	35	807 KAR 5:001	Complete monthly budget variance reports, with	Linda L. Miller
5		Section 16(7)(o)	narrative explanations, for the 12 months prior to	Claire C. Hudson
			base period, each month of base period, and	
			subsequent months, as available.	
3-8	36	807 KAR 5:001	SEC's annual report for most recent 2 years, Form	Linda L. Miller
-		Section 16(7)(p)	10-Ks and any Form 8-Ks issued during prior 2	
			years and any Form 10-Qs issued during past 6	
			quarters.	
8	37	807 KAR 5:001	Independent auditor's annual opinion report, with	Linda L. Miller
		Section 16(7)(q)	any written communication which indicates the	
			existence of a material weakness in internal	
-			controls.	
8	38	807 KAR 5:001	Quarterly reports to the stockholders for the most	Thomas J. Heath, Jr.
		Section $16(7)(r)$	recent 5 quarters.	

0	20	907 V AD 5.001		Labor I. Corange
9	39	807 KAR 5:001 Section 16(7)(s)	Summary of latest depreciation study with schedules itemized by major plant accounts,	John J. Spanos
			except that telecommunications utilities adopting	
			PSC's average depreciation rates shall identify	
			current and base period depreciation rates used by	
			major plant accounts. If information has been	
			filed in another PSC case, refer to that case's	
			number and style.	
9	40	807 KAR 5:001	List all commercial or in-house computer	Jefferson "Jay" P. Brown
		Section 16(7)(t)	software, programs, and models used to develop	5
			schedules and work papers associated with	
			application. Include each software, program, or	
			model; its use; identify the supplier of each; briefly	
			describe software, program, or model;	
			specifications for computer hardware and	
			operating system required to run program	
9	41	807 KAR 5:001	If utility had any amounts charged or allocated to	Rebekah E. Buck
		Section 16(7)(u)	it by affiliate or general or home office or paid any	
			monies to affiliate or general or home office	
			during the base period or during previous 3	
			calendar years, file:	
			1. Detailed description of method of calculation	
			and amounts allocated or charged to utility by	
			affiliate or general or home office for each allocation or payment;	
			2. method and amounts allocated during base	
			period and method and estimated amounts to be	
			allocated during forecasted test period;	
			3. Explain how allocator for both base and	
			forecasted test period was determined; and	
			4. All facts relied upon, including other regulatory	
			approval, to demonstrate that each amount	
			charged, allocated or paid during base period is	
			reasonable.	
9	42	807 KAR 5:001	If gas, electric or water utility with annual gross	Douglas J. Heitkamp
		Section $16(7)(v)$	revenues greater than \$5,000,000, cost of service	
			study based on methodology generally accepted in	
			industry and based on current and reliable data	
			from single time period.	
9	43	807 KAR 5:001	Local exchange carriers with fewer than 50,000	Not Applicable
		Section $16(7)(w)$	access lines need not file cost of service studies,	
			except as specifically directed by PSC. Local	
			exchange carriers with more than 50,000 access	
			lines shall file:	
			1. Jurisdictional separations study consistent with	
			Part 36 of the FCC's rules and regulations; and 2. Service specific cost studies supporting pricing	
			of services generating annual revenue greater	
			than \$1,000,000 except local exchange access:	
			a. Based on current and reliable data from	
			single time period; and	
			b. Using generally recognized fully	
			allocated, embedded, or incremental cost	
			principles.	
9	44	807 KAR 5:001		Jefferson "Jay" P. Brown
		Section 16(8)(a)	forecasted periods detailing how utility derived	,
			amount of requested revenue increase.	
9	44		Jurisdictional financial summary for both base and forecasted periods detailing how utility derived	Jefferson "Jay" P. Brown

9	45	807 KAR 5:001	Jurisdictional rate base summary for both base and	Jefferson "Jay" P. Brown
		Section 16(8)(b)	forecasted periods with supporting schedules which include detailed analyses of each component of the rate base.	Douglas J. Heitkamp Claire C. Hudson Linda L. Miller Sharif S. Mitchell John R. Panizza
9	46	807 KAR 5:001 Section 16(8)(c)	Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account.	Jefferson "Jay" P. Brown
9	47	807 KAR 5:001 Section 16(8)(d)	Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.	Jefferson "Jay" P. Brown Douglas J. Heitkmap Claire C. Hudson Sharif S. Mitchell Lindsay B. Philemon
9	48	807 KAR 5:001 Section 16(8)(e)	Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.	John R. Panizza
9	49	807 KAR 5:001 Section 16(8)(f)	Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases.	Jefferson "Jay" P. Brown
9	50	807 KAR 5:001 Section 16(8)(g)	Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.	Jefferson "Jay" P. Brown Shannon A. Caldwell
9	51	807 KAR 5:001 Section 16(8)(h)	Computation of gross revenue conversion factor for forecasted period.	Jefferson "Jay" P. Brown
9	52	807 KAR 5:001 Section 16(8)(i)	Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period.	Claire C. Hudson Linda L. Miller
9	53	807 KAR 5:001 Section 16(8)(j)	Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure.	Thomas J. Heath, Jr.
9	54	807 KAR 5:001 Section 16(8)(k)	Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period.	Thomas J. Heath, Jr. Claire C. Hudson Linda L. Miller Sharif S. Mitchell
9	55	807 KAR 5:001 Section 16(8)(1)	Narrative description and explanation of all proposed tariff changes.	Bruce L. Sailers
9	56	807 KAR 5:001 Section 16(8)(m)	Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes.	Bruce L. Sailers
9	57	807 KAR 5:001 Section 16(8)(n)	Typical bill comparison under present and proposed rates for all customer classes.	Bruce L. Sailers
9	58	807 KAR 5:001 Section 16(9)	The commission shall notify the applicant of any deficiencies in the application within thirty (30) days of the application's submission. An application shall not be accepted for filing until the utility has cured all noted deficiencies.	Sarah E. Lawler

0	50	907 VAD 5.001	A manual for a mainer from the maninements of	Not Applicable
9	59	807 KAR 5:001 Section 16(10)	A request for a waiver from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility. In determining if good cause has been shown, the commission shall consider: 1. if other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application; 2. if the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and	Not Applicable
			3. the expense to the utility in providing the information that is the subject of the waiver	
9	60	807 KAR 5:001 Section (17)(1)	 request. (1) Public postings. (a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission. (b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites: 1. A copy of the public notice; and 2. A hyperlink to the location on the commission's Web site where the case documents are available. (c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application. 	Amy B. Spiller
9	61	807 KAR 5:001 Section 17(2)	 (2) Customer Notice. (a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission. (b) If a utility has more than twenty (20) customers, it shall provide notice by: Including notice with customer bills mailed no later than the date the application is submitted to the commission; Mailing a written notice to each customer no later than the date the application is submitted to the commission; Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission. (c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this 	Amy B. Spiller

9	62	807 KAR 5:001	(3) Proof of Notice. A utility shall file with the	Amy B. Spiller
	-	Section 17(3)	commission no later than forty-five (45) days from	7 1
			the date the application was initially submitted to	
			the commission:	
			(a) If notice is mailed to its customers, an	
			affidavit from an authorized representative of the	
			utility verifying the contents of the notice, that	
			notice was mailed to all customers, and the date of	
			the mailing;	
			(b) If notice is published in a newspaper of	
			general circulation in the utility's service area, an	
			affidavit from the publisher verifying the contents	
			of the notice, that the notice was published, and	
			the dates of the notice's publication; or	
			(c) If notice is published in a trade publication	
			or newsletter delivered to all customers, an	
			affidavit from an authorized representative of the	
			utility verifying the contents of the notice, the	
			mailing of the trade publication or newsletter, that	
			notice was included in the publication or	
			newsletter, and the date of mailing.	

9	63	807 KAR 5:001	(4) Notice Content. Each notice issued in accordance	Bruce L. Sailers
		Section 17(4)	with this section shall contain:	
			(a) The proposed effective date and the date the	
			proposed rates are expected to be filed with the commission;	
			(b) The present rates and proposed rates for each	
			customer classification to which the proposed rates	
			will apply;	
			(c) The amount of the change requested in both	
			dollar amounts and percentage change for each	
			customer classification to which the proposed rates	
			will apply;	
			(d) The amount of the average usage and the	
			effect upon the average bill for each customer	
			classification to which the proposed rates will apply,	
			except for local exchange companies, which shall	
			include the effect upon the average bill for each customer classification for the proposed rate change	
			in basic local service;	
			(e) A statement that a person may examine this	
			application at the offices of (utility name) located at	
			(utility address);	
			(f) A statement that a person may examine this	
			application at the commission's offices located at 211	
			Sower Boulevard, Frankfort, Kentucky, Monday	
			through Friday, 8:00 a.m. to 4:30 p.m., or through the	
			commission's Web site at http://psc.ky.gov; (g) A statement that comments regarding the	
			application may be submitted to the Public Service	
			Commission through its Web site or by mail to Public	
			Service Commission, Post Office Box 615, Frankfort,	
			Kentucky 40602;	
			(h) A statement that the rates contained in this	
			notice are the rates proposed by (utility name) but	
			that the Public Service Commission may order rates	
			to be charged that differ from the proposed rates	
			contained in this notice; (i) A statement that a person may submit a timely	
			written request for intervention to the Public Service	
			Commission, Post Office Box 615, Frankfort,	
			Kentucky 40602, establishing the grounds for the	
			request including the status and interest of the party;	
			and	
			(j) A statement that if the commission does not	
			receive a written request for intervention within thirty	
			(30) days of initial publication or mailing of the	
			notice, the commission may take final action on the application.	
9	64	807 KAR 5:001	(5) Abbreviated form of notice. Upon written	Not Applicable
		Section 17(5)	request, the commission may grant a utility	Tot Applicable
			permission to use an abbreviated form of	
			published notice of the proposed rates, provided	
			the notice includes a coupon that may be used to	
			obtain all the required information.	

10	-	807 KAR 5:001	Schedule Book	Various
		Section 16(8)(a)	(Schedules A-K)	
		through (k)		
11	-	807 KAR 5:001	Schedules L-N	Bruce L. Sailers
		Section 16(8)(1)		
		through (n)		
12	-	-	Workpapers	Various
13	-	807 KAR 5:001	Testimony (Volume 1 of 3)	Various
		Section 16(7)(a)		
14	-	807 KAR 5:001	Testimony (Volume 2 of 3)	Various
		Section 16(7)(a)		
15	-	807 KAR 5:001	Testimony (Volume 3 of 3)	Various
		Section 16(7)(a)		
16-17	-	KRS 278.2205(6)	Cost Allocation Manual	Rebekah E. Buck

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(7)(s)

807 KAR 5:001, SECTION 16(7)(s)

Description of Filing Requirement:

A summary of the utility's latest depreciation study with schedules by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and test period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient.

Response:

See John J. Spanos testimony Attachment JJS-1.

Witness Responsible:

John J. Spanos

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(7)(t)

807 KAR 5:001, SECTION 16(7)(t)

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. The list shall include:

- 1. Each software, program or model;
- 2. What the software, program or model was used for;
- 3. The supplier of each software, program or model;
- 4. A brief description of the software, program or model;
- 5. The specifications for the computer hardware and the operating system required to run the program.

Response:

See attached.

Witness Responsible:

Jefferson "Jay" P. Brown

Supplier	Software / Program / Model	Description and Use in Application	Hardware Specifications	Operating System Specifications
OneStream	OneStream version 7.4	OneStream, a vendor provided SaaS solution application is a corporate consolidation & reporting, budgeting, planning and Account reconciliation tool.	1.6 GHz minimum processor is required. Processor type: x64	Microsoft Windows: Windows 7 or higher
PowerPlan Consultants	PowerPlan Version 2021.2.0.0	This application is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes.	i5 1.9 GHz or greater. 4GB RAM or more. 3GB Disk space minimum. Video card ability to run 1600x900 windows.	Windows 10 Pro
SAS	Version 9.4	This application is used to query billing data from the Company's billing system.	x64 processor family systems, also known as Intel64 or AMD64 systems; minimum of 2 cores; 2 GB RAM (available to SAS); Swap space: 1.5 times physical RAM or 250 GB, whichever is less	Windows 7 SP1 Professional, Ultimate, and Enterprise; Windows 8 Pro and Enterprise, Windows 8.1 Pro and Enterprise; Windows 10 Home, Pro, Enterprise, and Education
Oracle/ PeopleSoft	PeopleSoft version 9.2	This application is used for the Company's accounting system.	Intel 2 GHz processor or greater	Microsoft Windows: Windows 7 or higher Windows 10/11
SAP Analytics Software	SAP BusinessObjects BI Platform 4.2 Support Pack 9 Patch 6 Version: 14.2.9.4130	This application is used to query accounting data from the Company's accounting system.	Minimum Client Hardware Requirements Dual Core CPU 2 GB RAM Recommended Disk Space Requirements SAP BusinessObjects BI (client installer): • 4.35 GB for default installation with English language only installed • 5.4 GB for default installation with all languages installed SAP BusinessObjects BI (server installer): • 25.5 GB for default installation with English language only installed • 29.8 GB for default installation with all languages installed	Windows 10/11
Ascend Analytics	PowerSIMM	This application is used to forecast the generation sales, power purchases, fuel consumption and other dispatch metrics for the Company's generation fleet for multi-year horizons. The application includes a stochastic simulation of weather, load, prices, outages, and a mixed-integer programming based optimization engine. This software encompasses all fuel forecasting, including natural gas. The Company's FAST model is a reporting and post-processing framework built around PowerSIMM.	Thirty workstations with the following specifications: Dell PowerEdge R640 x64-based PC SKU=0716 Processor:Intel(R) Xeon(R) Gold 6258R CPU @ 2.70GHz, 2694 Mhz, 28 Core(s), 56 Logical Processor(s) Installed Physical Memory (RAM): 384 GB Total Virtual Memory: 423 GB Input/output Database with the following specifications: Oracle servers 2x16 core Xeon Gold 6334 @ 3.6GHz, 256GB RAM 4port 10g NIC attached to MD3460 and MD3060 storage units with a total of around 65 TB capacity	Workstations: Microsoft Windows 10 Pro Version 10.0.19045 Database Servers: Windows Server 2019
Ul Planner - Utilities International	Ul Planner 18.05.1 Rev 0	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	4 – 16 GB of RAM; 64-bit JRE 1.8; Memory: 4 to 16+ GB depending on client data requirements;	64-bit OS - Windows 10, Windows 11

Supplier	Software / Program / Model	Description and Use in Application	Hardware Specifications	Operating System Specifications
Adobe Acrobat	Adobe Acrobat Pro Version 2024.002.20759	This application is used to preserve and secure the layout of documents created in other applications.	Processor Processor Intel® or AMD processor; 1.5GHz or faster processor RAM 2GB of RAM Hard disk space 4.5GB of available hard-disk space. Monitor resolution 1024x768 screen resolution Graphics card Video hardware acceleration (optional)	Operating system Windows 11 (64 bit), Windows 10 (64 bit) version 1809 or later, Windows Server 2016 (64 bit), or Windows Server 2019 (64 bit)
Microsoft 365	Microsoft Word V2308 Microsoft Excel V2308 Microsoft Access V2308 Power BI Version: 2.129.1229.0 64-bit (May 2024) etc.	This suite of products were used to prepare various documents utilized in this filing.	Computer and processor Windows OS: 1.6 GHz or faster, 2-core. 2 GHz or greater recommended for Skype for Business macOS: Intel processor Memory Windows OS: 4 GB RAM; 2 GB RAM (32-bit) macOS: 4 GB RAM Hard disk Windows OS: 4 GB of available disk space; macOS: 10 GB of available disk space; HFS+ hard disk format (also known as macOS Extended) or APFS Updates may require additional storage over time. Display Windows OS: 1280 x 768 screen resolution (32- bit requires hardware acceleration for 4K and higher) macOS: 1280 x 800 screen resolution. Web apps require the same minimum resolution as the OS they are running on. Apps running inside of Microsoft Teams adhere to the Teams minimum resolution. Minimum resolution assumes zoom, DPI settings, and text scaling are set at 100%. If not set to 100%, minimum resolution should be scaled accordingly. For example, if you set the Vindows display 'Scale and layout' setting on your Surface Book, which has a 3000x2000 physical display, to 200%, then Office would see a togical screen resolution of 1500x1000, meeting the minimum 1280x768 requirement. Graphics Windows OS: Graphics hardware acceleration requires DirectX 9 or later, with WDDM 2.0 or higher for Windows 10 (or WDDM 1.3 or higher for Business requires DirectX 9 or later, 128 MB graphics memory, and 32-bits-per-pixel-capable format. macOS: No graphics requirements Browser The current version of Microsoft Edge, Safari, Chrome, or Firefox.	note Microsoft 365 Apps for enterprise will be supported on Windows Server 2022 through October 2026, and on Windows Server 2019 or Windows Server 2016 through October 2025. macOS: One of the three most recent versions of macOS. When a new version of macOS is released, the macOS requirement becomes one of the then- current three most recent versions: the new version of macOS and the previous two versions.

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(7)(u)

807 KAR 5:001, SECTION 16(7)(u)

Description of Filing Requirement:

If the utility had any amounts charged or allocated to it by an affiliate or general or home office or

paid monies to an affiliate or a general or home office during the base period or during the previous

three (3) calendar years, the utility shall file:

- (1) a detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;
- (2) the method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;
- (3) an explanation of how the allocator for both the base period and the forecasted test period were determined; and
- (4) all facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.

Response:

16(7)(u)(1) a detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment.

A. Duke Energy Business Services LLC (DEBS) provides a variety of administrative, management, and support services to Duke Energy Corporation (Duke Energy) and its affiliates pursuant to two agreements: the Utility Service Agreement and the Non-Utility Service Agreement. Under the Utility Service Agreement, DEBS provides service to and on behalf of Duke Energy's utility operating companies, including Duke Energy Kentucky, Inc. (Duke Energy Kentucky). Under the Non-Utility Service Agreement, DEBS provides services to and on behalf of Duke Energy's non-utility companies. These affiliate companies receiving services from DEBS are referred to as "Client Companies."

Under the provisions of these agreements (as amended September 1, 2008), the services that DEBS may provide to the Client Companies are grouped into the following Functions:

Utility Service Agreement	Non-Utility Service Agreement
Information Systems	Information Systems
Meters	Meters
Transportation	Transportation
System Maintenance	Human Resources
Marketing and Customer Relations	Facilities
Transmission & Distr. Engineering & Contr.	Accounting
Power Engineering and Construction	Public Affairs
Human Resources	Legal
Supply Chain	Finance
Facilities	Internal Auditing
Accounting	Investor Relations
Power and Gas Planning Operations	Planning
Public Affairs	Executive
Legal	Energy-Related Facility Maintenance
Rates	Engineering and Construction
Finance	Marketing and Customer Relations
Rights of Way	Supply Chain
Internal Auditing	Fuels
Environmental, Health and Safety	Environmental, Health and Safety
Fuels	Rates
Investor Relations	Rights of Way
Planning	Energy-Related System Operations
Executive	
Nuclear Development	

The above-mentioned service agreements provide the basis of how costs for services will be assigned, distributed, or allocated between companies. To the extent costs are allocated, these agreements specify the appropriate allocation methods for services provided by each of the above-mentioned Functions. The current allocation methods

(Ratios) include:

Utility Service Agreement

Non-Utility Service Agreement

Sales Ratio	Revenues Ratio
Electric Peak Load Ratio	Number of Employees Ratio
Number of Customers Ratio	Construction Expenditures Ratio
Number of Employees Ratio	Million of Instructions Per Second (MIPS) Ratio
Construction Expenditures Ratio	Sales Ratio
Miles of Distribution Lines Ratio	Electric Peak Load Ratio
Circuit Miles of Electric Trans. Lines Ratio	Number of Customers Ratio
Million of Instructions Per Second (MIPS)	
Ratio	Inventory Ratio
Revenues Ratio	Procurement Spending Ratio
Inventory Ratio	Square Footage Ratio
Procurement Spending Ratio	Gross Margin Ratio
Square Footage Ratio	Labor Dollars Ratio
Gross Margin Ratio	Number of PC Work Stations Ratio
Labor Dollars Ratio	Number of Information Servers Ratio
	Total Property, Plant and Equipment
Number of PC Work Stations Ratio	Ratio
Number of Information Servers Ratio	Generating Unit MW Capability Ratio
Total Property, Plant and Equipment Ratio	
Generating Unit MW Capability/MDC Ratio	
Number of Meters Ratio	
O&M Expenditures Ratio	

Depending on the type of service provided, the cost may be allocated using a single Ratio, or it may be allocated using a weighted average of two or more Ratios. Each of the service agreements provides an example of how a weighted average ratio is calculated.

B. Certain Duke Energy Ohio, Inc. (Duke Energy Ohio) departments provide services to Duke Energy Ohio and Duke Energy Kentucky. To the extent that the charges from those departments cannot be direct charged to a particular company, they are allocated. The bases for such allocations are determined by a review of the work activities performed by each department. The costs associated with each activity are distributed to the appropriate company based on a quantitative measure related to the work being performed. The primary quantitative measure is the Number of Customers Ratio.

Various departments of Duke Energy Ohio provide services to Duke Energy Ohio and Duke Energy Kentucky. Whenever possible, the costs of these services are charged directly to the company for which the services were performed. In some cases, however, there is no reasonable basis for direct charging an expense to either Duke Energy Ohio or Duke Energy Kentucky, so the expense must be allocated between the two companies. Examples of such expenses are the Marketing Department's expense for preparing bill inserts for both Duke Energy Ohio and Duke Energy Kentucky customers and the Customer Services Department's expense for credit and collection activity provided to both Duke Energy Ohio and Duke Energy Kentucky. These are activities that benefit both Duke Energy Ohio and Duke Energy Kentucky, but cannot be directly charged to either one, so the cost of these activities is allocated between the two companies.

Most costs can be directly charged, such that the need to allocate costs only arises for a small percentage of Duke Energy Kentucky's total costs. When costs must be allocated, the functional activities of each department are matched with the allocation method that most closely related to the nature of the work performed. Departments are provided an allocation code to pool the costs to be allocated. The various pools will be allocated between gas and electric based on the above methods when costs cannot be directly charged.

C. Under the Operating Company Services Agreement, Duke Energy Kentucky and its utility affiliates are permitted to provide and receive services to and from each other in the normal course of conducting business at the providing company's fully embedded costs. Services

provided to Duke Energy Kentucky from its utility affiliate companies include but are not limited to the following functions:

Electric System Maintenance Electric System Engineering and Construction Customer Operations and Marketing Relations Environmental Health & Safety Power Engineering and Construction Power Planning and Operations Procurement (including Fuel) Coal Combustion Support

In 2013, DEBS employees engaged in core utility functions that primarily supported the Carolina utilities were transferred to either Duke Energy Carolinas, LLC (Duke Energy Carolinas) or Duke Energy Progress, LLC (Duke Energy Progress). While these employees primarily support the Carolinas, they also provide support to other jurisdictions including Duke Energy Kentucky. This has resulted in an increase in affiliate charges from the Carolinas that was previously incurred from DEBS. The allocation method utilized during the year ended December 31, 2024 was the Number of Customers Ratio.

The majority of common costs can be directly charged. A portion of the common costs are allocated to Duke Energy's utilities, including Duke Energy Kentucky, from the Carolinas. When costs must be allocated, the functional activities of each department are matched with the allocation method that most closely related to the nature of the work performed. Departments are provided an allocation code to pool the costs to be allocated.

- D. To the extent that Duke Energy Kentucky's Customer and Administrative and General (A&G) costs cannot be directly charged to gas and/or electric expense, they are allocated using a subset of the bases specified in the Utility Service Agreement. Department costs are then distributed based on quantitative measures associated with the activity performed. The allocation methods utilized during the year ended December 31, 2024 are as follows:
 - 1. Labor Dollars Ratio
 - 2. Number of Customers Ratio

- 3. Total Property, Plant and Equipment Ratio (PPE)
- 4. Three Factor Formula
- 5. Revenues Ratio

The Three Factor Formula uses a weighted average of the three ratios. The Three Factor Formula shown above uses 34% PPE, 33% Labor Dollars Ratio and 33% Gross margin Ratio to allocate gas and electric charges. The functional activities of each department are matched with the allocation method that most closely related to the nature of the work performed. Departments are provided an allocation code to pool the costs to be allocated. The various pools will be allocated between gas and electric based on the above methods when costs cannot be directly charged.

16(7)(u)(2) to (u)(4)

(2) the method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;
(3) an explanation of how the allocator for both the base period and the forecasted test period were determined; and
(4) all facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.

- A. Please see FR 16(7)(u) Attachment A for the basis for allocating charges from DEBS to Duke Energy Kentucky, Inc. Amounts assigned to Duke Energy Kentucky from DEBS during the years ended December 31, 2022; 2023; 2024; the base period; and the forecasted test period are provided by the method of assignment.
- B. Please see FR 16(7)(u) Attachment B for the amounts allocated by Duke Energy Ohio to Duke Energy Kentucky during the years ended December 31, 2022; 2023; 2024; the base period; and the forecasted test period are provided by allocation code.

The allocation codes provided in the attachment are based on sales and customers. Each department is responsible for periodically reviewing the activities it performs and for determining a quantitative measure for allocating its common costs, based on the nature of the work being performed. In so doing, the goal is to select the quantitative measure that most closely related to the nature of the work performed, such that quantitative measure used to allocate common costs is reasonable.

For the majority of costs, Duke Energy Ohio department general managers select the Number of Retail Gas and Electric Customers as the method for allocating common costs, which as of December 31, 2024 was split approximately 83% - Duke Energy Ohio and 17% Duke Energy Kentucky.

C. Please see FR 16(7)(u) Attachment C for the amounts allocated from Duke Energy Carolinas and Duke Energy Progress to Duke Energy Kentucky during the years ended December 31, 2022; 2023; 2024; for the base period; and the forecasted test period are provided by allocation method.

The majority of common costs are allocated from the Carolinas to other Duke utilities including Duke Energy Kentucky using the number of customers ratio as the allocation method.

D. Please see FR 16(7)(u) Attachment D for costs allocated by Duke Energy Kentucky to gas and electric during the years ended December 31, 2022; 2023; 2024; and the base period are provided by allocation code.

Note: An Example of Customer and A&G departments that could allocate gas / electric costs include Meter Reading and Planning.

Witness Responsible:

Rebekah E. Buck

Duke Energy Kentucky Analysis of Amounts Allocated to Duke Energy Kentucky from DEBS Summarized by Allocation Basis

			Ye	ars Ended					
	December 31,								
		2022		2023		2024	Base Period (1)	Forecasted Test Period (2)	
CPU Seconds (MIPS)		67,778		19,831			-	-	
Customers		2,302,505		1,729,933		1,879,041	1,402,190	946,871	Ĺ
Customers and Employees		34		33		1	-	-	
Electric Peak Load							-	-	
Employees		263,392		235,678		224,144	183,827	161,710)
Generation Capacity							-	-	
Interest		400,554		197,892		137,147	49,421	-	
Procurement		410,133		327,705		313,747	204,551	76,610)
Sales		286		195		114	29	-	
Servers		163,399		159,095		123,425	128,043	163,361	Ĺ
Square Footage		40,585		55,180		33,612	193,649	353,397	7
Three Factor Formula		4,997,256		2,759,927		2,711,789	2,851,182	2,940,306	5
Work Stations		323,238		218,339		186,119	212,519	228,626	5
	\$	8,969,161	\$	5,703,810	\$	5,609,139	\$ 5,225,411	\$ 4,870,881	ī

(1) Base period represents September 2024 - Feburary 2025 Actuals and March 2025 - August 2025 Budget.

(2) Forecasted test period represents January - December 2026 budget.

Duke Energy Kentucky

Analysis of Amounts Allocated to Duke Energy Kentucky from Duke Energy Ohio Summarized by Allocation Code

	 	Ye	ears Ended					
		De	cember 31,					
Allocation Code (1)	2022		2023	2024	Bas	e Period (2)	Fored	casted Test Period (3)
COK1	\$ 12,539	\$	12,357	\$ 11,359	\$	11,799	\$	11,832
COK3	229,417		262,676	254,236		243,181		203,428
MOK4	 -		-	-		-		-
	\$ 241,956	\$	275,032	\$ 265,595	\$	254,979	\$	215,261

(1) These codes allocate between Duke Energy Ohio and Duke Energy Kentucky based on number of gas and electric customers (COK1 and COK3) and total gas sales (MOK4).

(2) Base period represents September 2024 - Feburary 2025 Actuals and March 2025 - August 2025 Budget.

(3) Forecasted test period represents January - December 2026 Budget.

Duke Energy Kentucky Analysis of Amounts Allocated to Duke Energy Kentucky from DEC and DEP and Other Affiliates Summarized by Allocation Basis

		Years Ended			
		December 31,			
	2022	2023	2024	Base Period (1)	Forecasted Test Period (2)
Customers	556,145	1,061,474	1,209,319	1,645,410	1,906,142
	\$ 556,145	\$ 1,061,474 \$	1,209,319	\$ 1,645,410	\$ 1,906,142

(1) Base period represents September 2024 - Feburary 2025 Actuals and March 2025 - August 2025 Budget.

(2) Forecasted test period represents January - December 2026 budget.

Duke Energy Kentucky Customer and Administrative and General Charges Allocated between Gas and Electric Expense Accounts For the Years Ended December 31, 2022, 2023, 2024 and Base Period Accuals

Account Number	Account Description	-	12/31/2022	Total	Electric	12/31/2023 Gas	Total	Electric	12/31/2024 Gas	Total	Electric	Base Period (1) Gas	Total
		Electric	Gas	70tal 266.626.55	Electric 54,735,72	Gas 138.169.68	Total 192,905.40	Electric 72,705.47	140,867,30	213.572.77	21.937.85	66.944.47	98,882.32
01000	Supervision-Cust Accts	99,205.15 225,910.46	167,421.40	266,626.55	54,735.72 188,725.13	138,169.68	192,905.40	165,249.53	28,502.16	193,761.69	61,445.17	38,752.10	100,197.27
02000	Meter Reading Expense	3,482,349.50	1,703,058.83	5,185,408.33	2,056,821.42	1,510,304,15	3,567,125.57	1.571.013.92	1.096.007.16	2,667,021.08	760,871.65	441,322.91	1,202,194.56
903000 903001	NC Cust Records & Collection exp	3,482,349.90	1,703,038.63		-		-	-					· ·
903001	Cust Contracts & Orders-Local	337,478,14	195.692.87	533,171,01	442,482.20	302,408.71	744,890,91	719,337.58	428,330.91	1,147,668.49	415,441.33	284,225.31	699,666.64
903200	Cust Billing & Acct	843,642,37	604,378,26	1,448,020.63	995,901.87	653,405.46	1,649,307,33	1,234,373.36	771,434.76	2,005,808.12	636,563.01	436,479.03	1,073,042.04
903300	Cust Collecting-Local	310,243.51	184,300,59	494,544,10	408,884.76	280,921.47	689,806.23	587,012.88	354,406.36	941,419.24	315,062.58	215,844.20	530,906.78
903400	Cust Receiv & Collect Exp-Edp	29,066.11	21.137.47	50,203.58	33,175.28	22,998.01	56,173.29	31,594.50	21,756.44	63,350.94	16,738,22	11,495.44	28,233.66
903750	Common - Operating-Cust Accts								•			•	,
903891	IC Collection Agent Revenue	(262,355.11)	(73,480,94)	(335,836.05)	(232,206.33)	(74,498.64)	(306,704.97)	{52,403.14}	(14,685.76)	(67,088.90)		-	•.
904000	Uncollectible Accounts	(989,726.99)		(989,726.99)	(742,322.75)	219,002.34	(523,320,41)	1,010,446.97	1,537.215.01	2,547,661.98	611,032.88	680,820.30	1,291,853.18
904001	BAD DEBT EXPENSE	70,550.98	43,338.03	113,889.01	59,108.38	76,000.20	135,108,58	(427,819.20)	38,176.87	(389,642.33)	(498,580.59)	(72,198.21)	(570,778.80
904003	Cust Acctg-Loss On Sale-A/R			- 1		-				-			
904891	IG Loss on Sale of AR with VIE		- 1			•		-	.		-		•
905000	Misc Customer Accts Expenses	159.27	113.77	273.04	128.19	88.99	217.18	150.41	103.53	253.94	106.70	73.43	180.13
908000	Cust Asst Exp-Conservation Pro	111.23	21.44	132.67	10,372.37	3,58	10,375.95	17,505.74	62.85	17,568.59	100.31	57.77	158.08
906140	Economic Development								-	·. ·	•		•
908150	Commet/Indust Assistance Exp						-	.	•				
908160	Cust Assist Exp-General		170,439.06	170,439.06	-	169,104.75	169,104.75	*	172,939.48	172,939.48		80,451.79	80,451.79
909650	Misc Advertising Expenses	7,573.10	4,323.56	11,896.66	10,816.94	4,083.09	14,900.03	13,101.69	10,267.72	23,369,41	5,790.45	2,750.26	
910000	Misc Cust Serv/Inform Exp	237,032.25	119,162.76	356,195.01	1,294,702.96	502,012.01	1,796,714.97	977,667,32	430,446.09	1,408,113,41	596,812.52 208,283,88	200,796.70	797,609.22
910100	Exp-Rs Reg Prod/Svces-CstAccts	98,316.95	256,261.00	344,577.95	113,515.84	128,650.06	242,165.90	178,935.73	68,192.22	247,127.95	208,283.88	30,540.96	2.50,624.04
911000	Supervision	•			.0.57	9.22		98,188,07	72,006.75	170,194.82	72,355.37	50,057.72	122,413.09
912000	Demonstrating & Selling Exp	1,349,189.06	342,660.14	1,691,849.20	163,952.17	73,216.98	237,169.15	98,188.07	12,006.75	1/0,194.82	12,305.37	54,057.72	122,413.05
912100	Demonstration & Sell-Proj Supt												
912200	EV Employee incentive	42,863.72	7.096.51	49,960,23	28,390,59	810.21	29.200.80	2.200.64	18.93	2,219.57	1.038.64		1,038.64
913001	Advertising Expense Misc Sales Expenses	42,861,72	7,090.51	40,000.23	4.34	010.21	4.34	2,200.04		-			
916000 920000	Misc Sales Expenses A & G Salaries	6.598.088.23	2,155,405,30	8,753,493.53	6.592.875.79	1.688.452.58	8,281,328.37	4,245,902.05	1,592,801.93	5,838,703.98	1,805,143.77	849,717.32	2,654,861.0
920000	SC O&M Labor Deferral	0,350,000.23	2,100,400,000		79.06		79.06	5.44	- 1	5.44			
920001	Solaries & Wages - Proi Supt -	120.24		120.24	375.68	0.17	375.85	313.21		313.21	56.93		56.93
920300	Project Development Labor		-			-	.	-			.]	·	-
921100	Employee Expenses	125,972.88	57,130.85	183,103.73	65,884.66	32,459.31	98,343.97	90,786,98	43,074.99	133.861.97	50,379.08	24,471.72	74,850.80
921101	Employee Exp - NC	12.00	6.00	18.00		-		0.05		0.05		· .	
921110	Relocation Expenses	1.82	3.62	5.44	0.20	5.70	5,90	121.37	34.85	156.22	(41.11)	(92.33)	(133.44
921200	Office Expenses	487,416.39	204,161.19	691,577.58	360,571.80	138,906.35	499,478.15	366,441.63	151,177.14	517,618.77	246,526.24	90,605,47	337,131.7
921300	Telephone And Telegraph Exp	10.64	66.51	77.15	4.03	155.35	159.38	2.21	85.99	88.20	1.41	54.52	55.90
921400	Computer Services Expenses	272,807.69	96,785.26	369,592.95	147,887.75	80,386.07	228,273,82	143,407.50	73,377.62	216,785.12	71,661.39	35,183.42	106,844.8
921540	Computer Rent (Go Only)	139,749.99	230,786.80	370,536.79	187,586.91	218,011.24	405,598.15	210,864.09	209,357.56	420,221.65	79,829.07	67,246,14	147,075.21
921600	Other	(996.38)	7.38	(989.00)	(1,061.06)	61.34	(999.72)	174.36	254,18	428.54	73.42	53.25	126.67
921800	Off Supplies & Exp - Proj Supt	· · ·			•	· ·	-	-	•			-	
921900	Office Supply And Exp-Partner		-	·				3.094.536.94	1.222.225.73	4,316,762.67	1.588.132.94	625.551.64	2,213,684.58
921980	Office Supplies & Expenses	2,394,940.30	887,795.19	3,282,735.49	2,494,870.68	962,932.07	3,457,802.75	3,094,536.94	1,222,225.73	4,316,762.67	1,588,132.94	623,331,64	2,213,004.00
922000	Admin Exp Transfer	•	· .	-									
922100	Admin Exp Transf-Construction				3,951,320.02	488,506.92	4,439,826.94	2,474,927.78	427.171.04	2,902,098.82	772.346.79	209.488.24	981,835.03
923000	Outside Services Employed	1,230,839.31	651,196.23	1,882,035.54	3,951,320.02	400,500.92	4,433,820.54	2,4/4,02/1/4	427,172.04	1,000,000,000			
923100	Outside Svcs Cont - Proj Supt - Outside Services Employee &	(3.393.44)	(2,633.02)	(6.026.46)	8.883.15	6.151.99	15.035.14	51,089,93	(9,782.01)	41,307.92	17.047.98	(9,545.32)	7,502.66
923980	Property Insurance	(3,333.44)	(24.39)	(24.39)	0,000.10						4		
1924000 1924050	Inter-Co Prop Ins Exp	1,284,334.92	5.946.00	1,290,280,92	1,331,715.00	1,248.00	1,332,963.00	1,439,186.04	1,494.00	1,440,680.04	604,854.18	681.00	605,535.18
1924050	Property insurance For Corp.	1,204,334,34	5,545,50	1,200,200,002	2,859,13		2,859,13						
925000	Injuries & Damages	171,276,16	38,683,20	209,959,36	80,229,31	23,507.30	103,736.61	92,286.62	11,506.03	103,792.65	70,959.53	1,880.33	72,839.86
925051	INTER-CO GEN LIAB EXP	261,960.04	105,489,00	367,469.04	313,491.96	151,686,96	465,178.92	393,837.96	205,805.04	599,643.00	218,697.82	108,414.68	327,112.50
925052	Inter-Co Worker Comp Insur Exp				100,376.04	58,239.96	158,616.00	53,072.04	2,180.04	55,252.08	23,635.18	997.34	24,632.52
925100	Accrued Ini And Damages		.			-				-	-	•	•
925200	Injuries And Damages-Other	1,761.80	660.72	2,422.52	3,392.17	1,282.76	4,674.93	1,762.31	696.04	2,458.35	6.77	2.67	.9.4
925300	Environmental Inj & Damages		(50,536.00)	(50,536.00)			.						
925980	Injuries And Damages For Corp.			· •	- 1		-	•	•	-		567.391.29	
926090	Employee Benefits	3,454,101.64	1,469,433.50	4,923,535.14	2,769,417.00	992,535,22	3,761,953.22	3,116,686.04	1,212,100,91	4,326,786.95	1,263,340.06	567,391,29	1,830,731.3
926420	Employees' Tultion Refund				0.74	0.51	1.25	2,434,25	1,675.35	4,109.60	700.98	492.39	1,193.33
926430	Employees'Recreation Expense	5.88	6:39	12.27	11.00	8.26	20.16	2,434.25	1,079,35	4,100.00	100.98		********
926490	OTher Employee Benefits	2,700,156,83	497,738,93	3,197,895.76	2,409,512,86	691.808.42	0,101,321.28	1,823,111.21	345,590,49	2.168.701.70	919,297,46	167,117.19	1,086,414,6
926600	Employee Benefits-Transferred	2,700,156.83	497,738.93	3,197,895.76	2,409,512,86	(266,981,40)	(1,025,460.00)	(498,499,77)	(191,128.71)	(689,628.48)	55,586.06	21,301.40	76,887,4
926999 928000	Non Serv Pension (ASU 2017-07) Regulatory Expenses (Go)	1,281,925.51	5,601.12	17,055.64	7,529.62	8,441,98	15,971.60	38,982.00	6,099.58	45,081.58	19,594.59	4,142.61	23,737.2
928000	State Reg Comm Proceeding	756,891.09	268,210.50	1,045,101.59	739,239,13	271,327.56	1,010,566.69	879,307,10	246,521.46	1,125,828.56	483,120.56	116,183.82	599.304.3
928006	Professional Fees Consultant	100,001.00	100,010,000				-					-	
929000	Duplicate Christ-Enry To Exp	(55,514.57)	(564,847,58)	(620,362.15)	(65,542.41)	(21,735.77)	(87,278.18)	(33,174.98)	(19,513.58)	(52,688.56)	{18,774.11}	(13,089.04)	(31,863,1
929500	Admin Exp Transf	(654,118.75)	(514,978,87)	(1,169,097.62)	(812,651.10)	(580,378.94)	(1,393,030.04)	(1.082,178.62)	(468,498.11)	(1,550,676.73)	(620,811.78)	(202,214.82)	(823,026.6
930150	Miscellaneous Advertising Exp	89,397.13	50,673.46	140,070.59	96,673.31	35,354.19	132,027.50	166,164.32	64,829.42	230,992.74	88,106.14	37,166.08	125,272,2
930200	Misc General Expenses	138,836.67	22,529.68	161,366.35	(1,362,768,22)	(427,813.31)	(1,790,581.53)	335,518.88	159,167.62	494,686.49	366,736.98	221,681.63	588,418.6
930210	Industry Association Dues	45,253.00		45,253.00	43,141.42	811.98	43,953.40	42,957.75	0.36	42,958.11	43,154,60	0.36	43,154.9
930220	Exp Of Servicing Securities	140,500.00	.	140,500.00	98,500.00	61,572.00	160,072.00	74,539.65	3,396.40	77,926.05	27,426.05		27,426.0
930230	Dues To Various Organizations	36,667.34	12,550.32	49,217.66	23,006.67	10,013.91	33,020.58	28,413.06	5,815.47	34,228.53	15,194.65	5,393.39	20,588.0
930240	Director'S Expenses		•			-				e inner	5,745.78	.	5,745.7
930250	Buy/Sell Transf Employee Homes	799,18	1,633.22	2,432.40	3,223.96	369.21	3,593.17	6,650.04	13.89	6,663.93	5,745.78	0.13	5,745.7
930600	Leased Circuit Charges-Other	34,36	· .	34,36	6.53	-	6.53 220.02	42.19	27.50	69.69	0,19	0.13	0.3
930700	Research & Development	2,324.39	(9.80)	2,314,59	220.02	(42.861.45)		10,089.92	(8.185.47)	1,904,45	10.069.26	(8.189.55)	1,879.7
930940	General Expenses	(60,211:39)	60,480.47	269.08	43,356.73	(495.28 50.204.89	27,739.67	(8,185.47)	1,904.45	10,069.26	(8,189.55) 20.860.43	34,142.3
931001	Rents-A&G	14,226.63	33,374.92	47,601.55	11,578.03	38,626.86	50,204.89 ((2,859,13)	27,739.67 (75.30)	43,709.70	73,448.37 (75.30)	13,281.81 (35.75)	20,000.93	34,142.2
931003	Lease Amortization Expense	and and a	678.582.00	1.522.254.00	(2,859.13) 2,450,779.22	778,692.00	3,229,471.22	2,758,834.04	851,294.00	3,610,128.04	1,417,164,82	437.887.00	1,855,051.8
931008	A&G Rents-IC	843,672.00		1,522,254.00	2,450,779.22	37,390,04	3,229,471.22	2,758,834.04	(6,011.73)	(9,474.61)	(3,462.88)	(3.345.25)	(6,808.1
932000	Maintenance Of Gen Plant-Gas	45,930.86	18,935.01	18,935.01 45,930.86	17,509.58	37,380.04	17,509.58	3,227,42	(0,011,0)	3,227,42	2.420.46	(0,000,00)	2,420.4
935100	Maini General Plant-Elec Cust Infor & Computer Control	45,930.86	2,039,14	2,088.63	17,509.58	2.258.55	2,318.06	13.05	501.03	514.08	(6.90)	(195.61)	(203.5
935200								10.00	11,336,903.54	37,892,201.56	12,872,160.39		

(1) Base Period represent September 2024 - February 2025 Actuals

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(7)(v)

807 KAR 5:001, SECTION 16(7)(v)

Description of Filing Requirement:

If the utility provides electric, gas or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.

Response:

See attached Schedules FR 16(7)(v)-1 through FR 16(7)(v)-12 which contain the cost of service studies. See attached Work Paper FR-16(7)(v), for work papers supporting the cost of service study.

Witness Responsible:

Douglas J. Heitkamp

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FUNCTIONAL TOTAL TOTAL ALL LINE NO. SUMMARY OF RESULTS ALLO GAS PRODUCTION STORAGE DISTRIBUTION AT ISSUE OTHER Schedule 1 5 3 4 NET INCOME COMPUTATION GROSS GAS PLANT IN SERVICE 925,424,402 5,519,018 0 919,905,384 925,424,402 0 TOTAL DEPRECIATION RESERVE (252,827,972) 0 (2,710,148)(250,117,824) (252,827,972) 0 TOTAL RATE BASE ADJUSTMENTS (118, 765, 138)1,513,439 0 (120,278,577) (118, 765, 138)0 TOTAL RATE BASE 553,831,292 4,322,309 0 549,508,983 553,831,292 0 OPERATING EXPENSES TOTAL O&M EXPENSE 85,717,248 65,416,645 0 20,300,603 85,717,248 0 TOTAL DEPRECIATION EXPENSE 26,963,557 543,528 0 26,420,029 26,963,557 0 TOTAL OTHER TAX & MISC EXPENSE 5,323,783 65,908 0 5,257,875 5,323,783 0 TOTAL OP EXP EXCLUDING INC & REV TAX 118,004,588 66,026,081 0 51,978,507 118,004,588 0 NET FED INCOME TAX EXP ALLOWABLE 7,394,054 706,116 0 6,687,938 7,394,054 (0) NET STATE INCOME TAX EXP ALLOWABLE 1,833,223 44,861 1,833,223 0 1,788,362 0 TOTAL OPERATING EXPENSE 127,231,865 66,777,058 0 60,454,807 127,231,865 (0) RETURN ON RATE BASE 44,367,379 346,214 0 44.021.165 44.367.379 0 TOTAL OTHER OPERATING REVENUES (1,087,776) (55,958) 0 (1,031,818) (1,087,776) 0 TOTAL GAS COST OF SERVICE 67,067,314 170,511,468 170,511,468 0 103,444,154 (0)

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FR-16(7)(v)-1 WITNESS RESPONSIBLE: DOUGLAS J. HEITKAMP PAGE 2 OF 18

LINE			TOTAL		FUNCTIONAL		TOTAL	ALL
NO.	GROSS GAS PLANT IN SERVICE	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
	Schedule 2			3	4	5		- Party -
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	Ò	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6 7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9	TRANSMISSION FEART IN SERVICE		0		0	Ŭ	U	U
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11						_		
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	76,523,866	0	0	76,523,866	76,523,866	Ó
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	3,953,923	0	0	3,953,923	3,953,923	0
15	LARGE IND M&R - (2850, 2851)	K595	567,756	-0	.0	567,756	567,756	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	448,188,826	0	0	448,188,826	448,188,826	0
17	SERVICES - (2801, 2802, 2803)	K403	254,604,525	0	0	254,604,525	254,604,525	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	40,779,942	0	0	40,779,942	40,779,942	0
19	LAND, R OF W, STRUCT & IMPROV	K203	18,487,900	0	0	18,487,900	18,487,900	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	15,412,723	0	0	15,412,723	15,412,723	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	90,730	0	0	90,730	90,730	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	o	0	0
23	DISTRIBUTION PLANT IN SERVICE		858,610,191	0	0	858,610,191	858,610,191	0
24								
25	TOTAL TRANS & DIST PLANT		858,610,191	0	0	858,610,191	858,610,191	0
26 27	TOTAL GROSS PTD PLANT		858,610,191	0	0	858,610,191	858,610,191	0
28	GENERAL & INTANGIBLE PLANT							
29	PRODUCTION PLANT	K201	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	4,286,932	4,286,932	0	o	4,286,932	0
31	DISTRIBUTION PLANT	D349	32,368,897	4,200,002	0	32,368,897	32,368,897	0
32	CUSTOMER ACCOUNTING	CA19	11,313,346	0	0	11,313,346	11,313,346	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,929,181	0	0	3,929,181	3,929,181	0 0
34	SALES	SE19	0,020,001	0	0	0,020,101	0	0
35	GEN & INTANG PLANT IN SERVICE		51,898,356	4,286,932	0	47,611,424	51,898,356	0
36								
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	1,232,086	1,232,086	0	0	1,232,086	0
40	DISTRIBUTION PLANT	D349	9,302,988	0	0	9,302,988	9,302,988	0
41	CUSTOMER ACCOUNTING	CA19	3,251,514	0	0	3,251,514	3,251,514	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,129,267	0	0	1,129,267	1,129,267	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		14,915,855	1,232,086	0	13,683,769	14,915,855	0
45 46	GROSS GAS PLANT IN SERVICE		925,424,402	5,519,018	0	919,905,384	925,424,402	0
40	GRUGG GAG FLANT IN SERVICE		920,424,402	5,519,016	0	919,903,364	920,424,402	0

LINE			TOTAL		FUNCTIONAL		TOTAL	ALL
NO.	DEPRECIATION RESERVE	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8	TOTAL TRANS DEFREC RESERVE		0	0	0	Ŭ	0	0
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	8,217,527	0	0	8,217,527	8,217,527	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	871,719	0	0	871,719	871,719	0
12	LARGE IND M&R - (2850, 2851)	K595	530,247	0	0	530,247	530,247	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	126,433,521	0	0	126,433,521	126,433,521	0
14	SERVICES - (2801, 2802, 2803)	K403	78,494,621	0	0	78,494,621	78,494,621	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	8,223,154	0	0	8,223,154	8,223,154	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	1,394,350	0	0	1,394,350	1,394,350	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	7,017,914	0	0	7,017,914	7,017,914	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)	0	0	(11,164,624)	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		220,018,429	0	0	220,018,429	220,018,429	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	(1)	(1)	0	0	(1)	0
23	PRODUCTION PLANT COMMODITY	P349	2,049,283	2,049,283	.0	0	2,049,283	0
24	DISTRIBUTION PLANT	D349	15,473,310	0	0	15,473,310	15,473,310	0
25	CUSTOMER ACCOUNTING	CA19	5,408,121	0	0	5,408,121	5,408,121	0
26	CUSTOMER SERVICE & INFORMATION	CS19	1,878,267	0	0	1,878,267	1,878,267	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		24,808,980	2,049,282	0	22,759,698	24,808,980	0
29								
30	COMMON & OTHER PLANT						2	
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	660,866	660,866	0	0	660,866	0
33	DISTRIBUTION PLANT	D349	4,989,935	0	0	4,989,935	4,989,935	0
34	CUSTOMER ACCOUNTING	CA19	1,744,046	0	0	1,744,046	1,744,046	0
35	CUSTOMER SERVICE & INFORMATION	CS19	605, 7 16	0	0	605,716	605,716	0
36	SALES	SE19	0	0	00	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		8,000,563	660,866	0	7,339,697	8,000,563	0
38 39	TOTAL DEPRECIATION RESERVE		252,827,972	2,710,148	0	250,117,824	252,827,972	0

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LINE			TOTAL		FUNCTIONAL		TOTAL	ALL
NO.	NET GAS PLANT	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
	Schedul			3	4	5	Listeration and	
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		858,610,191	0	0	858,610,191	858,610,191	0
13	TOTAL DIST DEPREC RESERVE	·	(220,018,429)	0	0	(220,018,429)	(220,018,429)	0
14	NET DISTRIBUTION PLANT		638,591,762	0	0	638,591,762	638,591,762	0
15								
16	NET PTD PLANT		638,591,762	0	0	638,591,762	638,591,762	0
17	NET TRANS & DIST PLANT		638,591,762	0	0	638,591,762	638,591,762	0
18								
19	GENERAL & INTANGIBLE PLANT						±	
20	GEN & INTANG PLANT IN SERVICE		51,898,356	4,286,932	0	47,611,424	51,898,356	0
21	TOTAL GEN & INTG DEPREC RESERVE		(24,808,980)	(2,049,282)	0	(22,759,698)	(24,808,980)	0
22	NET GENERAL & INTANG PLANT		27,089,376	2,237,650	0	24,851,726	27,089,376	0
23								
24	COMMON & OTHER PLANT					(
25	COMMON & OTH PLT IN SERVICE		14,915,855	1,232,086	0	13,683,769	14,915,855	0
26	TOTAL COM & OTH DEPREC RESERVE		(8,000,563)	(660,866)	0	(7,339,697)	(8,000,563)	0
27	NET COMMON & OTHER PLANT		6,915,292	571,220	0	6,344,072	6,915,292	0
28				0.000.077		000 707 500	070 500 400	•
29	NET GAS PLANT IN SERVICE		672,596,430	2,808,870	0	669,787,560	672,596,430	0

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FR-16(7)(v)-1 WITNESS RESPONSIBLE: DOUGLAS J. HEITKAMP PAGE 5 OF 18

LINE			TOTAL		FUNCTIONAL		TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
	Sched	ule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)	ND20	70 047 607	200 175	0	70.044.450	70 047 007	0
4		NP29	73,247,627	306,175	0	72,941,452	73,247,62 7	0
5		K413		0	0	0	0	0
6		D249		0	0	U	0	0
7		NP29		0	0	0	0	0
8	AFUDC IN DEBT	NP29		0	0	0	0	0
9	CWIP DIFFERENCES	NP29		0	0	0	0	0
10	NON-CASH OVERHEADS	AG39		0	0	0	0	0
11	PLANT FAS 109	NP29		0	0	0	0	0
12	MISCELLANEOUS	NP29	23,057,044	96,378	0	22,960,666	23,057,044	0
13	TOTAL ACCOUNT 282		96,304,671	402,553	0	95,902,118	96,304,671	0
14								
15	ACCUM DEF INC TAXES (283)	K413			•		•	
16	BLANK			0	0	0	0	0
17	BLANK	K413		0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39		0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29		0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667		0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29		0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29		0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39		0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39		0	0	0	0	0
25	PENSION	AG39		0	0	0	0	0
26	MISCELLANEOUS	K406	231,761	0	0	231,761	231,761	0
27	TOTAL ACCOUNT 283		231,761	0	0	231,761	231,761	0
28 29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,801,940	0	0	1,801,940	1,801,940	0
30	CUSTOMER SERVICE DEPOSITS	D249	1,001,040	0	0	0	1,001,040	0
32	POST RETIREMENT BENEFITS	AG39		0	0	0	0	0
	EDIT	NP29	27,023,637	112,959	0	26,910,678	27,023,637	0
33 34	TOTAL OTHER SUBTRACTIVE ADJS	NF 49	28,825,577	112,959	0	28,712,618	28,825,577	0
34			20,020,011		Ū	20,1 . 2,0 10	20,020,017	5
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		125,362,009	515,512	. 0	124,846,497	125,362,009	0

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TOTAL FUNCTIONAL TOTAL ALL LINE ADDITIVE RATE BASE ADJUSTMENTS ALLO GAS PRODUCTION STORAGE DISTRIBUTION AT ISSUE OTHER NO. Schedule 5.1 OTHER ACCUMULATED DEFERRED INCOME TAXES ACCUM DEF INC TAXES (190) UNCOLLECTIBLE ACCTS K406 GAS SUPPLIER REFUND K300 UNBILLED REVENUE - FUEL & RATE REFUNDS K300 OFFSITE GAS STORAGE K300 GAS METERS K413 NP29 UNAMORTIZED DEBT PREMIUM NP29 ARO CUMULATIVE EFFECT n AG39 PENSION EXPENSE AG39 POST RETIREMENT BENEFITS - LIFE INS POST RETIREMENT BENEFITS - HEALTH CARE AG39 POST EMPLOYMENT BENEFITS - SFAS 112 AG39 OPEB EXPENSE ACCRUAL AG39 n AG39 INCENTIVE PLAN FEDERAL DEFERRED TAX RECEIVEABLE AG39 Ò DSM DEFERRAL AG39 Ω PROPERTY TAX P229 PROPERTY TAX ON PROPANE P229 401K INCENTIVE PLAN AG39 NP29 ENVIRONMENTAL RESERVE VACATION PAY ACCRUALS G129 SMART GRID K413 **METERS & TRANSFORMERS** D249 AG39 2,824,291 233,286 2,591,005 2,824,291 OTHER 2,591,005 TOTAL ACCOUNT 190 2,824,291 233,286 2,824,291 OTHER RESERVED FOR FUTURE USE D249 NP29 OK 1,299,897 5,434 1,294,463 1,299,897 OTHER RATE BASE ADJUSTMENTS ELIMINATE UNBILLED REVENUE AND GAS COSTS K300 1,299,897 5,434 1,294,463 1,299,897 OTHER 4,124,188 TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES 238,720 3,885,468 4,124,188

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LINE			TOTAL		FUNCTIONAL		TOTAL	ALL
NO.	WORKING CAPITAL	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
	Schedule 5.2			3	4	5		
1 2	NET ORIGINAL COST RATE BASE		551,358,609	2,532,078	0	548,826,531	551,358 <u>,</u> 609	0
3	WORKING CAPITAL							
4 5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	630,182	2,634	0	627,548	630,182	ů 0
8	TOTAL PLANT MATS, & SUPPLIES	111 20	630,182	2,634	0	627,548	630,182	0
9	TOTAL MATERIALS & SUPPLIES		630,182	2,634	0	627,548	630,182	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	199,980	152,619	0	47,361	199,980	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		199,980	152,619	0	47,361	199,980	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	Ö	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	WORKING CAPITAL AND MISCELLANEOUS							
21	GAS STORED UNDERGROUND	K301	1,610,670	1,610,670	0	0	1,610,670	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	31,851	24,308	0	7,543	31,851	0
24 25	TOTAL MISC WORK CAPITAL		1,642,521	1,634,978	0	7,543	1,642,521	0
26	TOTAL WORKING CAPITAL		2,472,683	1,790,231	0	682,452	2,472,683	0
27	PRELIMINARY SUMMARY						//·	
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(125,362,009)	(515,512)	0	(124,846,497)	(125,362,009)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES	5	4,124,188	238,720	0	3,885,468	4,124,188	0
30	TOTAL WORKING CAPITAL TOTAL RATE BASE ADJUSTMENTS		2,472,683 (118,765,138)	1,790,231 1,513,439	0	682,452 (120,278,577)	2,472,683	00
31 32	TOTAL RATE BASE ADJUSTMENTS		(110,705,130)	1,515,459	U	(120,270,577)	(118,765,138)	0
32	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		672,596,430	2,808,870	0	669,787,560	672,596,430	0
35	TOTAL RATE BASE ADJUSTMENTS		(118,765,138)	1,513,439	0	(120,278,577)	(118,765,138)	0
36	TOTAL RATE BASE		553,831,292	4,322,309	0	549,508,983	553,831,292	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		44,367,379	346,214	0	44,021,165	44,367,379	0

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NO. OAM EXPENSES ALLO GAS PRODUCTION STORAGE DISTRIBUTION AT ISSUE OTHER 1 PRODUCTION CRLATED CAM Schedule 6 3 4 5 2 COMMONT RELATED CAM NUMUALZED CAS COST K300 2256,043 0 0 256,043 0 0 256,043 0 0 256,043 0 0 256,043 0	LINE			TOTAL		FUNCTIONAL		TOTAL	ALL
Schedule 6 3 4 5 1 PRODUCTION DAM 2 0 0 0 0 0 0 0 255,043 0 255,043 0 255,043 0 255,043 0 0 255,043 0 0 255,043 0 0 255,043 0 0 255,043 0 0 255,043 0 0 255,043 0		O&M EXPENSES	ALLO		PRODUCTION		DISTRIBUTION	AT ISSUE	
2 COMMODITY RELATED CAM K301 64,547,695 0 64,547,695 0 0 64,547,695 0 0 64,547,695 0 0 64,547,695 0 0 255,043 0 0 255,043 0 0 64,567,788 0 0 64,567,788 0 0 64,567,788 0 0 64,567,788 0 0 64,567,788 0 0 64,567,788 0					3	4	5		
ANNUALIZE CAS COST K301 64,547,695 0 64,547,695 0 256,43 0 256,43 0 256,43 0 256,43 0 0 64,805,738 0 0 64,805,738 0 0 64,805,738 0 0 64,805,738 0 0 64,805,738 0 0 64,805,738 0 0 64,805,738 0 0 64,805,738 0 0 64,805,738 0 </td <td>1</td> <td>PRODUCTION O&M</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1	PRODUCTION O&M							
OTHER ASSOCIATED COST INCL TRANSMISSION 0AM K300 255,043 0 255,043 0 255,043 0 255,043 0 64,805,738 0 6 DEMAND RELATED 64,805,738 0 0 64,805,738 0 0 64,805,738 0 0 64,805,738 0	2	COMMODITY RELATED 0&M							
TOTAL COMMODITY RELATED 64,805,738 0 0 64,805,738 0 0 64,805,738 0 0 DEMAND RELATED PROD 08M 0	3	ANNUALIZED GAS COST	K301	64,547,695	64,547,695	0	0	64,547,695	0
Interview Determine Determine <thdetermine< th=""> <thdetermine< th=""> <thd< td=""><td>4</td><td>OTHER ASSOCIATED COST INCL TRANSMISSION O&M</td><td>K300</td><td>258,043</td><td>258,043</td><td>0</td><td></td><td>258,043</td><td></td></thd<></thdetermine<></thdetermine<>	4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	258,043	258,043	0		258,043	
PEMAND PELATED PROD 0&M 0	5	TOTAL COMMODITY RELATED		64,805,738	64,805,738	0	0	64,805,738	0
ANNUALIZE GAS COST - DEMAND K301 0 <th< td=""><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	-								
9 TOTAL DEMAND RELATED 0				_		_			-
In Crite Decomposition Construction Construction <thconstruction< th=""> Construction Cons</thconstruction<>	-		K301						
11 DEMAND RELATED & OTHER PROD COM K201 0		TOTAL DEMAND RELATED		0		0	0	0	U
PRODUCTION EXPENSES K201 0									
Image: Total Dem Rel & OTH PROD Q&M 0			K201	0	0	0	0	0	0
TOTAL PRODUCTION 08M 64,805,738 0 64,805,738 0 64,805,738 0 64,805,738 0 64,805,738 0 64,805,738 0 0 64,805,738 0 0 64,805,738 0 </td <td></td> <td></td> <td>11201</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			11201						
15 TOTAL PRODUCTION 0.8.M 64,805,738 0 64,805,738 0 0 64,805,738 0 0 16 TRANSMISSION 0.8.M 0		TOTAL DEMINEL & OTTAL NOD OWN		·			-		•
16 TRANSMISSION 0 & M 17 TRANSMISSION 0 & M 19 TOTAL TRANSMISSION 0 & M 21 DISTRIBUTION 0 & M 22 LOAD DISPATCHING 23 MAINS & SERVICES OPER 447,166 0 24 MA & R STATION GENERAL 25 CUSTOMER INST & OTHER 26 CUSTOMER INST & OTHER 27 MAINS & SERVICES OPER 28 K415 29 CUSTOMER INST & OTHER 20 CUSTOMER INST & OTHER 21 MAINS & SERVICES 22 CUSTOMER INST & OTHER 23 MAINS 24 M & R STATION GENERAL 25 CUSTOMER INST & OTHER 26 METERS & HOUSE REG 27 MAINS 28 SERVICES 29 SUPV & ENG 20 SUPV & ENG 21 LIMINATE NON-KY CUSTOMER 22528.793 O O 20 OTHER DISTRIBUTION O & M 21 SUPV & ENG O 22 O O		TOTAL PRODUCTION O&M		64,805,738	64,805,738	0	0	64,805,738	0
TRANSMISSION 0 & M 0									
19 TOTAL TRANSMISSION 0 & M 0 0 0 0 0 0 0 0 0 20 DISTRIBUTION 0 & M 2 LOAD DISPATCHING K203 227,854 0 0 227,854 0 227,854 0 227,854 0 227,854 0 227,854 0 227,854 0 227,854 0 227,854 0 227,854 0 227,854 0 227,854 0 227,854 0 0 2476,541 2,769,541 0 0 447,166 0 447,166 0 447,166 0 447,166 0 0 447,166 0 0 1,196,991 0 0 0 447,166 0 447,166 0 0 0 0 276,541 2,769,541 2,769,541 2,769,541 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td></td> <td>TRANSMISSION O & M</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		TRANSMISSION O & M							
10 10 10 10 10 0 10 0 10 0 10 <td>18</td> <td>TRANSMISSION O & M</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	18	TRANSMISSION O & M							
21 DISTRIBUTION 0 & M 22 LOAD DISPATCHING K203 227,854 0 0 227,854 0 23 MAINS & SERVICES OPER K607 2,769,541 0 0 2,769,541 0 24 M & R STATION GENERAL K203 447,166 0 0 447,166 0 25 CUSTOMER INST & OTHER K415 1,196,991 0 0 1,196,991 0 26 METERS & HOUSE REG K697 453,061 0 0 453,061 0 27 MAINS SERVICES K403 915,428 0 0 944,145 0 0 28 SERVICES K403 915,428 0	19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
22 LOAD DISPATCHING K203 227,854 0 0 227,854 27,854 0 23 MAINS & SERVICES OPER K667 2,769,541 0 0 2,769,541 0 24 M & R STATION GENERAL K203 447,166 0 0 447,166 0 25 CUSTOMER INST & OTHER K415 1,196,991 0 0 1,196,991 0 26 METERS & HOUSE REG K697 453,061 0 0 453,061 0 27 MAINS K415 944,145 0 0 944,145 944,145 0 28 SERVICES K403 915,428 0 0 9 0 0 0 0 0 0 29 SUPV & ENG D249 0									
Li Distriction Kest 2,769,541 2,769,541 2,769,541 0 23 MAINS & SERVICES OPER K657 2,769,541 0 0 447,166 0 24 M & R STATION GENERAL K203 447,166 0 0 447,166 0 25 CUSTOMER INST & OTHER K415 1,196,991 0 0 1,196,991 0 26 METERS & HOUSE REG K697 453,061 0 0 453,061 0 27 MAINS K415 944,145 0 0 915,428 915,428 915,428 0 0 0 0 28 SERVICES K403 915,428 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
23 MAINS & SERVICES OF EX Koon 2, 40, 716 0 0 1, 10, 716 2, 47, 166 0 24 M & R STITION GENERAL K203 447, 166 0 0 1, 196, 991 0 25 CUSTOMER INST & OTHER K415 1, 196, 991 0 0 447, 166 0 26 METERS & HOUSE REG K697 453, 061 0 0 443, 061 0 27 MAINS K415 944, 145 0 0 944, 145 0 28 SERVICES K403 915, 428 0 0 915, 428 0 29 SUPV & ENG D249 0	22	LOAD DISPATCHING		· · · · ·	-				-
25 CUSTOMER INST & OTHER K415 1,199,991 0 0 1,199,991 0 26 METERS & HOUSE REG K697 453,061 0 0 453,061 453,061 0 26 METERS & HOUSE REG K697 453,061 0 0 453,061 453,061 0 28 SERVICES K403 915,428 0 0 915,428 915,428 0	23	MAINS & SERVICES OPER		, ,	-	-		, ,	
23 000000000000000000000000000000000000	24	M & R STATION GENERAL		,	-	-			•
20 METER'S & HOUSE REG	25	CUSTOMER INST & OTHER	K415	1,196,991		•			0
27 MARINS KH3 344, H3 344, H4 9,015,501, H3 9,015,501, H3 9,015,501, H3 9,015,501, H3 9,015,501, H3 104, H3,150, H3 104, H4,110, H3 104, H3,150, H3,150, H3 104, H3,150, H3,150, H3 104, H3,150, H3,150, H3 104, H3,150, H3,150, H3,150, H3 104, H3,150, H3,150, H3,150, H3,150,	26	METERS & HOUSE REG	K697	453,061	0	0	453,061	453,061	0
20 SURVELS Total 0 <t< td=""><td>27</td><td>MAINS</td><td>K415</td><td>944,145</td><td>0</td><td>0</td><td>944,145</td><td>944,145</td><td>0</td></t<>	27	MAINS	K415	944,145	0	0	944,145	944,145	0
23 SELVOLUSTO ELICION Control Control <thcontrol< th=""> Control <thco< td=""><td>28</td><td>SERVICES</td><td>K403</td><td>915,428</td><td>0</td><td>0</td><td>915,428</td><td>915,428</td><td>0</td></thco<></thcontrol<>	28	SERVICES	K403	915,428	0	0	915,428	915,428	0
31 INTEGRITY MANAGEMENT EXPENSES K203 0 0 0 0 0 0 0 32 OTHER DISTRIBUTION EXPENSES K415 2,528,793 0 0 2,528,793 0 0 2,528,793 0 0 0 9,015,501 0 0 9,015,501 0 0 34 35 CUSTOMER ACCOUNTING 9,015,501 0	29	SUPV & ENG	D249	0	0	0	0	0	0
OTHER DISTRIBUTION EXPENSES K415 2,528,793 0 0 2,528,793 0 33 TOTAL DISTRIBUTION O & M 9,015,501 0 0 9,015,501 0 0 9,015,501 0 0 9,015,501 0 0 9,015,501 0 0 9,015,501 0 0 0 9,015,501 0 <t< td=""><td>30</td><td>ELIMINATE NON-KY CUSTOMER</td><td>K595</td><td>(467,478)</td><td>0</td><td>0</td><td>(467,478)</td><td>(467,478)</td><td>0</td></t<>	30	ELIMINATE NON-KY CUSTOMER	K595	(467,478)	0	0	(467,478)	(467,478)	0
OTAL DISTRIBUTION 0 & M 9,015,501 0 0 9,015,501 0 0 9,015,501 0 0 9,015,501 0 0 9,015,501 0 0 9,015,501 0 0 9,015,501 0 0 0 9,015,501 0 <th< td=""><td>31</td><td>INTEGRITY MANAGEMENT EXPENSES</td><td>K203</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></th<>	31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
33 TOTAL DISTRIBUTION 0 & M 9,015,501 0 0 9,015,501 0 34 35 CUSTOMER ACCOUNTING 7 7 8 9,015,501 0	32	OTHER DISTRIBUTION EXPENSES	K415	2,528,793	0	0	2,528,793	2,528,793	0
35 CUSTOMER ACCOUNTING K405 0 0 0 0 0 0 36 SUPERVISION & ENGINEERING K405 0 0 0 0 0 0 0 37 METER READING K405 78,374 0 0 78,374 78,374 0 38 CUSTOMER BILLING & COLLECTIONS K405 2,783,000 0 2,783,000 0 39 UNCOLLECTIBLE EXP K406 614,710 0 0 614,710 0 40 ELIMINATE MISC EXPENSES K406 (49,110) 0 0 (49,110) 0 41 CREDIT CARD FEES K405 237,738 0 0 237,738 237,738 0 42 INTEREST ON CUSTOMER SERVICE DEPOSITS K405 0 0 0 0 0 0 43 ANNUALIZED UNCOLL EXP ON INCR K406 0 0 0 0 0 0 0	33	TOTAL DISTRIBUTION O & M		9,015,501	0	0	9,015,501	9,015,501	0
36 SUPERVISION & ENGINEERING K405 0	34								
37 METER READING K405 78,374 0 0 78,374 78,374 0 38 CUSTOMER BILLING & COLLECTIONS K405 2,783,000 0 0 2,783,000 2,783,000 0 39 UNCOLLECTIBLE EXP K406 614,710 0 0 614,710 614,710 0 40 ELIMINATE MISC EXPENSES K406 (49,110) 0 0 (49,110) 0 41 CREDIT CARD FEES K405 237,738 0 0 237,738 237,738 0 42 INTEREST ON CUSTOMER SERVICE DEPOSITS K405 0 0 0 0 0 43 ANNUALIZED UNCOLL EXP ON INCR K406 0 0 0 0 0 0	35	CUSTOMER ACCOUNTING							
37 Interference Ktob 783,000 0 2,783,000 2,783,000 0 38 CUSTOMER BILLING & COLLECTIONS K405 2,783,000 0 0 2,783,000 0 0 39 UNCOLLECTIBLE EXP K406 614,710 0 0 614,710 0 40 ELIMINATE MISC EXPENSES K406 (49,110) 0 0 (49,110) 0 41 CREDIT CARD FEES K405 237,738 0 0 237,738 2 42 INTEREST ON CUSTOMER SERVICE DEPOSITS K405 0 0 0 0 0 43 ANNUALIZED UNCOLL EXP ON INCR K406 0 0 0 0 0 0	36	SUPERVISION & ENGINEERING		-	-		-		•
36 COSTOMER BILLING & COLLECTIONS R405 2,100,000 0 14,710 0 39 UNCOLLECTIBLE EXP K406 614,710 0 0 614,710 0 0 40 ELIMINATE MISC EXPENSES K406 (49,110) 0 0 (49,110) 0 41 CREDIT CARD FEES K405 237,738 0 0 237,738 237,738 0 42 INTEREST ON CUSTOMER SERVICE DEPOSITS K405 0 0 0 0 0 0 43 ANNUALIZED UNCOLL EXP ON INCR K406 0 0 0 0 0 0 0	37	METER READING	K405	78,374	0	0	78,374	78,374	•
40 ELIMINATE MISC EXPENSES K406 (49,110) 0 0 (49,110) 0 41 CREDIT CARD FEES K405 237,738 0 0 237,738 237,738 0 42 INTEREST ON CUSTOMER SERVICE DEPOSITS K405 0	38	CUSTOMER BILLING & COLLECTIONS	K405	2,783,000	0	0	2,783,000	2,783,000	0
41 CREDIT CARD FEES K405 237,738 0 0 237,738 0 0 237,738 0	39	UNCOLLECTIBLE EXP	K406	614,710	0	0	614,710	614,710	0
42 INTEREST ON CUSTOMER SERVICE DEPOSITS K405 0	40	ELIMINATE MISC EXPENSES	K406	(49,110)	0	0	(49,110)	(49,110)	0
43 ANNUALIZED UNCOLL EXP ON INCR K406 0 0 0 0 0 0	41	CREDIT CARD FEES	K405	237,738	0	0	237,738	237,738	0
43 ANNUALIZED UNCOLL EXP ON INCR K406 0 0 0 0 0 0			K405	0	0	0	0	0	0
			K406	0	0	0	0	0	
				3,664,712	0	0	3,664,712	3,664,712	0

FUNCTIONAL LINE TOTAL TOTAL ALL PRODUCTION STORAGE DISTRIBUTION OTHER NO. **O&M EXPENSES** ALLO GAS AT ISSUE Schedule 6.1 3 4 5 1 CUSTOMER SERVICE & INFORMATION TOTAL CUST SERVICE & INFO 2 K407 797,729 0 0 797,729 797,729 0 3 TOTAL CUSTOMER SERV. & INFO. 797,729 0 0 797,729 797,729 0 4 5 SALES 6 SALES EXPENSE K408 37.841 0 37,841 0 37,841 0 37,841 7 TOTAL SALES EXPENSE 0 0 37.841 37,841 0 8 9 ADMINISTRATIVE & GENERAL 10 PRODUCTION PLANT DEMAND P349 (1)(1) 0 0 (1) 0 PRODUCTION PLANT COMMODITY K301 663,106 663,106 0 11 0 663,106 0 12 DISTRIBUTION PLANT D349 5,006,846 0 0 5,006,846 5,006,846 0 13 CUSTOMER ACCOUNTING **CA19** 1,749,957 0 0 1,749,957 1,749,957 0 CS19 607,769 14 CUSTOMER SERVICE & INFORMATION 0 0 607,769 607,769 0 15 SE19 0 SALES 0 0 0 0 0 16 TOT ADMIN & GEN LESS REG EXP 8,027,677 663,105 0 7,364,572 8,027,677 0 17 AMORTIZATION RATE CASE EXPENSE AG39 311,304 25,714 0 285,590 311,304 0 18 INCENTIVE COMPENSATION AG39 (691, 166)(57,090) 0 (634,076) 0 (691, 166)19 ELIMINATE MISCELLANEOUS EXPENSES AG39 (301,768) (24,926) 0 (276,842) (301,768) 0 20 ELIMINATE NON-JURISDICTIONAL EXPENSES NP29 0 0 0 0 0 0 21 AMORTIZATION OF DEFERRED EXP AG39 49,680 4,104 0 45,576 49,680 0 STATE REG COMMISSION EXPENSES AG39 22 0 0 0 0 0 23 STATE REG COM EXP ANN ADJ. AG39 0 0 0 0 0 AG39 0 24 AMORTIZE CAMERA WORK Ó 0 0 0 25 ELIMINATE MERGER EXPENSE AG39 0 0 0 0 0 26 K413 0 0 0 SMART GRID AMORTIZATION ADJUSTMENT 0 0 27 AMORTIZE 2011 SMART GRID DEFERRED O&M K413 0 0 0 0 0 28 INCREASED MEDICAL COSTS AG39 0 0 0 0 0 NP29 29 AMORTIZE GAS FURNACE PROGRAM 0 0 0 0 0 0 30 AMORTIZATION OF MGP DEFERRED EXP NP29 0 0 0 0 0 31 TOTAL ADMIN. & GENERAL 7,395,727 610,907 0 6,784,820 7,395,727 0 32 33 TOTAL O & M EXPENSE 85,717,248 65,416,645 0 20,300,603 85,717,248 0

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LINE			TOTAL	[FUNCTIONAL		TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.	-	0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION	-						
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	20,383,317	0	0	20,383,317	20,383,317	0
10	TOTAL DIST. DEPREC EXP.		20,383,317	0	0	20,383,317	20,383,317	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	6,212,338	513,139	0	5,699,199	6,212,338	0
14	TOTAL GENERAL DEPREC EXP.		6,212,338	513,139	0	5,699,199	6,212,338	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	367,902	30,389	0	337,513	367,902	0
18	TOTAL COM & OTHER DEPREC EXP.	-	367,902	30,389	0	337,513	367,902	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		26,963,557	543,528	0	26,420,029	26,963,557	0

LINE TOTAL FUNCTIONAL TOTAL ALL STORAGE DISTRIBUTION NO. **OTHER TAXES & MISC EXPENSES** ALLO GAS PRODUCTION AT ISSUE OTHER Schedule 8 3 4 5 TAXES OTHER THAN INC & REV 1 2 REAL ESTATE & PROPERTY TAX з REAL ESTATE & PROPERTY TAX NP29 4,767,103 0 19,926 4,747,177 4,767,103 0 4 ANNUALIZE PROPERTY TAX NP29 0 0 0 0 0 0 5 TOTAL REAL ESTATE & PROPERTY TAX 4,767,103 19,926 0 4,747,177 4,767,103 0 6 7 MISCELLANEOUS TAXES 8 PAYROLL AG39 515,674 42,595 0 473,079 515,674 0 9 UNEMPLOYMENT COMPENSATION AG39 0 0 0 0 0 0 10 OHIO EXCISE TAX OM39 0 0 0 0 0 0 11 STATE TAX RIDER OM39 0 0 0 0 0 0 TOTAL MISCELLANEOUS TAXES 42,595 12 515,674 0 473,079 515,674 0 13 14 MISCELLANEOUS EXPENSES AG39 15 41,006 3,387 PSC MAINT. EXP ON INCREASE 0 37,619 41,006 0 16 AG39 RESERVED FOR FUTURE USE 0 0 0 0 0 0 17 TOTAL MISCELLANEOUS EXPENSES 3,387 41,006 0 37,619 41,006 0 18 TOTAL OTHER TAX & MISC EXPENSE 19 5,323,783 65,908 0 5,257,875 5,323,783 0 20 21 PRELIMINARY SUMMARY 22 TOTAL O&M EXPENSE 85,717,248 65,416,645 0 20,300,603 85,717,248 0 23 TOTAL DEPRECIATION EXPENSE 26,963,557 543,528 0 26,420,029 26,963,557 0 65,908 24 TOTAL OTHER TAX & MISC EXPENSE 5,323,783 5,323,783 0 5,257,875 0 66,026,081 25 TOTAL OPER EXP EXCL INCOME & REV TAX 118,004,588 0 51,978,507 118,004,588 0

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LINE			TOTAL	AL FUNCTIONAL			TOTAL	ALL
NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
	Schedule	9		3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	13,016,871	101,532	0	12,915,339	13,016,871	0
.4	TOTAL INTEREST EXPENSE		13,016,871	101,532	0	12,915,339	13,016,871	0
5								
6	OTHER DEDUCTIONS	5510	10 100 0070			10 10 100 10		
7	DEPREC EXCESS TAX-BOOK	DE49	(2,196,097)	(44,273)	0	(2,151,824)	(2,196,097)	0
8	PERMANENT DIFFERENCES	AG39	270,327	22,329	0	247,998	270,327	0
.9 10	TEMPORARY DIFFERENCES TOTAL OTHER DEDUCTIONS	DE49	5,710,128	<u>115,116</u> 93,172	0	5,595,012	5,710,128	0
10	IOTAL OTHER DEDUCTIONS		3,784,358	93,172	0	3,691,186	3,784,358	0
12	NET DEDUCTIONS AND ADDITIONS		16,801,229	194,704	0	16,606,525	16,801,229	0
13			10,001,220	10 13/04	•	(0,000,020	10,001,220	0
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	701,281	535,197	0	166,084	701,281	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	48,505	48,505	0	0	48,505	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(698,455)	(57,692)	0	(640,763)	(698,455)	0
20	TOTAL FED DEF IT (410 & 411)	_	51,331	526,010	0	(474,679)	51,331	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	TEST YEAR INV TAX CREDIT							
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		51,331	526,010	0	(474,679)	51,331	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33 34	TOTAL FEDERAL TAX ADJUSTMENTS		51,331	526,010	0	(474,679)	51,331	0
34 35	FEDERAL INCOME TAX COMPUTATION		1					
36	RETURN ON RATE BASE		44,367,379	346,214	0	44,021,165	44,367,379	0
37	NET DEDUCTIONS AND ADDITIONS		(16,801,229)	(194,704)	0	(16,606,525)	(16,801,229)	ŏ
38	TOTAL STATE PROV DEF IT (410 & 411)		5,142	21	0	5,121	5,142	Ō
39	TOTAL FEDERAL TAX ADJUSTMENTS		51,331	526,010	0	(474,679)	51,331	0
40	BASE FOR FIT COMPUATION		27,622,623	677,541	0	26,945,082	27,622,623	0
41 42			0.26582	0.26582	0.26582	0,26582		0.26582
42	FIT FACTOR K190/(1-K190) PRELIM FED INCOME TAX	Rounding added	7,342,723	180,106	0.20562	7,162,617	7,342,723	0.20582
44	TOTAL FEDERAL TAX ADJUSTMENTS	Rounding added	51,331	526,010	ő	(474,679)	51,331	0
45	NET FED INCOME TAX ALLOWABLE		7,394,054	706,116	0	6,687,938	7,394,054	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE							
49	PRELIM FEDERAL INCOME TAX		7,342,723	180,106 0	0	7,162,617	7,342,723	0
50 51	TEST YEAR INV TAX CREDIT NET FED INCOME TAX PAYABLE		7,342,723	180,106	0	7,162,617	7,342,723	0
52			1,042,120	100,100	0	7,102,017	1,342,123	U
53	COMPOSITE TAX RATE		0.2492500	0.24925	0.24925	0.24925		0.24925

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LINE			TOTAL		FUNCTIONAL		TOTAL	ALL
NO.	STATE INCOME TAX BASED ON RETURN	Allo	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
	Se	chedule 9.1		3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29		0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	5,142	21	0	5,121	5,142	0
9	TOT STATE PROV DEF IT (410 & 411)		5,142	21	0	5,121	5,142	0
10			.,					_
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		5,142	21	0	5,121	5,142	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION					1		
19	RETURN ON RATE BASE		44,367,379	346,214	0	44,021,165	44,367,379	0
20	NET FED INCOME TAX ALLOWABLE		7,394,054	706,116	0	6,687,938	7,394,054	0
21	NET FED. DED. AND ADDITIONS		(16,801,229)	(194,704)	Ö	(16,606,525)	(16,801,229)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		5,142	21	0	5,121	5,142	0
24	BASE FOR SIT COMPUTATION		34,965,346	857,647	0	34,107,699	34,965,346	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	1,828,081	44,840	0	1,783,241	1,828,081	0
28	TOTAL STATE INCOME TAX ADJ.		5,142	21 44,861	0	5,121 1,788,362	5,142	0
29 30	NET STATE INC TAX ALLOWABLE		1,033,223	44,001	U	1,700,302	1,033,223	U
30	STATE INCOME TAX PAYABLE							
31	PRELIMINARY STATE INCOME TAX		1,828,081	44,840	0	1,783,241	1,828,081	0
33	OTHER SIT ADJUSTMENTS		1,020,001	44,040	0	1,703,241	1,020,001	õ
33	NET STATE INCOME TAX PAYABLE		1,828,081	44,840	0	1,783,241	1,828,081	0
34			1,020,001	,. 10	0	.,,	.,	5
36	COMPOSITE TAX RATE		0.2492512	0,249251	0.249251	0.249251	0.249251	0.249251
				ALC: 1				

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FUNCTIONAL TOTAL ALL TOTAL LINE PRODUCTION STORAGE DISTRIBUTION AT ISSUE OTHER ALLO GAS NO. COST OF SERVICE COMPUTATION Schedule 10 3 4 5 1 OTHER OPERATING REVENUES K401 388,464 0 388,464 388,464 0 0 2 MISC SERVICE REVENUE 3 INTERDEPARTMENTAL AG39 0 0 0 0 0 0 K401 21,852 0 0 21.852 21,852 0 4 OTH MISC REVENUE 0 0 D249 0 0 0 0 5 RENTS IT TRANSPORT SPECIAL CONTRACTS AG39 677,460 55,958 0 621,502 677,460 0 6 1,087,776 55,958 0 1,031,818 1,087,776 0 7 TOTAL OTHER OPERATING REVS 8 COST OF SERVICE COMPUTATION 9 118,004,588 66,026,081 0 51,978,507 118,004,588 0 TOTAL OP EXP EXC INC & REV TAX 10 44,367,379 346,214 44,367,379 11 RETURN ON RATE BASE 0 44,021,165 0 7,394,054 706,116 0 6,687,938 7,394,054 0 12 NET FED INCOME TAX ALLOWABLE 0 (1,031,818) (1,087,776)(1,087,776) (55,958) 0 TOTAL OTHER OPERATING REVENUES 13 0 SUBTOTAL B 168,678,244 67,022,453 101,655,792 168,678,245 0 14 15 1,087,776 55,958 0 1,031,818 1,087,776 0 16 TOTAL OTHER OPERATING REVENUES LESS: REVS EXCL FROM REV TAX CALC 0 0 0 0 0 0 17 1,087,776 55,958 0 1,031,818 1,087,776 0 OTHER OPERATING REVS TO BE TAXED 18 19 0,00000 0.00000 0.00000 0.00000 0.00000 20 REVENUE TAX FACTOR 0.00000 REVENUE TAX ON OTHER OPER. REVS 0 0 0 0 0 0 21 0 0 0 0 22 REVENUE TAX ON COST OF SERVICE 0 0 0 0 0 0 0 23 TOTAL REVENUE TAX 0 168,678,244 67,022,453 0 101,655,792 168,678,245 0 TOTAL GAS COST OF SERVICE 24 25 102,245,821 169,657,554 0 PROPOSED REVENUES 169,657,554 67,411,733 0 26 (168,678,244) (67.022.453) 0 (101.655.792) (168, 678, 245)0 27 TOTAL GAS COST OF SERVICE 979,310 389,280 0 590.029 979.309 0 28 EXCESS REVENUES 0.24925 0.24925 0.24925 0.24925 0.24925 0,24925 29 COMPOSITE TAX RATE 147,065 244,093 244,093 97,028 0 0 30 EXCESS TAX 292,252 442,964 735,216 31 EXCESS RETURN 735,217 0 0

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LINE			TOTAL		FUNCTIONAL	-	TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		994,013,497	0.44086				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		1,187,101,737	0.52649				
6	SHORT TERM DEBT		73,621,738	0.03265				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		2,254,736,972	1.00000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0,00000					
16								
17	WEIGHTED COST OF CAPITAL		0 00007					
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000 0.05660					
20	COMMON STOCK		0.00124					
21 22	SHORT TERM DEBT		0.00000					
22	TOT RATE OF RETURN ALLOWABLE		0.08011					
23	TOT RATE OF RETORN ALLOWABLE		0.00011					
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0,21000
28	STATE INCOME TAX RATE		0.049685	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0,00000	0.00000	0.00000	0.00000	0.00000	0.00000

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LINE				TOTAL		FUNCTIONAL		TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
		Schedule 12	1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	FIRM MCF SALES	External		11,132,518	11,132,518	0	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	External		100,00000	0	0	100.00000	100	0
5	RATIO TO TOTAL GAS		K203	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	External		100.00000	100.00000	0	0.00000	100	0
7	RATIO TO TOTAL GAS		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT	External		12,659,370	12,659,370	0	0	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	PURCHASED MCF SALES	External		8,392,993	8,392,993	0	0	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1.00000	1.00000	0.00000	0,00000	1.00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	0	0	105,849	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	W'TD CUSTOMERS - SERVICES	External		113,973	0	0	113,973	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
16	CUST ACCTG EXPENSE	External		2,826,619	0	0	2,826,619	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0,00000	0.00000	1.00000	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	0	0	1,575,392	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	0	0	183,379	183,379	0
21	RATIO TO TOTAL GAS		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	0	0	19	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	0	0	14,947,004	14,947,004	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.00000	0,00000	1.00000	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100	0	0	100	100	0
27	RATIO TO TOTAL GAS		K415	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000 0
28	WEIGHTED CUST - REGULATORS	External		164,635	0	0	164,635	164,635	0.00000
29	RATIO TO TOTAL GAS		K417	1.00000	0.00000	0.00000	1.00000	1.00000 154	0.00000
30	LARGE CUSTOMERS	External		154	0	0	154	1.00000	0.00000
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	0.00000	1.00000 4,266,377	4,266,377	0.00000
32	GS INDUST, FT & IT TRANSP (MCF)	External		4,266,377	0	0	4,266,377	4,266,377	0.00000
33	RATIO TO TOTAL GAS		K595	1.00000	0.00000	0.00000 0	1.00000	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External		1	0.00000	0.00000	1.00000	1.00000	0.00000
35	RATIO TO TOTAL GAS		K597	1.00000 1	0.00000	0.00000	1.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT		14000		0.00000	0.00000	1.00000	1.00000	0.00000
37	RATIO TO TOTAL GAS		K903	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
38		CS09	R600	144,124,104	57,266,271	0	86,857,833	144,124,104	0
39	PRESENT REVENUES	CS09 CS09	R600	169,657,554	67,411,733	0	102,245,821	169,657,554	õ
40	PROPOSED REVENUES	0.509	NOV2	105,007,004	07,411,700		102,210,021		°,

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LINE				TOTAL		FUNCTIONAL		TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
<u> </u>	Schedule 12.1	DODITOL	1	2	3	4	5	11110001	
ï	COMBINATION MAINS & SERVICES	Internal		497,865,209	0	. 0	497,865,209	497,865,209	0
2	RATIO TO TOTAL GAS	internal	K667	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal	1007	40,951,597	0.00000	0.00000	40,951,597	40,951,597	0.00000
4	RATIO TO TOTAL GAS	Internat	K697	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
4 5	PRESENT REVENUES	Internal	1007	144,124,104	57,266,271	0.00000	86,857,833	144,124,104	0.00000
6	RATIO TO TOTAL GAS	litternar	K901	1.00000	0.39734	0.00000	0.60266	1.00000	0.00000
7	PROPOSED REVENUES	Internal	11301	169,657,554	67,411,733	0.00000	102,245,821	169,657,554	0.00000
8	RATIO TO TOTAL GAS	mema	K902	1,00000	0.39734	0.00000	0.60266	1.00000	0.00000
9	RAILO TO TOTAL GAS		ROOL	1.00000	0.007.04	0.00000	0.00200	1.00000	0.00000
10	SPECIAL ALLOCATOR INFO FOR K667								
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			448,188,826	0	0	448,188,826	448,188,826	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			254,604,525	0	0	254,604,525	254,604,525	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			(126,433,521)	0	0	(126,433,521)	(126,433,521)	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			(78,494,621)	0	0	(78,494,621)	(78,494,621)	0
15	TOTAL K667			497,865,209	0	0	497,865,209	497,865,209	0
16							· · ·		
17	SPECIAL ALLOCATOR INFO FOR K697								
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Plant			40,779,942	0	0	40,779,942	40,779,942	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			15,412,723	0	0	15,412,723	15,412,723	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum Reser	ve		(8,223,154)	0	0	(8,223,154)	(8,223,154)	0
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			(7,017,914)	0	0	(7,017,914)	(7,017,914)	0
22	TOTAL K697			40,951,597	0	0	40,951,597	40,951,597	0
23									
24	WEIGHTED RATIOS								
25	GROSS GAS PLANT IN SERVICE								
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	internal	C129	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.00596	0.00000	0.99404	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.01072	0.00000	0.98928	1.00000	0.00000
34									
35	NET GAS PLANT								
36	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.00418	0.00000	0.99582	1.00000	0.00000
41									
42	WORKING CAPITAL	Internal	Weco	4 00000	0.00440	0.00000	0.00500	1.00000	0.00000
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.00418	0.00000	0.99582	1.00000 1.00000	0.00000 0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0,76317	0.00000			
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000 0.99541	0.00000 0.00000	0.00000 0.00459	0.00000 1.00000	1.00000 0.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749 WC79	1.00000	0.99541	0.00000	0.27600	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC/9	1.00000	0.72400	0.00000	0.27600	1.00000	0.00000

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LINE				TOTAL		FUNCTIONAL		TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
		Schedule 12.2	1	2	3	4	5		
1	RATE BASE								
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.00459	0.00000	0.99541	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.00780	0.00000	0.99220	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5									
6	WEIGHTED O & M EXPENSE RATIOS								
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	0.0000	0.00000	1.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.08260	0.00000	0.91740	1.00000	0,00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.76317	0.00000	0.23683	1.00000	0.00000
15									
16	DEPRECIATION EXPENSES								
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.02016	0,00000	0.97984	1.00000	0.00000
22									
23	OTHER TAXES & MISC EXPENSES								
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.00418	0.00000	0.99582	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.08260	0.00000	0.91740	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.01238	0.00000	0.98762	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0,55952	0.00000	0.44048	1.00000	0.00000
28									
29	TOTAL COST OF SERVICE								
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.39734	0.00000	0.60266	1.00000	0.00000

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LINE				TOTAL		CLASSIFIED		TOTAL	ALL
NO.	SUMMARY OF RESULTS		ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 1			3	4	5		
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE			5,519,018	0	5,519,018	0	5,519,018	0
-3	TOTAL DEPRECIATION RESERVE			(2,710,148)	0	(2,710,148)	0	(2,710,148)	Ō
4	TOTAL RATE BASE ADJUSTMENTS			1,513,439	0	1,513,439	0	1,513,439	0
5	TOTAL RATE BASE			4,322,309	0	4,322,309	0.	4,322,309	0
6									
7	OPERATING EXPENSES			1					
8	TOTAL O&M EXPENSE			65,416,645	0	65,416,645	0	65,416,645	0
9	TOTAL DEPRECIATION EXPENSE			543,528	(0)	543,528	0	543,528	0
10	TOTAL OTHER TAX & MISC EXPENSE			65,908	0	65,908	0	65,908	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX			66,026,081	(0)	66,026,081	0	66,026,081	0
12	NET FED INCOME TAX EXP ALLOWABLE			706,128	0	706,128	0	706,128	0
13	NET STATE INCOME TAX EXP ALLOWABLE			44,864	0	44,864	0	44,864	0
14	TOTAL OPERATING EXPENSE			66,777,073	(0)	66,777,073	0	66,777,073	0
15									
16	RETURN ON RATE BASE			346,261	0	346,261	0	346,261	0
17	TOTAL OTHER OPERATING REVENUES			(55,958)	0	(55,958)	0	(55,958)	0
18	TOTAL GAS COST OF SERVICE			67,067,376	(0)	67,067,376	0	67,067,376	0

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LINE			TOTAL	1615-Y	CLASSIFIED		TOTAL	ALL
NO.	GROSS GAS PLANT IN SERVICE	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 2	TUER STREET		3	4	5	101 B.C.	
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	o	0	Ó	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	.0	0	0	0
5			-	-	-	-	Ŧ	-
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9			-	_	-	-	-	-
10	TOTAL PROD & TRANS PLANT		o	0	0	0	0	0
11			-	-	-	-		-
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	ő	0	0
15	LARGE IND M&R - (2850, 2851)	K595	0	0	0	ő	0	ő
16	MAINS - (2761, 2762, 2763, 2765)	K415	ő	0	Ő	0	ů 0	ő
17	SERVICES - (2801, 2802, 2803)	K403	ő	0	ů 0		Ő	õ
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	ñ	ů 0	ů 0	õl	Ő	õ
19	LAND, R OF W, STRUCT & IMPROV	K203	ő	0	0	0	Ő	õ
20	HOUSE REG & INSTALL (2830, 2840)	K417	o	Ő	0	0	ů n	ő
20	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0
	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0
22	DISTRIBUTION PLANT IN SERVICE	1203	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		U.	U	0	0	0	0
24	TOTAL TRANS & DIST PLANT		o	0	0	0	0	0
25			0	0	0	0	0	o
26	TOTAL GROSS PTD PLANT		0	0	Ģ	•	0	0
27						1		
28	GENERAL & INTANGIBLE PLANT	K201	0	0	0	0	0	0
29		P349	4,286,932	0	4,286,932	ő	4,286,932	0
30		P349 D349	4,200,932	0	4,200,932	0	4,200,932	0
31	DISTRIBUTION PLANT	CA19	o	0	0	0	0	0
32	CUSTOMER ACCOUNTING CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0
33 34	SALES	SE19	0	0	0	0	0	ő
	GEN & INTANG PLANT IN SERVICE	3619	4,286,932	0	4,286,932	0	4,286,932	0
35	GEN & INTANG PLANT IN SERVICE		4,200,932	Ŭ	4,200,902	0	4,200,932	0
36 37								
	COMMON & OTHER PLANT	K201	0	0	0	0	0	0
38	PRODUCTION PLANT	P349	1,232,086	0	1,232,086	0	1,232,086	0
39	PRODUCTION PLANT COMMODITY	D349	1,232,000	0	1,232,000	ől	1,232,000	0
40	DISTRIBUTION PLANT	CA19	0	0	0	ő	0	0
41		CS19	0	0	0	öl	0	0
42	CUSTOMER SERVICE & INFORMATION	SE19	0	0	0	0	0	0
43	SALES	3219	1,232,086	0	1,232,086	0	1,232,086	0
44 45	COMMON & OTHER PLANT IN SERVICE		1,232,000	0	1,232,000	0	1,232,000	0
	GROSS GAS PLANT IN SERVICE		5,519,018	0	5,519,018	0	5,519,018	0
46	GRUSS GAS FLANT IN SERVICE		0,010,010	0	0,010,010	0	0,010,010	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION RESERVE	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT			1				
10	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0
12	LARGE IND M&R - (2850, 2851)	K595	0	0	0	o	0	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	0	0	0	0	0	0
14	SERVICES - (2801, 2802, 2803)	K403	0	0	0	ō	0	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	0	0	0	o	0	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	0	0	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	o	0	0
19	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	(1)	0	(1)	o	(1)	0
23	PRODUCTION PLANT COMMODITY	P349	2,049,283	0	2,049,283	0	2,049,283	0
24	DISTRIBUTION PLANT	D349	0	0	0	0	0	0
25	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0
26	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	o	0	0
27	SALES	SE19	0	.0	0	o	0	0
28	TOTAL GEN DEPREC RESERVE		2,049,282	0	2,049,282	0	2,049,282	0
29								
30	COMMON & OTHER PLANT							
31	PRODUCTION PLANT	K201	0	0	0	0	Ó	0
32	PRODUCTION PLANT COMMODITY	P349	660,866	0	660,866	0	660,866	0
33	DISTRIBUTION PLANT	D349	0	0	0	0	0	0
34	CUSTOMER ACCOUNTING	CA19	0	0	0	O	0	0
35	CUSTOMER SERVICE & INFORMATION	CS19	0	0	· O	0	0	0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		660,866	0	660,866	0	660,866	0
38								
39	TOTAL DEPRECIATION RESERVE		2,710,148	0	2,710,148	0	2,710,148	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	NET GAS PLANT	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sche	dule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0
13	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0
14	NET DISTRIBUTION PLANT		0	0	0	0	0	0
15					-			-
16	NET PTD PLANT		0	0	0	0	0	0
17	NET TRANS & DIST PLANT		0	0	0	0	0	0
18								
19	GENERAL & INTANGIBLE PLANT			_				_
20	GEN & INTANG PLANT IN SERVICE		4,286,932	0	4,286,932	0	4,286,932	0
21	TOTAL GEN & INTG DEPREC RESERVE		(2,049,282)	0	(2,049,282)	0	(2,049,282)	0
22	NET GENERAL & INTANG PLANT		2,237,650	0	2,237,650	0	2,237,650	0
23								
24	COMMON & OTHER PLANT							-
25	COMMON & OTH PLT IN SERVICE		1,232,086	0	1,232,086	0	1,232,086	0
26	TOTAL COM & OTH DEPREC RESERVE		(660,866)	0	(660,866)	0	(660,866)	0
27	NET COMMON & OTHER PLANT		571,220	0	571,220	0	571,220	0
28				_				
29	NET GAS PLANT IN SERVICE		2,808,870	00	2,808,870	0	2,808,870	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedu	le 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	306,175.00	0	306,175	0	306,175	0
5	LEASED METERS	K413	0.00	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0.00	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0.00	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0.00	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0.00	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0.00	0	0	0	0	0
11	PLANT FAS 109	NP29	0.00	0	O	0	0	0
12	MISCELLANEOUS	NP29	96,378.00	0	96,378	0	96,378	0
13	TOTAL ACCOUNT 282		402,553.00	0	402,553	0	402,553	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	Ó	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES				_		_	_
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	0	0	0	0	0	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33		NP29	112,959	0	112,959	0	112,959	0
34	TOTAL OTHER SUBTRACTIVE ADJS		112,959	0	112,959	0	112,959	0
35			515 510	0	545 540		545 540	
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		515,512	0	515,512	0	515,512	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	Ö	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	. 0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0.	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	233,286	0	233,286	0	233,286	0
26	TOTAL ACCOUNT 190		233,286	0	233,286	0	233,286	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	5,434	0	5,434	0	5,434	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		5,434	0	5,434	.0	5,434	O,
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		238,720	0	238,720	0	238,720	0

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LINE			TOTAL	1110 C 1.120 W.	CLASSIFIED		TOTAL	ALL
NO.	WORKING CAPITAL	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		2,532,078	0	2,532,078	0	2,532,078	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	2,634	0	2,634	0	2,634	0
8	TOTAL PLANT MATS. & SUPPLIES		2,634	0	2,634	0	2,634	0
9	TOTAL MATERIALS & SUPPLIES		2,634	0	2,634	0	2,634	0
10								
11	PREPAYMENTS		1					
12	INSURANCE GENERAL	OM39	152,619	0	152,619	0	152,619	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		152,619	0	152,619	0	152,619	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	1,610,670	.0	1,610,670	0	1,610,670	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	24,308	0	24,308	0	24,308	0
24	TOTAL MISC WORK CAPITAL		1,634,978	0	1,634,978	0	1,634,978	0
25								
26	TOTAL WORKING CAPITAL		1,790,231	0	1,790,231	0	1,790,231	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(515,512)	0	(515,512)	0	(515,512)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		238,720	0	238,720	0	238,720	0
30	TOTAL WORKING CAPITAL		1,790,231	0	1,790,231	0	1,790,231	0
31	TOTAL RATE BASE ADJUSTMENTS		1,513,439	0	1,513,439	0	1,513,439	0
32								
33	RATE BASE CALCULATION				_			_
34	NET GAS PLANT IN SERVICE		2,808,870	0	2,808,870	0	2,808,870	0
35	TOTAL RATE BASE ADJUSTMENTS		1,513,439	0	1,513,439	0	1,513,439	0
36	TOTAL RATE BASE		4,322,309	0	4,322,309	0	4,322,309	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		346,261	0	346,261	0	346,261	0

NO.O&M EXPENSESALLOPRODUCTIONDEMANDCOMMODITYCUSTOMSchedule 63451PRODUCTION O&M3452COMMODITY RELATED O&M3453ANNUALIZED GAS COSTK30164,547,695064,547,6954OTHER ASSOCIATED COST INCL TRANSMISSION O&MK300258,0430258,0435TOTAL COMMODITY RELATED64,805,738064,805,738067DEMAND RELATED PROD O&M70008ANNUALIZED GAS COST - DEMANDK3010009TOTAL DEMAND RELATED00001011DEMAND RELATED & OTHER PROD O&M12PRODUCTION EXPENSESK20100011DEMAND RELATED & OTHER PROD O&M0000012PRODUCTION EXPENSESK201000013TOTAL DEM REL & OTH PROD O&M00001415TOTAL PRODUCTION O&M64,805,738064,805,738	0 0 0 0 0	AT ISSUE 64,547,695 258,043 64,805,738 0 0 0	0 0 0 0 0 0
1 PRODUCTION O&M 2 COMMODITY RELATED 0&M 3 ANNUALIZED GAS COST K301 64,547,695 4 OTHER ASSOCIATED COST INCL TRANSMISSION 0&M K300 258,043 0 258,043 5 TOTAL COMMODITY RELATED 64,805,738 0 64,805,738 6 64,805,738 0 0 0 7 DEMAND RELATED PROD 0&M K301 0 0 0 8 ANNUALIZED GAS COST - DEMAND K301 0 0 0 9 TOTAL DEMAND RELATED K301 0 0 0 10 DEMAND RELATED & OTHER PROD 0&M 0 0 0 0 11 DEMAND RELATED & OTHER PROD 0&M K201 0 0 0 0 12 PRODUCTION EXPENSES K201 0 0 0 0 0 13 TOTAL DEM REL & OTH PROD 0&M 0 0 0 0 0 0	0 0 0 0	258,043 64,805,738 0 0	0 0 0 0
2 COMMODITY RELATED 0&M 3 ANNUALIZED GAS COST K301 64,547,695 0 64,547,695 4 OTHER ASSOCIATED COST INCL TRANSMISSION 0&M K300 258,043 0 258,043 5 TOTAL COMMODITY RELATED 64,805,738 0 64,805,738 6 - 64,805,738 0 64,805,738 7 DEMAND RELATED PROD 0&M - - - 8 ANNUALIZED GAS COST - DEMAND K301 0 0 0 9 TOTAL DEMAND RELATED 0 0 0 0 10 DEMAND RELATED & OTHER PROD 0&M - - - 11 DEMAND RELATED & OTHER PROD 0&M - - - - 12 PRODUCTION EXPENSES K201 0 0 0 - 13 TOTAL DEM REL & OTH PROD 0&M 0 0 0 0 0 - 14 - - - - - - - - - - - - - - - - -	0 0 0 0	258,043 64,805,738 0 0	0 0 0 0
3 ANNUALIZED GAS COST K301 64,547,695 0 64,547,695 4 OTHER ASSOCIATED COST INCL TRANSMISSION 0&M K300 258,043 0 258,043 5 TOTAL COMMODITY RELATED 64,805,738 0 64,805,738 6 6 64,805,738 0 64,805,738 7 DEMAND RELATED PROD 0&M 64,805,738 0 0 8 ANNUALIZED GAS COST - DEMAND K301 0 0 0 9 TOTAL DEMAND RELATED 0 0 0 0 10 DEMAND RELATED & OTHER PROD 0&M 10 0 0 0 11 DEMAND RELATED & OTHER PROD 0&M K201 0 0 0 12 PRODUCTION EXPENSES K201 0 0 0 13 TOTAL DEM REL & OTH PROD 0&M 0 0 0 0 14 0 0 0 0	0 0 0 0	258,043 64,805,738 0 0	0 0 0 0
4 OTHER ASSOCIATED COST INCL TRANSMISSION 0&M K300 258,043 0 258,043 5 TOTAL COMMODITY RELATED 64,805,738 0 64,805,738 64,805,738 6 7 DEMAND RELATED PROD 0&M 64,805,738 0 0 0 8 ANNUALIZED GAS COST - DEMAND K301 0 0 0 0 9 TOTAL DEMAND RELATED 0 0 0 0 0 10	0 0 0 0	258,043 64,805,738 0 0	0 0 0 0
5 TOTAL COMMODITY RELATED 64,805,738 0 64,805,738 6 7 DEMAND RELATED PROD 0&M 0 0 0 8 ANNUALIZED GAS COST - DEMAND K301 0 0 0 9 TOTAL DEMAND RELATED 0 0 0 0 10 0 0 0 0 0 11 DEMAND RELATED & OTHER PROD 0&M 12 PRODUCTION EXPENSES K201 0 0 0 13 TOTAL DEM REL & OTH PROD 0&M 0 0 0 0 0 14 0 0 0 0 0 0	0 0 0 0	64,805,738 0 0	0 0 0
6 0	0 0 0	0	0 0 0
8 ANNUALIZED GAS COST - DEMAND K301 0 0 0 9 TOTAL DEMAND RELATED 0 0 0 0 0 10 0 0 0 0 0 0 0 10 0 0 0 0 0 0 0 11 DEMAND RELATED & OTHER PROD 0&M 12 PRODUCTION EXPENSES K201 0 0 0 0 13 TOTAL DEM REL& OTH PROD 0&M 0 0 0 0 0 14 0 0 0 0 0 0	0 0 0	0	0
8 ANNUALIZED GAS COST - DEMAND K301 0 0 0 9 TOTAL DEMAND RELATED 0 0 0 0 0 10 10 0 0 0 0 0 0 11 DEMAND RELATED & OTHER PROD 0&M 7 7 0 0 0 0 12 PRODUCTION EXPENSES K201 0 0 0 0 13 TOTAL DEM REL & OTH PROD 0&M 0 0 0 0 0 14	0 0 0	0	0
9 TOTAL DEMAND RELATED 0	0 0 0	0	0
10 11 DEMAND RELATED & OTHER PROD 0&M 12 PRODUCTION EXPENSES K201 0	0	0	0
11 DEMAND RELATED & OTHER PROD 0&M 12 PRODUCTION EXPENSES 0 0 0 13 TOTAL DEM REL & OTH PROD 0&M 0 0 0 14 0 0 0 0	0		
12 PRODUCTION EXPENSES K201 0 0 0 13 TOTAL DEM REL & OTH PROD O&M 0 0 0 0 0 14	0		
13 TOTAL DEM REL & OTH PROD O&M 0	0		
14		0	
			0
15 TOTAL PRODUCTION 0&M 64,805,738 0 64,805,738	0	64,805,738	0
16		. ,	
17 TRANSMISSION O & M			
18 TRANSMISSION O & M			
19 TOTAL TRANSMISSION O & M 0 0 0	0	0	0
20			
21 DISTRIBUTION O & M			
22 LOAD DISPATCHING K203 0 0 0	0	0	0
23 MAINS & SERVICES OPER K667 0 0 0	0	0	0
24 M & R STATION GENERAL K203 0 0 0	0	0	0
25 CUSTOMER INST & OTHER K415 0 0 0 0	0	0	0
26 METERS & HOUSE REG K697 0 0 0	0	0	0
27 MAINS K415 0 0 0	0	0	0
28 SERVICES K403 0 0 0	0	0	0
29 SUPV & ENG D249 0 0 0	0	0	0
30 ELIMINATE NON-KY CUSTOMER K595 0 0 0 0	0	0	0
31 INTEGRITY MANAGEMENT EXPENSES K203 0 0 0	0	0	0
32 OTHER DISTRIBUTION EXPENSES K415 0 0 0	0	0	0
33 TOTAL DISTRIBUTION 0 & M 0 0 0	0	0	0
34			
35 CUSTOMER ACCOUNTING			
36 SUPERVISION & ENGINEERING K405 0 0 0	0	0	0
37 METER READING K405 0 0 0	0	0	0
38 CUSTOMER BILLING & COLLECTIONS K405 0 0 0	0	0	0
39 UNCOLLECTIBLE EXP K406 0 0 0	0	0	0
40 ELIMINATE MISC EXPENSES K406 0 0 0	0	0	0
41 CREDIT CARD FEES K405 0 0 0	0	0	0
42 INTEREST ON CUSTOMER SERVICE DEPOSITS K405 0 0 0	0	0	0
43 ANNUALIZED UNCOLL EXP ON INCR K406 0 0 0	0	0	0
44 TOTAL CUSTOMER ACCT EXPENSE 0 0 0	0	0	0

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TOTAL CLASSIFIED TOTAL ALL LINE COMMODITY ALLO PRODUCTION DEMAND CUSTOMER AT ISSUE OTHER NO. O&M EXPENSES Schedule 6.1 CUSTOMER SERVICE & INFORMATION K407 TOTAL CUST SERVICE & INFO TOTAL CUSTOMER SERV. & INFO. SALES K408 SALES EXPENSE TOTAL SALES EXPENSE ADMINISTRATIVE & GENERAL PRODUCTION PLANT DEMAND P349 (1) (1) (1) K301 663,106 663,106 PRODUCTION PLANT COMMODITY 663,106 DISTRIBUTION PLANT D349 CUSTOMER ACCOUNTING CA19 CUSTOMER SERVICE & INFORMATION CS19 SE19 SALES Ô. TOT ADMIN & GEN LESS REG EXP 663,105 663,105 663,105 AMORTIZATION RATE CASE EXPENSE AG39 25,714 25,714 25,714 (57,090) INCENTIVE COMPENSATION AG39 (57,090) (57,090) ELIMINATE MISCELLANEOUS EXPENSES AG39 (24, 926)(24,926) (24, 926)ELIMINATE NON-JURISDICTIONAL EXPENSES NP29 4,104 AMORTIZATION OF DEFERRED EXP AG39 4,104 4,104 AG39 STATE REG COMMISSION EXPENSES 0 * STATE REG COM EXP ANN ADJ. AG39 AG39 AMORTIZE CAMERA WORK ELIMINATE MERGER EXPENSE AG39 SMART GRID AMORTIZATION ADJUSTMENT K413 AMORTIZE 2011 SMART GRID DEFERRED O&M K413 INCREASED MEDICAL COSTS AG39 NP29 AMORTIZE GAS FURNACE PROGRAM AMORTIZATION OF MGP DEFERRED EXP NP29 610,907 610,907 TOTAL ADMIN. & GENERAL 610,907 65,416,645 TOTAL O & M EXPENSE 65,416,645 65,416,645

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION		_					
9	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	00
10	TOTAL DIST. DEPREC EXP.		0	0	0	0.	0	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	513,139	0	513,139	0	513,139	0
14	TOTAL GENERAL DEPREC EXP.		513,139	0	513,139	0	513,139	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	30,389	(0)		0	30,389	0
18	TOTAL COM & OTHER DEPREC EXP.		30,389	(0)	30,389	0	30,389	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		543,528	(0)	543,528	0	543,528	0

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LINE			TOTAL	A	CLASSIFIED		TOTAL	ALL
NO.	OTHER TAXES & MISC EXPENSES	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	S	chedule 8		3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	19,926	0	19,926	.0	19,926	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		19,926	0	19,926	0	19,926	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	42,595	0	42,595	0	42,595	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		42,595	0	42,595	0	42,595	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	AG39	3,387	0	3,387	0	3,387	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		3,387	0	3,387	0	3,387	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		65,908	0	65,908	0	65,908	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		65,416,645	0	65,416,645	0	65,416,645	0
23	TOTAL DEPRECIATION EXPENSE		543,528	(0)	543,528	0	543,528	0
24	TOTAL OTHER TAX & MISC EXPENSE		65,908	0	65,908	0	65,908	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		66,026,081	(0)	66,026,081	0	66,026,081	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule	9		3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED		101,532	0		0	101,532	0
4	TOTAL INTEREST EXPENSE		101,532	0	101,532	0	101,532	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(44,273)	0	(44,273)	0	(44,273)	0
8	PERMANENT DIFFERENCES	AG39	22,329	0	22,329	0	22,329	0
9	TEMPORARY DIFFERENCES	DE49	115,116	0	115,116	0	115,116	0
10	TOTAL OTHER DEDUCTIONS		93,172	0	93,172	0	93,172	0
11								
12	NET DEDUCTIONS AND ADDITIONS		194,704	0	194,704	0	194,704	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)	01100	505 407	0	505 407	o	EDE 407	0
15	DEFERRED INCOME TAXES - NET	OM39	535,197	0	535,197 0	0	535,197	0
16	AMORT OF DEFERRED OTHER COST	AG39	-	0	0	0	0	ò
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	-	0	48,505	0
18	DIT ADJUSTMENT - ARAM	K201	48,505	0	48,505	0		0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(57,692)	0	(57,692) 526,010	0	(57,692) 526,010	0
20	TOTAL FED DEF IT (410 & 411)		526,010	U	526,010	0	526,010	0
21								
22	AMORT INV TAX CREDIT	NDAA		0	•	0	0	0
23	AMORTIZE ITC	NP29	0	0	00	0	0	0
24	TOTAL AMORTIZED ITC		0	U	U	U	0	U
25								
26	TEST YEAR INV TAX CREDIT				_			
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		526.010	0	526,010	0	526,010	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS	-	526,010	0	526,010	0	526,010	0
34								
35	FEDERAL INCOME TAX COMPUTATION							
36	RETURN ON RATE BASE		346,261	0	346,261	0	346,261	0
37	NET DEDUCTIONS AND ADDITIONS		(194,704)	0	(194,704)	.0	(194,704)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		21	0	21	0	21	0
39	TOTAL FEDERAL TAX ADJUSTMENTS	_	526,010	0	526,010	0	526,010	0
40	BASE FOR FIT COMPUATION	-	677,588	0	677,588	0	677,588	0
41								
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		180,118	0	180,118	0	180,118	0
44	TOTAL FEDERAL TAX ADJUSTMENTS	-	526,010	0	526,010	0	526,010	0
45	NET FED INCOME TAX ALLOWABLE		706,128	0	706,128	0	706,128	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE							
49	PRELIM FEDERAL INCOME TAX		180,118	0	180,118	0	180,118	0
50	TEST YEAR INV TAX CREDIT	-	0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		180,118	0	180,118	0	180,118	0
52				0.0.000	0.04000	0.04007		0.04035
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925		0.24925

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NO. STATE INCOME TAX BASED ON RETURN Allo PRODUCTION DEMAND COMMODITY CUSTOMER AT ISSU Schedule 9.1 3 4 5	OTHER
Schedule 9.1 3 4 5	
1 DEDUCTIONS IN ADDITION TO Y871	
2 KY TAXABLE INCOME ADJUSTMENT NP29 0 0 0 0 0	0 0
3 RESERVED FOR FUTURE USE NP29 0 0 0	0 0
4 DEDUCTIONS IN ADD TO Y871 0 0 0 0 0	0 0
	•
6 STATE INCOME TAX ADJUSTMENTS	
7 STATE PROV DEF INC TAX (410 & 411)	
8 OTHER DEFERRED INCOME TAXES - NET NP29 21 0 21 0	1 0
9 TOT STATE PROV DEF IT (410 & 411) 21 0 21 0	1 0 1 0
11 OTHER SIT ADJUSTMENTS	
12 CURRENT YEAR PAYABLE ADJUSTMENT NP29 0 0 0 0	0 0
13 OTHER SIT ADJUSMENTS 0 0 0 0	0 0 0 0
14	
15 TOTAL STATE INC TAX ADJUSTMENT 21 0 21 0	1 0
16	
17 INCOME TAX BASED ON RETURN	
18 SUMMARY OF SIT CALCULATION	
19 RETURN ON RATE BASE 346,261 0 346,261 0 346	1 0
20 NET FED INCOME TAX ALLOWABLE 706,128 0 706,128 0 706	8 0
21 NET FED. DED. AND ADDITIONS (194,704) 0 (194,704) 0 (194	4) 0
22 DEDUCTIONS IN ADD TO Y871 0 0 0 0 0	0 0
23 TOTAL STATE INC TAX ADJ 21 0 21 0	1 0
24 BASE FOR SIT COMPUTATION 857,706 0 857,706 0 857	6 0
25	
26 SIT FACTOR K192/(1-K192) 0.05228266 0.0528266 0.0528266 0.0528266 0.05282826 0.05282826 0.05282826 0.05282826 0.05282826 0.05282826 0.05282826 0.0528826 0.05282800000000000000000000000000000000	6 0.05228266
27 PRELIMINARY STATE INCOME TAX Rounding added 44,843 0 44,843 0 44	3 0
28 TOTAL STATE INCOME TAX ADJ. 21 0 21 0	1 0
29 NET STATE INC TAX ALLOWABLE 44,864 0 44,864 0 44	4 0
30	
31 STATE INCOME TAX PAYABLE	
32 PRELIMINARY STATE INCOME TAX 44,843 0 44,843 0 44	3 0
33 OTHER SIT ADJUSTMENTS 0 0 0 0	0 0
34 NET STATE INCOME TAX PAYABLE 44,843 0 44,843 0 44	3 0
35	
36 COMPOSITE TAX RATE 0.249251 0.249251 0.249251 0.249251 0.249251	1 0.249251

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	COST OF SERVICE COMPUTATION	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedu	Jle 10		3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	0	0	0	o	0	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	55,958	0	55,958	0	55,958	0
7	TOTAL OTHER OPERATING REVS		55,958	0	55,958	0	55,958	0
8								
.9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		66,026,081	(0)	66,026,081	0	66,026,081	0
11	RETURN ON RATE BASE		346,261	0	346,261	0	346,261	0
12	NET FED INCOME TAX ALLOWABLE		706,128	0	706,128	0	706,128	0
13	TOTAL OTHER OPERATING REVENUES		(55,958)	0	(55,958)	0	(55,958)	0
14	SUBTOTAL B		67,022,512	(0)	67,022,512	0	67,022,512	0
15								
16	TOTAL OTHER OPERATING REVENUES		55,958	0	55,958	0	55,958	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		55,958	0	55,958	0	55,958	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.0000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		67,022,512	(0)	67,022,512	0	67,022,512	0
25								
26	PROPOSED REVENUES		67,411,733	0	67,411,733	0	0	0
27	TOTAL GAS COST OF SERVICE		(67,022,512)	0	(67,022,512)	0	(67,022,512)	0
28	EXCESS REVENUES		389,221	0	389,221	0	389,221	0
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		97,013	0	97,013	0	97,013	0
31	EXCESS RETURN		292,208	0	292,208	0	292,208	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 11	TA PERMIT	3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		994,013,497	0.44086				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		1,187,101,737	0.52649				
6	SHORT TERM DEBT		73,621,738	0.03265				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		2,254,736,972	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0,00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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LINE					TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ALLOCATORS		SOURCE	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	ALLOGATORO	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN	•••••								
2	FIRM MCF SALES		External		11,132,518	0	11,132,518	0	11,132,518	0
2	RATIO TO TOTAL GAS			K201	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)		External		100.00000	0	100.00000	0	100	0
5	RATIO TO TOTAL GAS			K203	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)		External		100.00000	0	100.00000	0	100	0
7	RATIO TO TOTAL GAS			K205	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT		External		12,659,370	0	12,659,370	0	12,659,370	0
9	RATIO TO TOTAL GAS			K300	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
10	PURCHASED MCF SALES		External		8,392,993	0	8,392,993	0	8,392,993	0
11	RATIO TO TOTAL GAS			K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
12	TOTAL CUSTOMERS		External		105,849	0	105,849	0	105,849	0
13	RATIO TO TOTAL GAS			K401	1,00000	0.00000	1.00000	0.00000	1.00000	0.00000
14	W'TD CUSTOMERS - SERVICES		External		113,973	0	113,973	0	113,973	0
15	RATIO TO TOTAL GAS			K403	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
16	CUST ACCTG EXPENSE		External		2,826,619	0	2,826,619	0	2,826,619	0
17	RATIO TO TOTAL GAS			K405	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
18	UNCOLLECTIBLE EXP		External		1,575,392	0	1,575,392	0	1,575,392	0
19	RATIO TO TOTAL GAS			K406	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP		External		183,379	0	183,379	0	183,379	0
21	RATIO TO TOTAL GAS			K407	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	CUSTOMER SALES EXPENSE		External		19	0	19	0	19	0
23	RATIO TO TOTAL GAS			K408	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	METER COSTS		External		14,947,004	0	14,947,004	0	14,947,004	0
25	RATIO TO TOTAL GAS			K413	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
26	CUSTOMER / DEMAND		External		100	0	100	0	100	0
27	RATIO TO TOTAL GAS			K415	1,00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS		External		164,635	0	164,635	0	164,635	0
29	RATIO TO TOTAL GAS			K417	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
30	LARGE CUSTOMERS		External		154	0	154	0	154	0
31	RATIO TO TOTAL GAS			K431	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
32	GS INDUST, FT & IT TRANSP		External		4,266,377	0	4,266,377	0	4,266,377	0
33	RATIO TO TOTAL GAS			K595	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER		External		1	0	1	0	1	0
35	RATIO TO TOTAL GAS			K597	1.00000	0.0000.0	1.00000	0.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT				1	0	1 00000	0	1.00000	0.00000
37	RATIO TO TOTAL GAS			K903	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38				D 222	F7 000 074		E7 066 074	0	57,266,271	0
39	PRESENT REVENUES		CS09	R600	57,266,271	0	57,266,271	0	67,411,733	0
40	PROPOSED REVENUES		CS09	R602	67,411,733	0	67,411,733	0	07,411,733	0

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				TOTAL		CLASSIFIED		TOTAL	ALL
LINE	ALL OCATORS	SOURCE	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
NO.	ALLOCATORS Schedule 12.1	SOURCE	1	2	3	4	5	ATISSOL	UTILIC
		Internel	,	2	5 0	7 0	0	0	0
1	COMBINATION MAINS & SERVICES	Internal	14007			-	- 1	-	•
2	RATIO TO TOTAL GAS		K667	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		0	0	0	0	0	0
4	RATIO TO TOTAL GAS		K697	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	PRESENT REVENUES	Internal		57,266,271	0	57,266,271	0	57,266,271	0
6	RATIO TO TOTAL GAS		K901	1.00000	0.00000	1.00000	0.0000	1.00000	0.00000
7	PROPOSED REVENUES	Internal		67,411,733	0	67,411,733	0	67,411,733	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
9									
10	SPECIAL ALLOCATOR INFO FOR K667								
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			0	0	0	0	0	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			0	0	0	0	0	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			0	0	0	0	0	0
15	TOTAL K667			0	0	0	0	0	0
16									
17	SPECIAL ALLOCATOR INFO FOR K697								
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Plant			0	0	0	0	0	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			ol	0	0	0	0	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum Reserve			ō	0	0	0	0	0
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			0	0	0	0	0	0
22	TOTAL K697				0	0	0	0	0
	TOTAL RUST			, i i i i i i i i i i i i i i i i i i i	•	•		-	-
23									
24	WEIGHTED RATIOS								
25 26	GROSS GAS PLANT IN SERVICE WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	0,00000	0.00000	0.00000	0.00000	1.00000
	WTD GROSS PROD PLANT RATIOS	Internal	D149	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
27	WTD GROSS DIST PLANT RATIOS WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.00000	0.00000	1.00000	1.00000	0,00000
28 29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
		Internal	C129	1.00000	0,00000	1,00000	0.00000	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	GP19	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	D199	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	DR19	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	merna	DRIS	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
34									
35	NET GAS PLANT	Internal	P229	1.00000	0.0000	0.00000	0.00000	0.00000	1.00000
36	WTD NET PROD PLANT RATIOS	Internal	D249	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
37	WTD NET DIST PLANT RATIOS	Internal			0.00000	1.00000	0.00000	1.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000		1.00000	0.00000	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
41									
42	WORKING CAPITAL			1 00000	0.00000	1 00000	0.00000	1 00000	0.00000
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.00000	1.00000	0.00000	1.00000	- /
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000 [0.00000	1.00000	0.00000	1.00000	0.00000

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LINE					TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ALLOCATORS		SOURCE	ALLO	PRODUCTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 12.2	1.11	1	2	3	4	5		
1	RATE BASE									
2	WTD NET OCRB RATIOS		Internal	RB29	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS		Internal	RB99	1.00000	0,00000	1.00000	0.00000	1.00000	0.00000
4	WTD CWIP RATIO		Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5										
6	WEIGHTED O & M EXPENSE RATIOS									
7	WTD PROD COMMODITY EXP RATIOS		Internai	P349	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS		Internal	P459	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
9	WTD DIST O&M EXP RATIOS		Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS		Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS		Internal	CS19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS		Internal	SE19	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
13	WTD A&G EXP RATIOS		Internai	AG39	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
14	WTD O&M EXP RATIOS		Internal	OM39	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
15										
16	DEPRECIATION EXPENSES									
17	WTD PRODUCTION DEPREC RATIOS		Internal	P489	1,00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD DIST DEPREC RATIOS		Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS		Internal	G489	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS		Internal	C489	1.00000	(0.00001)	1.00001	0.00000	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS		Internal	DE49	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22										
23	OTHER TAXES & MISC EXPENSES									
24	WTD R. E. & PROP TAX RATIOS		Internal	L529	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
25	WTD MISC TAX RATIOS		Internal	L589	1.00000	0.00000	1,00000	0.00000	1.00000	0.00000
26	WTD OTHER TAX RATIOS		Internal	L599	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS		Internal	OP69	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28										
29	TOTAL COST OF SERVICE									
30	WTD TOTAL COST OF SERVICE		Internai	CS09	1.00000	0.00000	1,00000	0.00000	1.00000	0.00000

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			TOTAL						
LINE			PRODUCTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	SUMMARY OF RESULTS	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule			3	4	5	6		
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE		5,519,018	3,446,902	2,064,720	4,747	2,649	5,519,018	0
3	TOTAL DEPRECIATION RESERVE		(2,710,148)	(1,692,623)	(1,013,894)	(2,330)	(1,301)	(2,710,148)	0
4	TOTAL RATE BASE ADJUSTMENTS	_	1,513,439	946,769	567,114	(285)	(158)	1,513,440	(1)
5	TOTAL RATE BASE		4,322,309	2,701,048	1,617,940	2,132	1,190	4,322,310	(1)
6									
7	OPERATING EXPENSES								
8	TOTAL O&M EXPENSE		65,416,645	40,856,529	24,473,152	55,841	31,123	65,416,645	0
9	TOTAL DEPRECIATION EXPENSE		543,528	339,461	203,339	467	261	543,528	0
10	TOTAL OTHER TAX & MISC EXPENSE	-	65,908	41,200	24,681	17	10	65,908	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		66,026,081	41,237,190	24,701,172	56,325	31,394	66,026,081	0
12	NET FED INCOME TAX EXP ALLOWABLE		706,128	431,578	258,515	15,701	334	706,128	0
13	NET STATE INCOME TAX EXP ALLOWABLE	_	44,864	27,530	16,491	824	19	44,864	0
14	TOTAL OPERATING EXPENSE		66,777,073	41,696,298	24,976,178	72,850	31,747	66,777,073	0
15									
16	RETURN ON RATE BASE		346,261	216,382	129,613	171	95	346,261	0
17	TOTAL OTHER OPERATING REVENUES	_	(55,958)	(34,996)	(20,962)	0	0	(55,958)	0
18	TOTAL GAS COST OF SERVICE		67,067,376	41,877,684	25,084,829	73,021	31,842	67,067,376	0

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LINE NO.	GROSS GAS PLANT IN SERVICE	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT/RSLI RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT								
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
9			_					-	
10	TOTAL PROD & TRANS PLANT		0	.0	0	0	0	Q	0
11									
12	DISTRIBUTION PLANT		_						
13	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0	0
15	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	0	0	0	0	0	0	0
17	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0	0
19	LAND, R OF W, STRUCT & IMPROV	K203	Ŭ	0	0	0	0	0	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	•	0	•	0	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		U	U	0	0	0	0	0
-24	TOTAL TRANS & DIST DI ANT		0	0	0	0	0	0	0
25 26	TOTAL TRANS & DIST PLANT TOTAL GROSS PTD PLANT		0	0	0 0	0	0	0	0
20	TOTAL GROSS FID FLANT		v	Ũ	0	Ū		Ũ	Ŭ
27	GENERAL & INTANGIBLE PLANT								
29	PRODUCTION PLANT	K201	<u> </u>	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	4,286,932	2,677,403	1,603,784	3,687	2,058	4,286,932	0
31	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
32	CUSTOMER ACCOUNTING	CA19	0	0	0	Ó	Ő	0	0
33	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
34	SALES	SE19	0	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		4,286,932	2,677,403	1,603,784	3,687	2,058	4,286,932	0
36									
37	COMMON & OTHER PLANT								
38	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	1,232,086	769,499	460,936	1,060	591	1,232,086	0
40	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
41	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
42	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
43	SALES	SE19	0	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		1,232,086	769,499	460,936	1,060	591	1,232,086	0
45 46	GROSS GAS PLANT IN SERVICE		5,519,018	3,446,902	2,064,720	4,747	2,649	5,519,018	0

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			TOTAL						
LINE			PRODUCTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	DEPRECIATION RESERVE	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedule 3			3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	-	0	0	0	0	0	0	0
4									
5	TRANSMISSION PLANT				,				
6	TRANSMISSION PLANT	_							
7	TOTAL TRANS DEPREC RESERVE	-	0	0	0	0	.0	0	0
8									
9	DISTRIBUTION PLANT								
10	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0	0
12	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	0	0	0	0	0	0	0
14	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	0	0	0	0	0	0	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	0	0	0	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0	0
19	TOTAL DIST DEPREC RESERVE	-	0	0	0	0	0	0	0
20									
21	GENERAL & INTANGIBLE PLANT								
22	PRODUCTION PLANT	K201	(1)	(1)	0	0	0	(1)	0
23	PRODUCTION PLANT COMMODITY	P349	2,049,283	1,279,880	766,657	1,762	984	2,049,283	0
24	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
25	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
26	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
27	SALES	SE19	0	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE	-	2,049,282	1,279,879	766,657	1,762	984	2,049,282	0
29									
30	COMMON & OTHER PLANT								
31	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	660,866	412,744	247,237	568	317	660,866	0
33	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
34	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
35	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
36	SALES	SE19	0	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		660,866	412,744	247,237	568	317	660,866	0
38							4.05		
39	TOTAL DEPRECIATION RESERVE		2,710,148	1,692,623	1,013,894	2,330	1,301	2,710,148	0

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LINE NO.	NET GAS PLANT		ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	S	chedule 4	1		3	4	5	6		
1	PRODUCTION PLANT				7					
2	PRODUCTION PLANT IN SERVICE			0	0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE			0	0	0	0	0	0	0
4	NET PRODUCTION PLANT			0	0	0	0	0	0	0
5										
6	TRANSMISSION PLANT									
7	TRANSMISSION PLANT IN SERVICE			0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE			0	0	0	0	.0	0	0
9	NET TRANSMISSION PLANT			0	0	0	0	0	0	0
10										
11	DISTRIBUTION PLANT									
12	DISTRIBUTION PLANT IN SERVICE			0	0	0	0	0	0	0
13	TOTAL DIST DEPREC RESERVE			0	0	0	0	0	0	0
14	NET DISTRIBUTION PLANT			0	0	0	0	0	0	0
15										
16	NET PTD PLANT			0	0	0	0	0	0	0
17	NET TRANS & DIST PLANT			0	0	0	0	0	0	0
18										
19	GENERAL & INTANGIBLE PLANT									
20	GEN & INTANG PLANT IN SERVICE			4,286,932	2,677,403	1,603,784	3,687	2,058	4,286,932	0
21	TOTAL GEN & INTG DEPREC RESERVE			(2,049,282)	(1,279,879)	(766,657)	(1,762)	(984)	(2,049,282)	0
22	NET GENERAL & INTANG PLANT			2,237,650	1,397,524	837,127	1,925	1,074	2,237,650	0
23										
.24	COMMON & OTHER PLANT									
25	COMMON & OTH PLT IN SERVICE			1,232,086	769,499	460,936	1,060	591	1,232,086	0
26	TOTAL COM & OTH DEPREC RESERVE			(660,866)	(412,744)	(247,237)	(568)	(317)	(660,866)	0
27	NET COMMON & OTHER PLANT			571,220	356,755	213,699	492	274	571,220	0
28					4 754 070	4 959 999				
29	NET GAS PLANT IN SERVICE			2,808,870	1,754,279	1,050,826	2,417	1,348	2,808,870	0

				TOTAL						
LINE				PRODUCTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS		ALLO	COMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	So	hedule 5			3	4	5	6		
1	RATE BASE ADJUSTMENTS									
2	ACCUMULATED DEFERRED INCOME TAXES									
3	ACCUM DEF INC TAXES (282)									
4	LIBERALIZED DEPRECIATION		NP29	306,175	191,222	114,543	263	147	306,175	0
5	LEASED METERS		K413	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR		D249	0	0	0	0	0	0	0
7	CAPITALIZED INTEREST		NP29	0	0	0	0	0	0	0
8	AFUDC IN DEBT		NP29	0	0	0	0	0	0	0
.9	CWIP DIFFERENCES		NP29	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS		AG39	0	0	0	0	0	. 0	.0
11	PLANT FAS 109		NP29	0	0	0	0	0	0	.0
12	MISCELLANEOUS		NP29	96,378	60,193	36,056	83	46	96,378	0
13	TOTAL ACCOUNT 282			402,553	251,415	150,599	346	193	402,553	0
14										
15	ACCUM DEF INC TAXES (283)									
16	BLANK		K413	0	0	0	0	0	0	0
17	BLANK		K413	0	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST		AG39	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE		NP29	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS		K667	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT		NP29	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT		NP29	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL		AG39	0	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT		AG39	0	0	0	0	0	0	0
25	PENSION		AG39	0	0	0	0	0	0	0
26	MISCELLANEOUS		K406	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283			0	0	0	0	0	0	0
28										
29	OTHER ACCUMULATED DEFERRED INCOME TAXE									
30	CUSTOMER ADVANCES FOR CONSTRUCTION	1	D249	0	0	0	0	0	0	0
31	CUSTOMER SERVICE DEPOSITS		D249	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS		AG39	0	0	0	0	0	0	0
33	EDIT		NP29	112,959	70,549	42,259	97	54	112,959	0
34 35	TOTAL OTHER SUBTRACTIVE ADJS			112,959	70,549	42,259	97	54	112,959	0
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES	;		515,512	321,964	192,858	443	247	515,512	0

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			TOTAL						
LINE			PRODUCTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedule 5.1			3	4	5	6		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES								
2	ACCUM DEF INC TAXES (190)								
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	.0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	.0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	Q	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0	0.
18	PROPERTY TAX	P229	0	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0	0
25	OTHER	AG39	233,286	145,895	87,391	0	0	233,286	0
2 6	TOTAL ACCOUNT 190		233,286	145,895	87,391	0	0	233,286	0
27									
28	OTHER		_	_	_				_
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	5,434	3,394	2,033	5	3	5,435	(1)
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0	0
32	OTHER		5,434	3,394	2,033	5	3	5,435	(1)
33 34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		238,720	149,289	89,424	5	3	238,721	(1)
					-				, ,

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6		
1 2	NET ORIGINAL COST RATE BASE		2,532,078	1,581,604	947,392	1,979	1,104	2,532,079	(1)
3	WORKING CAPITAL								
5	PLANT MATERIALS & SUPPLIES								
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	2,634	1,646	985	2	1	2,634	0
8	TOTAL PLANT MATS, & SUPPLIES		2,634	1,646	985	2	1	2,634	0
9 10	TOTAL MATERIALS & SUPPLIES		2,634	1,646	985	2	1	2,634	0
11	PREPAYMENTS								
12	INSURANCE GENERAL	OM39	152,619	95,320	57,096	130	73	152,619	0
13	EXCISE TAX	OM39	0	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	00	0	0	0	0
15	TOTAL PREPAYMENTS		152,619	95,320	57,096	130	7 3	152,619	0
16									
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0	0
18	TOTAL WORKING CASH		0	-0	0	0	0	0	0
19									
20	MISCELLANEOUS WORKING CAPITAL	1/004	4 640 670	4 007 007	603,373	0	0	1,610,670	0
21	GAS STORED UNDERGROUND	K301 K406	1,610,670 0	1,007,297	603,373	0	0	1,610,670	0
22 23	PIPP UNCOLLECTIBLES CASH WORKING CAPITAL	CM39	24,308	15,181	9,094	21	12	24,308	0
23 24	TOTAL MISC WORK CAPITAL	014139	1,634,978	1,022,478	612,467	21	12	1,634,978	0
24	TOTAL MISC WORK CAPITAL		1,004,970	1,022,470	012,407	21	12	1,054,570	0
26	TOTAL WORKING CAPITAL		1,790,231	1,119,444	670,548	153	86	1,790,231	0
27	PRELIMINARY SUMMARY		.,						-
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(515,512)	(321,964)	(192,858)	(443)	(247)	(515,512)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAX	ES	238,720	149,289	89,424	5	3	238,721	(1)
30	TOTAL WORKING CAPITAL		1,790,231	1,119,444	670,548	153	86	1,790,231	0
31	TOTAL RATE BASE ADJUSTMENTS		1,513,439	946,769	567,114	(285)	(158)	1,513,440	(1)
32									
33	RATE BASE CALCULATION								
34	NET GAS PLANT IN SERVICE		2,808,870	1,754,279	1,050,826	2,417	1,348	2,808,870	0
35	TOTAL RATE BASE ADJUSTMENTS		1,513,439	946,769	567,114	(285)	(158)	1,513,440	(1)
36	TOTAL RATE BASE		4,322,309	2,701,048	1,617,940	2,132	1,190	4,322,310	(1)
37	TOTAL BATE OF BETURN ALLOWARD		0.00014	0.08011	0.00044	0.08011	0.08011	0.00014	0.08011
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011		0.08011		0.08011 95	0.08011	0.08011
39	RETURN ON RATE BASE		346,261	216,382	129,613	171	95	346,261	0

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			TOTAL						
LINE			PRODUCTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	O&M EXPENSES	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedule 6			3	4	5	6		
1	PRODUCTION O&M								
2	COMMODITY RELATED 0&M								
3	ANNUALIZED GAS COST	K301	64,547,695	40,367,483	24,180,212	0	0	64,547,695	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	258,043	106,991	64,088	55,841	31,123	258,043	ö
5	TOTAL COMMODITY RELATED	1000	64,805,738	40,474,474	24,244,300	55,841	31,123	64,805,738	0
6	TOTAL COMMODITI RESTLED		51,000,700		21,211,000	00,011	011120	0 1,000,700	·
7	DEMAND RELATED PROD O&M								
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0	0
10			•	•	•		•	•	-
11	DEMAND RELATED & OTHER PROD O&M								
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0	0
14	TOTAL DEM REE & OTTAT ROD GUM		-	•		-	•	-	-
15	TOTAL PRODUCTION O&M		64,805,738	40,474,474	24,244,300	55,841	31,123	64,805,738	0
16	To mer hob of hor out		- ,,,	,,	,,		011120		-
17	TRANSMISSION O & M								
18	TRANSMISSION 0 & M								
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0
20			·		•	•	•	-	•
21	DISTRIBUTION O & M								
22	LOAD DISPATCHING	K203	0	0	0	0	0	0	0
23	MAINS & SERVICES OPER	K667	0	0	0	0	0	Ő	0
23	M & R STATION GENERAL	K203	õ	0 0	õ	õ	õ	0	õ
25	CUSTOMER INST & OTHER	K415	0	0	Ō	0	0	0	Ő
26	METERS & HOUSE REG	K697	Ő	Ő	Ő	0	0	0	0
27	MAINS	K415	ů.	0	0 0	0	0	0	0
28	SERVICES	K403	0	0	0 0	õ	0	0	0 0
29	SUPV & ENG	D249	0	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	0	0	0	Ō	0	Ō	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	Ō	Ö	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	0	0	0	0	0	0	0
33	TOTAL DISTRIBUTION O & M		0	0	0	0	0	0	0
34									
35	CUSTOMER ACCOUNTING								
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0	0
37	METER READING	K405	0	0	0	0	0	0	0
38	CUSTOMER BILLING & COLLECTIONS	K405	0	0	0	0	0	0	0
39	UNCOLLECTIBLE EXP	K406	0	0	0	0	0	0	0
40	ELIMINATE MISC EXPENSES	K406	0	0	0	0	0	0	0
41	CREDIT CARD FEES	K405	0	0	0	0	0	0	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0	0

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			TOTAL						
LINE			PRODUCTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	O&M EXPENSES	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedule 6	1		3	4	5	6		
1	CUSTOMER SERVICE & INFORMATION								
2	TOTAL CUST SERVICE & INFO	K407	0	0	0	0	0	0	0
3	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0
4									
5	SALES								
6	SALES EXPENSE	K408	0	0	0	0	0	0	0
7	TOTAL SALES EXPENSE		0	0	0	0	0	0	0
8									
9	ADMINISTRATIVE & GENERAL								
10	PRODUCTION PLANT DEMAND	P349	(1)	(1)	0	0	Ö	(1)	0
11	PRODUCTION PLANT COMMODITY	K301	663,106	414,700	248,406	0	0	663,106	0
12	DISTRIBUTION PLANT	D349	0	0	0	0	0	0	0
13	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
14	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
15	SALES	SE19	0	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		663,105	414,699	248,406	0	0	663,105	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	25,714	16,081	9,633	0	0	25,714	0
18	INCENTIVE COMPENSATION	AG39	(57,090)	(35,704)	(21,386)	0	0	(57,090)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(24,926)	(15,588)	(9,338)	0	0	(24,926)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	O	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	4,104	2,567	1,537	0	0	4,104	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	. 0	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		610,907	382,055	228,852	0	0	610,907	0
32									
33	TOTAL O & M EXPENSE		65,416,645	40,856,529	24,473,152	55,841	31,123	65,416,645	0

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				TOTAL						
LINE			PR	RODUCTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	DEPRECIATION EXPENSE	A	LLO CC	OMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
A-17-19-22		Schedule 7			3	4	5	6		
1	PRODUCTION DEPRECIATION									
2	PRODUCTION DEPRECIATION	F	229	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.			0	0	0	0	0	0	0
4										
5	TRANSMISSION DEPRECIATION									
6	TOTAL TRANSMISSION DEP. EXP.			0	0	0	0	0	0	0
7										
8	DISTRIBUTION DEPRECIATION									
9	DISTRIBUTION DEPRECIATION	C)249	0	0	0	.0	0	0	0
10	TOTAL DIST. DEPREC EXP.			0	0	0	0	0	0	0
11										
12	GENERAL DEPRECIATION									
13	GENERAL DEPRECIATION	G		513,139	320,482	191,970	441	246	513,139	0
14	TOTAL GENERAL DEPREC EXP.			513,139	320,482	191,970	441	246	513,139	0
15										
16	COMMON AND OTHER DEPRECIATION									
17	COMMON DEPRECIATION	c	229	30,389	18,979	11,369	26	15	30,389	0
18	TOTAL COM & OTHER DEPREC EXP.			30,389	18,979	11,369	26	15	30,389	0
19										
20							· · · · · · · · · · · · · · · · · · ·			
21	TOTAL DEPRECIATION EXPENSE			543,528	339,461	203,339	467	261	543,528	0

LINE			TOTAL	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	OTHER TAXES & MISC EXPENSES	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedu	le 8		3	4	5	6		
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	REAL ESTATE & PROPERTY TAX	NP29	19,926	12,444	7,455	17	10	19,926	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		19,926	12,444	7,455	17	10	19,926	0
6									
7	MISCELLANEOUS TAXES								
8	PAYROLL	AG39	42,595	26,638	15,957	0	0	42,595	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		42,595	26,638	15,957	0	0	42,595	0
13									
14	MISCELLANEOUS EXPENSES								
15	PSC MAINT, EXP ON INCREASE	AG39	3,387	2,118	1,269	0	0	3,387	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		3,387	2,118	1,269	0	0	3,387	0
18									
19	TOTAL OTHER TAX & MISC EXPENSE		65,908	41,200	24,681	17	10	65,908	0
20									
21	PRELIMINARY SUMMARY								
22	TOTAL O&M EXPENSE		65,416,645	40,856,529	24,473,152	55,841	31,123	65,416,645	0
23	TOTAL DEPRECIATION EXPENSE		543,528	339,461	203,339	467	261	543,528	0
24	TOTAL OTHER TAX & MISC EXPENSE		65,908	41,200	24,681	17	10	65,908	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		66,026,081	41,237,190	24,701,172	56,325	31,394	66,026,081	0

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			TOTAL						
LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	PRODUCTION COMMODITY	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
<u>NO.</u>	Schedule 9	ALLO	COMMODITY	3	4	5	6	71110002	U
1	FEDERAL INCOME TAX DEDUCTIONS								
2	AUTOMATIC INTEREST CALCULATION								
3	AUTO PROC INTEREST DED	RB99	101,532	63,449	38,005	50	28	101,532	0
4	TOTAL INTEREST EXPENSE		101,532	63,449	38,005	50	28	101,532	0
5									
6	OTHER DEDUCTIONS								-
7	DEPREC EXCESS TAX-BOOK	DE49	(44,273)	(27,651)	(16,563)	(38)	(21)	(44,273)	0
8	PERMANENT DIFFERENCES	AG39	22,329	13,964	8,365	0 99	0	22,329	0
9	TEMPORARY DIFFERENCES	DE49	<u>115,116</u> 93,172	71,896	43,066 34,868	61	<u>55</u> 34	115,116 93,172	0
10	TOTAL OTHER DEDUCTIONS		93,172	56,209	34,000	01	- 34	95,172	U
11 12	NET DEDUCTIONS AND ADDITIONS		194,704	121,658	72,873	111	62	194,704	0
13	NET DEDUCTIONS AND ADDITIONS		104,104	12,000	12,010			104,104	· ·
14	FED DEFERRED INCOME TAX (410 & 411)								
15	DEFERRED INCOME TAXES - NET	OM39	535,197	334,262	200,223	455	257	535,197	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	48,505	22,870	13,699	11,936	0	48,505	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(57,692)	(36,080)	(21,612)	0	0	(57,692)	0
20	TOTAL FED DEF IT (410 & 411)		526,010	321,052	192,310	12,391	257	526,010	0
21									
22	AMORT INV TAX CREDIT	NP29	٥	0	0	0	0	0	0
23 24	AMORTIZE ITC TOTAL AMORTIZED ITC	NF 25	0	0	0	0	0	0	0
24	TOTAL AMOR IZED ITC		0	0	0	0	0	Ŭ	Ŭ
26	TEST YEAR INV TAX CREDIT								
20	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0	0
27	TEST YEAR INV TAX CREDIT	11 25	0	0	0	0	0	0	<u>0</u>
29			Ŭ	· ·	•	Ū	•	· ·	·
30	PRELIMINARY SUMMARY								
31	TOTAL FED DEF IT (410 & 411)		526.010	321,052	192,310	12,391	257	526,010	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		526,010	321,052	192,310	12,391	257	526,010	0
34									
35	FEDERAL INCOME TAX COMPUTATION								
36	RETURN ON RATE BASE		346,261	216,382	129,613	171	95	346,261	0
37	NET DEDUCTIONS AND ADDITIONS		(194,704) 21	(121,658) 13	(72,873) 8	(111) 0	(62)	(194,704) 21	0
38 39	TOTAL STATE PROV DEF IT (410 & 411) TOTAL FEDERAL TAX ADJUSTMENTS		526.010	321.052	192,310	12,391	257	526.010	0
40	BASE FOR FIT COMPUATION		677,588	415,789	249.058	12,451	290	677,588	0
41	BASET ON TH COMP SATION		0,1,000		2.01000				•
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0,26582	0.26582	0.26582		0.26582
43	PRELIM FED INCOME TAX		180,118	110,526	66,205	3,310	77	180,118	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		526,010	321,052	192,310	12,391	257	526,010	0
45	NET FED INCOME TAX ALLOWABLE		706,128	431,578	258,515	15,701	334	706,128	0
46									
47	INCOME TAX BASED ON RETURN								
48 49	FEDERAL INCOME TAX PAYABLE PRELIM FEDERAL INCOME TAX		180,118	110,526	66,205	3,310	77	180,118	0
49 50	TEST YEAR INV TAX CREDIT		180,118	110,526	00,205	3,310	0	100,110	0
50	NET FED INCOME TAX PAYABLE		180,118	110,526	66,205	3,310	77	180,118	
52			,		,				
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.2492512	0.24925		0.24925

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			TOTAL						
LÍNE			PRODUCTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	STATE INCOME TAX BASED ON RETURN	Allo	COMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	AND	Schedule 9.1		3	4	5	6		
1	DEDUCTIONS IN ADDITION TO Y871								
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29							
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0	0
5									
6	STATE INCOME TAX ADJUSTMENTS								
7	STATE PROV DEF INC TAX (410 & 411)								
8	OTHER DEFERRED INCOME TAXES - NET	NP29	21	13	8	0	0	21	0
9	TOT STATE PROV DEF IT (410 & 411)		21	13	8	0	0	21	0
10									-
11	OTHER SIT ADJUSTMENTS								
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0	0
14									
15	TOTAL STATE INC TAX ADJUSTMENT		21	13	8	0	0	21	0
16									
17	INCOME TAX BASED ON RETURN								
18	SUMMARY OF SIT CALCULATION								
19	RETURN ON RATE BASE		346,261	216,382	129,613	171	95	346,261	0
20	NET FED INCOME TAX ALLOWABLE		706,128	431,578	258,515	15,701	334	706,128	0
21	NET FED. DED. AND ADDITIONS		(194,704)	(121,658)	(72,873)	(111)	(62)	(194,704)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		21	13	8	0	0	21	0
24	BASE FOR SIT COMPUTATION		857,706	526,315	315,263	15,761	367	857,706	0
25									
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	44,843	27,517	16,483	824	19	44,843	0
28	TOTAL STATE INCOME TAX ADJ.		21	13	8	0	0	21	0
29	NET STATE INC TAX ALLOWABLE		44,864	27,530	16,491	824	19	44,864	0
30									
31	STATE INCOME TAX PAYABLE								
32	PRELIMINARY STATE INCOME TAX		44,843	27,517	16,483	824	19	44,843	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		44,843	27,517	16,483	824	19	44,843	0
35									
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

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			TOTAL						
LINE			PRODUCTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	COST OF SERVICE COMPUTATION	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedul	e 10		3	4	5	6		
1	OTHER OPERATING REVENUES								
2	MISC SERVICE REVENUE	K401	0	0	0	0	0	0	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	0	0	0	0	0	0.	0
5	RENTS	D249	0	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	55,958	34,996	20,962	0	0	55,958	0
7	TOTAL OTHER OPERATING REVS		55,958	34,996	20,962	0	0	55,958	0
8									
9	COST OF SERVICE COMPUTATION								
10	TOTAL OP EXP EXC INC & REV TAX		66,026,081	41,237,190	24,701,172	56,325	31,394	66,026,081	0
11	RETURN ON RATE BASE		346,261	216,382	129,613	171	95	346,261	0
12	NET FED INCOME TAX ALLOWABLE		706,128	431,578	258,515	15,701	334	706,128	0
13	TOTAL OTHER OPERATING REVENUES		(55,958)	(34,996)	(20,962)	0	0	(55,958)	0
14	SUBTOTAL B		67,022,512	41,850,154	25,068,338	72,197	31,823	67,022,512	0
15									
16	TOTAL OTHER OPERATING REVENUES		55,958	34,996	20,962	0	Q	55,958	0.
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		55,958	34,996	20,962	0	0	55,958	0
19									
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		67,022,512	41,850,154	25,068,338	72,197	31,823	67,022,512	0
25									-
26	PROPOSED REVENUES		67,411,733	44,214,571	19,363,183	3,014,309	819,670	67,411,733	0
27	TOTAL GAS COST OF SERVICE		(67,022,512)	(41,850,154)	(25,068,338)	(72,197)	(31,823)	(67,022,512)	0
28	EXCESS REVENUES		389,221	2,364,417	(5,705,155)	2,942,112	787,847	389,221	0
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		97,013	589,331	(1,422,010)	733,325	196,371	97,017	0
31	EXCESS RETURN		292,208	1,775,086	(4,283,145)	2,208,787	591,476	292,204	0

				TOTAL						
LINE				PRODUCTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS		ALLO	COMMODITY	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
		Schedule 11			3	4	5	6		
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS				RATIO					
3	LONG TERM DEBT			994,013,497	0.44086					
4	PREFERRED STOCK			0	0.0000					
5	COMMON STOCK			1,187,101, 7 37	0.52649					
6	SHORT TERM DEBT			73,621,738	0.03265					
7	UNAMORTIZED DISCOUNT		-	0	0.00000					
8	TOTAL			2,254,736,972	1.0000					
9										
10	COST OF CAPITAL									
11	LONG TERM DEBT			0.05051						
12	PREFERRED STOCK			0.00000						
13	COMMON STOCK			0.10750						
14	SHORT TERM DEBT			0.03784						
15	UNAMORTIZED DISCOUNT			0.00000						
16										
17	WEIGHTED COST OF CAPITAL									
18	LONG TERM DEBT			0.02227						
19	PREFERRED STOCK			0.00000						
20	COMMON STOCK			0.05660						
21	SHORT TERM DEBT			0.00124						
22	UNAMORTIZED DISCOUNT		-	0.00000						
23 24	TOT RATE OF RETURN ALLOWABLE			0.08011						
24	TAX RATES AND SPECIAL FACTORS									
25	SHORT TERM DEBT COST			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE			0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE			0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE			0.00000	0.00000	0.00000	0,00000	0.00000	0.00000	0.00000
					,					

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				TOTAL	50	00/77 0441	00/77/ 4005	NECOLOT	70741	
LINE NO.	ALLOCATORS	SOURCE	ALLO	PRODUCTION COMMODITY	RS RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1	2	3	4	5	6		an annor
1	DEMAND ENERGY & SPEC, ASSIGN									
2	FIRM MCF SALES	External		11,13 2 ,518	5,248,860	3,144,133	2,739,525	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	0.47149	0.28243	0.24608	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	External		100.00000	52.08600	31.21000	13.41600	3.28800	100.00000	0.00000
5	RATIO TO TOTAL GAS		K203	1.00000	0.52086	0.31210	0.13416	0.03288	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	External		100.00000	53.93000	32.31400	13,75600	0.00000	100.00000	0.00000
7	RATIO TO TOTAL GAS		K205	1.00000	0.53930	0.32314	0.13756	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT	External		12,659,370	5,248,860	3,144,133	2,739,525	1,526,852	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	0.41463	0.24836	0.21640	0.12061	1.00000	0.00000
10	PURCHASED MCF SALES	External		8,392,993	5,248,860	3,144,133	0	Ó	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1,00000	0.62539	0.37461	0.00000	0.00000	1.00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	98,278	7,417	135	19	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
14	W'TD CUSTOMERS - SERVICES	External		113,973	98,278	15,166	332	197	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.86229	0.13307	0.00291	0.00173	1.00000	0.00000
16	CUST ACCTG EXPENSE	External		2,826,619	2,624,441	198,065	3,605	507	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	1,462,710	110,390	2,009	283	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	170,263	12,850	234	33	183,379	0
21	RATIO TO TOTAL GAS		K407	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	18	1	0	0	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.94737	0.05263	0.00000	0.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	10,371,473	3,834,761	655,485	85,285	14,947,003.60	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.69388	0.25656	0.04385	0.00571	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100.000	60.16 2	26.414	10.783	2.641	100.000	0.000
27	RATIO TO TOTAL GAS		K415	1.00000	0.60162	0.26414	0.10783	0,02641	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS	External		164,635	98,278	64,568	1,568	221	164,635	0
29	RATIO TO TOTAL GAS		K417	1.00000	0.59695	0.39219	0.00952	0.00134	1.00000	0.00000
30	LARGE CUSTOMERS	External		154	0	0	135	19	154	0
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	0.00000	0.87662	0.12338	1.00000	0.00000
32	GS INDUST, FT & IT TRANSP	External		4,266,377	0	0	2,739,525	1,526,852	4,266,377	0
33	RATIO TO TOTAL GAS		K595	1.00000	0.00000	0.00000	0.64212	0.35788	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External		1	0	1	0	0	1	0
35	RATIO TO TOTAL GAS		K597	1.00000	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT			1	1	0	0	0	1	0
37	RATIO TO TOTAL GAS		K903	1.0000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38		1/004	DCOO	67.000.074	07 40 4 507	40 400 500	0.040.500	704 000	57 000 07 ·	-
39	PRESENT REVENUES	K901	R600	57,266,271	37,404,507	16,160,509	2,919,593	781,662	57,266,271	0
40	PROPOSED REVENUES	K902	R602	67,411,733	44,214,571	19,363,183	3,014,309	819,670	67,411,733	0

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WTD TOTAL WRKNG CAP RATIOS

				TOTAL						
LINE				PRODUCTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 12	2.1	1	2	3	4	5	6		
1	COMBINATION MAINS & SERVICES	Internal		0	0	0	0	0	0	0
2	RATIO TO TOTAL GAS		K667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		0	0.0,0000	0.00000	0.00000	0.00000	0.00000	0.00000
4	RATIO TO TOTAL GAS	interna	K697	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5		Internal	1037		94,137,279					0.00000
-	PRESENT REVENUES	memai	1/004	144,124,104		40,671,741	7,347,846	1,967,238	144,124,104	0
6	RATIO TO TOTAL GAS		K901	1.00000	0.65317	0.28220	0.05098	0.01365	1.00000	0.00000
7	PROPOSED REVENUES	Internal		169,657,554	111,276,416	48,732,025	7,586,220	2,062,893	169,657,554	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.65589	0.28724	0.04471	0.01216	1.00000	0.00000
9										
10	SPECIAL ALLOCATOR INFO FOR K667									
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			0	0	0	0	0	0	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			0	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			0	0	0	0	0	0	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			0	0	0	0	0	0	0
15	TOTAL K667			0	0	0	0	0	0	0
16										
17	SPECIAL ALLOCATOR INFO FOR K697									
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross F	Plant		0	0	0	0	0	0	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			0	0	0	0	0	Ő	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum	Reserve		0	0	0	0	Ő	0	ő
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reser			õ	ő	ő	0	0	0	0
22	TOTAL K697	ve		0	0	0	0	0	0	0
	IOTAL ROST			0	0	0	0	0	0	0
23										
24	WEIGHTED RATIOS									
25	GROSS GAS PLANT IN SERVICE									
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.0000	0.00000	0.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	C129	1,00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.0000
34										
35	NET GAS PLANT									
36	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
41										0.00000
42	WORKING CAPITAL									
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.62490	0.37396	0.00076	0.00038	1.00000	0.00000
43	WTD PREPAYMENTS RATIOS	Internal	W689	0.00000	(0.37544)	0.37411	0.00085	0.00048	0.00000	(0.00000)
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
45	WTD TOTAL MISC WRKNG CASH RATIOS	Internal	W749	0.00000	(0.37462)	0,37460	0.00001	0.00001	(0.00000)	0.00000
40	WID TOTAL WISC WRANG CAP DATION	Internal	10745	0.00000	(0.37402)	0,37400	0.00001	0.00001	(0.00000)	0.00000

1.00000

0.62530

0.37456

0.00009

0.00005

1.00000

0.00000

Internal

WC79

TOTAL

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				TOTAL						
LINE				PRODUCTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
		Schedule 12.2	1	2	3	4	5	6		
1	RATE BASE									
2	WTD NET OCRB RATIOS	Internal	RB29	1,00000	0.62462	0.37416	0.00078	0.00044	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.62491	0.37432	0.00049	0.00028	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5										
6	WEIGHTED O & M EXPENSE RATIOS									
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	0.62455	0,37411	0,00086	0.00048	1.00000	0.00000
.9	WTD DIST O&M EXP RATIOS	Internal	D349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000
12	WTD SALES EXP RATIOS	internal	SE19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.62539	0.37461	0.00000	0.00000	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.62456	0.37411	0.00085	0.00048	1.00000	0.00000
15										
16	DEPRECIATION EXPENSES									
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1,00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0,62453	0.37412	0.00086	0.00049	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.62455	0.37411	0.00086	0.00048	1.00000	0.00000
22										
23	OTHER TAXES & MISC EXPENSES									
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.62452	0.37413	0.00085	0.00050	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.62538	0.37462	0.00000	0.00000	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0,62511	0.37448	0.00026	0.00015	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.62456	0.37411	0.00085	0.00048	1.00000	0.00000
28										
29	TOTAL COST OF SERVICE									
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.62442	0.37403	0.00108	0.00047	1.00000	0.00000

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	SUMMARY OF RESULTS	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule	1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		919,905,384	521,265,419	0	398,639,965	919,905,384	0
3	TOTAL DEPRECIATION RESERVE		(250,117,824)	(124,484,675)	0	(125,633,149)	(250,117,824)	0
4	TOTAL RATE BASE ADJUSTMENTS		(120,278,577)	(71,520,849)	Ó	(48,757,728)	(120,278,577)	0
5	TOTAL RATE BASE	_	549,508,983	325,259,895	0	224,249,088	549,508,983	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		20,300,603	8,906,846	0	11,393,757	20,300,603	0
9	TOTAL DEPRECIATION EXPENSE		26,420,029	14,904,740	0	11,515,289	26,420,029	0
10	TOTAL OTHER TAX & MISC EXPENSE	_	5,257,875	3,039,146	0	2,218,729	5,257,875	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		51,978,507	26,850,732	0	25,127,775	51,978,507	0
12	NET FED INCOME TAX EXP ALLOWABLE		6,687,938	4,081,297	0	2,606,640	6,687,937	1
13	NET STATE INCOME TAX EXP ALLOWABLE		1,788,362	1,071,875	0	716,487	1,788,362	0
14	TOTAL OPERATING EXPENSE		60,454,807	32,003,904	0	28,450,902	60,454,806	1
15								
16	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	1
17	TOTAL OTHER OPERATING REVENUES		(1,031,818)	(276,152)	0	(755,666)	(1,031,818)	0
18	TOTAL GAS COST OF SERVICE		103,444,154	57,784,322	0	45,659,830	103,444,152	2

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LINE			TOTAL	AL CLASSIFIED			TOTAL	ALL
NO.	GROSS GAS PLANT IN SERVICE	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION - CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9			_			-		
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11			-			-		-
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	76,523,866	76,523,866	0	0	76,523,866	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	3,953,923	3,953,923	0	0	3,953,923	0
15	LARGE IND M&R - (2850, 2851)	K595	567,756	567,756	0	ō	567,756	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	448,188,826	394,406,167	0	53,782,659	448,188,826	0
17	SERVICES - (2801, 2802, 2803)	K403	254,604,525	0	0	254,604,525	254,604,525	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	40,779,942	0	0	40,779,942	40,779,942	0
19	LAND, R OF W, STRUCT & IMPROV	K203	18,487,900	18,487,900	õ	0	18,487,900	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	15,412,723	0	0 0	15,412,723	15,412,723	ő
20	STREET LIGHTING EQUIPMENT & OTH	K597	90,730	90,730	ů 0	0	90,730	ő
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0 0	ő	0,,00	ů 0
	DISTRIBUTION PLANT IN SERVICE	1203	858,610,191	494,030,342	0	364,579,849	858,610,191	0
23 24	DISTRIBUTION PLANT IN SERVICE		050,010,191	434,000,042	0	004,070,040	000,010,131	Ŭ
25	TOTAL TRANS & DIST PLANT		858,610,191	494.030.342	0	364,579,849	858,610,191	0
25 26	TOTAL GROSS PTD PLANT		858,610,191	494,030,342	0	364,579,849	858,610,191	0
20	TOTAL GROSS FID FLANT		000,010,101	404,000,042	Ŭ	004,010,040	000,010,101	v
28	GENERAL & INTANGIBLE PLANT							
20	PRODUCTION PLANT	K201	0	0	0	o	0	0
30	PRODUCTION PLANT COMMODITY	P349	ő	0	0 0	ő	0	ő
30	DISTRIBUTION PLANT	D349	32,368,897	21,155,016	ő	11,213,881	32,368,897	ŏ
32	CUSTOMER ACCOUNTING	CA19	11,313,346	0	ō	11,313,346	11,313,346	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,929,181	Ő	0	3,929,181	3,929,181	0
34	SALES	SE19	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE	0210	47,611,424	21,155,016	0	26,456,408	47,611,424	0
36				,,	-			-
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	o	0	0	o	0	0
39	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0
40	DISTRIBUTION PLANT	D349	9,302,988	6,080,061	0	3,222,927	9,302,988	0
41	CUSTOMER ACCOUNTING	CA19	3,251,514	0	0	3,251,514	3,251,514	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,129,267	0	0	1,129,267	1,129,267	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		13,683,769	6,080,061	0	7,603,708	13,683,769	0
45			. ,					
46	GROSS GAS PLANT IN SERVICE		919,905,384	521,265,419	0	398,639,965	919,905,384	0
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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION RESERVE	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	8,217,527	8,217,527	0	0	8,217,527	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	871,719	871,719	0	0	871,719	0
12	LARGE IND M&R - (2850, 2851)	K595	530,247	530,247	0	0	530,247	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	126,433,521	111,261,498	0	15,172,023	126,433,521	0
14	SERVICES - (2801, 2802, 2803)	K403	78,494,621	0	0	78,494,621	78,494,621	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	8,223,154	0	0	8,223,154	8,223,154	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	1,394,350	1,394,350	0	0	1,394,350	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	7,017,914	0	0	7,017,914	7,017,914	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)	(11,164,624)	0	0	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		220,018,429	111,110,717	0	108,907,712	220,018,429	0
20								
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0
24	DISTRIBUTION PLANT	D349	15,473,310	10,112,736	0	5,360,574	15,473,310	0
25	CUSTOMER ACCOUNTING	CA19	5,408,121	0	0	5,408,121	5,408,121	0
26	CUSTOMER SERVICE & INFORMATION	CS19	1,878,267	0	0	1,878,267	1,878,267	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		22,759,698	10,112,736	0	12,646,962	22,759,698	0
29								
30	COMMON & OTHER PLANT			_				
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0
33	DISTRIBUTION PLANT	D349	4,989,935	3,261,222	0	1,728,713	4,989,935	0
34	CUSTOMER ACCOUNTING	CA19	1,744,046	0	0	1,744,046	1,744,046	0
35	CUSTOMER SERVICE & INFORMATION	CS19	605,716	0	0	605,716	605,716	0
36	SALES	SE19	0	0	0	0	0	0
37 38	TOTAL COM & OTHER PLT RESERVE		7,339,697	3,261,222	0	4,078,475	7,339,697	0
38 39	TOTAL DEPRECIATION RESERVE		250,117,824	124,484,675	0	125,633,149	250,117,824	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	NET GAS PLANT	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sched	ule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		858,610,191	494,030,342	0	364,579,849	858,610,191	0
13	TOTAL DIST DEPREC RESERVE		(220,018,429)	(111,110,717)	0	(108,907,712)	(220,018,429)	0
14	NET DISTRIBUTION PLANT		638,591,762	382,919,625	0	255,672,137	638,591,762	0
15								
16	NET PTD PLANT		638,591,762	382,919,625	0	255,672,137	638,591,762	0
17	NET TRANS & DIST PLANT		638,591,762	382,919,625	0	255,672,137	638,591,762	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		47,611,424	21,155,016	0	26,456,408	47,611,424	0
21	TOTAL GEN & INTG DEPREC RESERVE		(22,759,698)	(10,112,736)	0	(12,646,962)	(22,759,698)	0
22	NET GENERAL & INTANG PLANT		24,851,726	11,042,280	0	13,809,446	24,851,726	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		13 <u>,</u> 683,769	6,080,061	0	7,603,708	13,683,769	0
26	TOTAL COM & OTH DEPREC RESERVE		(7,339,697)	(3,261,222)	0	(4,078,475)	(7,339,697)	0
27	NET COMMON & OTHER PLANT		6,344,072	2,818,839	0	3,525,233	6,344,072	0
28								
29	NET GAS PLANT IN SERVICE		669,787,560	396,780,744	0	273,006,816	669,787,560	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule	5		3	4	5	10000	
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	72,941,452	43,210,516	0	29,730,936	72,941,452	0
5	LEASED METERS	K413	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	Ó
10	NON-CASH OVERHEADS	AG39	.0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	22,960,666	13,601,899	0	9,358,767	22,960,666	0
13	TOTAL ACCOUNT 282		95,902,118	56,812,415	0	39,089,703	95,902,118	0
14								
15	ACCUM DEF INC TAXES (283)		1					
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	231,761	0	0	231,761	231,761	0
27	TOTAL ACCOUNT 283		231,761	0	0	231,761	231,761	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES		4 004 040	1 000 107				
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,801,940	1,080,497	0	721,443	1,801,940	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33		NP29	26,910,678	15,941,886	0	10,968,792	26,910,678	0
34 35	TOTAL OTHER SUBTRACTIVE ADJS		28,712,618	17,022,383	0	11,690,235	28,712,618	0
35	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		124,846,497	73,834,798	0	51,011,699	124,846,497	0

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LINE			TOTAL	1994 - C	CLASSIFIED		TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	Ó	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0.	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	Ó	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0.	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	-0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	Ó
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	o	0	Ó
23	SMART GRID	K413	0	0	0	0	0	o
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	2,591,005	1,151,261	0	1,439,744	2,591,005	0
26	TOTAL ACCOUNT 190		2,591,005	1,151,261	0	1,439,744	2,591,005	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	1,294,463	766,840	0	527,623	1,294,463	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		1,294,463	766,840	.0	527,623	1,294,463	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		3,885,468	1,918,101	0	1,967,367	3,885,468	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	WORKING CAPITAL	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.2			3	4	5		
1 2	NET ORIGINAL COST RATE BASE		548,826,531	324,864,047	0	223,962,484	548,826,531	0
3	WORKING CAPITAL							
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	627,548	371,759	0	255,789	627,548	0
8	TOTAL PLANT MATS. & SUPPLIES		627,548	371,759	0	255,789	627,548	0
9	TOTAL MATERIALS & SUPPLIES		627,548	371,759	0	255,789	627,548	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	47,361	20,780	0	26,581	47,361	0
13	EXCISE TAX	OM39	0	0	0	0	0	Ó
14	GAS PURCHASE	K301		0	0	0	0	0
15	TOTAL PREPAYMENTS		47,361	20,780	0	26,581	47,361	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	0	0	0	0	0	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	ОМ39	7,543	3,309	0	4,234	7,543	0
24 25	TOTAL MISC WORK CAPITAL		7,543	3,309	0	4,234	7,543	0
26	TOTAL WORKING CAPITAL		682,452	395,848	0	286,604	682,452	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(124,846,497)	(73,834,798)	0	(51,011,699)	(124,846,497)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		3,885,468	1,918,101	0	1,967,367	3,885,468	0
30	TOTAL WORKING CAPITAL		682,452	395,848	0	286,604	682,452	0
31	TOTAL RATE BASE ADJUSTMENTS		(120,278,577)	(71,520,849)	0	(48,757,728)	(120,278,577)	0
32								
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		669,787,560	396,780,744	0	273,006,816	669,787,560	0
35	TOTAL RATE BASE ADJUSTMENTS		(120,278,577)	(71,520,849)	0	(48,757,728)	(120,278,577)	0
36	TOTAL RATE BASE		549,508,983	325,259,895	0	224,249,088	549,508,983	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	O&M EXPENSES	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	ATISSUE	OTHER
	Schedule 6			3	4	5		1.1946.077 UNIO 1076
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	0	0	0	0	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	0	0	0	, 0	0	0
5	TOTAL COMMODITY RELATED		0	0	0	0	0	0
6								
7	DEMAND RELATED PROD 0&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	.0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0
16								
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	227,854	227,854	0	0	227,854	0
23	MAINS & SERVICES OPER	K667	2,769,541	1,575,093	0	1,194,448	2,769,541	0
24	M & R STATION GENERAL	K203	447,166	447,166	0	0	447,166	0
25	CUSTOMER INST & OTHER	K415	1,196,991	1,053,352	0	143,639	1,196,991	0
26	METERS & HOUSE REG	K697	453,061	0	0	453,061	453,061	0
27	MAINS	K415	944,145	830,848	0	113,297	944,145	0
28	SERVICES	K403	915,428	0	0	915,428	915,428	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(467,478)	(467,478)	0	0	(467,478)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	2,528,793	2,225,338	0	303,455	2,528,793	0
33	TOTAL DISTRIBUTION O & M		9,015,501	5,892,173	U	3,123,328	9,015,501	0
34 35	CUSTOMER ACCOUNTING							
35 36	SUPERVISION & ENGINEERING	K405		0	0	0	0	0
36 37	METER READING	K405	78,374	0	0	78,374	78,374	0
38	CUSTOMER BILLING & COLLECTIONS	K405	2,783,000	0	Ó	2,783,000	2,783,000	0
38 39	UNCOLLECTIBLE EXP	K405	614,710	0	0	614,710	614,710	0
39 40	ELIMINATE MISC EXPENSES	K406	(49,110)	0	0	(49,110)	(49,110)	0
40	CREDIT CARD FEES	K405	237,738	0	0	237,738	237,738	0
41	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	237,730	0	0	237,738	237,738	0
42	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	. 0	0	0	0
43	TOTAL CUSTOMER ACCT EXPENSE		3,664,712	0	0	3,664,712	3,664,712	0
			-10 1				-,	0

LINE			TOTAL		CLASSIFIED		TOTAL	ÁLL
NO.	O&M EXPENSES	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 6	.1		3	4	5	Allower Contractory	
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K407	797,729	0	0	797,729	797,729	0
3	TOTAL CUSTOMER SERV. & INFO.		797,729	0	0	797,729	797,729	0
4								
5	SALES							
6	SALES EXPENSE	K408	37,841	0	0	37,841	37,841	0
7	TOTAL SALES EXPENSE		37,841	0	0	37,841	37,841	0
8								
9	ADMINISTRATIVE & GENERAL							
10	PRODUCTION PLANT DEMAND	P349	0	0	0	0	0	0
11	PRODUCTION PLANT COMMODITY	K301	0	0	0	0	0	0
12	DISTRIBUTION PLANT	D349	5,006,846	3,272,274	0	1,734,572	5,006,846	0
13	CUSTOMER ACCOUNTING	CA19	1,749,957	0	0	1,749,957	1,749,957	0
14	CUSTOMER SERVICE & INFORMATION	CS19	607,769	0	0	607,769	607,769	0
15	SALES	SE19	Ó	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP	_	7,364,572	3,272,274	0	4,092,298	7,364,572	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	285,590	126,896	0	158,694	285,590	0
18	INCENTIVE COMPENSATION	AG39	(634,076)	(281,739)	0	(352,337)	(634,076)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(276,842)	(123,009)	0	(153,833)	(276,842)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	45,576	20,251	0	25,325	45,576	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	00	0	0	0
31	TOTAL ADMIN. & GENERAL		6,784,820	3,014,673	0	3,770,147	6,784,820	0
32								
33	TOTAL O & M EXPENSE		20,300,603	8,906,846	0	11,393,757	20,300,603	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	.0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	20,383,317	12,222,448	0	8,160,869	20,383,317	0
10	TOTAL DIST. DEPREC EXP.		20,383,317	12,222,448	0	8,160,869	20,383,317	0
11								
12	GENERAL DEPRECIATION	_					<u> </u>	
13	GENERAL DEPRECIATION	G229	5,699,199	2,532,325	0	3,166,874	5,699,199	0
14	TOTAL GENERAL DEPREC EXP.		5,699,199	2,532,325	0	3,166,874	5,699,199	0
15								
16	COMMON AND OTHER DEPRECIATION							-
17	COMMON DEPRECIATION	C229	337,513	149,967	0	187,546	337,513	0
18	TOTAL COM & OTHER DEPREC EXP.		337,513	149,967	0	187,546	337,513	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		26,420,029	14,904,740	0	11,515,289	26,420,029	0

CLASSIFIED ALL TOTAL LINE TOTAL OTHER TAXES & MISC EXPENSES ALLO DISTRIBUTION DEMAND COMMODITY CUSTOMER AT ISSUE OTHER NO. 5 Schedule 8 3 4 1 TAXES OTHER THAN INC & REV 2 **REAL ESTATE & PROPERTY TAX** NP29 4,747,177 2,812,228 0 1,934,949 4,747,177 0 REAL ESTATE & PROPERTY TAX 3 NP29 0 0 4 ANNUÁLIZE PROPERTY TAX 0 0 Λ Λ 5 TOTAL REAL ESTATE & PROPERTY TAX 4,747,177 2.812.228 0 1.934.949 4,747,177 0 6 7 MISCELLANEOUS TAXES AG39 473,079 210,203 0 262,876 473,079 0 8 PAYROLL AG39 9 UNEMPLOYMENT COMPENSATION 0 0 0 0 0 0 OHIO EXCISE TAX OM39 0 0 0 0 0 0 10 OM39 0 11 STATE TAX RIDER 0 0 0 0 0 TOTAL MISCELLANEOUS TAXES 473,079 210,203 0 262,876 473,079 0 12 13 14 MISCELLANEOUS EXPENSES PSC MAINT. EXP ON INCREASE AG39 37,619 16,715 0 20,904 37.619 0 15 AG39 0 RESERVED FOR FUTURE USE ٥ 0 n 16 ο 0 37,619 16,715 0 20,904 37,619 0 17 TOTAL MISCELLANEOUS EXPENSES 18 TOTAL OTHER TAX & MISC EXPENSE 5,257,875 3,039,146 0 2,218,729 5,257,875 0 19 20 PRELIMINARY SUMMARY 21 20,300,603 20,300,603 8,906,846 0 11.393.757 0 22 TOTAL O&M EXPENSE 26,420,029 14,904,740 0 11,515,289 26,420,029 0 23 TOTAL DEPRECIATION EXPENSE 3,039,146 0 2,218,729 5,257,875 24 TOTAL OTHER TAX & MISC EXPENSE 5,257,875 0 51,978,507 26,850,732 0 25,127,775 51,978,507 0 25 TOTAL OPER EXP EXCL INCOME & REV TAX

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule	9		3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	12,915,339	7,644,718	0	5,270,621	12,915,339	0
4	TOTAL INTEREST EXPENSE	-	12,915,339	7,644,718	0	5,270,621	12,915,339	0
5				•				
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(2,151,824)	(1,213,952)	0	(937,872)	(2,151,824)	0
8	PERMANENT DIFFERENCES	AG39	247,998	110,193	0	137,805	247,998	0
9	TEMPORARY DIFFERENCES	DE49	5,595,012	3,156,426	0	2,438,586	5,595,012	0
10	TOTAL OTHER DEDUCTIONS	-	3,691,186	2,052,667	0	1,638,519	3,691,186	0
11			, , ,					
12	NET DEDUCTIONS AND ADDITIONS		16,606,525	9,697,385	0	6,909,140	16,606,525	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	166,084	72,869	0	93,215	166,084	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	Ō	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	o	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(640,763)	(284,710)	0	(356,053)	(640,763)	0
20	TOTAL FED DEF IT (410 & 411)		(474,679)	(211,841)	0	(262,838)	(474,679)	0
21	ionereb ber in (no a nit)		((,		(, ,,		
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP 29	0	0	0	0	0	0
23	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25	TO THE AMORTIZED THO		•	-	-	-	-	-
26	TEST YEAR INV TAX CREDIT							
		NP29	0	0	0	0	0	0
27	PROV INVEST TAX CREDIT	- 11-25	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		U	U	U	U	U	U
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		(474,679)	(211,841)	0	(262,838)	(474,679)	0
32	TOTAL AMORTIZED ITC	_	0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		(474,679)	(211,841)	0	(262,838)	(474,679)	0
34								
35	FEDERAL INCOME TAX COMPUTATION							
36	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	0
37	NET DEDUCTIONS AND ADDITIONS		(16,606,525)	(9,697,385)	0	(6,909,140)	(16,606,525)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		5,121	3,034	0	2,087	5,121	0
39	TOTAL FEDERAL TAX ADJUSTMENTS	-	(474,679)	(211,841)	0	(262,838)	(474,679)	0
40	BASE FOR FIT COMPUATION		26,945,082	16,150,378	0	10,794,703	26,945,081	0
41								
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	7 400 040	0.26582
43	PRELIM FED INCOME TAX		7,162,617	4,293,138	0	2,869,478	7,162,616	0
44	TOTAL FEDERAL TAX ADJUSTMENTS	-	(474,679)	(211,841)	0	(262,838)	(474,679)	0
45	NET FED INCOME TAX ALLOWABLE		6,687,938	4,081,297	0	2,606,640	6,687,937	0
46								
47	INCOME TAX BASED ON RETURN							
48	FEDERAL INCOME TAX PAYABLE						-	
49	PRELIM FEDERAL INCOME TAX		7,162,617	4,293,138	0	2,869,478	7,162,616	0
50	TEST YEAR INV TAX CREDIT	_	0	0	0	0	0	0
51	NET FED INCOME TAX PAYABLE		7,162,617	4,293,138	0	2,869,478	7,162,616	0
52	CONDOUTE TAX DATE		0.24925	0.24925	0.24925	0.24925		0.24925
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24920	0.24920		0.24323

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	STATE INCOME TAX BASED ON RETURN	Allo	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedu	ile 9.1		3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	Ö	0	0	0	Ó	0
3	RESERVED FOR FUTURE USE	NP29		0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	5,121	3,034	0	2,087	5,121	0
9	TOT STATE PROV DEF IT (410 & 411)		5,121	3,034	0	2,087	5,121	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		5,121	3,034	0	2,087	5,121	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	0
20	NET FED INCOME TAX ALLOWABLE		6,687,938	4,081,297	0	2,606,640	6,687,937	0
21	NET FED, DED, AND ADDITIONS		(16,606,525)	(9,697,385)	0	(6,909,140)	(16,606,525)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		5,121	3,034	0	2,087	5,121	0
24	BASE FOR SIT COMPUTATION		34,107,699	20,443,516	0	13,664,181	34,107,697	0
25								
.26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	1,783,241	1,068,841	0	714,400	1,783,241	0
28	TOTAL STATE INCOME TAX ADJ.		5,121	3,034	0	2,087	5,121	0
29	NET STATE INC TAX ALLOWABLE		1,788,362	1,071,875	0	716,487	1,788,362	0
30						1		
31	STATE INCOME TAX PAYABLE				_			_
32			1,783,241	1,068,841	0	714,400	1,783,241	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		1,783,241	1,068,841	0	714,400	1,783,241	0
35 36	COMPOSITE TAX RATE		0.240254	0.240254	0.040054	0.040054	0.040054	0.040054
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	COST OF SERVICE COMPUTATION	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sch	edule 10		3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	388,464	0	0	388,464	388,464	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	21,852	0	0	21,852	21,852	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	621,502	276,152	0	345,350	621,502	0
7	TOTAL OTHER OPERATING REVS		1,031,818	276,152	0	755,666	1,031,818	0
8								
.9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		51,978,507	26,850,732	0	25,127,775	51,978,507	0
11	RETURN ON RATE BASE		44,021,165	26,056,570	0	17,964,594	44,021,164	0
12	NET FED INCOME TAX ALLOWABLE		6,687,938	4,081,297	0	2,606,640	6,687,937	0
13	TOTAL OTHER OPERATING REVENUES		(1,031,818)	(276,152)	0	(755,666)	(1,031,818)	0
14	SUBTOTAL B		101,655,792	56,712,447	0	44,943,343	101,655,790	(2)
15								
16	TOTAL OTHER OPERATING REVENUES		1,031,818	276,152	0	755,666	1,031,818	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		1,031,818	276,152	0	755,666	1,031,818	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX	more an	0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		101,655,792	56,712,447	0	44,943,343	101,655,790	(2)
25								
26	PROPOSED REVENUES		102,245,821	57,041,921	0	45,203,900	0	0
27	TOTAL GAS COST OF SERVICE		(101,655,792)	(56,712,447)	0	(44,943,343)	(101,655,790)	2
28	EXCESS REVENUES		590,029	329,474	0	260,557	590,031	2
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		147,065	82,121	0	64,944	147,065	0
31	EXCESS RETURN		442,964	247,353	0	195,613	442,966	2

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		994,013,497	0.44086				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		1,187,101,737	0.52649				
6	SHORT TERM DEBT		73,621,738	0.03265				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		2,254,736,972	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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LINE				TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 12	1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	FIRM MCF SALES	External		11,132,518	11,132,518	0	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	External		100.00000	100.00000	0	0	100	0
5	RATIO TO TOTAL GAS		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	External		100.00000	100.00000	0	0	100	0
7	RATIO TO TOTAL GAS		K205	1.00000	1.00000	0.00000	0.00000	1,00000	0.00000
-8	TOTAL ANNUAL MCF THROUGHPUT	External		12,659,370	0	12,659,370	0	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
10	PURCHASED MCF SALES	External		8,392,993	0	8,392,993	0	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1.00000	0,00000	1.00000	0.00000	1,00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	0	0	105,849	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.00000	0.00000	1.00000	1.00000	0,00000
14	W'TD CUSTOMERS - SERVICES	External		113,973	0	0	113,973	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.00000	0.00000	1.00000	1,00000	0.00000
16	CUST ACCTG EXPENSE	External		2,826,619	0	0	2,826,619	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	0	0	1,575,392	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	0	0	183,379	183,379	0
21	RATIO TO TOTAL GAS		K407	1,00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	0	.0	19	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	0	0	14,947,004	14,947,004	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100.000	88	0	12	100	0
27	RATIO TO TOTAL GAS		K415	1.00000	0.88000	0.00000	0.12000	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS	External		164,635	0	0	164,635	164,635	0
29	RATIO TO TOTAL GAS		K417	1,00000	0.00000	0.00000	1.00000	1.00000 154	0.0000.0
30	LARGE CUSTOMERS	External		154	0	0	154	1.00000	0.00000
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	0.00000	1.00000		0.00000
32	GS INDUST, FT & IT TRANSP	External		4,266,377	4,266,377	0	0 0.00000	4,266,377 1,00000	0.00000
33	RATIO TO TOTAL GAS		K595	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External	1/207	1	1	0 0.00000	0.00000	1.00000	0.00000
35	RATIO TO TOTAL GAS		K597	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
36	ASSIGN 100% TO RS/RFT			1 00000	1 00000	0.00000	0,00000	1.00000	0,00000
37	RATIO TO TOTAL GAS		K903	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
38		0000	DCOC	00.057 000	48,457,116	0	38,400,717	86,857,833	0
39	PRESENT REVENUES	CS09 CS09	R600	86,857,833 102,245,821	48,457,116 57,041,921	U D	45,203,900	102,245,821	0
40	PROPOSED REVENUES	CS09	R602	102,243,021	57,041,921	0	40,200,900	102,240,021	Ū

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LINE				TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 12.1	OCONCE	1	2	3	4	5		
1	COMBINATION MAINS & SERVICES	Internal	•	497,865,209	283,144,669	. 0	214,720,540	497,865,209	0
		Interna	K667	1.00000	0.56872	0.00000	0.43128	1.00000	0.00000
2	RATIO TO TOTAL GAS	Internal	NOU!	40,951,597	0.00072	0.00000	40,951,597	40,951,597	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	memai	K697	, , , , , , , , , , , , , , , , , , , ,	0.00000	0.00000	1.00000	1.00000	0.00000
4	RATIO TO TOTAL GAS	1.1	K09/	1.00000		0.00000		86,857,833	
5	PRESENT REVENUES	Internal	140.04	86,857,833	48,457,116	-	38,400,717		0
-6	RATIO TO TOTAL GAS		K901	1.00000	0.55789	0.00000	0.44211	1.00000	0.00000
7	PROPOSED REVENUES	Internal		102,245,821	57,041,921	0	45,203,900	102,245,821	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.55789	0.00000	0.44211	1.00000	0.00000
9									
10	SPECIAL ALLOCATOR INFO FOR K667								
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			448,188,826	394,406,167	0	53,782,659	448,188,826	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			254,604,525	0	0	254,604,525	254,604,525	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			(126,433,521)	(111,261,498)	0	(15,172,023)	(126,433,521)	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			(78,494,621)	0	0	(78,494,621)	(78,494,621)	0
15	TOTAL K667			497,865,209	283,144,669	0	214,720,540	497,865,209	0
16									
17	SPECIAL ALLOCATOR INFO FOR K697								
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Plant			40,779,942	0	0	40,779,942	40,779,942	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			15,412,723	0	0	15,412,723	15,412,723	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum Reser	Ve		(8,223,154)	0	0	(8,223,154)	(8,223,154)	0
20	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			(7,017,914)	0	ō	(7,017,914)	(7,017,914)	õ
22	TOTAL K697			40,951,597	0	0	40,951,597	40,951,597	0
	TOTAL ROOT			40,001,001	U	0	40,001,001	40,001,007	0
23									
24	WEIGHTED RATIOS								
25	GROSS GAS PLANT IN SERVICE	1.4	D400	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	1,00000	0.57538	0.00000	0.42462	1.00000	0.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149					1.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.57538	0.00000	0.42462		
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.56665	0.00000	0.43335	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	1.00000	0.50501	0.00000	0.49499	1.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.49770	0.00000	0.50230	1.00000	0.00000
34									
35	NET GAS PLANT								
36	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	1.00000	0.59963	0.00000	0.40037	1.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.59240	0.00000	0.40760	1.00000	0.00000
41									
42	WORKING CAPITAL								
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.59240	0.00000	0.40760	1.00000	0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0,43876	0.00000	0.56124	1.00000	0.00000
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.43868	0.0000	0.56132	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.58004	0.00000	0.41996	1.00000	0.00000

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LINE				TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	DISTRIBUTION	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 12.2	1	2	3	4	5		
1	RATE BASE								
2	WTD NET OCRB RATIOS	Internal	RB29	1,00000	0.59192	0.00000	0.40808	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.59191	0.00000	0.40809	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5									
6	WEIGHTED O & M EXPENSE RATIOS								
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.65356	0.00000	0.34644	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	0.00000	0.00000	1.00000	1,00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	0.00000	0.0000	1.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.43875	0.00000	0.56125	1,00000	0.00000
15									
16	DEPRECIATION EXPENSES								
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.59963	0.00000	0.40037	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1,00000	0.56415	0.00000	0.43585	1.00000	0.00000
22									
23	OTHER TAXES & MISC EXPENSES								
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.59240	0.00000	0.40760	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.44433	0.00000	0.55567	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.57802	0.00000	0.42198	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.51657	0.00000	0.48343	1.00000	0.00000
28									
29	TOTAL COST OF SERVICE								
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.55789	0.00000	0.44211	1.00000	0.00000

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	SUMMARY OF RESULTS	ALLO	DEMAND	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 1			3	4	5	6		
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE		521,265,419	273,823,104	162,335,481	68,611,311	16,495,523	521,265,419	0
3	TOTAL DEPRECIATION RESERVE		(124,484,675)	(71,684,211)	(30,889,812)	(17,683,404)	(4,227,248)	(124,484,675)	0
4	TOTAL RATE BASE ADJUSTMENTS	_	(71,520,849)	(36,303,824)	(23,727,275)	(9,243,904)	(2,245,846)	(71,520,849)	0
5	TOTAL RATE BASE	-	325,259,895	165,835,069	107,718,394	41,684,003	10,022,429	325,259,895	0
6									
7	OPERATING EXPENSES								
8	TOTAL O&M EXPENSE		8,906,846	5,509,009	2,702,437	672,407	22,993	8,906,846	0
9	TOTAL DEPRECIATION EXPENSE		14,904,740	7,837,378	4,875,231	1,794,704	397,427	14,904,740	0
10	TOTAL OTHER TAX & MISC EXPENSE	_	3,039,146	1,573,044	1,000,484	378,079	87,539	3,039,146	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX	-	26,850,732	14,919,431	8,578,152	2,845,190	507,959	26,850,732	0
12	NET FED INCOME TAX EXP ALLOWABLE		4,081,297	2,040,298	1,361,991	542,699	136,309	4,081,297	0
13	NET STATE INCOME TAX EXP ALLOWABLE	_	1,071,875	542,130	356,095	139,484	34,166	1,071,875	0
14	TOTAL OPERATING EXPENSE	-	32,003,904	17,501,859	10,296,238	3,527,373	678,434	32,003,904	0
15									
16	RETURN ON RATE BASE		26,056,570	13,285,047	8,629,321	3,339,305	802,897	26,056,570	0
17	TOTAL OTHER OPERATING REVENUES	_	(276,152)	(170,806)	(83,787)	(20,847)	(712)	(276,152)	0
18	TOTAL GAS COST OF SERVICE		57,784,322	30,616,100	18,841,772	6,845,831	1,480,619	57,784,322	0

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LINE			TOTAL DISTRIBUTION	RS/RFT/RSLI	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	GROSS GAS PLANT IN SERVICE	ALLO	DEMAND	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
110117	Schedule 2			3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
.3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT								
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
9									
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0
11									
12	DISTRIBUTION PLANT								
13	SYSTEM M&R - (2780, 2781)	K203	76,523,866	39,858,220	23,883,099	10,266,442	2,516,105	76,523,866	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	3,953,923	2,059,441	1,234,019	530,458	130,005	3,953,923	0
15	LARGE IND M&R - (2850, 2851)	K595	567,756	0	0	364,567	203,189	567,756	0
16	MAINS - (2761, 2762, 2763, 2765)	K203	394,406,167	205,430,396	123,094,165	52,913,531	12,968,075	394,406,167	0
17	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0	0
19	LAND, R OF W, STRUCT & IMPROV	K203	18,487,900	9,629,607	5,770,074	2,480,337	607,882	18,487,900	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	0	0	0	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	90,730	0	90,730	- 0	0	90,730	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		494,030,342	256,977,664	154,072,087	66,555,335	16,425,256	494,030,342	0
24						,,	,		-
25	TOTAL TRANS & DIST PLANT		494,030,342	256,977,664	154,072,087	66,555,335	16,425,256	494,030,342	0
26	TOTAL GROSS PTD PLANT		494,030,342	256,977,664	154,072,087	66,555,335	16,425,256	494,030,342	0
27			,				,,		
28	GENERAL & INTANGIBLE PLANT								
29	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
31	DISTRIBUTION PLANT	D349	21,155,016	13,084,801	6,418,643	1,596,992	54,580	21,155,016	0
32	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
33	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
34	SALES	SE19	0	0	0	0	0	0	Ö
35	GEN & INTANG PLANT IN SERVICE		21,155,016	13,084,801	6,418,643	1,596,992	54,580	21,155,016	0
36									
37	COMMON & OTHER PLANT								
38	PRODUCTION PLANT	K201	0	0	0	0	0	0	0.
39	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
40	DISTRIBUTION PLANT	D349	6,080,061	3,760,639	1,844,751	458,984	15,687	6,080,061	0
41	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	.0
42	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
43	SALES	SE19	0	0	00	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		6,080,061	3,760,639	1,844,751	458,984	15,687	6,080,061	0
45									
46	GROSS GAS PLANT IN SERVICE		521,265,419	273,823,104	162,335,481	68,611,311	16,495,523	5 2 1,265,419	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	.0	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0
4									
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT					the second s			
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
8									
9	DISTRIBUTION PLANT								
10	SYSTEM M&R - (2780, 2781)	K203	8,217,527	4,280,182	2,564,690	1,102,463	270,192	8,217,527	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	871,719	454,044	272,063	116,950	28,662	871,719	0
12	LARGE IND M&R - (2850, 2851)	K595	530,247	0	0	340,482	189,765	530,247	0
13	MAINS - (2761, 2762, 2763, 2765)	K203	111,261,498	57,951,663	34,724,714	14,926,843	3,658,278	111,261,498	0
14	SERVICES - (2801, 2802, 2803)	K403	0	0	0	0	0	0	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	0	0	0	0	0	0	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	1,394,350	726,261	435,177	187,066	45,846	1,394,350	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	0	0	0	.0	0	0	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)	0	(11,164,624)	0	0	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		111,110,717	63,412,150	26,832,020	16,673,804	4,192,743	111,110,717	0
20									
21	GENERAL & INTANGIBLE PLANT								
22	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
24	DISTRIBUTION PLANT	D349	10,112,736	6,254,930	3,068,305	763,410	26,091	10,112,736	0
25	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
26	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
27	SALES	SE19	0	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE	-	10,112,736	6,254,930	3,068,305	763,410	26,091	10,112,736	0
29									
30	COMMON & OTHER PLANT								
31	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
33	DISTRIBUTION PLANT	D349	3,261,222	2,017,131	989,487	246,190	8,414	3,261,222	0
34	CUSTOMER ACCOUNTING	CA19	0	0	0	0	0	0	0
35	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0
36	SALES	SE19	0	0	0	0	0	0	0
37 38	TOTAL COM & OTHER PLT RESERVE		3,261,222	2,017,131	989,487	246,190	8,414	3,261,222	0
39	TOTAL DEPRECIATION RESERVE		124,484,675	71,684,211	30,889,812	17,683,404	4,227,248	124,484,675	0

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			TOTAL						
LINE			DISTRIBUTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	NET GAS PLANT	ALLO	DEMAND	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedu	ile 4		3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	.0	0	0	0	0
10									
11	DISTRIBUTION PLANT								
12	DISTRIBUTION PLANT IN SERVICE		494,030,342	256,977,664	154,072,087	66,555,335	16,425,256	494,030,342	0
13	TOTAL DIST DEPREC RESERVE		(111,110,717)	(63,412,150)	(26,832,020)	(16,673,804)	(4,192,743)	(111,110,717)	0
14	NET DISTRIBUTION PLANT		382,919,625	193,565,514	127,240,067	49,881,531	12,232,513	382,919,625	0
15									
16	NET PTD PLANT		382,919,625	193,565,514	127,240,067	49,881,531	12,232,513	382,919,625	0
17	NET TRANS & DIST PLANT		382,919,625	193,565,514	127,240,067	49,881,531	12,232,513	382,919,625	-0
18									
19	GENERAL & INTANGIBLE PLANT								
20	GEN & INTANG PLANT IN SERVICE		21,155,016	13,084,801	6,418,643	1,596,992	54,580	21,155,016	0
21	TOTAL GEN & INTG DEPREC RESERVE		(10,112,736)	(6,254,930)	(3,068,305)	(763,410)	(26,091)	(10,112,736)	0
22	NET GENERAL & INTANG PLANT		11,042,280	6,829,871	3,350,338	833,582	28,489	11,042,280	0
23									
24	COMMON & OTHER PLANT								
25	COMMON & OTH PLT IN SERVICE		6,080,061	3,760,639	1,844,751	458,984	15,687	6,080,061	0
26	TOTAL COM & OTH DEPREC RESERVE		(3,261,222)	(2,017,131)	(989,487)	(246,190)	(8,414)	(3,261,222)	0
27	NET COMMON & OTHER PLANT		2,818,839	1,743,508	855,264	212,794	7,273	2,818,839	0
28 29			206 790 744	202 429 902	101 445 660	E0 007 007	40.000.075	200 700 744	0
29	NET GAS PLANT IN SERVICE		396,780,744	202,138,893	131,445,669	50,927,907	12,268,275	396,780,744	0

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			TOTAL						
LINE			DISTRIBUTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	DEMAND	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedule	5		3	4	5	6		
1	RATE BASE ADJUSTMENTS								
2	ACCUMULATED DEFERRED INCOME TAXES								
3	ACCUM DEF INC TAXES (282)								
4	LIBERALIZED DEPRECIATION	NP29	43,210,516	22,013,597	14,314,780	5,546,070	1,336,069	43,210,516	0
5	LEASED METERS	K413	0.	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	13,601,899	6,929,487	4,506,037	1,745,804	420,571	13,601,899	0
13	TOTAL ACCOUNT 282		56,812,415	28,943,084	18,820,817	7,291,874	1,756,640	56,812,415	0
14									
15	ACCUM DEF INC TAXES (283)								
16	BLANK	K413	0	0	0	0	0	0	0
17	BLANK	K413	0.	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	Q	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0	Ó.
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0	0
26	MISCELLANEOUS	K406	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0
28									
29	OTHER ACCUMULATED DEFERRED INCOME TAXES								
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,080,497	546,181	359,038	140,756	34,522	1,080,497	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0	0
33	EDIT	NP29	15,941,886	8,121,594	5,281,228	2,046,141	492,923	15,941,886	0
34	TOTAL OTHER SUBTRACTIVE ADJS		17,022,383	8,667,775	5,640,266	2,186,897	527,445	17,022,383	0
35	OUDTOTAL AGOUNTULATED DEEPODED ING THE		70.00/ 700	07.040.675					-
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		73,834,798	37,610,859	24,461,083	9,478,771	2,284,085	73,834,798	0

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			TOTAL						
LINE			DISTRIBUTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	DEMAND	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedule 5.1			3	4	5	6		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES								
2	ACCUM DEF INC TAXES (190)								
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0	0
.9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	. 0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0	0
25	OTHER	AG39	1,151,261	712,078	349,304	86,909	2,970	1,151,261	0
26	TOTAL ACCOUNT 190	-	1,151,261	712,078	349,304	86,909	2,970	1,151,261	0
27									
28	OTHER								
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	766,840	390,666	254,039	98,424	23,711	766,840	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	00	00	0	0	0	0
32	OTHER		766,840	390,666	254,039	98,424	23,711	766,840	0
33									
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,918,101	1,102,744	603,343	185,333	26,681	1,918,101	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV		TOTAL AT ISSUE	ALL OTHER
NO.	Schedule 5.2	ALLO	DEMAND	3	4	5	6	AT 1330E	UTHER
1	NET ORIGINAL COST RATE BASE		324,864,047	165,630,778	107,587,929	41,634,469	10,010,871	324,864,047	0
2									
3	WORKING CAPITAL								
5	PLANT MATERIALS & SUPPLIES								
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	371,759	189,393	123,156	47,715	11,495	371,759	0
8	TOTAL PLANT MATS. & SUPPLIES		371,759	189,393	123,156	47,715	11,495	371,759	0
9	TOTAL MATERIALS & SUPPLIES		371,759	189,393	123,156	47,715	11,495	371,759	0
10									
11	PREPAYMENTS								
12		OM39	20,780	12,852	6,305	1,569	54	20,780	0
13	EXCISE TAX GAS PURCHASE	OM39 K301	0	0	0	0	0 0	0	0
14 15	TOTAL PREPAYMENTS	Naul	20,780	12,852	6,305	1,569	54	20,780	0
16	TOTAL PREPATMENTS		20,700	12,052	0,305	1,509	54	20,780	0
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	Ő	Ő
19									
20	MISCELLANEOUS WORKING CAPITAL								
21	GAS STORED UNDERGROUND	K301	0	0	0	0	0	0	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	3,309	2,046	1,004	250	9	3,309	0
24	TOTAL MISC WORK CAPITAL		3,309	2,046	1,004	250	9	3,309	0
25			205 949	204 204	100 465	40 504	44 550	205 040	0
26 27	TOTAL WORKING CAPITAL PRELIMINARY SUMMARY		395,848	204,291	130,465	49,534	11,558	395,848	0
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(73,834,798)	(37,610,859)	(24,461,083)	(9,478,771)	(2,284,085)	(73,834,798)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TA	KES .	1,918,101	1,102,744	603,343	185,333	26,681	1,918,101	0
30	TOTAL WORKING CAPITAL		395,848	204,291	130,465	49,534	11,558	395,848	0
31	TOTAL RATE BASE ADJUSTMENTS		(71,520,849)	(36,303,824)	(23,727,275)	(9,243,904)	(2,245,846)	(71,520,849)	0
32									
33	RATE BASE CALCULATION								
34	NET GAS PLANT IN SERVICE		396,780,744	202,138,893	131,445,669	50,927,907	12,268,275	396,780,744	0
35	TOTAL RATE BASE ADJUSTMENTS		(71,520,849)	(36,303,824)	(23,727,275)	(9,243,904)	(2,245,846)	(71,520,849)	0
36	TOTAL RATE BASE		325,259,895	165,835,069	107,718,394	41,684,003	10,022,429	325,259,895	0
37	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		26,056,570	13,285,047	8,629,321	3,339,305	802,897	26,056,570	0.00011
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			TOTAL						
LINE			DISTRIBUTION	R\$/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	O&M EXPENSES	ALLO	DEMAND	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedule 6			3	4	5	6		
1	PRODUCTION O&M	•							
2	COMMODITY RELATED 0&M		•						
3	ANNUALIZED GAS COST	K301	0	0	0	0	0	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	0	0	0	0	0	0	0
5	TOTAL COMMODITY RELATED		0	0	0	0	0	0	0
6									
7	DEMAND RELATED PROD 0&M								
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0	0
10									
11	DEMAND RELATED & OTHER PROD O&M								
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	.0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0	0
14									
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0
16									
17	TRANSMISSION O & M								
18	TRANSMISSION O & M								
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0
20									
21	DISTRIBUTION O & M								
22	LOAD DISPATCHING	K203	227,854	118,680	71,113	30,569	7,492	227,854	0
23	MAINS & SERVICES OPER	K667	1,575,093	820,403	491,587	211,314	51,789	1,575,093	0
24	M & R STATION GENERAL	K203	447,166	232,910	139,561	59,992	14,703	447,166	0
25	CUSTOMER INST & OTHER	K415	1,053,352	633,718	278,232	113,583	27,819	1,053,352	0
26	METERS & HOUSE REG	K697	0	0	0	0	0	0	0
27	MAINS	K415	830,848	499,855	219,460	89,590	21,943	830,848	0
28	SERVICES	K403	0	0	0	0	0	0	0
29	SUPV & ENG	D249	0	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(467,478)	0	0	(300,177)	(167,301)	(467,478)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	2,225,338	1,338,808	587,801	239,958	58,771	2,225,338	00
33	TOTAL DISTRIBUTION O & M		5,892,173	3,644,374	1,787,754	444,829	15,216	5,892,173	0
34									
35	CUSTOMER ACCOUNTING								
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0	0
37	METER READING	K405	0	0	0	0	0	0	0
38	CUSTOMER BILLING & COLLECTIONS	K405	0	0	0	0	0	0	0
39	UNCOLLECTIBLE EXP	K406	0	0	0	0	0	0	0
40	ELIMINATE MISC EXPENSES	K406	0	0	0	0	0	0	0
41	CREDIT CARD FEES	K405	0	0	0	0	0	0	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0	0

LINE			TOTAL DISTRIBUTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	O&M EXPENSES	ALLO	DEMAND	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedule 6.1			3	4	5	6		
1	CUSTOMER SERVICE & INFORMATION								
2	TOTAL CUST SERVICE & INFO	K407	0	0	0	0	0	0	0
3	TOTAL CUSTOMER SERV. & INFO.	_	0	0	0	0	0	0	0
4									
5	SALES								
6	SALES EXPENSE	K408	0	00	0	0	0	0	0
7	TOTAL SALES EXPENSE		0	0	0	0	0	0	0
8									
9	ADMINISTRATIVE & GENERAL								
10	PRODUCTION PLANT DEMAND	P349	0	0	0	0	0	0	0
11	PRODUCTION PLANT COMMODITY	K301	0	0	0	0	0	0	0
12	DISTRIBUTION PLANT	D349	3,272,274	2,023,967	992,841	247,024	8,442	3,272,274	0
13	CUSTOMER ACCOUNTING	CA19	0	0	0	0.	0	0	0
14	CUSTOMER SERVICE & INFORMATION	CS19	0	0	0	0	0	0	0.
15	SALES	SE19	0	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP	_	3,272,274	2,023,967	992,841	247,024	8,442	3,272,274	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	126,896	78,488	38,502	9,579	327	126,896	0
18	INCENTIVE COMPENSATION	AG39	(281,739)		(85,482)	(21,268)	(727)	(281,739)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(123,009)	(76,084)	(37,322)	(9,286)	(317)	(123,009)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	20,251	12,526	6,144	1,529	52	20,251	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ,	AG39	0	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	00	0	0
31	TOTAL ADMIN. & GENERAL		3,014,673	1,864,635	914,683	227,578	7,777	3,014,673	0
32 33	TOTAL O & M EXPENSE		8,906,846	5,509,009	2,702,437	672,407	22,993	8,906,846	0

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			TOTAL						
LINE			DISTRIBUTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	DEMAND	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedu	e 7		3	4	5	6		
1	PRODUCTION DEPRECIATION								
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	. 0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0
4									
5	TRANSMISSION DEPRECIATION								
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0
7									
8	DISTRIBUTION DEPRECIATION								
9	DISTRIBUTION DEPRECIATION	D249	12,222,448	6,178,326	4,061,397	1,592,218	390,507	12,222,448	0
10	TOTAL DIST. DEPREC EXP.		12,222,448	6,178,326	4,061,397	1,592,218	390,507	12,222,448	0
11									
12	GENERAL DEPRECIATION								
13	GENERAL DEPRECIATION	G229	2,532,325	1,566,294	768,333	191,165	6,533	2,532,325	0
14	TOTAL GENERAL DEPREC EXP.		2,532,325	1,566,294	768,333	191,165	6,533	2,532,325	0
15									
16	COMMON AND OTHER DEPRECIATION								
17	COMMON DEPRECIATION	C229	149,967	92,758	45,501	11,321	387	149,967	0
18	TOTAL COM & OTHER DEPREC EXP.		149,967	92,758	45,501	11,321	387	149,967	0
19									
20			44 00 4 7 40	7 007 070	4 075 004	4 704 704	007 407	11001 740	0
21	TOTAL DEPRECIATION EXPENSE		14,904,740	7,837,378	4,875,231	1,794,704	397,427	14,904,740	0

			TOTAL						
LINE			DISTRIBUTION	RS/RFT	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	OTHER TAXES & MISC EXPENSES	ALLO	DEMAND	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
	Schedule	8		3	4	5	6		
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	REAL ESTATE & PROPERTY TAX	NP29	2,812,228	1,432,690	931,635	360,949	86,954	2,812,228	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		2,812,228	1,432,690	931,635	360,949	86,954	2,812,228	0
6									
7	MISCELLANEOUS TAXES								
8	PAYROLL	AG39	210,203	130,015	63,778	15,868	542	210,203	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES	_	210,203	130,015	63,778	15,868	542	210,203	0
13									
14	MISCELLANEOUS EXPENSES								
15	PSC MAINT. EXP ON INCREASE	AG39	16,715	10,339	5,071	1,262	43	16,715	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		16,7 1 5	10,339	5,071	1,262	43	16,715	0
18									
19	TOTAL OTHER TAX & MISC EXPENSE		3,039,146	1,573,044	1,000,484	378,079	87,539	3,039,146	0
20									
21	PRELIMINARY SUMMARY								
22	TOTAL O&M EXPENSE		8,906,846	5,509,009	2,702,437	672,407	22,993	8,906,846	0
23	TOTAL DEPRECIATION EXPENSE		14,904,740	7,837,378	4,875,231	1,794,704	397,427	14,904,740	0
24	TOTAL OTHER TAX & MISC EXPENSE	-	3,039,146	1,573,044	1,000,484	378,079	87,539	3,039,146	.0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		26,850,732	14,919,431	8,578,152	2,845,190	507,959	26,850,732	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
. NO.	Schedule 9	ALLO	DEMAND	3	4	5	6	ATIODOL	UTHER
1	FEDERAL INCOME TAX DEDUCTIONS			-		•	-		
2	AUTOMATIC INTEREST CALCULATION								
3	AUTO PROC INTEREST DED	RB99	7,644,718	3,897,659	2,531,778	979,747	235,534	7,644,718	0
4	TOTAL INTEREST EXPENSE		7,644,718	3,897,659	2,531,778	979,747	235,534	7,644,718	0
5								· ·	
6	OTHER DEDUCTIONS								
7	DEPREC EXCESS TAX-BOOK	DE49	(1,213,952)	(638,344)	(397,072)	(146,172)	(32,364)	(1,213,952)	0
8	PERMANENT DIFFERENCES	AG39	110,193	68,157	33,434	8,318	284	110,193	0
9	TEMPORARY DIFFERENCES	DE49	3,156,426	1,659,776	1,032,435	380,065	84,150	3,156,426	0
10	TOTAL OTHER DEDUCTIONS		2,052,667	1,089,589	668,797	242,211	52,070	2,052,667	0
11									
12	NET DEDUCTIONS AND ADDITIONS		9,697,385	4,987,248	3,200,575	1,221,958	287,604	9,697,385	0
13									
14	FED DEFERRED INCOME TAX (410 & 411)								
15	DEFERRED INCOME TAXES - NET	OM39	72,869	45,071	22,109	5,501	188	72,869	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(284,710)	(176,098)	(86,384)	(21,493)	(735)	(284,710)	0
20	TOTAL FED DEF IT (410 & 411)		(211,841)	(131,027)	(64,275)	(15,992)	(547)	(211,841)	0
21									
22	AMORT INV TAX CREDIT	NEGO	•	•	•				-
23	AMORTIZE ITC	NP29	0	0	0	0	00	0	0
24	TOTAL AMORTIZED ITC		0	0	0	U	U	U	U
25									
26	TEST YEAR INV TAX CREDIT								
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
29									
30	PRELIMINARY SUMMARY								
31	TOTAL FED DEF IT (410 & 411)		(211,841)	(131,027)	(64,275)	(15,992)	(547)	(211,841)	0
32	TOTAL AMORTIZED ITC		0	0	0	0	, o	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		(211,841)	(131,027)	(64,275)	(15,992)	(547)	(211,841)	0
34									
35	FEDERAL INCOME TAX COMPUTATION								
36	RETURN ON RATE BASE		26,056,570	13,285,047	8,629,321	3,339,305	802,897	26,056,570	0
37	NET DEDUCTIONS AND ADDITIONS		(9,697,385)	(4,987,248)	(3,200,575)	(1,221,958)	(287,604)	(9,697,385)	0
38	TOTAL STATE PROV DEF IT (410 & 411)		3,034	1,546	1,005	389	94	3,034	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(211,841)	(131,027)	(64,275)	(15,992)	(547)	(211,841)	0
40	BASE FOR FIT COMPUATION		16,150,378	8,168,318	5,365,476	2,101,744	514,840	16,150,378	0
41			0.00500	0.00500	0.00500				
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	4 000 400	0.26582
43	PRELIM FED INCOME TAX		4,293,138	2,171,325	1,426,266	558,691	136,856	4,293,138	0
44 45	TOTAL FEDERAL TAX ADJUSTMENTS		(211,841) 4,081,297	(131,027) 2,040,298	(64,275)	(15,992) 542,699	(547)	(211,841) 4,081,297	0
45	NET FED INCOME TAX ALLOWABLE		4,001,297	2,040,290	1,301,991	542,699	130,309	4,001,297	0
46	INCOME TAX BASED ON RETURN								
47	FEDERAL INCOME TAX PAYABLE								
40	PRELIM FEDERAL INCOME TAX		4,293,138	2,171,325	1,426,266	558,691	136,856	4,293,138	0
50	TEST YEAR INV TAX CREDIT		4,233,130	2,171,525	1,420,200	000,001	100,000	4,233,138	0
51	NET FED INCOME TAX PAYABLE		4,293,138	2,171,325	1,426,266	558,691	136,856	4,293,138	<u>0</u>
52					.,,		10010	.,,	-
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0,2492512	0.24925		0.24925

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LINE NO.	STATE INCOME TAX BASED ON RETURN		Allo	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV		TOTAL AT ISSUE	ALL
NO.	STATE INCOME TAX BASED ON RETURN	Schedule 9.1		DEMAND	3	4	5	6		<u>Official</u>
	DEDUCTIONS IN ADDITION TO VIST	Schedule 9.1			5	4		0		
1	DEDUCTIONS IN ADDITION TO Y871 KY TAXABLE INCOME ADJUSTMENT		NP29	0	0	0	0	0	0	0
2			NP29 NP29	0	0	0		õ	0	0
3	RESERVED FOR FUTURE USE		NP29	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871			0	0	0	0	0	U	0
5										
6	STATE INCOME TAX ADJUSTMENTS									
7	STATE PROV DEF INC TAX (410 & 411)						000		0.004	
8	OTHER DEFERRED INCOME TAXES - NET		NP29	3,034	1,546	1,005	389	94 94	3,034	
9	TOT STATE PROV DEF IT (410 & 411)			3,034	1,546	1,005	389	94	3,034	0
10										
11	OTHER SIT ADJUSTMENTS		1000		•	•	•	•	0	0
12	CURRENT YEAR PAYABLE ADJUSTMENT		NP29	0	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS			U	0	0	0	0	U	0
14				0.004	4 5 4 6	4 005	389	04	0.004	0
15	TOTAL STATE INC TAX ADJUSTMENT			3,034	1,546	1,005	389	94	3,034	0
16	· · · · · · · · · · · · · · · · · · ·									
17	INCOME TAX BASED ON RETURN									
18	SUMMARY OF SIT CALCULATION									
19	RETURN ON RATE BASE			26,056,570	13,285,047	8,629,321	3,339,305	802,897	26,056,570	0
20	NET FED INCOME TAX ALLOWABLE			4,081,297	2,040,298	1,361,991	542,699	136,309	4,081,297	0
21	NET FED. DED. AND ADDITIONS			(9,697,385)	(4,987,248)	(3,200,575)		(287,604)	(9,697,385)	0
22	DEDUCTIONS IN ADD TO Y871			0	0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ			3,034	1,546	1,005	389	94	3,034	0
24	BASE FOR SIT COMPUTATION			20,443,516	10,339,643	6,791,742	2,660,435	651,696	20,443,516	0
25										
26	SIT FACTOR K192/(1-K192)			0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX		Rounding added	1,068,841	540,584	355,090	139,095	34,072	1,068,841	0
28	TOTAL STATE INCOME TAX ADJ.			3,034	1,546	1,005	389	94	3,034	0
29	NET STATE INC TAX ALLOWABLE			1,071,875	542,130	356,095	139,484	34,166	1,071,875	0
30										
31	STATE INCOME TAX PAYABLE			4 000 013	E 40 E 0 4	0EE 000	420.005	24.072	1 000 044	0
32	PRELIMINARY STATE INCOME TAX			1,068,841	540,584	355,090	139,095	34,072	1,068,841	0
33	OTHER SIT ADJUSTMENTS			0	0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE			1,068,841	540,584	355,090	139,095	34,072	1,068,841	0
35 36	COMPOSITE TAX RATE			0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION DEMAND	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5	6		
1	OTHER OPERATING REVENUES								
2	MISC SERVICE REVENUE	K401	0	0	0	0	0	0	.0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	276,15 2	170,806	83,787	20,847	712	276,152	0
7	TOTAL OTHER OPERATING REVS		276,152	170,806	83,787	20,847	712	276,152	0
8									
9	COST OF SERVICE COMPUTATION								
10	TOTAL OP EXP EXC INC & REV TAX		26,850,732	14,919,431	8,578,152	2,845,190	507,959	26,850,732	0
11	RETURN ON RATE BASE		26,056,570	13,285,047	8,629,321	3,339,305	8 02,897	26,056,570	0
12	NET FED INCOME TAX ALLOWABLE		4,081,297	2,040,298	1,361,991	542,699	136,309	4,081,297	0
13	TOTAL OTHER OPERATING REVENUES		(276,152)	(170,806)	(83,787)	(20,847)	(712)	(276,152)	0
14	SUBTOTAL B		56,712,447	30,073,970	18,485,677	6,706,347	1,446,453	56,712,447	0
15									
16	TOTAL OTHER OPERATING REVENUES		276,152	170,806	83,787	20,847	712	276,152	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		276,152	170,806	83,787	20,847	712	276,152	0
19									
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		56,712,447	30,073,970	18,485,677	6,706,347	1,446,453	56,712,447	0
25									_
26	PROPOSED REVENUES		57,041,921	37,413,132	16,384,583	2,550,624	693,582	57,041,921	0
27	TOTAL GAS COST OF SERVICE		(56,712,447)	(30,073,970)	(18,485,677)	(6,706,347)	(1,446,453)	(56,712,447)	0
28	EXCESS REVENUES		329,474	7,339,162	(2,101,094)	(4,155,723)	(752,871)	329,474	0
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		82,121	1,829,291	(523,698)	(1,035,819)	(187,653)	82,121	.0
31	EXCESS RETURN		247,353	5,509,871	(1,577,396)	(3,119,904)	(565,218)	247,353	0

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NO.ROR, TAX RATES & SPEC FACTORSALLODEMANDRESIDENTIALGEN SERVGEN SERVTRANSAT ISSUESchedule 1134561RATE OF RETURN34562CAPITALIZATION AMOUNTSRATIO34563LONG TERM DEBT994,013,4970.44086564PREFERRED STOCK00.0000056SHORT TERM DEBT73,621,7380.03265	ALL
1 RATE OF RETURN 2 CAPITALIZATION AMOUNTS 3 LONG TERM DEBT 4 PREFERRED STOCK 5 COMMON STOCK	OTHER
CAPITALIZATION AMOUNTS RATIO 3 LONG TERM DEBT 994,013,497 0.44086 4 PREFERRED STOCK 0 0.00000 5 COMMON STOCK 1,187,101,737 0.52649	
3 LONG TERM DEBT 994,013,497 0.44086 4 PREFERRED STOCK 0 0.00000 5 COMMON STOCK 1,187,101,737 0.52649	
4 PREFERRED STOCK 0 0.00000 5 COMMON STOCK 1,187,101,737 0.52649	
5 COMMON STOCK 1,187,101,737 0.52649	
6 SHURT TERM DEBT 73,021,730 0.03205	
7 UNAMORTIZED DISCOUNT 0 0.00000	
9 10 COST OF CAPITAL	
11 LONG TERM DEBT 0.05051 12 PREFERRED STOCK 0.00000	
12 PREFERRED STOCK 0.0000	
14 SHORT TERM DEBT 0.03784	
15 UNAMORTIZED DISCOUNT 0.00000	
16	
17 WEIGHTED COST OF CAPITAL	
18 LONG TERM DEBT 0.02227	
19 PREFERRED STOCK 0.0000	
20 COMMON STOCK 0.05660	
21 SHORT TERM DEBT 0.00124	
22 UNAMORTIZED DISCOUNT0.00000_	
23 TOT RATE OF RETURN ALLOWABLE 0.08011	
24	
25 TAX RATES AND SPECIAL FACTORS	
26 SHORT TERM DEBT COST 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	0.00000
27 FEDERAL INCOME TAX RATE 0.21000 0.21000 0.21000 0.21000 0.21000 0.21000 0.21000	0.21000
28 STATE INCOME TAX RATE 0.04969 0.04969 0.04969 0.04969 0.04969 0.04969 0.04969	0.04969
29 REVENUE TAX RATE 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	0.00000

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				TOTAL						
LINE				DISTRIBUTION	RS	GS/FT SMALL	GS/FT LARGE	INTERUPT	TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	DEMAND	RESIDENTIAL	GEN SERV	GEN SERV	TRANS	AT ISSUE	OTHER
		Schedule 12	1	2	3	4	5	6		
1	DEMAND ENERGY & SPEC. ASSIGN									
2	FIRM MCF SALES	Externa		11,132,518	5,248,860	3,144,133	2,739,525	0	11,132,518	0
3	RATIO TO TOTAL GAS		K201	1.00000	0.47149	0.28243	0.24608	0.00000	1.00000	0.00000
4	AVERAGE & EXCESS INCL IT (PK & AVG)	Externa		100.00000	52.08600	31.21000	13.41600	3.28800	100.00000	0.00000
.5	RATIO TO TOTAL GAS		K203	1.00000	0.52086	0.31210	0.13416	0.03288	1.00000	0.00000
6	AVERAGE & EXCESS EXCL IT (PK & AVG)	Externa		100.00000	53.93000	32.31400	13.75600	0.00000	100.00000	0.00000
7	RATIO TO TOTAL GAS		K205	1,00000	0.53930	0.32314	0.13756	0.00000	1.00000	0.00000
8	TOTAL ANNUAL MCF THROUGHPUT	Externa		12,659,370	5,248,860	3,144,133	2,739,525	1,526,852	12,659,370	0
9	RATIO TO TOTAL GAS		K300	1.00000	0.41463	0.24836	0.21640	0.12061	1.00000	0.00000
10	PURCHASED MCF SALES	Externa		8,392,993	5,248,860	3,144,133	0	0	8,392,993	0
11	RATIO TO TOTAL GAS		K301	1.00000	0.62539	0.37461	0.00000	0.00000	1.00000	0.00000
12	TOTAL CUSTOMERS	External		105,849	98,278	7,417	135	19	105,849	0
13	RATIO TO TOTAL GAS		K401	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
14	W'TD CUSTOMERS - SERVICES	External		113,973	98,278	15,166	332	197	113,973	0
15	RATIO TO TOTAL GAS		K403	1.00000	0.86229	0,13307	0.00291	0.00173	1.00000	0.00000
16	CUST ACCTG EXPENSE	Externa		2,826,619	2,624,441	198,065	3,605	507	2,826,619	0
17	RATIO TO TOTAL GAS		K405	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
18	UNCOLLECTIBLE EXP	External		1,575,392	1,462,710	110,390	2,009	283	1,575,392	0
19	RATIO TO TOTAL GAS		K406	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
20	CUST SERVICE & INFORMATION EXP	External		183,379	170,263	12,850	234	33	183,379	0
21	RATIO TO TOTAL GAS		K407	1.00000	0.92847	0.07007	0.00128	0.00018	1.00000	0.00000
22	CUSTOMER SALES EXPENSE	External		19	18	1	0	0	19	0
23	RATIO TO TOTAL GAS		K408	1.00000	0.94737	0.05263	0.00000	0.00000	1.00000	0.00000
24	METER COSTS	External		14,947,004	10,371,473	3,834,761	655,485	85,285	14,947,003.60	0
25	RATIO TO TOTAL GAS		K413	1.00000	0.69388	0.25656	0.04385	0.00571	1.00000	0.00000
26	CUSTOMER / DEMAND	External		100,000	60.162	26.414	10.783	2.641	100.000	0.000
27	RATIO TO TOTAL GAS		K415	1.00000	0.60162	0.26414	0.10783	0.02641	1.00000	0.00000
28	WEIGHTED CUST - REGULATORS	External		164,635	98,278	64,568	1,568	221	164,635	0
29	RATIO TO TOTAL GAS		K417	1.00000	0.59695	0.39219	0,00952	0.00134	1.00000	0.00000
30	LARGE CUSTOMERS	External		154	0	0	135	19	154	0
31	RATIO TO TOTAL GAS		K431	1.00000	0.00000	0.00000	0.87662	0.12338	1.00000	0.00000
32	GS INDUST, FT & IT TRANSP	External		4,266,377	0	0	2,739,525	1,526,852	4,266,377	0
33	RATIO TO TOTAL GAS		K595	1.00000	0.00000	0.00000	0.64212	0.35788	1.00000	0.00000
34	ASSIGN 100% TO GS OTHER	External		1	0	1	0	0	1	0
35	RATIO TO TOTAL GAS		K597	1.00000	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
.36	ASSIGN 100% TO RS/RFT			1	1	0	0	0	1	0
37	RATIO TO TOTAL GAS		K903	1,00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38										
39	PRESENT REVENUES	K901	R600	48,457,116	31,650,646	13,674,571	2,470,478	661,421	48,457,116	0
40	PROPOSED REVENUES	K902	R602	57,041,921	37,413,132	16,384,583	2,550,624	693,582	57,041,921	0

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LINE NO.	ALLOCATORS	SOURCE	ALLO	DISTRIBUTION	RS RESIDENTIAL	GS GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL
NO.	ALLOCATORS Schedule 12.1		1	2	3	4	5	6	ATISSOL	
			'	283,144,669	147,478,733	4 88,369,451	37,986,688	9,309,797	283,144,669	0
1	COMBINATION MAINS & SERVICES	Internal	140.07	, ,	, ,	, ,			, , , , , , , , , , , , , , , , , , , ,	0
2	RATIO TO TOTAL GAS		K667	1.00000	0.52086	0.31210	0.13416	0.03288	1.00000	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		0	0	0	0	0	0	0
4	RATIO TO TOTAL GAS		K697	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	PRESENT REVENUES	Internal		144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	0
6	RATIO TO TOTAL GAS		K901	1.00000	0.65317	0,28220	0.05098	0.01365	1.00000	0.00000
7	PROPOSED REVENUES	Internal		169,657,554	111,276,416	48,732,025	7,586,220	2,062,893	169,657,554	0
8	RATIO TO TOTAL GAS		K902	1.00000	0.65589	0.28724	0.04471	0.01216	1,00000	0.00000
9										
10	SPECIAL ALLOCATOR INFO FOR K667									
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant			394,406,167	205,430,396	123,094,165	52,913,531	12,968,075	394,406,167	0
12	SERVICES - (2801, 2802, 2803) - Gross Plant			0	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			(111,261,498)	(57,951,663)	(34,724,714)	(14,926,843)	(3,658,278)	(111,261,498)	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			0	0	0	0	0	O O	0
15	TOTAL K667			283,144,669	147,478,733	88,369,451	37,986,688	9,309,797	283,144,669	0
16							<i>,</i> .			
17	SPECIAL ALLOCATOR INFO FOR K697									
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross Pla	ant		0	0	0	0	0	0	Ó
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			0	0	0	0	0	0	0 0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum R	eserve		0	0	0	0	0	0	õ
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserve			0	0	Ő	0 0	õ	0	0 0
22	TOTAL K697	•		0	0	0	0	0	0	0
22	TOTAL RUST			Ŭ	Ŭ	Ŭ	0	Ŭ	Ŭ	Ŭ
23	WEIGHTED RATIOS									
24	GROSS GAS PLANT IN SERVICE									
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0,00000	0.00000
20	WTD GROSS PROD PLANT RATIOS	Internal	D149	1.00000	0.52016	0.31187	0.13472	0.03325	1,00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.52016	0.31187	0.13472	0.03325	1.00000	0.00000
28 29	WTD GROSS FTD FLT RATIOS	Internal	G129	1.00000	0.6185 2	0.30341	0.07549	0.00258	1.00000	0.00000
	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
30	WTD GROSS C & O FLANT RATIOS	Internal	GP19	1.00000	0.52530	0.31143	0.13162	0.03165	1.00000	0.00000
31 32	WTD DISTR ACCUM RESERVE	Internal	D199	1.00000	0.57072	0.24149	0.15006	0.03773	1.00000	0.00000
32	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.57585	0.24814	0.14205	0.03396	1.00000	0.00000
33	WID TOTAL DEPRC RES RATIOS	internal	DRIS	1,00000	0.07000	0.24014	0.14205	0.000000	1.00000	0,00000
34 35	NET GAS PLANT									
36	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WTD NET PROD PLANT RATIOS	Internal	D249	1.00000	0.50549	0.33229	0.13027	0.03195	1.00000	0.00000
		Internal	G229	1,00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
38	WTD NET G & I PLT RATIOS		C229	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal		1.00000	0.50945		0.12835	0.03092	1.00000	0.00000
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.50945	0.33128	0.12030	0.03092	1.00000	0.00000
41	WORKING CARITAL									
42	WORKING CAPITAL	1-4	Meen	1 00000	0 50045	0 22420	0 40025	0.02002	1 00000	0.00000
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.50945	0.33128	0.12835 0.07551	0.03092 0.00260	1.00000 1.00000	0.00000 0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.61847	0.30342				
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.61832	0.30341	0.07555	0.00272	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.51609	0.32958	0.12513	0,02920	1.00000	0.00000

TOTAL

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					TOTAL						
LINE					DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	ALLOCATORS		SOURCE	ALLO	DEMAND	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
		Schedule 12.2		1	2	3	4	5	6		
1	RATE BASE										
2	WTD NET OCRB RATIOS		Internal	RB29	1.00000	0.50984	0.33118	0.12816	0.03082	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS		Internal	RB99	1.00000	0.50985	0.33118	0.12816	0.03081	1.00000	0.00000
4	WTD CWIP RATIO		Internal	CW29	0.0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5											
6	WEIGHTED O & M EXPENSE RATIOS										
7	WTD PROD COMMODITY EXP RATIOS		Internal	P349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	WTD PROD O&M EXP RATIOS		Internal	P459	0.0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD DIST O&M EXP RATIOS		Internal	D349	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS		Internal	CA19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS		Internal	CS19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS		Internal	SE19	1,00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS		Internal	AG39	1.00000	0.61852	0.30341	0.07549	0.00258	1,00000	0.00000
14	WTD O&M EXP RATIOS		Internal	OM39	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
15											
16	DEPRECIATION EXPENSES										
17	WTD PRODUCTION DEPREC RATIOS		Internal	P489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	WTD DIST DEPREC RATIOS		Internal	D489	1.00000	0.50549	0.33229	0.13027	0.03195	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS		Internal	G489	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS		Internal	C489	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS		Internal	DE49	1.00000	0.52584	0.32709	0.12041	0.02666	1.00000	0.00000
22											
23	OTHER TAXES & MISC EXPENSES										
24	WTD R. E. & PROP TAX RATIOS		Internal	L529	1.00000	0.50945	0.33128	0.12835	0.03092	1.00000	0.00000
25	WTD MISC TAX RATIOS		Internal	L589	1.00000	0.61852	0.30341	0.07549	0.00258	1.00000	0.00000
26	WTD OTHER TAX RATIOS		Internal	L599	1.00000	0.51760	0.32920	0.12440	0.02880	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS		Internal	OP69	1.00000	0.55564	0.31948	0.10596	0.01892	1.00000	0.00000
28											
29	TOTAL COST OF SERVICE										
30	WTD TOTAL COST OF SERVICE		Internal	CS09	1.00000	0.53029	0.32595	0.11825	0.02551	1.00000	0.00000

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	SUMMARY OF RESULTS	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 1			3	4	5	6		
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE		398,639,965	336,640,112	58,045,891	3,152,939	801,023	398,639,965	0
3	TOTAL DEPRECIATION RESERVE		(125,633,149)	(106,234,101)	(18,280,630)	(875,718)	(242,700)	(125,633,149)	0
4	TOTAL RATE BASE ADJUSTMENTS	_	(48,757,728)	(41,127,629)	(7,132,349)	(399,463)	(98,287)	(48,757,728)	0
5	TOTAL RATE BASE		224,249,088	189,278,382	32,632,912	1,877,758	460,036	224,249,088	0
6									
7	OPERATING EXPENSES								
8	TOTAL O&M EXPENSE		11,393,757	9,938,748	1,289,332	133,801	31,876	11,393,757	0
9	TOTAL DEPRECIATION EXPENSE		11,515,289	9,794,011	1,589,204	106,241	25,833	11,515,289	.0
10	TOTAL OTHER TAX & MISC EXPENSE	_	2,218,729	1,880,155	314,255	19,540	4,779	2,218,729	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		25,127,775	21,612,914	3,192,791	259,582	62,488	25,127,775	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,606,640	2,187,789	393,758	20,125	4,969	2,606,641	(1)
13	NET STATE INCOME TAX EXP ALLOWABLE	_	716,487	603,405	105,834	5,818	1,430	716,487	0
14	TOTAL OPERATING EXPENSE		28,450,902	24,404,108	3,692,383	285,525	68,887	28,450,903	(1)
15									
16	RETURN ON RATE BASE		17,964,594	15,163,091	2,614,223	150,427	36,853	17,964,594	Ó
17	TOTAL OTHER OPERATING REVENUES	_	(755,666)	(681,745)	(68,193)	(4,666)	(1,062)	(755,666)	0
18	TOTAL GAS COST OF SERVICE	-	45,659,830	38,885,454	6,238,413	431,286	104,678	45,659,831	(1)

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	GROSS GAS PLANT IN SERVICE	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS 6	AT ISSUE	OTHER
	Schedule 2			3	4	5	o		
-	PRODUCTION PLANT	KAAF	0	0	0	0	0	0	0
2	PRODUCTION PLANT	K205	0	-	0	0	•	0	-
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0		0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT								<u>_</u>
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
9				•	•		•	•	
	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0
11									
	DISTRIBUTION PLANT								
13	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0	0
15	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0	0
16	MAINS - (2761, 2762, 2763, 2765)	K401	53,782,659	49,935,585	3,768,551	68,842	9,681	53,782,659	0
17	SERVICES - (2801, 2802, 2803)	K403	254,604,525	219,542,936	33,880,224	740,899	440,466	254,604,525	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	40,779,942	28,296,387	10,462,502	1,788,200	232,853	40,779,942	0
19	LAND, R OF W, STRUCT & IMPROV	K203	0	0	0	0	0	0	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	15,412,723	9,200,625	6,044,716	146,729	20,653	15,412,723	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0	00
23	DISTRIBUTION PLANT IN SERVICE		364,579,849	306,975,533	54,155,993	2,744,670	703,653	364,579,849	0
24									
25	TOTAL TRANS & DIST PLANT		364,579,849	306,975,533	54,155,993	2,744,670	703,653	364,579,849	0
	TOTAL GROSS PTD PLANT		364,579,849	306,975,533	54,155,993	2,744,670	703,653	364,579,849	0
27									
	GENERAL & INTANGIBLE PLANT				_				
29	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
31	DISTRIBUTION PLANT	D349	11,213,881	8,889,917	1,953,458	297,616	72,890	11,213,881	0
32	CUSTOMER ACCOUNTING	CA19	11,313,346	10,504,103	792,726	14,481	2,036	11,313,346	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,929,181	3,648,127	275,318	5,029	707	3,929,181	0
34	SALES	SE19	0	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		26,456,408	23,042,147	3,021,502	317,126	75,633	26,456,408	0
36									
	COMMON & OTHER PLANT			•	•		0	0	0
38	PRODUCTION PLANT	K201	0	0	0	0	0 0	0	0
39	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
40	DISTRIBUTION PLANT	D349	3,222,927	2,555,008	561,434	85,536	20,949	3,222,927	0
41	CUSTOMER ACCOUNTING	CA19	3,251,514	3,018,933	227,834	4,162 1,445	585 203	3,251,514 1,129,267	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,129,267	1,048,491 0	79,128 0	1,445	203	1,129,267	0
43	SALES	SE19			· · ·	91,143	21,737	7,603,708	0
	COMMON & OTHER PLANT IN SERVICE		7,603,708	6,622,432	868,396	91,143	21,131	1,003,100	0
44 45									

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	DEPRECIATION RESERVE	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule	3		3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	Q	0	0	0	0	0
4									
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT	-							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
8									
9	DISTRIBUTION PLANT				-				
10	SYSTEM M&R - (2780, 2781)	K203	0	0	0	0	0	0	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	0	0	0	0	0	0	0
12	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765)	K401	15,172,023	14,086,768	1,063,104	19,420	2,731	15,172,023	0
14	SERVICES - (2801, 2802, 2803)	K403	78,494,621	67,685,127	10,445,279	228,419	135,796	78,494,621	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	8,223,154	5,705,883	2,109,732	360,585	46,954	8,223,154	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	0	0	0	0	0	0	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	7,017,914	4,189,343	2,752,356	66,811	9,404	7,017,914	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	0	0
19	TOTAL DIST DEPREC RESERVE		108,907,712	91,667,121	16,370,471	675,235	194,885	108,907,712	0
20									
21	GENERAL & INTANGIBLE PLANT								
22	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
24	DISTRIBUTION PLANT	D349	5,360,574	4,249,648	933,812	142,270	34,844	5,360,574	0
25	CUSTOMER ACCOUNTING	CA19	5,408,121	5,021,279	378,947	6,922	973	5,408,121	0
26	CUSTOMER SERVICE & INFORMATION	CS19	1,878,267	1,743,915	131,610	2,404	338	1,878,267	0
27	SALES	SE19	0	0	0	0	0	0	00
28	TOTAL GEN DEPREC RESERVE		12,646,962	11,014,842	1,444,369	151,596	36,155	12,646,962	0
29									
30	COMMON & OTHER PLANT			_				_	
31	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	0	0	0	0	0	0	0
33	DISTRIBUTION PLANT	D349	1,728,713	1,370,454	301,142	45,880	11,237	1,728,713	0
34	CUSTOMER ACCOUNTING	CA19	1,744,046	1,619,295	122,205	2,232	314	1,744,046	0
35	CUSTOMER SERVICE & INFORMATION	CS19	605,716	562,389	42,443	775	109	605,716	0
36	SALES	SE19	0	0	0	0	0	0	0
37 38	TOTAL COM & OTHER PLT RESERVE		4,078,475	3,552,138	465,790	48,887	11,660	4,078,475	0
39	TOTAL DEPRECIATION RESERVE		125,633,149	106,234,101	18,280,630	875,718	242,700	125,633,149	0

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	NET GAS PLANT	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedu	le 4		3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0	0
10									
11	DISTRIBUTION PLANT								
12	DISTRIBUTION PLANT IN SERVICE		364,579,849	306,975,533	54,155,993	2,744,670	703,653	364,579,849	0
13	TOTAL DIST DEPREC RESERVE		(108,907,712)	(91,667,121)	(16,370,471)	(675,235)	(194,885)	(108,907,712)	00
14	NET DISTRIBUTION PLANT		255,672,137	215,308,412	37,785,522	2,069,435	508,768	255,672,137	0
15									
16	NET PTD PLANT		255,672,137	215,308,412	37,785,522	2,069,435	508,768	255,672,137	0
17	NET TRANS & DIST PLANT		255,672,137	215,308,412	37,785,522	2,069,435	508,768	255,672,137	0
18									
19	GENERAL & INTANGIBLE PLANT								
20	GEN & INTANG PLANT IN SERVICE		26,456,408	23,042,147	3,021,502	317,126	75,633	26,456,408	0
21	TOTAL GEN & INTG DEPREC RESERVE		(12,646,962)	(11,014,842)	(1,444,369)	(151,596)	(36,155)	(12,646,962)	0
22	NET GENERAL & INTANG PLANT		13,809,446	12,027,305	1,577,133	165,530	39,478	13,809,446	0
23									
24	COMMON & OTHER PLANT								
25	COMMON & OTH PLT IN SERVICE		7,603,708	6,622,432	868,396	91,143	21,737	7,603,708	0
26	TOTAL COM & OTH DEPREC RESERVE		(4,078,475)	(3,552,138)	(465,790)	(48,887)	(11,660)	(4,078,475)	0
27	NET COMMON & OTHER PLANT		3,525,233	3,070,294	402,606	42,256	10,077	3,525,233	0
28			070 000 040	000 100 011	00 705 004	0.077.004	550.000	272 000 040	•
29	NET GAS PLANT IN SERVICE		273,006,816	230,406,011	39,765,261	2,277,221	558,323	273,006,816	0

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule	5		3	4	5	6		
1	RATE BASE ADJUSTMENTS								
2	ACCUMULATED DEFERRED INCOME TAXES								
3	ACCUM DEF INC TAXES (282)								
4	LIBERALIZED DEPRECIATION	NP29	29,730,936	25,091,424	4,330,608	247,956	60,948	29,730,936	0
5	LEASED METERS	K413	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	-0
12	MISCELLANEOUS	NP29	9,358,767	7,898,332	1,363,198	78,052	19,185	9,358,767	0
13	TOTAL ACCOUNT 282		39,089,703	32,989,756	5,693,806	326,008	80,133	39,089,703	0
14									
15	ACCUM DEF INC TAXES (283)								
16	BLANK	K413	0	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0	0
26	MISCELLANEOUS	K406	231,761	215,183	16,239	297	42	231,761	0
27	TOTAL ACCOUNT 283		231,761	215,183	16,239	297	42	231,761	0
28									
29	OTHER ACCUMULATED DEFERRED INCOME TAXES								
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	721,443	607,549	106,622	5,836	1,436	721,443	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0	0
33	EDIT	NP29	10,968,792	9,257,112	1,597,714	91,480	22,486	10,968,792	0
34	TOTAL OTHER SUBTRACTIVE ADJS		11,690,235	9,864,661	1,704,336	97,316	23,922	11,690,235	0
35 36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		51,011,699	43,069,600	7,414,381	423,621	104,097	51,011,699	0

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 5.1			3	4	5	6		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES								
2	ACCUM DEF INC TAXES (190)								
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	Ó	0
7	GAS METERS	K413	0	0	0	- 0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	.0	Q	0	.0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	-0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	Ó	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	-0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0	0
.24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0	0
25	OTHER	AG39	1,439,744	1,253,930	164,433	17,263	4,118	1,439,744	0
26	TOTAL ACCOUNT 190		1,439,744	1,253,930	164,433	17,263	4,118	1,439,744	0
27									
28	OTHER								
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	527,623	445,287	76,854	4,400	1,082	527,623	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0	0
32 33	OTHER		527,623	445,287	76,854	4,400	1,082	527,623	0
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,967,367	1,699,217	241,287	21,663	5,200	1,967,367	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6		
1	NET ORIGINAL COST RATE BASE		223,962,484	189,035,628	32,592,167	1,875,263	459,426	223,962,484	0
2					, , ,				
3	WORKING CAPITAL								
4									
5	PLANT MATERIALS & SUPPLIES								
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	255,789	215,874	37,258	2,133	524	255,789	0
8	TOTAL PLANT MATS. & SUPPLIES		255,789	215,874	37,258	2,133	524	255,789	0
9 10	TOTAL MATERIALS & SUPPLIES		255,789	215,874	37,258	2,133	524	255,789	0
11	PREPAYMENTS								
12	INSURANCE GENERAL	OM39	26,581	23,187	3,008	312	74	26,581	0
13	EXCISE TAX	OM39	0	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		26,581	23,187	3,008	312	74	26,581	0
16									
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0	0
19									
20	MISCELLANEOUS WORKING CAPITAL			•	•		•		
21	GAS STORED UNDERGROUND	K301	0	0	0	0	0	0	0
22		K406 OM39	0	0 3,693	0 479	0 50	0	0	0
23	CASH WORKING CAPITAL	014138	4,234	3,693	479	50	12	4,234	00
24 25	TOTAL MISC WORK CAPITAL		4,234	3,093	479	50	12	4,234	0
26	TOTAL WORKING CAPITAL		286.604	242,754	40,745	2,495	.610	286,604	Ö
27	PRELIMINARY SUMMARY		200,007	,	10,110	2,100		200,001	Ū
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(51,011,699)	(43,069,600)	(7,414,381)	(423,621)	(104,097)	(51,011,699)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAX	XES	1,967,367	1,699,217	241,287	21,663	5,200	1,967,367	0
30	TOTAL WORKING CAPITAL		286,604	242,754	40,745	2,495	610	286,604	.0
31	TOTAL RATE BASE ADJUSTMENTS		(48,757,728)	(41,127,629)	(7,132,349)	(399,463)	(98,287)	(48,757,728)	0
32									
33	RATE BASE CALCULATION								
34	NET GAS PLANT IN SERVICE		273,006,816	230,406,011	39,765,261	2,277,221	558,323	273,006,816	0
35	TOTAL RATE BASE ADJUSTMENTS		(48,757,728)	(41,127,629) 189,278,382	(7,132,349) 32,632,912	(399,463)	(98,287)	(48,757,728)	0
36	TOTAL RATE BASE		224,249,088	189,278,382	32,032,912	1,877,758	460,036	224,249,088	0
37 38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		17,964,594	15,163,091	2,614,223	150,427	36,853	17,964,594	0.00011
00			.,,004,004		2,011,220	,,	00,000	111001,004	0

			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	O&M EXPENSES	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS 6	AT ISSUE	OTHER
	Schedule 6			3	4	5	0		
1	PRODUCTION O&M								
2	COMMODITY RELATED 0&M			•	•	0	0	0	0
3	ANNUALIZED GAS COST	K301	0	0	0	0	0	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	0	0	0	0	0	0	0
-5	TOTAL COMMODITY RELATED		0	0	0	0	0	0	0
6									
7	DEMAND RELATED PROD O&M							-	
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0	0
10									
11	DEMAND RELATED & OTHER PROD O&M								
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0	0
14									
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0
16									
17	TRANSMISSION O & M								
18	TRANSMISSION O & M								
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0
20									
21	DISTRIBUTION O & M								
22	LOAD DISPATCHING	K203	0	Ó	0	0	0	0	0
23	MAINS & SERVICES OPER	K667	1,194,448	1,044,175	145,412	3,129	1,732	1,194,448	0
24	M & R STATION GENERAL	K203	0	0	.0	0	0	0	0
25	CUSTOMER INST & OTHER	K415	143,639	86,415	37,941	15,489	3,794	143,639	0
26	METERS & HOUSE REG	K697	453,061	305,373	128,832	16,677	2,179	453,061	0
27	MAINS	K415	113,297	68,162	29,926	12,217	2,992	113,297	0
28	SERVICES	K403	915,428	789,364	121,816	2,664	1,584	915,428	0
29	SUPV & ENG	D249	0	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	0	0	0	0	0	0	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	303,455	182,564	80,155	32,722	8,014	303,455	0
33	TOTAL DISTRIBUTION O & M		3,123,328	2,476,053	544,082	82,898	20,295	3,123,328	0
34									
35	CUSTOMER ACCOUNTING								
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0	0
37	METER READING	K405	78,374	72,768	5,492	100	14	78,374	0
38	CUSTOMER BILLING & COLLECTIONS	K405	2,783,000	2,583,932	195,005	3,562	501	2,783,000	0
39	UNCOLLECTIBLE EXP	K406	614,710	570,739	43,073	787	111	614,710	0
40	ELIMINATE MISC EXPENSES	K406	(49,110)	(45,597)	(3,441)	(63)	(9)	(49,110)	0
41	CREDIT CARD FEES	K405	237,738	220,733	16,658	304	43	237,738	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	00	0
44	TOTAL CUSTOMER ACCT EXPENSE		3,664,712	3,402,575	256,787	4,690	660	3,664,712	0

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	O&M EXPENSES	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 6.1			3	4	5	6		
1	CUSTOMER SERVICE & INFORMATION								
2	TOTAL CUST SERVICE & INFO	K407	797,729	740,667	55,897	1,021	144	797,729	0
3	TOTAL CUSTOMER SERV. & INFO.		797,729	740,667	55,897	1,021	144	797,729	0
4									
5	SALES								
6	SALES EXPENSE	K408	37,841	35,849	1,992	0	0	37,841	0
7	TOTAL SALES EXPENSE		37,841	35,849	1,992	0	0	37,841	0
8									
9	ADMINISTRATIVE & GENERAL								
10	PRODUCTION PLANT DEMAND	P349	0	0	0	0	0	0	0
11	PRODUCTION PLANT COMMODITY	K301	0	0	0	0	0	0	0
12	DISTRIBUTION PLANT	D349	1,734,572	1,375,099	302,162	46,036	11,275	1,734,572	0
13	CUSTOMER ACCOUNTING	CA19	1,749,957	1,624,783	122,619	2,240	315	1,749,957	0
14	CUSTOMER SERVICE & INFORMATION	CS19	607,769	564,296	42,586	778	109	607,769	0
15	SALES	SE19	0	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		4,092,298	3,564,178	467,367	49,054	11,699	4,092,298	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	158,694	138,213	18,124	1,903	454	158,694	0
18	INCENTIVE COMPENSATION	AG39	(352,337)	(306,864)	(40,240)	(4,225)	(1,008)	(352,337)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(153,833)	(133,980)	(17,569)	(1,844)	(440)	(153,833)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	25,325	22,057	2,892	304	72	25,325	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0.	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		3,770,147	3,283,604	430,574	45,192	10,777	3,770,147	0
32 33	TOTAL O & M EXPENSE		11,393,757	9,938,748	1,289,332	133,801	31,876	11,393,757	0

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
		Schedule 7		3	4	5	6		
-1	PRODUCTION DEPRECIATION								
2	PRODUCTION DEPRECIATION	P229	0	0	0	00	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0
4									
5	TRANSMISSION DEPRECIATION								
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0
7									
8	DISTRIBUTION DEPRECIATION								
9	DISTRIBUTION DEPRECIATION	D249	8,160,869	6,872,513	1,206,095	66,021	16,240	8,160,869	0
10	TOTAL DIST. DEPREC EXP.		8,160,869	6,872,513	1,206,095	66,021	16,240	8,160,869	0
11									
12	GENERAL DEPRECIATION								
13	GENERAL DEPRECIATION	G229	3,166,874	2,758,157	361,689	37,971	9,057	3,166,874	0
14	TOTAL GENERAL DEPREC EXP.		3,166,874	2,758,157	361,689	37,971	9,057	3,166,874	0
15									
16	COMMON AND OTHER DEPRECIATION								
17	COMMON DEPRECIATION	C229	187,546	163,341	21,420	2,249	536	187,546	0
18	TOTAL COM & OTHER DEPREC EXP.		187,546	163,341	21,420	2,249	536	187,546	0
19									
20									
21	TOTAL DEPRECIATION EXPENSE		11,515,289	9,794,011	1,589,204	106,241	25,833	11,515,289	0

			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	OTHER TAXES & MISC EXPENSES	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule	8		3	4	5	6		
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	REAL ESTATE & PROPERTY TAX	NP29	1,934,949	1,633,000	281,845	16,137	3,967	1,934,949	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,934,949	1,633,000	281,845	16,137	3,967	1,934,949	0
6									
7	MISCELLANEOUS TAXES								
8	PAYROLL	AG39	262,876	228,949	30,023	3,152	752	262,876	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		262,876	228,949	30,023	3,152	752	262,876	0
13									
14	MISCELLANEOUS EXPENSES								
15	PSC MAINT, EXP ON INCREASE	AG39	20,904	18,206	2,387	251	60	20,904	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		20,904	18,206	2,387	251	60	20,904	0
18									
19	TOTAL OTHER TAX & MISC EXPENSE		2,218,729	1,880,155	314,255	19,540	4,779	2,218,729	0
20	,								
21	PRELIMINARY SUMMARY								
22	TOTAL O&M EXPENSE		11,393,757	9,938,748	1,289,332	133,801	31,876	11,393,757	0
23	TOTAL DEPRECIATION EXPENSE		11,515,289	9,794,011	1,589,204	106,241	25,833	11,515,289	0
24	TOTAL OTHER TAX & MISC EXPENSE	_	2,218,729	1,880,155	314,255	19,540	4,779	2,218,729	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		25,127,775	21,612,914	3,192,791	259,582	62,488	25,127,775	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL
<u> </u>	Schedule 9	ALLO	obortomen	3	4	5	6	711 10001	UTILLI
1	FEDERAL INCOME TAX DEDUCTIONS								
2	AUTOMATIC INTEREST CALCULATION								
3	AUTO PROC INTEREST DED	RB99	5,270,621	4,448,720	766,981	44,115	10,805	5,270,621	0
4	TOTAL INTEREST EXPENSE		5,270,621	4,448,720	766,981	44,115	10,805	5,270,621	0
5									
6	OTHER DEDUCTIONS								
7	DEPREC EXCESS TAX-BOOK	DE49	(937,872)	(797,678)	(129,436)	(8,657)	(2,101)	(937,872)	0
8	PERMANENT DIFFERENCES	AG39	137,805	120,020	15,739	1,652	394	137,805	0
9	TEMPORARY DIFFERENCES	DE49	2,438,586	2,074,067	336,549	22,508	5,462	2,438,586	0
10	TOTAL OTHER DEDUCTIONS		1,638,519	1,396,409	222,852	15,503	3,755	1,638,519	0
11									
12	NET DEDUCTIONS AND ADDITIONS		6,909,140	5,845,129	989,833	59,618	14,560	6,909,140	0
13									
14	FED DEFERRED INCOME TAX (410 & 411)								
15	DEFERRED INCOME TAXES - NET	OM39	93,215	81,312	10,548	1,094	261	93,215	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0.	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(356,053)	(310,101)	(40,665)	(4,269)	(1,018)	(356,053)	0
20	TOTAL FED DEF IT (410 & 411)		(262,838)	(228,789)	(30,117)	(3,175)	(757)	(262,838)	0
21									
22	AMORT INV TAX CREDIT					-			
23	AMORTIZE ITC	NP29	.0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	U	0
25									
26	TEST YEAR INV TAX CREDIT								
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0	0
29									
30	PRELIMINARY SUMMARY								
31	TOTAL FED DEF IT (410 & 411)		(262,838)	(228,789)	(30,117)	(3,175)	(757)	(262,838)	0
32	TOTAL AMORTIZED ITC		0	0	0	, o	O	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		(262,838)	(228,789)	(30,117)	(3,175)	(757)	(262,838)	0
34									
35	FEDERAL INCOME TAX COMPUTATION								
36	RETURN ON RATE BASE		17,964,594	15,163,091	2,614,223	150,427	36,853	17,964,594	0
37	NET DEDUCTIONS AND ADDITIONS		(6,909,140)	(5,845,129)	(989,833)	(59,618)	(14,560)	(6,909,140)	0
-38	TOTAL STATE PROV DEF IT (410 & 411)		2,087	1,762	304	17	4	2,087	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(262,838)	(228,789)	(30,117)	(3,175)	(757)	(262,838)	0
40	BASE FOR FIT COMPUATION		10,794,703	9,090,935	1,594,577	87,651	21,540	10,794,703	0
41									
42	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.000 470	0.26582
43	PRELIM FED INCOME TAX		2,869,478	2,416,578	423,875	23,300	5,726 (757)	2,869,479	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		(262,838)	(228,789) 2,187,789	(30,117) 393,758	(3,175) 20,125	4,969	(262,838) 2,606,641	0
-45	NET FED INCOME TAX ALLOWABLE		2,606,640	2,107,709	393,/50	20,125	4,909	2,000,041	0
.46	INCOME TAX BASED ON RETURN								
47 48	INCOME TAX BASED ON RETURN								
48	FEDERAL INCOME TAX PAYABLE PRELIM FEDERAL INCOME TAX		2,869,478	2,416,578	423,875	23,300	5,726	2,869,479	0
49 50	TEST YEAR INV TAX CREDIT		2,009,470	2,410,578	423,875	23,300	0,720	2,009,479	0
50	NET FED INCOME TAX PAYABLE		2,869,478	2,416,578	423,875	23,300	5,726	2,869,479	0
52			2,000,410	2,		20,200	-,. 20	_ ,,,	2
53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.2492512	0.24925		0.24925

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LINE NO.	STATE INCOME TAX BASED ON RETURN		Allo	TOTAL DISTRIBUTION CUSTOMER	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 9.1			3	4	5	6		
1	DEDUCTIONS IN ADDITION TO Y871									
2	KY TAXABLE INCOME ADJUSTMENT		NP29	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE		NP29	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871			0	0	0	0	0	0	0
5										
6	STATE INCOME TAX ADJUSTMENTS									
7	STATE PROV DEF INC TAX (410 & 411)									
8	OTHER DEFERRED INCOME TAXES - NET		NP29	2,087	1,762	304	17	4	2,087	-
9	TOT STATE PROV DEF IT (410 & 411)			2,087	1,762	304	17	4	2,087	0
10										
11	OTHER SIT ADJUSTMENTS									
12	CURRENT YEAR PAYABLE ADJUSTMENT		NP29	0	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS			0	0	0	0	0	0	0
14										
15	TOTAL STATE INC TAX ADJUSTMENT			2,087	1,762	304	17	4	2,087	0
16										
17	INCOME TAX BASED ON RETURN									
18	SUMMARY OF SIT CALCULATION									
19	RETURN ON RATE BASE			17,964,594	15,163,091	2,614,223	150,427	36,853	17,964,594	0
20	NET FED INCOME TAX ALLOWABLE			2,606,640	2,187,789	393,758	20,125	4,969	2,606,641	0
21	NET FED, DED, AND ADDITIONS			(6,909,140)	(5,845,129)	(989,833)	(59,618)	(14,560)	(6,909,140)	0
22	DEDUCTIONS IN ADD TO Y871			0	0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ			2,087	1,762	304	17	4	2,087	0
24	BASE FOR SIT COMPUTATION			13,664,181	11,507,513	2,018,452	110,951	27,266	13,664,182	0
25										
26	SIT FACTOR K192/(1-K192)			0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	F	Rounding added	714,400	601,643	105,530	5,801	1,426	714,400	0
28	TOTAL STATE INCOME TAX ADJ.			2,087	1,762	304		4	2,087	0
29	NET STATE INC TAX ALLOWABLE			716,487	603,405	105,834	5,818	1,430	716,487	0
30										
31	STATE INCOME TAX PAYABLE									
32	PRELIMINARY STATE INCOME TAX			714,400	601,643	105,530	5,801	1,426	714,400	0
33	OTHER SIT ADJUSTMENTS			0	0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE			714,400	601,643	105,530	5,801	1,426	714,400	0
35 36	COMPOSITE TAX RATE			0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

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			TOTAL						
LINE			DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	COST OF SERVICE COMPUTATION	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 10)		3	4	5	6		
1	OTHER OPERATING REVENUES								
2	MISC SERVICE REVENUE	K401	388,464	360,677	27,220	497	70	388,464	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	21,852	20,289	1,531	28	4	21,852	0
5	RENTS	D249	0	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	345,350	300,779	39,442	4,141	988	345,350	0
7	TOTAL OTHER OPERATING REVS		755,666	681,745	68,193	4,666	1,062	755,666	0
8									
9	COST OF SERVICE COMPUTATION								
10	TOTAL OP EXP EXC INC & REV TAX		25,127,775	21,612,914	3,192,791	259,582	62,488	25,127,775	0
11	RETURN ON RATE BASE		17,964,594	15,163,091	2,614,223	150,427	36,853	17,964,594	0
12	NET FED INCOME TAX ALLOWABLE		2,606,640	2,187,789	393,758	20,125	4,969	2,606,641	0
13	TOTAL OTHER OPERATING REVENUES	_	(755,666)	(681,745)	(68,193)	(4,666)	(1,062)	(755,666)	0
14	SUBTOTAL B		44,943,343	38,282,049	6,132,579	425,468	103,248	44,943,344	1
15									
16	TOTAL OTHER OPERATING REVENUES		755,666	681,745	68,193	4,666	1,062	755,666	0
17	LESS: REVS EXCL FROM REV TAX CALC	_	0	0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		755,666	681,745	68,193	4,666	1,062	755,666	0
19									
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0
23	TOTAL REVENUE TAX	_	0	0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		44,943,343	38,282,049	6,132,579	425,468	103,248	44,943,344	1
25									
.26	PROPOSED REVENUES		45,203,900	29,648,712	12,984,259	2,021,288	549,641	45,203,900	0
27	TOTAL GAS COST OF SERVICE		(44,943,343)	(38,282,049)	(6,132,579)	(425,468)	(103,248)	(44,943,344)	(1)
28	EXCESS REVENUES		260,557	(8,633,337)	6,851,680	1,595,820	446,393	260,556	(1)
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		64,944	(2,151,859)	1,707,781	397,760	111,263	64,945	0
31	EXCESS RETURN		195,613	(6,481,478)	5,143,899	1,198,060	335,130	195,611	(1)

LINE				RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedu	le 11		3	4	5	6		
1	RATE OF RETURN								
2	CAPITALIZATION AMOUNTS			RATIO					
3	LONG TERM DEBT		994,013,497	0.44086					
4	PREFERRED STOCK		0	0.00000					
5	COMMON STOCK		1,187,101,737	0.52649					
6	SHORT TERM DEBT		73,621,738	0.03265					
7	UNAMORTIZED DISCOUNT		0	0.00000					
8	TOTAL		2,254,736,972	1.0000					
9									
10	COST OF CAPITAL								
11	LONG TERM DEBT		0.05051						
12	PREFERRED STOCK		0.00000						
13	COMMON STOCK		0.10750						
14	SHORT TERM DEBT		0.03784						
15	UNAMORTIZED DISCOUNT		0.00000						
16									
17	WEIGHTED COST OF CAPITAL								
18	LONG TERM DEBT		0.02227						
19	PREFERRED STOCK		0.00000						
20	COMMON STOCK		0.05660						
21	SHORT TERM DEBT		0.00124						
22	UNAMORTIZED DISCOUNT		0.00000						
23	TOT RATE OF RETURN ALLOWABLE		0.08011						
24									
25	TAX RATES AND SPECIAL FACTORS								0 00000
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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TOTAL DISTRIBUTION RS GS FT-L INTERUPT TOTAL ALL LINE SOURCE ALLO CUSTOMER RESIDENTIAL GEN SERV FIRM TRANS TRANS AT ISSUE OTHER NO. ALLOCATORS Schedule 12 2 3 4 5 6 1 DEMAND ENERGY & SPEC. ASSIGN 1 11,132,518 5,248,860 3,144,133 2,739,525 0 11,132,518 0 FIRM MCF SALES External 2 0.00000 3 RATIO TO TOTAL GAS K201 1.00000 0.47149 0.28243 0.24608 0.00000 1.00000 AVERAGE & EXCESS INCL IT (PK & AVG) 100.00000 52.08600 31.21000 13.41600 3.28800 100.00000 0.00000 External 4 K203 1.00000 0.52086 0.31210 0.13416 0.03288 1.00000 0.00000 RATIO TO TOTAL GAS 5 AVERAGE & EXCESS EXCL IT (PK & AVG) External 100.00000 53.93000 32.31400 13.75600 0.00000 100.00000 0.00000 6 0.32314 0,00000 0.00000 K205 1.00000 0.53930 0.13756 1.00000 RATIO TO TOTAL GAS 7 TOTAL ANNUAL MCF THROUGHPUT External 12.659.370 5,248,860 3,144,133 2,739,525 1,526,852 12,659,370 0 8 K300 1.00000 0.41463 0.24836 0.21640 0.12061 1.00000 0.00000 RATIO TO TOTAL GAS 9 5,248,860 3,144,133 8,392,993 8,392,993 0 10 PURCHASED MCF SALES External 0 0 0.00000 0.00000 1.00000 0.00000 K301 1.00000 0.62539 0.37461 11 RATIO TO TOTAL GAS 12 TOTAL CUSTOMERS External 105,849 98,278 7,417 135 19 105,849 0 K401 1.00000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 RATIO TO TOTAL GAS 13 332 197 113,973 113,973 98,278 15,166 0 W'TD CUSTOMERS - SERVICES External 14 0.00173 1.00000 0.00000 K403 1:00000 0.86229 0.13307 0.00291 15 RATIO TO TOTAL GAS 2,826,619 2,624,441 198.065 3,605 507 2,826,619 0 16 CUST ACCTG EXPENSE External 0.00128 0.00018 1.00000 0.00000 K405 1.00000 0.92847 0.07007 17 RATIO TO TOTAL GAS 1,575,392 18 UNCOLLECTIBLE EXP External 1,575,392 1,462,710 110,390 2,009 283 Ω K406 1.00000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 19 RATIO TO TOTAL GAS CUST SERVICE & INFORMATION EXP External 183,379 170,263 12,850 234 33 183,379 0 20 1.00000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 K407 21 RATIO TO TOTAL GAS 19 18 0 0 19 0 CUSTOMER SALES EXPENSE External 22 1 0.00000 K408 1.00000 0.94737 0.05263 0.00000 0.00000 1.00000 23 RATIO TO TOTAL GAS External 14,947,004 10,371,473 3,834,761 655.485 85,285 14.947.003.60 0 24 METER COSTS K413 1.00000 0.69388 0.25656 0.04385 0.00571 1.00000 0.00000 25 RATIO TO TOTAL GAS 10.783 100.000 0.000 100.000 26.414 2 641 26 CUSTOMER / DEMAND External 60.162 0.10783 0.02641 1.00000 0.00000 K415 0.60162 0.26414 27 RATIO TO TOTAL GAS 1.00000 164.635 164,635 98,278 64.568 1,568 221 0 28 WEIGHTED CUST - REGULATORS External 0.00952 1.00000 0.00000 29 RATIO TO TOTAL GAS K417 1.00000 0.59695 0.39219 0.00134 135 19 154 30 External 154 0 0 0 LARGE CUSTOMERS 0.00000 0.00000 0.87662 0.12338 1.00000 0.00000 K431 1.00000 31 RATIO TO TOTAL GAS 1.526.852 2,739,525 4,266,377 32 GS INDUST, FT & IT TRANSP External 4,266,377 0 n n 0.00000 0.00000 0.00000 0.35788 1.00000 K595 1.00000 0.64212 33 RATIO TO TOTAL GAS 34 ASSIGN 100% TO GS OTHER External 1 0 0 Ω 0 K597 1.00000 0.00000 1.00000 0.00000 0.00000 1.00000 0.00000 35 RATIO TO TOTAL GAS 0 0 0 0 36 ASSIGN 100% TO RS/RFT 0.00000 0.00000 0.00000 1.00000 0.00000 K903 1.00000 1.00000 37 RATIO TO TOTAL GAS 38 1.957.775 524,155 39 PRESENT REVENUES K901 R600 38,400,717 25.082.126 10.836.661 38,400,717 0 PROPOSED REVENUES K902 R602 45,203,900 29,648,712 12,984,259 2,021,288 549,641 45,203,900 0 40

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				TOTAL						
LINE				DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 12		1	2	3	4	5	6		
1	COMBINATION MAINS & SERVICES	Internal		214,720,540	187,706,626	26,140,392	561,902	311,620	214,720,540	0
2	RATIO TO TOTAL GAS		K667	1.00000	0.87419	0.12174	0.00262	0.00145	1.00000	0.00000
3	COMBINATION METERS & HOUSE REGULATORS	Internal		40,951,597	27,601,786	11,645,130	1,507,533	197,148	40,951,597	0
4	RATIO TO TOTAL GAS		K697	1.00000	0.67402	0.28436	0.03681	0.00481	1.00000	0.00000
5	PRESENT REVENUES	Internal		144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	0
6	RATIO TO TOTAL GAS		K901	1,00000	0.65317	0.28220	0.05098	0.01365	1.00000	0.00000
7	PROPOSED REVENUES	Internal		169,657,554	111,276,416	48,732,025	7,586,220	2,062,893	169,657,554	0.000000
8	RATIO TO TOTAL GAS	mema	K902	1.00000	0.65589	0.28724	0.04471	0.01216	1.00000	0.00000
9	RATIO TO TOTAL GAS		11302	1,00000	0.00000	0.20724	0.04471	0.01210	1.00000	0.00000
10	SPECIAL ALLOCATOR INFO FOR K667			53,782,659	49,935,585	3,768,551	68,842	0.004	53,782,659	0
11	MAINS - (2761, 2762, 2763, 2765) - Gross Plant							9,681	1 1	-
12	SERVICES - (2801, 2802, 2803) - Gross Plant			254,604,525	219,542,936	33,880,224	740,899	440,466	254,604,525	0
13	MAINS - (2761, 2762, 2763, 2765) - Accum Reserve			(15,172,023)	(14,086,768)	(1,063,104)	(19,420)	(2,731)	(15,172,023)	0
14	SERVICES - (2801, 2802, 2803) - Accum Reserve			(78,494,621)	(67,685,127)	(10,445,279)	(228,419)	(135,796)	(78,494,621)	0
15	TOTAL K667			214,720,540	187,706,626	26,140,392	561,902	311,620	214,720,540	0
16										
17	SPECIAL ALLOCATOR INFO FOR K697									
18	MTRS & MTR INST (2810, 2811, 2820, 2821) - Gross F	Plant		40,779,942	28,296,387	10,462,502	1,788,200	232,853	40,779,942	0
19	HOUSE REG & INSTALL (2830, 2840) - Gross Plant			15,412,723	9,200,625	6,044,716	146,729	20,653	15,412,723	0
20	MTRS & MTR INST (2810, 2811, 2820, 2821) - Accum	Reserve		(8,223,154)	(5,705,883)	(2,109,732)	(360,585)	(46,954)	(8,223,154)	0
21	HOUSE REG & INSTALL (2830, 2840) - Accum Reserved	ve		(7,017,914)	(4,189,343)	(2,752,356)	(66,811)	(9,404)	(7,017,914)	0
22	TOTAL K697			40,951,597	27,601,786 -	11,645,130	1,507,533	197,148	40,951,597	0
23										
24	WEIGHTED RATIOS									
25	GROSS GAS PLANT IN SERVICE									
26	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.0000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.84200	0.14854	0.00753	0.00193	1.00000	0.00000
28	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.84200	0.14854	0.00753	0.00193	1.00000	0.00000
29	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
30	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
31	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.84447	0.14561	0.00791	0.00201	1.00000	0.00000
32	WTD DISTR ACCUM RESERVE	Internal	D199	1.00000	0.84169	0.15032	0.00620	0.00179	1.00000	0.00000
33	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.84559	0.14551	0.00697	0.00193	1.00000	0.00000
34		internat	Ditto	1.00000	0.01000	0.11001	0.00,001	0.00100		0.00000
35	NET GAS PLANT									
36	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	WTD NET DIST PLANT RATIOS	Internal	D249	1.00000	0.84213	0.14779	0.00809	0.00199	1.00000	0.00000
38	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
			C229	1,00000	0.87094		0.01199	0.00286	1.00000	0.00000
39	WTD NET C & O PLANT RATIOS	Internal		1,00000	0.84395	0.11421	0.00834	0.00205	1.00000	
40	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.84395	0.14566	0.00634	0.00205	1.00000	0.00000
41										
42	WORKING CAPITAL	Interact	Ween	1 00000	0.04205	0.44500	0.00004	0.00005	1 00000	0.00000
43	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.84395	0.14566	0.00834	0.00205	1.00000	0.00000
44	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.87232	0.11316	0.01174	0.00278	1.00000	0.00000
45	WTD TOTAL WORKING CASH RATIOS	Internal	W729	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.87223	0.11313	0.01181	0.00283	1.00000	0.00000
47	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1,00000	0.84700	0.14216	0.00871	0.00213	1.00000	0.00000

TOTAL

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WTD TOTAL RATE BASE RATIOS Internal RB99 1.00000 0.84406 0.14552 0.00837 0.00205 1.00000 0.00000 4 WTD CWIP RATIO Internal CW29 0.00000						TOTAL						
Number of the second	LINE					DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
RATE BASE Number 2 WTD NET OCRB RATIOS Internal RB29 1.00000 0.84405 0.14553 0.00837 0.00205 1.00000 0.00000 3 WTD TOTAL RATE BASE RATIOS Internal RB99 1.00000 0.84405 0.14553 0.00837 0.00205 1.00000 0.00000 4 WTD TOTAL RATE BASE RATIOS Internal CW29 0.00000	NO.	ALLOCATORS		SOURCE	ALLO	CUSTOMER	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
2 WTD NET OCRB RATIOS Internal RE29 1.00000 0.84405 0.14553 0.00037 0.00205 1.00000 0.00000 3 WTD OTAL RATE BASE RATIOS Internal RB99 1.00000 0.84406 0.14552 0.00037 0.00205 1.00000 0.00000			Schedule 12.2		1	2	3	4	5	6		
WTD TOTAL RATE BASE RATIOS Internal RB99 1.00000 0.84406 0.14552 0.00837 0.00205 1.00000 0.00000 4 WTD CWIP RATIO Internal CW29 0.00000	1	RATE BASE										
4 WTD CWIP RATIO Internal CW29 0.0000 0.00	2	WTD NET OCRB RATIOS		Internal	RB29	1,00000	0.84405	0.14553	0.00837	0.00205	1.00000	0.00000
S Weighted 0 & M EXPENSE RATIOS 6 WEIghted 0 & M EXPENSE RATIOS 7 WTD PROD COMMODITY EXP RATIOS 8 WTD PROD 0&M EXP RATIOS 9 WTD DIST O&M EXP RATIOS 10 WTD CUST SERVE RATIOS 11 WTD CUST SERVE RATIOS 11 WTD CUST SERVE NATIOS 11 WTD CUST SERVE NATIOS 11 WTD CUST SERVE NATIOS 11 WTD SERVE NATIOS 11 WTD CUST SERVE NATIOS 11 WTD SERVE NATIOS 11 WTD SUST SERVE NATIOS 11 WTD SUST SERVE NATIOS 11 WTD SUST SERVE NATIOS 11 WTD SALES EXP RATIOS 11 MTD A&S EXP RATIOS 11 Internal 12 WTD SALES EXP RATIOS 11 MTD A&S EXP RATIOS 11 <t< td=""><td>3</td><td>WTD TOTAL RATE BASE RATIOS</td><td></td><td>Internal</td><td>RB99</td><td>1.00000</td><td>0.84406</td><td>0.14552</td><td>0.00837</td><td>0.00205</td><td>1.00000</td><td>0.00000</td></t<>	3	WTD TOTAL RATE BASE RATIOS		Internal	RB99	1.00000	0.84406	0.14552	0.00837	0.00205	1.00000	0.00000
7 WTD PROD COMMODITY EXP RATIOS Internal P349 0.00000 </td <td>4</td> <td>WTD CWIP RATIO</td> <td></td> <td>Internal</td> <td>CW29</td> <td>0.00000</td> <td>0.00000</td> <td>0.00000</td> <td>0.00000</td> <td>0.00000</td> <td>0.00000</td> <td>0.00000</td>	4	WTD CWIP RATIO		Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 WTD PROD COMMODITY EXP RATIOS Internal P349 0.00000 </td <td>5</td> <td></td>	5											
8 WTD PROD Q&M EXP RATIOS Internal P459 0.00000	6	WEIGHTED O & M EXPENSE RATIOS										
9 WTD DIST O&M EXP RATIOS Internal D349 1.00000 0.79276 0.17420 0.02654 0.00650 1.00000 0.00000 10 WTD CUST ACCT EXP RATIOS Internal CA19 1.00000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 11 WTD CUST SERV & INFO EXP RATIOS Internal CS19 1.00000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 12 WTD A&GE EXP RATIOS Internal CS19 1.00000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 13 WTD A&GE EXP RATIOS Internal AG39 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000 14 WTD D& MEXP RATIOS Internal PA89 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00	7	WTD PROD COMMODITY EXP RATIOS										0.00000
10 WTD CUST ACCT EXP RATIOS Internal CA19 1.00000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 11 WTD CUST SERV & INFO EXP RATIOS Internal CS19 1.00000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 12 WTD SALES EXP RATIOS Internal SE19 1.00000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 13 WTD SALES EXP RATIOS Internal AG39 1.00000 0.87094 0.11421 0.01174 0.00286 1.00000 0.00000 14 WTD O&M EXP RATIOS Internal OM39 1.00000 0.87094 0.11316 0.01174 0.00280 1.00000 0.00000 15 Internal P489 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	8	WTD PROD O&M EXP RATIOS		Internal								0.00000
II WTD CUST SERV & INFO EXP RATIOS Internal CS19 1.0000 0.92847 0.07007 0.00128 0.00018 1.00000 0.00000 12 WTD SALES EXP RATIOS Internal SE19 1.00000 0.94736 0.05264 0.00000 0.00000 1.00000 0.00000 13 WTD A&G EXP RATIOS Internal AG39 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000 14 WTD O&M EXP RATIOS Internal AG39 1.00000 0.87230 0.11316 0.01174 0.00286 1.00000 0.00000 15 UTO PRODUCTION DEPREC RATIOS Internal P489 0.00000 0.0	9	WTD DIST O&M EXP RATIOS		Internal								0.00000
12 WTD SALES EXP RATIOS Internal SE19 1.00000 0.94736 0.05264 0.00000 1.00000 0.00000 13 WTD A&G EXP RATIOS Internal AG39 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000 14 WTD 0&M EXP RATIOS Internal OM39 1.00000 0.87230 0.11316 0.01174 0.00286 1.00000 0.00000 15 DEPRECIATION EXPENSES Internal P489 0.000000 0.00000 0.00	10			Internal								0.00000
13 WTD A&G EXP RATIOS Internal AG39 1.0000 0.87094 0.11421 0.01199 0.00286 1.0000 0.00000 14 WTD 0&M EXP RATIOS Internal OM39 1.0000 0.87094 0.11421 0.01199 0.00286 1.0000 0.00000 15 0 DEPRECIATION EXPENSES 0 0.000000 0.00000 0.00000<	11	WTD CUST SERV & INFO EXP RATIOS		Internal								
14 WTD 0&M EXP RATIOS Internal OM39 1.0000 0.87230 0.11316 0.01174 0.00280 1.0000 0.00000 15 DEPRECIATION EXPENSES	12	WTD SALES EXP RATIOS		Internal								0.00000
Internal Description	13	WTD A&G EXP RATIOS		Internal	AG39	1.00000	0.87094					0.00000
16 DEPRECIATION EXPENSES 17 WTD PRODUCTION DEPREC RATIOS Internal P489 0.0000 0.0000 0.0000 0.00000 </td <td>14</td> <td>WTD O&M EXP RATIOS</td> <td></td> <td>Internal</td> <td>OM39</td> <td>1.00000</td> <td>0.87230</td> <td>0.11316</td> <td>0.01174</td> <td>0.00280</td> <td>1.00000</td> <td>0.00000</td>	14	WTD O&M EXP RATIOS		Internal	OM39	1.00000	0.87230	0.11316	0.01174	0.00280	1.00000	0.00000
17 WTD PRODUCTION DEPREC RATIOS Internal P489 0.000000 0.00000 0.00000 <td< td=""><td>15</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	15											
18 WTD DIST DEPREC RATIOS Internal D489 1.00000 0.84213 0.14779 0.00809 0.00199 1.00000 0.00000 19 WTD GENERAL DEPREC EXP RATIOS Internal G489 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000 20 WTD COM & OTHER DEP EXP RATIOS Internal C489 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000 21 WTD TOT DEPREC EXP RATIOS Internal DE49 1.00000 0.85052 0.13801 0.00923 0.00224 1.00000 0.00000 22 23 OTHER TAXES & MISC EXPENSES 24 WTD R. E. & PROP TAX RATIOS Internal L529 1.00000 0.84395 0.14566 0.00834 0.00205 1.00000 0.00000 25 WTD MISC TAX RATIOS Internal L529 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000 25 WTD MISC TAX RATIOS Internal L589 1	16	DEPRECIATION EXPENSES										
19 WTD GENERAL DEPREC EXP RATIOS Internal G489 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000 20 WTD COM & OTHER DEP EXP RATIOS Internal C489 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000 21 WTD TOT DEPREC EXP RATIOS Internal DE49 1.00000 0.85052 0.13801 0.00923 0.00224 1.00000 0.00000 22 V 23 OTHER TAXES & MISC EXPENSES 24 WTD R. E. & PROP TAX RATIOS Internal L529 1.00000 0.84395 0.14566 0.00834 0.00205 1.00000 0.00000 25 WTD MISC TAX RATIOS Internal L589 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000	17	WTD PRODUCTION DEPREC RATIOS		Internal								0.00000
20 WTD COM & OTHER DEP EXP RATIOS Internal C489 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000 21 WTD TOT DEPREC EXP RATIOS Internal DE49 1.00000 0.85052 0.13801 0.00923 0.00224 1.00000 0.00000 22	18	WTD DIST DEPREC RATIOS		Internal								
21 WTD TOT DEPREC EXP RATIOS Internal DE49 1.0000 0.85052 0.13801 0.00923 0.00224 1.0000 0.00000 22 23 OTHER TAXES & MISC EXPENSES 7	19	WTD GENERAL DEPREC EXP RATIOS		Internal	G489	1.00000	0.87094	0.11421	0.01199	0.00286	1.00000	0.00000
22 23 OTHER TAXES & MISC EXPENSES 24 WTD R. E. & PROP TAX RATIOS Internal L529 1.00000 0.84395 0.14566 0.00834 0.00205 1.00000 0.00000 25 WTD MISC TAX RATIOS Internal L589 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000	20	WTD COM & OTHER DEP EXP RATIOS		Internal	C489	1.00000	0.87094					0.00000
23 OTHER TAXES & MISC EXPENSES 24 WTD R. E. & PROP TAX RATIOS Internal L529 1.00000 0.84395 0.14566 0.00834 0.00205 1.00000 0.00000 25 WTD MISC TAX RATIOS Internal L589 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000	21	WTD TOT DEPREC EXP RATIOS		Internal	DE49	1.00000	0.85052	0.13801	0.00923	0.00224	1.00000	0.00000
24 WTD R. E. & PROP TAX RATIOS Internal L529 1.00000 0.84395 0.14566 0.00834 0.00205 1.00000 0.00000 25 WTD MISC TAX RATIOS Internal L589 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000	22											
25 WTD MISC TAX RATIOS Internal L589 1.00000 0.87094 0.11421 0.01199 0.00286 1.00000 0.00000	23	OTHER TAXES & MISC EXPENSES										
	24	WTD R. E. & PROP TAX RATIOS		Internal		1.00000						0.00000
00000 0.94740 0.14164 0.00994 0.00945 4.00000 0.0000	25	WTD MISC TAX RATIOS		Internal	L589		0.87094					
	26	WTD OTHER TAX RATIOS		Internal	L599	1.00000	0.84740	0.14164	0.00881	0.00215	1.00000	0.00000
27 WTD OP EXP EX IT & REV RATIOS Internal OP69 1.00000 0.86012 0.12706 0.01033 0.00249 1.00000 0.00000	27	WTD OP EXP EX IT & REV RATIOS		Internal	OP69	1.00000	0.86012	0.12706	0.01033	0.00249	1.00000	0.00000
28	28											
29 TOTAL COST OF SERVICE												
30 WTD TOTAL COST OF SERVICE Internal CS09 1.00000 0.85178 0.13645 0.00947 0.00230 1.00000 0.00000	30	WTD TOTAL COST OF SERVICE		Internal	CS09	1.00000	0,85178	0.13645	0.00947	0.00230	1.00000	0.00000

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LINE CLASS RS GS FT-L INTERUPT TOTAL NO. Summary or RESULTS ALLO ALLOCATED RESIDENTIAL GEN SERV FIRM TRANS TRANS AT ISSUE 1 NET INCOME COMPUTATION 3 4 5 6 2 GROSS GAS PLANT IN SERVICE 925,424,402 613,910,118 222,446,092 71,768,997 17,299,195 925,424,402 3 TOTAL DEPRECIATION RESERVE (252,827,972) (179,610,935) (50,184,336) (18,561,452) (4,471,249) (25,427,972) 4 TOTAL ARTE BASE ADJUSTMENTS (118,765,138) /76,484,684) (30,228,210) (9,443,656) (26,4227) (27,17,485) 5 TOTAL DEPRECIATION RESERVE (53,831,292 357,814,499 141,969,246 43,563,893 10,483,655 553,831,293 6 OPERATING EXPENSES 5 5 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 11 TOTAL OPERACIATION RAPENSE 26,693,577 1,970,866 2,014,244	ALL OTHER 0 0 (1) (1) 0 (0) 0
Schedule 1 3 4 5 6 1 NET INCOME COMPUTATION GROSS GAS PLANT IN SERVICE 925,424,402 613,910,118 222,446,092 71,766,997 17,299,195 925,424,402 3 TOTAL DEPRECIATION RESERVE (252,827,972) (179,610,935) (50,184,336) (18,61,452) (4,471,249) (252,827,972) 4 TOTAL RATE BASE ADJUSTMENTS (18,765,138) (76,484,684) (30,292,510) (9,643,652) (2,344,291) (118,765,137) 5 TOTAL RATE BASE 553,831,292 357,614,499 141,999,246 43,563,883 10,483,655 553,831,293 6 OPERATING EXPENSE 85,717,248 56,304,286 28,464,921 862,049 85,992 85,717,248 9 TOTAL OF EXPENSE 25,237,783 1,494,399 1,391,420 397,635 92,328 5,323,783 11 TOTAL OF EXP EXCLUDING INC & REV TAX 118,004,588 77,790,553 36,472,115 3,161,097 601,841 118,004,588 12 NET FED INCOME TAX EXP ALLOWABLE 1,833,226 1,173,066	0 (1) (1) 0 (0)
NET INCOME COMPUTATION Minimum 2 GROSS GAS PLANT IN SERVICE 925,424,402 613,910,118 222,446,092 71,768,997 17,299,195 925,424,402 3 TOTAL DEPRECIATION RESERVIE (252,827,972) (179,610,935) (50,184,336) (18,561,452) (4,471,249) (252,827,972) 4 TOTAL RATE BASE (118,765,138) (76,484,684) (30,292,510) (9,643,652) (2,344,291) (118,765,137) 5 TOTAL CAR EXPENSES 553,831,292 357,814,499 141,969,246 43,563,893 10,483,655 553,831,293 6 OPERATING EXPENSES 85,717,248 563,304,286 28,464,921 862,049 85,992 85,717,248 9 TOTAL OTHER TAX & MISC EXPENSE 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 11 TOTAL OR EXPENSE 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 12 NET FED INCOME TAX EXP ALLOWABLE 118,004,588 177,790,535 3,6472,115 3,161,097 601,481,118,004,588 </td <td>0 (1) (1) 0 (0)</td>	0 (1) (1) 0 (0)
2 GROSS GAS PLANT IN SERVICE 925,424,402 613,910,118 222,446,092 71,768,997 17,299,195 925,424,402 3 TOTAL DEPRECIATION RESERVE (252,827,972) (179,610,935) (50,184,336) (18,561,452) (4,471,249) (252,827,972) 4 TOTAL RATE BASE (53,831,292) 357,814,499 141,969,246 43,563,893 10,483,655 553,831,293 6 OPERATING EXPENSES 55,717,248 56,304,286 28,464,921 862,049 85,992 85,717,248 9 TOTAL DEPRECIATION EXPENSE 25,323,783 3,494,399 1,339,40 397,636 92,328 5,323,573 10 TOTAL OP EXP EXCLUDING INC & REV TAX 118,004,588 77,769,535 3,6472,115 3,161,097 601,841 118,004,588 12 NET ETATING COME TAX EXP ALLOWABLE 7,384,066 4,457,425 14,1612 7,394,066 4,869,652 11,373,056 3,489,399 3,388,747 779,068 127,231,880 14 TOTAL OPERATING EXPENSE 112,72,118 83,602,266 38,964,799 3,885,747	0 (1) (1) 0 (0)
3 TOTAL DEPRECIATION RESERVE (252,827,972) (179,610,935) (50,184,336) (18,561,452) (4,471,249) (252,827,972) 4 TOTAL RATE BASE ADJUSTMENTS (118,765,138) (76,484,684) (30,282,510) (9,643,652) (2,344,291) (118,765,137) 5 TOTAL RATE BASE (118,765,138) (76,484,684) (30,282,510) (9,643,652) (2,344,291) (118,765,137) 6 TOTAL RATE BASE (118,765,138) (76,484,684) (30,282,510) (9,643,652) (2,344,291) (118,765,137) 6 TOTAL OAM EXPENSES 5 553,831,292 357,814,499 141,969,246 43,563,893 10,483,655 553,831,293 10 TOTAL OAM EXPENSE 85,717,248 56,304,286 28,464,921 862,049 85,992 85,717,248 9 TOTAL OTHER TAX & MISC EXPENSE 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 11 TOTAL OTHER TAX EXP ALLOWABLE 7,383,228 1,173,066 4,78,420 146,125 3,6161 1,833,226 14	0 (1) (1) 0 (0)
4 TOTAL RATE BASE ADJUSTMENTS (118,765,138) (76,484,684) (30,292,510) (9,643,652) (2,344,291) (118,765,137) 5 TOTAL RATE BASE 553,831,292 357,814,499 141,969,246 43,563,893 10,483,655 553,831,293 6 7 OPERATING EXPENSES 8 TOTAL OAM EXPENSE 85,717,248 56,304,286 28,464,921 862,049 85,992 85,717,248 9 TOTAL OTHER TAX & MISC EXPENSE 26,963,557 17,970,850 6,667,774 1,901,412 423,521 26,963,557 10 TOTAL OP EXECLUDING INC & REV TAX 118,004,588 77,769,535 36,472,115 3,161,097 601,841 118,004,588 11 TOTAL OP EXALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 3,5615 1,833,226 14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 15 RETURN ON RATE BASE 141,367,425 28,664,520 113,73,156 3,489,903 839,846 44,36	(1) (1) 0 (0)
5 TOTAL RATE BASE 553,831,292 357,814,499 141,969,246 43,563,893 10,483,655 553,831,293 6 OPERATING EXPENSES 553,831,292 357,814,499 141,969,246 43,563,893 10,483,655 553,831,293 7 OPERATING EXPENSES 8 TOTAL OAM EXPENSE 865,917,248 56,304,286 28,464,921 862,049 85,992 85,717,248 9 TOTAL DEPRECIATION EXPENSE 26,963,557 17,970,850 6,667,774 1,901,412 423,521 26,963,557 10 TOTAL OP EXP EXCLUDING INC & REV TAX 118,004,588 77,790,853 36,472,115 3,161,097 601,841 118,004,588 11 TOTAL OP EXP EXCLUDING INC & REV TAX 118,004,588 77,790,666 4,659,665 2,014,264 578,525 141,612 7,394,066 13 NET STATE INCOME TAX EXP ALLOWABLE 1,833,226 1,173,066 478,420 146,125 35,615 1,833,226 14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,0,68 127,231,880 <td>(1) 0 (0)</td>	(1) 0 (0)
6 OPERATING EXPENSEs 8 TOTAL 0&M EXPENSE 9 TOTAL DEPRECIATION EXPENSE 9 TOTAL OTHER TAX & MISC EXPENSE 10 TOTAL OTHER TAX & MISC EXPENSE 11 TOTAL OPER EXCLUDING INC & REV TAX 11 TOTAL OPER TAX EXPLATION EXPENSE 12 NET FED INCOME TAX EXP ALLOWABLE 13 NET STATE INCOME TAX EXP ALLOWABLE 14 TOTAL OPERATING EXPENSE 15 188,002,266 16 RETURN ON RATE BASE 17 TOTAL OPERATING EXPENSE 18 TOTAL OPERATING EXPENSE 18 7,394,066 18,33,226 1,173,066 18,33,226 1,173,066 11,071,0 PERATING EXPENSE 127,231,880 16 RETURN ON RATE BASE 17 TOTAL OTHER OPERATING REVENUES 18 TOTAL COTHER OPERATING REVENUES 19 ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 10 0 10FFERENCE (REQUESTED REVENUES 100,511,529 111,276,415 48,068,252 <	0 (0)
8 TOTAL 0&M EXPENSE 85,717,248 56,304,286 28,464,921 862,049 85,992 85,717,248 9 TOTAL DEPRECIATION EXPENSE 26,963,557 17,970,850 6,667,774 1,901,412 423,521 26,963,557 10 TOTAL OTHER TAX & MISC EXPENSE 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 11 TOTAL OP EXP EXCLUDING INC & REV TAX 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 12 NET FED INCOME TAX EXP ALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 7,394,066 13 NET STATE INCOME TAX EXP ALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 7,394,066 14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 15 TOTAL OPERATING EXPENSE 110,0511,529 111,373,156 3,489,903 839,846 44,367,425 16 RETURN ON RATE BASE 110,0511,529 11	(0)
8 TOTAL 0&M EXPENSE 85,717,248 56,304,286 28,464,921 862,049 85,992 85,717,248 9 TOTAL DEPRECIATION EXPENSE 26,963,557 17,970,850 6,667,774 1,901,412 423,521 26,963,557 10 TOTAL OTHER TAX & MISC EXPENSE 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 11 TOTAL OP EXP EXCLUDING INC & REV TAX 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 12 NET FED INCOME TAX EXP ALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 7,394,066 13 NET STATE INCOME TAX EXP ALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 7,394,066 14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 15 TOTAL OPERATING EXPENSE 110,0511,529 111,373,156 3,489,903 839,846 44,367,425 16 RETURN ON RATE BASE 110,0511,529 11	(0)
9 TOTAL DEPRECIATION EXPENSE 26,963,557 17,970,850 6,667,774 1,901,412 423,521 26,963,557 10 TOTAL OTHER TAX & MISC EXPENSE 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 11 TOTAL OP EXP EXCLUDING INC & REV TAX 118,004,588 77,769,535 36,472,115 3,161,097 601,841 118,004,588 12 NET FED INCOME TAX EXP ALLOWABLE 173,066 4,659,665 2,014,264 578,525 141,612 7,394,066 13 NET FATE INCOME TAX EXP ALLOWABLE 1,833,226 1,173,0166 478,420 146,125 35,615 1,833,226 14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 15 TOTAL OPERATING REVENUES (1,087,776) (887,547) (172,942) (25,513) (1,774) (1,087,776) 18 TOTAL GAS COST OF SERVICE 170,511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADJUSTMENT FOR INTERCLA	(0)
10 TOTAL OTHER TAX & MISC EXPENSE 5,323,783 3,494,399 1,339,420 397,636 92,328 5,323,783 11 TOTAL OP EXP EXCLUDING INC & REV TAX 118,004,588 77,769,535 36,472,115 3,161,097 601,841 118,004,588 12 NET FED INCOME TAX EXP ALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 7,394,066 13 NET STATE INCOME TAX EXP ALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 7,394,066 14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 15 RETURN ON RATE BASE 10,087,776) (887,547) (172,942) (25,513) (1,774) (1,087,776) 18 TOTAL OTHER OPERATING REVENUES 110,0511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 (20,086) (1,296,761) 98,5155 403,692 0 0 (20,086)	
11 TOTAL OP EXP EXCLUDING INC & REV TAX 118,004,588 77,769,535 36,472,115 3,161,097 601,841 118,004,588 12 NET FED INCOME TAX EXP ALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 7,394,066 13 NET STATE INCOME TAX EXP ALLOWABLE 1,833,226 1,173,066 478,420 146,125 35,615 1,833,226 14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 15 FETURN ON RATE BASE 118,004,528 111,373,156 3,489,903 839,846 44,367,425 16 RETURN ON RATE BASE 110,011,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 17 TOTAL GAS COST OF SERVICE 170,511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADUJSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 (92,086) (1,296,761) 985,155 403,692 0 20 REQUESTED REVENUES 110,511,529 111,276,415 48,732,025 7,586,221 2,062,893	<u> </u>
12 NET FED INCOME TAX EXP ALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 7,394,066 13 NET STATE INCOME TAX EXP ALLOWABLE 1,833,226 1,173,066 478,420 146,125 35,615 1,833,226 14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 15 FETURN ON RATE BASE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 16 RETURN ON RATE BASE 44,367,425 28,664,520 11,373,156 3,489,903 839,846 44,367,425 17 TOTAL OTHER OPERATING REVENUES (1,087,776) (1887,547) (172,942) (25,513) (1,774) (1,087,776) 18 TOTAL GAS COST OF SERVICE 170,511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 (92,086) (1,296,761) 965,155 403,692 0 20 REQUESTED REVENUES 110,511,529 111,276,415 48,682,522 8,335,292 2,	0
13 NET STATE INCOME TAX EXP ALLOWABLE 1,833,226 1,173,066 478,420 146,125 35,615 1,833,226 14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 15 FETURN ON RATE BASE 44,367,425 28,664,520 11,373,156 3,489,903 839,846 44,367,425 16 RETURN ON RATE BASE 44,367,425 28,664,520 11,373,156 3,489,903 839,846 44,367,425 17 TOTAL OTHER OPERATING REVENUES (1,087,776) (887,547) (172,942) (25,513) (1,774) (1,087,776) 18 TOTAL GAS COST OF SERVICE 170,511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 (92,086) (1,296,761) 985,155 403,692 0 20 REQUESTED REVENUES 110,511,529 111,276,415 48,682,52 8,335,292 2,020,832 170,511,529 21 PROPOSED REVENUES 169,657,554 111,276,415 48,732,025 7,586,221 2,062,893<	(0)
14 TOTAL OPERATING EXPENSE 127,231,880 83,602,266 38,964,799 3,885,747 779,068 127,231,880 16 RETURN ON RATE BASE 44,367,425 28,664,520 11,373,156 3,489,903 839,846 44,367,425 17 TOTAL OTHER OPERATING REVENUES (1,087,776) (887,547) (172,942) (25,513) (1,774) (1,087,776) 18 TOTAL GAS COST OF SERVICE 170,511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 (92,086) (1,296,761) 985,155 403,692 0 20 REQUESTED REVENUES 170,511,529 111,276,115 48,682,552 8,335,292 2,020,832 170,511,529 21 PROPOSED REVENUES 169,657,554 111,276,415 48,732,025 7,586,221 2,062,893 169,657,554 22 DIFFERENCE (REQUESTED LESS PROPOSED) 853,975 10,738 136,227 749,071 (42,061) 853,975	0
15 RETURN ON RATE BASE 44,367,425 28,664,520 11,373,156 3,489,903 839,846 44,367,425 16 TOTAL OTHER OPERATING REVENUES (1,087,776) (887,547) (172,942) (25,513) (1,774) (1,087,776) 18 TOTAL GAS COST OF SERVICE 110,511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 0 0(2,086) (1,296,761) 985,155 403,692 0 20 REQUESTED REVENUES 170,511,529 111,276,115 48,682,522 8,335,292 2,020,832 170,511,529 21 PROPOSED REVENUES 169,657,554 111,276,415 48,732,025 7,586,221 2,062,893 169,657,554 22 DIFFERENCE (REQUESTED LESS PROPOSED) 853,975 10,738 136,227 749,071 (42,061) 853,975	0
16 RETURN ON RATE BASE 44,367,425 28,664,520 11,373,156 3,489,903 839,846 44,367,425 17 TOTAL OTHER OPERATING REVENUES (1,087,776) (887,547) (172,942) (25,513) (1,774) (1,087,776) 18 TOTAL GAS COST OF SERVICE 170,511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 (92,086) (1,296,761) 983,5155 403,692 0 20 REQUESTED REVENUES 170,511,529 111,276,115 48,682,522 8,335,292 2,020,832 170,511,529 21 PROPOSED REVENUES 169,657,554 111,276,415 48,732,025 7,586,221 2,062,893 169,657,554 22 DIFFERENCE (REQUESTED LESS PROPOSED) 853,975 10,738 136,227 749,071 (42,061) 853,975	(0)
17 TOTAL OTHER OPERATING REVENUES (1,087,776) (887,547) (172,942) (25,513) (1,774) (1,087,776) 18 TOTAL GAS COST OF SERVICE 170,511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 (92,086) (1,296,761) 985,155 403,692 0 20 REQUESTED REVENUES 111,279,152 111,276,115 48,688,252 8,335,292 2,020,832 170,511,529 21 PROPOSED REVENUES 169,657,554 111,276,415 48,732,025 7,586,221 2,062,893 169,657,554 22 DIFFERENCE (REQUESTED LESS PROPOSED) 853,975 10,738 136,227 749,071 (42,061) 853,975	
18 TOTAL GAS COST OF SERVICE 170,511,529 111,379,239 50,165,013 7,350,137 1,617,140 170,511,529 19 ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 (92,086) (1,296,761) 985,155 403,692 0 20 REQUESTED REVENUES 170,511,529 111,287,153 48,868,252 8,335,292 2,020,832 170,511,529 21 PROPOSED REVENUES 169,657,554 111,276,415 48,732,025 7,586,221 2,062,893 169,657,554 22 DIFFERENCE (REQUESTED LESS PROPOSED) 853,975 10,738 136,227 749,071 (42,061) 853,975	0
ADJUSTMENT FOR INTERCLASS SUBSIDIZATION 50.00% 0 (92,086) (1,296,761) 985,155 403,692 0 20 REQUESTED REVENUES 170,511,529 111,287,153 48,868,252 8,335,292 2,020,832 170,511,529 21 PROPOSED REVENUES 169,657,554 111,276,415 48,732,025 7,586,221 2,062,893 169,657,554 22 DIFFERENCE (REQUESTED LESS PROPOSED) 853,975 10,738 136,227 749,071 (42,061) 853,975	0
20 REQUESTED REVENUES 170,511,529 111,287,153 48,868,252 8,335,292 2,020,832 170,511,529 21 PROPOSED REVENUES 169,657,554 111,276,415 48,732,025 7,586,221 2,062,893 169,657,554 22 DIFFERENCE (REQUESTED LESS PROPOSED) 853,975 10,738 136,227 749,071 (42,061) 853,975	(0)
21 PROPOSED REVENUES 169,657,554 111,276,415 48,732,025 7,586,221 2,062,893 169,657,554 22 DIFFERENCE (REQUESTED LESS PROPOSED) 853,975 10,738 136,227 749,071 (42,061) 853,975 23	0
22 DIFFERENCE (REQUESTED LESS PROPOSED) 853,975 10,738 136,227 749,071 (42,061) 853,975 23	(0)
23	0
	(0)
24 TOTAL DETLION EADNED 45 102 598 29 468 005 10 656 514 3 776 846 1 201 233 45 102 598	
	0
25 RATE OF RETURN EARNED 0.08144 0.08236 0.07506 0.08670 0.11458 0.08144	(0.18000)
26 TOTAL RATE OF RETURN ALLOWABLE 0.08011 0.08011 0.08011 0.08011 0.08011 0.08011 0.08011	0.08011
27 RETURN EARNED ON COMMON EQUITY 0.11003 0.11178 0.09791 0.12002 0.17297 0.11003	(0.38654)
28 ALLOWED RETURN ON COMMON EQUITY 0.10750 0.10750 0.10750 0.10750 0.10750 0.10750	0.10750
29	
30 PRESENT REVENUES (SCHEDULE E-4) 144,124,104 94,137,279 40,671,741 7,347,846 1,967,238 144,124,104	0
31 REVENUE INCREASE JUSTIFIED 26,387,425 17,241,960 9,493,272 2,291 (350,098) 26,387,425	(0)
32 PER UNIT PRES REV 0.18309 0.18316 0.23341 0.00031 (0.17796) 0.18309	0.00000
33 REVENUE INCREASE REQUESTED 25,533,450 17,139,136 8,060,284 238,375 95,655 25,533,450	0
34 PER UNIT PRES REV 0.17716 0.18207 0.19818 0.03244 0.04862 0.17716	0.00000

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LINE			TOTAL CLASS	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	GROSS GAS PLANT IN SERVICE	ALLO	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 2			3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	GAS PRODUCTION - CPMPL NOT CLASS	K205	0	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
5									
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT								
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0
9									
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0
11									
12	DISTRIBUTION PLANT								
13	SYSTEM M&R - (2780, 2781)	K203	76,523,866	39,858,220	23,883,099	10,266,442	2,516,105	76,523,866	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	3,953,923	2,059,441	1,234,019	530,458	130,005	3,953,923	0
15	LARGE IND M&R - (2850, 2851)	K595	567,756	0	0	364,567	203,189	567,756	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	448,188,826	255,365,981	126,862,716	52,982,373	12,977,756	448,188,826	0
17	SERVICES - (2801, 2802, 2803)	K403	254,604,525	219,542,936	33,880,224	740,899	440,466	254,604,525	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	40,779,942	28,296,387	10,462,502	1,788,200	232,853	40,779,942	0
19	LAND, R OF W, STRUCT & IMPROV	K203	18,487,900	9,629,607	5,770,074	2,480,337	607,882	18,487,900	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	15,412,723	9,200,625	6,044,716	146,729	20,653	15,412,723	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	90,730	0	90,730	0	0	90,730	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		858,610,191	563,953,197	208,228,080	69,300,005	17,128,909	858,610,191	0
24									
25	TOTAL TRANS & DIST PLANT		858,610,191	563,953,197	208,228,080	69,300,005	17,128,909	858,610,191	0
26	TOTAL GROSS PTD PLANT		858,610,191	563,953,197	208,228,080	69,300,005	17,128,909	858,610,191	0
27									
28	GENERAL & INTANGIBLE PLANT								
29	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	4,286,932	2,677,403	1,603,784	3,687	2,058	4,286,932	0
31	DISTRIBUTION PLANT	D349	32,368,897	21,974,718	8,372,101	1,894,608	127,470	32,368,897	0
32	CUSTOMER ACCOUNTING	CA19	11,313,346	10,504,103	792,726	14,481	2,036	11,313,346	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,929,181	3,648,127	275,318	5,029	707	3,929,181	0
34	SALES	SE19	0	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		51,898,356	38,804,351	11,043,929	1,917,805	132,271	51,898,356	0
36									
37	COMMON & OTHER PLANT		•	•	•	•	•	0	•
38	PRODUCTION PLANT	K201	0	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	1,232,086	769,499	460,936	1,060	591	1,232,086	0
40	DISTRIBUTION PLANT	D349	9,302,988	6,315,647	2,406,185	544,520	36,636	9,302,988	-
41	CUSTOMER ACCOUNTING	CA19	3,251,514	3,018,933	227,834	4,162	585	3,251,514	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,129,267 0	1,048,491	79,128	1,445	203 0	1,129,267 0	0
43	SALES	SE19	14,915,855	11,152,570	3,174,083	551,187	38.015	14,915,855	0
44	COMMON & OTHER PLANT IN SERVICE		14,913,855	11,152,570	3,174,083	551,167	36,015	14,910,000	0
45 46	GROSS GAS PLANT IN SERVICE		925,424,402	613,910,118	222,446,092	71,768,997	17,299,195	925,424,402	0

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WITNESS RESPONSIBLE:
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LINE		ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
NO.	DEPRECIATION RESERVE Schedule 3	ALLO	ALLOCATED	3	GEN SERV	5	6	AT ISSUE	UTHER
1	PRODUCTION PLANT			Ŭ	4	5	Ū		
2	PRODUCTION PLANT	K205	0	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0
4	TOTAL TROB DEL RED REDERVE		·	· ·	•	· ·	Ũ	· ·	· ·
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT								
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
8									
9	DISTRIBUTION PLANT								
10	SYSTEM M&R - (2780, 2781)	K203	8,217,527	4,280,182	2,564,690	1,102,463	270,192	8,217,527	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	871,719	454,044	272,063	116,950	28,662	871,719	0
12	LARGE IND M&R - (2850, 2851)	K595	530,247	0	0	340,482	189,765	530,247	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	126,433,521	72,038,431	35,787,818	14,946,263	3,661,009	126,433,521	0
14	SERVICES - (2801, 2802, 2803)	K403	78,494,621	67,685,127	10,445,279	228,419	135,796	78,494,621	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	8,223,154	5,705,883	2,109,732	360,585	46,954	8,223,154	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	1,394,350	726,261	435,177	187,066	45,846	1,394,350	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	7,017,914	4,189,343	2,752,356	66,811	9,404	7,017,914	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)		(11,164,624)	0	0	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		220,018,429	155,079,271	43,202,491	17,349,039	4,387,628	220,018,429	0
20									
21	GENERAL & INTANGIBLE PLANT								
22	PRODUCTION PLANT	K201	(1)		0	0	0	(1)	0
23	PRODUCTION PLANT COMMODITY	P349	2,049,283	1,279,880	766,657	1,762	984	2,049,283	0
24	DISTRIBUTION PLANT	D349	15,473,310	10,504,578	4,002,117	905,680	60,935	15,473,310	0
25	CUSTOMER ACCOUNTING	CA19	5,408,121	5,021,279	378,947	6,922	.973	5,408,121	0
26	CUSTOMER SERVICE & INFORMATION	CS19	1,878,267	1,743,915	131,610	2,404	338	1,878,267	0
27	SALES	SE19	0	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		24,808,980	18,549,651	5,279,331	916,768	63,230	24,808,980	0
29									
30	COMMON & OTHER PLANT	1/00/			•			0	•
31	PRODUCTION PLANT	K201	0	0	0 247,237	0 568	0 317	•	0
32	PRODUCTION PLANT COMMODITY	P349	660,866	412,744	,	292,070		660,866	0
33	DISTRIBUTION PLANT	D349 CA19	4,989,935 1,744,046	3,387,585 1,619,295	1,290,629 122,205	292,070	19,651 314	4,989,935 1,744,046	0
34		CS19	605,716	562,389	42,443	2,232	109	605,716	0
35 36	CUSTOMER SERVICE & INFORMATION SALES	SE19	005,716	562,569 0	42,443	, / 5	0	005,716	0
36	TOTAL COM & OTHER PLT RESERVE	0215	8,000,563	5,982,013	1,702,514	295,645	20,391	8,000,563	0
38	TOTAL GOW & OTHER FLT RESERVE		0,000,000	5,502,015	1,102,014	200,040	20,001	0,000,000	U
39	TOTAL DEPRECIATION RESERVE		252,827,972	179,610,935	50,184,336	18,561,452	4,471,249	252,827,972	0

			TOTAL						
LINE			CLASS	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	NET GAS PLANT	ALLO	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule	4		3	4	5	6		
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0	0
4 5	NET PRODUCTION PLANT	_	0	0	0	0	0	0	0
6	TRANSMISSION PLANT								
7	TRANSMISSION PLANT IN SERVICE	_	0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0	0
10									
11	DISTRIBUTION PLANT								
12	DISTRIBUTION PLANT IN SERVICE		858,610,191	563,953,197	208,228,080	69,300,005	17,128,909	858,610,191	0
13	TOTAL DIST DEPREC RESERVE	-	(220,018,429)	(155,079,271)	(43,202,491)	(17,349,039)	(4,387,628)	(220,018,429)	0
14	NET DISTRIBUTION PLANT		638,591,762	408,873,926	165,025,589	51,950,966	12,741,281	638,591,762	0
15									
16	NET PTD PLANT		638,591,762	408,873,926	165,025,589	51,950,966	12,741,281	638,591,762	0
17	NET TRANS & DIST PLANT		638,591,762	408,873,926	165,025,589	51,950,966	12,741,281	638,591,762	0
18									
19	GENERAL & INTANGIBLE PLANT								
20	GEN & INTANG PLANT IN SERVICE		51,898,356	38,804,351	11,043,929	1,917,805	132,271	51,898,356	0
21	TOTAL GEN & INTG DEPREC RESERVE		(24,808,980)	(18,549,651)	(5,279,331)	(916,768)	(63,230)	(24,808,980)	0
22	NET GENERAL & INTANG PLANT		27,089,376	20,254,700	5,764,598	1,001,037	69,041	27,089,376	0
23									
24	COMMON & OTHER PLANT								
25	COMMON & OTH PLT IN SERVICE		14,915,855	11,152,570	3,174,083	551,187	38,015	14,915,855	0
26	TOTAL COM & OTH DEPREC RESERVE		(8,000,563)	(5,982,013)	(1,702,514)	(295,645)	(20,391)	(8,000,563)	0
27	NET COMMON & OTHER PLANT	-	6,915,292	5,170,557	1,471,569	255,542	17,624	6,915,292	0
28									
29	NET GAS PLANT IN SERVICE		672,596,430	434,299,183	172,261,756	53,207,545	12,827,946	672,596,430	0

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LINE			TOTAL	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
**	Sche	dule 5		3	4	5	6		
1	RATE BASE ADJUSTMENTS								
2	ACCUMULATED DEFERRED INCOME TAXES								
3	ACCUM DEF INC TAXES (282)								
4	LIBERALIZED DEPRECIATION	NP29	73,247,627	47,296,243	18,759,931	5,794,289	1,397,164	73,247,627	Q
5	LEASED METERS	K413	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	Ó	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	23,057,044	14,888,012	5,905,291	1,823,939	439,802	23,057,044	0
13	TOTAL ACCOUNT 282		96,304,671	62,184,255	24,665,222	7,618,228	1,836,966	96,304,671	0
14									
15	ACCUM DEF INC TAXES (283)								
16	BLANK	K413	0	0	0	0	0	0	0.
17	BLANK	K413	0	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0	0
26	MISCELLANEOUS	K406	231,761	215,183	16,239	297	42	231,761	0
27	TOTAL ACCOUNT 283		231,761	215,183	16,239	297	42	231,761	0
28									
29	OTHER ACCUMULATED DEFERRED INCOME TAXES				(07.000	1 10 500	05.050	4 004 040	•
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,801,940	1,153,730	465,660	146,592	35,958	1,801,940	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0	0
33	EDIT	NP29	27,023,637	17,449,255	6,921,201	2,137,718	515,463	27,023,637	0
34	TOTAL OTHER SUBTRACTIVE ADJS		28,825,577	18,602,985	7,386,861	2,284,310	551,421	28,825,577	0
35 36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		125,362,009	81,002,423	32,068,322	9,902,835	2,388,429	125,362,009	0

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			TOTAL						
LINE			CLASS	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 5.	1		3	4	5	6		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES								
2	ACCUM DEF INC TAXES (190)								
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0	0
.8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	.0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	O	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0	0
25	OTHER	AG39	2,824, 2 91	2,111,903	601,128	104,172	7,088	2,824,291	0
26	TOTAL ACCOUNT 190	-	2,824,291	2,111,903	601,128	104,172	7,088	2,824,291	0
27									
28	OTHER								
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	1,299,897	839,347	332,926	102,829	24,796	1,299,898	(1)
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0	0
32	OTHER	_	1,299,897	839,347	332,926	102,829	24,796	1,299,898	(1)
33									
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		4,124,188	2,951,250	934,054	207,001	31,884	4,124,189	(1)

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			TOTAL						
LINE			CLASS	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	WORKING CAPITAL	ALLO	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 5.2			3	4	5	6		
1	NET ORIGINAL COST RATE BASE		551,358,609	356,248,010	141,127,488	43,511,711	10,471,401	551,358,610	(1)
2			001,000,000	000,210,010	141,127,400	40,011,711	10,471,401	001,000,010	(1)
3	WORKING CAPITAL								
4									
5	PLANT MATERIALS & SUPPLIES								
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	630,182	406,913	161,399	49,850	12,020	630,182	0
8	TOTAL PLANT MATS. & SUPPLIES	-	630,182	406,913	161,399	49,850	12,020	630,182	0
9	TOTAL MATERIALS & SUPPLIES		630,182	406,913	161,399	49,850	12,020	630,182	0
10									_
11	PREPAYMENTS								
12	INSURANCE GENERAL	OM39	199,980	131,359	66,409	2,011	201	199,980	0
13	EXCISE TAX	OM39	0	0	Ö	0	0	0	0
14	GAS PURCHASE	K301	0	.0	0	0	0	0	0
15	TOTAL PREPAYMENTS	-	199,980	131,359	66,409	2,011	201	199,980	0
16									
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0	0
19									
20	MISCELLANEOUS WORKING CAPITAL								
21	GAS STORED UNDERGROUND	K301	1,610,670	1,007,297	603,373	0	0	1,610,670	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	31,851	20,920	10,577	321	33	31,851	0
24	TOTAL MISC WORK CAPITAL		1,642,521	1,028,217	613,950	321	33	1,642,521	0
25			0 470 000	4 500 100	044 750	50.400	10.051		
26	TOTAL WORKING CAPITAL		2,472,683	1,566,489	841,758	52,182	12,254	2,472,683	0
27 28	PRELIMINARY SUMMARY TOTAL ACCUMULATED DEFERRED INCOME TAXES		(105 262 000)	(01.000.400)	(22,000,222)	(0.000.005)	(2.000.400)	(405 000 000)	0
28 29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(125,362,009) 4,124,188	(81,002,423) 2,951,250	(32,068,322) 934.054	(9,902,835) 207,001	(2,388,429) 31,884	(125,362,009) 4,124,189	0
30	TOTAL OTHER ACCOMULATED DEPERRED INCOME TAXES		2,472,683	1,566,489	841,758	52,182	12,254	2,472,683	(1)
31	TOTAL RATE BASE ADJUSTMENTS	-	(118,765,138)	(76,484,684)	(30,292,510)	(9,643,652)	(2,344,291)	(118,765,137)	(1)
32	TO THE WATE BABE ABBOOTMENTO		(110,700,100)	(10,404,004)	(00,202,010)	(0,040,002)	(2,044,201)	(110,700,107)	(1)
33	RATE BASE CALCULATION								
34	NET GAS PLANT IN SERVICE		672,596,430	434,299,183	172,261,756	53,207,545	12,827,946	672,596,430	0
35	TOTAL RATE BASE ADJUSTMENTS		(118,765,138)	(76,484,684)	(30,292,510)	(9,643,652)	(2,344,291)	(118,765,137)	(1)
36	TOTAL RATE BASE	-	553,831,292	357,814,499	141,969,246	43,563,893	10,483,655	553,831,293	(1)
37									
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		44,367,425	28,664,520	11,373,156	3,489,903	839,846	44,367,425	0

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LINE NO.	O&M EXPENSES Schedule 6	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS 6	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION 0&M			5	7	0	0		
2	COMMODITY RELATED 0&M								
2	ANNUALIZED GAS COST	K301	64,547,695	40,367,483	24,180,212	0	0	64,547,695	0
3	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	258,043	106,991	64,088	55.841	31,123	258,043	0
4	TOTAL COMMODITY RELATED	K300	64,805,738	40,474,474	24,244,300	55,841	31,123	64,805,738	0
5	TOTAL COMMODITY RELATED		64,605,736	40,474,474	24,244,300	55,641	31,123	64,803,738	0
7	DEMAND RELATED BOOD OWN								
	DEMAND RELATED PROD 0&M	K301	0	0	0	0	0	0	•
8	ANNUALIZED GAS COST - DEMAND	RSUI	0	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		U	0	0	0	U	0	0
10									
11	DEMAND RELATED & OTHER PROD O&M	1/00/	•	•	•		•		•
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0	0
14								- /	
15	TOTAL PRODUCTION O&M		64,805,738	40,474,474	24,244,300	55,841	31,123	64,805,738	0
16									
17	TRANSMISSION O & M								
18	TRANSMISSION O & M								
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0
20									
21	DISTRIBUTION O & M								
22	LOAD DISPATCHING	K203	227,854	118,680	71,113	30,569	7,492	227,854	0
23	MAINS & SERVICES OPER	K667	2,769,541	1,864,578	636,999	214,443	53,521	2,769,541	0
24	M & R STATION GENERAL	K203	447,166	232,910	139,561	59,992	14,703	447,166	0
25	CUSTOMER INST & OTHER	K415	1,196,991	720,133	316,173	129,072	31,613	1,196,991	0
26	METERS & HOUSE REG	K697	453,061	305,373	128,832	16,677	2,179	453,061	0
27	MAINS	K415	944,145	568,017	249,386	101,807	24,935	944,145	0
28	SERVICES	K403	915,428	789,364	121,816	2,664	1,584	915,428	0
29	SUPV & ENG	D249	0	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(467,478)	0	0	(300,177)	(167,301)	(467,478)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	2,528,793	1,521,372	667,956	272,680	66,785	2,528,793	0
33	TOTAL DISTRIBUTION O & M		9,015,501	6,120,427	2,331,836	527,727	35,511	9,015,501	0
34									
35	CUSTOMER ACCOUNTING								
36	SUPERVISION & ENGINEERING	K405	0	-0	0	0	0	0	0
37	METER READING	K405	78,374	72,768	5,492	100	14	78,374	0
38	CUSTOMER BILLING & COLLECTIONS	K405	2,783,000	2,583,932	195,005	3,562	501	2,783,000	0
39	UNCOLLECTIBLE EXP	K406	614,710	570,739	43,073	787	111	614,710	0
40	ELIMINATE MISC EXPENSES	K406	(49,110)	(45,597)	(3,441)	(63)	(9)	(49,110)	0
41	CREDIT CARD FEES	K405	237,738	220,733	16,658	304	43	237,738	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		3,664,712	3,402,575	256,787	4,690	660	3,664,712	0
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LINE NO.	O&M EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL
	Schedule 6.1			3	4	5	6		
1	CUSTOMER SERVICE & INFORMATION								
2	TOTAL CUST SERVICE & INFO	K407	797,729	740,667	55,897	1,021	144	797,729	0
3	TOTAL CUSTOMER SERV. & INFO.		797,729	740,667	55,897	1,021	144	797,729	0
4									
5	SALES								
6	SALES EXPENSE	K408	37,841	35,849	1,992	0	0	37,841	0
7	TOTAL SALES EXPENSE		37,841	35,849	1,992	0	0	37,841	0
8									
9	ADMINISTRATIVE & GENERAL								
10	PRODUCTION PLANT DEMAND	P349	(1)		0	0	0	(1)	0
11	PRODUCTION PLANT COMMODITY	K301	663,106	414,700	248,406	0	0	663,106	0
12	DISTRIBUTION PLANT	D349	5,006,846	3,399,066	1,295,003	293,060	19,717	5,006,846	0
13	CUSTOMER ACCOUNTING	CA19	1,749,957	1,624,783	122,619	2,240	315	1,749,957	0
14	CUSTOMER SERVICE & INFORMATION	CS19	607,769	564,296	42,586	778	109	607,769	0
15	SALES	SE19	0	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		8,027,677	6,002,844	1,708,614	296,078	20,141	8,027,677	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	311,304	232,782	66,259	11,482	781	311,304	0
18	INCENTIVE COMPENSATION	AG39	(691,166)	(516,830)	(147,108)	(25,493)	(1,735)	(691,166)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(301,768)	(225,652)	(64,229)	(11,130)	(757)	(301,768)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	49,680	37,150	10,573	1,833	124	49,680	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	0	0	0	0	0	Q	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	0	0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		7,395,727	5,530,294	1,574,109	272,770	18,554	7,395,727	0
32 33	TOTAL O & M EXPENSE		85,717,248	56,304,286	28,464,921	862,049	85,992	85,717,248	0

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			TOTAL						
LINE			CLASS	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 7			3	4	5	6		
1	PRODUCTION DEPRECIATION								
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0
4									
5	TRANSMISSION DEPRECIATION								
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0
7									
8	DISTRIBUTION DEPRECIATION								
9	DISTRIBUTION DEPRECIATION	D249	20,383,317	13,050,839	5,267,492	1,658,239	406,747	20,383,317	0
10	TOTAL DIST. DEPREC EXP.		20,383,317	13,050,839	5,267,492	1,658,239	406,747	20,383,317	0
11									
12	GENERAL DEPRECIATION								
13	GENERAL DEPRECIATION	G229	6,212,338		1,321,992	229,577	15,836	6,212,338	0
14	TOTAL GENERAL DEPREC EXP.		6,212,338	4,644,933	1,321,992	229,577	15,836	6,212,338	0
15									
16	COMMON AND OTHER DEPRECIATION								
17	COMMON DEPRECIATION	C229	367,902	275,078	78,290	13,596	938	367,902	(0)
18	TOTAL COM & OTHER DEPREC EXP.		367,902	275,078	78,290	13,596	938	367,902	(0)
19									
20									
21	TOTAL DEPRECIATION EXPENSE		26,963,557	17,970,850	6,667,774	1,901,412	423,521	26,963,557	(0)

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			TOTAL						
LINE			CLASS	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	OTHER TAXES & MISC EXPENSES	ALLO	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 8			3	4	5	6		
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	REAL ESTATE & PROPERTY TAX	NP29	4,767,103	3,078,134	1,220,935	377,103	90,931	4,767,103	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX	-	4,767,103	3,078,134	1,220,935	377,103	90,931	4,767,103	0
6									
7	MISCELLANEOUS TAXES								
8	PAYROLL	AG39	515,674	385,602	109,758	19,020	1,294	515,674	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	Q	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	00	0	0	0	00
12	TOTAL MISCELLANEOUS TAXES	_	515,674	385,602	109,758	19,020	1,294	515,674	0
13									
14	MISCELLANEOUS EXPENSES								
15	PSC MAINT, EXP ON INCREASE	AG39	41,006	30,663	8,727	1,513	103	41,006	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		41,006	30,663	8,727	1,513	103	41,006	0
18									
19	TOTAL OTHER TAX & MISC EXPENSE		5,323,783	3,494,399	1,339,420	397,636	92,328	5,323,783	0
20									
21	PRELIMINARY SUMMARY								
22	TOTAL O&M EXPENSE		85,717,248	56,304,286	28,464,921	862,049	85,992	85,717,248	0
23	TOTAL DEPRECIATION EXPENSE		26,963,557	17,970,850	6,667,774	1,901,412	423,521	26,963,557	(0)
24	TOTAL OTHER TAX & MISC EXPENSE	_	5,323,783	3,494,399	1,339,420	397,636	92,328	5,323,783	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		118,004,588	77,769,535	36,472,115	3,161,097	601,841	118,004,588	(0)

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COMPOSITE TAX RATE

TOTAL LINE CLASS RS GS FT-L INTERUPT TOTAL ALL FEDERAL INCOME TAX BASED ON RETURN RESIDENTIAL NO. ALLO ALLOCATED GEN SERV FIRM TRANS TRANS AT ISSUE OTHER Schedule 9 3 4 5 6 FEDERAL INCOME TAX DEDUCTIONS 1 AUTOMATIC INTEREST CALCULATION 2 3 AUTO PROC INTEREST DED **RB99** 13.016.871 8,409,828 3,336,764 1.023.912 246.367 13.016.871 0 4 TOTAL INTEREST EXPENSE 13.016.871 8,409,828 3.336,764 1.023.912 246.367 13,016,871 0 5 6 OTHER DEDUCTIONS **DE49** (2,196,097) (1,463,673) (543,071) 7 DEPREC EXCESS TAX-BOOK (154,867) (34,486) (2, 196, 097)0 PERMANENT DIFFERENCES AG39 202,141 8 270,327 57,538 9,970 678 270.327 ٥ TEMPORARY DIFFERENCES 5,710,128 3,805,739 1,412,050 9 DE49 402,672 89,667 5,710,128 0 TOTAL OTHER DEDUCTIONS 10 3,784,358 2,544,207 926,517 257.775 55.859 3,784,358 0 11 12 NET DEDUCTIONS AND ADDITIONS 16,801,229 10,954,035 4,263,281 1,281,687 302,226 16,801,229 0 13 14 FED DEFERRED INCOME TAX (410 & 411) DEFERRED INCOME TAXES - NET OM39 701,281 15 460.645 232.880 7,050 706 701,281 0 16 AMORT OF DEFERRED OTHER COST AG39 0 0 0 0 0 0 0 17 **DIT ADJUSTMENT - S/L DEPRECIATION** DE49 0 0 0 0 0 0 0 18 DIT ADJUSTMENT - ARAM K201 48,505 22,870 13,699 11,936 0 48,505 0 19 DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES (698,455) AG39 (522, 279)(148, 661)(25,762)(1,753)(698,455) 0 TOTAL FED DEF IT (410 & 411) (1,047) 20 51,331 (38,764) 97.918 (6.776) 51,331 0 21 22 AMORT INV TAX CREDIT 23 AMORTIZE ITC NP29 0 0 0 0 0 0 24 TOTAL AMORTIZED ITC 0 0 0 0 0 0 0 25 26 TEST YEAR INV TAX CREDIT 27 PROV INVEST TAX CREDIT NP29 0 0 0 0 0 0 0 28 TEST YEAR INV TAX CREDIT 0 0 0 0 0 0 0 29 30 PRELIMINARY SUMMARY TOTAL FED DEF IT (410 & 411) 31 51,331 (38,764) 97,918 (6,776)(1,047) 51,331 0 32 TOTAL AMORTIZED ITC 0 0 0 0 0 0 51,331 33 TOTAL FEDERAL TAX ADJUSTMENTS (38,764) 97,918 (6,776) 51,331 (1,047)0 34 35 FEDERAL INCOME TAX COMPUTATION 36 RETURN ON RATE BASE 44,367,425 28,664,520 11,373,156 3,489,903 839,846 44.367.425 0 NET DEDUCTIONS AND ADDITIONS 37 (16,801,229) (10,954,035) (4,263,281) (1,281,687) (302,226) (16,801,229) O 38 TOTAL STATE PROV DEF IT (410 & 411) 1.317 5,142 3,321 406 98 5.142 0 39 TOTAL FEDERAL TAX ADJUSTMENTS 51,331 (38,764) 97,918 (6,776) (1,047)51,331 0 40 BASE FOR FIT COMPUATION 27.622.669 17.675.042 2.201.846 7,209,110 536.671 27,622,669 0 41 42 FIT FACTOR K190/(1-K190) 0.26582 0.26582 0.26582 0.26582 0.26582 0.26582 1,916,346 43 PRELIM FED INCOME TAX 7,342,735 4,698,429 585,301 142,659 7,342,735 0 44 TOTAL FEDERAL TAX ADJUSTMENTS 51.331 (38,764) 97,918 (6.776)(1.047)51,331 0 45 NET FED INCOME TAX ALLOWABLE 7,394,066 4,659,665 2,014,264 578,525 141,612 7,394,066 0 46 47 INCOME TAX BASED ON RETURN 48 FEDERAL INCOME TAX PAYABLE 49 PRELIM FEDERAL INCOME TAX 7,342,735 4,698,429 1,916,346 585,301 142,659 7,342,735 0 50 TEST YEAR INV TAX CREDIT C 0 0 0 0 0 0 51 NET FED INCOME TAX PAYABLE 7,342,735 4,698,429 1,916,346 585,301 142,659 7,342,735 0 52

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			TOTAL						
LINE			CLASS	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	STATE INCOME TAX BASED ON RETURN	Allo	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 9.1			3	4	5	6		
1	DEDUCTIONS IN ADDITION TO Y871								
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871	_	0	0	0	0	0	0	0
5									
6	STATE INCOME TAX ADJUSTMENTS								
7	STATE PROV DEF INC TAX (410 & 411)								
8	OTHER DEFERRED INCOME TAXES - NET	NP29	5,142	3,321	1,317	406	98	5,142	0
9	TOT STATE PROV DEF IT (410 & 411)	-	5,142	3,321	1,317	406	98	5,142	0
10									
11	OTHER SIT ADJUSTMENTS								
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS								
14					_				
15	TOTAL STATE INC TAX ADJUSTMENT		5,142	3,321	1,317	406	98	5,142	0
16									
17	INCOME TAX BASED ON RETURN								
18	SUMMARY OF SIT CALCULATION								
19	RETURN ON RATE BASE		44,367,425	28,664,520	11,373,156	3,489,903	839,846	44,367,425	0
20	NET FED INCOME TAX ALLOWABLE		7,394,066	4,659,665	2,014,264	578,525	141,612	7,394,066	0
-21	NET FED. DED. AND ADDITIONS		(16,801,229)	(10,954,035)	(4,263,281)	(1,281,687)	(302,226)	(16,801,229)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ	-	5,142	3,321	1,317	406	98	5,142	0
24	BASE FOR SIT COMPUTATION		34,965,404	22,373,471	9,125,456	2,787,147	679,330	34,965,404	0
25			0.05000000	0.05000000	0.05000000	0.05000000	0.05000000	0.05000000	0,05228266
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	
27	PRELIMINARY STATE INCOME TAX	Rounding added	1,828,084	1,169,745 3,321	477,103 1,317	145,719 406	35,517 98	1,828,084 5,142	0
28	TOTAL STATE INCOME TAX ADJ.		<u>5,142</u> 1,833,226	1,173,066	478,420	146,125	35.615	1,833,226	0
29 30	NET STATE INC TAX ALLOWABLE		1,033,220	1,173,000	470,420	140,125	35,015	1,033,220	0
30	STATE INCOME TAX PAYABLE								
32	PRELIMINARY STATE INCOME TAX		1,828,084	1,169,745	477,103	145,719	35,517	1,828,084	0
32	OTHER SIT ADJUSTMENTS		1,020,004	1,100,140	0	0	0	0	õ
34	NET STATE INCOME TAX PAYABLE	-	1,828,084	1,169,745	477,103	145,719	35,517	1,828,084	0
35			.,020,001	.,,	,	,,	,- //		
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

TOTAL

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			TOTAL						
LINE			CLASS	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	COST OF SERVICE COMPUTATION	ALLO	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 1	0		3	4	5	6		
1	OTHER OPERATING REVENUES								
2	MISC SERVICE REVENUE	K401	388,464	360,677	27,220	497	70	388,464	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	21,852	20,289	1,531	28	4	21,852	0
5	RENTS	D249	0	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	677,460	506,581	144,191	24,988	1,700	677,460	0
7	TOTAL OTHER OPERATING REVS		1,087,776	887,547	172,942	25,513	1,774	1,087,776	0
8									
9	COST OF SERVICE COMPUTATION								
10	TOTAL OP EXP EXC INC & REV TAX		118,004,588	77,769,535	36,472,115	3,161,097	601,841	118,004,588	(0)
11	RETURN ON RATE BASE		44,367,425	28,664,520	11,373,156	3,489,903	839,846	44,367,425	O,
12	NET FED INCOME TAX ALLOWABLE		7,394,066	4,659,665	2,014,264	578,525	141,612	7,394,066	0
13	TOTAL OTHER OPERATING REVENUES		(1,087,776)		(172,942)	(25,513)	(1,774)	(1,087,776)	0
14	SUBTOTAL B		168,678,303	110,206,173	49,686,593	7,204,012	1,581,525	168,678,303	0
15									
16	TOTAL OTHER OPERATING REVENUES		1,087,776	887,547	172,942	25,513	1,774	1,087,776	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	.0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		1,087,776	887,547	172,942	25,513	1,774	1,087,776	0
19									
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0.	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		168,678,303	110,206,173	49,686,593	7,204,012	1,581,525	168,678,303	0
25									
26	PROPOSED REVENUES		169,657,554	111,276,415	48,732,025	7,586,221	2,062,893	169,657,554	0
27	TOTAL GAS COST OF SERVICE		(168,678,303)	,	(49,686,593)	(7,204,012)	(1,581,525)	(168,678,303)	(0)
28	EXCESS REVENUES		979,251	1,070,242	(954,568)	382,209	481,368	979,251	(0)
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		244,078	266,757	(237,926)	95,266	119,981	244,078	0
31	EXCESS RETURN		735,173	803,485	(716,642)	286,943	361,387	735,173	0

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LINE NO.	ROR, TAX RATES & SPEC FACTORS	μ	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 11			3	4	5	6		
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS				RATIO					
3	LONG TERM DEBT			994,013,497	0.44086					
4	PREFERRED STOCK			0	0.00000					
5	COMMON STOCK			1,187,101,737	0.52649					
6	SHORT TERM DEBT			73,621,738	0.03265					
7	UNAMORTIZED DISCOUNT		_	0	0.00000					
8	TOTAL			2,254,736,972	1.0000					
9										
10	COST OF CAPITAL									
11	LONG TERM DEBT			0.05051						
12	PREFERRED STOCK			0,00000						
13	COMMON STOCK			0.10750						
14	SHORT TERM DEBT			0.03784						
15	UNAMORTIZED DISCOUNT			0.00000						
16										
17	WEIGHTED COST OF CAPITAL									
18	LONG TERM DEBT			0.02227						
19	PREFERRED STOCK			0.00000						
20	COMMON STOCK			0.05660						
21	SHORT TERM DEBT			0.00124						
22	UNAMORTIZED DISCOUNT		_	0.00000						
23	TOT RATE OF RETURN ALLOWABLE			0.08011						
24										
25	TAX RATES AND SPECIAL FACTORS									
26	SHORT TERM DEBT COST			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE			0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE			0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	SUMMARY OF RESULTS	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		613,910,118	273,823,104	3,446,902	336,640,112	613,910,118	0
3	TOTAL DEPRECIATION RESERVE		(179,610,935)	(71,684,211)	(1,692,623)	(106,234,101)	(1 7 9,610,935)	0
4	TOTAL RATE BASE ADJUSTMENTS		(76,484,684)	(36,303,824)	946,769	(41,127,629)	(76,484,684)	0
5	TOTAL RATE BASE		357,814,499	165,835,069	2,701,048	189,278,382	357,814,499	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		56,304,286	5,509,009	40,856,529	9,938,748	56,304,286	0
.9	TOTAL DEPRECIATION EXPENSE		17,970,850	7,837,378	339,461	9,794,011	17,970,850	0
10	TOTAL OTHER TAX & MISC EXPENSE		3,494,399	1,573,044	41,200	1,880,155	3,494,399	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		77,769,535	14,919,431	41,237,190	21,612,914	77,769,535	0
12	NET FED INCOME TAX EXP ALLOWABLE		4,659,665	2,039,892	431,574	2,188,199	4,659,665	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,173,066	540,497	27,516	605,053	1,173,066	0
14	TOTAL OPERATING EXPENSE		83,602,266	17,499,820	41,696,280	24,406,166	83,602,266	0
15								
16	RETURN ON RATE BASE		28,664,520	13,285,047	216,381	15,163,091	28,664,519	1
17	TOTAL OTHER OPERATING REVENUES		(887,547)	(170,806)	(34,996)	(681,745)	(887,547)	0
18	TOTAL GAS COST OF SERVICE		111,379,239	30,614,061	41,877,665	38,887,512	111,379,238	1

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WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	GROSS GAS PLANT IN SERVICE	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	0	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9								
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11								
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	39,858,220	39,858,220	0	o	39,858,220	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	2,059,441	2,059,441	0	0	2,059,441	0
15	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	255,365,981	205,430,396	0	49,935,585	255,365,981	0
17	SERVICES - (2801, 2802, 2803)	K403	219,542,936	0	0	219,542,936	219,542,936	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	28,296,387	0	0	28,296,387	28,296,387	0
19	LAND, R OF W, STRUCT & IMPROV	K203	9,629,607	9,629,607	0	0	9,629,607	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	9,200,625	0	0	9,200,625	9,200,625	0
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	_,,	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	ō	0	0
23	DISTRIBUTION PLANT IN SERVICE		563,953,197	256,977,664	0	306,975,533	563,953,197	0
24				200,011,001	-			-
25	TOTAL TRANS & DIST PLANT		563,953,197	256,977,664	0	306,975,533	563,953,197	0
26	TOTAL GROSS PTD PLANT		563,953,197	256,977,664	0	306,975,533	563,953,197	Ō
27							,,	
28	GENERAL & INTANGIBLE PLANT							
29	PRODUCTION PLANT	K201	0	0	0	o	0	0
30	PRODUCTION PLANT COMMODITY	P349	2,677,403	0	2,677,403	0	2,677,403	0
31	DISTRIBUTION PLANT	D349	21,974,718	13,084,801	0	8,889,917	21,974,718	0
32	CUSTOMER ACCOUNTING	CA19	10,504,103	0	0	10,504,103	10,504,103	0
33	CUSTOMER SERVICE & INFORMATION	CS19	3,648,127	0	0	3,648,127	3,648,127	0
34	SALES	SE19	0	0	0	0	0	0
.35	GEN & INTANG PLANT IN SERVICE		38,804,351	13,084,801	2,677,403	23,042,147	38,804,351	0
36								
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	769,499	0	769,499	0	769,499	0
40	DISTRIBUTION PLANT	D349	6,315,647	3,760,639	0	2,555,008	6,315,647	0
41	CUSTOMER ACCOUNTING	CA19	3,018,933	0	0	3,018,933	3,018,933	0
42	CUSTOMER SERVICE & INFORMATION	CS19	1,048,491	0	0	1,048,491	1,048,491	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		11,152,570	3,760,639	769,499	6,622,432	11,152,570	0
45 46	GROSS GAS PLANT IN SERVICE		613,910,118	273,823,104	3,446,902	336,640,112	613,910,118	0
40			0,0,0,0,10	210,020,109	0,,,10,002	000,010,112	5.615.61.10	Ŭ

CLASSIFIED TOTAL ALL TOTAL LINE CUSTOMER RESIDENTIAL DEMAND COMMODITY AT ISSUE OTHER ALLO NO. DEPRECIATION RESERVE 5 Schedule 3 3 Δ PRODUCTION PLANT 1 K205 0 0 0 0 0 PRODUCTION PLANT 0 2 0 0 0 0 TOTAL PROD DEPREC RESERVE n 0 3 4 5 TRANSMISSION PLANT 6 TRANSMISSION PLANT TOTAL TRANS DEPREC RESERVE 0 0 0 0 0 0 7 8 9 DISTRIBUTION PLANT 10 SYSTEM M&R - (2780, 2781) K203 4,280,182 4,280,182 0 0 4,280,182 0 DIST REG EQUIP & CITY GATE M&R- (2782, 2790) K203 454,044 454,044 0 0 454,044 0 11 0 0 0 K595 r 0 0 12 LARGE IND M&R - (2850, 2851) 0 13 MAINS - (2761, 2762, 2763, 2765) K415 72,038,431 57,951,663 14,086,768 72,038,431 0 67,685,127 67,685,127 K403 67,685,127 0 0 0 14 SERVICES - (2801, 2802, 2803) K413 5,705,883 0 0 5,705,883 5,705,883 0 MTRS & MTR INST (2810, 2811, 2820, 2821) 15 K203 726,261 726,261 0 726,261 0 16 LAND, R OF W, STRUCT & IMPROV & OTH 0 0 4,189,343 4,189,343 0 17 HOUSE REG & INSTALL (2830, 2840) K417 4,189,343 0 K597 0 0 STREET LIGHTING EQUIPMENT & OTH 0 0 0 0 18 0 91,667,121 155,079,271 0 TOTAL DIST DEPREC RESERVE 155,079,271 63,412,150 19 20 21 **GENERAL & INTANGIBLE PLANT** (1) 0 0 22 PRODUCTION PLANT K201 (1)0 (1)PRODUCTION PLANT COMMODITY P349 1.279.880 0 1.279.880 0 1.279.880 0 23 10,504,578 6,254,930 0 4,249,648 10,504,578 0 D349 24 DISTRIBUTION PLANT 0 5,021,279 5,021,279 0 5,021,279 25 CUSTOMER ACCOUNTING CA19 0 1,743,915 1,743,915 0 26 CUSTOMER SERVICE & INFORMATION CS19 1,743,915 0 0 27 SE19 0 0 0 0 0 0 SALES 18,549,651 6,254,930 1,279,879 11,014,842 18,549,651 0 TOTAL GEN DEPREC RESERVE 28 29 30 COMMON & OTHER PLANT 0 0 K201 0 0 0 31 PRODUCTION PLANT 0 412,744 412,744 PRODUCTION PLANT COMMODITY 0 0 32 P349 412,744 0 1,370,454 3,387,585 0 33 DISTRIBUTION PLANT D349 3,387,585 2,017,131 0 CA19 1,619,295 0 0 1,619,295 1,619,295 0 34 CUSTOMER ACCOUNTING CS19 562,389 0 562,389 562,389 0 CUSTOMER SERVICE & INFORMATION 0 35 0 SE19 0 0 0 0 0 36 SALES TOTAL COM & OTHER PLT RESERVE 5,982,013 2,017,131 412,744 3,552,138 5,982,013 0 37 38 0 1,692,623 106,234,101 179,610,935 39 TOTAL DEPRECIATION RESERVE 179,610,935 71,684,211

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LINE NO.

E		TOTAL		CLASSIFIED		TOTAL	ALL
. NET GAS PLANT	ALLO RES	SIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
Schedule 4			3	4	5	nan andrar the	
PRODUCTION PLANT							
PRODUCTION PLANT IN SERVICE		0	0	0	0	Ó	0
TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
NET PRODUCTION PLANT		0	0	0	0	0	0
TRANSMISSION PLANT							
TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	Ó
NET TRANSMISSION PLANT		0	0	0	0	0	0
DISTRIBUTION PLANT							
DISTRIBUTION PLANT IN SERVICE		563,953,197	256,977,664	0	306,975,533	563,953,197	0
TOTAL DIST DEPREC RESERVE	((155,079,271)	(63,412,150)	0	(91,667,121)	(155,079,271)	0
NET DISTRIBUTION PLANT		408,873,926	193,565,514	0	215,308,412	408,873,926	0
NET PTD PLANT		408,873,926	193,565,514	0	215,308,412	408,873,926	0
NET TRANS & DIST PLANT		408,873,926	193,565,514	0	215,308,412	408,873,926	0
GENERAL & INTANGIBLE PLANT							
GEN & INTANG PLANT IN SERVICE		38,804,351	13,084,801	2,677,403	23,042,147	38,804,351	.0
TOTAL GEN & INTG DEPREC RESERVE		(18,549,651)	(6,254,930)	(1,279,879)	(11,014,842)	(18,549,651)	0
NET GENERAL & INTANG PLANT	www.exchanger	20,254,700	6,829,871	1,397,524	12,027,305	20,254,700	0
COMMON & OTHER PLANT							
COMMON & OTH PLT IN SERVICE		11,152,570	3,760,639	769,499	6,622,432	11,152,570	0
TOTAL COM & OTH DEPREC RESERVE		(5,982,013)	(2,017,131)	(412,744)	(3,552,138)	(5,982,013)	0
NET COMMON & OTHER PLANT		5,170,557	1,743,508	356,755	3,070,294	5,170,557	0
NET GAS PLANT IN SERVICE		434,299,183	202,138,893	1,754,279	230,406,011	434,299,183	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule	5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	47,296,243	22,013,59 7	191,222	25,091,424	47,296,243	0
5	LEASED METERS	K413	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0.	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	14,888,012	6,929,487	60,193	7,898,332	14,888,012	0
13	TOTAL ACCOUNT 282		62,184,255	28,943,084	251,415	32,989,756	62,184,255	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	Ó	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	215,183	0	0	215,183	215,183	0
27	TOTAL ACCOUNT 283		215,183	0	0	215,183	215,183	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	1,153,730	546,181	0	607,549	1,153,730	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33	EDIT	NP29	17,449,255	8,121,594	70,549	9,257,112	17,449,255	0
34	TOTAL OTHER SUBTRACTIVE ADJS		18,602,985	8,667,775	70,549	9,864,661	18,602,985	0
35						10.000		
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		81,002,423	37,610,859	321,964	43,069,600	81,002,423	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.1			-3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	.0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	Ö	0	0	0	0
6	OFFSITE GAS STORAGE	K300	.0	, O	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	Ö	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	o	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	2,111,903	712,078	145,895	1,253,930	2,111,903	0
26	TOTAL ACCOUNT 190		2,111,903	712,078	145,895	1,253,930	2,111,903	0
27								
28	OTHER							
.29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	839,347	390,666	3,394	445,287	83 9 ,347	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		839,347	390,666	3,394	445,287	839,347	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		2,951,250	1,102,744	149,289	1,699,217	2,951,250	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	WORKING CAPITAL	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.2	·	All Balances	3	4	5		
			356,248,010	165,630,778	1,581,604	189,035,628	356,248,010	0
1 2	NET ORIGINAL COST RATE BASE		356,246,010	105,650,776	1,561,604	169,035,626	356,246,010	0
2	WORKING CAPITAL							
3	WORKING CAFITAL							
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	o	0	0	0	0	0
7	OTHER SUPPLIES	NP29	406,913	189,393	1,646	215,874	406,913	0
8	TOTAL PLANT MATS, & SUPPLIES		406,913	189,393	1,646	215,874	406,913	0
9	TOTAL MATERIALS & SUPPLIES		406,913	189,393	1,646	215,874	406,913	0
10			-					
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	131,359	12,852	95,320	23,187	131,359	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		131,359	12,852	95,320	23,187	131,359	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	1,007,297	0	1,007,297	0	1,007,297	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	20,920	2,046	15,181	3,693	20,920	0
24	TOTAL MISC WORK CAPITAL		1,028,217	2,046	1,022,478	3,693	1,028,217	0
25								
26	TOTAL WORKING CAPITAL		1,566,489	204,291	1,119,444	242,754	1,566,489	0
27	PRELIMINARY SUMMARY		(21,000,100)		(001 001)	(10.000.000)		
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(81,002,423)	(37,610,859)	(321,964)	(43,069,600)	(81,002,423)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		2,951,250 1,566,489	1,102,744 204,291	149,289 1,119,444	1,699,217 242,754	2,951,250 1,566,489	0 0
30 31	TOTAL WORKING CAPITAL TOTAL RATE BASE ADJUSTMENTS		(76,484,684)	(36,303,824)	946,769	(41,127,629)	(76,484,684)	0
31	TOTAL RATE BASE ADJUSTMENTS		(70,404,004)	(30,303,024)	540,705	(41,127,029)	(70,404,004)	0
32	RATE BASE CALCULATION							
33	NET GAS PLANT IN SERVICE		434,299,183	202,138,893	1,754,279	230,406,011	434,299,183	0
35	TOTAL RATE BASE ADJUSTMENTS		(76,484,684)	(36,303,824)	946,769	(41,127,629)	(76,484,684)	0
36	TOTAL RATE BASE		357,814,499	165,835,069	2,701,048	189,278,382	357,814,499	0
37			,			,,	, ,	•
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		28,664,520	13,285,047	216,381	15,163,091	28,664,519	0
								•

LINE			τοται Γ		CLASSIFIED		TOTAL	ALL
NO.	O&M EXPENSES	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	40,367,483	0	40,367,483	0	40,367,483	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	106,991	Ö	106,991	0	106,991	0
5	TOTAL COMMODITY RELATED		40,474,474	0	40,474,474	0	40,474,474	0
6					, .			
7	DEMAND RELATED PROD 0&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	ol	ò	0	o	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14	TOTAL DEMINEL & OTTAL NOD OWN		-			-		
15	TOTAL PRODUCTION O&M		40,474,474	0	40,474,474	o	40,474,474	0
16	10 IAE I ROBOO HOR Oak		,,	-		-		-
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20			-	-	-	-	-	-
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	118,680	118,680	0	o	1 1 8,680	0
22	MAINS & SERVICES OPER	K667	1,864,578	820,403	0 0	1,044,175	1,864,578	0
23	M&R STATION GENERAL	K203	232,910	232,910	0	0	232,910	0
25	CUSTOMER INST & OTHER	K415	720,133	633,718	0 0	86,415	720,133	0
26	METERS & HOUSE REG	K697	305,373	0	0	305,373	305.373	Ō
27	MAINS	K415	568,017	499,855	0	68,162	568,017	0
28	SERVICES	K403	789,364	0	0	789,364	789,364	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	0	0	0	0	0	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	1,521,372	1,338,808	0	182,564	1,521,372	0
33	TOTAL DISTRIBUTION O & M		6,120,427	3,644,374	0	2,476,053	6,120,427	0
34								
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	72,768	0	0	72,768	72,768	0
38	CUSTOMER BILLING & COLLECTIONS	K405	2,583,932	0	0	2,583,932	2,583,932	0
39	UNCOLLECTIBLE EXP	K406	570,739	0	0	570,739	570,739	0
40	ELIMINATE MISC EXPENSES	K406	(45,597)	0	0	(45,597)	(45,597)	0
41	CREDIT CARD FEES	K405	220,733	0	0	220,733	220,733	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	. 0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		3,402,575	0	0	3,402,575	3,402,575	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	O&M EXPENSES	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
,	Schedule	6.1		3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K407	740,667	0	0	740,667	740,667	0
3	TOTAL CUSTOMER SERV. & INFO.		740,667	0	0	740,667	740,667	0
4								
5	SALES							
6	SALES EXPENSE	K408	35,849	0	0	35,849	35,849	0
7	TOTAL SALES EXPENSE		35,849	0	0	35,849	35,849	0
8								
9	ADMINISTRATIVE & GENERAL							
10	PRODUCTION PLANT DEMAND	P349	(1)	0	(1)	0	(1)	0
11	PRODUCTION PLANT COMMODITY	K301	414,700	0	414,700	0	414,700	0
12	DISTRIBUTION PLANT	D349	3,399,066	2,023,967	0	1,375,099	3,399,066	0
13	CUSTOMER ACCOUNTING	CA19	1,624,783	0	0	1,624,783	1,624,783	0
14	CUSTOMER SERVICE & INFORMATION	CS19	564,296	0	0	564,296	564,296	0
15	SALES	SE19	0	0	0	0	0	0
16	TOT ADMIN & GEN LESS REG EXP		6,002,844	2,023,967	414,699	3,564,178	6,002,844	0
17	AMORTIZATION RATE CASE EXPENSE	AG39	232,782	78,488	16,081	138,213	232,782	0
18	INCENTIVE COMPENSATION	AG39	(516,830)	(174,262)	(35,704)	(306,864)	(516,830)	0
19	ELIMINATE MISCELLANEOUS EXPENSES	AG39	(225,652)	(76,084)	(15,588)	(133,980)	(225,652)	0
20	ELIMINATE NON-JURISDICTIONAL EXPENSES	NP29	0	0	0	0	0	0
21	AMORTIZATION OF DEFERRED EXP	AG39	37,150	12,526	2,567	22,057	37,150	0
22	STATE REG COMMISSION EXPENSES	AG39	0	0	0	0	0	0
23	STATE REG COM EXP ANN ADJ.	AG39	0	0	0	0	0	0
24	AMORTIZE CAMERA WORK	AG39	0	0	0	0	0	0
25	ELIMINATE MERGER EXPENSE	AG39	0	0	0	0	0	0
26	SMART GRID AMORTIZATION ADJUSTMENT	K413	.0	0	0	0	0	0
27	AMORTIZE 2011 SMART GRID DEFERRED O&M	K413	0	0	0	0	0	0
28	INCREASED MEDICAL COSTS	AG39	0	0	0	0	.0	0
29	AMORTIZE GAS FURNACE PROGRAM	NP29	0	0	0	0	0	0
30	AMORTIZATION OF MGP DEFERRED EXP	NP29	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL		5,530,294	1,864,635	382,055	3,283,604	5,530,294	0
32								
33	TOTAL O & M EXPENSE		56,304,286	5,509,009	40,856,529	9,938,748	56,304,286	0

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LINE			TOTAL	1.	CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	. ⁰	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	13,050,839	6,178,326	0	6,872,513	13,050,839	0
10	TOTAL DIST. DEPREC EXP.		13,050,839	6,178,326	0	6,872,513	13,050,839	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	4,644,933	1,566,294	320,482	2,758,157	4,644,933	0
14	TOTAL GENERAL DEPREC EXP.		4,644,933	1,566,294	320,482	2,758,157	4,644,933	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	275,078	92,758	18,979	163,341	275,078	0
18	TOTAL COM & OTHER DEPREC EXP.		275,078	92,758	18,979	163,341	275,078	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		17,970,850	7,837,378	339,461	9,794,011	17,970,850	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	OTHER TAXES & MISC EXPENSES	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedul	8		3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	3,078,134	1,432,690	12,444	1,633,000	3,078,134	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		3,078,134	1,432,690	12,444	1,633,000	3,078,134	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	385,602	130,015	26,638	228,949	385,602	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		385,602	130,015	26,638	228,949	385,602	0
13					1			
14	MISCELLANEOUS EXPENSES					1		
15	PSC MAINT, EXP ON INCREASE	AG39	30,663	10,339	2,118	18,206	30,663	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		30,663	10,339	2,118	18,206	30,663	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		3,494,399	1,573,044	41,200	1,880,155	3,494,399	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		56,304,286	5,509,009	40,856,529	9,938,748	56, 3 04,286	0
23	TOTAL DEPRECIATION EXPENSE		17,970,850	7,837,378	339,461	9,794,011	17,970,850	0
24	TOTAL OTHER TAX & MISC EXPENSE		3,494,399	1,573,044	41,200	1,880,155	3,494,399	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		77,769,535	14,919,431	41,237,190	21,612,914	77,769,535	0

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LINE TOTAL CLASSIFIED NO. FEDERAL INCOME TAX BASED ON RETURN ALLO RESIDENTIAL DEMAND COMMODITY CUSTOMER 1 FEDERAL INCOME TAX DEDUCTIONS 3 4 5 2 AUTOMARIC INTEREST CALCULATION 3 4 5 3 AUTO PROC INTEREST CALCULATION 8,409,828 3,897,659 63,449 4,448,720 4 TOTAL INTEREST EXPENSE 8,409,828 3,897,659 63,449 4,448,720 5 OTHER DEDUCTIONS 8,409,828 3,897,659 63,449 4,448,720 6 OTHER DEDUCTIONS 0 64,91,828 3,897,659 63,449 4,448,720 7 DEPREC EXCESS TAX-ROOK DE49 (1,463,673) (638,344) (27,651) (79,767) 8 PERMORARY DIFFERENCES DE49 2,544,207 1,085,589 58,209 1,396,409 11 IOTAL OTHER DEDUCTIONS 10,954,035 4,987,248 121,656 5,845,129 12 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,96	TOTAL AT ISSUE 8,409,828 8,409,828 (1,463,673) 202,141 3,805,739 2,544,207 10,954,035 460,645 0 0 22,870 (522,279) (38,764)	ALL OTHER 0 0 0 0 0 0 0 0 0 0 0 0 0
Instrument Schedule 9 3 4 5 1 FEDERAL INCOME TAX DEDUCTIONS 3 4 5 2 AUTOMATIC INTEREST CALCULATION 8409,828 3,897,659 63,449 4,448,720 3 AUTO PACC INTEREST DED RB99 8,409,828 3,897,659 63,449 4,448,720 5 OTHER DEDUCTIONS 8,409,828 3,897,659 63,449 4,448,720 6 OTHER DEDUCTIONS 8,409,828 3,897,659 63,449 4,448,720 6 OTHER DEDUCTIONS DE49 (1,463,673) (638,344) (27,651) (797,678) 10 TOTAL OTHERRENCES DE49 3,305,739 1,659,776 71,086 2,074,067 11 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,987,248 121,658 5,845,129 12 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,5071 334,262 81,312 14 FED DEFERED INCOME TAX EGNT AG39 0 0 0 0 17 <duta -="" aram<="" aulistiment="" td=""></duta>	8,409,828 8,409,828 (1,463,673) 202,141 3,805,739 2,544,207 10,954,035 460,645 0 0 22,870 (522,279)	
I FEDERAL INCOME TAX DEDUCTIONS AUTO WATC INTEREST CALCULATION AUTO PROC INTEREST DED RB99 8.409,828 3.897,659 63.449 4.448,720 4 TOTAL INTEREST CALCULATION 8.409,828 3.897,659 63.449 4.448,720 5 OTHER DEDUCTIONS 0 6.409,828 3.897,659 63.449 4.448,720 6 OTHER DEDUCTIONS 0 6.409,828 3.897,659 63.449 4.448,720 7 DEFREC EXCESS TAX-BOOK DE49 (1.463,673) (653,844) (27,651) (797,678) 8 PERMANENT DIFFERENCES DE39 3.205,739 1.659,778 71.986 2.074,057 10 TOTAL OTHER DEDUCTIONS 10.954,033 4.987,248 121,658 5.845,129 11 DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 15 DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 16 AMORTIDENT - ARAM K201 2,2,870 0 <	8,409,828 (1,463,673) 202,141 3,805,739 2,544,207 10,954,035 460,645 0 22,870 (522,279)	
AUTOMATIC INTEREST CALCULATION RB99 8.409.828 3.897,659 63.449 4.448,720 AUTO PROC INTEREST DED RB99 8.409.828 3.897,659 63.449 4.448,720 OTHER DEDUCTIONS 0 6 1.463,673) (638,344) (27,651) (797,678) PERMANENT DIFFERENCES AG33 202,141 68,157 13,964 120,020 9 TEMPORARY DIFFERENCES DE49 .3.605,738 1.659,776 71.696 2.074,057 10 TOTAL INTERED DEDUCTIONS 0.544,407 1.089,589 58,209 1.396,402 1.396,402 1.396,402 1.396,402 1.396,402 1.396,403 4,887,248 121,658 5,845,129 10 TOTAL OTHER OBLICTIONS 10.954,035 4,987,248 121,658 5,845,129 1.396,403 4,987,248 121,658 5,845,129 11 DEFERRED INCOME TAX (410.8,411) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8,409,828 (1,463,673) 202,141 3,805,739 2,544,207 10,954,035 460,645 0 22,870 (522,279)	
AUTO PROC INTEREST DED RB99 8.409.828 3.497.659 63.449 4.448.720 4 TOTAL INTEREST EXPENSE 8.409.828 3.897.659 63.449 4.448.720 6 OTHER DEDUCTIONS 8.409.828 3.897.659 63.449 4.448.720 7 DEPREC EXCESS TAX-BOOK DE49 (1.463.673) (638,344) (27,551) (797.578) 8 PERMANENT DIFFERENCES DE49 3.005.739 1.659.776 71.696 2.074.067 10 TOTAL OTHER DEDUCTIONS DE49 3.005.739 1.659.776 71.695 2.074.067 11 TOTAL OTHER DEDUCTIONS 10.954.035 4.987.248 121.658 5.845.129 12 NET DEDUCTIONS AND ADDITIONS 10.954.035 4.987.248 121.658 5.845.129 14 FED DEFERED INCOME TAX (410.8.411) 0M39 460.645 45.071 334.262 81.312 14 DEPERED EXALISE NET AG39 0 0 0 0 16 AMORT OF DEFERRED OTHER COST AG39 0	8,409,828 (1,463,673) 202,141 3,805,739 2,544,207 10,954,035 460,645 0 22,870 (522,279)	
4 TOTAL INTEREST EXPENSE 8,409,828 3,897,659 63,449 4,448,720 5 OTHER DEDUCTIONS DEPRACE EXCESS TAX.BOOK DE49 (1,463,673) (638,344) (27,651) (797,678) 6 DEPRANENT DIFFERENCES DE49 (1,463,673) (638,344) (27,657) (797,678) 7 TOTAL OTHER DEDUCTIONS DE49 (1,463,673) (638,344) (27,657) (797,678) 9 TEMPORARY DIFFERENCES DE49 (1,699,776 71,896 2,074,067 10 TOTAL OTHER DEDUCTIONS DE49 (1,099,569 58,209 1,396,405 12 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,987,248 121,658 5,845,129 13 FED DEFERRED INCOME TAX (410 & 411) 0 0 0 0 0 14 FED DEFERRED OTHER COST AG39 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td>(1,463,673) 202,141 3,805,739 2,544,207 10,954,035 460,645 0 22,870 (522,279)</td><td></td></t<>	(1,463,673) 202,141 3,805,739 2,544,207 10,954,035 460,645 0 22,870 (522,279)	
5 OTHER DEDUCTIONS 6 DEPREC EXCESS TAX-BOOK DE49 (1,463,673) (638,344) (27,651) (797,678) 7 DEPREC EXCESS TAX-BOOK DE49 202,111 (83,157) 13,964 120,020 9 TEMPORARY DIFFERENCES DE49 3,605,733 1659,776 71,896 2,074,067 10 TOTAL OTHER DEDUCTIONS 2,544,207 1,089,599 59,209 1,396,409 11 TOTAL OTHER DEDUCTIONS 10,954,035 4,987,248 121,658 5,845,129 12 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,987,248 121,658 5,845,129 14 DEFERRED INCOME TAXES - NET OM38 460,645 45,071 334,262 81,312 15 DEFERRED OTHER COST AG39 0 0 0 0 0 16 DIT ADUISTMENT - ARAM X201 22,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	202,141 3,805,739 2,544,207 10,954,035 460,645 0 22,870 (522,279)	
6 OTHER DEDUCTIONS DEA9 (1.463.673) (638,344) (27.651) (797,676) 7 DEPRC EXCESS TAX-BOOK AG39 202,141 68,157 13,964 120.020 9 TEMPORARY DIFFERENCES DE49 2,667,736 1,655,776 1,985,959 58,209 1,3984,409 10 TOTAL OTHER DEDUCTIONS 2,544,207 1,085,599 58,209 1,3984,409 11 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,987,248 121,658 5,845,129 12 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,987,248 121,658 5,845,129 13 FED DEFEREND INCOME TAX (410.8,411) 0 0 0 0 0 14 FED DEFERED INCOME TAX (410.8,411) 0	202,141 3,805,739 2,544,207 10,954,035 460,645 0 22,870 (522,279)	
7 DEPRIC EXCESS TAX-BOOK DE49 (1,463,673) (638,344) (27,651) (77,678) 8 PERMANENT DIFFERENCES DE49 3,805,739 1,659,776 71,896 2,074,067 10 TOTAL OTHER DEDUCTIONS 2,544,207 1,089,589 58,209 1,396,499 11 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,987,248 121,658 5,845,129 13 IFED DEFERRED INCOME TAX (410 & 411) 0M39 460,645 45,071 334,262 81,312 14 DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 15 DEFERRED INCOME TAX (410 & 411) 0 0 0 0 0 16 AMORT OF DEFERRED OTHER COST AG39 0 0 0 0 0 17 DIT ADJUSTMENT - ARAM K201 22,870 0 0 0 0 0 18 DIT ADJUSTMENT - ARAM K201 22,870 0 0 0 0 0 0	202,141 3,805,739 2,544,207 10,954,035 460,645 0 22,870 (522,279)	
B PERMANENT DIFFERENCES AG33 202,141 68,157 13,964 120,020 9 TEMPORARY DIFFERENCES DE49 3,605,739 1,659,776 71,896 2,074,067 10 TOTAL OTHER DEDUCTIONS 2,544,207 1,089,699 58,209 1,396,409 11 NET DEDUCTIONS AND ADDITIONS 10,956,035 4,987,248 121,658 5,845,129 14 FED DEFERRED INCOME TAX (410 & 411) 10,956,035 4,987,248 121,658 5,845,129 15 DEFERRED INCOME TAX (410 & 411) 0	3,805,739 2,544,207 10,954,035 460,645 0 22,870 (522,279)	0 0 0 0 0 0 0 0 0
TEMPORARY DIFFERENCES DE49 3.005,739 1.659,776 71.896 2.074,067 10 TOTAL OTHER DEDUCTIONS 2,544,207 1,089,589 58,209 1,396,409 11 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,987,248 121,658 5,845,129 13 FED DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 14 FED DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 15 DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 16 AMORT OF DEFERRED OTHER COST AG39 0 0 0 0 0 17 DIT ADJUSTMENT - RAM K201 2,270 0 2,870 0 18 DIT ADJUSTMENT - ARAM K201 2,870 0 0 0 0 19 DIT ADJUSTMENT - ARAM K201 2,870 0 0 0 0 21 AMORT IZE ITC NP29 <td>2,544,207 10,954,035 460,645 0 22,870 (522,279)</td> <td>0 0 0 0 0 0 0</td>	2,544,207 10,954,035 460,645 0 22,870 (522,279)	0 0 0 0 0 0 0
Instruction Instruction <thinstruction< th=""> <thinstruction< th=""></thinstruction<></thinstruction<>	10,954,035 460,645 0 22,870 (522,279)	0 0 0 0 0 0
11 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,987,248 121,658 5,845,129 14 FED DEFERRED INCOME TAX (410 & 411) 0M39 460,645 45,071 334,262 81,312 15 DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 16 AMORT OF DEFERRED OTHER COST AG39 0 0 0 0 17 DIT ADJUSTMENT - SAL DEPRECIATION DE49 0 0 0 0 18 DIT ADJUSTMENT - ARAM K201 (22,870) 0 22,870 0 19 DIT ADJUSTMENT - ARAM MCRT OF EXCESS DEF TAXES AG39 (36,060) (310,101) 20 TOTAL FED DEFIT (410 & 411) (38,764) (131,027) 321,052 (228,789) 21 AMORTIZE ITC NP29 0 0 0 0 23 AMORTIZE ITC NP29 0 0 0 0 26 TEST YEAR INV TAX CREDIT NP29 0 0 0 <	460,645 0 22,870 (522,279)	
12 NET DEDUCTIONS AND ADDITIONS 10,954,035 4,987,248 121,658 5,845,129 13	460,645 0 22,870 (522,279)	
13 IEED DEFERRED INCOME TAX (410 & 411) IEED DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 16 AMORT OF DEFERRED OTHER COST AG39 0	460,645 0 22,870 (522,279)	0 0 0
14 FED DEFERRED INCOME TAX (410 & 411) 0M39 460,645 45,071 334,262 81,312 15 DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 16 AMORT OF DEFERRED OTHER COST AG39 0 0 0 0 0 17 DIT ADJUSTMENT - ARAM K201 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 22,870 0 0 24,870 22,870 0 22,870 0 22,870 0 22,870 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 22,870 (522,279)	0 0 0
DEFERRED INCOME TAXES - NET OM39 460,645 45,071 334,262 81,312 16 AMORT OF DEFERRED OTHER COST AG39 0 </td <td>0 0 22,870 (522,279)</td> <td>0 0 0</td>	0 0 22,870 (522,279)	0 0 0
16 AMORT OF DEFERRED OTHER COST AG39 0 0 0 0 0 17 DIT ADJUSTMENT - SAL DEPRECIATION DE49 0 0 0 0 0 18 DIT ADJUSTMENT - ARAM K201 22,870 0 22,870 0 19 DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES AG39 (522,279) (176,098) (36,080) (310,101) 20 TOTAL FED DEF IT (410 & 411) (38,764) (131,027) 321,052 (228,789) 21 AMORT INV TAX CREDIT NP29 0 0 0 0 0 24 TOTAL AMORTIZED ITC NP29 0 0 0 0 0 0 25 TEST YEAR INV TAX CREDIT NP29 0	0 0 22,870 (522,279)	0 0 0
Ind Addot of the function Defail	0 22,870 (522,279)	0 0 0
17 DIT ADJUSTMENT - ARAM K201 22,870 0 18 DIT ADJUSTMENT - ARAM K201 22,870 0 0 19 DIT ADJUSTMENT - ARAM K201 22,870 0 0 22,870 0 19 DIT ADJUSTMENT - ARAM K201 22,870 0 0 22,870 0 19 DIT ADJUSTMENT - ARAM K201 22,870 0 0 22,870 0 19 DIT ADJUSTMENT - ARAM K201 (522,279) (176,098) (36,080) (310,101) 20 TOTAL FED DEF IT (410 & 411) (38,764) (131,027) 321,052 (228,789) 21 AMORTIZED ITC NP29 0 0 0 0 0 26 TEST YEAR INV TAX CREDIT NP29 0 0 0 0 0 28 TEST YEAR INV TAX CREDIT NP29 0	22,870 (522,279)	0
Initial Dit ADJUSTMENT - AMORT OF EXCESS DEF TAXES AG39 (522,279) (176,098) (36,080) (310,101) 20 TOTAL FED DEF IT (410 & 411) (38,764) (131,027) 321,052 (228,789) 21 AMORT INV TAX CREDIT (38,764) (131,027) 321,052 (228,789) 23 AMORTIZE ITC NP29 0 0 0 0 24 TOTAL AMORTIZED ITC 0 0 0 0 0 26 TEST YEAR INV TAX CREDIT 0 0 0 0 0 26 TEST YEAR INV TAX CREDIT NP29 0 0 0 0 27 PROV INVEST TAX CREDIT 0	(522,279)	0
20 TOTAL FED DEF IT (410 & 411) (38,764) (131,027) 321,052 (228,789) 21 AMORT INV TAX CREDIT 0		
21 AMORT INV TAX CREDIT NP29 0 0 0 0 23 AMORTIZE ITC NP29 0 0 0 0 24 TOTAL AMORTIZED ITC 0 0 0 0 0 26 TEST YEAR INV TAX CREDIT NP29 0 0 0 0 27 PROV INVEST TAX CREDIT NP29 0 0 0 0 28 TEST YEAR INV TAX CREDIT 0 0 0 0 0 28 TEST YEAR INV TAX CREDIT 0 0 0 0 0 29 O O 0 0 0 0 0 0 29 OTAL AMORTIZED ITC 0 <td>(38,764)</td> <td>U</td>	(38,764)	U
22 AMORT INV TAX CREDIT NP29 0 0 0 0 23 AMORTIZE ITC 0 0 0 0 0 24 TOTAL AMORTIZED ITC 0 0 0 0 0 26 TEST YEAR INV TAX CREDIT NP29 0 0 0 0 26 TEST YEAR INV TAX CREDIT NP29 0 0 0 0 27 PROV INVEST TAX CREDIT NP29 0 0 0 0 28 TEST YEAR INV TAX CREDIT 0 0 0 0 0 28 TOTAL AMORTIZED ITC 0 0 0 0 0 0 30 PRELIMINARY SUMMARY (38,764) (131,027) 321,052 (228,789) 32 TOTAL AMORTIZED ITC 0 0 0 0 0 0 33 TOTAL FED DEF AL TAX ADJUSTMENTS (38,764) (131,027) 321,052 (228,789) 34		
23 AMORTIZE ITC NP29 0		
24 TOTAL AMORTIZED ITC 0 0 0 0 0 25 26 TEST YEAR INV TÁX CREDIT 0 0 0 0 0 26 TEST YEAR INV TÁX CREDIT NP29 0 0 0 0 0 27 PROV INVEST TAX CREDIT 0 0 0 0 0 0 28 TEST YEAR INV TAX CREDIT 0 0 0 0 0 0 29 0 0 0 0 0 0 0 0 30 PRELIMINARY SUMMARY (38,764) (131,027) 321,052 (228,789) 31 TOTAL AMORTIZED ITC 0 0 0 0 0 32 TOTAL AMORTIZED ITC 0 0 0 0 0 0 33 TOTAL FED ERAL TAX ADJUSTMENTS (38,764) (131,027) 321,052 (228,789) 34 35 FEDERAL INCOME TAX COMPUTATION 38 38,664,520 13,285,047 216,381 15,163,091 35 RETURN ON RATE BASE 28,664,520 <td></td> <td>•</td>		•
25 701 L MURINILLO II O 25 TEST YEAR INV TAX CREDIT 27 PROV INVEST TAX CREDIT 28 TEST YEAR INV TAX CREDIT 29 0 30 PRELIMINARY SUMMARY 31 TOTAL FED DEF IT (410 & 411) 32 TOTAL AMORTIZED ITC 33 TOTAL FEDERAL TAX ADJUSTMENTS 34 (38,764) 35 FEDERAL INCOME TAX COMPUTATION 36 RETURN ON RATE BASE 37 NET DEDUCTIONS AND ADDITIONS 36 RETURN ON SAID ADDITIONS	0	0
26 TEST YEAR INV TAX CREDIT NP29 0	0	0
27 PROV INVEST TAX CREDIT NP29 0 </td <td></td> <td></td>		
26 TEST YEAR INV TAX CREDIT 0 <td></td> <td></td>		
28 TEST YEAR INV TAX CREDIT 0 <td>0</td> <td>0</td>	0	0
29 30 PRELIMINARY SUMMARY 31 101 / 101 (31,027) 321,052 (228,789) 31 TOTAL FED DEF IT (410 & 411) 0 <td>Ó</td> <td>0</td>	Ó	0
30 PRELIMINARY SUMMARY 31 TOTAL FED DEF IT (410 & 411) (38,764) (131,027) 321,052 (228,789) 32 TOTAL AMORTIZED ITC 0		
31 TOTAL FED DEF IT (410 & 411) (38,764) (131,027) 321,052 (228,789) 32 TOTAL AMORTIZED ITC 0		
32 TOTAL AMORTIZED ITC 0		
32 TOTAL FEDERAL TAX ADJUSTMENTS (38,764) (131,027) 321,052 (228,789) 34 35 FEDERAL INCOME TAX COMPUTATION 36 RETURN ON RATE BASE 28,664,520 13,285,047 216,381 15,163,091 36 NET DEDUCTIONS AND ADDITIONS (10,954,035) (4,987,248) (121,658) (5,845,129)	(38,764)	0
34 35 FEDERAL INCOME TAX COMPUTATION 36 RETURN ON RATE BASE 28,664,520 13,285,047 216,381 15,163,091 37 NET DEDUCTIONS AND ADDITIONS (10,954,035) (4,987,248) (121,658) (5,845,129)	0	0
35 FEDERAL INCOME TAX COMPUTATION 36 RETURN ON RATE BASE 28,664,520 13,285,047 216,381 15,163,091 37 NET DEDUCTIONS AND ADDITIONS (10,954,035) (4,987,248) (121,658) (5,845,129)	(38,764)	0
36 RETURN ON RATE BASE 28,664,520 13,285,047 216,381 15,163,091 37 NET DEDUCTIONS AND ADDITIONS (10,954,035) (4,987,248) (121,658) (5,845,129)		
37 NET DEDUCTIONS AND ADDITIONS (10,954,035) (4,987,248) (121,658) (5,845,129)		
	28,664,519	0
	(10,954,035)	0
	3,321	0
39 TOTAL FEDERAL TAX ADJUSTMENTS (38,764) (131,027) 321,052 (228,789)	(38,764)	0
40 BASE FOR FIT COMPUATION 17,675,042 8,166,786 415,775 9,092,480	17,675,041	0
41		
42 FIT FACTOR K190/(1-K190) 0.26582 0.26582 0.26582 0.26582		0.26582
43 PRELIM FED INCOME TAX 4,698,429 2,170,919 110,522 2,416,988	4,698,429	0
44 TOTAL FEDERAL TAX ADJUSTMENTS (38,764) (131,027) 321,052 (228,789)	(38,764)	0
45 NET FED INCOME TAX ALLOWABLE 4,659,665 2,039,892 431,574 2,188,199	4,659,665	0
46		
47 INCOME TAX BASED ON RETURN		
48 FEDERAL INCOME TAX PAYABLE		
49 PRELIM FEDERAL INCOME TAX 4,698,429 2,170,919 110,522 2,416,988		0
50 TEST YEAR INV TAX CREDIT0 0 0 0 0	4,698,429	0
51 NET FED INCOME TAX PAYABLE 4,698,429 2,170,919 110,522 2,416,988	0	0
52		
53 COMPOSITE TAX RATE 0.24925 0.24925 0.24925 0.24925	0	0.24925

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LINE			TOTAL		CLASSIFIED]	TOTAL	ALL
NO.	STATE INCOME TAX BASED ON RETURN	Allo	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sche	dule 9.1		3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	3,321	14	0	3,307	3,321	0
9	TOT STATE PROV DEF IT (410 & 411)		3,321	14	0	3,307	3,321	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0
14							*	
15	TOTAL STATE INC TAX ADJUSTMENT		3,321	14	0	3,307	3,321	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		28,664,520	13,285,047	216,381	15,163,091	28,664,519	0
20	NET FED INCOME TAX ALLOWABLE		4,659,665	2,039,892	431,574	2,188,199	4,659,665	0
21	NET FED. DED, AND ADDITIONS		(10,954,035)	(4,987,248)	(121,658)	(5,845,129)	(10,954,035)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		3,321	14	0	3,307	3,321	0
24	BASE FOR SIT COMPUTATION		22,373,471	10,337,705	526,297	11,509,468	22,373,470	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	1,169,745	540,483	27,516	601,746	1,169,745	0
28	TOTAL STATE INCOME TAX ADJ.		3,321	14	0	3,307	3,321	0
29	NET STATE INC TAX ALLOWABLE		1,173,066	540,497	27,516	605,053	1,173,066	0
30								
31	STATE INCOME TAX PAYABLE		4 400 7 12	5 4 0 A 0 0	07.540			-
32	PRELIMINARY STATE INCOME TAX		1,169,745	540,483	27,516	601,746	1,169,745	0
33	OTHER SIT ADJUSTMENTS NET STATE INCOME TAX PAYABLE		1,169,745	0	27,516	0	0	0
34	NET STATE INCOME TAX PATABLE		1,109,745	540,483	21,516	601,746	1,169,745	0
35 36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251
00				5.246261	2.2.102.01	0.240201	0.240201	J.L FOLD

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	COST OF SERVICE COMPUTATION	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sche	dule 10		3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	360,677	0	0	360,677	360,677	0
3	INTERDEPARTMENTAL	AG39	0.	0	0	0	0	0
4	OTH MISC REVENUE	K401	20,289	0	0	20,289	20,289	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	506,581	170,806	34,996	300,779	506,581	0
7	TOTAL OTHER OPERATING REVS		887,547	170,806	34,996	681,745	887,547	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		77,769,535	14,919,431	41,237,190	21,612,914	77,769,535	0
11	RETURN ON RATE BASE		28,664,520	13,285,047	216,381	15,163,091	28,664,519	0
12	NET FED INCOME TAX ALLOWABLE		4,659,665	2,039,892	431,574	2,188,199	4,659,665	0
13	TOTAL OTHER OPERATING REVENUES		(887,547)	(170,806)	(34,996)	(681,745)	(887,547)	0
14	SUBTOTAL B		110,206,173	30,073,564	41,850,149	38,282,459	110,206,172	(1)
15								
16	TOTAL OTHER OPERATING REVENUES		887,547	170,806	34,996	681,745	887,547	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		887,547	170,806	34,996	681,745	887,547	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0,00000	0.00000
21	REVENUE TAX ON OTHER OPER, REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	00	00	0	0	0
24	TOTAL GAS COST OF SERVICE		110,206,173	30,073,564	41,850,149	38,282,459	110,206,172	(1)
25								
26	PROPOSED REVENUES		111,276,415	37,413,132	44,214,571	29,648,712	111,276,415	0
27	TOTAL GAS COST OF SERVICE		(110,206,173)	(30,073,564)	(41,850,149)	(38,282,459)	(110,206,172)	1
28	EXCESS REVENUES		1,070,242	7,339,568	2,364,422	(8,633,747)	1,070,243	1
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		266,758	1,829,387	589,332	(2,151,961)	266,758	0
31	EXCESS RETURN		803,484 [5,510,181	1,775,090	(6,481,786)	803,485	(1)

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LINE				TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS		ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 11			3	4	5		
1	RATE OF RETURN								
2	CAPITALIZATION AMOUNTS				RATIO				
3	LONG TERM DEBT			994,013,497	0.44086				
4	PREFERRED STOCK			0	0.00000				
5	COMMON STOCK			1,187,101,737	0.52649				
6	SHORT TERM DEBT			73,621,738	0.03265				
7	UNAMORTIZED DISCOUNT			0	0.00000				
8	TOTAL			2,254,736,972	1,0000				
9									
10	COST OF CAPITAL								
11	LONG TERM DEBT			0,05051					
12	PREFERRED STOCK			0.00000					
13	COMMON STOCK			0.10750					
14	SHORT TERM DEBT			0.03784					
15	UNAMORTIZED DISCOUNT			0.00000					
16									
17	WEIGHTED COST OF CAPITAL								
18	LONG TERM DEBT			0.02227					
19	PREFERRED STOCK			0.00000					
20	COMMON STOCK			0,05660					
21	SHORT TERM DEBT			0.00124					
22	UNAMORTIZED DISCOUNT			0.00000					
23	TOT RATE OF RETURN ALLOWABLE			0.08011					
24									
25	TAX RATES AND SPECIAL FACTORS								
26	SHORT TERM DEBT COST			0,00000	0.00000	0.00000	0,00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE			0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE			0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE			0,00000	0.00000	0.00000	0.00000	0.00000	0.00000

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LINE			TOTAL		CLASSIFIED]	TOTAL	ALL
NO.	SUMMARY OF RESULTS	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
-	Schedu	ile 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		222,446,092	162,335,481	2,064,720	58,045,891	222,446,092	0
3	TOTAL DEPRECIATION RESERVE		(50,184,336)	(30,889,812)	(1,013,894)	(18,280,630)	(50,184,336)	0
4	TOTAL RATE BASE ADJUSTMENTS		(30,292,510)	(23,727,275)	567,114	(7,132,349)	(30,292,510)	0
5	TOTAL RATE BASE		141,969,246	107,718,394	1,617,940	32,632,912	141,969,246	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		28,464,921	2,702,437	24,473,152	1,289,332	28,464,921	0
9	TOTAL DEPRECIATION EXPENSE		6,667,774	4,875,231	203,339	1,589,204	6,667,774	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,339,420	1,000,484	24,681	314,255	1,339,420	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		36,472,115	8,578,152	24,701,172	3,192,791	36,472,115	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,014,264	1,361,725	258,513	394,026	2,014,264	0
13	NET STATE INCOME TAX EXP ALLOWABLE		478,420	355,030	16,482	106,908	478,420	0
14	TOTAL OPERATING EXPENSE		38,964,799	10,294,907	24,976,167	3,693,725	38,964,799	0
15								
16	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0
17	TOTAL OTHER OPERATING REVENUES		(172,942)	(83,787)	(20,962)	(68,193)	(172,942)	0
18	TOTAL GAS COST OF SERVICE		50,165,013	18,840,440	25,084,818	6,239,755	50,165,013	0

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IND GROSS GAS PLANT IN SERVICE ALLO GS DEMAND COMMODITY CUISTOMER AT ISSUE OTHER 1 PRODUCTION PLANT K285 0 <th>LINE</th> <th></th> <th></th> <th>TOTAL</th> <th></th> <th>CLASSIFIED</th> <th>- Junior</th> <th>TOTAL</th> <th>ALL</th>	LINE			TOTAL		CLASSIFIED	- Junior	TOTAL	ALL
Schedule 2 3 4 5 1 PRODUCTION PLANT PRODUCTION PLANT PRODUCTION PLANT IN SERVICE K205 0		GROSS GAS PLANT IN SERVICE	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
2 PRODUCTION PLANT K205 0					3	4	5		
2 PRODUCTION PLANT K205 0	1	PRODUCTION PLANT							
CAS PRODUCTION -CPAPE, NOT CLASS K205 0	•		K205	0	0	0	0	0	0
Image: space of transmission PLANT in SERVICE 0 </td <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>				0	0	0	0	0	0
TRANSMISSION FLANT 0 0 0 0 TRANSMISSION FLANT 0 0 0 0 0 0 TRANSMISSION FLANT 0 0 0 0 0 0 0 TRANSMISSION FLANT 0 <t< td=""><td>4</td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	4			0	0	0	0	0	0
TRANSMISSION PLANT Composition Compositent compositentent composition <thcomposition< th=""></thcomposition<>	5								
TRANSMISSION PLANT Composition Compositicon Composition <thcomposition< td="" th<=""><td>-</td><td>TRANSMISSION PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thcomposition<>	-	TRANSMISSION PLANT							
n TRANSMISSION PLANT IN SERVICE 0	-								
TOTAL PROD & TRANS PLANT 0 0 0 0 0 0 0 DISTRIBUTION PLANT SYSTEM MAR - (270, 2781) K203 23,883,099 0 0 23,883,099 0 0 23,883,099 0	•			0	0	0	0	0	.0
10 TOTAL PROD & TRANS PLANT 0 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	•								
12 DISTRIBUTION PLANT K203 22,883,099 0 0 23,883,099 0 14 DIST REG CUPU PLANT K203 1,234,019 0 <		TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
12 DISTRIBUTION PLANT 23,883,099 23,883,099 0 23,883,099 0 1,234,019 0 13 SYSTEM MAR. (2780, 2781) K203 1,234,019 0 <td>• =</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	• =								
13 SYSTEM MAR (2780, 2781) K203 23,883,099 0 0 23,883,099 0 0 23,883,099 0 0 0 1,234,019 0 14 DIST REG EQUIP & CITY GATE MAR. (2782, 2790) K203 1,234,019 0		DISTRIBUTION PLANT							
List Rec EQUIP & CITY GATE MAR. (2582, 2790) K203 1,234,019 0 0 1,234,019 0 0 1,234,019 0 0 1,234,019 0			K203	23,883,099	23,883,099	0	o	23,883,099	0
LARCE IND M&R - (280, 2851) K555 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td></td><td>0</td></th<>						0	0		0
Total Case of the second						0	0		0
if SERVICE - (201, 202, 203) K403 33,880,224 0 0 33,880,224 0 18 MTR & & MTR INST (201, 202, 3221) K413 10,462,502 0 10,462,502 10,462,502 0 10,462,502 0 5,770,074 0 0 5,770,074 0 0 5,770,074 0 0 9,730 0 0 9,730 0 0 9,730 0				-	123 094 165	0	3,768,551	126,862,716	0
Image: non-section of the section of the sectin of the section of the section of the section of the sec						0			0
Involution K203 \$770.074 \$5,970.074 \$5,970.074					Ő	0 0			0
20 HOUSE EEG & INSTALL (2830, 240) K417 6,044,716 0 0 6,044,716 0 0 0,04,716 0					5 770 074	Ő		• •	0
21 STREET LIGHTING EQUIPMENT & OTH K597 90,730 90,730 0 </td <td></td> <td></td> <td></td> <td></td> <td>, ,</td> <td>Ő</td> <td></td> <td></td> <td>-</td>					, ,	Ő			-
22 ASSET RETIREMENT COST FOR DISTRIBUTION PLANT K203 0					-	ů			-
23 DISTRIBUTION PLANT IN SERVICE 208,228,080 154,072,087 0 54,155,993 208,228,080 0 24 26 TOTAL TRANS & DIST PLANT 208,228,080 154,072,087 0 54,155,993 208,228,080 0 26 TOTAL GROSS PTD PLANT 208,228,080 154,072,087 0 54,155,993 208,228,080 0 27 GENERAL & INTANGIBLE PLANT 208,228,080 154,072,087 0 54,155,993 208,228,080 0 29 PRODUCTION PLANT K201 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>,</td><td></td></td<>						-	-	,	
24 Distribution but in bu			R203						
25 TOTAL TRANS & DIST PLANT 208,228,080 154,072,087 0 54,155,993 208,228,080 0 26 TOTAL GROSS PTD PLANT 208,228,080 154,072,087 0 54,155,993 208,228,080 0 27 GENERAL & INTANGIBLE PLANT 208,228,080 0 <td< td=""><td></td><td>DISTRIBUTION PLANT IN SERVICE</td><td></td><td>200,220,000</td><td>104,072,007</td><td>0</td><td>04,100,000</td><td>200,220,000</td><td>5</td></td<>		DISTRIBUTION PLANT IN SERVICE		200,220,000	104,072,007	0	04,100,000	200,220,000	5
26 TOTAL GROSS PTD PLANT 208,228,080 154,072,087 0 54,155,993 208,228,080 0 27 GENERAL & INTANGIBLE PLANT 0 <td< td=""><td></td><td>TOTAL TRANS & DIST PLANT</td><td></td><td>208 228 080</td><td>154 072 087</td><td>0</td><td>54 155 993</td><td>208 228 080</td><td>0</td></td<>		TOTAL TRANS & DIST PLANT		208 228 080	154 072 087	0	54 155 993	208 228 080	0
22 COMMON & OTHER PLANT K201 0 0 0 0 0 28 GENERAL & INTANGIBLE PLANT K201 0 0 0 0 0 0 29 PRODUCTION PLANT DISTRIBUTION PLANT D349 8,372,101 6,418,643 0 1,603,784 0 1,603,784 0 31 DISTRIBUTION PLANT D349 8,372,101 6,418,643 0 1,953,458 8,372,101 0 32 CUSTOMER ACCOUNTING CS19 275,318 0 0 275,318 275,318 0 34 SALES SE19 0 0 0 0 0 0 0 36 COMMON & OTHER PLANT SE19 0									
28 GENERAL & INTANGIBLE PLANT K201 0 <th< td=""><td></td><td>TOTAL GROSS FIDT LANT</td><td></td><td>200,220,000</td><td>101,012,007</td><td>· ·</td><td>01,100,000</td><td>200,220,000</td><td>-</td></th<>		TOTAL GROSS FIDT LANT		200,220,000	101,012,007	· ·	01,100,000	200,220,000	-
29 PRODUCTION PLANT K201 0 0 0 0 0 0 0 30 PRODUCTION PLANT P349 1,603,784 0 1,603,784 0 1,603,784 0 31 DISTRIBUTION PLANT D349 8,372,101 6,418,643 0 1,953,458 8,372,101 0 32 CUSTOMER ACCOUNTING CA19 792,726 0 0 792,726 792,726 0 33 CUSTOMER ACCOUNTING CS19 275,318 0 0 275,318 0 <td< td=""><td></td><td>CENERAL & INTANCIRI E PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>		CENERAL & INTANCIRI E PLANT							
30 PRODUCTION PLANT COMMODITY P349 1,603,784 0 1,603,784 0 1,603,784 0 31 DISTRIBUTION PLANT D349 8,372,101 6,418,643 0 1,953,458 8,372,101 0 32 CUSTOMER ACCOUNTING CA19 792,726 0 0 792,726 0 33 CUSTOMER SERVICE & INFORMATION CS19 275,318 0 0 275,318 275,318 0 34 SALES SE19 0			K201	0	0	0	o	0	0
31 DISTRIBUTION PLANT D349 8,372,101 6,418,643 0 1,953,458 8,372,101 0 32 CUSTOMER ACCOUNTING CA19 792,726 0 0 792,726 792,726 0 0 792,726 0				1.603.784		1,603,784	o	1,603,784	0
32 CUSTOMER ACCOUNTING CA19 792,726 0 0 792,726 792,726 0 33 CUSTOMER SERVICE & INFORMATION CS19 275,318 0 0 275,318 275,318 0 34 SALES SE19 0					6,418,643		1,953,458		0
33 CUSTOMER SERVICE & INFORMATION CS19 275,318 0 0 275,318 0 <t< td=""><td></td><td></td><td></td><td></td><td>. ,</td><td>0</td><td>792,726</td><td>792,726</td><td>0</td></t<>					. ,	0	792,726	792,726	0
34 SALES SE19 0					0	0			0
35 GEN & INTANG PLANT IN SERVICE 11,043,929 6,418,643 1,603,784 3,021,502 11,043,929 0 36 37 COMMON & OTHER PLANT 100 0 <t< td=""><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td></td><td>0</td><td>0</td></t<>					0	0		0	0
36 37 COMMON & OTHER PLANT K201 0 0 0 0 0 0 38 PRODUCTION PLANT K201 0 0 0 0 0 0 0 39 PRODUCTION PLANT COMMODITY P349 460,936 0 460,936 0 460,936 0 40 DISTRIBUTION PLANT D349 2,406,185 1,844,751 0 561,434 2,406,185 0 41 CUSTOMER ACCOUNTING CA19 227,834 0 0 227,834 0 42 CUSTOMER SERVICE & INFORMATION CS19 79,128 0 0 79,128 0 43 SALES SE19 0 0 0 0 0 0 44 COMMON & OTHER PLANT IN SERVICE 3,174,083 1,844,751 460,936 868,396 3,174,083 0 45 COMMON & OTHER PLANT IN SERVICE 0 0 0 0 0 0				11,043,929	6,418,643	1,603,784	3,021,502	11,043,929	0
37 COMMON & OTHER PLANT K201 0 0 0 0 0 0 38 PRODUCTION PLANT P349 460,936 0 460,936 0 460,936 0 39 PRODUCTION PLANT COMMODITY P349 460,936 0 460,936 0 460,936 0 40 DISTRIBUTION PLANT D349 2,406,185 1,844,751 0 561,434 2,406,185 0 41 CUSTOMER ACCOUNTING CA19 227,834 0 0 227,834 0 42 CUSTOMER SERVICE & INFORMATION CS19 79,128 0 0 79,128 79,128 0 43 SALES SE19 0 0 0 0 0 0 0 44 COMMON & OTHER PLANT IN SERVICE 3,174,083 1,844,751 460,936 868,396 3,174,083 0 45 Common & Other PLANT IN SERVICE 0 0 0 0 0 0 0							, ,	- ,	
38 PRODUCTION PLANT K201 0		COMMON & OTHER PLANT							
39 PRODUCTION PLANT COMMODITY P349 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 460,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936 0 160,936		PRODUCTION PLANT	K201	0	0	0	0	0	0
40 DISTRIBUTION PLANT D349 2,406,185 1,844,751 0 561,434 2,406,185 0 41 CUSTOMER ACCOUNTING CA19 227,834 0 0 227,834 0 42 CUSTOMER SERVICE & INFORMATION CS19 79,128 0 0 79,128 0 43 SALES 0 0 0 0 0 0 0 0 44 COMMON & OTHER PLANT IN SERVICE 3,174,083 1,844,751 460,936 868,396 3,174,083 0 45		PRODUCTION PLANT COMMODITY	P349	460,936	0	460,936	0	460,936	0
41 CUSTOMER ACCOUNTING CA19 227,834 0 0 227,834 227,834 0 42 CUSTOMER SERVICE & INFORMATION CS19 79,128 0 0 79,128 79,128 0 43 SALES SE19 0 0 0 0 0 0 0 44 COMMON & OTHER PLANT IN SERVICE 3,174,083 1,844,751 460,936 868,396 3,174,083 0 45			D349	2,406,185	1,844,751	0	561,434	2,406,185	0
43 SALES SE19 0		CUSTOMER ACCOUNTING	CA19	227,834	0	0	227,834	227,834	0
43 SALES SE19 0		CUSTOMER SERVICE & INFORMATION	CS19	79,128	0	0	79,128	79,128	0
44 COMMON & OTHER PLANT IN SERVICE 3,174,083 1,844,751 460,936 868,396 3,174,083 0 45		SALES	SE19	0	Ő		0.	0	
	44			3,174,083	1,844,751	460,936	868,396	3,174,083	0
46 GROSS GAS PLANT IN SERVICE 222,446,092 162,335,481 2,064,720 58,045,891 222,446,092 0	45								
	46	GROSS GAS PLANT IN SERVICE		222,446,092	162,335,481	2,064,720	58,045,891	222,446,092	0

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LINE			TOTAL [CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION RESERVE	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	2,564,690	2,564,690	0	0	2,564,690	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	272,063	272,063	0	0	272,063	0
12	LARGE IND M&R - (2850, 2851)	K595	0	0	0	0	0	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	35,787,818	34,724,714	0	1,063,104	35,787,818	0
14	SERVICES - (2801, 2802, 2803)	K403	10,445,279	0	0	10,445,279	10,445,279	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	2,109,732	0	0	2,109,732	2,109,732	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	435,177	435,177	0	0	435,177	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	2,752,356	0	0	2,752,356	2,752,356	0
18	STREET LIGHTING EQUIPMENT & OTH	K597	(11,164,624)	(11,164,624)	0	0	(11,164,624)	0
19	TOTAL DIST DEPREC RESERVE		43,202,491	26,832,020	0	16,370,471	43,202,491	0
20							,	
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	0	0	0	0	0	0
23	PRODUCTION PLANT COMMODITY	P349	766.657	0	766,657	0	766,657	0
24	DISTRIBUTION PLANT	D349	4,002,117	3,068,305	0	933,812	4,002,117	0
25	CUSTOMER ACCOUNTING	CA19	378,947	0	0	378,947	378,947	0
26	CUSTOMER SERVICE & INFORMATION	CS19	131,610	0	0	131,610	131,610	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		5,279,331	3,068,305	766,657	1,444,369	5,279,331	0
29								
30	COMMON & OTHER PLANT					ļ		
31	PRODUCTION PLANT	K201	0	0	0	0	0	0
32	PRODUCTION PLANT COMMODITY	P349	247,237	0	247,237	0	247,237	0
33	DISTRIBUTION PLANT	D349	1,290,629	989,487	0	301,142	1,290,629	0
34	CUSTOMER ACCOUNTING	CA19	122,205	0	0	122,205	122,205	0
35	CUSTOMER SERVICE & INFORMATION	CS19	42,443	0	0	42,443	42,443	.0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		1,702,514	989,487	247,237	465,790	1,702,514	0
38								
39	TOTAL DEPRECIATION RESERVE		50,184,336	30,889,812	1,013,894	18,280,630	50,184,336	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	NET GAS PLANT	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sche	edule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		208,228,080	154,072,087	0	54,155,993	208,228,080	0
13	TOTAL DIST DEPREC RESERVE		(43,202,491)	(26,832,020)	0	(16,370,471)	(43,202,491)	0
14	NET DISTRIBUTION PLANT		165,025,589	127,240,067	0	37,785,522	165,025,589	0
15								
16	NET PTD PLANT		165,025,589	127,240,067	0	37,785,522	165,025,589	0
17	NET TRANS & DIST PLANT		165,025,589	127,240,067	0	37,785,522	165,025,589	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		11,043,929	6,418,643	1,603,784	3,021,502	11,043,929	0
21	TOTAL GEN & INTG DEPREC RESERVE		(5,279,331)	(3,068,305)	(766,657)	(1,444,369)	(5,279,331)	0
22	NET GENERAL & INTANG PLANT		5,764,598	3,350,338	837,127	1,577,133	5,764,598	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		3,174,083	1,844,751	460,936	868,396	3,174,083	0
26	TOTAL COM & OTH DEPREC RESERVE		(1,702,514)	(989,487)	(247,237)	(465,790)	(1,702,514)	0
27	NET COMMON & OTHER PLANT		1,471,569	855,264	213,699	40 2 ,606	1,471,569	0
28								
29	NET GAS PLANT IN SERVICE		172,261,756	131,445,669	1,050,826	39,765,261	172,261,756	0

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule	5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	18,759,931	14,314,780	114,543	4,330,608	18,759,931	0
5	LEASED METERS	K413	0	0	0	0	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	o	0	0	0	0	0
9	CWIP DIFFERENCES	NP29	o	0	Ó	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	o	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	5,905,291	4,506,037	36,056	1,363,198	5,905,291	0
13	TOTAL ACCOUNT 282		24,665,222	18,820,817	150,599	5,693,806	24,665,222	0
14								
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	o	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	16,239	0	0	16,239	16,239	0
27	TOTAL ACCOUNT 283		16,239	0	0	16,239	16,239	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	465,660	359,038	0	106,622	465,660	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	Ó
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33	EDIT	NP29	6,921,201	5,281,228	42,259	1,597,714	6,921,201	0
34	TOTAL OTHER SUBTRACTIVE ADJS		7,386,861	5,640,266	42,259	1,704,336	7,386,861	0
35								
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		32,068,322	24,461,083	192,858	7,414,381	32,068,322	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	Ó	0	0
6	OFFSITE GAS STORAGE	K300	0	.0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	.0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	601,128	349,304	87,391	164,433	601,128	0
26	TOTAL ACCOUNT 190		601,128	349,304	87,391	164,433	601,128	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	332,926	254,039	2,033	76,854	332,926	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		332,926	254,039	2,033	76,854	332,926	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		934,054	603,343	89,424	241,287	934,054	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	WORKING CAPITAL	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		141,127,488	107,587,929	947,392	32,592,167	141,127,488	0
2 3	WORKING CAPITAL							
4 5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	o	0	0
7	OTHER SUPPLIES	NP29	161,399	123,156	985	37,258	1 61,399	0
8	TOTAL PLANT MATS. & SUPPLIES		161,399	123,156	985	37,258	161,399	0
9	TOTAL MATERIALS & SUPPLIES		161,399	123,156	985	37,258	161,399	0
10						,		
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	66,409	6,305	57,096	3,008	66,409	0
13	EXCISE TAX	OM39	0	0	. 0	0	0	0
14	GÁS PURCHASE	K301	0	0	0	o	0	0
15	TOTAL PREPAYMENTS		66,409	6,305	57,096	3,008	66,409	0
16				,				
17	AUTO CALC (O&M-GAS COST)/8		o	0	0	o	0	0
18	TOTAL WORKING CASH		o	0	0	ō	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	603,373	0	603,373	0	603,373	0
22	PIPP UNCOLLECTIBLES	K406	o	0	, 0	0	0	0
23	CASH WORKING CAPITAL	OM39	10,577	1,004	9,094	479	10,577	0
24	TOTAL MISC WORK CAPITAL		613,950	1,004	612,467	479	613,950	0
25								
26	TOTAL WORKING CAPITAL		841,758	130,465	670,548	40,745	841,758	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(32,068,322)	(24,461,083)	(192,858)	(7,414,381)	(32,068,322)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		934,054	603,343	89,424	241,287	934,054	0
30	TOTAL WORKING CAPITAL		841,758	130,465	670,548	40,745	841,758	0
31	TOTAL RATE BASE ADJUSTMENTS		(30,292,510)	(23,727,275)	567,114	(7,132,349)	(30,292,510)	0
32								
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		172,261,756	131,445,669	1,050,826	39,765,261	172,261,756	0
35	TOTAL RATE BASE ADJUSTMENTS		(30,292,510)	(23,727,275)	567,114	(7,132,349)	(30,292,510)	0
36	TOTAL RATE BASE		141,969,246	107,718,394	1,617,940	32,632,912	141,969,246	0
37								
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	O&M EXPENSES	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M		1					
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	24,180,212	0	24,180,212	0	24,180,212	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	64,088	0	64,088	0	64,088	0
5	TOTAL COMMODITY RELATED		24,244,300	0	24,244,300	0	24,244,300	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	.0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		24,244,300	0	24,244,300	0	24,244,300	0
16					. ,			
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20			-			-	•	-
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	71.113	71.113	0	0	71,113	ò
23	MAINS & SERVICES OPER	K667	636,999	491,587	0	145,412	636,999	0
24	M & R STATION GENERAL	K203	139,561	139,561	0	143,412	139,561	0
25	CUSTOMER INST & OTHER	K415	316,173	278,232	ů 0	37,941	316,173	ů Ú
26	METERS & HOUSE REG	K697	128,832	270,202	0	128.832	128,832	0
20	MAINS	K415	249,386	219,460	0	29,926	249,386	0
28	SERVICES	K403	121,816	213,400	0	121,816	121,816	0
29	SUPV & ENG	D249	121,010	0	0	121,010	121,010	0
30	ELIMINATE NON-KY CUSTOMER	K595	ő	0	0	ő	0	0
31		K203	ŏ	, U	0		0	0
32	OTHER DISTRIBUTION EXPENSES	K415	667,956	587,801	ő	80,155	667,956	0
33	TOTAL DISTRIBUTION O & M		2.331.836	1,787,754	0	544,082	2,331,836	0
34	TOTAL DIOTRIDOTION O & M		2,001,000	1,101,104	0	044,002	2,001,000	U
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	5,492	0	ő	5,492	5,492	0
38	CUSTOMER BILLING & COLLECTIONS	K405	195,005	0	0	195,005	195,005	0
39	UNCOLLECTIBLE EXP	K406	43,073	0	0	43.073	43,073	0
40	ELIMINATE MISC EXPENSES	K400	(3,441)	0	0	(3,441)	(3,441)	0
40	CREDIT CARD FEES	K400	16,658	0	0	16,658	16,658	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	10,030	0	Ö	10,030	10,038	0
43	ANNUALIZED UNCOLL EXP ON INCR	K405	0	0	0	0	0	0
43	TOTAL CUSTOMER ACCT EXPENSE		256,787	0	0	256,787	256,787	0
44	TOTAL CUSTOMER ACCT EXPENSE		250,787	0	0	256,787	256,787	

TOTAL CLASSIFIED TOTAL ALL LINE CUSTOMER OTHER DEMAND COMMODITY AT ISSUE GS O&M EXPENSES ALLO NO. 3 4 5 Schedule 6.1 CUSTOMER SERVICE & INFORMATION 1 0 K407 55.897 0 0 55,897 55,897 TOTAL CUST SERVICE & INFO 2 55.897 0 0 55,897 55,897 0 3 TOTAL CUSTOMER SERV. & INFO. -4 5 SALES 0 1,992 1,992 0 SALES EXPENSE K408 1,992 0 6 TOTAL SALES EXPENSE 1.992 0 0 1,992 1,992 0 7 8 9 **ADMINISTRATIVE & GENERAL** 0 0 0 0 10 PRODUCTION PLANT DEMAND P349 0 0 PRODUCTION PLANT COMMODITY K301 248,406 0 248,406 0 248,406 0 11 992.841 302,162 1,295,003 D349 1,295,003 0 0 12 DISTRIBUTION PLANT 122,619 122,619 13 CUSTOMER ACCOUNTING **CA19** 122,619 0 0 0 42,586 42,586 **CS19** 42,586 0 0 Ó 14 CUSTOMER SERVICE & INFORMATION **SE1**9 0 0 0 0 0 0 15 SALES 1,708,614 992,841 248,406 467,367 1,708,614 0 16 TOT ADMIN & GEN LESS REG EXP 66,259 17 AMORTIZATION RATE CASE EXPENSE AG39 66,259 38,502 9,633 18,124 0 (147,108) AG39 (147, 108)(85,482) (21,386)(40, 240)0 18 INCENTIVE COMPENSATION (37,322) (9,338) (17,569) (64,229) 19 ELIMINATE MISCELLANEOUS EXPENSES AG39 (64,229) 0 NP29 Λ 0 0 0 0 ELIMINATE NON-JURISDICTIONAL EXPENSES 0 20 2,892 10,573 10,573 6,144 1,537 21 AMORTIZATION OF DEFERRED EXP AG39 0 AG39 0 0 0 0 0 22 STATE REG COMMISSION EXPENSES 0 AG39 0 0 0 0 0 0 23 STATE REG COM EXP ANN ADJ. 0 0 0 0 0 0 24 AMORTIZE CAMERA WORK AG39 0 0 0 0 0 AG39 0 25 ELIMINATE MERGER EXPENSE 0 0 26 SMART GRID AMORTIZATION ADJUSTMENT K413 0 0 0 Ó 0 0 0 0 0 27 AMORTIZE 2011 SMART GRID DEFERRED O&M K413 0 AG39 0 0 0 0 0 0 28 INCREASED MEDICAL COSTS NP29 0 0 0 0 0 0 29 AMORTIZE GAS FURNACE PROGRAM 0 30 AMORTIZATION OF MGP DEFERRED EXP NP29 0 0 0 0 0 1,574,109 914,683 228,852 430,574 1,574,109 0 31 TOTAL ADMIN. & GENERAL 32 0 2,702,437 24,473,152 1,289,332 28,464,921 28,464,921 33 TOTAL O & M EXPENSE

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	00	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION	_						
6	TOTAL TRANSMISSION DEP, EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	5,267,492	4,061,397	.0	1,206,095	5,267,492	0
10	TOTAL DIST, DEPREC EXP.		5,267,492	4,061,397	0	1,206,095	5,267,492	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	1,321,992	768,333	191,970	361,689	1,321,992	0
14	TOTAL GENERAL DEPREC EXP.		1,321,992	768,333	191,970	361,689	1,321,992	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	78,290	45,501	11,369	21,420	78,290	0
18	TOTAL COM & OTHER DEPREC EXP.		78,290	45,501	11,369	21,420	78,290	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		6,667,774	4,875,231	203,339	1,589,204	6,667,774	0

LINE TOTAL CLASSIFIED TOTAL ALL DEMAND NO. **OTHER TAXES & MISC EXPENSES** ALLO GS COMMODITY CUSTOMER AT ISSUE OTHER Schedule 8 5 3 4 TAXES OTHER THAN INC & REV 1 REAL ESTATE & PROPERTY TAX 2 3 REAL ESTATE & PROPERTY TAX NP29 1,220,935 931,635 7,455 281,845 1,220,935 0 4 ANNUALIZE PROPERTY TAX NP29 Ó 0 0 0 0 0 931,635 5 TOTAL REAL ESTATE & PROPERTY TAX 1,220,935 7,455 281,845 1,220,935 0 6 7 MISCELLANEOUS TAXES 8 PAYROLL AG39 109,758 63,778 15,957 30,023 109,758 0 9 UNEMPLOYMENT COMPENSATION AG39 0 0 0 0 0 0 10 OHIO EXCISE TAX OM39 0 0 0 0 0 0 OM39 STATE TAX RIDER 11 0 0 0 0 0 0 TOTAL MISCELLANEOUS TAXES 109,758 63,778 12 15.957 30,023 109,758 0 13 MISCELLANEOUS EXPENSES 14 AG39 15 PSC MAINT, EXP ON INCREASE 5,071 8,727 1,269 2,387 8,727 0 16 RESERVED FOR FUTURE USE AG39 0 0 0 0 0 0 17 TOTAL MISCELLANEOUS EXPENSES 8,727 5,071 1,269 2,387 8,727 0 18 TOTAL OTHER TAX & MISC EXPENSE 19 1,339,420 1,000,484 24,681 314,255 1,339,420 0 20 21 PRELIMINARY SUMMARY 22 TOTAL O&M EXPENSE 28,464,921 2,702,437 24,473,152 1,289,332 28,464,921 0 23 TOTAL DEPRECIATION EXPENSE 4,875,231 203,339 1,589,204 6,667,774 6,667,774 0 24 TOTAL OTHER TAX & MISC EXPENSE 1,339,420 1,000,484 24,681 314,255 1,339,420 0 25 TOTAL OPER EXP EXCL INCOME & REV TAX 36,472,115 8,578,152 24,701,172 3,192,791 36,472,115 0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	3,336,764	2,531,778	38,005	766,981	3,336,764	0
4	TOTAL INTEREST EXPENSE		3,336,764	2,531,778	38,005	766,981	3,336,764	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(543,071)	(397,072)	(16,563)	(129,436)	(543,071)	0
8	PERMANENT DIFFERENCES	AG39	57,538	33,434	8,365	15,739	57,538	0
.9	TEMPORARY DIFFERENCES	DE49	1,412,050	1,032,435	43,066	336,549	1,412,050	0
10	TOTAL OTHER DEDUCTIONS		926,517	668,797	34,868	222,852	926,517	0
11								
12	NET DEDUCTIONS AND ADDITIONS		4,263,281	3,200,575	72,873	989,833	4,263,281	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	232,880	22,109	200,223	10,548	232,880	0
16	AMORT OF DEFERRED OTHER COST	AG39	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	13,699	0	13,699	0	13,699	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(148,661)	(86,384)	(21,612)	(40,665)	(148,661)	0
20	TOTAL FED DEF IT (410 & 411)		97,918	(64,275)	192,310	(30,117)	97,918	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	TEST YEAR INV TAX CREDIT							
27	PROV INVEST TAX CREDIT	NP29	0	0	0	0	0	0
28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
	TEST TEAK INV TAX ONE DIT		Ŭ	°,	•	· ·	•	•
29								
30	PRELIMINARY SUMMARY							
31	TOTAL FED DEF IT (410 & 411)		97,918	(64,275)	192,310	(30,117)	97,918	0
32	TOTAL AMORTIZED ITC		0	0	0	0	0	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		97,918	(64,275)	192,310	(30,117)	97,918	0
34								
35	FEDERAL INCOME TAX COMPUTATION		44.070.450		100 010		44 030 450	
36	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0
37	NET DEDUCTIONS AND ADDITIONS		(4,263,281)	(3,200,575) 6	(72,873)	(989,833)	(4,263,281) 1,317	0
38	TOTAL STATE PROV DEF IT (410 & 411)		1,317 97,918	(64,275)	192,310	1,311 (30,117)	97,918	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		7,209,110	5,364,476	249,050	1,595,584	7,209,110	0
40	BASE FOR FIT COMPUATION		7,209,110	5,504,470	249,050	1,090,004	7,209,110	U
41			0.26582	0.26582	0,26582	0.26582		0.26582
42	FIT FACTOR K190/(1-K190) PRELIM FED INCOME TAX		1,916,346	1,426,000	66,203	424,143	1,916,346	0.20502
43			97,918	(64,275)	192,310	(30,117)	97,918	0
44	TOTAL FEDERAL TAX ADJUSTMENTS		2,014,264	1,361,725	258,513	394,026	2.014.264	0
45	NET FED INCOME TAX ALLOWABLE		2,014,204	1,001,120	200,010	354,020	2,014,204	0
46								
47 48	INCOME TAX BASED ON RETURN							
48 49	FEDERAL INCOME TAX PAYABLE		1,916,346	1,426,000	66,203	424,143	1,916,346	0
	PRELIM FEDERAL INCOME TAX TEST YEAR INV TAX CREDIT		1,910,340	1,428,000	00,203	424,143	1,910,340	0
50 51	NET FED INCOME TAX PAYABLE		1,916,346	1,426,000	66,203	424,143	1,916,346	0
51	NET FED INCOME TAX FATAble		1,010,040	1,420,000	00,200	74.7, 140	1,010,040	v
52			1			1		

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	STATE INCOME TAX BASED ON RETURN	Allo	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sch	edule 9.1		3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0.	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)		1					
8	OTHER DEFERRED INCOME TAXES - NET	NP29	1,317	6	0	1,311	1,317	0
9	TOT STATE PROV DEF IT (410 & 411)	-	1,317	6	0	1,311	1,317	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		1,317	6	0	1,311	1,317	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0
20	NET FED INCOME TAX ALLOWABLE		2,014,264	1,361,725	258,513	394,026	2,014,264	0
21	NET FED, DED, AND ADDITIONS		(4,263,281)	(3,200,575)	(72,873)	(989,833)	(4,263,281)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		1,317	6	0	1,311	1,317	0
24	BASE FOR SIT COMPUTATION		9,125,456	6,790,476	315,253	2,019,727	9,125,456	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	477,103	355,024	16,482	105,597	477,103	0
28	TOTAL STATE INCOME TAX ADJ.		1,317	6	0	1,311	1,317	0
29	NET STATE INC TAX ALLOWABLE		478,420	355,030	16,482	106,908	478,420	0
30								
31	STATE INCOME TAX PAYABLE							
32	PRELIMINARY STATE INCOME TAX		477,103	355,024	16,482	105,597	477,103	0
33	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE		477,103	355,024	16,482	105,597	477,103	0
35 36	COMPOSITE TAX RATE		0,249251	0.249251	0.249251	0.249251	0.249251	0.249251
50			0.240201	0.240201	0.270201	0.240201	0.240201	0.240201

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	COST OF SERVICE COMPUTATION	ALLO	GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 1	0		3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	27,220	0	0	27,220	27,220	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	1,531	0	0	1,531	1,531	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	144,191	83,787	20,962	39,442	144,191	0
7	TOTAL OTHER OPERATING REVS		172,942	83,787	20,962	68,193	172,942	0
8								
9	COST OF SERVICE COMPUTATION	1						
10	TOTAL OP EXP EXC INC & REV TAX		36,472,115	8,578,152	24,701,172	3,192,791	36,472,115	0
11	RETURN ON RATE BASE		11,373,156	8,629,320	129,613	2,614,223	11,373,156	0
12	NET FED INCOME TAX ALLOWABLE		2,014,264	1,361,725	258,513	394,026	2,014,264	0
13	TOTAL OTHER OPERATING REVENUES	_	(172,942)	(83,787)	(20,962)	(68,193)	(172,942)	0
14	SUBTOTAL B		49,686,593	18,485,410	25,068,336	6,132,847	49,686,593	0
15								
16	TOTAL OTHER OPERATING REVENUES		172,942	83,787	20,962	68,193	172,942	0
17	LESS: REVS EXCL FROM REV TAX CALC	_	0 [0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		172,942	83,787	20,962	68,193	172,942	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX	_	0	0	0	0	00	0
24	TOTAL GAS COST OF SERVICE		49,686,593	18,485,410	25,068,336	6,132 <u>,</u> 847	49,686,593	0
25								
26	PROPOSED REVENUES		48,732,025	16,384,583	19,363,183	12,984,259	48,732,025	0
27	TOTAL GAS COST OF SERVICE		(49,686,593)	(18,485,410)	(25,068,336)	(6,132,847)	(49,686,593)	0
28	EXCESS REVENUES		(954,568)	(2,100,827)	(5,705,153)	6,851,412	(954,568)	0
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		(237,926)	(523,631)	(1,422,009)	1,707,714	(237,926)	0
31	EXCESS RETURN		(716,642)	(1,577,196)	(4,283,144)	5,143,698	(716,642)	0

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LINE TOTAL CLASSIFIED TOTAL ALL NO. ROR, TAX RATES & SPEC FACTORS ALLO GS DEMAND COMMODITY CUSTOMER AT ISSUE OTHER Schedule 11 3 4 5 RATE OF RETURN 1 RATIO 2 CAPITALIZATION AMOUNTS 994,013,497 0.44086 LONG TERM DEBT 3 0.00000 PREFERRED STOCK 0 4 0.52649 5 COMMON STOCK 1,187,101,737 73,621,738 0.03265 6 SHORT TERM DEBT 7 UNAMORTIZED DISCOUNT 0 0.00000 2,254,736,972 1.0000 8 TOTAL 9 COST OF CAPITAL 10 LONG TERM DEBT 0.05051 11 12 PREFERRED STOCK 0.00000 0.10750 COMMON STOCK 13 14 SHORT TERM DEBT 0.03784 15 UNAMORTIZED DISCOUNT 0.00000 16 WEIGHTED COST OF CAPITAL 17 18 LONG TERM DEBT 0.02227 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05660 21 SHORT TERM DEBT 0.00124 22 UNAMORTIZED DISCOUNT 0.00000 TOT RATE OF RETURN ALLOWABLE 23 0.08011 24 25 TAX RATES AND SPECIAL FACTORS 26 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 SHORT TERM DEBT COST 27 0.21000 0.21000 0.21000 0.21000 FEDERAL INCOME TAX RATE 0.21000 0.21000 28 STATE INCOME TAX RATE 0.04969 0.04969 0.04969 0.04969 0.04969 0.04969 29 REVENUE TAX RATE 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	SUMMARY OF RESULTS	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule	1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE		71,768,997	68,611,311	4,747	3,152,939	71,768,997	0
3	TOTAL DEPRECIATION RESERVE		(18,561,452)	(17,683,404)	(2,330)	(875,718)	(18,561,452)	0
4	TOTAL RATE BASE ADJUSTMENTS		(9,643,652)	(9,243,904)	(285)	(399,463)	(9,643,652)	0
5	TOTAL RATE BASE		43,563,893	41,684,003	2,132	1,877,758	43,563,893	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		862,049	672,407	55,841	133,801	862,049	0
9	TOTAL DEPRECIATION EXPENSE		1,901,412	1,794,704	467	106,241	1,901,412	0
10	TOTAL OTHER TAX & MISC EXPENSE		397,636	378,079	17	19,540	397,636	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		3,161,097	2,845,190	56,325	259,582	3,161,097	0
12	NET FED INCOME TAX EXP ALLOWABLE		578,525	542,597	15,701	20,228	578,526	(1)
13	NET STATE INCOME TAX EXP ALLOWABLE	_	146,125	139,071	824	6,230	146,125	0
14	TOTAL OPERATING EXPENSE		3,885,747	3,526,858	72,850	286,040	3,885,748	(1)
15								
16	RETURN ON RATE BASE		3,489,903	3,339,305	171	150,427	3,489,903	0
17	TOTAL OTHER OPERATING REVENUES		(25,513)	(20,847)	0	(4,666)	(25,513)	0
18	TOTAL GAS COST OF SERVICE		7,350,137	6,845,316	73,021	431,801	7,350,138	(1)

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	GROSS GAS PLANT IN SERVICE	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	o	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	0	ol	0	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9			-			-		
10	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
11			-			_		
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	10,266,442	10,266,442	0	o	10,266,442	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	530,458	530,458	0	ō	530,458	0
15	LARGE IND M&R - (2850, 2851)	K595	364,567	364,567	0	o	364,567	0
16	MAINS - (2761, 2762, 2763, 2765)	K415	52,982,373	52,913,531	0	68,842	52,982,373	0
17	SERVICES - (2801, 2802, 2803)	K403	740,899	02,010,001	õ	740,899	740,899	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	1,788,200	0 0	õ	1,788,200	1,788,200	ů N
10	LAND, R OF W, STRUCT & IMPROV	K203	2,480,337	2,480,337	ő	0	2,480,337	õ
	HOUSE REG & INSTALL (2830, 2840)	K417	146,729	2,400,557	ő	146,729	146,729	ů 0
20	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	140,723	0	0
21		K203	0	0	0	ő	0	0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	69,300,005	66,555,335	0	2,744,670	69,300,005	0
23	DISTRIBUTION PLANT IN SERVICE		69,300,005	66,000,000	0	2,744,070	69,300,003	U
24	TOTAL TRANS & DICT BLANT		60.200.005	66,555,335	0	2,744,670	69,300,005	0
25	TOTAL TRANS & DIST PLANT		69,300,005 69,300,005	66,555,335	0	2,744,670	69,300,005	0
26	TOTAL GROSS PTD PLANT		09,300,005	00,000,000	0	2,144,070	09,300,003	0
27								
28	GENERAL & INTANGIBLE PLANT	K201	0	0	0	0	0	0
29		P349	3,687	0	3,687	0	3,687	0
30	PRODUCTION PLANT COMMODITY	D349	1,894,608	1,596,992	3,007	297,616	1,894,608	0
31		CA19	14,481	1,090,992	0	14,481	14,481	0
32	CUSTOMER ACCOUNTING CUSTOMER SERVICE & INFORMATION	CS19	5,029	0	ő	5,029	5,029	0
33 34	SALES	SE19	0	0.	0	0,023	0	0
34 35	GEN & INTANG PLANT IN SERVICE	SEIS	1,917,805	1,596,992	3,687	317,126	1,917,805	0
36	GEN & INTANG PLANT IN SERVICE		1,317,000	1,000,002	0,007	017,120	1,017,000	0
37	COMMON & OTHER PLANT							
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	1,060	Ő	1,060	ő	1,060	0
40	DISTRIBUTION PLANT	D349	544,520	458,984	1,000	85,536	544,520	ő
40	CUSTOMER ACCOUNTING	CA19	4,162	100,001	õ	4,162	4,162	0
41	CUSTOMER SERVICE & INFORMATION	CS19	1,445	0	õ	1,445	1,445	0
42	SALES	SE19	0	Ő	õ	0	0	ő
43	COMMON & OTHER PLANT IN SERVICE	36.0	551,187	458,984	1,060	91,143	551,187	0
44	Common d Officiel Part in Octorios			100,004	.,200	.,,,,,	,	-
45	GROSS GAS PLANT IN SERVICE		71,768,997	68,611,311	4,747	3,152,939	71,768,997	0
40						-11081000	,	-

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION RESERVE	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
4								
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT							
7	TOTAL TRANS DEPREC RESERVE	-	0	0	0	0	0	0
8								
9	DISTRIBUTION PLANT							
10	SYSTEM M&R - (2780, 2781)	K203	1,102,463	1,102,463	0	0	1,102,463	0
11	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	116,950	116,950	0	0	116,950	0
12	LARGE IND M&R - (2850, 2851)	K595	340,482	340,482	0	0	340,482	0
13	MAINS - (2761, 2762, 2763, 2765)	K415	14,946,263	14,926,843	0	19,420	14,946,263	0
14	SERVICES - (2801, 2802, 2803)	K403	228,419	0	0	228,419	228,419	0
15	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413	360,585	0	0	360,585	360,585	0
16	LAND, R OF W, STRUCT & IMPROV & OTH	K203	187,066	187,066	0	0	187,066	0
17	HOUSE REG & INSTALL (2830, 2840)	K417	66,811	0	0	66,811	66,811	Ó
18	STREET LIGHTING EQUIPMENT & OTH	K597	0	.0	0	, o	0	0
19	TOTAL DIST DEPREC RESERVE		17,349,039	16,673,804	0	675,235	17,349,039	0
20							,	
21	GENERAL & INTANGIBLE PLANT							
22	PRODUCTION PLANT	K201	0	0	0	o	0	0
23	PRODUCTION PLANT COMMODITY	P349	1,762	0	1,762	0	1,762	0
24	DISTRIBUTION PLANT	D349	905,680	763,410	0	142,270	905,680	0
25	CUSTOMER ACCOUNTING	CA19	6,922	0	0	6,922	6,922	0.
26	CUSTOMER SERVICE & INFORMATION	CS19	2,404	0	0	2,404	2,404	0
27	SALES	SE19	0	0	0	0	0	0
28	TOTAL GEN DEPREC RESERVE		916,768	763,410	1,762	151,596	916,768	0
29								
30	COMMON & OTHER PLANT							
31	PRODUCTION PLANT	K201	0	0	0	0	Ò	0
32	PRODUCTION PLANT COMMODITY	P349	568	0	568	0	568	0
33	DISTRIBUTION PLANT	D349	292,070	246,190	.0	45,880	292,070	0
34	CUSTOMER ACCOUNTING	CA19	2,232	0	0	2,232	2,232	0
35	CUSTOMER SERVICE & INFORMATION	CS19	775	0	0	775	775	0
36	SALES	SE19	0	0	0	0	0	0
37	TOTAL COM & OTHER PLT RESERVE		295,645	246,190	568	48,887	295,645	0
38								
39	TOTAL DEPRECIATION RESERVE		18,561,452	17,683,404	2,330	875,718	18,561,452	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	NET GAS PLANT	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sc	hedule 4		3	4	5	·	
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE		0	0	0	0	0	0
4	NET PRODUCTION PLANT		0	0	0	0	0	0
5								
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
9	NET TRANSMISSION PLANT		0	0	0	0	0	0
10								
11	DISTRIBUTION PLANT							
12	DISTRIBUTION PLANT IN SERVICE		69,300,005	66,555,335	· 0	2,744,670	69,300,005	0
13	TOTAL DIST DEPREC RESERVE		(17,349,039)	(16,673,804)	0	(675,235)	(17,349,039)	0
14	NET DISTRIBUTION PLANT		51,950,966	49,881,531	0	2,069,435	51,950,966	0
15								
16	NET PTD PLANT		51,950,966	49,881,531	0	2,069,435	51,950,966	0
17	NET TRANS & DIST PLANT		51,950,966	49,881,531	0	2,069,435	51,950,966	0
18								
19	GENERAL & INTANGIBLE PLANT							
20	GEN & INTANG PLANT IN SERVICE		1,917,805	1,596,992	3,687	317,126	1,917,805	0
21	TOTAL GEN & INTG DEPREC RESERVE		(916,768)	(763,410)	(1,762)	(151,596)	(916,768)	0
22	NET GENERAL & INTANG PLANT		1,001,037	833,582	1,925	165,530	1,001,037	0
23								
24	COMMON & OTHER PLANT							
25	COMMON & OTH PLT IN SERVICE		551,187	458,984	1,060	91,143	551,187	0
26	TOTAL COM & OTH DEPREC RESERVE		(295,645)	(246,190)	(568)	(48,887)	(295,645)	0
27	NET COMMON & OTHER PLANT		255,542	212,794	492	42,256	255,542	0
28			·					
29	NET GAS PLANT IN SERVICE		53,207,545	50,927,907	2,417	2,277,221	53,207,545	0.

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedul	e 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	5,794,289	5,546,070	263	247,956	5,794,289	0
5	LEASED METERS	K413	0	0	0	0.	0	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	CAPITALIZED INTEREST	NP29	0	0	0	Ø	0	0
8	AFUDC IN DEBT	NP29	0	0	0	.0	0	0
9	CWIP DIFFERENCES	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	AG39	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	1,823,939	1,745,804	83	78,052	1,823,939	0
13	TOTAL ACCOUNT 282		7,618,228	7,291,874	346	326,008	7,618,228	0
14			1					
15	ACCUM DEF INC TAXES (283)							
16	BLANK	K413	0	0	0	0	0	0
17	BLANK	K413	0	0	0	0	0	0
18	UNRECOVERED PURCHASED GAS COST	AG39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	K667	O.	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	NP29	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	AG39	0	0	0	0	0	0
24	RATE CASE EXPENSE AMORT	AG39	0	0	0	0	0	0
25	PENSION	AG39	0	0	0	0	0	0
26	MISCELLANEOUS	K406	297	0	0	297	297	0
27	TOTAL ACCOUNT 283		297	0	0	297	297	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	CUSTOMER ADVANCES FOR CONSTRUCTION	D249	146,592	140,756	0	5,836	146,592	0
31	CUSTOMER SERVICE DEPOSITS	D249	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	AG39	0	0	0	0	0	0
33	EDIT	NP29	2,137,718	2,046,141	97	91,480	2,137,718	0
34	TOTAL OTHER SUBTRACTIVE ADJS		2,284,310	2,186,897	97	97,316	2,284,310	0
35								
36	SUBTOTAL ACCUMULATED DEFERRED INC TAXES		9,902,835	9,478,771	443	423,621	9,902,835	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.1			3	4	5		107/128 UT 20
1	OTHER ACCUMULATED DEFERRED INCOME TAXES		ſ					
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0.	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
.5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	Ó
10	PENSION EXPENSE	AG39	0	Ó	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	.0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	Ó,	Ö	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	104,172	86,909	0	17,263	104,172	0
26	TOTAL ACCOUNT 190		104,172	86,909	0	17,263	104,172	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	102,829	98,424	5	4,400	102,829	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	0
32	OTHER		102,829	98,424	5	4,400	102,829	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		207,001	185,333	5	21,663	207,001	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	WORKING CAPITAL	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		43,511,711	41,634,469	1,979	1,875,263	43,511,711	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	49,850	47,715	2	2,133	49,850	0
8	TOTAL PLANT MATS. & SUPPLIES		49,850	47,715	2	2,133	49,850	0
9	TOTAL MATERIALS & SUPPLIES		49,850	47,715	2	2,133	49,850	0
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	2,011	1,569	130	312	2,011	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15	TOTAL PREPAYMENTS		2,011	1,569	130	312	2,011	0
16								
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	0	0	0	0	0	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
23	CASH WORKING CAPITAL	OM39	321	250	21	50	321	0
24	TOTAL MISC WORK CAPITAL		321	250	21	50	321	0
25								
26	TOTAL WORKING CAPITAL		52,182	49,534	153	2,495	52,182	0
27	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(9,902,835)	(9,478,771)	(443)	(423,621)	(9,902,835)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		207,001	185,333	5	21,663	207,001	0
30	TOTAL WORKING CAPITAL		52,182	49,534	153	2,495	52,182	0
31	TOTAL RATE BASE ADJUSTMENTS		(9,643,652)	(9,243,904)	(285)	(399,463)	(9,643,652)	0
32								
33	RATE BASE CALCULATION			50 007 007	a (17	0.077.004	50 007 545	
34	NET GAS PLANT IN SERVICE		53,207,545	50,927,907	2,417	2,277,221	53,207,545	0
35	TOTAL RATE BASE ADJUSTMENTS		(9,643,652)	(9,243,904)	(285)	(399,463)	(9,643,652)	0
36	TOTAL RATE BASE		43,563,893	41,684,003	2,132	1,877,758	43,563,893	0
37			0.00044	0.00044	0.00044	0.02011	0.00014	0.00014
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		3,489,903	3,339,305	171	150,427	3,489,903	0

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LINE			TOTAL	· · · · · · · · · · · · · · · · · · ·	CLASSIFIED		TOTAL	ALL
NO.	O&M EXPENSES	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 6	Litter, Latence - Samon		3	4	5	10000 - 10000	
1	PRODUCTION O&M							
2	COMMODITY RELATED O&M							
3	ANNUALIZED GAS COST	K301	0	0	0	0	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	55,841	0	55,841	0	55,841	0
5	TOTAL COMMODITY RELATED		55,841	0	55,841	0	55,841	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	0	0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		55,841	0	55,841	0	55,841	0
16								
17	TRANSMISSION O & M							
18	TRANSMISSION O & M				Auto			
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	30,569	30,569	0	0	30,569	0
23	MAINS & SERVICES OPER	K667	214,443	211,314	0	3,129	214,443	0
24	M & R STATION GENERAL	K203	59,992	59,992	0	0	59,992	0
25	CUSTOMER INST & OTHER	K415	129,072	113,583	0	15,489	129,072	0
26	METERS & HOUSE REG	K697	16,677	0	Ö	16,677	16,677	0
27	MAINS	K415	101,807	89,590 0	0	12,217	101,807	0
28	SERVICES	K403	2,664	0	0	2,664 0	2,664 0	0
29	SUPV & ENG	D249	(200 177)	(200 477)	0	o	-	0
30	ELIMINATE NON-KY CUSTOMER	K595 K203	(300,177)	(300,177)	0	0	(300,177)	0
31 32	INTEGRITY MANAGEMENT EXPENSES OTHER DISTRIBUTION EXPENSES	K415	272,680	239,958	0	32,722	272,680	0
32 33	TOTAL DISTRIBUTION 0 & M	N415	527,727	444,829	0	82,898	527,727	0
33	TOTAL DISTRIBUTION O & W		521,121	444,025	Ŭ	02,000	021,121	0
34	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
30	METER READING	K405	100	0	0	100	100	ő
38	CUSTOMER BILLING & COLLECTIONS	K405	3,562	ů n	Ű	3,562	3,562	ů n
39	UNCOLLECTIBLE EXP	K405	787	ő	0	787	787	ő
40	ELIMINATE MISC EXPENSES	K406	(63)	õ	0 0	(63)	(63)	ő
40	CREDIT CARD FEES	K405	304	ő	ő	304	304	õ
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		4,690	0	0	4,690	4,690	0

LINE TOTAL CLASSIFIED TOTAL ALL DEMAND CUSTOMER NO. O&M EXPENSES ALLO FT-L COMMODITY AT ISSUE OTHER Schedule 6.1 3 4 5 CUSTOMER SERVICE & INFORMATION 1 K407 2 TOTAL CUST SERVICE & INFO 1,021 0 0 1,021 1,021 0 TOTAL CUSTOMER SERV. & INFO. 3 1,021 0 0 1.021 1.021 0 4 SALES 5 K408 6 SALES EXPENSE 0 0 0 0 0 0 TOTAL SALES EXPENSE 7 0 0 0 0 0 0 8 9 ADMINISTRATIVE & GENERAL P349 10 PRODUCTION PLANT DEMAND 0 -0 0 0 0 0 11 PRODUCTION PLANT COMMODITY K301 n n 0 0 0 0 D349 293,060 247,024 0 12 DISTRIBUTION PLANT 46,036 293,060 0 13 CUSTOMER ACCOUNTING CA19 2,240 0 0 2,240 2,240 0 14 CUSTOMER SERVICE & INFORMATION CS19 778 0 0 778 778 0 SALES SE19 15 n 0 0 ۵ 0 0 TOT ADMIN & GEN LESS REG EXP 16 296,078 247,024 49,054 296,078 0 0 17 AMORTIZATION RATE CASE EXPENSE AG39 11,482 9,57**9** 0 1.903 11,482 0 18 INCENTIVE COMPENSATION AG39 (25, 493)0 (21, 268)(4,225) (25,493) 0 19 ELIMINATE MISCELLANEOUS EXPENSES AG39 (11, 130)(9,286) 0 (1,844)(11,130) 0 NP29 20 ELIMINATE NON-JURISDICTIONAL EXPENSES 0 0 Ó 0 0 Ω 21 AMORTIZATION OF DEFERRED EXP AG39 1,833 1,529 0 304 1.833 0 22 STATE REG COMMISSION EXPENSES AG39 0 0 0 0 0 0 23 STATE REG COM EXP ANN ADJ. AG39 0 0 0 0 ۵ n 24 AMORTIZE CAMERA WORK AG39 0 0 0 0 0 0 25 ELIMINATE MERGER EXPENSE AG39 0 0 0 0 0 0 26 SMART GRID AMORTIZATION ADJUSTMENT K413 0 0 0 0 0 0 27 AMORTIZE 2011 SMART GRID DEFERRED O&M K413 0 0 0 0 0 0 28 INCREASED MEDICAL COSTS AG39 0 0 0 0 0 0 NP29 29 AMORTIZE GAS FURNACE PROGRAM 0 0 0 0 Ω 0 30 AMORTIZATION OF MGP DEFERRED EXP NP29 0 0 0 0 0 0 31 272,770 TOTAL ADMIN. & GENERAL 227,578 0 45,192 272,770 0 32 33 TOTAL O & M EXPENSE 862.049 672.407 55.841 133.801 862,049 0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	1,658,239	1,592,218	0	66,021	1,658,239	0
10	TOTAL DIST. DEPREC EXP.		1,658,239	1,592,218	0	66,021	1,658,239	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	229,577	191,165	441	37,971	229,577	0
14	TOTAL GENERAL DEPREC EXP.		229,577	191,165	441	37,971	229,577	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	13,596	11,321	26	2,249	13,596	0
18	TOTAL COM & OTHER DEPREC EXP.		13,596	11,321	26	2,249	13,596	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		1,901,412	1,794,704	467	106,241	1,901,412	0

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	OTHER TAXES & MISC EXPENSES	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedu	e 8		3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	377,103	360,949	17	16,137	377,103	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		377,103	360,949	17	16,137	377,103	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	AG39	19,020	15,868	0	3,152	19,020	0
9	UNEMPLOYMENT COMPENSATION	AG39	0	0	0	0	0	0
10	OHIO EXCISE TAX	OM39	0	0	0	0	0	0
11	STATE TAX RIDER	OM39	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		19,020	15,868	0	3,152	19,020	0
13	· · · · · · · · · · · · · · · · · · ·							
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	AG39	1,513	1,262	0	251	1,513	0
16	RESERVED FOR FUTURE USE	AG39	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		1,513	1,262	0	251	1,513	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		397,636	378,079	17	19,540	397,636	0
20								
21	PRELIMINARY SUMMARY							_
22	TOTAL O&M EXPENSE		862,049	672,407	55,841	133,801	862,049	0
23	TOTAL DEPRECIATION EXPENSE		1,901,412	1,794,704	467	106,241	1,901,412	0
24	TOTAL OTHER TAX & MISC EXPENSE		397,636	378,079	17	19,540	397,636	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		3,161,097	2,845,190	56,325	259,582	3,161,097	0

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IND. FEDERAL INCOME TAX BASED ON RETURN ALLO FT-L DEMAND COMMODITY GUSTOMER AT ISSUE OTHER 1 PEDERAL INCOME TAX DEDUCTIONS 3 4 5 5 4 5 4 TOTAL INTEREST EXPENSE R899 10232192 978,747 50 44,115 1023,912 0 6 OTHER DEBUGTIONS DE44 978,747 50 44,115 1023,912 0 6 OTHER DEBUGTIONS DE44 927,775 242,211 61 15,50 25,775 0 10 TOTAL INTEREST EXPENSE DE43 927,775 242,211 61 15,50 25,775 0 11 NET DEEUCTIONS ADDITAX (410,4411) 0	LINE			TOTAL		CLASSIFIED		TOTAL	ALL
FEDERAL INCOME TAX DEDUCTIONS RB99 1.023.912 975,747 50 44,115 1.023.912 0 AUTO PROC INTEREST DED NB99 1.023.912 975,747 50 44,115 1.023.912 0 TOTAL INTEREST DED DE49 9,757,77 50 44,115 1.023.912 0 TOTAL INTEREST DEPENCES DE49 9,757,77 50 44,115 1.023.912 0 TOTAL OTHER DEDUCTIONS DE49 2,677,75 242,211 61 155,062 9,77,70 0 TOTAL OTHER DEDUCTIONS 1,21,958 111 56,616 1,281,687 0 DEFERED INCOME TAX (410.4,411) DEFERED INCOME TAXES - NET OM39 7,050 5,501 455 1,064 7,050 0 <th>NO.</th> <th>FEDERAL INCOME TAX BASED ON RETURN</th> <th>ALLO</th> <th>FT-L</th> <th>DEMAND</th> <th>COMMODITY</th> <th>CUSTOMER</th> <th>AT ISSUE</th> <th>OTHER</th>	NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
AUTOMATIC INTERST CALCULATION RB99 1.023.912 979,747 50 44,115 1.023.912 0 OTHER DENDERTORS DECAS 979,747 50 44,115 1.023.912 0 OTHER DENDERTORS DECAS 1.023.912 979,747 50 44,115 1.023.912 0 OTHER DENDERTORS DECAS 1.023.912 979,747 50 44,115 1.023.912 0 OTHER DENDERTORS DECAS 1.023.912 0 <td< td=""><td></td><td>Schedule</td><td>9</td><td></td><td>3</td><td>4</td><td>5</td><td></td><td></td></td<>		Schedule	9		3	4	5		
AUTO PROCURTEREST DED RB99 1.023.912 979,747 50 44,115 1.023.912 0 OTHER DEDUCTIONS DE48 (14.377) (38) (8.857) (14.877) 0 44,115 1.023.912 0 OTHER DEDUCTIONS DE49 (58.877) (38) (8.857) (154.867) 0 TOTAL OTHER DEDUCTIONS DE49 (257.77) 242.211 61 15.503 257.775 0 10 NET DEDUCTIONS AND ADDITIONS 1.281.867 1.221.928 111 59.818 1.281.867 0 11 BEFREED INCOME TAX (40.0.411) ED DEFERED INCOME TAX (40.0.411) 1.281.867 1.221.928 111 59.818 1.281.867 0 <td>1</td> <td>FEDERAL INCOME TAX DEDUCTIONS</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1	FEDERAL INCOME TAX DEDUCTIONS							
TOTAL INTERST EXPENSE 1.023.912 978,747 50 44,115 1,023,912 0 OTHER DEDUCTIONS DEF89 AG89 920,72 3385 9 1,565 3,977 0 TOTAL INTERST EXPENSE AG89 920,72 3385 9 1,565 3,977 0 TOTAL OTHER DEDUCTIONS DEF89 1,775 242,211 61 16,563 297,775 0 10 TOTAL NOTHER DEDUCTIONS 1,221,987 1,221,989 111 59,618 1,221,687 0 10 DEFERSED INCOME TAX (400,4411) 1,221,987 1,221,989 111 59,618 1,221,687 0	2	AUTOMATIC INTEREST CALCULATION							
OTHER DEDUCTIONS DE49 (154,867) Description 0 THER DEDUCTIONS DEFREC EXCESS TX-BOOK DE49 (154,867) (154,867) 0 0 THEM DEDUCTIONS DE49 (154,867) (154,867) 0 0 0 THEM DEDUCTIONS DE49 (22,772 363,065 99 22,268 (42,672 0 1 TOTAL OTHER DEDUCTIONS DEFRECE INCOME TXX.(104, 411) 0 1,281,897 1,221,959 1111 59,616 1,281,887 0 1 DEFERED UNCOME TXX.(104, 411) DEFERED DICIME TXX.(104, 411) 0 </td <td>3</td> <td>AUTO PROC INTEREST DED</td> <td>RB99</td> <td>1,023,912</td> <td>979,747</td> <td></td> <td>44,115</td> <td>1,023,912</td> <td>0</td>	3	AUTO PROC INTEREST DED	RB99	1,023,912	979,747		44,115	1,023,912	0
0 OTHER DEDUCTIONS DE49 (154,867) (146,172) (38) (8,57) (154,867) (154,867) (154,867) (154,867) (154,867) (154,867) (154,867) 0 1 TOTAL OTHER DEDUCTIONS 227,775 242,211 61 155,00 227,775 0 2 TOTAL OTHER DEDUCTIONS 1,281,667 1,281,667 1,281,667 1,281,667 1,281,667 0	4	TOTAL INTEREST EXPENSE		1,023,912	979,747	50	44,115	1,023,912	0
7 DEPREC EXCESS TX-REQOK DE49 (164,867) (161,862) (111,868) <t< td=""><td>5</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	5								
e PERMANENT DIFFERENCES A G39 9,970 6,316 0 1,252 9,970 0 TOPORARY DIFFERENCES DE49 402,672 380,065 99 22,507,75 0 10 NET DEDUCTIONS AND ADDITIONS 1,21,868 111 55,901 43,65 99,25,500 0 0 14 EED DEERBED INCOME TAX LEIA A111 0 1,221,966 111 59,616 1,221,966 0 0 0 15 DEFERRED INCOME TAX LEIA A111 DEFERRED INCOME TAX LEIA A111 0	6	OTHER DEDUCTIONS							
9 TEMPORARY DIFFERENCES DE49 402572 0 422502 422572 0 11 TOTAL OTHER DEVOLTONS 257.775 242.11 61 15.03 257.775 0 12 NET DEDUCTIONS AND ADDITIONS 1.281.697 1.281.697 1.281.697 0	7	DEPREC EXCESS TAX-BOOK		(154,867)	(146,172)	(38)	(8,657)	(154,867)	0
10 TOTAL OTHER DEDUCTIONS 11 NET DEDUCTIONS AND ADDITIONS 12 NET DEDUCTIONS AND ADDITIONS 13 JEED EFERRED INCOME TAX (A10.A 411) 14 JEED EFERRED INCOME TAX (A10.A 411) 15 DEFERRED INCOME TAX (A10.A 411) 16 JEED EFERRED INCOME TAX (A10.A 411) 17 DEFERRED INCOME TAX (A10.A 411) 18 DEFERRED INCOME TAX (A10.A 411) 19 DEFERRED INCOME TAX (A10.A 411) 19 DEFERRED INCOME TAX (A10.A 411) 10 DEFERRED INCOME TAX (A10.A 411) 10 DEFERRED INCOME TAX (A10.A 411) 11 DEFERRED INCOME TAX (A10.A 411) 12 MACRIT OF DEFERRED INCOME TAX (A10.A 411) 13 DEFERRED INCOME TAX (A10.A 411) 14 JEED EFERRED INCOME TAX (A10.A 411) 14 DEFERRED INCOME TAX (A10.A 411) 15 DEFERRED INCOME TAX (A10.A 411) 16 DEFERRED INCOME TAX (A10.A 411) 17 TAUL FED DEFIT (410.A 411) 16 DEFERRED INCOME TAX (ADULTATION 17 TOTAL AMORTIZED ITC 17 <td>8</td> <td>PERMANENT DIFFERENCES</td> <td>AG39</td> <td>9,970</td> <td>8,318</td> <td>0</td> <td>1,652</td> <td>9,970</td> <td>0</td>	8	PERMANENT DIFFERENCES	AG39	9,970	8,318	0	1,652	9,970	0
11 NET DEDUCTIONS AND ADDITIONS 1,281,887 0 13 DEFERRED INCOME TAXES - NET 0M39 7,050 0	9		DE49				22,508	402,672	0
12 NET DEDUCTIONS AND ADDITIONS 1,281,887 1,281,887 1,281,887 0 14 EED DEFERRED INCOME TAX (10 & 411) 0 1 50,551 455 1,064 7,050 0 </td <td>10</td> <td>TOTAL OTHER DEDUCTIONS</td> <td></td> <td>257,775</td> <td>242,211</td> <td>61</td> <td>15,503</td> <td>257,775</td> <td>0</td>	10	TOTAL OTHER DEDUCTIONS		257,775	242,211	61	15,503	257,775	0
Image: constraint of the second state of th	-11								
14 FED DEFERED INCOME TAX 410 & 4111 7,050 5,501 455 1,064 7,050 0		NET DEDUCTIONS AND ADDITIONS		1,281,687	1,221,958	111	59,618	1,281,687	0
15 DEFERED INCOME TAXES - NET OM39 7,050 5,501 455 1,094 7,050 0 16 AMORT OF DEFERED OTHER COST AG39 0									
16 AMORT OF DEFERED OTHER COST AG39 0 <t< td=""><td>14</td><td>FED DEFERRED INCOME TAX (410 & 411)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	14	FED DEFERRED INCOME TAX (410 & 411)							
17 DIT ADUSTMENT - SALA BEPRECIATION DE49 0							1,094	7,050	
18 DIT ADUISTMENT - ARAM K201 11,936 0 11,936 0 19 DIT ADUISTMENT - ANORT OF EXCESS DEF TAXES AG39 (25,762) (21,493) 0 (23,775) (6,776) 0 21 AMORTIZE ITC NP29 0<	16	AMORT OF DEFERRED OTHER COST		0	0	0	0	0	0
19 DT AUUSTIKENT - MORT OF EXCESS DEF TAXES AG39 (25,762) (21,493) 0 (4,269) (25,762) 0 20 TOTAL FED DEF IT (410 & 411) (6,776) (15,992) 12,391 (3,175) (6,776) 0 21 AMORTIZE ITC NP29 0 <td< td=""><td>17</td><td>DIT ADJUSTMENT - S/L DEPRECIATION</td><td>DE49</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>	17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
20 TOTAL FED DEF IT (410 & 411) (6,776) (15,992) 12,391 (3,175) (6,776) 0 21 AMORT INV TAX CREDIT 0	18	DIT ADJUSTMENT - ARAM	K201	11,936	0	11,936	0	11,936	0
AMORT INV TAX CREDIT NP29 0	19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	AG39	(25,762)	(21,493)	0	(4,269)	(25,762)	0
AMORT IN TAX CREDIT NP29 0	20	TOTAL FED DEF IT (410 & 411)		(6,776)	(15,992)	12,391	(3,175)	(6,776)	0
AMORTIZE ITC NP29 0	21								
24 TOTAL AMORTIZED ITC 0	22	AMORT INV TAX CREDIT				,			
25 TEST YEAR INV TAX CREDIT NP29 0	23	AMORTIZE ITC	NP29	0	0	0	0	0	0
26 TEST YEAR INV TAX CREDIT NP29 0	24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
PROV INVEST TAX CREDIT NP29 0 <td>25</td> <td>*</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	25	*							
PROV INVEST TAX CREDIT NP29 0 <td>26</td> <td>TEST YEAR INV TAX CREDIT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	26	TEST YEAR INV TAX CREDIT							
28 TEST YEAR INV TAX CREDIT 0 <td></td> <td></td> <td>NP29</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>			NP29	0	0	0	0	0	0
29 PRELIMINARY SUMMARY 0								the second se	
30 PRELIMINARY SUMMARY 31 TOTAL, FED DEFIT (410 & 411) (6,776) (15,992) 12,391 (3,175) (6,776) 0 32 TOTAL AMORTIZED IPC 0 0 0 0 0 0 33 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 34 FEDERAL INCOME TAX COMPUTATION (12,2167) (12,21,867) 0 0 0 0 0 0 0 36 RETURN ON RATE BASE 3,489,903 3,339,305 171 150,427 3,489,903 0 37 NET DEDUCTIONS AND ADDITIONS (1,216,167) (12,21,958) (111) (59,618) (1,24,1687) 0 38 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 39 TOTAL FEDERAL TAX ADJUSTMENTS (1,21,967) (1,23,967) 12,451 86,038 2,201,846 0 41 0 0 0,26582 0,26582 <td></td> <td>TEST TEAR INV TAX CREDIT</td> <td></td> <td>5</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>		TEST TEAR INV TAX CREDIT		5	0	0	0	0	0
31 TOTAL FED DEF IT (410 & 411) (6,776) 0									
32 TOTAL AMORTIZED ITC 0 <th0< th=""></th0<>									
33 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 34 35 FEDERAL INCOME TAX COMPUTATION 3,489,903 3,339,305 171 150,427 3,489,903 0 36 RETURN ON RATE BASE 3,489,903 3,339,305 171 150,427 3,489,903 0 37 NET DEDUCTIONS AND ADDITIONS (1,281,687) (1,221,958) (111) (59,618) (1,281,687) 0 38 TOTAL STATE PROV DEF IT (410 & 411) 06 2 0 404 406 0 39 TOTAL STATE PROV DEF IT COMPUATION (6,776) (15,992) 12,391 (3,175) (6,776) 0 40 BASE FOR FIT COMPUATION 2,201,846 2,101,357 12,451 88,038 2,201,846 0 41 0 0.26582				(6,776)	(15,992)		(3,175)	(6,776)	
34 35 FEDERAL INCOME TAX COMPUTATION 36 RETURN ON RATE BASE 3,489,903 3,339,305 171 150,427 3,489,903 0 36 RETURN ON RATE BASE 3,489,903 (1,221,958) (111) (59,618) (1,281,687) 0 38 TOTAL STATE PROV DEF IT (410 & 411) 406 2 0 404 406 0 39 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) (2,391 (3,175) (6,776) 0 40 BASE FOR FIT COMPUATION 2,201,846 2,101,357 12,391 (3,175) (6,776) 0 41				0	0	-		<u> </u>	
35 FEDERAL INCOME TAX COMPUTATION 36 RETURN ON RATE BASE 3,489,903 3,339,305 171 150,427 3,489,903 0 37 NET DEDUCTIONS AND ADDITIONS (1,21,958) (111) (59,618) (1,281,687) 0 38 TOTAL STATE PROV DEF IT (410 & 411) 406 2 0 404 406 0 39 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 40 BASE FOR FIT COMPUATION 2,201,846 2,101,357 12,451 88,038 2,201,846 0 41		TOTAL FEDERAL TAX ADJUSTMENTS		(6,776)	(15,992)	12,391	(3,175)	(6,776)	0
36 RETURN ON RATE BASE 3,489,903 3,339,305 171 150,427 3,489,903 0 37 NET DEDUCTIONS AND ADDITIONS (1,21,958) (111) (59,618) (1,281,687) 0 38 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) 2 0 404 406 0 39 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 40 BASE FOR FIT COMPUATION 2,201,846 2,101,357 12,451 88,038 2,201,846 0 41 0 0.26582 0.2768 <td></td> <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td>				1					
37 NET DEDUCTIONS AND ADDITIONS (1,281,687) (1,21,391) (3,175) (6,776) (0,776) (1,23,91) (3,175) (6,776) (1,21,391) (3,175) (6,776) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846) (2,201,846)									
38 TOTAL STATE PROV DEF IT (410 & 411) 406 2 0 404 406 0 39 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 40 BASE FOR FIT COMPUATION 2,201,846 2,101,357 12,451 88,038 2,201,846 0 41					, ,				
39 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 40 BASE FOR FIT COMPUATION 2,201,846 2,101,357 12,451 88,038 2,201,846 0 41 2,201,846 2,101,357 12,451 88,038 2,201,846 0 41 0.26582 0.2783 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
40 BASE FOR FIT COMPUATION 2,201,846 2,101,357 12,451 88,038 2,201,846 0 41 41 0.26582				1 · · ·		-			-
41 41 FIT FACTOR K190/(1-K190) 0.26582 0.26582 0.26582 0.26582 0.26582 43 PRELIM FED INCOME TAX 585,301 558,589 3,310 23,403 585,302 0 44 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 45 NET FED INCOME TAX ALLOWABLE 578,525 542,597 15,701 20,228 578,526 0 46			_						
42 FIT FACTOR K190/(1-K190) 0.26582 0.26582 0.26582 0.26582 0.26582 43 PRELIM FED INCOME TAX 585,301 558,589 3,310 23,403 585,302 0 44 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 45 NET FED INCOME TAX ALLOWABLE 578,525 542,597 15,701 20,228 578,526 0 46 FEDERAL INCOME TAX BASED ON RETURN 578,525 542,597 15,701 20,228 578,526 0 47 INCOME TAX BASED ON RETURN 585,301 558,569 3,310 23,403 585,302 0 48 FEDERAL INCOME TAX CREDIT 0 0 0 0 0 0 0 0 50 TEST YEAR INV TAX CREDIT 0 <td></td> <td>BASE FOR FIT COMPUATION</td> <td></td> <td>2,201,846</td> <td>2,101,357</td> <td>12,451</td> <td>88,038</td> <td>2,201,846</td> <td>0</td>		BASE FOR FIT COMPUATION		2,201,846	2,101,357	12,451	88,038	2,201,846	0
43 PRELIM FED INCOME TAX 588,301 558,589 3,310 23,403 585,302 0 44 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 45 NET FED INCOME TAX ALLOWABLE 578,525 542,597 15,701 20,228 578,526 0 46 1NCOME TAX BASED ON RETURN 585,301 558,589 3,310 23,403 585,302 0 47 INCOME TAX BASED ON RETURN 585,301 558,589 3,310 23,403 585,302 0 48 FEDERAL INCOME TAX PAYABLE 585,301 558,589 3,310 23,403 585,302 0 50 TEST YEAR INV TAX CREDIT 0 0 0 0 0 0 0 0 51 NET FED INCOME TAX PAYABLE 585,301 558,589 3,310 23,403 585,302 0 52 585,301 558,589 3,310 23,403 585,302 0 52 52 585,509 3,310 23,403 585,302 0									
44 TOTAL FEDERAL TAX ADJUSTMENTS (6,776) (15,992) 12,391 (3,175) (6,776) 0 45 NET FED INCOME TAX ALLOWABLE 578,525 542,597 15,701 20,228 578,526 0 46 1NCOME TAX BASED ON RETURN 578,525 542,597 15,701 20,228 578,526 0 47 INCOME TAX BASED ON RETURN 585,301 558,589 3,310 23,403 585,302 0 48 FEDERAL INCOME TAX PAYABLE 585,301 558,589 3,310 23,403 585,302 0 50 TEST YEAR INV TAX CREDIT 0									
45 NET FED INCOME TAX ALLOWABLE 578,525 542,597 15,701 20,228 578,526 0 46 47 INCOME TAX BASED ON RETURN 585,301 558,589 3,310 23,403 585,302 0 48 FEDERAL INCOME TAX PAYABLE 585,301 558,589 3,310 23,403 585,302 0 50 TEST YEAR INV TAX CREDIT 0									
46 47 INCOME TAX BASED ON RETURN 48 FEDERAL INCOME TAX PAYABLE 49 PRELIM FEDERAL INCOME TAX 50 TEST YEAR INV TAX CREDIT 51 NET FED INCOME TAX PAYABLE 52 585,301									
47 INCOME TAX BASED ON RETURN 48 FEDERAL INCOME TAX PAYABLE 49 PRELIM FEDERAL INCOME TAX 50 TEST YEAR INV TAX CREDIT 51 NET FED INCOME TAX PAYABLE 52 585,301		NET FED INCOME TAX ALLOWABLE		578,525	542,597	15,701	20,228	578,526	0
48 FEDERAL INCOME TAX PAYABLE 585,301 558,589 3,310 23,403 585,302 0 49 PRELIM FEDERAL INCOME TAX 585,301 558,589 3,310 23,403 585,302 0 50 TEST YEAR INV TAX CREDIT 0									
49 PRELIM FEDERAL INCOME TAX 585,301 558,569 3,310 23,403 585,302 0 50 TEST YEAR INV TAX CREDIT 0				1					
50 TEST YEAR INV TAX CREDIT 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
51 NET FED INCOME TAX PAYABLE 585,301 558,589 3,310 23,403 585,302 0 52									
52			_	~]	Ç	Ŷ	<u> </u>	0	
		NET FED INCOME TAX PAYABLE		585,301	558,589	3,310	23,403	585,302	0
53 COMPOSITE TAX RATE 0.24925 0.24925 0.24925 0.24925 0.24925 0.24925		CONDODITE TAX DATE		0.01000	0.04005	0.04055	0.04007		0.04005
	53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925		0.24925

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	STATE INCOME TAX BASED ON RETURN	Alio	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sche	dule 9.1		3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
.5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	406	2	0	404	406	0
.9	TOT STATE PROV DEF IT (410 & 411)		406	2	0	404	406	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		406	2	0	404	406	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		3,489,903	3,339,305	171	150,427	3,489,903	0
20	NET FED INCOME TAX ALLOWABLE		578,525	542,597	15,701	20,228	578,526	0
21	NET FED. DED, AND ADDITIONS		(1,281,687)	(1,221,958)	(111)	(59,618)	(1,281,687)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		406	2	0	404	406	0
24	BASE FOR SIT COMPUTATION		2,787,147	2,659,946	15,761	111,441	2,787,148	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	145,719	139,069	824	5,826	145,719	0
28	TOTAL STATE INCOME TAX ADJ.		406	2	0	404	406	<u> </u>
29	NET STATE INC TAX ALLOWABLE		146,125	139,071	824	6,230	146,125	0
30								
31	STATE INCOME TAX PAYABLE PRELIMINARY STATE INCOME TAX		145,719	139,069	824	5,826	145,719	0
32 33	OTHER SIT ADJUSTMENTS		145,719	139,009	024	5,626	145,719	0
33 34	NET STATE INCOME TAX PAYABLE		145,719	139,069	824	5,826	145,719	0
34			140,710	100,000	024	0,020	1-0,110	0
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	COST OF SERVICE COMPUTATION	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
ALLANGUN	Schedule	e 10		3	4	5		
1	OTHER OPERATING REVENUES					1		
2	MISC SERVICE REVENUE	K401	497	0	0	497	497	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	28	0	0	28	28	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	24,988	20,847	0	4,141	24,988	0
7	TOTAL OTHER OPERATING REVS		25,513	20,847	0	4,666	25,513	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		3,161,097	2,845,190	56,325	259,582	3,161,097	0
11	RETURN ON RATE BASE		3,489,903	3,339,305	171	150,427	3,489,903	0
12	NET FED INCOME TAX ALLOWABLE		578,525	542,597	15,701	20,228	578,526	0
13	TOTAL OTHER OPERATING REVENUES		(25,513)	(20,847)	0	(4,666)	(25,513)	0
14	SUBTOTAL B		7,204,012	6,706,245	72,197	425,571	7,204,013	1
15								
16	TOTAL OTHER OPERATING REVENUES		25,513	20,847	0	4,666	25,513	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		25,513	20,847	0	4,666	25,513	0
19								
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER, REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0.
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		7,204,012	6,706,245	72,197	425,571	7,204,013	1
25								
26	PROPOSED REVENUES		7,586,221	2,550,624	3,014,309	2,021,288	7,586,221	0
27	TOTAL GAS COST OF SERVICE		(7,204,012)	(6,706,245)	(72,197)	(425,571)	(7,204,013)	(1)
28	EXCESS REVENUES		382,209	(4,155,621)	2,942,112	1,595,717	382,208	(1)
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		95,266	(1,035,787)	733,321	397,732	95,266	0
31	EXCESS RETURN		286,943	(3,119,834)	2,208,791	1,197,985	286,942	1

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LINE				TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS		ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 11			3	4	5		
1	RATE OF RETURN								
2	CAPITALIZATION AMOUNTS				RATIO				
3	LONG TERM DEBT			994,013,497	0.44086				
4	PREFERRED STOCK			O	0.00000				
5	COMMON STOCK			1,187,101,737	0.52649				
6	SHORT TERM DEBT			73,621,738	0.03265				
7	UNAMORTIZED DISCOUNT			0	0.00000				
8	TOTAL		-	2,254,736,972	1.0000				
9									
10	COST OF CAPITAL								
11	LONG TERM DEBT			0.05051					
12	PREFERRED STOCK			0.00000					
13	COMMON STOCK			0.10750					
14	SHORT TERM DEBT			0.03784					
15	UNAMORTIZED DISCOUNT			0.00000					
16									
17	WEIGHTED COST OF CAPITAL								
18	LONG TERM DEBT			0.02227					
19	PREFERRED STOCK			0.00000					
20	COMMON STOCK			0.05660					
21	SHORT TERM DEBT			0.00124					
22	UNAMORTIZED DISCOUNT			0.00000					
23	TOT RATE OF RETURN ALLOWABLE		-	0.08011					
24									
25	TAX RATES AND SPECIAL FACTORS								
26	SHORT TERM DEBT COST			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE			0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE			0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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LINE TOTAL CLASSIFIED TOTAL ALL ALLO INTERRUPTIBLE DEMAND COMMODITY CUSTOMER AT ISSUE OTHER NO. SUMMARY OF RESULTS 3 5 Schedule 1 4 NET INCOME COMPUTATION 1 16,495,523 2,649 17,299,195 0 2 GROSS GAS PLANT IN SERVICE 17,299,195 801,023 (4,471,249) (4,227,248) (1,301) (242,700) (4,471,249) 0 TOTAL DEPRECIATION RESERVE 3 (2,344,291) (2,245,846) (98,287) (2,344,291) 4 TOTAL RATE BASE ADJUSTMENTS (158) 0 TOTAL RATE BASE 10,483,655 10,022,429 1,190 460.036 10.483.655 0 5 6 OPERATING EXPENSES 7 TOTAL O&M EXPENSE 85,992 22,993 31,123 31,876 85,992 0 8 397,427 423,521 261 25,833 423,521 0 9 TOTAL DEPRECIATION EXPENSE 10 TOTAL OTHER TAX & MISC EXPENSE 92,328 87,539 10 4,779 92,328 0 601,841 507,959 31,394 62,488 601,841 0 11 TOTAL OP EXP EXCLUDING INC & REV TAX 136,284 334 4,994 0 12 NET FED INCOME TAX EXP ALLOWABLE 141,612 141,612 35,615 34,066 1,530 0 13 NET STATE INCOME TAX EXP ALLOWABLE 19 35,615 779,068 678,309 31,747 0 14 TOTAL OPERATING EXPENSE 69,012 779,068 15 802,897 95 839,845 839,846 36,853 1 16 RETURN ON RATE BASE (1,062)(1,774)17 TOTAL OTHER OPERATING REVENUES (1,774)(712) 0 0 TOTAL GAS COST OF SERVICE 1,617,140 1,480,494 31,842 104,803 1,617,139 1 18

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	GROSS GAS PLANT IN SERVICE	ALLO	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION PLANT	K205	0	0	0	0	0	0
3	GAS PRODUCTION -CPMPL NOT CLASS	K205	0	0	Ó	o	Ó	0
4	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
5			-					
6	TRANSMISSION PLANT							
7	TRANSMISSION PLANT							
, 8	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
9			-	-	•		-	-
10	TOTAL PROD & TRANS PLANT		o	0	0	о	0	0
11	TOTAL TRODUCTION OF LAW		· ·		-	-	·	•
12	DISTRIBUTION PLANT							
13	SYSTEM M&R - (2780, 2781)	K203	2,516,105	2,516,105	0	0	2,516,105	0
14	DIST REG EQUIP & CITY GATE M&R- (2782, 2790)	K203	130,005	130,005	Ő	ő	130,005	0
14		K595	203,189	203,189	0	o	203,189	0 0
16	LARGE IND M&R - (2850, 2851)	K415	12,977,756	12,968,075	õ	9,681	12,977,756	0
	MAINS ~ (2761, 2762, 2763, 2765)	K403	440,466	12,500,075	0	440,466	440,466	0
17	SERVICES - (2801, 2802, 2803)		232,853	0	0	232,853	232,853	0
18	MTRS & MTR INST (2810, 2811, 2820, 2821)	K413		-	0	232,855		0
19	LAND, R OF W, STRUCT & IMPROV	K203	607,882	607,882	•	•	607,882	0
20	HOUSE REG & INSTALL (2830, 2840)	K417	20,653	0	0	20,653	20,653	•
21	STREET LIGHTING EQUIPMENT & OTH	K597	0	0	0	0	0	.0
22	ASSET RETIREMENT COST FOR DISTRIBUTION PLANT	K203	0	0	0	0	0	0
23	DISTRIBUTION PLANT IN SERVICE		17,128,909	16,425,256	0	703,653	17,128,909	0
24			(=			700.050	17 100 000	
25	TOTAL TRANS & DIST PLANT		17,128,909	16,425,256	0	703,653	17,128,909	0
26	TOTAL GROSS PTD PLANT		17,128,909	16,425,256	0	703,653	17,128,909	0
27								
28	GENERAL & INTANGIBLE PLANT							•
29	PRODUCTION PLANT	K201	0	0	0	0	0	0
30	PRODUCTION PLANT COMMODITY	P349	2,058	0	2,058	0	2,058	0
31	DISTRIBUTION PLANT	D349	127,470	54,580	0	72,890	127,470	0
32	CUSTOMER ACCOUNTING	CA19	2,036	0	0	2,036	2,036	0
33	CUSTOMER SERVICE & INFORMATION	CS19	707	0	0	707	707	0
34	SALES	SE19	0	0	0	0	0	0
35	GEN & INTANG PLANT IN SERVICE		132,271	54,580	2,058	75,633	132,271	0
36								
37	COMMON & OTHER PLANT						•	•
38	PRODUCTION PLANT	K201	0	0	0	0	0	0
39	PRODUCTION PLANT COMMODITY	P349	591	0	591	0	591	0
40	DISTRIBUTION PLANT	D349	36,636	15,687	0	20,949	36,636	0
41	CUSTOMER ACCOUNTING	CA19	585	0	0	585	585	0
42	CUSTOMER SERVICE & INFORMATION	CS19	203	0	0	203	203	0
43	SALES	SE19	0	0	0	0	0	0
44	COMMON & OTHER PLANT IN SERVICE		38,015	15,687	591	21,737	38,015	0
45 46	GROSS GAS PLANT IN SERVICE		17,299,195	16,495,523	2,649	801,023	17,299,195	0
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LINE TOTAL CLASSIFIED TOTAL ALL NO. DEPRECIATION RESERVE ALLO INTERRUPTIBLE DEMAND COMMODITY CUSTOMER AT ISSUE OTHER Schedule 3 3 4 5 PRODUCTION PLANT 1 2 PRODUCTION PLANT K205 0 0 0 0 0 0 TOTAL PROD DEPREC RESERVE 0 3 0 0 0 0 0 4 5 TRANSMISSION PLANT 6 TRANSMISSION PLANT 7 TOTAL TRANS DEPREC RESERVE .0 0 0 0 0 0 8 9 DISTRIBUTION PLANT K203 10 SYSTEM M&R - (2780, 2781) 270,192 270,192 0 0 270,192 0 11 DIST REG EQUIP & CITY GATE M&R- (2782, 2790) K203 28,662 28,662 0 0 28,662 0 12 LARGE IND M&R - (2850, 2851) K595 189,765 189,765 0 189,765 0 0 13 MAINS - (2761, 2762, 2763, 2765) K415 3,661,009 3,658,278 0 2,731 3,661,009 0 14 K403 135,796 SERVICES - (2801, 2802, 2803) 0 0 135,796 135,796 0 15 MTRS & MTR INST (2810, 2811, 2820, 2821) K413 46.954 0 0 46,954 46.954 0 16 LAND, R OF W, STRUCT & IMPROV & OTH K203 45,846 45.846 0 0 45,846 0 17 HOUSE REG & INSTALL (2830, 2840) K417 9,404 Λ 0 9,404 9,404 0 18 STREET LIGHTING EQUIPMENT & OTH K597 0 0 0 ٥ 0 0 19 TOTAL DIST DEPREC RESERVE 4,387,628 4,192,743 0 194,885 4,387,628 0 20 21 **GENERAL & INTANGIBLE PLANT** K201 22 PRODUCTION PLANT 0 0 0 0 0 0 23 PRODUCTION PLANT COMMODITY P349 984 0 984 0 984 0 24 DISTRIBUTION PLANT D349 60,935 26,091 0 34,844 60.935 0 25 CA19 973 973 CUSTOMER ACCOUNTING 0 0 973 0 26 CS19 CUSTOMER SERVICE & INFORMATION 338 0 0 338 338 0 27 SALES SE19 0 0 0 0 0 0 28 TOTAL GEN DEPREC RESERVE 63,230 26,091 984 36,155 0 63,230 29 30 COMMON & OTHER PLANT 31 PRODUCTION PLANT K201 0 0 0 0 0 0 32 PRODUCTION PLANT COMMODITY P349 317 0 317 317 0 0 33 DISTRIBUTION PLANT D349 19,651 8,414 0 11,237 19,651 0 34 CUSTOMER ACCOUNTING CA19 314 0 0 314 314 0 CUSTOMER SERVICE & INFORMATION 35 CS19 109 0 0 109 109 0 **SE19** 36 SALES 0 0 0 0 0 0 37 TOTAL COM & OTHER PLT RESERVE 20,391 8,414 317 11,660 20,391 0 38 39 TOTAL DEPRECIATION RESERVE 4,471,249 4,227,248 1,301 242,700 4,471,249 0

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LINE TOTAL CLASSIFIED TOTAL ALL ALLO INTERRUPTIBLE DEMAND COMMODITY CUSTOMER AT ISSUE NO. NET GAS PLANT OTHER Schedule 4 3 5 4 1 PRODUCTION PLANT PRODUCTION PLANT IN SERVICE 0 0 0 2 0 0 0 TOTAL PROD DEPRC RESERVE 0 3 0 0 0 0 0 NET PRODUCTION PLANT 0 0 4 0 0 0 0 5 TRANSMISSION PLANT 6 7 TRANSMISSION PLANT IN SERVICE 0 0 0 0 0 0 TOTAL TRANS DEPREC RESERVE 0 0 0 0 8 0 0 9 NET TRANSMISSION PLANT 0 0 0 0 0 0 10 11 DISTRIBUTION PLANT DISTRIBUTION PLANT IN SERVICE 17,128,909 16,425,256 0 703,653 17,128,909 0 12 13 TOTAL DIST DEPREC RESERVE (4,387,628) (4,192,743) 0 (194,885) (4,387,628) 0 14 NET DISTRIBUTION PLANT 12,741,281 12,232,513 0 508,768 12,741,281 0 15 12,232,513 0 16 NET PTD PLANT 12,741,281 508,768 12.741.281 0 17 NET TRANS & DIST PLANT 12,741,281 12,232,513 0 508,768 12,741,281 0 18 GENERAL & INTANGIBLE PLANT 19 20 GEN & INTANG PLANT IN SERVICE 132,271 54,580 2,058 75,633 132,271 0 21 TOTAL GEN & INTG DEPREC RESERVE (63,230) (26,091) (984) (36,155) (63,230) 0 22 **NET GENERAL & INTANG PLANT** 69,041 28,489 1,074 39,478 69,041 0 23 COMMON & OTHER PLANT 24 25 COMMON & OTH PLT IN SERVICE 38,015 15,687 591 21,737 38.015 0 26 TOTAL COM & OTH DEPREC RESERVE (20.391)(8,414) (317) (11,660) (20, 391)0 27 17,624 **NET COMMON & OTHER PLANT** 17,624 7,273 274 10,077 0 28 29 NET GAS PLANT IN SERVICE 12,827,946 12,268,275 1,348 558,323 12,827,946 0

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CLASSIFIED TOTAL ALL TOTAL LINE INTERRUPTIBLE DEMAND COMMODITY CUSTOMER AT ISSUE OTHER ALLO NO. SUBTRACTIVE RATE BASE ADJUSTMENTS Schedule 5 RATE BASE ADJUSTMENTS ACCUMULATED DEFERRED INCOME TAXES ACCUM DEF INC TAXES (282) NP29 1,397,164 1,336,069 60,948 1,397,164 Ó LIBERALIZED DEPRECIATION LEASED METERS K413 .5 D249 CONTRIB AID CONSTR NP29 CAPITALIZED INTEREST NP29 AFUDC IN DEBT CWIP DIFFERENCES NP29 NON-CASH OVERHEADS AG39 NP29 PLANT FAS 109 420,571 19,185 439,802 NP29 439,802 MISCELLANEOUS 1,836,966 1,756,640 80,133 1,836,966 TOTAL ACCOUNT 282 ACCUM DEF INC TAXES (283) K413 BLANK K413 BLANK AG39 UNRECOVERED PURCHASED GAS COST NP29 ENVIRONMENTAL RESERVE POST IN-SERVICE CARRYING COSTS K667 ARO CUMULATIVE EFFECT NP29 NP29 LOSS ON REACQUIRED DEBT AG39 VACATION PAY ACCRUAL AG39 RATE CASE EXPENSE AMORT PENSION AG39 MISCELLANEOUS K406 TOTAL ACCOUNT 283 OTHER ACCUMULATED DEFERRED INCOME TAXES D249 35,958 34,522 1,436 35,958 CUSTOMER ADVANCES FOR CONSTRUCTION D249 CUSTOMER SERVICE DEPOSITS POST RETIREMENT BENEFITS AG39 22,486 515,463 EDIT NP29 515,463 492,923 TOTAL OTHER SUBTRACTIVE ADJS 551,421 527,445 23,922 551,421 2,388,429 2,284,085 104,097 2,388,429

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SUBTOTAL ACCUMULATED DEFERRED INC TAXES

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.1			3	4	5	717 2120-2110	a very service of a france of
1	OTHER ACCUMULATED DEFERRED INCOME TAXES		-					
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K406	0	0	0	0	0	0
4	GAS SUPPLIER REFUND	K300	0	0	0	0	0	0
5	UNBILLED REVENUE - FUEL & RATE REFUNDS	K300	0	0	0	0	0	0
6	OFFSITE GAS STORAGE	K300	0	0	0	0	0	0
7	GAS METERS	K413	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	NP29	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	PENSION EXPENSE	AG39	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS - LIFE INS	AG39	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	AG39	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	AG39	0	0	0	0	0	0
14	OPEB EXPENSE ACCRUAL	AG39	0	0	0	0	0	0
15	INCENTIVE PLAN	AG39	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	AG39	0	0	0	0	0	0
17	DSM DEFERRAL	AG39	0	0	0	0	0	0
18	PROPERTY TAX	P229	0	0	0	0	0	0
19	PROPERTY TAX ON PROPANE	P229	0	0	0	0	0	0
20	401K INCENTIVE PLAN	AG39	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	G129	0	0	0	0	0	0
23	SMART GRID	K413	0	0	0	0	0	0
24	METERS & TRANSFORMERS	D249	0	0	0	0	0	0
25	OTHER	AG39	7,088	2,970	0	4,118	7,088	0
26	TOTAL ACCOUNT 190		7,088	2,970	0	4,118	7,088	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	24,796	23,711	3	1,082	24,796	0
31	ELIMINATE UNBILLED REVENUE AND GAS COSTS	K300	0	0	0	0	0	00
32	OTHER		24,796	23,711	3	1,082	24,796	0
33								
34	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		31,884	26,681	3	5,200	31,884	0

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	WORKING CAPITAL	ALLO	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 5.2			3	4	5		
1 2	NET ORIGINAL COST RATE BASE		10,471,401	10,010,871	1,104	459,426	10,471,401	0
2 3 4	WORKING CAPITAL							
5	PLANT MATERIALS & SUPPLIES							
6	GAS ENRICHER LIQUID	K301	0	0	0	0	0	0
7	OTHER SUPPLIES	NP29	12,020	11,495	1	524	12,020	0
8	TOTAL PLANT MATS. & SUPPLIES		12,020	11,495	1	524	12,020	0
9	TOTAL MATERIALS & SUPPLIES		12,020	11,495	1	524	12,020	Ö
10								
11	PREPAYMENTS							
12	INSURANCE GENERAL	OM39	201	54	73	74	201	0
13	EXCISE TAX	OM39	0	0	0	0	0	0
14	GAS PURCHASE	K301	0	0	0	0	0	0
15 16	TOTAL PREPAYMENTS		201	54	73	74	201	0
17	AUTO CALC (O&M-GAS COST)/8		0	0	0	0	0	0
18	TOTAL WORKING CASH		0	0	0	0	0	0
19								
20	MISCELLANEOUS WORKING CAPITAL							
21	GAS STORED UNDERGROUND	K301	C	0	0	0	0	0
22	PIPP UNCOLLECTIBLES	K406	0	0	0	0	0	0
.23	CASH WORKING CAPITAL	OM39	33	9	12	12	33	0
24 25	TOTAL MISC WORK CAPITAL		33	9	12	12	33	0
26	TOTAL WORKING CAPITAL		12,254	11,558	86	610	12,254	0
2 7	PRELIMINARY SUMMARY							
28	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(2,388,429)	(2,284,085)	(247)	(104,097)	(2,388,429)	0
29	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		31,884	26,681	3	5,200	31,884	0
30	TOTAL WORKING CAPITAL		12,254	11,558	86	610	12,254	0
31	TOTAL RATE BASE ADJUSTMENTS		(2,344,291)	(2,245,846)	(158)	(98,287)	(2,344,291)	0
32			1					
33	RATE BASE CALCULATION							
34	NET GAS PLANT IN SERVICE		12,827,946	12,268,275	1,348	558,323	12,827,946	0
-35	TOTAL RATE BASE ADJUSTMENTS		(2,344,291)	(2,245,846)	(158)	(98,287)	(2,344,291)	0
36 37	TOTAL RATE BASE		10,483,655	10,022,429	1,190	460,036	10,483,655	0
38	TOTAL RATE OF RETURN ALLOWABLE		0.08011	0.08011	0.08011	0.08011	0.08011	0.08011
39	RETURN ON RATE BASE		839,846	802,897	95	36,853	839,845	0
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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	O&M EXPENSES	ALLO	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	COMMODITY RELATED 0&M							
3	ANNUALIZED GAS COST	K301	0	0	0	Ö	0	0
4	OTHER ASSOCIATED COST INCL TRANSMISSION O&M	K300	31,123	0	31,123	0	31,123	0
5	TOTAL COMMODITY RELATED		31,123	0	31,123	0	31,123	0
6								
7	DEMAND RELATED PROD O&M							
8	ANNUALIZED GAS COST - DEMAND	K301	0	0	0	0	0	0
9	TOTAL DEMAND RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	PRODUCTION EXPENSES	K201	0	0	0	o	.0	0
13	TOTAL DEM REL & OTH PROD O&M		0	0	0	0	0	0
14	TOTAL DEMICLE & OTTAL KOD ORM				Ū	Ĭ	Ŭ	Ŭ
15	TOTAL PRODUCTION 0&M		31,123	0	31,123	o	31,123	0
	TOTAL PRODUCTION Oal		51,125	0	51,125	٥	31,123	0
16	TRANSMISSION O. 8 M							
17	TRANSMISSION O & M							
18	TRANSMISSION O & M							
19	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
20								
21	DISTRIBUTION O & M							
22	LOAD DISPATCHING	K203	7,492	7,492	0	0	7,492	0
23	MAINS & SERVICES OPER	K667	53,521	51, 7 89	0	1,732	53,521	0
24	M & R STATION GENERAL	K203	14,703	14,703	0	0	14,703	0
25	CUSTOMER INST & OTHER	K415	31,613	27,819	0	3,794	31,613	0
26	METERS & HOUSE REG	K697	2,179	0	0	2,179	2,179	0
27	MAINS	K415	24,935	21,943	0	2,992	24,935	0
28	SERVICES	K403	1,584	0	0	1,584	1,584	0
29	SUPV & ENG	D249	0	0	0	0	0	0
30	ELIMINATE NON-KY CUSTOMER	K595	(167,301)	(167,301)	0	0	(167,301)	0
31	INTEGRITY MANAGEMENT EXPENSES	K203	0	0	0	0	0	0
32	OTHER DISTRIBUTION EXPENSES	K415	66,785	58,771	0	8,014	66,785	0
33	TOTAL DISTRIBUTION O & M		35,511	15,216	0	20,295	35, 5 11	0
34								
35	CUSTOMER ACCOUNTING							
36	SUPERVISION & ENGINEERING	K405	0	0	0	0	0	0
37	METER READING	K405	14	0	0	14	14	0
38	CUSTOMER BILLING & COLLECTIONS	K405	501	0	0	501	501	0
39	UNCOLLECTIBLE EXP	K406	111	0	0	111	111	0
40	ELIMINATE MISC EXPENSES	K406	(9)	0	0	(9)	(9)	0
41	CREDIT CARD FEES	K405	43	0	0	43	43	0
42	INTEREST ON CUSTOMER SERVICE DEPOSITS	K405	0	0	0	0	0	0
43	ANNUALIZED UNCOLL EXP ON INCR	K406	0	0	0	0	0	0
44	TOTAL CUSTOMER ACCT EXPENSE		660	0	0	660	660	0

CLASSIFIED ALL TOTAL TOTAL LINE INTERRUPTIBLE DEMAND COMMODITY CUSTOMER AT ISSUE OTHER **O&M EXPENSES** ALLO NO. Schedule 6.1 CUSTOMER SERVICE & INFORMATION TOTAL CUST SERVICE & INFO K407 0. TOTAL CUSTOMER SERV. & INFO. з SALES SALES EXPENSE K408 TOTAL SALES EXPENSE ADMINISTRATIVE & GENERAL PRODUCTION PLANT DEMAND P349 PRODUCTION PLANT COMMODITY K301 D349 19,717 8,442 11,275 19,717 DISTRIBUTION PLANT CUSTOMER ACCOUNTING CA19 CS19 CUSTOMER SERVICE & INFORMATION SALES SE19 20,141 TOT ADMIN & GEN LESS REG EXP 20,141 8,442 11,699 AG39 AMORTIZATION RATE CASE EXPENSE INCENTIVE COMPENSATION AG39 (1,735)(727)(1.008)(1,735)(757) (317) (440) (757) ELIMINATE MISCELLANEOUS EXPENSES AG39 NP29 ELIMINATE NON-JURISDICTIONAL EXPENSES AMORTIZATION OF DEFERRED EXP AG39 AG39 STATE REG COMMISSION EXPENSES AG39 STATE REG COM EXP ANN ADJ. AG39 AMORTIZE CAMERA WORK AG39 ELIMINATE MERGER EXPENSE SMART GRID AMORTIZATION ADJUSTMENT K413 0. 0. AMORTIZE 2011 SMART GRID DEFERRED O&M K413 AG39 INCREASED MEDICAL COSTS NP29 AMORTIZE GAS FURNACE PROGRAM AMORTIZATION OF MGP DEFERRED EXP NP29 18,554 7 777 10,777 18,554 TOTAL ADMIN. & GENERAL 22,993 31,123 31,876 85,992 TOTAL O & M EXPENSE 85,992

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	DEPRECIATION EXPENSE	ALLO	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
7								
8	DISTRIBUTION DEPRECIATION							
9	DISTRIBUTION DEPRECIATION	D249	406,747	390,507	0	16,240	406,747	0
10	TOTAL DIST. DEPREC EXP.		406,747	390,507	0	16,240	406,747	0
11								
12	GENERAL DEPRECIATION							
13	GENERAL DEPRECIATION	G229	15,836	6,533	246	9,057	15,836	0
14	TOTAL GENERAL DEPREC EXP.		15,836	6,533	246	9,057	15,836	0
15								
16	COMMON AND OTHER DEPRECIATION							
17	COMMON DEPRECIATION	C229	938	387	15	536	938	0
18	TOTAL COM & OTHER DEPREC EXP.		938	387	15	536	938	0
19								
20								
21	TOTAL DEPRECIATION EXPENSE		423,521	397,427	261	25,833	423,521	0

CLASSIFIED LINE TOTAL TOTAL ALL INTERRUPTIBLE DEMAND COMMODITY CUSTOMER AT ISSUE OTHER NO. OTHER TAXES & MISC EXPENSES ALLO Schedule 8 5 3 4 TAXES OTHER THAN INC & REV 1 REAL ESTATE & PROPERTY TAX 2 NP29 90,931 86,954 10 90,931 3 REAL ESTATE & PROPERTY TAX 3,967 0 NP29 0 ANNUALIZE PROPERTY TAX Ω 0 0 0 4 0 90,931 90,931 TOTAL REAL ESTATE & PROPERTY TAX 86,954 10 3,967 5 0 6 MISCELLANEOUS TAXES 7 AG39 1,294 542 0 752 1,294 0 8 PAYROLL AG39 0 0 0 UNEMPLOYMENT COMPENSATION 0 0 0 9 10 OHIO EXCISE TAX OM39 0 0 0 0 0 0 11 STATE TAX RIDER OM39 0 0 0 0 0 0 TOTAL MISCELLANEOUS TAXES 1,294 542 752 1,294 0 0 12 13 14 MISCELLANEOUS EXPENSES 15 PSC MAINT, EXP ON INCREASE AG39 103 43 0 60 103 0 RESERVED FOR FUTURE USE AG39 0 0 0 16 0 0 0 17 TOTAL MISCELLANEOUS EXPENSES 103 43 0 60 103 0 18 TOTAL OTHER TAX & MISC EXPENSE 92,328 87,539 10 4,779 92,328 0 19 20 PRELIMINARY SUMMARY 21 22 TOTAL O&M EXPENSE 85,9**9**2 22,993 31,123 31,876 85,992 0 23 TOTAL DEPRECIATION EXPENSE 423,521 397,427 261 25,833 423.521 0 92,328 87,539 TOTAL OTHER TAX & MISC EXPENSE 10 4,779 92,328 0 24 TOTAL OPER EXP EXCL INCOME & REV TAX 601,841 507,959 31,394 62,488 601,841 0 25

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Schedule 9 3 4 5 1 FEDERAL INCOME TAX DEDUCTIONS 3 4 5 2 AUTOMATIC INTEREST DED RB99 246,367 235,554 28 10,865 246,37 3 AUTO PROC INTEREST DED RB99 246,367 235,554 28 10,865 246,37 6 OTHER DEDUCTIONS 0 0 34 4 5 7 DEPREC EXCESS TX-800K DE49 (34,496) (32,384) (21) (2,101) 8 MEMORARY DIFFERENCES AG39 07 284 0 394 66 9 TEMPORARY DIFFERENCES AG39 07 284 0 306,22 307,355 55,151 10 TOTAL DOTIONS AND ADDITIONS 302,226 287,604 62 14,560 302,24 14 FED DEFERED INCOME TAX 410,4411 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	LINE			TOTAL		CLASSIFIED		TOTAL	ALL
1 FEDERAL INCOME TAX DEDUCTIONS RB99 246,337 235,534 28 10,805 246,357 3 AUTO PROC INTEREST DED RB99 246,337 235,534 28 10,805 246,357 5 OTHER DEDUCTIONS DEPREC EXCESS TAX-BOOK DE49 (34,466) (22,364) (21) (2,101) (34,466) 6 OTHER DEDUCTIONS DE49 (36,466) (32,364) (21) (2,101) (34,466) 9 TEMPORARY DIFERENCES DE49 89,667 84,160 55 6,462 89,67 10 TOTAL OTHER DEDUCTIONS 55,656 5,672 327,755 55,673 32,755 55,673 32,755 55,673 32,755 55,673 32,755 56,723 32,755 56,723 32,755 56,733 32,755 56,733 32,755 56,733 32,755 56,733 32,755 56,733 32,755 56,733 32,755 56,733 32,755 56,733 32,755 56,733 32,755 56,733 32,755	NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
AUTOMATIC INTEREST CALCULATION RB99 246,367 235,534 28 10,805 246,377 AUTO PROC, INTEREST EXPENSE 7074L INTEREST EXPENSE 235,534 28 10,805 246,377 7 DEPRIC EXCESS TAX-BOOK DE49 (34,465) (21,012) (2,101) (34,465) 8 PERMANENT DIFFERENCES AG39 677 244 0 394 64 9 TEMPORATY DIFFERENCES AG39 677 244 0 394 64 10 TOTAL OTHER DEDUCTIONS DE49 65,559 52,070 34 3,755 55,659 11 NET DEDUCTIONS AND ADDITIONS 302,226 287,604 62 14,560 302,227 12 NET DEDUCTIONS AND ADDITIONS 302,226 287,604 62 14,560 302,227 14 FED DEFERRED INCOME TAX (10,411) MG33 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Schedule 9			3	4	5		
3 AUTO PROC INTEREST DED RB99 246,367 235,534 28 10,805 246,37 4 TOTAL INTEREST EXPENSE 246,367 235,534 28 10,805 246,37 5 OTHER DEDUCTIONS 0 678 235,534 28 10,805 246,37 6 OTHER DEDUCTIONS 0 678 234,486) (21,01) (34,486) 7 DEFREE CXCESS TAX.BOOK DE49 0,4486) (23,364) (21) (2,101) 6 OTHER DEDUCTIONS 0 678 284,400 394 66 9 TEMPORARY DIFFERENCES DE49 0,678 246,40 394 66 10 TOTAL OTHER DEDUCTIONS 302,228 287,604 62 14,560 302,27 11 NET DEDUCTIONS AND ADDITIONS 302,228 287,604 62 14,560 302,27 12 NET DEPRECATHER COST AG39 0 0 0 0 0 0 0 0 0 0	1	FEDERAL INCOME TAX DEDUCTIONS							
4 TOTAL INTEREST EXPENSE 246,367 235,534 28 10,805 246,367 5 OTHER DEDUCTIONS 0 0 0 0 394 6 7 DEPREC EXCESS TAX-BOOK DE49 (34,486) (32,364) (21) (2,101) (34,486) 9 TEMPORARY DIFFERENCES DE49 89,667 84,150 55 54,82 89,667 10 TOTAL OTHER DEDUCTIONS 0 0 55,659 52,070 34 3,755 55,651 11 NET DEDUCTIONS AND ADDITIONS 302,226 287,604 62 14,560 302,27 16 AMORT OF DEFERRED INCOME TAXES - NET OM39 706 188 257 261 7 17 DIT ADUSTINENT - ARAM K201 0	2	AUTOMATIC INTEREST CALCULATION							
4 TOTAL INTEREST EXPENSE 246,367 235,534 28 10,805 246,367 5 OTHER DEDUCTIONS DE49 (32,364) (21) (2,101) (34,486) 6 DE49 TEMPORARY DIFFERENCES DE49 98,667 284 0 394 66 9 TEMPORARY DIFFERENCES DE49 98,667 246,367 235,634 28 0.394 67 10 TOTAL OTHER NOT EXERSISTICS DE49 67 284 0 394 67 284 0 394 67 284 0 394 64 395 55,655 52,070 34 3,755 55,655 52,070 34 3,755 55,655 52,070 34 3,755 55,659 00,0 0 0,0 0 0,	3	AUTO PROC INTEREST DED	RB99	246,367	235,534	28	10,805	246,367	0
5 OTHER DEDUCTIONS DEf8 (34,486) (32,364) (21) (2,101) (34,486) 7 DEPREC EXCESS TAX.BOOK DE49 (34,486) (32,364) (21) (2,101) (34,486) 9 TEMPORARY DIFFERENCES DE49 (35,667) 84,150 55 5,482 89,667 10 TOTAL OTHER DEDUCTIONS 302,226 287,604 62 14,560 302,27 11 NET DEDUCTIONS AND ADDITIONS 302,228 287,604 62 14,560 302,27 12 NET DEDUCTIONS AND ADDITIONS 302,228 287,604 62 14,560 302,27 14 FED DEFERRED INCOME TAX (10,8,411) 0 <td>4</td> <td></td> <td>•</td> <td>246,367</td> <td>235,534</td> <td>28</td> <td>10,805</td> <td>246,367</td> <td>0</td>	4		•	246,367	235,534	28	10,805	246,367	0
6 OTHER DEDUCTIONS DE49 (34,46) (21,02,10) (34,47) 7 DEPREC EXCESS TAX-BOOK DE49 (34,46) (32,364) (21) (2,101) (34,46) 9 TEMPORARY DIFFERENCES DE49 96,667 84,160 55 54,42 89,667 9 TEMPORARY DIFFERENCES DE49 96,667 84,160 55 54,42 89,676 10 TOTAL OTHER DEDUCTIONS 302,228 287,604 62 14,560 302,23 11 DEFERRED INCOME TAX 450. NET OM39 706 188 257 261 7 14 FED DEFERRED INCOME TAX 450. NET OM39 706 188 257 261 7 16 AACRY OF DEFERRED OTHER COST AG39 0 <	5								
7 DEPRED EXCESS TAX-BOOK DE49 (34, 465) (32, 364) (21) (2, 101) (34, 465) 8 PERMANENT DIFFERENCES DG39 678 264 0 394 6 9 TEMPORARY DIFFERENCES DE49 98,667 84,150 55 6,462 89,6 10 TOTAL OTHER DEDUCTIONS 302,228 287,604 62 14,560 302,27 11 NET DEDUCTIONS AND ADDITIONS 302,228 287,604 62 14,560 302,7 14 JEED DEFERRED INCOME TAX (410.8,411) 0 <	-	OTHER DEDUCTIONS							
8 PERMANENT DIFFERENCES AG39 678 284 0 334 678 9 TEMPORARY DIFFERENCES DE49 96,667 84,150 55 54,82 88,67 11 TOTAL OTHER DEDUCTIONS 302,228 287,604 62 14,560 302,23 12 NET DEDUCTIONS AND ADDITIONS 302,228 287,604 62 14,560 302,23 14 FED DEFERRED INCOME TAXES - NET OM39 706 168 257 261 7 15 DEFERRED INCOME TAXES - NET OM39 706 168 257 261 7 16 AMCRT OF DEFERRED ON ME TAXES - NET OM39 0			DE49	(34,486)	(32,364)	(21)	(2,101)	(34,486)	.0.
9 TEMPORARY DIFFERENCES DE49 89,667 84,150 55 5482 88,6 10 TOTAL OTHER DEDUCTIONS 55,859 52,070 34 3,755 56,86 11 NET DEDUCTIONS AND ADDITIONS 302,226 287,604 62 14,560 302,23 14 FED DEFERRED INCOME TAX (410 & 411) 302,226 287,604 62 14,560 302,23 15 DEFERRED INCOME TAX (410 & 411) 0 <								678	0
10 TOTAL OTHER DEDUCTIONS 10 TOTAL OTHER DEDUCTIONS 11 NET DEDUCTIONS AND ADDITIONS 12 NET DEDUCTIONS AND ADDITIONS 13 JEED DEFERED INCOME TAX (410 & 411) 14 FED DEFERED INCOME TAX (410 & 411) 15 DEFERRED INCOME TAX (410 & 411) 16 AMORT OF DEFERED OTHER COST 17 DIT ADJUSTMENT - SALD DEPRECIATION 18 DIT ADJUSTMENT - ARAM 19 DIT ADJUSTMENT - ARAM 10 TOTAL FED DEFIT (410 & 411) 10 TOTAL FED DEFIT (410 & 411) 10 10.400TT MEM T - ARAM 10 TOTAL FED DEFIT (410 & 411) 11 (1.047) 12 AMORT INV TAX CREDIT 12 AMORT INV TAX CREDIT 13 TOTAL FED DEFIT (410 & 411) 14 TOTAL MORT INV TAX CREDIT 15 PROV INVEST TAX CREDIT 16 PROV INVEST TAX CREDIT 17 PROV INVEST TAX CREDIT 17 PROV INVEST TAX CREDIT 17 DTAL AVORTIZED ITC	-					-	-,	89,667	ō
NET DEBUCTIONS AND ADDITIONS 302,226 287,604 62 14,600 FED DEFFERED INCOME TAX (410 & 411) 0	-		DLiv					55,859	0
12 NET DEDUCTIONS AND ADDITIONS 302,228 287,604 62 14,660 302,23 13 FED DEFERED INCOME TAX (410.8.411) 0		TOTAL OTHER DEDUCTIONS		00,000	02,070	04	0,700	00,000	0
FED DEFERRED INCOME TAX (410 & 411) OM39 706 188 257 261 7 15 DEFERRED INCOME TAXES - NET OM39 706 188 257 261 7 16 AMORT OF DEFERRED OTHER COST AG39 0		NET DEDUCTIONS AND ADDITIONS		302 226	287 604	62	14 560	302 226	0
Image: https://www.image: htttps://www.image: https://www.image: https://www.image: h		NET DEDUCTIONS AND ADDITIONS		302,220	207,004	02	14,500	502,220	0
DEFERED INCOME TAXES - NET ON39 706 188 257 261 7 16 AMORT OF DEFERED OTHER COST AG39 0									
i6 AMORT OF DEFERED OTHER COST AG39 0 0 0 0 0 16 DIT ADJUSTMENT - S/L DEPRECIATION DE49 0 0 0 0 0 18 DIT ADJUSTMENT - ARAM K201 0				700		017	204	700	•
17 DIT ADJUSTMENT - SL DEPRECIATION DE49 0 0 0 0 0 18 DIT ADJUSTMENT - ARAM K201 0								706	0
DIT ADJUSTMENT - ARAM K201 0 0 0 0 18 DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES AG39 (1,753) (735) 0 (1,018) (1,73) 20 TOTAL FED DEFT IT (410 & 411) 1 1 (1,047) (547) 257 (767) (1,017) 21 AMORT INV TAX CREDIT NP29 0 0 0 0 0 0 23 AMORTIZE ITC NP29 0<						-	-	0	0
DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES AG39 (1,753) (735) 0 (1,018) (1,7 20 TOTAL FED DEF IT (410 & 411) (1,047) (547) 257 (757) (1,0 21 AMORTIZE ITC NP29 0 0 0 0 0 23 AMORTIZE ITC NP29 0 0 0 0 0 24 TOTAL AMORTIZED ITC 0 0 0 0 0 0 0 26 TEST YEAR INV TAX CREDIT NP29 0 0 0 0 0 0 26 TEST YEAR INV TAX CREDIT NP29 0 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>0</td> <td>0</td>					-	-		0	0
20 TOTAL FED DEF IT (410 & 411) (1,047) (547) 257 (757) (1,047) 21 AMORT INV TAX CREDIT 0 0 0 0 0 0 23 AMORTIZE ITC 0 0 0 0 0 0 0 24 TOTAL AMORTIZED ITC 0 10 10 1	18			•		•	•	0	0
21 AMORT INV TAX CREDIT NP29 0 0 0 0 23 <u>AMORTIZE ITC</u> 0 0 0 0 0 0 24 TOTAL AMORTIZE DITC 0 0 0 0 0 0 26 TEST YEAR INV TAX CREDIT NP29 0 0 0 0 0 27 <u>PROV INVEST TAX CREDIT</u> NP29 0 0 0 0 0 28 TEST YEAR INV TAX CREDIT 0 0 0 0 0 0 0 29 TOTAL FED DEF IT (410 & 411) (1.047) (547) 257 (757) (1.047) 31 TOTAL FED DEF ITC 0 <t< td=""><td></td><td></td><td>AG39</td><td></td><td></td><td></td><td></td><td>(1,753)</td><td>0</td></t<>			AG39					(1,753)	0
22 AMORTIZE ITC NP29 0 0 0 0 23 AMORTIZE ITC 0	20	TOTAL FED DEF IT (410 & 411)		(1,047)	(547)	257	(757)	(1,047)	0
23 AMORTIZE ITC NP29 0	21								
24 TOTAL AMORTIZED ITC 0	22	AMORT INV TAX CREDIT							
ISO ALTINUE NP29 0	23	AMORTIZE ITC	NP29	0	0	0	0	0	0
25 7 TEST YEAR INV TAX CREDIT NP29 0	24	TOTAL AMORTIZED ITC	•	0	0	0	0	0	0
26 TEST YEAR INV TAX CREDIT NP29 0 0 0 0 27 PROV INVEST TAX CREDIT 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
PROV INVEST TAX CREDIT NP29 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
28 TEST YEAR INV TAX CREDIT 0 <td></td> <td></td> <td>NDOO</td> <td></td> <td>•</td> <td>•</td> <td></td> <td>•</td> <td>•</td>			NDOO		•	•		•	•
29 30 PRELIMINARY SUMMARY 31 TOTAL FED DEF IT (410 & 411) (1,047) (547) 257 (757) (1,07) 32 TOTAL AMORTIZED ITC 0 <			NP29	the second state of the se	the second se			0	0
30 PRELIMINARY SUMMARY 31 TOTAL FED DEF IT (410 & 411) (1,047) (547) 257 (757) (1,07) 32 TOTAL AMORTIZED ITC 0 <t< td=""><td>28</td><td>TEST YEAR INV TAX CREDIT</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	28	TEST YEAR INV TAX CREDIT		0	0	0	0	0	0
31 TOTAL FED DEF IT (410 & 411) (1,047) (547) 257 (757) (1,07) 32 TOTAL AMORTIZED ITC 0	29								
31 TOTAL FED DEF IT (410 & 411) (1,047) (547) 257 (757) (1,07) 32 TOTAL AMORTIZED ITC 0 0 0 0 0 0 33 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,07) 34 (1,047) (547) 257 (757) (1,07) 34 (1,047) (547) 257 (757) (1,07) 35 FEDERAL INCOME TAX COMPUTATION (1,047) (547) 257 (757) (1,07) 36 RETURN ON RATE BASE 839,846 802,897 95 36,853 839,8 37 NET DEDUCTIONS AND ADDITIONS (302,226) (287,604) (62) (14,660) (302,22) 38 TOTAL STATE PROV DEF IT (410 & 411) 98 0 0 98 0 0 98 39 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 41 41 41 41 41 41 41 41 41 41,42,659 136,831 77 </td <td>30</td> <td>PRELIMINARY SUMMARY</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	30	PRELIMINARY SUMMARY							
32 TOTAL AMORTIZED ITC 0				(1.047)	(547)	257	(757)	(1,047)	0
33 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,0 34 34 5 FEDERAL INCOME TAX COMPUTATION 5 839,846 802,897 95 36,853 839,8 35 FEDERAL INCOME TAX COMPUTATION (302,226) (287,604) (62) (14,560) (302,226) (287,604) (62) (14,560) (302,236) (302,226) (287,604) (62) (14,560) (302,236) (302,226) (287,604) (62) (14,560) (302,236)								0	ō
34 35 FEDERAL INCOME TAX COMPUTATION 36 RETURN ON RATE BASE \$39,846 \$802,897 95 \$36,853 \$839,846 37 NET DEDUCTIONS AND ADDITIONS (302,226) (287,604) (62) (14,560) (302,23) 38 TOTAL STATE PROV DEF IT (410 & 411) 98 0 0 98 39 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (5477) 257 (757) (1,047) 40 BASE FOR FIT COMPUATION \$36,671 514,746 290 21,634 536,671 41								(1,047)	0
35 FEDERAL INCOME TAX COMPUTATION 839,846 802,897 95 36,853 839,846 36 RETURN ON RATE BASE 839,846 802,897 95 36,853 839,8 37 NET DEDUCTIONS AND ADDITIONS (302,226) (287,604) (62) (14,660) (302,2 38 TOTAL STATE PROV DEF IT (410 & 411) 98 0 0 98 39 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (5477) 257 (757) (1,047) 40 BASE FOR FIT COMPUATION 536,671 514,746 290 21,634 536,671 41 TAL FEDERAL TAX ADJUSTMENTS 0.26582 <td< td=""><td></td><td>TOTALI EDENAL INVADIOUTILIATO</td><td></td><td>(1,041)</td><td>(041)</td><td>201</td><td>(/0//</td><td>(1,047)</td><td>0</td></td<>		TOTALI EDENAL INVADIOUTILIATO		(1,041)	(041)	201	(/0//	(1,047)	0
36 RETURN ON RATE BASE 839,86 802,897 95 36,653 839,6 37 NET DEDUCTIONS AND ADDITIONS (302,226) (287,604) (62) (14,560) (302,23) 38 TOTAL STATE PROV DEF IT (410 & 411) 98 0 0 98 39 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 40 BASE FOR FIT COMPUATION 536,671 514,746 290 21,634 536,67 41 FIT FACTOR K190/(1-K190) 0.26582 0.26582 0.26582 0.26582 0.26582 43 PRELIM FED INCOME TAX 142,659 138,831 77 5,751 142,659 44 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 45 NET FED INCOME TAX ALLOWABLE 141,612 136,284 334 4,994 141,612									
37 NET DEDUCTIONS AND ADDITIONS (302,226) (287,604) (62) (14,560) (302,22) 38 TOTAL STATE PROV DEF IT (410 & 411) 98 0 0 98 39 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 40 BASE FOR FIT COMPUATION 536,671 514,746 290 21,634 536,67 41 1 1 0.26582 0.26582 0.26582 0.26582 0.26582 43 PRELIM FED INCOME TAX 142,659 136,831 77 5,751 142,659 44 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 45 NET FED INCOME TAX ALLOWABLE 141,612 136,284 334 4,994 141,612				830 846	802 897	95	36 853	839,845	0
38 TOTAL STATE PROV DEF IT (410 & 411) 98 0 0 98 39 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,0 40 BASE FOR FIT COMPUATION 536,671 514,746 290 21,634 536,671 41									ŏ
39 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 40 BASE FOR FIT COMPUATION 536,671 514,746 290 21,634 536,671 41 14 536,671 514,746 290 21,634 536,671 42 FIT FACTOR K190/(1-K190) 0.26582 0.26582 0.26582 0.26582 43 PRELIM FED INCOME TAX 142,659 138,831 77 5,751 142,659 44 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 45 NET FED INCOME TAX ALLOWABLE 141,612 136,284 334 4,994 141,612								98	ő
40 BASE FOR FIT COMPUATION 536,671 514,746 290 21,634 536,671 41 42 FIT FACTOR K190/(1-K190) 0.26582								(1,047)	o
41 0.26582 0.2									0
42 FIT FACTOR K190/(1-K190) 0.26582 0.26582 0.26582 0.26582 43 PRELIM FED INCOME TAX 142,659 136,831 77 5,751 142,659 44 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 45 NET FED INCOME TAX ALJOWABLE 141,612 136,284 334 4,99 141,612		BASE FOR FIT COMPDATION		550,071	514,740	250	21,004	330,070	0
43 PRELIM FED INCOME TAX 142,659 136,831 77 5,751 142,659 44 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 45 NET FED INCOME TAX ALLOWABLE 141,612 136,284 334 4,994 141,62				0.00500	0.00590	0.00580	0.00590		0.00590
44 TOTAL FEDERAL TAX ADJUSTMENTS (1,047) (547) 257 (757) (1,047) 45 NET FED INCOME TAX ALLOWABLE 141,612 136,284 334 4,994 141,62								140.050	0.26582
45 NET FED INCOME TAX ALLOWABLE 141,612 136,284 334 4,994 141,6									0
								(1,047)	0
		NET FED INCOME TAX ALLOWABLE		141,612	136,284	334	4,994	141,612	0
	46								
47 INCOME TAX BASED ON RETURN									
48 FEDERAL INCOME TAX PAYABLE						-			
								142,659	0
50 TEST YEAR INV TAX CREDIT 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td>								0	0
		NET FED INCOME TAX PAYABLE		142,659	136,831	77	5,751	142,659	0
52									
53 COMPOSITE TAX RATE 0.24925 0.24925 0.24925 0.24925	53	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925		0.24925

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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	STATE INCOME TAX BASED ON RETURN	Allo	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Sched	ule 9.1		3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	NP29	98	0	0	98	98	0
9	TOT STATE PROV DEF IT (410 & 411)		98	0	0	98	98	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		98	0	Ó	98	98	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		839,846	802,897	95	36,853	839,845	0
20	NET FED INCOME TAX ALLOWABLE		141,612	136,284	334	4,994	141,612	0
21	NET FED. DED. AND ADDITIONS		(302,226)	(287,604)	(62)	(14,560)	(302,226)	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ		98	0	0	98	98	0
24	BASE FOR SIT COMPUTATION		679,330	651,577	367	27,385	679,329	0
25								
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
27	PRELIMINARY STATE INCOME TAX	Rounding added	35,517	34,066	19	1,432	35,517	0
28	TOTAL STATE INCOME TAX ADJ.		98	0	0	98	98	0
29	NET STATE INC TAX ALLOWABLE		35,615	34,066	19	1,530	35,615	0
30 31	STATE INCOME TAX PAYABLE							
31	PRELIMINARY STATE INCOME TAX		35,517	34,066	19	1 100	05 547	•
32	OTHER SIT ADJUSTMENTS		35,517	34,066	19	1,432	35,517 0	0
33	NET STATE INCOME TAX PAYABLE		35,517	34,066	19	1,432	35,517	0
35			55,517	54,000	15	1,452	33,517	0
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

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WITNESS RESPONSIBLE:
DOUGLAS J. HEITKAMP
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LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	COST OF SERVICE COMPUTATION	ALLO	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	Schedu	ule 10		3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	K401	70	0	0	70	70	0
3	INTERDEPARTMENTAL	AG39	0	0	0	0	0	0
4	OTH MISC REVENUE	K401	4	0	0	4	4	0
5	RENTS	D249	0	0	0	0	0	0
6	IT TRANSPORT SPECIAL CONTRACTS	AG39	1,700	712	0	988	1,700	0
7	TOTAL OTHER OPERATING REVS		1,774	712	0	1,062	1,774	0
8								
9	COST OF SERVICE COMPUTATION							
10	TOTAL OP EXP EXC INC & REV TAX		601,841	507,959	31,394	62,488	601,841	0
11	RETURN ON RATE BASE		839,846	802,897	95	36,853	839,845	1
12	NET FED INCOME TAX ALLOWABLE		141,612	136,284	334	4,994	141,612	0
13	TOTAL OTHER OPERATING REVENUES		(1,774)	(712)	0	(1,062)	(1,774)	0
14	SUBTOTAL B		1,581,525	1,446,428	31,823	103,273	1,581,524	(1)
15								
16	TOTAL OTHER OPERATING REVENUES		1,774	712	0	1,062	1,774	0
17	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
18	OTHER OPERATING REVS TO BE TAXED		1,774	712	0	1,062	1,774	0
19			(
20	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
22	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
23	TOTAL REVENUE TAX		0	0	0	0	0	0
24	TOTAL GAS COST OF SERVICE		1,581,525	1,446,428	31,823	103,273	1,581,524	(1)
25								
26	PROPOSED REVENUES		2,062,893	693,582	819,670	549,641	2,062,893	0
27	TOTAL GAS COST OF SERVICE		(1,581,525)	(1,446,428)	(31,823)	(103,273)	(1,581,524)	1
28	EXCESS REVENUES		481,368	(752,846)	787,847	446,368	481,369	1
29	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
30	EXCESS TAX		119,981	(187,647)	196,371	111,257	119,981	0
31	EXCESS RETURN		361,387	(565,199)	591,476	335,111	361,388	(1)

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			<u>RATIO</u>				
3	LONG TERM DEBT		994,013,497	0.44086				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		1,187,101,737	0.52649				
6	SHORT TERM DEBT		73,621,738	0,03265				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		2,254,736,972	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.05051					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10750					
14	SHORT TERM DEBT		0.03784					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.02227					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0,05660					
21	SHORT TERM DEBT		0.00124					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.08011					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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COST OF SERVICE WORKPAPERS

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 ALLOCATION FACTORS SUMMARY WP FR-16(7)(v) - I Allocation Factors Summary Witness Responsible: Douglas J. Heitkamp Page 1 of 3 5/13/2025

Total Annual Firm MCF Sales (a)	FIRM	
Rate Class	MCF	<u>Ratio</u>
		(K201)
Res - RS	5,248,860	47.149%
GS	3,144,133	28.243%
FT-L	2,739,525	24.608%
IT - Inter. Transportation	-	0.000%
Total	11,132,518	100.000%
Average & Excess (b)		
Rate Class	Ratio	Ratio
	(K203)	(K205)
Res - RS	52.086%	53,930%
GS	31.210%	32.314%
FT-L	13.416%	13,756%
IT - Inter. Transportation	3.288%	0.000%
Total	100.000%	100.000%
Total Annual MCF Throughput (a)	Total Annual	
<u>Total Annual MCF Throughput (a)</u> Rate Class	Total Annual <u>MCF</u>	Ratio
		<u>Ratio</u> (K300)
Rate Class	MCF	(K300)
<u>Rate Class</u> Res - RS	<u>MCF</u> 5,248,860	(K300) 41,463%
<u>Rate Class</u> Res - RS GS	<u>MCF</u> 5,248,860 3,144,133	(K300) 41.463% 24.836%
<u>Rate Class</u> Res - RS GS FT-L	<u>MCF</u> 5,248,860 3,144,133 2,739,525	(K300) 41.463% 24.836% 21.640%
<u>Rate Class</u> Res - RS GS FT-L IT - Inter. Transportation	<u>MCF</u> 5,248,860 3,144,133 2,739,525 1,526,852	(K300) 41.463% 24.836% 21.640% 12.061%
<u>Rate Class</u> Res - RS GS FT-L IT - Inter. Transportation	<u>MCF</u> 5,248,860 3,144,133 2,739,525 1,526,852	(K300) 41.463% 24.836% 21.640% 12.061%
<u>Rate Class</u> Res - RS GS FT-L IT - Inter, Transportation Total	<u>MCF</u> 5,248,860 3,144,133 2,739,525 1,526,852 12,659,370	(K300) 41.463% 24.836% 21.640% 12.061%
<u>Rate Class</u> Res - RS GS FT-L IT - Inter. Transportation Total <u>Total Jurisdictional MCF Sales (a)</u>	<u>MCF</u> 5,248,860 3,144,133 2,739,525 1,526,852 12,659,370 Jurisdictional	(K300) 41.463% 24.836% 21.640% 12.061% 100.000%
<u>Rate Class</u> Res - RS GS FT-L IT - Inter. Transportation Total <u>Total Jurisdictional MCF Sales (a)</u>	<u>MCF</u> 5,248,860 3,144,133 2,739,525 1,526,852 12,659,370 Jurisdictional	(K300) 41.463% 24.836% 21.640% 12.061% 100.000% <u>Ratio</u>
<u>Rate Class</u> Res - RS GS FT-L IT - Inter. Transportation Total <u>Total Jurisdictional MCF Sales (a)</u> <u>Rate Class</u>	<u>MCF</u> 5,248,860 3,144,133 2,739,525 1,526,852 12,659,370 Jurisdictional <u>MCF</u>	(K300) 41.463% 24.836% 21.640% 12.061% 100.000% <u>Ratio</u> (K301)
<u>Rate Class</u> Res - RS GS FT-L IT - Inter. Transportation Total <u>Total Jurisdictional MCF Sales (a)</u> <u>Rate Class</u> Res - RS	<u>MCF</u> 5,248,860 3,144,133 2,739,525 1,526,852 12,659,370 Jurisdictional <u>MCF</u> 5,248,860	(K300) 41.463% 24.836% 21.640% 12.061% 100.000% <u>Ratio</u> (K301) 62.539%
<u>Rate Class</u> Res - RS GS FT-L IT - Inter, Transportation Total <u>Total Jurisdictional MCF Sales (a)</u> <u>Rate Class</u> Res - RS GS	<u>MCF</u> 5,248,860 3,144,133 2,739,525 1,526,852 12,659,370 Jurisdictional <u>MCF</u> 5,248,860	(K300) 41,463% 24,836% 21,640% 12,061% 100,000% <u>Ratio</u> (K301) 62,539% 37,461%
Res - RS GS FT-L IT - Inter, Transportation Total <u>Total Jurisdictional MCF Sales (a)</u> <u>Rate Class</u> Res - RS GS FT-L	<u>MCF</u> 5,248,860 3,144,133 2,739,525 1,526,852 12,659,370 Jurisdictional <u>MCF</u> 5,248,860	(K300) 41,463% 24,836% 21,640% 12,061% 100,000% Ratio (K301) 62,539% 37,461% 0,000%

Notes:

(a) Company revenue reports (b) WP FR-16(7)(v)-Peak & Avg

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 ALLOCATION FACTORS SUMMARY

Total Customers (a)

Rate Class	<u>Customers</u>	<u>Ratio</u>	
		(K401)	
Res - RS	98,278	92.847%	
GS	7,417	7.007%	98.210%
FT-L	135	0.128%	1.790%
IT - Inter. Transportation	19	0.018%	
Total	105,849	100.000%	

Weighted Customers - Services (b)

Rate Class	Customers	Weighting <u>Factor</u>	Weighted Customers	<u>Ratio</u> (K403)
Res - RS	98,278	1.0000	98,278	86.229%
GS	7,417	2.0448	15,166	13,307%
FT-L	135	2,4600	332	0.291%
IT - Inter. Transportation	19	10.3701	197	0.173%
Total	105,849	•	113,973	100.000%

Customer Accounting Expense Allocation Factor (c)

	<u>Acct 901</u>	<u>Acct 902</u>	<u>Acct 903</u>	<u>Total</u>	<u>Ratio</u> (K405)
Res - RS	130,791	26,463	2,467,186	2,624,441	92.847%
GS	9,871	1,997	186,198	198,065	7.007%
FT-L	180	36	3,389	3,605	0.128%
IT - Inter. Transportation	25	5	477	507	0.018%
Total	140,867	28,502	2,657,250	2,826,619	100.000%

Uncollectible Expense Allocation Factor (c)

	<u>Acct 904</u>	<u>Ratio</u> (K406)
Res - RS	1,462,710	92.847%
GS	110,390	7.007%
FT-L	2,009	0.128%
IT - Inter. Transportation	283	0.018%
Total	1,575,392	100.000%

Customer Service and Information Factor (c)

	<u>Acct 907</u>	<u>Acct 908</u>	<u>Acct 909</u>	<u>Total</u>	<u>Ratio</u> (K407)
Res - RS	97	160,632	9,534	170,263	92.847%
GS	7	12,123	719	12,850	7.007%
FT-L	0	.221	13	234	0.128%
IT - Inter. Transportation	0	31	2	33	0.018%
Total	104	173,007	10,268	183,379	100.000%

Sales Expense Allocation Factor (c)

	<u>Acct 911</u>	<u>Acct 913</u>	Total	<u>Ratio</u> (K408)
Res - RS		0 18	18	94.737%
GS		0 1	1	5.263%
FT-L		0 () 0	0.000%
IT - Inter. Transportation		o () 0	0.000%
Total		0 19) 19	100.000%

Source: (a) Company revenue reports (b) WP FR-16(7)(v)-Services (c) WP FR-16(7)(v)-CustAcctg

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 ALLOCATION FACTORS SUMMARY

Meter Cost Allocator (a)

	Meter Cost	
Rate Class	Per Study	<u>Ratio</u> (K413)
Res - RS	10,371,473	69.388%
GS	3,834,761	25.656%
FT-L	655,485	4.385%
IT - Inter. Transportation	85,285	0.571%
Total	14,947,004	100.000%

House Regulators & Installations (b)

Rate Class	<u>Wgt. Cust</u>	<u>Ratio</u> (K417)
Res - RS	98,278	59.695%
GS	64,568	39.219%
FT-L	1,568	0.952%
IT - Inter. Transportation	221	0.134%
Total	164,635	100.000%

Large Industrial Measuring & Regulating Stations (c)

Rate Class	MCF	<u>Ratio</u> (K595)
FT-L	2,739,525	64.212%
IT - Inter. Transportation	1,526,852	35.788%
Total	4,266,377	100.000%

Combination of Weighted Customer & Demand Allocation Factor (d)

ombination of Weighted Outlemer & Bernand Anotation Fuotor (u)						
			Peak & Avg.			
	Customer	Customer	(Peak Day)	Demand	Customer /	
Rate Class	Ratio	<u>Ratio</u>	Ratio	Ratio	Demand Ratio	
	(K401)	19.813%	(K203)	80.187%	(K415)	
Res - RS	92.847%	18.395%	52.086%	41.766%	60.162%	
GS	7.007%	1.388%	31.210%	25.026%	26.414%	
FT-L	0.128%	0.025%	13.416%	10.758%	10.783%	
IT - Inter. Transportation	0.018%	0.004%	3.288%	2.637%	2.641%	
Total	100.000%	-	100.000%	-	100.000%	
				=		

Source: (a) WP FR-16(7)(v)-METERS 2024 (b) WP FR-16(7)(v)-House Reg DEK (c) WP FR-16(7)(v)-IndustrialM&R (d) Allocation Factors Summary page WP FR-16(7)(v) - I Allocation Factors Summary Witness Responsible: Douglas J. Heitkamp Page 3 of 3 5/13/2025 DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 AVERAGE & EXCESS WP FR-16(7)(v) - II Witness Responsible: Douglas J. Heitkamp Page 1 of 1 5/13/2025

Average & Excess (K203)

Total Annual Usage (Mcf)		12,659,370
(Peak Day Mcf * 365)	127,206* 365 =	46,430,190
Load Factor (Annual Usage	Mcf / Peak Day Mcf)	27.265%

Class of Service	Annual Usage (Mcf)	Average Demand (Mcf / Day)	Average Demand (Ratio)	Non-Coin System Peak Day (Mcf / Day)	Excess Demand (Mcf / Day)	Excess Demand (Ratio)	Weighted Avg. Demand (Ratio)	Weighted Excess Demand (Ratio)	Peak & Avg. Demand (Ratio)
	(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)
		(1) / 365			(4) - (2)		27.265%	72.735%	
Res - RS	5,248,860	14,380	41.461%	68,603	54,223	56,070%	11,304%	40.782%	52.086%
GS	3,144,133	8,614	24.836%	41,105	32,491	33,598%	6.772%	24.438%	31.210%
FT-L	2,739,525	7,506	21.642%	17,498	9,992	10.332%	5.901%	7.515%	13.416%
IT - Inter. Transportation	1,526,852	4,183	12.061%	-	-	0.000%	3.288%	0.000%	3.288%
Total	12,659,370	34,683	100.000%	127,206	96,706	100.000%	27.265%	72.735%	100.000%

Average & Excess (Excluding Interruptible) (K205)

Total Annual Usage (Mcf)		11,132,518
(Peak Day Mcf * 365)	127,206* 365 =	46,430,190
Load Factor (Annual Usage	e Mcf / Peak Day Mcf)	23.977%

		A		Non-Coin	F	E	Weighted	Weighted	Peak &
		Average	Average	System	Excess	Excess	Avg.	Excess	Avg.
	Annual Usage	Demand	Demand	Peak Day	Demand	Demand	Demand	Demand	Demand
Class of Service	(Mcf)	(Mcf / Day)	(Ratio)	(Mcf / Day)	(Mcf / Day)	(Ratio)	(Ratio)	(Ratio)	(Ratio)
	(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)
		(1) / 365			(4) - (2)		23.977%	76.023%	
Res - RS	5,248,860	14,380	47.147%	68,603	54,223	56.070%	11.304%	42.626%	53.930%
GS	3,144,133	8,614	28.243%	41,105	32,491	33.598%	6.772%	25.542%	32.314%
FT-L	2,739,525	7,506	24.610%	17,498	9,992	10.332%	5.901%	7.855%	13.756%
IT - Inter. Transportation	-		0.000%	-	-	0.000%	0.000%	0.000%	0.000%
Total	11,132,518	30,500	100.000%	127,206	96,706	100.000%	23.977%	76.023%	100.000%

Note: Interruptible customers excluded from the system peak since theoretically they are off the system at the time of the peak.

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 DAILY DEMAND ANALYSIS

WP FR-16(7)(v) - III Witness Responsible: Douglas J. Heitkamp Page 1 of 7 5/13/2025

Rate RS - R	tesidential		Non-weather normal				DEK	Class Max.	DEK	DEK
		DEK System	Calendar Month	Average	DEK Coin	Coin Peak	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
Month	Days	Peak Day	Mcf	Daily Usage	Peak Day L. F.	Day Demand	Peak Day L.F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem
					(a)		(b)		(C)	
Jan 2024	31	01/16/24	1,180,469	38,080	61.0679	62,357	60.7625	62,670	59.1241	64,407
Feb	28	02/17/24	1,050,571	37,520	54,7922	68,477	54.7922	68,477	54.6917	68,603
Mar	31	03/18/24	661,935	21,353	51.6777	41,320	51.6777	41,320	47.8317	44,642
Apr	30	04/04/24	470,317	15,677	32.3171	48,510	32.3171	48,510	31.2180	50,218
May	31	05/01/24	196,450	6,337	101.6563	6,234	86.6481	7,313	63.2466	10,020
Jun	30	06/10/24	115,233	3,841	90.3972	4,249	88.4230	4,344	65.7780	5,839
Jul	31	07/25/24	98,224	3,169	99.8242	3,175	90.5097	3,501	70.7369	4,480
Aug	31	08/20/24	94,046	3,034	101.5804	2,987	91.6364	3,311	69.0228	4,396
Sept	30	09/09/24	100,538	3,351	91.1604	3,676	83.1353	4,031	66.3436	5,051
Oct	31	10/16/24	136,634	4,408	46.4057	9,499	46.4057	9,499	40.1637	10,975
Nov	30	11/29/24	260,408	8,680	38.4719	22,562	38.4719	22,562	36.8485	23,556
Dec 2024	31	12/05/24	884,036	28,517	62.3570	45,732	62.3570	45,732	60.3854	47,225
			5,248,860			68,477		68,477		68,603

Rate GS			Non-weather normal				DEK	Class Max.	DEK	DEK
		DEK System	Calendar Month	Average	DEK Coin	Coin Peak	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
Month	Days	Peak Day	Mcf	Daily Usage	Peak Day L. F.	Day Demand	Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem
					(a)		(b)		(C)	
Jan 2024	31	01/16/24	605,623	19,536	63.1698	30,926	62.6618	31,177	59.7630	32,689
Feb	28	02/17/24	652,879	23,317	60.4941	38,544	60.4941	38,544	56.7251	41,105
Mar	31	03/18/24	407,424	13,143	57.8419	22,722	57.8419	22,722	52.8341	24,876
Apr	30	04/04/24	306,274	10,209	41.4211	24,647	41.4211	24,647	37.8034	27,006
May	31	05/01/24	136,245	4,395	114.5952	3,835	76.1990	5,768	55.3279	7,944
Jun	30	06/10/24	67,020	2,234	72.0857	3,099	71.2013	3,138	60.3233	3,703
Jul	31	07/25/24	91,826	2,962	84.4389	3,508	75.2673	3,935	57.6993	5,134
Aug	31	08/20/24	73,937	2,385	105.7795	2,255	73.3019	3,254	57.8399	4,123
Sept	30	09/09/24	77,563	2,585	88.1672	2,932	86.2807	2,996	68.2104	3,790
Oct	31	10/16/24	140,786	4,541	57.5477	7,891	57.5477	7,891	49.2454	9,221
Nov	30	11/29/24	148,379	4,946	42.3026	11,692	42.3026	11,692	38.3033	12,913
Dec 2024	31	12/05/24	436,176	14,070	63.9626	<u>21,997</u>	63.9626	<u>21,997</u>	60.3438	23,316
			3,144,132			38,544		38,544		41,105

(a) Coincident Peak is the peak at the time of the system peak.

(b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.

(c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

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Rate FT-L			Non-weather normal				DEK	Class Max.	DEK	DEK
		DEK System	Calendar Month	Average	DEK Coin	Coin Peak	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
Month	Days	Peak Day	Mcf	Daily Usage	Peak Day L. F.	Day Demand	Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem
					(a)		(b)		(C)	
Jan 2024	31	01/16/24	362,215	11,684	72.3892	16,141	72.3892	16,141	66,7736	17,498
Feb	28	02/17/24	284,995	10,178	87.0333	11,694	82.1504	12,389	67.8283	15,006
Mar	31	03/18/24	267,759	8,637	70.6236	12,230	70.6236	12,230	64.0174	13,492
Apr	30	04/04/24	206,349	6,878	65.0951	10,566	65.0951	10,566	57.7130	11,918
May	31	05/01/24	180,085	5,809	98.4143	5,903	81.4267	7,134	66.2684	8,766
Jun	30	06/10/24	162,614	5,420	79.5334	6,815	79.5334	6,815	67.4430	8,036
Jul	31	07/25/24	161,201	5,200	89.1247	5,835	81.2042	6,404	68.6053	7,580
Aug	31	08/20/24	167,730	5,411	86.9569	6,223	85.4140	6,335	69.7567	7,757
Sept	30	09/09/24	161,431	5,381	89.4257	6,017	86.0906	6,250	64.4117	8,354
Oct	31	10/16/24	201,506	6,500	80.6685	8,058	80.6685	8,058	62.5220	10,396
Nov	30	11/29/24	247,138	8,238	83.7081	9,841	69.3799	11,874	57.7283	14,270
Dec 2024	31	12/05/24	336,502	10,855	71.5033	<u>15,181</u>	71.5033	15,181	64,1981	16,909
			2,739,525			16,141		16,141		17,498

Rate IT - Interruptibile Transportation

			Non-weather normal				DEK	Class Max.	DEK	DEK
		DEK System	Calendar Month	Average	DEK Coin	Coin Peak	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
Month	Days	Peak Day	Mcf	Daily Usage	Peak Day L. F.	Day Demand	Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem
					(a)		(b)		(c)	
Jan 2024	31	01/16/24	158,460	5,112	76.8462	6,652	76.3568	6,695	69.2772	7,379
Feb	28	02/17/24	131,978	4,714	101.5686	4,641	84.1261	5,603	71.7627	6,569
Mar	31	03/18/24	118,150	3,811	74.9226	5,087	74.9226	5,087	62.8446	6,064
Apr	30	04/04/24	121,347	4,045	85.7039	4,720	81.7133	4,950	64.0497	6,315
May	31	05/01/24	119,954	3,869	88.2608	4,384	64.1344	6,033	57.6955	6,706
Jun	30	06/10/24	120,221	4,007	81.0760	4,942	75.7690	5,288	60.8222	6,588
Jul	31	07/25/24	114,615	3,697	81.1905	4,553	77.4588	4,773	61.4833	6,013
Aug	31	08/20/24	120,911	3,900	75,6929	5,152	75.6929	5,152	64.6404	6,033
Sept	30	09/09/24	115,785	3,860	77.2970	4,994	77.0529	5,010	60,6699	6,362
Oct	31	10/16/24	136,640	4,408	75.1983	5,862	75,1983	5,862	65.2940	6,751
Nov	30	11/29/24	133,320	4,444	113.1334	3,928	78.3930	5,669	62.2469	7,139
Dec 2024	31	12/05/24	135,471	4,370	76.4467	5,716	67.6376	6,461	58.0336	7,530
			1,526,852			6,652		6,695		7,530

(a) Coincident Peak is the peak at the time of the system peak.

(b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.

(c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

WP FR-16(7)(v) - III Witness Responsible: Douglas J. Heitkamp Page 3 of 7 5/13/2025

Total			Non-weather normal				DEK	Class Max.	DEK	DEK
		DEK System	Calendar Month	Average	DEK Coin	Coin Peak	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class
Month	Days	Peak Day	Mcf	Daily Usage	Peak Day L. F.	Day Demand	Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem
					(a)		(b)		(C)	
Jan 2024	31	01/16/24	2,306,767	74,412		116,076		116,683		121,973
Feb	28	02/17/24	2,120,423	75,729		123,356		125,013		131,283
Mar	31	03/18/24	1,455,269	46,944		81,359		81,359		89,074
Apr	30	04/04/24	1,104,287	36,809		88,443		88,673		95,457
May	31	05/01/24	632,735	20,410		20,356		26,248		33,436
Jun	30	06/10/24	465,088	15,502		19,105		19,585		24,166
Jul	31	07/25/24	465,866	15,028		17,071		18,613		23,207
Aug	31	08/20/24	456,624	14,730		16,617		18,052		22,309
Sept	30	09/09/24	455,317	15,177		17,619		18,287		23,557
Oct	31	10/16/24	615,566	19,857		31,310		31,310		37,343
Nov	30	11/29/24	789,245	26,308		48,023		51,797		57,878
Dec 2024	31	12/05/24	1,792,185	57,812		<u>88,626</u>		<u>89,371</u>		<u>94,980</u>
			12,659,369			123,356		125,013		131,283

(a) Coincident Peak is the peak at the time of the system peak.

(b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.

(c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

WP FR-16(7)(v) - III Witness Responsible: Douglas J. Heitkamp Page 4 of 7 5/13/2025

Year: 2024 Gas Statistics: DAILY

Rate Group: RESIDENTIAL

STAT 1	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	<u>STAT 7</u>	<u>STAT 8</u>	STAT 9	STAT 10		<u>STAT 11</u>	<u>STAT 12</u>	<u>STAT 13</u>	<u>STAT 14</u>	<u>STAT 15</u>	<u>STAT 16</u>	<u>STAT 17</u>
KYRS Sa	mpled group	Sample	Population	Monthly	Noncoincident	Coincident	Rate Class	Coincident	System		Load Factor	Load Factor	Load Factor	Coincidence	Coincidence	Diversity	Diversity
		Size	# of customers	Average Usage	Demand	Demand	Peak Date	Demand	Peak Date		NCD	CD	CD	Factor	Factor	Factor	Factor
		(sample)		(per customer)		@ Rate Class Peak		@ System Peak				@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak
Month/Year	Group			MCF / month	MCF / day	MCF / day		MCF / day									
JAN_24	KYRS	72	98,247	11.354	0.619	0.603	01/15/24	0.600	01/16/24		59.12	60.76	61.07	97.30	96.82	102.77	103.29
FEB_24	KYRS	61	98,278	8.713	0.549	0.548	02/17/24	0.548	02/17/24		54.69	54.79	54.79	99.82	99.82	100.18	100.18
MAR_24	KYRS	73	98,249	5.766	0.389	0,360	03/18/24	0.360	03/18/24		47.83	51.68	51.68	92.56	92.56	108.04	108.04
APR_24	KYRS	74	98,188	3.395	0.363	0.350	04/04/24	0.350	04/04/24		31.22	32.32	32.32	96.60	96.60	103.52	103.52
MAY_24	KYRS	74	98,102	1.589	0.081	0.059	05/05/24	0.050	05/01/24		63.25	86.65	101.66	72.99	62.22	137.00	160.73
JUN_24	KYRS	74	98,090	1.088	0.055	0.041	06/15/24	0.040	06/10/24		65.78	88.42	90.40	74.39	72.77	134.43	137.43
JUL_24	KYRS	74	98,136	0.980	0.045	0.035	07/06/24	0.032	07/25/24		70.74	90.51	99.82	78.15	70.86	127.95	141.12
AUG_24	KYRS	74	98,177	0.992	0.046	0.035	08/17/24	0.032	08/20/24		69.02	91.64	101.58	75.32	67.95	132.76	147.17
SEP_24	KYRS	74	98,268	1.209	0.061	0.048	09/08/24	0.044	09/09/24		66.34	83.14	91.16	79.80	72.78	125.31	137,41
OCT_24	KYRS	7.3	98,474	2.016	0.162	0.140	10/16/24	0.140	10/16/24		40.16	46.41	46.41	86.55	86.55	115.54	115.54
NOV_24	KYRS	73	98,667	5.804	0.525	0.503	11/29/24	0.503	11/29/24		36.85	38.47	38.47	95.78	95.78	104.41	104.41
DEC_24	KYRS	72	98,820	11.146	0.595	0.577	12/05/24	0.577	12/05/24	L	60.39	62.36	62.36	96.84	96.84	103.26	103.26

Definition: Gas Day = 10:01 to 10:00 (HourEnding11am to HourEnding10am)

System Peak = State Peak

Census groups (100% analysis used; Entire population) Sampled groups (Ratio analysis used; Stratified sample of population)

Report date: 4-15-25

WP FR-16(7)(v) - III Witness Responsible: Douglas J. Heitkamp Page 5 of 7 5/13/2025

Year: 2024 Gas Statistics: DAILY

Rate Group: GENERAL SERVICE

STAT 1	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	<u>STAT 8</u>	<u>STAT 9</u>	<u>STAT 10</u>	<u>STAT</u>	<u>11 STA</u>	12 STAT 13	<u>STAT 14</u>	<u>STAT 15</u>	<u>STAT 16</u>	STAT 17
KYGS Sa	mpled group	Sample	Population	Monthly	Noncoincident	Coincident	Rate Class	Coincident	System	Loa Facto	1		Coincidence	Coincidence	Diversity	Diversity
		Size	# of customers	Average Usage	Demand	Demand	Peak Date	Demand	Peak Date	NCI	С) CD	Factor	Factor	Factor	Factor
		(sample)		(per customer)		@ Rate Class Peak		@ System Peak			@ R Cla Pe	SS (U Syster	@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak
Month/Year	Group			MCF / month	MCF / day	MCF / day		MCF / day								
JAN_24	KYGS	106	7,447	84.543	4.563	4.352	01/15/24	4.317	01/16/24	59	76 62	.66 63.1	95.37	94.61	104.85	105.70
FEB_24	KYGS	84	7,450	71.161	4.326	4.056	02/17/24	4.056	02/17/24	56	73 60	.49 60.4	9 93.77	93.77	106.64	106.64
MAR_24	KYGS	105	7,437	47.983	2.930	2.676	03/18/24	2.676	03/18/24	52	83 57	.84 57.8	91.34	91.34	109.48	109.48
APR_24	KYGS	106	7,411	29.856	2.633	2.403	04/04/24	2.403	04/04/24	37	80 41	.42 41.4	91.27	91.27	109.57	109.57
MAY_24	KYGS	114	7,397	13.740	0.801	0.582	05/10/24	0.387	05/01/24	55	33 76	.20 114.6	72.61	48.28	137.72	207.12
JUN_24	KYGS	116	7,395	10.754	0.594	0.503	06/11/24	0.497	06/10/24	60	32 71	.20 72.0	84.72	83.68	118.03	119,50
JUL_24	KYGS	118	7,377	11.238	0.628	0.482	07/20/24	0.429	07/25/24	57	70 75	.27 84.4	76.66	68.33	130.45	146.34
AUG_24	KYGS	116	7,371	10.277	0.573	0.452	08/09/24	0.313	08/20/24	57	B4 73	.30 105.7	3 78.91	54.68	126.73	182.88
SEP_24	KYGS	118	7,397	14.760	0.721	0.570	09/08/24	0.558	09/09/24	68	21 86	.28 88.1	7 79.06	77.36	126.49	129.26
OCT_24	KYGS	110	7,425	19.472	1.276	1.092	10/16/24	1.092	10/16/24	49	25 57	.55 57.5	5 85.57	85.57	116.86	116.86
NOV_24	KYGS	130	7,446	39.253	3.416	3.093	11/29/24	1		38	30 42	.30 42.3	90.55	90.55	110.44	110.44
DEC_24	KYGS	106	7,477	60.732	3.247	3.063	12/05/24	3.063	12/05/24	60	34 63	.96 63.9	§ 94.34	94.34	106.00	106.00

Definition: Gas Day = 10:01 to 10:00 (HourEnding11am to HourEnding10am)

System Peak = State Peak

Census groups (100% analysis used; Entire population)

Sampled groups (Ratio analysis used; Stratified sample of population)

Report date for KYGS: 4-15-25

WP FR-16(7)(v) - III Witness Responsible: Douglas J. Heitkamp Page 6 of 7 5/13/2025

Year: 2024 Gas Statistics: DAILY

Rate Group: FIRM TRANSPORTATION SERVICE

<u>STAT 1</u>	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	<u>STAT 8</u>	<u>STAT 9</u>	<u>STAT 10</u>	S	<u>STAT 11</u>	<u>STAT 12</u>	<u>STAT 13</u>	<u>STAT 14</u>	<u>STAT 15</u>	<u>STAT 16</u>	<u>STAT 17</u>
KYFT Cer	isus group	Sample	Population	Monthly	Noncoincident	Coincident	Rate Class	Coincident	System		Load Factor	Load Factor	Load Factor	Coincidence	Coincidence	Diversity	Diversity
		Size	# of customers	Average Usage	Demand	Demand	Peak Date	Demand	Peak Date		NCD	CD	CD	Factor	Factor	Factor	Factor
		(sample)		(per customer)		@ Rate Class Peak		@ System Peak				@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak
Month/Year	Group	N/A		MCF / month	MCF / day	MCF / day		MCF / day									
JAN_24	KYFT		136	2,619.287	126.537	116.721	01/16/24	116.721	01/16/24		66.77	72.39	72.39	92.24	92.24	108.41	108.41
FEB_24	KYFT		136	2,060.743	104.765	86.500	02/28/24	81.647	02/17/24		67.83	82.15	87.03	82.57	77.93	121.12	128.31
MAR_24	KYFT		136	1,940.618	97.787	88.640	03/18/24	88.640	03/18/24		64.02	70.62	70.62	90.65	90.65	110.32	110.32
APR_24	KYFT		136	1,504.272	86.882	77.029	04/04/24	77.029	04/04/24		57.71	65.10	65.10	88.66	88.66	112.79	112.79
MAY_24	KYFT		136	1,316.125	64.066	52.140	05/14/24	43.140	05/01/24		66.27	81.43	98.41	81.38	67.34	122.87	148.51
JUN_24	KYFT		136	1,188.088	58.721	49.794	06/10/24	49.794	06/10/24		67.44	79.53	79.53	84.80	84.80	117.93	117.93
JUL_24	KYFT		137	1,244.701	58.526	49.445	07/10/24	45.051	07/25/24		68.61	81.20	89.12	84.48	76.98	118.36	129.91
AUG_24	KYFT		137	1,307.102	60.445	49.365	08/19/24	48.489	08/20/24		69.76	85.41	86.96	81.67	80.22	122.45	124.66
SEP_24	KYFT		137	1,243.474	64.350	48.146	09/25/24	46.350	09/09/24		64.41	86.09	89.43	74.82	72.03	133.66	138.83
OCT_24	KYFT		138	1,452.232	74.928	58.072	10/16/24	58.072	10/16/24		62.52	80.67	80.67	77.50	77.50	129.02	129.02
NOV_24	KYFT		139	1,762.748	101.784	84.691	11/21/24	70.194	11/29/24		57.73	69.38	83.71	83.21	68.96	120.18	145.00
DEC_24	KYFT		140	2,376.514	119.414	107.214	12/05/24	107.214	12/05/24		64.20	71.50	71.50	89.78	89.78	111.38	111.38

Definition: Gas Day = 10:01 to 10:00 (HourEnding11am to HourEnding10am)

System Peak = State Peak

Census groups (100% analysis used; Entire population)

Sampled groups (Ratio analysis used; Stratified sample of population)

Report date: 7-1-18

WP FR-16(7)(v) - III Witness Responsible: Douglas J. Heitkamp Page 7 of 7 5/13/2025

Year: 2024 Gas Statistics: DAILY

Rate Group: INTERRUPTIBLE TRANSPORTATION SERVICE

STAT 1	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	<u>STAT 7</u>	<u>STAT 8</u>	<u>STAT 9</u>	<u>STAT 10</u>	<u>S1</u>	TAT 11	<u>STAT 12</u>	<u>STAT 13</u>	<u>STAT 14</u>	<u>STAT 15</u>	<u>STAT 16</u>	<u>STAT 17</u>
KYIT Cen	sus group	Sample	Population	Monthly	Noncoincident	Coincident	Rate Class	Coincident	System		Load actor	Load Factor	Load Factor	Coincidence	Coincidence	Diversity	Diversity
		Size	# of customers	Average Usage	Demand	Demand	Peak Date	Demand	Peak Date	1	NCD	CD	CD	Factor	Factor	Factor	Factor
		(sample)		(per customer)		@ Rate Class Peak		@ System Peak				@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak
Month/Year	Group	N/A		MCF / month	MCF / day	MCF / day		MCF / day									
JAN_24	KYIT		19	8,411.789	391.684	355.368	01/15/24	353.105	01/16/24		69.28	76.36	76.85	90.73	90.15	110.22	110.93
FEB_24	KYIT		19	7,013.368	337.000	287.474	02/06/24	238.105	02/17/24		71.76	84.13	101.57	85.30	70.65	117.23	141.53
MAR_24	KYIT		19	6,290.579	322.895	270.842	03/18/24	270.842	03/18/24		62.84	74.92	74.92	83.88	83.88	119.22	119.22
APR_24	KYIT		19	6,456.211	336.000	263.368	04/25/24	251.105	04/04/24		64.05	81.71	85.70	78.38	74.73	127.58	133.81
MAY_24	KYIT		19	6,385.158	357.000	321.158	05/29/24	233.368	05/01/24		57.70	64.13	88.26	89.96	65.37	111.16	152.98
JUN_24	KYIT		19	6,396.895	350.579	281.421	06/06/24	263.000	06/10/24		60.82	75.77	81.08	80.27	75.02	124.57	133.30
JUL_24	KYIT		19	6,104.158	320.263	254.211	07/15/24	242.526	07/25/24		61.48	77.46	81.19	79.38	75.73	125.98	132.05
AUG_24	KYIT		19	6,435.526	321.158	274.263	08/20/24	274.263	08/20/24		64.64	75.69	75.69	85.40	85.40	117.10	117.10
SEP_24	KYIT		19	6,163.421	338.632	266.632	09/16/24	265.789	09/09/24		60.67	77.05	77.30	78.74	78.49	127.00	127.41
OCT_24	KYIT		19	7,263.368	358.842	311.579	10/16/24	311.579	10/16/24		65.29	75.20	75.20	86.83	86.83	115.17	115.17
NOV_24	KYIT		19	7,086.316	379.474	301.316	11/12/24	208.789	11/29/24	1	62.25	78.39	113.13	79.40	55.02	125.94	181.75
DEC_24	KYIT		19	7,201.842	400.316	343.474	12/13/24	303.895	12/05/24		58.03	67.64	76.45	85.80	75.91	116.55	131.73

Definition: Gas Day = 10:01 to 10:00 (HourEnding11am to HourEnding10am)

System Peak = State Peak

Census groups (100% analysis used; Entire population)

Sampled groups (Ratio analysis used; Stratified sample of population) Report date: 4-17-25

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 ALLOCATION OF LARGE INDUSTRIAL MEASURING AND REGULATING STATIONS (ACCTS 2580 & 2581)

WP FR-16(7)(v) - IV Witness Responsible: Douglas J. Heitkamp Page 1 of 1 5/13/2025

Rate Class	MCF	Ratio
		(K595)
FT-L	2,739,525	64.212%
IT - Inter. Transportation	1,526,852	35.788%
Total Mcf	4,266,377	100.000%

Source: Allocation Factors Summary

		Sum of Book Cost	Sum of Feet	Sum of Book Cost / Foot
Plastic	Diameter Squared	\$200,818,079	5,045,313	
0.75	0.5625	\$230	133	\$1.73
1	1	\$2,817,613	417,897	\$6.74
1.25	1.5625	\$413,140	21,076	\$19.60
2	4	\$42,463,609	1,935,273	\$21.94
3	9	\$1,109,761	60,090	\$18.47
4	16	\$70,718,750	1,667,384	\$42.41
6	36	\$38,615,437	617,237	\$62.56
8	64	\$34,636,343	278,331	\$124.44
12	144	\$10,043,196	47,892	\$209.71
Steel		\$81,288,087	2,598,724	
1	1	\$23,423	1,173	\$19.97
1.25	1.5625	\$201,231	67,329	\$2.99
2	4	\$8,921,694	754,642	\$11.82
2.5	6.25	\$53	4	\$13.30
3	9	\$328,731	31,621	\$10.40
4	16	\$19,231,602	829,871	\$23.17
6	36	\$16,698,064	450,620	\$37.06
8	64	\$14,713,785	305,725	\$48.13
10	100	\$3,138	13	\$241.39
12	144	\$20,683,271	151,268	\$136.73
16	256	\$433,886	4,775	\$90.87
20	400	\$49,207	1,683	\$29.24
Grand Total		\$282,106,166	7,644,037	

	Bo		
Zero Intercept	Based on Diameter	Based on Diameter Squared	
Plastic	-18.26248938	3.52674973	
Steel	19.23126142	6.49770959	
Blended	-5.515833389	4.53677947	
Customer	-14.95%	12.29%	K415 Distribution Allocated
Demand	114.95%	87.71%	K415 Distribution Allocated

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DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 DERIVATION OF GAS SERVICES ALLOCATION FACTOR

		NUMBER OF	TOTAL	DEC	IDENTIAL		s	FT	3	INDUS TRANSP / C	
0.75	100	SERVICES	COST	SERVICES	COST	SERVICES	COST	SERVICES	COST	SERVICES	COST
SIZE	KIND	SERVICES	0001	SERVICES	0001	3ERVICE3	0031	SEIVICES		OLIVIOLO	0001
100% RESIDENT	IAL										
3/4"	CU	7 \$	6,911.89	7	6,911.89						
3/8"	CU	0	0.00	0	0.00						
1/2"	Р	1,696	2,575,650.11	1,696	2,575,650.11						
3/4"	Р	1,181	32,266.81	1,181	32,266.81						
3/8"	Р	1	304.05	1	304.05						
5/8"	Р	51	67,012.62	51	67,012.62						
1/4"	S	0	0.00	0	0.00						
3/4"	S	190	(3,316.26)	190	(3,316.26)						
1"	CU	33	638,173.55	33	638,173.55						
1"	Р	157,464	126,613,256.87	157,464	126,613,256.87						
TOTAL		160,623 \$	129,930,259.64								
	AL & 12.5% GS & 12.5% FT-L					.=.					
1"	S	1,393 \$	2,547,516.90	1,045	1,910,637.68	174	318,439.61	174	318,439.61		
	AL & 10% GS & 10% FT-L	2 \$	473.50	2	378.80	0	47,35	0	47.35		
1 1/4"	CU	∠ \$ 0	473.50	2	0.00	0	0.00	0	0.00		
1 1/2"	cu	-	10,732,223.32	9,928	8,585,778.66	1,241	1,073,222.33	1.241	1,073,222.33		
1 1/4"	P	12,410	866.77	9,928	693.42	1,241	86.68	17	86.68		
1 1/2"	S	166				0	146.98	0	146.98		
1 1/4"	S	2	1,469.82	2	1,175.86	0	140.90	0	140.90		
TOTAL		12,580 \$	10,735,033.41								
IUIAL		12,000 0	10,750,000.41								
50% GS & 50% F	T-L										
2"	CU	24 \$	1,274,354.23			12	637,177.12	12	637,177.11		
2"	P	1,583	3,279,954.60			792	1,639,977.30	791	1,639,977.30		
2"	S	294	322,573.23			147	161,286.62	147	161,286.61		
2 1/2"	S	0	0.00			0	0.00	0	0.00		

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DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 DERIVATION OF GAS SERVICES ALLOCATION FACTOR

		NUMBER	TOTAL			GS SERVICES COST		FT-L		INDUSTRIAL TRANSP / OFF PEAK	
SIZE	KIND	SERVICES	COST	SERVICES	COST	SERVICES	COST	SERVICES	COST	SERVICES	COST
10% GS & 90%	FT_I										
3"	C	c	\$			0	0.00	0	0.00		
3"	CU	C	Ť	0		0	0.00	0	0.00		
4"	C	c		0		0	0.00	0	0.00		
4"	CU	C		0		0	0.00	0	0.00		
6"	С	C		0		0	0.00	0	0.00		
6"	CU	C		0		0	0.00	0	0.00		
8"	С	a		0						0	0.00
3"	P	191	619,1	65		19	61,916.49	172	557,248.44		
4"	Р	921	2,217,3	69		92	221,736.87	829	1,995,631.78		
6"	Р	69	372,6	80		7	37,268.02	62	335,412.14		
8"	P	14	94,9	69		1	9,496.88	13	85,471.91		
3"	S	98	249,4	13		10	24,941.33	88	224,471.92		
4"	S	64	243,4	07		6	24,340.74	58	219,066.70		
6"	S	25	51,3	97		3	5,139.73	22	46,257.52		
8"	S	5	42,3	99						5	42,399.21
10"	S	0		0						0	0.00
12"	S	0		0						0	0.00
16"	S	0		0						0	0.00
TOTAL		3,288	\$ 8,767,681	74 171,732	140,428,924.06	2,521	4,215,224.05	3,626	7,293,944.38	5	42,399.21
AVG COST / SEI	RV.	177,884	\$ 151,980,491	69	817.72		1,672.04		2,011.57		8,479.84
WEIGHTING FA	CTOR				1.00		2.04		2.46		10.37

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DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 DERIVATION OF GAS SERVICES ALLOCATION FACTOR

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Rate Class	Customers	Weighting Factors	Weighted Customers	Ratio
Residential	98,278	1.00	98,278	86.229%
GS	7,417	2.04	15,166	13.307%
FT-L	135	2.46	332	0.291%
Interruptible Transportation	19	10.37	197	0.173%
Total	105,849	_	113,973	100.000%

1	DUKE ENERGY KENTUCKY, INC.
(GAS COST OF SERVICE STUDY
(CASE NO: 2025-00125
1	ALLOCATION FACTORS FOR COST OF SERVICE STUDY
1	TWELVE MONTHS ENDING DECEMBER 31, 2024
1	DERIVATION OF GAS SERVICES ALLOCATION FACTOR

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C 3" 10% GS & 90% FT-L C 4" 10% GS & 90% FT-L C 6" 10% GS & 90% FT-L C 6" 10% GS & 90% FT-L C 6" 10% GS & 90% FT-L C 0 \$0.00 CU 11/4" 2 Status 50% GS & 50% FT-L CU 1" 33 Scast,74 10% GS & 90% FT-L CU 2" 24 \$1274,354 50% GS & 50% FT-L CU 3" 10% GS & 90% FT-L CU 4" 10% GS & 90% FT-L CU 4" 10% GS & 90% FT-L CU 4" 10% GS & 90% FT-L P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 172" 1,686 \$2,575,650 100% Residential P 1/2" 166 \$1,277	Kind	Size	Quantity	Net Book Value	Туре
C 4" 10% GS & 90% FT-L C 6" 10% GS & 90% FT-L C 6" 10% GS & 90% FT-L C 0 \$0.00 CU 11/4" 2 \$474 80% RESIDENTIAL & 10% GS & 10% FT-L CU 1" 33 \$638,174 10% Residential CU 2" 24 \$1,274,354 50% GS & 50% FT-L CU 3" 10% GS & 90% FT-L CU 4" 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L CU 4" 10% GS & 90% FT-L CU 4" 10% Residential P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1/4" 12,410 \$10,732,223 80% FT-L 10% GS & 90% FT-L P 1/4" 12,410 \$10,732,223 80% ResiDENTIAL & 10% GS & 10% FT-L P 3/4" 1,656					
C 6" 10% GS & 90% FT-L C Total 0 \$0.00 CU 11/4" 2 \$474 80% RESIDENTIAL & 10% GS & 10% FT-L CU 1 1/4" 2 \$474 80% RESIDENTIAL & 10% GS & 10% FT-L CU 1" 33 \$638,174 10% GS & 90% FT-L CU 2" 24 \$1,274,354 50% GS & 50% FT-L CU 3/4" 7 \$6,912 10% GS & 90% FT-L CU 3/4" 7 \$6,912 10% GS & 90% FT-L CU 3/4" 7 \$12,12 10% GS & 90% FT-L CU 3/4" 7 \$19,19,913 P 10% GS & 90% FT-L 10% GS & 90% FT-L CU Total 66 \$19,19,913 P 1/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 10% 13,53 \$3,279,955 50% GS & 50% FT-L P 3/4" 1181 \$312,671,00% Residential P 3/4" 16% GS & 90% FT-L		-			
C 8" 10% GS & 90% FT-L C Total 0 \$0.00 CU 2 \$474 80% RESIDENTIAL & 10% GS & 10% FT-L CU 1" 33 \$638,174 100% Residential CU 2" 24 \$1,274,354 50% GS & 50% FT-L CU 3" 10% GS & 90% FT-L CU 3/4" 7 \$6,912 100% Residential CU 4" 100% GS & 90% FT-L CU 3/4" 7 \$6,912 100% Residential CU 4" 100% GS & 90% FT-L CU 6" 100% GS & 90% FT-L CU 701 66 \$1,919,913 P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L CU Total 66 \$1,919,913 \$100% Residential P 1/2" 1,686 \$2,675,650 100% Residential P 1/2" 1,686 \$2,275,650 100% Residential P 3" 191 \$619,465 80,80% FT-L P 3/4" 1145,613,275 100% Residential P 3/8" 1 \$2,675,650 100% Residential P 5/867 80% RESIDENTIAL & 10% GS & 10% F					
C Total 0 \$0.00 CU 11/4" 2 \$474 80% RESIDENTIAL & 10% GS & 10% FT-L CU 1" 33 \$638,174 100% Residential CU 2" 24 \$1,274,354 50% GS & 50% FT-L CU 3" 10% GS & 90% FT-L 10% GS & 90% FT-L CU 3/4" 7 \$6,912 100% Residential CU 3/8" 100% GS & 90% FT-L 10% GS & 90% FT-L CU 3/8" 100% Residential 10% GS & 90% FT-L CU Total 66 \$1,919,913 10% GS & 90% FT-L P 1/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 3/4" 1185 \$10,752,555 100% Residential P 1/2" 1,666 \$2,575,650 100% Residential P 3/4" 118 \$32,267 100% Residential P 3/4" 1,816 \$304 100% Residential P 3/8" 1 \$2,277,389 10% GS & 90% FT-L <td></td> <td>-</td> <td></td> <td></td> <td></td>		-			
CU CU CU 1 1/4" 2 \$474 80% RESIDENTIAL & 10% GS & 10% FT-L CU 1" 33 \$638,174 100% Residential CU 2" 24 \$1,274,354 50% GS & 50% FT-L CU 3" 10% GS & 90% FT-L CU 3/4" 7 \$6,912 100% Residential CU 3/4" 7 \$6,912 100% Residential CU 4" 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L CU Total 66 \$11,919,913 P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1 165,464 \$126,613,257 100% Residential P 1/2" 1,686 \$2,575,650 100% Residential P 3" 191 \$611,919,913 P 3/8" 1 \$304 100% Residential P 3" 191 \$613,052,050 10% GS & 50% FT-L P 3/8" 1 \$207,058 10% GS & 90% FT-L		8"			-
CU 1 1/4" 2 \$474 80% RESIDENTIAL & 10% GS & 10% FT-L CU 1" 33 \$638,174 100% Residential CU 2" 24 \$1,274,354 50% GS & 50% FT-L CU 3" 10% GS & 50% FT-L CU 3/4" 7 \$6,912 100% Residential CU 3/8" 10% GS & 50% FT-L CU 3/8" 10% GS & 50% FT-L CU 6" 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L CU Total 66 \$1,919,913 P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1 17,644 \$126,613,257 100% Residential P 1 14" 12,410 P 1/2" 1,696 \$2,57,650 100% Residential P 3" 191 \$619,165 10% GS & 90% FT-L P 3/8" 1 \$32,267 100% Residential P 3/8" 1 \$32,267 100% Residential P 3/8" 1 \$33,72,860 10% GS & 90% FT-L P 5/8" 5 \$68,00% FT-L P 6" \$9 \$372,680 10% GS & 90% FT-L P 6%	C Total		0	\$0.00	-
CU 1" 33 \$638,174 100% Residential CU 2" 24 \$1,274,354 50% GS & 50% FT-L CU 3" 10% GS & 90% FT-L 10% Residential CU 3/8" 10% Residential 10% GS & 90% FT-L CU 3/8" 10% GS & 90% FT-L 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L 10% GS & 90% FT-L CU Total 66 \$1,919,913 10% Residential P 1/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L CU Total 66 \$1,919,913 10% GS & 90% FT-L 10% GS & 90% FT-L P 1" 157,464 \$126,613,257 100% Residential 10% GS & 90% FT-L P 3" 191 \$619,065 100% Residential 10% GS & 90% FT-L P 3/4" 1,181 \$32,267 10% GS & 90% FT-L 10% GS & 90% FT-L P 5/8" 51 \$67,013 10% GS & 90% FT-L 10% GS & 90% FT-L P 6" 69 \$372,680	cu				
CU 2" 24 \$1,274,354 50% GS & 50% FT-L CU 3" 10% GS & 90% FT-L 10% GS & 90% FT-L CU 3/4" 7 \$6,912 100% Residential CU 3/8" 100% Residential 10% GS & 90% FT-L CU 4" 10% GS & 90% FT-L 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L 10% GS & 90% FT-L CU Total 66 \$1,919,913 P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 11/2" 1,696 \$2,675,650 100% Residential P 3" 191 \$619,165 16% GS & 90% FT-L P 3/4" 1,181 \$32,257 100% Residential P 3/8" 1 \$32,271,369 10% GS & 90% FT-L P 5/8" 51 \$67,013 100% Residential P 5/8" 51 \$66,04851 \$68,09% FT-L S 11/2" 166 \$867 80% RESIDENTIAL & 10% GS & 10% FT-L	CU	1 1/4"	2	\$474	80% RESIDENTIAL & 10% GS & 10% FT-L
CU 3" 10% GS & 90% FT-L CU 3/4" 7 \$6,912 100% Residential CU 3/8" 10% GS & 90% FT-L 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L 10% GS & 90% FT-L CU 66 \$1,919,913 10% GS & 90% FT-L P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 11/2" 1,696 \$2,575,650 100% Residential P 1/2" 1,696 \$2,577,560 GS & 90% FT-L P 3/4" 1,181 \$32,2985 S0% GS & 50% FT-L P 3/8" 1 \$304 100% Residential P 3/8" 1 \$304 100% Residential P 4" 921 \$2,217,369 10% GS & 90% FT-L P 5/8" 51 \$57,680 10% GS & 90% FT-L P 5/8" 51 \$50,713 100% Residential P 6" 69 \$372,680 10% GS & 90% FT-L S 11/4	cu	1"	33	\$638,174	100% Residential
CU 3/4" 7 \$6,912 100% Residential CU 3/8" 100% Residential CU 6" 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L CU Total 66 \$1,919,913 P 11/4" 12,410 \$10,732,223 P 11/4" 12,410 \$10,732,223 P 1/2" 1,696 \$2,575,650 P 1/2" 1,696 \$2,575,650 P 3/8" 1 \$304 P 3/8" 1,819,915 S 191 \$619,165 P 3/8" 1 S 10% GS & 90% FT-L P 3/8" 1 S 1 \$304 P 3/8" 1 S 1 \$37,680 P 6" 69 S 10% GS & 90% FT-L P 8" 14 S 10% GS & 90% FT-L P 70% GS & 90% FT-L S 11/4" 2 S 11/4" 2 S 11/4" 2 S 11/4" 2 S 100" 10% GS & 90% FT-L	cu	2"	24	\$1,274,354	50% GS & 50% FT-L
CU 3/8" 100% Residential CU 4" 10% GS & 90% FT-L CU 6" 10% GS & 90% FT-L CU Total 66 \$1,919,913 P 1 1/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1 1/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1" 1583 \$3,279,955 50% GS & 50% FT-L P 3" 191 \$619,165 100% Residential P 2" 1,583 \$3,279,955 50% GS & 50% FT-L P 34" 1,181 \$32,267 100% Residential P 3/8" 1 \$204 100% Residential P 3/8" 1 \$200% FT-L P 5/8" 51 \$67,013 100% Residential P 5/8" 51 \$67,013 100% Residential P 6" 69 \$37,2680 10% GS & 90% FT-L S 1 1/2" 166 \$867 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/2" 166 \$867 <t< td=""><td>cu</td><td>3"</td><td></td><td></td><td>10% GS & 90% FT-L</td></t<>	cu	3"			10% GS & 90% FT-L
CU 4" 10% GS & 90% FT-L CU 66 \$1,919,913 P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1" 157,464 \$126,613,257 100% Residential P 1/2" 1,696 \$2,575,650 100% Residential P 3" 191 \$619,165 10% GS & 50% FT-L P 3" 191 \$619,165 10% GS & 90% FT-L P 3/4" 1,181 \$32,267 100% Residential P 3/4" 1,181 \$32,267 100% Residential P 5/8" 51 \$67,013 100% Residential P 6" 59 \$372,680 10% GS & 90% FT-L P 8" 14 \$94,969 10% GS & 90% FT-L S 11/2" 166 \$867 80% RESIDENTIAL & 10% GS & 10% FT-L S 11/4" 2 \$14,70 80% RESIDENTIAL & 10% GS & 10% FT-L S 11/4" 100% GS & 90% FT-L	CU	3/4"	7	\$6,912	100% Residential
CU 6" 10% GS & 90% FT-L CU Total 66 \$1,919,913 P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1" 157,464 \$126,613,257 100% Residential P 1" 1,583 \$3,279,955 50% GS & 50% FT-L P 3" 191 \$6619,165 10% GS & 90% FT-L P 3/4" 1,181 \$32,277 10% GS & 90% FT-L P 3/8" 1 \$304 10% GS & 90% FT-L P 3/8" 1 \$304 10% GS & 90% FT-L P 5/8" 51 \$\$7131 100% Residential P 6" 59 \$372,680 10% GS & 90% FT-L P 6" 59 \$372,680 10% GS & 90% FT-L P 6" 59 \$372,680 10% GS & 90% FT-L P 58" 51 \$476,00 \$867 80% RESIDENTIAL & 10% GS & 10% FT-L S 11/2" 166 \$867 80% RESIDENTIAL & 10% GS & 10% FT-L S 11/4" 2 \$1,470	CU	3/8"			100% Residential
CU Total 66 \$1,919,913 P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1 '' 157,464 \$126,613,257 10% Residential P 1/2" 1,696 \$2,575,650 100% Residential P 2" 1,583 \$3,279,955 50% GS & 50% FT-L P 3" 191 \$619,165 10% GS & 90% FT-L P 3/4" 1,181 \$32,270,883 80% RESIDENTIAL & 10% GS & 10% GS & 10% Residential P 3/8" 1 \$300% Residential 19 P 3/8" 51 \$67,013 100% Residential P 51 \$67,013 100% Residential P 6" 69 \$372,680 10% GS & 90% FT-L P 58" 5144,969 10% GS & 90% FT-L 100% GS & 10% FT-L S 1 1/4" 2 \$1,470 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$1,470 80% GS & 90% FT-L S 1 0	CU	4"			10% GS & 90% FT-L
P 11/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1" 157,464 \$126,613,257 100% Residential P 1/2" 1,696 \$2,575,650 100% Residential P 2" 1,583 \$3,279,955 50% GS & 50% FT-L P 3" 191 \$619,165 10% GS & 90% FT-L P 3/4" 1,181 \$32,267 100% Residential P 3/8" 1 \$304 100% Residential P 3/8" 1 \$32,217,369 10% GS & 90% FT-L P 5/8" 51 \$67,013 100% Residential P 6" 69 \$372,680 10% GS & 90% FT-L P 8" 14 \$94,969 10% GS & 90% FT-L S 1 1/4" 2 \$1,470 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$1,470 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$1,470 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$1,470 80% RESIDENTIAL & 12.5%	cu	6"			10% GS & 90% FT-L
P 1 1/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1" 157,464 \$126,613,257 100% Residential P 1/2" 1,696 \$2,575,650 100% Residential P 2" 1,583 \$3,279,955 50% GS & 50% FT-L P 3" 191 \$619,165 10% Residential P 3/4" 1,181 \$322,267 100% Residential P 3/8" 1 \$304 100% Residential P 3/8" 1 \$304 100% Residential P 5/8" 51 \$67,013 100% Residential P 6" 69 \$372,680 10% GS & 90% FT-L P 8" 14 \$94,969 10% GS & 90% FT-L S 1 1/2" 166 \$867 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$1,470 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$1,46 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$10% GS & 90% FT-L \$10% GS & 90% FT-L <td>CU Total</td> <td></td> <td>66</td> <td>\$1,919,913</td> <td>-</td>	CU Total		66	\$1,919,913	-
P 1 1/4" 12,410 \$10,732,223 80% RESIDENTIAL & 10% GS & 10% FT-L P 1" 157,464 \$126,613,257 100% Residential P 1/2" 1,696 \$2,575,650 100% Residential P 2" 1,583 \$3,279,955 50% GS & 50% FT-L P 3" 191 \$619,165 10% Residential P 3/4" 1,181 \$322,267 100% Residential P 3/8" 1 \$304 100% Residential P 3/8" 1 \$304 100% Residential P 5/8" 51 \$67,013 100% Residential P 6" 69 \$372,680 10% GS & 90% FT-L P 8" 14 \$94,969 10% GS & 90% FT-L S 1 1/2" 166 \$867 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$1,470 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$1,46 80% RESIDENTIAL & 10% GS & 10% FT-L S 1 1/4" 2 \$10% GS & 90% FT-L \$10% GS & 90% FT-L <td></td> <td></td> <td></td> <td></td> <td></td>					
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DUKE ENERGY KENTUCKY, INC.
GAS COST OF SERVICE STUDY
CASE NO: 2025-00125
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2024
HOUSE REGULATORS AND INSTALLATIONS (ACCOUNT 2830, 2840)

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Account 2830	 Total		Residential	GS		FT-L/IT
1" or less (100% Res)	\$ 2,143,847.75	\$	2,143,847.75			
1 1/4" & 1 1/2" (100% GS)	\$ 479,365.45			479,365.45		
2" & 2" Relief Valves (98.7% GS & 1.3% FT-L)	\$ 723,252.60			713,850.32		9,402.28
3" Relief Valves	\$ 133,708.90			131,970.68		1,738.22
Greater than 4"	33,704.22			0.00		33,704,22
All Other	 71,133.89		43,818.48	27,087.79		227.63
	\$ 3,551,308.59		2,187,666.23	\$ 1,352,274.24	\$	45,072.35
	100.00%		61.60%	38.08%		0.32%
Units						
1" or less (100% Res)	97,963		97,963			
1 1/4" & 1 1/2" (100% GS)	5,677			5,677		0
2" & 2" Relief Valves (98.7% GS & 1.3% FT-L)	1,057			1,043		14
3" Relief Valves	239			236		3
Greater than 4"	101			0,00		101
All Other	 1,292		1,205	86		1
	 106,228		99,168	 7,042		119
	 100.00%		93.27%	6.62%		0.11%
Cost per Unit		\$	22.06	\$ 192.04	\$	377.43
Weighting			1.00	8.71		17.11
Account 2840						
Regulator Stations	\$ 2,877,230.96	\$	1,772,374.27	\$ 1,095,095.27	\$	9,761.42
Count	 98,560	-	91,927	6,525		108
Cost per Unit			19.28	167.84		90.04
Total	 6,428,539.55		3,960,040.50	 2,447,369.51		54,833.77
Total Unit	204,788		191,095	13,566		228
Cost Per Unit	,	\$	20.72	\$ 180.40	\$	240.67
Weight Factor		,	1.00	8.71	,	11.61
				Weighted		
0			-labor J Frankan	0		AL. A.H

Customers(a)	Weighted Factor	Customers	Ratio Alloc (K417)
98,278	1.00	98,278	59.700%
7,417	8.71	64,568	39.220%
135	11,61	1,568	0.950%
19	11.61	221	0.130%
105,849		164,635	100.000%
	98,278 7,417 135 19	98,278 1.00 7,417 8.71 135 11.61 19 11.61	98,278 1.00 98,278 7,417 8.71 64,568 135 11.61 1,568 19 11.61 221

Source: (a) Allocation Factors Summary

DUKE ENERGY KENTUCKY, IHC. GAS COST OF SERVICE STUDY CASE NO: 2024-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TYPLIVE MONTHS ENDING DECEMBER 31, 2024 HOUSE REGULATORS AND INSTALLATIONS (ACCOUNT 2830, 2840)

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	Long Description	Accum Quantity	Accum Cost Size
28300 - House Regulators	Adjustment ru for gas regulator from old system	2	\$10,229 Old system
	Conductor UG: AL, 2 Wire, = 477 MCM < 795 Gas regulator: Regulator, #1	0 536	\$0 Manual \$0 t
	Gas regulator. Regulator, 1 1/2"	1,143	\$120,119 1.5
	Gas regulator: Regulator, 1 1/4"	3,872	\$111,360 1.25
	Gas regulator: Regulator, 1"	41,210	\$1,436,831 1
	Gas regulator: Regulator, 1" x 2"	6	\$2,945 2
	Gas regulator: Regulator, 1/4"	56	\$6 0.25
	Gas regulator: Regulator, 10"	2	\$1,310 10
	Gas regulator: Regulator, 16" Gas regulator: Regulator, 2"	6 589	\$5,411 16 \$155,696 2
	Gas regulator: Regulator, 2" x 4"	10	\$155,656 2
	Gas regulator: Regulator, 3"	103	\$32,156 3
	Gas regulator: Regulator, 3/4"	0	\$0 0.75
	Gas regulator: Regulator, 3/4" x 1"	50,065	\$344,136 1
	Gas regulator: Regulator, 4*	85	\$24,325 4
	Gas regulator: Regulator, 6"	35	\$16,996 6
	Gas regulator: Regulator, 8*	11	\$3,447 8
	Gas regulator: Regulator, D.C.	1,621 3	\$11 D.C. \$48 Motor read
	Gas regulator; Regulator, Motor read Gas regulator; Regulator, Pilot loading	12	\$1 Pilot loading
	Gas regulator: Regulator, Valve cage unit	2	\$2 Valve cage unit
	Gas regulator: Relief Valve, 1"	523	\$72,153 1
	Gas regulator: Relief Valve, 1/2"	0	\$0 0.5
	Gas regulator: Relief Valve, 1/4"	2	\$10 0.25
	Gas regulator: Relief Valve, 2*	187	\$50,640 2
	Gas regulator: Relief Valve, 3"	. 99	\$11,602 3
	Gas regulator: Relief Valve, 3" x 2"	1	\$315 3
	Gas regulator. Relief Valve, 3" x 4"	1	\$50 4
	Gas regulator: Relief Valve, 3/4" Gas regulator: Relief Valve, 3/4" x 1"	286 1,100	\$147 0.75 \$17,992 1
	Gas regulator: Relief Valve, 3/4" x 1" Gas regulator: Relief Valve, 4"	1,100	\$17,992 1 \$17,034 4
	Gas regulator: Relief Valve, 6"	36	\$2,713 6
	Gas regulator: Relief Valve, 6" x 8"	3	\$1,087 8
	Gas regulator: Relief Valve, 8"	6	\$2,570 8
	Gas regulator: Regulator, 1 1/2"	172	\$200,314 1.5
	Gas regulator: Regulator, 1 1/4"	415	\$44,011 1.25
	Gas regulator: Regulator, 1"	3,271	\$186,716 1
	Gas regulator: Regulator, 2	204	\$398,488 2
	Gas regulator: Regulator, 2" x 1"	1	\$29,284 2
	Gas regulator, Regulator, 3" Gas regulator: Regulator, 3/4" x 1"	10 36	\$72,085 3
	Gas regulator: Relief Valve, 1"	373	\$9,180 1 \$52,702 1
	Gas regulator. Relief Valve, 2"	42	\$83,858 2
	Gas regulator: Relief Valve, 3*	11	\$16,099 3
	Gas regulator; Relief Valve, 4"	6	\$13,353 4
	Non-unitized	0	50 1.5
	PURCHASE NEW GAS REGULATORS	0	\$0 New gas regs
	ULH&P 2000 GAS REGULATORS To Close Blanket Work	٥	\$0 To close work or
	ULH&P 2001 GAS REGULATORS To Close Blanket Work	0	\$0 To close work on
28300 - House Regulators Total 28301 - House Regulators Leased	Or and the Device A 400	106,228	\$3,551,309 Total \$0 1.5
28301 - House Regulators Leased	Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4"	0	\$0 1.25
	Gas regulator. Regulator, 1"	ő	\$0 1
	Gas regulator: Regulator, 2"	ō	\$0 2
	Gas regulator. Regulator, 3"	0	\$0 3
	Gas regulator; Regulator, 3/4" x 1"	٥	50 1
	Gas regulator: Regulator, 4"	0	\$0 4
	Gas regulator: Regulator, 6"	0	-\$0 6
	Gas regulator: Rebef Valve, 1"	0	\$0 1
	Gas regulator: Relief Vatve, 2	0	\$0 2
	Gas regulator: Relief Valve, 3* Gas regulator: Relief Valve, 4*	0	\$0 3 \$0 4
	Gas regulator; Regulator, #1	0	30 4 30 1
	Gas regulator: Regulator, 1 1/2"	ŏ	\$0 1.5
	Gas regulator: Regulator, 1 1/4"	ŏ	\$0 1.25
	Gas regulator: Regulator, 1"	ō	\$0 1
	Gas regulator: Regulator, 2"	0	\$0 2
	Gas regulator: Regulator, 2" x 1"	0	\$0 2
	Gas regulator: Regulator, 2" x 4"	0	\$0 4
	Gas regulator, Regulator, 3"	0	\$0 3
	Gas regulator: Regulator, 3/4" x 1"	0	\$ 0 1
	Gas regulator: Regulator, 4"	0	\$0 4
	Gas regulator, Regulator, 6	0	\$0 6
	Gas regulator: Regulator, 8"	0	SO 8
	Gas regulator: Relief Valve, 1" Gas regulator: Relief Valve, 2"	0	\$0 1 \$0 2
	Gas regulator: Relief Valve, 2" Gas regulator: Relief Valve, 3*	0	\$0 2 \$0 3
	Gas regulator: Relief Valve, 3* Gas regulator: Relief Valve, 4*	0	\$0 3 \$0 4
	Non-unitized	ő	\$0 1.5
	PURCHASE NEW GAS REGULATORS	0	\$0 New gas regs
	ULH&P 2002 GAS REGULATORS To Close Blanket Work	ŏ	\$0 To close work or
			- · · · · · · · · · · · · · · · · · · ·
	ULH&P 2003 GAS REGULATORS To Close Blanket Work	0	\$0 To close work or
	ULH&P 2003 GAS REGULATORS To Close Blanket Work otal	0	\$0 Total
	ULH&P 2003 GAS REGULATORS To Close Blanket Work otal Gas regulator: Regulator, 1 1/2"	0 14	\$0 Total \$565 1.5
	ULH&P 2003 GAS REGULATORS To Close Blanket Work otal Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4"	0 14 61	\$0 Total \$665 1.5 \$2,896 1.25
	ULH&P 2003 GAS REGULATORS To Close Blanket Work otal Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4" Gas regulator: Regulator, 1"	0 14 61 401	\$0 Total \$665 1.5 \$2,896 1.25 \$19,038 1
	ULH&P 2003 GAS REGULATORS To Close Blanket Work otal Gas regulator; Regulator, 1 1/2" Gas regulator; Regulator, 1 1/4" Gas regulator; Regulator, 1" Gas regulator; Regulator, 2"	0 14 61	\$0 Total \$665 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work of al Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4" Gas regulator: Regulator, 1" Gas regulator: Regulator, 2" Gas regulator: Regulator, 2" A 4"	0 14 61 401 18	\$0 Total \$665 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2
	ULH&P 2003 GAS REGULATORS To Close Blanket Work otal Gas regulator; Regulator, 1 1/2" Gas regulator; Regulator, 1 1/4" Gas regulator; Regulator, 1" Gas regulator; Regulator, 2"	0 14 61 401 18 1	50 Total \$665 1.5 \$2,696 1.25 \$19,036 1 \$1,668 2 \$114 4
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work etal Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4" Gas regulator: Regulator, 4" Gas regulator: Regulator, 2" 4" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 4" Gas regulator: Regulator, 4"	0 14 61 401 18 1 5	50 Total 15655 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 4 \$237 3 \$243 4 \$121 6
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work of al Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 Gas regulator: Regulator, 1" Gas regulator: Regulator, 2" Gas regulator: Regulator, 3" Gas regulator, Regulator, 3" Gas regulator, Regulator, 4" Gas regulator: Regulator, 6"	0 14 61 401 18 1 5 2 1 1	50 Total \$665 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work tel Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4" Gas regulator: Regulator, 1" Gas regulator: Regulator, 2" A 4" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Refer Valve, 1"	0 14 61 401 18 1 5 2 1	50 Total \$865 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 \$237 \$243 4 \$121 6 \$47 8 \$4,838 1
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otal Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 Gas regulator: Regulator, 2" Gas regulator: Regulator, 2" Gas regulator: Regulator, 2" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Regulator, 6" Gas regulator: Relator, 6" Gas regulator: Relator, 6" Gas regulator: Relator, 6"	0 14 61 401 18 1 5 2 1 1 104 10	50 Total \$565 1.5 \$2,996 1.25 \$19,030 1 \$16,663 2 \$114 4 \$237 3 \$243 4 \$121 6 \$4,938 1 \$4,838 1
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otd Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4" Gas regulator: Regulator, 1" Gas regulator: Regulator, 2" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Regulator, 6" Gas regulator: Redel Valve, 1" Gas regulator. Relef Valve, 1" Gas regulator. Relef Valve, 3"	0 14 61 18 1 5 2 1 1 104 10 10 10	50 Total \$865 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8 \$4,938 1 \$477 2 \$1,214 3
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otal Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1" Gas regulator: Regulator, 2" Gas regulator: Regulator, 2" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Regulator, 6" Gas regulator: Regulator, 6" Gas regulator: Relief Valve, 1" Gas regulator: Relief Valve, 2" Gas regulator: Relief Valve, 4"	0 14 61 401 18 5 2 1 1 104 10 10 5	50 Total \$5655 1.5 \$2,996 1.25 \$19,039 1 \$1,663 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8 \$4,938 1 \$475 2 \$1,214 3 \$507 4
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work of Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4" Gas regulator: Regulator, 1" Gas regulator: Regulator, 1" Gas regulator: Regulator, 2" A 4" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Regulator, 6" Gas regulator: Regulator, 6" Gas regulator: Relef Valve, 1" Gas regulator: Relef Valve, 3" Gas regulator: Relef Valve, 3" Gas regulator: Relef Valve, 4" Non-unitized	0 14 61 401 15 2 1 1 104 10 10 5 0	50 Total 3665 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8 \$477 8 \$477 2 \$1,214 3 \$207 4 \$307 4 \$507 4 \$20 1.5
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otal Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1" Gas regulator: Regulator, 2" Gas regulator: Regulator, 2" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Regulator, 6" Gas regulator: Relef Valve, 1" Gas regulator: Relef Valve, 2" Gas regulator: Relef Valve, 2" Gas regulator: Relef Valve, 2" Gas regulator: Relef Valve, 4" Non-unitized Regulators	0 14 61 401 18 1 5 2 1 1 104 10 10 5 0 52,525	50 Total \$865 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8 \$4,938 1 \$475 2 \$1,214 3 \$507 4 \$015 \$271,776 <regulators< td=""></regulators<>
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work of Gas regulator: Regulator, 11/2" Gas regulator: Regulator, 11/4" Gas regulator: Regulator, 1" Gas regulator: Regulator, 1" Gas regulator: Regulator, 2" 4" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Relef Vaive, 1" Gas regulator: Relef Vaive, 2" Gas regulator: Relef Vaive, 3" Gas regulator: Relef Vaive, 3" Gas regulator: Relef Vaive, 4" Non-unitized Regulators	0 14 61 401 18 5 2 1 1 104 10 10 10 5 5 2,525 0	50 Total 3665 1.5 \$2,896 1.25 \$19,038 1 \$1,663 2 \$114 4 \$237 3 \$243 4 \$243 4 \$121 6 \$475 2 \$1,214 3 \$475 2 \$1,214 3 \$607 1.5 \$271,776 Regulators 50 \$0 1brer
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otal Gas regulator. Regulator, 1 1/2' Gas regulator. Regulator, 1 Gas regulator. Regulator, 2 Gas regulator. Regulator, 2 Gas regulator. Regulator, 2 Gas regulator. Regulator, 4' Gas regulator. Regulator, 6' Gas regulator. Regulator, 6' Gas regulator. Relef Valve, 2' Gas regulator. Relef Valve, 2' Gas regulators. Relef Valve, 4' Non-unitized Regulators TO INCLUDE ALL LABOR MATERIALS AND OTHER COS ULHAP 2000 GAS REGULATORS To Close Blanket Work	0 14 61 401 15 2 1 1 104 10 5 0 52,525 0 0	50 Total \$865 1.5 \$2,896 1.25 \$19,038 1 \$1,663 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8 \$4,938 1 \$475 2 \$1,214 3 \$607 4 \$00 1.5 \$271,776 <regulators< td=""> 50 \$0 To close work or 50</regulators<>
	ULHAP 2003 GAS REGULATORS. To Close Blanket Work of Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4" Gas regulator: Regulator, 1 Gas regulator: Regulator, 2" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Regulator, 6" Gas regulator: Relief Vaive, 1" Gas regulator: Relief Vaive, 1" Gas regulator: Relief Vaive, 2" Gas regulator: Relief Vaive, 3" Gas regulator: Relief Vaive, 3" Gas regulator: Relief Vaive, 4" Non-unitied Regulators To INCLUDE ALL LABOR MATERIALS AND OTHER COS ULHAP 2000 GAS REGULATORS To Close Blanket Work ULHAP 2001 GAS REGULATORS To Close Blanket Work	0 14 61 401 15 2 1 104 10 5 52,525 0 0 0	50 Total 5865 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$4,7 8 \$4,830 1 \$4,75 2 \$1,214 3 \$607 4 \$0 1.5 \$271,776 Regulators \$0 Other \$0 To close work or \$0 To close work or \$0 To close work or
28301 - House Regulators Leased T 28400 - House Regulator Installatio	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otal Gas regulator. Regulator, 1 1/2' Gas regulator. Regulator, 1' Gas regulator. Regulator, 2' Gas regulator. Regulator, 2' Gas regulator. Regulator, 4' Gas regulator. Regulator, 4' Gas regulator. Regulator, 6' Gas regulator. Relatif Valve, 1' Gas regulator. Relatif Valve, 2' Gas regulator. Relatif Valve, 2' Gas regulator. Relatif Valve, 2' Gas regulator. Relatif Valve, 2' Gas regulator. Relatif Valve, 4' Non-unitized Regulators TO INCLUDE ALL LABOR MATERIALS AND OTHER COS ULHAP 2000 GAS REGULATORS To Close Blanket Work. ULHAP 2001 GAS REGULATORS To Close Blanket Work.	0 14 61 18 1 5 2 1 1 10 10 10 5 52:525 0 0 52:525 0 0 0 45:402	50 Total 5865 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8 \$4,938 1 \$475 2 \$1,214 3 \$607 4 \$1,214 3 \$507 4 \$0 15 \$271,776 Regulators \$0 Other \$0 To close work or \$0 To close work or \$2,573,152 Vottage regulator
28400 - House Regulator Installatio 28400 - House Regulator Installati	ULHAP 2003 GAS REGULATORS To Close Blanket Work of al Gas regulator: Regulator, 11/2" Gas regulator: Regulator, 1 Gas regulator: Regulator, 1 Gas regulator: Regulator, 2 Gas regulator: Regulator, 3 Gas regulator: Regulator, 3 Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Regulator, 6" Gas regulator: Relief Valve, 1 Gas regulator: Relief Valve, 2 Gas regulator: Relief Valve, 2 Gas regulator: Relief Valve, 2 Gas regulator: Relief Valve, 3" Gas regulator: Relief Valve, 4" Non-unitized Regulators TO INCLUDE ALL LABOR MATERIALS AND OTHER COS ULHAP 2001 GAS REGULATORS To Close Blanket Work Valtage regulators Total	0 14 61 401 15 2 1 104 10 10 10 5 52,525 0 0 0 52,525 0 0 0 45,402 98,560	50 Total 3665 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$475 1 \$475 1 \$475 1 \$475 1 \$475 1 \$475 1 \$271.776 Regulators 15 \$277.776 Regulators 50 Other work \$0 To close work or 52.573.192 Voltage regulator \$27.77,21 Voltage regulator 50 To close work or
28400 - House Regulator Installatio 28400 - House Regulator Installati	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otal Gas regulator. Regulator, 1 1/2' Gas regulator. Regulator, 1 1/4' Gas regulator. Regulator, 2 Gas regulator. Regulator, 2 Gas regulator. Regulator, 2' Gas regulator. Regulator, 4' Gas regulator. Regulator, 6' Gas regulator. Relati Valve, 1' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 4' Non-unitized TO INCLUDE ALL LABOR MATERIALS AND OTHER COS ULHAP 2000 GAS REGULATORS To Close Blanket Work. ULHAP 2001 GAS REGULATORS To Close Blanket Work.	0 14 61 401 18 1 5 2 1 1 104 10 5 0 5 52,525 0 0 0 45,402 98,560 0	50 Total 3665 1.5 52,896 1.25 \$19,038 1 \$1668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8 \$4,938 1 \$475 2 \$1214 3 \$5077 4 \$0 1.5 \$271,776 Regulators \$0 To close work or \$2,673,192 Voltger engulators \$2,673,192 Jults
28400 - House Regulator Installatio 28400 - House Regulator Installati	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otal Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 Gas regulator: Regulator, 1" Gas regulator: Regulator, 2" Gas regulator: Regulator, 3" Gas regulator: Regulator, 4" Gas regulator: Regulator, 4" Gas regulator: Regulator, 6" Gas regulator: Relatif Valve, 1" Gas regulator: Relatif Valve, 2" Gas regulator: Relatif Valve, 4" Non-unitized Regulators TO INCLUDE ALL LABOR MATERIALS AND OTHER COS ULHAP 2001 GAS REGULATORS To Close Blanket Work Valtage regulators Total I Non-unitized I Non-unitized	0 14 61 18 1 5 2 1 1 10 10 10 5 5 5 5 5 5 5 5 5 5 5 5 5	50 Total 3665 1.5 \$2,896 1.25 \$19,038 1 \$1,668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$473 8 \$4938 1 \$475 2 \$1,214 3 \$607 4 \$271,776 Regulators \$0 To close work or \$0 To close work or \$2,673,162 Voltge regulator \$2,77,712 Voltge regulator \$0 To close work or \$2,673,162 Voltge regulator \$2,673,162 Voltge regulator \$2,77,213 Voltge regulator \$2,673,162 Voltge regulator \$2,673,162 Voltge regulator \$2,673,162 Voltge regulator \$0 1 \$10 Voltge regulator \$2,673,162 Voltge regulator \$2,673,162 Volt
28400 - House Regulator Installati	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otal Gas regulator. Regulator, 1 1/2' Gas regulator. Regulator, 1 1/4' Gas regulator. Regulator, 2 Gas regulator. Regulator, 2 Gas regulator. Regulator, 2' Gas regulator. Regulator, 4' Gas regulator. Regulator, 6' Gas regulator. Relati Valve, 1' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 4' Non-unitized TO INCLUDE ALL LABOR MATERIALS AND OTHER COS ULHAP 2000 GAS REGULATORS To Close Blanket Work. ULHAP 2001 GAS REGULATORS To Close Blanket Work.	0 14 61 401 18 1 5 2 1 1 104 10 5 0 5 52,525 0 0 0 45,402 98,560 0	50 Total 3665 1.5 52,896 1.25 \$19,038 1 \$1668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8 \$4,938 1 \$475 2 \$1214 3 \$5077 4 \$0 1.5 \$271,776 Regulators \$0 To close work or \$2,673,192 Voltger engulators \$2,673,192 Jults
28400 - House Regulator Installatio 28400 - House Regulator Installati	ULHAP 2003 GAS REGULATORS. To Close Blanket Work otal Gas regulator. Regulator, 1 1/2' Gas regulator. Regulator, 1 1/4' Gas regulator. Regulator, 2 Gas regulator. Regulator, 2 Gas regulator. Regulator, 2' Gas regulator. Regulator, 4' Gas regulator. Regulator, 6' Gas regulator. Regulator, 6' Gas regulator. Relati Valve, 1' Gas regulator. Relati Valve, 1' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 2' Gas regulator. Relati Valve, 4' Non-unitized TO INCLUDE ALL LABOR MATERIALS AND OTHER COS ULHAP 2000 GAS REGULATORS To Close Blanket Work ULHAP 2001 GAS REGULATORS To Close Blanket Work ULHAP 2001 GAS REGULATORS To Close Blanket Work ULHAP 2002 GAS REGULATORS To Close Blanket Work	0 14 61 401 18 1 5 2 1 1 10 10 5 5 5 2,525 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	50 Total 3665 1.5 \$2,896 1.25 \$19,038 1 \$1668 2 \$114 4 \$237 3 \$243 4 \$121 6 \$47 8 \$475 2 \$1,214 3 \$5077 4 \$0 1.5 \$271,176 Regulators 50 \$0 To close work or \$0 To close work or \$0 To close work or \$2,673,192 Vottger engulator 52,77,121 Units \$20 1.5 \$20 1.5 \$20 1.5 \$20 1.5 \$20 1.5

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	Sum of Count	Sum of Cost	Sum of Avg Cost
KYGC_GS	7,302	\$3,834,761	\$525.17
AC-ACTARIS	7	\$605	\$85.36
400A	4	\$421	\$105.24
MET250	3	\$184	\$61.19
AM-AMERICAN AC-250	952 306	\$264,115 \$31,607	\$277.43 \$103.29
AL-1000	124	\$131,564	\$1,061.00
AL-425	522	\$100,944	\$193.38
IT-ITRON	5,261	\$1,253,979	\$238.35
1000A	902	\$690,360	\$765.37
400A	555	\$104,497	\$188.28
AC 1000	31	\$23,726	\$765.37
MET250 SL 1000	3,704 69	\$382,586 \$52,810	\$103.29 \$765.37
RM-ROOTS METER	1,003	\$2,300,785	\$2,293.90
1.5M125	10	\$11,060	\$1,106.00
1.5M175	5	\$5,530	\$1,106.00
11M125	14	\$37,114	\$2,651.00
11M175	64	\$169,664	\$2,651.00
15C175	83	\$91,798	\$1,106.00
16M125 16M175	10 22	\$36,920	\$3,692.00
23M125	22	\$81,224 \$14,826	\$3,692.00 \$4,942.00
23M175	-3	\$14,826	\$4,942.00
23M232	2	\$9,884	\$4,942.00
38M125	2	\$18,780	\$9,390.00
38M175	4	\$37,560	\$9,390.00
3M125	60	\$126,881	\$2,114.69
3M175	379	\$801,468	\$2,114.69
56M125 56M175	1	\$9,516 \$19,032	\$9,516.00 \$9,516.00
5M125	39	\$96,436	\$2,472.73
5M175	183	\$452,510	\$2,472.73
7M125	16	\$36,672	\$2,292.00
7M175	99	\$226,908	\$2,292.00
8C175	2	\$2,176	\$1,088.00
SL-SCHLUMBERGER	79	\$15,277	\$193.38
400A KYGR_RS	79	\$15,277	\$193.38 \$105.92
AC-ACTARIS	97,917 162	\$10,371,473 \$10,001	\$61.73
400A	2	\$210	\$105.24
MET250	160	\$9,790	\$61.19
AM-AMERICAN	8,583	\$939,684	\$109.48
AC-250	8,274	\$854,621	\$103.29
AC-250NX	2	\$207	\$103.29
AL-1000 AL-175	29 6	\$30,769 \$620	\$1,061.00 \$103.29
AL-425	271	\$52,406	\$193.38
AL-800	1	\$1,061	\$1,061.00
IT-ITRON	89,042	\$9,349,482	\$105.00
1000A	155	\$118,632	\$765.37
400A	507	\$95,459	\$188.28
AC 1000	3	\$2,296	\$765.37
MET250 SL 1000	88,370 7	\$9,127,737 \$5,358	\$103.29 \$765.37
RM-ROOTS METER	25	\$53,533	\$2,141.34
15C175	2	\$2,212	\$1,106.00
3M175	15	\$31,720	\$2,114.69
5M175	7	\$17,309	\$2,472.73
7M175	1	\$2,292	\$2,292.00
SL-SCHLUMBERGER 400A	105 88	\$18,773	\$178.79 \$193.38
450A MET250	17	\$17,017 \$1,756	\$103.29
KYGT_IT	160	\$740,770	\$4,629.81
EL-ELSTER	2	\$2,122	\$1,061.00
QSONIC600	2	\$2,122	\$1,061.00
RM-ROOTS METER	156	\$716,585	\$4,593,49
11M125	8	\$21,208	\$2,651.00
11M175 16M125	23 8	\$60,973	\$2,651.00
16M125	18	\$29,536 \$66,456	\$3,692.00 \$3,692.00
23M125	7	\$34,594	\$4,942.00
23M175	10	\$49,420	\$4,942.00
23M232	11	\$54,362	\$4,942.00
38M125	8	\$75,120	\$9,390.00
38M175	8	\$75,120	\$9,390.00
3M125	1	\$2,115	\$2,114.69
3M175 56M125	6 11	\$12,688 \$104,676	\$2,114.69 \$9,516.00
56M175	6	\$104,876	\$9,516.00
5M125	3	\$7,418	\$2,472.73
5M175	9	\$22,255	\$2,472.73
7M125	5	\$11,460	\$2,292.00
7M175	14	\$32,088	\$2,292.00
SI-SIEMENS	2	\$22,064	\$11,031.80
SIC500-4IN	105 270	\$22,064	\$11,031.80
Grand Total	105,379	\$14,947,004	\$141.84

Class	Cost	Ratio
RS	\$10,371,473	69.388%
GS	\$3,834,761	25.656%
FT-L	\$655,485	4.385%
IT - Inter. Transportation	\$85,285	0.571%
TOTAL	\$14,947,004	100.000%

RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS						
TRANSF	ORTATION SERVICE:							
FT-L	FIRM TRANSP - LARGE	1,737						
IT	INTERRUPTIBLE TRANSP	226						
TOTAL TRANSP SERVICE 1,963								

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 GAS CUSTOMER ACCOUNTING EXPENSES BY ACCOUNT WP FR-16(7)(v) - IX Witness Responsible: Douglas J. Heitkamp Page 1 of 1 5/13/2025

Account	Total (a)	R	esidential RS	GS	FT-L	IT	Total
Account	Total (a)		10	 		 11	 10121
901	\$ 140,867	\$	130,791	\$ 9,871	\$ 180	\$ 25	\$ 140,867
902	28,502		26,463	1,997	36	5	28,502
903	2,657,250		2,467,186	186,198	3,389	477	2,657,250
904	1,575,392		1,462,710	110,390	2,009	283	1,575,392
905	104		97	7	0	0	104
908	173,007		160,632	12,123	221	31	173,007
909	10,268		9,534	719	13	2	10,268
910	502,012		466,105	35,177	640	90	502,012
911	0		0	0	0	0	0
912	72,007		66,857	5,046	92	13	72,007
913	19		18	1	0	0	19
		\$	4,790,393	\$ 361,529	\$ 6,580	\$ 926	\$ 5,159,428
Avg Customers (b)			98,278 0.928474	7,417 0.070072	135 0.001275	19 0.000180	105,849 1.000000
(a) Source: FERC F (b) Source: Allocation							

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2024 GENERAL & COMMON PLANT, ACCUMULATED DEPRECIATION, A & G EXPENSES

WP FR-16(7)(v) - X Witness Responsible: Douglas J. Heitkamp Page 1 of 1 5/13/2025

Functionalized based on Functional Payroll Costs for the Twelve Months ended December 2020

Function	Labor Doilars (a)	Functional Labor Ratio	Original Cost General Plant (b)	Accumulated Depreciation General Plant (b)	Original Cost Common Plant (b)	Accumulated Depreciation Common Plant (b)	Functional A & G Expenses Less Reg Commission Exp. (c)
Prod Plant	-	0.000%	-	(1)	-		(1)
Prod Plant Com Related	461,657	8.260%	4,286,932	2,049,283	1,232,086	660,866	663,106
Trans Plant	-	0.000%	-	-	-	-	-
Dist Plant	3,485,786	62.370%	32,368,897	15,473,310	9,302,988	4,989,935	5,006,846
Customer Acctg	1,218,327	21.799%	11,313,346	5,408,121	3,251,514	1,744,046	1,749,957
Cust Service & Info	423,131	7.571%	3,929,181	1,878,267	1,129,267	605,716	607,769
Sales	-	0.000%	-	-	-	-	-
Total O&M excl A&G	5,588,901	100.000%	51,898,356	24,808,980	14,915,855	8,000,563	8,027,677
A&G	1,442,118		51,898,356	24,808,980	14,915,855	8,000,563	8,027,677
Total O&M	7,031,019						

(a) Source: FERC Form 2 - p. 354-355.(b) Source: Schedule B-3.2(c) Source: Schedule C-2.1

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DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY COMPUTATION OF PRESENT RETURN EARNED (PRESENT NOI) TWELVE MONTHS ENDING DECEMBER 31, 2026 CASE NO: 2025-00125 DATA: 12 MONTH FORECASTED PERIOD

WP FR-16(7)(v) - XI WITNESS RESPONSIBLE: DOUGLAS J. HEITKAMP PAGE 1 OF 1 5/13/2025

							IT		
Line			TOTAL	RS	GS	FT-L	INTERUPT	TOTAL	ALL
No.	SUMMARY OF RESULTS Schedule 1		GAS	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE		925,424,402	613,910,118	222,446,092	71,768,997	17,299,195	925,424,402	0
	TOTAL DEPRECIATION RESERVE		(252,827,972)	(179,610,935)	(50,184,336)	(18,561,452)	(4,471,249)	(252,827,972)	0
3		(118,765,138)	(76,484,684)	(30,292,510)	(9,643,652)	(2,344,291)	(118,765,137)	(1)	
4	TOTAL RATE BASE ADJUSTMENTS	-	553,831,292	357,814,499	141,969,246	43,563,893	10,483,655	553,831,293	(1)
5	TOTAL RATE BASE		555,651,292	357,014,455	141,909,240	43,303,083	10,403,033	555,651,295	(1)
6									
7	OPERATING EXPENSES		05 7 7 0 10	50.004.000	00 404 004	000 040	05 000	05 747 040	
8	TOTAL O&M EXPENSE		85,717,248	56,304,286	28,464,921	862,049	. 85,992	85,717,248	0
9	TOTAL DEPRECIATION EXPENSE		26,963,557	17,970,850	6,667,774	1,901,412	423,521	26,963,557	(0)
10	TOTAL OTHER TAX & MISC EXPENSE	-	5,323,783	3,494,399	1,339,420	397,636	92,328	5,323,783	0
11	TOTAL OP EXP EXCL INC & REV TAX		118,004,588	77,769,535	36,472,115	3,161,097	601,841	118,004,588	(0)
12	NET FED INCOME TAX EXP ALLOWABLE		7,394,066	4,659,665	2,014,264	578,525	141,612	7,394,066	0
13	REVENUE TAX	_	1,833,226	1,173,066	478,420	146,125	35,615	1,833,226	0
14	TOTAL OPERATING EXPENSE		127,231,880	83,602,266	38,964,799	3,885,747	779,068	127,231,880	(0)
15									
16	RETURN ON RATE BASE		44,367,425	28,664,520	11,373,156	3,489,903	839,846	44,367,425	0
17	TOTAL OTHER OPERATING REVENUES		(1,087,776)	(887,547)	(172,942)	(25,513)	(1,774)	(1,087,776)	0
18	TOTAL GAS COST OF SERVICE	-	170,511,529	111,379,239	50,165,013	7,350,137	1,617,140	170,511,529	(0)
19									
20	PROPOSED REVENUES - ELIM 50.00% OF SUBSIDY		169,657,554	111,276,415	48,732,025	7,586,221	2,062,893	169,657,554	0
21	EXCESS REVENUES	-	(853,975)	(102,824)	(1,432,988)	236,084	445,753	(853,975)	0
22									
23	TOTAL RETURN EARNED (TO WPE-3.2k)	Line 16 + Line 41	24,557,066	15,720,119	4,246,082	3,488,183	1,102,682	24,557,066	0
24	RATE OF RETURN EARNED		0.04434	0.04393	0.02991	0.08007	0.10518	0.04434	(0.18000)
25	TOTAL RATE OF RETURN ALLOWABLE		0.080110 0.03956	0.080110 0.03878	0.080110 0.01216	0.080110 0.10743	0.080110 0.15512	0.03956	0.080110 (0.38654)
26	RETURN EARNED ON COMMON EQUITY ALLOWED RETURN ON COMMON EQUITY		0.10750	0.10750	0.10750	0.10743	0.10750	0.03956	0.10750
27 28	ALLOWED RETORN ON COMMON EQUIT		0.10750	0.10750	0.10750	0.10700	0.10750		0.10750
29	PRESENT REVENUES		144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	0
30	REVENUE INCREASE JUSTIFIED		26,387,425	17,241,960	9,493,272	2,291	(350,098)	26,387,425	(0)
31	PER UNIT PRES REV		0.18309	0.18316	0.23341	0.00031	(0.17796)	0.18309	0
32	REVENUE INCREASE REQUESTED		25,533,450	17,139,136	8,060,284	238,375	95,655	25,533,450	0
33	PER UNIT PRES REV		0.17716	0.18207	0.19818	0.03244	0.04862	0.17716	0
34			······································					· · · · · · · · · · · · · · · · · · ·	
35	PROPOSED REVENUES = CURRENT REVENUES		144,124,104	94,137,279	40,671,741	7,347,846	1,967,238	144,124,104	o
36 37	PROPOSED REVENUES TOTAL GAS COST OF SERVICE		(170,511,529)	(111,379,239)	(50,165,013)	(7,350,137)	(1,617,140)	(170,511,529)	0
37	EXCESS REVENUES		(26,387,425)	(17,241,960)	(9,493,272)	(7,330,137) (2,291)	350,098	(26,387,425)	0
39	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
40	EXCESS TAX		(6,577,066)	(4,297,559)	(2,366,198)	(571)	87,262	(6,577,066)	0
41	EXCESS RETURN		(19,810,359)	(12,944,401)	(7,127,074)	(1,720)	262,836	(19,810,359)	0

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2025-00125 CALCULATION PROPOSED REVENUE DISTRIBUTION REFLECTING A PROPOSED REVENUE SUBSIDY/EXCESS ELIMINATION COMPONENT

						Present Revenues	Inter Class Subsidization	Inter Class Subsidization	Rate Increase	Proposed Revenue:	Proposed		Proposed Increase
			Present	Net Operating	Present	At Average	Overcollected	times	(allocated to class	50.00% Interclass	Percent	At Proposed	Less
Line		Rate Base	Revenues	Income	ROR	ROR	(Undercollected)	50.00%	based on Rate Base)	Subsidization	Increase	Rates	(Subsidy) Excess
No.	Rate Class	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
					((B) + (((D) Line 5			(H) Line 5 * ((A) / (A)			((((H) - (G))*(1-	
		FR-16(7)(v)-8	FR-16(7)(v)-8	WP - Pres NOI	(C) / (A)	* (C))/(1-FIT))	(B) - (E)	(F) * 50.00%	Line 5)	(B) - (G) + (H)	((H) - (G)) / (B)	FIT)+ (C)) / (A)	(H) - (G)
1	Rate RS	\$ 357,814,499	\$ 94,137,279	\$ 15,720,119	4.3934%	\$ 94,321,452	\$ (184,173)	\$ (92,087)	\$ 17,046,874		18.206%	8,177393%	\$ 17,138,961
2	Rate GS	141,969,246	40,671,741	4,246,082	2.9908%	43,265,263	(2,593,522)	(1,296,761)	6,763,650	48,732,152	19.818%	7.476131%	8,060,411
3	Rate FT-L	43,563,893	7,347,846	3,488,183	8.0071%	5,377,535	1,970,311	985,156	2,075,456	8,438,146	14.838%	9.984231%	1,090,300
4	Rate IT	10,483,655	1,967,238	1,102,682	10.5181%	1,159,854	807,384	403,692	499,459	2,063,005	4,868%	11.239760%	95,767
5	Total	\$ 553,831,293	\$ 144,124,104	\$ 24,557,066	4.4340%	\$ 144,124,104	\$	\$-	\$ 26,385,439	\$ 170,509,543	18.307%	8.197724%	\$ 26,385,439
		Reduced by increase											

in reconnection charges

7 8 9 10 11	MISCELLANEOUS REVENUES: Interdepartmental (Incl in GS) Bad Check Charges Reconnection Charges Late Payment Charges Special Contracts (Rate FT-L) Other Misc Revenue Transp of Gas - Interco Total Misc Total Company	0 21,480 8,664 358,320 677,460 21,852 1,087,776 145,211,880	Interdepartmental (Incl in GS) 0 Bad Check Charges 21,480 Reconnection Charges 10,589 Late Payment Charges 358,320 Special Contracts (Rate FT-L) 677,460 Other Misc 21,852 Revenue Transp of Gas - Interco 0 Total Misc 1,089,701	
15 16			171,599,245 Sch A - Adjusted Operating Revenues (1) Difference	

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WORK PAPER REFERENCE: WORK PAPER REPERENCE WP FR-16(7)(v) - XII WITNESS RESPONSIBLE: DOUGLAS J. HEITKAMP PAGE 1

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(7)(w)

807 KAR 5:001, SECTION 16(7)(w)

Description of Filing Requirement:

Local exchange carriers with more than 50,000 access lines shall file:

- (1) a jurisdictional separations study consistent with 47 C.F.R. Part 36; and,
- (2) service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
 - (a) based on current and reliable data from a single time period; and,
 - (b) using generally recognized fully allocated, embedded, or incremental cost principles.

Response:

Not applicable.

Witness Responsible:

Not applicable.

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(a)

807 KAR 5:001, SECTION 16(8)(a)

Description of Filing Requirement:

Jurisdictional financial summary for both base and forecasted period that details how the utility derived the amount of the requested revenue increase.

Response:

See Schedule A of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(b)

807 KAR 5:001, SECTION 16(8)(b)

Description of Filing Requirement:

A jurisdictional rate base summary for both the base and forecasted period with supporting

schedules, which include detailed analyses of each component of the rate base.

Response:

See Schedule B-1 through B-8 of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown – Schedule B-1 Claire C. Hudson/Sharif S. Mitchell – Schedules B-2 thru B-2.7, B-3 thru B-3.2, B-4 Claire C. Hudson – Schedules B-5, B-5.1 John R. Panizza – Schedule B-6 Douglas J. Heitkamp – Schedules B-7 thru B-7.2 Claire C. Hudson/Linda L. Miller – Schedule B-8

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(c)

807 KAR 5:001, SECTION 16(8)(c)

Description of Filing Requirement:

A jurisdictional operating income summary for both the base and forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.

Response:

See Schedules C-1 through C-2.1 of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(d)

807 KAR 5:001, SECTION 16(8)(d)

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting

schedules for individual adjustments and jurisdictional factors.

Response:

See Schedules D-1 through D-5 of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown – Schedules D-1, D-2.6, D-2.17 through D-2.23, D-2.25, D-2.27 through D-2.29 Claire C. Hudson – Schedules D-2.1 through D-2.5, and D-2.7 through D-2.16 Sharif S. Mitchell – Schedule D-2.24 Lindsay B. Philemon – Schedule D-2.26 Douglas J. Heitkamp – Schedules D-3, D-4, and D-5

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(e)

807 KAR 5:001, SECTION 16(8)(e)

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both base and the forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.

Response:

See Schedules E-1 and E-2 of Schedule Book.

Witness Responsible:

John R. Panizza

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(f)

807 KAR 5:001, SECTION 16(8)(f)

Description of Filing Requirement:

Summary schedules for both base and the forecasted periods (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditure at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

Response:

See Schedules F-1 through F-7 of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(g)

807 KAR 5:001, SECTION 16(8)(g)

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll

taxes, straight time and overtime hours, and executive compensation by title.

Response:

See Schedules G-1 through G-3 of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown – Schedule G-1 Shannon A. Caldwell – Schedules G-2 and G-3

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(h)

807 KAR 5:001, SECTION 16(8)(h)

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period.

Response:

See Schedule H of Schedule Book.

Witness Responsible:

Jefferson "Jay" P. Brown

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(i)

807 KAR 5:001, SECTION 16(8)(i)

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period.

Response:

See Schedule I-1 through I-5 of Schedule Book.

Witness Responsible:

Claire C. Hudson Linda L. Miller

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(j)

807 KAR 5:001, SECTION 16(8)(j)

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.

Response:

See Schedules J-1 through J-3 of Schedule Book. Schedule J-4 is not applicable and therefore, not included.

Witness Responsible:

Thomas J. Heath, Jr.

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(k)

807 KAR 5:001, SECTION 16(8)(k)

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years,

the base period, and the forecast period.

Response:

See Schedule K of Schedule Book.

Sponsoring Witness:

Claire C. Hudson – Pages 1 thru 5 Sharif S. Mitchell – Page 1 Linda L. Miller – Pages 2, 4, and 5 Thomas J. Heath, Jr. – Page 3

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(1)

807 KAR 5:001, SECTION 16(8)(1)

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes.

Response:

See Schedules L through L-2.2 of Schedule Book.

Sponsoring Witness:

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(m)

807 KAR 5:001, SECTION 16(8)(m)

Description of Filing Requirement:

A revenue summary for both the base and forecasted period with supporting schedules, which

provide detailed billing analyses for all customer classes.

Response:

See Schedules M through M-2.3 of Schedule Book.

Sponsoring Witness:

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(8)(n)

807 KAR 5:001, SECTION 16(8)(n)

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

See Schedule N of Schedule Book.

Sponsoring Witness:

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(9)

807 KAR 5:001, SECTION 16(9)

Description of Filing Requirement:

The commission shall notify the applicant of any deficiencies in the application within thirty (30) days of the application's submission. An application shall not be accepted for filing until the utility has cured all noted deficiencies.

Response:

Duke Energy Kentucky acknowledges this requirement.

Sponsoring Witness:

Sarah E. Lawler

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(10)

807 KAR 5:001, SECTION 16(10)

Description of Filing Requirement:

A request for a waiver from the requirements of this section shall include the specific reasons for

the request. The commission shall grant the request upon good cause shown by the utility. In

determining if good cause has been shown, the commission shall consider:

- (1) if other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;
- (2) if the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and
- (3) the expense to the utility in providing the information that is the subject of the waiver request.

Response:

Not applicable.

Sponsoring Witness:

N/A

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 17(1)

807 KAR 5:001, SECTION 17(1)

Description of Filing Requirement:

Public postings.

- (a) a utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission;
- (b) a utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:
 - 1. a copy of the public notice; and
 - 2. a hyperlink to the location on the commission's Web site where the case documents are available.
- (c) the information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

Response:

A copy of the notice and application will be posted at 1262 Cox Road, Erlanger, Kentucky 41018. Duke Energy Kentucky will also make available on the Company website a copy of the public notice and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available. See also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

Witness Responsible:

Amy B. Spiller

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 17(2)

807 KAR 5:001, SECTION 17(2)

Description of Filing Requirement:

Customer Notice.

- (a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.
- (b) If a utility has more than twenty (20) customers, it shall provide notice by:
 - 1. including notice with customer bills mailed no later than the date the application is submitted to the commission;
 - 2. mailing a written notice to each customer no later than the date the application is submitted to the commission;
 - 3. publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or
 - 4. publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.
- (c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

Response:

Duke Energy Kentucky will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to made no later than the date the application is submitted to the Commission. See

also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

-

Witness Responsible:

Amy B. Spiller

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 17(3)

807 KAR 5:001, SECTION 17(3)

Description of Filing Requirement:

Proof of Notice.

A utility shall file with the commission no later than forty-five (45) days from the date the

application was initially submitted to the commission:

- (a) if notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;
- (b) if notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or
- (c) if notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

Response:

Duke Energy Kentucky will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which Duke Energy Kentucky filed its Application. See also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

Witness Responsible:

Amy B. Spiller

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 17(4)

807 KAR 5:001, SECTION 17(4)

Description of Filing Requirement:

Notice Content.

Each notice issued in accordance with this section shall contain:

- (a) the proposed effective date and the date the proposed rates are expected to be filed with the commission;
- (b) the present rates and proposed rates for each customer classification to which the proposed rates will apply;
- (c) the amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;
- (d) the amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;
- (e) a statement that a person may examine this application at the offices of (utility name) located at (utility address);
- (f) a statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov;
- (g) a statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;
- (h) a statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;
- (i) a statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602,

establishing the grounds for the request including the status and interest of the party; and

(j) a statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.

Response:

A copy of the customer notice, which contains all required statements per 807 KAR 5:001,

Section 17(4), is attached in response to Filing Requirement 16(1)(b)(5) [Tab 12].

Witness Responsible:

DUKE ENERGY KENTUCKY CASE NO. 2025-00125 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 17(5)

807 KAR 5:001, SECTION 17(5)

Description of Filing Requirement:

Abbreviated Form of Notice.

Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

Response:

Not applicable.

Witness Responsible:

N/A