

**BEFORE THE
RAILROAD COMMISSION OF TEXAS**

STATEMENT OF INTENT OF TEXAS	§	
GAS SERVICE COMPANY, A DIVISION	§	
OF ONE GAS, INC., TO INCREASE GAS	§	GUD NO. 10506, consolidated
UTILITY RATES WITHIN THE	§	
UNINCORPORATED AREAS OF THE EL	§	
PASO SERVICE AREA (EPSA), PERMIAN	§	
SERVICE AREA (PSA), AND DELL CITY	§	
SERVICE AREA (DCSA)	§	

FINAL ORDER

Notice of Open Meeting to consider this Order was duly posted with the Secretary of State within the time period provided by law pursuant to Chapter 551 (Open Meetings) of the Texas Government Code. The Railroad Commission of Texas ("Commission") adopts the following findings of fact and conclusions of law and orders as follows:

FINDINGS OF FACT

General

1. On March 30, 2016, Texas Gas Service Company ("TGS"), a division of ONE Gas, Inc. ("ONE Gas"), filed with the Commission a Statement of Intent to Increase Gas Utility Rates Within the Unincorporated Areas of the El Paso Service Area, Permian Service Area, and Dell City Service Area ("SOI"). The filing was docketed as GUD No. 10506.
2. TGS filed its SOI pursuant to Subtitle A (Gas Utility Regulatory Act) ("GURA") of the Texas Utilities Code, Chapter 104 (Rates and Services), Subchapter C (Rate Changes Proposed by Utility).
3. TGS's SOI complied with the requirements of GURA Section 104.102 (Statement of Intent to Increase Rates).
4. The El Paso Service Area ("EPSA") is comprised of the incorporated areas of Anthony, Clint, El Paso, Horizon City, San Elizario, Socorro, and Vinton, Texas, and their associated environs, including Fabens, Texas.
5. The Permian Service Area ("PSA") is comprised of the incorporated areas of Andrews, Barstow, Crane, McCamey, Monahans, Pecos, Pyote, Thorntonville, Wickett, and Wink, Texas, and their associated environs.

6. The Dell City Service Area (“DCSA”) is comprised of the incorporated areas of Dell City, and its associated environs.
7. Along with rate increases, TGS also seeks to consolidate the EPSA, PSA, and DCSA into a new, combined service area known as the West Texas Service Area (“WTSA”).
8. TGS’s proposed cost of service for unincorporated areas of the proposed WTSA as set forth in the SOI is based on the 12-month period ending September 30, 2015, updated for known changes and conditions that are measurable with reasonable accuracy, including capital investment in service through December 31, 2015.
9. TGS’s proposed rates constitute a major change as defined by GURA Section 104.101 (Definition).
10. TGS established that it maintains its books and records in accordance with the Commission’s regulatory requirements.
11. TGS’s requested rate change was warranted.
12. The deadline for Commission action in this docket is October 11, 2016.

Parties

13. Applicant TGS is a “gas utility” under GURA Section 101.003 (Definitions).
14. Intervenor Staff of the Railroad Commission (“Staff”) properly moved to intervene in this docket on March 30, 2016.
15. Intervenor City of El Paso (“CEP”) properly intervened in this docket on April 6, 2016.
16. Intervenor Coalition of Cities (“Coalition”), whose members include the Cities of Clint, Horizon City, and San Elizario, properly moved to intervene in this docket on May 17, 2016.
17. On May 19, 2016, the CEP and Coalition municipalities were aligned for purposes of discovery.

Procedural Background

18. On March 30, 2016, TGS filed with the Commission its SOI to increase gas utility rates within the unincorporated areas of the EPSA, PSA, and DCSA, and to consolidate these three service areas into a new, combined WTSA.
19. Subsequently, Staff, CEP, and Coalition properly intervened.

20. On April 12, 2016, the Commission suspended TGS's proposed rate change for a period of 150 days—from May 4, 2016, to October 1, 2016. Subsequently, TGS voluntarily extended this deadline from October 1 to October 11, 2016.
21. Prehearing conferences were held on April 12 and May 5, 2016, to consider various procedural matters and technical issues.
22. On May 11, 2016, TGS filed certain errata to its original SOI (the "Errata Filing").
23. On May 19, 2016, the CEP and Coalition municipalities properly were aligned for purposes of discovery.
24. On May 25, 2016, TGS properly provided public notice of its SOI to each TGS customer within the EPSA, PSA, and DCSA by direct mail ("Public Notice").
25. From May 25-31, 2016, the Commission received four comment letters from the public, each voicing opposition to TGS's proposed rate amounts as contained in the Public Notice. On June 8, 2016, each was mailed a "Complaint and Statement of Intent to Participate Form" in compliance with Commission Rule 7.240 (Statement of Intent to Participate). No form was returned to the Commission, timely or otherwise.
26. On May 27, 2016, the ALJ severed the rate case expenses portion of GUD No. 10506 into a separate docket, GUD No. 10521.
27. On June 10, 2016, the ALJ issued a Notice of Hearing in GUD No. 10506, which set the hearing on the merits for July 19-21, 2016 ("Notice of Hearing").
28. On June 14, 2016, the Commission published the Notice of Hearing in *Gas Utilities Information Bulletin No. 1037*.
29. By June 22, 2016, the ALJ provided the Notice of Hearing to the governing body of each affected municipality and county, in compliance with Section 104.105 (Determination of Propriety of Rate Change; Hearing) of the Texas Utilities Code.
30. On July 18, 2016, the ALJ issued rulings that granted three TGS motions to seal certain highly-sensitive and confidential material.
31. The hearing on the merits was held on July 19-21, 2016 (the "Hearing").
32. All parties—TGS, Staff, CEP, and Coalition—participated in the Hearing.
33. The evidentiary record in this docket consists of the parties' exhibits listed in Attachment A to the PFD. Also included in the evidentiary record, per official notice taken by the ALJ during the Hearing, are previous Commission Final Orders and PFDs referenced by the parties' witnesses in their testimonies.

34. From July 7-26, 2016, each of the Cities of Anthony, Clint, Dell City, El Paso, Horizon City, San Elizario, Socorro, and Vinton (the “Appellate Cities”) timely took municipal action denying TGS’s rate request.
35. On July 15, 2016, TGS timely filed with the Commission a petition for review from El Paso’s denial, which was docketed as GUD No. 10536.
36. On July 22, 2016, the rate case expense portion of GUD No. 10536 was consolidated into GUD No. 10521, and the remainder of GUD No. 10536 was consolidated into GUD No. 10506.
37. On August 5, 2016, TGS timely filed with the Commission a petition for review from the denials of the Cities of Anthony, Clint, Dell City, Horizon City, San Elizario, Socorro, and Vinton, which was docketed as GUD No. 10539.
38. On August 16, 2016, the rate case expense portion of GUD No. 10539 was consolidated into GUD No. 10521, and the remainder of GUD No. 10539 was consolidated into GUD No. 10506.
39. On August 16, 2016, the ALJ issued rulings that granted two TGS motions to seal certain highly-sensitive and confidential materials filed in conjunction with TGS’s July 15 and August 5, 2016 petitions for review.
40. On August 31, 2016, the evidentiary record closed and the Proposal for Decision (“PFD”) was issued.
41. On September 9, 2016, TGS, CEP, and Coalition each timely filed exceptions to the PFD.
42. On September 16, 2016, the evidentiary record was re-opened briefly for the limited purpose of admitting into evidence TGS Exhibit 30b, which is a copy of the signed minutes from the City of Socorro’s July 7, 2016 council meeting noting the denial of TGS’s rate request. The evidentiary record was again closed the same day, prior to issuance of the First Amended PFD.
43. On September 16, 2016, the First Amended PFD (“Amended PFD”), along with an Amended Proposed Final Order, was issued and served on all parties.
44. The deadline for Commission action is October 11, 2016.

Consolidation of Service Areas

45. Consolidation of the EPSA, PSA, and DCSA into a single WTSA is likely to result in numerous administrative and regulatory efficiencies, and those efficiencies will benefit WTSA customers.

46. Consolidation of the EPSA, PSA, and DCSA into a single WTSA likely will reduce the number of cost-of-service analyses and rate-filing packages that TGS and the public must consider and address. This is more economical, efficient, and cost-effective for TGS and the public.
47. Consolidation of the EPSA, PSA, and DCSA into a single WTSA likely will result in greater uniformity and consistency for TGS and its customers.
48. Consolidation of the EPSA, PSA, and DCSA into a single WTSA better reflects TGS's existing centralized operations, management, and decision-making processes.
49. Consolidation of the EPSA, PSA, and DCSA into a single WTSA is appropriate and in the public interest.

Revenue Requirement

50. An overall revenue requirement of \$78,171,546 for the WTSA is just and reasonable, and permits TGS a reasonable opportunity to earn a reasonable return on TGS's invested capital used and useful in providing service to the public in excess of its reasonable and necessary operating expense.

Rate Base

51. A rate base amount totaling \$266,006,743 is just and reasonable.
52. The Journey program ("Journey") is used and useful in providing service to customers.
53. Journey currently is in service.
54. Journey increases the safety and reliability of the system, including assets in the WTSA.
55. Journey benefits customers, and those benefits will increase over time.
56. Including Journey in rate base will allow TGS an opportunity to earn a reasonable return on capital investment for projects that are used and useful in providing service.
57. TGS improperly overcharged customers \$32,262 in duplicative sales tax. It is just and reasonable to return this amount to affected customers through a bill credit.
58. TGS's proposed CWC is just and reasonable, including the calculation methods used.
59. The weight of the evidence supports TGS's proposed CWC amount, and that interest on long-term debt should be excluded.
60. The test-year level of pension-related and other post-employment benefits expenses are just, reasonable, and necessary.

61. Inclusion in rate base of the prepaid pension asset totaling \$9,145,462 is just and reasonable. This investment benefits ratepayers by reducing expenses, by more than the rate of return earned on the asset, and also avoids future additional costs and restrictions being placed on the pension plan.
62. Allowing only customers in unincorporated areas to pay Cost In Aid of Construction ("CIAC") amounts in monthly "tapping fee" installments does not amount to a "preference," "advantage," "prejudice," or "disadvantage"—unreasonable or otherwise.
63. The evidence does not show that monthly tapping fee payments would result in lesser total payment of CIAC amounts for those customers paying tapping fees, or that the monthly tapping fee payments would differ from the terms of the rate schedules on file with the Commission.
64. The tapping fee provision constitutes a "difference concerning rates of service." This difference, however, is reasonable and in the public interest.
65. Allowing WTSA customers to pay CIAC amounts in installments, rather than lump-sum payments, benefits underdeveloped and impoverished communities by providing a quicker and easier path to reliable utility service.
66. If revised with the below replacement language, the tapping fee provision would not be unreasonably preferential, advantageous, or prejudicial:

8.9 TAPPING FEE

The Company may, at its option, extend lines to serve a group of new Customers outside or inside the incorporated areas of the West Texas Service Area (WTSA) by the use of Contribution In Aid of Construction (CIAC). Unless not economical or reasonable, the Company shall allow payment of the CIAC amount in the form of a monthly Tapping Fee charged to the existing and subsequent Customers in the area to be served. The fee will continue to be charged to all Customers connecting to the Extension of Facilities each month until the Company recovers the amount of CIAC required to serve the area. At least fifty (50) percent of the existing homes in the area must be under contract for service for this type of Extension of Facilities to be available to the area.

67. Unchallenged amounts shown on TGS's books and records, as well as summaries and excerpts therefrom, are presumed to have been reasonably and necessarily incurred.

Rate of Return

68. A rate of return of 7.28 percent, calculated using the below components, is just and reasonable, supported by the facts and evidence unique to this case, and will not yield more than a fair return on the adjusted value of the invested capital used and useful in providing service to the public.

69. TGS's proposed capital structure of 60.1 percent equity and 39.9 percent long-term debt is just and reasonable and supported by the weight of the evidence.
70. TGS demonstrated that this equity ratio reflects TGS's actual capital structure, is within the range of industry norms, and that TGS has maintained an equity ratio of approximately 60 percent since 2014.
71. A 3.95-percent cost of debt is just and reasonable and supported by the weight of the evidence.
72. TGS demonstrated that a 3.95-percent cost of debt is the average cost at September 30, 2015, of the \$1.2 billion of long-term debt issued by ONE Gas in connection with its spinoff from ONEOK in 2014.
73. A return on equity ("ROE") of 9.5 percent is just and reasonable and supported by the facts and evidence unique to this case.
74. TGS's proposed 10-percent ROE is not supported by the weight of quantitative evidence.
75. An ROE set at 9.5 percent is unlikely to harm TGS in attracting capital.

Operations and Maintenance Expense

76. Operations and maintenance expenses totaling \$50,503,100 is reasonable and necessary and supported by the evidence.
77. Except for TGS's proposed life parameters for Account 391.90 (Computers and Electronic Equipment) and Account 380 (Distribution Services), and TGS's proposed net salvage value for Account 367 (Transportation Mains), TGS's proposed rates and methods of depreciation, amortization, and depletion are proper and adequate, just and reasonable, and supported by the evidence.
78. For Account 391.90 (Computers and Electronic Equipment), a 10-year amortization period is proper and adequate, just and reasonable, and supported by the evidence.
79. For Account 380 (Distribution Services), a 59-year service life is proper and adequate, just and reasonable, and supported by the evidence.
80. For Account 367 (Transportation Mains), a negative 10 percent net salvage value is proper and adequate, just and reasonable, and supported by the evidence.
81. Portions of both short-term incentive ("STI") compensation and long-term incentive ("LTI") compensation are reasonable and necessary expenses.
82. A total STI amount of \$817,095 is a reasonable and necessary expense.

83. A total LTI amount of \$110,720 is a reasonable and necessary expense.
84. Incentive compensation in the total amount of \$927,815 is a reasonable and necessary expense.
85. Recovery of pipeline integrity expenses totaling \$531,670 through a PIT Rider, and consequently adjusting TGS's total operating expenses downward by this amount, is just and reasonable.
86. TGS's Supplemental Employee Retirement Plan ("SERP") is beneficial to recruit and retain executives, which benefits both shareholders and ratepayers.
87. Recovery only of the portion of SERP expenses directly assigned to the WTSA direct payroll—\$1,805—is reasonable and necessary and supported by the evidence.
88. TGS's requested base payroll and overtime expenses are reasonable and necessary and supported by the evidence.
89. TGS's requested payroll adjustment is known and measurable and reflects ongoing expenses.
90. TGS's base salary is below the market median.
91. TGS's requested overtime adjustment is related to the payroll adjustment.
92. TGS's requested total for injuries and damages—\$217,495—is reasonable and necessary and supported by the evidence.
93. The evidence shows that injuries and damages expenses can vary from year to year, and using a four-year average is a reasonable approach to mitigate that variance.
94. Journey-related assets are used and useful in providing service to customers, currently in service, and increase the safety and reliability of the system, including assets in the WTSA.
95. Journey benefits customers, and those benefits will increase over time.
96. Journey-related expenses are reasonable and necessary operating expenses.
97. Unchallenged expenses shown on TGS's books and records, as well as summaries and excerpts therefrom, are reasonable and necessary.

Class Cost of Service Study, Revenue Allocation, and Rate Design

98. TGS's class cost of service ("CCOS") study is reasonable to use.

99. TGS's CCOS study classifies and allocates costs in a fair, just, and reasonable manner.
100. Using the Allocation 3 method, described in the PFD, to allocate the revenue requirement to WTSA customer classes is just and reasonable and supported by the evidence.
101. The evidence shows that WTSA non-residential classes are currently assigned revenues 133 percent to 446 percent above their cost of service, while residential classes are assigned only 75 percent of their cost of service.
102. The evidence also shows that the revenue-to-cost ratio of the residential class moves closer to 1.0—from 0.7873 to 0.9191—under the Allocation 3 method, and that the revenue-to-cost ratios for the other classes stays constant.
103. Eliminating the residential minimum bill structure in the WTSA is just and reasonable and supported by the evidence.
104. Eliminating the residential minimum bill structure in the WTSA follows cost causation principles because it charges for all Ccf usage and is a conventional rate structure.
105. A residential customer charge set at \$15.70 for WTSA customers is just and reasonable and supported by the evidence.
106. The evidence supports that a \$15.70 residential customer charge fairly and reasonably balances the interests of TGS and its WTSA customers, and would allow recovery for approximately 80 percent of the customer costs identified in TGS's CCOS study.
107. TGS's proposed formulas for calculating non-residential customer charges and the associated volumetric charges are just and reasonable and supported by the evidence.
108. The evidence does not support CEP's recommendations with respect to non-residential customer charges.

Rate Schedules and Tariffs

109. TGS's proposed rate schedules and tariffs, as revised to reflect Staff's recommendations, are just and reasonable and supported by the evidence.

Review for Reasonableness and Prudence

110. Capital investment in the WTSA made through December 31, 2015, was reasonable and prudent, with the exception of \$32,262 of duplicative sales tax.

111. It is just and reasonable to refund the \$32,262 of duplicative sales tax to affected customers in the form of a one-time bill credit, in the amounts listed below.

Customer Class	Average Bills at 12/31/10	Refund per Customer	Total
Residential	2,570,256	\$0.12	\$26,539
Commercial and A/C	148,524	\$0.39	\$4,847
Industrial & Stand- By	533	\$4.66	\$207
Public Authority & A/C	11,021	\$1.41	\$1,291
Municipal Water Pumping	239	\$6.19	\$123
Transportation Standard – T-1	564	\$23.33	\$1,096
TOTAL REFUND			\$34,104

Future Interim Rate Adjustments

112. The following interim rate adjustment (“IRA”) factors are just and reasonable until changed by a subsequent general rate proceeding:

- The capital structure and related components reflected in this Order;
- For the initial filing, the Net Investment, including the detail of Plant in Service amounts—along with the associated depreciation rate for each account—as reflected in this Order;
- For the initial filing, the net plant in service shall be \$303,583,671;
- For the initial filing, the customer charges or volumetric rates reflected in this PFD will be the starting rates to apply to any IRA adjustment; and
- The base rate revenue allocation factors to spread any change in IRA increase/decrease to the appropriate customer classes are as follows:

Customer Class	Examiners' Revenue	Percentage
Residential	\$58,808,059	78%
Commercial	\$10,331,980	14%
Industrial	\$ 998,634	1.3%
Public Authority	\$ 3,593,639	4.8%
Water Pumping	\$ 199,817	0.26%
Fort Bliss	\$ 1,644,545	2.2%
Total	\$75,576,674	100%

Other Issues

113. In the GUD No. 10488 Final Order, issued May 3, 2016, the Commission made the following findings of fact and conclusions of law:
- Finding of Fact No. 47: “TGS complied with the reporting requirements contained in Section 102.051 (Report of Certain Transactions; Railroad Commission Consideration) of the Texas Utilities Code when TGS separated from ONEOK to ONE Gas.”;
 - Finding of Fact No. 48: “The separation of TGS from ONEOK to ONE Gas is in the public interest.”;
 - Conclusion of Law No. 29: “TGS complied with the reporting requirements contained in Section 102.051 (Report of Certain Transactions; Railroad Commission Consideration) of the Texas Utilities Code when TGS separated from ONEOK to ONE Gas.”; and
 - Conclusion of Law No. 30 “The separation of TGS from ONEOK to ONE Gas is in the public interest.”
114. TGS is not an affiliate of ONE Gas and did not incur any affiliate expenses during the test year.
115. The rate case expenses associated with GUD Nos. 10506, 10536, and 10539 were consolidated into GUD No. 10521.

CONCLUSIONS OF LAW***Jurisdiction***

1. TGS is a gas utility as defined in GURA and therefore is subject to the jurisdiction of the Commission.
2. The Commission has jurisdiction over all matters decided in this docket.
3. The Commission has exclusive original jurisdiction over the rates and services of TGS for customers located in the unincorporated areas of the current EPSA, PSA, and DCSA, and the proposed consolidated WTSA.
4. The Commission has exclusive appellate jurisdiction over the rates and services of TGS for customers located in the following cities: Anthony, Clint, El Paso, Horizon City, San Elizario, Socorro, Vinton, and Dell City.

Notice and Procedure

5. All required notices were issued and/or provided in accordance with the requirements of GURA, Subtitle A (Administrative Procedure and Practice) of the Texas Government Code, and applicable Commission rules.
6. This proceeding was conducted in accordance with the requirements of GURA, Subtitle A (Administrative Procedure and Practice) of the Texas Government Code, and applicable Commission rules.
7. The Commission properly suspended the operation of TGS's proposed rate schedule for 150 days pursuant to GURA Section 104.107 (Rate Suspension; Deadline).
8. The Amended PFD was served on all parties for purposes of Commission Rule § 1.141(d) (Proposals for Decision). Accordingly, amendments adopted by the Commission, if any, do not need to be noted or embodied with specificity in this Order.

Books and Records

9. TGS established it maintains its books and records in accordance with the Commission's regulatory requirements. Therefore, TGS is entitled to the presumption that the unchallenged amounts included therein are reasonable and necessary.

Burden of Proof

10. TGS met its burden in establishing that consolidation of the EPSA, PSA, and DCSA into a single WTSA is appropriate and in the public interest.
11. TGS did not meet its burden of proving that its proposed rate changes for the WTSA are just and reasonable.

Consolidation of Service Areas

12. Consolidation of the EPSA, PSA, and DCSA into a single WTSA is just and reasonable and in the public interest.

Rates and Services

13. The revenue, rates, rate design, and service charges reflected in this Order are just and reasonable, are not unreasonably preferential, prejudicial, or discriminatory, and are sufficient, equitable, and consistent in application to each class of consumer, as required by GURA.
14. The overall revenues reflected in this Order are just and reasonable, fix an overall level of revenues that will permit TGS a reasonable opportunity to earn a reasonable return on its invested capital used and useful in providing service to the public over and above its

reasonable and necessary operating expenses, as required by GURA Section 104.051 (Establishing Overall Revenues), and otherwise comply with GURA Chapter 104 (Rates and Services).

15. The revenue, rates, rate design, and service charges reflected in this Order will not yield to TGS more than a fair return on the adjusted value of the invested capital used and useful in rendering service to the public, as required by GURA Section 104.052 (Establishing Fair Rate of Return).
16. The rates established in this Order comport with the requirements of GURA Section 104.053 (Components of Adjusted Value of Invested Capital) and are based upon the adjusted value of invested capital used and useful, where the adjusted value is a reasonable balance between the original cost, less depreciation, and current cost, less adjustment for present age and condition.
17. All unchallenged amounts shown on TGS's books and records, as well as summaries and excerpts therefrom, are presumed to have been reasonably and necessarily incurred.
18. TGS's request to recover its proposed capital investment related to Journey is proper under GURA Section 104.051 (Establishing Overall Revenues).
19. TGS's tapping fee provision—if revised with the replacement language contained in Finding of Fact 63—would not violate GURA Section 104.004 (Unreasonable Preference or Prejudice Prohibited).
20. The test-year level of pension-related and other post-employment benefits expenses are consistent with GURA Section 104.059 (Pension and Other Postemployment Benefits).
21. A rate of return of 7.28 percent, including the components in Findings of Fact Nos. 65–70, is consistent with the requirements of GURA Section 104.052 (Establishing Fair Rate of Return) and Chapter 104 (Rates and Services).
22. The rates and methods of depreciation, amortization, or depletion reflected in this Order meet the requirements of GURA Section 104.054 (Depreciation, Amortization, and Depletion) and Chapter 104 (Rates and Services).
23. The operations and maintenance expenses reflected in this Order meet the requirements of GURA Section 104.051 (Establishing Overall Revenues) and Chapter 104 (Rates and Services) and Chapter 104 (Rates and Services).
24. All unchallenged expenses shown on TGS's books and records, as well as summaries and excerpts therefrom, are presumed to have been reasonably and necessarily incurred.

Rate Schedules and Tariffs

25. TGS's proposed rate schedules and tariffs, as revised to reflect Staff's recommendations and the tapping fee language in Finding of Fact 66, are consistent with applicable GURA and Commission requirements.

Review for Reasonableness and Prudence

26. Capital investment in the WTSA made through December 31, 2015, was reasonable and prudent, with the exception of the \$32,262 of duplicative sales tax—discussed in Finding of Fact No. 107 and 108 consistent with GURA Chapter 104 (Rates and Services) and Commission Rule § 7.7101 (Interim Rate Adjustments).

Future Interim Rate Adjustments

27. In accordance with Commission Rule § 7.7101 (Interim Rate Adjustments), TGS may adjust its revenue in future IRA filings based on the difference between values of the investment amounts only by the constant factors set in this docket for: return on investment; depreciation expense, for those individual rates for each FERC account; ad valorem taxes; revenue related taxes; and federal income tax.

Other Issues

28. The Commission's determination in GUD No. 10488 that the transfer of TGS from ONEOK, Inc. ("ONEOK") to ONE Gas was in the public interest, pursuant to GURA Section 102.051 (Report of Certain Transactions; Railroad Commission Consideration) was final and resolved the issue. Accordingly, the Commission does not need to treat the issue in this docket.
29. Because there are no affiliate costs included in TGS's rate request, the Commission does not need to address whether the statutory standard in GURA Section 104.055(b) (Net Income; Allowable Expenses) has been met for recovery of affiliate costs.
30. Rate case expenses for GUD Nos. 10506, 10536, and 10539 will be considered by the Commission in accordance with applicable Texas law in a separate consolidated proceeding, GUD No. 10521.

IT IS THEREFORE ORDERED that TGS's proposed rate changes are **DENIED**.

IT IS FURTHER ORDERED that TGS's request to consolidate the EPSA, PSA, and DCSA into the single WTSA is **APPROVED**.

IT IS FURTHER ORDERED that the rates and rate elements established in this Order are **APPROVED**.

IT IS FURTHER ORDERED that TGS shall not change, modify, or otherwise recalculate the depreciation rates approved in this Order for its direct, division, or corporate plant accounts in future IRA filings.

IT IS FURTHER ORDERED that TGS shall refund \$32,262 in duplicative sales tax to affected customers in the form of a one-time bill credit no later than 60 days following the date this Order is signed. Confirmation of refund and a summary update of Vertex changes should be provided to the Commission's Market Oversight Division immediately upon completion.

IT IS FURTHER ORDERED that TGS shall comply with all tariff-filing requirements contained in 16 Tex. Admin. Code § 7.315 (Filing of Tariffs). The filed tariffs shall reflect the rates, rate design, tariffs, service charges, and other relevant provisions of this Order.

IT IS FURTHER ORDERED that all other motions, requests for entry of specific findings of fact and conclusions of law, and any other requests for general or specific relief, if not specifically granted or approved in this Final Order, are hereby **DENIED**.

IT IS FURTHER ORDERED this Order will not be final and effective until 25 days after the Commission's Order is signed. If a timely motion for rehearing is filed by any party at interest, this Order shall not become final and effective until such motion is overruled, or if such motion is granted, this order shall be subject to further action by the Commission. The time allotted for Commission action on a motion for rehearing in this docket prior to its being overruled by operation of law is hereby extended until 100 days from the date this Order is signed.

SIGNED this 27th day of September, 2016.

RAILROAD COMMISSION OF TEXAS



CHAIRMAN DAVID PORTER




COMMISSIONER CHRISTI CRADDICK



COMMISSIONER RYAN SITTON

ATTEST:

The signature "Kathy L. Way" is written in blue ink over a circular official seal. The seal contains the text "SECRETARY" and "STATE OF TEXAS" around a central emblem. The word "SECRETARY" is printed in bold, capital letters across the middle of the seal.

SECRETARY

COST OF GAS CLAUSE

A. APPLICABILITY

This Cost of Gas Clause shall apply to all Gas Sales Service rate schedules of Texas Gas Service Company ("The Company") in the following unincorporated areas of its West Texas Service Area Andrews, Anthony, Barstow, Clint, Crane, El Paso Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Wickett, Wink and Vinton, Texas.

B. DEFINITIONS

1. Cost of Gas – The rate per billing unit or the total calculation under this clause, consisting of the commodity cost, a reconciliation component, any surcharges or refunds, Uncollectible Cost of Gas, and revenue associated fees and taxes. The Cost of Gas will also include the FERC Intervention Costs.
2. Commodity Cost - The Cost of Purchased Gas multiplied by the Purchase Sales Ratio plus any adjustment deemed prudent by the Company to correct any known and quantifiable under or over collection prior to the end of the reconciliation period for the objective of minimizing the impact of under or over collection by the reconciliation factor in the next year.
3. Cost of Purchased Gas - The estimated cost for gas purchased by the Company from its supplier or the estimated weighted average prudently incurred cost for gas purchased by the Company from all sources where applicable. The Cost of Purchased Gas may include prudently incurred costs necessarily incurred for transportation, storage and associated services. Transportation costs shall be inclusive of all upstream transportation costs imposed by the transportation service providers and shall include, but not be limited to, pipeline reservation charges, transportation commodity charges, applicable line loss charges, balancing charges, penalties, and any other related costs and expenses. The Cost of Purchased Gas shall also include any surcharge or refund the Company may receive from its gas suppliers or service providers. The Cost of Purchased Gas may also include costs related to the purchase and transportation of Renewable Natural Gas (RNG). Renewable Natural Gas is the term used to describe pipeline-quality bio-methane produced from biomass. The Cost of Purchased Gas shall not include the cost of financial instruments that were entered into after March 1, 2016, unless the use of such financial instruments is approved in advance and in writing by the Director of the Oversight and Safety Division of the Railroad Commission of Texas. Such approval would be requested as part of the Company's annual gas purchase plan, which shall be submitted annually to the Commission no later than June 15th.

Supersedes Rate Schedule 1-1 Dated
July 29, 2011 (Anthony, Clint, El Paso, Fabens, Horizon City,
San Elizario, Socorro, Vinton)
Supersedes Rate Schedule No. 1 Dated
August 24, 2001 (Andrews, Barstow, Crane, McCamey, Monahan,
Pecos, Pyote, Thortonville, Wicket, Wink)

Meters Read On and After
October 5, 2016

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4. Reconciliation Component – The amount to be returned to or recovered from customers each month from December through August as a result of the Reconciliation Audit.
 5. Reconciliation Audit - An annual review of the Company's books and records for each twelve month period ending with the production month of August to determine the amount of over or under collection occurring during such twelve month period. The audit shall determine: (a) the total prudently incurred amount paid for the Cost of Purchased Gas as defined in Section B.3. of this Cost of Gas Clause to provide service to its sales customers during the period, (b) the revenues received from operation of the provisions of this Cost of Gas Clause reduced by the amount of fees and taxes, (c) the total amount of surcharges or refunds made to sales customers during the period and any other revenues or credits received by the Company as a result of relevant gas purchases or operation of this Cost of Gas Clause, (d) the total amount accrued for upstream pipeline and/or commodity balancing provisions under the transportation rate schedule(s) including but not limited to balancing service rate and stranded capacity charges net of fees and applicable taxes, (e) the total amount of Uncollectible Cost of Gas during the period, (f) the total amount of FERC Intervention Costs and (g) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.
 6. Purchase/Sales Ratio - A ratio determined by dividing the total sales volumes received by the Company during the twelve (12) month period ending June 30 by the sum of the sales volumes delivered to customers during the same period. For the purpose of this computation, all volumes shall be stated at 14.73 psia. Such ratio as determined shall in no event exceed 1.0526 i.e. $1/(1 - .05)$ unless expressly authorized by the applicable regulatory authority.
 7. Reconciliation Account - The account maintained by the Company to assure that over time it will neither over nor under collect revenues as a result of the operation of the Cost of Gas Clause. Entries shall be made monthly to reflect, (a) the total prudently incurred amount paid for the Cost of Purchased Gas as defined in Section B.3. of this Cost of Gas Clause to provide service to its sales customers during the period, (b) the revenues received from operation of the provisions of this Cost of Gas Clause reduced by the amount of fees and taxes, (c) the total amount of refunds made to sales customers during the period and any other revenues or credits received by the Company as a result of relevant gas purchases or operation of this Cost of Gas Clause, (d) the total amount accrued for upstream pipeline and /or commodity balancing provisions under the transportation rate schedule(s) including but not limited to balancing service rate and stranded capacity charges net of fees and applicable taxes, (e) the total amount of Uncollectible Cost of Gas during the period, (f) the total amount of FERC Intervention Costs, and (g) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.
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8. FERC Intervention Costs – Costs prudently incurred from outside vendors and attorneys after January 1, 2008 for the purpose of protecting the interest of sales customers in the West Texas Service Area in connection with negotiating Federal Energy Regulatory Commission (“FERC”) related issues with upstream pipelines or intervention and participation in proceedings at the FERC. FERC Intervention Costs may also include prudently incurred internal travel expenses related to this purpose.
9. Uncollectible Cost of Gas – The amounts actually written off after the effective date of this rate schedule related to cost of gas.

C. BILLING OF COST OF GAS

In addition to the cost of service as provided under its rate schedule(s), the Company shall bill each sales customer for the cost of gas incurred during the billing period. The cost of gas shall be clearly identified on each customer bill.

D. DETERMINATION AND APPLICATION OF THE RECONCILIATION COMPONENT

If the Reconciliation Audit reflects either an over recovery or under recovery of revenues, such amount, plus the amount of interest calculated pursuant to Section E below, if any, shall be divided by the general service sales volumes, adjusted for the effects of weather, growth, and conservation for the period beginning with the December billing cycle last preceding through the August billing cycle. The Reconciliation Component so determined to collect any revenue shortfall or to return any excess revenue shall be applied for a nine (9) month period beginning with the next following December billing cycle and continuing through the next following August billing cycle at which time it will terminate until a new Reconciliation Component is determined.

E. PAYMENT FOR FUNDS

Concurrently with the Reconciliation Audit, the Company shall determine the amount by which the cost of gas was over or under collected for each month including any cost of gas inventory in storage and margins on non-utility transactions as described in paragraph “F” below within the period of audit. If, on the average, the Company had over-collected during the period, it shall credit into the Reconciliation Account during October an amount equal to the monthly balance multiplied by six percent (6%). If, on the average, the Company had under-collected during the period, it shall debit into the Reconciliation Account during November an amount equal to the monthly balance multiplied by six percent (6%).

F. NON-UTILITY TRANSACTIONS

The aggregate net margins generated by the company from all Non-utility Transactions shall be divided between the Company and ratepayers with the Company retaining thirty three and one third percent (33 1/3%) of aggregate annual Net Margins generated from such activities and sixty-six and two-thirds percent (66 2/3%) shall be credited to sales customers in the month during which the transaction closes. For purposes of this provision, "Non-Utility Transactions" shall mean the following transactions to the extent that such transactions pertain to natural gas supplies, storage, and transportation capacity allocated to sales customers within the West Texas Service Area: off-system sales of natural gas, releases of transportation or storage capacity, financial arbitrage of storage inventories, trading of natural gas inventories, and use of financial instruments pertaining to purchase, storage, and/or transportation of natural gas, so long as such instruments are not intended to hedge the cost of system supplies. "Non-utility Transactions" shall not include any transaction conducted by any affiliate of the company. For purposes of this provision, "Net Margins" shall mean revenues from the aggregate of all Non-Utility Transactions, less the costs to the Company of such transactions, including related taxes, commissions, transaction fees, and transfer fees. The Net Margins allocated to ratepayers shall be credited to the ratepayers once per year through an adjustment of the Reconciliation Account as determined in the Annual Reconciliation filing. The Company shall be fully responsible for any aggregate annual net losses incurred from such activities and no such losses shall be paid by the ratepayers. This provision does not permit the Company to include in the calculation of gas cost storage, or gas stored except as prudently and necessarily needed to serve general sales customers in this service area.

G. COST OF GAS STATEMENT

The Company shall file a Cost of Gas Statement with the Regulatory Authority by the beginning of each billing month. (The Company shall file such initial Statement as soon as is reasonably possible.) The Cost of Gas Statement shall set forth (a) the Cost of Purchased Gas; (b) that cost multiplied by the Purchase/Sales Ratio; (c) the amount of the cost of gas caused by any surcharge or refund; (d) the Reconciliation Component; (e) the Cost of Gas calculation. The statement shall include all data necessary for the Regulatory Authority to review and verify the calculation of the Cost of Gas. The date on which billing using the Cost of Gas is to begin (bills prepared) is to be specified in the statement. The Company shall not file revised Cost of Gas Statements on dates other than listed above without specific regulatory authority.

H. ANNUAL RECONCILIATION REPORT

The Company shall file an annual report with the Regulatory Authority which shall be verified under oath and include but not necessarily be limited to:

1. A tabulation of volumes of gas purchased and costs incurred listed by account or type of gas, supplier and source by month for the twelve months ending August 31.
2. A tabulation of gas units sold to general service sales customers and related Cost of Gas Clause revenues.
3. A summary of all other costs and refunds made during the year and the status of the Reconciliation Account. The summary shall include monthly detail and a statement of all amounts included, other than the gas purchased, in sufficient detail for evaluation. The summary shall include the detail for any FERC Intervention activities performed and associated costs incurred on behalf of West Texas Service Area sales customers. The summary will also include a tabulation of the uncollectible accounts attributable to charges calculated under this tariff, including monthly amounts charged off, and monthly charged off amounts later collected, if any.

This report shall be filed concurrently with the Cost of Gas Statement for December. The Company shall provide complete detail within 20 days of request by the Regulatory Authority. The Company shall seek review and approval of any FERC Intervention costs prior to their inclusion in the cost of gas calculation.

Supersedes Rate Schedule 1-1 Dated
July 29, 2011 (Anthony, Clint, El Paso, Fabens, Horizon City,
San Elizario, Socorro, Vinton)
Supersedes Rate Schedule No. 1 Dated
August 24, 2001 (Andrews, Barstow, Crane, McCamey, Monahan,
Pecos, Pyote, Thortonville, Wicket, Wink)

Meters Read On and After
October 5, 2016

COST OF GAS CLAUSE

A. APPLICABILITY

This Cost of Gas Clause shall apply to all Gas Sales Service rate schedules of Texas Gas Service Company ("The Company") in the unincorporated area of Dell City, Texas within the West Texas Service Area.

B. DEFINITIONS

1. Cost of Gas - The rate per billing unit or the total calculation under this clause, consisting of the commodity cost, a reconciliation component, any surcharges or refunds, Uncollectible Cost of Gas, and revenue associated fees and taxes. The Cost of Gas will also include the FERC Intervention Costs.
2. Commodity Cost - The Cost of Purchased Gas multiplied by the Purchase Sales Ratio plus any adjustment deemed prudent by the Company to correct any known and quantifiable under or over collection prior to the end of the reconciliation period for the objective of minimizing the impact of under or over collection by the reconciliation factor in the next year.
3. Cost of Purchased Gas - The estimated cost for gas purchased by the Company from its supplier or the estimated weighted average prudently incurred cost for gas purchased by the Company from all sources where applicable. The Cost of Purchased Gas may include prudently incurred costs necessarily incurred for transportation, storage and associated services. Transportation costs shall be inclusive of all upstream transportation costs imposed by the transportation service providers and shall include, but not be limited to, pipeline reservation charges, transportation commodity charges, applicable line loss charges, balancing charges, penalties, and any other related costs and expenses. The Cost of Purchased Gas shall also include any surcharge or refund the Company may receive from its gas suppliers or service providers. The Cost of Purchased Gas may also include costs related to the purchase and transportation of Renewable Natural Gas (RNG). Renewable Natural Gas is the term used to describe pipeline-quality bio-methane produced from biomass. The Cost of Purchased Gas shall not include the cost of financial instruments that were entered into after March 1, 2016, unless the use of such financial instruments is approved in advance and in writing by the Director of the Oversight and Safety Division of the Railroad Commission of Texas. Such approval would be requested as part of the Company's annual gas purchase plan, which shall be submitted annually to the Commission no later than June 15th.
4. Reconciliation Component - The amount to be returned to or recovered from sales customers each month from February through October as a result of the Reconciliation Audit.

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5. Reconciliation Audit - An annual review of the Company's books and records for each twelve month period ending with the production month of October to determine the amount of over or under collection occurring during such twelve month period. The audit shall determine: (a) the total prudently incurred amount paid for Cost of Purchased Gas as defined in Section B.3 of this Cost of Gas Clause to provide service to its sales customers during the period, (b) the revenues received from operation of the provisions of this Cost of Gas Clause reduced by the amount of fees and taxes, (c) the total amount of surcharges or refunds made to sales customers during the period and any other revenues or credits received by the Company as a result of gas purchases or operation of this Cost of Gas Clause, (d) the total amount accrued for upstream pipeline and/or commodity balancing provisions under the transportation rate schedule(s) including but not limited to balancing service rate and stranded capacity charges net of fees and applicable taxes, (e) the total amount of Uncollectible Cost of Gas during the period, (f) the total amount of FERC Intervention Costs, and (g) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.
 6. Purchase/Sales Ratio - A ratio determined by dividing the total sales volumes received by the Company during the twelve (12) month period ending October 31 by the sum of the sales volumes delivered to customers during the same period. For the purpose of this computation, all volumes shall be stated at 14.73 psia. Such ratio as determined shall in no event exceed 1.0526 i.e. $1/(1 - .05)$ unless expressly authorized by the applicable regulatory authority.
 7. Reconciliation Account - The account maintained by the Company to assure that over time it will neither over nor under collect revenues as a result of the operation of this Cost of Gas Clause. Entries shall be made monthly to reflect, (a) the total prudently incurred amount paid for the Cost of Purchased Gas as defined in Section B.3 of this Cost of Gas Clause to provide service to its sales customers during the period, (b) the revenues received from operation of the provisions of this Cost of Gas Clause reduced by the amount of fees and taxes, (c) the total amount of refunds made to sales customers during the period and any other revenues or credits received by the Company as a result of relevant gas purchases or operation of this Cost of Gas Clause, (d) the total amount accrued for upstream pipeline and /or commodity balancing provisions under the transportation rate schedule(s) including but not limited to balancing service rate and stranded capacity charges net of fees and applicable taxes, (e) the total amount of Uncollectible Cost of Gas during the period, (f) the total amount of FERC Intervention Costs, and (g) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.

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8. FERC Intervention Costs – Costs prudently incurred from outside vendors and attorneys after January 1, 2008 for the purpose of protecting the interest of sales customers in the West Texas Service Area in connection with negotiating Federal Energy Regulatory Commission (“FERC”) related issues with upstream pipelines or intervention and participation in proceedings at the FERC. FERC Intervention Costs may also include prudently incurred internal travel expenses related to this purpose.
 9. Uncollectible Cost of Gas – The amounts actually written off after the effective date of this rate schedule related to cost of gas.

C. BILLING OF COST OF GAS

In addition to the cost of service as provided under its rate schedule(s), the Company shall bill each sales customer for the cost of gas incurred during the billing period. The cost of gas shall be clearly identified on each customer bill.

D. DETERMINATION AND APPLICATION OF THE RECONCILIATION COMPONENT

If the Reconciliation Audit reflects either an over recovery or under recovery of revenues, such amount, plus the amount of interest calculated pursuant to Section E below, if any, shall be divided by the general service sales volumes, adjusted for the effects of weather, growth, and conservation, for the last preceding period including the February billing cycle through the October billing cycle. The Reconciliation Component so determined to collect any revenue shortfall or to return any excess revenue shall be applied for a nine (9) month period beginning with the next following February billing cycle and continuing through the next following October billing cycle at which time it will terminate until a new Reconciliation Component is determined.

E. PAYMENT FOR FUNDS

Concurrently with the Reconciliation Audit, the Company shall determine the amount by which the Cost of Gas was over or under collected for each month including any cost of gas inventory in storage and margins on non-utility transactions as described in paragraph “F” below within the period of audit. If, on the average, the Company had over-collected during the period, it shall credit into the Reconciliation Account during January an amount equal to the monthly balance multiplied by six percent (6%). If, on the average, the Company had under-collected during the period, it shall debit into the Reconciliation Account during January an amount equal to the monthly balance multiplied by six percent (6%).

F. NON-UTILITY TRANSACTIONS

The aggregate net margins generated by the company from all Non-utility Transactions shall be divided between the Company and ratepayers with the Company retaining thirty three and one third percent (33 1/3%) of aggregate annual Net Margins generated from such activities and sixty-six and two-thirds percent (66 2/3%) shall be credited to sales customers in the month during which the transaction closes. For purposes of this provision, "Non-Utility Transactions" shall mean the following transactions to the extent that such transactions pertain to natural gas supplies, storage, and transportation capacity allocated to sales customers within the West Texas Service Area: off-system sales of natural gas, releases of transportation or storage capacity, financial arbitrage of storage inventories, trading of natural gas inventories, and use of financial instruments pertaining to purchase, storage, and/or transportation of natural gas, so long as such instruments are not intended to hedge the cost of system supplies. "Non-utility Transactions" shall not include any transaction conducted by any affiliate of the company. For purposes of this provision, "Net Margins" shall mean revenues from the aggregate of all Non-Utility Transactions, less the costs to the Company of such transactions, including related taxes, commissions, transaction fees, and transfer fees. The Net Margins allocated to ratepayers shall be credited to the ratepayers once per year through an adjustment of the Reconciliation Account as determined in the Annual Reconciliation filing. The Company shall be fully responsible for any aggregate annual net losses incurred from such activities and no such losses shall be paid by the ratepayers. This provision does not permit the Company to include in the calculation of gas cost storage, or gas stored except as prudently and necessarily needed to serve general sales customers in this service area.

G. COST OF GAS STATEMENT

The Company shall file a Cost of Gas Statement with the Regulatory Authority by the beginning of each billing month. (The Company shall file such initial Statement as soon as is reasonably possible.) The Cost of Gas Statement shall set forth (a) the Cost of Purchased Gas; (b) that cost multiplied by the Purchase/Sales Ratio; (c) the amount of the cost of gas caused by any surcharge or refund; (d) the Reconciliation Component; (e) the Cost of Gas calculation. The statement shall include all data necessary for the Regulatory Authority to review and verify the calculation of the Cost of Gas. The date on which billing using the Cost of Gas is to begin (bills prepared) is to be specified in the statement. The Company shall not file revised Cost of Gas Statements on dates other than listed above without specific regulatory authority.

H. ANNUAL RECONCILIATION REPORT

The Company shall file an annual report with the Regulatory Authority which shall be verified under oath and include but not necessarily limited to:

1. A tabulation of volumes of gas purchased and costs incurred listed by account or type of gas, supplier and source by month for the twelve months ending October 31.
2. A tabulation of gas units sold to general service sales customers and related Cost of Gas Clause revenues.
3. A summary of all other costs and refunds made during the year and the status of the Reconciliation Account. The summary shall include monthly detail and a statement of all amounts included, other than the gas purchased, in sufficient detail for evaluation. The summary shall include the detail for any FERC Intervention activities performed and associated costs incurred on behalf of West Texas Service Area sales customers. The summary will also include a tabulation of the uncollectible accounts attributable to charges calculated under this tariff, including monthly amounts charged off, and monthly charged off amounts later collected, if any.

This report shall be filed concurrently with the Cost of Gas Statement for February. The Company shall provide complete detail within 20 days of request by a representative of the Regulatory Authority. The Company shall seek review and approval of any FERC Intervention costs prior to their inclusion in the cost of gas calculation.

COST OF GAS CLAUSE

A. APPLICABILITY

This Cost of Gas Clause shall apply to all Gas Sales Service rate schedules of Texas Gas Service Company ("The Company") in the following incorporated areas of its West Texas Service Area Andrews, Anthony, Barstow, Clint, Crane, El Paso Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Wickett, Wink and Vinton, Texas.

B. DEFINITIONS

1. Cost of Gas – The rate per billing unit or the total calculation under this clause, consisting of the commodity cost, a reconciliation component, any surcharges or refunds, Uncollectible Cost of Gas, and revenue associated fees (including franchise fees) and taxes. The Cost of Gas will also include the FERC Intervention Costs.
2. Commodity Cost - The Cost of Purchased Gas multiplied by the Purchase Sales Ratio plus any adjustment deemed prudent by the Company to correct any known and quantifiable under or over collection prior to the end of the reconciliation period for the objective of minimizing the impact of under or over collection by the reconciliation factor in the next year.
3. Cost of Purchased Gas - The estimated cost for gas purchased by the Company from its supplier or the estimated weighted average prudently incurred cost for gas purchased by the Company from all sources where applicable. The Cost of Purchased Gas may include prudently incurred costs necessarily incurred for transportation, storage and associated services. Transportation costs shall be inclusive of all upstream transportation costs imposed by the transportation service providers and shall include, but not be limited to, pipeline reservation charges, transportation commodity charges, applicable line loss charges, balancing charges, penalties, and any other related costs and expenses. The Cost of Purchased Gas shall also include any surcharge or refund the Company may receive from its gas suppliers or service providers. The Cost of Purchased Gas may also include costs related to the purchase and transportation of Renewable Natural Gas (RNG). Renewable Natural Gas is the term used to describe pipeline-quality bio-methane produced from biomass. The Cost of Purchased Gas shall not include the cost of financial instruments that were entered into after March 1, 2016, unless the use of such financial instruments is approved in advance and in writing by the Regulatory Authority. Such approval would be requested as part of the Company's annual gas purchase plan, which shall be submitted annually to the Regulatory Authority no later than June 15th.

Supersedes Rate Schedule 1-1-INC Dated
February 15, 2008 (Anthony, Clint, El Paso, Horizon City
San Elizario, Socorro, Vinton)

Meters Read On and After
October 5, 2016 (Anthony, Clint,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane McCamey, Monahans, Pecos,
Pyote, Thortonville, Wickett, Wink)

4. Reconciliation Component – The amount to be returned to or recovered from sales customers each month from December through August as a result of the Reconciliation Audit.
5. Reconciliation Audit - An annual review of the Company's books and records for each twelve month period ending with the production month of August to determine the amount of over or under collection occurring during such twelve month period. The audit shall determine: (a) the total prudently incurred amount paid for the Cost of Purchased Gas as defined in Section B.3. of this Cost of Gas Clause to provide service to its sales customers during the period, (b) the revenues received from operation of the provisions of this Cost of Gas Clause reduced by the amount of fees (including franchise fees) and taxes, (c) the total amount of surcharges or refunds made to sales customers during the period and any other revenues or credits received by the Company as a result of relevant gas purchases or operation of this Cost of Gas Clause, (d) the total amount accrued for upstream pipeline and/or commodity balancing provisions under the transportation rate schedule(s) including but not limited to balancing service rate and stranded capacity charges net of franchise fees and applicable taxes, (e) the total amount of Uncollectible Cost of Gas during the period, (f) the total amount of FERC Intervention Costs and (g) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.
6. Purchase/Sales Ratio - A ratio determined by dividing the total sales volumes received by the Company during the twelve (12) month period ending June 30 by the sum of the sales volumes delivered to customers during the same period. For the purpose of this computation, all volumes shall be stated at 14.73 psia. Such ratio as determined shall in no event exceed 1.0526 i.e. $1/(1 - .05)$ unless expressly authorized by the applicable regulatory authority.
7. Reconciliation Account - The account maintained by the Company to assure that over time it will neither over nor under collect revenues as a result of the operation of the Cost of Gas Clause. Entries shall be made monthly to reflect, (a) the total prudently incurred amount paid for the Cost of Purchased Gas as defined in Section B.3. of this Cost of Gas Clause to provide service to its sales customers during the period, (b) the revenues received from operation of the provisions of this Cost of Gas Clause reduced by the amount of fees (including franchise fees) and taxes, (c) the total amount of refunds made to sales customers during the period and any other revenues or credits received by the Company as a result of relevant gas purchases or operation of this Cost of Gas Clause,

Supersedes Rate Schedule 1-1-INC Dated
February 15, 2008 (Anthony, Clint, El Paso, Horizon City
San Elizario, Socorro, Vinton)

Meters Read On and After
October 5, 2016 (Anthony, Clint,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane McCamey, Monahans, Pecos,
Pyote, Thortonville, Wicket, Wink)

(d) the total amount accrued for upstream pipeline and /or commodity balancing provisions under the transportation rate schedule(s) including but not limited to balancing service rate and stranded capacity charges net of franchise fees and applicable taxes, (e) the total amount of Uncollectible Cost of Gas during the period, (f) the total amount of FERC Intervention Costs, and (g) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.

8. FERC Intervention Costs – Costs prudently incurred from outside vendors and attorneys after January 1, 2008 for the purpose of protecting the interest of sales customers in the West Texas Service Area in connection with negotiating Federal Energy Regulatory Commission (“FERC”) related issues with upstream pipelines or intervention and participation in proceedings at the FERC. FERC Intervention Costs may also include prudently incurred internal travel expenses related to this purpose.
9. Uncollectible Cost of Gas – The amounts actually written off after the effective date of this rate schedule related to cost of gas.

C. BILLING OF COST OF GAS

In addition to the cost of service as provided under its rate schedule(s), the Company shall bill each sales customer for the cost of gas incurred during the billing period. The cost of gas shall be clearly identified on each customer bill.

D. DETERMINATION AND APPLICATION OF THE RECONCILIATION COMPONENT

If the Reconciliation Audit reflects either an over recovery or under recovery of revenues, such amount, plus the amount of interest calculated pursuant to Section E below, if any, shall be divided by the general service sales volumes, adjusted for the effects of weather, growth, and conservation for the period beginning with the December billing cycle last preceding through the August billing cycle. The Reconciliation Component so determined to collect any revenue shortfall or to return any excess revenue shall be applied for a nine (9) month period beginning with the next following December billing cycle and continuing through the next following August billing cycle at which time it will terminate until a new Reconciliation Component is determined.

Supersedes Rate Schedule 1-1-INC Dated
February 15, 2008 (Anthony, Clint, El Paso, Horizon City
San Elizario, Socorro, Vinton)

Meters Read On and After
October 5, 2016 (Anthony, Clint,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane McCamey, Monahans, Pecos,
Pyote, Thortonville, Wicket, Wink)

E. PAYMENT FOR FUNDS

Concurrently with the Reconciliation Audit, the Company shall determine the amount by which the cost of gas was over or under collected for each month including any cost of gas inventory in storage and margins on non-utility transactions as described in paragraph "F" below within the period of audit. If, on the average, the Company had over-collected during the period, it shall credit into the Reconciliation Account during October an amount equal to the monthly balance multiplied by six percent (6%). If, on the average, the Company had under-collected during the period, it shall debit into the Reconciliation Account during November an amount equal to the monthly balance multiplied by six percent (6%).

F. NON-UTILITY TRANSACTIONS

The aggregate net margins generated by the company from all Non-utility Transactions shall be divided between the Company and ratepayers with the Company retaining thirty three and one third percent (33 1/3%) of aggregate annual Net Margins generated from such activities and sixty-six and two-thirds percent (66 2/3%) shall be credited to sales customers in the month during which the transaction closes. For purposes of this provision, "Non-Utility Transactions" shall mean the following transactions to the extent that such transactions pertain to natural gas supplies, storage, and transportation capacity allocated to sales customers within the West Texas Service Area: off-system sales of natural gas, releases of transportation or storage capacity, financial arbitrage of storage inventories, trading of natural gas inventories, and use of financial instruments pertaining to purchase, storage, and/or transportation of natural gas, so long as such instruments are not intended to hedge the cost of system supplies. "Non-utility Transactions" shall not include any transaction conducted by any affiliate of the company. For purposes of this provision, "Net Margins" shall mean revenues from the aggregate of all Non-Utility Transactions, less the costs to the Company of such transactions, including related taxes, commissions, transaction fees, and transfer fees. The Net Margins allocated to ratepayers shall be credited to the ratepayers once per year through an adjustment of the Reconciliation Account as determined in the Annual Reconciliation filing. The Company shall be fully responsible for any aggregate annual net losses incurred from such activities and no such losses shall be paid by the ratepayers. This provision does not permit the Company to include in the calculation of gas cost storage, or gas stored except as prudently and necessarily needed to serve general sales customers in this service area.

G. COST OF GAS STATEMENT

The Company shall file a Cost of Gas Statement with the Regulatory Authority by the beginning of each billing month. (The Company shall file such initial Statement as soon as is reasonably possible.) The Cost of Gas Statement shall set forth

Supersedes Rate Schedule 1-1-INC Dated
February 15, 2008 (Anthony, Clint, El Paso, Horizon City
San Elizario, Socorro, Vinton)

Meters Read On and After
October 5, 2016 (Anthony, Clint,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane McCamey, Monahans, Pecos,
Pyote, Thortonville, Wicket, Wink)

(a) the Cost of Purchased Gas; (b) that cost multiplied by the Purchase/Sales Ratio; (c) the amount of the cost of gas caused by any surcharge or refund; (d) the Reconciliation Component; (e) the Cost of Gas calculation. The statement shall include all data necessary for the Regulatory Authority to review and verify the calculation of the Cost of Gas. The date on which billing using the Cost of Gas is to begin (bills prepared) is to be specified in the statement. The Company shall not file revised Cost of Gas Statements on dates other than listed above without specific regulatory authority.

H. ANNUAL RECONCILIATION REPORT

The Company shall file an annual report with the Regulatory Authority which shall be verified under oath and include but not necessarily be limited to:

1. A tabulation of volumes of gas purchased and costs incurred listed by account or type of gas, supplier and source by month for the twelve months ending August 31.
2. A tabulation of gas units sold to general service sales customers and related Cost of Gas Clause revenues.
3. A summary of all other costs and refunds made during the year and the status of the Reconciliation Account. The summary shall include monthly detail and a statement of all amounts included, other than the gas purchased, in sufficient detail for evaluation. The summary shall include the detail for any FERC Intervention activities performed and associated costs incurred on behalf of West Texas Service Area sales customers. The summary will also include a tabulation of the uncollectible accounts attributable to charges calculated under this tariff, including monthly amounts charged off, and monthly charged off amounts later collected, if any.

This report shall be filed concurrently with the Cost of Gas Statement for December. The Company shall provide complete detail within 20 days of request by a representative of the City of El Paso, other municipality or Regulatory Authority. The Company shall seek review and approval of any FERC Intervention costs prior to their inclusion in the cost of gas calculation.

Supersedes Rate Schedule 1-1-INC Dated
February 15, 2008 (Anthony, Clint, El Paso, Horizon City
San Elizario, Socorro, Vinton)

Meters Read On and After
October 5, 2016 (Anthony, Clint,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane McCamey, Monahans, Pecos,
Pyote, Thortonville, Wicket, Wink)

I. SUPPORTING MATERIAL ACCOMPANYING ANNUAL RECONCILIATION REPORT

For the City of El Paso, the Company shall file supporting materials with its Annual Reconciliation Report to demonstrate that gas costs were acquired during ordinary and atypical periods at the lowest prudently incurred price and necessary to provide reliable service to retail customers.

Supersedes Rate Schedule 1-1-INC Dated
February 15, 2008 (Anthony, Clint, El Paso, Horizon City
San Elizario, Socorro, Vinton)

Meters Read On and After
October 5, 2016 (Anthony, Clint,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane McCamey, Monahans, Pecos,
Pyote, Thortonville, Wicket, Wink)

COST OF GAS CLAUSE

A. APPLICABILITY

This Cost of Gas Clause shall apply to all Gas Sales Service rate schedules of Texas Gas Service Company ("The Company") in the incorporated area of Dell City, Texas within the West Texas Service Area.

B. DEFINITIONS

1. Cost of Gas - The rate per billing unit or the total calculation under this clause, consisting of the commodity cost, a reconciliation component, any surcharges or refunds, Uncollectible Cost of Gas, and revenue associated fees (including franchise fees) and taxes. The Cost of Gas will also include the FERC Intervention Costs.
2. Commodity Cost - The Cost of Purchased Gas multiplied by the Purchase Sales Ratio plus any adjustment deemed prudent by the Company to correct any known and quantifiable under or over collection prior to the end of the reconciliation period for the objective of minimizing the impact of under or over collection by the reconciliation factor in the next year.
3. Cost of Purchased Gas - The estimated cost for gas purchased by the Company from its supplier or the estimated weighted average prudently incurred cost for gas purchased by the Company from all sources where applicable. The Cost of Purchased Gas may include prudently incurred costs necessarily incurred for transportation, storage and associated services. Transportation costs shall be inclusive of all upstream transportation costs imposed by the transportation service providers and shall include, but not be limited to, pipeline reservation charges, transportation commodity charges, applicable line loss charges, balancing charges, penalties, and any other related costs and expenses. The Cost of Purchased Gas shall also include any surcharge or refund the Company may receive from its gas suppliers or service providers. The Cost of Purchased Gas may also include costs related to the purchase and transportation of Renewable Natural Gas (RNG). Renewable Natural Gas is the term used to describe pipeline-quality bio-methane produced from biomass. The Cost of Purchased Gas shall not include the cost of financial instruments that were entered into after March 1, 2016, unless the use of such financial instruments is approved in advance and in writing by the Regulatory Authority. Such approval would be requested as part of the Company's annual gas purchase plan, which shall be submitted annually to the Regulatory Authority no later than June 15th.
4. Reconciliation Component - The amount to be returned to or recovered from sales customers each month from February through October as a result of the Reconciliation Audit.

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5. **Reconciliation Audit** - An annual review of the Company's books and records for each twelve month period ending with the production month of October to determine the amount of over or under collection occurring during such twelve month period. The audit shall determine: (a) the total prudently incurred amount paid for Cost of Purchased Gas as defined in Section B.3 of this Cost of Gas Clause to provide service to its sales customers during the period, (b) the revenues received from operation of the provisions of this Cost of Gas Clause reduced by the amount of fees (including franchise fees) and taxes, (c) the total amount of surcharges or refunds made to sales customers during the period and any other revenues or credits received by the Company as a result of gas purchases or operation of this Cost of Gas Clause, (d) the total amount accrued for upstream pipeline and/or commodity balancing provisions under the transportation rate schedule(s) including but not limited to balancing service rate and stranded capacity charges net of franchise fees and applicable taxes, (e) the total amount of Uncollectible Cost of Gas during the period, (f) the total amount of FERC Intervention Costs, and (g) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.
6. **Purchase/Sales Ratio** - A ratio determined by dividing the total sales volumes received by the Company during the twelve (12) month period ending October 31 by the sum of the sales volumes delivered to customers during the same period. For the purpose of this computation, all volumes shall be stated at 14.73 psia. Such ratio as determined shall in no event exceed 1.0526 i.e. $1/(1 - .05)$ unless expressly authorized by the applicable regulatory authority.
7. **Reconciliation Account** - The account maintained by the Company to assure that over time it will neither over nor under collect revenues as a result of the operation of this Cost of Gas Clause. Entries shall be made monthly to reflect, (a) the total prudently incurred amount paid for the Cost of Purchased Gas as defined in Section B.3 of this Cost of Gas Clause to provide service to its sales customers during the period, (b) the revenues received from operation of the provisions of this Cost of Gas Clause reduced by the amount of fees (including franchise fees) and taxes, (c) the total amount of refunds made to sales customers during the period and any other revenues or credits received by the Company as a result of relevant gas purchases or operation of this Cost of Gas Clause, (d) the total amount accrued for upstream pipeline and /or commodity balancing provisions under the transportation rate schedule(s) including but not limited to balancing service rate and stranded capacity charges net of franchise fees and applicable taxes, (e) the total amount of Uncollectible Cost of Gas during the period, (f) the total amount of FERC Intervention Costs, and (g) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.
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8. FERC Intervention Costs – Costs prudently incurred from outside vendors and attorneys after January 1, 2008 for the purpose of protecting the interest of sales customers in the West Texas Service Area in connection with negotiating Federal Energy Regulatory Commission (“FERC”) related issues with upstream pipelines or intervention and participation in proceedings at the FERC. FERC Intervention Costs may also include prudently incurred internal travel expenses related to this purpose.
 9. Uncollectible Cost of Gas – The amounts actually written off after the effective date of this rate schedule related to cost of gas.

C. BILLING OF COST OF GAS

In addition to the cost of service as provided under its rate schedule(s), the Company shall bill each sales customer for the cost of gas incurred during the billing period. The cost of gas shall be clearly identified on each customer bill.

D. DETERMINATION AND APPLICATION OF THE RECONCILIATION COMPONENT

If the Reconciliation Audit reflects either an over recovery or under recovery of revenues, such amount, plus the amount of interest calculated pursuant to Section E below, if any, shall be divided by the general service sales volumes, adjusted for the effects of weather, growth, and conservation, for the last preceding period including the February billing cycle through the October billing cycle. The Reconciliation Component so determined to collect any revenue shortfall or to return any excess revenue shall be applied for a nine (9) month period beginning with the next following February billing cycle and continuing through the next following October billing cycle at which time it will terminate until a new Reconciliation Component is determined.

E. PAYMENT FOR FUNDS

Concurrently with the Reconciliation Audit, the Company shall determine the amount by which the Cost of Gas was over or under collected for each month including any cost of gas inventory in storage and margins on non-utility transactions as described in paragraph “F” below within the period of audit. If, on the average, the Company had s over-collected during the period, it shall credit into the Reconciliation Account during January an amount equal to the monthly balance multiplied by six percent (6%). If, on the average, the Company had under-collected during the period, it shall debit into the Reconciliation Account during January an amount equal to the monthly balance multiplied by six percent (6%).

F. NON-UTILITY TRANSACTIONS

The aggregate net margins generated by the company from all Non-utility Transactions shall be divided between the Company and ratepayers with the Company retaining thirty three and one third percent (33 1/3%) of aggregate annual Net Margins generated from such activities and sixty-six and two-thirds percent (66 2/3%) shall be credited to sales customers in the month during which the transaction closes. For purposes of this provision, "Non-Utility Transactions" shall mean the following transactions to the extent that such transactions pertain to natural gas supplies, storage, and transportation capacity allocated to sales customers within the West Texas Service Area: off-system sales of natural gas, releases of transportation or storage capacity, financial arbitrage of storage inventories, trading of natural gas inventories, and use of financial instruments pertaining to purchase, storage, and/or transportation of natural gas, so long as such instruments are not intended to hedge the cost of system supplies. "Non-utility Transactions" shall not include any transaction conducted by any affiliate of the company. For purposes of this provision, "Net Margins" shall mean revenues from the aggregate of all Non-Utility Transactions, less the costs to the Company of such transactions, including related taxes, commissions, transaction fees, and transfer fees. The Net Margins allocated to ratepayers shall be credited to the ratepayers once per year through an adjustment of the Reconciliation Account as determined in the Annual Reconciliation filing. The Company shall be fully responsible for any aggregate annual net losses incurred from such activities and no such losses shall be paid by the ratepayers. This provision does not permit the Company to include in the calculation of gas cost storage, or gas stored except as prudently and necessarily needed to serve general sales customers in this service area.

G. COST OF GAS STATEMENT

The Company shall file a Cost of Gas Statement with the Regulatory Authority by the beginning of each billing month. (The Company shall file such initial Statement as soon as is reasonably possible.) The Cost of Gas Statement shall set forth (a) the Cost of Purchased Gas; (b) that cost multiplied by the Purchase/Sales Ratio; (c) the amount of the cost of gas caused by any surcharge or refund; (d) the Reconciliation Component; (e) the Cost of Gas calculation. The statement shall include all data necessary for the Regulatory Authority to review and verify the calculation of the Cost of Gas. The date on which billing using the Cost of Gas is to begin (bills prepared) is to be specified in the statement. The Company shall not file revised Cost of Gas Statements on dates other than listed above without specific regulatory authority.

H. ANNUAL RECONCILIATION REPORT

The Company shall file an annual report with the Regulatory Authority which shall be verified under oath and include but not necessarily limited to:

1. A tabulation of volumes of gas purchased and costs incurred listed by account or type of gas, supplier and source by month for the twelve months ending October 31.
2. A tabulation of gas units sold to general service sales customers and related Cost of Gas Clause revenues.
3. A summary of all other costs and refunds made during the year and the status of the Reconciliation Account. The summary shall include monthly detail and a statement of all amounts included, other than the gas purchased, in sufficient detail for evaluation. The summary shall include the detail for any FERC Intervention activities performed and associated costs incurred on behalf of West Texas Service Area sales customers. The summary will also include a tabulation of the uncollectible accounts attributable to charges calculated under this tariff, including monthly amounts charged off, and monthly charged off amounts later collected, if any.

This report shall be filed concurrently with the Cost of Gas Statement for February. The Company shall provide complete detail within 20 days of request by a representative of the City of Dell City or Regulatory Authority. The Company shall seek review and approval of any FERC Intervention costs prior to their inclusion in the cost of gas calculation.

RESIDENTIAL SERVICE RATE

APPLICABILITY

Applicable to a residential customer in a single dwelling, or in a dwelling unit of a multiple dwelling or residential apartment, for domestic purposes, including any public housing project and including apartment houses where service for more than one dwelling unit is served through a master meter. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

Environs of the West Texas Service Area, which includes the unincorporated areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Vinton, Wickett, and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of	\$15.70 plus -
Interim Rate Adjustment (IRA)	\$0.00
Total Customer Charge	\$15.70 per month
All Ccf per monthly billing period @	
All Ccf @	\$0.12237 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-ENV or Rate Schedule No. 1-ENV-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Rate Schedule RCE-ENV: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

RESIDENTIAL SERVICE RATE (Continued)

Taxes: Plus applicable taxes and fees related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirement customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If standby payments are current, the customer will qualify for this rate.

COMMERCIAL SERVICE RATE

APPLICABILITY

Applicable to commercial consumers and to consumers not otherwise specifically provided for under any other rate schedule. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

Environs of the West Texas Service Area, which includes the unincorporated areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Vinton, Wickett, and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of	\$39.00 plus -
Interim Rate Adjustment (IRA)	\$0.00
Total Customer Charge	\$39.00

All Ccf per monthly billing period @

First 500 Ccf @	\$0.09520 per Ccf
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All Over Ccf @	\$0.07520 per Ccf
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OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-ENV or Rate Schedule No. 1-ENV-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Rate Schedule RCE-ENV: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

COMMERCIAL SERVICE RATE (Continued)

Taxes: Plus applicable taxes and fees related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirement Customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If standby payments are current, the customer will qualify for this rate.

COMMERCIAL AIR CONDITIONING SERVICE RATE

APPLICABILITY

Applicable to all commercial consumers who have and regularly operate a gas fired air conditioning system.

TERRITORY

Environs of the West Texas Service Area, which includes the unincorporated areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Vinton, Wickett, and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of	\$39.00 plus -
Interim Rate Adjustment (IRA)	\$0.00
Total Customer Charge	\$39.00

All Ccf per monthly billing period @

		Winter	Summer
		<u>Oct. – April</u>	<u>May - Sept.</u>
The First	500 Ccf @	\$0.09520 per Ccf	\$0.07520 per Ccf
All Over	500 Ccf @	\$0.07520 per Ccf	\$0.05520 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-ENV or Rate Schedule No. 1-ENV-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Rate Schedule RCE-ENV: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

COMMERCIAL AIR CONDITIONING SERVICE RATE (Continued)

Taxes: Plus applicable taxes and fees related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. Service under this schedule applies only to usage from a separately metered gas fired air conditioning system. Non-air conditioning usage is subject to the cost of service rate on Rate Schedule No. 2Z.
3. Air conditioning equipment must be inspected and verified as to capacity by qualified company personnel.

INDUSTRIAL SERVICE RATE

APPLICABILITY

Applicable to industrial consumers and to consumers not otherwise specifically provided for under any other rate schedule. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

Environs of the West Texas Service Area, which includes the unincorporated areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Vinton, Wickett, and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of	\$200.00 plus -
Interim Rate Adjustment (IRA)	\$0.00
Total Customer Charge	\$200.00

All Ccf per monthly billing period @

The First	500 Ccf @	\$0.13202 per Ccf
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All Over	500 Ccf @	\$0.11202 per Ccf
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OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-ENV or Rate Schedule No. 1-ENV-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Rate Schedule RCE-ENV: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees related to above.

Supersedes Rate Sheets Dated:
El Paso Jul 16, 2015 (2E);
Dell City (4Z) Jul 26, 1993; Andrews May 24, 2000;
Crane Oct 10, 1991; McCamey Apr 1, 1992; Pec-Mon Oct 19, 1992

Meters Read On and After
October 5, 2016 (El Paso, Dell City, Andrews,
Crane, McCamey, Pecos-Monahans)

INDUSTRIAL SERVICE RATE (Continued)

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirements customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If standby payments are current, the customer will qualify for this rate.

Supersedes Rate Sheets Dated:
El Paso Jul 16, 2015 (2E);
Dell City (4Z) Jul 26, 1993; Andrews May 24, 2000;
Crane Oct 10, 1991; McCamey Apr 1, 1992; Pec-Mon Oct 19, 1992

Meters Read On and After
October 5, 2016 (El Paso, Dell City, Andrews,
Crane, McCamey, Pecos-Monahans)

PUBLIC AUTHORITY SERVICE RATE

APPLICABILITY

Applicable to all public and parochial schools and colleges, and to all facilities operated by Governmental agencies not specifically provided for in other rate schedules or special contracts. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

Environs of the West Texas Service Area which includes the unincorporated areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Vinton, Wickett, and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of	\$100.00 plus -
Interim Rate Adjustment (IRA)	\$0.00
Total Customer Charge	\$100.00

All Ccf per monthly billing period @		
The First	500 Ccf @	\$ 0.12499 per Ccf
All Over	500 Ccf @	\$ 0.10499 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-ENV or Rate Schedule No. 1-ENV-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Rate Schedule RCE-ENV: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

PUBLIC AUTHORITY SERVICE RATE (Continued)

Taxes: Plus applicable taxes and fees related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirements customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If standby payments are current, the customer will qualify for this rate.

Supersedes Rate Sheets Dated:
El Paso Jul 16, 2015 (2E);
Dell City (4Z) Jul 26, 1993; Andrews May 24, 2000;
Crane Oct 10, 1991; McCamey Apr 1, 1992; Pec-Mon Oct 19, 1992

Meters Read On and After
October 5, 2016 (El Paso, Dell City, Andrews,
Crane, McCamey, Pecos-Monahans)

PUBLIC AUTHORITY AIR CONDITIONING SERVICE RATE

APPLICABILITY

Applicable to all public and parochial schools and colleges, and to all facilities operated by Governmental agencies not specifically provided for in other rate schedules or special contracts who have and regularly operate a gas fired central air conditioning system.

TERRITORY

Environs of the West Texas Service Area, which includes the unincorporated areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Vinton, Wickett, and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of	\$100.00 plus -
Interim Rate Adjustment (IRA)	\$0.00
Total Customer Charge	\$100.00

All Ccf per monthly billing period @	Winter <u>Oct. – April</u>	Summer <u>May - Sept.</u>
The First 500 Ccf @	\$0.12499 per Ccf	\$0.09499 per Ccf
All Over 500 Ccf @	\$0.10499 per Ccf	\$0.07499 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-ENV or Rate Schedule No. 1-ENV-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

PUBLIC AUTHORITY AIR CONDITIONING SERVICE RATE (Continued)

Rate Schedule RCE-ENV: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. Service under this schedule applies only to usage from a separately metered gas fired air conditioning system.
Non-air conditioning usage is subject to the cost of service rate on Rate Schedule No. 4Z.
3. Air conditioning equipment must be inspected and verified as to capacity by qualified company personnel.

MUNICIPAL WATER PUMPING SERVICE RATE

APPLICABILITY

Applicable to gas used in internal combustion engines by various municipal agencies in the WTSA environs area. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

Environs of the West Texas Service Area, which includes the unincorporated areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Vinton, Wickett, and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of	\$426.44 plus -
Interim Rate Adjustment (IRA)	\$0.00
Total Customer Charge	\$426.44

All Ccf per monthly billing period @

The First	5000 Ccf @	\$0.06817 per Ccf
All Over	5000 Ccf @	\$0.05817 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-ENV or Rate Schedule No. 1-ENV-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Rate Schedule RCE-ENV: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees related to above.

MUNICIPAL WATER PUMPING SERVICE RATE (Continued)

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirement customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If standby payments are current, the customer will qualify for this rate.

RESIDENTIAL SERVICE RATE

APPLICABILITY

Applicable to a residential customer in a single dwelling, or in a dwelling unit of a multiple dwelling or residential apartment, for domestic purposes, including any public housing project and including apartment houses where service for more than one dwelling unit is served through a master meter. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

The incorporated areas of the West Texas Service Area, which includes, Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of	\$15.70 plus -
All Ccf per monthly billing period @	
All Ccf @	\$0.12237 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-INC or Rate Schedule No. 1-INC-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Supersedes Rate Schedule Dated:

El Paso Aug 3, 2015;
El Paso Oth (11) Aug 3, 2015;
Socorro, Dell City Jun 26, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane McCamey, Monahans, Pecos, Pyote,
Thorntonville, Wickett, Wink)

RESIDENTIAL SERVICE RATE (Continued)

Economic Development Rider: The billing shall reflect adjustments in accordance with the provisions of the Economic Development Rider, Rate Schedule EDR, if applicable.

Rate Schedule RCE: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees (including franchise fees) related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirement customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If stand by payments are current, the customer will qualify for this rate.

Supersedes Rate Schedule Dated:

El Paso Aug 3, 2015;
El Paso Oth (11) Aug 3, 2015;
Socorro, Dell City Jun 26, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow, Crane
McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

TEXAS GAS SERVICE COMPANY
West Texas Service Area

RATE SCHEDULE 20
Page 1 of 2

COMMERCIAL SERVICE RATE

APPLICABILITY

Applicable to all commercial consumers and to consumers not otherwise specifically provided for under any other rate schedule. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

The incorporated areas of the West Texas Service Area, which includes, Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of \$39.00 plus -

All Ccf per monthly billing period @

The First 500 Ccf @ \$0.09520 per Ccf

All Over 500 Ccf @ \$0.07520 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-INC or Rate Schedule No. 1-INC-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Supersedes Rate Schedule Dated:

El Paso Aug 3, 2015;
El Paso Oth (22) Aug 3, 2015;
Dell City Jun 26, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane McCamey, Monahans, Pecos, Pyote,
Thorntonville, Wickett, Wink)

COMMERCIAL SERVICE RATE (Continued)

Economic Development Rider: The billing shall reflect adjustments in accordance with the provisions of the Economic Development Rider, Rate Schedule EDR, if applicable.

Rate Schedule RCE: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees (including franchise fees) related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirements customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If standby payments are current, the customer will qualify for this rate.

Supersedes Rate Schedule Dated:

El Paso Aug 3, 2015;
El Paso Oth (22) Aug 3, 2015;
Dell City Jun 26, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow, Crane
McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

TEXAS GAS SERVICE COMPANY
West Texas Service Area

RATE SCHEDULE 21
Page 1 of 2

COMMERCIAL AIR CONDITIONING SERVICE RATE

APPLICABILITY

Applicable to all commercial consumers who have and regularly operate a gas fired air conditioning system.

TERRITORY

The incorporated areas of the West Texas Service Area, which includes, Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of \$39.00 plus -

All Ccf per monthly billing period @

		Oct. - April Winter	May - Sept. Summer
The First	500 Ccf @	\$0.09520 per Ccf	\$0.07520 per Ccf
All Over	500 Ccf @	\$0.07520 per Ccf	\$0.05520 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-INC or Rate Schedule No. 1-INC-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Economic Development Rider: The billing shall reflect adjustments in accordance with the provisions of the Economic Development Rider, Rate Schedule EDR, if applicable.

Supersedes Rate Schedule Dated:

El Paso Aug 3, 2015;
El Paso Oth (23) Aug 3, 2015;

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow, Crane
McCamey, Monahans, Pecos, Pyote,
Thorntonville, Wickett, Wink)

COMMERCIAL AIR CONDITIONING SERVICE RATE (Continued)

Rate Schedule RCE: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees (including franchise fees) related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. Service under this schedule applies only to usage from a separately metered gas fired air conditioning system. Non-air conditioning usage is subject to the cost of service rate on Rate Schedule No. 20.
3. Air conditioning equipment must be inspected and verified as to capacity by qualified Company personnel.

Supersedes Rate Schedule Dated:

El Paso Aug 3, 2015;
El Paso Oth (23) Aug 3, 2015;

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow, Crane
McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

INDUSTRIAL SERVICE RATE

APPLICABILITY

Applicable to industrial consumers and to consumers not otherwise specifically provided for under any other rate schedule. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

The incorporated areas of the West Texas Service Area, which includes, Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of

\$200.00 plus -

All Ccf per monthly billing period @

The First 500 Ccf @

\$0.13202 per Ccf

All Over 500 Ccf @

\$0.11202 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-INC or Rate Schedule No. 1-INC-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Economic Development Rider: The billing shall reflect adjustments in accordance with the provisions of the Economic Development Rider, Rate Schedule EDR, if applicable.

Supersedes Rate Schedule Dated:

El Paso (40) Aug 3, 2015;

El Paso Oth (41) Aug 3, 2015;

Dell City Jun 26, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,

El Paso, Horizon City, San Elizario,

Socorro, Vinton)

TBD (Andrews, Barstow, Crane

McCamey, Monahans, Pecos, Pyote,

Thorntonville, Wickett, Wink)

INDUSTRIAL SERVICE RATE (Continued)

Rate Schedule RCE: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees (including franchise fees) related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirements customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If standby payments are current, the customer will qualify for this rate.

Supersedes Rate Schedule Dated:

El Paso (40) Aug 3, 2015;
El Paso Oth (41) Aug 3, 2015;
Dell City Jun 26, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane, McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

TEXAS GAS SERVICE COMPANY
West Texas Service Area

RATE SCHEDULE 40
Page 1 of 2

PUBLIC AUTHORITY SERVICE RATE

APPLICABILITY

Applicable to all public and parochial schools and colleges, and to all facilities operated by Governmental agencies not specifically provided for in other rate schedules or special contracts. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

The incorporated areas of the West Texas Service Area, which includes, Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of

\$100.00 plus –

All Ccf per monthly billing period @

The First

500 Ccf @

\$0.12499 per Ccf

All Over

500 Ccf @

\$0.10499 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-INC or Rate Schedule No. 1-INC-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Supersedes Rate Schedule Dated:

El Paso(25) Aug 3, 2015;

El Paso Oth (24) Aug 3, 2015;

Dell City Jun 26, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)

TBD (Andrews, Barstow,
Crane, McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

TEXAS GAS SERVICE COMPANY
West Texas Service Area

RATE SCHEDULE 40
Page 2 of 2

PUBLIC AUTHORITY SERVICE RATE (Continued)

Economic Development Rider: The billing shall reflect adjustments in accordance with the provisions of the Economic Development Rider, Rate Schedule EDR, if applicable.

Rate Schedule RCE: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees (including franchise fees) related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirements customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If standby payments are current, the customer will qualify for this rate.

Supersedes Rate Schedule Dated:

El Paso(25) Aug 3, 2015;
El Paso Oth (24) Aug 3, 2015;
Dell City Jun 26, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane, McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

TEXAS GAS SERVICE COMPANY
West Texas Service Area

RATE SCHEDULE 41
Page 1 of 2

PUBLIC AUTHORITY AIR CONDITIONING SERVICE RATE

APPLICABILITY

Applicable to all public and parochial schools and colleges, and to all facilities operated by Governmental agencies not specifically provided for in other rate schedules or special contracts who have and regularly operate a gas fired air conditioning system.

TERRITORY

The incorporated areas of the West Texas Service Area, which includes, Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of \$100.00 plus –

All Ccf per monthly billing period @

		Oct. - April <u>Winter</u>	May - Sept. <u>Summer</u>
The First	500 Ccf @	\$0.12499 per Ccf	\$0.09499 per Ccf
All Over	500 Ccf @	\$0.10499 per Ccf	\$0.07499 per Ccf

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-INC or Rate Schedule No. 1-INC-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Supersedes Rate Schedule Dated:

El Paso(26) Aug 3, 2015;
El Paso Oth (28) Aug 3, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane, McCamey, Monahans, Pecos, Pyote,
Thorntonville, Wickett, Wink)

PUBLIC AUTHORITY AIR CONDITIONING SERVICE RATE (Continued)

Economic Development Rider: The billing shall reflect adjustments in accordance with the provisions of the Economic Development Rider, Rate Schedule EDR, if applicable.

Rate Schedule RCE: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees (including franchise fees) related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. Service under this schedule applies only to usage from a separately metered gas fired air conditioning system. Non-air conditioning usage is subject to the cost of service rate on Rate Schedule No. 40.
3. Air conditioning equipment must be inspected and verified as to capacity by qualified Company personnel.

Supersedes Rate Schedule Dated:

El Paso(26) Aug 3, 2015;
El Paso Oth (28) Aug 3, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane, McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

TEXAS GAS SERVICE COMPANY
West Texas Service Area

RATE SCHEDULE 42
Page 1 of 2

MUNICIPAL WATER PUMPING SERVICE RATE

APPLICABILITY

Applicable to gas used in internal combustion engines by various municipal agencies in West Texas Service Area. This rate is only available to full requirements customers of Texas Gas Service Company.

TERRITORY

The incorporated areas of the West Texas Service Area, which includes, Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A customer charge per meter per month of \$426.44 plus -

All Ccf per monthly billing period @

The First 5000 Ccf @ \$0.06817 per Ccf

All Over 5000 Ccf @ \$0.05817 per Ccf

Prompt Payment Provision: None. Above rates are net.

OTHER ADJUSTMENTS

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-INC or Rate Schedule No. 1-INC-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Supersedes Rate Schedule Dated:

El Paso (27) Aug 3, 2015;

El Paso Oth (29) Aug 3, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)

TBD (Andrews, Barstow,
Crane, McCamey, Monahans, Pecos, Pyote,
Thorntonville, Wickett, Wink)

MUNICIPAL WATER PUMPING SERVICE RATE (Continued)

Economic Development Rider: The billing shall reflect adjustments in accordance with the provisions of the Economic Development Rider, Rate Schedule EDR, if applicable.

Rate Schedule RCE: The billing shall reflect adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.

Taxes: Plus applicable taxes and fees (including franchise fees) related to above.

CONDITIONS

1. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.
2. The applicability section of this rate notwithstanding, if a customer, other than a full requirement customer, pays a standby charge, Texas Gas Service Company will maintain facilities and supply capability to serve said customer. If standby payments are current, the customer will qualify for this rate.

Supersedes Rate Schedule Dated:

El Paso (27) Aug 3, 2015;
El Paso Oth (29) Aug 3, 2015

Meters Read On and After:

October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow,
Crane, McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

ELECTRICAL COGENERATION

APPLICABILITY

Service under this rate schedule is available to any customer who enters into a contract with the Company to use natural gas for the purpose of cogeneration. Cogeneration is defined as the use of thermal energy to produce electricity with recapture of by-product heat in the form of steam, exhaust heat, etc. for industrial process use, space heating, food processing or other purposes.

TERRITORY

This rate shall be available in the unincorporated areas of the West Texas Service Area which includes Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Peyote, San Elizario, Socorro, Thortonville, Wickett, Wink and Vinton, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A Customer Charge of	\$300.50 plus -
Interim Rate Adjustment (IRA)	\$0.00 per month
Total Customer Charge	\$300.50 per month

	Oct. - April Winter	May - Sept. Summer
The First 5,000 Ccf	\$ 0.06993 per Ccf	\$ 0.05992 per Ccf
The Next 95,000 Ccf	0.05993 per Ccf	0.04991 per Ccf
The Next 300,000 Ccf	0.04993 per Ccf	0.03992 per Ccf
All Over 400,000 Ccf	0.03993 per Ccf	0.02991 per Ccf

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-ENV or Rate Schedule No. 1-ENV-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Taxes: Plus applicable taxes and fees related to above.

CONDITIONS

1. Gas taken under this rate shall be used exclusively for the purpose of cogeneration as defined in the Applicability section of this rate schedule and not for other purposes. The gas taken under this rate will be separately metered.
2. This rate will not be available for standby use.
3. For the purpose of this rate, the annual load factor must be 60 percent or greater. The annual load factor is defined as the customer's total annual consumption divided by the customer's peak month consumption times twelve. If less than 60 percent load factor occurs for a twelve-month period, the rate charged will revert back to the rate that the customer would have otherwise been served under. A continuous twelve-month period of 60 percent or better load factor must precede a return to the cogeneration rate.
4. To qualify for the summer discounts, the customers' peak summer months load must be at least 75 percent of the customers' peak winter months load. Failure to meet this requirement will result in an adjustment to the customers' October bill equal to the difference between the winter and summer rates times that year's total May through September consumption by that customer.
5. Subject in all respects to applicable laws, rules and regulations from time to time in effect.

TEXAS GAS SERVICE COMPANY

West Texas Service Area

RATE SCHEDULE C-1

Page 1 of 2

ELECTRICAL COGENERATION

APPLICABILITY

Service under this rate schedule is available to any customer who enters into a contract with the Company to use natural gas for the purpose of cogeneration. Cogeneration is defined as the use of thermal energy to produce electricity with recapture of by-product heat in the form of steam, exhaust heat, etc. for industrial process use, space heating, food processing or other purposes.

TERRITORY

This rate shall be available in the incorporated areas of the West Texas Service Area which includes Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Peyote, San Elizario, Socorro, Thortonville, Wickett, Wink and Vinton, Texas.

COST OF SERVICE RATE

During each monthly billing period:

A Customer Charge of \$300.50 plus -

	Oct. – April <u>Winter</u>	May - Sept. <u>Summer</u>
The First 5,000 Ccf	\$ 0.06993 per Ccf	\$ 0.05992 per Ccf
The Next 95,000 Ccf	\$ 0.05993 per Ccf	\$ 0.04991 per Ccf
The Next 300,000 Ccf	\$ 0.04993 per Ccf	\$ 0.03992 per Ccf
All Over 400,000 Ccf	\$ 0.03993 per Ccf	\$ 0.02991 per Ccf

Cost of Gas Component: In addition to the Cost of Service set forth above, each customer's bill shall include an amount equal to the Cost of Gas for the billing month as determined in accordance with Rate Schedule No. 1-INC or Rate Schedule No. 1-INC-DC, as applicable, multiplied by the total Ccf consumed during the billing month.

Pipeline Integrity Testing Rider: The billing shall reflect adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Supersedes Same Rate Schedule Dated
January 19, 2011 (Incorporated Areas Only)
San Elizario effective July 18, 2014

Meters Read On and After
October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow, Crane
McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

Economic Development Rider: The billing shall reflect adjustments in accordance with the provisions of the Economic Development Rider, Rate Schedule EDR, if applicable.

Taxes: Plus applicable taxes and fees (including franchise fees) related to above.

CONDITIONS

1. Gas taken under this rate shall be used exclusively for the purpose of cogeneration as defined in the Applicability section of this rate schedule and not for other purposes. The gas taken under this rate will be separately metered.
2. This rate will not be available for standby use.
3. For the purpose of this rate, the annual load factor must be 60 percent or greater. The annual load factor is defined as the customer's total annual consumption divided by the customer's peak month consumption times twelve. If less than 60 percent load factor occurs for a twelve-month period, the rate charged will revert back to the rate that the customer would have otherwise been served under. A continuous twelve-month period of 60 percent or better load factor must precede a return to the cogeneration rate.
4. To qualify for the summer discounts, the customers' peak summer months load must be at least 75 percent of the customers' peak winter months load. Failure to meet this requirement will result in an adjustment to the customers' October bill equal to the difference between the winter and summer rates times that year's total May through September consumption by that customer.
5. Subject in all respects to applicable laws, rules and regulations from time to time in effect.

Supersedes Same Rate Schedule Dated
January 19, 2011 (Incorporated Areas Only)
San Elizario effective July 18, 2014

Meters Read On and After
October 5, 2016 (Anthony, Clint, Dell City
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow, Crane
McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

FORT BLISS RATE**APPLICABILITY**

Applicable to the United States Government for all purposes at Fort Bliss, William Beaumont General Hospital, Biggs Field, Logan Heights, The First Calvary Brigade Area, the Station Hospital, Permanent Troop Housing and Supporting Facilities and AFF Board No. 4 and Guided Missile Group and Training Facilities located east of Jeb Stuart Road.

RATE

During each monthly billing period the sum of items 1 and 2 below:

1. **Cost of Service Charge:**

All Gas @ \$.05241 per Ccf @ 14.9 PSIA.

2. **Cost of Gas Charge:** In addition to the Cost of Service set forth above, Ft. Bliss billing shall include an amount equal to the Cost of Gas per billing month as determined in accordance with Rate Schedule No. 1-1. Cost per Ccf will be determined at 14.9 PSIA and multiplied by total Ccf consumed during the billing month.

CONDITIONS

1. In case of shortage of natural gas supply, or any other emergency not due to fault of the contractor, deliveries of gas hereunder may be curtailed in accordance with contractor's program of curtailment applicable to its consumers in the City of El Paso and Environs.
2. Volume of gas shown by meter readings will be corrected to 14.9 pounds per square inch absolute. Atmospheric pressure is agreed to be 12.8 pounds.

Supersedes Rate Sheet Dated

March 31, 2008

Deliveries On and After

October 5, 2016 (West Texas Service Area)

PIPELINE INTEGRITY TESTING (PIT) SURCHARGE RIDER

A. APPLICABILITY

The Pipeline Integrity Testing Surcharge (PIT) rate as set forth in Section (B) below is pursuant to Final Order in GUD 10506. This rate shall apply to the following rate schedules of Texas Gas Service Company in the incorporated and unincorporated areas of and adjacent to the West Texas Service Area (WTSA): 10, 20, 21, 30, 40, 41, 42, E5, SS, C-1, T-1, 1Z, 2Z, 2A, 3Z, 4Z, 4A, 4B, SS-ENV, C-1-ENV and T-1-ENV.

B. PIT RATE

\$0.00 per Ccf

This rate will be in effect until all approved and expended pipeline integrity testing expenses are recovered under the applicable rate schedules.

C. OTHER ADJUSTMENTS

Taxes: Plus applicable taxes and fees (including franchises fees) related to above.

D. CONDITIONS

Subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Supersedes Rate Schedule dated:
El Paso April 1, 2015

Meters Read On and After

October 5, 2016 (All Areas Except
Incorporated Areas Of Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)
TBD (Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

PIPELINE INTEGRITY TESTING (PIT) RIDER

PURPOSE

The purpose of this Pipeline Integrity Testing Rider is to promote the public interest in pipeline safety by enabling the Company to recover the reasonable and necessary Pipeline Integrity Safety Testing expenses incurred by the Company during the prior year (including contractor costs but excluding the labor cost of TGS employees. These legally mandated operating and maintenance expenses shall be recovered through a separate monthly volumetric charge (the Pipeline Integrity Testing or “PIT” Surcharge) that shall be shown as a separate line item on the customer’s monthly bill and calculated for each customer class as described below. Capital expenditures associated with the Pipeline Integrity Program shall continue to be recovered through base rates and any interim rate adjustments implemented pursuant to Section 104.301 of the Gas Utility Regulatory Act.

APPLICABILITY

This Rider shall be applied to all gas sales and transportation customers within the service territory designated below, except special contract customers.

TERRITORY

This Rider shall apply throughout the Company’s West Texas Service Area (“WTSA”), both within the incorporated municipal limits of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thortonville, Wickett, Wink and Vinton, Texas (collectively, the “WTSA Cities”), and in the unincorporated areas (environs) adjacent to the WTSA Cities.

QUALIFYING EXPENSES

This Rider applies only to the legally mandated safety testing of the Company’s transmission lines in the WTSA under the Pipeline Integrity Safety Testing Program. The operating and maintenance expense items that qualify for recovery under this Rider shall include the contractor costs associated with land and leak survey, permitting, and job order preparation and completion; the clearing of right-of-way; any needed notifications to adjacent businesses and residences; traffic control equipment and personnel; Direct Current Voltage Gradient (“DCVG”), Close Interval (“CI”), and other surveys to ensure the integrity of the pipeline system; any required rigid

Initial Rate

Meters Read On and After
October 5, 2016 (All Areas Except
Incorporated Areas Of Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)
TBD (Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

PIPELINE INTEGRITY TESTING (PIT) RIDER
(Continued)

bypasses; flushing of the lines and testing and disposal of the flush water; hydrostatic testing of the lines and analysis and disposal of the test water; any required “pigging” of the lines in connection with safety testing; any required x-ray welding; metallurgical testing of the pipeline or components thereof; site restoration, painting, and clean-up; expenses associated with providing a supply of compressed natural gas (“CNG”) to ensure uninterrupted service to customers during testing; and any other operating and maintenance expenses reasonably necessary to safely and effectively perform required safety testing of the Company’s pipelines in the WTSA. Neither capital expenditures by the Company, nor the labor cost of TGS employees, shall be recovered under this Rider.

CALCULATION OF PIT SURCHARGES

The Pipeline Integrity Testing Surcharges established under this Rider shall be designed so as to recover the Total Testing Expense incurred in the prior year for Pipeline Integrity Safety Testing, and shall be calculated as follows:

The Total Annual Testing Expense shall be divided by the estimated average annual usage to produce the annual PIT Surcharge.

$$\text{PIT Surcharge} = \frac{\text{Total Annual Testing Expense}}{\text{Estimated Annual Usage}}$$

Based upon customer data for the prior calendar year and any other relevant factors, the estimated annual usage may be revised annually to account for customer growth, and the resulting revised PIT Surcharge shall be applied to each class for the ensuing 12-month recovery period.

ANNUAL RECONCILIATION

After completion of each annual recovery period, the total revenues collected under this Rider for that year shall be reconciled against the revenues previously calculated to be collected for that year, and the PIT Surcharge for each class shall be adjusted upward or downward so that the Company recovers any underrecoveries or refunds any overrecoveries that may have accrued under the Rider, plus monthly interest on those underrecoveries or overrecoveries at the cost of long-term debt approved in the Company’s most recent general rate case in which rates were set by the Commission for application to customers in the WTSA Cities. The reconciliation shall be filed with the regulatory authority on or before February 21st of each year, and the regulatory authority shall complete its review of the reconciliation on or before March 21st of each year, so

Initial Rate

Meters Read On and After
October 5, 2016 (All Areas Except
Incorporated Areas Of Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)
TBD (Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

PIPELINE INTEGRITY TESTING (PIT) RIDER
(Continued)

that the Company can implement the reconciled PIT Surcharges beginning with the first billing cycle for April of each succeeding year.

DEFERRED ACCOUNTING

The Company is authorized and directed to defer, as a regulatory asset, all Pipeline Integrity Safety Testing expenses incurred during the testing cycle starting on January 1, 2016 and all revenues specifically collected under this Rider shall be applied to the deferred expense account. The Company shall not earn a return on any regulatory asset created under this provision, and no such regulatory asset shall be included in the Company's invested capital (rate base) for ratemaking purposes.

ANNUAL REPORT & APPLICABLE PSCC

On or before February 21st after each calendar year, the Company shall file a report with the Commission and the WTSA Cities showing all Pipeline Integrity Safety Testing expenses incurred during the previous calendar year and verifying the prior year's collections and any underrecoveries or overrecoveries accruing to date under this Rider. The report shall separately identify and list such expenses by account number and project number. Prior to the effective date of this Rider and on or before February 21st of each succeeding year while this Rider is in effect, the Company shall also file an Addendum to this Rider with the Commission and the WTSA Cities (a) identifying the PIT Surcharges that will be applied during the ensuing 12-month recovery period from April 1st through March 31st, and (b) providing the underlying data and calculations on which each PIT Surcharge for that period is based.

NOTICE TO AFFECTED CUSTOMERS

In addition to the annual report and Addendum to this Rider required above, the Company shall provide, on or before March 31st after each calendar year, written notice to each affected customer of (a) the PIT Surcharge that will be applied during the ensuing 12-month period from April 1st through March 31st, and (b) the effect the PIT Surcharge is expected to have on the average monthly bill for each affected customer class. The written notice shall be provided in both English and Spanish, shall be the only information contained on the piece of paper on which

Initial Rate

Meters Read On and After
October 5, 2016 (All Areas Except
Incorporated Areas Of Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)
TBD (Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

PIPELINE INTEGRITY TESTING (PIT) RIDER
(Continued)

it is printed, and may be provided either by separate mailing or by insert included with the Company's monthly billing statements. The Company shall also file an affidavit annually with the Commission and the WTSA Cities certifying that notice has been provided to customers in this manner. The notice shall be presumed to be complete three calendar days after the date the separate mailing or billing statement is deposited in a postage-paid, properly addressed wrapper in a post office or official depository under care of the United States Postal Service. The initial notice shall be filed with, reviewed, and approved by the regulatory authority, and each subsequent notice shall follow the same format as that of the approved initial notice.

Initial Rate

Meters Read On and After
October 5, 2016 (All Areas Except
Incorporated Areas Of Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)
TBD (Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

ECONOMIC DEVELOPMENT RATE**A. APPLICABILITY**

This Economic Development Rate (“EDR”) rate schedule shall apply to the following rate schedules for the incorporated areas of the Cities of Anthony, Clint, El Paso, Horizon City, San Elizario, Socorro, and Vinton, Texas: 10, 20, 21, 30, 40, 41, 42, C-1 and T-1.

B. TERRITORY

The Cities of Anthony, Clint, El Paso, Horizon City, San Elizario, Socorro and Vinton, Texas, that are within the incorporated portion of the West Texas Service Area.

C. PURPOSE

This rate schedule provides for the recovery of costs that TGS incurs related to economic development in a portion of the West Texas Service Area. Successful economic development will only occur to the extent that the community and its corporate partners provide the necessary support to attract new businesses and industries to this region. New businesses and industries will increase employment, spur growth and local business expansion, create a more robust economy and improve the quality of life for the region.

D. EDR RATE

The EDR rate:

During each Monthly Billing Period

All Ccf @ \$.002 per Ccf

All applicable fees and taxes will be added to the EDR rates.

D. BILLING

1. The EDR rate shall be added to the applicable cost of service usage charge (per Ccf rate) for rate schedules: 10, 20, 21, 30, 40, 41, 42, C-1 and T-1.

STANDBY SERVICE RATE

APPLICABILITY

Applicable to all customers who have alternative natural gas transmission or distribution facilities physically conformed to supply natural gas service to them and who are not full requirements Texas Gas Service Company customers.

TERRITORY

The incorporated and unincorporated areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas.

RATE

During each monthly billing period:

A customer charge per meter per month of \$125.00 plus -

plus \$20.00 per Mcf/Hour of connected rated capacity of natural gas consuming equipment

OTHER ADJUSTMENTS

In addition to the Cost of Service charges set forth above, each customer's bill shall include the following:

CONDITIONS

1. This charge shall cause the Company to maintain a connection with the customer including metering and regulation facilities. The Company will also arrange with suppliers for sufficient gas reserve assurance so that the customer can resume service upon reasonable notice to the Company.
2. Company engineers shall have the right and be afforded the opportunity by the customer to inspect the facilities to properly ascertain the gas-using capacity on the customer's premises.
3. Subject in all respects to applicable laws, rules, and regulations from time to time in effect.

Supersedes Rate Schedules S.S. and S.S.-OTH:

Dated August 3, 2015(Incorporated)

July 16, 2015 (Environs)

Meters Read On and After:

October 5, 2016 (All Areas Except
Incorporated Areas Of Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)
TBD (Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

TRANSPORTATION SERVICE RATE

Applicability

Applicable to customers who have elected Transportation Service not otherwise specifically provided for under any other rate schedule.

Service under this rate schedule is available for the transportation of customer-owned natural gas through the Company's distribution system. The customer must arrange with its gas supplier to have the customer's gas delivered to one of the Company's existing delivery receipt points for transportation by the Company to the customer's facilities at the customer's delivery point. The receipt points shall be specified by the Company at its reasonable discretion, taking into consideration available capacity, operational constraints, and integrity of the distribution system.

Availability

Natural gas service under this rate schedule is available to any individually metered, non-residential customer for the transportation of customer owned natural gas through the Company's unincorporated areas of the West Texas Service Area distribution system which includes the environs of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas. Such service shall be provided at any point on the Company's System where adequate capacity and gas supply exists, or where such capacity and gas supply can be provided in accordance with the applicable rules and regulations and at a reasonable cost as determined by the Company in its sole opinion.

Cost of Service Rate

During each monthly billing period, a customer charge per meter per month listed by customer class as follows:

Commercial	\$ 400.00 per month
Cogeneration	\$ 400.00 per month
Industrial	\$ 400.00 per month
Public Authority	\$ 400.00 per month

Plus – All Ccf per monthly billing period listed by customer class as follows:

Commercial	The First 500 Ccf @	\$ 0.09520 per Ccf
	All Over 500 Ccf @	\$ 0.07520 per Ccf
Cogeneration	<u>Oct.-Apr. (Winter)</u>	
	First 5,000 Ccf @	\$0.06993 per Ccf
	Next 95,000 Ccf @	\$0.05993 per Ccf
	Next 300,000 Ccf @	\$0.04993 per Ccf
	All Over 400,000 Ccf @	\$0.03993 per Ccf
	<u>May – Sept. (Summer)</u>	
	First 5,000 Ccf @	\$0.05992 per Ccf
	Next 95,000 Ccf @	\$0.04991 per Ccf
	Next 300,000 Ccf @	\$0.03992 per Ccf
	All Over 400,000 Ccf @	\$0.02991 per Ccf
Industrial	The First 500 Ccf @	\$ 0.13202 per Ccf
	All Over 500 Ccf @	\$ 0.11202 per Ccf
Public Authority	The First 500 Ccf @	\$ 0.12499 per Ccf
	All Over 500 Ccf @	\$ 0.10499 per Ccf

Additional Charges:

- 1) A charge will be made each month to recover the cost of taxes paid to the State of Texas pursuant to Texas Utilities Code, Chapter 122 as such may be amended from time to time which are attributable to the transportation service performed hereunder.
- 2) A charge will be made each month to recover the cost of any applicable taxes.
- 3) In the event the Company incurs a demand charge, balancing service rate, or reservation charge from its gas supplier(s) or transportation providers in the unincorporated areas of the West Texas Service Area, the customer may be charged its proportionate share of the demand charge, balancing service rate, or reservation charge based on benefit received by the customer.
- 4) Rate Schedule RCE-ENV: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.
- 5) Pipeline Integrity Testing Rider: Adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Subject To

- 1) Tariff T-TERMS, General Terms and Conditions for Transportation

- 2) Transportation of natural gas hereunder may be interrupted or curtailed at the discretion of the Company in case of shortage or threatened shortage of gas supply from any cause whatsoever, to conserve gas for residential and other higher priority customers served. The curtailment priority of any customer served under this schedule shall be the same as the curtailment priority established for other customers served pursuant to the Company's rate schedule which would otherwise be available to such customer.
- 3) Subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

TRANSPORTATION SERVICE RATE

Applicability

Applicable to customers who have elected Transportation Service not otherwise specifically provided for under any other rate schedule.

Service under this rate schedule is available for the transportation of customer-owned natural gas through the Company's distribution system. The customer must arrange with its gas supplier to have the customer's gas delivered to one of the Company's existing delivery receipt points for transportation by the Company to the customer's facilities at the customer's delivery point. The receipt points shall be specified by the Company at its reasonable discretion, taking into consideration available capacity, operational constraints, and integrity of the distribution system.

Availability

Natural gas service under this rate schedule is available to any individually metered, non-residential customer for the transportation of customer owned natural gas through the Company's West Texas Service Area distribution system which includes the incorporated areas of, Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas. Such service shall be provided at any point on the Company's System where adequate capacity and gas supply exists, or where such capacity and gas supply can be provided in accordance with the applicable rules and regulations and at a reasonable cost as determined by the Company in its sole opinion.

Cost of Service Rate

During each monthly billing period, a customer charge per meter per month listed by customer class as follows:

Commercial	\$ 400.00 per month
Cogeneration	\$ 400.00 per month
Industrial	\$ 400.00 per month
Public Authority	\$ 400.00 per month

Plus – All Ccf per monthly billing period listed by customer class as follows:

Supersedes Sheets Dated:
El Paso August 3, 2015;

Meters Read On and After:
October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow, Crane
McCamey, Monahans, Pecos, Pyote,
Thorntonville, Wickett, Wink)

Commercial	The First 500 Ccf @	\$ 0.09520 per Ccf
	All Over 500 Ccf @	\$ 0.07520 per Ccf
Cogeneration	<u>Oct.-Apr. (Winter)</u>	
	First 5,000 Ccf @	\$0.06993 per Ccf
	Next 95,000 Ccf @	\$0.05993 per Ccf
	Next 300,000 Ccf @	\$0.04993 per Ccf
	All Over 400,000 Ccf @	\$0.03993 per Ccf
	<u>May – Sept. (Summer)</u>	
	First 5,000 Ccf @	\$0.05992 per Ccf
	Next 95,000 Ccf @	\$0.04991 per Ccf
	Next 300,000 Ccf @	\$0.03992 per Ccf
	All Over 400,000 Ccf @	\$0.02991 per Ccf
Industrial	The First 500 Ccf @	\$ 0.13202 per Ccf
	All Over 500 Ccf @	\$ 0.11202 per Ccf
Public Authority	The First 500 Ccf @	\$ 0.12499 per Ccf
	All Over 500 Ccf @	\$ 0.10499 per Ccf

Additional Charges:

- 1) A charge will be made each month to recover the cost of taxes paid to the State of Texas pursuant to Texas Utilities Code, Chapter 122 as such may be amended from time to time which are attributable to the transportation service performed hereunder.
- 2) A charge will be made each month to recover the cost of any applicable taxes and fees, including franchise fees paid to the cities.
- 3) In the event the Company incurs a demand charge, balancing service rate, or reservation charge from its gas supplier(s) or transportation providers in the incorporated areas of the West Texas Service Area, the customer may be charged its proportionate share of the demand charge, balancing service rate, or reservation charge based on benefit received by the customer.
- 4) Rate Schedule RCE: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider.
- 5) Pipeline Integrity Testing Rider: Adjustments in accordance with provisions of the Pipeline Integrity Testing Rider, Rate Schedule PIT.

Supersedes Sheets Dated:
El Paso August 3, 2015;

Meters Read On and After:
October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow, Crane
McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

Subject To

- 1) Tariff T-TERMS, General Terms and Conditions for Transportation.
- 2) Transportation of natural gas hereunder may be interrupted or curtailed at the discretion of the Company in case of shortage or threatened shortage of gas supply from any cause whatsoever, to conserve gas for residential and other higher priority customers served. The curtailment priority of any customer served under this schedule shall be the same as the curtailment priority established for other customers served pursuant to the Company's rate schedule which would otherwise be available to such customer.
- 3) Subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Supersedes Sheets Dated:
El Paso August 3, 2015;

Meters Read On and After:
October 5, 2016 (Anthony, Clint, Dell City,
El Paso, Horizon City, San Elizario,
Socorro, Vinton)
TBD (Andrews, Barstow, Crane
McCamey, Monahans, Pecos, Pyote,
Thortonville, Wickett, Wink)

TAPPING FEE RATE – Agua Dulce COLONIA

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Agua Dulce Colonia.

B. TERRITORY

Agua Dulce Colonia in the environs of El Paso, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 8.82.

TEXAS GAS SERVICE COMPANY

West Texas Service Area

RATE SCHEDULE TF – BRINKMAN AND GONZALEZ

TAPPING FEE RATE – BRINKMAN AND GONZALEZ COLONIA

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Brinkman and Gonzalez Colonia.

B. TERRITORY

Brinkman and Gonzalez Colonia in the Environs of El Paso, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 4.27

TEXAS GAS SERVICE COMPANY

West Texas Service Area

RATE SCHEDULE TF – BRINKMAN AND GONZALEZ INC

TAPPING FEE RATE – BRINKMAN AND GONZALEZ COLONIA

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Brinkman and Gonzalez Colonia.

B. TERRITORY

Brinkman and Gonzalez Colonia in the City of San Elizario, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 4.27

TEXAS GAS SERVICE COMPANY

West Texas Service Area

RATE SCHEDULE TF – BURBRIDGE ACRES-IS

TAPPING FEE RATE – BURBRIDGE ACRES COLONIA

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Burbridge Acres Colonia.

B. TERRITORY

Burbridge Acres Colonia in the City of Clint, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 7.22

TEXAS GAS SERVICE COMPANY

West Texas Service Area

RATE SCHEDULE TF – BURBRIDGE ACRES-OS

TAPPING FEE RATE – BURBRIDGE ACRES COLONIA

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Burbridge Acres Colonia.

B. TERRITORY

Burbridge Acres Colonia in the Environs of El Paso, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 7.22

TAPPING FEE RATE – CONNINGTON SUBDIVISION

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Connington Subdivision.

B. TERRITORY

Connington Subdivision in the environs of the El Paso Service Area.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 4.70.

TEXAS GAS SERVICE COMPANY

West Texas Service Area

RATE SCHEDULE TF – COTTON VALLEY ESTATES

TAPPING FEE RATE – COTTON VALLEY ESTATES COLONIA

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Cotton Valley Estates Colonia.

B. TERRITORY

Cotton Valley Estates Colonia in the City of Socorro, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 8.41

TAPPING FEE RATE – HACIENDAS DEL VALLE COLONIA

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Haciendas Del Valle Colonia.

B. TERRITORY

Haciendas Del Valle Colonia in the City of Socorro, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 3.63

TAPPING FEE RATE – JONES SUBDIVISION

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Jones Subdivision.

B. TERRITORY

Jones Subdivision in the City of Socorro, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 7.82

TAPPING FEE RATE – O'SHEA SUBDIVISION

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the O'Shea Subdivision.

B. TERRITORY

O'Shea Subdivision in the environs of El Paso, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 5.43.

RATE SCHEDULE TF-ENV-PANORAMA VILLAGE

TAPPING FEE RATE – PANORAMA VILLAGE COLONIA

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Panorama Village Colonia.

B. TERRITORY

Panorama Village Colonia in the environs of the El Paso Service Area.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 4.85.

TAPPING FEE RATE – POOLE SUBDIVISION

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Poole Subdivision.

B. TERRITORY

Poole Subdivision in the City of Socorro, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 6.29

TAPPING FEE RATE – VIÑEDO ACRES/F.E. JACKSON SUBDIVISION

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Viñedo Acres/F.E. Jackson Subdivision.

B. TERRITORY

Viñedo Acres/F.E. Jackson Subdivision in the City of Socorro, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 3.37.

TAPPING FEE RATE – Westway Colonia

A. APPLICABILITY

The Tapping Fee rate, as set forth in Section (C) below and pursuant to the Quality of Service Rules, Section 8.9 Tapping Fee, shall apply to all existing and subsequent customers in the Westway Colonia.

B. TERRITORY

The Westway Colonia in the environs of El Paso, TX.

C. CURRENT RATE

During each monthly billing period:

A tapping fee charge per meter per month of \$ 26.33.

TEXAS GAS SERVICE COMPANY
Gas Tariff – West Texas Service Area

RULES OF SERVICE

WEST TEXAS SERVICE AREA

Incorporated and Unincorporated Areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monohans, Pecos, Pyote, Thorntonville, San Elizario, Socorro, Vinton, Wickett, and Wink, Texas

Effective for Meters Read On and After October 5, 2016 (Incorporated and Unincorporated areas of Anthony, Clint, Dell City, El Paso, Fabens, Horizon City, San Elizario, Socorro, Vinton and the Unincorporated areas of Andrews, Barstow, Crane, McCamey, Monahans, Pecos, Pyote, Thorntonville, Wickett, and Wink)

Effective for Meters Read On and After ____TBD____ (Incorporated areas of Andrews, Barstow, Crane McCamey, Monahans, Pecos, Pyote, Thorntonville, Wickett, Wink)

Supersedes and Replaces “Incorporated El Paso Service Area” dated January 27, 2014

“Environs of El Paso Service Area” dated February 1, 1989

“Incorporated Dell City Service Area” dated February 1, 1989

“Environs of Dell City Service Area” dated February 1, 1989

“Environs of Permian Service Area” dated February 1, 1989

TEXAS GAS SERVICE COMPANY

Communications Regarding this Tariff
Should Be Addressed To:

Texas Gas Service Company
P. O. Box 31458
El Paso, Texas 79931-0458

TEXAS GAS SERVICE COMPANY
Gas Tariff – West Texas Service Area

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GENERAL STATEMENT

1.1 TARIFF APPLICABILITY

Texas Gas Service Company is a gas utility operating within the State of Texas. This Tariff applies to Texas Gas Service West Texas Service Area, comprising the Cities of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Horizon City, McCamey, Monohans, Pecos, Pyote, Thorntonville, San Elizario, Socorro, Vinton, Wickett, and Wink, Texas, and their environs. This Tariff supersedes and replaces all tariffs previously approved and applied in said cities.

Service under this Tariff is subject to the original jurisdiction of the municipalities in the West Texas Service Area and the Railroad Commission of Texas. The Company will provide service to any person and/or business within its service area in accordance with the rates, terms and conditions provided for in its Tariff and regulations.

1.2 RATE SCHEDULES

All Customers shall be served under rate schedules filed with the municipality or Railroad Commission of Texas. Customers shall be assigned to rate schedules in accordance with the class of the particular Customer, the usage which will be made of the gas and that Customer's volume requirements. The Company shall advise the Applicant or Customer regarding the most advantageous rate for his usage if more than one rate is applicable. A Customer assigned to a rate schedule shall remain on that schedule for a minimum of one year except that an assignment made in error may be corrected immediately. In the event of a question regarding the Customer's classification, the questions shall be resolved by reference to the coding of the Customer's primary business in the latest edition of the Standard Industrial Classification Manual of the United States Government's Office Management and Budget.

1.3 DEFINITIONS

The following definitions shall apply to the indicated words as used in this Tariff:

Adder: Shall mean the Company's incremental cost to purchase natural gas

Aggregation Areas: Shall mean aggregation pools established by the Company within geographic, operational, administrative, and/or other appropriate parameters, for the purposes of nominating and imbalances.

Agricultural Service and Irrigation or Irrigation Pumping Service: Service to Consumers engaged in agricultural production (SIC Division A - Major Group 01) who use gas for operating engine-driven pumping equipment.

GENERAL STATEMENT (Continued)

1.3 DEFINITIONS (Continued)

<u>Applicant:</u>	Any person, organization or group of persons or organizations making a formal request either orally or in writing for gas service from the Company.
<u>Automated Meter Reading (AMR):</u>	A device that remotely reads a gas meter.
<u>Average Day Usage:</u>	The gas demand of a given Customer for gas in any one month divided by 30. Gas demand is considered to be equivalent to consumption during each billing month, provided however, that when service has been curtailed, demand shall be considered to be actual consumption plus estimated curtailment during the period.
<u>Blanket Builder:</u>	A builder or someone acting for a builder who is invoiced for the installation of yardlines.
<u>Btu:</u>	Shall mean British thermal unit(s) and shall be computed on a temperature base of sixty degrees (60°) Fahrenheit and at the standard pressure base of the applicable service area and on a gross-real-dry basis and shall not be corrected for real water vapor as obtained by means commonly acceptable to the industry, and "MMBtu" shall mean one million (1,000,000) Btu.
<u>Commercial Service:</u>	Service to Consumers engaged primarily in the sale or furnishing of goods and services and any usage not otherwise provided for.
<u>Commission or The Commission:</u>	The Railroad Commission of Texas.
<u>Company:</u>	Texas Gas Service Company, a division of ONE Gas, Inc.
<u>Consumer:</u>	Any person or organization receiving gas service from the Company for his or her own appliances or equipment whether or not the gas is billed directly to him or her. (For example, a rental unit where the utilities are part of the rent, the landlord is a Customer and the tenant is a Consumer.)

GENERAL STATEMENT (Continued)

1.3 DEFINITIONS (Continued)

<u>Consumption Period:</u>	Shall mean a volumetric billing period.
<u>Cumulative Tolerance Limit:</u>	Shall mean the percent of aggregate historical annual deliveries of a Qualified Supplier's Aggregation Area pool of customers for the most recent year ended on June 30. The Company, at its sole discretion, may make adjustments to the Cumulative Tolerance Limit.
<u>Customer:</u>	Any person or organization now being billed for gas service whether used by him or her, or by others.
<u>Day or gas day:</u>	Shall mean the 24-hour period commencing at 9:00 a.m. (central clock time) on one calendar day and ending at 9:00 a.m. (central clock time) the following calendar day.
<u>Dekatherm (Dth):</u>	Shall mean 1,000,000 Btu's (1 MMBtu). This unit will be on a dry basis.
<u>Domestic Service:</u>	Service to any Consumer which consists of gas service used directly for heating, air conditioning, cooking, water heating and similar purposes whether in a single or multiple dwelling unit.
<u>Electronic Document:</u>	Any document sent electronically via email or internet.
<u>Electronic Fund Transfer (EFT):</u>	The process to convert a paper check or electronic bill payment request to an electronic transfer. Paper checks received by Company or their agents are destroyed.
<u>Electronic Flow Measurement (EFM):</u>	A device that remotely reads a gas meter.
<u>Electronic Radio Transponder (ERT):</u>	A device that remotely reads a gas meter.
<u>Expedited Service:</u>	Customer request for same day service or service during non-business hours for connect or reconnect of gas service.

GENERAL STATEMENT (Continued)

1.3 DEFINITIONS (Continued)

<u>Gas or Natural Gas:</u>	Shall mean the effluent vapor stream in its natural, gaseous state, including gas-well gas, casing head gas, residue gas resulting from processing both casing head gas and gas-well gas, and all other hydrocarbon and non-hydrocarbon components thereof.
<u>General Rate Schedule:</u>	A rate schedule available to all Customers of the appropriate class or classes for usages indicated therein.
<u>Industrial Service:</u>	Service to Consumers engaged primarily in a process which changes raw or unfinished materials into another form of product. This classification shall embrace all Consumers included in Division A (except Major Groups 01 and 02) and Division D of the Standard Industrial Classification Manual.
<u>Mcf:</u>	Shall mean one thousand (1,000) cubic feet of Gas
<u>Month:</u>	Shall mean the period beginning at 9:00 a.m. central clock time on the first Day of each calendar month and ending at 9:00 a.m. Central clock time on the first Day of the next succeeding calendar month.
<u>Monthly Tolerance Limit:</u>	Shall mean five percent (5%) of the aggregate deliveries for a Qualified Suppliers Aggregation Area pool of customers for such month.
<u>Optional Rate Schedule:</u>	A General Rate Schedule which may be selected by a Customer in lieu of another general schedule but which may require the installation of special equipment.
<u>Overtime Rate:</u>	The fee charged by Company to perform work outside its normal business hours or on holidays and includes changes to previously scheduled work that must be performed outside Company's normal business hours.
<u>Payment in Kind (PIK):</u>	Shall mean a reimbursement for lost and unaccounted for gas.
<u>PDA:</u>	Shall mean a predetermined allocation method.

GENERAL STATEMENT (Continued)

1.3 DEFINITIONS (Continued)

<u>Pipeline System:</u>	Shall mean the current existing utility distribution facilities of Company located in the State of Texas.
<u>Point of Delivery:</u>	Shall mean the point or points where gas is delivered from the Pipeline System to Customer.
<u>Point of Receipt:</u>	Shall mean the point or points where Company shall receive Gas into the Pipeline System from Customer.
<u>Point Operator:</u>	Shall mean the person or entity that controls the Point of Receipt or Point of Delivery.
<u>Power Generation Service:</u>	Service to Consumers for the purpose of generating electricity. This service may be further divided into direct generation in which the gas is used to power the prime mover and indirect generation in which the gas is burned in a boiler and the generator is steam powered.
<u>Qualified Supplier:</u>	Shall mean an approved supplier of natural gas for transportation to customers through the Company's pipeline system.
<u>Regulatory Authority:</u>	The City Council or equivalent municipal governing body of each respective city in the West Texas Service Area, or the Railroad Commission of Texas, as applicable.
<u>Service Area:</u>	The area receiving gas utility service provided by the Company under the terms of this Tariff.
<u>Special Rate Schedule:</u>	A rate schedule designed for a specific Customer.
<u>System:</u>	Any group of interconnected pipelines and appurtenances owned or operated by the Company and independent from any other such group of facilities.

GENERAL STATEMENT (Continued)

1.3 DEFINITIONS (Continued)

<u>Tariff:</u>	Shall mean every rate schedule, or provision thereof, and all terms, conditions, rules and regulations for furnishing gas service filed with the regulatory authorities or agencies having jurisdiction over Company or the services provided hereunder.
<u>Temporary Service:</u>	Any service which will not be utilized continuously at the same location for a period of two or more years.
<u>Transportation Form:</u>	Shall mean the Company approved selection of transportation service document
<u>Transportation Rate Schedule:</u>	A rate schedule designed for service to any Customer for the transportation of Customer-owned natural gas through the Company's distribution system.
<u>Transportation Service:</u>	The transportation by the Company of natural gas owned by someone other than the Company through the Company's distribution system.
<u>Week:</u>	Shall mean a period of seven (7) consecutive Days beginning at 9:00 a.m. central clock time on each Monday and ending at the same time on the next succeeding Monday.
<u>Year:</u>	Shall mean a period of three hundred sixty-five (365) consecutive Days, or three hundred sixty-six (366) consecutive Days when such period includes a February 29.

TEXAS GAS SERVICE COMPANY
Gas Tariff – West Texas Service Area

Section 2. [Reserved for future rules]

TEXAS GAS SERVICE COMPANY
Gas Tariff – West Texas Service Area

Section 3: RATES AND UTILITY CHARGES

Please see current Rate Schedules on file with each applicable Regulatory Authority.

CONDITION OF SERVICE

4.1 PROVISION OF SERVICE

The Company will provide gas service to any person or organization located within the West Texas Service Area from Company's facilities, or in certain cases, the facilities of its supplier, in accordance with the provisions of this Tariff, including the Company's Rate Schedules and Rules of Service.

4.2 FEES AND CHARGES

All fees and charges made by the Company to provide and maintain utility services as provided for in this Tariff. If the Customer elects transportation service, the commodity cost of gas shall be determined between the Customer and the Customer's selected supplier.

4.3 RESALE OF GAS

Gas delivered by the Company shall not be redelivered or resold for the use thereof by others unless otherwise expressly agreed to in writing by the Company; provided, however, that those Customers receiving gas for redistribution to the Customer's tenants may separately meter each tenant's distribution point for the purpose of prorating the Customer's actual amount of gas delivered among the various tenants on a per unit basis.

4.4 CONTINUITY OF SERVICE

- a) Service interruptions
 - i) The Company shall make all reasonable efforts to prevent interruptions of service. When interruptions occur, the Company will reestablish service within the shortest possible time consistent with prudent operating principles so that the smallest number of Customers is affected.
 - ii) The Company shall make reasonable provisions to meet emergencies resulting from failure of service, and will issue instructions to its employees covering procedures to be followed in the event of an emergency in order to prevent or mitigate interruption or impairment of service.
 - iii) In the event of emergency or disaster resulting in disruption of normal service, the Company may, in the public interest, interrupt service to other Customers to provide necessary service to civil defense or other emergency service agencies on a temporary basis until normal service to these agencies can be restored.
- b) Record of interruption. Except for momentary interruptions which do not cause a major disruption of service, the Company shall keep a complete record of all interruptions, both emergency and scheduled. This record shall show the cause of interruptions, date, time duration, location, approximate number of Customers affected, and, in cases of emergency interruptions, the remedy and steps taken to prevent recurrence, if applicable.

CONDITION OF SERVICE (Continued)

4.4 CONTINUITY OF SERVICE (Continued)

- c) Report to Railroad Commission of Texas. The Commission shall be notified in writing within 48 hours of interruptions in service affecting the entire system or any major division thereof lasting more than four hours. The notice shall also state the Company's belief as to the cause of such interruptions. If any service interruption is reported to the Commission otherwise (for example, as a curtailment report or safety report), such other report is sufficient to comply with the terms of this paragraph.
- d) The procedure under which curtailments of service will be made as described in the Company's curtailment plans on file with the Commission.
- e) The Company does not guarantee uninterrupted service to any Customer and shall not be liable for damages resulting from any loss of service to any Customer.

4.5 AVAILABILITY OF TARIFF

A copy of this Tariff including all applicable rate schedules shall be kept in the Company's West Texas Office and its Division Office in Austin. The Tariff shall be available for examination in the referenced locations to any Customer or Applicant requesting it, during Company's normal business hours and upon reasonable notice to Company, and notice to this effect shall be posted in the Company's office. Upon the request of any Customer or Applicant, the Company shall make copies of the Tariff which may be purchased by the Customer or Applicant at the Company's West Texas office. The Company may charge for each copy a fee which is not in excess of the Company's reasonable cost to reproduce the material.

4.6 CUSTOMER INFORMATION

The Company shall make available, during normal business hours at its local office, such additional information on Rates and Services as any Customer or Applicant may reasonably request. Upon any Customer's request, the Company shall inform the Customer how to read the Customer's meter. The Company shall annually provide each Customer with notice of the availability of a concise description in English and Spanish of the Customer's rights and the Company's obligations under this Tariff. A new Customer shall be provided with a description at the time service is initiated.

4.7 CUSTOMER COMPLAINTS

Upon complaint to the Company by a Customer either at the Company's office, in writing, or by telephone, the Company shall promptly make a suitable investigation and advise the complainant of the results thereof. It shall keep a record which shows the name and address of all complainants, the date and nature of each complaint, and the adjustment or disposition thereof for a period of one year subsequent to the final disposition of the complaint. However, complaints which require no further action by the Company need not be recorded. Each complainant shall be advised of his or her right to file the complaint with the Regulatory Authority if not satisfied by the Company.

CONDITION OF SERVICE (Continued)

4.7 CUSTOMER COMPLAINTS (Continued)

Upon receipt of a complaint, either in writing or by telephone, from the Regulatory Authority on behalf of a Customer, the Company will make a suitable investigation and advise the Regulatory Authority and complainant of the results thereof. An initial response must be made by the next business day. The

Company will make a final and complete response within 15 days from the date of the complaint, unless additional time is granted within the 15 day period.

4.8 LIMITATION OF LIABILITY

The Customer assumes all responsibility for all facilities and their installation, maintenance, operation, functionality, testing and condition thereof on the Customer's side of the point of delivery of gas to the property of the Customer or to the premises of the Consumer, as defined in Section 6.2. Customer shall indemnify, hold harmless, and defend the Company and its employees or agents from any and all claims or liability for personal injury, damage to property, or any incidental, consequential, business interruption, or other economic damages or losses in any manner directly or indirectly connected to, arising from, or caused by acts or omissions of any person or party on the Customer's side of said point of delivery, as defined in Section 6.2.

The Company shall be liable to the Customer or Consumer only for personal injury or property damage arising directly from or caused directly by the negligent acts or omissions of the Company or its employees occurring on the Company's side of the point of delivery. The Company shall not be liable or responsible for personal injury, property damages, or any other loss or damages arising from or caused by the negligent or intentional act or omission of any person, other than an employee of the Company, who adjusts, repairs, disconnects, changes, alters, or tampers with the Company's meter or facilities in any way.

The Company shall be liable to third parties only for personal injury or property damage directly arising from the negligence or gross negligence of the Company or its employees when acting within the scope of their employment.

In no event shall the Company or its employees be liable for incidental, consequential, business interruption, or other economic damages or losses of Customer, Consumer, or third parties in any manner, directly or indirectly, arising from, caused by, or growing out of the interruption or termination of gas utility service.

The Customer shall make or procure conveyance to the Company of perpetual right-of-way across the property owned or controlled by the Customer that is satisfactory to the Company, provides clear access to Company's facilities, and enables the Company to provide service to Customer's property or the premises of Consumer.

INITIATION OF SERVICE

5.1 REGULAR SERVICE

Application for service can be made by telephone or through the Internet. Each Applicant must comply with the appropriate requirements of this Tariff before service shall be instituted. No written agreement shall be required for residential service under the standard provisions of this Tariff; commencement of service by the Company and the use of gas service by the Customer shall be evidence of such agreement. Any Customer requesting service under any special provision of this Tariff must execute a written agreement for service in the form prescribed by the Company designating those provisions which shall apply. Each Applicant may be required to produce an identification card bearing a photograph of Applicant and verifiable proof of their right to occupy a specific service address as of a specific date of occupancy.

5.2 SPECIAL CONTRACTS

Under certain special conditions, the Company may agree to rates, terms or conditions of service other than those provided in this Tariff. Such service must be established under the terms of a special contract or service agreement. To the extent that the provisions of any special contract are at variance with this Tariff, the provisions of the contract shall apply.

5.3 TEMPORARY SERVICE

Temporary Service shall be furnished under the same rate schedules applicable to regular service of a similar kind.

5.4 FEES AND CHARGES

The Company shall charge a non-refundable fee to each Applicant to compensate for the cost involved in initiation or reconnection of service or when service is transferred from one name to another at any location, or whenever a meter is reset or relocated on the same premises at the request of the Customer, all as specified in Section 21.1 of this Tariff.

Whenever the Applicant requests expedited service, the Company will accomplish the work as expeditiously as possible and the Customer will be charged at the Company's approved rate for service work. Expedited service and the charges therefore shall be made only on request of the Applicant. Whenever service is furnished from the facilities of a third party and the Company must pay any special fees to that third party, the Company may, at its option, pass that charge through to the Applicant requesting service. See Section 21.1 relating to fees for the above.

INITIATION OF SERVICE (Continued)

5.5 ESTABLISHMENT OF CREDIT

Each Applicant for service shall be required to make a security deposit in accordance with Section 10 of this Tariff to establish and maintain a satisfactory credit standing. The amount of deposit required shall be computed in the same manner for the same class of service; provided however, that a deposit shall be waived if:

- a) The Applicant has been a Customer for the same kind of service within the last two years and did not have more than one occasion in which a bill for service from any such utility service account was delinquent and no disconnection for non-payment was made;
- b) The Applicant furnishes an acceptable letter of credit;
- c) The Applicant demonstrates a satisfactory credit rating by presentation of satisfactory credit references capable of quick, inexpensive verification (applicable to residential Customers only);
- d) The Applicant is 65 years of age or older and has had no outstanding balance for natural gas utility service which accrued within the last two years (applicable to residential Customers only);
- e) The application is made for and in the name of an organization with an acceptable credit rating from an agency providing a credit rating service on a national basis;
- f) The application is made for or guaranteed by an agency of the federal, state or local government.
- g) The Applicant has been determined to be a victim of family violence as defined in Texas Family Code, §71.004. This determination shall be evidenced by the applicant's submission of a certification letter developed by the Texas Council on Family Violence and made available on its web site; or

5.6 GROUNDS FOR REFUSAL TO SERVE

The Company may refuse service to any Applicant for any of the following reasons:

- a) Failure to pay fees, advances or contributions or to make any deposit required for service under this Tariff;
- b) Failure of the Applicant to furnish any service or meter location specified for service under this Tariff;
- c) Existence of an unsafe condition such as a leak in the Applicant's piping system which, in Company's sole opinion, may endanger life or property;

INITIATION OF SERVICE (Continued)

5.6 GROUND FOR REFUSAL TO SERVE (continued)

- d) The Applicant is indebted to the Company for the same class of utility service at the same or another service location within the Company's system; or
- e) Delinquency in payment for gas service by another occupant if that person still resides at the premises to be served.

The right to refuse service shall terminate when the Applicant has complied with the Company's requirements or corrected the cause for the refusal to serve.

5.7 REASONABLE TIME

The Company shall have a reasonable amount of time to institute service following application therefore or execution of an agreement for service. The time may vary depending on approvals and permits required, the extent of the facilities to be built, and the Company's workload at the time.

METERING AND DELIVERY OF GAS

6.1 METER LOCATION

The Company shall have the sole right to determine the location of the meter in accordance with the needs of the service.

Each Applicant shall furnish and subsequently maintain a suitable location on his or her premises for the Company's meter and related facilities at a point selected by the Company. Meters shall be located where they will be safely accessible for reading and service, adequately ventilated, and not subject to damage. Meters shall not be located within any enclosed area unless the enclosure is solely intended as a meter house. It may be necessary for the Company to install bollards or guard posts around the meters for safety.

6.2 POINT OF DELIVERY

The point of delivery of gas sold by the Company to the Customer shall be at the outlet side of the Company's meter, provided that in those cases in which the Customer owns a section of the underground pipe between the Customer's property line and the meter, the point of delivery shall be at the property line. The title of all gas sold by the Company to the Consumer shall pass from the Company at the point of delivery. The point(s) of delivery and point(s) of redelivery for Transportation Service shall be as provided in the contract entered into between the Customer and the Company.

6.3 MULTIPLE METERS

Each Customer or group of Customers located on the same lot or tract of land may be served from a single meter location. The Company may, at its option, permit additional meter locations to simplify installation of facilities or provide better service. Whenever more than one meter location is permitted for the same Customer, the Company shall bill the usage through each meter separately, provided that any combined billings in effect at the time of adoption of this Tariff may be continued until the affected Customer discontinues service or upon order by the Regulatory Authority.

6.4 CONNECTION TO COMPANY FACILITIES

No Consumer shall make any connection or alteration of any kind on or to any of the Company's facilities upstream of the Company's meter or shall permit any other person to make such connection or alteration.

INSTALLATION OF EQUIPMENT

7.1 EQUIPMENT FURNISHED BY THE COMPANY

The Company shall furnish and install at its expense, the service pipe from the Company's existing main to the property line nearest the meter and the equipment related thereto, including meter valve and service regulator. Whenever the meter is located at any point other than the property line, the Company shall determine the estimated cost of that portion of the service between the property line and the meter set. This estimate shall be based on the size and footage to be installed, and charged in accordance with Section 8 and other applicable provisions of this Tariff. This estimated amount shall be contributed by the Applicant to the Company before construction, unless the Applicant is a qualified Blanket Builder. Although affixed to or buried in the Customer's property, the entire service and meter set shall become the property of the Company and shall be operated and maintained by the Company.

7.2 EQUIPMENT FURNISHED BY THE APPLICANT

The Applicant shall furnish and install at his or her expense, all piping and equipment required to conduct and utilize the gas furnished, from the outlet of the meter set to the point(s) of utilization and those portions of the service line and meter set not furnished by the Company as described in Paragraph 7.1 above. The adequacy, safety and compliance with applicable codes and ordinances shall be the responsibility of the Applicant and no action of the Company in accordance with this Tariff shall release the Applicant of the responsibility for the facilities installed by him or her.

7.3 STATUTES, CODES, AND ORDINANCES

All piping and installations owned by the Applicant shall comply with all applicable legal requirements, whether federal, state, county, municipal, or otherwise, and shall be properly designed for the pressures and volumes to be handled. In those locations where there are no applicable state or local requirements, the applicable provisions of the National Fuel Gas Code 54, ANSI Z223.1, and any amendments thereto shall apply.

7.4 CHECKS AND TESTS

The Company shall have the right to check new installations prior to initiation of service and to make any test of the Applicant's facilities it deems necessary.

7.5 REFUSAL TO SERVE

The Company shall refuse service to any Applicant who refuses entry for observation or whose facilities do not comply with the applicable provisions of this Tariff. The right to refuse service shall terminate with the correction of the condition(s) which was cause for refusal. Initiation of service, however, shall not be considered to be acceptance or approval by the Company of such facilities.

EXTENSION OF FACILITIES

8.1 EXTENSION OF MAINS

The Company shall install the necessary facilities to provide service to Applicants whose premises are located beyond the Company's existing distribution facilities in accordance with the provisions of this Section. The expenditure for such extensions must either be cost justified or the Applicant(s) and Company must mutually agree to financing terms that justify the installation.

8.2 DESIGN AND COST OF FACILITIES

As soon as practical after an application for service is received, the Company shall determine the extent of the facilities required to serve the new business and the cost thereof. This cost shall include all amounts to be spent for system improvements necessary to deliver the required gas, such as mains, regulator and meter stations, upgrading and/or reinforcement, all in accordance with the Company's current practice. Whenever the Company chooses to install facilities of greater capacity than would be required to serve the new business for which the application is being made or to permit supply from another source, the estimate of costs shall be based on only the size and capacity normally used to serve requirements similar to that of the Applicant.

8.3 ALLOWANCE FOR NEW BUSINESS

The Company shall also determine the number of existing permanent Customers located along the route of the extension expected to be served there from. To be included, the occupant of each premise must request service and demonstrate capability for using such service through a major gas burning appliance. Single or groups of individually owned mobile homes shall be included only if the wheels and hitch have been removed from each mobile home and/or substantial improvements have been made to the property. Mobile home parks may be served either through a master meter or individual meters served by a Company-owned system, provided that required mains can be installed and dedicated streets or rights-of-way have been provided to the Company for installation of facilities as evidenced by agreement executed on the Company's form. An allowance to be determined by the Company may be given for each Customer whose premises exist at the time of application to be served from the proposed main extension. In order to qualify for this allowance, the Customer must file an application and agree to initiate gas service upon completion of the Company's facilities.

8.4 ADVANCES

The mutually agreed upon financial terms will determine the amount of advance required. The Applicant shall have 30 calendar days after notification of the amount required to execute an extension agreement on the Company's form and pay the required advance. At the end of that time, the Company may revise its estimates to reflect any changes in costs or conditions which will affect the amount of the advance. The Company may waive collection of any advance based on an economic analysis of the project.

EXTENSION OF FACILITIES (continued)

8.5 CONSTRUCTION OF FACILITIES

As soon as practical after the advance has been paid or it has been determined that no advance will be required, the Company shall begin construction of the required facilities and thereafter prosecute the work with reasonable diligence. The Company shall not be responsible for delays in the construction of the facilities occasioned by events or conditions reasonably beyond the Company's control. Whenever the construction of the new facilities requires the acquisition of rights-of-way across the Applicant(s) land(s), these rights-of-way shall be provided by the Applicant(s) in the Company's name and on its form at no cost to the Company (except for fees involved in the recording of documents).

8.6 REVIEW OF ADVANCES

The Company shall review each extension agreement on the first anniversary of the signing of that agreement. Upon the Applicant(s) request, if the extension provided for in the agreement has not been installed through no fault of the Company, the agreement shall be considered to be terminated and a complete refund made to the Applicant(s). Once the extension has been installed and service has been initiated, the Company shall thereafter review the extension agreement at its second through fifth execution dates. At each review, the number of Customers then served directly from the extension shall be compared with the number served on the last prior anniversary date. A refund, shall be given for each additional Customer served, based on mutually agreed upon financial terms provided that the total of the refunds given does not exceed the cost of the extension of facilities.

8.7 REFUND LIMITATIONS

The Company may, at its sole option, make a refund at any time. In no case, however, shall a refund be given unless the number of Customers then served is greater than the number for whom refunds have previously been given. No refund shall be given which shall cause the total refunds to be greater than the total amount of the advance. No interest shall be paid on any advance made under the provisions of this Section. At the end of the five year period, any remaining amount of the advance shall be retained by the Company as a contribution in aid of construction.

8.8 DELIVERY OF REFUNDS

Upon Applicant(s) request, when a refund is due, a check in the appropriate amount and a letter setting forth the method of calculation of the refund and the balance remaining unrefunded shall be made to the person or business in whose name the extension agreement is made or to his or her assignee. If that letter is returned undelivered, the check shall be cancelled and the next review made without regard to that refund. All sums described in this Paragraph which are returned undelivered and remain unclaimed in the Company's possession for a period of six months following expiration of the five year period of the extension agreement shall be retained by the Company and considered a contribution in aid of construction.

EXTENSION OF FACILITIES (continued)

8.9 TAPPING FEE

The Company may, at its option, extend lines to serve a group of new Customers outside or inside the incorporated areas of the West Texas Service Area (WTSA) by the use of Contribution In Aid of Construction (CIAC). Unless not economical or reasonable, the Company shall allow payment of the CIAC amount in the form of a monthly Tapping Fee charged to the existing and subsequent Customers in the area to be served. The fee will continue to be charged to all Customers connecting to the Extension of Facilities each month until the Company recovers the amount of CIAC required to serve the area. At least fifty (50) percent of the existing homes in the area must be under contract for service for this type of Extension of Facilities to be available to the area.

The monthly per Customer Tapping Fee will be equal to the Monthly Amortization of the CIAC divided by the number of Customers participating in the program.

The Tapping Fee will usually be set within the first six months of billing the first Customer receiving gas from this extension. In some cases, this period could be extended.

In order to calculate the monthly Amortization of the CIAC, the following steps are to be followed:

1. Calculate the Required Rate Base

Required Rate Base = Cost of Mains, services and yard lines

2. Calculate the Revenue Requirement

Revenue Requirement = (Required Rate Base x return on capital) + related Federal Income Taxes + Depreciation

Note: Depreciation = Required Rate Base x currently authorized rate by Component

3. Calculate the Annual Revenues to be received from Customers

Annual Revenue = Number of Customers x the average annual revenue per Customer

Note: The Number of Customers includes Customers connected to the system and Customers contracted to connect to the system within the first six months of billing the first Customers receiving gas from the system.

4. Calculate the Justified Rate Base

The Justified Rate Base is the Rate Base that is backed into by using the revenue requirement model described in Step 2 above. The model backs into the Justified Rate Base by calculating the return, Federal Income Taxes and Depreciation for a given investment level, such that the sum of the return, Federal Income Taxes and Depreciation equals the Annual Revenues calculated in Step 3 above.

EXTENSION OF FACILITIES (Continued)

8.9 TAPPING FEE (Continued)

5. Calculate the Contribution in Aid of Construction (CIAC)

$$\text{CIAC} = \text{Required Rate Base} - \text{Justified Rate Base}$$

6. Calculate the CIAC monthly payment

CIAC monthly payment is determined by using an amortization table. The variables include number of payments, interest rate and the outstanding CIAC.

7. Calculate the Monthly Tapping Fee

Monthly Tapping Fee = CIAC monthly payment divided by the number of Customers used in Step 3 above.

8. If the Monthly Tapping fee is not economical or reasonable, a one time lump sum CIAC amount may be required. This CIAC amount would then reduce the amount in Step 5 above, and the Monthly Tapping Fee would then be re-calculated less the one-time fee.

CIAC will change overtime based upon additional capital investments (principally to tie in new Customers) and for reductions based upon the tapping fee payments. The interest rate changes annually and is based upon Chase Bank (or its successors prime rate plus two percent).

For each project undertaken, the Company will file with the respective Regulatory Authority an initial Tapping Fee Rider showing the amount and calculation of the Tapping Fee. For each project undertaken, the Company will file with the Regulatory Authority an annual reconciliation report, detailing the application of the Tapping Fee to principal and interest and the outstanding CIAC balance.

CUSTOMER-OWNED SYSTEMS

9.1 INDIVIDUALLY METERED SYSTEMS

The Company shall not render service to any Customer through a meter not connected to a system owned by the Company or one of the Company's suppliers.

9.2 MASTER METERS

The Company shall provide service through a master meter into the piping systems of others to be distributed to more than one Consumer, except when the gas served is resold to those Consumers on either a commodity or separate cost of service basis; provided, however, that those Customers purchasing gas for redistribution to the Customer's own tenants only on the Customer's premises may separately meter each tenant distribution point for the purpose of prorating the Consumer's actual purchase price of gas delivered among the various tenants on a per unit basis, and further provided that the provisions of this Section 9 shall not preclude the Company from supplying natural gas to a third party for resale to the public as fuel for natural gas powered vehicles (NGV's).

SECURITY DEPOSITS

10.1 REQUIREMENTS

The Company shall require a security deposit from any present or prospective Customer in accordance with Paragraph 5.5 and 18.1 of this Tariff to guarantee payment of bills, and from any present Customer who during the last 12 consecutive months has on more than one occasion paid its utility bill after becoming delinquent. The amount of the deposit shall not exceed one-sixth of the estimated annual billings for similar Customers. However, the deposit requirement may, at the option of the Company be based on annual usage experienced at the particular address with application of one-sixth of the annual amount as determined as the required deposit. If actual use is at least twice the amount of the estimated billings, a new deposit requirement may be calculated and an additional deposit may be required within two days. The deposit shall be refunded to residential Customers when the Customer has paid 12 consecutive bills without having service disconnected for non-payment, and without having one or more occasion in which a bill was delinquent or a payment was returned, and the Customer is not currently delinquent.

10.2 RECEIPTS

The Company shall maintain such records as may be necessary to permit any Customer to receive any deposit return to which he or she is entitled without presentation of the receipt. A record of any unclaimed deposits shall be maintained by the Company for at least 4 years.

10.3 INTEREST

The Company shall pay interest on all security deposits for the time held at the rate as set by the Public Utility Commission annually except when:

- a) The deposit is held 30 days or less;
- b) Notice is sent to the Customer's last known address that the deposit is no longer required;
- c) The service to which the deposit relates has been discontinued; or
- d) All or any part of the deposit has been applied to a delinquent account.

Interest on deposits earned during the preceding year shall be paid to the Customer during the first quarter of each calendar year. Payment shall be made either by check or as a credit on the monthly bill at the Company's option.

10.4 RETURN OF DEPOSITS

Deposits on residential accounts returned to the Customer in accordance with Paragraph 10.1 above shall be applied in the first calendar quarter following the month in which the good payment record is established. Whenever the deposit of any Customer is returned to the Customer, the Company shall pay all previously unpaid interest with the payment.

SECURITY DEPOSITS (Continued)

10.5 ACCEPTABLE FORMS OF DEPOSIT

Any one of the following forms of credit security may be accepted from Customers and Applicants for service:

- a) A cash deposit of as much as one-sixth (1/6) the estimated annual billings for service requested; but no less than the minimum deposit set forth in Section 21.2;
- b) A nontransferable, irrevocable letter of credit from an established financial institution, payable for as much as one-sixth (1/6) the estimated annual billings for services requested and, which can be drawn on for a minimum of two (2) years; but no less than the minimum deposit set forth in Section 21.2; or
- c) A surety bond issued by a reputable insurance company which can be drawn on for a minimum of two years.

GAS MEASUREMENT

11.1 PRESSURE

The standard serving and measurement pressure shall be 4 ounces (0.25 psig) or 7” Water Column above the standard atmospheric pressure in the area served. The atmospheric pressure and standard serving pressure determined to be the average in the cities and environs of the West Texas Service Area are listed below:

Cities and their Environs	Atmospheric Pressure PSIA	Standard Serving Pressure PSIA
Andrews	13.10	13.35
Barstow, Crane, McCamey, Monahans, Pecos, Pyote, Thortonville, Wickett, and Wink	13.50	13.75
Anthony, Clint, Dell City, El Paso, Horizon City, San Elizario, Socorro, and Vinton	12.80	13.05

The Consumer and the Company may, at the Company’s option, agree to a higher serving pressure. Service regulators shall be set as close as practical to the standard serving pressure under a load condition of approximately 10 percent of meter capacity. Increases in serving pressure because of the inadequacy of the Consumer’s facilities shall not be permitted.

11.2 UNIT OF MEASUREMENT

The standard unit of measurement shall be one hundred cubic feet (Ccf). A cubic foot shall be defined as the amount of gas which occupies a volume of one cubic foot at at the standard serving pressure and at a temperature of 60 degrees Fahrenheit for the cities and environs listed above in 11.1 (Pressure). Whenever the Company delivers gas at any pressure other than the standard serving pressure, volumes shall be corrected to the standard serving pressure in the manner provided in this Tariff, provided however, that such correction may be made to any other standard provided in the rate schedules or special agreement under which the Customer is served. The Company may, at its sole option, waive the correction of measurement for temperature deviation.

11.3 BILLING UNIT

Unless otherwise specified on the rate schedules or by special agreement, Customers shall be billed on the basis of Ccf measured at or corrected to the standard serving pressure. The index of the meter shall be the sole determinant of volumes passing through the meter. Whenever the meter reads directly in hundreds or smaller units, a reading of one-half a billing unit or more (500 Cf or more) shall be considered a whole billing unit. Readings of less than one-half a unit shall be disregarded for billing. In

GAS MEASUREMENT (Continued)

11.3 BILLING UNIT (continued)

those cases in which heating value is used as the billing unit, the calculation of the heating value in BTU's shall be made in accordance with Paragraph 11.7 of this Tariff.

11.4 PRESSURE CORRECTION - STANDARD METERING

Whenever gas is delivered to any Customer served under a rate schedule which provides for standard metering, the Company shall correct actual volumes measured to volumes which would have been measured if the gas had been delivered at the standard serving pressure. Corrections shall be made by one of the following methods.

- a) The Company may install pressure or pressure and temperature compensating measurement equipment whenever the cost of this equipment is justified by the volumes served. Such measurements shall be equipped with devices which mechanically or electronically correct the actual measured volumes in accordance with Boyle's Law. Variations in actual atmospheric pressure shall not be considered.
- b) The Company may use factor billing whenever the volumes to be delivered are too small to justify special metering. The factor shall be determined by dividing the actual serving pressure by the standard serving pressure, both expressed in absolute units based on the standard atmospheric pressure in the area as specified in Paragraph 11.1 hereof. This factor shall be applied to the measured volumes to determine the correct number of billing units.

11.5 METERING - SPECIAL POSITIVE DISPLACEMENT

Whenever gas is delivered to any Customer served under a rate schedule which provides for special metering and positive displacement or turbine type metering is used, all volumes shall be determined in accordance with the recommendations of the manufacturer of the meter. Meters may be read in actual volumes which shall then be corrected to the standard billing unit or may be furnished with devices designed to correct the actual volumes to the standard billing units. The following criteria shall be used in the correction of volumes or design and calibration of correcting devices.

- a) Pressure correction shall be made in accordance with Boyle's Law. Calculations based on pressure reading on a continuously recording chart shall use the average pressure indicated thereon applied to the measured volumes. Correcting devices shall be set at the specified serving pressure and the service regulators shall be adjusted as close to that pressure as practical. Corrections for deviations from Boyle's Law ("supercompressibility") may be made whenever the volumes delivered justify the cost of making such corrections.
- b) The flowing temperature of the gas shall be assumed to be 60 degrees Fahrenheit unless temperature correction is provided. Corrections shall be made in accordance with Charles' Law.

GAS MEASUREMENT (Continued)

11.5 METERING - SPECIAL POSITIVE DISPLACEMENT (continued)

Whenever a continuously recording instrument is used, the average temperature indicated thereon shall be applied to the measured volumes.

- c) The specific gravity of the gas shall be assumed to be the value last indicated by test or reported by the upstream pipeline supplier prior to the installation of the metering facilities. Whenever subsequent reports or test indicate significant changes in gravity, volume calculations shall be changed prospectively to reflect the new gravity.

11.6 METERING - SPECIAL ORIFICE

Whenever gas is delivered to any Customer served under a rate schedule with provisions for special metering and orifice metering is used, all volumes shall be determined in accordance with the recommendations for measuring gas contained in the American Gas Association's Gas Measurement Committee Report No. 3, Orifice Metering of Natural Gas (1992), and subsequent revisions thereof. Orifice meter charts shall be calculated using a standard integrating device or other method recognized in the industry. The following criteria shall be used in the correction of volumes or design and calibration of orifice metering:

- a) Correction for deviation of gas from Boyle's Law shall be made in accordance with Report No. 3.
- b) Temperature of gas passing the meter shall be assumed to be 60 degrees Fahrenheit unless suitable equipment has been installed to measure actual flowing temperature. The arithmetical average of the temperature recorded during each meter charge period while the gas is flowing shall be used in the computations of volumes during the period.
- c) The standard atmospheric pressure for the area served shall be used for measurement irrespective of any variation in the actual barometric pressure.
- d) The specific gravity of the gas shall be assumed to be the value last obtained in a spot test made with a gravity balance, impact type unit or other acceptable method. Tests shall be made as frequently as found necessary to assure accurate measurement.

11.7 BTU MEASUREMENT

The heating value of gas for use in billing shall be defined as the gross thermal value of one cubic foot of gas at a pressure of 14.73 psia and temperature of 60 degrees Fahrenheit on a dry basis. The number of billing units delivered shall be determined by multiplying the heating value determined in accordance with this Section by the volumes delivered during the period, expressed in the same units and measured at, or corrected to 14.73 psia and 60 degrees Fahrenheit, and multiplying by the factor necessary to convert the heating value/measurement units to the billing units provided in the appropriate rate schedule. The heating value of the gas shall be determined using one of the following methods:

GAS MEASUREMENT (Continued)

11.7 BTU MEASUREMENT (continued)

- a) Processing a continuous sample of the main stream at the meter location through a recording calorimeter of a standard type;
- b) Analysis of gas samples accumulated from the main stream at the meter location in a sample bottle of an approved type;
 - i) passing the sample through a recording calorimeter of a standard type;
 - ii) passing the sample through a flow calorimeter of a standard type; or
 - iii) passing the sample through a chromatograph to determine the chemical composition and calculating the total heating value from the sum of the constituents.

11.8 CUSTOMER-OWNED METERS

A Customer may install and operate a meter or any other device to measure gas volumes, pressure, temperature, BTU content or specific gravity downstream of the point of delivery. Unless expressly otherwise agreed to by the Company and Customer, however, the Company's meter and equipment shall be the sole determinant of volumes for Company's billing purposes.

METER READING AND ACCURACY

12.1 METERING READING

Meters shall be read as nearly as may be practical on the same day of each calendar month. Whenever a reading of a general service meter is missed or the meter is not registering, the Company shall estimate the amount of gas used during the period. Such estimates shall be based on:

- a) That Customer's use of gas during the same period(s) in previous years;
- b) That Customer's normal use of gas during preceding months; or
- c) The use of a similar Customer for the period missed.

If practical, an actual reading shall be made after two consecutive estimated bills. All meters in Special Service shall be read at least once a month. Whenever such a meter fails to register or is misread, the amount of gas used during the preceding period shall be estimated using data applicable to that Special Service Customer only. The Company will make a special reading of any meter upon request and payment of a service charge will be made in accordance with Section 21.1. The time of the special reading shall be agreed upon with the Customer so that he or she may be present. If the original reading was in error (subject to consumption between the two readings) the service charge will be refunded to the Customer.

12.2 ACCESS TO THE METER

The Customer shall permit the Company safe access to the meter at all reasonable times for reading thereof and at all reasonable times for reading, maintenance, testing, or replacement of the meter. Upon the Customer's failure or refusal to grant such access, the Company may issue a written notice to the Customer, advising them the situation must be corrected and access granted within 10 days and that failure to do so can result in the disconnection of service and removal of the meter. Additional fees may apply and will be assessed to such Customer as specified in Section 21.1.

12.3 METER ACCURACY

The accuracy limit of all Company meters is established at two percent (2%) fast or slow. Any meter found to be registering outside of the limits of accuracy shall immediately be removed or repaired. As long as the meter is operating within the limits of accuracy, it shall be the conclusive determination as to the quantities of gas delivered to the Customer on whose service it is set.

12.4 METER TESTING AT CUSTOMER REQUEST

The Company shall have the right to remove and/or test the meter used to determine the quantity of gas delivered. The Customer may request that the Company make a special test of the meter through which he or she is served. Requests for such tests shall be made in writing and the Company shall have 10 days after receipt of the request to remove the meter for testing or to test the meter in place. Tests on removed meters shall be conducted within a reasonable time. If the test is to be performed after the period of presumed accuracy listed by the manufacturer or if the test is to be performed for a residential or small

METER READING AND ACCURACY (Continued)

12.4 METER TESTING AT CUSTOMER REQUEST (continued)

commercial Customer for whom no such test have been performed within the previous four (4) years for the same Customer at the same location, no service charge will be assessed. Otherwise, the Customer shall pay a service charge for such test as specified in Section 21.1.

12.5 BILLING ADJUSTMENTS - GENERAL SERVICE

Whenever it has been determined that a meter reading and the subsequent billing has been in error, the Company shall recalculate the affected bill(s). If the date and amount of the error can be definitely fixed, the Company shall refund or may bill the affected Customer for the entire difference between the actual bills rendered and the amount which should have been billed. If a meter is found to have registered inaccurately (such as a meter found to be registering fast or slow), the Company shall refund or bill an amount equal to the difference between the actual bills rendered and the amount which would have been billed if the meter had been 100 percent accurate during the time since the last previous test or the last six months, whichever is less. If the meter is found not to have registered, then the rebilling shall be limited to a three-month period previous to the time the meter is found not to be registering. The determination of amounts used but not metered is to be based on consumption during other like periods by the same Customer at the same location, when available, and on consumption under similar conditions at the same location or of other similarly situated Customers, when not available. Undercharges billed to the Customer may be repaid in a series of equal installments over a reasonable period of time. This Paragraph shall not apply to meter errors found as a result of routine testing in the Company's or its designee's meter shop.

12.6 PROVISIONS FOR SPECIAL SERVICE

The following modifications shall apply to the provisions of this Section for all Special Service rate schedules and service under special written agreements:

- a) Orifice and turbine meters shall be tested at least four times per year at intervals not to exceed 120 days. Should the Customer so elect, tests shall be made in the presence of his or her representative.
- b) Whenever a meter is found to be registering above or below the limits of accuracy, adjustment of the bill (either up or down) shall be limited to the monthly billing subsequent to the last meter test. The adjustment shall be made upon the basis of the best data available, using the first of the following methods, whichever is most appropriate:

METER READING AND ACCURACY (Continued)

12.6 PROVISIONS FOR SPECIAL SERVICE (continued)

- i) by using registration of Customer's check meter(s);
- ii) by correcting the error, if the percentage of error is ascertainable by calibration test or mathematical calculation; or
- iii) by estimating the quantity of gas delivered by comparison with deliveries during the preceding period under similar conditions when accurate registration was obtained.

12.7 PERIODIC TESTS

The Company shall make periodic tests of meters, associated devices and instruments to assure their accuracy. Such tests shall be scheduled within the calendar year or earlier, when the interval is stated in years; or within the calendar month, or earlier when the interval is stated in months. The basic periodic test interval shall be no longer than provided for in the manufacturer's recommendations, a copy of which is available upon request.

BILLING AND PAYMENT OF BILLS

13.1 RENDERING OF BILLS

Bills for all service shall be rendered monthly as promptly as feasible after the meter has been read. Bills shall be due and payable in full on or before the due date, which shall be stated on the face of the bill and shall not be earlier than fifteen (15) days after the bill is mailed (including electronic mail). Bills shall be considered to have been rendered when deposited in the United States Mail with postage prepaid thereon or, when the customer has elected to receive billings via electronic mail, when the electronic document has been sent. Payment shall be considered received when the correct amount has been received at the appropriate Company office or one of its authorized pay stations. If not paid in full by the date due, the bill shall be considered delinquent.

13.2 BILLING PERIOD

Bills shall be rendered at regular monthly intervals unless otherwise authorized or unless service is rendered for a period of less than a month.

13.3 ESTIMATED BILLS

In the event any meter cannot be read at the end of the billing period, the Company shall bill the Customer on the basis of an estimated consumption determined in accordance with Paragraph 12.1 of this Tariff. The next bill based on actual reading after an estimated bill shall make any corrections necessary to bring the Customer's account to a current status for the actual consumption.

13.4 DISPUTED BILLS

- a) In the event of a dispute between the Customer and the Company regarding the bill, the Company will make such investigation as is required by the particular case and report the results to the Customer. If the Customer wishes to obtain the benefits of Paragraph b) of this subsection, notification of the dispute must be given to the Company prior to the date the bill becomes delinquent. In the event the dispute is not resolved, the Company shall inform the Customer of the complaint procedures of the appropriate regulatory authority.
- b) Notwithstanding any other subsection of this section, the Customer shall not be required to pay the disputed portion of the bill which exceeds the amount of that Customer's average usage for the billing period at current rates until the earlier of the following: resolution of the dispute or the expiration of the 60 day period beginning on the day the disputed bill is issued. For purposes of this section only, the Customer's average usage for the billing period shall be the average of the Customer's usage for the same billing period during the preceding two years. Where no previous usage history exists, the average usage shall be estimated on the basis of usage levels of similar Customers and under similar conditions.

BILLING AND PAYMENT OF BILLS (Continued)

13.5 PAYMENT RE-PROCESSING FEE

The Company may charge or add to the Customer's account and collect a fee (as provided in Section 21.1 d) to recover costs for reprocessing any payment, including paper check, electronic transfer payment, and debit or credit card payment, that has been rejected or returned to the Company by the bank for any reason other than bank error.

13.6 E-BILL

The Customer may at its option receive bills and notices via electronic mail, thereby eliminating paper bills and notices.

13.7 ALTERNATIVE PAYMENT OPTIONS

The Company may, at its option and discretion, contract with vendors to provide various payment options to Customers for paying their bills for gas service and to collect such payments. These alternative payment options may be performed electronically, telephonically, and/or in person and may include payment by automatic bank draft, credit card, check or cash.

QUALITY OF GAS

14.1 HEATING VALUE

Gas delivered to Consumers in all service areas shall have an average gross heating value of at least 900 British Thermal Units per cubic foot measured when saturated with water vapor at a pressure of 14.73 psia and temperature of 60 degrees Fahrenheit. Gas of lesser heating value may be delivered for short periods, providing that the average heating value for the calendar month in which the reduction occurs is equal to or greater than the standard and that the burning characteristics of the gas are not significantly altered.

14.2 CHARACTER OF GAS

All gas furnished to Consumers in the West Texas Service Area shall be of merchantable quality suitable for use in standard gas burning appliances. Merchantable quality shall mean that the gas must be commercially free from dust, resins, water and hydrocarbons in liquid form at the pressure and temperature at which the gas is delivered.

14.3 ODORIZATION

All gas shall be odorized with a chemical odorant at a sufficient rate to make it readily detectable. Gas containing enough natural odorant as prescribed by the Railroad Commission of Texas need not be odorized unless the odorant level drops below the acceptable level.

SERVICE WORK

15.1 CERTAIN SERVICES PROVIDED AT NO CHARGE

When a Customer or Consumer smells or detects natural gas and contacts the Company, the Company shall provide to the Consumer at no-charge to the Customer or Consumer leakage and pressure investigations to ensure that unsafe conditions do not exist. Where leakage or unsafe conditions are determined by the Company to be in the Customer's or Consumer's piping or equipment, the Customer or Consumer will be so advised and service will be discontinued until such time that all leakage and other unsafe conditions have been properly corrected by the Customer or Consumer. In addition, when service is initiated, gas air adjustments on a standard domestic and commercial gas range and water heater will be made.

Any other work performed on any Consumer's appliances or house piping will be on a charge basis.

15.2 OTHER SERVICE

The Company may have personnel available for and may undertake other service work on the Consumer's premises on a charge basis, as time permits. Charges shall be made at the Company's standard rate in the Service Area and such work and the associated revenues and costs shall be considered non-utility.

15.3 EXPEDITED SERVICE

A Customer may request expedited service initiation. (See Section 21 – Fees and Deposits).

15.4 NO ACCESS

Charged to any Customer who requests a specific time for service, if the Company agrees to the time, sends appropriate personnel to the appointed location and the Customer is not present to allow access to the premises. (See Section 21 – Fees and Deposits)

15.5 MATERIALS OR EQUIPMENT FURNISHED BY THE COMPANY

The Company shall furnish and install the service pipe, and equipment related thereto, including meter valve and service regulator, from the Company's main to the Customer's meter. Although affixed to or buried in the Customer's property, the entire service line and meter set shall become the property of the Company and shall be operated and maintained by the Company.

SERVICE WORK (Continued)

15.6 MATERIALS OR EQUIPMENT FURNISHED BY THE APPLICANT

The Applicant shall furnish and install at his or her expense all piping, conversions of existing equipment, and appliances required to conduct and utilize the gas furnished by the Company. The adequacy, safety, and compliance with applicable codes and ordinances of piping, conversion equipment and appliances shall remain the responsibility of the Applicant and no action of the Company in accordance with this Tariff shall release the Applicant of the responsibility to furnish and install the facilities required by this section.

15.7 CODES AND ORDINANCES

All piping, installations, and conversion equipment owned by the Applicant shall comply with all applicable federal, state, and city ordinances and shall be properly designed for the pressures and volumes to be handled. Where there are no appropriate ordinances, the applicable provisions of the National Fuel Gas Code 54; ANSI Z223.1, and any amendments thereto shall apply.

15.8 INSPECTIONS AND TESTS

The Company shall have the right to inspect new installations and/or conversions of appliances and equipment prior to initiation of service and to require any test or repair of the Applicant's facilities it deems necessary.

15.9 REFUSAL TO SERVE

The Company shall refuse service to any Applicant who refuses Company or Company's representatives access to or entry for observation or whose facilities do not comply with the applicable provision of this Tariff. The right to refuse service shall terminate upon satisfactory correction of the condition that was the cause for refusal. Initiation of service, however, shall not be considered acceptance or approval by the Company of such facilities.

MAINTENANCE OF EQUIPMENT

16.1 MAINTENANCE BY COMPANY

The Company shall maintain all facilities owned by it and shall be responsible for the safe conduct and handling of the gas until it passes the point of delivery. The Company's representative shall have the right to enter the Customer's premises at any reasonable time, in the event of an emergency at any time, to read the meter or make any necessary inspection, repair, adjustment, or replacement of any property owned by the Company.

16.2 MAINTENANCE BY THE CUSTOMER

The Customer shall maintain all facilities owned by him or her and shall be responsible for the safe conduct and handling of the gas after it passes the point of delivery. The Customer shall remove, repair or adjust any Customer-owned property which may pose a threat of damage to the property of the Company. The Customer shall take all reasonable means to assure that no one other than an employee of the Company shall adjust, repair, disconnect or change the meter or other Company facilities in any way. In case of loss or damage to the Company's property from the negligence or willful acts of the Customer or Consumer or the Customer's or Consumer's representatives, the Customer will reimburse the Company for all costs of repairing or replacing the damaged property, including any costs of collection such as attorney's fees.

16.3 LEAKS - RIGHT TO DISCONNECT FOR

The Customer or Consumer shall give the Company notice of any leaking or escaping gas as soon as it is detected. Upon receipt of this notice, the Company shall investigate the matter as promptly as feasible under the circumstances. If the Company's test indicates leakage in the Customer's or Consumer's facilities, the Company shall have the right to disconnect service immediately until the Customer or Consumer has had the condition corrected. If leakage is found to be from Company owned facilities, the Company shall have the right to disconnect service for a reasonable period of time until it can be corrected by the Company. The Company shall have the right to disconnect service immediately if any of the Customer's or Consumer's appliances or equipment is, in the Company's opinion, operating in an unsafe manner.

16.4 FACILITIES CURRENTLY OWNED BY THE CUSTOMER

Any facilities downstream of the meter installed by the Customer shall remain the property and responsibility of the Customer. Whenever the condition of the facility is such that replacement is required, the work shall be done by the Company pursuant to the provisions of subsection 16.7 of this Tariff. New facilities will continue to be installed pursuant to subsections 7.1 and 7.2 of this Tariff.

MAINTENANCE OF EQUIPMENT (Continued)

16.5 RESPONSIBILITY

Nothing in this Section shall make the Company responsible for the safe upkeep of any Customer or Consumer owned facilities.

16.6 RELOCATION OF COMPANY FACILITIES

- a) A charge of not more than actual cost may be made for relocating a meter or other Company equipment on the same premises at the request of the Customer or Consumer.
- b) If the Company shall for its own convenience and not for the safety or convenience of the Customer, change the point of delivery or change the location of its equipment on private property, the Company shall bear the expense.

16.7 REPLACEMENT OF CUSTOMER-OWNED PIPING

- a) When repair or replacement of Customer-owned piping becomes necessary due to deterioration of the line, damage to the line (except when caused by Customer or Customer's agent), relocation of the Company's distribution main, or for other safety reasons, the Company will relocate Customer's meter to the exterior of the building wall, as close as possible to the existing stub out (where piping exits the structure), and will replace the service piping up to the stub out. The Company will own and be responsible for all service piping from the main line to the meter, and Customer will own and be responsible for all piping from the meter to the building.
- b) The Customer may be billed for all costs of the meter relocate and pipeline replacement.
- c) In the absence of any provision contained in a deed of dedication authorizing the Company to install the service piping and meter on the Customer's premises, the owner of the premises shall execute an agreement establishing the meter location, authorizing the Company to install or replace the line, and granting Company access for such work. If the Customer or owner of the premises refuses to give Company personnel or Company-authorized personnel appropriate access to the property for purposes of installation, the Customer will retain responsibility for his/her facilities and shall bear the expense of any replacement or repairs.

DISCONTINUANCE OF SERVICE

17.1 BY CUSTOMER

The Customer shall be responsible for all charges for gas service from the time Customer gives notice of the intention to discontinue service until the Company has read the meter, or for 5 working days from the date of such notice, whichever is the shorter period of time.

17.2 FOR NON-PAYMENT

The Company shall have the right to discontinue service to any Customer for non-payment of bills or other charges authorized by this Tariff or the applicable rate schedules, following the due date specified in Section 13.1 hereof. Before discontinuing service for non-payment, the Company shall mail a separate written notice to the Customer in English and Spanish with the words “TERMINATION NOTICE” or similar language prominently displayed. This notice shall include a telephone number to contact the Company, the amount of the delinquent bill and the date by which the bill must be paid to avoid disconnection, and a statement of how to contact the Company in case of illness or other emergency. If a representative of the Company makes an attempt to collect a past due amount, a collection fee per visit shall be assessed to such Customers as specified in Section 21.1.

No Customer shall be disconnected for non-payment:

- a) Within a period of 5 working days after mailing of the notice or the day following the date indicated in the notice, whichever is the later time.
- b) After full payment of the delinquent bill except when there is not sufficient time to advise Company’s service personnel of receipt of the payment.
- c) Before 7:00 AM or after 7:00 PM on any day or on Friday, Saturday, Sunday, holiday, or day before a holiday unless Company personnel are available the following day for the purpose of reconnecting service.
- d) If within 5 working days after the date of delinquency of the bill the Company receives a written request from the Customer not to discontinue service for health reasons and the request is accompanied by a written statement from a licensed physician. Upon receipt of such request, the Company will suspend termination of service for a period up to 20 days. The Customer shall sign an installment agreement which provides for payment of such service along with timely payments for subsequent monthly billings.

17.3 SPECIAL CONDITIONS

The Company shall have the right to discontinue service to any Consumer for any of the following reasons:

- a) Without notice for the presence of what the Company considers to be an unsafe condition on the Consumer’s premises or if an emergency exists;

DISCONTINUANCE OF SERVICE (Continued)

17.3 SPECIAL CONDITIONS (continued)

- b) Without notice for willful destruction or damage to or tampering with the Company's property by the Consumer or by others with knowledge or negligence of the Consumer;
- c) Within 5 working days after written notice if the Consumer uses his or her equipment in any way which causes or creates a potential for adverse affect on the Company's service to others;
- d) Without notice if failure to curtail by such Consumer endangers the supply to Consumers in Priority Class A or B;
- e) 5 working days after written notice from the Company for refusal to grant Company personnel or its designee's access to the Consumer's premises at any reasonable time for any lawful purpose;
- f) 5 working days after written notice from the Company for use, sale or delivery of gas in violation of the provisions of this Tariff or violation of any applicable laws, orders or ordinances, provided that disconnection may be made without notice if the violation creates an unsafe condition;
- g) For Customers on transportation service, the Company may discontinue service upon request of a Qualified Supplier, provided however, that the Qualified Supplier represents to the Company that notice has been given to the Customer by the Qualified Supplier of delinquency in payment at least 5 working days prior to Qualified Supplier's request for disconnection, and provided that Qualified Supplier agrees to indemnify and hold harmless the Company from any potential resulting liability;
- h) If a Customer fails to uphold the terms of an individual installment agreement or contract; or
- i) Within 5 working days after written or electronic notice, for Consumers enrolled in e-bill, that any payment including paper check, electronic transfer payment, and debit or credit card payment, that has been rejected or returned to the Company by the bank.

17.4 RIGHT OF ENTRY

The Company shall have the right to enter the Consumer's premises at any reasonable time to shut off service in accordance with this Tariff and to remove its meter and any other Company property. If the Company is required to take legal action to enforce its rights hereunder, the Company shall be entitled to recover all of its necessary expenses and fees including, but not limited to attorneys' fees, police escort fees and/or the cost to relocate the meter at the Customer's expense.

17.5 ABANDONMENT OF SERVICE

Unless requested by the Customer, service shall not be abandoned (permanent disconnection of any Customer other than a temporary Customer) without permission of the Regulatory Authority. Failure of the Customer to request reinstitution of service within a reasonable period of time after disconnection shall be considered a request for permanent discontinuance of service.

RE-ESTABLISHMENT OF SERVICE

18.1 FOR NON-PAYMENT

When service has been disconnected for non-payment, the Company shall require that the Customer pay the total amount of his account then due plus the prescribed reconnect fee or make satisfactory arrangements for that payment before service is reinstituted. In addition, the Company shall require that the Customer reestablish satisfactory credit in accordance with Section 5 of this Tariff.

18.2 FOR OTHER REASONS

If disconnection has been made by the Company for reasons other than non-payment, service shall not be reinstated until the condition for which it was terminated has been corrected to the Company's satisfaction. The Customer shall also be required to pay a reconnect fee before service is turned on. When service has been disconnected at the Customer's request for a period of one year or more, the request for service shall be treated as a new application. When service has been disconnected for less than one year, the request shall be treated in the same manner as a disconnection for non-payment.

18.3 RECONNECTION

The Company shall restore service as soon as feasible after receipt of a reconnection request and compliance with the requirements of this Section. The Company shall charge a non-refundable reconnection fee for all Customers in accordance with Section 21.1. The restoration of service will be accomplished as expeditiously as scheduling permits. If the Customer requests service after hours or earlier than reconnection would otherwise be scheduled, the Company shall offer expedited service in accordance with Section 21.1. Customer shall be advised that an additional fee will be charged and must agree to pay such charge. In the event the Company is required to make more than one call because the reason for disconnection has not been properly corrected, the reconnect fee may be charged for each call made. No fee shall be charged for any reconnection made after disconnection due to Company's operation. See Section 21.1 for fees.

TEXAS GAS SERVICE COMPANY
Gas Tariff – West Texas Service Area

NOTICE

19.1 GENERAL

Notice is required for all matters in this Tariff other than billing and payment of bills, which shall be deemed to have been given by the Customer when a letter with postage prepaid has been deposited in the United States Mail addressed to the Company at the office specified on the front sheet of this Tariff, and to the Customer when addressed to Customer at his or her last known service address, or to either party when directly communicated to the other party in person or by telephone.

AVERAGE BILL CALCULATION PLAN

20.1 DESCRIPTION-RESIDENTIAL

Any residential Customer may elect to participate in the Company's Average Bill Calculation Plan ("ABC Plan"), or as such ABC Plan may be modified from time to time for payment of charges for gas service. In the event the Company modifies the ABC Plan, the Company shall notify individual Customers of those changes when the Customer requests enrollment. In general, the conditions under which a Customer may participate in the ABC Plan are set forth below:

- a) The Company reserves the right to adjust the monthly ABC Plan payments of any Customer at any time for changes in conditions or rates;
- b) The Company shall advise each Customer participating in the ABC Plan of the monthly ABC Plan payment to be paid by the Customer. Each participating Customer will receive a regular monthly gas bill that reflects actual consumption and the charges for that billing month and the amount of any debit or credit balance before the payment of that month's ABC Plan payment. The Customer shall continue to pay the monthly ABC Plan payment amount each month for gas service, notwithstanding the current gas service charge shown on the bill;
- c) In addition to the monthly ABC Plan payment any other charges incurred by the Customer shall be paid monthly when due;
- d) Interest shall neither be charged to the Customer on accrued on ABC Plan debit balances nor paid by the Company on accrued ABC Plan credit balances;
- e) Any amount due to the Customer or the Company will be settled and paid at the time a Customer, for any reason, ceases to be a participant in the ABC Plan;
- f) Any Customer's participation in the ABC Plan may be discontinued by the Company if the monthly plan payment has not been paid on or before the due date of the monthly payment;
- g) If any Customer in the ABC Plan shall cease, for any reason, to participate in the ABC Plan, then the Company may deny that Customer's reentry into the ABC Plan until the following August.

20.2 NON-RESIDENTIAL AVERAGE BILL CALCULATION PILOT PROGRAM

NOT AVAILABLE FOR NEW PARTICIPANTS.

For a period of three year, selected non-residential customers may elect to participate in the Company's Non-Residential Average Bill Calculation (ABC) Plan for payment of charges for gas service as may be modified from time to time. Should the Company modify the plan, the Company will notify Customers of the changes made upon their request for enrollment. In general, the conditions under which a Customer may participate in the Non-Residential ABC Plan are set forth below:

AVERAGE BILL CALCULATION PLAN (Continued)

20.2 NON-RESIDENTIAL AVERAGE BILL CALCULATION PILOT PROGRAM (continued)

- a) The Company reserves the right to determine the eligibility of Customers for this pilot program.
- b) The Company reserves the right to adjust the monthly plan payments of any Customer at any time for changes in conditions or rates.
- c) The Company shall advise each Customer in the Non-Residential ABC Plan of the monthly plan payment to be paid by the Customer. Each Customer in the Non-Residential ABC Plan will receive a regular monthly gas bill which will reflect actual consumption and charges for that billing month and the amount of any debit or credit balance before the payment of that month's plan payment. The Customer shall continue to pay the monthly plan payment amount each month for gas service, notwithstanding the current gas service charge shown on the bill.
- d) Any other charges incurred by the Customer shall be paid monthly when due in addition to the monthly plan payment.
- e) Interest will not be charged to the Customer on accrued ABC debit balances nor paid by the Company on accrued ABC credit balances.

FEES AND DEPOSITS

21.1 FEES

All fees and charges shall be adjusted by taxes and fees (including franchise fees) where applicable.

a) Initiation of Service

- i) Connect (Section 5.4) \$35.00

A connection fee shall be charged to any Applicant for the cost involved in initiation of service. This fee shall be charged when a meter is set and/or gas turned on.

- ii) Read-In (Section 5.4) \$10.00

A read-in fee shall be charged to any Applicant for the cost involved in initiation of service. This fee shall be charged when only a meter reading is required.

- iii) Special Handling & Expedited Service (Section 5.4 and 18.3)

In addition to initiation of service fee above, a fee may be charged to any Applicant whose request to initiate service cannot be worked during normal business hours or requires special handling. Applicant must be advised that an additional fee will be charged and must agree to pay such charge. These charges include:

- 1) Special Handling \$6.00

The Company may, at Applicant or Customer's request, provide special handling in order to meet the Applicant or Customer's requirements. Special handling does not include calling the Applicant/Customer in advance or A.M. or P.M. scheduling

- 2) Expedited Service and Overtime Rate \$67.50

The Applicant or Customer's request for expedited service may be scheduled at any time to fit the Company's work schedule, and an Expedited Service charge shall be collected. The Company shall not be obligated to provide Expedited Service when the personnel and resources to do so are not reasonably available.

- b) Services - Others As stated below

Whenever service is furnished from the facilities of others and the Company must pay any special fees to the supplying Company, the Applicant may be requested to reimburse the Company for such charge.

TEXAS GAS SERVICE COMPANY
Gas Tariff – West Texas Service Area

FEES AND DEPOSITS (Continued)

21.1 FEES (Continued)

c) Customer Requested Meter Test (Section 12.4)

Positive Displacement	<u>Charge</u>
Up to 1500 cubic feet per hour	\$80.00
Over 1500 cubic feet per hour	\$100.00

Orifice Meters

All sizes	\$100.00
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d) Payment Re-processing Fee (Section 13.5) \$25.00

e) Collection Fee (Section 17.2) \$12.00

A Collection Fee shall be charged to any Customer whose failure to respond to a termination notice results in the dispatch of a Company representative to attempt collection of payment from Customer.

f) Reconnect Fees (Section 18.3) \$35.00

A reconnect fee shall be charged to any Customer whose service is terminated and then re-initiated unless terminated in error by the Company. This fee is the same as the Standard Initiation Fee charged for new service.

(i) Regular Labor and After Hours Rates (see Section 21.1 a) (iii)	\$45.00 (Regular) \$67.50 (After Hours)
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Charge for non-routine services including but not limited to repeat high bill investigations and building meter loops.

g) Special Read (Section 12.1) \$10.00

A special read fee shall be charged for customer requested reading of a meter of which estimated billing has been made. This is not in connection with Section 12.4.

TEXAS GAS SERVICE COMPANY
Gas Tariff – West Texas Service Area

FEES AND DEPOSITS (Continued)

21.1 FEES (Continued)

- h) Meter Exchange (Customer Request) (Section 16.6) \$100.00 without ERT
\$150.00 with ERT

A fee will be charged for customers requested meter exchanges when a meter working properly or done for the Customers convenience.

- i) Meter Tampering – Residential (Section 16.2) \$100.00

A fee will be charged to Customers who knowingly tamper with Company property (i.e. broken meter locks, broken stop cocks, tampered meter dials, and broken meter blind seals).

- j) Unauthorized Consumption (Section 16.2) \$20 plus expenses

Charges for the replacement of an illegally broken meter seal or locking device to the Customer who could be reasonably expected to benefit from gas service received through said meter.

- k) No Access Fee (Section 15.4) \$10.00

A fee charged to a Customer who schedules an appointment but fails to appear.

- l) Meter Removal Fee (Section 12.2) \$50.00

- m) Account Research Fee \$25.00/hr

A fee will be charged for Customer account information requiring research of accounting/billing information.

- n) Police Escort Fee (Section 12.2)
- | | |
|--------------|-----------|
| Regular Time | \$0.00/hr |
| Overtime | \$0.00/hr |
| Holiday | \$0.00/hr |

A fee charged when the Company is required to use law enforcement personnel to escort it into locked sites or sites requiring animal control in order for the Company to access a meter. Company will charge the stated amounts or current rate charged by the entity providing the police escort for this service

TEXAS GAS SERVICE COMPANY
Gas Tariff – West Texas Service Area

FEES AND DEPOSITS (Continued)

21.2 DEPOSITS

a) Advances (Section 8.4)

As stated below

Estimated expenditure to provide service to the premises of new business beyond the existing distribution facilities of the Company.

b) Customer Deposits: (Section 10.1)

As stated below

Minimum deposit residential: \$75.00

Minimum non residential deposit: \$250.00

WEATHER NORMALIZATION ADJUSTMENT CLAUSE

A. APPLICABILITY

The Weather Normalization Adjustment Clause (WNA) shall apply to the following general service rate schedules of Texas Gas Service Company in the incorporated and environs areas of Andrews, Anthony, Barstow, Clint, Crane, Dell City, El Paso, Fabens, Horizon City, McCamey, Monahans, Pecos, Pyote, San Elizario, Socorro, Thorntonville, Vinton, Wickett and Wink, Texas: Rate Schedules 10, 1Z, 20, 2Z, 21, 2A, 40, 4Z, 41, and 4A. The WNA shall be effective during the September through May billing cycles.

B. PURPOSE

The WNA refunds over-collections or surcharges under-collections of revenue due to colder or warmer than normal weather, as established in the Company's most recent rate filing.

C. WNA MECHANISM

In order to reflect weather effects in a timely and accurate manner, the WNA adjustment shall be calculated separately for each billing cycle and rate schedule. The weather factor, determined for each rate schedule in the most recent rate case, shows the effect of one heating degree day on consumption for that rate schedule. During each billing cycle, the weather factor is multiplied by the difference between normal and actual heating degree days for the billing period and by the number of customers billed.

This Rate Schedule Supersedes:

Meters Read On and After
October 5, 2016 (All Areas Except
Incorporated Areas of Andrews,
Barstow, Crane McCamey,
Monahans, Pecos, Pyote,
Thorntonville, Wickett, Wink)
TBD (Andrews,
Barstow, Crane McCamey,
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Thorntonville, Wickett, Wink)

WEATHER NORMALIZATION ADJUSTMENT CLAUSE

(Continued)

This WNA volume adjustment is priced at the current cost of service rate per Ccf to determine a WNA revenue adjustment, which is spread to the customers in the billing cycle on a prorata basis. The WNA for each billing cycle and rate schedule shall be based on the following formula:

$$\text{WNA Rate} = \frac{\text{WNAD}}{\text{CV}}, \quad \text{where}$$

WNAD = Weather Normalization Adjustment Dollars to be collected from each billing cycle and rate schedule. This factor shall be based on the following formula:

$$\text{WNAD} = (\text{HDD Diff} * \text{CB} * \text{WF}) * \text{COS rate, where}$$

HDD Diff = (Normal HDD – Actual HDD), the difference between normal and actual heating degree days for the billing period.

CB = Number of customers billed for the billing period.

WF = Weather factor determined for each rate schedule in the most recent rate case.

Anthony, Clint, El Paso, Fabens, Horizon City, San Elizario, Socorro, and Vinton :
Residential 0.14198; Commercial and AC 0.41170; Public Authority and AC
3.19036.

This Rate Schedule Supersedes:

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WEATHER NORMALIZATION ADJUSTMENT CLAUSE
(Continued)

Andrews, Barstow, Crane, McCamey, Monahans, Pecos, Pyote, Thorntonville, Wickett, and Wink: Residential 0.13604; Commercial 0.35225; Public Authority 1.65204.

Dell City: Residential 0.14198; Commercial 0.41170; Public Authority 3.19036.

CV = Current Volumes for the billing period.

D. FILING WITH THE CITIES AND THE RAILROAD COMMISSION OF TEXAS (RRC)

The Company will file with the Cities and the RRC monthly reports showing the rate adjustments for each applicable rate schedule. Supporting documentation will be made available for review upon request. By each October 1, the Company will file with the Cities and the RRC an annual report verifying the past year's WNA collections or refunds.

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**GENERAL TERMS AND CONDITIONS
FOR TRANSPORTATION SERVICE**

1.1 REQUIREMENTS FOR TRANSPORTATION SERVICE

Nothing shall be deemed to supersede the respective rights and obligations of Company and Customer as provided by Texas statutes, rules, and/or regulations. The Company reserves the right to seek modification or termination of transportation service or any of the tariffs to which it applies and the unilateral right to seek regulatory approval to make any changes to, or to supersede, the rates, charges and terms of transportation service.

1.2 DEFINITIONS

The following definitions shall apply to the indicated words as used in this Tariff:

Adder: Shall mean the Company's incremental cost to purchase natural gas

Aggregation Areas: Shall mean aggregation pools established by the Company within geographic, operational, administrative, and/or other appropriate parameters, for the purposes of nominating and imbalances.

Btu: Shall mean British thermal unit(s) and shall be computed on a temperature base of sixty degrees (60°) Fahrenheit and at the standard pressure base of the applicable service area and on a gross-real-dry basis and shall not be corrected for real water vapor as obtained by means commonly acceptable to the industry, and "MMBtu" shall mean one million (1,000,000) Btu.

Commission or The Commission: The Railroad Commission of Texas.

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TEXAS GAS SERVICE COMPANY
West Texas Service Area

RATE SCHEDULE T-TERMS

Page 2 of 9

<u>Company:</u>	Texas Gas Service Company, a division of ONE Gas, Inc.
<u>Customer:</u>	Any person or organization now being billed for gas service whether used by him or her, or by others.
<u>Cumulative Tolerance Limit:</u>	Shall mean the percent of aggregate historical annual deliveries of a Qualified Supplier's Aggregation Area pool of customers for the most recent year ended on June 30. The Company, at its sole discretion, may make adjustments to the Cumulative Tolerance Limit.
<u>Consumption Period:</u>	Shall mean a volumetric billing period.
<u>Day or gas day:</u>	Shall mean the 24-hour period commencing at 9:00 a.m. (central clock time) on one calendar day and ending at 9:00 a.m. (central clock time) the following calendar day.
<u>Dekatherm (Dth):</u>	Shall mean 1,000,000 Btu's (1 MMBtu). This unit will be on a dry basis.
<u>Electronic Flow Measurement (EFM):</u>	A device that remotely reads a gas meter.
<u>Gas or Natural Gas:</u>	Shall mean the effluent vapor stream in its natural, gaseous state, including gas-well gas, casing head gas, residue gas resulting from processing both casing head gas and gas-well gas, and all other hydrocarbon and non-hydrocarbon components thereof.
<u>Mcf:</u>	Shall mean one thousand (1,000) cubic feet of

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Gas

<u>Month:</u>	Shall mean the period beginning at 9:00 a.m. central clock time on the first Day of each calendar month and ending at 9:00 a.m. Central clock time on the first Day of the next succeeding calendar month.
<u>Monthly Tolerance Limit:</u>	Shall mean five percent (5%) of the aggregate deliveries for a Qualified Supplier's Aggregation Area pool of customers for such month.
<u>Payment in Kind (PIK):</u>	Shall mean a reimbursement for lost and unaccounted for gas.
<u>PDA:</u>	Shall mean a predetermined allocation method.
<u>Pipeline System:</u>	Shall mean the current existing utility distribution facilities of Company located in the State of Texas.
<u>Point of Delivery:</u>	Shall mean the point or points where gas is delivered from the Pipeline System to Customer.
<u>Point of Receipt:</u>	Shall mean the point or points where Company shall receive Gas into the Pipeline System from Customer.
<u>Point Operator:</u>	Shall mean the person or entity that controls the Point of Receipt or Point of Delivery.
<u>Qualified Supplier:</u>	Shall mean an approved supplier of natural gas for transportation to customers through the Company's pipeline system.

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<u>Regulatory Authority:</u>	The City Council or equivalent municipal governing body of each respective city in the West Texas Service Area, or the Railroad Commission of Texas, as applicable.
<u>Service Area:</u>	The area receiving gas utility service provided by the Company under the terms of this Tariff.
<u>Tariff:</u>	Shall mean every rate schedule, or provision thereof, and all terms, conditions, rules and regulations for furnishing gas service filed with the regulatory authorities or agencies having jurisdiction over Company or the services provided hereunder.
<u>Transportation Form:</u>	Shall mean the Company approved selection of transportation service document.
<u>Transportation Rate Schedule:</u>	A rate schedule designed for service to any Customer for the transportation of Customer-owned natural gas through the Company's distribution system.
<u>Transportation Service:</u>	The transportation by the Company of natural gas owned by someone other than the Company through the Company's distribution system.
<u>Week:</u>	Shall mean a period of seven (7) consecutive Days beginning at 9:00 a.m. central clock time on each Monday and ending at the same time on the next succeeding Monday.
<u>Year:</u>	Shall mean a period of three hundred sixty-five (365) consecutive Days, or three hundred sixty-

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six (366) consecutive Days when such period includes a February 29.

1.3 COMPANY'S RESPONSIBILITY:

Company shall deliver to Customer, at the Point of Delivery, volumes of gas, as received from designated Qualified Supplier, for the Customer, at a mutually agreed upon Point of Receipt, less Payment in Kind (PIK).

- a) In no event shall Company be required to expand, modify, construct, rearrange, or change the operations of the Pipeline System in order to receive gas from or on behalf of Customer or in order to deliver gas to Customer at any existing Points of Delivery. Company reserves the right in its sole discretion to remove, relocate, expand, or rebuild, without approval of Customer, any portion of the Pipeline System. Customer shall make no alterations, additions, or repairs to or on the Pipeline System.

1.4 CUSTOMER'S RESPONSIBILITY

Customer, by selecting service under a transportation service rate schedule by completing a Transportation Form, warrants and agrees that:

- a) Gas received by Company for the Customer shall be free from all adverse claims, liens, and encumbrances;
- b) Customer shall indemnify and hold Company harmless from and against all suits, actions, causes of action, claims and demands, including attorneys' fees and costs, arising from or out of any adverse claims by third parties claiming ownership of, or an interest in said gas caused by the failure to provide clear title to the gas;
- c) Customer acknowledges Company shall not be responsible in any way for damages or claims relating to the Customer's gas or the facilities of the Customer or others containing such gas prior to receipt into Company's facilities or after delivery to the Customer;
- d) Customer must provide Company with a signed Transportation Form identifying its Qualified Supplier. Customer may designate no more than one Qualified Supplier. This

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authorization shall be in a form agreeable to Company and shall remain In effect until a signed replacement is received by Company;

- e) Customer acknowledges the Qualified Supplier's responsibilities under Section 1.5;
- f) Transportation Service is not available for a term less than twelve (12) months. Termination of transportation service may, at the Company's sole discretion, delay Customer's request to resume transportation service;
- g) Electronic flow measurement (EFM) may be required for Customers under transportation service, at the Company's sole discretion. The Customer may be required to reimburse the Company for any cost related to the installation of the EFM as well as provide for or reimburse the Company for any ongoing maintenance, repair, or communications costs;
- h) In the event Customer's source of gas supply is terminated by Customer's Qualified Supplier due to non-payment or other reasons, or if customer is otherwise unable to continue as a transportation customer, Customer may, upon the first of the month after thirty (30) calendar days advance notice to Company, obtain service from Company under the general sales tariff applicable to Customer. Prior to commencing such service, Company may, in its sole discretion, require Customer to post a deposit or bond.

1.5 QUALIFIED SUPPLIER'S RESPONSIBILITY:

Qualified Supplier shall act on behalf of the Customer to procure gas supplies, deliver gas supplies plus Payment in Kind volume, into mutually agreed upon Points of Receipt and shall act as the Customer's agent with respect to nominations, operational notices and resolution of imbalances.

- a) Qualified Suppliers shall aggregate their Customers' volumes for balancing purposes, into Aggregation Areas, as determined, in the Company's sole discretion.
- b) Qualified Supplier shall submit nominations to the Company's gas scheduling department, in accordance with their currently effective nomination process, which can be provided to the parties upon request. Customer and Qualified Supplier shall exercise commercially reasonable best efforts to deliver to the Pipeline System Dths of

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gas that Company is to deliver from the Pipeline System to Customer during any particular Hour, Day, Week and Month, including but not limited to volumes needed for peak Day usage for Customer's facilities. Qualified Supplier shall not intentionally nominate more or less gas than is anticipated for consumption by Customer(s), except as may be needed for balancing purposes to the extent Company accepts such nomination.

- c) Before the start of the Gas Day, the Point Operator and Company shall establish a predetermined allocation (PDA) method to specify how gas received or delivered by Company shall be allocated in accordance with confirmed nominations at such point. Only one PDA methodology shall be applied per allocation period.
- d) Daily Quantity of Transportation Service Gas: Company shall receive and deliver gas hereunder as nearly as practicable at uniform hourly and daily rates of flow. It is recognized that it may be physically impracticable, because of measurement, gas control limitations and other operating conditions, to stay in zero (0) imbalance each hour and each day; therefore, the daily and hourly quantities received may, due to the aforementioned reasons, vary above or below the daily and hourly quantities delivered. If the quantities received and the quantities delivered hereunder should create an imbalance at the end of any hour, Day, Week, or Month, then Company and Customer shall adjust receipts and/or deliveries at any time to the end that the quantities received and delivered shall be kept as near to zero (0) imbalance as practicable.
- e) Quality of Transportation Service Gas: The gas procured by a Qualified Supplier, for receipt by Company, shall conform to the standards prescribed in Company's applicable rate schedules, Agreements, and applicable local, state or federal laws, rules and/or regulations.

1.6 IMBALANCES:

Qualified Supplier shall, to the extent practicable, not deliver into the Pipeline System more or less Dths of Gas than Company delivers to the Aggregation Area of Customers, at the Points of Delivery, during a Consumption Period. The following imbalance provisions shall be applied to the Qualified Supplier for its Aggregation Area of Customers.

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- a) If Company receives less Dths of Gas than are delivered to the Aggregate Area Customers at the Points of Delivery in excess of the Monthly Tolerance Limit or Cumulative Tolerance Limit in any particular Consumption Period, then Qualified Supplier shall purchase such under-delivered volumes at 105% of the applicable index, plus the Adder.
- b) If Company receives more Dths of Gas than are delivered to the Aggregate Area Customers at the Points of Delivery in excess of the Monthly Tolerance Limit or Cumulative Tolerance Limit in any particular Consumption Period, Qualified Supplier shall sell such excess Gas to Company at 95% of the applicable index.
- c) The applicable index and Adder will be defined in the Qualified Supplier Agreement and amended from time to time.
- d) A proportional share of any upstream pipeline transportation service charges and penalties incurred by the Company, that in whole or in part, are the result of Qualified Supplier's scheduling and/or managing the upstream transportation of the Customer's gas to Company's interconnection point(s) with the upstream pipeline(s). Proceeds from this charge will be credited to the Reconciliation Account. The Company will bill Qualified Supplier for these charges and penalties manually on a separate bill. Payment shall be required in accordance with applicable Rules of Service.
- e) The Company will provide monthly imbalance statements along with calculations of the charges in accordance with the aforementioned provisions to the Qualified Supplier each month.
- f) Payments for imbalance settlements will be due each month within 15 business days of the imbalance statement date. The Company may elect at its sole discretion to accrue the imbalance settlement provisions each month and only require periodic settlement rather than monthly payments.
- g) On or about fifteen (15) days after the Company receives necessary volumetric information from other parties for each Consumption Period after commencement of Gas receipts and deliveries hereunder, Company shall render to the Qualified Supplier a statement for the preceding Consumption Period showing the total Dths of Gas received and delivered and each Point of Receipt and Point of Delivery. If information

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necessary for statement purposes is in the possession of Customer, Customer shall furnish such information to Company on or before the sixth (6th) Day of the Month in which the statement requiring such data is to be rendered.

- h) Both parties hereto shall have the right at any and all reasonable times within twenty four (24) months from the time period in question, to examine the books and records of the other to the extent necessary to verify the accuracy of any statement, computation, or demand made hereunder.

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Decision Summary - GUD No. 10506

Note (1)	Revenue Requirement Requested:	\$ 82,613,050	Revenue Requirement Recommended:	\$78,171,546
Note (2)	Increase Requested in Revenues Requested:	\$ 13,245,440	Change from Request:	(\$4,441,503)
			Total Increase in Revenues Recommended:	\$8,803,936

(1) Original Revenue Requirement Request was \$82,124,177; Increased \$58,561 via May 11, 2016 Errata Filing; Increased \$430,312 via June 30, 2016 Rebuttal Filing

(2) Noticed Increase is \$12.76 million; Noticed Proposed Volumetric Rate is \$0.00587; Errata Proposed Volumetric Rate is \$0.00637

		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
Residential	Proposed Customer Charge	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00
	Recommended	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70
	Proposed Usage Charge	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587
	Recommended - All	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237
	Average Monthly Usage (Ccf)	38	38	58	58	43	43	43	43	43
	Average Monthly Bill--Proposed Rates	\$ 22.22	\$ 22.22	\$ 22.34	\$ 22.34	\$ 22.25	\$ 22.25	\$ 22.25	\$ 22.25	\$ 22.25
	Average Monthly Bill--Recommended Rates	\$ 20.35	\$ 20.35	\$ 22.80	\$ 22.80	\$ 20.96	\$ 20.96	\$ 20.96	\$ 20.96	\$ 20.96
	Average Monthly Bill -- Current Rates	\$ 16.73	\$ 15.70	\$ 19.80	\$ 17.57	\$ 30.91	\$ 12.52	\$ 17.73	\$ 21.36	\$ 16.08

Rates and bill impacts for the remaining classes are found on "Examiner 2". Bill impacts exclude the cost of gas and only include the customer charge and usage charge

Decision	Issue	Recommendation Adopt = 1 Deny = 0	Schedule Impacted	Element Impacted	Revenue Req Impact**	Adjustment
1	Tapping Fees (Staff) Rate Base Addition	0	WKP C.a. Direct Plant	J43 J48	\$88,956	\$ 411,777 \$ 212,027
2	CWC Adjustment (CEP)	0	SCH B-6 CWC	Q43	(\$73,129)	(\$666,367)
3	Base Payroll Adjustment (CEP)	0	SCH G-4 Base Payroll	D36 E36 F36	(\$650,398)	(\$308,227) (\$109,430) (\$174,908)
4	Overtime Payroll Adjustment (CEP)	0	SCH G-5 Overtime Payroll EPSA Direct Payroll Shared Services Payroll Distrigas Payroll	D36 E36 F36	(\$59,884)	(\$56,115) \$3,474 (\$1,605)
5	SERP Expense					
	Remove All (CEP)	0	SCH G-6 Benefits & PR Taxes		(\$74,866)	
	or		EPSA Direct Payroll Shared Services Payroll Distrigas Payroll	E75 G75 I75		(\$1,805) (\$1,016) (\$71,010)
	Limited to Direct Payroll (Examiners)	1	Sch G-6 Benefits & PR Taxes		(\$73,036)	
			Shared Services Payroll Distrigas Payroll	G75 I75		(\$1,016) (\$71,010)
6	Short-Term Incentive Compensation					
	Alternative -- Remove Officer and Executive (TGS)	0	SCH G-8 Incentive Comp		(\$600,903)	
	or		Shared Services Payroll Distrigas Payroll	D36 E36		(\$297,833) (\$297,833)
	Primary -- Remove 90% (CEP)	0	SCH G-8 Incentive Comp		(\$2,087,791)	
	or		Shared Services Payroll Distrigas Payroll	D36 E36		(\$1,239,311) (\$665,070)
	Alternative -- Remove 50% (CEP)	0	SCH G-8 Incentive Comp		(\$1,218,301)	
	or		Shared Services Payroll Distrigas Payroll	D36 E36		(\$557,464) (\$557,464)
	Remove modifier, Remove 50% (Examiners)	1	SCH G-8 Incentive Comp		(\$1,548,860)	
			Shared Services Payroll Distrigas Payroll	D36 E36		(\$921,005) (\$491,754)

Decision Summary - GUD No. 10506

Note (1)	Revenue Requirement Requested:	\$ 82,613,050	Revenue Requirement Recommended:	\$78,171,546
Note (2)	Increase Requested in Revenues Requested:	\$ 13,245,440	Change from Request:	(\$4,441,503)
			Total Increase in Revenues Recommended:	\$8,803,936

Decision	Issue	Recommendation Adopt = 1 Deny = 0	Schedule Impacted	Element Impacted	Revenue Req Impact**	Adjustment
7	Long-Term Incentive Compensation					
	Alternative -- Remove Officer and Executive (TGS)	0	SCH G-8 Incentive Comp		(\$309,706)	
			Shared Services Payroll	D36		(\$152,713)
	or		Distrigas Payroll	E36		(\$152,713)
	Remove 100% (CEP)	0	SCH G-8 Incentive Comp		(\$605,875)	
			Shared Services Payroll	D36		(\$153,640)
	or		Distrigas Payroll	E36		(\$443,862)
	0% Financial Performance, 50% Retention (Examiners)	1	SCH G-8 Incentive Comp		(\$493,603)	
			Shared Services Payroll	D36		(\$108,972)
			Distrigas Payroll	E36		(\$377,810)
	Payroll Tax Adjustment	(Dependent on Decisions 3,4 and 6 above)	Examiner 4 SCH G-9 Misc Adj		included in 3,4,6	\$0
			EPSA Direct Payroll	E14		(\$82,306)
			Shared Services Payroll	F14		(\$32,391)
			Distrigas Payroll	G14		
8	Injuries & Damages Adjustment	0	SCH G-13 Inj & Dam	G33	(\$15,918)	(\$15,697)
9	Journey Project and Expenses	0	WKP C.c Corp Plant		(\$1,201,908)	
			ODC Distrigas - Corporate per Book	C70		(68,907,862)
			ODC Distrigas - 2013 Meals and Hotel	H70		4,830
			ODC Distrigas - 2015 Meals and Hotel	J70		3,193
			Employee Count - Corporate per Book	C71		(1,848,836)
			WKP C.c.1 Post Test Year			
			ODC Distrigas - Corporate per Book	C70		(69,289,871)
			ODC Distrigas - 2013 Meals and Hotel	H70		4,830
			ODC Distrigas - 2015 Meals and Hotel	J70		3,193
			Employee Count - Corporate per Book	C71		(1,848,836)
			WKP D.c Corp Reserves			
			ODC Distrigas - Corporate per Book	C73		(2,905,738)
			Employee Count - Corporate per Book	C74		(211,535)
			WKP D.c.1 Post Test Year			
			ODC Distrigas - Corporate per Book	C71		(4,623,779)
			Employee Count - Corporate per Book	C72		(257,756)
			WKP G.a.2.a			
			Acct 8700 Distr Gen Supervision	G118		(292)
			Acct 8800 Distr Other ODC Distrigas All	G190		(14,878)
			Acct 8800 Distr Other Expense	H191		(6,107)
			Acct 9200 A&G Salaries	G423		(6,414)
			Acct 9200 A&G Salaries Contra Labor	G424		(179)
			Acct 9210 A&G Supplies & Expense Mis	G603		(1,078)
			Acct 9210 S&E Cellular Phones	G604		(272)
			Acct 9230 A&G Outside SVC Misc	G952		(159)

Decision Summary - GUD No. 10506

Note (1)	Revenue Requirement Requested:	\$ 82,613,050	Revenue Requirement Recommended:	\$78,171,546
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Decision	Issue	Recommendation Adopt = 1 Deny = 0	Schedule Impacted	Element Impacted	Revenue Req Impact**	Adjustment
10	City of El Paso - Primary Recommendation Maintain GUD No. 9988 Depreciation Rates	0	WKP G-15.a.1 Direct		(\$3,127,781)	
			367 Mains			1.80%
			369 Meas. And Reg. Station Equipment			1.86%
			375.1 Structures and Improvements			2.29%
			375.2 Other System Structures			2.69%
			376 Mains			1.88%
			376.9 Mains - Cathodic Protection			0.00%
			378 Meas. And Reg. Station Equipment - General			1.78%
			379 Meas. And Reg. Station Equipment - City Gate			1.51%
			380 Services			1.98%
			381 Meters			1.41%
			383 House Regulators			1.03%
			385 Industrial Meas. And Reg. Station Equipment			1.65%
			386 Other Property on Customers' Premises			1.88%
			390.1 Structures and Improvements			4.93%
			390.2 Structures and Improvements			4.93%
			392 Transportation Equipment			7.81%
			396 Power Operated Equipment			5.85%
			391.1 Office Furniture and Fixtures			6.49%
			391.9 Computers and Electronic Equipment			11.05%
			393 Stores Equipment			6.38%
			394 Tools, Shop and Garage Equipment			5.96%
			397 Communication Equipment			6.61%
			398 Miscellaneous Equipment			3.65%
			WKP G-15.b.1 TGS Div			
			390.1 Structures and Improvements			-85.31%
			390.2 Lease Premises			-85.31%
			391.1 Office Furniture and Fixtures			6.66%
			391.9 Computers and Electronic Equipment			4.06%
			394 Tools, Shop and Garage Equipment			6.67%
			397 Communication Equipment			6.66%
			398 Miscellaneous Equipment			6.67%
			WKP G-15.c.1 Corp			
			Banner Software			2.615%
11	City of El Paso Alternative Depreciation Rates Service Life Change Recommendations	0	WKP G-15.a.1 Direct			
		0	(367) Mains	J34	(\$55,003)	2.11%
		0	(376) Mains	J45	(\$280,815)	1.73%
		0	(376.9) Mains - Cathodic Protection Anodes	J46	(\$169,217)	2.82%
		1	(380) Services	J50	(\$205,010)	2.20%
		0	(381) Meters	J51	(\$153,577)	3.28%
		1	(391.9) Computer & Equipment	J68	(\$141,726)	7.93%
		0	(392) Transportation Equipment	J69	(\$62,493)	7.26%
	Net Salvage Change Recommendations	1	(367) Mains	J34	(\$104,216)	1.940%
		0	(381) Meters	J51	(\$103,575)	3.420%
		0	(392) Transportation Equipment	J69	(\$35,870)	8.210%
12	Pipeline Integrity Expense--Staff Remove from Rev Req; Continue Rider	1	Sch G-21 PIT'	D14 D20	(\$539,121)	
	Duplicative Sales Tax--Staff TGS accepted Staff's adjustment	Removed	WKP C.a. Direct Plant	J31, J33, J43, J46, J48, J51, J63, J67, J70,	(\$32,262)	

Decision Summary - GUD No. 10506

Note (1)	Revenue Requirement Requested:	\$ 82,613,050	Revenue Requirement Recommended:	\$78,171,546
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			Total Increase in Revenues Recommended:	\$8,803,936

13	Rate of Return	0	Schedule E	CEP	Staff	Examiners
	a. Capital Structure					
	Long-Term Debt	39.9%		(\$3,862,130)	(\$1,871,261)	(\$1,247,524)
	TGS (39.881%)			(\$3,867,104)		
	CEP (45%)					
	Common Equity	60.1%				
	TGS (60.119%)					
	CEP (55%)					
	b. Return on Equity					
	TGS - (10%)	9.50%	manual			
	CEP - (9%)					
	CEP- (8.45%) if TGS proposed capital structure adopted					
	STAFF - (9.25%)					
	EXAMINERS' (9.5%)					
	c. Cost of Debt					
	TGS - (3.945%)	3.95%				
	Resulting Rate of Return:					7.28%

Revenue Neutral Impacts

Decision	Issue	Recommendation Adopt = 1 Deny = 0	Schedule Impacted	Element Impacted	
14	Customer Classification				
	Mains	0	Classification Factors	I29	36.00%
	TGS Mains 52% Customer Related				
	CEP Mains 36% Customer Related				
	Services	0	Classified Rate Base	I28	70.00%
	TGS Services 100% Customer Related			K28	
	CEP Services 70% Customer Related				
15	Revenue Allocation - TGS - Decreases to Non Residential		Class Revenue Allocation		
	CEP/Staff/Examiners - No Decreases to Non Residential	1			
16	Rate Design--Customer Charge				
	Residential	3	Residential	0=TGS 2=Staff 4 = 100% customer costs	1=CEP 3 =Examiners
	- Staff \$13.50				
	- CEP Proportional Increase, Minimum Bill				
	- Examiners Current El Paso Environs Rate \$15.70				
	Commercial	0	Commercial	\$38.21	
	Public Authority	0	Public Authority	\$109.30	
	Industrial	0	Industrial	\$576.75	

GUD No. 10506
Examiner 2 - Proposed/Recommended Rates

Residential		El Paso Incorporated	El Paso Environs	Dell City Incorporated	Dell City Environs	Permian Incorporated	Andrews Environs	Crane Environs	McCamey Environs	Pecos-Monahans Environs
	Proposed Customer Charge	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00
	Recommended	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70
	Proposed Usage Charge - All Note (2)	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587	\$ 0.00587
	Recommended - All	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237	\$ 0.12237
	Average Monthly Usage (Ccf)	38	38	58	58	43	43	43	43	43
	Average Monthly Bill--Proposed Rates	\$ 22.22	\$ 22.22	\$ 22.34	\$ 22.34	\$ 22.25	\$ 22.25	\$ 22.25	\$ 22.25	\$ 22.25
	Average Monthly Bill--Recommended Rates	\$ 20.35	\$ 20.35	\$ 22.80	\$ 22.80	\$ 20.96	\$ 20.96	\$ 20.96	\$ 20.96	\$ 20.96
	Average Monthly Bill -- Current Rates	\$ 16.73	\$ 15.70	\$ 19.80	\$ 17.57	\$ 30.91	\$ 12.52	\$ 17.73	\$ 21.36	\$ 16.08

Commercial		El Paso Incorporated	El Paso Environs	Dell City Incorporated	Dell City Environs	Permian Incorporated	Andrews Environs	Crane Environs	McCamey Environs	Pecos-Monahans Environs
	Proposed Customer Charge	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00
	Recommended	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00
	Proposed First 500 Usage Charge	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950
	Proposed Over 500 Usage Charge	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950
	Recommended First 500 Usage Charge	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520
	Recommended Over 500 Usage Charge	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520
	Average Monthly Usage (Ccf)	295	295	98	98	223	223	223	223	223
	Average Monthly Bill--Proposed Rates	\$ 62.45	\$ 62.45	\$ 46.79	\$ 46.79	\$ 56.73	\$ 56.73	\$ 56.73	\$ 56.73	\$ 56.73
	Average Monthly Bill--Recommended Rates	\$ 67.08	\$ 67.08	\$ 48.33	\$ 48.33	\$ 60.23	\$ 60.23	\$ 60.23	\$ 60.23	\$ 60.23
	Average Monthly Bill -- Current Rates	\$ 59.47	\$ 55.45	\$ 27.94	\$ 24.17	\$ 127.19	\$ 35.03	\$ 42.68	\$ 64.38	\$ 57.99

Commercial Air Conditioning		El Paso Incorporated	El Paso Environs	Dell City Incorporated	Dell City Environs	Permian Incorporated	Andrews Environs	Crane Environs	McCamey Environs	Pecos-Monahans Environs
	Proposed Customer Charge	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00
	Recommended	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 39.00
	Winter (October-April)									
	Proposed First 500 Usage Charge	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950
	Proposed Over 500 Usage Charge	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950
	Recommended First 500 Usage Charge	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520
	Recommended Over 500 Usage Charge	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520
	Summer (May-September)									
	Proposed First 500 Usage Charge	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950
	Proposed Over 500 Usage Charge	\$ 0.03950	\$ 0.03950	\$ 0.03950	\$ 0.03950	\$ 0.03950	\$ 0.03950	\$ 0.03950	\$ 0.03950	\$ 0.03950
	Recommended First 500 Usage Charge	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520
	Recommended Over 500 Usage Charge	\$ 0.05520	\$ 0.05520	\$ 0.05520	\$ 0.05520	\$ 0.05520	\$ 0.05520	\$ 0.05520	\$ 0.05520	\$ 0.05520
	Average summer month usage (Ccf)	202	202	No customers received service under this tariff in the test year; thus no bill impact						
	Average winter month usage (Ccf)	346	346							
	Average Monthly Bill--Proposed Rates	\$ 60.06	\$ 60.06							
	Average Monthly Bill--Recommended Rates	\$ 64.54	\$ 64.54							
	Average Monthly Bill -- Current Rates	\$ 57.64	\$ 53.62							

GUD No. 10506
Examiner 2 - Proposed/Recommended Rates

		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
Commercial Transportation	Proposed Customer Charge	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
	Recommended	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
	Proposed First 500 Usage Charge	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950	\$ 0.07950
	Proposed Over 500 Usage Charge	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950	\$ 0.05950
	Recommended First 500 Usage Charge	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520	\$ 0.09520
	Recommended Over 500 Usage Charge	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520	\$ 0.07520
	Average Monthly Usage (Ccf)	28,344	No customers received service under this tariff in the test year; thus no bill impact							
	Average Monthly Bill--Proposed Rates	\$ 2,096.47								
	Average Monthly Bill--Recommended Rates	\$ 2,541.47								
	Average Monthly Bill -- Current Rates	\$ 2,783.10								

		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
Commercial Cogeneration Transportation	Proposed Customer Charge	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
	Recommended	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
	Winter (October-April)									
	Proposed first 5,000 Usage Charge	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993
	Proposed next 95,000 Usage Charge	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993
	Proposed next 300,000 Usage Charge	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993
	Proposed Over 400,000 Usage Charge	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993
	Recommended first 5,000 Usage Charge	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993	\$ 0.06993
	Recommended next 95,000 Usage Charge	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993	\$ 0.05993
	Recommended next 300,000 Usage Charge	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993	\$ 0.04993
	Recommended Over 400,000 Usage Charge	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993	\$ 0.03993
	Summer (May-September)									
	Proposed first 5,000 Usage Charge	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992
	Proposed next 95,000 Usage Charge	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991
	Proposed next 300,000 Usage Charge	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992
	Proposed Over 400,000 Usage Charge	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991
	Recommended first 5,000 Usage Charge	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992	\$ 0.05992
	Recommended next 95,000 Usage Charge	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991	\$ 0.04991
	Recommended next 300,000 Usage Charge	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992	\$ 0.03992
	Recommended Over 400,000 Usage Charge	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991	\$ 0.02991
	Average summer month usage (Ccf)	91,010	No customers received service under this tariff in the test year; thus no bill impact							
	Average winter month usage (Ccf)	89,419								
	Average Monthly Bill--Proposed Rates	\$ 5,468.66								
	Average Monthly Bill--Recommended Rates	\$ 5,468.65								
	Average Monthly Bill -- Current Rates	\$ 6,335.53								

GUD No. 10506
Examiner 2 - Proposed/Recommended Rates

		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
Public Authority	Proposed Customer Charge	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
	Recommended	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
	Proposed First 500 Usage Charge	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848
	Proposed Over 500 Usage Charge	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848
	Recommended First 500 Usage Charge	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499
	Recommended Over 500 Usage Charge	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499
	Average Monthly Usage (Ccf)	982	982	247	No customers received service under this tariff in the test year; thus no bill impact	558	No customers received service under this tariff in the test year; thus no bill impact	558	No customers received service under this tariff in the test year; thus no bill impact	
	Average Monthly Bill--Proposed Rates	\$ 196.89	\$ 196.89	\$ 126.79		\$ 159.37		\$ 159.37		
	Average Monthly Bill--Recommended Rates	\$ 213.10	\$ 213.10	\$ 130.87		\$ 168.58		\$ 168.58		
	Average Monthly Bill -- Current Rates	\$ 200.29	\$ 179.02	\$ 72.62		\$ 283.44		\$ 85.11		

		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
Public Authority Air Conditioning	Proposed Customer Charge	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
	Recommended	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
	Winter (October-April)									
	Proposed First 500 Usage Charge	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848
	Proposed Over 500 Usage Charge	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848
	Recommended First 500 Usage Charge	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499
	Recommended Over 500 Usage Charge	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499
	Summer (May-September)									
	Proposed First 500 Usage Charge	\$ 0.07848	\$ 0.07848	\$ 0.07848	\$ 0.07848	\$ 0.07848	\$ 0.07848	\$ 0.07848	\$ 0.07848	\$ 0.07848
	Proposed Over 500 Usage Charge	\$ 0.05848	\$ 0.05848	\$ 0.05848	\$ 0.05848	\$ 0.05848	\$ 0.05848	\$ 0.05848	\$ 0.05848	\$ 0.05848
	Recommended First 500 Usage Charge	\$ 0.09499	\$ 0.09499	\$ 0.09499	\$ 0.09499	\$ 0.09499	\$ 0.09499	\$ 0.09499	\$ 0.09499	\$ 0.09499
	Recommended Over 500 Usage Charge	\$ 0.07499	\$ 0.07499	\$ 0.07499	\$ 0.07499	\$ 0.07499	\$ 0.07499	\$ 0.07499	\$ 0.07499	\$ 0.07499
	Average summer month usage (Ccf)	41	No customers received service under this tariff in the test year; thus no bill impact							
	Average winter month usage (Ccf)	3,684								
	Average Monthly Bill--Proposed Rates	\$ 297.32								
	Average Monthly Bill--Recommended Rates	\$ 333.08								
	Average Monthly Bill -- Current Rates	\$ 306.69								

		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
Public Schools and Local Government - Note (3)	Proposed Customer Charge	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
	Recommended	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
	Proposed First 500 Usage Charge	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848
	Proposed Over 500 Usage Charge	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848
	Recommended First 500 Usage Charge	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499
	Recommended Over 500 Usage Charge	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499
	Average Monthly Usage (Ccf)	No customers received service under this tariff in the test year; thus no bill impact					2,128	2,128	2,128	2,128
	Average Monthly Bill--Proposed Rates						\$ 298.29	\$ 298.29	\$ 298.29	\$ 298.29
	Average Monthly Bill--Recommended Rates						\$ 333.42	\$ 333.42	\$ 333.42	\$ 333.42
	Average Monthly Bill -- Current Rates						\$ 319.62	\$ 362.08	\$ 540.40	\$ 401.64

GUD No. 10506
Examiner 2 - Proposed/Recommended Rates

State and Federal Government - Note (3)		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
	Proposed Customer Charge	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
	Recommended	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
	Proposed First 500 Usage Charge	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848
	Proposed Over 500 Usage Charge	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848
	Recommended First 500 Usage Charge	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499
	Recommended Over 500 Usage Charge	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499
	Average Monthly Usage (Ccf)									515
	Average Monthly Bill--Proposed Rates									\$ 155.57
	Average Monthly Bill--Recommended Rates									\$ 164.07
	Average Monthly Bill -- Current Rates									\$ 130.10

Public Authority Transportation		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
	Proposed Customer Charge	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
	Recommended	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
	Proposed First 500 Usage Charge	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848	\$ 0.10848
	Proposed Over 500 Usage Charge	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848	\$ 0.08848
	Recommended First 500 Usage Charge	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499	\$ 0.12499
	Recommended Over 500 Usage Charge	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499	\$ 0.10499
	Average Monthly Usage (Ccf)	47,822								
	Average Monthly Bill--Proposed Rates	\$ 4,641.29								
	Average Monthly Bill--Recommended Rates	\$ 5,430.83								
	Average Monthly Bill -- Current Rates	\$ 4,856.32								

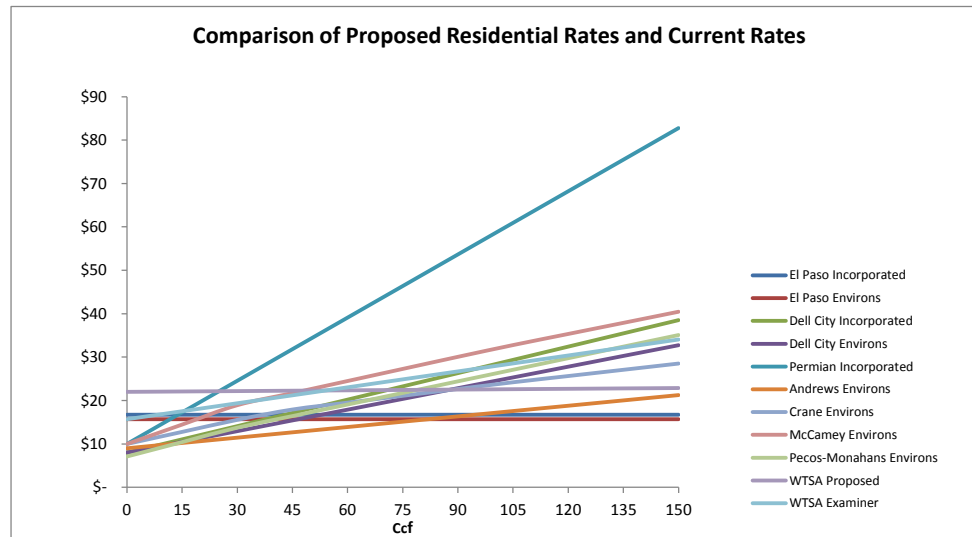
Industrial		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
	Proposed Customer Charge	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
	Recommended	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
	Proposed First 500 Usage Charge	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830
	Proposed Over 500 Usage Charge	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830
	Recommended First 500 Usage Charge	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202
	Recommended Over 500 Usage Charge	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202
	Average Monthly Usage (Ccf)	3,431	3,431				4,709			4,709
	Average Monthly Bill--Proposed Rates	\$ 512.96	\$ 512.96				\$ 625.80			\$ 625.80
	Average Monthly Bill--Recommended Rates	\$ 594.34	\$ 594.34				\$ 737.50			\$ 737.50
	Average Monthly Bill -- Current Rates	\$ 1,001.20	\$ 697.54				\$ 579.90			\$ 825.88

GUD No. 10506
Examiner 2 - Proposed/Recommended Rates

		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
Industrial Transportation	Proposed Customer Charge	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
	Recommended	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
	Proposed First 500 Usage Charge	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830	\$ 0.10830
	Proposed Over 500 Usage Charge	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830	\$ 0.08830
	Recommended First 500 Usage Charge	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202	\$ 0.13202
	Recommended Over 500 Usage Charge	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202	\$ 0.11202
	Average Monthly Usage (Ccf)	37,884	37,884	No customers received service under this tariff in the test year; thus no bill impact						
	Average Monthly Bill--Proposed Rates	\$ 3,755.16	\$ 3,755.16							
	Average Monthly Bill--Recommended Rates	\$ 4,653.77	\$ 4,653.77							
	Average Monthly Bill -- Current Rates	\$ 3,836.81	\$ 3,922.68							

		El Paso	El Paso	Dell City	Dell City	Permian	Andrews	Crane	McCamey	Pecos-Monahans
		Incorporated	Environs	Incorporated	Environs	Incorporated	Environs	Environs	Environs	Environs
Municipal Water Pumping	Proposed Customer Charge	\$ 264.00	\$ 264.00	\$ 264.00	\$ 264.00	\$ 264.00	\$ 264.00	\$ 264.00	\$ 264.00	\$ 264.00
	Recommended	\$ 426.44	\$ 426.44	\$ 426.44	\$ 426.44	\$ 426.44	\$ 426.44	\$ 426.44	\$ 426.44	\$ 426.44
	Proposed First 5,000 Usage Charge	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817
	Proposed Over 5,000 Usage Charge	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817
	Recommended First 5,000 Usage Charge	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817	\$ 0.06817
	Recommended Over 5,000 Usage Charge	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817	\$ 0.05817
	Average Monthly Usage (Ccf)	7,118	7,118	No customers received service under this tariff in the test year; thus no bill impact						
	Average Monthly Bill--Proposed Rates	\$ 728.05	\$ 728.05							
	Average Monthly Bill--Recommended Rates	\$ 890.49	\$ 890.49							
	Average Monthly Bill -- Current Rates	\$ 895.96	\$ 841.51							

(3) TGS proposes to provide this class with service under the Public Authority Tariff
Bill impacts exclude the cost of gas and only include the customer charge and usage



RESIDENTIAL											
Ccf	Current									Proposed	Examiner
	El Paso Incorporated	El Paso Environs	Dell City Incorporated	Dell City Environs	Permian Incorporated	Andrews Environs	Crane Environs	McCamey Environs	Pecos-Monahans Environs	WTSA Proposed	WTSA Examiner
0	\$ 16.73	\$ 15.70	\$ 8.00	\$ 8.00	\$ 10.00	\$ 9.00	\$ 10.00	\$ 10.00	\$ 7.11	\$ 22.00	\$ 15.70
15	\$ 16.73	\$ 15.70	\$ 11.05	\$ 10.48	\$ 17.28	\$ 10.23	\$ 12.78	\$ 14.46	\$ 10.43	\$ 22.09	\$ 17.54
30	\$ 16.73	\$ 15.70	\$ 14.11	\$ 12.95	\$ 24.55	\$ 11.45	\$ 15.55	\$ 18.93	\$ 13.75	\$ 22.18	\$ 19.37
45	\$ 16.73	\$ 15.70	\$ 17.16	\$ 15.43	\$ 31.83	\$ 12.68	\$ 17.93	\$ 21.71	\$ 16.42	\$ 22.26	\$ 21.21
60	\$ 16.73	\$ 15.70	\$ 20.21	\$ 17.90	\$ 39.11	\$ 13.90	\$ 19.51	\$ 24.50	\$ 19.09	\$ 22.35	\$ 23.04
75	\$ 16.73	\$ 15.70	\$ 23.26	\$ 20.38	\$ 46.38	\$ 15.13	\$ 21.09	\$ 27.28	\$ 21.75	\$ 22.44	\$ 24.88
90	\$ 16.73	\$ 15.70	\$ 26.32	\$ 22.85	\$ 53.66	\$ 16.35	\$ 22.67	\$ 30.07	\$ 24.42	\$ 22.53	\$ 26.71
105	\$ 16.73	\$ 15.70	\$ 29.37	\$ 25.33	\$ 60.94	\$ 17.58	\$ 24.21	\$ 32.78	\$ 27.09	\$ 22.62	\$ 28.55
120	\$ 16.73	\$ 15.70	\$ 32.42	\$ 27.80	\$ 68.21	\$ 18.80	\$ 25.65	\$ 35.34	\$ 29.75	\$ 22.70	\$ 30.38
135	\$ 16.73	\$ 15.70	\$ 35.47	\$ 30.28	\$ 75.49	\$ 20.03	\$ 27.08	\$ 37.90	\$ 32.42	\$ 22.79	\$ 32.22
150	\$ 16.73	\$ 15.70	\$ 38.53	\$ 32.75	\$ 82.77	\$ 21.26	\$ 28.52	\$ 40.46	\$ 35.09	\$ 22.88	\$ 34.06

WTSA PAYROLL TAXES
TGS Rate Case Docket No. 10506
Test Year Ended September 30, 2015

Line No.	Description	WTSA Direct Payroll	Shared Services Payroll	Distrigas Payroll	Reference
1	TGS Base Pay	\$490,956	\$236,197	\$252,332	Sch G-4
2	Adopted Base Pay	\$ 490,956	\$ 236,197	\$ 252,332	Sch G-4
3	Payroll Adjustment Base Pay	\$ -	\$ -	\$ -	Line 2 - Line 1
4	TGS Overtime Pay	\$109,669	(\$1,374)	\$2,085	Sch G-5
5	Adopted Overtime Pay	\$109,669	(\$1,374)	\$2,085	Sch G-5
6	Payroll Adjustment Overtime Pay	\$ -	\$ -	\$ -	Line 5 - Line 4
7	STI Pay Adjustment	N/A	\$ (921,005)	\$ (491,754)	Exam 1--Decision 6
8	WTSA Payroll Adjustment	\$ -	\$ (921,005)	\$ (491,754)	Line 3 + Line 6 + Line 7
9	Payroll Tax Effective Rate	8.94%	8.94%	6.59%	Sch G-6 Ln 38
10	WTSA Payroll Tax Adjustment	\$ -	\$ (82,306)	\$ (32,391)	Line 8 * Line 9
11	Total WTSA Payroll Tax Adjustment			<u>\$ (114,697)</u>	Total of Line 10 amounts

SCHEDULE A

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

SUMMARY OF REVENUE REQUIREMENT

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK	ADJUSTMENTS	TEST YEAR ADJUSTED	Examiners' ADJUSTMENTS
			(a)	(b)	(c)	(d)
1	Rate Base	B	\$264,168,327	\$1,838,416	\$266,006,743	(\$643,809)
2	Rate of Return	E	7.2848%	7.2848%	7.2848%	
3	Required Return		\$19,244,112	\$133,925	\$19,378,036	(\$848,437)
4	Cost of Gas	G	82,120,205	(82,120,205)	0	
5	Depreciation and Amortization Expense	G	9,317,108	1,897,330	11,214,438	(457,399)
6	Taxes Other Than Income Taxes	G	3,820,718	129,594	3,950,312	(169,479)
7	Interest on Customer Deposits	G	2,856	2,910	5,766	0
8	Transmission and High-Pressure Distribution Expense	G	293,590	(963)	292,627	(531,680)
9	Distribution Expense	G	14,360,954	522,003	14,882,956	(73)
10	Customer Accounts Expense	G	7,426,008	269,113	7,695,121	(437)
11	Administrative and General Expense	G	15,498,787	(3,036,907)	12,461,880	(1,923,793)
12	Federal Income Tax	F	8,123,998	49,839	8,173,838	(451,396)
13	Revenue Requirement before Gross-up		\$160,208,335	(\$82,153,360)	\$78,054,973	(\$4,382,693)
14	Test Year Adjusted Revenue	G	143,844,508	(74,476,898)	69,367,610	
15	Revenue Deficiency		\$16,363,827	(\$7,676,463)	\$8,687,364	(\$4,382,693)
	Gross-up for Revenue Related Expenses:	Factors:				
16	Uncollectible Expense	0.0057410				
17	Texas Franchise Tax	0.0075000				
18	Gross-Up Percentage	0.0132410	219,581	(103,008)	116,573	(58,810)
19	Total Revenue Deficiency		\$16,583,408	(\$7,779,471)	\$8,803,936	(\$4,441,503)
20	Total Revenue Requirement (Line 13 + Line 18)		\$160,427,916	(\$82,256,368)	\$78,171,546	(\$4,441,503)

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PROOF OF REVENUE REQUIREMENT

LINE NO.	DESCRIPTION	AMOUNT (a)	AMOUNT (b)
1	Total Revenue Requirement		\$78,171,546
	Less:		
2	Depreciation	11,214,438	
3	Taxes	3,950,312	
4	Interest on Deposits	5,766	
5	Transmission Expense	292,627	
6	Distribution Expense	14,882,956	
7	Customer Accounting	7,695,121	
8	Administrative and General Expense	12,461,880	
9	Gross-Up Expenses	116,573	
10	Total Operating Expense	<u>50,619,673</u>	50,619,673
11	Less Interest on Long-Term Debt		<u>4,185,613</u>
12	Taxable Income	23,366,261	23,366,261
13	Tax Rate	<u>35%</u>	
14	Income Taxes	8,178,191	
15	Less Tax Adjustments	<u>4,353</u>	
16	Net Income Tax	<u>8,173,838</u>	<u>8,173,838</u>
17	Net Income		<u>15,192,423</u>
18	Rate Base	266,006,743	
19	Wtd Cost of Equity (Common + Preferred)	<u>5.71129%</u>	
20	Required Return	<u>15,192,423</u>	<u>15,192,423</u>
21	Variance		<u><u>(0)</u></u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

CUSTOMER ALLOCATION FACTORS

LINE NO.	DESCRIPTION	TOTAL BILLED CUSTOMERS (TEST YEAR AVERAGE)	ALLOCATION FACTOR
		(a)	(b)
1	<u>Texas Gas Service - Service Areas</u>		
2	Borger/Skellytown	5,847	0.9123%
3	CTX (includes Kyle-Buda & Dripping Spr)	240,346	37.5029%
4	Galveston	15,135	2.3617%
5	North Texas	16,234	2.5331%
6	South Jefferson County	29,750	4.6421%
7	South Texas	9,457	1.4757%
8	Dell City	337	0.0526%
9	El Paso	244,678	38.1788%
10	Permian	10,871	1.6963%
12	RGV	68,218	10.6445%
13	Total TGS	640,874	100.0000%
14	Service Area Factor for this Filing		39.9277%

SCHEDULE B

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

RATE BASE

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK (a)	ADJUSTMENTS (b)	TEST YEAR ADJUSTED (c)
<u>NET PLANT IN SERVICE</u>					
1	Gross Plant In Service	C	\$381,988,743	\$2,115,401	\$384,104,144
2	Completed Construction Not Classified	C-1	10,375,435	4,401,814	14,777,249
3	Accumulated Reserves for Depreciation and Amortization	D	(94,187,562)	(1,110,160)	(95,297,722)
4	Net Plant in Service		\$298,176,615	\$5,407,056	\$303,583,671
<u>OTHER RATE BASE ITEMS</u>					
5	Materials and Supplies Inventory	B-1	\$2,359,925	\$46,410	\$2,406,335
6	Prepayments	B-2	1,388,732	(1,705)	1,387,027
7	Rule 8.209 Regulatory Asset - DIMP Deferrals	B-3	1,181,369	0	1,181,369
8	Pension & FAS 106 Regulatory Asset	B-4	877,764	0	877,764
9	Prepaid Pension Asset	B-5	9,145,462	0	9,145,462
10	Cash Working Capital	B-6	0	(3,613,345)	(3,613,345)
<u>NON-INVESTOR SUPPLIED FUNDS</u>					
11	Customer Deposits	B-7	(\$5,241,504)	\$0	(\$5,241,504)
12	Customer Advances	B-8	(11,498,413)	0	(11,498,413)
13	Accumulated Deferred Taxes	B-9	(32,221,622)	0	(32,221,622)
14	Total Rate Base		\$264,168,327	\$1,838,416	\$266,006,743

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

SUMMARY OF PLANT ADJUSTMENTS

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK (a)	ADJUSTMENTS (b)	ADJUSTED TEST YEAR (c)
1	PLANT IN SERVICE	Schedule C	\$381,988,743		\$384,104,144
2	Excludable Meals and Hotel	WKP C.a, C.b and C.c		(\$4,210)	
3	Plant Miscoded to Service Area	WKP C.a		66,033	
4	Asset Not Used by TGS Division	WKP C.b		(966)	
5	Asset with Insufficient Documentation	WKP C.b		(162,105)	
6	ONE Gas Aircraft	WKP C.c		(1,369,880)	
7	Aircraft Internet	WKP C.c		(13,305)	
8	Airport Furniture	WKP C.c		(1,207)	
9	ONE Gas Foundation Software	WKP C.c		(6,552)	
10	Known & Measurable Adjustment to Include Plant as of 12/31/2015	WKP C.a, C.b and C.c		3,639,856	
	Total		<u>\$381,988,743</u>	<u>\$2,147,664</u>	<u>\$384,104,144</u>
11	COMPLETED CONSTRUCTION NOT CLASSIFIED	Schedule C-1	\$10,375,435		\$14,777,249
12	Excludable Meals and Hotel	WKP C-1.a and C-1.c		(27,462)	
13	Plant Miscoded to Service Area	WKP C-1.a		(0)	
14	Known & Measurable Adjustment to Include Plant as of 12/31/2015	WKP C-1.a, C-1.b and C-1.c		4,429,276	
	Total		<u>\$10,375,435</u>	<u>\$4,401,814</u>	<u>\$14,777,249</u>
15	ACCUMULATED RESERVES FOR DEPRECIATION AND AMORTIZATION	Schedule D	\$94,187,562		\$95,297,722
16	Plant Miscoded to Service Area	WKP D.a		30,653	
17	Asset Not Used by TGS Division	WKP D.b		(490)	
18	Asset with Insufficient Documentation	WKP D.b		(83,354)	
19	ONE Gas Aircraft	WKP D.c		(527,217)	
20	Aircraft Internet	WKP D.c		(339)	
21	Airport Furniture	WKP D.c		(53)	
22	ONE Gas Foundation Software	WKP D.c		(4,230)	
23	Known & Measurable Adjustment to Include Reserves as of 12/31/2015	WKP D.a, D.b and D.c		1,695,190	
	Total		<u>\$94,187,562</u>	<u>\$1,110,160</u>	<u>\$95,297,722</u>

SCHEDULE B-1

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

MATERIALS AND SUPPLIES

LINE NO.	DESCRIPTION	DIRECT INVENTORY (a)	DIRECT STORES LOAD (b)	TOTAL (c)
1	September 30, 2014	\$2,175,297	\$8,666	\$2,183,963
2	October 31, 2014	2,223,072	11,733	2,234,805
3	November 30, 2014	2,289,314	38,246	2,327,560
4	December 31, 2014	2,343,830	38,721	2,382,551
5	January 31, 2015	2,374,456	32,116	2,406,572
6	February 28, 2015	2,403,176	36,742	2,439,918
7	March 31, 2015	2,338,393	351	2,338,744
8	April 30, 2015	2,496,045	(10,179)	2,485,866
9	May 31, 2015	2,657,221	(7,832)	2,649,388
10	June 30, 2015	2,624,042	(36,306)	2,587,736
11	July 31, 2015	2,547,512	(84,260)	2,463,252
12	August 31, 2015	2,525,334	(103,260)	2,422,074
13	September 30, 2015	2,476,717	(116,792)	2,359,925
14	Total Balances at Month-End	\$31,474,408	(\$192,054)	\$31,282,354
15	13 Month Average	\$2,421,108	(\$14,773)	\$2,406,335

SCHEDULE B-2

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PREPAYMENTS

LINE NO.	DESCRIPTION	TGS DIVISION (a)	CORPORATE (b)	TOTAL (c)
1	September 30, 2014	\$448,211	\$11,367,637	
2	October 31, 2014	431,374	9,631,043	
3	November 30, 2014	410,715	13,414,939	
4	December 31, 2014	363,726	12,969,112	
5	January 31, 2015	335,519	14,070,253	
6	February 28, 2015	331,197	14,507,964	
7	March 31, 2015	471,096	13,816,769	
8	April 30, 2015	465,525	12,881,433	
9	May 31, 2015	621,347	14,720,316	
10	June 30, 2015	568,404	13,315,401	
11	July 31, 2015	561,931	13,235,014	
12	August 31, 2015	535,152	11,930,396	
13	September 30, 2015	486,918	11,143,147	
14	Total Balances at Month-End	<u>\$6,031,116</u>	<u>\$167,003,423</u>	
15	13 Month Average	\$463,932	\$12,846,417	
16	Allocation Factor to TGS	100.0000%	23.4300%	
17	Allocation Factor to Service Area	<u>39.9277%</u>	<u>39.9277%</u>	
18	Total Allocated Prepayments	<u>\$185,237</u>	<u>\$1,201,790</u>	<u>\$1,387,027</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PREPAYMENTS - TGS DIVISION

LINE NO.	MONTH/YEAR ENDING	PER BOOK	ADJUSTMENTS	TEST YEAR ADJUSTED
	(a)	(b)	(c)	(d) = (b)+(c)
1	September 30, 2014	\$448,211	\$0	\$448,211
2	October 31, 2014	453,412	(22,037)	431,374
3	November 30, 2014	408,399	2,317	410,715
4	December 31, 2014	361,145	2,581	363,726
5	January 31, 2015	333,470	2,049	335,519
6	February 28, 2015	329,149	2,049	331,197
7	March 31, 2015	469,047	2,049	471,096
8	April 30, 2015	463,476	2,049	465,525
9	May 31, 2015	619,298	2,049	621,347
10	June 30, 2015	566,355	2,049	568,404
11	July 31, 2015	559,883	2,049	561,931
12	August 31, 2015	533,103	2,049	535,152
13	September 30, 2015	484,869	2,049	486,918
14	13-Month Average	\$463,832	\$100	\$463,932
15	Allocation Factor to TGS	100.0000%	100.0000%	100.0000%
16	Allocation Factor to Service Area	39.9277%	39.9277%	39.9277%
17	Total Allocated Prepayments	\$185,197	\$40	\$185,237

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PREPAYMENTS - CORPORATE ALLOCATED THROUGH DISTRIGAS

LINE NO.	MONTH/YEAR ENDING	PER BOOK	ADJUSTMENTS	TEST YEAR ADJUSTED
	(a)	(b)	(c)	(d) = (b)+(c)
1	September 30, 2014	\$11,373,071	(\$5,433)	\$11,367,637
2	October 31, 2014	9,635,118	(4,075)	9,631,043
3	November 30, 2014	13,429,877	(14,938)	13,414,939
4	December 31, 2014	13,014,956	(45,844)	12,969,112
5	January 31, 2015	14,110,706	(40,453)	14,070,253
6	February 28, 2015	14,543,026	(35,062)	14,507,964
7	March 31, 2015	13,846,440	(29,671)	13,816,769
8	April 30, 2015	12,905,713	(24,280)	12,881,433
9	May 31, 2015	14,739,205	(18,889)	14,720,316
10	June 30, 2015	13,328,164	(12,763)	13,315,401
11	July 31, 2015	13,242,569	(7,555)	13,235,014
12	August 31, 2015	11,932,744	(2,348)	11,930,396
13	September 30, 2015	11,144,321	(1,174)	11,143,147
14	13-Month Average	<u>\$12,865,070</u>	<u>(\$18,653)</u>	<u>\$12,846,417</u>
15	Pro Forma, Q3 2015, Allocation Factor to TGS	23.4300%	23.4300%	23.4300%
16	13-Month Average Allocated to TGS	<u>3,014,286</u>	<u>(4,370)</u>	<u>3,009,916</u>
17	Allocation Factor to Service Area	<u>39.9277%</u>	<u>39.9277%</u>	<u>39.9277%</u>
18	Total Allocated Prepayments	<u>\$1,203,535</u>	<u>(\$1,745)</u>	<u>\$1,201,790</u>

SCHEDULE B-3

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

RULE 8.209 REGULATORY ASSET

LINE NO.	FERC ACCOUNT	TEST YEAR ACCRUAL	POST TEST YEAR ACCRUAL	TOTAL ACCRUAL
		(a)	(b)	(c)
1	(376) Mains	\$316,495	\$107,537	\$424,031
2	(378) Meas & Reg Stat Eq-General	449	2	452
3	(380) Services	576,331	175,196	751,526
4	(380.1) Ind Service Line Equip	3	4	7
5	(380.2) Comm Service Line Equip	(269)	30	(239)
6	(380.4) Yard Lines-Customer Svc	0	(0)	0
7	(381) Meters	70	23	93
8	(382) Meter Installations	(12)	0	(12)
9	(383) House Regulators	87	27	114
10	(385) Indust. Meas. & Reg. Stat. Equipment	4,958	438	5,396
11	Total	\$898,112	\$283,256	\$1,181,369

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

RULE 8.209 REGULATORY ASSET

LINE NO.	PROJECT NO.	SERVICE AREA	DEPRECIATION	PROPERTY TAX	ROE	ROI	GRAND TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	091.053.7610.005100	PERMIAN	\$559	\$319	\$816	\$2,746	\$4,439
2	091.053.7615.005100	PERMIAN	17	6	7	64	94
3	091.053.7630.005100	PERMIAN	81	87	168	807	1,144
4	091.053.7640.005100	PERMIAN	96	46	157	362	661
5	091.053.7641.005100	PERMIAN	53	26	70	221	369
6	091.053.7641.010003	PERMIAN	(12)	4	0	46	38
7	091.053.7645.005100	PERMIAN	366	172	464	1,454	2,456
8	091.053.7650.005100	EL PASO	3,964	2,996	6,242	19,075	32,278
9	091.053.7650.010171	EL PASO	(20)	641	0	5,367	5,988
10	091.053.7650.010279	EL PASO	352	476	943	3,071	4,842
11	091.053.7650.010353	EL PASO	86	116	639	360	1,201
12	091.054.7602.010021	EL PASO	238	272	970	1,328	2,809
13	091.054.7602.010022	EL PASO	171	130	706	403	1,411
14	091.054.7604.005100	EL PASO	43	25	68	145	281
15	091.054.7605.005100	EL PASO	(0)	(0)	(1)	(1)	(2)
16	091.054.7605.010005	EL PASO	110	105	393	492	1,100
17	091.054.7606.005100	EL PASO	9	7	18	37	71
18	091.054.7608.005100	DELL CITY	312	36	360	1,695	2,404
19	091.054.7609.005100	DELL CITY	0	(0)	(0)	(0)	(0)
20	091.054.7610.005100	PERMIAN	2,636	1,369	4,170	11,158	19,333
21	091.054.7610.010026	PERMIAN	(15)	91	0	1,028	1,105
22	091.054.7610.010033	PERMIAN	678	311	275	3,180	4,444
23	091.054.7610.010038	PERMIAN	(7)	43	0	480	515
24	091.054.7610.010051	PERMIAN	211	80	71	817	1,178
25	091.054.7610.010052	PERMIAN	227	90	489	528	1,335
26	091.054.7610.010053	PERMIAN	397	164	885	957	2,402
27	091.054.7610.010054	PERMIAN	364	145	783	847	2,140
28	091.054.7610.010055	PERMIAN	415	174	942	1,019	2,550
29	091.054.7610.010056	PERMIAN	84	43	230	249	607
30	091.054.7610.010057	PERMIAN	259	118	636	688	1,701
31	091.054.7610.010058	PERMIAN	9	7	37	40	93
32	091.054.7612.005100	PERMIAN	103	65	133	588	889
33	091.054.7612.010008	PERMIAN	283	121	107	1,234	1,745
34	091.054.7612.010009	PERMIAN	388	206	150	2,118	2,861
35	091.054.7612.010010	PERMIAN	417	218	186	2,248	3,070
36	091.054.7614.005100	PERMIAN	56	24	63	202	344
37	091.054.7615.005100	PERMIAN	324	156	477	1,266	2,223
38	091.054.7615.010015	PERMIAN	(2)	3	0	33	34
39	091.054.7615.010016	PERMIAN	534	230	1,242	1,343	3,349
40	091.054.7616.005100	PERMIAN	34	20	103	117	274
41	091.054.7616.010002	PERMIAN	410	162	610	1,211	2,392
42	091.054.7617.005100	PERMIAN	7	3	3	25	37
43	091.054.7630.005100	PERMIAN	818	429	1,383	3,416	6,046

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

RULE 8.209 REGULATORY ASSET

LINE NO.	PROJECT NO.	SERVICE AREA	DEPRECIATION	TAX	ROE	ROI	GRAND TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
44	091.054.7630.010044	PERMIAN	313	701	1,776	6,050	8,839
45	091.054.7630.010046	PERMIAN	2,977	1,725	1,283	17,970	23,955
46	091.054.7630.010047	PERMIAN	1	1	5	6	13
47	091.054.7640.005100	PERMIAN	1,816	892	3,328	6,691	12,728
48	091.054.7640.010029	PERMIAN	2	1	3	7	13
49	091.054.7640.010030	PERMIAN	579	229	863	1,714	3,385
50	091.054.7640.010031	PERMIAN	965	392	2,116	2,289	5,761
51	091.054.7641.005100	PERMIAN	683	390	1,297	3,071	5,440
52	091.054.7641.010038	PERMIAN	14	0	0	0	14
53	091.054.7641.010041	PERMIAN	(12)	75	0	787	850
54	091.054.7641.010045	PERMIAN	37	15	13	156	221
55	091.054.7641.010046	PERMIAN	133	56	302	326	816
56	091.054.7641.010047	PERMIAN	2,549	1,102	5,955	6,440	16,046
57	091.054.7645.005100	PERMIAN	1,652	773	1,849	6,791	11,064
58	091.054.7645.010027	PERMIAN	(36)	255	0	2,693	2,913
59	091.054.7645.010028	PERMIAN	(2)	9	0	99	105
60	091.054.7645.010031	PERMIAN	27	16	12	164	218
61	091.054.7645.010032	PERMIAN	2,462	940	832	9,623	13,858
62	091.054.7645.010033	PERMIAN	2,368	962	5,201	5,625	14,156
63	091.054.7645.010034	PERMIAN	103	42	227	246	618
64	091.054.7645.010035	PERMIAN	53	22	120	129	325
65	091.054.7645.010036	PERMIAN	131	53	288	311	783
66	091.054.7650.005100	EL PASO	64,051	55,153	180,703	286,174	586,081
67	091.054.7650.010526	EL PASO	(326)	0	0	0	(326)
68	091.054.7650.010600	EL PASO	15	0	0	0	15
69	091.054.7650.010662	EL PASO	(49)	837	0	6,998	7,786
70	091.054.7650.010666	EL PASO	(14)	23	0	192	201
71	091.054.7650.010670	EL PASO	(2)	255	0	2,136	2,389
72	091.054.7650.010673	EL PASO	(0)	0	0	0	(0)
73	091.054.7650.010680	EL PASO	3,290	3,480	4,184	25,100	36,054
74	091.054.7650.010681	EL PASO	(121)	3	19	11	(88)
75	091.054.7650.010682	EL PASO	204	175	259	1,215	1,853
76	091.054.7650.010683	EL PASO	3,147	2,715	4,022	18,901	28,784
77	091.054.7650.010684	EL PASO	3,544	2,255	3,336	15,699	24,833
78	091.054.7650.010686	EL PASO	535	374	554	2,604	4,067
79	091.054.7650.010687	EL PASO	1,244	1,354	3,636	7,756	13,990
80	091.054.7650.010688	EL PASO	1,896	1,515	2,243	10,545	16,200
81	091.054.7650.010695	EL PASO	530	469	599	3,356	4,954
82	091.054.7650.010697	EL PASO	126	81	120	563	890
83	091.054.7650.010698	EL PASO	922	882	1,141	6,285	9,230
84	091.054.7650.010699	EL PASO	697	703	1,901	4,077	7,378
85	091.054.7650.010700	EL PASO	605	772	1,244	5,209	7,830
86	091.054.7650.010702	EL PASO	264	255	672	1,475	2,666

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

RULE 8.209 REGULATORY ASSET

LINE NO.	PROJECT NO.	SERVICE AREA	DEPRECIATION	PROPERTY TAX	ROE	ROI	GRAND TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
87	091.054.7650.010706	EL PASO	4,739	3,204	4,742	22,309	34,995
88	091.054.7650.010712	EL PASO	244	162	225	1,143	1,774
89	091.054.7650.010714	EL PASO	1,787	1,182	1,829	8,123	12,922
90	091.054.7650.010716	EL PASO	(7)	29	153	91	266
91	091.054.7650.010719	EL PASO	102	110	305	616	1,132
92	091.054.7650.010721	EL PASO	290	263	1,057	1,159	2,768
93	091.054.7650.010723	EL PASO	123	167	547	852	1,689
94	091.054.7650.010727	EL PASO	184	185	988	574	1,931
95	091.054.7650.010729	EL PASO	160	112	496	455	1,223
96	091.054.7650.010734	EL PASO	784	763	3,783	2,675	8,005
97	091.054.7650.010735	EL PASO	1,126	1,183	6,437	3,677	12,423
98	091.054.7650.010736	EL PASO	159	112	474	476	1,222
99	091.054.7650.010739	EL PASO	204	141	682	516	1,544
100	091.054.7650.010742	EL PASO	758	717	3,882	2,228	7,584
101	091.054.7650.010745	EL PASO	2,158	1,563	7,985	5,281	16,987
102	091.054.7650.010749	EL PASO	162	117	563	425	1,267
103	091.054.7650.010751	EL PASO	93	73	395	228	789
104	091.054.7650.010755	EL PASO	7	10	53	30	99
105	091.054.7650.010756	EL PASO	1,401	1,018	5,525	3,166	11,110
106	091.054.7650.010759	EL PASO	80	56	303	175	615
107	091.054.7650.010771	EL PASO	1,192.37	910.22	4,979.93	2,829.93	9,912
108	091.054.7650.010772	EL PASO	1,132.15	911.36	5,027.06	2,833.47	9,904
109	091.054.7650.010774	EL PASO	190.69	145.42	792.43	452.11	1,581
110	091.054.7650.010775	EL PASO	250.58	252.11	1,370.99	783.83	2,658
111	091.054.7650.010776	EL PASO	387.91	280.11	1,510.69	870.89	3,050
112	091.054.7650.010786	EL PASO	56.35	75.55	416.74	234.89	784
113	091.054.7650.010789	EL PASO	178.94	159.82	881.59	496.90	1,717
114	091.054.7650.010791	EL PASO	146.24	193.22	1,065.79	600.72	2,006
115	091.054.7650.010797	EL PASO	263.00	219.73	1,212.04	683.16	2,378
116	091.054.7650.010802	EL PASO	117.25	97.69	538.87	303.73	1,058
117	091.054.7650.010812	EL PASO	92.79	123.28	680.00	383.28	1,279
118	091.054.7650.010830	EL PASO	12.35	16.51	91.08	51.34	171
119	091.054.7651.005100	EL PASO	73.83	47.55	83.18	318.66	523
120	091.054.7608.005100	DELL CITY	258.78	27.47	1,814.86		2,101
121	091.054.7608.010002	DELL CITY	1,997.64	309.23	20,434.16		22,741
122	091.054.7609.005100	DELL CITY	0.65	0.05	3.26		4
123	091.CPR.RET	DELL CITY	(4.29)	0.01	0.43		(4)
124	Grand Total		\$133,334	\$104,618	\$336,425	\$606,991	\$1,181,369

SCHEDULE B-4

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PENSION AND FAS 106 REGULATORY ASSET

LINE NO.	REFERENCE	FERC ACCOUNT	DESCRIPTION	AMOUNT
				(a)
1		1823	Regulatory Assets Deferred Pension Test Year Beginning Balance	\$937,871
2		1823	Regulatory Assets Deferred OPEB Test Year Beginning Balance	81,468
3			Total	<u>\$1,019,339</u>
4		4073	Regulatory Assets Deferred Pension Amortization Through Dec. 2015	(130,260)
5		4073	Regulatory Assets Deferred OPEB Amortization Through Dec. 2015	(11,315)
6			Total	<u>(141,575)</u>
7	WKP B-4.a	1823	Pension and FAS 106 Regulatory Asset Dec. 2015 Ending Balance	<u><u>\$877,764</u></u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PENSION AND FAS 106 REGULATORY ASSET

LINE NO.	FERC ACCOUNT	DESCRIPTION	DEC 2015 ENDING BALANCE
1	1823	REG ASSETS DEF PENSION RECOVERY	\$807,611
2	1823	REG ASSETS DEF OPEB RECOVERY	70,153
			<u>\$877,764</u>

SCHEDULE B-5

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

PREPAID PENSION ASSET

LINE NO.	YEAR	PREPAID PENSION BALANCE
		(a)
1	2009	34,034,663
2	2010	42,508,500
3	2011	48,824,143
4	2012	54,400,067
5	2013	31,140,321
6	2014	29,307,836
7	2015	22,905,055
8	Allocation to Service Area	<u>39.9277%</u>
9	Prepaid Pension Asset for the Service Area	<u><u>\$9,145,462</u></u>

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

**PREPAID PENSION ASSET
(\$ in 000s)**

LINE NO.	Year	TGS Portion of Prepaid Pension Asset	Corporate Allocation	Total Prepaid Asset Balance	Pension Earnings Rate	TGS Expense Reduction	Cumulative TGS Expense Reduction	West Texas Expense Reduction	Cumulative WTSA Expense Reduction
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	2009	\$ 19,480.004	\$ 14,554.659	\$ 34,034.663	8.50%	2,892.946	2,892.946	1,155.087	1,155.087
2	2010	\$ 23,753.167	\$ 18,755.333	\$ 42,508.500	8.50%	3,613.222	6,506.169	1,442.677	2,597.764
3	2011	\$ 26,441.982	\$ 22,382.161	\$ 48,824.143	8.50%	4,150.052	10,656.221	1,657.020	4,254.784
4	2012	\$ 28,089.017	\$ 26,311.050	\$ 54,400.067	8.50%	4,624.006	15,280.227	1,846.259	6,101.043
5	2013	\$ 26,116.391	\$ 5,023.930	\$ 31,140.321	8.00%	2,491.226	17,771.452	994.689	7,095.732
6	2014	\$ 24,061.965	\$ 5,245.871	\$ 29,307.836	7.75%	2,271.357	20,042.810	906.901	8,002.633
7	2015	\$ 18,123.346	\$ 4,781.709	\$ 22,905.055	7.75%	1,775.142	21,817.951	708.773	8,711.406
8									
						Allocation to	West Texas		
					TGS Total	Service Area	Service Area		
9			Prepaid Pension Asset	\$ 22,905.055		39.9277%	\$ 9,145.462		
10			Less Deferred Taxes	(8,016.769)			(3,200.912)		
11			Rate Base	\$ 14,888.286			\$ 5,944.5501		
12			Pre Tax Rate of Return	10.8%			10.8%		
13			Impact to Rates	\$ 1,613.794			\$ 644.351		
14									
15			Benefit to rate Payers in 2015	\$ 161.348			\$ 64.422		

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

CASH WORKING CAPITAL

LINE NO.	DESCRIPTION	TEST YEAR AMOUNT (a)	AVERAGE DAILY AMOUNT (b)	REVENUE LAG (c)	REFERENCE (d)	EXPENSE LAG (e)	REFERENCE (f)	NET (LEAD)/LAG DAYS (g)	WORKING CAPITAL REQUIREMENT (h)
1	Operations and Maintenance Expenses								
2	Purchased Gas Costs	\$ 82,120,205	\$ 224,987	38.81	A	(40.88)	B	(2.07)	\$ (465,855)
3	Labor - Regular Payroll Expense	15,418,475	42,242	38.81	A	(21.81)	C	17.00	718,099
4	Labor - Annual Performance Bonus Expense	2,229,854	6,109	38.81	A	(243.29)	C	(204.48)	(1,249,236)
5	Non-Labor - Other O&M Expense	16,338,480	44,763	38.81	A	(37.98)	C	0.83	37,038
6	Total O&M Expenses	\$ 116,107,014	\$ 318,101						\$ (959,953)
7	Federal Income Taxes								
8	Current Income Taxes	\$ 8,173,838	\$ 22,394	38.81	A	(36.00)	D	2.81	\$ 62,858
9	Deferred Income Taxes		-	0.00		0.00		0.00	-
10	Total Federal Income Taxes	\$ 8,173,838	\$ 22,394						\$ 62,858
11	Taxes Other Than Income Taxes								
12	FICA	\$ 1,215,341	\$ 3,330	38.81	A	(12.35)	E	26.46	\$ 88,104
13	Federal Unemployment	12,847	35	38.81	A	(30.19)	E	8.62	303
14	State Unemployment	82,718	227	38.81	A	(30.09)	E	8.72	1,976
15	State Gross Receipts	2,542,553	6,966	38.81	A	(75.90)	E	(37.09)	(258,385)
16	Local Franchise Tax	6,169,612	16,903	38.81	A	(112.57)	E	(73.77)	(1,246,857)
17	State Franchise Tax	633,843	1,737	38.81	A	46.71	E	85.52	148,502
18	Ad Valorem	3,467,911	9,501	38.81	A	(193.00)	E	(154.19)	(1,464,975)
19	Sales Tax	2,100,938	5,756	38.81	A	(35.48)	E	3.33	19,174
20	RRC Gas Utility Tax	13,862	38	38.81	A	(92.97)	E	(54.16)	(2,057)
21	Taxes Other Than Income Taxes	\$ 16,239,625	\$ 44,492	38.81	A				\$ (2,714,215)
22	Interest on Customer Deposits	\$ 5,766	\$ 16	38.81	A	(167.62)	F	(128.81)	\$ (2,035)
23	Depreciation Expense	\$ 11,214,438	\$ 30,724	0.00		0.00		0.00	\$ -
24	Return	\$ 19,378,036	\$ 53,091	0.00		0.00		0.00	\$ -
24a	City of El Paso Adjustment for LTD Interest								\$ -
25	Total	\$ 171,118,716							\$ (3,613,345)

SCHEDULE B-7

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

CUSTOMER DEPOSITS

LINE NO.	RATE JURISDICTION	DEPOSIT BALANCE AT SEPTEMBER 30, 2015
		(a)
1	7608 Dell City - Incorporated	\$2,450
2	7609 Dell City - Environs	77,630
3	7602 Fabens - Environs	33,379
4	7603 Vinton - Incorporated	15,745
5	7604 Clint - Incorporated	7,594
6	7605 Anthony - Incorporated	35,730
7	7606 Socorro - Incorporated	165,447
8	7607 Horizon City - Incorporated	121,233
9	7619 San Elizario - Environs	28,944
10	7620 San Elizario - Incorporated	35,675
11	7623 Vinton - Environs	6,293
12	7624 Clint - Environs	8,118
13	7625 Anthony - Environs	0
14	7626 Socorro - Environs	727
15	7627 Horizon City - Environs	13,773
16	7650 El Paso - Incorporated	4,249,434
17	7651 El Paso - Environs	222,319
18	7610 Pecos - Incorporated	49,948
19	7611 Pecos - Environs	1,500

20	7612 Barstow - Incorporated	700
21	7613 Andrews - Environs	8,182
22	7614 Wickett - Incorporated	4,465
23	7615 Wink - Incorporated	3,064
24	7616 Thorntonville - Incorporated	800
25	7617 Pyote - Incorporated	200
26	7618 Pyote - Environs	630
27	7630 Andrews - Incorporated	74,379
28	7639 Crane - Environs	3,760
29	7640 Crane - Incorporated	14,280
30	7641 McCamey - Incorporated	9,251
31	7642 McCamey - Environs	550
32	7645 Monahans - Incorporated	40,286
33	7646 Monahans - Environs	4,819
34	7662 Barstow - Environs	200
35	Total	<u><u>\$5,241,504</u></u>

SCHEDULE B-8

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

CUSTOMER ADVANCES

LINE NO.	FERC ACCOUNT	DESCRIPTION	ENDING BALANCE AT SEPTEMBER 30, 2015
			(a)
1	2520	Line Extension Deposits Forfeited	\$1,681,835
2	2520	Line Extension Deposits Received	(21,340,539)
3	2520	Line Extension Deposits Reimbursed	8,284,828
4	2520	Line Extension Deposits Received	(119,126)
5	2520	Line Extension Deposits Reimbursed	3,000
6	2520	Line Extension Deposits Received	(8,412)
7		Total	<u>(\$11,498,413)</u>

SCHEDULE B-9

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

ACCUMULATED DEFERRED INCOME TAXES

LINE NO.	DESCRIPTION	ALLOCATED ADIT TO SERVICE AREA
		(a)
1	West Texas Service Area Direct Plant Assets Depreciation	(\$70,490,531)
2	West Texas Service Area Other Rate Base Items	(3,921,608)
3	TGS Division Plant Assets Depreciation	(739,925)
4	ONE Gas Plant Assets Depreciation	(2,845,285)
5	West Texas Net Operating Loss	<u>45,775,726</u>
6	ADIT - Accumulated Deferred Income Taxes	(\$32,221,622)

SCHEDULE C

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

TOTAL PLANT IN SERVICE - DIRECT AND ALLOCATED

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK ACCT 1010	ADJUSTMENTS ACCT 1010	TEST YEAR ADJUSTED ACCT 1010
			(a)	(b)	(c)
1	Service Area Direct Plant In Service	WKP C.a	\$358,815,597	\$3,255,609	\$362,071,206
2	Allocated TGS Division Plant In Service	WKP C.b	3,688,700	(14,276)	3,674,424
3	Allocated Corporate Plant In Service	WKP C.c	19,484,446	(1,125,931)	18,358,515
4	Total Plant In Service		<u>\$381,988,743</u>	<u>\$2,115,401</u>	<u>\$384,104,144</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PLANT IN SERVICE - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1010	MEALS & HOTEL ADJUSTMENTS ACCT 1010	MISCODDED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1010	MISCODDED RETIREMENTS ADJUSTMENT ACCT 1010	RECLASSIFICATION TO CORRECT WTXSA LOCATION ADJUSTMENT ACCT 1010	DIRECT TEST YEAR ADJUSTED ACCT 1010	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	DIRECT ADJUSTED AT 12/31/2015 ACCT 1010
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<u>INTANGIBLE PLANT</u>									
1	(301) Organization	\$40,840	\$0	\$0	\$0	\$0	\$40,840	\$0	\$40,840
2	(302) Franchises & Consents	7,208	0	0	0	0	7,208	0	7,208
3	(303) Misc. Intangible	726,412	0	0	0	0	726,412	0	726,412
4	Total Intangible Plant	\$774,461	\$0	\$0	\$0	\$0	\$774,461	\$0	\$774,461
<u>GATHERING AND TRANSMISSION PLANT</u>									
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	77,482	0	0	0	0	77,482	0	77,482
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0
16	(367) Mains	27,250,464	0	0	556	0	27,251,020	314,609	27,565,546
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	1,336,485	0	(1,025)	157	0	1,335,617	5,802	1,339,447
19	(371) Other Equipment	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$28,664,432	\$0	(\$1,025)	\$713	\$0	\$28,664,119	\$320,411	\$28,982,475
<u>DISTRIBUTION PLANT</u>									
21	(374) Land & Land Rights	\$1,549,209	\$0	\$0	\$0	\$0	\$1,549,209	\$0	\$1,549,209
22	(374.1) Land & Land Rights	0	0	0	0	0	0	0	0
23	(374.2) Land & Land Rights	0	0	0	0	0	0	0	0
24	(375.1) Structures & Improvements	170,994	0	0	0	0	170,994	0	170,994
25	(375.2) Other Distr Systems Struct	45,492	0	0	0	0	45,492	0	45,492
26	(376) Mains	136,241,577	0	(3,054)	14,312	0	136,252,835	961,231	137,207,617
27	(376.9) Mains - Cathodic Protection Anodes	19,406,817	0	(31,274)	0	0	19,375,543	261,958	19,637,501
28	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0
29	(378) Meas. & Reg. Station - General	6,057,734	0	0	186	0	6,057,920	97,552	6,155,208

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PLANT IN SERVICE - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1010	MEALS & HOTEL ADJUSTMENTS ACCT 1010	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1010	MISCODED RETIREMENTS ADJUSTMENT ACCT 1010	RECLASSIFICATION TO CORRECT WTXSA LOCATION ADJUSTMENT ACCT 1010	DIRECT TEST YEAR ADJUSTED ACCT 1010	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	DIRECT ADJUSTED AT 12/31/2015 ACCT 1010
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
30	(379) Meas. & Reg. Station - C.G.	2,949,985	0	0	4,521	0	2,954,506	(923)	2,953,583
31	(380) Services	87,990,178	(27)	5	23,740	0	88,013,896	149,803	88,162,674
32	(380.1) Ind Service Line Equip	0	0	0	0	0	0	0	0
33	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0	0
34	(381) Meters	34,415,623	0	0	2,044	0	34,417,668	670,368	35,088,019
35	(382) Meter Installations	0	0	0	0	0	0	(0)	(0)
36	(383) House Regulators	10,382,520	0	51,199	365	0	10,434,084	85,249	10,519,334
37	(385) Indust. Meas. & Reg. Stat. Equipment	9,632,864	0	0	7,159	0	9,640,022	312,839	9,952,862
38	(386) Other Property on Customer Premises	624,137	0	0	0	0	624,137	0	624,137
39	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0
40	Total Distribution Plant	\$309,467,130	(\$27)	\$16,876	\$52,326	\$0	\$309,536,306	\$2,538,077	\$312,066,628
<u>GENERAL PLANT</u>									
41	(389) Land & Land Rights	\$202,445	\$0	\$0	\$0	\$0	\$202,445	\$0	\$202,445
42	(389.1) Land & Land Rights	0	0	0	0	0	0	0	0
43	(390) Structures & Improvements	0	0	0	0	0	0	0	0
44	(390.1) Structures & Improvements	4,400,873	0	0	0	0	4,400,873	1,643	4,402,281
45	(390.2) Leasehold Improvements	96,070	0	0	0	0	96,070	0	96,070
46	(391) Office Furniture & Equipment	0	0	0	0	0	0	0	0
47	(391.1) Office Furniture & Equipment	908,322	0	0	0	0	908,322	0	908,322
48	(391.9) Computer & Equipment	2,599,434	0	0	0	0	2,599,434	(4,345)	2,574,600
49	(392) Transportation Equipment	3,423,665	0	0	0	0	3,423,665	(59,736)	3,363,929
50	(393) Stores Equipment	62,305	0	0	0	0	62,305	0	62,305
51	(394) Tools, Shop & Garage	3,153,685	0	0	0	0	3,153,685	179,390	3,332,817
52	(394.1) Tools	0	0	0	0	0	0	0	0
53	(395) CNG Equipment	0	0	0	0	0	0	0	0
54	(396) Major Work Equipment	831,227	0	0	0	0	831,227	0	831,227
55	(397) Communication Equipment	4,218,807	0	(2,857)	0	0	4,215,949	246,426	4,461,046
56	(398) Miscellaneous General Plant	12,741	0	0	0	0	12,741	(0)	12,598
57	Total General Plant	\$19,909,574	\$0	(\$2,857)	\$0	\$0	\$19,906,717	\$363,377	\$20,247,642
58	Total Orig Cost Plant in Service	\$358,815,597	(\$27)	\$12,994	\$53,039	\$0	\$358,881,603	\$3,221,865	\$362,071,206

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

PLANT IN SERVICE - POST TEST YEAR SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1010 AT 12/31/2015	MEALS & HOTEL ADJUSTMENTS ACCT 1010 AT 12/31/2015	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1010 AT 12/31/2015	MISCODED RETIREMENTS ADJUSTMENT ACCT 1010 AT 12/31/2015	RECLASSIFICATION TO CORRECT WTXSA LOCATION ADJUSTMENT ACCT 1010 AT 12/31/2015	DIRECT ADJUSTED ACCT 1010 AT 12/31/2015	TOTAL CHANGE IN ACCT 1010 FROM 9/30/2015 TO 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>INTANGIBLE PLANT</u>								
1	(301) Organization	\$40,840	\$0	\$0	\$0	\$0	\$40,840	\$0
2	(302) Franchises & Consents	7,208	0	0	0	0	7,208	0
3	(303) Misc. Intangible	726,412	0	0	0	0	726,412	0
4	Total Intangible Plant	\$774,461	\$0	\$0	\$0	\$0	\$774,461	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>								
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strucutres	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0
14	(365) Land & Land Rights	77,482	0	0	0	0	77,482	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0
16	(367) Mains	27,565,073	0	0	556	0	27,565,629	314,609
17	(368) Compressor Station Equip	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	1,342,287	0	(1,025)	157	0	1,341,419	5,802
19	(371) Other Equipment	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$28,984,842	\$0	(\$1,025)	\$713	\$0	\$28,984,530	\$320,411
<u>DISTRIBUTION PLANT</u>								
21	(374) Land & Land Rights	\$1,549,209	\$0	\$0	\$0	\$0	\$1,549,209	\$0
22	(374.1) Land	0	0	0	0	0	0	0
23	(374.2) Land Rights	0	0	0	0	0	0	0
24	(375.1) Structures & Improvements	170,994	0	0	0	0	170,994	0
25	(375.2) Other Distr Systems Struct	45,492	0	0	0	0	45,492	0
26	(376) Mains	137,203,546	0	(3,054)	13,574	(0)	137,214,066	961,231
27	(376.9) Mains - Cathodic Protection Anodes	19,668,775	0	(31,274)	0	0	19,637,501	261,958
28	(377) Compressor Station Equipment	0	0	0	0	0	0	0
29	(378) Meas. & Reg. Station - General	6,155,286	0	0	186	0	6,155,472	97,552
30	(379) Meas. & Reg. Station - C.G.	2,949,062	0	0	4,521	0	2,953,583	(923)
31	(380) Services	88,144,962	(27)	5	18,758	(0)	88,163,699	149,803

32	(380.1) Services	0	0	0	0	0	0	0
33	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0
34	(381) Meters	35,085,683	0	0	2,352	0	35,088,035	670,368
35	(382) Meter Installations	(0)	0	0	0	0	(0)	(0)
36	(383) House Regulators	10,467,745	0	51,199	389	0	10,519,334	85,249
37	(385) Indust. Meas. & Reg. Stat. Equipment	9,948,458	0	0	4,404	0	9,952,862	312,839
38	(386) Other Property on Customer Premises	624,137	0	0	0	0	624,137	0
39	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0
40	Total Distribution Plant	\$312,013,347	(\$27)	\$16,876	\$44,185	(\$0)	\$312,074,382	\$2,538,077
<u>GENERAL PLANT</u>								
41	(389) Land & Land Rights	\$202,445	\$0	\$0	\$0	\$0	\$202,445	\$0
42	(389.1) Land & Land Rights	0	0	0	0	0	0	0
43	(390) Structures & Improvements	0	0	0	0	0	0	0
44	(390.1) Structures & Improvements	4,402,516	0	0	0	0	4,402,516	1,643
45	(390.2) Leasehold Improvements	96,070	0	0	0	0	96,070	0
46	(391) Office Furniture & Equipment	0	0	0	0	0	0	0
47	(391.1) Office Furniture & Equipment	908,322	0	0	0	0	908,322	0
48	(391.9) Computer & Equipment	2,595,089	0	0	0	0	2,595,089	(4,345)
49	(392) Transportation Equipment	3,363,929	0	0	0	0	3,363,929	(59,736)
50	(393) Stores Equipment	62,305	0	0	0	0	62,305	0
51	(394) Tools, Shop & Garage	3,333,075	0	0	0	0	3,333,075	179,390
52	(394.1) Tools	0	0	0	0	0	0	0
53	(395) CNG Equipment	0	0	0	0	0	0	0
54	(396) Major Work Equipment	831,227	0	0	0	0	831,227	0
55	(397) Communication Equipment	4,462,375	0	0	0	0	4,462,375	246,426
56	(398) Miscellaneous General Plant	12,741	0	0	0	0	12,741	(0)
57	Total General Plant	\$20,270,095	\$0	\$0	\$0	\$0	\$20,270,095	\$363,377
58	Total Orig Cost Plant in Service	\$362,042,745	(\$27)	\$15,851	\$44,898	\$0	\$362,103,468	\$3,221,865

Source: WKP C.a.1 & C-1.a.1 WTSA_CPR activity 101 & 106_plant YTD 12 31 2015.xlsx

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

PLANT IN SERVICE - TGS DIVISION

LINE NO.	DESCRIPTION	TGS	REMOVE	REMOVE ASSET WITH INSUFFICIENT DOCUMENTATION	REMOVE 2010 MEALS & HOTEL	REMOVE 2012 MEALS & HOTEL	REMOVE 2013 MEALS & HOTEL	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	TGS DIVISION	KNOWN AND MEASURABLE	TGS DIVISION
		DIVISION PER	ASSET NOT							TEST YEAR	ADJUSTMENT TO	ADJUSTED
		BOOK	USED BY							ADJUSTED	INCLUDE ASSETS IN	ACCT 1010 AT
		Acct 1010	DIVISION							ACCT 1010	SERVICE AS OF	12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
<u>INTANGIBLE PLANT</u>												
1	(301) Organization	\$127,437	\$0	(\$127,437)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	278,560	0	(278,560)	0	0	0	0	0	0	0	0
4	Total Intangible Plant	\$405,997	\$0	(\$405,997)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>												
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0
16	(367) Mains	0	0	0	0	0	0	0	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0	0
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>												
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(375) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0
23	(376) Mains	0	0	0	0	0	0	0	0	0	0	0
24	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0
25	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0	0	0
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0	0	0
27	(380) Services	0	0	0	0	0	0	0	0	0	0	0
28	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0	0	0	0	0
29	(381) Meters	0	0	0	0	0	0	0	0	0	0	0
30	(382) Meter Installations	0	0	0	0	0	0	0	0	0	0	0

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

PLANT IN SERVICE - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK Acct 1010	REMOVE ASSET NOT USED BY DIVISION	REMOVE ASSET WITH INSUFFICIENT DOCUMENTATION	REMOVE 2010 MEALS & HOTEL	REMOVE 2012 MEALS & HOTEL	REMOVE 2013 MEALS & HOTEL	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	TGS DIVISION TEST YEAR ADJUSTED ACCT 1010	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	TGS DIVISION ADJUSTED ACCT 1010 AT 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
31	(383) House Regulators	0	0	0	0	0	0	0	0	0	0	0
32	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0
33	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0	0	0
34	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0
35	Total Distribution Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT												
36	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	(390.1) Structures & Improvements	74,162	0	0	0	0	0	0	(492)	73,670	0	73,670
38	(390.2) Leasehold Equipment	106,600	0	0	0	0	0	0	0	106,600	43,351	149,951
39	(391.1) Office Furniture & Fixtures	928,516	(2,419)	0	0	0	0	0	0	926,096	127,723	1,053,819
40	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0	0	0
41	(391.3) Office Machines	0	0	0	0	0	0	0	0	0	0	0
42	(391.4) Audio Visual Equipment	0	0	0	0	0	0	0	0	0	0	0
43	(391.6) Purchased Software	0	0	0	0	0	0	0	0	0	0	0
44	(391.9) Computer & Equipment	6,517,857	0	0	(97)	(1,265)	(1,053)	(83)	(4,816)	6,510,543	209,618	6,720,161
45	(392.6) Aircraft	0	0	0	0	0	0	0	0	0	0	0
46	(394) Tools	24,633	0	0	0	0	0	0	(225)	24,408	0	24,408
47	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0	0	0
48	(397) Communication Equipment	1,180,684	0	0	0	0	0	0	0	1,180,684	0	1,180,684
49	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0	0	0
50	Total General Plant	\$8,832,452	(\$2,419)	\$0	(\$97)	(\$1,265)	(\$1,053)	(\$83)	(\$5,533)	\$8,822,002	\$380,692	\$9,202,693
51	Total Orig Cost Plant in Service	\$9,238,449	(\$2,419)	(\$405,997)	(\$97)	(\$1,265)	(\$1,053)	(\$83)	(\$5,533)	\$8,822,002	\$380,692	\$9,202,693
52	Allocation Factor to Service Area	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%
53	Total Allocated Plant In Service	\$3,688,700	(\$966)	(\$162,105)	(\$39)	(\$505)	(\$420)	(\$33)	(\$2,209)	\$3,522,422	\$152,001	\$3,674,424

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

PLANT IN SERVICE - POST TEST YEAR DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCT 1010 AT 12/31/2015	REMOVE ASSET NOT USED BY DIVISION	REMOVE ASSET WITH INSUFFICIENT DOCUMENTATION	REMOVE 2010 MEALS & HOTEL	REMOVE 2012 MEALS & HOTEL	REMOVE 2013 MEALS & HOTEL	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	TGS DIVISION ADJUSTED ACCT 1010 AT 12/31/2015	TOTAL CHANGE IN ACCT 1010 FROM 9/30/2015 TO 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<u>INTANGIBLE PLANT</u>											
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>											
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0
16	(367) Mains	0	0	0	0	0	0	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>											
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(375) Structures & Improvements	0	0	0	0	0	0	0	0	0	0
23	(376) Mains	0	0	0	0	0	0	0	0	0	0
24	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0
25	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0	0
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0	0
27	(380) Services	0	0	0	0	0	0	0	0	0	0
28	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0	0	0	0
29	(381) Meters	0	0	0	0	0	0	0	0	0	0
30	(382) Meter Installations	0	0	0	0	0	0	0	0	0	0
31	(383) House Regulators	0	0	0	0	0	0	0	0	0	0
32	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0
33	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0	0
34	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0
35	Total Distribution Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>GENERAL PLANT</u>											

36	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	(390.1) Structures & Improvements	74,162	0	0	0	0	0	0	(492)	73,670	0
38	(390.2) Leasehold Equipment	149,951	0	0	0	0	0	0	0	149,951	43,351
39	(391.1) Office Furniture & Fixtures	1,056,239	(2,419)	0	0	0	0	0	0	1,053,819	127,723
40	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0	0
41	(391.3) Office Machines	0	0	0	0	0	0	0	0	0	0
42	(391.4) Audio Visual Equipment	0	0	0	0	0	0	0	0	0	0
43	(391.6) Purchased Software	0	0	0	0	0	0	0	0	0	0
44	(391.9) Computer & Equipment	6,727,475	0	0	(97)	(1,265)	(1,053)	(83)	(4,816)	6,720,161	209,618
45	(392.6) Aircraft	0	0	0	0	0	0	0	0	0	0
46	(394) Tools	24,633	0	0	0	0	0	0	(225)	24,408	0
47	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0	0
48	(397) Communication Equipment	1,180,684	0	0	0	0	0	0	0	1,180,684	0
49	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0	0
50	Total General Plant	\$9,213,144	(\$2,419)	\$0	(\$97)	(\$1,265)	(\$1,053)	(\$83)	(\$5,533)	\$9,202,693	\$380,692
51	Total Orig Cost Plant in Service	\$9,213,144	(\$2,419)	\$0	(\$97)	(\$1,265)	(\$1,053)	(\$83)	(\$5,533)	\$9,202,693	\$380,692
52	Allocation Factor to Service Area	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%
53	Total Allocated Plant In Service	\$3,678,596	(\$966)	\$0	(\$39)	(\$505)	(\$420)	(\$33)	(\$2,209)	\$3,674,424	\$152,001

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

PLANT IN SERVICE - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK Acct 1010	REMOVE AIRPLANE	REMOVE AIRCRAFT INTERNET	REMOVE AIRPORT FURNITURE	REMOVE ONE GAS FOUNDATIO N SOFTWARE	REMOVE 2013 MEALS & HOTEL	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	CORPORATE TEST YEAR ADJUSTED ACCT 1010	KNOWN AND MEASURABL E ADJUSTMEN T TO INCLUDE	CORPORATE ADJUSTED ACCT 1010 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE ADJUSTED AT 12/31/2015 AS ALLOCATED
											ASSETS IN SERVICE AS OF 12/31/2015			
		(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
<u>INTANGIBLE PLANT</u>														
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0	0		
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0	0	0	0		
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<u>GATHERING AND TRANSMISSION PLANT</u>														
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0	0	0	0		
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0		
8	(329) Other Structures	0	0	0	0	0	0	0	0	0	0	0		
9	(332) Field Lines	0	0	0	0	0	0	0	0	0	0	0		
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0		
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0	0		
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0	0		
13	(337) Other Equip	0	0	0	0	0	0	0	0	0	0	0		
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0		
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0		
16	(367) Mains	0	0	0	0	0	0	0	0	0	0	0		
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0		
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0	0		
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0	0		
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<u>DISTRIBUTION PLANT</u>														
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
22	(375) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0		
23	(376) Mains	0	0	0	0	0	0	0	0	0	0	0		
24	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0		

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PLANT IN SERVICE - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK Acct 1010	REMOVE AIRPLANE	REMOVE AIRCRAFT INTERNET	REMOVE AIRPORT FURNITURE	REMOVE ONE GAS FOUNDATIO N SOFTWARE	REMOVE 2013 MEALS & HOTEL	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	CORPORATE TEST YEAR ADJUSTED ACCT 1010	KNOWN AND MEASURABL E ADJUSTMEN T TO INCLUDE	CORPORATE ADJUSTED ACCT 1010 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE ADJUSTED AT 12/31/2015 AS ALLOCATED
											ASSETS IN SERVICE AS OF 12/31/2015			
		(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
25	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0	0	0		
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0	0	0		
27	(380) Services	0	0	0	0	0	0	0	0	0	0	0		
28	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0	0	0	0	0		
29	(381) Meters	0	0	0	0	0	0	0	0	0	0	0		
30	(382) Meter Installations	0	0	0	0	0	0	0	0	0	0	0		
31	(383) House Regulators	0	0	0	0	0	0	0	0	0	0	0		
32	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0		
33	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0	0	0		
34	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0		
35	Total Distribution Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<u>GENERAL PLANT</u>														
36	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	23.43%	\$0
37	(390.1) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	23.43%	0
38	(390.2) Leasehold Improvements	1,878,719	0	0	0	0	0	0	0	1,878,719	10,807	1,889,526	23.43%	442,716
39	(391.1) Office Furniture & Equipment	3,137,681	0	0	0	0	0	0	0	3,137,681	0	3,137,681	23.43%	735,159
40	(391.19) Airplane Hanger Furniture	11,870	0	0	(11,870)	0	0	0	0	0	0	0	23.43%	0
41	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0	0	0	23.43%	0
42	(391.3) Office Machines	36,678	0	0	0	0	0	0	0	36,678	0	36,678	23.43%	8,594
43	(391.4) Audio Visual Equipment	1,320,602	0	0	0	0	0	0	0	1,320,602	(27,539)	1,293,063	23.43%	302,965
44	(391.6) Purchased Software	43,412,744	0	0	0	(64,443)	(59)	(1,272)	0	43,346,971	2,250,856	45,597,826	23.43%	10,683,571
45	(391.6) Banner Software	48,778,689	0	0	0	0	0	0	0	48,778,689	0	48,778,689	30.07%	14,667,752
46	(391.6) PowerPlant System	870,000	0	0	0	0	0	0	0	870,000	0	870,000	22.40%	194,880
47	(391.6) Riskworks	0	0	0	0	0	0	0	0	0	0	0	0.00%	0
48	(391.6) Maximo	3,117,561	0	0	0	0	0	0	0	3,117,561	0	3,117,561	36.00%	1,122,322
49	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	0	0	0	0	0	22.52%	0
50	(391.6) Concur Project	47,648	0	0	0	0	0	0	0	47,648	0	47,648	25.81%	12,299
51	(391.6) Journey-Employee-ODC Distrigas	68,907,862	0	0	0	0	(4,830)	0	(3,193)	68,899,839	382,009	69,281,848	23.43%	16,232,737

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PLANT IN SERVICE - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK Acct 1010	REMOVE AIRPLANE	REMOVE AIRCRAFT INTERNET	REMOVE AIRPORT FURNITURE	REMOVE ONE GAS FOUNDATIO N SOFTWARE	REMOVE 2013 MEALS & HOTEL	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	CORPORATE TEST YEAR ADJUSTED ACCT 1010	KNOWN AND MEASURABL E ADJUSTMEN T TO INCLUDE	CORPORATE ADJUSTED ACCT 1010 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE ADJUSTED AT 12/31/2015 AS ALLOCATED
											ASSETS IN SERVICE AS OF 12/31/2015			
		(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
52	(391.6) Journey-Employee Count	1,848,836	0	0	0	0	0	0	0	1,848,836	0	1,848,836	25.81%	477,214
53	(391.6) Ariba Software	59,400	0	0	0	0	0	0	0	59,400	0	59,400	33.64%	19,982
54	(391.8) Micro Computer Software	4,606,335	0	0	0	0	(51)	(202)	0	4,606,082	0	4,606,082	23.43%	1,079,205
55	(391.9) Computer & Equipment	0	0	0	0	0	0	0	0	0	0	0	23.43%	0
56	(392.6) Aircraft	13,473,433	(13,473,433)	0	0	0	0	0	0	0	0	0	23.43%	0
57	(394) Tools	0	0	0	0	0	0	0	0	0	0	0	23.43%	0
58	(394.1) Tools	0	0	0	0	0	0	0	0	0	0	0	23.43%	0
59	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0	0	0	23.43%	0
60	(396) Major Work Equipment	0	0	0	0	0	0	0	0	0	0	0	23.43%	0
61	(397) Communication Equipment	130,857		(130,857)	0	0	0	0	0	0	0	0	23.43%	0
62	(397.2) Telephone Equipment	0	0	0	0	0	0	0	0	0	0	0	23.43%	0
63	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0	0	0	23.43%	0
64	Total General Plant	\$191,638,913	(\$13,473,433)	(\$130,857)	(\$11,870)	(\$64,443)	(\$4,940)	(\$1,474)	(\$3,193)	\$177,948,704	\$2,616,133	\$180,564,837	25.46%	\$45,979,394
65	Total Orig Cost Plant in Service	\$191,638,913	(\$13,473,433)	(\$130,857)	(\$11,870)	(\$64,443)	(\$4,940)	(\$1,474)	(\$3,193)	\$177,948,704	\$2,616,133	\$180,564,837		
66	Allocation Factor to TGS	25.4642%	25.4642%	25.4642%	25.4642%	25.4642%	25.4642%	25.4642%	25.4642%	25.4642%	25.4642%	25.4642%		
67	Allocation Factor to Service Area	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%		
68	Total Allocated Plant In Service	\$19,484,446	(\$1,369,880)	(\$13,305)	(\$1,207)	(\$6,552)	(\$502)	(\$150)	(\$325)	\$18,092,525	\$265,989	\$18,358,515		

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

PLANT IN SERVICE - POST TEST YEAR CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCT 1010 AT 12/31/2015	REMOVE AIRPLANE	REMOVE AIRCRAFT INTERNET	REMOVE AIRPORT FURNITURE	REMOVE ONE GAS FOUNDATION SOFTWARE	REMOVE 2012 MEALS & HOTEL	REMOVE 2013 MEALS & HOTEL	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	CORPORATE ADJUSTED ACCT 1010 AT 12/31/2015	TOTAL CHANGE IN ACCT 1010 FROM 9/30/2015 TO 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
<u>INTANGIBLE PLANT</u>												
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>												
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strucutres	0	0	0	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0	0	0
16	(367) Mains	0	0	0	0	0	0	0	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0	0	0
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>												
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(375) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0
23	(376) Mains	0	0	0	0	0	0	0	0	0	0	0
24	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0
25	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0	0	0
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0	0	0
27	(380) Services	0	0	0	0	0	0	0	0	0	0	0
28	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0	0	0	0	0
29	(381) Meters	0	0	0	0	0	0	0	0	0	0	0
30	(382) Meter Installations	0	0	0	0	0	0	0	0	0	0	0
31	(383) House Regulators	0	0	0	0	0	0	0	0	0	0	0
32	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0
33	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0	0	0	0
34	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0	0	0
35	Total Distribution Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

GENERAL PLANT												
36	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	(390.1) Structures & Improvements	0	0	0	0	0	0	0	0	0	0	
38	(390.2) Leasehold Improvements	1,889,526	0	0	0	0	0	0	0	1,889,526	10,807	
39	(391.1) Office Furniture & Equipment	3,137,681	0	0	0	0	0	0	0	3,137,681	0	
40	(391.19) Airplane Hanger Furniture	11,870	0	0	(11,870)	0	0	0	0	0	0	
41	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	0	0	
42	(391.3) Office Machines	36,678	0	0	0	0	0	0	0	36,678	0	
43	(391.4) Audio Visual Equipment	1,293,063	0	0	0	0	0	0	0	1,293,063	(27,539)	
44	(391.6) Purchased Software	45,663,600	0	0	0	(64,443)	0	(59)	(1,272)	45,597,826	2,250,856	
45	(391.6) Banner Software	48,778,689	0	0	0	0	0	0	0	48,778,689	0	
46	(391.6) PowerPlant System	870,000	0	0	0	0	0	0	0	870,000	0	
47	(391.6) Riskworks	0	0	0	0	0	0	0	0	0	0	
48	(391.6) Maximo	3,117,561	0	0	0	0	0	0	0	3,117,561	0	
49	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	0	0	0	0	
50	(391.6) Concur Project	47,648	0	0	0	0	0	0	0	47,648	0	
51	(391.6) Journey-Employee-ODC Distrigas	69,289,871	0	0	0	0	(4,830)	0	(3,193)	69,281,848	382,009	
52	(391.6) Journey-Employee Count	1,848,836	0	0	0	0	0	0	0	1,848,836	0	
53	(391.6) Ariba Software	59,400	0	0	0	0	0	0	0	59,400	0	
54	(391.8) Micro Computer Software	4,606,335	0	0	0	0	0	(51)	(202)	4,606,082	0	
55	(391.9) Computer & Equipment	0	0	0	0	0	0	0	0	0	0	
56	(392.6) Aircraft	13,473,433	(13,473,433)	0	0	0	0	0	0	0	0	
57	(394) Tools	0	0	0	0	0	0	0	0	0	0	
58	(394.1) Tools	0	0	0	0	0	0	0	0	0	0	
59	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	0	0	
60	(396) Major Work Equipment	0	0	0	0	0	0	0	0	0	0	
61	(397) Communication Equipment	130,857		(130,857)	0	0	0	0	0	0	0	
62	(397.2) Telephone Equipment	0	0	0	0	0	0	0	0	0	0	
63	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	0	0	
64	Total General Plant	\$194,255,047	(\$13,473,433)	(\$130,857)	(\$11,870)	(\$64,443)	\$0	(\$4,940)	(\$1,474)	(\$3,193)	\$180,564,837	\$2,616,133

SCHEDULE C-1

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

TOTAL COMPLETED CONSTRUCTION NOT CLASSIFIED (CCNC) - DIRECT AND ALLOCATED

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK	ADJUSTMENTS	TEST YEAR
			ACCT 1060	ACCT 1060	ADJUSTED ACCT 1060
			(a)	(b)	(c)
1	Service Area Direct Completed Construction Not Classified	WKP C-1.a	\$10,178,384	\$4,065,531	\$14,243,916
2	Allocated TGS Division Completed Construction Not Classified	WKP C-1.b	75,840	(70,765)	5,075
3	Allocated Corporate Completed Construction Not Classified	WKP C-1.c	121,211	407,048	528,259
4	Total Completed Construction Not Classified		<u>\$10,375,435</u>	<u>\$4,401,814</u>	<u>\$14,777,249</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

COMPLETED CONSTRUCTION NOT CLASSIFIED - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1060	MEAL & HOTEL ADJUSTMENTS ACCT 1060	MISCODDED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1060	MISCODDED RETIREMENTS ADJUSTMENT ACCT 1060	RECLASSIFICATION TO CORRECT WTXSA LOCATION ADJUSTMENT OR RECLASS TO CORRECT FERC ACCT ACCT 1060	DIRECT TEST YEAR ADJUSTED ACCT 1060	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	DIRECT ADJUSTED AT 12/31/2015 ACCT 1060
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<u>INTANGIBLE PLANT</u>									
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0
4	Total Intangible CCNC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>									
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0
16	(367) Mains	1,303,831	(1,056)	0	0	0	1,302,774	(312,562)	990,212
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	144,747	(7)	0	0	0	144,740	(22,521)	122,219
19	(371) Other Equipment	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission CCNC	\$1,448,578	(\$1,063)	\$0	\$0	\$0	\$1,447,515	(\$335,083)	\$1,112,431
<u>DISTRIBUTION PLANT</u>									
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(374.1) Land & Land Rights	(399)	0	0	0	0	(399)	0	(399)
23	(375.1) Structures & Improvements	1,643	0	0	0	0	1,643	(0)	1,643
24	(375.2) Other Distr Systems Struct	1,639	0	0	0	0	1,639	(0)	1,639
25	(376) Mains	5,897,477	(374)	0	0	(0)	5,897,103	2,261,194	8,158,297
26	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0	0
27	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0
28	(378) Meas. & Reg. Station - General	820,245	(9)	0	0	0	820,237	332,238	1,152,474
29	(379) Meas. & Reg. Station - C.G.	229,259	0	0	0	0	229,259	(18,896)	210,363

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

COMPLETED CONSTRUCTION NOT CLASSIFIED - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1060	MEAL & HOTEL ADJUSTMENTS ACCT 1060	MISCODDED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1060	MISCODDED RETIREMENTS ADJUSTMENT ACCT 1060	RECLASSIFICATION TO CORRECT WTXSA LOCATION ADJUSTMENT OR RECLASS TO CORRECT FERC ACCT ACCT 1060	DIRECT TEST YEAR ADJUSTED ACCT 1060	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	DIRECT ADJUSTED AT 12/31/2015 ACCT 1060
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
30	(380) Services	883,483	0	0	0	0	883,483	2,072,505	2,955,989
31	(380.1) Ind Service Line Equip	0	0	0	0	0	0	0	0
32	(380.2) Comm Service Line Equip	61,278	0	0	0	0	61,278	(60,013)	1,265
33	(380.4) Yard Lines-Customer Svc	(72,906)	0	0	0	0	(72,906)	(89,232)	(162,138)
34	(381) Meters	61,098	0	0	0	1,767	62,866	79,420	142,285
35	(382) Meter Installations	1,767	0	0	0	(1,767)	0	0	0
36	(383) House Regulators	7,520	0	0	0	0	7,520	6,309	13,829
37	(385) Indust. Meas. & Reg. Stat. Equipment	389,559	0	0	0	0	389,559	(108)	389,452
38	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0
39	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0
40	Total Distribution CCNC	\$8,281,663	(\$383)	\$0	\$0	(\$0)	\$8,281,281	\$4,583,417	\$12,864,698
GENERAL PLANT									
41	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	(390) Structures & Improvements	0	0	0	0	0	0	0	0
43	(390.1) Structures & Improvements	44,997	0	0	0	0	44,997	(3,251)	41,746
44	(390.2) Leasehold Improvements	0	0	0	0	0	0	0	0
45	(391) Office Furniture & Equipment	0	0	0	0	0	0	0	0
46	(391.1) Office Furniture & Equipment	0	0	0	0	0	0	1,618	1,618
47	(391.9) Computer & Equipment	0	0	0	0	0	0	(0)	0
48	(392) Transportation Equipment	244,540	0	0	0	0	244,540	(110,762)	133,777
49	(393) Stores Equipment	0	0	0	0	0	0	0	0
50	(394) Tools, Shop & Garage	2,982	0	0	0	148,648	151,630	(61,985)	89,645
51	(394.1) Tools	148,648	0	0	0	(148,648)	0	0	0
52	(395) CNG Equipment	0	0	0	0	0	0	0	0
53	(396) Major Work Equipment	6,977	0	0	0	0	6,977	(6,977)	0
54	(397) Communication Equipment	0	0	0	0	0	0	0	0
55	(398) Miscellaneous General Plant	0	0	0	0	0	0	(0)	0
56	Total General CCNC	\$448,143	\$0	\$0	\$0	\$0	\$448,143	(\$181,356)	\$266,787
57	Total Orig Cost CCNC	\$10,178,384	(\$1,446)	\$0	\$0	(\$0)	\$10,176,938	\$4,066,977	\$14,243,916

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

COMPLETED CONSTRUCTION NOT CLASSIFIED - POST TEST YEAR SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	RECLASSIFICATION TO CORRECT WTXSA LOCATION						
		DIRECT PER BOOK ACCT 1060 AT 12/31/2015	MEALS & HOTEL ADJUSTMENTS ACCT 1060 AT 12/31/2015	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1060 AT 12/31/2015	MISCODED RETIREMENTS ADJUSTMENT ACCT 1060 AT 12/31/2015	ADJUSTMENT OR RECLASS TO CORRECT FERC ACCT ACCT 1060 AT 12/31/2015	DIRECT ADJUSTED ACCT 1060 AT 12/31/2015	TOTAL CHANGE IN ACCT 1060 FROM 9/30/2015 TO 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>INTANGIBLE PLANT</u>								
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0
4	Total Intangible CCNC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>								
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0
16	(367) Mains	991,269	(1,056)	0	0	0	990,212	(312,562)
17	(368) Compressor Station Equip	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	122,226	(7)	0	0	0	122,219	(22,521)
19	(371) Other Equipment	0	0	0	0	0	0	0
20	Total Gathering and Transmission CCNC	\$1,113,495	(\$1,063)	\$0	\$0	\$0	\$1,112,431	(\$335,083)
<u>DISTRIBUTION PLANT</u>								
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(374.1) Land & Land Rights	(399)	0	0	0	0	(399)	0
23	(375.1) Structures & Improvements	1,643	0	0	0	0	1,643	(0)
24	(375.2) Other Distr Systems Struct	1,639	0	0	0	0	1,639	(0)
25	(376) Mains	8,158,671	(374)	0	0	0	8,158,297	2,261,194
26	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0
27	(377) Compressor Station Equipment	0	0	0	0	0	0	0
28	(378) Meas. & Reg. Station - General	1,152,483	(9)	0	0	0	1,152,474	332,238
29	(379) Meas. & Reg. Station - C.G.	210,363	0	0	0	0	210,363	(18,896)

30	(380) Services	2,955,989	0	0	0	0	2,955,989	2,072,505
31	(380.1) Ind Service Line Equip	0	0	0	0	0	0	0
32	(380.2) Comm Service Line Equip	1,265	0	0	0	0	1,265	(60,013)
33	(380.4) Yard Lines-Customer Svc	(162,138)	0	0	0	0	(162,138)	(89,232)
34	(381) Meters	140,459	0	0	0	1,826	142,285	79,420
35	(382) Meter Installations	1,826	0	0	0	(1,826)	0	0
36	(383) House Regulators	13,829	0	0	0	0	13,829	6,309
37	(385) Indust. Meas. & Reg. Stat. Equipment	389,452	0	0	0	0	389,452	(108)
38	(386) Other Property on Customer Premises	0	0	0	0	0	0	0
39	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0
40	Total Distribution CCNC	\$12,865,080	(\$383)	\$0	\$0	\$0	\$12,864,698	\$4,583,417
<u>GENERAL PLANT</u>								
41	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	(390) Structures & Improvements	0	0	0	0	0	0	0
43	(390.1) Structures & Improvements	41,746	0	0	0	0	41,746	(3,251)
44	(390.2) Leasehold Improvements	0	0	0	0	0	0	0
45	(391) Office Furniture & Equipment	0	0	0	0	0	0	0
46	(391.1) Office Furniture & Equipment	1,618	0	0	0	0	1,618	1,618
47	(391.9) Computer & Equipment	0	0	0	0	0	0	(0)
48	(392) Transportation Equipment	133,777	0	0	0	0	133,777	(110,762)
49	(393) Stores Equipment	0	0	0	0	0	0	0
50	(394) Tools, Shop & Garage	2,982	0	0	0	86,663	89,645	(61,985)
51	(394.1) Tools	86,663	0	0	0	(86,663)	0	0
52	(395) CNG Equipment	0	0	0	0	0	0	0
53	(396) Major Work Equipment	0	0	0	0	0	0	(6,977)
54	(397) Communication Equipment	0	0	0	0	0	0	0
55	(398) Miscellaneous General Plant	0	0	0	0	0	0	(0)
56	Total General CCNC	\$266,787	\$0	\$0	\$0	\$0	\$266,787	(\$181,356)
57	Total Orig Cost CCNC	\$14,245,362	(\$1,446)	\$0	\$0	\$0	\$14,243,916	\$4,066,977

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

COMPLETED CONSTRUCTION NOT CLASSIFIED - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER		ADJUSTMENTS	TGS DIVISION TEST YEAR ADJUSTED	ACCT 1060	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	TGS DIVISION ADJUSTED ACCT 1060 AT 12/31/2015
		BOOK	ACCT 1060					
		(a)	(b)	(c)	(d)	(e)		
<u>INTANGIBLE PLANT</u>								
1	(301) Organization		\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents		0	0	0	0	0	0
3	(303) Misc. Intangible		0	0	0	0	0	0
4	Total Intangible Plant		\$0	\$0	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>								
5	(325) Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres		0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures		0	0	0	0	0	0
8	(329) Other Structures		0	0	0	0	0	0
9	(332) Field Lines		0	0	0	0	0	0
10	(333) Field Compressor Station Equip		0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment		0	0	0	0	0	0
12	(336) Purification Equipment		0	0	0	0	0	0
13	(337) Other Equip		0	0	0	0	0	0
14	(365) Land & Land Rights		0	0	0	0	0	0
15	(366) Meas/Reg Station Structures		0	0	0	0	0	0
16	(367) Mains		0	0	0	0	0	0
17	(368) Compressor Station Equip		0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment		0	0	0	0	0	0
19	(371) Other Equipment		0	0	0	0	0	0
20	Total Gathering and Transmission Plant		\$0	\$0	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>								
21	(374) Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0
22	(375.1) Structures & Improvements		0	0	0	0	0	0
23	(375.2) Other Distr Systems Struct		0	0	0	0	0	0
24	(376) Mains		57,836	(57,836)	0	0	0	0
25	(376.9) Mains - Cathodic Protection Anodes		0	0	0	0	0	0
26	(377) Compressor Station Equipment		0	0	0	0	0	0
27	(378) Meas. & Reg. Station - General		0	0	0	0	0	0
28	(379) Meas. & Reg. Station - C.G.		0	0	0	0	0	0
29	(380) Services		0	0	0	0	0	0
30	(380.1) Ind Service Line Equip		0	0	0	0	0	0
31	(380.2) Comm Service Line Equip		0	0	0	0	0	0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

COMPLETED CONSTRUCTION NOT CLASSIFIED - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER		ADJUSTMENTS ACCT 1060	TGS DIVISION TEST YEAR ADJUSTED ACCT 1060	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	TGS DIVISION ADJUSTED ACCT 1060 AT 12/31/2015
		BOOK	ACCT 1060				
		(a)	(b)	(c)	(d)	(e)	
32	(380.4) Yard Lines-Customer Svc		0	0	0	0	0
33	(381) Meters		0	0	0	0	0
34	(382) Meter Installations		0	0	0	0	0
35	(383) House Regulators		0	0	0	0	0
36	(385) Indust. Meas. & Reg. Stat. Equipment		0	0	0	0	0
37	(386) Other Property on Customer Premises		0	0	0	0	0
38	(387) Meas. & Reg. Stat. Equipment		0	0	0	0	0
39	Total Distribution CCNC		\$57,836	(\$57,836)	\$0	\$0	\$0
<u>GENERAL PLANT</u>							
40	(389) Land & Land Rights		\$0	\$0	\$0	\$0	\$0
41	(390.1) Structures & Improvements		0	0	0	0	0
42	(390.2) Leasehold Equipment		119,397	0	119,397	(119,397)	0
43	(391.1) Office Furniture & Fixtures		11,054	0	11,054	0	11,054
44	(391.2) Data Processing Equipment		0	0	0	0	0
45	(391.3) Office Machines		0	0	0	0	0
46	(391.4) Audio Visual Equipment		0	0	0	0	0
47	(391.6) Purchased Software		0	0	0	0	0
48	(391.9) Computer & Equipment		1,656	0	1,656	0	1,656
49	(392.6) Aircraft		0	0	0	0	0
50	(394) Tools		0	0	0	0	0
51	(394.1) Tools		0	0	0	0	0
52	(394.2) Shop Equipment		0	0	0	0	0
53	(396) Major Work Equipment		0	0	0	0	0
54	(397) Communication Equipment		0	0	0	0	0
55	(398) Miscellaneous General Plant		0	0	0	0	0
56	Total General plant		\$132,108	\$0	\$132,108	(\$119,397)	\$12,711
57	Total Orig Cost Plant in Service		\$189,943	(\$57,836)	\$132,108	(\$119,397)	\$12,711
58	Allocation Factor to Service Area		39.9277%	39.9277%	39.9277%	39.9277%	39.9277%
59	Total Allocated CCNC		\$75,840	(\$23,092)	\$52,747	(\$47,672)	\$5,075

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

COMPLETED CONSTRUCTION NOT CLASSIFIED - POST TEST YEAR DIVISION

		TGS DIVISION		TGS DIVISION	TOTAL CHANGE
		PER BOOK	ADJUSTMENTS	ADJUSTED	IN ACCT 1060
LINE		ACCT 1060	ACCT 1060 AT	ACCT 1060 AT	FROM
NO.	DESCRIPTION	AT 12/31/2015	12/31/2015	12/31/2015	9/30/2015 TO
		(a)	(b)	(c)	12/31/2015
<u>INTANGIBLE PLANT</u>					
1	(301) Organization	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>					
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0
8	(329) Other Structures	0	0	0	0
9	(332) Field Lines	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0
12	(336) Purification Equipment	0	0	0	0
13	(337) Other Equip	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0
16	(367) Mains	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0
19	(371) Other Equipment	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>					
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0
22	(375.1) Structures & Improvements	0	0	0	0
23	(375.2) Other Distr Systems Struct	0	0	0	0
24	(376) Mains	0	0	0	0
25	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0
26	(377) Compressor Station Equipment	0	0	0	0
27	(378) Meas. & Reg. Station - General	0	0	0	0
28	(379) Meas. & Reg. Station - C.G.	0	0	0	0
29	(380) Services	0	0	0	0
30	(380.1) Ind Service Line Equip	0	0	0	0
31	(380.2) Comm Service Line Equip	0	0	0	0
32	(380.4) Yard Lines-Customer Svc	0	0	0	0

33	(381) Meters	0	0	0	0
34	(382) Meter Installations	0	0	0	0
35	(383) House Regulators	0	0	0	0
36	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0
37	(386) Other Property on Customer Premises	0	0	0	0
38	(387) Meas. & Reg. Stat. Equipment	0	0	0	0
39	Total Distribution CCNC	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>GENERAL PLANT</u>					
40	(389) Land & Land Rights	\$0	\$0	\$0	\$0
41	(390.1) Structures & Improvements	0	0	0	0
42	(390.2) Leasehold Equipment	0	0	0	(119,397)
43	(391.1) Office Furniture & Fixtures	11,054	0	11,054	0
44	(391.2) Data Processing Equipment	0	0	0	0
45	(391.3) Office Machines	0	0	0	0
46	(391.4) Audio Visual Equipment	0	0	0	0
47	(391.6) Purchased Software	0	0	0	0
48	(391.9) Computer & Equipment	1,656	0	1,656	0
49	(392.6) Aircraft	0	0	0	0
50	(394) Tools	0	0	0	0
51	(394.1) Tools	0	0	0	0
52	(394.2) Shop Equipment	0	0	0	0
53	(396) Major Work Equipment	0	0	0	0
54	(397) Communication Equipment	0	0	0	0
55	(398) Miscellaneous General Plant	0	0	0	0
56	Total General plant	<u>12,711</u>	<u>0</u>	<u>12,711</u>	<u>(119,397)</u>
57	Total Orig Cost Plant in Service	\$12,711	\$0	\$12,711	(\$119,397)
58	Allocation Factor to Service Area	<u>39.9277%</u>	<u>39.9277%</u>	<u>39.9277%</u>	<u>39.9277%</u>
59	Total Allocated CCNC	<u>\$5,075</u>	<u>\$0</u>	<u>\$5,075</u>	<u>(\$47,672)</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

COMPLETED CONSTRUCTION NOT CLASSIFIED - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK Acct 1060	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	CORPORATE TEST YEAR ADJUSTED Acct 1060	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	CORPORATE ADJUSTED ACCT 1060 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE AT 12/31/2015 ADJUSTED AS ALLOCATED
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<u>INTANGIBLE PLANT</u>									
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0		
2	(302) Franchises & Consents	0	0	0	0	0	0		
3	(303) Misc. Intangible	0	0	0	0	0	0		
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0		
<u>GATHERING AND TRANSMISSION PLANT</u>									
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0		
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0		
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0		
8	(329) Other Structures	0	0	0	0	0	0		
9	(332) Field Lines	0	0	0	0	0	0		
10	(333) Field Compressor Station Equip	0	0	0	0	0	0		
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0		
12	(336) Purification Equipment	0	0	0	0	0	0		
13	(337) Other Equip	0	0	0	0	0	0		
14	(365) Land & Land Rights	0	0	0	0	0	0		
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0		
16	(367) Mains	0	0	0	0	0	0		
17	(368) Compressor Station Equip	0	0	0	0	0	0		
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0		
19	(371) Other Equipment	0	0	0	0	0	0		
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0		
<u>DISTRIBUTION PLANT</u>									
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0		
22	(375.1) Structures & Improvements	0	0	0	0	0	0		
23	(375.2) Other Distr Systems Struct	0	0	0	0	0	0		
24	(376) Mains	0	0	0	0	0	0		
25	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0		
26	(377) Compressor Station Equipment	0	0	0	0	0	0		
27	(378) Meas. & Reg. Station - General	0	0	0	0	0	0		
28	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0		
29	(380) Services	0	0	0	0	0	0		

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

COMPLETED CONSTRUCTION NOT CLASSIFIED - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK Acct 1060	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	CORPORATE TEST YEAR ADJUSTED Acct 1060	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	CORPORATE ADJUSTED ACCT 1060 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE AT 12/31/2015 ADJUSTED AS ALLOCATED
30	(380.1) Ind Service Line Equip	0	0	0	0	0	0		
31	(380.2) Comm Service Line Equip	0	0	0	0	0	0		
32	(380.4) Yard Lines-Customer Svc	0	0	0	0	0	0		
33	(381) Meters	0	0	0	0	0	0		
34	(382) Meter Installations	0	0	0	0	0	0		
35	(383) House Regulators	0	0	0	0	0	0		
36	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0		
37	(386) Other Property on Customer Premises	0	0	0	0	0	0		
38	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0		
39	Total Distribution CCNC	\$0	\$0	\$0	\$0	\$0	\$0		
<u>GENERAL PLANT</u>									
40	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	23.43%	\$0
41	(390.1) Structures & Improvements	0	0	0	0	0	0	23.43%	0
42	(390.2) Leasehold Improvements	0	0	0	0	50,802	50,802	23.43%	11,903
43	(391.1) Office Furniture & Equipment	0	0	0	0	0	0	23.43%	0
44	(391.19) Airplane Hanger Furniture	0	0	0	0	0	0	23.43%	0
45	(391.2) Data Processing Equipment	0	0	0	0	0	0	23.43%	0
46	(391.3) Office Machines	0	0	0	0	0	0	23.43%	0
47	(391.4) Audio Visual Equipment	0	0	0	0	0	0	23.43%	0
48	(391.6) Purchased Software	1,295,672	(4,431)	(26,815)	1,264,426	4,331,543	5,595,969	23.43%	1,311,135
49	(391.6) Banner Software	0	0	0	0	0	0	30.07%	0
50	(391.6) PowerPlant System	0	0	0	0	0	0	22.40%	0
51	(391.6) Riskworks	0	0	0	0	0	0	0.00%	0
52	(391.6) Maximo	0	0	0	0	0	0	36.00%	0
53	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	22.52%	0
54	(391.6) Concur Project	0	0	0	0	0	0	25.81%	0
55	(391.6) Journey-Employee-ODC Dstrigas	0	0	0	0	0	0	23.43%	0
56	(391.6) Journey-Employee Count	0	0	0	0	0	0	25.81%	0
57	(391.6) Ariba Software	0	0	0	0	0	0	33.64%	0
58	(391.8) Micro Computer Software	0	0	0	0	0	0	23.43%	0
59	(391.9) Computer & Equipment	0	0	0	0	0	0	23.43%	0
60	(392.6) Aircraft	0	0	0	0	0	0	23.43%	0
61	(394.1) Tools	0	0	0	0	0	0	23.43%	0
62	(394.2) Shop Equipment	0	0	0	0	0	0	23.43%	0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

COMPLETED CONSTRUCTION NOT CLASSIFIED - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK Acct 1060	REMOVE 2014 MEALS & HOTEL	REMOVE 2015 MEALS & HOTEL	CORPORATE TEST YEAR ADJUSTED Acct 1060	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE ASSETS IN SERVICE AS OF 12/31/2015	CORPORATE ADJUSTED ACCT 1060 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE AT 12/31/2015 ADJUSTED AS ALLOCATED
63	(396) Major Work Equipment	0	0	0	0	0	0	23.43%	0
64	(397) Communication Equipment	0	0	0	0	0	0	23.43%	0
65	(397.2) Telephone Equipment	0	0	0	0	0	0	23.43%	0
66	(398) Miscellaneous General Plant	0	0	0	0	0	0	23.43%	0
67	Total General plant	<u>\$1,295,672</u>	<u>(\$4,431)</u>	<u>(\$26,815)</u>	<u>\$1,264,426</u>	<u>\$4,382,345</u>	<u>\$5,646,771</u>	23.43%	<u>\$1,323,038</u>
68	Total Orig Cost Plant in Service	\$1,295,672	(\$4,431)	(\$26,815)	\$1,264,426	\$4,382,345	\$5,646,771		
69	Allocation Factor to TGS	23.4300%	23.4300%	23.4300%	23.4300%	23.4300%	23.4300%		
70	Allocation Factor to Service Area	<u>39.9277%</u>	<u>39.9277%</u>	<u>39.9277%</u>	<u>39.9277%</u>	<u>39.9277%</u>	<u>39.9277%</u>		
71	Total Allocated CCNC	<u>\$121,211</u>	<u>(\$415)</u>	<u>(\$2,509)</u>	<u>\$118,288</u>	<u>\$409,971</u>	<u>\$528,259</u>		

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

COMPLETED CONSTRUCTION NOT CLASSIFIED - POST TEST YEAR CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCT 1060 AT 12/31/2015 (a)	REMOVE AIRPLANE (b)	REMOVE AIRCRAFT INTERNET (c)	REMOVE AIRPORT FURNITURE (d)	REMOVE ONE GAS FOUNDATION SOFTWARE (e)	REMOVE 2014 MEALS & HOTEL (f)	REMOVE 2015 MEALS & HOTEL (g)	CORPORATE ADJUSTED ACCT 1060 AT 12/31/2015 (h)	TOTAL CHANGE IN ACCT 1010 FROM 9/30/2015 TO 12/31/2015 (i)
<u>INTANGIBLE PLANT</u>										
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>										
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0
8	(329) Other Structures	0	0	0	0	0	0	0	0	0
9	(332) Field Lines	0	0	0	0	0	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0	0
13	(337) Other Equip	0	0	0	0	0	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0
16	(367) Mains	0	0	0	0	0	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0	0
19	(371) Other Equipment	0	0	0	0	0	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>										
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(375.1) Structures & Improvements	0	0	0	0	0	0	0	0	0
23	(375.2) Other Distr Systems Struct	0	0	0	0	0	0	0	0	0
24	(376) Mains	0	0	0	0	0	0	0	0	0
25	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0	0	0
26	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0
27	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0	0
28	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0	0
29	(380) Services	0	0	0	0	0	0	0	0	0
30	(380.1) Ind Service Line Equip	0	0	0	0	0	0	0	0	0
31	(380.2) Comm Service Line Equip	0	0	0	0	0	0	0	0	0

32	(380.4) Yard Lines-Customer Svc	0	0	0	0	0	0	0	0
33	(381) Meters	0	0	0	0	0	0	0	0
34	(382) Meter Installations	0	0	0	0	0	0	0	0
35	(383) House Regulators	0	0	0	0	0	0	0	0
36	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0
37	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0
38	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0
39	Total Distribution CCNC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

GENERAL PLANT

40	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
41	(390.1) Structures & Improvements	0	0	0	0	0	0	0	0
42	(390.2) Leasehold Improvements	50,802	0	0	0	0	0	50,802	50,802
43	(391.1) Office Furniture & Equipment	0	0	0	0	0	0	0	0
44	(391.19) Airplane Hanger Furniture	0	0	0	0	0	0	0	0
45	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0
46	(391.3) Office Machines	0	0	0	0	0	0	0	0
47	(391.4) Audio Visual Equipment	0	0	0	0	0	0	0	0
48	(391.6) Purchased Software	5,627,215	0	0	0	(4,431)	(26,815)	5,595,969	4,331,543
49	(391.6) Banner Software	0	0	0	0	0	0	0	0
50	(391.6) PowerPlant System	0	0	0	0	0	0	0	0
51	(391.6) Riskworks	0	0	0	0	0	0	0	0
52	(391.6) Maximo	0	0	0	0	0	0	0	0
53	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	0	0
54	(391.6) Concur Project	0	0	0	0	0	0	0	0
55	(391.6) Journey-Employee-ODC Distrigas	0	0	0	0	0	0	0	0
56	(391.6) Journey-Employee Count	0	0	0	0	0	0	0	0
57	(391.6) Ariba Software	0	0	0	0	0	0	0	0
58	(391.8) Micro Computer Software	0	0	0	0	0	0	0	0
59	(391.9) Computer & Equipment	0	0	0	0	0	0	0	0
60	(392.6) Aircraft	0	0	0	0	0	0	0	0
61	(394.1) Tools	0	0	0	0	0	0	0	0
62	(394.2) Shop Equipment	0	0	0	0	0	0	0	0
63	(396) Major Work Equipment	0	0	0	0	0	0	0	0
64	(397) Communication Equipment	0	0	0	0	0	0	0	0
65	(397.2) Telephone Equipment	0	0	0	0	0	0	0	0
66	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0
67	Total General plant	\$5,678,017	\$0	\$0	\$0	\$0	(\$4,431)	(\$26,815)	\$5,646,771
68	Total Orig Cost Plant in Service	\$5,678,017	\$0	\$0	\$0	\$0	(\$4,431)	(\$26,815)	\$5,646,771
69	Allocation Factor to TGS	23.4300%	23.4300%	23.4300%	23.4300%	23.4300%	23.4300%	23.4300%	23.4300%
70	Allocation Factor to Service Area	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%
71	Total Allocated CCNC	\$531,182	\$0	\$0	\$0	\$0	(\$415)	(\$2,509)	\$528,259

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

TOTAL ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - DIRECT AND ALLOCATED

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK ACCTS 1080100 & 1110 (a)	ADJUSTMENTS ACCTS 1080100 & 1110 (b)	TEST YEAR ADJUSTED ACCTS 1080100 & 1110 (c)
1	Service Area Direct Accumulated Reserves	WKP D.a	\$86,767,220	\$1,203,713	\$87,970,933
2	Allocated TGS Division Accumulated Reserves	WKP D.b	1,003,552	(39,100)	964,452
3	Allocated Corporate Accumulated Reserves	WKP D.c	6,416,790	(54,453)	6,362,337
4	Total Accumulated Reserves		<u>\$94,187,562</u>	<u>\$1,110,160</u>	<u>\$95,297,722</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1080100 DEPR	DIRECT PER BOOK ACCT 1110 AMORT	DIRECT PER BOOK ACCTS 1080100 & 1110	MISCODED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1080100 & 1110	MISCODED RETIREMENTS ADJUSTMENT ACCT 1080100 & 1110	RECLASSIFICATION TO CORRECT WTXSA LOCATION ADJUSTMENT ACCT 1080100 & 1110	DIRECT TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2015	DIRECT ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>INTANGIBLE PLANT</u>										
1	(301) Organization	\$23,624	\$0	\$23,624	\$0	\$0	\$0	\$23,624	\$289	\$23,913
2	(302) Franchises & Consents	12,399	0	12,399	0	0	0	12,399	0	12,399
3	(303) Misc. Intangible	0	239,376	239,376	0	0	0	239,376	50	239,426
4	(303.1) Misc. Intangible	0	17,545	17,545	0	0	0	17,545	2,263	19,808
5	Total Intangible Plant Reserves	\$36,024	\$256,921	\$292,945	\$0	\$0	\$0	\$292,945	\$2,602	\$295,547
<u>GATHERING AND TRANSMISSION PLANT</u>										
6	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0	0
8	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0
9	(329) Other Structures	0	0	0	0	0	0	0	0	0
10	(332) Field Lines	0	0	0	0	0	0	0	0	0
11	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0	0
12	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0	0
13	(336) Purification Equipment	0	0	0	0	0	0	0	0	0
14	(337) Other Equip	0	0	0	0	0	0	0	0	0
15	(365) Land & Land Rights	0	0	0	0	0	0	0	0	0
16	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0	0
17	(367) Mains	281,348	0	281,348	0	556	0	281,904	59,862	341,766
18	(368) Compressor Station Equip	0	0	0	0	0	0	0	0	0
19	(369) Measure/Reg. Station Equipment	58,751	0	58,751	(203)	157	0	58,705	(8,248)	50,457
20	(371) Other Equipment	0	0	0	0	0	0	0	0	0
21	Total Gathering and Transmission Plant Reserves	\$340,100	\$0	\$340,100	(\$203)	\$713	\$0	\$340,609	\$51,614	\$392,223
<u>DISTRIBUTION PLANT</u>										
22	(374) Land & Land Rights	\$15,602	\$0	\$15,602	\$0	\$0	\$0	\$15,602	\$32,982	\$48,584
23	(374.2) Land & Land Rights	32,787	0	32,787	0	0	0	32,787	(32,787)	0
24	(375) Structures & Improvements	131,698	0	131,698	0	0	0	131,698	2,332	134,029
25	(375.2) Other Distr Systems Struct	1,260	0	1,260	0	0	0	1,260	(1,260)	0
26	(376) Mains	40,701,187	0	40,701,187	(5,447)	14,312	215	40,710,267	563,993	41,274,260
27	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0	0	0
28	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0	0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT PER BOOK ACCT 1080100 DEPR	DIRECT PER BOOK ACCT 1110 AMORT	DIRECT PER BOOK ACCTS 1080100 & 1110	MISCODDED ADDITIONS AND TRANSFERS ADJUSTMENT ACCT 1080100 & 1110	MISCODDED RETIREMENTS ADJUSTMENT ACCT 1080100 & 1110	RECLASSIFICATION TO CORRECT WTXSA LOCATION ADJUSTMENT ACCT 1080100 & 1110	DIRECT TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2015	DIRECT ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
29	(378) Meas. & Reg. Station - General	1,889,478	0	1,889,478	0	186	0	1,889,664	(242,689)	1,646,975
30	(379) Meas. & Reg. Station - C.G.	1,373,419	0	1,373,419	0	4,521	0	1,377,940	13,847	1,391,787
31	(380) Services	25,052,452	0	25,052,452	0	23,740	(9,665)	25,066,527	466,769	25,533,296
32	(381) Meters	6,931,138	0	6,931,138	0	2,044	788	6,933,970	85,775	7,019,745
33	(382) Meter Installations	1,444	0	1,444	0	0	0	1,444	15	1,459
34	(383) House Regulators	2,986,106	0	2,986,106	1,055	365	568	2,988,094	11,771	2,999,865
35	(385) Indust. Meas. & Reg. Stat. Equipment	2,987,051	0	2,987,051	0	7,159	606	2,994,815	28,714	3,023,529
36	(386) Other Property on Customer Premises	89,444	0	89,444	0	0	0	89,444	2,933	92,377
37	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0	0
38	Total Distribution Plant Reserves	\$82,193,064	\$0	\$82,193,064	(\$4,392)	\$52,326	(\$7,488)	\$82,233,511	\$932,394	\$83,165,905
<u>GENERAL PLANT</u>										
39	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	(390) Structures & Improvements	(10,792)	0	(10,792)	0	0	0	(10,792)	1,190,331	1,179,539
41	(390.1) Structures & Improvements	1,142,139	0	1,142,139	0	0	0	1,142,139	(1,142,139)	0
42	(390.2) Structures & Improvements	0	20,694	20,694	0	0	0	20,694	555	21,248
43	(391) Office Furniture & Equipment	747,951	0	747,951	0	0	0	747,951	166,483	914,434
44	(391.1) Office Furniture & Equipment	76,990	0	76,990	0	0	0	76,990	(76,990)	0
45	(391.9) Computer & Equipment	4,576	0	4,576	0	0	0	4,576	(4,576)	0
46	(392) Transportation Equipment	1,324,148	0	1,324,148	0	0	(157)	1,323,991	(93,528)	1,230,463
47	(393) Stores Equipment	22,506	0	22,506	0	0	0	22,506	968	23,474
48	(394) Tools, Shop & Garage	(18,037)	0	(18,037)	0	0	0	(18,037)	45,600	27,563
49	(395) CNG Equipment	1	0	1	0	0	0	1	0	1
50	(396) Major Work Equipment	700,483	0	700,483	0	0	(9,769)	690,714	23,229	713,943
51	(397) Communication Equipment	(41,351)	0	(41,351)	(378)	0	0	(41,729)	76,401	34,673
52	(398) Miscellaneous General Plant	(28,197)	0	(28,197)	0	0	0	(28,197)	116	(28,081)
53	Total General Plant Reserves	\$3,920,418	\$20,694	\$3,941,111	(\$378)	\$0	(\$9,926)	\$3,930,808	\$186,450	\$4,117,258
54	Total Accumulated Reserves For Depreciation	\$86,489,605	\$277,615	\$86,767,220	(\$4,973)	\$53,039	(\$17,413)	\$86,797,873	\$1,173,060	\$87,970,933

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - POST TEST YEAR DIRECT

LINE NO.	DESCRIPTION	MISCODED ADDITIONS AND TRANSFERS								RECLASSIFICATION TO CORRECT WTXSA LOCATION		DIRECT ADJUSTED		TOTAL CHANGE IN ACCTS 1080100 & 1110 FROM 9/30/2015 TO 12/31/2015	
		DIRECT PER BOOK ACCT 1080100 DEPR AT 12/31/2015	DIRECT PER BOOK ACCT 1110 AMORT AT 12/31/2015	DIRECT PER BOOK ACCTS 1080100 & 1110 AT 12/31/2015	ADJUSTMENT ACCT 1080100 & 1110 AT 12/31/2015	MISCODED RETIREMENTS ADJUSTMENT ACCT 1080100 & 1110 AT 12/31/2015	ADJUSTMENT ACCT 1080100 & 1110 AT 12/31/2015	ADJUSTMENT ACCT 1080100 & 1110 AT 12/31/2015	ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		
<u>INTANGIBLE PLANT</u>															
1	(301) Organization	\$23,913	\$0	\$23,913	\$0	\$0	\$0	\$23,913	\$289						
2	(302) Franchises & Consents	12,399	0	12,399	0	0	0	12,399	0						
3	(303) Misc. Intangible	0	239,426	239,426	0	0	0	239,426	50						
4	(303.1) Misc. Intangible	0	19,808	19,808	0	0	0	19,808	2,263						
5	Total Intangible Plant Reserves	\$36,313	\$259,234	\$295,547	\$0	\$0	\$0	\$295,547	\$2,602						
<u>GATHERING AND TRANSMISSION PLANT</u>															
6	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
7	(327) Field Comprss Station Strucutres	0	0	0	0	0	0	0	0						
8	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0						
9	(329) Other Structures	0	0	0	0	0	0	0	0						
10	(332) Field Lines	0	0	0	0	0	0	0	0						
11	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0						
12	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0						
13	(336) Purification Equipment	0	0	0	0	0	0	0	0						
14	(337) Other Equip	0	0	0	0	0	0	0	0						
15	(365) Land & Land Rights	0	0	0	0	0	0	0	0						
16	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0						
17	(367) Mains	341,210	0	341,210	0	556	0	341,766	59,862						
18	(368) Compressor Station Equip	0	0	0	0	0	0	0	0						
19	(369) Measure/Reg. Station Equipment	50,503	0	50,503	(203)	157	0	50,457	(8,248)						
20	(371) Other Equipment	0	0	0	0	0	0	0	0						
21	Total Gathering and Transmission Plant Reserves	\$391,713	\$0	\$391,713	(\$203)	\$713	\$0	\$392,223	\$51,614						
<u>DISTRIBUTION PLANT</u>															
22	(374) Land & Land Rights	\$48,584	\$0	\$48,584	\$0	\$0	\$0	\$48,584	\$32,982						
23	(374.2) Land & Land Rights	0	0	0	0	0	0	0	(32,787)						
24	(375) Structures & Improvements	134,029	0	134,029	0	0	0	134,029	2,332						
25	(375.2) Other Distr Systems Struct	0	0	0	0	0	0	0	(1,260)						
26	(376) Mains	41,266,557	0	41,266,557	(5,447)	13,574	(424)	41,274,260	563,993						
27	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0	0						
28	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0						
29	(378) Meas. & Reg. Station - General	1,645,424	0	1,645,424	0	186	1,366	1,646,975	(242,689)						
30	(379) Meas. & Reg. Station - C.G.	1,387,266	0	1,387,266	0	4,521	0	1,391,787	13,847						
31	(380) Services	25,511,131	0	25,511,131	0	18,758	3,407	25,533,296	466,769						

32	(381) Meters	7,019,237	0	7,019,237	0	2,352	(1,845)	7,019,745	85,775
33	(382) Meter Installations	1,459	0	1,459	0	0	0	1,459	15
34	(383) House Regulators	2,999,299	0	2,999,299	1,055	389	(878)	2,999,865	11,771
35	(385) Indust. Meas. & Reg. Stat. Equipment	3,019,179	0	3,019,179	0	4,404	(54)	3,023,529	28,714
36	(386) Other Property on Customer Premises	92,377	0	92,377	0	0	0	92,377	2,933
37	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	
38	Total Distribution Plant Reserves	\$83,124,542	\$0	\$83,124,542	(\$4,392)	\$44,185	\$1,571	\$83,165,905	\$932,394
<u>GENERAL PLANT</u>									
39	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	(390) Structures & Improvements	1,179,539	0	1,179,539	0	0	0	1,179,539	1,190,331
41	(390.1) Structures & Improvements	0	0	0	0	0	0	0	(1,142,139)
42	(390.2) Structures & Improvements	0	21,248	21,248	0	0	0	21,248	555
43	(391) Office Furniture & Equipment	914,434	0	914,434	0	0	0	914,434	166,483
44	(391.1) Office Furniture & Equipment	0	0	0	0	0	0	0	(76,990)
45	(391.9) Computer & Equipment	0	0	0	0	0	0	0	(4,576)
46	(392) Transportation Equipment	1,273,532	0	1,273,532	0	0	(43,069)	1,230,463	(93,528)
47	(393) Stores Equipment	23,474	0	23,474	0	0	0	23,474	968
48	(394) Tools, Shop & Garage	27,563	0	27,563	0	0	0	27,563	45,600
49	(395) CNG Equipment	1	0	1	0	0	0	1	0
50	(396) Major Work Equipment	713,943	0	713,943	0	0	0	713,943	23,229
51	(397) Communication Equipment	34,673	0	34,673	0	0	0	34,673	76,401
52	(398) Miscellaneous General Plant	(28,081)	0	(28,081)	0	0	0	(28,081)	116
53	Total General Plant Reserves	\$4,139,078	\$21,248	\$4,160,327	\$0	\$0	(\$43,069)	\$4,117,258	\$186,450
54	Total Accumulated Reserves For Depreciation	\$87,691,646	\$280,482	\$87,972,128	(\$4,595)	\$44,898	(\$41,498)	\$87,970,933	\$1,173,060

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCTS 1080100 & 1110	REMOVE ASSET NOT USED BY DIVISION	REMOVE ASSET WITH INSUFFICIENT DOCUMENTATION	TGS DIVISION TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2015	TGS DIVISION ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)
<u>INTANGIBLE PLANT</u>							
1	(301) Organization	\$138,408	\$0	(\$138,408)	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0
3	(303) Misc. Intangible	70,356	0	(70,356)	0	0	0
4	(303.1) Misc. Intangible	0	0	0	0	0	0
5	Total Intangible Plant Reserves	\$208,763	\$0	(\$208,763)	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>							
6	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
7	(327) Field Comprss Station Strcutres	0	0	0	0	0	0
8	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0
9	(329) Other Structures	0	0	0	0	0	0
10	(332) Field Lines	0	0	0	0	0	0
11	(333) Field Compressor Station Equip	0	0	0	0	0	0
12	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0
13	(336) Purification Equipment	0	0	0	0	0	0
14	(337) Other Equip	0	0	0	0	0	0
15	(365) Land & Land Rights	0	0	0	0	0	0
16	(366) Meas/Reg Station Structures	0	0	0	0	0	0
17	(367) Mains	0	0	0	0	0	0
18	(368) Compressor Station Equip	0	0	0	0	0	0
19	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0
20	(371) Other Equipment	0	0	0	0	0	0
21	Total Gathering and Transmission Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCTS 1080100 & 1110	REMOVE ASSET NOT USED BY DIVISION	REMOVE ASSET WITH INSUFFICIENT DOCUMENTATION	TGS DIVISION TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2015	TGS DIVISION ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)
	<u>DISTRIBUTION PLANT</u>						
22	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
23	(374.2) Land & Land Rights	0	0	0	0	0	0
24	(375) Structures & Improvements	0	0	0	0	0	0
25	(375.2) Other Distr Systems Struct	0	0	0	0	0	0
26	(376) Mains	0	0	0	0	0	0
27	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0
28	(377) Compressor Station Equipment	0	0	0	0	0	0
29	(378) Meas. & Reg. Station - General	0	0	0	0	0	0
30	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0
31	(380) Services	0	0	0	0	0	0
32	(381) Meters	0	0	0	0	0	0
33	(382) Meter Installations	0	0	0	0	0	0
34	(383) House Regulators	0	0	0	0	0	0
35	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0
36	(386) Other Property on Customer Premises	0	0	0	0	0	0
37	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0
38	Total Distribution Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION PER BOOK ACCTS 1080100 & 1110	REMOVE ASSET NOT USED BY DIVISION	REMOVE ASSET WITH INSUFFICIENT DOCUMENTATION	TGS DIVISION TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2015	TGS DIVISION ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015
		(a)	(b)	(c)	(d)	(e)	(f)
	<u>GENERAL PLANT</u>						
39	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
40	(390.1) Structures & Improvements	0	0	0	0	0	0
41	(390.2) Leasehold Equipment	133,486	0	0	133,486	354	133,840
42	(391.1) Office Furniture & Fixtures	471,206	(1,226)	0	469,980	16,826	486,806
43	(391.2) Data Processing Equipment	0	0	0	0	0	0
44	(391.3) Office Machines	0	0	0	0	0	0
45	(391.4) Audio Visual Equipment	0	0	0	0	0	0
46	(391.6) Purchased Software	0	0	0	0	0	0
47	(391.9) Computer & Equipment	1,156,810	0	0	1,156,810	74,814	1,231,624
48	(392.6) Aircraft	0	0	0	0	0	0
49	(394) Tools	17,421	0	0	17,421	411	17,831
50	(394.2) Shop Equipment	0	0	0	0	0	0
51	(397) Communication Equipment	525,736	0	0	525,736	19,658	545,395
52	(398) Miscellaneous General Plant	0	0	0	0	0	0
53	Total General Plant Reserves	\$2,304,660	(\$1,226)	\$0	\$2,303,434	\$112,063	\$2,415,497
54	Total Accumulated Reserves For Depreciation	\$2,513,423	(\$1,226)	(\$208,763)	\$2,303,434	\$112,063	\$2,415,497
55	Allocation Factor to Service Area	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%
56	Total Allocated Accumulated Reserves	\$1,003,552	(\$490)	(\$83,354)	\$919,708	\$44,744	\$964,452

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - POST TEST YEAR DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION	REMOVE ASSET	REMOVE ASSET WITH	TGS DIVISION	TOTAL CHANGE IN
		PER BOOK	NOT USED BY	INSUFFICIENT	ADJUSTED ACCTS	ACCTS 1080100 &
		ACCTS 1080100 & 1110	DIVISION	DOCUMENTATION	1080100 & 1110	1110 FROM
		AT 12/31/2015			AT 12/31/2015	9/30/2015 TO
		(a)	(b)	(c)	(d)	(e)
<u>INTANGIBLE PLANT</u>						
1	(301) Organization	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0
4	(303.1) Misc. Intangible	0	0	0	0	0
5	Total Intangible Plant Reserves	\$0	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>						
6	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0
7	(327) Field Comprss Station Strcutres	0	0	0	0	0
8	(328) Field Meas/Reg Station Structures	0	0	0	0	0
9	(329) Other Structures	0	0	0	0	0
10	(332) Field Lines	0	0	0	0	0
11	(333) Field Compressor Station Equip	0	0	0	0	0
12	(334) Field Meas/Reg Station Equipment	0	0	0	0	0
13	(336) Purification Equipment	0	0	0	0	0
14	(337) Other Equip	0	0	0	0	0
15	(365) Land & Land Rights	0	0	0	0	0
16	(366) Meas/Reg Station Structures	0	0	0	0	0
17	(367) Mains	0	0	0	0	0
18	(368) Compressor Station Equip	0	0	0	0	0
19	(369) Measure/Reg. Station Equipment	0	0	0	0	0
20	(371) Other Equipment	0	0	0	0	0
21	Total Gathering and Transmission Plant Reserves	\$0	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>						
22	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0
23	(374.2) Land & Land Rights	0	0	0	0	0
24	(375) Structures & Improvements	0	0	0	0	0
25	(375.2) Other Distr Systems Struct	0	0	0	0	0
26	(376) Mains	0	0	0	0	0
27	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0
28	(377) Compressor Station Equipment	0	0	0	0	0
29	(378) Meas. & Reg. Station - General	0	0	0	0	0
30	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0
31	(380) Services	0	0	0	0	0
32	(381) Meters	0	0	0	0	0

33	(382) Meter Installations	0	0	0	0	0
34	(383) House Regulators	0	0	0	0	0
35	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0
36	(386) Other Property on Customer Premises	0	0	0	0	0
37	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0
38	Total Distribution Plant Reserves	\$0	\$0	\$0	\$0	\$0
<u>GENERAL PLANT</u>						
39	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0
40	(390.1) Structures & Improvements	0	0	0	0	0
41	(390.2) Leasehold Equipment	133,840	0	0	133,840	354
42	(391.1) Office Furniture & Fixtures	487,913	(1,107)	0	486,806	16,826
43	(391.2) Data Processing Equipment	0	0	0	0	0
44	(391.3) Office Machines	0	0	0	0	0
45	(391.4) Audio Visual Equipment	0	0	0	0	0
46	(391.6) Purchased Software	0	0	0	0	0
47	(391.9) Computer & Equipment	1,231,624	0	0	1,231,624	74,814
48	(392.6) Aircraft	0	0	0	0	0
49	(394) Tools	17,831	0	0	17,831	411
50	(394.2) Shop Equipment	0	0	0	0	0
51	(397) Communication Equipment	545,395	0	0	545,395	19,658
52	(398) Miscellaneous General Plant	0	0	0	0	0
53	Total General Plant Reserves	\$2,416,604	(\$1,107)	\$0	\$2,415,497	\$112,063
54	Total Accumulated Reserves For Depreciation	\$2,416,604	(\$1,107)	\$0	\$2,415,497	\$112,063
55	Allocation Factor to Service Area	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%
56	Total Allocated Accumulated Reserves	\$964,894	(\$442)	\$0	\$964,452	\$44,744

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCTS 1080100 & 1110	REMOVE AIRPLANE	REMOVE AIRCRAFT INTERNET	REMOVE AIRPORT FURNITURE	REMOVE ONE GAS FOUNDATION SOFTWARE	CORPORATE TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2015	CORPORATE ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE TEST YEAR ADJUSTED AS ALLOCATED
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<u>INTANGIBLE PLANT</u>											
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
2	(302) Franchises & Consents	0	0	0	0	0	0	0	0		
3	(303) Misc. Intangible	0	0	0	0	0	0	0	0		
4	(303.1) Misc. Intangible	0	0	0	0	0	0	0	0		
4	Total Intangible Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<u>GATHERING AND TRANSMISSION PLANT</u>											
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
6	(327) Field Comprss Station Strucutres	0	0	0	0	0	0	0	0		
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0		
8	(329) Other Structures	0	0	0	0	0	0	0	0		
9	(332) Field Lines	0	0	0	0	0	0	0	0		
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0		
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0		
12	(336) Purification Equipment	0	0	0	0	0	0	0	0		
13	(337) Other Equip	0	0	0	0	0	0	0	0		
14	(365) Land & Land Rights	0	0	0	0	0	0	0	0		
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0		
16	(367) Mains	0	0	0	0	0	0	0	0		
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0		
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0	0		
19	(371) Other Equipment	0	0	0	0	0	0	0	0		
20	Total Gathering and Transmission Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<u>DISTRIBUTION PLANT</u>											
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
22	(374.2) Land & Land Rights	0	0	0	0	0	0	0	0		
23	(375) Structures & Improvements	0	0	0	0	0	0	0	0		
24	(375.2) Other Distr Systems Struct	0	0	0	0	0	0	0	0		
25	(376) Mains	0	0	0	0	0	0	0	0		
26	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0	0		
27	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0		

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCTS 1080100 & 1110	REMOVE AIRPLANE	REMOVE AIRCRAFT INTERNET	REMOVE AIRPORT FURNITURE	REMOVE ONE GAS FOUNDATION SOFTWARE	CORPORATE TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2015	CORPORATE ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE TEST YEAR ADJUSTED AS ALLOCATED
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
28	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0	0		
29	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0	0		
30	(380) Services	0	0	0	0	0	0	0	0		
31	(381) Meters	0	0	0	0	0	0	0	0		
32	(382) Meter Installations	0	0	0	0	0	0	0	0		
33	(383) House Regulators	0	0	0	0	0	0	0	0		
34	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0		
35	(386) Other Property on Customer Premises	0	0	0	0	0	0	0	0		
36	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0		
37	Total Distribution Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCTS 1080100 & 1110	REMOVE AIRPLANE	REMOVE AIRCRAFT INTERNET	REMOVE AIRPORT FURNITURE	REMOVE ONE GAS FOUNDATION SOFTWARE	CORPORATE TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE	CORPORATE ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE TEST YEAR ADJUSTED AS ALLOCATED
								ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2015			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<u>GENERAL PLANT</u>											
38	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	23.43%	\$0
39	(390.1) Structures & Improvements	0	0	0	0	0	0	0	0	23.43%	0
40	(390.2) Leasehold Improvements	185,477	0	0	0	0	185,477	17,067	202,544	23.43%	47,456
41	(391.1) Office Furniture & Equipment	49,862	0	0	0	0	49,862	39,232	89,094	23.43%	20,875
42	(391.19) Airplane Hanger Furniture	470	0	0	(470)	0	0	0	0	23.43%	0
43	(391.2) Data Processing Equipment	0	0	0	0	0	0	0	0	23.43%	0
44	(391.3) Office Machines	568	0	0	0	0	568	448	1,015	23.43%	238
45	(391.4) Audio Visual Equipment	33,015	0	0	0	0	33,015	64,883	97,898	23.43%	22,937
46	(391.6) Purchased Software	6,868,715	0	0	0	(37,369)	6,831,346	1,203,056	8,034,402	23.43%	1,882,460
47	(391.6) Banner Software	38,213,823	0	0	0	0	38,213,823	903,103	39,116,927	30.07%	11,762,460
48	(391.6) PowerPlant System	68,875	0	0	0	0	68,875	21,750	90,625	22.40%	20,300
49	(391.6) Riskworks	0	0	0	0	0	0	0	0	0.00%	0
50	(391.6) Maximo	1,194,843	0	0	0	0	1,194,843	79,800	1,274,643	36.00%	458,872
51	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	0	0	22.52%	0
52	(391.6) Concur Project	47,648	0	0	0	0	47,648	0	47,648	25.81%	12,299
53	(391.6) Journey-Employee-ODC Distrigas	2,905,738	0	0	0	0	2,905,738	1,718,041	4,623,779	23.43%	1,083,351
54	(391.6) Journey-Employee Count	211,535	0	0	0	0	211,535	46,221	257,756	25.81%	66,531
55	(391.6) Ariba Software	16,088	0	0	0	0	16,088	1,485	17,573	33.64%	5,911
56	(391.8) Micro Computer Software	2,229,305	0	0	0	0	2,229,305	122,183	2,351,488	23.43%	550,954
57	(391.9) Computer & Equipment	0	0	0	0	0	0	0	0	23.43%	0
58	(392.6) Aircraft	4,657,475	(4,657,475)	0	0	0	0	0	0	23.43%	0
59	(394) Tools	0	0	0	0	0	0	0	0	23.43%	0
60	(394.1) Tools	0	0	0	0	0	0	0	0	23.43%	0
61	(394.2) Shop Equipment	0	0	0	0	0	0	0	0	23.43%	0
62	(396) Major Work Equipment	0	0	0	0	0	0	0	0	23.43%	0
63	(397) Communication Equipment	2,999	0	(2,999)	0	0	0	0	0	23.43%	0
64	(397.2) Telephone Equipment	0	0	0	0	0	0	0	0	23.43%	0
65	(398) Miscellaneous General Plant	0	0	0	0	0	0	0	0	23.43%	0
66	Total General Plant Reserves	\$56,686,435	(\$4,657,475)	(\$2,999)	(\$470)	(\$37,369)	\$51,988,123	\$4,217,269	\$56,205,391	28.35%	\$15,934,644
67	Total Accumulated Reserves For Depreciation	\$56,686,435	(\$4,657,475)	(\$2,999)	(\$470)	(\$37,369)	\$51,988,123	\$4,217,269	\$56,205,391		

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE PER BOOK ACCTS 1080100 & 1110	REMOVE AIRPLANE	REMOVE AIRCRAFT INTERNET	REMOVE AIRPORT FURNITURE	REMOVE ONE GAS FOUNDATION SOFTWARE	CORPORATE TEST YEAR ADJUSTED ACCTS 1080100 & 1110	KNOWN AND MEASURABLE ADJUSTMENT TO INCLUDE RESERVE CHANGES AS OF 12/31/2015	CORPORATE ADJUSTED ACCTS 1080100 & 1110 AT 12/31/2015	ALLOCATION TO TGS	CORPORATE TEST YEAR ADJUSTED AS ALLOCATED
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
68	Allocation Factor to TGS	28.3507%	28.3507%	28.3507%	28.3507%	28.3507%	28.3507%	28.3507%	28.3507%		
69	Allocation Factor to Service Area	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%		
70	Total Allocated Accumulated Reserves	\$6,416,790	(\$527,217)	(\$339)	(\$53)	(\$4,230)	\$5,884,951	\$477,386	\$6,362,337		

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

ACCUMULATED RESERVES FOR DEPRECIATION & AMORTIZATION - POST TEST YEAR CORPORATE

		CORPORATE PER		REMOVE	REMOVE	REMOVE	CORPORATE	TOTAL CHANGE
LINE		BOOK ACCTS		AIRCRAFT	AIRPORT	ONE GAS	ADJUSTED	IN ACCTS
NO.	DESCRIPTION	1080100 & 1110	REMOVE	INTERNET	FURNITURE	FOUNDATION	ACCTS 1080100	1080100 & 1110
		AT 12/31/2015	AIRPLANE			SOFTWARE	& 1110 AT	9/30/2015 TO
		(a)	(b)	(c)	(d)	(e)	(f)	12/31/2015
INTANGIBLE PLANT								
1	(301) Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0	0	0	0
4	(303.1) Misc. Intangible	0	0	0	0	0	0	0
5	Total Intangible Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GATHERING AND TRANSMISSION PLANT								
6	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0
8	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0
9	(329) Other Structures	0	0	0	0	0	0	0
10	(332) Field Lines	0	0	0	0	0	0	0
11	(333) Field Compressor Station Equip	0	0	0	0	0	0	0
12	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0
13	(336) Purification Equipment	0	0	0	0	0	0	0
14	(337) Other Equip	0	0	0	0	0	0	0
15	(365) Land & Land Rights	0	0	0	0	0	0	0
16	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0
17	(367) Mains	0	0	0	0	0	0	0
18	(368) Compressor Station Equip	0	0	0	0	0	0	0
19	(369) Measure/Reg. Station Equipment	0	0	0	0	0	0	0
20	(371) Other Equipment	0	0	0	0	0	0	0
21	Total Gathering and Transmission Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISTRIBUTION PLANT								
22	(374) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	(374.2) Land & Land Rights	0	0	0	0	0	0	0
24	(375) Structures & Improvements	0	0	0	0	0	0	0
25	(375.2) Other Distr Systems Struct	0	0	0	0	0	0	0
26	(376) Mains	0	0	0	0	0	0	0
27	(376.9) Mains - Cathodic Protection Anodes	0	0	0	0	0	0	0
28	(377) Compressor Station Equipment	0	0	0	0	0	0	0
29	(378) Meas. & Reg. Station - General	0	0	0	0	0	0	0
30	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0	0	0
31	(380) Services	0	0	0	0	0	0	0
32	(381) Meters	0	0	0	0	0	0	0
33	(382) Meter Installations	0	0	0	0	0	0	0

34	(383) House Regulators	0	0	0	0	0	0	0
35	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0
36	(386) Other Property on Customer Premises	0	0	0	0	0	0	0
37	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0
38	Total Distribution Plant Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0

GENERAL PLANT

39	(389) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	(390.1) Structures & Improvements	0	0	0	0	0	0	0
41	(390.2) Leasehold Improvements	202,544	0	0	0	0	202,544	17,067
42	(391.1) Office Furniture & Equipment	89,094	0	0	0	0	89,094	39,232
43	(391.19) Airplane Hanger Furniture	618	0	0	(618)	0	0	0
44	(391.2) Data Processing Equipment	0	0	0	0	0	0	0
45	(391.3) Office Machines	1,015	0	0	0	0	1,015	448
46	(391.4) Audio Visual Equipment	97,898	0	0	0	0	97,898	64,883
47	(391.6) Purchased Software	8,073,202	0	0	0	(38,800)	8,034,402	1,203,056
48	(391.6) Banner Software	39,116,927	0	0	0	0	39,116,927	903,103
49	(391.6) PowerPlant System	90,625	0	0	0	0	90,625	21,750
50	(391.6) Riskworks	0	0	0	0	0	0	0
51	(391.6) Maximo	1,274,643	0	0	0	0	1,274,643	79,800
52	(391.6) Dynamic Risk Assessment	0	0	0	0	0	0	0
53	(391.6) Concur Project	47,648	0	0	0	0	47,648	0
54	(391.6) Journey-Employee-ODC Distrigas	4,623,779	0	0	0	0	4,623,779	1,718,041
55	(391.6) Journey-Employee Count	257,756	0	0	0	0	257,756	46,221
56	(391.6) Ariba Software	17,573	0	0	0	0	17,573	1,485
57	(391.8) Micro Computer Software	2,351,488	0	0	0	0	2,351,488	122,183
58	(391.9) Computer & Equipment	0	0	0	0	0	0	0
59	(392.6) Aircraft	4,825,893	(4,825,893)	0	0	0	0	0
60	(394) Tools	0	0	0	0	0	0	0
61	(394.1) Tools	0	0	0	0	0	0	0
62	(394.2) Shop Equipment	0	0	0	0	0	0	0
63	(396) Major Work Equipment	0	0	0	0	0	0	0
64	(397) Communication Equipment	4,635	0	(4,635)	0	0	0	0
65	(397.2) Telephone Equipment	0	0	0	0	0	0	0
66	(398) Miscellaneous General Plant	0	0	0	0	0	0	0
67	Total Accumulated Reserves For Depreciation	\$61,075,337	(\$4,825,893)	(\$4,635)	(\$618)	(\$38,800)	\$56,205,391	\$4,217,269

SCHEDULE E

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

COST OF CAPITAL

LINE NO.	DESCRIPTION	RATIO	COST RATE %	COMPOSITE RATE %
		(a)	(b)	(c)
1	Long-Term Debt	39.881%	3.945%	1.573%
2	Common Equity	60.119%	9.500%	5.711%
3	Total	<u>100.000%</u>		<u>7.285%</u>

SCHEDULE F

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

FEDERAL INCOME TAX

LINE NO.	DESCRIPTION	REFERENCE	PER BOOKS (a)	ADJUSTMENT (b)	TEST YEAR ADJUSTED (c)
1	Rate Base	B	\$264,168,327	\$1,838,416	\$266,006,743
2	Rate of Return	E	7.2848%	7.2848%	7.2848%
3	Required Return		\$19,244,112	\$133,925	\$19,378,036
4	Less: Interest on Long-Term Debt (1)		4,156,686	28,927	4,185,613
5	Net After Tax Income		\$15,087,426	104,997	\$15,192,423
6	Less ITC Amortization	WKP F.a	0	4,353	4,353
7	Net		\$15,087,426	\$100,644	\$15,188,070
8	Gross-Up Factor [1 / (1-0.35)]		1.5384615	1.5384615	1.5384615
9	Net Taxable Income		\$23,211,424	\$154,837	\$23,366,261
10	Tax Rate		35.0000%	35.0000%	35.0000%
11	Federal Income Tax		\$8,123,998	\$54,193	\$8,178,191
12	Less ITC Amortization	WKP F.a	0	4,353	4,353
13	Net Income Tax Expense		\$8,123,998	\$49,839	\$8,173,838
<hr/>					
	Note (1)				
14	Debt Component of Return	E	1.5735%		1.5735%
15	Total Rate Base	B	\$264,168,327		\$266,006,743
16	Interest on Long-Term Debt		\$4,156,686		\$4,185,613

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

INVESTMENT TAX CREDIT AMORTIZATION

LINE NO.	YEAR	DISTRIBUTION & OTHER GENERAL 30 YEARS
	(a)	(b)
1	1971	-
2	1972	-
3	1973	-
4	1974	-
5	1975	-
6	1976	-
7	1977	-
8	1978	-
9	1979	-
10	1980	-
11	1981	-
12	1982	-
13	1983	-
14	1984	-
15	1985	130,604
16	Total	<u>\$ 130,604</u>
17	ITC Subject to Amortization	\$ 130,604
18	Divide Property Life	30
19	ITC Amortization	<u>\$ 4,353</u>

YEAR	ELP-DISTRIBUTION & OTHER GENERAL 30 YEARS	PERMIAN-DISTRIBUTION & OTHER GENERAL 30 YEARS	Total
(c)	(d)	(e)	(f)
1971	\$0	\$0	\$0
1972	0	0	0
1973	0	0	0
1974	0	0	0
1975	0	0	0
1976	0	0	0
1977	0	0	0
1978	0	17,800	17,800
1979	0	20,803	20,803
1980	0	28,075	28,075
1981	296,864	19,337	316,201
1982	352,909	74,972	427,881
1983	284,377	52,828	337,205
1984	372,187	43,040	415,227
1985	105,501	25,103	130,604
Total	<u>\$ 1,411,838</u>	<u>\$ 281,958</u>	<u>\$ 1,693,796</u>
ITC Subject to Amortization	1,411,838	281,958	1,693,796
Divide Property Life	30	30	30
ITC Amortization	<u>\$ 47,061</u>	<u>\$ 9,399</u>	<u>\$ 56,460</u>
Total ITC Amortization	<u>\$ 56,460</u>		

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

SUMMARY OF OPERATING REVENUE & EXPENSE ADJUSTMENTS

LINE NO.	DESCRIPTION	REFERENCE	PER BOOK (a)	ADJUSTMENTS (b)	TEST YEAR ADJUSTED (c)
<u>OPERATING REVENUES</u>					
1	Gas Sales, Transportation & Other Utility Revenue	G-1,2,3	\$143,844,508	(\$74,476,898)	\$69,367,610
<u>OPERATING EXPENSES</u>					
2	Cost of Gas	G-1	\$82,120,205	(\$82,120,205)	\$0
3	Base Payroll Expense	G-4	12,897,360	979,485	13,876,845
4	Overtime Payroll Expense	G-5	1,431,249	110,381	1,541,630
5	Employee Benefits and Payroll Taxes	G-6	5,822,197	108,538	5,930,735
6	Pension & FAS 106 Amortization	G-7	99,102	70,787	169,890
7	Incentive Compensation	G-8	2,827,357	(1,899,541)	927,816
8	Miscellaneous Adjustments	G-9	2,249,035	(2,249,035)	0
9	Rents and Leases Adjustment	G-10	85,648	9,807	95,454
10	Interest on Customer Deposits	G-11	2,856	2,910	5,766
11	Uncollectible Expense	G-12	447,590	(49,350)	398,239
12	Injuries and Damages	G-13	201,797	15,697	217,495
13	Advertising Expense	G-14	54,608	(500)	54,108
14	Depreciation and Amortization Expense	G-15	9,218,005	1,826,543	11,044,548
15	Ad Valorem Tax Expense	G-16	2,809,684	658,227	3,467,911
16	Texas Franchise Tax Expense	G-17	0	517,270	517,270
17	Stores Load Clearing	G-18	81,794	(10,340)	71,455
18	Transportation & Work Equipment Clearing	G-19	1,076,988	9,664	1,086,652
19	Regulatory Expense	G-20	527,984	(527,984)	0
20	Pipeline Integrity Expense	G-21	0	0	0
21	Distrigas % Adjustment	G-22	0	210,521	210,521
22	Unadjusted Expenses		10,886,765	0	10,886,765
23	Total Operating Expense Adjustments		\$132,840,224	(\$82,337,125)	\$50,503,100
24	Net Operating Revenue & Expense Adjustments		\$11,004,283	\$7,860,227	\$18,864,510

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

SUMMARY OF OPERATING REVENUES & EXPENSES

LINE NO.	DESCRIPTION	ACCOUNT NUMBER	SUB ACCOUNT	PER BOOK	ADJUSTMENTS	TEST YEAR ADJUSTED
				(a)	(b)	(c)
<u>REVENUE</u>						
1	Gas Sales Revenue	480-482		\$138,326,485	(\$74,285,636)	\$64,040,849
2	Forfeited Discounts	4870		0	0	0
3	Misc Fees	4880		1,214,819	492,589	1,707,408
4	Transportation	4893		2,989,067	383,999	3,373,067
5	Misc. Rent Revenue	4930		217,572	0	217,572
6	Other Utility Revenue	4950		1,096,565	(1,067,851)	28,714
7	Total Revenue			<u>\$143,844,508</u>	<u>(\$74,476,898)</u>	<u>\$69,367,610</u>
8	<u>COST OF GAS</u>	805		<u>\$82,120,205</u>	<u>(\$82,120,205)</u>	<u>\$0</u>
<u>DEPRECIATION & AMORTIZATION</u>						
9	Depreciation and Amortization Expense	4030-4050		\$9,218,005	\$1,826,543	\$11,044,548
10	Pension & FAS 106 Amortization Expense	4073		99,102	70,787	169,890
11	Total Depr. & Amort.			<u>\$9,317,108</u>	<u>\$1,897,330</u>	<u>\$11,214,438</u>
<u>TAXES OTHER THAN INCOME</u>						
12	Payroll	4081		\$1,011,034	(\$1,045,904)	(\$34,870)
13	Ad Valorem	4081	190	2,809,684	658,227	3,467,911
14	Revenue Related	4081	133, 138 & 140	0	0	0
15	Other	4081	233	0	517,270	517,270
16	Total Taxes Other Than Income			<u>\$3,820,718</u>	<u>\$129,594</u>	<u>\$3,950,312</u>
17	<u>INTEREST ON CUSTOMER DEPOSITS</u>	4310		<u>\$2,856</u>	<u>\$2,910</u>	<u>\$5,766</u>
<u>TRANSMISSION AND HIGH PRESSURE DISTRIBUTION</u>						
18	Underground Storage	8140-8360		\$0	\$0	\$0
19	Operation Supervision and Engineering	8500		7,422	0	7,422
20	Transmission Communication Equip	8520		0	0	0
21	Compressor Station Labor and Expenses	8530		0	0	0
22	Mains Expenses	8560		281,575	(987)	280,588
23	Measuring and Regulating Station Expenses	8570		1,140	93	1,233
24	Trans/Compression of Gas by Others	8580		0	0	0
25	Other Expenses	8590		81	(69)	12
26	Rent	8600		0	0	0
27	Maintenance Supervision and Engineering	8610		2,321	0	2,321
28	Maintenance of Mains	8630		1,050	0	1,050
29	Maintenance of Measuring and Regulating Station Equipm	8650		0	0	0
30	Maintenance of Communication Equipment	8660		0	0	0
31	Total Transmission			<u>\$293,590</u>	<u>(\$963)</u>	<u>\$292,627</u>
<u>DISTRIBUTION OPERATIONS</u>						
32	Supervision and Engineering	8700		\$818,705	\$54,448	\$873,153
33	Distribution Load Dispatch	8710		272,010	20,820	292,831
34	Mains & Services	8740		2,061,592	21,850	2,083,442
35	Meas. Stat. Exp. - General	8750		102,670	5,301	107,970
36	Meter & House Reg. Exp. - Ind.	8760		31,156	2,332	33,488
37	Meter & House Reg. Exp.-City Gate	8770		1,943	138	2,081
38	Meter & House Reg. Exp.	8780		2,180,986	95,060	2,276,046
39	Customer Installation Exp	8790		1,713,655	95,352	1,809,007
40	Other Expense	8800		1,233,218	39,358	1,272,576
41	Rents	8810		84,524	0	84,524
42	Corporate & Div. Exp.	8820		0	0	0
43	Total Distribution Operations			<u>\$8,500,458</u>	<u>\$334,658</u>	<u>\$8,835,116</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
SUMMARY OF OPERATING REVENUES & EXPENSES

LINE NO.	DESCRIPTION	ACCOUNT NUMBER	SUB ACCOUNT	PER BOOK	ADJUSTMENTS	TEST YEAR ADJUSTED
				(a)	(b)	(c)
	<u>DISTRIBUTION MAINTENANCE</u>					
44	Supervision and Engineering	8850		\$56,702	\$3,414	\$60,116
45	Struct. & Improv.	8860		157,580	19	157,599
46	Mains	8870		2,997,511	79,550	3,077,060
47	Meas. & Reg. Stat. Exp. - Gen	8890		700,396	26,083	726,479
48	Meas. & Reg. Stat. Exp. - Ind.	8900		521,723	23,822	545,545
49	Meas. & Reg. Stat. Exp. - City Gate	8910		4,469	209	4,678
50	Maintenance of Services	8920		1,421,478	54,249	1,475,727
51	Meters & House Reg.	8930		636	0	636
52	Other Equipment	8940		0	0	0
53	Clearing - Meter Shop - Small Meters	8950		0	0	0
54	Clearing - Meter Shop - Large Meters	8960		0	0	0
55	Total Distribution Maintenance			\$5,860,495	\$187,345	\$6,047,840
56	Total Distribution Expense			\$14,360,954	\$522,003	\$14,882,956
	<u>CUSTOMER ACCOUNTING</u>					
57	Supervision	9010		\$162,164	\$10,896	\$173,060
58	Meter Reading	9020		1,326,219	51,810	1,378,029
59	Customer Accounting	9030		4,374,278	189,921	4,564,198
60	Bad Debts	9040		447,590	(49,350)	398,239
61	Miscellaneous	9050		403,941	28,871	432,811
62	Total Customer Accounting			\$6,714,191	\$232,148	\$6,946,339
	<u>CUSTOMER INFORMATION</u>					
63	Supervision	9070		\$0	\$0	\$0
64	Customer Assistance Expense	9080		529,793	32,070	561,863
65	Inform. & Instruct. Adver. Exp.	9090		96,999	0	96,999
66	Customer Service & Informational Svc.	9100		0	0	0
67	Total Customer Information			\$626,792	\$32,070	\$658,862
	<u>SALES</u>					
68	Supervision	9110		\$0	\$0	\$0
69	Demonstrating and Selling Expense	9120		78,061	4,895	82,956
70	Advertising	9130		6,964	0	6,964
71	Employee Sales Referrals	9140		0	0	0
72	Misc. Gas Sales Expense	9163		0	0	0
73	Total Sales			\$85,025	\$4,895	\$89,920
74	Total Customer Accounts Expense			\$7,426,008	\$269,113	\$7,695,121

	<u>ADMINISTRATIVE & GENERAL</u>				
75	Salaries	9200	\$6,581,862	(\$1,492,858)	\$5,089,005
76	Office Supplies & Expenses	9210	1,937,643	(81,141)	1,856,502
77	Transferred Credit	9220	(3,327,090)	0	(3,327,090)
78	Outside Services	9230	604,575	(114,961)	489,614
79	Property Insurance	9240	163,148	0	163,148
80	Injuries & Damages	9250	166,667	(51,912)	114,755
81	Employee Pensions & Benefits	9260	3,300,661	(2,463,801)	836,860
82	Regulatory Commission Expense	9280	616,412	(528,114)	88,298
83	Computer Services Expense	9290	(5,750,793)	4,905,819	(844,974)
84	General Advertising Expense	9301	38,338	(529)	37,809
85	Misc. General Expenses	9302	10,413,412	(3,213,666)	7,199,747
86	Rents	9310	446,446	3,878	450,325
87	Maintenance of General Plant	9320	307,505	377	307,882
88	Misc. General Expenses	9400's	0	0	0
89	Total Administrative & General Expense		\$15,498,787	(\$3,036,907)	\$12,461,880
90	Total Operating Expense		\$132,840,224	(\$82,337,125)	\$50,503,100
91	Earnings Before Income Tax & Interest Expense		\$11,004,284	\$7,860,227	\$18,864,510

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	PER BOOKS WKP G.a.2	REMOVE COST OF GAS RELATED ADJ G-1	NORMALIZE GAS SALES REVENUE ADJ G-2	NORMALIZE OTHER UTILITY SALES REVENUE ADJ G-3	BASE PAYROLL ADJ G-4	OVERTIME PAYROLL ADJ G-5	BENEFITS & PAYROLL TAX ADJ G-6
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Revenue</u>										
1	Gas Sales Revenue	480-482		\$138,326,485	(\$82,120,201)	\$7,834,566	\$0	\$0	\$0	\$0
2	Forfeited Discounts	4870		0	0	0	0	0	0	0
3	Misc Fees	4880		1,214,819	0	0	492,589	0	0	0
4	Transportation	4893		2,989,067	0	0	383,999	0	0	0
5	Misc. Rent Revenue	4930		217,572	0	0	0	0	0	0
6	Other Utility Revenue	4950		1,096,565	0	0	(1,067,851)	0	0	0
7	Total Revenue			<u>\$143,844,508</u>	<u>(\$82,120,201)</u>	<u>\$7,834,566</u>	<u>(\$191,262)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
8	Cost of Gas	805		<u>\$82,120,205</u>	<u>(\$82,120,205)</u>					
<u>Deprec. & Amort. Expense</u>										
9	Depreciation and Amortization Expense	4030-4050		\$9,218,005	\$0	\$0	\$0	\$0	\$0	\$0
10	Pension & FAS 106 Amortization Expense	4073		99,102	0	0	0	0	0	0
11	Total Depr. & Amort.			<u>\$9,317,108</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Taxes Other Than Income</u>										
12	Payroll	4081		\$1,011,034	\$0	\$0	\$0	\$0	\$0	\$0
13	Ad Valorem	4081	190	2,809,684	0	0	0	0	0	0
14	Revenue Related	4081	133,138 & 140	0	0	0	0	0	0	0
15	Other	4081	233	0	0	0	0	0	0	0
16	Total Taxes Other Than Income			<u>\$3,820,718</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
17	<u>Interest on Customer Deposits</u>	4310		<u>\$2,856</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
18	<u>Storage Misc.</u>	8140-8360		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Transmission & High Pressure Distribution</u>										
19	Operation Supervision and Engineering	8500		\$7,422	\$0	\$0	\$0	\$0	\$0	\$0
20	Transmission Communication Equip	8520		0	0	0	0	0	0	0
21	Compressor Station Labor and Expenses	8530		0	0	0	0	0	0	0
22	Mains Expenses	8560		281,575	0	0	0	6,003	829	3,181
23	Measuring and Regulating Station Expenses	8570		1,140	0	0	0	70	16	7
24	Trans/Compression of Gas by Others	8580		0	0	0	0	0	0	0

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	PER BOOKS WKP G.a.2	NORMALIZE					
					REMOVE COST OF GAS RELATED ADJ G-1	NORMALIZE GAS SALES REVENUE ADJ G-2	OTHER UTILITY SALES REVENUE ADJ G-3	BASE PAYROLL ADJ G-4	OVERTIME PAYROLL ADJ G-5	BENEFITS & PAYROLL TAX ADJ G-6
25	Other Expenses	8590		81	0	0	0	0	0	0
26	Rent	8600		0	0	0	0	0	0	0
27	Maintenance Supervision and Engineering	8610		2,321	0	0	0	0	0	0
28	Maintenance of Mains	8630		1,050	0	0	0	0	0	0
29	Maintenance of Measuring and Regulating Station Equ	8650		0	0	0	0	0	0	0
30	Maintenance of Communication Equipment	8660		0	0	0	0	0	0	0
31	Total Transmission			\$293,590	\$0	\$0	\$0	\$6,073	\$844	\$3,187
<u>Distribution Operations</u>										
32	Supervision and Engineering	8700		\$818,705	\$0	\$0	\$0	\$37,036	\$6,951	\$10,304
33	Distribution Load Dispatch	8710		272,010	0	0	0	9,300	(54)	11,703
34	Mains & Services	8740		2,061,592	0	0	0	27,744	6,045	3,476
35	Meas & Reg. Stat. Exp. - General	8750		102,670	0	0	0	4,054	899	426
36	Meas & Reg. Stat. Exp. - Ind.	8760		31,156	0	0	0	1,035	(6)	1,303
37	Meas & Reg. Stat. Exp. - City Gate	8770		1,943	0	0	0	66	2	70
38	Meter & House Reg. Exp.	8780		2,180,986	0	0	0	74,186	16,567	7,247
39	Customer Installation Exp	8790		1,713,655	0	0	0	71,498	15,971	6,962
40	Other Expense	8800		1,233,218	0	0	0	34,869	7,781	3,435
41	Rents	8810		84,524	0	0	0	0	0	0
42	Corporate & TGS Division Expenses Credit	8820		0	0	0	0	0	0	0
43	Total Distribution Operations			\$8,500,458	\$0	\$0	\$0	\$259,788	\$54,156	\$44,926
<u>Distribution Maintenance</u>										
44	Supervision and Engineering	8850		\$56,702	\$0	\$0	\$0	\$2,576	\$575	\$251
45	Struct. & Improv.	8860		157,580	0	0	0	14	3	1
46	Mains	8870		2,997,511	0	0	0	67,638	15,103	6,618
47	Meas. & Reg. Stat. Exp. - Gen	8890		700,396	0	0	0	19,392	4,332	1,889
48	Meas. & Reg. Stat. Exp. - Ind.	8900		521,723	0	0	0	18,512	4,118	1,892
49	Meas. & Reg. Stat. Exp. - City Gate	8910		4,469	0	0	0	156	35	15
50	Maintenance of Services	8920		1,421,478	0	0	0	41,356	9,238	4,027
51	Meters & House Reg.	8930		636	0	0	0	0	0	0
52	Other Equipment	8940		0	0	0	0	0	0	0
53	Clearing - Meter Shop - Small Meters	8950		0	0	0	0	0	0	0
54	Clearing - Meter Shop - Large Meters	8960		0	0	0	0	0	0	0
55	Total Distribution Maintenance			\$5,860,495	\$0	\$0	\$0	\$149,644	\$33,403	\$14,693
56	Total Distribution			\$14,360,954	\$0	\$0	\$0	\$409,432	\$87,560	\$59,619
<u>Customer Accounting</u>										
57	Supervision	9010		\$162,164	\$0	\$0	\$0	\$5,079	(\$30)	\$6,392
58	Meter Reading	9020		1,326,219	0	0	0	38,600	8,622	3,758
59	Customer Accounting	9030		4,374,278	0	0	0	88,395	1,645	100,300
60	Bad Debts	9040		447,590	0	0	0	0	0	0
61	Miscellaneous	9050		403,941	0	0	0	12,857	(75)	16,179
62	Total Customer Accounting			\$6,714,191	\$0	\$0	\$0	\$144,930	\$10,163	\$126,630

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	PER BOOKS WKP G.a.2	REMOVE COST OF GAS RELATED ADJ G-1	NORMALIZE GAS SALES REVENUE ADJ G-2	OTHER UTILITY SALES REVENUE ADJ G-3	BASE PAYROLL ADJ G-4	OVERTIME PAYROLL ADJ G-5	BENEFITS & PAYROLL TAX ADJ G-6
<u>Customer Information</u>										
63	Supervision	9070		\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Customer Assistance Expense	9080		529,793	0	0	0	22,182	4,062	6,684
65	Inform. & Instruct. Adver. Exp.	9090		96,999	0	0	0	0	0	0
66	Customer Svc and Informational Svc	9100		0	0	0	0	0	0	0
67	Total Customer Information			\$626,792	\$0	\$0	\$0	\$22,182	\$4,062	\$6,684
<u>Sales</u>										
68	Supervision	9110		\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Demonstrating and Selling Expense	9120		\$78,061				3,225	551	1,173
70	Advertising	9130		6,964	0	0	0	0	0	0
71	Employee Sales Referrals	9140		0	0	0	0	0	0	0
72	Misc. Gas Sales Expense	9163		0	0	0	0	0	0	0
73	Total Sales			\$85,025	\$0	\$0	\$0	\$3,225	\$551	\$1,173
74	Total Customer Accounts Expense			\$7,426,008	\$0	\$0	\$0	\$170,337	\$14,776	\$134,487
<u>Administrative & General</u>										
75	Salaries	9200		\$6,581,862	\$0	\$0	\$0	\$141,025	\$5,053	\$147,719
76	Office Supplies & Expenses	9210		1,937,643	0	0	0	0	0	0
77	Transferred Credit	9220		(3,327,090)	0	0	0	0	0	0
78	Outside Services	9230		604,575	0	0	0	0	0	0
79	Property Insurance	9240		163,148	0	0	0	0	0	0
80	Injuries & Damages	9250		166,667	0	0	0	0	0	0
81	Employee Pensions & Benefits	9260		3,300,661	0	0	0	0	0	0
82	Regulatory Commission Expenses	9280		616,412	0	0	0	0	0	0
83	Computer Services Expense	9290		(5,750,793)	0	0	0	0	0	0
84	General Advertising Expense	9301		38,338	0	0	0	0	0	0
85	Misc. General Expenses	9302		10,413,412	0	0	0	252,332	2,085	(236,502)
86	Rents	9310		446,446	0	0	0	0	0	0
87	Maintenace of General Plant	9320		307,505	0	0	0	285	64	28
88	Misc. General Expenses	9400's		0	0	0	0	0	0	0
89	Total A&G Operations			\$15,498,787	\$0	\$0	\$0	\$393,643	\$7,201	(\$88,755)
90	Total Operating Expense			\$132,840,224	(\$82,120,205)	\$0	\$0	\$979,485	\$110,381	\$108,538
91	Net Income before Income Tax			\$11,004,283	\$4	\$7,834,566	(\$191,262)	(\$979,485)	(\$110,381)	(\$108,538)

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

OPERATING REVENUE & EXPENSE ADJUSTMENTS

DESCRIPTION	ACCT. NO.	PENSION & FAS		INCENTIVE	MISC. ADJ G-9 (j)	RENT ADJ G-10 (k)	CUSTOMER DEPOSITS ADJ G-11 (l)	UNCOLLECTIBLE EXPENSE ADJ G-12 (m)	INJURIES & DAMAGES ADJ G-13 (n)	ADVERTISING ADJ G-14 (o)
		106								
		AMORTIZATION	COMPENSATION							
		ADJ G-7 (h)	ADJ G-8 (i)							
<u>Revenue</u>										
Gas Sales Revenue	480-482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeited Discounts	4870	0	0	0	0	0	0	0	0	0
Misc Fees	4880	0	0	0	0	0	0	0	0	0
Transportation	4893	0	0	0	0	0	0	0	0	0
Misc. Rent Revenue	4930	0	0	0	0	0	0	0	0	0
Other Utility Revenue	4950	0	0	0	0	0	0	0	0	0
Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cost of Gas	805									
<u>Deprec. & Amort. Expense</u>										
Depreciation and Amortization Expense	4030-4050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pension & FAS 106 Amortization Expense	4073	70,787	0	0	0	0	0	0	0	0
Total Depr. & Amort.		\$70,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Taxes Other Than Income</u>										
Payroll	4081	\$0	(\$47,254)	(\$998,649)	\$0	\$0	\$0	\$0	\$0	\$0
Ad Valorem	4081	0	0	0	0	0	0	0	0	0
Revenue Related	4081	0	0	0	0	0	0	0	0	0
Other	4081	0	0	0	0	0	0	0	0	0
Total Taxes Other Than Income		\$0	(\$47,254)	(\$998,649)	\$0	\$0	\$0	\$0	\$0	\$0
<u>Interest on Customer Deposits</u>	4310	\$0	\$0	\$0	\$0	\$2,910	\$0	\$0	\$0	\$0
<u>Storage Misc.</u>	8140-8360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Transmission & High Pressure Distribution</u>										
Operation Supervision and Engineering	8500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Communication Equip	8520	0	0	0	0	0	0	0	0	0
Compressor Station Labor and Expenses	8530	0	0	0	0	0	0	0	0	0
Mains Expenses	8560	0	0	(11,154)	0	0	0	0	0	0
Measuring and Regulating Station Expenses	8570	0	0	0	0	0	0	0	0	0
Trans/Compression of Gas by Others	8580	0	0	0	0	0	0	0	0	0

DESCRIPTION	ACCT. NO.	PENSION & FAS		MISC. ADJ G-9	RENT ADJ G-10	CUSTOMER DEPOSITS ADJ G-11	UNCOLLECTIBLE EXPENSE ADJ G-12	INJURIES & DAMAGES ADJ G-13	ADVERTISING ADJ G-14
		106	INCENTIVE						
		AMORTIZATION ADJ G-7	COMPENSATION ADJ G-8						
Other Expenses	8590	0	0	(69)	0	0	0	0	0
Rent	8600	0	0	0	0	0	0	0	0
Maintenance Supervison and Engineering	8610	0	0	0	0	0	0	0	0
Maintenance of Mains	8630	0	0	0	0	0	0	0	0
Maintenance of Measuring and Regulating Station Equ	8650	0	0	0	0	0	0	0	0
Maintenance of Communication Equipment	8660	0	0	0	0	0	0	0	0
Total Transmission		\$0	\$0	(\$11,223)	\$0	\$0	\$0	\$0	\$0
<u>Distribution Operations</u>									
Supervision and Engineering	8700	\$0	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0
Distribution Load Dispatch	8710	0	0	(129)	0	0	0	0	0
Mains & Services	8740	0	0	(14,855)	0	0	0	0	0
Meas & Reg. Stat. Exp. - General	8750	0	0	(18)	0	0	0	0	0
Meas & Reg. Stat. Exp. - Ind.	8760	0	0	0	0	0	0	0	0
Meas & Reg. Stat. Exp. - City Gate	8770	0	0	0	0	0	0	0	0
Meter & House Reg. Exp.	8780	0	0	(2,645)	0	0	0	0	0
Customer Installation Exp	8790	0	0	0	0	0	0	0	0
Other Expense	8800	0	0	(5,139)	0	0	0	0	0
Rents	8810	0	0	0	0	0	0	0	0
Corporate & TGS Division Expenses Credit	8820	0	0	0	0	0	0	0	0
Total Distribution Operations		\$0	\$0	(\$22,788)	\$0	\$0	\$0	\$0	\$0
<u>Distribution Maintenance</u>									
Supervision and Engineering	8850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Struct. & Improv.	8860	0	0	0	0	0	0	0	0
Mains	8870	0	0	(8,682)	0	0	0	0	0
Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	0	0	0	0	0
Meas. & Reg. Stat. Exp. - Ind.	8900	0	0	(1,186)	0	0	0	0	0
Meas. & Reg. Stat. Exp. - City Gate	8910	0	0	0	0	0	0	0	0
Maintenance of Services	8920	0	0	0	0	0	0	0	0
Meters & House Reg.	8930	0	0	0	0	0	0	0	0
Other Equipment	8940	0	0	0	0	0	0	0	0
Clearing - Meter Shop - Small Meters	8950	0	0	0	0	0	0	0	0
Clearing - Meter Shop - Large Meters	8960	0	0	0	0	0	0	0	0
Total Distribution Maintenance		\$0	\$0	(\$9,868)	\$0	\$0	\$0	\$0	\$0
Total Distribution		\$0	\$0	(\$32,656)	\$0	\$0	\$0	\$0	\$0
<u>Customer Accounting</u>									
Supervision	9010	\$0	\$0	(\$545)	0	\$0	\$0	\$0	\$0
Meter Reading	9020	0	0	0	0	0	0	0	0
Customer Accounting	9030	0	0	(696)	0	0	0	0	0
Bad Debts	9040	0	0	0	0	0	(49,350)	0	0
Miscellaneous	9050	0	0	(91)	0	0	0	0	0
Total Customer Accounting		\$0	\$0	(\$1,332)	\$0	\$0	(\$49,350)	\$0	\$0

DESCRIPTION	ACCT. NO.	PENSION & FAS	INCENTIVE	MISC. ADJ G-9	RENT ADJ G-10	CUSTOMER DEPOSITS ADJ G-11	UNCOLLECTIBLE EXPENSE ADJ G-12	INJURIES & DAMAGES ADJ G-13	ADVERTISING ADJ G-14
		106							
		AMORTIZATION ADJ G-7	COMPENSATION ADJ G-8						
<u>Customer Information</u>									
Supervision	9070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Assistance Expense	9080	0	0	(858)	0	0	0	0	0
Inform. & Instruct. Adver. Exp.	9090	0	0	0	0	0	0	0	0
Customer Svc and Informational Svc	9100	0	0	0	0	0	0	0	0
Total Customer Information		\$0	\$0	(\$858)	\$0	\$0	\$0	\$0	\$0
<u>Sales</u>									
Supervision	9110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Demonstrating and Selling Expense	9120	0	0	(53)	0	0	0	0	0
Advertising	9130	0	0	0	0	0	0	0	0
Employee Sales Referrals	9140	0	0	0	0	0	0	0	0
Misc. Gas Sales Expense	9163	0	0	0	0	0	0	0	0
Total Sales		\$0	\$0	(\$53)	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Expense		\$0	\$0	(\$2,243)	\$0	\$0	(\$49,350)	\$0	\$0
<u>Administrative & General</u>									
Salaries	9200	\$0	(\$1,786,654)	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies & Expenses	9210	0	0	(81,156)	0	0	0	0	0
Transferred Credit	9220	0	0	0	0	0	0	0	0
Outside Services	9230	0	0	(114,961)	0	0	0	0	0
Property Insurance	9240	0	0	0	0	0	0	0	0
Injuries & Damages	9250	0	0	(67,609)	0	0	0	15,697	0
Employee Pensions & Benefits	9260	0	(65,633)	(2,398,168)	0	0	0	0	0
Regulatory Commission Expenses	9280	0	0	(130)	0	0	0	0	0
Computer Services Expense	9290	0	0	4,905,819	0	0	0	0	0
General Advertising Expense	9301	0	0	(29)	0	0	0	0	(500)
Misc. General Expenses	9302	0	0	(3,447,574)	5,472	0	0	0	0
Rents	9310	0	0	(457)	4,335	0	0	0	0
Maintenance of General Plant	9320	0	0	0	0	0	0	0	0
Misc. General Expenses	9400's	0	0	0	0	0	0	0	0
Total A&G Operations		\$0	(\$1,852,287)	(\$1,204,264)	\$9,807	\$0	\$0	\$15,697	(\$500)
Total Operating Expense		\$70,787	(\$1,899,541)	(\$2,249,035)	\$9,807	\$2,910	(\$49,350)	\$15,697	(\$500)
Net Income before Income Tax		(\$70,787)	\$1,899,541	\$2,249,035	(\$9,807)	(\$2,910)	\$49,350	(\$15,697)	\$500

DESCRIPTION	ACCT. NO.	DEPRECIATION		AD VALOREM		TEXAS FRANCHISE		REGULATORY		PIPELINE INTEGRITY		DISTRIGAS %
		ADJ	TAX	ADJ	TAX	ADJ	TAX	ADJ	EXPENSE	ADJ	EXPENSE	
		G-15	G-16	G-17	G-18	G-19	G-20	G-21	G-22	G-23	G-24	
		(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	
<u>Revenue</u>												
Gas Sales Revenue	480-482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeited Discounts	4870	0	0	0	0	0	0	0	0	0	0	0
Misc Fees	4880	0	0	0	0	0	0	0	0	0	0	0
Transportation	4893	0	0	0	0	0	0	0	0	0	0	0
Misc. Rent Revenue	4930	0	0	0	0	0	0	0	0	0	0	0
Other Utility Revenue	4950	0	0	0	0	0	0	0	0	0	0	0
Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cost of Gas	805											
<u>Deprec. & Amort. Expense</u>												
Depreciation and Amortization Expense	4030-4050	\$1,826,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pension & FAS 106 Amortization Expense	4073	0	0	0	0	0	0	0	0	0	0	0
Total Depr. & Amort.		\$1,826,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Taxes Other Than Income</u>												
Payroll	4081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ad Valorem	4081	0	658,227	0	0	0	0	0	0	0	0	0
Revenue Related	4081	0	0	0	0	0	0	0	0	0	0	0
Other	4081	0	0	517,270	0	0	0	0	0	0	0	0
Total Taxes Other Than Income		\$0	\$658,227	\$517,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Customer Deposits	4310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Misc.	8140-8360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Transmission & High Pressure Distribution</u>												
Operation Supervision and Engineering	8500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Communication Equip	8520	0	0	0	0	0	0	0	0	0	0	0
Compressor Station Labor and Expenses	8530	0	0	0	0	0	0	0	0	0	0	0
Mains Expenses	8560	0	0	0	106	49	0	0	0	0	0	0
Measuring and Regulating Station Expenses	8570	0	0	0	0	1	0	0	0	0	0	0
Trans/Compression of Gas by Others	8580	0	0	0	0	0	0	0	0	0	0	0

TEXAS												
		DEPRECIATION		AD VALOREM	FRANCHISE		STORES LOAD	TWE LOAD	REGULATORY	PIPELINE INTEGRITY		DISTRIGAS %
	ACCT.	ADJ	TAX	TAX	ADJ	ADJ	ADJ	ADJ	EXPENSE	EXPENSE		
DESCRIPTION	NO.	G-15	G-16	G-17	G-18	G-19	G-20	G-21	G-22			
Other Expenses	8590	0	0	0	0	0	0	0	0	0	0	0
Rent	8600	0	0	0	0	0	0	0	0	0	0	0
Maintenance Supervison and Engineering	8610	0	0	0	0	0	0	0	0	0	0	0
Maintenance of Mains	8630	0	0	0	0	0	0	0	0	0	0	0
Maintenance of Measuring and Regulating Station Equ	8650	0	0	0	0	0	0	0	0	0	0	0
Maintenance of Communication Equipment	8660	0	0	0	0	0	0	0	0	0	0	0
Total Transmission		\$0	\$0	\$0	\$106	\$50	\$0	\$0	\$0	\$0	\$0	\$0
<u>Distribution Operations</u>												
Supervision and Engineering	8700	\$0	\$0	\$0	\$0	\$158	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Load Dispatch	8710	0	0	0	0	0	0	0	0	0	0	0
Mains & Services	8740	0	0	0	(1,119)	559	0	0	0	0	0	0
Meas & Reg. Stat. Exp. - General	8750	0	0	0	(62)	1	0	0	0	0	0	0
Meas & Reg. Stat. Exp. - Ind.	8760	0	0	0	0	0	0	0	0	0	0	0
Meas & Reg. Stat. Exp. - City Gate	8770	0	0	0	0	0	0	0	0	0	0	0
Meter & House Reg. Exp.	8780	0	0	0	(1,560)	1,265	0	0	0	0	0	0
Customer Installation Exp	8790	0	0	0	0	920	0	0	0	0	0	0
Other Expense	8800	0	0	0	(1,714)	127	0	0	0	0	0	0
Rents	8810	0	0	0	0	0	0	0	0	0	0	0
Corporate & TGS Division Expenses Credit	8820	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Operations		\$0	\$0	\$0	(\$4,454)	\$3,030	\$0	\$0	\$0	\$0	\$0	\$0
<u>Distribution Maintenance</u>												
Supervision and Engineering	8850	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
Struct. & Improv.	8860	0	0	0	0	0	0	0	0	0	0	0
Mains	8870	0	0	0	(3,543)	2,417	0	0	0	0	0	0
Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	(28)	498	0	0	0	0	0	0
Meas. & Reg. Stat. Exp. - Ind.	8900	0	0	0	0	487	0	0	0	0	0	0
Meas. & Reg. Stat. Exp. - City Gate	8910	0	0	0	0	3	0	0	0	0	0	0
Maintenance of Services	8920	0	0	0	(2,382)	2,010	0	0	0	0	0	0
Meters & House Reg.	8930	0	0	0	0	0	0	0	0	0	0	0
Other Equipment	8940	0	0	0	0	0	0	0	0	0	0	0
Clearing - Meter Shop - Small Meters	8950	0	0	0	0	0	0	0	0	0	0	0
Clearing - Meter Shop - Large Meters	8960	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Maintenance		\$0	\$0	\$0	(\$5,953)	\$5,426	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution		\$0	\$0	\$0	(\$10,408)	\$8,455	\$0	\$0	\$0	\$0	\$0	\$0
<u>Customer Accounting</u>												
Supervision	9010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meter Reading	9020	0	0	0	(37)	867	0	0	0	0	0	0
Customer Accounting	9030	0	0	0	0	276	0	0	0	0	0	0
Bad Debts	9040	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	9050	0	0	0	0	0	0	0	0	0	0	0
Total Customer Accounting		\$0	\$0	\$0	(\$37)	\$1,144	\$0	\$0	\$0	\$0	\$0	\$0

TEXAS									
		DEPRECIATION	AD VALOREM TAX	FRANCHISE TAX	STORES LOAD	TWE LOAD	REGULATORY EXPENSE	PIPELINE INTEGRITY EXPENSE	DISTRIGAS %
DESCRIPTION	ACCT. NO.	ADJ G-15	ADJ G-16	ADJ G-17	ADJ G-18	ADJ G-19	ADJ G-20	ADJ G-21	ADJ G-22
<u>Customer Information</u>									
Supervision	9070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Assistance Expense	9080	0	0	0	0	0	0	0	0
Inform. & Instruct. Adver. Exp.	9090	0	0	0	0	0	0	0	0
Customer Svc and Informational Svc	9100	0	0	0	0	0	0	0	0
Total Customer Information		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Sales</u>									
Supervision	9110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Demonstrating and Selling Expense	9120	0	0	0	0	0	0	0	0
Advertising	9130	0	0	0	0	0	0	0	0
Employee Sales Referrals	9140	0	0	0	0	0	0	0	0
Misc. Gas Sales Expense	9163	0	0	0	0	0	0	0	0
Total Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Expense		\$0	\$0	\$0	(\$37)	\$1,144	\$0	\$0	\$0
<u>Administrative & General</u>									
Salaries	9200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies & Expenses	9210	0	0	0	(0)	15	0	0	0
Transferred Credit	9220	0	0	0	0	0	0	0	0
Outside Services	9230	0	0	0	0	0	0	0	0
Property Insurance	9240	0	0	0	0	0	0	0	0
Injuries & Damages	9250	0	0	0	0	0	0	0	0
Employee Pensions & Benefits	9260	0	0	0	0	0	0	0	0
Regulatory Commission Expenses	9280	0	0	0	0	0	(527,984)	0	0
Computer Services Expense	9290	0	0	0	0	0	0	0	0
General Advertising Expense	9301	0	0	0	0	0	0	0	0
Misc. General Expenses	9302	0	0	0	0	0	0	0	210,521
Rents	9310	0	0	0	0	0	0	0	0
Maintenace of General Plant	9320	0	0	0	0	0	0	0	0
Misc. General Expenses	9400's	0	0	0	0	0	0	0	0
Total A&G Operations		\$0	\$0	\$0	(\$0)	\$15	(\$527,984)	\$0	\$210,521
Total Operating Expense		\$1,826,543	\$658,227	\$517,270	(\$10,340)	\$9,664	(\$527,984)	\$0	\$210,521
Net Income before Income Tax		(\$1,826,543)	(\$658,227)	(\$517,270)	\$10,340	(\$9,664)	\$527,984	\$0	(\$210,521)

DESCRIPTION	ACCT. NO.	TOTAL ADJUSTMENTS (x)	TEST YEAR ADJUSTED (y)
<u>Revenue</u>			
Gas Sales Revenue	480-482	(\$74,285,636)	\$64,040,849
Forfeited Discounts	4870	0	0
Misc Fees	4880	492,589	1,707,408
Transportation	4893	383,999	3,373,067
Misc. Rent Revenue	4930	0	217,572
Other Utility Revenue	4950	(1,067,851)	28,714
Total Revenue		<u>(\$74,476,898)</u>	<u>\$69,367,610</u>
Cost of Gas	805	<u>(\$82,120,205)</u>	<u>\$0</u>
<u>Deprec. & Amort. Expense</u>			
Depreciation and Amortization Expense	4030-4050	\$1,826,543	\$11,044,548
Pension & FAS 106 Amortization Expense	4073	70,787	169,890
Total Depr. & Amort.		<u>\$1,897,330</u>	<u>\$11,214,438</u>
<u>Taxes Other Than Income</u>			
Payroll	4081	(\$1,045,904)	(\$34,870)
Ad Valorem	4081	658,227	3,467,911
Revenue Related	4081	0	0
Other	4081	517,270	517,270
Total Taxes Other Than Income		<u>\$129,594</u>	<u>\$3,950,312</u>
<u>Interest on Customer Deposits</u>	4310	<u>\$2,910</u>	<u>\$5,766</u>
<u>Storage Misc.</u>	8140-8360	<u>\$0</u>	<u>\$0</u>
<u>Transmission & High Pressure Distribution</u>			
Operation Supervision and Engineering	8500	\$0	\$7,422
Transmission Communication Equip	8520	0	0
Compressor Station Labor and Expenses	8530	0	0
Mains Expenses	8560	(987)	280,588
Measuring and Regulating Station Expenses	8570	93	1,233
Trans/Compression of Gas by Others	8580	0	0

DESCRIPTION	ACCT. NO.	TOTAL ADJUSTMENTS	TEST YEAR ADJUSTED
Other Expenses	8590	(69)	12
Rent	8600	0	0
Maintenance Supervision and Engineering	8610	0	2,321
Maintenance of Mains	8630	0	1,050
Maintenance of Measuring and Regulating Station Equ	8650	0	0
Maintenance of Communication Equipment	8660	0	0
Total Transmission		(\$963)	\$292,627
<u>Distribution Operations</u>			
Supervision and Engineering	8700	\$54,448	\$873,153
Distribution Load Dispatch	8710	20,820	292,831
Mains & Services	8740	21,850	2,083,442
Meas & Reg. Stat. Exp. - General	8750	5,301	107,970
Meas & Reg. Stat. Exp. - Ind.	8760	2,332	33,488
Meas & Reg. Stat. Exp. - City Gate	8770	138	2,081
Meter & House Reg. Exp.	8780	95,060	2,276,046
Customer Installation Exp	8790	95,352	1,809,007
Other Expense	8800	39,358	1,272,576
Rents	8810	0	84,524
Corporate & TGS Division Expenses Credit	8820	0	0
Total Distribution Operations		\$334,658	\$8,835,116
<u>Distribution Maintenance</u>			
Supervision and Engineering	8850	\$3,414	\$60,116
Struct. & Improv.	8860	19	157,599
Mains	8870	79,550	3,077,060
Meas. & Reg. Stat. Exp. - Gen	8890	26,083	726,479
Meas. & Reg. Stat. Exp. - Ind.	8900	23,822	545,545
Meas. & Reg. Stat. Exp. - City Gate	8910	209	4,678
Maintenance of Services	8920	54,249	1,475,727
Meters & House Reg.	8930	0	636
Other Equipment	8940	0	0
Clearing - Meter Shop - Small Meters	8950	0	0
Clearing - Meter Shop - Large Meters	8960	0	0
Total Distribution Maintenance		\$187,345	\$6,047,840
Total Distribution		\$522,003	\$14,882,956
<u>Customer Accounting</u>			
Supervision	9010	\$10,896	\$173,060
Meter Reading	9020	51,810	1,378,029
Customer Accounting	9030	189,921	4,564,198
Bad Debts	9040	(49,350)	398,239
Miscellaneous	9050	28,871	432,811
Total Customer Accounting		\$232,148	\$6,946,339

DESCRIPTION	ACCT. NO.	TOTAL ADJUSTMENTS	TEST YEAR ADJUSTED
<u>Customer Information</u>			
Supervision	9070	\$0	\$0
Customer Assistance Expense	9080	32,070	561,863
Inform. & Instruct. Adver. Exp.	9090	0	96,999
Customer Svc and Informational Svc	9100	0	0
Total Customer Information		<u>\$32,070</u>	<u>\$658,862</u>
<u>Sales</u>			
Supervision	9110	\$0	\$0
Demonstrating and Selling Expense	9120	4,895	82,956
Advertising	9130	0	6,964
Employee Sales Referrals	9140	0	0
Misc. Gas Sales Expense	9163	0	0
Total Sales		<u>\$4,895</u>	<u>\$89,920</u>
Total Customer Accounts Expense		<u>\$269,113</u>	<u>\$7,695,121</u>
<u>Administrative & General</u>			
Salaries	9200	(\$1,492,858)	\$5,089,005
Office Supplies & Expenses	9210	(81,141)	1,856,502
Transferred Credit	9220	0	(3,327,090)
Outside Services	9230	(114,961)	489,614
Property Insurance	9240	0	163,148
Injuries & Damages	9250	(51,912)	114,755
Employee Pensions & Benefits	9260	(2,463,801)	836,860
Regulatory Commission Expenses	9280	(528,114)	88,298
Computer Services Expense	9290	4,905,819	(844,974)
General Advertising Expense	9301	(529)	37,809
Misc. General Expenses	9302	(3,213,666)	7,199,747
Rents	9310	3,878	450,325
Maintenance of General Plant	9320	377	307,882
Misc. General Expenses	9400's	0	0
Total A&G Operations		<u>(\$3,036,907)</u>	<u>\$12,461,880</u>
Total Operating Expense		<u>(\$82,337,125)</u>	<u>\$50,503,100</u>
Net Income before Income Tax		<u>\$7,860,227</u>	<u>\$18,864,510</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

OPERATING REVENUE & EXPENSE PER BOOK

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	SERVICE AREA PER BOOKS	DIVISION PER BOOKS	ALLOCATED DIVISION PER BOOKS Note 1	TOTAL SERVICE AREA AND ALLOCATED DIVISION PER BOOKS
				(a)	(b)	(c)	(d)
	<u>Revenue</u>						(a) + (c)
1	Gas Sales Revenue	480-482		\$138,326,485	\$0	\$0	\$138,326,485
2	Forfeited Discounts	4870		0	0	0	0
3	Misc Fees	4880		1,214,819	0	0	1,214,819
4	Transportation	4893		2,989,067	0	0	2,989,067
5	Misc. Rent Revenue	4930		217,572	0	0	217,572
6	Other Utility Revenue	4950		1,096,565	0	0	1,096,565
7	Total Revenue			\$143,844,508	\$0	\$0	\$143,844,508
8	Cost of Gas	805		\$82,120,205	\$0	\$0	\$82,120,205
	<u>Deprec. & Amort. Expense</u>						
9	Depreciation and Amortization Expense	4030-4050		\$7,912,356	\$3,270,034	\$1,305,649	\$9,218,005
10	Pipeline Integrity Amortization Expense	4073		99,102	0	0	99,102
11	Total Depr. & Amort.			\$8,011,458	\$3,270,034	\$1,305,649	\$9,317,108
	<u>Taxes Other Than Income</u>						
12	Payroll	4081		\$0	\$2,532,161	\$1,011,034	\$1,011,034
13	Ad Valorem	4081	190	2,809,684	0	0	2,809,684
14	Revenue Related	4081	133, 138 & 140	0	0	0	0
15	Other	4081	233	0	0	0	0
16	Total Taxes Other Than Income			\$2,809,684	\$2,532,161	\$1,011,034	\$3,820,718
17	<u>Interest on Customer Deposits</u>	4310		\$2,856	\$0	\$0	\$2,856
18	<u>Storage Misc.</u>	8140-8360		\$0	\$0	\$0	\$0
	<u>Transmission & High-Pressure Distribution</u>						
19	Operation Supervision and Engineering	8500		\$0	\$18,590	\$7,422	\$7,422
20	Transmission Communication Equip	8520		0	0	0	0
21	Compressor Station Labor and Expenses	8530		0	0	0	0
22	Mains Expenses	8560		117,586	410,714	163,989	281,575
23	Measuring and Regulating Station Expenses	8570		1,140	0	0	1,140
24	Trans/Compression of Gas by Others	8580		0	0	0	0
25	Other Expenses	8590		0	203	81	81
26	Rent	8600		0	0	0	0
27	Maintenance Supervision and Engineering	8610		0	5,813	2,321	2,321

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

OPERATING REVENUE & EXPENSE PER BOOK

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	SERVICE AREA PER BOOKS	DIVISION PER BOOKS	ALLOCATED DIVISION PER BOOKS Note 1	TOTAL SERVICE AREA AND ALLOCATED DIVISION PER BOOKS
				(a)	(b)	(c)	(d)
28	Maintenance of Mains	8630		0	2,630	1,050	1,050
29	Maintenance of Measuring and Regulating Station Equipment	8650		0	0	0	0
30	Maintenance of Communication Equipment	8660		0	0	0	0
31	Total Transmission			\$118,727	\$437,950	\$174,863	\$293,590
<u>Distribution Operations</u>							
32	Supervision and Engineering	8700		\$633,419	\$464,054	\$185,286	\$818,705
33	Distribution Load Dispatch	8710		0	681,257	272,010	272,010
34	Mains & Services	8740		2,026,073	88,957	35,518	2,061,592
35	Meas & Reg. Stat. Exp. - General	8750		101,894	1,943	776	102,670
36	Meas & Reg. Stat. Exp. - Ind.	8760		0	78,031	31,156	31,156
37	Meas & Reg. Stat. Exp. - City Gate	8770		304	4,107	1,640	1,943
38	Meter & House Reg. Exp.	8780		2,166,279	36,834	14,707	2,180,986
39	Customer Installation Exp	8790		1,713,627	70	28	1,713,655
40	Other Expense	8800		1,198,976	85,760	34,242	1,233,218
41	Rents	8810		84,524	0	0	84,524
42	Corporate & TGS Division Expenses Credit	8820		0	0	0	0
43	Total Distribution Operations			\$7,925,095	\$1,441,012	\$575,363	\$8,500,458
<u>Distribution Maintenance</u>							
44	Supervision and Engineering	8850		\$40,284	\$41,119	\$16,418	\$56,702
45	Struct. & Improv.	8860		147,697	24,753	9,883	157,580
46	Mains	8870		2,875,261	306,177	122,249	2,997,511
47	Meas. & Reg. Stat. Exp. - Gen	8890		699,739	1,647	658	700,396
48	Meas. & Reg. Stat. Exp. - Ind.	8900		515,442	15,729	6,280	521,723
49	Meas. & Reg. Stat. Exp. - City Gate	8910		4,469	0	0	4,469
50	Maintenance of Services	8920		1,421,478	0	0	1,421,478
51	Meters & House Reg.	8930		636	0	0	636
52	Other Equipment	8940		0	0	0	0
53	Clearing - Meter Shop - Small Meters	8950		0	0	0	0
54	Clearing - Meter Shop - Large Meters	8960		0	0	0	0
55	Total Distribution Maintenance			\$5,705,007	\$389,425	\$155,488	\$5,860,495
56	Total Distribution			\$13,630,102	\$1,830,437	\$730,851	\$14,360,954
<u>Customer Accounting</u>							
57	Supervision	9010		\$0	\$406,143	\$162,164	\$162,164

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

OPERATING REVENUE & EXPENSE PER BOOK

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	SERVICE AREA PER BOOKS	DIVISION PER BOOKS	ALLOCATED DIVISION PER BOOKS Note 1	TOTAL SERVICE AREA AND ALLOCATED DIVISION PER BOOKS
				(a)	(b)	(c)	(d)
58	Meter Reading	9020		1,326,172	117	47	1,326,219
59	Customer Accounting	9030		242,340	10,348,549	4,131,938	4,374,278
60	Bad Debts	9040		447,590	0	0	447,590
61	Miscellaneous	9050		623	1,010,120	403,317	403,941
62	Total Customer Accounting			\$2,016,726	\$11,764,928	\$4,697,465	\$6,714,191
<u>Customer Information</u>							
63	Supervision	9070		\$0	\$0	\$0	\$0
64	Customer Assistance Expense	9080		397,431	331,505	132,362	529,793
65	Inform. & Instruct. Adver. Exp.	9090		0	242,937	96,999	96,999
66	Customer Svc and Informational Svc	9100		0	0	0	0
67	Total Customer Information			\$397,431	\$574,441	\$229,361	\$626,792
<u>Sales</u>							
68	Supervision	9110		\$0	\$0	\$0	\$0
69	Demonstrating and Selling Expense	9120		58,559	48,842	19,501	78,061
70	Advertising	9130		6,324	1,603	640	6,964
71	Employee Sales Referrals	9140		0	0	0	0
72	Misc. Gas Sales Expense	9163		0	0	0	0
73	Total Sales			\$64,884	\$50,445	\$20,141	\$85,025
74	Total Customer Accounts Expense			\$2,479,040	\$12,389,814	\$4,946,968	\$7,426,008
<u>Administrative & General</u>							
75	Salaries	9200		\$540,797	\$15,130,010	\$6,041,065	\$6,581,862
76	Office Supplies & Expenses	9210		645,003	3,237,451	1,292,640	1,937,643
77	Transferred Credit	9220		0	(8,332,785)	(3,327,090)	(3,327,090)
78	Outside Services	9230		13,685	1,479,899	590,889	604,575
79	Property Insurance	9240		0	408,609	163,148	163,148
80	Injuries & Damages	9250		(41,065)	520,271	207,732	166,667
81	Employee Pensions & Benefits	9260		19,078	8,218,813	3,281,583	3,300,661
82	Regulatory Commission Expenses	9280		616,412	0	0	616,412
83	Computer Services Expense	9290		0	(14,403,016)	(5,750,793)	(5,750,793)
84	General Advertising Expenses	9301		932	93,684	37,406	38,338
85	Miscellaneous General Expenses	9302		95,190	25,842,266	10,318,223	10,413,412
86	Rents	9310		79,143	919,921	367,303	446,446
87	Maintenance of General Plant	9320		65,609	605,835	241,896	307,505

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

OPERATING REVENUE & EXPENSE PER BOOK

LINE NO.	DESCRIPTION	ACCT. NO.	SUB ACCT.	SERVICE AREA PER BOOKS (a)	DIVISION PER BOOKS (b)	ALLOCATED DIVISION PER BOOKS Note 1 (c)	TOTAL SERVICE AREA AND ALLOCATED DIVISION PER BOOKS (d)
88	Misc. General Expenses	9400's		0	0	0	0
89	Total A&G Operations			\$2,034,785	\$33,720,956	\$13,464,002	\$15,498,787
90	Total Operating Expense			\$111,206,856	\$54,181,353	\$21,633,368	\$132,840,224
91	Net Income before Income Tax			\$32,637,651	(\$54,181,353)	(\$21,633,368)	\$11,004,283

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED CAUSALLY AND THROUGH DISTRIGAS

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
(a)									
1	0000	COMMON	4030	4030100	DEPRECIATION EXPENSE	-			-
2	0000	COMMON	4030	4030118	DEPR EXP-MAXIMO		114,912		114,912
3	0000	COMMON	4030	4030300	DEPR EXP-TEXAS 8.209 ACCRUAL	(21,991)			(21,991)
4	0000	COMMON	4030	4030995	DEPR INDIRECT ALLOCATION		1,569,723		1,569,723
5	1007	OKE ALLOCATIONS/DSTR	4030	4030995	DEPR INDIRECT ALLOCATION			1,186,232	1,186,232
6	7000	TGS GENERAL	4030	4030100	DEPRECIATION EXPENSE	407,350			407,350
7	0000	COMMON	4043	4043100	AMORT OF GAS PLANT	-			-
8	7000	TGS GENERAL	4043	4043100	AMORT OF GAS PLANT	13,808			13,808
9	0000	COMMON	4050	4050100	AMORT UTIL GAS PLANT	-			-
10	0000	COMMON	4081	4081100	GEN TAX O/H TRF TO CAPITAL	(515,137)			(515,137)
11	0000	COMMON	4081	4081101	GEN TAX FED UNEMPL INS TAX	36,373			36,373
12	0000	COMMON	4081	4081102	GEN TAX FICA	3,375,397			3,375,397
13	0000	COMMON	4081	4081131	GEN TAX SALES TAX ALLOWANCE	(40,997)			(40,997)
14	0000	COMMON	4081	4081132	GEN TAX STATE UNEMPL INS	234,483			234,483
15	0000	COMMON	4081	4081191	GEN TAX AD VALOREM RULE 8.209	(18,247)			(18,247)
16	1000	OKE GENERAL	4081	4081103	GEN TAX FICA INCENTIVE	228,516			228,516
17	7000	TGS GENERAL	4081	4081100	GEN TAX O/H TRF TO CAPITAL	(764,433)			(764,433)
18	7000	TGS GENERAL	4081	4081190	GEN TAX AD VALOREM	(3,792)			(3,792)
19	0000	COMMON	4091	4091100	CURRENT INCOME TAX ACCR	-			-
20	0000	COMMON	4101	4101100	DEFERRED INCOME TAX ACCR	-			-
21	7000	TGS GENERAL	4150	4150100	MERCHANDISE REVENUE	-			-
22	7000	TGS GENERAL	4160	4160124	MERCHANDISE EXP REPAIRS	-			-
23	0000	COMMON	4170	4170112	MISC NONUTIL REV CNG EXCISE TAX	-			-
24	1007	OKE ALLOCATIONS/DSTR	4171	4171995	OPER REV DISTRIGAS ALLOCATION			-	-
25	1007	OKE ALLOCATIONS/DSTR	4210	4210995	MISC NONOP INCOME DISTRIGAS ALLOCATION			-	-
26	7000	TGS GENERAL	4210	4210100	MISC NONOPERATING INCOME	-			-
27	1014	OKE CORP RESPONSIBILITY	4261	4261223	DONATIONS-CULTURE & ARTS	-			-
28	1014	OKE CORP RESPONSIBILITY	4261	4261225	DONATIONS-OTHER 501 (C)(3)	-			-
29	1917	ODC RESOURCE MGMT EXECUTIVE	4261	4261210	CIVIC EXPENSES - CONTRIBUTIONS	-			-
30	1920	ODC RATES & REGULATORY EXECUTIVE	4261	4261213	CIVIC EXPENSES - PROFESSIONAL ASSOCIATIONS	-			-
31	7000	TGS GENERAL	4261	4261210	CIVIC EXPENSES - CONTRIBUTIONS	-			-
32	7010	TGS EXECUTIVE	4261	4261210	CIVIC EXPENSES - CONTRIBUTIONS	-			-
33	7014	TGS REGULATORY AFFAIRS	4261	4261210	CIVIC EXPENSES - CONTRIBUTIONS	-			-
34	7014	TGS REGULATORY AFFAIRS	4261	4261222	DONATIONS-EDUCATION	-			-
35	7033	TGS GAS SUPPLY	4261	4261222	DONATIONS-EDUCATION	-			-
36	7035	TGS ENGINEERING	4261	4261225	DONATIONS-OTHER 501 (C)(3)	-			-
37	7044	TGS DIVISION OPERATIONS	4261	4261210	CIVIC EXPENSES - CONTRIBUTIONS	-			-
38	1015	OKE GOV AFFAIRS	4264	4264102	GOVERNMENTAL AFFAIRS EXPENSE	-			-
39	1015	OKE GOV AFFAIRS	4264	4264899	GOV'T/LEG LABOR ATTENDS	-			-
40	1419	OKE GOV'T AFFAIRS TX	4264	4264101	LEGISLATIVE AFFAIRS EXPENSE	-			-
41	1419	OKE GOV'T AFFAIRS TX	4264	4264102	GOVERNMENTAL AFFAIRS EXPENSE	-			-
42	1419	OKE GOV'T AFFAIRS TX	4264	4264899	GOV'T/LEG LABOR ATTENDS	-			-
43	7000	TGS GENERAL	4264	4264102	GOVERNMENTAL AFFAIRS EXPENSE	-			-
44	0000	COMMON	4265	4265101	MISCELLANEOUS NONOPERATING EXPENSES	-			-
45	0091	TEXAS GAS SERVICE	4265	4265101	MISCELLANEOUS NONOPERATING EXPENSES	-			-
46	1007	OKE ALLOCATIONS/DSTR	4265	4265995	MISC NONOP DISTRIGAS ALLOCATION			-	-
47	7010	TGS EXECUTIVE	4265	4265101	MISCELLANEOUS NONOPERATING EXPENSES	-			-
48	0000	COMMON	4300	4300901	ALLOC INTERCO INTEREST	-			-
49	0000	COMMON	4310	4310103	INT EXP CUSTOMER DEPOSITS	-			-
50	0000	COMMON	4310	4310901	ST DEBT INT EXP INTERCO	-			-
51	0000	COMMON	4320	4320100	INT CAP DURING CONSTRUC	-			-
52	0000	COMMON	4320	4320101	INT CAP AFTER CONSTRUC	-			-

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED CAUSALLY AND THROUGH DISTRIGAS

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL (a)
53	7000	TGS GENERAL	4320	4320101	INT CAP AFTER CONSTRUC	-			-
54	7000	TGS GENERAL	4800	4800110	UTIL GAS SALES RES ACTUAL	-			-
55	7000	TGS GENERAL	4800	4800111	UTIL GAS SALES RES UNBILLED	-			-
56	7000	TGS GENERAL	4810	4810110	UTIL GAS SALES COMM ACTUAL	-			-
57	7000	TGS GENERAL	4810	4810111	UTIL GAS SALES COMM UNBILLED	-			-
58	7000	TGS GENERAL	4810	4810211	UTIL GAS SALES IND UNBILLED	-			-
59	7000	TGS GENERAL	4820	4820111	UTIL GAS SALES CITY GATE UNBILLED	-			-
60	7000	TGS GENERAL	4880	4880100	SVC REVENUE MISC	-			-
61	0000	COMMON	4950	4950100	OTH GAS SALES MISC	-			-
62	7000	TGS GENERAL	4950	4950100	OTH GAS SALES MISC	-			-
63	7000	TGS GENERAL	4950	4950300	OTH GAS REV UTIL MISC	-			-
64	7000	TGS GENERAL	4950	4950305	OTH GAS REV RETURN ON GAS IN STORAGE	-			-
65	7000	TGS GENERAL	8040	8040100	NATURAL GAS CITY GATE PURCHASES	-			-
66	7000	TGS GENERAL	8050	8050108	OTH GAS PURCH RESIDENTIAL UNBILLED	-			-
67	7000	TGS GENERAL	8050	8050134	OTH GAS PURCH UNBILLED COMM	-			-
68	7000	TGS GENERAL	8050	8050144	OTH GAS PURCH UNBILLED IND	-			-
69	7000	TGS GENERAL	8050	8050208	OTH GAS PURCH PUBLIC AUTHORITY UNBILLED	-			-
70	7000	TGS GENERAL	8051	8051100	OTH GAS PURCH UNRECOV GAS ADJ	-			-
71	1915	ODC AM EXECUTIVE	8500	8500100	TRANS GEN SUPERVISION		662		662
72	1915	ODC AM EXECUTIVE	8500	8500899	TRANS SUPER LABOR ATTENDS	243			243
73	1925	ODC AM INFORMATION SYSTEMS	8500	8500100	TRANS GEN SUPERVISION		3,793		3,793
74	1925	ODC AM INFORMATION SYSTEMS	8500	8500899	TRANS SUPER LABOR ATTENDS	1,394			1,394
75	1927	ODC AM QA AND TRAINING	8500	8500100	TRANS GEN SUPERVISION		1,969		1,969
76	1927	ODC AM QA AND TRAINING	8500	8500899	TRANS SUPER LABOR ATTENDS	730			730
77	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8500	8500100	TRANS GEN SUPERVISION		2,212		2,212
78	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8500	8500899	TRANS SUPER LABOR ATTENDS	803			803
79	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8500	8500100	TRANS GEN SUPERVISION		259		259
80	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8500	8500899	TRANS SUPER LABOR ATTENDS	96			96
81	1935	ODC CENTRAL ENGINEERING	8500	8500100	TRANS GEN SUPERVISION		4,689		4,689
82	1935	ODC CENTRAL ENGINEERING	8500	8500899	TRANS SUPER LABOR ATTENDS	1,738			1,738
83	1936	ODC ENG P/L INTEGRITY MGMT	8560	8560250	TRANS MAIN PIPELINE INTEGRITY MANAGEMENT	191,720	91,191		282,912
84	1936	ODC ENG P/L INTEGRITY MGMT	8560	8560899	TRANS MAINS LABOR ATTENDS	123,532			123,532
85	7041	TGS DIVISION LEAK SURVEY	8560	8560246	TRANS MAINS WEED CONTROL	3,914			3,914
86	7044	TGS DIVISION OPERATIONS	8560	8560100	TRANS MAIN MISC EXP	206			206
87	7044	TGS DIVISION OPERATIONS	8560	8560228	TRANS MAINS PERSONAL USE OF AUTO	151			151
88	7043	TGS DIVISION CORROSION/CATHODIC	8590	8590100	TRANS OTH MISC EXP	191			191
89	7044	TGS DIVISION OPERATIONS	8590	8590100	TRANS OTH MISC EXP	12			12
90	1915	ODC AM EXECUTIVE	8610	8610100	TRANS MNT GEN SUPERVISION		331		331
91	1915	ODC AM EXECUTIVE	8610	8610899	TRANS MNT GEN LBR ATTENDS	122			122
92	1925	ODC AM INFORMATION SYSTEMS	8610	8610100	TRANS MNT GEN SUPERVISION		1,700		1,700
93	1925	ODC AM INFORMATION SYSTEMS	8610	8610899	TRANS MNT GEN LBR ATTENDS	625			625
94	1927	ODC AM QA AND TRAINING	8610	8610100	TRANS MNT GEN SUPERVISION		984		984
95	1927	ODC AM QA AND TRAINING	8610	8610899	TRANS MNT GEN LBR ATTENDS	365			365
96	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8610	8610100	TRANS MNT GEN SUPERVISION		1,106		1,106
97	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8610	8610899	TRANS MNT GEN LBR ATTENDS	402			402
98	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8610	8610100	TRANS MNT GEN SUPERVISION		130		130
99	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8610	8610899	TRANS MNT GEN LBR ATTENDS	48			48
100	7000	TGS GENERAL	8630	8630150	TRANS MNT REGULATORY COMPLIANCE MRC	20			20
101	7044	TGS DIVISION OPERATIONS	8630	8630150	TRANS MNT REGULATORY COMPLIANCE MRC	196			196
102	7044	TGS DIVISION OPERATIONS	8630	8630250	TRANS MNT MAINS PIPELINE INTEGRITY	2,414			2,414
103	1714	OKE ENVIRONMENTAL MGMT	8700	8700100	DISTR GEN SUPERVISION	(62)			(62)
104	1912	ODC JOURNEY	8700	8700100	DISTR GEN SUPERVISION	292			292
105	1915	ODC AM EXECUTIVE	8700	8700100	DISTR GEN SUPERVISION		2,319		2,319

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
106	1915	ODC AM EXECUTIVE	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	851			851
107	1925	ODC AM INFORMATION SYSTEMS	8700	8700100	DISTR GEN SUPERVISION		12,217		12,217
108	1925	ODC AM INFORMATION SYSTEMS	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	4,491			4,491
109	1926	ODC AM STRATEGY	8700	8700100	DISTR GEN SUPERVISION		1,560		1,560
110	1926	ODC AM STRATEGY	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	519			519
111	1927	ODC AM QA AND TRAINING	8700	8700100	DISTR GEN SUPERVISION		6,890		6,890
112	1927	ODC AM QA AND TRAINING	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	2,555			2,555
113	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8700	8700100	DISTR GEN SUPERVISION		8,190		8,190
114	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	2,811			2,811
115	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8700	8700100	DISTR GEN SUPERVISION		966		966
116	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8700	8700206	DISTR GEN SUPER AUTO LEASES		40		40
117	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	336			336
118	1933	ODC RM PROJECTS & PROGRAM DELIVERY	8700	8700100	DISTR GEN SUPERVISION		533		533
119	1934	ODC RM SERVICES	8700	8700100	DISTR GEN SUPERVISION		28		28
120	1935	ODC CENTRAL ENGINEERING	8700	8700100	DISTR GEN SUPERVISION		5,469		5,469
121	1935	ODC CENTRAL ENGINEERING	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	1,988			1,988
122	1936	ODC ENG P/L INTEGRITY MGMT	8700	8700100	DISTR GEN SUPERVISION	14,538	18,451		32,989
123	1936	ODC ENG P/L INTEGRITY MGMT	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	21,609			21,609
124	7035	TGS ENGINEERING	8700	8700100	DISTR GEN SUPERVISION	114,158			114,158
125	7035	TGS ENGINEERING	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	46,477			46,477
126	7038	TGS GIS	8700	8700100	DISTR GEN SUPERVISION	139,081			139,081
127	7038	TGS GIS	8700	8700899	DISTR GEN SUPER LABOR ATTENDS	57,708			57,708
128	7055	TGS FLEET	8700	8700100	DISTR GEN SUPERVISION	38			38
129	7000	TGS GENERAL	8710	8710100	DISTR LOAD DISPATCHING	434,414			434,414
130	7000	TGS GENERAL	8710	8710206	DISTR LOAD AUTO LEASES	1,500			1,500
131	7000	TGS GENERAL	8710	8710228	DISTR LOAD PERS USE AUTO	96			96
132	7000	TGS GENERAL	8710	8710899	DISTR LOAD DISP LABOR ATTENDS	245,170			245,170
133	7057	TGS DISPATCH	8710	8710100	DISTR LOAD DISPATCHING	78			78
134	1936	ODC ENG P/L INTEGRITY MGMT	8740	8740250	DISTR MAINS & SVC DISTR INTEGRITY MGMT	29,077	50,652		79,729
135	1936	ODC ENG P/L INTEGRITY MGMT	8740	8740899	DISTR MAINS & SVC LABOR ATTENDS	51,786			51,786
136	7000	TGS GENERAL	8740	8740100	DISTR MAINS & SVC MISC	(50,183)			(50,183)
137	7017	TGS CREDIT & COLLECTIONS	8740	8740225	DISTR MAINS & SVC UNIFORMS	5			5
138	7032	TGS FACILITIES MGMT	8740	8740225	DISTR MAINS & SVC UNIFORMS	697			697
139	7035	TGS ENGINEERING	8740	8740100	DISTR MAINS & SVC MISC	1,242			1,242
140	7035	TGS ENGINEERING	8740	8740899	DISTR MAINS & SVC LABOR ATTENDS	569			569
141	7041	TGS DIVISION LEAK SURVEY	8740	8740100	DISTR MAINS & SVC MISC	688			688
142	7041	TGS DIVISION LEAK SURVEY	8740	8740400	DISTR MAINS & SVC LEAK SURVEY MAINS	1,395			1,395
143	7044	TGS DIVISION OPERATIONS	8740	8740100	DISTR MAINS & SVC MISC	2,624			2,624
144	7045	TGS DIVISION LINE LOCATING	8740	8740225	DISTR MAINS & SVC UNIFORMS	148			148
145	7045	TGS DIVISION LINE LOCATING	8740	8740302	DISTR MAINS & SVC CODE LINE LOCATE	98			98
146	7045	TGS DIVISION LINE LOCATING	8740	8740899	DISTR MAINS & SVC LABOR ATTENDS	18			18
147	7056	TGS MARKET PLANNING	8740	8740225	DISTR MAINS & SVC UNIFORMS	141			141
148	7000	TGS GENERAL	8750	8750100	DISTR MEAS & REG ST MISC	131			131
149	7000	TGS GENERAL	8750	8750206	DISTR MEAS & REG ST AUTO LEASES	-			-
150	7035	TGS ENGINEERING	8750	8750100	DISTR MEAS & REG ST MISC	1,242			1,242
151	7035	TGS ENGINEERING	8750	8750899	DISTR MEAS & REG LABOR ATTENDS	569			569
152	7000	TGS GENERAL	8760	8760100	DISTR IND MEAS & REG ST MISC	50,684			50,684
153	7000	TGS GENERAL	8760	8760899	DISTR IND MEAS & REG LABOR ATTENDS	27,347			27,347
154	7000	TGS GENERAL	8770	8770100	DISTR C G MEAS & REG ST MISC	2,668			2,668
155	7000	TGS GENERAL	8770	8770899	DISTR C G LABOR ATTENDS	1,439			1,439
156	0091	TEXAS GAS SERVICE	8780	8780100	DISTR MEAS & HOUSE REG MISC	(23)			(23)
157	1715	OKE CENTRAL METER SHOP	8780	8780100	DISTR MEAS & HOUSE REG MISC		19,926		19,926
158	1715	OKE CENTRAL METER SHOP	8780	8780120	DISTR MEAS & HOUSE REG BLDGS		8		8

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
159	1715	OKE CENTRAL METER SHOP	8780	8780139	DISTR MEAS & HOUSE MEAS SVC CTR	(63)	5,517		5,454
160	1715	OKE CENTRAL METER SHOP	8780	8780899	DISTR MEAS & HOUSE REG LABOR ATTENDS	9,415			9,415
161	1750	OKE BUSINESS CONTINUITY	8780	8780139	DISTR MEAS & HOUSE MEAS SVC CTR		514		514
162	1750	OKE BUSINESS CONTINUITY	8780	8780899	DISTR MEAS & HOUSE REG LABOR ATTENDS	185			185
163	2716	ONG MATERIAL MGMT	8780	8780139	DISTR MEAS & HOUSE MEAS SVC CTR	8			8
164	7016	TGS TECHNICAL TRAINING	8780	8780100	DISTR MEAS & HOUSE REG MISC	935			935
165	7016	TGS TECHNICAL TRAINING	8780	8780899	DISTR MEAS & HOUSE REG LABOR ATTENDS	381			381
166	7055	TGS FLEET	8780	8780100	DISTR MEAS & HOUSE REG MISC	30			30
167	1930	ODC RM WORKFORCE STRATEGY & PLANNING	8790	8790100	DISTR CUST INSTALL MISC EXP		4		4
168	7042	TGS DIVISION MEASUREMENT & REGULATION	8790	8790100	DISTR CUST INSTALL MISC EXP	66			66
169	0010	ONEOK	8800	8800400	DISTR OTH SAFETY	20			20
170	1000	OKE GENERAL	8800	8800100	DISTR OTHER EXPENSES	(1,289)			(1,289)
171	1000	OKE GENERAL	8800	8800899	DISTR OTH LABOR ATTENDS	(454)			(454)
172	1635	OKE PROFESSIONAL DEVELOPMENT TRAINING	8800	8800100	DISTR OTHER EXPENSES	69			69
173	1642	OKE SAFETY	8800	8800206	DISTR OTH VEHICLE RENTALS		95		95
174	1642	OKE SAFETY	8800	8800210	DISTR OTH OFFICE SUPPLIES	87	4		91
175	1642	OKE SAFETY	8800	8800400	DISTR OTH SAFETY	10,861			10,861
176	1912	ODC JOURNEY	8800	8800002	DISTR OTHER ODC DISTRIGAS ALLOC	14,878			14,878
177	1912	ODC JOURNEY	8800	8800100	DISTR OTHER EXPENSES	-	6,107		6,107
178	1915	ODC AM EXECUTIVE	8800	8800100	DISTR OTHER EXPENSES		1,621		1,621
179	1925	ODC AM INFORMATION SYSTEMS	8800	8800100	DISTR OTHER EXPENSES		375		375
180	1925	ODC AM INFORMATION SYSTEMS	8800	8800206	DISTR OTH VEHICLE RENTALS		69		69
181	1927	ODC AM QA AND TRAINING	8800	8800100	DISTR OTHER EXPENSES		668		668
182	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8800	8800100	DISTR OTHER EXPENSES	(62)	1,772		1,710
183	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8800	8800206	DISTR OTH VEHICLE RENTALS		229		229
184	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8800	8800228	DISTR OTH PERS USE AUTO		126		126
185	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8800	8800100	DISTR OTHER EXPENSES		432		432
186	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	8800	8800400	DISTR OTH SAFETY	94			94
187	1933	ODC RM PROJECTS & PROGRAM DELIVERY	8800	8800100	DISTR OTHER EXPENSES		19		19
188	1935	ODC CENTRAL ENGINEERING	8800	8800100	DISTR OTHER EXPENSES		107		107
189	1936	ODC ENG P/L INTEGRITY MGMT	8800	8800400	DISTR OTH SAFETY	66			66
190	1938	ODC ENG QUALITY AND COMPLIANCE	8800	8800100	DISTR OTHER EXPENSES	4,184			4,184
191	1938	ODC ENG QUALITY AND COMPLIANCE	8800	8800228	DISTR OTH PERS USE AUTO		29		29
192	2506	ONG CUSTOMER SERVICE ADMIN	8800	8800400	DISTR OTH SAFETY		106		106
193	2617	ONG NGV	8800	8800100	DISTR OTHER EXPENSES	1,133			1,133
194	2617	ONG NGV	8800	8800899	DISTR OTH LABOR ATTENDS	416			416
195	7000	TGS GENERAL	8800	8800100	DISTR OTHER EXPENSES	(49,023)			(49,023)
196	7000	TGS GENERAL	8800	8800400	DISTR OTH SAFETY	31,933			31,933
197	7000	TGS GENERAL	8800	8800899	DISTR OTH LABOR ATTENDS	(25,358)			(25,358)
198	7012	OKE TGS CLAIMS	8800	8800400	DISTR OTH SAFETY	12			12
199	7016	TGS TECHNICAL TRAINING	8800	8800100	DISTR OTHER EXPENSES	7,126			7,126
200	7016	TGS TECHNICAL TRAINING	8800	8800120	DISTR OTH SVC BLDG	16,746			16,746
201	7016	TGS TECHNICAL TRAINING	8800	8800210	DISTR OTH OFFICE SUPPLIES	6,299			6,299
202	7016	TGS TECHNICAL TRAINING	8800	8800348	DISTR OTH SECURITY	1,521			1,521
203	7016	TGS TECHNICAL TRAINING	8800	8800400	DISTR OTH SAFETY	2,133			2,133
204	7016	TGS TECHNICAL TRAINING	8800	8800401	DISTR OTH BLDG & GROUNDS	3,238			3,238
205	7017	TGS CREDIT & COLLECTIONS	8800	8800400	DISTR OTH SAFETY	5			5
206	7032	TGS FACILITIES MGMT	8800	8800100	DISTR OTHER EXPENSES	11,358			11,358
207	7032	TGS FACILITIES MGMT	8800	8800120	DISTR OTH SVC BLDG	24,789			24,789
208	7032	TGS FACILITIES MGMT	8800	8800205	DISTR OTH FLEET OPER	39			39
209	7032	TGS FACILITIES MGMT	8800	8800348	DISTR OTH SECURITY	2,864			2,864
210	7032	TGS FACILITIES MGMT	8800	8800400	DISTR OTH SAFETY	3,403			3,403
211	7033	TGS GAS SUPPLY	8800	8800100	DISTR OTHER EXPENSES	64			64

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									(a)
212	7034	TGS ADMINISTRATION	8800	8800120	DISTR OTH SVC BLDG	161			161
213	7034	TGS ADMINISTRATION	8800	8800210	DISTR OTH OFFICE SUPPLIES	68			68
214	7034	TGS ADMINISTRATION	8800	8800400	DISTR OTH SAFETY	996			996
215	7039	TGS OUTSIDE AREAS OPERATIONS	8800	8800100	DISTR OTHER EXPENSES	258			258
216	7042	TGS DIVISION MEASUREMENT & REGULATION	8800	8800100	DISTR OTHER EXPENSES	277			277
217	7042	TGS DIVISION MEASUREMENT & REGULATION	8800	8800210	DISTR OTH OFFICE SUPPLIES	61			61
218	7042	TGS DIVISION MEASUREMENT & REGULATION	8800	8800899	DISTR OTH LABOR ATTENDS	113			113
219	7043	TGS DIVISION CORROSION/CATHODIC	8800	8800210	DISTR OTH OFFICE SUPPLIES	63			63
220	7043	TGS DIVISION CORROSION/CATHODIC	8800	8800400	DISTR OTH SAFETY	1,257			1,257
221	7044	TGS DIVISION OPERATIONS	8800	8800100	DISTR OTHER EXPENSES	341			341
222	7044	TGS DIVISION OPERATIONS	8800	8800400	DISTR OTH SAFETY	757			757
223	7045	TGS DIVISION LINE LOCATING	8800	8800100	DISTR OTHER EXPENSES	211			211
224	7050	TGS CUSTOMER SVC ADMIN	8800	8800120	DISTR OTH SVC BLDG	-			-
225	7050	TGS CUSTOMER SVC ADMIN	8800	8800400	DISTR OTH SAFETY	1,759			1,759
226	7050	TGS CUSTOMER SVC ADMIN	8800	8800899	DISTR OTH LABOR ATTENDS	149			149
227	7055	TGS FLEET	8800	8800100	DISTR OTHER EXPENSES	77			77
228	7055	TGS FLEET	8800	8800228	DISTR OTH PERS USE AUTO	82			82
229	7055	TGS FLEET	8800	8800400	DISTR OTH SAFETY	206			206
230	7057	TGS DISPATCH	8800	8800210	DISTR OTH OFFICE SUPPLIES	11			11
231	1915	ODC AM EXECUTIVE	8850	8850100	DISTR MNT GEN SUPERVISION		2,319		2,319
232	1915	ODC AM EXECUTIVE	8850	8850899	DISTR MNT GEN SUPER LABOR ATTENDS	851			851
233	1925	ODC AM INFORMATION SYSTEMS	8850	8850100	DISTR MNT GEN SUPERVISION		12,217		12,217
234	1925	ODC AM INFORMATION SYSTEMS	8850	8850899	DISTR MNT GEN SUPER LABOR ATTENDS	4,491			4,491
235	1927	ODC AM QA AND TRAINING	8850	8850100	DISTR MNT GEN SUPERVISION		6,890		6,890
236	1927	ODC AM QA AND TRAINING	8850	8850899	DISTR MNT GEN SUPER LABOR ATTENDS	2,555			2,555
237	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8850	8850100	DISTR MNT GEN SUPERVISION		7,742		7,742
238	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	8850	8850899	DISTR MNT GEN SUPER LABOR ATTENDS	2,811			2,811
239	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8850	8850100	DISTR MNT GEN SUPERVISION		908		908
240	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	8850	8850899	DISTR MNT GEN SUPER LABOR ATTENDS	336			336
241	1715	OKE CENTRAL METER SHOP	8860	8860120	DISTR MNT STRUC & IMPROV SVC BLDG		218		218
242	7016	TGS TECHNICAL TRAINING	8860	8860120	DISTR MNT STRUC & IMPROV SVC BLDG	20,095			20,095
243	7032	TGS FACILITIES MGMT	8860	8860120	DISTR MNT STRUC & IMPROV SVC BLDG	4,440			4,440
244	7000	TGS GENERAL	8870	8870100	DISTR MNT MAINS MISC	300,128			300,128
245	7012	OKE TGS CLAIMS	8870	8870130	DISTR MNT MAINS 3RD PARTY DAM TEAROUT	36			36
246	7034	TGS ADMINISTRATION	8870	8870100	DISTR MNT MAINS MISC	27			27
247	7035	TGS ENGINEERING	8870	8870100	DISTR MNT MAINS MISC	1,242			1,242
248	7035	TGS ENGINEERING	8870	8870899	DISTR MNT MAINS LABOR ATTENDS	569			569
249	7041	TGS DIVISION LEAK SURVEY	8870	8870101	DISTR MNT MAINS CATHODIC PROTECT	40			40
250	7043	TGS DIVISION CORROSION/CATHODIC	8870	8870101	DISTR MNT MAINS CATHODIC PROTECT	1,726			1,726
251	7044	TGS DIVISION OPERATIONS	8870	8870100	DISTR MNT MAINS MISC	2,095			2,095
252	7045	TGS DIVISION LINE LOCATING	8870	8870101	DISTR MNT MAINS CATHODIC PROTECT	313			313
253	7042	TGS DIVISION MEASUREMENT & REGULATION	8890	8890100	DISTR MNT MEAS & REG ST MISC	1,630			1,630
254	7042	TGS DIVISION MEASUREMENT & REGULATION	8890	8890899	DISTR MNT MEAS & REG LABOR ATTENDS	17			17
255	2016	ONG MEASUREMENT & REGULATIONS OKC	8900	8900100	DISTR MNT IND MEAS & REG ST MISC	2,934			2,934
256	7042	TGS DIVISION MEASUREMENT & REGULATION	8900	8900100	DISTR MNT IND MEAS & REG ST MISC	11,100			11,100
257	7042	TGS DIVISION MEASUREMENT & REGULATION	8900	8900899	DISTR MNT IND MEAS & REG LABOR ATTENDS	1,695			1,695
258	1915	ODC AM EXECUTIVE	9010	9010100	CUST ACCTG/COLL SUPERVISION		994		994
259	1915	ODC AM EXECUTIVE	9010	9010899	CUST ACCTG/COLL LABOR ATTENDS	365			365
260	1925	ODC AM INFORMATION SYSTEMS	9010	9010100	CUST ACCTG/COLL SUPERVISION		5,128		5,128
261	1925	ODC AM INFORMATION SYSTEMS	9010	9010899	CUST ACCTG/COLL LABOR ATTENDS	1,885			1,885
262	1927	ODC AM QA AND TRAINING	9010	9010100	CUST ACCTG/COLL SUPERVISION		2,953		2,953
263	1927	ODC AM QA AND TRAINING	9010	9010899	CUST ACCTG/COLL LABOR ATTENDS	1,095			1,095
264	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	9010	9010100	CUST ACCTG/COLL SUPERVISION		3,318		3,318

TEXAS GAS SERVICE COMPANY
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SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED CAUSALLY AND THROUGH DISTRIGAS

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
265	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	9010	9010899	CUST ACCTG/COLL LABOR ATTENDS	1,205			1,205
266	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	9010	9010100	CUST ACCTG/COLL SUPERVISION		389		389
267	1929	ODC AM PORTFOLIO RISK AND INVESTMENT	9010	9010899	CUST ACCTG/COLL LABOR ATTENDS	144			144
268	7017	TGS CREDIT & COLLECTIONS	9010	9010100	CUST ACCTG/COLL SUPERVISION	691			691
269	7032	TGS FACILITIES MGMT	9010	9010100	CUST ACCTG/COLL SUPERVISION	4,701			4,701
270	7049	TGS CASH PROCESSING	9010	9010100	CUST ACCTG/COLL SUPERVISION	(257)			(257)
271	7050	TGS CUSTOMER SVC ADMIN	9010	9010100	CUST ACCTG/COLL SUPERVISION	286,604			286,604
272	7050	TGS CUSTOMER SVC ADMIN	9010	9010206	CUST ACCTG/COLL SUPER AUTO LEASES	468			468
273	7050	TGS CUSTOMER SVC ADMIN	9010	9010228	CUST ACCTG/COLL PERS USE AUTO	471			471
274	7050	TGS CUSTOMER SVC ADMIN	9010	9010899	CUST ACCTG/COLL LABOR ATTENDS	95,990			95,990
275	7000	TGS GENERAL	9020	9020228	MTR READ PERS USE AUTO	117			117
276	0000	COMMON	9030	9030100	CUST REC/COLLEC EXP MISC	(2,047)			(2,047)
277	7017	TGS CREDIT & COLLECTIONS	9030	9030100	CUST REC/COLLEC EXP MISC	1,024,235			1,024,235
278	7017	TGS CREDIT & COLLECTIONS	9030	9030110	CUST RECORDS EXPENSE	36,013			36,013
279	7017	TGS CREDIT & COLLECTIONS	9030	9030130	CUST COLLECTION EXPENSE	(1,457)			(1,457)
280	7017	TGS CREDIT & COLLECTIONS	9030	9030170	CUST COLLEC AGENCY FEE	110,308			110,308
281	7017	TGS CREDIT & COLLECTIONS	9030	9030210	CUST REC/COLLEC OFFICE SUPPLIES	415			415
282	7017	TGS CREDIT & COLLECTIONS	9030	9030899	CUST REC/COLLEC LABOR ATTENDS	390,940			390,940
283	7018	TGS CUSTOMER BILLING	9030	9030100	CUST REC/COLLEC EXP MISC	319,753			319,753
284	7018	TGS CUSTOMER BILLING	9030	9030110	CUST RECORDS EXPENSE	513,090			513,090
285	7018	TGS CUSTOMER BILLING	9030	9030125	CUST REC/COLLEC LOCKBOX	13,406			13,406
286	7018	TGS CUSTOMER BILLING	9030	9030210	CUST REC/COLLEC OFFICE SUPPLIES	319,874			319,874
287	7018	TGS CUSTOMER BILLING	9030	9030226	CUST REC/COLLEC POSTAGE	2,736,934			2,736,934
288	7018	TGS CUSTOMER BILLING	9030	9030899	CUST REC/COLLEC LABOR ATTENDS	217,333			217,333
289	7019	TGS SYSTEM SUPPORT	9030	9030100	CUST REC/COLLEC EXP MISC	90			90
290	7020	TGS PROPERTY AND PLANT ACCOUNTING	9030	9030100	CUST REC/COLLEC EXP MISC	383			383
291	7020	TGS PROPERTY AND PLANT ACCOUNTING	9030	9030110	CUST RECORDS EXPENSE	26			26
292	7021	TGS INFORMATION CENTER	9030	9030100	CUST REC/COLLEC EXP MISC	414,749			414,749
293	7021	TGS INFORMATION CENTER	9030	9030110	CUST RECORDS EXPENSE	1,444,768			1,444,768
294	7021	TGS INFORMATION CENTER	9030	9030206	CUST REC/COLLEC AUTO LEASES	382			382
295	7021	TGS INFORMATION CENTER	9030	9030210	CUST REC/COLLEC OFFICE SUPPLIES	1,325			1,325
296	7021	TGS INFORMATION CENTER	9030	9030228	CUST REC/COLLEC EXP PERS USE AUTO	289			289
297	7021	TGS INFORMATION CENTER	9030	9030899	CUST REC/COLLEC LABOR ATTENDS	498,541			498,541
298	7036	TGS CORPORATE COMMUNICATIONS	9030	9030110	CUST RECORDS EXPENSE	468			468
299	7046	TGS CUST SVC QUALITY ASSURANCE	9030	9030100	CUST REC/COLLEC EXP MISC	(247)			(247)
300	7048	TGS VIRTUAL CALL CTR	9030	9030100	CUST REC/COLLEC EXP MISC	28,109			28,109
301	7048	TGS VIRTUAL CALL CTR	9030	9030110	CUST RECORDS EXPENSE	369,085			369,085
302	7048	TGS VIRTUAL CALL CTR	9030	9030899	CUST REC/COLLEC LABOR ATTENDS	183,561			183,561
303	7049	TGS CASH PROCESSING	9030	9030100	CUST REC/COLLEC EXP MISC	111,458			111,458
304	7049	TGS CASH PROCESSING	9030	9030110	CUST RECORDS EXPENSE	679,202			679,202
305	7049	TGS CASH PROCESSING	9030	9030125	CUST REC/COLLEC LOCKBOX	285,259			285,259
306	7049	TGS CASH PROCESSING	9030	9030899	CUST REC/COLLEC LABOR ATTENDS	284,017			284,017
307	7050	TGS CUSTOMER SVC ADMIN	9030	9030100	CUST REC/COLLEC EXP MISC	(66,115)			(66,115)
308	7050	TGS CUSTOMER SVC ADMIN	9030	9030110	CUST RECORDS EXPENSE	12			12
309	7050	TGS CUSTOMER SVC ADMIN	9030	9030899	CUST REC/COLLEC LABOR ATTENDS	(30,672)			(30,672)
310	7051	TGS WEB WORK	9030	9030100	CUST REC/COLLEC EXP MISC	22,999			22,999
311	7051	TGS WEB WORK	9030	9030110	CUST RECORDS EXPENSE	174,324			174,324
312	7051	TGS WEB WORK	9030	9030206	CUST REC/COLLEC AUTO LEASES	733			733
313	7051	TGS WEB WORK	9030	9030899	CUST REC/COLLEC LABOR ATTENDS	95,232			95,232
314	7090	TGS INDUSTRIAL BILLING	9030	9030100	CUST REC/COLLEC EXP MISC	122,320			122,320
315	7090	TGS INDUSTRIAL BILLING	9030	9030899	CUST REC/COLLEC LABOR ATTENDS	49,455			49,455
316	1919	ODC CUSTOMER SERVICE EXECUTIVE	9050	9050100	CUST ACCTS MISC EXP		3,240		3,240
317	2519	ONG CUST SVC TRAINING	9050	9050100	CUST ACCTS MISC EXP	-			-

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
318	7019	TGS SYSTEM SUPPORT	9050	9050100	CUST ACCTS MISC EXP	370,533			370,533
319	7019	TGS SYSTEM SUPPORT	9050	9050899	CUST ACCTS LABOR ATTENDS	143,369			143,369
320	7021	TGS INFORMATION CENTER	9050	9050100	CUST ACCTS MISC EXP	(17,011)			(17,011)
321	7046	TGS CUST SVC QUALITY ASSURANCE	9050	9050100	CUST ACCTS MISC EXP	198,780			198,780
322	7046	TGS CUST SVC QUALITY ASSURANCE	9050	9050899	CUST ACCTS LABOR ATTENDS	62,702			62,702
323	7047	TGS CUST SVC TRAINING	9050	9050100	CUST ACCTS MISC EXP	93,757			93,757
324	7047	TGS CUST SVC TRAINING	9050	9050899	CUST ACCTS LABOR ATTENDS	35,007			35,007
325	7050	TGS CUSTOMER SVC ADMIN	9050	9050100	CUST ACCTS MISC EXP	14,467			14,467
326	7050	TGS CUSTOMER SVC ADMIN	9050	9050120	CUST ACCTS SVC BLDG	84,134			84,134
327	7050	TGS CUSTOMER SVC ADMIN	9050	9050401	CUST ACCTS BLDG & GROUNDS	162			162
328	7050	TGS CUSTOMER SVC ADMIN	9050	9050403	CUST ACCTS MNT STRUC & IMPROV	19,258			19,258
329	7057	TGS DISPATCH	9050	9050100	CUST ACCTS MISC EXP	1,721			1,721
330	1940	ODC CNG BUSINESS DEVELOPMENT	9080	9080100	CUST ASST MISC EXP	35,880	30,405		66,285
331	1940	ODC CNG BUSINESS DEVELOPMENT	9080	9080206	CUST ASST AUTO LEASES		42		42
332	1940	ODC CNG BUSINESS DEVELOPMENT	9080	9080228	CUST ASST PERS USE AUTO		74		74
333	1940	ODC CNG BUSINESS DEVELOPMENT	9080	9080899	CUST ASST LABOR ATTENDS	19,718			19,718
334	1943	ODC CUSTOMER DEVELOPMENT	9080	9080100	CUST ASST MISC EXP	164			164
335	1943	ODC CUSTOMER DEVELOPMENT	9080	9080899	CUST ASST LABOR ATTENDS	28			28
336	7056	TGS MARKET PLANNING	9080	9080100	CUST ASST MISC EXP	128,984			128,984
337	7056	TGS MARKET PLANNING	9080	9080206	CUST ASST AUTO LEASES	1,084			1,084
338	7056	TGS MARKET PLANNING	9080	9080228	CUST ASST PERS USE AUTO	79			79
339	7056	TGS MARKET PLANNING	9080	9080899	CUST ASST LABOR ATTENDS	43,532			43,532
340	7057	TGS DISPATCH	9080	9080100	CUST ASST MISC EXP	1,736			1,736
341	7057	TGS DISPATCH	9080	9080899	CUST ASST LABOR ATTENDS	681			681
342	7091	TGS CUSTOMER DEVELOPMENT	9080	9080100	CUST ASST MISC EXP	49,010			49,010
343	7091	TGS CUSTOMER DEVELOPMENT	9080	9080899	CUST ASST LABOR ATTENDS	20,089			20,089
344	7000	TGS GENERAL	9090	9090321	INFO/INSTRUC CORP COMM DIRECT	165,724			165,724
345	7021	TGS INFORMATION CENTER	9090	9090100	INFO/INSTRUC MISC	11			11
346	7036	TGS CORPORATE COMMUNICATIONS	9090	9090321	INFO/INSTRUC CORP COMM DIRECT	77,202			77,202
347	1940	ODC CNG BUSINESS DEVELOPMENT	9120	9120100	DEMO/SELL MISC EXP	11,960	30		11,990
348	1940	ODC CNG BUSINESS DEVELOPMENT	9120	9120899	DEMO/SELL LABOR ATTENDS	5,181			5,181
349	1943	ODC CUSTOMER DEVELOPMENT	9120	9120206	DEMO/SELL AUTO LEASES	4	(14)		(10)
350	7056	TGS MARKET PLANNING	9120	9120100	DEMO/SELL MISC EXP	12,074			12,074
351	7056	TGS MARKET PLANNING	9120	9120899	DEMO/SELL LABOR ATTENDS	5,536			5,536
352	7091	TGS CUSTOMER DEVELOPMENT	9120	9120100	DEMO/SELL MISC EXP	9,647			9,647
353	7091	TGS CUSTOMER DEVELOPMENT	9120	9120899	DEMO/SELL LABOR ATTENDS	4,423			4,423
354	1940	ODC CNG BUSINESS DEVELOPMENT	9130	9130100	ADVERTISING MISC EXP	205			205
355	7014	TGS REGULATORY AFFAIRS	9130	9130100	ADVERTISING MISC EXP	1,398			1,398
356	0000	COMMON	9200	9200712	A&G SALARIES ESPP	-			-
357	1000	OKE GENERAL	9200	9200700	A&G SALARIES INCENTIVE PLAN	3,814,260			3,814,260
358	1000	OKE GENERAL	9200	9200712	A&G SALARIES ESPP	147,461	2,647		150,108
359	1000	OKE GENERAL	9200	9200713	A&G SALARIES LT INCENT-RESTRICTED	262,282			262,282
360	1000	OKE GENERAL	9200	9200714	A&G SALARIES LT INCENT-PERFORMANCE	188,792			188,792
361	1102	OKE SERVICE CONTRACT ADMINISTRATION	9200	9200100	A&G SALARIES	65,000			65,000
362	1102	OKE SERVICE CONTRACT ADMINISTRATION	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	23,803			23,803
363	1106	OKE LEGAL TGS	9200	9200100	A&G SALARIES	193,421			193,421
364	1106	OKE LEGAL TGS	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	71,299			71,299
365	1215	OKE TAXATION	9200	9200100	A&G SALARIES	80,000			80,000
366	1215	OKE TAXATION	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	29,377			29,377
367	1223	OKE ACCOUNTS PAYABLE	9200	9200100	A&G SALARIES		226,288		226,288
368	1223	OKE ACCOUNTS PAYABLE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	60,636			60,636
369	1510	OKE IT APPLICATION TECHNOLOGY	9200	9200100	A&G SALARIES	38,934			38,934
370	1510	OKE IT APPLICATION TECHNOLOGY	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	13,433			13,433

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									(a)
371	1512	OKE IT DATA CENTER OPERATIONS	9200	9200100	A&G SALARIES	221,413			221,413
372	1512	OKE IT DATA CENTER OPERATIONS	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	80,730			80,730
373	1513	OKE IT INFRASTRUCTURE	9200	9200100	A&G SALARIES	73,691			73,691
374	1513	OKE IT INFRASTRUCTURE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	27,023			27,023
375	1515	OKE IT VOICE/DATA NETWORK SUPPORT	9200	9200100	A&G SALARIES	65,788			65,788
376	1515	OKE IT VOICE/DATA NETWORK SUPPORT	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	24,455			24,455
377	1521	OKE IT NATURAL GAS GATHERING/PROCESSING	9200	9200100	A&G SALARIES	70,172			70,172
378	1521	OKE IT NATURAL GAS GATHERING/PROCESSING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	24,061			24,061
379	1534	OKE IT APPL ODC BILLING	9200	9200100	A&G SALARIES	299,179			299,179
380	1534	OKE IT APPL ODC BILLING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	113,108			113,108
381	1625	OKE HRIS	9200	9200100	A&G SALARIES		104,824		104,824
382	1625	OKE HRIS	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	38,434			38,434
383	1626	OKE BENEFITS	9200	9200100	A&G SALARIES		165,710		165,710
384	1626	OKE BENEFITS	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	60,577			60,577
385	1627	OKE PAYROLL & BENEFITS ACCOUNTING	9200	9200100	A&G SALARIES		162,427		162,427
386	1627	OKE PAYROLL & BENEFITS ACCOUNTING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	59,561			59,561
387	1631	OKE COMPENSATION	9200	9200100	A&G SALARIES		100,250		100,250
388	1631	OKE COMPENSATION	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	36,759			36,759
389	1636	OKE STAFFING & RECRUITING	9200	9200100	A&G SALARIES		211,416		211,416
390	1636	OKE STAFFING & RECRUITING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	77,234			77,234
391	1637	OKE WORKFORCE DEVELOPMENT	9200	9200100	A&G SALARIES		132,730		132,730
392	1637	OKE WORKFORCE DEVELOPMENT	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	48,336			48,336
393	1638	OKE HUMAN RELATIONS	9200	9200100	A&G SALARIES		203,548		203,548
394	1638	OKE HUMAN RELATIONS	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	75,014			75,014
395	1642	OKE SAFETY	9200	9200100	A&G SALARIES	158,890	45,158		204,048
396	1642	OKE SAFETY	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	73,807			73,807
397	1714	OKE ENVIRONMENTAL MGMT	9200	9200100	A&G SALARIES	7,615	86,647		94,262
398	1714	OKE ENVIRONMENTAL MGMT	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	29,988			29,988
399	1716	OKE RIGHT OF WAY MGMT	9200	9200100	A&G SALARIES		42,213		73,029
400	1716	OKE RIGHT OF WAY MGMT	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	25,855			25,855
401	1740	OKE RISK & COMPLIANCE	9200	9200100	A&G SALARIES		23,036		23,036
402	1740	OKE RISK & COMPLIANCE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	7,963			7,963
403	1750	OKE BUSINESS CONTINUITY	9200	9200100	A&G SALARIES		23,573		23,573
404	1750	OKE BUSINESS CONTINUITY	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	8,135			8,135
405	1910	ODC BILLING CONTROL GROUP	9200	9200100	A&G SALARIES		108,680		108,680
406	1910	ODC BILLING CONTROL GROUP	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	39,851			39,851
407	1911	ODC PLANT ACCOUNTING	9200	9200100	A&G SALARIES	19,943	2,480		22,423
408	1911	ODC PLANT ACCOUNTING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	8,211			8,211
409	1912	ODC JOURNEY	9200	9200100	A&G SALARIES	6,414			6,414
410	1912	ODC JOURNEY	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	179			179
411	1914	ODC PIQA	9200	9200100	A&G SALARIES		43,204		43,204
412	1914	ODC PIQA	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	15,749			15,749
413	1915	ODC AM EXECUTIVE	9200	9200100	A&G SALARIES		7,317		7,317
414	1915	ODC AM EXECUTIVE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	2,591			2,591
415	1916	ODC ENGINEERING EXECUTIVE	9200	9200100	A&G SALARIES		29,100		29,100
416	1916	ODC ENGINEERING EXECUTIVE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	11,054			11,054
417	1917	ODC RESOURCE MGMT EXECUTIVE	9200	9200100	A&G SALARIES	(7,615)	53,716		46,101
418	1917	ODC RESOURCE MGMT EXECUTIVE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	20,110			20,110
419	1918	ODC GAS SUPPLY EXECUTIVE	9200	9200100	A&G SALARIES		43,502		43,502
420	1918	ODC GAS SUPPLY EXECUTIVE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	15,937			15,937
421	1919	ODC CUSTOMER SERVICE EXECUTIVE	9200	9200100	A&G SALARIES		68,404		68,404
422	1919	ODC CUSTOMER SERVICE EXECUTIVE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	24,354			24,354
423	1920	ODC RATES & REGULATORY EXECUTIVE	9200	9200100	A&G SALARIES		131,429		131,429

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									(a)
424	1920	ODC RATES & REGULATORY EXECUTIVE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	48,864			48,864
425	1921	ODC COMMERCIAL ACTIVITIES EXECUTIVE	9200	9200100	A&G SALARIES		52,280		52,280
426	1921	ODC COMMERCIAL ACTIVITIES EXECUTIVE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	19,221			19,221
427	1925	ODC AM INFORMATION SYSTEMS	9200	9200100	A&G SALARIES		22,455		22,455
428	1925	ODC AM INFORMATION SYSTEMS	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	6,379			6,379
429	1926	ODC AM STRATEGY	9200	9200100	A&G SALARIES		9,676		9,676
430	1926	ODC AM STRATEGY	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	3,666			3,666
431	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9200	9200100	A&G SALARIES		38,505		38,505
432	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	14,122			14,122
433	1931	ODC RM RESOURCE SUPPLY	9200	9200100	A&G SALARIES		90,823		90,823
434	1931	ODC RM RESOURCE SUPPLY	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	32,992			32,992
435	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9200	9200100	A&G SALARIES	46,378	10,389		56,767
436	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	20,469			20,469
437	1933	ODC RM PROJECTS & PROGRAM DELIVERY	9200	9200100	A&G SALARIES	123,410	8,634		132,043
438	1933	ODC RM PROJECTS & PROGRAM DELIVERY	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	49,211			49,211
439	1934	ODC RM SERVICES	9200	9200100	A&G SALARIES		55,500		55,500
440	1934	ODC RM SERVICES	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	20,531			20,531
441	1935	ODC CENTRAL ENGINEERING	9200	9200100	A&G SALARIES		18,192		18,192
442	1935	ODC CENTRAL ENGINEERING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	6,836			6,836
443	1937	ODC ENG REG COMPLIANCE & TRAINING	9200	9200100	A&G SALARIES		53,869		53,869
444	1937	ODC ENG REG COMPLIANCE & TRAINING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	19,551			19,551
445	1938	ODC ENG QUALITY AND COMPLIANCE	9200	9200100	A&G SALARIES	167,435	23,623		191,058
446	1938	ODC ENG QUALITY AND COMPLIANCE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	69,650			69,650
447	1941	ODC BUSINESS DEVELOPMENT EXEC	9200	9200100	A&G SALARIES		40,816		40,816
448	1941	ODC BUSINESS DEVELOPMENT EXEC	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	14,992			14,992
449	1942	ODC BUSINESS DEVELOPMENT	9200	9200100	A&G SALARIES		41,714		41,714
450	1942	ODC BUSINESS DEVELOPMENT	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	15,320			15,320
451	1943	ODC CUSTOMER DEVELOPMENT	9200	9200100	A&G SALARIES	30,446	1,951		32,397
452	1943	ODC CUSTOMER DEVELOPMENT	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	4,700			4,700
453	7010	TGS EXECUTIVE	9200	9200100	A&G SALARIES	212,571			212,571
454	7010	TGS EXECUTIVE	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	87,646			87,646
455	7012	OKE TGS CLAIMS	9200	9200100	A&G SALARIES	314,075			314,075
456	7012	OKE TGS CLAIMS	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	129,291			129,291
457	7016	TGS TECHNICAL TRAINING	9200	9200100	A&G SALARIES	416,837			416,837
458	7016	TGS TECHNICAL TRAINING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	171,315			171,315
459	7022	TGS PRICING	9200	9200100	A&G SALARIES	643,953			643,953
460	7022	TGS PRICING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	264,637			264,637
461	7025	TGS MGMT REPORTING/BUDGETS	9200	9200100	A&G SALARIES	439,276			439,276
462	7025	TGS MGMT REPORTING/BUDGETS	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	180,565			180,565
463	7028	TGS GENERAL ACCOUNTING	9200	9200100	A&G SALARIES	246,281			246,281
464	7028	TGS GENERAL ACCOUNTING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	101,795			101,795
465	7032	TGS FACILITIES MGMT	9200	9200402	A&G LABOR GENERAL PLANT OPERATIONS	139,119			139,119
466	7032	TGS FACILITIES MGMT	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	57,118			57,118
467	7033	TGS GAS SUPPLY	9200	9200100	A&G SALARIES	1,023,696			1,023,696
468	7033	TGS GAS SUPPLY	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	421,655			421,655
469	7035	TGS ENGINEERING	9200	9200100	A&G SALARIES	44,978			44,978
470	7035	TGS ENGINEERING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	18,703			18,703
471	7036	TGS CORPORATE COMMUNICATIONS	9200	9200100	A&G SALARIES	93,136			93,136
472	7036	TGS CORPORATE COMMUNICATIONS	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	38,387			38,387
473	7056	TGS MARKET PLANNING	9200	9200100	A&G SALARIES	(0)			(0)
474	7056	TGS MARKET PLANNING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	-			-
475	7090	TGS INDUSTRIAL BILLING	9200	9200100	A&G SALARIES	-			-
476	7090	TGS INDUSTRIAL BILLING	9200	9200899	A&G SALARIES CONTRA LABOR ATTENDS	0			0

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
477	1010	OKE EXECUTIVE	9210	9210202	A&G S&E SUBS/PUBLICATIONS		42		42
478	1013	OKE AVIATION SERVICES	9210	9210100	A&G SUPPLIES & EXPENSES MISC	(48)			(48)
479	1013	OKE AVIATION SERVICES	9210	9210206	A&G S&E AUTO LEASES	-			-
480	1102	OKE SERVICE CONTRACT ADMINISTRATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	404			404
481	1102	OKE SERVICE CONTRACT ADMINISTRATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	3,927			3,927
482	1102	OKE SERVICE CONTRACT ADMINISTRATION	9210	9210304	A&G S&E CELLULAR PHONES	269			269
483	1105	OKE LEGAL KGS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	(118)			(118)
484	1106	OKE LEGAL TGS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	268			268
485	1106	OKE LEGAL TGS	9210	9210102	A&G S&E EMPL MISC	5,886			5,886
486	1106	OKE LEGAL TGS	9210	9210201	A&G S&E ASSOC MTGS	18			18
487	1106	OKE LEGAL TGS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	27,496			27,496
488	1106	OKE LEGAL TGS	9210	9210210	A&G S&E OFFICE SUPPLIES	224			224
489	1106	OKE LEGAL TGS	9210	9210220	A&G S&E MEMBERSHIP DUES	1,099			1,099
490	1106	OKE LEGAL TGS	9210	9210221	A&G S&E TRAINING & ED	7,433			7,433
491	1106	OKE LEGAL TGS	9210	9210304	A&G S&E CELLULAR PHONES	(9)			(9)
492	1109	OKE LEGAL HUMAN RESOURCES	9210	9210100	A&G SUPPLIES & EXPENSES MISC	31			31
493	1109	OKE LEGAL HUMAN RESOURCES	9210	9210102	A&G S&E EMPL MISC	5,282			5,282
494	1110	OKE LEGAL LITIGATION	9210	9210102	A&G S&E EMPL MISC	2,290			2,290
495	1110	OKE LEGAL LITIGATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	671			671
496	1111	OKE LEGAL CORP ADMIN	9210	9210102	A&G S&E EMPL MISC	44			44
497	1111	OKE LEGAL CORP ADMIN	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	494			494
498	1118	OKE ETHICS AND COMPLIANCE	9210	9210102	A&G S&E EMPL MISC	635			635
499	1118	OKE ETHICS AND COMPLIANCE	9210	9210221	A&G S&E TRAINING & ED	931			931
500	1215	OKE TAXATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	694			694
501	1223	OKE ACCOUNTS PAYABLE	9210	9210100	A&G SUPPLIES & EXPENSES MISC		2,576		2,576
502	1223	OKE ACCOUNTS PAYABLE	9210	9210101	A&G S&E ADMIN		36		36
503	1223	OKE ACCOUNTS PAYABLE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		189		189
504	1223	OKE ACCOUNTS PAYABLE	9210	9210221	A&G S&E TRAINING & ED		1,263		1,263
505	1223	OKE ACCOUNTS PAYABLE	9210	9210226	A&G S&E POSTAGE		16		16
506	1419	OKE GOV'T AFFAIRS TX	9210	9210100	A&G SUPPLIES & EXPENSES MISC	456			456
507	1419	OKE GOV'T AFFAIRS TX	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	824			824
508	1419	OKE GOV'T AFFAIRS TX	9210	9210304	A&G S&E CELLULAR PHONES	57			57
509	1508	OKE IT VENDOR RELATIONS & ASSET MGMT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	83			83
510	1511	OKE IT APPL DEV BILLING/MEAS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	320			320
511	1512	OKE IT DATA CENTER OPERATIONS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	(5)	5		-
512	1514	OKE IT VOICE/DATA NETWORK	9210	9210301	A&G S&E TELE LONG DISTANCE	412,087			412,087
513	1514	OKE IT VOICE/DATA NETWORK	9210	9210302	A&G S&E TELE EQUIPMENT	13			13
514	1514	OKE IT VOICE/DATA NETWORK	9210	9210303	A&G S&E TELE LOCAL LINES	262,211			262,211
515	1514	OKE IT VOICE/DATA NETWORK	9210	9210304	A&G S&E CELLULAR PHONES	198,023			198,023
516	1514	OKE IT VOICE/DATA NETWORK	9210	9210305	A&G S&E TELE INTERNET	(14,857)			(14,857)
517	1514	OKE IT VOICE/DATA NETWORK	9210	9210306	A&G S&E TELE RADIO SYSTEM NETWORK	4,307			4,307
518	1514	OKE IT VOICE/DATA NETWORK	9210	9210308	A&G S&E TELE DATA	396,034			396,034
519	1514	OKE IT VOICE/DATA NETWORK	9210	9210309	A&G S&E TELE SCADA	9,363			9,363
520	1514	OKE IT VOICE/DATA NETWORK	9210	9210311	A&G S&E TELE MOVES ADDS CHANGES	200			200
521	1514	OKE IT VOICE/DATA NETWORK	9210	9210314	A&G S&E COMMUNICATIONS-PAGERS	92			92
522	1515	OKE IT VOICE/DATA NETWORK SUPPORT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	692			692
523	1515	OKE IT VOICE/DATA NETWORK SUPPORT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	1,096			1,096
524	1521	OKE IT NATURAL GAS GATHERING/PROCESSING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	1,714			1,714
525	1521	OKE IT NATURAL GAS GATHERING/PROCESSING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	89			89
526	1526	OKE IT RADIO/SCADA/MEASUREMENT	9210	9210309	A&G S&E TELE SCADA	60,097			60,097
527	1534	OKE IT APPL ODC BILLING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	240			240
528	1534	OKE IT APPL ODC BILLING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	4,972			4,972
529	1534	OKE IT APPL ODC BILLING	9210	9210221	A&G S&E TRAINING & ED	342			342

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									(a)
530	1620	OKE WORKFORCE DEVELOPMENT PLANS	9210	9210221	A&G S&E TRAINING & ED	-			-
531	1620	OKE WORKFORCE DEVELOPMENT PLANS	9210	9210411	A&G S&E TRAIN MGMT PROGRAM	69,785	1,063		70,848
532	1626	OKE BENEFITS	9210	9210411	A&G S&E TRAIN MGMT PROGRAM	92			92
533	1635	OKE PROFESSIONAL DEVELOPMENT TRAINING	9210	9210411	A&G S&E TRAIN MGMT PROGRAM	145			145
534	1635	OKE PROFESSIONAL DEVELOPMENT TRAINING	9210	9210412	A&G S&E EMPL TRAINING PROGRAM	222			222
535	1636	OKE STAFFING & RECRUITING	9210	9210411	A&G S&E TRAIN MGMT PROGRAM	395			395
536	1636	OKE STAFFING & RECRUITING	9210	9210412	A&G S&E EMPL TRAINING PROGRAM	(540)			(540)
537	1637	OKE WORKFORCE DEVELOPMENT	9210	9210221	A&G S&E TRAINING & ED	357			357
538	1637	OKE WORKFORCE DEVELOPMENT	9210	9210304	A&G S&E CELLULAR PHONES	-			-
539	1637	OKE WORKFORCE DEVELOPMENT	9210	9210411	A&G S&E TRAIN MGMT PROGRAM	-			-
540	1642	OKE SAFETY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	1,702	11,037		12,738
541	1642	OKE SAFETY	9210	9210201	A&G S&E ASSOC MTGS		67		67
542	1642	OKE SAFETY	9210	9210205	A&G S&E AUTO		15		15
543	1642	OKE SAFETY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	369	1,115		1,485
544	1642	OKE SAFETY	9210	9210210	A&G S&E OFFICE SUPPLIES		66		66
545	1642	OKE SAFETY	9210	9210220	A&G S&E MEMBERSHIP DUES		53		53
546	1642	OKE SAFETY	9210	9210221	A&G S&E TRAINING & ED		65		65
547	1642	OKE SAFETY	9210	9210222	A&G S&E LODGING		2,018		2,018
548	1642	OKE SAFETY	9210	9210223	A&G S&E AIRFARE	435	1,345		1,779
549	1642	OKE SAFETY	9210	9210226	A&G S&E POSTAGE	10			10
550	1642	OKE SAFETY	9210	9210304	A&G S&E CELLULAR PHONES	589			589
551	1642	OKE SAFETY	9210	9210400	A&G S&E SAFETY		1,378		1,378
552	1642	OKE SAFETY	9210	9210402	A&G S&E OTH BLDG OPER		28		28
553	1714	OKE ENVIRONMENTAL MGMT	9210	9210100	A&G SUPPLIES & EXPENSES MISC		20		20
554	1714	OKE ENVIRONMENTAL MGMT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		129		129
555	1714	OKE ENVIRONMENTAL MGMT	9210	9210209	A&G S&E ENVIRONMENTAL EXP	7,002	32,910		39,912
556	1714	OKE ENVIRONMENTAL MGMT	9210	9210210	A&G S&E OFFICE SUPPLIES		75		75
557	1714	OKE ENVIRONMENTAL MGMT	9210	9210221	A&G S&E TRAINING & ED		980		980
558	1714	OKE ENVIRONMENTAL MGMT	9210	9210228	A&G S&E PERS USE AUTO		86		86
559	1714	OKE ENVIRONMENTAL MGMT	9210	9210240	A&G S&E PERMITS/FEEES/ASSESSMENTS	50	86		136
560	1715	OKE CENTRAL METER SHOP	9210	9210100	A&G SUPPLIES & EXPENSES MISC		171		171
561	1716	OKE RIGHT OF WAY MGMT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	1,277	1,859		3,136
562	1716	OKE RIGHT OF WAY MGMT	9210	9210206	A&G S&E AUTO LEASES		(568)		(568)
563	1716	OKE RIGHT OF WAY MGMT	9210	9210221	A&G S&E TRAINING & ED		30		30
564	1716	OKE RIGHT OF WAY MGMT	9210	9210304	A&G S&E CELLULAR PHONES		(0)		(0)
565	1740	OKE RISK & COMPLIANCE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	177	1,045		1,222
566	1740	OKE RISK & COMPLIANCE	9210	9210101	A&G S&E ADMIN		12		12
567	1750	OKE BUSINESS CONTINUITY	9210	9210100	A&G SUPPLIES & EXPENSES MISC		37		37
568	1750	OKE BUSINESS CONTINUITY	9210	9210101	A&G S&E ADMIN		4,978		4,978
569	1750	OKE BUSINESS CONTINUITY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		592		592
570	1750	OKE BUSINESS CONTINUITY	9210	9210221	A&G S&E TRAINING & ED		108		108
571	1900	ODC EXECUTIVE	9210	9210304	A&G S&E CELLULAR PHONES		32		32
572	1901	ODC OPERATIONS EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC		86		86
573	1901	ODC OPERATIONS EXECUTIVE	9210	9210206	A&G S&E AUTO LEASES		165		165
574	1901	ODC OPERATIONS EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		471		471
575	1902	ODC COMMERCIAL EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC		32		32
576	1902	ODC COMMERCIAL EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS		207		207
577	1902	ODC COMMERCIAL EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		368		368
578	1910	ODC BILLING CONTROL GROUP	9210	9210100	A&G SUPPLIES & EXPENSES MISC		72		72
579	1910	ODC BILLING CONTROL GROUP	9210	9210206	A&G S&E AUTO LEASES		28		28
580	1910	ODC BILLING CONTROL GROUP	9210	9210220	A&G S&E MEMBERSHIP DUES		379		379
581	1910	ODC BILLING CONTROL GROUP	9210	9210221	A&G S&E TRAINING & ED		267		267
582	1911	ODC PLANT ACCOUNTING	9210	9210100	A&G SUPPLIES & EXPENSES MISC		3,185		3,185

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									(a)
583	1911	ODC PLANT ACCOUNTING	9210	9210205	A&G S&E AUTO		19		19
584	1911	ODC PLANT ACCOUNTING	9210	9210206	A&G S&E AUTO LEASES		67		67
585	1911	ODC PLANT ACCOUNTING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		500		500
586	1911	ODC PLANT ACCOUNTING	9210	9210210	A&G S&E OFFICE SUPPLIES		1,017		1,017
587	1911	ODC PLANT ACCOUNTING	9210	9210220	A&G S&E MEMBERSHIP DUES		103		103
588	1911	ODC PLANT ACCOUNTING	9210	9210221	A&G S&E TRAINING & ED		242		242
589	1912	ODC JOURNEY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	1,078			1,078
590	1912	ODC JOURNEY	9210	9210304	A&G S&E CELLULAR PHONES	272			272
591	1914	ODC PIQA	9210	9210100	A&G SUPPLIES & EXPENSES MISC		21		21
592	1914	ODC PIQA	9210	9210201	A&G S&E ASSOC MTGS		357		357
593	1914	ODC PIQA	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		565		565
594	1914	ODC PIQA	9210	9210221	A&G S&E TRAINING & ED		32		32
595	1915	ODC AM EXECUTIVE	9210	9210304	A&G S&E CELLULAR PHONES		41		41
596	1916	ODC ENGINEERING EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC		1,035		1,035
597	1916	ODC ENGINEERING EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS		537		537
598	1916	ODC ENGINEERING EXECUTIVE	9210	9210202	A&G S&E SUBS/PUBLICATIONS		28		28
599	1916	ODC ENGINEERING EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		202		202
600	1916	ODC ENGINEERING EXECUTIVE	9210	9210223	A&G S&E AIRFARE		6		6
601	1916	ODC ENGINEERING EXECUTIVE	9210	9210304	A&G S&E CELLULAR PHONES		89		89
602	1917	ODC RESOURCE MGMT EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC		938		938
603	1917	ODC RESOURCE MGMT EXECUTIVE	9210	9210206	A&G S&E AUTO LEASES		214		214
604	1917	ODC RESOURCE MGMT EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		3,312		3,312
605	1917	ODC RESOURCE MGMT EXECUTIVE	9210	9210221	A&G S&E TRAINING & ED		22		22
606	1917	ODC RESOURCE MGMT EXECUTIVE	9210	9210228	A&G S&E PERS USE AUTO		1,125		1,125
607	1917	ODC RESOURCE MGMT EXECUTIVE	9210	9210304	A&G S&E CELLULAR PHONES		17		17
608	1918	ODC GAS SUPPLY EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC		25		25
609	1918	ODC GAS SUPPLY EXECUTIVE	9210	9210206	A&G S&E AUTO LEASES		317		317
610	1918	ODC GAS SUPPLY EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		1,138		1,138
611	1919	ODC CUSTOMER SERVICE EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC		1,345		1,345
612	1919	ODC CUSTOMER SERVICE EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS		759		759
613	1919	ODC CUSTOMER SERVICE EXECUTIVE	9210	9210206	A&G S&E AUTO LEASES		643		643
614	1919	ODC CUSTOMER SERVICE EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		1,787		1,787
615	1919	ODC CUSTOMER SERVICE EXECUTIVE	9210	9210228	A&G S&E PERS USE AUTO		110		110
616	1919	ODC CUSTOMER SERVICE EXECUTIVE	9210	9210304	A&G S&E CELLULAR PHONES		10		10
617	1920	ODC RATES & REGULATORY EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC		4,679		4,679
618	1920	ODC RATES & REGULATORY EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS		2,338		2,338
619	1920	ODC RATES & REGULATORY EXECUTIVE	9210	9210202	A&G S&E SUBS/PUBLICATIONS		9,341		9,341
620	1920	ODC RATES & REGULATORY EXECUTIVE	9210	9210206	A&G S&E AUTO LEASES		279		279
621	1920	ODC RATES & REGULATORY EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	112	3,572		3,685
622	1920	ODC RATES & REGULATORY EXECUTIVE	9210	9210220	A&G S&E MEMBERSHIP DUES		12		12
623	1920	ODC RATES & REGULATORY EXECUTIVE	9210	9210221	A&G S&E TRAINING & ED		3,215		3,215
624	1920	ODC RATES & REGULATORY EXECUTIVE	9210	9210304	A&G S&E CELLULAR PHONES		47		47
625	1921	ODC COMMERCIAL ACTIVITIES EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC		213		213
626	1921	ODC COMMERCIAL ACTIVITIES EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS		253		253
627	1921	ODC COMMERCIAL ACTIVITIES EXECUTIVE	9210	9210206	A&G S&E AUTO LEASES		492		492
628	1921	ODC COMMERCIAL ACTIVITIES EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		2,318		2,318
629	1921	ODC COMMERCIAL ACTIVITIES EXECUTIVE	9210	9210228	A&G S&E PERS USE AUTO		111		111
630	1921	ODC COMMERCIAL ACTIVITIES EXECUTIVE	9210	9210304	A&G S&E CELLULAR PHONES		95		95
631	1925	ODC AM INFORMATION SYSTEMS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	553	21,505		22,057
632	1925	ODC AM INFORMATION SYSTEMS	9210	9210202	A&G S&E SUBS/PUBLICATIONS		93		93
633	1925	ODC AM INFORMATION SYSTEMS	9210	9210206	A&G S&E AUTO LEASES	158	46		204
634	1925	ODC AM INFORMATION SYSTEMS	9210	9210210	A&G S&E OFFICE SUPPLIES		89		89
635	1925	ODC AM INFORMATION SYSTEMS	9210	9210226	A&G S&E POSTAGE		20		20

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL (a)
636	1925	ODC AM INFORMATION SYSTEMS	9210	9210228	A&G S&E PERS USE AUTO		298		298
637	1925	ODC AM INFORMATION SYSTEMS	9210	9210304	A&G S&E CELLULAR PHONES	389			389
638	1926	ODC AM STRATEGY	9210	9210201	A&G S&E ASSOC MTGS		727		727
639	1926	ODC AM STRATEGY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		180		180
640	1926	ODC AM STRATEGY	9210	9210220	A&G S&E MEMBERSHIP DUES		113		113
641	1926	ODC AM STRATEGY	9210	9210304	A&G S&E CELLULAR PHONES		51		51
642	1927	ODC AM QA AND TRAINING	9210	9210304	A&G S&E CELLULAR PHONES		9		9
643	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	9210	9210304	A&G S&E CELLULAR PHONES		19		19
644	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9210	9210100	A&G SUPPLIES & EXPENSES MISC		67		67
645	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9210	9210202	A&G S&E SUBS/PUBLICATIONS		21		21
646	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9210	9210206	A&G S&E AUTO LEASES		27		27
647	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		452		452
648	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9210	9210221	A&G S&E TRAINING & ED		51		51
649	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9210	9210228	A&G S&E PERS USE AUTO		39		39
650	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9210	9210304	A&G S&E CELLULAR PHONES		130		130
651	1931	ODC RM RESOURCE SUPPLY	9210	9210100	A&G SUPPLIES & EXPENSES MISC		2,394		2,394
652	1931	ODC RM RESOURCE SUPPLY	9210	9210201	A&G S&E ASSOC MTGS		233		233
653	1931	ODC RM RESOURCE SUPPLY	9210	9210205	A&G S&E AUTO		9		9
654	1931	ODC RM RESOURCE SUPPLY	9210	9210206	A&G S&E AUTO LEASES		396		396
655	1931	ODC RM RESOURCE SUPPLY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		4,120		4,120
656	1931	ODC RM RESOURCE SUPPLY	9210	9210210	A&G S&E OFFICE SUPPLIES		13		13
657	1931	ODC RM RESOURCE SUPPLY	9210	9210220	A&G S&E MEMBERSHIP DUES		1,113		1,113
658	1931	ODC RM RESOURCE SUPPLY	9210	9210221	A&G S&E TRAINING & ED		515		515
659	1931	ODC RM RESOURCE SUPPLY	9210	9210222	A&G S&E LODGING		85		85
660	1931	ODC RM RESOURCE SUPPLY	9210	9210223	A&G S&E AIRFARE		72		72
661	1931	ODC RM RESOURCE SUPPLY	9210	9210228	A&G S&E PERS USE AUTO		50		50
662	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	292	460		752
663	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210206	A&G S&E AUTO LEASES	109	1,267		1,376
664	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	10,908	4,221		15,129
665	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210228	A&G S&E PERS USE AUTO	927	50		977
666	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210304	A&G S&E CELLULAR PHONES	-			-
667	1933	ODC RM PROJECTS & PROGRAM DELIVERY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	146	1,020		1,167
668	1933	ODC RM PROJECTS & PROGRAM DELIVERY	9210	9210206	A&G S&E AUTO LEASES	2,411	10		2,421
669	1933	ODC RM PROJECTS & PROGRAM DELIVERY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	24,472	1,983		26,456
670	1933	ODC RM PROJECTS & PROGRAM DELIVERY	9210	9210221	A&G S&E TRAINING & ED	653			653
671	1933	ODC RM PROJECTS & PROGRAM DELIVERY	9210	9210304	A&G S&E CELLULAR PHONES	967			967
672	1934	ODC RM SERVICES	9210	9210100	A&G SUPPLIES & EXPENSES MISC		880		880
673	1934	ODC RM SERVICES	9210	9210102	A&G S&E EMPL MISC		1		1
674	1934	ODC RM SERVICES	9210	9210206	A&G S&E AUTO LEASES		258		258
675	1934	ODC RM SERVICES	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		4,408		4,408
676	1934	ODC RM SERVICES	9210	9210221	A&G S&E TRAINING & ED		5,833		5,833
677	1934	ODC RM SERVICES	9210	9210222	A&G S&E LODGING		512		512
678	1935	ODC CENTRAL ENGINEERING	9210	9210100	A&G SUPPLIES & EXPENSES MISC		164		164
679	1935	ODC CENTRAL ENGINEERING	9210	9210201	A&G S&E ASSOC MTGS		899		899
680	1935	ODC CENTRAL ENGINEERING	9210	9210202	A&G S&E SUBS/PUBLICATIONS		96		96
681	1935	ODC CENTRAL ENGINEERING	9210	9210204	A&G S&E COMMUNICATION		10		10
682	1935	ODC CENTRAL ENGINEERING	9210	9210206	A&G S&E AUTO LEASES		451		451
683	1935	ODC CENTRAL ENGINEERING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	70	8,864		8,934
684	1935	ODC CENTRAL ENGINEERING	9210	9210210	A&G S&E OFFICE SUPPLIES		65		65
685	1935	ODC CENTRAL ENGINEERING	9210	9210211	A&G S&E REPRODUCTION COSTS		10		10
686	1935	ODC CENTRAL ENGINEERING	9210	9210220	A&G S&E MEMBERSHIP DUES		398		398
687	1935	ODC CENTRAL ENGINEERING	9210	9210221	A&G S&E TRAINING & ED		222		222
688	1935	ODC CENTRAL ENGINEERING	9210	9210222	A&G S&E LODGING		1,807		1,807

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
689	1935	ODC CENTRAL ENGINEERING	9210	9210223	A&G S&E AIRFARE		861		861
690	1935	ODC CENTRAL ENGINEERING	9210	9210228	A&G S&E PERS USE AUTO		88		88
691	1935	ODC CENTRAL ENGINEERING	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS		28		28
692	1935	ODC CENTRAL ENGINEERING	9210	9210304	A&G S&E CELLULAR PHONES		9		9
693	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	13,977	3,520		17,497
694	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210102	A&G S&E EMPL MISC	99			99
695	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210202	A&G S&E SUBS/PUBLICATIONS		13		13
696	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210205	A&G S&E AUTO		62		62
697	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	12,690	1,400		14,090
698	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210220	A&G S&E MEMBERSHIP DUES	3,005			3,005
699	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210221	A&G S&E TRAINING & ED		58		58
700	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210228	A&G S&E PERS USE AUTO	18			18
701	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	80			80
702	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210304	A&G S&E CELLULAR PHONES	422	107		528
703	1937	ODC ENG REG COMPLIANCE & TRAINING	9210	9210100	A&G SUPPLIES & EXPENSES MISC		4,309		4,309
704	1937	ODC ENG REG COMPLIANCE & TRAINING	9210	9210201	A&G S&E ASSOC MTGS		1,332		1,332
705	1937	ODC ENG REG COMPLIANCE & TRAINING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		232		232
706	1937	ODC ENG REG COMPLIANCE & TRAINING	9210	9210221	A&G S&E TRAINING & ED		15,642		15,642
707	1937	ODC ENG REG COMPLIANCE & TRAINING	9210	9210304	A&G S&E CELLULAR PHONES		55		55
708	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	198,912	745		199,657
709	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210206	A&G S&E AUTO LEASES	3,421			3,421
710	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	29,441	3,065		32,506
711	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210220	A&G S&E MEMBERSHIP DUES		166		166
712	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210221	A&G S&E TRAINING & ED		751		751
713	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210222	A&G S&E LODGING	5,239	711		5,950
714	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210223	A&G S&E AIRFARE		261		261
715	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210224	A&G S&E COMPUTER EXP	208			208
716	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210228	A&G S&E PERS USE AUTO		196		196
717	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210304	A&G S&E CELLULAR PHONES	798	115		913
718	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	146	283		429
719	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210201	A&G S&E ASSOC MTGS	381			381
720	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210205	A&G S&E AUTO		9		9
721	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	7,640	160		7,800
722	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210210	A&G S&E OFFICE SUPPLIES	16	20		37
723	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210220	A&G S&E MEMBERSHIP DUES	2,000			2,000
724	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210223	A&G S&E AIRFARE		120		120
725	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210228	A&G S&E PERS USE AUTO	232			232
726	1941	ODC BUSINESS DEVELOPMENT EXEC	9210	9210100	A&G SUPPLIES & EXPENSES MISC		1,295		1,295
727	1941	ODC BUSINESS DEVELOPMENT EXEC	9210	9210102	A&G S&E EMPL MISC		9		9
728	1941	ODC BUSINESS DEVELOPMENT EXEC	9210	9210205	A&G S&E AUTO		458		458
729	1941	ODC BUSINESS DEVELOPMENT EXEC	9210	9210206	A&G S&E AUTO LEASES		119		119
730	1941	ODC BUSINESS DEVELOPMENT EXEC	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT		474		474
731	1941	ODC BUSINESS DEVELOPMENT EXEC	9210	9210223	A&G S&E AIRFARE		1,376		1,376
732	1941	ODC BUSINESS DEVELOPMENT EXEC	9210	9210228	A&G S&E PERS USE AUTO		28		28
733	1941	ODC BUSINESS DEVELOPMENT EXEC	9210	9210304	A&G S&E CELLULAR PHONES		69		69
734	1942	ODC BUSINESS DEVELOPMENT	9210	9210100	A&G SUPPLIES & EXPENSES MISC		65		65
735	1942	ODC BUSINESS DEVELOPMENT	9210	9210206	A&G S&E AUTO LEASES		578		578
736	1942	ODC BUSINESS DEVELOPMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	120	2,656		2,776
737	1942	ODC BUSINESS DEVELOPMENT	9210	9210228	A&G S&E PERS USE AUTO		9		9
738	1942	ODC BUSINESS DEVELOPMENT	9210	9210304	A&G S&E CELLULAR PHONES		190		190
739	1943	ODC CUSTOMER DEVELOPMENT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	49			49
740	1943	ODC CUSTOMER DEVELOPMENT	9210	9210201	A&G S&E ASSOC MTGS	147			147
741	1943	ODC CUSTOMER DEVELOPMENT	9210	9210206	A&G S&E AUTO LEASES	282	(3)		279

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
742	1943	ODC CUSTOMER DEVELOPMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	6,490	545		7,035
743	1943	ODC CUSTOMER DEVELOPMENT	9210	9210221	A&G S&E TRAINING & ED	177			177
744	1943	ODC CUSTOMER DEVELOPMENT	9210	9210304	A&G S&E CELLULAR PHONES	309			309
745	2000	ONG GENERAL	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	457			457
746	2015	ONG MEASUREMENT & REGULATIONS TULSA	9210	9210201	A&G S&E ASSOC MTGS		(6)		(6)
747	3011	KGS FIELD OPERATIONS	9210	9210100	A&G SUPPLIES & EXPENSES MISC		302		302
748	7000	TGS GENERAL	9210	9210100	A&G SUPPLIES & EXPENSES MISC	74,887			74,887
749	7000	TGS GENERAL	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	82			82
750	7000	TGS GENERAL	9210	9210210	A&G S&E OFFICE SUPPLIES	(346)			(346)
751	7000	TGS GENERAL	9210	9210221	A&G S&E TRAINING & ED	33			33
752	7000	TGS GENERAL	9210	9210222	A&G S&E LODGING	61			61
753	7000	TGS GENERAL	9210	9210301	A&G S&E TELE LONG DISTANCE	750			750
754	7000	TGS GENERAL	9210	9210303	A&G S&E TELE LOCAL LINES	73,908			73,908
755	7000	TGS GENERAL	9210	9210304	A&G S&E CELLULAR PHONES	26,058			26,058
756	7000	TGS GENERAL	9210	9210308	A&G S&E TELE DATA	1,495			1,495
757	7000	TGS GENERAL	9210	9210807	A&G S&E TRANSITION COSTS	23,416			23,416
758	7010	TGS EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC	4,221			4,221
759	7010	TGS EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS	2,243			2,243
760	7010	TGS EXECUTIVE	9210	9210206	A&G S&E AUTO LEASES	1,431			1,431
761	7010	TGS EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	18,364			18,364
762	7010	TGS EXECUTIVE	9210	9210220	A&G S&E MEMBERSHIP DUES	4,084			4,084
763	7010	TGS EXECUTIVE	9210	9210221	A&G S&E TRAINING & ED	4,245			4,245
764	7010	TGS EXECUTIVE	9210	9210228	A&G S&E PERS USE AUTO	1,716			1,716
765	7010	TGS EXECUTIVE	9210	9210304	A&G S&E CELLULAR PHONES	127			127
766	7011	TGS LEGAL	9210	9210102	A&G S&E EMPL MISC	398			398
767	7012	OKE TGS CLAIMS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	22,230			22,230
768	7012	OKE TGS CLAIMS	9210	9210102	A&G S&E EMPL MISC	21,504			21,504
769	7012	OKE TGS CLAIMS	9210	9210201	A&G S&E ASSOC MTGS	1,301			1,301
770	7012	OKE TGS CLAIMS	9210	9210202	A&G S&E SUBS/PUBLICATIONS	588			588
771	7012	OKE TGS CLAIMS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	637			637
772	7012	OKE TGS CLAIMS	9210	9210210	A&G S&E OFFICE SUPPLIES	476			476
773	7012	OKE TGS CLAIMS	9210	9210220	A&G S&E MEMBERSHIP DUES	25			25
774	7012	OKE TGS CLAIMS	9210	9210221	A&G S&E TRAINING & ED	2,159			2,159
775	7012	OKE TGS CLAIMS	9210	9210228	A&G S&E PERS USE AUTO	2,131			2,131
776	7012	OKE TGS CLAIMS	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	16,383			16,383
777	7012	OKE TGS CLAIMS	9210	9210304	A&G S&E CELLULAR PHONES	1,600			1,600
778	7014	TGS REGULATORY AFFAIRS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	560			560
779	7014	TGS REGULATORY AFFAIRS	9210	9210202	A&G S&E SUBS/PUBLICATIONS	9			9
780	7014	TGS REGULATORY AFFAIRS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	6,539			6,539
781	7014	TGS REGULATORY AFFAIRS	9210	9210220	A&G S&E MEMBERSHIP DUES	54			54
782	7014	TGS REGULATORY AFFAIRS	9210	9210221	A&G S&E TRAINING & ED	170			170
783	7014	TGS REGULATORY AFFAIRS	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	1			1
784	7014	TGS REGULATORY AFFAIRS	9210	9210304	A&G S&E CELLULAR PHONES	249			249
785	7016	TGS TECHNICAL TRAINING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	32,057			32,057
786	7016	TGS TECHNICAL TRAINING	9210	9210101	A&G S&E ADMIN	873			873
787	7016	TGS TECHNICAL TRAINING	9210	9210102	A&G S&E EMPL MISC	2,169			2,169
788	7016	TGS TECHNICAL TRAINING	9210	9210202	A&G S&E SUBS/PUBLICATIONS	398			398
789	7016	TGS TECHNICAL TRAINING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	36,161			36,161
790	7016	TGS TECHNICAL TRAINING	9210	9210210	A&G S&E OFFICE SUPPLIES	7,040			7,040
791	7016	TGS TECHNICAL TRAINING	9210	9210221	A&G S&E TRAINING & ED	21,286			21,286
792	7016	TGS TECHNICAL TRAINING	9210	9210226	A&G S&E POSTAGE	5,945			5,945
793	7016	TGS TECHNICAL TRAINING	9210	9210304	A&G S&E CELLULAR PHONES	1,563			1,563
794	7016	TGS TECHNICAL TRAINING	9210	9210402	A&G S&E OTH BLDG OPER	70			70

TEXAS GAS SERVICE COMPANY
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SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED CAUSALLY AND THROUGH DISTRIGAS

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
795	7017	TGS CREDIT & COLLECTIONS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	94			94
796	7017	TGS CREDIT & COLLECTIONS	9210	9210210	A&G S&E OFFICE SUPPLIES	681			681
797	7017	TGS CREDIT & COLLECTIONS	9210	9210228	A&G S&E PERS USE AUTO	-			-
798	7017	TGS CREDIT & COLLECTIONS	9210	9210304	A&G S&E CELLULAR PHONES	470			470
799	7018	TGS CUSTOMER BILLING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	288			288
800	7018	TGS CUSTOMER BILLING	9210	9210102	A&G S&E EMPL MISC	405			405
801	7018	TGS CUSTOMER BILLING	9210	9210210	A&G S&E OFFICE SUPPLIES	888			888
802	7018	TGS CUSTOMER BILLING	9210	9210304	A&G S&E CELLULAR PHONES	367			367
803	7019	TGS SYSTEM SUPPORT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	186			186
804	7019	TGS SYSTEM SUPPORT	9210	9210304	A&G S&E CELLULAR PHONES	383			383
805	7021	TGS INFORMATION CENTER	9210	9210100	A&G SUPPLIES & EXPENSES MISC	703			703
806	7021	TGS INFORMATION CENTER	9210	9210102	A&G S&E EMPL MISC	405			405
807	7021	TGS INFORMATION CENTER	9210	9210210	A&G S&E OFFICE SUPPLIES	1,398			1,398
808	7021	TGS INFORMATION CENTER	9210	9210220	A&G S&E MEMBERSHIP DUES	90			90
809	7021	TGS INFORMATION CENTER	9210	9210224	A&G S&E COMPUTER EXP	1,334			1,334
810	7021	TGS INFORMATION CENTER	9210	9210304	A&G S&E CELLULAR PHONES	1,651			1,651
811	7022	TGS PRICING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	1,461			1,461
812	7022	TGS PRICING	9210	9210206	A&G S&E AUTO LEASES	158			158
813	7022	TGS PRICING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	9,326			9,326
814	7022	TGS PRICING	9210	9210221	A&G S&E TRAINING & ED	1,245			1,245
815	7023	TGS HUMAN RESOURCES	9210	9210411	A&G S&E TRAIN MGMT PROGRAM	-			-
816	7025	TGS MGMT REPORTING/BUDGETS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	2,029			2,029
817	7025	TGS MGMT REPORTING/BUDGETS	9210	9210102	A&G S&E EMPL MISC	260			260
818	7025	TGS MGMT REPORTING/BUDGETS	9210	9210201	A&G S&E ASSOC MTGS	555			555
819	7025	TGS MGMT REPORTING/BUDGETS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	4,674			4,674
820	7025	TGS MGMT REPORTING/BUDGETS	9210	9210221	A&G S&E TRAINING & ED	3,257			3,257
821	7025	TGS MGMT REPORTING/BUDGETS	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	514			514
822	7025	TGS MGMT REPORTING/BUDGETS	9210	9210304	A&G S&E CELLULAR PHONES	208			208
823	7028	TGS GENERAL ACCOUNTING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	275			275
824	7028	TGS GENERAL ACCOUNTING	9210	9210206	A&G S&E AUTO LEASES	107			107
825	7028	TGS GENERAL ACCOUNTING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	21,825			21,825
826	7032	TGS FACILITIES MGMT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	33,206			33,206
827	7032	TGS FACILITIES MGMT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	4,785			4,785
828	7032	TGS FACILITIES MGMT	9210	9210220	A&G S&E MEMBERSHIP DUES	125			125
829	7032	TGS FACILITIES MGMT	9210	9210221	A&G S&E TRAINING & ED	900			900
830	7032	TGS FACILITIES MGMT	9210	9210226	A&G S&E POSTAGE	8,220			8,220
831	7032	TGS FACILITIES MGMT	9210	9210304	A&G S&E CELLULAR PHONES	-			-
832	7032	TGS FACILITIES MGMT	9210	9210348	A&G S&E SECURITY	604			604
833	7032	TGS FACILITIES MGMT	9210	9210402	A&G S&E OTH BLDG OPER	451,820			451,820
834	7032	TGS FACILITIES MGMT	9210	9210403	A&G S&E OTH BLDG MAINT	6,605			6,605
835	7032	TGS FACILITIES MGMT	9210	9210404	A&G S&E MAIL ROOM	17,173			17,173
836	7033	TGS GAS SUPPLY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	2,797			2,797
837	7033	TGS GAS SUPPLY	9210	9210201	A&G S&E ASSOC MTGS	630			630
838	7033	TGS GAS SUPPLY	9210	9210203	A&G S&E UTILITIES	996			996
839	7033	TGS GAS SUPPLY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	24,054			24,054
840	7033	TGS GAS SUPPLY	9210	9210210	A&G S&E OFFICE SUPPLIES	275			275
841	7033	TGS GAS SUPPLY	9210	9210220	A&G S&E MEMBERSHIP DUES	2,616			2,616
842	7033	TGS GAS SUPPLY	9210	9210221	A&G S&E TRAINING & ED	8,214			8,214
843	7033	TGS GAS SUPPLY	9210	9210224	A&G S&E COMPUTER EXP	518			518
844	7033	TGS GAS SUPPLY	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	286			286
845	7033	TGS GAS SUPPLY	9210	9210304	A&G S&E CELLULAR PHONES	2,448			2,448
846	7033	TGS GAS SUPPLY	9210	9210305	A&G S&E TELE INTERNET	1,241			1,241
847	7034	TGS ADMINISTRATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	410			410

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
848	7034	TGS ADMINISTRATION	9210	9210102	A&G S&E EMPL MISC	304			304
849	7034	TGS ADMINISTRATION	9210	9210201	A&G S&E ASSOC MTGS	67			67
850	7034	TGS ADMINISTRATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	1,402			1,402
851	7035	TGS ENGINEERING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	4,314			4,314
852	7035	TGS ENGINEERING	9210	9210102	A&G S&E EMPL MISC	240			240
853	7035	TGS ENGINEERING	9210	9210202	A&G S&E SUBS/PUBLICATIONS	261			261
854	7035	TGS ENGINEERING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	11,403			11,403
855	7035	TGS ENGINEERING	9210	9210221	A&G S&E TRAINING & ED	1,007			1,007
856	7035	TGS ENGINEERING	9210	9210222	A&G S&E LODGING	249			249
857	7035	TGS ENGINEERING	9210	9210223	A&G S&E AIRFARE	538			538
858	7035	TGS ENGINEERING	9210	9210228	A&G S&E PERS USE AUTO	63			63
859	7035	TGS ENGINEERING	9210	9210240	A&G S&E PERMITS/FEES/ASSESSMENTS	16,617			16,617
860	7035	TGS ENGINEERING	9210	9210304	A&G S&E CELLULAR PHONES	262			262
861	7036	TGS CORPORATE COMMUNICATIONS	9210	9210201	A&G S&E ASSOC MTGS	495			495
862	7036	TGS CORPORATE COMMUNICATIONS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	10,855			10,855
863	7036	TGS CORPORATE COMMUNICATIONS	9210	9210210	A&G S&E OFFICE SUPPLIES	856			856
864	7036	TGS CORPORATE COMMUNICATIONS	9210	9210220	A&G S&E MEMBERSHIP DUES	433			433
865	7036	TGS CORPORATE COMMUNICATIONS	9210	9210221	A&G S&E TRAINING & ED	1,656			1,656
866	7036	TGS CORPORATE COMMUNICATIONS	9210	9210304	A&G S&E CELLULAR PHONES	331			331
867	7038	TGS GIS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	958			958
868	7038	TGS GIS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	10,138			10,138
869	7038	TGS GIS	9210	9210221	A&G S&E TRAINING & ED	2,018			2,018
870	7039	TGS OUTSIDE AREAS OPERATIONS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	125			125
871	7039	TGS OUTSIDE AREAS OPERATIONS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	2,874			2,874
872	7039	TGS OUTSIDE AREAS OPERATIONS	9210	9210304	A&G S&E CELLULAR PHONES	376			376
873	7040	TGS VOLUNTEERS WITH ENERGY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	98			98
874	7041	TGS DIVISION LEAK SURVEY	9210	9210100	A&G SUPPLIES & EXPENSES MISC	194			194
875	7041	TGS DIVISION LEAK SURVEY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	1,852			1,852
876	7041	TGS DIVISION LEAK SURVEY	9210	9210210	A&G S&E OFFICE SUPPLIES	75			75
877	7041	TGS DIVISION LEAK SURVEY	9210	9210304	A&G S&E CELLULAR PHONES	288			288
878	7042	TGS DIVISION MEASUREMENT & REGULATION	9210	9210100	A&G SUPPLIES & EXPENSES MISC	54			54
879	7042	TGS DIVISION MEASUREMENT & REGULATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	274			274
880	7042	TGS DIVISION MEASUREMENT & REGULATION	9210	9210304	A&G S&E CELLULAR PHONES	-			-
881	7043	TGS DIVISION CORROSION/CATHODIC	9210	9210100	A&G SUPPLIES & EXPENSES MISC	38			38
882	7043	TGS DIVISION CORROSION/CATHODIC	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	3,774			3,774
883	7043	TGS DIVISION CORROSION/CATHODIC	9210	9210304	A&G S&E CELLULAR PHONES	399			399
884	7044	TGS DIVISION OPERATIONS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	35			35
885	7044	TGS DIVISION OPERATIONS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	2,558			2,558
886	7044	TGS DIVISION OPERATIONS	9210	9210210	A&G S&E OFFICE SUPPLIES	476			476
887	7044	TGS DIVISION OPERATIONS	9210	9210221	A&G S&E TRAINING & ED	248			248
888	7044	TGS DIVISION OPERATIONS	9210	9210304	A&G S&E CELLULAR PHONES	-			-
889	7045	TGS DIVISION LINE LOCATING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	8			8
890	7045	TGS DIVISION LINE LOCATING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	763			763
891	7047	TGS CUST SVC TRAINING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	94			94
892	7049	TGS CASH PROCESSING	9210	9210210	A&G S&E OFFICE SUPPLIES	542			542
893	7049	TGS CASH PROCESSING	9210	9210226	A&G S&E POSTAGE	147			147
894	7050	TGS CUSTOMER SVC ADMIN	9210	9210206	A&G S&E AUTO LEASES	57			57
895	7050	TGS CUSTOMER SVC ADMIN	9210	9210210	A&G S&E OFFICE SUPPLIES	1,077			1,077
896	7050	TGS CUSTOMER SVC ADMIN	9210	9210220	A&G S&E MEMBERSHIP DUES	-			-
897	7050	TGS CUSTOMER SVC ADMIN	9210	9210304	A&G S&E CELLULAR PHONES	412			412
898	7050	TGS CUSTOMER SVC ADMIN	9210	9210308	A&G S&E TELE DATA	31,063			31,063
899	7051	TGS WEB WORK	9210	9210224	A&G S&E COMPUTER EXP	216			216
900	7055	TGS FLEET	9210	9210100	A&G SUPPLIES & EXPENSES MISC	884			884

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
901	7055	TGS FLEET	9210	9210202	A&G S&E SUBS/PUBLICATIONS	30			30
902	7055	TGS FLEET	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	312			312
903	7055	TGS FLEET	9210	9210210	A&G S&E OFFICE SUPPLIES	332			332
904	7056	TGS MARKET PLANNING	9210	9210100	A&G SUPPLIES & EXPENSES MISC	26,941			26,941
905	7056	TGS MARKET PLANNING	9210	9210102	A&G S&E EMPL MISC	5			5
906	7056	TGS MARKET PLANNING	9210	9210201	A&G S&E ASSOC MTGS	575			575
907	7056	TGS MARKET PLANNING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	5,183			5,183
908	7056	TGS MARKET PLANNING	9210	9210210	A&G S&E OFFICE SUPPLIES	554			554
909	7056	TGS MARKET PLANNING	9210	9210304	A&G S&E CELLULAR PHONES	0			0
910	7057	TGS DISPATCH	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	1,070			1,070
911	7057	TGS DISPATCH	9210	9210304	A&G S&E CELLULAR PHONES	-			-
912	7058	TGS OPNS BUDGETS AND FORECASTS	9210	9210100	A&G SUPPLIES & EXPENSES MISC	31			31
913	7058	TGS OPNS BUDGETS AND FORECASTS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	1,888			1,888
914	7058	TGS OPNS BUDGETS AND FORECASTS	9210	9210220	A&G S&E MEMBERSHIP DUES	257			257
915	7058	TGS OPNS BUDGETS AND FORECASTS	9210	9210221	A&G S&E TRAINING & ED	420			420
916	7091	TGS CUSTOMER DEVELOPMENT	9210	9210100	A&G SUPPLIES & EXPENSES MISC	44			44
917	7091	TGS CUSTOMER DEVELOPMENT	9210	9210201	A&G S&E ASSOC MTGS	655			655
918	7091	TGS CUSTOMER DEVELOPMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT	9,266			9,266
919	7091	TGS CUSTOMER DEVELOPMENT	9210	9210221	A&G S&E TRAINING & ED	27			27
920	7091	TGS CUSTOMER DEVELOPMENT	9210	9210304	A&G S&E CELLULAR PHONES	55			55
921	7000	TGS GENERAL	9220	9220902	A&G TRF TO CONSTRUCTION	(8,332,785)			(8,332,785)
922	1102	OKE SERVICE CONTRACT ADMINISTRATION	9230	9230120	A&G OUTSIDE SVC LEGAL	22,421			22,421
923	1106	OKE LEGAL TGS	9230	9230110	A&G OUTSIDE SVC MISC	51,780			51,780
924	1106	OKE LEGAL TGS	9230	9230115	A&G OUTSIDE SVC LEGAL REGULATORY	27,333			27,333
925	1106	OKE LEGAL TGS	9230	9230120	A&G OUTSIDE SVC LEGAL	453,786			453,786
926	1108	OKE LEGAL REGULATORY	9230	9230120	A&G OUTSIDE SVC LEGAL	(1,927)			(1,927)
927	1109	OKE LEGAL HUMAN RESOURCES	9230	9230120	A&G OUTSIDE SVC LEGAL	135,994			135,994
928	1109	OKE LEGAL HUMAN RESOURCES	9230	9230125	A&G OUTSIDE SVC LEGAL BENEFITS	1,638			1,638
929	1110	OKE LEGAL LITIGATION	9230	9230120	A&G OUTSIDE SVC LEGAL	242,758			242,758
930	1223	OKE ACCOUNTS PAYABLE	9230	9230110	A&G OUTSIDE SVC MISC		(4,245)		(4,245)
931	1515	OKE IT VOICE/DATA NETWORK SUPPORT	9230	9230110	A&G OUTSIDE SVC MISC	-			-
932	1534	OKE IT APPL ODC BILLING	9230	9230302	A&G OUTSIDE SVC IT APPLICATION SUPPORT	127,982			127,982
933	1642	OKE SAFETY	9230	9230110	A&G OUTSIDE SVC MISC	71,943			71,943
934	1709	OKE RECORDS & INFORMATION MANAGEMENT	9230	9230110	A&G OUTSIDE SVC MISC	2,223			2,223
935	1714	OKE ENVIRONMENTAL MGMT	9230	9230110	A&G OUTSIDE SVC MISC	600		90	690
936	1901	ODC OPERATIONS EXECUTIVE	9230	9230110	A&G OUTSIDE SVC MISC		14,352		14,352
937	1911	ODC PLANT ACCOUNTING	9230	9230110	A&G OUTSIDE SVC MISC		3,680		3,680
938	1912	ODC JOURNEY	9230	9230110	A&G OUTSIDE SVC MISC	159			159
939	1935	ODC CENTRAL ENGINEERING	9230	9230110	A&G OUTSIDE SVC MISC	4,137			4,137
940	1935	ODC CENTRAL ENGINEERING	9230	9230810	A&G OUTSIDE SVC CONTRACT		854		854
941	1937	ODC ENG REG COMPLIANCE & TRAINING	9230	9230110	A&G OUTSIDE SVC MISC		14,086		14,086
942	7000	TGS GENERAL	9230	9230110	A&G OUTSIDE SVC MISC	59,677			59,677
943	7000	TGS GENERAL	9230	9230810	A&G OUTSIDE SVC CONTRACT	10,000			10,000
944	7012	OKE TGS CLAIMS	9230	9230110	A&G OUTSIDE SVC MISC	3,737			3,737
945	7012	OKE TGS CLAIMS	9230	9230120	A&G OUTSIDE SVC LEGAL	49,098			49,098
946	7022	TGS PRICING	9230	9230110	A&G OUTSIDE SVC MISC	88,416			88,416
947	7023	TGS HUMAN RESOURCES	9230	9230110	A&G OUTSIDE SVC MISC	-			-
948	7025	TGS MGMT REPORTING/BUDGETS	9230	9230110	A&G OUTSIDE SVC MISC	25,247			25,247
949	7028	TGS GENERAL ACCOUNTING	9230	9230110	A&G OUTSIDE SVC MISC	6,166			6,166
950	7033	TGS GAS SUPPLY	9230	9230110	A&G OUTSIDE SVC MISC	35,552			35,552
951	7035	TGS ENGINEERING	9230	9230110	A&G OUTSIDE SVC MISC	4,139			4,139
952	7038	TGS GIS	9230	9230110	A&G OUTSIDE SVC MISC	28,221			28,221
953	1113	OKE ADMIN RISK & INS	9240	9240100	A&G PROPERTY INSURANCE	408,609			408,609

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LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
954	1113	OKE ADMIN RISK & INS	9250	9250100	A&G INSURANCE	99,197			99,197
955	1113	OKE ADMIN RISK & INS	9250	9250120	A&G INJ & DAMAGES WORKERS COMP	134,338			134,338
956	7000	TGS GENERAL	9250	9250130	A&G INJ & DAMAGES 3RD PARTY FENERAL	(289,797)			(289,797)
957	7011	TGS LEGAL	9250	9250100	A&G INSURANCE	(50)			(50)
958	7012	OKE TGS CLAIMS	9250	9250120	A&G INJ & DAMAGES WORKERS COMP	292,309			292,309
959	7012	OKE TGS CLAIMS	9250	9250140	A&G INJ & DAMAGES 3RD PARTY VEHICLE	13,025			13,025
960	7012	OKE TGS CLAIMS	9250	9250200	A&G INJ & DAMAGES MISC SETTLEMENTS	271,250			271,250
961	0000	COMMON	9260	9260902	A&G EMPL BEN O/H TRF CAPITAL	(442,172)			(442,172)
962	1000	OKE GENERAL	9260	9260197	A&G EMPL BEN ACCR 401(K) CO MATCH - STI	225,105			225,105
963	1000	OKE GENERAL	9260	9260312	A&G EMPL BEN STOCK RECEIVED	260,935			260,935
964	1007	OKE ALLOCATIONS/DSTR	9260	9260995	A&G EMPL BEN SERP DISTRIGAS ALLOC			219,089	219,089
965	1007	OKE ALLOCATIONS/DSTR	9260	9260996	A&G EMPL BEN PENSION DISTRIGAS			723,303	723,303
966	1007	OKE ALLOCATIONS/DSTR	9260	9260997	A&G EMPL BEN FAS 106 DISTRIGAS ALLOC			(6,302)	(6,302)
967	1106	OKE LEGAL TGS	9260	9260314	A&G EMPL BEN EMPLOYEE REFERRAL	2,000			2,000
968	1620	OKE WORKFORCE DEVELOPMENT PLANS	9260	9260310	A&G EMPL BEN SVC RECOGNITION	52,800			52,800
969	1621	OKE HR PLAN ADMINISTRATION	9260	9260101	A&G EMPL BEN 401(K) CO MATCH	-			-
970	1621	OKE HR PLAN ADMINISTRATION	9260	9260110	A&G EMPL BEN ACTUARY TGS PENSION	230			230
971	1621	OKE HR PLAN ADMINISTRATION	9260	9260112	A&G EMPL BEN SERP ADMIN	3,972	83		4,055
972	1621	OKE HR PLAN ADMINISTRATION	9260	9260115	A&G EMPL BEN PENSION ADMIN		11,780		11,780
973	1621	OKE HR PLAN ADMINISTRATION	9260	9260117	A&G EMPL BEN CASH BALANCE ADMIN	80,709			80,709
974	1621	OKE HR PLAN ADMINISTRATION	9260	9260132	A&G EMPL BEN FAS 106 ADMIN		3,866		3,866
975	1622	OKE HEALTH & WELFARE	9260	9260190	A&G EMPL BEN RESERVE	5,782,985	31,929		5,814,914
976	1622	OKE HEALTH & WELFARE	9260	9260192	A&G EMPL BEN RESERVE IBNR	(270,000)			(270,000)
977	1622	OKE HEALTH & WELFARE	9260	9260302	A&G EMPL BEN TUITION LOANS	103,548			103,548
978	1623	OKE RETIREMENT BENEFITS	9260	9260101	A&G EMPL BEN 401(K) CO MATCH	1,934,551			1,934,551
979	1623	OKE RETIREMENT BENEFITS	9260	9260110	A&G EMPL BEN ACTUARY TGS PENSION	962,868			962,868
980	1623	OKE RETIREMENT BENEFITS	9260	9260111	A&G EMPL BEN ACTUARY SERP	10,262	12,478		22,740
981	1623	OKE RETIREMENT BENEFITS	9260	9260113	A&G EMPL BEN ACTUARY ONEOK PENSION	1,668,642	59,259		1,727,901
982	1623	OKE RETIREMENT BENEFITS	9260	9260131	A&G EMPL BEN FAS 106	202,656	(368)		202,288
983	1623	OKE RETIREMENT BENEFITS	9260	9260141	A&G EMPL BEN PROFIT SHARING	1,150,959			1,150,959
984	1920	ODC RATES & REGULATORY EXECUTIVE	9260	9260314	A&G EMPL BEN EMPLOYEE REFERRAL		231		231
985	1926	ODC AM STRATEGY	9260	9260340	A&G EMPL BEN EMPL APPL LOANS		110		110
986	1931	ODC RM RESOURCE SUPPLY	9260	9260314	A&G EMPL BEN EMPLOYEE REFERRAL		227		227
987	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9260	9260314	A&G EMPL BEN EMPLOYEE REFERRAL	1,000			1,000
988	1940	ODC CNG BUSINESS DEVELOPMENT	9260	9260340	A&G EMPL BEN EMPL APPL LOANS		84		84
989	7000	TGS GENERAL	9260	9260307	A&G EMPL BEN EMPLOYEE EVENTS	13,865			13,865
990	7000	TGS GENERAL	9260	9260800	A&G EMPL BEN PEN RESERVE AMORT	(148,022)			(148,022)
991	7000	TGS GENERAL	9260	9260801	A&G EMPL BEN FAS 106	(10,093)			(10,093)
992	7000	TGS GENERAL	9260	9260902	A&G EMPL BEN O/H TRF CAPITAL	(4,429,439)			(4,429,439)
993	7025	TGS MGMT REPORTING/BUDGETS	9260	9260302	A&G EMPL BEN TUITION LOANS	353			353
994	7050	TGS CUSTOMER SVC ADMIN	9260	9260306	A&G EMPL BEN SPR/SUMMER ACTIVITIES	5,090			5,090
995	7050	TGS CUSTOMER SVC ADMIN	9260	9260307	A&G EMPL BEN EMPLOYEE EVENTS	238			238
996	0101	ONE GAS	9290	9290899	A&G DUP CHRGR LABOR ATTENDS CR	(1,775,458)			(1,775,458)
997	2000	ONG GENERAL	9290	9290899	A&G DUP CHRGR LABOR ATTENDS CR	(275,131)			(275,131)
998	7000	TGS GENERAL	9290	9290899	A&G DUP CHRGR LABOR ATTENDS CR	(12,352,427)			(12,352,427)
999	7036	TGS CORPORATE COMMUNICATIONS	9301	9301100	A&G ADVERTISING MISC	93,684			93,684
1000	0000	COMMON	9302	9302029	A&G MISC DISCOUNT TAKEN	-			-
1001	1007	OKE ALLOCATIONS/DSTR	9302	9302995	A&G MISC DISTRIGAS ALLOC			17,297,815	17,297,815
1002	1014	OKE CORP RESPONSIBILITY	9302	9302310	A&G MISC UNITED WAY		80		80
1003	1014	OKE CORP RESPONSIBILITY	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	629			629
1004	1106	OKE LEGAL TGS	9302	9302120	A&G MISC EMPL MOVING	33,077			33,077
1005	1223	OKE ACCOUNTS PAYABLE	9302	9302028	A&G MISC BANK CHARGES	-			-
1006	1534	OKE IT APPL ODC BILLING	9302	9302140	A&G MISC FIN REPORTING EXP	(42,107)			(42,107)

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

**SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED CAUSALLY AND THROUGH DISTRIGAS**

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
									(a)
1007	1620	OKE WORKFORCE DEVELOPMENT PLANS	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		243,108		243,108
1008	1621	OKE HR PLAN ADMINISTRATION	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		227,221		227,221
1009	1622	OKE HEALTH & WELFARE	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		13,199		13,199
1010	1624	OKE DEFINED PLANS	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		39		39
1011	1625	OKE HRIS	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		9,294		9,294
1012	1626	OKE BENEFITS	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		13,337		13,337
1013	1627	OKE PAYROLL & BENEFITS ACCOUNTING	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		7,663		7,663
1014	1631	OKE COMPENSATION	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		20,619		20,619
1015	1636	OKE STAFFING & RECRUITING	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		41,306		41,306
1016	1637	OKE WORKFORCE DEVELOPMENT	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		22,790		22,790
1017	1638	OKE HUMAN RELATIONS	9302	9302920	A&G MISC HR ALLOC BASED ON HEADCOUNT		24,941		24,941
1018	1642	OKE SAFETY	9302	9302120	A&G MISC EMPL MOVING		2,365		2,365
1019	1716	OKE RIGHT OF WAY MGMT	9302	9302100	A&G MISC EXPENSES	623	531		1,154
1020	1911	ODC PLANT ACCOUNTING	9302	9302120	A&G MISC EMPL MOVING	2,440			2,440
1021	1915	ODC AM EXECUTIVE	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)		3		3
1022	1919	ODC CUSTOMER SERVICE EXECUTIVE	9302	9302120	A&G MISC EMPL MOVING		4,456		4,456
1023	1920	ODC RATES & REGULATORY EXECUTIVE	9302	9302120	A&G MISC EMPL MOVING		13,796		13,796
1024	1928	ODC AM CAPACITY AND RELIABILITY PLANNING	9302	9302120	A&G MISC EMPL MOVING		3,287		3,287
1025	1930	ODC RM WORKFORCE STRATEGY & PLANNING	9302	9302120	A&G MISC EMPL MOVING		211		211
1026	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9302	9302310	A&G MISC UNITED WAY		41		41
1027	1936	ODC ENG P/L INTEGRITY MGMT	9302	9302120	A&G MISC EMPL MOVING	14,538			14,538
1028	1938	ODC ENG QUALITY AND COMPLIANCE	9302	9302120	A&G MISC EMPL MOVING	17,698	930		18,629
1029	7000	TGS GENERAL	9302	9302106	A&G MISC AGA INDUSTRY DUES	106,919			106,919
1030	7000	TGS GENERAL	9302	9302107	A&G MISC SGA INDUSTRY DUES	10,350			10,350
1031	7000	TGS GENERAL	9302	9302800	A&G MISC PROCUREMENT CARD CLEARING	(93,870)			(93,870)
1032	7000	TGS GENERAL	9302	9302901	A&G MISC O/H TRF TO AFFIL	2,428,169			2,428,169
1033	7000	TGS GENERAL	9302	9302915	A&G MISC ROYALTY ALLOCATED	5,368,299			5,368,299
1034	7010	TGS EXECUTIVE	9302	9302105	A&G MISC INDUSTRY DUES	6,000			6,000
1035	7035	TGS ENGINEERING	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	171			171
1036	7036	TGS CORPORATE COMMUNICATIONS	9302	9302120	A&G MISC EMPL MOVING	537			537
1037	7039	TGS OUTSIDE AREAS OPERATIONS	9302	9302120	A&G MISC EMPL MOVING	41,575			41,575
1038	7040	TGS VOLUNTEERS WITH ENERGY	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)	184			184
1039	1508	OKE IT VENDOR RELATIONS & ASSET MGMT	9310	9310120	A&G RENTS EQUIPMENT	329			329
1040	7000	TGS GENERAL	9310	9310120	A&G RENTS EQUIPMENT	45,555			45,555
1041	7016	TGS TECHNICAL TRAINING	9310	9310120	A&G RENTS EQUIPMENT	860			860
1042	7021	TGS INFORMATION CENTER	9310	9310120	A&G RENTS EQUIPMENT	4,566			4,566
1043	7032	TGS FACILITIES MGMT	9310	9310100	A&G RENTS LAND/FACILITY	636,575			636,575
1044	7032	TGS FACILITIES MGMT	9310	9310120	A&G RENTS EQUIPMENT	8,625			8,625
1045	7050	TGS CUSTOMER SVC ADMIN	9310	9310100	A&G RENTS LAND/FACILITY	217,572			217,572
1046	7050	TGS CUSTOMER SVC ADMIN	9310	9310120	A&G RENTS EQUIPMENT	5,840			5,840
1047	1511	OKE IT APPL DEV BILLING/MEAS	9320	9320140	A&G MNT AGREEMENT FEES	35,663			35,663
1048	1515	OKE IT VOICE/DATA NETWORK SUPPORT	9320	9320140	A&G MNT AGREEMENT FEES	168,027			168,027
1049	1521	OKE IT NATURAL GAS GATHERING/PROCESSING	9320	9320140	A&G MNT AGREEMENT FEES	111,858			111,858
1050	1534	OKE IT APPL ODC BILLING	9320	9320140	A&G MNT AGREEMENT FEES	286,964			286,964
1051	1535	OKE IT APPL ESH/ENG/CONST	9320	9320140	A&G MNT AGREEMENT FEES	3,299			3,299
1052	1917	ODC RESOURCE MGMT EXECUTIVE	9320	9320100	A&G MNT GENERAL PLANT MISC		23		23
1053						\$29,238,080	\$5,523,134	\$19,420,139	\$54,181,352
1054						Per Book TGS Shared	Per Book Corporate	Per Book Corporate Expenses Allocated	Per Book Shared Services

Calculation of O&M Expense Factor

Per Book Shared Services (net of the A&G Less: depreciation expense that does not	\$54,181,352 (3,270,034)
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TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

SUPPORTING WORKPAPER FOR OPERATING REVENUE & EXPENSE PER BOOK, INCLUDING O&M EXPENSE FACTOR
FOR SHARED SERVICE, INCLUDING COSTS ALLOCATED CAUSALLY AND THROUGH DISTRIGAS

LINE NO.	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCOUNT	NATURAL ACCOUNT	ACCOUNT DESCRIPTION	TGS SHARED SERVICES	CAUSAL	DISTRIGAS	TOTAL
1060									(a)
1061								Less: tax expense accounts	(2,532,161)
1062								Total O&M Shared Service Expenses	\$48,379,157
1063									
1064									
1065								Total O&M Shared Service Expenses	\$48,379,157
1066								Add back Account 9220902 A&G Transfer Credit/Construction Overhead	8,332,785
1067								A&G TRF TO CONSTRUCTION	
1068								Grand Total Shared Service Expenses:	\$56,711,943
1069									
1070								O&M effective expense factor	85.31%
1071								Capitalization factor	14.69%
1072									100.00%

SCHEDULE G-1

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

REMOVE GAS REVENUE, COST OF GAS, AND RELATED TAXES

LINE NO.	DESCRIPTION	AMOUNT
		(a)
1	Remove Cost of Gas Revenue Collected through Cost of Gas Clause	\$82,120,201
2	Remove Test Year Cost of Gas Expense	<u>(82,120,205)</u>
3	Net Adjustment	<u><u>(\$4)</u></u>

SCHEDULE G-2

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

NORMALIZE GAS SALES REVENUE

LINE NO.	DESCRIPTION	TOTAL # OF BILLS (a)	CCF (b)	REVENUE (c)
<u>OPERATING GAS SALES REVENUE:</u>				
	Test Year Gas Sales Revenue per Book - Accts 4800 thru 4820 (note			
1	this does not include franchise or gross receipt taxes)	3,039,654	170,283,858	\$138,326,485
2	Less: Test Year Gas Costs collected through Cost of Gas Clause			(82,120,201)
3	Base Sales Revenue as Recorded	3,039,654	170,283,858	\$56,206,283
<u>Adjustments:</u>				
4	Out of Period Adjustment	209	146	\$14,169
5	Adjustment to Normalize Weather (increase)		4,487,373	18,102
6	Remove Test Year WNA Collections			18,596
7	Customers Switching between Gas Sales and Transport	(10)	(466,559)	(33,427)
8	Customer Growth (Loss) Adjustment	15,688	1,528,228	405,066
9	Post Growth (Loss) Adjustment thru December 2015	3,956	397,085	102,834
10	Annualize to Current Rates - EPARR			7,470,844
11	Remove GRIP Revenue			(702,255)
12	Annualize to Current Rates - GRIP			271,603
13	Annualize to Current Rates - COSA			269,034
14	Total Adjustments	19,843	5,946,273	\$7,834,566
15	Base Revenue As Adjusted	3,059,497	176,230,131	\$64,040,849

Calculation of Normalized Gas Sales Revenue used for Advertising Limitation Calculation:

16	Calculation of Normalized Cost of Gas Revenue		
17	Normalized CCF		176,230,131
18	Test Year Cost of Gas Revenue	\$82,120,201	
19	Test Year CCF	170,283,858	
20	Effective Rate	0.4823	0.4823
21	Normalized Cost of Gas Revenue		<u><u>\$84,987,820</u></u>

SCHEDULE G-3

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

NORMALIZE OTHER UTILITY REVENUE

LINE NO.	DESCRIPTION	REVENUE
		(a)
1	<u>Test Year Transportation Revenue - Acct 4893</u>	\$2,989,067
2	Remove Estimated Revenue Journal Entries	\$5,816
3	Adjustment to Normalize Weather (increase)	1,425
4	Customers Switching between Gas Sales and Transport	33,094
5	Customer Terminated	(902)
6	Annualize to Current Rates - EPARR	44,470
7	Annualize to Current Rates - Ft. Bliss (On the Base)	16,080
8	East Bliss Maintenance Agreement Annualization	300,000
9	Remove GRIP Revenue	(24,242)
10	Annualization to Current Rates - GRIP	8,258
11	Total Adjustments	<u>\$383,999</u>
12	Total Transportation Revenue As Adjusted	<u>\$3,373,066</u>
13	<u>Misc. Rent Revenue - Acct 4930</u>	<u>\$217,572</u>
14	<u>Test Year Service Fees - Acct 4880</u>	\$1,214,819
15	Adjustment for Change in Fees	492,589
16	Total Service Fee Revenue As Adjusted	<u>\$1,707,408</u>
17	<u>Test Year Other Utility Revenue - Acct 4950</u>	1,096,565
18	Remove 8.209 Revenue Accrual	(784,749)
19	Remove Interest on Storage	(283,102)
20	Total Other Utility Revenue As Adjusted	<u>\$28,714</u>
21	Total Transportation, and Service Fees Revenue As Adjusted	<u>\$5,326,761</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

BASE PAYROLL ADJUSTMENT

LINE NO.	DESCRIPTION	REFERENCE	PAYROLL DIRECTLY CHARGED TO SERVICE AREA (a)	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA (b)	DISTRIGAS PAYROLL (c)	TOTAL ADJUSTMENT (d)
1	Hourly Base Payroll for December 2015	WKP G-4.c	\$524,331	\$315,152	\$275,075	
2	Salary Base Payroll for December 2015	WKP G-4.c	259,544	761,424	2,741,935	
3	Total Base Payroll for December 2015		\$783,874	\$1,076,576	\$3,017,010	
4	Annualized Hourly Base Payroll		\$6,816,297	\$4,096,970	\$3,575,978	
5	Annualized Salary Base Payroll		3,114,524	9,137,092	32,903,218	
6	Total Proforma Base Payroll		\$9,930,821	\$13,234,061	\$36,479,197	
7	Total Test Year Base Payroll	WKP G-4.b	\$9,190,066	\$12,533,477	\$33,230,203	
8	Total Allocable Base Payroll Adjustment (Ln 9 minus Ln 10)		\$740,755	\$700,584	\$3,248,994	
9	Allocation to TGS		100%	100%	23.43%	
10	Allocated Base Payroll Adjustment to TGS (Ln 11 times Ln 12)		\$740,755	\$700,584	\$761,239	
11	Allocation to Service Area	WKP A.b	100%	39.93%	39.93%	
12	Allocated Base Payroll Adjustment to Service Area (Ln 13 times Ln 14)		\$740,755	\$279,727	\$303,945	
13	Payroll Expense Factor	WKP G-4.b	66%	84%	83%	
14	Test Year Base Payroll O&M Expense Adjustment (Ln 15 times Ln 16)		\$490,956	\$236,197	\$252,332	
15	Adjustment Summary:					
16	Account 9302		\$0	\$0	\$252,332	\$252,332
17	Other O&M Accounts (See WKP G-4.a for Distribution by FERC Account)		490,956	236,197	0	727,153
18	Total		\$490,956	\$236,197	\$252,332	\$979,485

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

BASE PAYROLL EXPENSE

DISTRIBUTION OF DIRECT BASE PAYROLL O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT					DISTRIBUTION OF SHARED SERVICE BASE PAYROLL O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT				
LINE		PER BOOK O&M	RATIO OF			PER BOOK O&M	RATIO OF		
NO.	MAIN ACCOUNT	PAYROLL	PAYROLL BY ACCOUNT	TOTAL	MAIN ACCOUNT	PAYROLL	PAYROLL BY ACCOUNT	TOTAL	
		(a)	(b)	(c)		(d)	(e)	(f)	
1	8500	\$0	0.00%	\$0	8500	\$0	0.00%	\$0	
2	8560	57,100	0.77%	3,767	8560	101,768	0.95%	2,236	
3	8570	1,057	0.01%	70	8570	0	0.00%	0	
4	8610	0	0.00%	0	8610	0	0.00%	0	
5	8700	473,920	6.37%	31,268	8700	262,550	2.44%	5,768	
6	8710	0	0.00%	0	8710	423,293	3.94%	9,300	
7	8740	410,404	5.52%	27,077	8740	30,362	0.28%	667	
8	8750	61,033	0.82%	4,027	8750	1,242	0.01%	27	
9	8760	0	0.00%	0	8760	47,115	0.44%	1,035	
10	8770	170	0.00%	11	8770	2,480	0.02%	54	
11	8780	1,124,115	15.11%	74,165	8780	935	0.01%	21	
12	8790	1,083,692	14.56%	71,498	8790	0	0.00%	0	
13	8800	527,986	7.10%	34,835	8800	1,551	0.01%	34	
14	8850	39,047	0.52%	2,576	8850	0	0.00%	0	
15	8860	213	0.00%	14	8860	0	0.00%	0	
16	8870	1,024,765	13.77%	67,611	8870	1,242	0.01%	27	
17	8890	293,911	3.95%	19,391	8890	42	0.00%	1	
18	8900	279,417	3.75%	18,435	8900	3,504	0.03%	77	
19	8910	2,361	0.03%	156	8910	0	0.00%	0	
20	8920	626,832	8.42%	41,356	8920	0	0.00%	0	
21	9010	0	0.00%	0	9010	231,176	2.15%	5,079	
22	9020	585,048	7.86%	38,600	9020	0	0.00%	0	
23	9030	142,777	1.92%	9,420	9030	3,594,535	33.44%	78,975	
24	9050	0	0.00%	0	9050	585,186	5.44%	12,857	
25	9080	277,159	3.72%	18,286	9080	177,347	1.65%	3,896	
26	9120	37,661	0.51%	2,485	9120	33,681	0.31%	740	
27	9130	0	0.00%	0	9130	0	0.00%	0	
28	9200	388,368	5.22%	25,623	9200	5,252,513	48.86%	115,402	
29	9210	0	0.00%	0	9210	0	0.00%	0	
30	9260	0	0.00%	0	9260	0	0.00%	0	
31	9320	4,322	0.06%	285	9320	0	0.00%	0	
32	Total	\$7,441,358	100.00%	\$490,956	Total	\$10,750,523	100.00%	\$236,197	

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

TEST YEAR TOTAL PAYROLL

		BASE AND OVERTIME						BASE						OVERTIME					
		HOURLY			SALARY			HOURLY			SALARY			HOURLY			SALARY		
		SHARED SERVICES			SHARED SERVICES			SHARED SERVICES			SHARED SERVICES			SHARED SERVICES			SHARED SERVICES		
		PAYROLL	PAYROLL NOT		PAYROLL	PAYROLL NOT		PAYROLL	PAYROLL NOT		PAYROLL	PAYROLL NOT		PAYROLL	PAYROLL NOT		PAYROLL	PAYROLL NOT	
LINE		CHARGED TO	CHARGED TO	DISTRIGAS	CHARGED TO	CHARGED TO	DISTRIGAS	CHARGED TO	CHARGED TO	DISTRIGAS	CHARGED TO	CHARGED TO	DISTRIGAS	CHARGED TO	CHARGED TO	DISTRIGAS	CHARGED TO	CHARGED TO	DISTRIGAS
NO.	DESCRIPTION	SERVICE AREA	SERVICE AREA	PAYROLL	SERVICE AREA	SERVICE AREA	PAYROLL	SERVICE AREA	SERVICE AREA	PAYROLL	SERVICE AREA	SERVICE AREA	PAYROLL	SERVICE AREA	SERVICE AREA	PAYROLL	SERVICE AREA	SERVICE AREA	PAYROLL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Capital																			
1	FERC 1540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	1630	120,990	0	0	5,925	70,500	0	98,058	0	0	5,925	70,500	0	22,933	0	0	0	0	0
3	1840	2,519,563	553,516	302,839	1,139,704	1,357,249	5,337,848	1,893,234	526,810	228,109	1,138,155	1,357,147	5,337,848	626,329	26,707	74,730	1,549	102	0
4	1860	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	2530	0	0	0	0	0	35,100	0	0	0	0	0	35,100	0	0	0	0	0	0
6	Total Capital	\$2,640,554	\$553,516	\$302,839	\$1,145,629	\$1,427,749	\$5,372,948	\$1,991,292	\$526,810	\$228,109	\$1,144,080	\$1,427,647	\$5,372,948	\$649,262	\$26,707	\$74,730	\$1,549	\$102	\$0
Expense																			
7	FERC 8500	\$0	\$0	\$212	\$0	\$0	\$59,857	\$0	\$0	\$212	\$0	\$0	\$59,857	\$0	\$0	\$0	\$0	\$0	\$0
8	8560	45,050	0	253,115	12,050	101,768	123,132	33,881	0	252,558	12,050	101,768	123,132	11,170	0	557	0	0	0
9	8570	208	0	0	849	0	0	0	0	0	849	0	0	208	0	0	0	0	0
10	8610	0	0	106	0	0	18,683	0	0	106	0	0	18,683	0	0	0	0	0	0
11	8700	28,765	91,823	43,506	445,155	170,727	202,012	27,925	87,540	42,164	445,128	170,727	202,012	841	4,283	1,342	26	0	0
12	8710	0	370,028	0	0	53,265	0	0	290,152	0	0	53,265	0	0	79,876	0	0	0	0
13	8740	309,117	43	95,343	101,287	30,319	128,844	217,262	43	95,144	101,287	30,319	128,844	91,855	0	199	0	0	0
14	8750	1,242	0	0	59,791	1,242	0	1,153	0	0	59,791	1,242	0	90	0	0	0	0	0
15	8760	0	0	0	0	47,115	0	0	0	0	0	47,115	0	0	0	0	0	0	0
16	8770	0	0	0	170	2,480	0	0	0	0	170	2,480	0	0	0	0	0	0	0
17	8780	944,935	935	191,173	179,180	0	34,029	797,784	239	180,654	179,180	0	34,029	147,152	696	10,520	0	0	0
18	8790	1,083,692	0	0	0	0	0	538,993	0	0	0	0	0	544,699	0	0	0	0	0
19	8800	502,110	1,551	0	25,876	0	0	435,002	969	0	25,876	0	0	67,108	582	0	0	0	0
20	8850	89	0	742	38,958	0	132,173	0	0	742	38,958	0	132,173	89	0	0	0	0	0
21	8860	213	0	0	0	0	0	0	0	0	0	0	0	213	0	0	0	0	0
22	8870	849,541	0	0	175,224	1,242	0	638,460	0	0	175,224	1,242	0	211,081	0	0	0	0	0
23	8890	293,231	42	0	679	0	0	254,201	0	0	679	0	0	39,030	42	0	0	0	0
24	8900	278,738	3,504	0	679	0	0	234,725	1,981	0	679	0	0	44,013	1,523	0	0	0	0
25	8910	2,361	0	0	0	0	0	1,362	0	0	0	0	0	1,000	0	0	0	0	0
26	8920	509,144	0	0	117,688	0	0	350,218	0	0	117,688	0	0	158,926	0	0	0	0	0
27	9010	0	39,676	318	0	191,500	56,166	0	39,676	318	0	191,500	56,166	0	0	0	0	0	0
28	9020	499,610	0	0	85,438	0	30,521	450,700	0	0	85,438	0	30,521	48,910	0	0	0	0	0
29	9030	105,345	2,713,220	0	37,431	881,315	0	94,742	2,653,531	0	37,431	881,315	0	10,604	59,689	0	0	0	0
30	9050	0	121,663	0	0	463,523	0	0	117,084	0	0	463,523	0	0	4,579	0	0	0	0
31	9080	206,783	33,800	0	70,376	143,547	85,897	199,545	33,767	0	70,376	143,547	85,897	7,238	33	0	0	0	0
32	9120	687	6,543	0	36,974	27,139	0	658	6,543	0	36,974	27,139	0	29	0	0	0	0	0
33	9130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	9200	34,099	444,805	2,448,410	354,269	4,807,709	23,838,746	32,450	424,617	2,341,589	354,269	4,807,697	23,838,746	1,649	20,188	106,822	0	11	0
35	9210	0	0	0	0	0	5,600	0	0	0	0	0	5,600	0	0	0	0	0	0
36	9260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	9320	4,322	0	0	0	0	0	3,588	0	0	0	0	0	735	0	0	0	0	0
38	Total Expense	\$5,699,285	\$3,827,633	\$3,032,925	\$1,742,073	\$6,922,890	\$24,715,659	\$4,312,647	\$3,656,142	\$2,913,486	\$1,742,047	\$6,922,879	\$24,715,659	\$1,386,638	\$171,491	\$119,439	\$26	\$11	\$0
39	Total Test Year	\$8,339,838	\$4,381,149	\$3,335,764	\$2,887,702	\$8,350,639	\$30,088,607	\$6,303,939	\$4,182,952	\$3,141,595	\$2,886,127	\$8,350,525	\$30,088,607	\$2,035,900	\$198,197	\$194,169	\$1,575	\$114	\$0

40	Payroll Expense Factor	66%	84%	83%
41	Overtime Factor	32%	5%	6%

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

DECEMBER 2015 BASE PAYROLL

LINE NO.	DESCRIPTION	BASE					
		HOURLY			SALARY		
		PAYROLL DIRECTLY CHARGED TO SERVICE AREA	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL	PAYROLL DIRECTLY CHARGED TO SERVICE AREA	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA	DISTRIGAS PAYROLL
		(a)	(b)	(c)	(d)	(e)	(f)
Capital							
1	FERC 1540	\$0	\$0	\$0	\$0	\$0	\$0
2	1630	9,008	0	0	522	5,875	0
3	1840	161,183	52,676	28,097	114,699	144,577	307,343
4	1860	0	0	0	0	0	0
5	2530	0	0	0	0	0	5,562
6	Total Capital	170,191	52,676	28,097	115,221	150,452	312,905
Expense							
7	FERC 8500	\$0	\$0	\$0	\$0	\$0	\$4,398
8	8560	2,690	0	16,613	1,092	5,998	10,734
9	8570	7,526	0	0	1,736	0	0
10	8610	0	0	0	0	0	1,660
11	8700	2,890	3,012	9,495	31,052	13,059	22,836
12	8710	0	23,195	0	0	4,496	0
13	8740	19,539	0	6,712	9,249	1,714	11,352
14	8750	7,379	0	0	6,816	0	0
15	8760	0	0	0	0	4,074	0
16	8770	1,621	0	0	347	214	0
17	8780	70,577	0	8,545	15,710	0	3,659
18	8790	46,552	0	0	0	0	0
19	8800	26,805	0	0	2,320	0	0
20	8850	0	0	0	3,413	0	11,738
21	8860	0	0	0	0	0	0
22	8870	54,716	0	0	13,860	0	0
23	8890	13,149	0	0	1,389	0	0
24	8900	10,206	0	0	1,389	0	0
25	8910	0	0	0	0	0	0
26	8920	29,063	0	0	9,605	0	0

27	9010	0	3,132	0	0	16,568	4,987
28	9020	35,709	0	0	7,708	0	0
29	9030	8,275	185,098	0	562	74,709	0
30	9050	0	9,398	0	0	38,341	0
31	9080	15,171	0	0	6,946	14,860	4,958
32	9120	0	0	0	0	0	0
33	9130	0	0	0	0	0	0
34	9200	2,272	38,640	205,613	31,129	436,941	2,352,707
35	9210	0	0	0	0	0	0
36	9260	0	0	0	0	0	0
37	9320	0	0	0	0	0	0
38	Total Expense	\$354,140	\$262,476	\$246,978	\$144,323	\$610,972	\$2,429,030
39	Total June 2015 Base Payroll	<u>\$524,331</u>	<u>\$315,152</u>	<u>\$275,075</u>	<u>\$259,544</u>	<u>\$761,424</u>	<u>\$2,741,935</u>

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

OVERTIME PAYROLL ADJUSTMENT

LINE NO.	DESCRIPTION	REFERENCE	PAYROLL DIRECTLY CHARGED TO SERVICE AREA (a)	SHARED SERVICES PAYROLL NOT DIRECTLY CHARGED TO SERVICE AREA (b)	DISTRIGAS PAYROLL (c)	TOTAL ADJUSTMENT (d)
1	Total Proforma Hourly Base Payroll	G-4	\$6,816,297	\$4,096,970	\$3,575,978	
2	Overtime as a % of Hourly Base Payroll (Actual for the Test Period)	WKP G-4.b	32%	5%	6%	
3	Total Annualized Overtime Payroll (Ln 2 times Ln 4)		\$2,201,369	\$194,123	\$221,016	
4	Test Period Overtime Payroll	WKP G-4.b	\$2,035,900	\$198,197	\$194,169	
5	Overtime Payroll Adjustment Total (Ln 7 minus Ln 9)		\$165,470	(\$4,074)	\$26,847	
6	Allocation to TGS		100.00%	100.00%	23.43%	
7	Allocated Base Payroll Adjustment to TGS (Ln 11 times Ln 13)		\$165,470	(\$4,074)	\$6,290	
8	Allocation to Service Area	WKP A.b	100.00%	39.93%	39.93%	
9	Allocated Base Payroll Adjustment to Service Area (Ln 15 times Ln 17)		\$165,470	(\$1,627)	\$2,512	
10	Payroll Expense Factor	WKP G-4.b	66%	84%	83%	
11	Test Year Base Payroll O&M Expense Adjustment (Ln 15 times Ln 17)		\$109,669	(\$1,374)	\$2,085	
Adjustment Summary:						
12	Account 9302		\$0	\$0	\$2,085	\$2,085
13	Other O&M Accounts (See WKP G-5.a for Distribution by FERC Account)		109,669	(1,374)	0	108,296
14	Total (Ln 26 plus Ln 27)		\$109,669	(\$1,374)	\$2,085	\$110,381

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

OVERTIME PAYROLL EXPENSE

DISTRIBUTION OF DIRECT OVERTIME PAYROLL O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT					DISTRIBUTION OF SHARED SERVICES OVERTIME PAYROLL O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT				
LINE NO.	MAIN ACCOUNT	PER BOOK O&M PAYROLL	RATIO OF PAYROLL BY ACCOUNT	TOTAL	MAIN ACCOUNT	PER BOOK O&M PAYROLL	RATIO OF PAYROLL BY ACCOUNT	TOTAL	
		(a)	(b)	(c)		(d)	(e)	(f) (g)	
1	8500	0	0.00%	\$0	8500	0	0.00%	\$0	
2	8560	57,100	0.77%	842	8560	101,768	0.95%	(13)	
3	8570	1,057	0.01%	16	8570	0	0.00%	0	
4	8610	0	0.00%	0	8610	0	0.00%	0	
5	8700	473,920	6.37%	6,985	8700	262,550	2.44%	(34)	
6	8710	0	0.00%	0	8710	423,293	3.94%	(54)	
7	8740	410,404	5.52%	6,048	8740	30,362	0.28%	(4)	
8	8750	61,033	0.82%	899	8750	1,242	0.01%	(0)	
9	8760	0	0.00%	0	8760	47,115	0.44%	(6)	
10	8770	170	0.00%	3	8770	2,480	0.02%	(0)	
11	8780	1,124,115	15.11%	16,567	8780	935	0.01%	(0)	
12	8790	1,083,692	14.56%	15,971	8790	0	0.00%	0	
13	8800	527,986	7.10%	7,781	8800	1,551	0.01%	(0)	
14	8850	39,047	0.52%	575	8850	0	0.00%	0	
15	8860	213	0.00%	3	8860	0	0.00%	0	
16	8870	1,024,765	13.77%	15,103	8870	1,242	0.01%	(0)	
17	8890	293,911	3.95%	4,332	8890	42	0.00%	(0)	
18	8900	279,417	3.75%	4,118	8900	3,504	0.03%	(0)	
19	8910	2,361	0.03%	35	8910	0	0.00%	0	
20	8920	626,832	8.42%	9,238	8920	0	0.00%	0	
21	9010	0	0.00%	0	9010	231,176	2.15%	(30)	
22	9020	585,048	7.86%	8,622	9020	0	0.00%	0	
23	9030	142,777	1.92%	2,104	9030	3,594,535	33.44%	(459)	
24	9050	0	0.00%	0	9050	585,186	5.44%	(75)	
25	9080	277,159	3.72%	4,085	9080	177,347	1.65%	(23)	
26	9120	37,661	0.51%	555	9120	33,681	0.31%	(4)	
27	9130	0	0.00%	0	9130	0	0.00%	0	
28	9200	388,368	5.22%	5,724	9200	5,252,513	48.86%	(671)	
29	9210	0	0.00%	0	9210	0	0.00%	0	
30	9260	0	0.00%	0	9260	0	0.00%	0	
31	9320	4,322	0.06%	64	9320	0	0.00%	0	
32	Total	\$7,441,358	100.00%	\$109,669	Total	\$10,750,523	100.00%	(\$1,374)	

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

BENEFITS AND PAYROLL TAX ADJUSTMENT

LINE NO.	DESCRIPTION	REFERENCE	RATE PER DIRECT PAYROLL \$	DIRECT	RATE PER SHARED SERVICES PAYROLL \$	SHARED SERVICES	RATE PER DISTRIGAS PAYROLL \$	DISTRIGAS	TOTAL ADJUSTMENT
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Total Proforma Base and Overtime Payroll \$	G-4		<u>\$12,132,190</u>		<u>\$13,428,185</u>		<u>\$36,700,213</u>	
2	<u>BENEFITS COMPUTED PER PAYROLL \$</u>								
3	H&W BENEFITS*	WKP G-6.b	16.09%	\$1,951,912	16.09%	\$2,160,420	8.66%	\$3,177,576	
4	PENSION	WKP G-6.b	5.71%	693,069	5.71%	767,105	5.88%	2,158,308	
5	OPEB	WKP G-6.b	0.28%	34,374	0.28%	38,045	-0.50%	(182,493)	
6	SERP	WKP G-6.b	0.02%	2,723	0.02%	3,014	2.49%	914,311	
7	401K & NQDC	WKP G-6.b	4.36%	529,163	4.36%	585,690	4.65%	1,708,276	
8	PROFIT SHARING	WKP G-6.b	2.65%	320,938	2.65%	355,221	2.63%	966,542	
9	A&G EMPL BEN ESPP ADMIN FEES	WKP G-6.b	0.00%	0	0.00%	0	-0.02%	(7,810)	
10	A&G EMPL BEN RESERVE IBNR	WKP G-6.b	0.00%	0	0.00%	0	0.00%	0	
11	A&G EMPL BEN STOCK RECEIVED	WKP G-6.b	0.57%	<u>69,102</u>	0.57%	<u>76,484</u>	0.00%	<u>0</u>	
				\$3,601,281		\$3,985,980		\$8,734,709	
12	<u>ADDITIONAL BENEFITS</u>								
13	A&G EMPL BEN HEALTH	WKP G-6.b		\$0		\$0		\$79,473	
14	A&G EMPL BEN DEF COMP INVESTMENT GAIN/LOSS	WKP G-6.b		0		0		(26,307)	
15	A&G EMPL BEN MISC ADMIN	WKP G-6.b		0		0		42,871	
16	A&G EMPL BEN FAS 112	WKP G-6.b		0		0		41,560	
17	A&G EMPL BEN HRA	WKP G-6.b		0		0		25,396	
18	A&G EMPL BEN RESERVE IBNR	WKP G-6.b		0		0		(140,000)	
19	A&G EMPL BEN ACCR 401(K) CO MATCH	WKP G-6.b		0		225,105		466,161	
20	A&G EMPL BEN CLUB MEMBERSHIP	WKP G-6.b		0		0		150	
21	A&G EMPL BEN EMPL APPL LOANS	WKP G-6.b		0		194		0	
22	A&G EMPL BEN SCHOLARSHIPS	WKP G-6.b		0		0		126,500	
23	A&G EMPL BEN TUITION LOANS	WKP G-6.b		2,316		103,901		25,275	
24	A&G EMPL BEN ADOPTION ALLOW	WKP G-6.b		0		0		0	
25	A&G EMPL BEN SPR/SUMMER ACTIVITIES	WKP G-6.b		3,266		5,090		0	
26	A&G EMPL BEN EMPLOYEE EVENTS	WKP G-6.b		5,397		14,103		2,470	
27	A&G EMPL BEN SVC RECOGNITION	WKP G-6.b		99		52,800		27,000	
28	A&G EMPL BEN STOCK RECEIVED	WKP G-6.b		0		0		132,787	
29	A&G EMPL BEN EMPLOYEE REFERRAL	WKP G-6.b		8,000		3,458		11,667	
30	A&G EMPL BEN DRUG & ALCOHOL TESTING	WKP G-6.b		0		0		218,700	
31	A&G EMPL BEN EMPL ASST PROGRAM	WKP G-6.b		0		0		68,515	
32	A&G EMPL BEN CHEMICAL DEPENDENCY TREATMENT	WKP G-6.b		0		0		694	

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

BENEFITS AND PAYROLL TAX ADJUSTMENT

LINE NO.	DESCRIPTION	REFERENCE	RATE PER DIRECT PAYROLL \$	DIRECT	RATE PER SHARED SERVICES PAYROLL \$	SHARED SERVICES	RATE PER DISTRIGAS PAYROLL \$	DISTRIGAS	TOTAL ADJUSTMENT
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
33	A&G EMPL BEN DISABILITY	WKP G-6.b		0		0		6,373	
34	A&G EMPL BEN WELLNESS PROGRAM	WKP G-6.b		0		0		56,456	
35	A&G EMPL BEN MEDICAL CLINIC	WKP G-6.b		0		0		555,922	
36	A&G EMPL BEN INTERCO PARKING	WKP G-6.b		0		0		0	
				\$19,078		\$404,651		\$1,721,663	
37	Annualized Test Year Benefits			\$3,620,359		\$4,390,631		\$10,456,372	
38	<u>PAYROLL TAX RATE PER PAYROLL \$</u>	WKP G-6.b	8.94%	\$1,084,198	8.94%	\$1,200,015	6.59%	\$2,417,404	
39	Total Annualized Benefits and Payroll Tax			\$4,704,557		\$5,590,646		\$12,873,776	
40	Test Year Benefits and Payroll Tax (Note 1)			\$4,632,429		\$4,706,004		\$15,004,624	
41	Allocable Adjustment to Benefits and Payroll Tax			\$72,128		\$884,642		(\$2,130,848)	
42	Allocation to TGS			100%		100%		23.43%	
43	Allocated Benefits and Payroll Tax Adjustment to TGS			\$72,128		\$884,642		(\$499,258)	
44	Allocation to Service Area	WKP A.b		100%		40%		40%	
45	Allocated Benefits and Payroll Tax Adjustment to Service Area			\$72,128		\$353,217		(199,342)	
46	Payroll Expense Factor	WKP G-4.b		66%		84%		83%	
47	Test Year Benefits and Payroll Tax Adjustment			\$47,805		\$297,235.01		(\$236,502)	
48	Adjustment Summary:								
49	Account 9302			\$0		\$0		(\$236,502)	(\$236,502)
50	Other O&M Accounts (See WKP G4a for Distribution by FERC Account)			47,805		297,235		0	345,040

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

BENEFITS AND PAYROLL TAX EXPENSE

DISTRIBUTION OF DIRECT BENEFITS AND PAYROLL TAX O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT					DISTRIBUTION OF SHARED SERVICE BENEFITS AND PAYROLL TAX O&M EXPENSE ADJUSTMENT- BY FERC ACCOUNT				
LINE NO.	MAIN ACCOUNT	PER BOOK O&M PAYROLL	RATIO OF PAYROLL BY ACCOUNT	TOTAL	MAIN ACCOUNT	PER BOOK O&M PAYROLL	RATIO OF PAYROLL BY ACCOUNT	TOTAL	
		(a)	(b)	(c)		(d)	(e)	(f)	(g)
1	8500	0	0.00%	\$0	8500	0	0.00%	\$0	
2	8560	57,100	0.77%	367	8560	101,768	0.95%	2,814	
3	8570	1,057	0.01%	7	8570	0	0.00%	0	
4	8610	0	0.00%	0	8610	0	0.00%	0	
5	8700	473,920	6.37%	3,045	8700	262,550	2.44%	7,259	
6	8710	0	0.00%	0	8710	423,293	3.94%	11,703	
7	8740	410,404	5.52%	2,637	8740	30,362	0.28%	839	
8	8750	61,033	0.82%	392	8750	1,242	0.01%	34	
9	8760	0	0.00%	0	8760	47,115	0.44%	1,303	
10	8770	170	0.00%	1	8770	2,480	0.02%	69	
11	8780	1,124,115	15.11%	7,222	8780	935	0.01%	26	
12	8790	1,083,692	14.56%	6,962	8790	0	0.00%	0	
13	8800	527,986	7.10%	3,392	8800	1,551	0.01%	43	
14	8850	39,047	0.52%	251	8850	0	0.00%	0	
15	8860	213	0.00%	1	8860	0	0.00%	0	
16	8870	1,024,765	13.77%	6,583	8870	1,242	0.01%	34	
17	8890	293,911	3.95%	1,888	8890	42	0.00%	1	
18	8900	279,417	3.75%	1,795	8900	3,504	0.03%	97	
19	8910	2,361	0.03%	15	8910	0	0.00%	0	
20	8920	626,832	8.42%	4,027	8920	0	0.00%	0	
21	9010	0	0.00%	0	9010	231,176	2.15%	6,392	
22	9020	585,048	7.86%	3,758	9020	0	0.00%	0	
23	9030	142,777	1.92%	917	9030	3,594,535	33.44%	99,383	
24	9050	0	0.00%	0	9050	585,186	5.44%	16,179	
25	9080	277,159	3.72%	1,781	9080	177,347	1.65%	4,903	
26	9120	37,661	0.51%	242	9120	33,681	0.31%	931	
27	9130	0	0.00%	0	9130	0	0.00%	0	
28	9200	388,368	5.22%	2,495	9200	5,252,513	48.86%	145,224	
29	9210	0	0.00%	0	9210	0	0.00%	0	
30	9260	0	0.00%	0	9260	0	0.00%	0	
31	9320	4,322	0.06%	28	9320	0	0.00%	0	
32	Total	\$7,441,358	100.00%	\$47,805	Total	\$10,750,523	100.00%	\$297,235	

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

BENEFITS AND TAXES

LINE NO.	DESCRIPTION	TEXAS EMPLOYEES		CORPORATE EMPLOYEES	
		(a)	(b)	(c)	(d)
<u>Based on Known and Measurable for 2016</u>					
<u>H&W Benefits</u>					
1	9260190 A&G EMPL BEN RESERVE	\$7,370,568		\$4,142,515	
2	9260191 A&G EMPL BEN RESERVE UNION	0		0	
3		<u>\$ 7,370,568</u>	16.09%	<u>\$ 4,142,515</u>	8.66%
<u>Pension</u>					
4	9260113 A&G EMPL BEN ACTUARY PENSION	\$2,482,400		\$2,795,401	
5	9260115 A&G EMPL BEN PENSION ADMIN	16,282		18,324	
6	9260110 A&G EMPL BEN ACTUARY TGS PENSION	0		0	
7	9260117 A&G EMPL BEN CASH BALANCE ADMIN	118,400		0	
8		<u>\$2,617,082</u>	5.71%	<u>\$2,813,725</u>	5.88%
<u>OPEB</u>					
9	9260131 A&G EMPL BEN FAS 106	\$126,072		(\$240,005)	
10	9260132 A&G EMPL BEN FAS 106 ADMIN	3,725		2,094	
11		<u>\$129,797</u>	0.28%	<u>(\$237,911)</u>	-0.50%
<u>SERP</u>					
12	9260111 A&G EMPL BEN ACTUARY SERP	\$9,999		\$1,159,105	
13	9260112 A&G EMPL BEN SERP ADMIN	285		32,856	
14		<u>\$10,284</u>	0.02%	<u>\$1,191,961</u>	2.49%
<u>Based on Test Year Data</u>					
<u>401k & NQDC</u>					
15	9260101 A&G EMPL BEN 401(K) CO MATCH	\$1,934,551		\$1,665,641	
16	9260102 A&G EMPL BEN 401(K) ADMIN	63,609		351,817	
17	9260103 A&G EMPL BEN DEF COMP CO MATCH	0		169,420	
18	9260104 A&G EMPL BEN DEF COMP ADMIN	0		40,152	
19		<u>\$1,998,160</u>	4.36%	<u>\$2,227,030</u>	4.65%
<u>Profit Sharing Plan</u>					
20	9260141 A&G EMPL BEN PROFIT SHARING	\$1,150,959		\$1,051,413	
21	9260140 A&G EMPL BEN PROFIT SHARING ADMIN	60,927		208,640	
22		<u>\$1,211,886</u>	2.65%	<u>\$1,260,053</u>	2.63%
<u>Payroll Related 9260 Expenditures</u>					
23	9260123 A&G EMPL BEN ESPP ADMIN FEES	\$0	0.00%	(\$10,182)	-0.02%
24	9260192 A&G EMPL BEN RESERVE IBNR	0	0.00%	0	0.00%
25	9260312 A&G EMPL BEN STOCK RECEIVED	260,935	0.57%	0	0.00%
26		<u>\$260,935</u>		<u>(\$10,182)</u>	
<u>Non - Payroll Related 9260 Expenditures</u>					
27	9260100 A&G EMPL BEN HEALTH	\$0		\$79,473	
28	9260105 A&G EMPL BEN DEF COMP INVESTMENT GAIN/LOSS	0		(26,307)	

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

BENEFITS AND TAXES

LINE NO.	DESCRIPTION	TEXAS EMPLOYEES		CORPORATE EMPLOYEES	
		(a)	(b)	(c)	(d)
29	9260118 A&G EMPL BEN MISC ADMIN	0		42,871	
30	9260119 A&G EMPL BEN FAS 112	0		41,560	
31	9260120 A&G EMPL BEN HRA	0		25,396	
32	9260192 A&G EMPL BEN RESERVE IBNR	0		(140,000)	
33	9260197 A&G EMPL BEN ACCR 401(K) CO MATCH	225,105		466,161	
34	9260304 A&G EMPL BEN CLUB MEMBERSHIP	0		150	
35	9260340 A&G EMPL BEN EMPL APPL LOANS	0		0	
36	9260301 A&G EMPL BEN SCHOLARSHIPS	0		126,500	
37	9260302 A&G EMPL BEN TUITION LOANS	106,217		25,275	
38	9260303 A&G EMPL BEN ADOPTION ALLOW	0		0	
39	9260306 A&G EMPL BEN SPR/SUMMER ACTIVITIES	8,356		0	
40	9260307 A&G EMPL BEN EMPLOYEE EVENTS	19,500		2,470	
41	9260310 A&G EMPL BEN SVC RECOGNITION	52,899		27,000	
42	9260312 A&G EMPL BEN STOCK RECEIVED	0		132,787	
43	9260314 A&G EMPL BEN EMPLOYEE REFERRAL	11,458		11,667	
44	9260321 A&G EMPL BEN DRUG & ALCOHOL TESTING	0		218,700	
45	9260326 A&G EMPL BEN EMPL ASST PROGRAM	0		68,515	
46	9260327 A&G EMPL BEN CHEMICAL DEPENDENCY TREATMENT	0		694	
47	9260328 A&G EMPL BEN DISABILITY	0		6,373	
48	9260337 A&G EMPL BEN WELLNESS PROGRAM	0		56,456	
49	9260338 A&G EMPL BEN MEDICAL CLINIC	0		555,922	
50	9260340 A&G EMPL BEN EMPL APPL LOANS	194		0	
51	9260901 A&G EMPL BEN INTERCO PARKING	0		0	
52		<u>\$423,729</u>		<u>\$1,721,663</u>	
<u>Based on Known and Measurable for 2016</u>					
<u>Payroll Taxes</u>					
53	4081102 GEN TAX FICA	\$3,600,000	7.86%	\$3,120,000	6.52%
54	4081101 GEN TAX FED UNEMPL INS TAX	40,500	0.09%	23,000	0.05%
55	4081103 GEN TAX FICA INCENTIVE	228,515	0.50%	0	0.00%
56	4081132 GEN TAX STATE UNEMPL INS	225,000	0.49%	8,500	0.02%
57		<u>\$4,094,015</u>	8.94%	<u>\$3,151,500</u>	6.59%
58	Total Benefit and Payroll Expense	<u>\$18,116,456</u>		<u>\$ 16,260,354</u>	
59	Total Labor*	<u>\$45,812,079</u>	38.62%	<u>\$47,845,019</u>	30.39%
60	* Total Labor used to calculate % is adjusted for known and measurable changes				

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

AMORTIZATION OF PENSION & FAS 106 REGULATORY ASSET

LINE NO.	YEAR ENDED DECEMBER 2014	BEGINNING OF YEAR RATE BASE ADJUSTMENT AMOUNT	ANNUAL AMMORTIZATION Note 1	END OF YEAR RATE BASE ADJUSTMENT AMOUNT Note 2	ANNUAL AMMORTIZATION
	(a)	(b)	(c)	(d)	(e)
1	2014			\$1,019,339	
2	2015	\$1,019,339	141,575	877,764	
3	2016	877,764	169,890	707,874	
4	2017	707,874	169,890	537,985	
5	2018	537,985	169,890	368,095	
6	2019	368,095	169,890	198,205	
7	2020	198,205	169,890	28,315	
8	2021	28,315	28,315	0	
9	Adjusted Test Year Pension & FAS 106 Reg Asset Amortization Expense - Account 4073				\$141,575
10	Annualize Amortization of Pension & FAS 106 Reg Asset Amortization Expense - Account 4073				28,315
11	Test Year Pension & FAS 106 Reg Asset Amortization Expense - Account 4073				<u>99,102</u>
12	Total Adjustment to Test Period Expense				<u><u>\$70,787</u></u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

INCENTIVE COMPENSATION

LINE NO.	ACCOUNT DESCRIPTION	FERC ACCOUNT	SHARED SERVICES ALLOCATION TO SERVICE AREA (a)	DISTRIGAS ALLOCATION TO SERVICE AREA (b)
1	GEN TAX FICA INCENTIVE	4081	\$228,516	\$269,183
2	A&G SALARIES INCENTIVE PLAN	9200	3,814,260	8,990,470
3	A&G EMPL BEN ACCR 401(K) CO MATCH	9260	225,105	466,161
4	Total Short Term Incentive		\$4,267,881	\$9,725,814
5	A&G SALARIES LT INCENT-RESTRICTED	9200	262,282	1,655,338
6	A&G SALARIES LT INCENT-PERFORMANCE	9200	188,792	3,906,493
7	Total Long Term Incentive		\$451,074	\$5,561,831
8	Total Incentive Compensation (Ln 4 plus Ln 7)		\$4,718,955	\$15,287,645
9	Test Year Incentive Compensation		\$4,718,955	\$15,287,645
10	Adjustment to Test Year (Ln 9 minus Ln 8)		0	0
11	Allocation to TGS		100%	23.43%
12	Allocated to TGS		0	0
13	O&M Expense Factor		85.31%	85.31%
14	Incentive Compensation with O&M factor applied		0	0
15	Allocation to Service Area		39.9277%	39.9277%
16	Adjustment Allocated to Service Area		(1,029,977)	(869,564)
	Spread Adjustment to Test Year Accounts			
17		4081	0.0249	(47,254)
18		9200	0.9406	(1,786,654)
19		9260	0.0346	(65,633)
20	Adjustment to Test Year		1.0000	(1,899,541)

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

MISCELLANEOUS ADJUSTMENTS

LINE NO.	DESCRIPTION	ACCT	DIRECT SERVICE AREA	SHARED SERVICES ALLOCATION TO SERVICE AREA	DISTRIGAS ALLOCATION TO SERVICE AREA	TOTAL ADJUSTMENT TO SERVICE AREA
			(a)	(b)	(c)	(d)
1	Payroll Taxes	4081	\$0	(\$966,258)	(\$32,391)	(\$998,649)
2	Transmission O & M - Mains Expenses	8560	(6)	(11,148)	0	(\$11,154)
3	Transmission Other Misc Expenses	8590	0	(69)	0	(\$69)
4	Distr. Operations- General Supervision	8700	(1)	0	0	(\$1)
5	Distr. Operations - Distribution Load Dispatch	8710	0	(129)	0	(\$129)
6	Distr. Operations - Mains & Services	8740	(14,499)	(356)	0	(\$14,855)
7	Distr. Operations - Reg. Stat. Misc.	8750	0	(18)	0	(\$18)
8	Distr. Operations - Meter & House Reg. Exp.	8780	(2,645)	0	0	(\$2,645)
9	Distr. Operations - Other Expense	8800	(3,669)	(1,470)	0	(\$5,139)
10	Distr. Operations - Rents	8810	0	0	0	\$0
11	Distr. Maintenance - Mains	8870	(8,619)	(63)	0	(\$8,682)
12	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	\$0
13	Distr. Maintenance - Ind .Meas. & Reg. Stat. Misc.	8900	(904)	(282)	0	(\$1,186)
14	Customer Accounting - Supervision	9010	0	(545)	0	(\$545)
15	Customer Accounting - Rec. Coll. Misc. Expense	9030	0	(696)	0	(\$696)
16	Customer Accounting - Misc. Expense	9050	0	(91)	0	(\$91)
17	Customer Assistance-Misc. Expense	9080	(622)	(236)	0	(\$858)
18	Demo/Sell- Misc. Expenses	9120	(53)	0	0	(\$53)
19	Advertising-Misc. Expense	9130	0	0	0	\$0
20	Admin & Gen - Office Supp & Exp	9210	(73,767)	(7,389)	0	(\$81,156)
21	Admin & Gen - Outside Services	9230	0	(114,961)	0	(\$114,961)
22	Admin & Gen - Injuries & Damages	9250	0	(67,609)	0	(\$67,609)
23	Admin & Gen - Employee Pensions & Benefits	9260	(1,569)	(2,396,599)	0	(\$2,398,168)
24	Admin & Gen - Regulatory Commission Expense	9280	(130)	0	0	(\$130)
24	Admin & Gen - Labor Attends Credit	9290	0	4,905,819	0	\$4,905,819
25	Admin & Gen - Advertising	9301	0	(29)	0	(\$29)
26	Admin & Gen - Misc General	9302	(3,931)	(2,655,937)	(787,707)	(\$3,447,574)
27	Admin & Gen - Rents	9310	(457)	0	0	(\$457)
28	Totals		(\$110,871)	(\$1,318,066)	(\$820,098)	(\$2,249,035)

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

MISCELLANEOUS ADJUSTMENTS
DIRECT SERVICE AREA

LINE NO.	DESCRIPTION	ACCT	REMOVAL OF CLUBS AND CIVIC EXPENSE	REMOVAL OF MEALS OVER \$25 PER PERSON	REMOVAL OF HOTEL OVER \$150 PER NIGHT	OTHER ADJUSTMENTS	TOTAL ADJUSTMENT TO SERVICE AREA
			(a)	(b)	(c)	(d)	(e)
1	Transmission O & M - Mains Expenses	8560	\$0	\$0	(\$6)	\$0	(\$6)
2	Distr. Operations- General Supervision	8700	0	(1)	0	0	(1)
3	Distr. Operations - Distribution Load Dispatch	8710	0	0	0	0	0
4	Distr. Operations - Mains & Services	8740	0	(947)	(6,802)	(6,750)	(14,499)
5	Distr. Operations - Meter & House Reg. Exp.	8780	0	(48)	(2,598)	0	(2,645)
6	Distr. Operations - Other Expense	8800	(228)	(790)	(1,401)	(1,250)	(3,669)
7	Distr. Operations - Rents	8810	0	0	0	0	0
8	Distr. Maintenance - Mains	8870	0	(96)	(8,523)	0	(8,619)
9	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	0	0
10	Distr. Maintenance- Cathodic Protection	8900	0	(4)	(900)	0	(904)
11	Customer Accounting - Supervision	9010	0	0	0	0	0
12	Customer Asst.- Misc. Expenses	9080	0	(49)	(531)	(42)	(622)
13	Demo/Sell- Misc. Expenses	9120	(53)	0	0	0	(53)
14	Admin & Gen - Office Supp & Exp	9210	(2,950)	(1,526)	(3,689)	(65,602)	(73,767)
15	Admin & Gen - Outside Services	9230	0	0	0	0	0
16	Admin & Gen - Injuries & Damages	9250	0	0	0	0	0
17	Admin & Gen - Employee Pensions & Benefits	9260	(54)	0	0	(1,515)	(1,569)
18	Admin & Gen - Regulatory Commission Expense	9280	0	(20)	(111)	0	(130)
19	Admin & Gen - Misc General	9302	(3,931)	0	0	0	(3,931)
20	Admin & Gen - Rents	9310	0	(457)	0	0	(457)
21	Totals		(\$7,216)	(\$3,937)	(\$24,560)	(\$75,159)	(\$110,871)

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

MISCELLANEOUS ADJUSTMENTS
SHARED SERVICES

LINE NO.	CATEGORY	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCT	NATURAL ACCT	ACCT DESCRIPTION	ADJUSTMENT TO REMOVE PAYROLL	KNOWN AND MEASURABLE ADJUSTMENT TO INSURANCE	REMOVE ACTIVITY SPECIFIC TO RGVSA	REMOVE ALCOHOL	REMOVE CORPORATE AIRPLANE	REMOVE ITEMS FOR WHICH RECOVERY IS NOT SOUGHT
							RELTED (TAXES AND BENEFITS)		ACTIVITY THAT CLEARS THROUGH LABOR ATTENDS (NOTE 1)		REMOVE ACTIVITY SPECIFIC TO RGVSA	REMOVE CORPORATE AIRPLANE
							(a)	(b)	(c)	(d)	(e)	(f)
1	Shared Services	0000	COMMON	4081	4081100	GEN TAX O/H TRF TO CAPITAL	515,137					
2	Shared Services	0000	COMMON	4081	4081101	GEN TAX FED UNEMPL INS TAX	(36,373)					
3	Shared Services	0000	COMMON	4081	4081102	GEN TAX FICA	(3,375,397)					
4	Shared Services	0000	COMMON	4081	4081132	GEN TAX STATE UNEMPL INS	(234,483)					
5	Shared Services	1000	OKE GENERAL	4081	4081103	GEN TAX FICA INCENTIVE	(228,516)					
6	Shared Services	7000	TGS GENERAL	4081	4081100	GEN TAX O/H TRF TO CAPITAL	764,433					
7			FERC Total		4081		(2,595,198)	-	-	-	-	-
8	Shared Services	1936	ODC ENG P/L INTEGRITY MGMT	8560	8560250	TRANS MAIN PIPELINE INTEGRITY MANAGEMENT			(32,729)			
9			FERC Total		8560		-	-	(32,729)	-	-	-
10	Shared Services	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8590	8590100	TRANS OTH MISC EXP			(191)			
11	Shared Services	7044	TGS DIVISION OPERATIONS	8590	8590100	TRANS OTH MISC EXP			(12)			
12			FERC Total		8590		-	-	(203)	-	-	-
13	Shared Services	7000	TGS GENERAL	8710	8710100	DISTR LOAD DISPATCHING				(62)		(112)
14			FERC Total		8710		-	-	-	(62)	-	(112)
15	Shared Services	7041	TGS DIVISION LEAK SURVEY	8740	8740400	DISTR MAINS & SVC LEAK SURVEY MAINS						
16	Shared Services	7044	TGS DIVISION OPERATIONS	8740	8740100	DISTR MAINS & SVC MISC			(875)			
17			FERC Total		8740		-	-	(875)	-	-	-
18	Shared Services	7000	TGS GENERAL	8750	8750100	DISTR MEAS & REG ST MISC						(11)
19			FERC Total		8750		-	-	-	-	-	(11)
20	Shared Services	1642	OKE SAFETY	8800	8800400	DISTR OTH SAFETY						
21	Shared Services	1938	ODC ENG QUALITY AND COMPLIANCE	8800	8800100	DISTR OTHER EXPENSES						
22	Shared Services	7016	TGS TECHNICAL TRAINING	8800	8800100	DISTR OTHER EXPENSES						
23	Shared Services	7032	TGS FACILITIES MGMT	8800	8800100	DISTR OTHER EXPENSES						
24	Shared Services	7033	TGS GAS SUPPLY	8800	8800100	DISTR OTHER EXPENSES						
25	Shared Services	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8800	8800400	DISTR OTH SAFETY						
26	Shared Services	7050	TGS CUSTOMER SVC ADMIN	8800	8800400	DISTR OTH SAFETY						
27			FERC Total		8800		-	-	-	-	-	-
28	Shared Services	7043	TGS DIVISION CORROSION/CATHODIC PROTECTION	8870	8870101	DISTR MNT MAINS CATHODIC PROTECT						
29	Shared Services	7044	TGS DIVISION OPERATIONS	8870	8870100	DISTR MNT MAINS MISC						
30	Shared Services	7045	TGS DIVISION LINE LOCATING	8870	8870101	DISTR MNT MAINS CATHODIC PROTECT						
31			FERC Total		8870		-	-	-	-	-	-
32	Shared Services	2016	ONG MEASUREMENT & REGULATIONS OKC	8900	8900100	DISTR MNT IND MEAS & REG ST MISC						
33	Shared Services	7042	TGS DIVISION MEASUREMENT & REGULATION	8900	8900100	DISTR MNT IND MEAS & REG ST MISC						
34			FERC Total		8900		-	-	-	-	-	-

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

MISCELLANEOUS ADJUSTMENTS
SHARED SERVICES

						ADJUSTMENT TO REMOVE PAYROLL RELTED (TAXES AND BENEFITS)	ACTIVITY THAT CLEARS THROUGH LABOR ATTENDS (NOTE 1)	KNOWN AND MEASURABLE ADJUSTMENT TO INSURANCE	REMOVE ACTIVITY SPECIFIC TO RGVSA	REMOVE ALCOHOL	REMOVE CORPORATE AIRPLANE	REMOVE ITEMS FOR WHICH RECOVERY IS NOT SOUGHT
LINE NO.	CATEGORY	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCT	NATURAL ACCT	ACCT DESCRIPTION						
35	Shared Services	7017	TGS CREDIT & COLLECTIONS	9010	9010100	CUST ACCTG/COLL SUPERVISION						
36	Shared Services	7050	TGS CUSTOMER SVC ADMIN	9010	9010100	CUST ACCTG/COLL SUPERVISION						
37	Shared Services	7050	TGS CUSTOMER SVC ADMIN	9010	9010228	CUST ACCTG/COLL PERS USE AUTO						
38			FERC Total		9010		-	-	-	-	-	-
39	Shared Services	7017	TGS CREDIT & COLLECTIONS	9030	9030100	CUST REC/COLLEC EXP MISC						
40	Shared Services	7018	TGS CUSTOMER BILLING	9030	9030100	CUST REC/COLLEC EXP MISC						
41	Shared Services	7018	TGS CUSTOMER BILLING	9030	9030110	CUST RECORDS EXPENSE						
42	Shared Services	7021	TGS INFORMATION CENTER	9030	9030100	CUST REC/COLLEC EXP MISC						
43	Shared Services	7021	TGS INFORMATION CENTER	9030	9030110	CUST RECORDS EXPENSE						
44	Shared Services	7049	TGS CASH PROCESSING	9030	9030110	CUST RECORDS EXPENSE						
45	Shared Services	7051	TGS WEB WORK	9030	9030100	CUST REC/COLLEC EXP MISC						
46	Shared Services	7051	TGS WEB WORK	9030	9030110	CUST RECORDS EXPENSE						
47			FERC Total		9030		-	-	-	-	-	-
48	Shared Services	7019	TGS SYSTEM SUPPORT	9050	9050100	CUST ACCTS MISC EXP				(7)		
49	Shared Services	7047	TGS CUST SVC TRAINING	9050	9050100	CUST ACCTS MISC EXP						
50	Shared Services	7057	TGS DISPATCH	9050	9050100	CUST ACCTS MISC EXP						
51			FERC Total		9050		-	-	-	(7)	-	-
52	Shared Services	7056	TGS MARKET PLANNING	9080	9080100	CUST ASST MISC EXP				(232)		
53			FERC Total		9080		-	-	-	(232)	-	-
54	Shared Services	1013	OKE AVIATION SERVICES	9210	9210100	A&G SUPPLIES & EXPENSES MISC					48	
55	Shared Services	1013	OKE AVIATION SERVICES	9210	9210206	A&G S&E AUTO LEASES					-	
56	Shared Services	1102	OKE SERVICE CONTRACT ADMINISTRATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
57	Shared Services	1106	OKE LEGAL TGS	9210	9210102	A&G S&E EMPL MISC				(9)		
58	Shared Services	1106	OKE LEGAL TGS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT				(203)		
59	Shared Services	1106	OKE LEGAL TGS	9210	9210221	A&G S&E TRAINING & ED						
60	Shared Services	1109	OKE LEGAL HUMAN RESOURCES	9210	9210102	A&G S&E EMPL MISC				(6)		
61	Shared Services	1118	OKE ETHICS AND COMPLIANCE	9210	9210221	A&G S&E TRAINING & ED						
62	Shared Services	1419	OKE GOV'T AFFAIRS TX	9210	9210100	A&G SUPPLIES & EXPENSES MISC						
63	Shared Services	1419	OKE GOV'T AFFAIRS TX	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
64	Shared Services	1419	OKE GOV'T AFFAIRS TX	9210	9210304	A&G S&E CELLULAR PHONES						
65	Shared Services	1515	OKE IT VOICE/DATA NETWORK SUPPORT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
66	Shared Services	1534	OKE IT APPL ODC BILLING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT				(49)		
67	Shared Services	1620	OKE WORKFORCE DEVELOPMENT PLANS	9210	9210221	A&G S&E TRAINING & ED						
68	Shared Services	1620	OKE WORKFORCE DEVELOPMENT PLANS	9210	9210411	A&G S&E TRAIN MGMT PROGRAM						
69	Shared Services	1635	OKE PROFESSIONAL DEVELOPMENT TRAINING PROGRAM	9210	9210412	A&G S&E EMPL TRAINING PROGRAM						
70	Shared Services	1637	OKE WORKFORCE DEVELOPMENT	9210	9210411	A&G S&E TRAIN MGMT PROGRAM						

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

MISCELLANEOUS ADJUSTMENTS
SHARED SERVICES

						ADJUSTMENT TO REMOVE PAYROLL RELTED (TAXES AND BENEFITS)	ACTIVITY THAT CLEARS THROUGH LABOR ATTENDS (NOTE 1)	KNOWN AND MEASURABLE ADJUSTMENT TO INSURANCE	REMOVE ACTIVITY SPECIFIC TO RGVSA	REMOVE ALCOHOL	REMOVE CORPORATE AIRPLANE	REMOVE ITEMS FOR WHICH RECOVERY IS NOT SOUGHT
LINE NO.	CATEGORY	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCT	NATURAL ACCT	ACCT DESCRIPTION						
71	Shared Services	1642	OKE SAFETY	9210	9210100	A&G SUPPLIES & EXPENSES MISC						
72	Shared Services	1642	OKE SAFETY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
73	Shared Services	1716	OKE RIGHT OF WAY MGMT	9210	9210100	A&G SUPPLIES & EXPENSES MISC						
74	Shared Services	1931	ODC RM RESOURCE SUPPLY	9210	9210206	A&G S&E AUTO LEASES						(17)
75	Shared Services	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
76	Shared Services	1933	ODC RM PROJECTS & PROGRAM DELIVERY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
77	Shared Services	1936	ODC ENG P/L INTEGRITY MGMT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
78	Shared Services	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
79	Shared Services	1938	ODC ENG QUALITY AND COMPLIANCE	9210	9210222	A&G S&E LODGING						
80	Shared Services	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210201	A&G S&E ASSOC MTGS						
81	Shared Services	1940	ODC CNG BUSINESS DEVELOPMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
82	Shared Services	7010	TGS EXECUTIVE	9210	9210100	A&G SUPPLIES & EXPENSES MISC						
83	Shared Services	7010	TGS EXECUTIVE	9210	9210201	A&G S&E ASSOC MTGS						
84	Shared Services	7010	TGS EXECUTIVE	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
85	Shared Services	7010	TGS EXECUTIVE	9210	9210221	A&G S&E TRAINING & ED						
86	Shared Services	7012	OKE TGS CLAIMS	9210	9210102	A&G S&E EMPL MISC						
87	Shared Services	7012	OKE TGS CLAIMS	9210	9210201	A&G S&E ASSOC MTGS						
88	Shared Services	7012	OKE TGS CLAIMS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						(37)
89	Shared Services	7012	OKE TGS CLAIMS	9210	9210221	A&G S&E TRAINING & ED						
90	Shared Services	7016	TGS TECHNICAL TRAINING	9210	9210102	A&G S&E EMPL MISC						
91	Shared Services	7016	TGS TECHNICAL TRAINING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT					(14)	
92	Shared Services	7016	TGS TECHNICAL TRAINING	9210	9210221	A&G S&E TRAINING & ED						
93	Shared Services	7021	TGS INFORMATION CENTER	9210	9210100	A&G SUPPLIES & EXPENSES MISC						
94	Shared Services	7022	TGS PRICING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
95	Shared Services	7025	TGS MGMT REPORTING/BUDGETS	9210	9210100	A&G SUPPLIES & EXPENSES MISC						
96	Shared Services	7025	TGS MGMT REPORTING/BUDGETS	9210	9210102	A&G S&E EMPL MISC						
97	Shared Services	7025	TGS MGMT REPORTING/BUDGETS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
98	Shared Services	7025	TGS MGMT REPORTING/BUDGETS	9210	9210221	A&G S&E TRAINING & ED					(35)	
99	Shared Services	7028	TGS GENERAL ACCOUNTING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT					(164)	
100	Shared Services	7032	TGS FACILITIES MGMT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT						
101	Shared Services	7032	TGS FACILITIES MGMT	9210	9210221	A&G S&E TRAINING & ED						
102	Shared Services	7033	TGS GAS SUPPLY	9210	9210100	A&G SUPPLIES & EXPENSES MISC						
103	Shared Services	7033	TGS GAS SUPPLY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT					(69)	(2,116)
104	Shared Services	7034	TGS ADMINISTRATION	9210	9210102	A&G S&E EMPL MISC						
105	Shared Services	7035	TGS ENGINEERING	9210	9210100	A&G SUPPLIES & EXPENSES MISC						

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

MISCELLANEOUS ADJUSTMENTS
SHARED SERVICES

						ADJUSTMENT TO REMOVE PAYROLL RELATED (TAXES AND BENEFITS) ACTIVITY THAT CLEARS THROUGH LABOR ATTENDS (NOTE 1)							KNOWN AND MEASURABLE ADJUSTMENT TO INSURANCE	REMOVE ACTIVITY SPECIFIC TO RGVSA	REMOVE ALCOHOL	REMOVE CORPORATE AIRPLANE	REMOVE ITEMS FOR WHICH RECOVERY IS NOT SOUGHT
LINE NO.	CATEGORY	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCT	NATURAL ACCT	ACCT DESCRIPTION											
106	Shared Services	7035	TGS ENGINEERING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT										(66)	
107	Shared Services	7036	TGS CORPORATE COMMUNICATIONS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT											
108	Shared Services	7038	TGS GIS	9210	9210100	A&G SUPPLIES & EXPENSES MISC											
109	Shared Services	7038	TGS GIS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT											
110	Shared Services	7038	TGS GIS	9210	9210221	A&G S&E TRAINING & ED											
111	Shared Services	7039	TGS OUTSIDE AREAS OPERATIONS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT											
112	Shared Services	7040	TGS VOLUNTEERS WITH ENERGY	9210	9210100	A&G SUPPLIES & EXPENSES MISC											
113	Shared Services	7041	TGS DIVISION LEAK SURVEY	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT											
114	Shared Services	7044	TGS DIVISION OPERATIONS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT											
115	Shared Services	7045	TGS DIVISION LINE LOCATING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT											
116	Shared Services	7056	TGS MARKET PLANNING	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT										(5)	
117	Shared Services	7057	TGS DISPATCH	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT											
118	Shared Services	7058	TGS OPNS BUDGETS AND FORECASTS	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT											
119	Shared Services	7091	TGS CUSTOMER DEVELOPMENT	9210	9210207	A&G S&E TRAVEL/ENTERTAINMENT											
120			FERC Total		9210		-	-	-			(619)		31		(2,154)	
121	Shared Services	1106	OKE LEGAL TGS	9230	9230120	A&G OUTSIDE SVC LEGAL										(215,598)	
122	Shared Services	1109	OKE LEGAL HUMAN RESOURCES	9230	9230120	A&G OUTSIDE SVC LEGAL										(121,916)	
123			FERC Total		9230		-	-	-			-		-		(337,514)	
124	Shared Services	1113	OKE ADMIN RISK & INS	9250	9250100	A&G INSURANCE			7,020								
125		7012	OKE TGS CLAIMS	9250	9250200	A&G INJ & DAMAGES MISC SETTLEMENTS										(205,514)	
126			FERC Total		9250		-	7,020	-			-		-		(205,514)	
127	Shared Services	0000	COMMON	9260	9260902	A&G EMPL BEN O/H TRF CAPITAL	442,172										
128	Shared Services	1000	OKE GENERAL	9260	9260312	A&G EMPL BEN STOCK RECEIVED	(260,935)										
129	Shared Services	1621	OKE HR PLAN ADMINISTRATION	9260	9260101	A&G EMPL BEN 401(K) CO MATCH	-										
130	Shared Services	1621	OKE HR PLAN ADMINISTRATION	9260	9260110	A&G EMPL BEN ACTUARY TGS PENSION	(230)										
131	Shared Services	1621	OKE HR PLAN ADMINISTRATION	9260	9260112	A&G EMPL BEN SERP ADMIN	(4,055)										
132	Shared Services	1621	OKE HR PLAN ADMINISTRATION	9260	9260115	A&G EMPL BEN PENSION ADMIN	(11,780)										
133	Shared Services	1621	OKE HR PLAN ADMINISTRATION	9260	9260117	A&G EMPL BEN CASH BALANCE ADMIN	(80,709)										
134	Shared Services	1621	OKE HR PLAN ADMINISTRATION	9260	9260132	A&G EMPL BEN FAS 106 ADMIN	(3,866)										
135	Shared Services	1622	OKE HEALTH & WELFARE	9260	9260190	A&G EMPL BEN RESERVE	(5,814,914)										
136	Shared Services	1622	OKE HEALTH & WELFARE	9260	9260192	A&G EMPL BEN RESERVE IBNR	270,000										
137	Shared Services	1623	OKE RETIREMENT BENEFITS	9260	9260101	A&G EMPL BEN 401(K) CO MATCH	(1,934,551)										
138	Shared Services	1623	OKE RETIREMENT BENEFITS	9260	9260110	A&G EMPL BEN ACTUARY TGS PENSION	(962,868)										
139	Shared Services	1623	OKE RETIREMENT BENEFITS	9260	9260111	A&G EMPL BEN ACTUARY SERP	(22,740)										
140	Shared Services	1623	OKE RETIREMENT BENEFITS	9260	9260113	A&G EMPL BEN ACTUARY ONEOK PENSION	(1,727,901)										
141	Shared Services	1623	OKE RETIREMENT BENEFITS	9260	9260131	A&G EMPL BEN FAS 106	(202,288)										

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

MISCELLANEOUS ADJUSTMENTS
SHARED SERVICES

LINE NO.	CATEGORY	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCT	NATURAL		ACCT DESCRIPTION	ADJUSTMENT TO REMOVE PAYROLL RELTED (TAXES AND BENEFITS) ACTIVITY THAT CLEARS THROUGH LABOR ATTENDS (NOTE 1)	KNOWN AND MEASURABLE ADJUSTMENT TO INSURANCE	REMOVE ACTIVITY SPECIFIC TO RGVSA	REMOVE ALCOHOL	REMOVE CORPORATE AIRPLANE	REMOVE ITEMS FOR WHICH RECOVERY IS NOT SOUGHT
					ACCT								
142	Shared Services	1623	OKE RETIREMENT BENEFITS	9260	9260141	A&G EMPL BEN PROFIT SHARING	(1,150,959)						
143	Shared Services	7000	TGS GENERAL	9260	9260902	A&G EMPL BEN O/H TRF CAPITAL	4,429,439						
144			FERC Total		9260		(7,036,186)	-	-	-	-	-	-
145	Shared Services	0101	ONE GAS	9290	9290899	A&G DUP CHRGR LABOR ATTENDS CR	1,775,458						
146	Shared Services	2000	ONG GENERAL	9290	9290899	A&G DUP CHRGR LABOR ATTENDS CR	275,131						
147	Shared Services	7000	TGS GENERAL	9290	9290899	A&G DUP CHRGR LABOR ATTENDS CR	12,352,427						
148			FERC Total		9290		14,403,016	-	-	-	-	-	-
149	Shared Services	7036	TGS CORPORATE COMMUNICATIONS	9301	9301100	A&G ADVERTISING MISC							
150			FERC Total		9301		-	-	-	-	-	-	-
151	Shared Services	1014	OKE CORP RESPONSIBILITY	9302	9302310	A&G MISC UNITED WAY							
152	Shared Services	1014	OKE CORP RESPONSIBILITY	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)							
153	Shared Services	1716	OKE RIGHT OF WAY MGMT	9302	9302100	A&G MISC EXPENSES							
154	Shared Services	1915	ODC AM EXECUTIVE	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)							
155	Shared Services	1932	ODC RM CONTRACTOR CTRL & OPTIMIZATION	9302	9302310	A&G MISC UNITED WAY							
156	Shared Services	7000	TGS GENERAL	9302	9302901	A&G MISC O/H TRF TO AFFIL	(2,428,169)						
157	Shared Services	7000	TGS GENERAL	9302	9302915	A&G MISC ROYALTY ALLOCATED							
158	Shared Services	7035	TGS ENGINEERING	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)							
159	Shared Services	7040	TGS VOLUNTEERS WITH ENERGY	9302	9302311	A&G MISC VWE (VOLUNTEERS WITH ENERGY)							
160			FERC Total		9302		(2,428,169)	-	-	-	-	-	-
161			Grand Total				2,343,463	7,020	(33,807)	(920)	31	(545,305)	
162													
163						O&M Expense Factor	85.31%	85.31%	85.31%	85.31%	85.31%	85.31%	
164						Adjustment to TGS O&M	1,999,134	5,989	(28,840)	(785)	26	(465,182)	
165													
166						Allocation to Service Area	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	
167													
168						Adjustment to Service Area O&M	798,208	2,391	(11,515)	(313)	11	(185,736)	

MISCELLANEOUS ADJUSTMENTS
DISTRIGAS

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

MISCELLANEOUS ADJUSTMENTS
SHARED SERVICES

LINE NO.	CATEGORY	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCT	NATURAL ACCT	ACCT DESCRIPTION	ADJUSTMENT TO REMOVE PAYROLL RELTED (TAXES AND BENEFITS) ACTIVITY THAT CLEARS THROUGH LABOR ATTENDS (NOTE 1)	KNOWN AND MEASURABLE ADJUSTMENT TO INSURANCE	REMOVE ACTIVITY SPECIFIC TO RGVSA	REMOVE ALCOHOL	REMOVE CORPORATE AIRPLANE	REMOVE ITEMS FOR WHICH RECOVERY IS NOT SOUGHT
							ADJUSTMENT TO REMOVE PAYROLL RELTED (TAXES AND BENEFITS) ACTIVITY THAT CLEARS THROUGH LABOR ATTENDS (NOTE 1)	KNOWN AND MEASURABLE ADJUSTMENT TO INSURANCE	REMOVE ACTIVITY SPECIFIC TO RGVSA	REMOVE ALCOHOL	REMOVE CORPORATE AIRPLANE	REMOVE ITEMS FOR WHICH RECOVERY IS NOT SOUGHT
							(a)	(b)	(c)	(d)	(e)	(f)
169	OGS Corporate Allocated through Distrigas (1007)	1007	OKE ALLOCATIONS/DSTR	9302	9302995	A&G MISC DISTRIGAS ALLOC						
170			Total Ferc Account	9302			-	-	-	-	-	-
170	OGS Corporate Allocated through Distrigas (1007)	1007	OKE ALLOCATIONS/DSTR	9260	9260995	A&G EMPL BEN SERP DISTRIGAS ALLOC						
171	OGS Corporate Allocated through Distrigas (1007)	1007	OKE ALLOCATIONS/DSTR	9260	9260996	A&G EMPL BEN PENSION DISTRIGAS						
172	OGS Corporate Allocated through Distrigas (1007)	1007	OKE ALLOCATIONS/DSTR	9260	9260997	A&G EMPL BEN FAS 106 DISTRIGAS ALLOC						
173			Total Ferc Account	9260			-	-	-	-	-	-
174												
175	Grand Total Distrigas						-	-	-	-	-	-
175						Distrigas Allocation Percent	23.43%	23.43%	23.43%	23.43%	23.43%	23.43%
176						Corporate Adjustment Allocated to TGS						
177												
178						O&M Expense Factor	85.31%	85.31%	85.31%	85.31%	85.31%	85.31%
179						Adjustment to TGS O&M	-	-	-	-	-	-
180												
181						Allocation to Service Area	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%
182												

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

MISCELLANEOUS ADJUSTMENTS
SHARED SERVICES

LINE NO.	CATEGORY	TO COST CENTER	TO COST CENTER DESCRIPTION	FERC ACCT	NATURAL ACCT	ACCT DESCRIPTION	ADJUSTMENT TO REMOVE PAYROLL	ACTIVITY THAT	KNOWN AND	REMOVE	REMOVE ALCOHOL	REMOVE	REMOVE ITEMS
							CLEARs THROUGH LABOR ATTENDS (NOTE 1)	CLEARs THROUGH LABOR ATTENDS (NOTE 1)	MEASURABLE ADJUSTMENT TO INSURANCE	ACTIVITY SPECIFIC TO RGVSA		CORPORATE AIRPLANE	FOR WHICH RECOVERY IS NOT SOUGHT
183						Adjustment to Service Area O&M	-	-	-	-	-	-	-

REMOVE HOTEL COST OVER \$150 PER NIGHT	REMOVE MEAL COST OVER \$25 PER PERSON	REMOVE ROYALTY	REMOVE CHARITABLE CONTRIBUTIONS	REMOVE LEGISLATIVE EXPENSE	REMOVE SPOUSAL		GRAND TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT
(g)	(h)	(i)	(j)	(k)	(l)	(m)	(o)	(p)	(q)	(r)
							515,137			
							(36,373)			
							(3,375,397)			
							(234,483)			
							(228,516)			
							764,433			
-	-	-	-	-	-		(2,595,198)	85.31%	39.9277%	(883,952)
							(32,729)			
-	-	-	-	-	-		(32,729)	85.31%	39.9277%	(11,148)
							(191)			
							(12)			
-	-	-	-	-	-		(203)	85.31%	39.9277%	(69)
	(97)				(108)		(379)			
-	(97)	-	-	-	(108)		(379)	85.31%	39.9277%	(129)
(165)	(5)						(171)			
							(875)			
(165)	(5)	-	-	-	-		(1,046)	85.31%	39.9277%	(356)
(42)							(53)			
(42)	-	-	-	-	-		(53)	85.31%	39.9277%	(18)
(59)	(3,760)						(3,819)			
(331)							(331)			
	(13)						(13)			
(6)							(6)			
	(5)						(5)			
(74)							(74)			
	(68)						(68)			
(471)	(3,846)	-	-	-	-		(4,316)	85.31%	39.9277%	(1,470)
	(22)						(22)			
(161)							(161)			
(1)							(1)			
(163)	(22)	-	-	-	-		(184)	85.31%	39.9277%	(63)
(362)	(62)						(424)			
(404)	(1)						(405)			
(766)	(63)	-	-	-	-		(829)	85.31%	39.9277%	(282)

REMOVE HOTEL COST OVER \$150 PER NIGHT	REMOVE MEAL COST OVER \$25 PER PERSON	REMOVE ROYALTY	REMOVE CHARITABLE CONTRIBUTIONS	REMOVE LEGISLATIVE EXPENSE	REMOVE SPOUSAL	GRAND TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT
	(56)					(56)			
(657)	(792)		(32)			(1,481)			
			(63)			(63)			
(657)	(849)	-	(95)	-	-	(1,600)	85.31%	39.9277%	(545)
	(8)			-		(8)			
	(647)					(647)			
(251)	(9)		(7)			(267)			
	(848)					(848)			
(86)			-			(86)			
(53)						(53)			
(60)						(60)			
(47)	(25)					(72)			
(499)	(1,537)	-	(7)	-	-	(2,043)	85.31%	39.9277%	(696)
(176)	(10)					(193)			
(73)						(73)			
	(1)					(1)			
(249)	(11)	-	-	-	-	(267)	85.31%	39.9277%	(91)
(396)	(66)					(693)			
(396)	(66)	-	-	-	-	(693)	85.31%	39.9277%	(236)
						48			
						-			
(279)	(46)					(325)			
(95)	(50)					(154)			
(55)	(195)					(452)			
(29)	(4)					(33)			
(193)	(22)					(222)			
(21)						(21)			
				(456)		(456)			
				(824)		(824)			
				(57)		(57)			
	(3)					(3)			
(10)	(51)					(111)			
(56)						(56)			
(134)	(1,786)					(1,920)			
	(22)					(22)			
	(123)					(123)			

REMOVE HOTEL COST OVER \$150 PER NIGHT	REMOVE MEAL COST OVER \$25 PER PERSON	REMOVE ROYALTY	REMOVE CHARITABLE CONTRIBUTIONS	REMOVE LEGISLATIVE EXPENSE	REMOVE SPOUSAL	GRAND TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT
	(198)					(198)			
	(68)					(68)			
(263)	(24)					(286)			
						(17)			
(106)	(0)					(106)			
(185)	(286)					(472)			
(207)	(3)					(210)			
(456)	(60)					(516)			
(292)						(292)			
	(306)					(306)			
(411)	(1)			(6)		(418)			
	(146)					(146)			
(82)						(82)			
(423)	(8)		-			(431)			
	(1,044)					(1,044)			
(974)	(668)				(10)	(1,652)			
(317)						(317)			
						(37)			
	(99)					(99)			
	(11)					(11)			
(760)	(95)					(869)			
	(210)					(210)			
	(58)					(58)			
(211)						(211)			
	(255)					(255)			
	(55)					(55)			
(27)						(27)			
(166)						(201)			
(105)	(36)					(305)			
(457)	(100)					(557)			
	(2)					(2)			
	(79)					(79)			
(2,562)	(351)					(5,098)			
	(47)		-			(47)			
(12)	(20)					(33)			

REMOVE HOTEL COST OVER \$150 PER NIGHT	REMOVE MEAL COST OVER \$25 PER PERSON	REMOVE ROYALTY	REMOVE CHARITABLE CONTRIBUTIONS	REMOVE LEGISLATIVE EXPENSE	REMOVE SPOUSAL	GRAND TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT
(486)	(23)					(574)			
(50)	(64)		(10)			(123)			
	(1)					(1)			
(468)	(0)					(469)			
	(5)					(5)			
(29)	(10)					(39)			
			(98)			(98)			
(19)						(19)			
	(15)					(15)			
(143)						(143)			
(267)	(164)					(436)			
	(13)					(13)			
(168)						(168)			
(87)	(58)					(144)			
(10,604)	(6,886)	-	(108)	(1,343)	(10)	(21,693)	85.31%	39.9277%	(7,389)
						(215,598)			
						(121,916)			
-	-	-	-	-	-	(337,514)	85.31%	39.9277%	(114,961)
						7,020			
						(205,514)			
-	-	-	-	-	-	(198,494)	85.31%	39.9277%	(67,609)
						442,172			
						(260,935)			
						-			
						(230)			
						(4,055)			
						(11,780)			
						(80,709)			
						(3,866)			
						(5,814,914)			
						270,000			
						(1,934,551)			
						(962,868)			
						(22,740)			
						(1,727,901)			
						(202,288)			

REMOVE HOTEL COST OVER \$150 PER NIGHT	REMOVE MEAL COST OVER \$25 PER PERSON	REMOVE ROYALTY	REMOVE CHARITABLE CONTRIBUTIONS	REMOVE LEGISLATIVE EXPENSE	REMOVE SPOUSAL		GRAND TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT
							(1,150,959)			
							4,429,439			
-	-	-	-	-	-		(7,036,186)	85.31%	39.9277%	(2,396,599)
							1,775,458			
							275,131			
							12,352,427			
-	-	-	-	-	-		14,403,016	85.31%	39.9277%	4,905,819
			(84)				(84)			
-	-	-	(84)	-	-		(84)	85.31%	39.9277%	(29)
			(80)				(80)			
			(629)				(629)			
	(0)		(3)				(0)			
			(41)				(3)			
			(171)				(41)			
		(5,368,299)	(184)				(2,428,169)			
			(171)				(5,368,299)			
			(184)				(171)			
-	(0)	(5,368,299)	(1,109)	-	-		(7,797,577)	85.31%	39.9277%	(2,655,937)
(14,012)	(13,380)	(5,368,299)	(1,402)	(1,343)	(118)	-	(3,628,073)			(1,235,760)
85.31%	85.31%	85.31%	85.31%	85.31%	85.31%	85.31%	85.31%			
(11,953)	(11,414)	(4,579,525)	(1,196)	(1,146)	(101)	-	(3,094,994)			
39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%			
(4,773)	(4,557)	(1,828,499)	(478)	(458)	(40)	-	(1,235,760)			
							(1,235,760)			

										AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT	
REMOVE HOTEL COST OVER \$150 PER NIGHT	REMOVE MEAL COST OVER \$25 PER PERSON	REMOVE ROYALTY	REMOVE CHARITABLE CONTRIBUTIONS	REMOVE LEGISLATIVE EXPENSE	REMOVE SPOUSAL		GRAND TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA		
											AMOUNT ALLOCATE D TO SERVICE AREA BY FERC ACCT
REMOVE HOTEL COST OVER \$150 PER NIGHT	REMOVE MEAL COST OVER \$25 PER PERSON	REMOVE ROYALTY	REMOVE CHARITABLE CONTRIBUTIONS	REMOVE LEGISLATIVE EXPENSE	REMOVE SPOUSAL		GRAND TOTAL	DISTRIGAS FACTOR	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	
(g)	(h)	(i)	(j)	(k)	(l)	(m)	(o)	(p)	(q)	(r)	(s)
						(5,721,153)	(5,721,153)				
-	-	-	-	-	-	(5,721,153)	(5,721,153)	23.43%	85.31%	39.9277%	(456,577)
						(972,315)	(972,315)				
						(3,204,819)	(3,204,819)				
						27,899	27,899				
-	-	-	-	-	-	(4,149,235)	(4,149,235)	23.43%	85.31%	39.9277%	(331,130)
-	-	-	-	-	-	(9,870,388)	(9,870,388)				(787,707)
23.43%	23.43%	23.43%	23.43%	23.43%	23.43%	23.43%					
						(2,312,632)	(2,312,632)				
85.31%	85.31%	85.31%	85.31%	85.31%	85.31%	85.31%					
-	-	-	-	-	-	(1,972,833)	(1,972,833)				
39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%	39.9277%				

REMOVE HOTEL COST OVER \$150 PER NIGHT	REMOVE MEAL COST OVER \$25 PER PERSON	REMOVE ROYALTY	REMOVE CHARITABLE CONTRIBUTIONS	REMOVE LEGISLATIVE EXPENSE	REMOVE SPOUSAL	GRAND TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT
-	-	-	-	-	-	(787,707)	(787,707)		

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

RENTS AND LEASES ADJUSTMENT

LINE NO.	DESCRIPTION	ACCT	DIRECT SERVICE AREA (a)	SHARED SERVICES ALLOCATION TO SERVICE AREA (b)	DISTRIGAS ALLOCATION TO SERVICE AREA (c)	TOTAL ADJUSTMENT TO SERVICE AREA (d)
1	Transmission O & M - Mains Expenses	8560	\$0	\$0	\$0	\$0
2	Distr. Operations - Supervision and Engineering	8700	0	0	0	0
3	Distr. Operations - Distribution Load Dispatch	8710	0	0	0	0
4	Distr. Operations - Mains & Services	8740	0	0	0	0
5	Distr. Operations - Meter & House Reg. Exp.	8780	0	0	0	0
6	Distr. Operations - Other Expense	8800	0	0	0	0
7	Distr. Operations - Rents	8810	0	0	0	0
8	Distr. Maintenance - Mains	8870	0	0	0	0
9	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	0
10	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Ind.	8900	0	0	0	0
11	Customer Accounting - Supervision	9010	0	0	0	0
12	Customer Accounting - Customer Accounting	9030	0	0	0	0
13	Customer Accounting - Miscellaneous	9050	0	0	0	0
14	Customer Accounting - Customer Assistance Expense	9080	0	0	0	0
15	Admin & Gen - Office Supp & Exp	9210	0	0	0	0
16	Admin & Gen - Outside Services	9230	0	0	0	0
17	Admin & Gen - Injuries & Damages	9250	0	0	0	0
18	Admin & Gen - Employee Pensions & Benefits	9260	0	0	0	0
19	Admin & Gen - General Advertising Expense	9301	0	0	0	0
20	Admin & Gen - Misc General	9302	0	0	5,472	5,472
21	Admin & Gen - Rents	9310	0	4,335	0	4,335
22	Totals		\$0	\$4,335	\$5,472	\$9,807

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

RENTS AND LEASES ADJUSTMENTS
DIRECT SERVICE AREA

LINE NO.	DESCRIPTION	ACCT	TOTAL ADJUSTMENT TO SERVICE AREA	
			(a)	(b)
1	Transmission O & M - Mains Expenses	8560	\$0	\$0
2	Distr. Operations - Supervision and Engineering	8700	0	0
3	Distr. Operations - Distribution Load Dispatch	8710	0	0
4	Distr. Operations - Mains & Services	8740	0	0
5	Distr. Operations - Meter & House Reg. Exp.	8780	0	0
6	Distr. Operations - Other Expense	8800	0	0
7	Distr. Operations - Rents	8810	0	0
8	Distr. Maintenance - Mains	8870	0	0
9	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0
10	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Ind.	8900	0	0
11	Customer Accounting - Supervision	9010	0	0
12	Customer Accounting - Customer Accounting	9030	0	0
13	Customer Accounting - Miscellaneous	9050	0	0
14	Customer Accounting - Customer Assistance Expense	9080	0	0
15	Admin & Gen - Office Supp & Exp	9210	0	0
16	Admin & Gen - Outside Services	9230	0	0
17	Admin & Gen - Injuries & Damages	9250	0	0
18	Admin & Gen - Employee Pensions & Benefits	9260	0	0
19	Admin & Gen - General Advertising Expense	9301	0	0
20	Admin & Gen - Misc General	9302	0	0
21	Admin & Gen - Rents	9310	0	0
22	Totals		\$0	\$0

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

**RENTS AND LEASES ADJUSTMENTS
SHARED SERVICES**

LINE NO.	CATEGORY	ACCOUNT DESCRIPTION	FERC ACCT	ADJUSTMENT TO FIRST PLACE TOWER LEASE	ADJUSTMENT TO BARTON SKYWAY LEASE	GRAND TOTAL	O&M EXPENSE FACTOR	ALLOCATION TO SERVICE AREA	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT
				(a)	(b)	(e)	(f)	(g)	(h)
1	Shared Service	Transmission O & M - Mains Expenses	8560	\$0	\$0	\$0	85.31%	39.9277%	\$0
2	Shared Service	Distr. Operations - Supervision and Engineering	8700	0	0	0	85.31%	39.9277%	0
3	Shared Service	Distr. Operations - Distribution Load Dispatch	8710	0	0	0	85.31%	39.9277%	0
4	Shared Service	Distr. Operations - Mains & Services	8740	0	0	0	85.31%	39.9277%	0
5	Shared Service	Distr. Operations - Meter & House Reg. Exp.	8780	0	0	0	85.31%	39.9277%	0
6	Shared Service	Distr. Operations - Other Expense	8800	0	0	0	85.31%	39.9277%	0
7	Shared Service	Distr. Operations - Rents	8810	0	0	0	85.31%	39.9277%	0
8	Shared Service	Distr. Maintenance - Mains	8870	0	0	0	85.31%	39.9277%	0
9	Shared Service	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Gen	8890	0	0	0	85.31%	39.9277%	0
10	Shared Service	Distr. Maintenance - Meas. & Reg. Stat. Exp. - Ind.	8900	0	0	0	85.31%	39.9277%	0
11	Shared Service	Customer Accounting - Supervision	9010	0	0	0	85.31%	39.9277%	0
12	Shared Service	Customer Accounting - Customer Accounting	9030	0	0	0	85.31%	39.9277%	0
13	Shared Service	Customer Accounting - Miscellaneous	9050	0	0	0	85.31%	39.9277%	0
14	Shared Service	Customer Accounting - Customer Assistance Expense	9080	0	0	0	85.31%	39.9277%	0
15	Shared Service	Admin & Gen - Office Supp & Exp	9210	0	0	0	85.31%	39.9277%	0
16	Shared Service	Admin & Gen - Outside Services	9230	0	0	0	85.31%	39.9277%	0
17	Shared Service	Admin & Gen - Injuries & Damages	9250	0	0	0	85.31%	39.9277%	0
18	Shared Service	Admin & Gen - Employee Pensions & Benefits	9260	0	0	0	85.31%	39.9277%	0
19	Shared Service	Admin & Gen - General Advertising Expense	9301	0	0	0	85.31%	39.9277%	0
20	Shared Service	Admin & Gen - Misc General	9302	0	0	0	85.31%	39.9277%	0
21	Shared Service	Admin & Gen - Rents	9310	0	12,728	12,728	85.31%	39.9277%	4,335
22	Grand Total Shared Services			\$0	\$12,728	\$12,728			\$4,335
23									
24	O&M Expense Factor			85.31%	85.31%	85.31%			
25	Adjustment to TGS O&M			\$0	\$10,858	\$10,858			
26									
27	Allocation to Service Area			39.9277%	39.9277%	39.9277%			
28									
29	Adjustment to Service Area O&M			\$0	\$4,335	\$4,335			

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

RENTS AND LEASES ADJUSTMENTS
SHARED SERVICES
RENTS AND LEASES ADJUSTMENTS
DISTRIGAS

LINE NO.	CATEGORY	ACCOUNT DESCRIPTION	FERC ACCT	ADJUSTMENT TO FIRST PLACE TOWER LEASE (a)	ADJUSTMENT TO BARTON SKYWAY LEASE (b)	GRAND TOTAL (e)	DISTRIGAS ALLOCATION FACTOR (f)	O&M EXPENSE FACTOR (g)	ALLOCATION TO SERVICE AREA (h)	AMOUNT ALLOCATED TO SERVICE AREA BY FERC ACCT (i)
	OGS Corporate									
	Allocated through									
30	Distrigas (1007)	Admin & Gen - Misc General	9302	\$68,561	\$0	\$68,561	23.43%	85.31%	39.9277%	\$5,472
31	Grand Total Distrigas			\$68,561	\$0	\$68,561				\$5,472
32										
33		Distrigas Allocation Percent		23.43%	23.43%	23.43%				
		Corporate Adjustment								
34		Allocated to TGS		\$16,064	\$0	\$16,064				
35										
36		O&M Expense Factor		85.31%	85.31%	85.31%				
37		Adjustment to TGS O&M		\$13,704	\$0	\$13,704				
38										
39		Allocation to Service Area		39.9277%	39.9277%	39.9277%				
40										
41		Adjustment to Service Area O&M		\$5,472	\$0	\$5,472				

SCHEDULE G-11

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

INTEREST ON CUSTOMER DEPOSITS

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
			(a)
1	Service Area Active Customer Deposits		\$5,241,504
2	Interest Rate on Customer Deposits		<u>0.11%</u>
3	Annualized Interest on Customer Deposits		\$5,766
4	Test Year Interest on Customer Deposits - Acct 4310	WKP G.a.1	<u>2,856</u>
5	Adjustment to Test Year Expense		<u><u>\$2,910</u></u>

SCHEDULE G-12

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

UNCOLLECTIBLE EXPENSE

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
		(a) (b)	(c)
1	As Adjusted Base (Non-Gas) Revenue	G-2	\$64,040,849
2	As Adjusted Transportation, Fees & Other Utility Revenue	G-3	5,326,761
3	Total Adjusted Base and Other Revenue (Note 2)		\$69,367,610
4	Uncollectible Expense Ratio (Note 1)		0.005741
5	Adjusted Uncollectible Expense		\$398,239
6	Test Year Uncollectible Expense - Acct 9040		447,590
7	Adjustment to Test Year Expense		(\$49,350)

Note 1: Calculation of Uncollectible Ratio		Base Revenue Write Offs	Base Revenue	Uncollectible Ratio
8	Twelve Months Ended September 2013	\$ 156,609	\$ 45,990,634	0.003405
9	Twelve Months Ended September 2014	377,396	52,276,448	0.007219
10	Twelve Months Ended September 2015	393,431	63,273,903	0.006218
11	Average	\$ 309,145	\$ 53,846,995	0.005741

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

INJURIES AND DAMAGES

LINE NO.	DESCRIPTION	REFERENCE	EMPLOYEE INJURY	AUTO	GENERAL LIABILITY	AMOUNT
		(a)	(b)	(c)	(d)	(e) = (b)+(c)+(d)
	<u>Summary of Paid Claims for TGS Division</u>					
1	October 2011 - September 2012		\$281,709	\$147,822	\$154,622	\$584,153
2	October 2012 - September 2013		257,946	95,410	326,411	679,766
3	October 2013 - September 2014		268,851	9,940	201,316	480,107
4	October 2014 - September 2015		280,076	71,745	110,122	461,943
5	Total		\$1,088,582	\$324,917	\$792,470	\$2,205,969
6	Average Claims for TGS Division		\$272,145	\$81,229	\$198,118	\$551,492
7	Per Book	Acct 9250	426,646	13,025	65,736	505,407
8	Adjustment					46,085
9	Allocation to Service Area	WKP A.b				39.9277%
10	Adjustment to Employee Injury, Auto, and General Liability Claims					\$18,401
11	O&M Expense Factor	WKP G.a.2.a				85.31%
12	Adjustment to Employee Injury, Auto, and General Liability Claims with O&M factor applied					\$15,697

TEXAS GAS SERVICE COMPANY

ACCIDENT & INJURY

PAYMENT SUMMARY REPORT

Period Reporting: October 1, 2011 through September 30, 2015

TEXAS DIVISION
OPERATING UNIT

TEXAS DIVISION

The information contained within this report reflects the payment activities (not accidents) by:

Type of Loss / Claim (Employee Injury, Auto or General Liability Claim);

Year & Month payment activity was conducted and accumulative cost.

Claims = Number of claims with activities for the month reporting.

Payments = Number of payment activities (invoices) for the month reporting.

Type Expense

Employee Injuries

INDEMNITY - Temporary Income Benefits (TIBs) or Workers' Comp Pay from Insurer;
and Impairment Income Benefits (IIBs) financial compensation for permanent impairment rating.

MEDICAL - All medical expenses directly related to the treatment of the employee's injury.

EXPENSES - All other expenses not related to pay or medical, but are related to the claim such as mileage reimbursement, medical review fees, etc.

Auto and General Liability

PROPERTY DAMAGE - All expenses directly related to the repair of damage to other parties property.

MEDICAL - All medical expenses directly related to the treatment of personal physical injuries to other parties.

EXPENSES - All other expenses not related to property damage or medical, but are directly related to the claim such as rental car fees, settlements, etc.

TEXAS GAS SERVICE COMPANY

ACCIDENT & INJURY

PAYMENT SUMMARY REPORT

Period Reporting: October 1, 2011 through September 30, 2015

TEXAS DIVISION
OPERATING UNIT

Employee Injuries

Period Reporting: October 1, 2011 through September 30, 2015

Employee Injuries	2015	2014	2013	2012	2011
	\$ Paid	\$ Paid	\$ Paid	\$ Paid	\$ Paid
January	\$30,702	\$20,591	\$8,921	\$13,893	\$8,574
February	\$22,580	\$15,211	\$10,806	\$16,853	\$6,776
March	\$18,327	\$47,646	\$10,623	\$20,731	\$26,638
April	\$22,075	\$14,658	\$25,901	\$27,675	\$17,262
May	\$28,435	\$18,940	\$16,881	\$21,258	\$16,237
June	\$43,354	\$20,161	\$25,672	\$55,512	\$16,350
July	\$29,126	\$24,408	\$26,179	\$30,508	\$18,293
August	\$32,358	\$19,749	\$46,150	\$18,418	\$26,523
September	\$33,874	\$5,407	\$36,619	\$50,510	\$22,158
October	\$0	\$5,305	\$23,053	\$28,428	\$10,752
November	\$0	\$7,386	\$18,567	\$11,776	\$7,924
December	\$0	\$6,553	\$40,458	\$9,990	\$7,675
Sub Total	\$280,076	\$268,851	\$257,946	\$281,709	\$0

4 Year Average (2011 - 2015)

Oct - Sept Test Year

\$272,145

TEXAS GAS SERVICE COMPANY

ACCIDENT & INJURY

PAYMENT SUMMARY REPORT

Period Reporting: October 1, 2011 through September 30, 2015

TEXAS DIVISION
OPERATING UNIT

Auto Accidents

Period Reporting: October 1, 2011 through September 30, 2015

Auto Accidents	2015	2014	2013	2012	2011
	\$ Paid	\$ Paid	\$ Paid	\$ Paid	\$ Paid
January	\$0	\$2,252	\$0	\$790	\$1,042
February	\$54,392	\$0	\$0	\$1,315	\$16,076
March	\$14	\$0	\$1,469	\$1,294	\$5,313
April	\$96	\$0	\$0	\$102,312	\$1,006
May	\$10,419	\$9	\$0	\$1,189	\$5,107
June	\$2,039	\$987	\$0	(\$424)	\$1,270
July	\$4,068	\$4,054	\$672	\$9,000	\$936
August	\$718	\$103	\$22	\$3,505	\$3,080
September	\$0	\$987	\$0	\$30	\$865
October	\$0	\$0	\$0	\$2,448	\$6,596
November	\$0	\$0	\$0	\$0	\$20,322
December	\$0	\$0	\$1,549	\$90,800	\$1,892
Sub Total	\$71,745	\$9,940	\$95,410	\$147,822	\$0

4 Year Average (2011 - 2015)

Oct - Sept Test Year

\$81,229

TEXAS GAS SERVICE COMPANY

ACCIDENT & INJURY

PAYMENT SUMMARY REPORT

Period Reporting: October 1, 2011 through September 30, 2015

TEXAS DIVISION
OPERATING UNIT

General Liability

Period Reporting: October 1, 2011 through September 30, 2015

General Liability	2015	2014	2013	2012	2011
	\$ Paid	\$ Paid	\$ Paid	\$ Paid	\$ Paid
January	\$11,445	\$2,377	\$21,995	\$0	\$8,360
February	\$6,826	\$713	\$179,899	\$980	\$887
March	\$32,333	\$2,389	\$1,128	\$10,048	\$34,399
April	\$630	\$43,289	\$5,773	\$17,241	\$1,636
May	\$9,751	\$13,993	\$35,776	\$4,877	\$19,963
June	\$7,026	\$84,207	\$857	\$7,804	\$30,875
**July	\$1,450	\$15,542	\$25,451	\$5,154	\$195
August	\$4,207	\$20,375	\$2,612	\$13,016	\$9,930
September	\$2,778	\$1,227	\$3,171	\$125	\$1,428
October	\$0	\$890	\$4,255	\$1,384	\$4,186
* November	\$0	\$6,094	\$6,509	\$24,910	\$446
December	\$0	\$26,692	\$6,440	\$23,455	\$90,745
Sub Total	\$110,122	\$201,316	\$326,411	\$154,622	\$0

4 Year Average (2011 - 2015)

Oct - Sept Test Year

\$198,118

Nov-12

* - Austin Payne Avenue:

\$2,000,000 uninsured payout only. Does not include excess of \$2,000,000 since all \$\$\$ excess of that amount will be recovered through Excess Liability Insurance coverage. The \$24,910 excess of \$2,000,000 was payout for other claims unrelated to Payne Avenue.

Jul-13

** - Brownsville - Salinas

\$600,000 uninsured payout for a double fatality + injuries claim related to carbon monoxide exposure in Brownsville, Cameron County.

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

ADVERTISING EXPENSE

LINE NO.	DESCRIPTION	REFERENCE	ACCOUNT	RECORDED TEST YEAR	ADJUSTMENTS PER OTHER SCHEDULES	MISC ADJUSTMENTS TO ADVERTISING	TOTAL ADJUSTMENTS	ADJUSTED TEST YEAR
				(a)	(b)	(c)	(d)	(e)
1	Advertising - Sales	WKP G.a.1	9130	\$6,964	\$0	\$0	\$0	\$6,964
2	Advertising - Misc. Adm & Gen. Expense	WKP G.a.1	9301	38,338	0	(500)	(500)	37,838
3	Distrigas Advertising	WKP G.a.2	9302	9,306	0	0	0	9,306
4	Total Adjusted Advertising Expense			<u>\$54,608</u>	<u>\$0</u>	<u>(\$500)</u>	<u>(\$500)</u>	<u>\$54,108</u>

5 Note 1: Adjusted Test Year Advertising Expense is below 0.50% limitation calculated below, therefore no adjustment is needed for amounts over limitation.

ALLOWABLE ADVERTISING EXPENSE CALCULATION:

6	Revenue Requirement	A				\$78,171,546	
7	Normalized CCF	G-2			176,230,131		
8	Test Year Cost of Gas Revenue	G-2		\$82,120,201			
9	Test Year CCF	G-2		<u>170,283,858</u>			
10	Effective Rate			0.482254761	<u>0.482254761</u>		
11	Normalized Cost of Gas Revenue				<u>\$84,987,820</u>	\$84,987,820	
12	Total Revenue					\$163,159,366	
13	Allowed Rate					0.50%	
14	Allowable Advertising					<u>\$815,797</u>	

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

DEPRECIATION AND AMORTIZATION EXPENSE

LINE NO.	DESCRIPTION	DIRECT DEPR & AMORT EXP	TGS DIVISION ALLOCATED DEPR & AMORT EXP	CORPORATED ALLOCATED DEPR & AMORT EXP	TOTAL DEPR & AMORT EXP
		(a)	(b)	(c)	(d)
<u>INTANGIBLE PLANT</u>					
1	(301) Organization	\$1,156	\$0	\$0	\$1,156
2	(302) Franchises & Consents	0	0	0	0
3	(303) Misc. Intangible	24,211	0	0	24,211
4	Total Intangible Plant	\$25,367	\$0	\$0	\$25,367
<u>GATHERING AND TRANSMISSION PLANT</u>					
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0
8	(329) Other Structures	0	0	0	0
9	(332) Field Lines	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0
12	(336) Purification Equipment	0	0	0	0
13	(337) Other Equip	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0
16	(367) Mains	553,982	0	0	553,982
17	(368) Compressor Station Equip	0	0	0	0
18	(369) Measure/Reg. Station Equipment	49,404	0	0	49,404
19	(371) Other Equipment	0	0	0	0
20	Total Gathering and Transmission Plant	\$603,386	\$0	\$0	\$603,386
<u>DISTRIBUTION PLANT</u>					
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0
22	(375.1) Structures & Improvements	3,522	0	0	3,522
23	(375.2) Other Distr Systems Struct	1,235	0	0	1,235
24	(376) Mains	2,799,167	0	0	2,799,167
25	(377) Compressor Station Equipment	0	0	0	0
26	(378) Meas. & Reg. Station - General	162,241	0	0	162,241
27	(379) Meas. & Reg. Station - C.G.	52,522	0	0	52,522
28	(380) Services	2,017,600	0	0	2,017,600
29	(381) Meters	1,307,048	0	0	1,307,048
30	(382) Meter Installations	0	0	0	0
31	(383) House Regulators	258,065	0	0	258,065
32	(385) Indust. Meas. & Reg. Stat. Equipment	220,406	0	0	220,406

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

DEPRECIATION AND AMORTIZATION EXPENSE

LINE NO.	DESCRIPTION	DIRECT DEPR & AMORT EXP (a)	TGS DIVISION ALLOCATED DEPR & AMORT EXP (b)	CORPORATED ALLOCATED DEPR & AMORT EXP (c)	TOTAL DEPR & AMORT EXP (d)
33	(386) Other Property on Customer Premises	28,773	0	0	28,773
34	(387) Meas. & Reg. Stat. Equipment	0	0	0	0
35	Total Distribution Plant	\$6,850,577	\$0	\$0	\$6,850,577
GENERAL PLANT					
36	(389) Land & Land Rights	\$0	\$0	\$0	0
37	(389.1) Land & Land Rights	0	0	0	0
38	(390) Structures & Improvements	0	0	0	0
39	(390.1) Structures & Improvements	115,100	815	0	115,915
40	(390.2) Structures & Improvements	2,218	10,412	18,424	31,055
41	(391) Office Furniture & Equipment	0	0	0	0
42	(391.1) Computer & Equipment	58,236	28,345	1,473,791	1,560,372
43	(391.9) Computer & Equipment	204,166	383,410	0	587,575
44	(392) Transportation Equipment	0	0	0	0
45	(393) Stores Equipment	4,069	0	0	4,069
46	(394) Tools, Shop & Garage	215,957	650	0	216,607
47	(394.1) Tools, Shop & Garage	0	0	0	0
48	(395) CNG Equipment	0	0	0	0
49	(396) Major Work Equipment	0	0	0	0
50	(397) Communication Equipment	296,660	31,428	0	328,088
51	(398) Miscellaneous General Plant	840	0	0	840
52	Total General Plant	\$897,246	\$455,060	\$1,492,215	\$2,844,521
53	Total	\$8,376,577	\$455,060	\$1,492,215	\$10,323,851
54	Total Annualized Depreciation & Amortization Expense	\$9,097,273	\$455,060	\$1,492,215	\$11,044,548
55	Test Year Depreciation & Amortization Expense Accts 403 & 404	7,912,356	159,378	1,146,271	9,218,005
56	Adjustment to Test Year	\$1,184,917	\$295,682	\$345,943	\$1,826,543

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

DEPRECIATION AND AMORTIZATION EXPENSE - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT AS ADJUSTED Acct 1010 PLANT (WKP C.a)	DIRECT AS ADJUSTED Acct 1060 CCNC (WKP C-1.a)	LESS LAND	LESS TRANSPORT & WORK EQUIP	LESS FULLY DEPRECIATED PLANT	PLUS DIMP DEFERRAL (Rule 8.209)	ADJUSTED DEPRECIABLE PLANT	ANNUAL DEPR/AMORT RATES	PROFORMA DIRECT DEPR & AMORT EXPENSE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>INTANGIBLE PLANT</u>										
1	(301) Organization	\$40,840	\$0	\$0	\$0	\$0	\$0	\$40,840	2.8300%	\$1,156
2	(302) Franchises & Consents	7,208	0	0	0	(7,208)	0	0	4.0000%	0
3	(303) Misc. Intangible	726,412	0	0	0	0	0	726,412	3.3330%	24,211
4	Total Intangible Plant	\$774,461	\$0	\$0	\$0	(7,208)	\$0	\$767,253		\$25,367
<u>GATHERING AND TRANSMISSION PLANT</u>										
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0000%	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0	0	0	0	0.0000%	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0	0	0	0.0000%	0
8	(329) Other Structures	0	0	0	0	0	0	0	0.0000%	0
9	(332) Field Lines	0	0	0	0	0	0	0	0.0000%	0
10	(333) Field Compressor Station Equip	0	0	0	0	0	0	0	0.0000%	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0	0	0	0.0000%	0
12	(336) Purification Equipment	0	0	0	0	0	0	0	0.0000%	0
13	(337) Other Equip	0	0	0	0	0	0	0	0.0000%	0
14	(365) Land & Land Rights	77,482	0	0	0	0	0	77,482	0.0000%	0
15	(366) Meas/Reg Station Structures	0	0	0	0	0	0	0	0.0000%	0
16	(367) Mains	27,565,546	990,212	0	0	0	0	28,555,758	1.9400%	553,982
17	(368) Compressor Station Equip	0	0	0	0	0	0	0	0.0000%	0
18	(369) Measure/Reg. Station Equipment	1,339,447	122,219	0	0	0	0	1,461,666	3.3800%	49,404
19	(371) Other Equipment	0	0	0	0	0	0	0	0.0000%	0
20	Total Gathering and Transmission Plant	\$28,982,475	\$1,112,431	\$0	\$0	\$0	\$0	\$30,094,906		\$603,386
<u>DISTRIBUTION PLANT</u>										
21	(374) Land & Land Rights	\$1,549,209	\$0	(\$1,549,209)	\$0	\$0	\$0	\$0	0.0000%	\$0
22	(374.1) Land & Land Rights	0	(399)	399	0	0	0	0	0.0000%	0
23	(375.1) Structures & Improvements	170,994	1,643	0	0	0	0	172,636	2.0400%	3,522
24	(375.2) Other Distr Systems Struct	45,492	1,639	0	0	0	0	47,130	2.6200%	1,235
25	(376) Mains	137,207,617	8,158,297	0	0	0	424,031	145,789,945	1.9200%	2,799,167
26	(376.9) Mains - Cathodic Protection Anodes	19,637,501	0	0	0	0	0	19,637,501	3.6700%	720,696
27	(377) Compressor Station Equipment	0	0	0	0	0	0	0	0.0000%	0
28	(378) Meas. & Reg. Station - General	6,155,208	1,152,474	0	0	0	452	7,308,134	2.2200%	162,241
29	(379) Meas. & Reg. Station - C.G.	2,953,583	210,363	0	0	0	0	3,163,946	1.6600%	52,522
30	(380) Services	88,162,674	2,795,116	0	0	0	751,294	91,709,084	2.2000%	2,017,600
31	(381) Meters	35,088,019	142,285	0	0	0	93	35,230,397	3.7100%	1,307,048
32	(382) Meter Installations	(0)	0	0	0	0	(12)	(12)	0.0000%	0
33	(383) House Regulators	10,519,334	13,829	0	0	0	114	10,533,277	2.4500%	258,065
34	(385) Indust. Meas. & Reg. Stat. Equipment	9,952,862	389,452	0	0	0	5,396	10,347,710	2.1300%	220,406
35	(386) Other Property on Customer Premises	624,137	0	0	0	0	0	624,137	4.6100%	28,773
36	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0	0	0	0.0000%	0
37	Total Distribution Plant	\$312,066,628	\$12,864,698	(\$1,548,811)	\$0	\$0	\$1,181,369	\$324,563,884		\$7,571,274

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

DEPRECIATION AND AMORTIZATION EXPENSE - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT AS ADJUSTED Acct 1010 PLANT (WKP C.a)	DIRECT AS ADJUSTED Acct 1060 CCNC (WKP C-1.a)	LESS LAND	LESS TRANSPORT & WORK EQUIP	LESS FULLY DEPRECIATED PLANT	PLUS DIMP DEFERRAL (Rule 8.209)	ADJUSTED DEPRECIABLE PLANT	ANNUAL DEPR/AMORT RATES	PROFORMA DIRECT DEPR & AMORT EXPENSE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>GENERAL PLANT</u>										
38	(389) Land & Land Rights	\$202,445	\$0	(\$202,445)	\$0	\$0	\$0	\$0	0.0000%	\$0
39	(389.1) Land & Land Rights	0	0	0	0	0	0	0	0.0000%	0
40	(390) Structures & Improvements	0	0	0	0	0	0	0	0.0000%	0
41	(390.1) Structures & Improvements	4,402,281	41,746	0	0	0	0	4,444,027	2.5900%	115,100
42	(390.2) Structures & Improvements	96,070	0	0	0	0	0	96,070	2.3090%	2,218
43	(391) Office Furniture & Equipment	0	0	0	0	0	0	0	0.0000%	0
44	(391.1) Office Furniture & Equipment	908,322	1,618	0	0	0	0	909,940	6.4000%	58,236
45	(391.9) Computer & Equipment	2,574,600	0	0	0	0	0	2,574,600	7.9300%	204,166
46	(392) Transportation Equipment	3,363,929	133,777	0	(3,497,706)	0	0	0	9.4900%	0
47	(393) Stores Equipment	62,305	0	0	0	0	0	62,305	6.5300%	4,069
48	(394) Tools, Shop & Garage	3,332,817	89,645	0	0	0	0	3,422,462	6.3100%	215,957
49	(394.1) Tools, Shop & Garage	0	0	0	0	0	0	0	0.0000%	0
50	(395) CNG Equipment	0	0	0	0	0	0	0	0.0000%	0
51	(396) Major Work Equipment	831,227	0	0	(831,227)	0	0	0	6.2600%	0
52	(397) Communication Equipment	4,461,046	0	0	0	0	0	4,461,046	6.6500%	296,660
53	(398) Miscellaneous General Plant	12,598	0	0	0	0	0	12,598	6.6700%	840
54	Total General Plant	\$20,247,642	\$266,787	(\$202,445)	(\$4,328,933)	\$0	\$0	\$15,983,050		\$897,246
55	Total Plant in Service	\$362,071,206	\$14,243,916	(\$1,751,256)	(\$4,328,933)	(\$7,208)	\$1,181,369	\$371,409,093		\$9,097,273
56	Total Annualized Depreciation & Amortization Expense									\$9,097,273
57	Test Year Depreciation & Amortization Expense (Accts. 403 & 404)									7,912,356
58	Adjustment to Test Year									\$1,184,917

Note: Depreciation Related to Transportation Work

	Vehicles (392)	Work Equip (396)	Total
59 Plant in Service + CCNC	\$3,497,706	\$831,227	\$4,328,933
60 Less Fully Depreciated Plant	0	0	0
61 Net Depreciable Plant	\$3,497,706	\$831,227	\$4,328,933
62 Depreciation Rate	9.490%	6.260%	
63 Proforma Depreciation Expense	\$331,932	\$52,035	\$383,967 (to Schedule G-19)

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

FULLY DEPRECIATED PLANT - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT AS ADJUSTED PLANT 1010 & 1060 (a)	DIRECT AS ADJUSTED RESERVES 1080100 & 1110 (b)	NET PLANT AS ADJUSTED (c)	FULLY DEPRECIATED PLANT (d)
<u>INTANGIBLE PLANT</u>					
1	(301) Organization	\$40,840	\$23,913	\$16,927	\$0
2	(302) Franchises & Consents	7,208	12,399	(5,191)	(7,208)
3	(303) Misc. Intangible	726,412	239,426	486,986	0
4	Total Intangible Plant	<u>\$774,461</u>	<u>\$275,739</u>	<u>\$498,722</u>	<u>(\$7,208)</u>
<u>GATHERING AND TRANSMISSION PLANT</u>					
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strucutres	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0
8	(329) Other Structures	0	0	0	0
9	(332) Field Lines	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0
12	(336) Purification Equipment	0	0	0	0
13	(337) Other Equip	0	0	0	0
14	(365) Land & Land Rights	77,482	0	77,482	0
15	(366) Meas/Reg Station Structures	0	0	0	0
16	(367) Mains	28,555,758	341,766	28,213,992	0
17	(368) Compressor Station Equip	0	0	0	0
18	(369) Measure/Reg. Station Equipment	1,461,666	50,457	1,411,209	0
19	(371) Other Equipment	0	0	0	0
20	Total Gathering and Transmission Plant	<u>\$30,094,906</u>	<u>\$392,223</u>	<u>\$29,702,683</u>	<u>\$0</u>
<u>DISTRIBUTION PLANT</u>					
21	(374) Land & Land Rights	\$1,549,209	\$48,584	\$1,500,625	\$0
22	(375.1) Structures & Improvements	172,636	134,029	38,607	0
23	(375.2) Other Distr Systems Struct	47,130	0	47,130	0
24	(376) Mains	145,365,913	41,274,260	104,091,654	0
25	(376.9) Mains - Cathodic Protection Anodes	19,637,501	0	19,637,501	0
26	(377) Compressor Station Equipment	0	0	0	0
27	(378) Meas. & Reg. Station - General	7,307,683	1,646,975	5,660,707	0
28	(379) Meas. & Reg. Station - C.G.	3,163,946	1,391,787	1,772,159	0
29	(380) Services	91,118,662	25,533,296	65,585,367	0
30	(381) Meters	35,230,304	7,019,745	28,210,560	0
31	(382) Meter Installations	(0)	1,459	(1,459)	0
32	(383) House Regulators	10,533,162	2,999,865	7,533,298	0
33	(385) Indust. Meas. & Reg. Stat. Equipment	10,342,313	3,023,529	7,318,784	0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

FULLY DEPRECIATED PLANT - SERVICE AREA DIRECT

LINE NO.	DESCRIPTION	DIRECT AS ADJUSTED PLANT 1010 & 1060 (a)	DIRECT AS ADJUSTED RESERVES 1080100 & 1110 (b)	NET PLANT AS ADJUSTED (c)	FULLY DEPRECIATED PLANT (d)
34	(386) Other Property on Customer Premises	624,137	92,377	531,759	0
35	(387) Meas. & Reg. Stat. Equipment	0	0	0	0
36	Total Distribution Plant	\$325,092,597	\$83,165,905	\$241,926,692	\$0
<u>GENERAL PLANT</u>					
37	(389) Land & Land Rights	\$202,445	\$0	\$202,445	\$0
38	(390) Structures & Improvements	0	1,179,539	(1,179,539)	0
39	(391) Office Furniture & Equipment	0	914,434	(914,434)	0
40	(391.9) Computer & Equipment	2,574,600	0	2,574,600	0
41	(392) Transportation Equipment	3,497,706	1,230,463	2,267,243	0
42	(393) Stores Equipment	62,305	23,474	38,831	0
43	(394) Tools, Shop & Garage	3,422,462	27,563	3,394,900	0
44	(395) CNG Equipment	0	1	(1)	0
45	(396) Major Work Equipment	831,227	713,943	117,284	0
46	(397) Communication Equipment	4,461,046	34,673	4,426,373	0
47	(398) Miscellaneous General Plant	12,598	(28,081)	40,679	0
48	Total General Plant	\$15,064,390	\$4,096,010	\$10,968,381	\$0
49	Total Orig Cost Plant in Service	\$371,026,355	\$87,929,877	\$283,096,478	(\$7,208)

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

DEPRECIATION AND AMORTIZATION EXPENSE - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION AS ADJUSTED	TGS DIVISION AS ADJUSTED TGS DIVISION TEST YEAR ADJUSTED	LESS	ADJUSTED	ANNUAL	PROFORMA TGS DIVISION	ALLOCATION FACTOR	TOTAL ALLOCATED
		ACCT 1010 PLANT (WKP C.b)	ACCT 1060 CCNC (WKP C-1.b)	FULLY DEPRECIATED PLANT	DEPRECIABLE PLANT	DEPR/AMORT RATES	DEPR & AMORT EXPENSE	TO SERVICE AREA	TO SERVICE AREA
		(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)
<u>INTANGIBLE PLANT</u>									
1	(301) Organization	\$0	\$0	\$0	\$0	0.0000%	\$0		
2	(302) Franchises & Consents	0	0	0	0	0.0000%	0		
3	(303) Misc. Intangible	0	0	0	0	0.0000%	0		
4	Total Intangible Plant	\$0	\$0	\$0	\$0		\$0		\$0
<u>GATHERING AND TRANSMISSION PLANT</u>									
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	0.0000%	\$0		
6	(327) Field Comprss Station Strcutres	0	0	0	0	0.0000%	0		
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0.0000%	0		
8	(329) Other Structures	0	0	0	0	0.0000%	0		
9	(332) Field Lines	0	0	0	0	0.0000%	0		
10	(333) Field Compressor Station Equip	0	0	0	0	0.0000%	0		
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0.0000%	0		
12	(336) Purification Equipment	0	0	0	0	0.0000%	0		
13	(337) Other Equip	0	0	0	0	0.0000%	0		
14	(365) Land & Land Rights	0	0	0	0	0.0000%	0		
15	(366) Meas/Reg Station Structures	0	0	0	0	0.0000%	0		
16	(367) Mains	0	0	0	0	0.0000%	0		
17	(368) Compressor Station Equip	0	0	0	0	0.0000%	0		
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0.0000%	0		
19	(371) Other Equipment	0	0	0	0	0.0000%	0		
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0		\$0		\$0
<u>DISTRIBUTION PLANT</u>									
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	0.0000%	\$0		
22	(375.1) Structures & Improvements	0	0	0	0	0.0000%	0		
23	(376) Mains	0	0	0	0	0.0000%	0		
24	(377) Compressor Station Equipment	0	0	0	0	0.0000%	0		
25	(378) Meas. & Reg. Station - General	0	0	0	0	0.0000%	0		
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0.0000%	0		
27	(380) Services	0	0	0	0	0.0000%	0		
28	(381) Meters	0	0	0	0	0.0000%	0		
29	(382) Meter Installations	0	0	0	0	0.0000%	0		
30	(383) House Regulators	0	0	0	0	0.0000%	0		
31	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0.0000%	0		
32	(386) Other Property on Customer Premises	0	0	0	0	0.0000%	0		
33	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0.0000%	0		
34	Total Distribution Plant	\$0	\$0	\$0	\$0		\$0		\$0

GENERAL PLANT

35	(389) Land & Land Rights	\$0	\$0	\$0	\$0	0.0000%	\$0	39.9277%	\$0
36	(390.1) Structures & Improvements	73,670	0	0	73,670	2.7700%	2,041	39.9277%	815
37	(390.2) Leasehold Equipment	149,951	0	0	149,951	17.3913%	26,078	39.9277%	10,412
38	(391.1) Office Furniture & Fixtures	1,053,819	11,054	0	1,064,874	6.6667%	70,992	39.9277%	28,345
39	(391.2) Data Processing Equipment	0	0	0	0	0.0000%	0	39.9277%	0
40	(391.3) Office Machines	0	0	0	0	0.0000%	0	39.9277%	0
41	(391.4) Audio Visual Equipment	0	0	0	0	0.0000%	0	39.9277%	0
42	(391.6) Purchased Software	0	0	0	0	0.0000%	0	39.9277%	0
43	(391.9) Computer & Equipment	6,720,161	1,656	0	6,721,817	14.2857%	960,260	39.9277%	383,410
44	(392.6) Aircraft	0	0	0	0	0.0000%	0	39.9277%	0
45	(394) Tools	24,408	0	0	24,408	6.6667%	1,627	39.9277%	650
46	(394.2) Shop Equipment	0	0	0	0	0.0000%	0	39.9277%	0
47	(397) Communication Equipment	1,180,684	0	0	1,180,684	6.6667%	78,712	39.9277%	31,428
48	(398) Miscellaneous General Plant	0	0	0	0	6.6667%	0	39.9277%	0
49	Total General Plant	\$9,202,693	\$12,711	\$0	\$9,215,404		\$1,139,710		\$455,060
50	Total Plant in Service	\$9,202,693	\$12,711	\$0	\$9,215,404		\$1,139,710		\$455,060
51	Total Annualized Depreciation & Amortization Expense						\$1,139,710	39.9277%	\$455,060
52	Test Year Depreciation & Amortization Expense Accts 403 & 404						399,166	39.9277%	159,378
53	Adjustment to Test Year						\$740,543	39.9277%	\$295,682

54 NOTE: 390.2 Leasehold Equipment is an End of Life asset. The End of Life asset rate is calculated off of the remaining life every month. Thus, this rate will change every month.

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

FULLY DEPRECIATED PLANT - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION AS ADJUSTED PLANT 1010 & 1060 (a)	TGS DIVISION AS ADJUSTED RESERVES 1080100 & 1110 (b)	NET PLANT AS ADJUSTED (c)	FULLY DEPRECIATED PLANT (d)
<u>INTANGIBLE PLANT</u>					
1	(301) Organization	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>					
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0
8	(329) Other Structures	0	0	0	0
9	(332) Field Lines	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0
12	(336) Purification Equipment	0	0	0	0
13	(337) Other Equip	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0
16	(367) Mains	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0
19	(371) Other Equipment	0	0	0	0
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0
<u>DISTRIBUTION PLANT</u>					
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0
22	(375.1) Structures & Improvements	0	0	0	0
23	(376) Mains	0	0	0	0
24	(377) Compressor Station Equipment	0	0	0	0
25	(378) Meas. & Reg. Station - General	0	0	0	0
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0
27	(380) Services	0	0	0	0
28	(381) Meters	0	0	0	0
29	(382) Meter Installations	0	0	0	0
30	(383) House Regulators	0	0	0	0
31	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0
32	(386) Other Property on Customer Premises	0	0	0	0
33	(387) Meas. & Reg. Stat. Equipment	0	0	0	0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

FULLY DEPRECIATED PLANT - TGS DIVISION

LINE NO.	DESCRIPTION	TGS DIVISION AS ADJUSTED PLANT 1010 & 1060 (a)	TGS DIVISION AS ADJUSTED RESERVES 1080100 & 1110 (b)	NET PLANT AS ADJUSTED (c)	FULLY DEPRECIATED PLANT (d)
34	Total Distribution Plant	\$0	\$0	\$0	\$0
	<u>GENERAL PLANT</u>				
35	(389) Land & Land Rights	\$0	\$0	\$0	\$0
36	(390.1) Structures & Improvements	73,670	0	73,670	0
37	(390.2) Leasehold Equipment	149,951	133,840	16,110	0
38	(391.1) Office Furniture & Fixtures	1,064,874	486,806	578,068	0
39	(391.2) Data Processing Equipment	0	0	0	0
40	(391.3) Office Machines	0	0	0	0
41	(391.4) Audio Visual Equipment	0	0	0	0
42	(391.6) Purchased Software	0	0	0	0
43	(391.9) Computer & Equipment	6,721,817	1,231,624	5,490,193	0
44	(392.6) Aircraft	0	0	0	0
45	(394) Tools	24,408	17,831	6,577	0
46	(394.2) Shop Equipment	0	0	0	0
47	(397) Communication Equipment	1,180,684	545,395	635,289	0
48	(398) Miscellaneous General Plant	0	0	0	0
49	Total General Plant	\$9,215,404	\$2,415,497	\$6,799,907	\$0
50	Total Orig Cost Plant in Service	\$9,215,404	\$2,415,497	\$6,799,907	\$0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

DEPRECIATION AND AMORTIZATION EXPENSE - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE AS ADJUSTED ALLOCATED TO TGS Acct 1010 PLANT (WKP C.c)	CORPORATE AS ADJUSTED ALLOCATED TO TGS Acct 1060 CCNC (WKP C-1.c)	LESS FULLY DEPRECIATED PLANT	ADJUSTED DEPRECIABLE PLANT	ANNUAL DEPR/AMORT RATES	CORPORATE ALLOCATED TO TGS ANNUAL PROFORMA DEPR & AMORT EXP	ALLOCATION FACTOR TO SERVICE AREA	TOTAL ALLOCATED TO SERVICE AREA
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<u>INTANGIBLE PLANT</u>									
1	(301) Organization	\$0	\$0	\$0	\$0	0.0000%	\$0		
2	(302) Franchises & Consents	0	0	0	0	0.0000%	0		
3	(303) Misc. Intangible	0	0	0	0	0.0000%	0		
4	Total Intangible Plant	\$0	\$0	\$0	\$0		\$0		\$0
<u>GATHERING AND TRANSMISSION PLANT</u>									
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0	0.0000%	\$0		
6	(327) Field Comprss Station Strcutres	0	0	0	0	0.0000%	0		
7	(328) Field Meas/Reg Station Structures	0	0	0	0	0.0000%	0		
8	(329) Other Structures	0	0	0	0	0.0000%	0		
9	(332) Field Lines	0	0	0	0	0.0000%	0		
10	(333) Field Compressor Station Equip	0	0	0	0	0.0000%	0		
11	(334) Field Meas/Reg Station Equipment	0	0	0	0	0.0000%	0		
12	(336) Purification Equipment	0	0	0	0	0.0000%	0		
13	(337) Other Equip	0	0	0	0	0.0000%	0		
14	(365) Land & Land Rights	0	0	0	0	0.0000%	0		
15	(366) Meas/Reg Station Structures	0	0	0	0	0.0000%	0		
16	(367) Mains	0	0	0	0	0.0000%	0		
17	(368) Compressor Station Equip	0	0	0	0	0.0000%	0		
18	(369) Measure/Reg. Station Equipment	0	0	0	0	0.0000%	0		
19	(371) Other Equipment	0	0	0	0	0.0000%	0		
20	Total Gathering and Transmission Plant	\$0	\$0	\$0	\$0		\$0		\$0
<u>DISTRIBUTION PLANT</u>									
21	(374) Land & Land Rights	\$0	\$0	\$0	\$0	0.0000%	\$0		
22	(375.1) Structures & Improvements	0	0	0	0	0.0000%	0		
23	(376) Mains	0	0	0	0	0.0000%	0		
24	(377) Compressor Station Equipment	0	0	0	0	0.0000%	0		
25	(378) Meas. & Reg. Station - General	0	0	0	0	0.0000%	0		
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0	0.0000%	0		
27	(380) Services	0	0	0	0	0.0000%	0		
28	(381) Meters	0	0	0	0	0.0000%	0		
29	(382) Meter Installations	0	0	0	0	0.0000%	0		
30	(383) House Regulators	0	0	0	0	0.0000%	0		
31	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0	0.0000%	0		
32	(386) Other Property on Customer Premises	0	0	0	0	0.0000%	0		
33	(387) Meas. & Reg. Stat. Equipment	0	0	0	0	0.0000%	0		
34	Total Distribution Plant	\$0	\$0	\$0	\$0		\$0		\$0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

DEPRECIATION AND AMORTIZATION EXPENSE - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE AS ADJUSTED ALLOCATED TO TGS Acct 1010 PLANT (WKP C.c)	CORPORATE AS ADJUSTED ALLOCATED TO TGS Acct 1060 CCNC (WKP C-1.c)	LESS FULLY DEPRECIATED PLANT	ADJUSTED DEPRECIABLE PLANT	ANNUAL DEPR/AMORT RATES	CORPORATE ALLOCATED TO TGS ANNUAL PROFORMA DEPR & AMORT EXP	ALLOCATION FACTOR TO SERVICE AREA	TOTAL ALLOCATED TO SERVICE AREA
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
GENERAL PLANT									
35	(389) Land & Land Rights	\$0	\$0	\$0	\$0	0.0000%	\$0	39.93%	\$0
36	(390.1) Structures & Improvements	0	0	0	0	0.0000%	0	39.93%	-
37	(390.2) Leasehold Improvements	442,716	11,903	0	454,619	10.1500%	46,144	39.93%	18,424
38	(391.1) Office Furniture & Equipment	735,159	0	0	735,159	6.6667%	49,011	39.93%	19,569
39	(391.19) Airplane Hanger Furniture	0	0	0	0	6.6667%	0	39.93%	-
40	(391.2) Data Processing Equipment	0	0	0	0	0.0000%	0	39.93%	-
41	(391.3) Office Machines	8,594	0	0	8,594	5.0000%	430	39.93%	172
42	(391.4) Audio Visual Equipment	302,965	0	0	302,965	20.0000%	60,593	39.93%	24,193
43	(391.6) Purchased Software	10,683,571	1,311,135	0	11,994,706	7.6923%	922,670	39.93%	368,401
44	(391.6) Banner Software	14,667,752	0	0	14,667,752	7.6923%	1,128,289	39.93%	450,500
45	(391.6) PowerPlant System	194,880	0	0	194,880	7.6923%	14,991	39.93%	5,985
46	(391.6) Riskworks	0	0	0	0	7.6923%	0	39.93%	-
47	(391.6) Maximo	1,122,322	0	0	1,122,322	7.6923%	86,332	39.93%	34,471
48	(391.6) Dynamic Risk Assessment	0	0	0	0	7.6923%	0	39.93%	-
49	(391.6) Concur Project	12,299	0	(12,299)	0	7.6923%	0	39.93%	-
50	(391.6) Journey-Employee Count	16,232,737	0	0	16,232,737	7.6923%	1,248,672	39.93%	498,566
51	(391.6) Journey-Employee-ODC Distrigas	477,214	0	0	477,214	7.6923%	36,709	39.93%	14,657
52	(391.6) Ariba Software	19,982	0	0	19,982	7.6923%	1,537	39.93%	614
53	(391.8) Micro Computer Software	1,079,205	0	0	1,079,205	13.1500%	141,915	39.93%	56,664
54	(392.6) Aircraft	0	0	0	0	6.2800%	0	39.93%	-
55	(394.1) Tools	0	0	0	0	0.0000%	0	39.93%	-
56	(394.2) Shop Equipment	0	0	0	0	0.0000%	0	39.93%	-
57	(396) Major Work Equipment	0	0	0	0	0.0000%	0	39.93%	-
58	(397) Communication Equipment	0	0	0	0	0.0000%	0	39.93%	-
59	(397.2) Telephone Equipment	0	0	0	0	0.0000%	0	39.93%	-
60	(398) Miscellaneous General Plant	0	0	0	0	0.0000%	0	39.93%	-
61	Total General Plant	<u>\$45,979,394</u>	<u>\$1,323,038</u>	<u>(\$12,299)</u>	<u>\$47,290,134</u>		<u>\$3,737,292</u>		<u>\$1,492,215</u>
62	Total Plant in Service	<u>\$45,979,394</u>	<u>\$1,323,038</u>	<u>(\$12,299)</u>	<u>\$47,290,134</u>		<u>\$3,737,292</u>		<u>\$1,492,215</u>
63	Total Annualized Depreciation & Amortization Expense						\$3,737,292	39.93%	\$1,492,215
64	Test Year Depreciation & Amortization Expense Accts 403 & 404						2,870,867	39.93%	1,146,271
65	Adjustment to Test Year						<u>\$866,425</u>	39.93%	<u>\$345,943</u>

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

FULLY DEPRECIATED PLANT - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE ALLOCATED AS ADJUSTED PLANT 1010 & 1060 (a)	CORPORATE ALLOCATED AS ADJUSTED RESERVES 1080100 & 1110 (b)	CORPORATE ALLOCATED NET PLANT AS ADJUSTED (c)	FULLY DEPRECIATED PLANT (d)
	<u>INTANGIBLE PLANT</u>				
1	(301) Organization	\$0	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0	0
3	(303) Misc. Intangible	0	0	0	0
4	Total Intangible Plant	\$0	\$0	\$0	\$0
	<u>GATHERING AND TRANSMISSION PLANT</u>	\$0	\$0	\$0	\$0
5	(325) Land & Land Rights	0	0	0	0
6	(327) Field Comprss Station Strcutres	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0
8	(329) Other Structures	0	0	0	0
9	(332) Field Lines	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0
12	(336) Purification Equipment	0	0	0	0
13	(337) Other Equip	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0
16	(367) Mains	0	0	0	0
17	(368) Compressor Station Equip	0	0	0	0
18	(369) Measure/Reg. Station Equipment	0	0	0	0
19	(371) Other Equipment	\$0	\$0	\$0	\$0
20	Total Gathering and Transmission Plant				
	<u>DISTRIBUTION PLANT</u>	\$0	\$0	\$0	\$0
21	(374) Land & Land Rights	0	0	0	0
22	(375.1) Structures & Improvements	0	0	0	0
23	(376) Mains	0	0	0	0
24	(377) Compressor Station Equipment	0	0	0	0
25	(378) Meas. & Reg. Station - General	0	0	0	0
26	(379) Meas. & Reg. Station - C.G.	0	0	0	0
27	(380) Services	0	0	0	0
28	(381) Meters	0	0	0	0
29	(382) Meter Installations	0	0	0	0
30	(383) House Regulators	0	0	0	0
31	(385) Indust. Meas. & Reg. Stat. Equipment	0	0	0	0
32	(386) Other Property on Customer Premises	0	0	0	0
33	(387) Meas. & Reg. Stat. Equipment	\$0	\$0	\$0	\$0

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

FULLY DEPRECIATED PLANT - CORPORATE

LINE NO.	DESCRIPTION	CORPORATE ALLOCATED AS ADJUSTED PLANT 1010 & 1060 (a)	CORPORATE ALLOCATED AS ADJUSTED RESERVES 1080100 & 1110 (b)	CORPORATE ALLOCATED NET PLANT AS ADJUSTED (c)	FULLY DEPRECIATED PLANT (d)
34	Total Distribution Plant				
	<u>GENERAL PLANT</u>				
35	(389) Land & Land Rights	\$0	\$0	\$0	\$0
36	(390.1) Structures & Improvements	0	0	0	0
37	(390.2) Leasehold Improvements	1,878,719	185,477	1,693,242	0
38	(391.1) Office Furniture & Equipment	3,137,681	49,862	3,087,819	0
39	(391.19) Airplane Hanger Furniture	0	0	0	0
40	(391.2) Data Processing Equipment	0	0	0	0
41	(391.3) Office Machines	36,678	568	36,110	0
42	(391.4) Audio Visual Equipment	1,320,602	33,015	1,287,587	0
43	(391.6) Purchased Software	44,611,396	6,831,346	37,780,050	0
44	(391.6) Banner Software	48,778,689	38,213,823	10,564,865	0
45	(391.6) PowerPlant System	870,000	68,875	801,125	0
46	(391.6) Riskworks	0	0	0	0
47	(391.6) Maximo	3,117,561	1,194,843	1,922,718	0
48	(391.6) Dynamic Risk Assessment	0	0	0	0
49	(391.6) Concur Project	47,648	47,648	0	(47,648)
50	(391.6) Journey-Employee Count	68,899,839	2,905,738	65,994,101	0
51	(391.6) Journey-Employee-ODC Distrigas	1,848,836	211,535	1,637,301	0
52	(391.6) Ariba Software	59,400	16,088	43,313	0
53	(391.8) Micro Computer Software	4,606,082	2,229,305	2,376,776	0
54	(392.6) Aircraft	0	0	0	0
55	(394.1) Tools	0	0	0	0
56	(394.2) Shop Equipment	0	0	0	0
57	(396) Major Work Equipment	0	0	0	0
58	(397) Communication Equipment	0	0	0	0
59	(397.2) Telephone Equipment	0	0	0	0
60	(398) Miscellaneous General Plant	0	0	0	0
61	Total General Plant	\$179,213,130	\$51,988,123	\$127,225,007	(\$47,648)
62	Total Orig Cost Plant in Service	\$179,213,130	\$51,988,123	\$127,225,007	(\$47,648)

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

AD VALOREM TAX EXPENSE

LINE NO.	DESCRIPTION	AMOUNT (a)	AMOUNT (b)	AMOUNT (c)
	<u>DIRECT SERVICE AREA PLANT @ 12/31/2015</u>			
1	Plant In Service - Gathering/Transmission/Distribution		\$341,049,103	
2	Plant In Service - General		20,247,642	
3	CCNC - Gathering/Transmission/Distribution		13,131,484	
4	CCNC - General		266,787	
5	Accumulated Depreciation - Gathering/Transmission/Distribution		(83,165,905)	
6	Accumulated Depreciation - General		<u>(4,117,258)</u>	
7	Net Plant - Service Area Direct 12/31/2015		<u>\$287,411,852</u>	\$287,411,852
	<u>CALCULATION OF EFFECTIVE RATE</u>			
8	Ad Valorem Taxes Paid in 2015 for Service Area Direct Plant at 1/1/2014		\$2,819,449	
	<u>DIRECT SERVICE AREA PLANT @ 1/1/2014:</u>			
9	Plant In Service - Gathering/Transmission/Distribution	\$288,662,634		
10	Plant In Service - General	15,560,487		
11	CCNC - Gathering/Transmission/Distribution	13,681,386		
12	CCNC - General	1,614,246		
13	Accumulated Depreciation - Gathering/Transmission/Distribution	(83,559,726)		
14	Accumulated Depreciation - General	<u>(2,292,658)</u>		
		<u>\$233,666,368</u>	<u>233,666,368</u>	
15	Effective Tax Rate		<u>0.012066</u>	<u>0.012066</u>
16	Annualized Ad Valorem Tax Expense			\$3,467,911
17	Test Year Ad Valorem Tax Expense - Acct 4081190			<u>2,809,684</u>
18	Adjustment to Test Year Expense			<u><u>\$658,227</u></u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PLANT IN SERVICE - DIRECT
AD VALOREM TAX WORKPAPER

LINE NO.	DESCRIPTION	YTD BALANCE 01/01/14 (a)	ADJUSTMENTS (b)	ADJUSTED BALANCE (c)
<u>INTANGIBLE PLANT (NOT USED FOR AD VALOREM)</u>				
1	(301) Organization	\$40,840	\$0	\$40,840
2	(302) Franchises & Consents	7,208	0	7,208
3	(303) Misc. Intangible	735,337	0	735,337
4	Total Intangible Plant - Direct	\$783,386	\$0	\$783,386
<u>GATHERING AND TRANSMISSION PLANT</u>				
5	(325) Land & Land Rights	\$0	\$0	\$0
6	(327) Field Comprss Station Strucutres	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0
8	(329) Other Structures	0	0	0
9	(332) Field Lines	0	0	0
10	(333) Field Compressor Station Equip	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0
12	(336) Purification Equipment	0	0	0
13	(337) Other Equip	0	0	0
14	(365) Land & Land Rights	77,482	0	77,482
15	(366) Meas/Reg Station Structures	0	0	0
16	(367) Mains	19,863,117	0	19,863,117
17	(368) Compressor Station Equip	0	0	0
18	(369) Measure/Reg. Station Equipment	203,226	0	203,226
19	(371) Other Equipment	0	0	0
20	Total Gathering and Transmission Plant - Direct	\$20,143,826	\$0	\$20,143,826
<u>DISTRIBUTION PLANT</u>				
21	(374) Land & Land Rights	\$1,549,209	\$0	\$1,549,209
22	(375) Structures & Improvements	133,921	0	133,921
23	(376) Mains	133,468,301	0	133,468,301
24	(377) Compressor Station Equipment	0	0	0
25	(378) Meas. & Reg. Station - General	5,296,558	0	5,296,558
26	(379) Meas. & Reg. Station - C.G.	2,536,735	0	2,536,735
27	(380) Services	75,244,607	0	75,244,607
28	(381) Meters	30,846,834	0	30,846,834
29	(382) Meter Installations	0	0	0
30	(383) House Regulators	9,801,876	0	9,801,876
31	(385) Indust. Meas. & Reg. Stat. Equipment	9,016,631	0	9,016,631
32	(386) Other Property on Customer Premises	624,137	0	624,137

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PLANT IN SERVICE - DIRECT
AD VALOREM TAX WORKPAPER

LINE NO.	DESCRIPTION	YTD BALANCE 01/01/14 (a)	ADJUSTMENTS (b)	ADJUSTED BALANCE (c)
33	(387) Meas. & Reg. Stat. Equipment	0	0	0
34	Total Distribution Plant - Direct	\$268,518,808	\$0	\$268,518,808
<u>GENERAL PLANT</u>				
35	(389) Land & Land Rights	\$202,445	\$0	\$202,445
36	(390) Structures & Improvements	4,492,907	0	4,492,907
37	(391) Office Furniture & Equipment	1,868,006	0	1,868,006
38	(392) Transportation Equipment	3,121,438	0	3,121,438
39	(393) Stores Equipment	69,583	0	69,583
40	(394) Tools, Shop & Garage	2,565,399	0	2,565,399
41	(395) CNG Equipment	0	0	0
42	(396) Major Work Equipment	888,891	0	888,891
43	(397) Communication Equipment	2,342,242	0	2,342,242
44	(398) Miscellaneous General Plant	9,577	0	9,577
45	Total General Plant - Direct	\$15,560,487	\$0	\$15,560,487
46	Total Orig Cost Plant in Service - Direct	\$305,006,506	\$0	\$305,006,506

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

COMPLETED CONSTRUCTION NOT CLASSIFIED (CCNC) - DIRECT
AD VALOREM TAX WORKPAPER

LINE NO.	DESCRIPTION	YTD BALANCE 01/01/14 (a)	ADJUSTMENTS (b)	ADJUSTED BALANCE (c)
<u>INTANGIBLE PLANT (NOT USED FOR AD VALOREM)</u>				
1	(301) Organization	\$0	\$0	\$0
2	(302) Franchises & Consents	0	0	0
3	(303) Misc. Intangible	0	0	0
4	Total Intangible CCNC - Direct	\$0	\$0	\$0
<u>GATHERING AND TRANSMISSION PLANT</u>				
5	(325) Land & Land Rights	\$0	\$0	\$0
6	(327) Field Comprss Station Strcutres	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0
8	(329) Other Structures	0	0	0
9	(332) Field Lines	0	0	0
10	(333) Field Compressor Station Equip	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0
12	(336) Purification Equipment	0	0	0
13	(337) Other Equip	0	0	0
14	(365) Land & Land Rights	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0
16	(367) Mains	2,830,598	0	2,830,598
17	(368) Compressor Station Equip	0	0	0
18	(369) Measure/Reg. Station Equipment	1,051,367	0	1,051,367
19	(371) Other Equipment	0	0	0
20	Total Gathering and Transmission CCNC - Direct	\$3,881,965	\$0	\$3,881,965
<u>DISTRIBUTION PLANT</u>				
21	(374) Land & Land Rights	(\$399)	\$0	(\$399)
22	(375) Structures & Improvements	23,751	0	23,751
23	(376) Mains	7,400,075	0	7,400,075
24	(377) Compressor Station Equipment	0	0	0
25	(378) Meas. & Reg. Station - General	903,002	0	903,002
26	(379) Meas. & Reg. Station - C.G.	321,723	0	321,723
27	(380) Services	841,502	0	841,502
28	(381) Meters	(4,538)	0	(4,538)
29	(382) Meter Installations	0	0	0
30	(383) House Regulators	1,890	0	1,890
31	(385) Indust. Meas. & Reg. Stat. Equipment	312,413	0	312,413
32	(386) Other Property on Customer Premises	0	0	0
33	(387) Meas. & Reg. Stat. Equipment	0	0	0
34	Total Distribution CCNC - Direct	\$9,799,421	\$0	\$9,799,421

	GENERAL PLANT			
35	(389) Land & Land Rights	\$0	\$0	\$0
36	(390) Structures & Improvements	54,215	0	54,215
37	(391) Office Furniture & Equipment	1,487,604	0	1,487,604
38	(392) Transportation Equipment	27,160	0	27,160
39	(393) Stores Equipment	0	0	0
40	(394) Tools, Shop & Garage	45,267	0	45,267
41	(395) CNG Equipment	0	0	0
42	(396) Major Work Equipment	0	0	0
43	(397) Communication Equipment	0	0	0
44	(398) Miscellaneous General Plant	0	0	0
45	Total General CCNC - Direct	<u>\$1,614,246</u>	<u>\$0</u>	<u>\$1,614,246</u>
46	Total Orig Cost CCNC - Direct	<u>\$15,295,632</u>	<u>\$0</u>	<u>\$15,295,632</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

ACCUMULATED RESERVES FOR DEPRECIATION AND AMORTIZATION- DIRECT
AD VALOREM TAX WORKPAPER

LINE NO.	DESCRIPTION	YTD BALANCE 01/01/14	YTD BALANCE 01/01/14	ADJUSTMENTS	ADJUSTED BALANCE
		1080100	1110000		
		(a)	(b)	(c)	(d)
<u>INTANGIBLE PLANT (NOT USED FOR AD VALOREM)</u>					
1	(301) Organization	\$21,599	\$0	\$0	\$21,599
2	(302) Franchises & Consents	12,399	0	0	12,399
3	(303) Misc. Intangible	0	249,947	0	249,947
4	Total Intangible Plant Reserves - Direct	\$33,999	\$249,947	\$0	\$283,946
<u>GATHERING AND TRANSMISSION PLANT</u>					
5	(325) Land & Land Rights	\$0	\$0	\$0	\$0
6	(327) Field Comprss Station Strucutres	0	0	0	0
7	(328) Field Meas/Reg Station Structures	0	0	0	0
8	(329) Other Structures	0	0	0	0
9	(332) Field Lines	0	0	0	0
10	(333) Field Compressor Station Equip	0	0	0	0
11	(334) Field Meas/Reg Station Equipment	0	0	0	0
12	(336) Purification Equipment	0	0	0	0
13	(337) Other Equip	0	0	0	0
14	(365) Land & Land Rights	0	0	0	0
15	(366) Meas/Reg Station Structures	0	0	0	0
16	(367) Mains	1,261,571	0	0	1,261,571
17	(368) Compressor Station Equip	0	0	0	0
18	(369) Measure/Reg. Station Equipment	128,197	0	0	128,197
19	(371) Other Equipment	0	0	0	0
20	Total Gathering and Transmission Plant Reserves - Direct	\$1,389,768	\$0	\$0	\$1,389,768
<u>DISTRIBUTION PLANT</u>					
21	(374) Land & Land Rights	\$47,021	\$0	\$0	\$47,021
22	(375) Structures & Improvements	99,402	0	0	99,402
23	(376) Mains	41,355,437	0	0	41,355,437
24	(377) Compressor Station Equipment	0	0	0	0
25	(378) Meas. & Reg. Station - General	2,054,799	0	0	2,054,799
26	(379) Meas. & Reg. Station - C.G.	1,400,377	0	0	1,400,377
27	(380) Services	24,729,563	0	0	24,729,563
28	(381) Meters	6,504,206	0	0	6,504,206
29	(382) Meter Installations	1,255	0	0	1,255
30	(383) House Regulators	2,864,570	0	0	2,864,570

31	(385) Indust. Meas. & Reg. Stat. Equipment	3,044,417	0	0	3,044,417
32	(386) Other Property on Customer Premises	68,910	0	0	68,910
33	(387) Meas. & Reg. Stat. Equipment	0	0	0	0
34	Total Distribution Plant Reserves - Direct	\$82,169,959	\$0	\$0	\$82,169,959
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	GENERAL PLANT				
35	(389) Land & Land Rights	\$0	\$0	\$0	\$0
36	(390) Structures & Improvements	763,734	16,812	0	780,546
37	(391) Office Furniture & Equipment	76,641	0	0	76,641
38	(391.9) Computer & Equipment	334,703	0	0	334,703
39	(392) Transportation Equipment	734,529	0	0	734,529
40	(393) Stores Equipment	22,914	0	0	22,914
41	(394) Tools, Shop & Garage	(21,088)	0	0	(21,088)
42	(395) CNG Equipment	1	0	0	1
43	(396) Major Work Equipment	660,850	0	0	660,850
44	(397) Communication Equipment	(267,041)	0	0	(267,041)
45	(398) Miscellaneous General Plant	(29,396)	0	0	(29,396)
46	Total General Plant Reserves - Direct	\$2,275,847	\$16,812	\$0	\$2,292,658
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47	Total Accumulated Reserves - Direct	\$85,869,572	\$266,758	\$0	\$86,136,330

SCHEDULE G-17

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

TEXAS FRANCHISE ("GROSS MARGIN") TAX EXPENSE

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
			(a)
1	As Adjusted Base (Non-Gas) Revenue	WKP G.a.1	\$69,367,610
	Less:		
2	Taxes Other Than Federal Income Tax - Revenue Related	WKP G.a.1	0
3	Bad Debt Expense, not included in Purchased Gas Costs	WKP G.a.1	398,239
	Gross Profit		<u>\$68,969,370</u>
4	Tax Rate		<u>0.0075</u>
5	Gross Margin Tax		<u>\$517,270</u>
6	Test Year Expense - Acct 4081233		<u>0</u>
7	Adjustment to Test Year		<u><u>\$517,270</u></u>

SCHEDULE G-18

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

STORES LOAD CLEARING

LINE NO.	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
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1	Test Year Charges into Stores Account 1630 for direct and allocated charges:		\$798,558		
2	Test Year Amounts Cleared Out of Account 1630 to Service Area		924,016		
3	Test Year Amount Under/(Over) Cleared		<u>(\$125,458)</u>		(\$125,458)

Plus/Minus Adjustments To Test Year Amounts Charged into Acct 1630 for direct and allocated charges:

	Adjusted Test Year	Recorded Test Year	Adjustment	
4	Payroll (from Direct and Shared Svcs)	\$148,486	\$142,343	\$6,143
5	Benefits & Payroll Taxes	67,748	65,259	2,489
6	Other	590,956	590,956	0
7	Total Other Adjustments	\$807,190	\$798,558	\$8,632
8	Total Adjusted Amount Under/(Over) Cleared			<u>(\$116,826)</u>

Spread Under/(Over) Clearing to Accounts based on Test Year Clearing:

9	Adjustment to Test Year Expense Accounts (See account breakdown below)			<u>(\$10,341)</u>
10	Adjustment to Test Year Non-Expense Accounts			<u>(106,484)</u>
11	Total Adjustment to Test Year Clearing Acct 1630			<u>(\$116,826)</u>

Spread Under/(Over) Clearing to Accounts based on Test Year Clearing:

	Acct.	Amount	Percentage	Amount Under/ (Over) Cleared
12				
13	4160	\$15	0.000016	(\$2)
14	8560	(837)	-0.000906	106
15	8740	8,847	0.009575	(1,119)
16	8750	489	0.000529	(62)
17	8780	12,335	0.013349	(1,560)
18	8800	13,560	0.014675	(1,714)
19	8870	28,023	0.030328	(3,543)
20	8890	222	0.000240	(28)
21	8920	18,841	0.020390	(2,382)
22	9020	296	0.000320	(37)
23	9210	4	0.000004	(0)
24	9302	0	0.000000	0
25	Total Adjustment to Test Year Expense Accounts	\$81,794	0.088520	<u>(\$10,341)</u>
26	Total Adjustment to Test Year Non-Expense Accounts	842,222	0.911480	<u>(106,484)</u>
27	Adjustment to Test Year Clearing	\$924,016	1.000000	<u>(\$116,826)</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

TRANSPORTATION AND WORK EQUIPMENT CLEARING

LINE NO.	DESCRIPTION	(a)	(b)	(c)	AMOUNT (d)
1	Test Year Charges into TWE Clearing Accounts 1840100-1840289		\$1,347,917		
2	Test Year Amounts Cleared Out of TWE Accounts 1840100-1840289		<u>1,363,067</u>		
3	Test Year Amount Under/(Over) Cleared		<u>(\$15,150)</u>		(\$15,150)
Plus/Minus Adjustments To Test Year Amounts Charged into TWE Acct 1840100-1840289:					
		Adjusted Test Year	Recorded Test Year	Adjustment	
4	Depreciation	\$383,967	\$360,652	\$23,316	
5	Lease Costs	0	0	0	
6	Payroll	925,338	923,547	1,791	
7	Benefits & Payroll Taxes	60,097	57,823	2,274	
8	Other (gasoline, maintenance, etc)	5,895	5,895	0	
9	Total	<u>\$1,375,298</u>	<u>\$1,347,917</u>	<u>\$27,381</u>	27,381
10	Total Adjusted Amount Under/(Over) Cleared				<u>\$12,231</u>
Spread Under/(Over) Clearing to Accounts based on Test Year Clearing:					
11	Adjustment to Test Year Expense Accounts (See account breakdown below)				<u>\$9,664</u>
12	Adjustment to Test Year Non-Expense Accounts				<u>2,567</u>
13	Total Adjustment to Test Year TWE Clearing Acct 1840				<u>\$12,231</u>

Spread Under/(Over) Clearing to Accounts based on Test Year Clearing:				Amount Under/ (Over) Cleared
	Acct.	Amount	Percentage	
14	8560	\$5,440	0.003991	\$49
15	8570	84	0.000062	1
16	8700	17,599	0.012911	158
17	8740	62,294	0.045701	559
18	8750	67	0.000049	1
19	8770	17	0.000012	0
20	8780	140,954	0.103409	1,265
21	8790	102,564	0.075245	920
22	8800	14,143	0.010376	127
23	8850	1,237	0.000908	11
24	8870	269,317	0.197582	2,417
25	8890	55,505	0.040721	498
26	8900	54,285	0.039826	487
27	8910	314	0.000230	3
28	8920	224,011	0.164343	2,010
29	9020	96,677	0.070926	867
30	9030	30,787	0.022587	276
31	9050	0	0.000000	0

SCHEDULE G-20

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

REGULATORY EXPENSE AMORTIZATION

LINE NO.	DESCRIPTION	AMOUNT
		(a)
1	Total Regulatory Expense (Adjusted TY Expense + Deferred)	\$530,567
2	Amortization Period (in years)	<u>6</u>
3	Annual Rate Case Expense	\$88,428
4	Test Year Rate Case Expense - Acct 9280	<u>616,412</u>
5	Adjustment to Test Year Expense	<u><u>(\$527,984)</u></u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

PIPELINE INTEGRITY EXPENSE

LINE NO.	DESCRIPTION	AMOUNT
		(a)
1	Total Expense for Planned Testing 2016 through 2021	\$0
2	Number of Years to Levelize Expense	<u>6</u>
3	Levelized Pipeline Integrity Expense	\$0
4	Test Year Pipeline Integrity Expense	<u>-</u>
5	Adjustment to Test Year	<u><u>\$0</u></u>

Source: SCH G-21 PIT Expense.xlsx

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

DISTRIGAS ALLOCATION PERCENTAGE

LINE NO.	DESCRIPTION	YEAR	MONTH	CORPORATE ALLOCABLE \$	DISTRIGAS ALLOCATION %	\$ ALLOCATED TO TGS	ADJUSTMENT FOR Q4 2015 ALLOCATION %		
							DISTRIGAS ALLOCATION %	\$ ALLOCATED TO TGS	ADJUSTMENT
		(a)	(b)	(c)	(d)	(e)=(c) x (d)	(f)	(g)=(c) x (f)	(h)=(g) - (e)
1	9260	2014	10	\$242,947	23.08%	\$56,072			
2		2014	11	249,858	23.08%	57,667			
3		2014	12	235,424	23.08%	54,336			
4		2015	1	380,110	22.26%	84,612			
5		2015	2	380,112	22.26%	84,613			
6		2015	3	380,112	22.26%	84,613			
7		2015	4	380,112	22.37%	85,031			
8		2015	5	380,112	22.37%	85,031			
9		2015	6	380,112	22.37%	85,031			
10		2015	7	380,112	22.72%	86,361			
11		2015	8	380,112	22.72%	86,361			
12		2015	9	380,112	22.72%	86,361			
13	9260 Total			\$4,149,235		\$936,091			
14	9302	2014	10	5,428,355	23.08%	1,252,864			
15		2014	11	4,100,380	23.08%	946,368			
16		2014	12	12,723,211	23.08%	2,936,517			
17		2015	1	4,619,088	22.26%	1,028,209			
18		2015	2	6,504,626	22.26%	1,447,930			
19		2015	3	10,947,206	22.26%	2,436,848			
20		2015	4	4,705,539	22.37%	1,052,629			
21		2015	5	5,566,703	22.37%	1,245,271			
22		2015	6	5,083,539	22.37%	1,137,188			
23		2015	7	4,727,388	22.72%	1,074,063			
24		2015	8	4,923,881	22.72%	1,118,706			
25		2015	9	7,135,671	22.72%	1,621,224			
26	9302 Total			\$76,465,587		\$17,297,817	23.43%	\$17,915,887	\$618,070
27	Total			<u>\$80,614,822</u>		<u>\$18,233,908</u>		<u>\$17,915,887</u>	<u>\$618,070</u>
28							O&M Expense Factor		85.31%
29							Adjustment to TGS O&M		527,256
30							Allocation to Service Area		39.9277%
31							Adjustment to Service Area after O&M		<u>\$210,521</u>

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

DISTRIGAS ALLOCATION PERCENTAGE

LINE NO.	DESCRIPTION	GROSS PLANT & INVESTMENT		OPERATING INCOME		LABOR EXPENSE		ALLOCATION FACTOR
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
4th Quarter 2014 - based on 12 months Ended Sept 2014								
1	Oklahoma Natural Gas Company	\$1,985,470,728	42.07%	\$112,909,735	51.35%	\$48,013,836	37.20%	43.54%
2	Kansas Gas Service Company	1,676,703,362	35.53%	59,702,782	27.15%	48,370,469	37.47%	33.38%
3	Texas Gas Service Company	1,057,194,543	22.40%	47,289,786	21.50%	32,691,280	25.33%	23.08%
4	Total	<u>\$4,719,368,633</u>	100.00%	<u>\$219,902,303</u>	100.00%	<u>\$129,075,585</u>	100.00%	100.00%
1st Quarter 2015 - based on 12 months Ended Dec 2014								
5	Oklahoma Natural Gas Company	\$2,016,219,785	42.19%	\$115,797,706	51.40%	\$48,229,999	37.04%	43.54%
6	Kansas Gas Service Company	1,683,348,847	35.22%	67,769,565	30.08%	48,566,168	37.29%	34.20%
7	Texas Gas Service Company	1,079,758,615	22.59%	41,730,800	18.52%	33,425,717	25.67%	22.26%
8	Total	<u>\$4,779,327,247</u>	100.00%	<u>\$225,298,071</u>	100.00%	<u>\$130,221,884</u>	100.00%	100.00%
2nd Quarter 2015 - based on 12 months Ended Mar 2015								
9	Oklahoma Natural Gas Company	\$2,001,789,198	42.35%	\$116,567,232	51.82%	\$48,191,252	37.11%	43.76%
10	Kansas Gas Service Company	1,666,470,686	35.25%	65,916,964	29.30%	48,131,092	37.07%	33.87%
11	Texas Gas Service Company	1,058,909,172	22.40%	42,465,488	18.88%	33,532,836	25.82%	22.37%
12	Total	<u>\$4,727,169,056</u>	100.00%	<u>\$224,949,684</u>	100.00%	<u>\$129,855,180</u>	100.00%	100.00%
3rd Quarter 2015 - based on 12 months Ended Jun 2015								
13	Oklahoma Natural Gas Company	\$2,025,920,030	42.35%	\$118,857,686	51.81%	\$48,305,839	37.27%	43.81%
14	Kansas Gas Service Company	1,679,981,681	35.12%	65,190,022	28.42%	47,772,005	36.86%	33.47%
15	Texas Gas Service Company	1,077,379,399	22.52%	45,356,471	19.77%	33,528,207	25.87%	22.72%
16	Total	<u>\$4,783,281,110</u>	100.00%	<u>\$229,404,179</u>	100.00%	<u>\$129,606,051</u>	100.00%	100.00%
4th Quarter 2015 - based on 12 months Ended Sept 2015								
17	Oklahoma Natural Gas Company	\$2,053,817,730	42.37%	\$117,364,232	49.89%	\$50,724,589	37.29%	43.18%
18	Kansas Gas Service Company	1,690,785,037	34.88%	67,537,869	28.71%	49,765,705	36.58%	33.39%
19	Texas Gas Service Company	1,103,115,787	22.76%	50,333,287	21.40%	35,544,515	26.13%	23.43%
20	Total	<u>\$4,847,718,554</u>	100.00%	<u>\$235,235,388</u>	100.00%	<u>\$136,034,809</u>	100.00%	100.00%

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

CAUSAL ALLOCATION PERCENTAGE

LINE NO.	CAUSAL METHOD	YEAR	MONTH	CORPORATE ALLOCABLE \$	CAUSAL ALLOCATION %	\$ ALLOCATED TO TGS
		(a)	(b)	(c)	(d)	(e)=(c) x (d)
1	Customer Count	2014	10	330,212	30.00%	99,064
2	Customer Count	2014	11	329,889	30.00%	98,967
3	Customer Count	2014	12	330,603	30.00%	99,181
4	Customer Count	2015	1	335,118	30.07%	100,770
5	Customer Count	2015	2	330,284	30.07%	99,317
6	Customer Count	2015	3	330,891	30.07%	99,499
7	Customer Count	2015	4	330,585	30.07%	99,407
8	Customer Count	2015	5	330,534	30.07%	99,392
9	Customer Count	2015	6	331,046	30.07%	99,546
10	Customer Count	2015	7	331,162	30.07%	99,580
11	Customer Count	2015	8	330,534	30.07%	99,392
12	Customer Count	2015	9	335,658	30.07%	100,932
13	Customer Count Total			3,976,518		1,195,046
14	Employee Headcount	2014	10	631,960	22.92%	144,845
15	Employee Headcount	2014	11	622,725	22.92%	142,729
16	Employee Headcount	2014	12	1,095,042	22.92%	250,984
17	Employee Headcount	2015	1	481,273	23.00%	110,693
18	Employee Headcount	2015	2	327,793	23.00%	75,392
19	Employee Headcount	2015	3	645,604	23.00%	148,489
20	Employee Headcount	2015	4	660,891	23.00%	152,005
21	Employee Headcount	2015	5	714,969	23.00%	164,443
22	Employee Headcount	2015	6	700,953	23.00%	161,219
23	Employee Headcount	2015	7	499,379	23.00%	114,857
24	Employee Headcount	2015	8	610,739	23.00%	140,470
25	Employee Headcount	2015	9	566,275	23.00%	130,243
26	Employee Headcount Total			7,557,603		1,736,369
27	Gross PP&E	2014	10	709	22.14%	157
28	Gross PP&E	2014	11	14,721	22.14%	3,259
29	Gross PP&E	2014	12	2,244	22.14%	497
30	Gross PP&E	2015	1	5,280	22.59%	1,193
31	Gross PP&E	2015	2	195	22.59%	44
32	Gross PP&E	2015	3	5,418	22.59%	1,224
33	Gross PP&E	2015	4	757	22.59%	171
34	Gross PP&E	2015	5	57	22.59%	13
35	Gross PP&E	2015	6	7,744	22.59%	1,749
36	Gross PP&E	2015	7	4,434	22.59%	1,002
37	Gross PP&E	2015	8	7,945	22.59%	1,795
38	Gross PP&E	2015	9	841	22.59%	190
39	Gross PP&E Total			50,343		11,293
40	Gross PP&E-Power Plant Depreciator	2015	5	39,875	22.40%	8,932
41	Gross PP&E-Power Plant Depreciator	2015	6	7,250	22.40%	1,624
42	Gross PP&E-Power Plant Depreciator	2015	7	7,250	22.40%	1,624
43	Gross PP&E-Power Plant Depreciator	2015	8	7,250	22.40%	1,624
44	Gross PP&E-Power Plant Depreciator	2015	9	7,250	22.40%	1,624

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

CAUSAL ALLOCATION PERCENTAGE

LINE NO.	CAUSAL METHOD	YEAR	MONTH	CORPORATE ALLOCABLE \$	CAUSAL ALLOCATION %	\$ ALLOCATED TO TGS
		(a)	(b)	(c)	(d)	(e)=(c) x (d)
45	Gross PP&E-Power Plant Depreciation Total			68,875		15,428
46	Invoice Count	2014	10	57,801	39.00%	22,543
47	Invoice Count	2014	11	57,115	39.00%	22,275
48	Invoice Count	2014	12	62,644	39.00%	24,431
49	Invoice Count	2015	1	56,010	32.00%	17,923
50	Invoice Count	2015	2	60,021	32.00%	19,207
51	Invoice Count	2015	3	53,353	32.00%	17,073
52	Invoice Count	2015	4	55,612	32.00%	17,796
53	Invoice Count	2015	5	55,385	32.00%	17,723
54	Invoice Count	2015	6	51,651	32.00%	16,528
55	Invoice Count	2015	7	56,808	32.00%	18,179
56	Invoice Count	2015	8	54,774	32.00%	17,528
57	Invoice Count	2015	9	52,884	32.00%	16,923
58	Invoice Count Total			674,058		228,128
59	OGS Distrigas	2014	10	670,330	23.08%	154,712
60	OGS Distrigas	2014	11	679,881	23.08%	156,917
61	OGS Distrigas	2014	12	858,348	23.08%	198,107
62	OGS Distrigas	2015	1	604,448	22.26%	134,550
63	OGS Distrigas	2015	2	664,779	22.26%	147,980
64	OGS Distrigas	2015	3	800,184	22.26%	178,121
65	OGS Distrigas	2015	4	579,390	22.37%	129,609
66	OGS Distrigas	2015	5	765,174	22.37%	171,169
67	OGS Distrigas	2015	6	709,903	22.37%	158,805
68	OGS Distrigas	2015	7	721,546	22.72%	163,935
69	OGS Distrigas	2015	8	1,588,693	22.72%	360,951
70	OGS Distrigas	2015	9	1,117,774	22.72%	253,958
71	OGS Distrigas Total			9,760,448		2,208,815
72	Percent of Total Cost-OPEB	2014	10	3,245	19.73%	640
73	Percent of Total Cost-OPEB	2014	12	3,245	19.73%	640
74	Percent of Total Cost-OPEB Total			6,490		1,280
75	Percent of Total Cost-Pension	2014	10	22,743	7.24%	1,647
76	Percent of Total Cost-Pension	2014	11	39,104	7.24%	2,831
77	Percent of Total Cost-Pension	2014	12	40,224	7.24%	2,912
78	Percent of Total Cost-Pension	2015	1	(7,763)	4.48%	(348)
79	Percent of Total Cost-Pension	2015	2	48,640	4.48%	2,179
80	Percent of Total Cost-Pension	2015	3	18,372	4.48%	823
81	Percent of Total Cost-Pension	2015	5	22,867	4.48%	1,024
82	Percent of Total Cost-Pension	2015	6	9,180	4.48%	411
83	Percent of Total Cost-Pension	2015	7	6,707	4.48%	300
84	Percent of Total Cost-Pension Total			200,073		11,780
85	Percent of Total Cost-Profit Share	2014	11	1,894	30.63%	580
86	Percent of Total Cost-Profit Share	2014	12	(1,894)	30.63%	(580)
87	Percent of Total Cost-Profit Share	2015	1	-	27.05%	-
88	Percent of Total Cost-Profit Share Total			-		-
89	Percent of Total Cost-SERP	2014	10	5,773	0.59%	34

TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015

CAUSAL ALLOCATION PERCENTAGE

LINE NO.	CAUSAL METHOD	YEAR	MONTH	CORPORATE ALLOCABLE \$	CAUSAL ALLOCATION %	\$ ALLOCATED TO TGS
		(a)	(b)	(c)	(d)	(e)=(c) x (d)
90	Percent of Total Cost-SERP	2015	1	2,879	0.53%	15
91	Percent of Total Cost-SERP	2015	3	3,993	0.53%	21
92	Percent of Total Cost-SERP	2015	4	3,097	0.53%	16
93	Percent of Total Cost-SERP	2015	5	-	0.53%	-
94	Percent of Total Cost-SERP	2015	7	3,233	0.53%	17
95	Percent of Total Cost-SERP	2015	9	(3,993)	0.53%	(21)
96	Percent of Total Cost-SERP Total			14,982		83
97	User Count	2014	10	26,600	36.00%	9,576
98	User Count	2014	11	26,600	36.00%	9,576
99	User Count	2014	12	26,600	36.00%	9,576
100	User Count	2015	1	26,600	36.00%	9,576
101	User Count	2015	2	26,600	36.00%	9,576
102	User Count	2015	3	26,600	36.00%	9,576
103	User Count	2015	4	26,600	36.00%	9,576
104	User Count	2015	5	26,600	36.00%	9,576
105	User Count	2015	6	26,600	36.00%	9,576
106	User Count	2015	7	26,600	36.00%	9,576
107	User Count	2015	8	26,600	36.00%	9,576
108	User Count	2015	9	26,600	36.00%	9,576
109	User Count Total			319,200		114,912
110	Total			22,628,590		5,523,134

**TEXAS GAS SERVICE COMPANY
WEST TEXAS SERVICE AREA
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

CAUSAL ALLOCATION FACTORS

2014			2015			
LINE NO.	DESCRIPTION	CAUSAL METRIC	CAUSAL ALLOCATION FACTOR	DESCRIPTION	CAUSAL METRIC	CAUSAL ALLOCATION FACTOR
		(a)	(b)		(c)	(d)
	Based on number of invoices processed by company in 2013	Invoices		Based on number of invoices processed by company in 2014	Invoices	
1	Oklahoma Natural Gas Company	27,116	33%	Oklahoma Natural Gas Company	29,873	34%
2	Kansas Gas Service Company	23,177	28%	Kansas Gas Service Company	24,010	27%
3	Texas Gas Service Company	32,271	39%	Texas Gas Service Company	28,344	32%
4	ONE Gas Inc.	-	0%	ONE Gas Inc.	6,351	7%
	Total	82,564	100%	Total	88,578	100%
	Based on employee headcount in 2013	Employees		Based on employee headcount in 2014	Employees	
5	Oklahoma Natural Gas Company	1,074	34.73%	Oklahoma Natural Gas Company	1,127	34.00%
6	Kansas Gas Service Company	1,003	32.44%	Kansas Gas Service Company	1,019	31.00%
7	Texas Gas Service Company	710	22.96%	Texas Gas Service Company	762	23.00%
8	ONE Gas Inc.	305	9.86%	ONE Gas Inc.	395	12.00%
	Total	3,092	100%	Total	3,303	100%
	Based on Gross PP&E year end 2013	Gross PP&E		Based on Gross PP&E year end 2014	Gross PP&E	
9	Oklahoma Natural Gas Company	1,909,672,029	42.02%	Oklahoma Natural Gas Company	2,016,219,785	42.19%
10	Kansas Gas Service Company	1,629,005,470	35.84%	Kansas Gas Service Company	1,683,348,847	35.22%
11	Texas Gas Service Company	1,006,106,723	22.14%	Texas Gas Service Company	1,079,758,615	22.59%
12	ONE Gas Inc.	-	0.00%	ONE Gas Inc.	-	0%
	Total	4,544,784,222	100%	Total	4,779,327,247	100%
13				Based on Gross PP&E 1st quarter end 2015	Gross PP&E	
14				Oklahoma Natural Gas Company	2,001,789,198	42.35%
15				Kansas Gas Service Company	1,666,470,686	35.25%
16				Texas Gas Service Company	1,058,909,172	22.40%
				ONE Gas Inc.	-	0.00%
				Total	4,727,169,055	100%
				(A)		
	Based on each company's percent of total cost of SERP for 2014	Percent of Total Cost		Based on each company's percent of total cost of SERP for 2015	Percent of Total Cost	
17	Oklahoma Natural Gas Company	13,524	18.03%	Oklahoma Natural Gas Company	10,816	14.42%
18	Kansas Gas Service Company	24,225	32.30%	Kansas Gas Service Company	22,520	30.03%
19	Texas Gas Service Company	440	0.59%	Texas Gas Service Company	395	0.53%
20	ONE Gas Inc.	36,811	49.08%	ONE Gas Inc.	41,269	55.03%
	Total	75,000	100%	Total	75,000	100%

Based on each company's percent of total cost of OPEB for 2014			Based on each company's percent of total cost of OPEB for 2015		
	Percent of Total Cost			Percent of Total Cost	
21 Oklahoma Natural Gas Company	7,627	34.67%	Oklahoma Natural Gas Company	5,957	34.00%
22 Kansas Gas Service Company	6,632	30.15%	Kansas Gas Service Company	5,431	31.00%
23 Texas Gas Service Company	4,341	19.73%	Texas Gas Service Company	4,030	23.00%
24 ONE Gas Inc.	3,400	15.45%	ONE Gas Inc.	2,102	12.00%
Total	22,000	100%	Total	17,520	100%

Based on each company's percent of total cost of Profit Share for 2014			Based on each company's percent of total cost of Profit Share for 2015		
	Percent of Total Cost			Percent of Total Cost	
25 Oklahoma Natural Gas Company	87,024	31.08%	Oklahoma Natural Gas Company	74,946	28.50%
26 Kansas Gas Service Company	59,500	21.25%	Kansas Gas Service Company	56,102	21.33%
27 Texas Gas Service Company	85,764	30.63%	Texas Gas Service Company	71,143	27.05%
28 ONE Gas Inc.	47,712	17.04%	ONE Gas Inc.	60,813	23.12%
Total	280,000	100%	Total	263,004	100%

Based on each company's percent of total cost of Pension for 2014			Based on each company's percent of total cost of Pension for 2015		
	Percent of Total Cost			Percent of Total Cost	
29 Oklahoma Natural Gas Company	155,584	35.36%	Oklahoma Natural Gas Company	205,644	47.05%
30 Kansas Gas Service Company	189,376	43.04%	Kansas Gas Service Company	170,670	39.05%
31 Texas Gas Service Company	31,856	7.24%	Texas Gas Service Company	19,557	4.47%
32 ONE Gas Inc.	63,184	14.36%	ONE Gas Inc.	41,193	9.42%
Total	440,000	100%	Total	437,064	100%

Based on User Count at year end 2013			Based on User Count at year end 2014		
	Users			Users	
33 Oklahoma Natural Gas Company	347	40.00%	Oklahoma Natural Gas Company	429	44.00%
34 Kansas Gas Service Company	208	24.00%	Kansas Gas Service Company	194	20.00%
35 Texas Gas Service Company	317	36.00%	Texas Gas Service Company	346	36.00%
36 ONE Gas Inc.	-	0.00%	ONE Gas Inc.	-	0.00%
Total	872	100%	Total	969	100%

Based on Customer Count at year end 2013			Based on Customer Count at year end 2014		
	Customers			Customers	
37 Oklahoma Natural Gas Company	847,023	40.07%	Oklahoma Natural Gas Company	853,533	40.12%
38 Kansas Gas Service Company	632,638	29.93%	Kansas Gas Service Company	634,128	29.81%
39 Texas Gas Service Company	634,251	30.00%	Texas Gas Service Company	639,840	30.07%
40 ONE Gas Inc.	-	0.00%	ONE Gas Inc.	-	0.00%
Total	2,113,912	100%	Total	2,127,501	100%

NOTE (A) An additional Gross PP&E allocation factor was calculated for 2015 based off 1st quarter 2015 gross PP&E because the company reclassified the PowerPlant Software depreciation into its own account during the 2nd quarter of 2015. PowerPlant software depreciation expense and the Property Accounting Department are allocated to the distribution companies based off their portion of gross PP&E.

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Customer Costs	\$ 58,134,176	\$ 53,731,555	\$ 3,563,148	\$ 17,970	\$ 432,006	\$ 13,027	\$ 6,947	\$ 7,623	\$ 6,002	\$ 355,898
2	Demand Costs	\$ 19,414,365	\$ 12,427,907	\$ 3,513,086	\$ 93,553	\$ 1,372,258	\$ 23,944	\$ 235,336	\$ 131,484	\$ 331,003	\$ 1,285,794
3	Commodity Costs	\$ 623,005	\$ 364,827	\$ 125,348	\$ 4,639	\$ 39,144	\$ 5,126	\$ 18,983	\$ 19,668	\$ 23,532	\$ 21,737
4	Cost of Service Before Revenue Credits	\$ 78,171,546	\$ 66,524,289	\$ 7,201,582	\$ 116,161	\$ 1,843,408	\$ 42,098	\$ 261,266	\$ 158,775	\$ 360,538	\$ 1,663,429
5	Revenues Credited to Cost of Service (1)	\$ 2,594,873	\$ 2,333,127	\$ 210,401	\$ 1,400	\$ 21,712	\$ 478	\$ 2,966	\$ 1,810	\$ 4,093	\$ 18,885
6	Total Cost of Service	\$ 75,576,673	\$ 64,191,162	\$ 6,991,181	\$ 114,761	\$ 1,821,696	\$ 41,620	\$ 258,300	\$ 156,966	\$ 356,444	\$ 1,644,545
7	Revenue at Current Rates	\$ 66,772,737	\$ 50,039,651	\$ 9,801,816	\$ 397,987	\$ 2,863,998	\$ 199,817	\$ 530,164	\$ 600,647	\$ 729,641	\$ 1,609,017
8	Revenue Deficiency	<u>\$ 8,803,935</u>	<u>\$ 14,151,511</u>	<u>\$ (2,810,635)</u>	<u>\$ (283,226)</u>	<u>\$ (1,042,302)</u>	<u>\$ (158,198)</u>	<u>\$ (271,864)</u>	<u>\$ (443,681)</u>	<u>\$ (373,197)</u>	<u>\$ 35,528</u>

(1) Service charge (including Company recommended changes), special contract (other than Fort Bliss), irrigation and other revenue are used to offset each class' cost of service. Service charge revenue is directly assigned to classes and is included in the revenue credit on line 5. Allocation of the remaining revenues to be credited is based on the class' cost of service relative to the total cost of service on line 4. The components of the total revenue credit are as follows:

Service Charges	\$ 1,707,409
Irrigation	\$ 388,863
Special Contract	\$ 252,315
Other Revenue	\$ 246,286
	<u>\$ 2,594,873</u>

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	FORT BLISS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Customer Costs	\$ 58,134,176	\$ 53,731,555	\$ 3,570,095	\$ 25,593	\$ 438,008	\$ 13,027	\$ 355,898
2	Demand Costs	\$ 19,414,365	\$ 12,427,907	\$ 3,748,422	\$ 225,036	\$ 1,703,261	\$ 23,944	\$ 1,285,794
3	Commodity Costs	\$ 623,005	\$ 364,827	\$ 144,331	\$ 24,307	\$ 62,676	\$ 5,126	\$ 21,737
4	Cost of Service Before Revenue Credits	\$ 78,171,546	\$ 66,524,289	\$ 7,462,848	\$ 274,936	\$ 2,203,946	\$ 42,098	\$ 1,663,429
5	Revenues Credited to Cost of Service	\$ 2,594,873	\$ 2,333,127	\$ 213,367	\$ 3,210	\$ 25,805	\$ 478	\$ 18,885
6	Total Cost of Service	\$ 75,576,673	\$ 64,191,162	\$ 7,249,481	\$ 271,727	\$ 2,178,140	\$ 41,620	\$ 1,644,545
7	Revenue at Current Rates	\$ 66,772,737	\$ 50,039,651	\$ 10,331,980	\$ 998,634	\$ 3,593,639	\$ 199,817	\$ 1,609,017
8	Revenue Deficiency	\$ 8,803,935	\$ 14,151,511	\$ (3,082,499)	\$ (726,908)	\$ (1,415,498)	\$ (158,198)	\$ 35,528
9	Revenue-to-Cost Ratios							
10	Current Revenue	0.8874	0.7873	1.4130	3.6439	1.6423	4.7579	0.9786
11	Required Revenue	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
12	Customer and Demand Costs Per Bill		\$ 23.03	\$ 43.23	\$ 399.34	\$ 145.66	\$ 154.62	\$ 6,840.38
13	Commodity Cost Per Ccf	\$ 0.00326						

LINE	ACCT.	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY	FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Intangible Plant</u>					
2	301	Organization	\$ 40,840	\$ 26,768	\$ 14,013	\$ 59	NINTPLT
3	302	Franchises and Consents	\$ 7,208	\$ 4,725	\$ 2,473	\$ 10	NINTPLT
4	303	Miscellaneous Intangible	\$ 726,412	\$ 476,114	\$ 249,248	\$ 1,051	NINTPLT
5	301-03	Total Intangible Plant	<u>\$ 774,461</u>	<u>\$ 507,606</u>	<u>\$ 265,735</u>	<u>\$ 1,120</u>	
6							
7		<u>Transmission Plant</u>					
8	365	Land and Land Rights	\$ 77,482	\$ -	\$ 77,482	\$ -	DEM
9	366	Measuring and Reg., Station Structures	\$ -	\$ -	\$ -	\$ -	DEM
10	367	Mains	\$ 28,555,758	\$ -	\$ 28,555,758	\$ -	DEM
11	369	Measuring and Reg. Station Equipment	\$ 1,461,666	\$ -	\$ 1,461,666	\$ -	DEM
12	365-69	Total Transmission Plant	<u>\$ 30,094,906</u>	<u>\$ -</u>	<u>\$ 30,094,906</u>	<u>\$ -</u>	
13							
14		<u>Distribution Plant</u>					
15	374	Land & Land Rights - Allocated	\$ 1,529,277	\$ 754,736	\$ 774,541	\$ -	DIS376-379 - ALL
16	374	Land & Land Rights - Directly Assigned	\$ 19,533	\$ 7,846	\$ 11,688	\$ -	DIS376-379 - DA
17	375	Structures and Improvements	\$ 219,767	\$ 108,460	\$ 111,306	\$ -	DIS376-379 -ALL
18	376	Mains - Allocated	\$ 161,620,388	\$ 84,629,750	\$ 76,990,638	\$ -	MAINS-ALLOC
19	376	Mains - Directly Assigned	\$ 3,383,027	\$ 1,389,653	\$ 1,993,374	\$ -	MAINS-DA
20	378	Meas. & Reg. Sta. Equip.- Gen. - Allocated	\$ 7,047,550	\$ -	\$ 7,047,550	\$ -	DEM
21	378	Meas. & Reg. Sta. Equip.- Gen. - Dir. Assn.	\$ 76,718	\$ -	\$ 76,718	\$ -	DEM
22	379	Meas. & Reg. Sta. Equip.- City Gate	\$ 2,812,411	\$ -	\$ 2,812,411	\$ -	DEM
23	378-379	Odorization Tank	\$ 534,949	\$ -	\$ -	\$ 534,949	COM
24	380	Services - Allocated	\$ 90,405,052	\$ 90,405,052	\$ -	\$ -	CUS
25	380	Service - Directly Assigned	\$ 552,738	\$ 552,738	\$ -	\$ -	CUS
26	381	Meters - Allocated	\$ 35,158,483	\$ 35,158,483	\$ -	\$ -	CUS
27	381	Meters - Directly Assigned	\$ 71,822	\$ 71,822	\$ -	\$ -	CUS
28	382	Meter Installations	\$ (0)	\$ (0)	\$ -	\$ -	CUS
29	383	House Regulators - Allocated	\$ 10,489,516	\$ 10,489,516	\$ -	\$ -	CUS

LINE	ACCT.	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY	FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
30		<u>Distribution Plant</u> (Continued)					
31	383	House Regulators - Directly Assigned	\$ 43,646	\$ 43,646	\$ -	\$ -	CUS
32	385	Meas. & Reg. Sta. Equip.-Ind. - Allocated	\$ 10,079,695	\$ -	\$ 10,079,695	\$ -	DEM
33	385	Meas. & Reg. Sta. Equip.-Ind. - Dir. Assn.	\$ 262,619	\$ -	\$ 262,619	\$ -	DEM
34	386	Other Property-Customer Premises	\$ 624,137	\$ 624,137	\$ -	\$ -	CUS
35	387	Other Equipment	\$ -	\$ -	\$ -	\$ -	DIS376-379 - ALL
36	374-87	Total Distribution Plant	<u>\$ 324,931,326</u>	<u>\$ 224,235,838</u>	<u>\$ 100,160,539</u>	<u>\$ 534,949</u>	
37							
38		<u>General Plant</u>					
39	389	Land & Land Rights	\$ 202,445	\$ 139,708	\$ 62,404	\$ 333	GENPLT
40	390	Structures & Improvements	\$ 4,810,903	\$ 3,403,937	\$ 1,399,491	\$ 7,475	GENPLT
41	391	Office Furniture and Equipment - Allocated	\$ 25,201,098	\$ 24,151,537	\$ 1,043,985	\$ 5,576	GENPLT
42	391	Office Furniture and Equipment - Dir. Assn.	\$ 97,743	\$ 45,783	\$ 51,960	\$ -	GENPLT
43	392	Transportation Equipment	\$ 3,497,706	\$ 2,413,775	\$ 1,078,173	\$ 5,758	GENPLT
44	393	Stores Equipment	\$ 62,305	\$ 42,997	\$ 19,206	\$ 103	GENPLT
45	394	Tools, Shop & Garage	\$ 3,424,833	\$ 2,366,505	\$ 1,052,705	\$ 5,622	GENPLT
46	394	Tools, Shop & Garage - Odorization	\$ 7,375	\$ -	\$ -	\$ 7,375	COM
47	396	Major Work Equipment	\$ 831,227	\$ 573,631	\$ 256,227	\$ 1,368	COM
48	397	Communication Equipment - Allocated	\$ 4,929,728	\$ 3,548,108	\$ 1,374,280	\$ 7,340	COM
49	397	Communication Equipment - Dir. Assigned	\$ 2,738	\$ 1,283	\$ 1,456	\$ -	COM
50	398	Miscellaneous General Plant	\$ 12,598	\$ 8,694	\$ 3,883	\$ 21	COM
51	389-98	Total General Plant	<u>\$ 43,080,700</u>	<u>\$ 36,695,959</u>	<u>\$ 6,343,770</u>	<u>\$ 40,971</u>	
52							
53		TOTAL PLANT IN SERVICE	<u>\$ 398,881,393</u>	<u>\$ 261,439,402</u>	<u>\$ 136,864,950</u>	<u>\$ 577,041</u>	
54							
55		<u>Depreciation & Amortization Reserve</u>					
56		Intangible Plant	\$ (295,547)	\$ (203,822)	\$ (91,173)	\$ (551)	DISPLTRES-ALLOC
57		Transmission Plant	\$ (392,223)	\$ -	\$ (392,223)	\$ -	DEM
58		Distribution Plant - Allocated	\$ (82,706,411)	\$ (56,981,759)	\$ (25,570,071)	\$ (154,581)	DISPLTRES-ALLOC
59		Land & Land Rights - Directly Assigned	\$ (1,628)	\$ (654)	\$ (974)	\$ -	DIS376-379 - DA
60		Mains - Directly Assigned	\$ (315,424)	\$ (129,567)	\$ (185,856)	\$ -	MAINSRES-DA
61		Meas. & Reg. Sta. Equip.- Gen. - Dir. Assn.	\$ (8,539)	\$ -	\$ (8,539)	\$ -	DEM

LINE	ACCT.	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY	FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
62		Depreciation & Amortization Reserve (Cont'd.)					
63		Meters - Directly Assigned	\$ (41,576)	\$ (41,576)	\$ -	\$ -	CUS
64		Services - Directly Assigned	\$ (107,329)	\$ (107,329)	\$ -	\$ -	CUS
65		House Regulators - Directly Assigned	\$ (6,005)	\$ (6,005)	\$ -	\$ -	CUS
66		Meas. & Reg. Sta. Equip.-Ind. - Dir. Assn.	\$ 21,006	\$ -	\$ 21,006	\$ -	DEM
67		General Plant -Allocated	\$ (11,364,877)	\$ (10,113,324)	\$ (1,244,675)	\$ (6,878)	GEN-ALLOCRES
68		General Plant - Directly Assigned	\$ (79,170)	\$ (37,083)	\$ (42,087)	\$ -	GEN-DARES
69		Total Depr. & Amort. Reserve	<u>\$ (95,297,722)</u>	<u>\$ (67,621,119)</u>	<u>\$ (27,514,593)</u>	<u>\$ (162,011)</u>	
70							
71		NET PLANT IN SERVICE	<u>\$ 303,583,671</u>	<u>\$ 193,818,283</u>	<u>\$ 109,350,357</u>	<u>\$ 415,031</u>	
72							
73		Customer Deposits	\$ (5,241,504)	\$ (5,241,504)	\$ -	\$ -	CUS
74							
75		Customer Advances	\$ (11,498,413)	\$ (7,950,255)	\$ (3,548,158)	\$ -	MAINS/SVCS
76							
77		Accumulated Deferred Income Taxes	\$ (32,221,622)	\$ (21,187,936)	\$ (10,987,145)	\$ (46,542)	TOTPLT
78							
79		Materials and Supplies	\$ 2,406,335	\$ 1,582,331	\$ 820,528	\$ 3,476	TOTPLT
80							
81		Prepayments	\$ 1,387,027	\$ 1,109,492	\$ 250,595	\$ 26,941	OPEXP
82							
83		Pension & FAS 106 Regulatory Asset	\$ 10,023,226	\$ 8,017,641	\$ 1,810,901	\$ 194,685	OPEXP
84							
85		DIMP Deferrals	\$ 1,181,369	\$ 944,984	\$ 213,438	\$ 22,946	OPEXP
86							
87		Cash Working Capital	\$ (3,613,345)	\$ (2,890,337)	\$ (652,825)	\$ (70,183)	OPEXP
88							
89		Total Rate Base	<u>\$ 266,006,743</u>	<u>\$ 168,202,699</u>	<u>\$ 97,257,692</u>	<u>\$ 546,353</u>	

LINE	ACCT.	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY	CLASSIFICATION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Transmission & Distribution Operations Exp.</u>					
2	850-66	Transmission Expenses	\$ 292,627	\$ -	\$ 292,627	\$ -	DEM
3	870	Operation Supervision & Engineering	\$ 873,153	731,057	103,351	\$ 38,744	DIS871-879
4	871	Distribution Load Dispatch	\$ 292,831	-	-	\$ 292,831	COM
5	874	Mains and Services Expenses - Allocated	\$ 2,051,128	\$ 1,424,534	\$ 626,594	\$ -	MAINS/SVC-ALLOC
6	874	Mains and Services Expenses - Dir. Assn.	\$ 32,036	\$ 15,810	\$ 16,225	\$ -	MAINS/SVC-DA
7	874	Odorization	\$ 278	\$ -	\$ -	\$ 278	COM
8	875	Measuring & Reg. Stat. Exp.-Gen.-Allocated	\$ 101,587	\$ -	\$ 101,587	\$ -	DEM
9	875	Measuring & Reg. Stat. Exp.-Gen.-Dir. Assn.	\$ 1,163	\$ -	\$ 1,163	\$ -	DEM
10	875	Odorization	\$ 5,221	\$ -	\$ -	\$ 5,221	COM
11	876	Meas. & Reg. Stat. Exp.- Ind - Allocated	\$ 32,637	\$ -	\$ 32,637	\$ -	DEM
12	876	Meas. & Reg. Stat. Exp.- Ind - Dir. Assn	\$ 850	\$ -	\$ 850	\$ -	DEM
13	877	Meas. & Regulating Station Exp.- City Gate	\$ 2,081	\$ -	\$ 2,081	\$ -	DEM
14	878	Meter and House Regulator Exp. - Allocated	\$ 2,270,303	\$ 2,270,303	\$ -	\$ -	CUS
15	878	Meter and House Regulator Exp. - Dir. Assn.	\$ 5,743	\$ 5,743	\$ -	\$ -	CUS
16	879	Customer Installation Expenses	\$ 1,809,007	\$ 1,809,007	\$ -	\$ -	CUS
17	880	Other Expenses	\$ 1,272,576	\$ 1,065,479	\$ 150,629	\$ 56,467	DIS871-879
18	881	Rents	\$ 84,524	\$ 70,769	\$ 10,005	\$ 3,751	DIS871-879
19		Total Distribution & Transmission Oper. Exp.	<u>\$ 9,127,743</u>	<u>\$ 7,392,702</u>	<u>\$ 1,337,750</u>	<u>\$ 397,292</u>	
20							
21		<u>Distribution Maintenance Expenses</u>					
22	885	Maintenance Supervision and Engineering	\$ 60,116	\$ 32,027	\$ 28,089	\$ -	DIS887-893
23	886	Structures and Improvements	\$ 157,599	\$ 83,961	\$ 73,637	\$ -	DIS887-893
24	887	Maintenance of Mains - Allocated	\$ 3,013,972	\$ 1,578,215	\$ 1,435,757	\$ -	MAINS-ALLOC
25	887	Maintenance of Mains - Directly Assn.	\$ 63,088	\$ 25,915	\$ 37,173	\$ -	MAINS-DA
26	889	Maint. of Meas. & Reg. Sta. Equip.-Gen.-Alloc.	\$ 670,740	\$ -	\$ 670,740	\$ -	DEM
27	889	Maint. of Meas. & Reg. Sta. Equip.-Gen. - DA	\$ 7,823	\$ -	\$ 7,823	\$ -	DEM
28	889	Odorization	\$ 47,916	\$ -	\$ -	\$ 47,916	COM
29	890	Maint. of Meas. & Reg. Sta. Equip. - Ind.- Alloc.	\$ 531,692	\$ -	\$ 531,692	\$ -	DEM
30	890	Maint. of Meas. & Reg. Sta. Equip.- Ind. - DA	\$ 13,853	\$ -	\$ 13,853	\$ -	DEM
31	891	Maint. of Meas. & Reg. Sta. Equip. - City Gate	\$ 4,678	\$ -	\$ 4,678	\$ -	DEM
32		<u>Distribution Maintenance Expenses (Cont'd.)</u>					
33	892	Maintenance of Services - Allocated	\$ 1,466,759	\$ 1,466,759	\$ -	\$ -	CUS
34	892	Maintenance of Services - Directly Assigned	\$ 8,968	\$ 8,968	\$ -	\$ -	CUS
35	893	Main. of Meters & House Reg. - Allocated	\$ 635	\$ 635	\$ -	\$ -	CUS
36	893	Main. of Meters & House Reg. - Dir. Assigned	\$ 2	\$ 2	\$ -	\$ -	CUS
37	894	Maintenance of Other Equipment	\$ -	\$ -	\$ -	\$ -	DIS887-893
38		Total Distribution Maintenance Expenses	<u>\$ 6,047,840</u>	<u>\$ 3,196,482</u>	<u>\$ 2,803,443</u>	<u>\$ 47,916</u>	
39							
40		Total Operations & Maintenance Expenses	<u>\$ 15,175,583</u>	<u>\$ 10,589,184</u>	<u>\$ 4,141,192</u>	<u>\$ 445,208</u>	
41							
42		<u>Customer Accounts Expenses</u>					
43	901	Supervision	\$ 173,060	\$ 173,060	\$ -	\$ -	CUS
44	902	Meter Reading Expenses	\$ 1,378,029	\$ 1,378,029	\$ -	\$ -	CUS
45	903	Customer Accounting	\$ 4,564,198	\$ 4,564,198	\$ -	\$ -	CUS
46	904	Bad Debts (includes gross up)	\$ 448,783	\$ 448,783	\$ -	\$ -	CUS
47	905	Miscellaneous Customer Accounts Expenses	\$ 432,811	\$ 432,811	\$ -	\$ -	CUS
48		Total Customer Accounts Expenses	<u>\$ 6,996,882</u>	<u>\$ 6,996,882</u>	<u>\$ -</u>	<u>\$ -</u>	

LINE	ACCT.	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY	CLASSIFICATION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
49							
50		<u>Customer Service Expenses</u>					
51	907	Supervision	\$ -	\$ -	\$ -	\$ -	CUS
52	908	Customer Assistance	\$ 561,863	\$ 561,863	\$ -	\$ -	CUS
53	909	Informational and Instructional Advertising	\$ 96,999	\$ 96,999	\$ -	\$ -	CUS
54		Total Customer Service Expenses	<u>\$ 658,862</u>	<u>\$ 658,862</u>	<u>\$ -</u>	<u>\$ -</u>	
55							
56		<u>Sales and Advertising Expenses</u>					
57	912	Demonstrating and Selling	\$ 82,956	\$ 82,956	\$ -	\$ -	CUS
58	913	Advertising	\$ 6,964	\$ 6,964	\$ -	\$ -	CUS
59		Total Sales and Advertising Expenses	<u>\$ 89,920</u>	<u>\$ 89,920</u>	<u>\$ -</u>	<u>\$ -</u>	
60							
61		<u>Administrative & General Expenses</u>					
62	921-32	Administrative & General Expenses	\$ 12,461,880	\$ 11,328,491	\$ 1,023,370	\$ 110,019	ADMINGEN
63		Total Administrative & General Expenses	<u>\$ 12,461,880</u>	<u>\$ 9,968,335</u>	<u>\$ 2,251,493</u>	<u>\$ 242,052</u>	
64							
65		<u>Depreciation and Amortization Expense</u>					
66	301	Organization	\$ 1,156	\$ 758	\$ 397	\$ 2	PLT301
67	302	Franchises and Consents	\$ -	\$ -	\$ -	\$ -	PLT302
68	303	Miscellaneous Intangible	\$ 24,211	\$ 15,869	\$ 8,307	\$ 35	PLT303
69	367	Mains	\$ 553,982	\$ -	\$ 553,982	\$ -	PLT367
70	369	Measuring and Reg. Station Equipment	\$ 49,404	\$ -	\$ 49,404	\$ -	PLT369
71	375	Structures and Improvements	\$ 4,757	\$ 2,347	\$ 2,409	\$ -	PLT375
72	376	Mains - Allocated	\$ 3,447,696	\$ 1,805,327	\$ 1,642,369	\$ -	MAINS-ALLOC
73	376	Mains - Directly Assigned	\$ 72,167	\$ 29,644	\$ 42,523	\$ -	MAINS-DA
74	378	Meas. & Reg. Sta. Equip. - General - Alloc.	\$ 156,422	\$ -	\$ 156,422	\$ -	PLT378
75	378	Meas. & Reg. Sta. Equip. - General - Dir. Assn.	\$ 1,747	\$ -	\$ 1,747	\$ -	PLT379
76	379	Meas. & Reg. Sta. Equip. - City Gate	\$ 46,686	\$ -	\$ 46,686	\$ -	PLT379
77	378-79	Odorization Tank	\$ 9,907	\$ -	\$ -	\$ 9,907	COM
78	380	Services - Allocated	\$ 2,005,339	\$ 2,005,339	\$ -	\$ -	PLT380
79	380	Services - Directly Assigned	\$ 12,261	\$ 12,261	\$ -	\$ -	PLT380
80	381	Meters - Allocated	\$ 1,304,383	\$ 1,304,383	\$ -	\$ -	PLT381
81	381	Meters - Directly Assigned	\$ 2,665	\$ 2,665	\$ -	\$ -	PLT381
82	382	Meter Installations	\$ -	\$ -	\$ -	\$ -	PLT382
83	383	House Regulators -Allocated	\$ 256,996	\$ 256,996	\$ -	\$ -	PLT383
84	383	House Regulators -Directly Assigned	\$ 1,069	\$ 1,069	\$ -	\$ -	PLT383
85	385	Meas. & Reg. Sta. Equip. - Ind. - Allocated	\$ 214,810	\$ -	\$ 214,810	\$ -	PLT385
86	385	Meas. & Reg. Sta. Equip. - Ind. - Dir. Assn.	\$ 5,597	\$ -	\$ 5,597	\$ -	PLT385
87	386	Other Property-Customer Premises	\$ 28,773	\$ 28,773	\$ -	\$ -	PLT386
88	387	Other Equipment	\$ -	\$ -	\$ -	\$ -	PLT387
89	389-98	General Plant - Allocated	\$ 2,835,575	\$ 2,539,366	\$ 294,197	\$ 2,011	GENDEP
90	389-98	General Plant - Directly Assigned	\$ 8,481	\$ 7,595	\$ 880	\$ 6	GENDEP
91	389-98	General Plant - Odorization	\$ 465	\$ -	\$ -	\$ 465	COM
92	4073	Pension & FAS 106 Amortization Expense	\$ 169,890	\$ 135,896	\$ 30,694	\$ 3,300	OPEXP
93		Total Depreciation and Amortization Expense	<u>\$ 11,214,438</u>	<u>\$ 8,148,288</u>	<u>\$ 3,050,423</u>	<u>\$ 15,727</u>	
94							

LINE	ACCT.	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY	CLASSIFICATION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
95		<u>Taxes Other Than Income</u>					
96	408	Payroll and Other	\$ 482,401	\$ 385,875	\$ 87,156	\$ 9,370	OPEXP
97	408	Ad Valorem - Allocated	\$ 3,438,499	\$ 2,261,050	\$ 1,172,482	\$ 4,967	TPLT-ALLOC
98	408	Ad Valorem - Directly Assigned	\$ 29,412	\$ 13,763	\$ 15,601	\$ 48	TPLT-DA
99	408	Revenue Related (includes gross up)	\$ 66,030	\$ 66,030	\$ -	\$ -	CUS
100		Total Taxes Other Than Income	<u>\$ 4,016,341</u>	<u>\$ 2,726,717</u>	<u>\$ 1,275,239</u>	<u>\$ 14,385</u>	
101							
102	431	Interest on Customer Deposits	\$ 5,766	\$ 5,766	\$ -	\$ -	CUS
103							
104		Required Return - Other Than Directly Assigned	\$ 19,124,505	\$ 12,257,313	\$ 6,840,699	\$ 26,492	RB-ALLOC
105		Required Return - Directly Assigned	\$ 253,531	\$ 114,293	\$ 139,238	\$ -	RB-DA
106		Income Taxes - Other Than Directly Assigned	\$ 8,066,896	\$ 5,170,250	\$ 2,885,471	\$ 11,174	RB-ALLOC
107		Income Taxes - Directly Assigned	\$ 106,942	\$ 48,210	\$ 58,732	\$ -	RB-DA
108		Total Cost of Service Before Revenue Credits	<u>\$ 78,171,546</u>	<u>\$ 56,774,021</u>	<u>\$ 20,642,489</u>	<u>\$ 755,037</u>	

LINE	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)
1	Customer Factor (CUS)		1.00000	0.00000	0.00000
2					
3	Demand Factor (DEM)		0.00000	1.00000	0.00000
4					
5	Commodity Factor (COM)		0.00000	0.00000	1.00000
6					
7	Total Transmission Plant	\$ 30,094,906	\$ -	\$ 30,094,906	\$ -
8	Total Distribution Plant	\$ 324,931,326	\$ 224,235,838	\$ 100,160,539	\$ 534,949
9	Total General Plant	\$ 43,080,700	\$ 36,695,959	\$ 6,343,770	\$ 40,971
10	Total Non-Intangible Plant	\$ 398,106,932	\$ 260,931,796	\$ 136,599,215	\$ 575,921
11	Non-Intangible Plant (NINTPLT)	1.00000	0.65543	0.34312	0.00145
12					
13	376 Mains - Allocated	\$ 161,620,388	\$ 84,629,750	\$ 76,990,638	\$ -
14	378 Meas. & Reg. Sta. Equip.- Gen. - Allocated	\$ 7,047,550	\$ -	\$ 7,047,550	\$ -
15	379 Meas. & Reg. Sta. Equip.- City Gate	\$ 2,812,411	\$ -	\$ 2,812,411	\$ -
16	Total Accounts 376-379	\$ 171,480,349	\$ 84,629,750	\$ 86,850,599	\$ -
17	Accounts 376-379 Factor (DIS376-379-All)	1.00000	0.49352	0.50648	0.00000
18					
19	376 Mains - Directly Assigned	\$ 3,383,027	\$ 1,389,653	\$ 1,993,374	\$ -
20	378 Meas. & Reg. Sta. Equip.- Gen. - Dir. Assn.	\$ 76,718	\$ -	\$ 76,718	\$ -
21	Total Accounts 376-379 - Directly Assigned	\$ 3,459,744	\$ 1,389,653	\$ 2,070,091	\$ -
22	Accounts 376-379 Factor (DIS376-379-DA)	1.00000	0.40166	0.59834	0.00000
23					
24	376 Mains - Allocated	\$ 161,620,388	\$ 84,629,750	\$ 76,990,638	\$ -
25	Distribution Mains- Allocated Factor (MAINS-ALLOC)	1.00000	0.52363	0.47637	0.00000
26					
27	376 Mains - Directly Assigned	\$ 3,383,027	\$ 1,389,653	\$ 1,993,374	\$ -
28	Distribution Mains- Directly Assigned Factor (MAINS-DA)	1.00000	0.41077	0.58923	0.00000
29					
30	376/380 Mains and Services - Directly Assigned	\$ 3,935,764	\$ 1,942,391	\$ 1,993,374	\$ -
31	Mains and Services - Directly Assigned (MAINS/SVCS-DA)	1.00000	0.49352	0.50648	0.00000
32					
33	376/380 Mains and Services -Allocated	\$ 252,025,439	\$ 175,034,802	\$ 76,990,638	\$ -
34	Mains and Services - Allocated (MAINS/SVCS-ALLOC)	1.00000	0.69451	0.30549	0.00000

LINE	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)
35					
36	376/380 Mains and Services	\$ 255,961,204	\$ 176,977,193	\$ 78,984,011	\$ -
37	Mains and Services (MAINS/SVCS)	1.00000	0.69142	0.30858	0.00000
38					
39	374-87 Total Distribution Plant	\$ 324,931,326	\$ 224,235,838	\$ 100,160,539	\$ 534,949
40	Distribution Plant (DISPLT)	1.00000	0.69010	0.30825	0.00165
41					
42	374 Land & Land Rights - Directly Assigned	\$ 19,533	\$ 7,846	\$ 11,688	\$ -
43	376 Mains - Directly Assigned	\$ 3,383,027	\$ 1,389,653	\$ 1,993,374	\$ -
44	378 Meas. & Reg. Sta. Equip.- Gen. - Dir. Assn.	\$ 76,718	\$ -	\$ 76,718	\$ -
45	380 Service - Directly Assigned	\$ 552,738	\$ 552,738	\$ -	\$ -
46	381 Meters - Directly Assigned	\$ 71,822	\$ 71,822	\$ -	\$ -
47	383 House Regulators - Directly Assigned	\$ 43,646	\$ 43,646	\$ -	\$ -
48	385 Meas. & Reg. Sta. Equip.-Ind. - Dir. Assn.	\$ 262,619	\$ -	\$ 262,619	\$ -
49	Total Distribution Plant - Directly Assigned	\$ 4,410,102	\$ 2,065,705	\$ 2,344,398	\$ -
50	Distribution Plant - Directly Assigned (DISPLT-DA)	1.00000	0.46840	0.53160	-
51					
52	374 Land & Land Rights - Allocated	\$ 46,956	\$ 23,174	\$ 23,782	\$ -
53	375 Structures and Improvements	\$ 134,029	\$ 66,147	\$ 67,883	\$ -
54	376 Distribution Mains - Allocated	\$ 40,958,836	\$ 21,447,394	\$ 19,511,443	\$ -
55	378 Meas. & Reg. Sta. Equip.-Gen. - Alloc.	\$ 1,615,270	\$ -	\$ 1,615,270	\$ -
56	379 Meas. & Reg. Sta. Equip.-City Gate	\$ 1,260,371	\$ -	\$ 1,260,371	\$ -
57	378-379 Odorization Tank	\$ 154,581	\$ -	\$ -	\$ 154,581
58	380 Services - Allocated	\$ 25,425,967	\$ 25,425,967	\$ -	\$ -
59	381 Meters - Allocated	\$ 6,978,169	\$ 6,978,169	\$ -	\$ -
60	382 Meter Installations	\$ 1,459	\$ 1,459	\$ -	\$ -
61	383 House Regulators - Allocated	\$ 2,993,859	\$ 2,993,859	\$ -	\$ -
62	385 Meas. & Reg. Sta. Equip.-Ind. - Allocated	\$ 3,044,535	\$ -	\$ 3,044,535	\$ -
63	386 Other Property-Customer Premises	\$ 92,377	\$ 45,590	\$ 46,787	\$ -
64	378 Other Equipment	\$ -			
65	Total Distribution Plant - Allocated Reserve	\$ 82,850,482	\$ 57,137,322	\$ 25,558,578	\$ 154,581
66	Distribution Plant - Allocated Reserve (DISPLTRES-ALLOC)	1.00000	0.68964	0.30849	0.00187
67					
68	376 Distribution Mains - Directly Assigned	\$ 315,424	\$ 129,567	\$ 185,856	\$ -
69	Distribution Mains - Dir. Assigned Reserve (MAINSRES-DA)	1.00000	0.41077	0.58923	-

LINE	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)
70					
71	General Plant- Allocated Reserve	\$ 11,364,877	\$ 10,113,324	\$ 1,244,675	\$ 6,878
72	General Plant-Allocated Reserve (GEN-ALLOCRES)	1.00000	0.88988	0.10952	0.00061
73					
74	General Plant- Directly Assigned Reserve	\$ 79,170	\$ 37,083	\$ 42,087	\$ -
75	General Plant-Directly Assigned Reserve (GEN-DARES)	1.00000	0.46840	0.53160	-
76					
77	Total Plant - Allocated	\$ 394,385,706	\$ 259,335,760	\$ 134,480,280	\$ 569,666
78	Total Plant - Allocated (TPLT-ALLOC)	1.00000	0.65757	0.34099	0.00144
79					
80	Total Plant - Directly Assigned	\$ 4,495,687	\$ 2,103,642	\$ 2,384,670	\$ 7,375
81	Total Plant - Directly Assigned (TPLT-DA)	1.00000	0.46792	0.53044	0.00164
82					
83	Total Plant	\$ 398,881,393	\$ 261,439,402	\$ 136,864,950	\$ 577,041
84	Total Plant (TPLT)	1.00000	0.65543	0.34312	0.00145
85					
86	Total Operations and Maintenance Expenses	\$ 15,175,583	\$ 10,589,184	\$ 4,141,192	\$ 445,208
87	Total Customer Accounts Expenses	\$ 6,996,882	\$ 6,996,882	\$ -	\$ -
88	Total Customer Service Expenses	\$ 658,862	\$ 658,862	\$ -	\$ -
89	Total Sales and Advertising Expenses	\$ 89,920	\$ 89,920	\$ -	\$ -
90	Administrative and General Expenses	\$ 12,461,880	\$ 9,968,335	\$ 2,251,493	\$ 242,052
91	Total Operating Expenses	\$ 35,383,128	\$ 28,303,183	\$ 6,392,686	\$ 687,259
92	Operating Expense Factor (OPEXP)	1.00000	0.79991	0.18067	0.01942

LINE	DESCRIPTION		TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)		(b)	(c)	(d)	(e)
93						
94	871	Distribution Load Dispatch	\$ 292,831	\$ -	\$ -	\$ 292,831
95	874	Mains and Services Expenses - Allocated	\$ 2,051,128	\$ 1,424,534	\$ 626,594	\$ -
96	874	Mains and Services Expenses - Dir. Assn.	\$ 32,036	\$ 15,810	\$ 16,225	\$ -
97	875	Measuring & Reg. Stat. Exp.-Gen.-Allocated	\$ 101,587	\$ -	\$ 101,587	\$ -
98	875	Measuring & Reg. Stat. Exp.-Gen.-Dir. Assn.	\$ 1,163	\$ -	\$ 1,163	\$ -
99	876	Meas. & Reg. Stat. Exp.- Ind - Allocated	\$ 32,637	\$ -	\$ 32,637	\$ -
100	876	Meas. & Reg. Stat. Exp.- Ind - Dir. Assn	\$ 850	\$ -	\$ 850	\$ -
101	877	Meas. & Regulating Station Exp.- City Gate	\$ 2,081	\$ -	\$ 2,081	\$ -
102	878	Meter and House Regulator Exp. - Allocated	\$ 2,270,303	\$ 2,270,303	\$ -	\$ -
103	878	Meter and House Regulator Exp. - Dir. Assn.	\$ 5,743	\$ 5,743	\$ -	\$ -
104	879	Customer Installation Expenses	\$ 1,809,007	\$ 1,809,007	\$ -	\$ -
105		Total Accounts 871-879	\$ 6,599,365	\$ 5,525,397	\$ 781,138	\$ 292,831
106		Accounts 871-879 Factor (DIS871-879)	1.00000	0.83726	0.11837	0.04437
107						
108	887	Maintenance of Mains - Allocated	\$ 3,013,972	\$ 1,578,215	\$ 1,435,757	\$ -
109	887	Maintenance of Mains - Directly Assn.	\$ 63,088	\$ 25,915	\$ 37,173	\$ -
110	889	Maint. of Meas. & Reg. Sta. Equip.-Gen.-Alloc.	\$ 670,740	\$ -	\$ 670,740	\$ -
111	889	Maint. of Meas. & Reg. Sta. Equip.-Gen. - DA	\$ 7,823	\$ -	\$ 7,823	\$ -
112	890	Maint. of Meas. & Reg. Sta. Equip. - Ind.- Alloc.	\$ 531,692	\$ -	\$ 531,692	\$ -
113	890	Maint. of Meas. & Reg. Sta. Equip.- Ind. - DA	\$ 13,853	\$ -	\$ 13,853	\$ -
114	891	Maint. of Meas. & Reg. Sta. Equip. - City Gate	\$ 4,678	\$ -	\$ 4,678	\$ -
115	892	Maintenance of Services - Allocated	\$ 1,466,759	\$ 1,466,759	\$ -	\$ -
116	892	Maintenance of Services - Directly Assigned	\$ 8,968	\$ 8,968	\$ -	\$ -
117	893	Main. of Meters & House Reg. - Allocated	\$ 635	\$ 635	\$ -	\$ -
118	893	Main. of Meters & House Reg. - Dir. Assigned	\$ 2	\$ 2	\$ -	\$ -
119		Total Accounts 887-893	\$ 5,782,209	\$ 3,080,493	\$ 2,701,716	\$ -
120		Accounts 887-893 Factor (DIS887-893)	1.00000	0.53275	0.46725	0.00000
121						
122		Total Operations and Maintenance Expenses	\$ 15,175,583	\$ 10,589,184	\$ 4,141,192	\$ 445,208
123		Total Customer Accounts Expenses	\$ 6,996,882	\$ 6,996,882	\$ -	\$ -
124		Total Customer Service Expenses	\$ 658,862	\$ 658,862	\$ -	\$ -
125		Total Sales and Advertising Expenses	\$ 89,920	\$ 89,920	\$ -	\$ -
126		Total Operating Exp. Without A&G Expenses	\$ 22,921,248	\$ 18,334,848	\$ 4,141,192	\$ 445,208
127		Non-A&G Operating Expenses Factor (NONAGOPEXP)	1.00000	0.79991	0.18067	0.01942
128						
129	920-932	Administrative and General Expenses	\$ 12,461,880	\$ 11,328,491	\$ 1,023,370	\$ 110,019
130		Administrative and General Expenses (ADMINGEN)	1.00000	0.90905	0.08212	0.00883
131						
132	301	Organization	\$ 40,840	\$ 26,768	\$ 14,013	\$ 59
133		Organization (PLT301)	1.00000	0.65543	0.34312	0.00145
134						
135	302	Franchises and Consents	\$ 7,208	\$ 4,725	\$ 2,473	\$ 10
136		Franchise and Consents (PLT302)	1.00000	0.65543	0.34312	0.00145
137						
138	303	Miscellaneous Intangible	\$ 726,412	\$ 476,114	\$ 249,248	\$ 1,051
139		Miscellaneous Intangible (PLT303)	1.00000	0.65543	0.34312	0.00145
140						
141	367	Mains	\$ 28,555,758	\$ -	\$ 28,555,758	\$ -
142		Mains (PLT367)	1.00000	0.00000	1.00000	0.00000
143						
144	369	Measuring and Reg. Station Equipment	\$ 1,461,666	\$ -	\$ 1,461,666	\$ -
145		Measuring & Reg. Station Equipment (PLT369)	1.00000	0.00000	1.00000	0.00000
146						
147	375	Structures and Improvements	\$ 219,767	\$ 108,460	\$ 111,306	\$ -

LINE	DESCRIPTION	TOTAL	CUSTOMER	DEMAND	COMMODITY
	(a)	(b)	(c)	(d)	(e)
148	Structures and Improvements Factor (PLT375)	1.00000	0.49352	0.50648	0.00000
149					
150	378 Meas. & Reg. Sta. Equip.- Gen. - Allocated	\$ 7,047,550	\$ -	\$ 7,047,550	\$ -
151	Meas. & Reg. Station Equip. - General Factor (PLT378)	1.00000	0.00000	1.00000	0.00000
152					
153	379 Meas. & Reg. Sta. Equip.- City Gate	\$ 2,812,411	\$ -	\$ 2,812,411	\$ -
154	Meas. & Reg. Station Equip. - City Gate Factor (PLT379)	1.00000	0.00000	1.00000	0.00000
155					
156	380 Services - Allocated	\$ 90,405,052	\$ 90,405,052	\$ -	\$ -
157	Services Factor (PLT380)	1.00000	1.00000	0.00000	0.00000
158					
159	381 Meters - Allocated	\$ 35,158,483	\$ 35,158,483	\$ -	\$ -
160	Meters Factor (PLT381)	1.00000	1.00000	0.00000	0.00000
161					
162	382 Meter Installations	\$ (0)	\$ (0)	\$ -	\$ -
163	Meter Installations Factor (PLT382)	1.00000	1.00000	0.00000	0.00000
164					
165	383 House Regulators - Allocated	\$ 10,489,516	\$ 10,489,516	\$ -	\$ -
166	House Regulators Factor (PLT383)	1.00000	1.00000	0.00000	0.00000
167					
168	385 Meas. & Reg. Sta. Equip.-Ind. - Allocated	\$ 10,079,695	\$ -	\$ 10,079,695	\$ -
169	Meas. & Reg. Sta. Equip.-Industrial Factor (PLT385)	1.00000	0.00000	1.00000	0.00000
170					
171	386 Other Property-Customer Premises	\$ 624,137	\$ 624,137	\$ -	\$ -
172	Other Property-Customer Premises Factor (PLT386)	1.00000	1.00000	0.00000	0.00000
173					
174	387 Other Equipment	\$ -	\$ -	\$ -	\$ -
175	Other Equipment Factor (PLT387)	0.00000	0.00000	0.00000	0.00000
176					
177	389-98 General Plant Depreciation Expense	\$ 2,844,521	\$ 2,547,378	\$ 295,125	\$ 2,018
178	General Plant Depreciation Expense (GENDEP)	1.00000	0.89554	0.10375	0.00071
179					
180	Directly Assigned Net Plant	\$ 3,971,919	\$ 1,790,556	\$ 2,181,363	\$ -
181	Directly Assigned Net Plant (NETPLT-DA)	1.00000	0.45080	0.54920	0.00000
182					
183	Allocated Net Plant	\$ 299,611,752	\$ 192,027,727	\$ 107,168,994	\$ 415,031
184	Allocated Net Plant (NETPLT-ALLOC)	1.00000	0.64092	0.35769	0.00139
185					
186	Directly Assigned Rate Base	\$ 3,480,283	\$ 1,568,925	\$ 1,911,359	\$ -
187	Directly Assigned Rate Base (RB-DA)	1.00000	0.45080	0.54920	0.00000
188					
189	Allocated Rate Base	\$ 262,526,460	\$ 168,258,952	\$ 93,903,849	\$ 363,659
190	Allocated Rate Base (RB-ALLOC)	1.00000	0.64092	0.35769	0.00139
191					
192	Required Return	\$ 19,378,036	\$ 12,371,606	\$ 6,979,938	\$ 26,492
193	Required Return Factor (REQRET)	1.00000	0.63843	0.36020	0.00137
194					
195	Non-Plant Rate Base	\$ (37,576,928)	\$ (25,615,585)	\$ (12,092,665)	\$ 131,322
196	Non-Plant Rate Base (NPLT-RB)	1.00000	0.68168	0.32181	(0.00349)

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1		<u>Intangible Plant</u>											
2	301	Organization											
3		Customer	\$ 26,768	\$ 25,148	\$ 1,481	\$ 4	\$ 128	\$ 2	\$ 1	\$ 1	\$ 1	\$ 2	NONINCUS
4		Demand	\$ 14,013	\$ 9,843	\$ 2,235	\$ 60	\$ 873	\$ 15	\$ 150	\$ 84	\$ 211	\$ 543	NONINDEM
5		Commodity	\$ 59	\$ 35	\$ 12	\$ 0	\$ 4	\$ 0	\$ 2	\$ 2	\$ 2	\$ 2	COM
6		Total Organization	\$ 40,840	\$ 35,025	\$ 3,728	\$ 64	\$ 1,004	\$ 18	\$ 153	\$ 87	\$ 214	\$ 547	
7	302	Franchises and Consents											
8		Customer	\$ 4,725	\$ 4,439	\$ 261	\$ 1	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	NONINCUS
9		Demand	\$ 2,473	\$ 1,737	\$ 395	\$ 11	\$ 154	\$ 3	\$ 26	\$ 15	\$ 37	\$ 96	NONINDEM
10		Commodity	\$ 10	\$ 6	\$ 2	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	COM
11		Total Franchises and Consents	\$ 7,208	\$ 6,182	\$ 658	\$ 11	\$ 177	\$ 3	\$ 27	\$ 15	\$ 38	\$ 97	
12	303	Miscellaneous Intangible											
13		Customer	\$ 476,114	\$ 447,295	\$ 26,334	\$ 72	\$ 2,268	\$ 37	\$ 24	\$ 26	\$ 21	\$ 37	NONINCUS
14		Demand	\$ 249,248	\$ 175,073	\$ 39,757	\$ 1,059	\$ 15,530	\$ 271	\$ 2,663	\$ 1,488	\$ 3,746	\$ 9,662	NONINDEM
15		Commodity	\$ 1,051	\$ 615	\$ 211	\$ 8	\$ 66	\$ 9	\$ 32	\$ 33	\$ 40	\$ 37	COM
16		Total Miscellaneous Intangible	\$ 726,412	\$ 622,983	\$ 66,302	\$ 1,138	\$ 17,864	\$ 317	\$ 2,720	\$ 1,547	\$ 3,806	\$ 9,735	
17		<u>Total Intangible Plant</u>											
18		Customer	\$ 507,606	\$ 476,881	\$ 28,075	\$ 76	\$ 2,418	\$ 40	\$ 26	\$ 28	\$ 22	\$ 40	
19		Demand	\$ 265,735	\$ 186,653	\$ 42,387	\$ 1,129	\$ 16,557	\$ 289	\$ 2,839	\$ 1,586	\$ 3,994	\$ 10,301	
20		Commodity	\$ 1,120	\$ 656	\$ 225	\$ 8	\$ 70	\$ 9	\$ 34	\$ 35	\$ 42	\$ 39	
21		Total Intangible Plant	\$ 774,461	\$ 664,191	\$ 70,687	\$ 1,213	\$ 19,045	\$ 338	\$ 2,899	\$ 1,650	\$ 4,058	\$ 10,379	
22		<u>Transmission Plant</u>											
23	365	Land and Land Rights											
24		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25		Demand	\$ 77,482	\$ 54,424	\$ 12,359	\$ 329	\$ 4,828	\$ 84	\$ 828	\$ 463	\$ 1,164	\$ 3,003	DEM
26		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27		Total Land and Land Rights	\$ 77,482	\$ 54,424	\$ 12,359	\$ 329	\$ 4,828	\$ 84	\$ 828	\$ 463	\$ 1,164	\$ 3,003	

													ALLOCA-
LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC	WATER	COMM.	INDUSTRIAL	PUB. AUTH.	FORT	TION
							AUTHORITY	PUMPING	TRANS.	TRANS.	TRANS.	BLISS	FACTOR
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
28		<u>Transmission Plant (Cont'd.)</u>											
29	366	Meas. and Reg. Station Struct.											
30		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33		Total Meas. and Reg. Sta..Struct.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	367	Mains											
35		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36		Demand	\$ 28,555,758	\$ 20,057,725	\$ 4,554,855	\$ 121,295	\$ 1,779,187	\$ 31,045	\$ 305,123	\$ 170,474	\$ 429,159	\$ 1,106,897	DEM
37		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38		Total Mains	\$ 28,555,758	\$ 20,057,725	\$ 4,554,855	\$ 121,295	\$ 1,779,187	\$ 31,045	\$ 305,123	\$ 170,474	\$ 429,159	\$ 1,106,897	
39	369	Meas. & Reg. Station Equip.											
40		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41		Demand	\$ 1,461,666	\$ 1,026,682	\$ 233,146	\$ 6,209	\$ 91,070	\$ 1,589	\$ 15,618	\$ 8,726	\$ 21,967	\$ 56,658	DEM
42		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
43		Total Meas. & Reg. Station Equip.	\$ 1,461,666	\$ 1,026,682	\$ 233,146	\$ 6,209	\$ 91,070	\$ 1,589	\$ 15,618	\$ 8,726	\$ 21,967	\$ 56,658	
44		<u>Total Transmission Plant</u>											
45		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
46		Demand	\$ 30,094,906	\$ 21,138,831	\$ 4,800,360	\$ 127,833	\$ 1,875,085	\$ 32,718	\$ 321,569	\$ 179,662	\$ 452,290	\$ 1,166,558	
47		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48		Total Transmission Plant	\$ 30,094,906	\$ 21,138,831	\$ 4,800,360	\$ 127,833	\$ 1,875,085	\$ 32,718	\$ 321,569	\$ 179,662	\$ 452,290	\$ 1,166,558	
49		<u>Distribution Plant</u>											
50	374	Land & Land Rights - Allocated											
51		Customer	\$ 754,736	\$ 697,597	\$ 41,070	\$ 112	\$ 3,537	\$ 58	\$ 38	\$ 41	\$ 32	\$ 12,251	376-379CUS
52		Demand	\$ 774,541	\$ 544,042	\$ 123,545	\$ 3,290	\$ 48,258	\$ 842	\$ 8,276	\$ 4,624	\$ 11,640	\$ 30,023	DEM
53		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54		Total Land & Land Rights -Alloc.	\$ 1,529,277	\$ 1,241,640	\$ 164,615	\$ 3,402	\$ 51,796	\$ 900	\$ 8,314	\$ 4,665	\$ 11,672	\$ 42,274	
55	374	Land & Land Rights - Dir. Assn,											
56		Customer	\$ 7,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,846	CUS-DA
57		Demand	\$ 11,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,688	DEM-DA
58		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
59		Total Land & Land Rights - DA	\$ 19,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,533	

													ALLOCA-
LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
60		Distribution Plant (Cont'd.)											
61	375	Structures and Improvements											
62		Customer	\$ 108,460	\$ 100,249	\$ 5,902	\$ 16	\$ 508	\$ 8	\$ 5	\$ 6	\$ 5	\$ 1,761	376-379CUS
63		Demand	\$ 111,306	\$ 78,182	\$ 17,754	\$ 473	\$ 6,935	\$ 121	\$ 1,189	\$ 664	\$ 1,673	\$ 4,315	DEM
64		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
65		Total Structures and Improvements	\$ 219,767	\$ 178,431	\$ 23,656	\$ 489	\$ 7,443	\$ 129	\$ 1,195	\$ 670	\$ 1,677	\$ 6,075	
66	376	Mains - Allocated											
67		Customer	\$ 84,629,750	\$ 79,507,185	\$ 4,680,829	\$ 12,718	\$ 403,141	\$ 6,617	\$ 4,317	\$ 4,649	\$ 3,653	\$ 6,641	CUS
68		Demand	\$ 76,990,638	\$ 54,078,656	\$ 12,280,576	\$ 327,029	\$ 4,796,957	\$ 83,701	\$ 822,657	\$ 459,623	\$ 1,157,077	\$ 2,984,361	DEM
69		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70		Total Mains - Allocated	\$ 161,620,388	\$ 133,585,841	\$ 16,961,405	\$ 339,748	\$ 5,200,099	\$ 90,318	\$ 826,974	\$ 464,272	\$ 1,160,729	\$ 2,991,003	
71	376	Mains - Directly Assigned											
72		Customer	\$ 1,389,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,389,653	CUS-DA
73		Demand	\$ 1,993,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,993,374	DEM-DA
74		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
75		Total Mains - Directly Assigned	\$ 3,383,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,383,027	
76	378	Meas. & Reg. Sta. - Gen. - Alloc.											
77		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
78		Demand	\$ 7,047,550	\$ 4,950,239	\$ 1,124,136	\$ 29,936	\$ 439,103	\$ 7,662	\$ 75,304	\$ 42,073	\$ 105,916	\$ 273,182	DEM
79		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80		Total Meas. & Reg. Equip.-Gen.-Alloc	\$ 7,047,550	\$ 4,950,239	\$ 1,124,136	\$ 29,936	\$ 439,103	\$ 7,662	\$ 75,304	\$ 42,073	\$ 105,916	\$ 273,182	
81	378	Meas. & Reg. Sta. Equip.- Gen.- DA											
82		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
83		Demand	\$ 76,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,718	DEM-DA
84		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85		Total Meas. & Reg. Equip.-Gen.-DA	\$ 76,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,718	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
86		Distribution Plant (Cont'd.)											
87	379	Meas. & Reg. Sta. - City Gate											
88		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
89		Demand	\$ 2,812,411	\$ 1,975,453	\$ 448,600	\$ 11,946	\$ 175,229	\$ 3,058	\$ 30,051	\$ 16,790	\$ 42,267	\$ 109,016	DEM
90		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91		Total Meas. & Reg. Equip.-City Gate	\$ 2,812,411	\$ 1,975,453	\$ 448,600	\$ 11,946	\$ 175,229	\$ 3,058	\$ 30,051	\$ 16,790	\$ 42,267	\$ 109,016	
92	378-379	Odorization Tank											
93		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
94		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
95		Commodity	\$ 534,949	\$ 313,290	\$ 107,641	\$ 3,984	\$ 33,614	\$ 4,402	\$ 16,301	\$ 16,890	\$ 20,208	\$ 18,620	COM
96		Total Odorization Tank	\$ 534,949	\$ 313,290	\$ 107,641	\$ 3,984	\$ 33,614	\$ 4,402	\$ 16,301	\$ 16,890	\$ 20,208	\$ 18,620	
97	380	Services - Allocated											
98		Customer	\$ 90,405,052	\$ 84,850,627	\$ 5,076,069	\$ 14,003	\$ 443,157	\$ 7,291	\$ 4,757	\$ 5,123	\$ 4,025	\$ -	SERCUS-ALL
99		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DEM
100		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101		Total Services - Allocated	\$ 90,405,052	\$ 84,850,627	\$ 5,076,069	\$ 14,003	\$ 443,157	\$ 7,291	\$ 4,757	\$ 5,123	\$ 4,025	\$ -	
102	380	Services -Directly Assigned											
103		Customer	\$ 552,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552,738	CUS-DA
104		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106		Total Services - Directly Assigned	\$ 552,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552,738	
107	381	Meters - Allocated											
108		Customer	\$ 35,158,483	\$ 31,531,429	\$ 2,944,054	\$ 20,669	\$ 615,234	\$ 11,528	\$ 12,168	\$ 13,104	\$ 10,296	\$ -	METCUS-ALL
109		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
110		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111		Total Meters - Allocated	\$ 35,158,483	\$ 31,531,429	\$ 2,944,054	\$ 20,669	\$ 615,234	\$ 11,528	\$ 12,168	\$ 13,104	\$ 10,296	\$ -	

													ALLOCA-
LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC	WATER	COMM.	INDUSTRIAL	PUB. AUTH.	FORT	TION
	(a)	(b)	(c)	(d)	(e)	(f)	AUTHORITY	PUMPING	TRANS.	TRANS.	TRANS.	BLISS	FACTOR
							(g)	(h)	(i)	(j)	(k)	(l)	(m)
112		Distribution Plant (Cont'd.)											
113	381	Meters - Directly Assigned	\$ 71,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,822	CUS-DA
114		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
115		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
116		Commodity	\$ 71,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,822	
117		Total Meters - Directly Assigned											
118	382	Meter Installations											
119		Customer	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ -	METCUS-ALL
120		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
121		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
122		Total Meter Installations	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ -	
123	383	House Regulators - Allocated											
124		Customer	\$ 10,489,516	\$ 8,980,782	\$ 1,182,678	\$ 10,070	\$ 293,743	\$ 5,275	\$ 5,805	\$ 6,252	\$ 4,912	\$ -	REGCUS-ALL
125		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
126		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
127		Total House Regulators - Allocated	\$ 10,489,516	\$ 8,980,782	\$ 1,182,678	\$ 10,070	\$ 293,743	\$ 5,275	\$ 5,805	\$ 6,252	\$ 4,912	\$ -	
128	383	House Regulators - Directly Assn.											
129		Customer	\$ 43,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,646	CUS-DA
130		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
131		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
132		Total House Regulators - Dir. Assn.	\$ 43,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,646	
133	385	Meas. & Reg. Sta. Equip.- Ind.-Alloc.											
134		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
135		Demand	\$ 10,079,695	\$ -	\$ 5,402,608	\$ 143,870	\$ 2,110,331	\$ 36,823	\$ 361,912	\$ 202,202	\$ 509,034	\$ 1,312,913	NRDEM
136		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
137		Total Meas. & Reg. Sta. Eq.-Ind.-All.	\$ 10,079,695	\$ -	\$ 5,402,608	\$ 143,870	\$ 2,110,331	\$ 36,823	\$ 361,912	\$ 202,202	\$ 509,034	\$ 1,312,913	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
138		<u>Distribution Plant (Cont'd.)</u>											
139	385	Meas. & Reg. Sta. Equip.- Ind.-DA											
140		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DEM-DA
141		Demand	\$ 262,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,619	
142		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
143		Total Meas. & Reg. Sta. Eq.-Ind.-DA	\$ 262,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,619	
144	386	Other Prop.-Customer Premises											
145		Customer	\$ 624,137	\$ 586,358	\$ 34,521	\$ 94	\$ 2,973	\$ 49	\$ 32	\$ 34	\$ 27	\$ 49	CUS
146		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
147		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
148		Total Other Property- Customer Premi	\$ 624,137	\$ 586,358	\$ 34,521	\$ 94	\$ 2,973	\$ 49	\$ 32	\$ 34	\$ 27	\$ 49	
149	387	Other Equipment											
150		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
151		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
152		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
153		Total Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
154		<u>Total Distribution Plant</u>											
155		Customer	\$ 224,235,838	\$ 206,254,227	\$ 13,965,122	\$ 57,681	\$ 1,762,295	\$ 30,826	\$ 27,122	\$ 29,209	\$ 22,950	\$ 2,086,407	
156		Demand	\$ 100,160,539	\$ 61,626,573	\$ 19,397,220	\$ 516,544	\$ 7,576,814	\$ 132,207	\$ 1,299,390	\$ 725,976	\$ 1,827,607	\$ 7,058,208	
157		Commodity	\$ 534,949	\$ 313,290	\$ 107,641	\$ 3,984	\$ 33,614	\$ 4,402	\$ 16,301	\$ 16,890	\$ 20,208	\$ 18,620	
158		Total Distribution Plant	<u>\$ 324,931,326</u>	<u>\$ 268,194,089</u>	<u>\$ 33,469,983</u>	<u>\$ 578,209</u>	<u>\$ 9,372,722</u>	<u>\$ 167,435</u>	<u>\$ 1,342,813</u>	<u>\$ 772,075</u>	<u>\$ 1,870,765</u>	<u>\$ 9,163,235</u>	
159		<u>General Plant</u>											
160		General Plant - Allocated											
161		Customer	\$ 36,648,893	\$ 34,153,113	\$ 2,125,379	\$ 7,017	\$ 218,263	\$ 3,702	\$ 2,856	\$ 3,076	\$ 2,417	\$ 133,070	GENPTCUS
162		Demand	\$ 6,290,354	\$ 3,870,316	\$ 1,218,198	\$ 32,440	\$ 475,845	\$ 8,303	\$ 81,605	\$ 45,593	\$ 114,779	\$ 443,275	DISPLTDEM
163		Commodity	\$ 40,971	\$ 23,995	\$ 8,244	\$ 305	\$ 2,574	\$ 337	\$ 1,249	\$ 1,294	\$ 1,548	\$ 1,426	COM
164		Total General Plant - Allocated	<u>\$ 42,980,219</u>	<u>\$ 38,047,424</u>	<u>\$ 3,351,821</u>	<u>\$ 39,762</u>	<u>\$ 696,682</u>	<u>\$ 12,342</u>	<u>\$ 85,710</u>	<u>\$ 49,963</u>	<u>\$ 118,743</u>	<u>\$ 577,771</u>	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
165		General Plant (Continued)											
166		General Plant - Directly Assigned											
167		Customer	\$ 47,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,066	CUS-DA
168		Demand	\$ 53,416	\$ -	\$ 28,630	\$ 762	\$ 11,183	\$ 195	\$ 1,918	\$ 1,072	\$ 2,698	\$ 6,958	DEM-DA
169		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
170		Total General Plant - Dir. Assn.	\$ 100,481	\$ -	\$ 28,630	\$ 762	\$ 11,183	\$ 195	\$ 1,918	\$ 1,072	\$ 2,698	\$ 54,023	
171		Total General Plant											
172		Customer	\$ 36,695,959	\$ 34,153,113	\$ 2,125,379	\$ 7,017	\$ 218,263	\$ 3,702	\$ 2,856	\$ 3,076	\$ 2,417	\$ 180,136	
173		Demand	\$ 6,343,770	\$ 3,870,316	\$ 1,246,828	\$ 33,203	\$ 487,028	\$ 8,498	\$ 83,523	\$ 46,665	\$ 117,476	\$ 450,232	
174		Commodity	\$ 40,971	\$ 23,995	\$ 8,244	\$ 305	\$ 2,574	\$ 337	\$ 1,249	\$ 1,294	\$ 1,548	\$ 1,426	
175		Total General Plant	\$ 43,080,700	\$ 38,047,424	\$ 3,380,451	\$ 40,525	\$ 707,865	\$ 12,537	\$ 87,628	\$ 51,035	\$ 121,441	\$ 631,794	
176		Total Plant in Service											
177		Customer	\$ 261,439,402	\$ 240,884,221	\$ 16,118,576	\$ 64,774	\$ 1,982,976	\$ 34,568	\$ 30,005	\$ 32,313	\$ 25,389	\$ 2,266,582	
178		Demand	\$ 136,864,950	\$ 86,822,374	\$ 25,486,795	\$ 678,709	\$ 9,955,483	\$ 173,712	\$ 1,707,321	\$ 953,889	\$ 2,401,367	\$ 8,685,299	
179		Commodity	\$ 577,041	\$ 337,940	\$ 116,110	\$ 4,297	\$ 36,259	\$ 4,749	\$ 17,584	\$ 18,219	\$ 21,798	\$ 20,085	
180		Total Plant in Service	\$ 398,881,393	\$ 328,044,535	\$ 41,721,482	\$ 747,780	\$ 11,974,718	\$ 213,028	\$ 1,754,910	\$ 1,004,421	\$ 2,448,554	\$ 10,971,966	
181		Depreciation & Amort. Reserve											
182		Intangible Plant											
183		Customer	\$ (203,822)	\$ (191,485)	\$ (11,273)	\$ (31)	\$ (971)	\$ (16)	\$ (10)	\$ (11)	\$ (9)	\$ (16)	NONINCUS
184		Demand	\$ (91,173)	\$ (64,041)	\$ (14,543)	\$ (387)	\$ (5,681)	\$ (99)	\$ (974)	\$ (544)	\$ (1,370)	\$ (3,534)	NONINDEM
185		Commodity	\$ (551)	\$ (323)	\$ (111)	\$ (4)	\$ (35)	\$ (5)	\$ (17)	\$ (17)	\$ (21)	\$ (19)	COM
186		Total Intangible Plant	\$ (295,547)	\$ (255,849)	\$ (25,927)	\$ (422)	\$ (6,686)	\$ (120)	\$ (1,001)	\$ (573)	\$ (1,400)	\$ (3,569)	
187		Transmission Plant											
188		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
189		Demand	\$ (392,223)	\$ (275,500)	\$ (62,562)	\$ (1,666)	\$ (24,438)	\$ (426)	\$ (4,191)	\$ (2,342)	\$ (5,895)	\$ (15,204)	DEM
190		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
191		Total Transmission Plant	\$ (392,223)	\$ (275,500)	\$ (62,562)	\$ (1,666)	\$ (24,438)	\$ (426)	\$ (4,191)	\$ (2,342)	\$ (5,895)	\$ (15,204)	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
192		Depr. & Amort. Reserve (Cont'd.)											
193		Distribution Plant - Allocated											
194		Customer	\$ (56,981,759)	\$ (52,412,356)	\$ (3,548,751)	\$ (14,658)	\$ (447,826)	\$ (7,833)	\$ (6,892)	\$ (7,422)	\$ (5,832)	\$ (530,188)	DISPLTCUS
195		Demand	\$ (25,570,071)	\$ (17,960,561)	\$ (4,078,615)	\$ (108,613)	\$ (1,593,162)	\$ (27,799)	\$ (273,220)	\$ (152,650)	\$ (384,287)	\$ (991,164)	DISPLTDEM
196		Commodity	\$ (154,581)	\$ (90,529)	\$ (31,104)	\$ (1,151)	\$ (9,713)	\$ (1,272)	\$ (4,710)	\$ (4,881)	\$ (5,839)	\$ (5,380)	COM
197		Total Distribution Plant - Alloc.	\$ (82,706,411)	\$ (70,463,447)	\$ (7,658,471)	\$ (124,421)	\$ (2,050,701)	\$ (36,904)	\$ (284,823)	\$ (164,953)	\$ (395,959)	\$ (1,526,732)	
198		Distribution Plant - Dir. Assn.											
199		Customer	\$ (285,131)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (285,131)	CUS-DA
200		Demand	\$ (174,364)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (174,364)	DEM-DA
201		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
202		Total Distribution Plant - Dir. Assn.	\$ (459,495)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (459,495)	
203		General Plant -Allocated											
204		Customer	\$ (10,113,324)	\$ (9,424,609)	\$ (586,502)	\$ (1,936)	\$ (60,230)	\$ (1,022)	\$ (788)	\$ (849)	\$ (667)	\$ (36,721)	GENPTCUS
205		Demand	\$ (1,244,675)	\$ (874,267)	\$ (198,535)	\$ (5,287)	\$ (77,550)	\$ (1,353)	\$ (13,300)	\$ (7,431)	\$ (18,706)	\$ (48,247)	DISPLTDEM
206		Commodity	\$ (6,878)	\$ (4,028)	\$ (1,384)	\$ (51)	\$ (432)	\$ (57)	\$ (210)	\$ (217)	\$ (260)	\$ (239)	COM
207		Total General Plant - Allocated	\$ (11,364,877)	\$ (10,302,904)	\$ (786,421)	\$ (7,274)	\$ (138,213)	\$ (2,431)	\$ (14,297)	\$ (8,497)	\$ (19,633)	\$ (85,207)	
208		General Plant -Directly Assigned											
209		Customer	\$ (37,083)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,083)	CUS-DA
210		Demand	\$ (42,087)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,087)	DEM-DA
211		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212		Total General Plant - Directly Assn.	\$ (79,170)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (79,170)	
213		Total Depr. & Amort. Reserve											
214		Customer	\$ (67,621,119)	\$ (62,028,450)	\$ (4,146,526)	\$ (16,625)	\$ (509,027)	\$ (8,871)	\$ (7,691)	\$ (8,282)	\$ (6,508)	\$ (889,139)	
215		Demand	\$ (27,514,593)	\$ (19,174,369)	\$ (4,354,256)	\$ (115,953)	\$ (1,700,830)	\$ (29,678)	\$ (291,685)	\$ (162,966)	\$ (410,258)	\$ (1,274,599)	
216		Commodity	\$ (162,011)	\$ (94,880)	\$ (32,599)	\$ (1,206)	\$ (10,180)	\$ (1,333)	\$ (4,937)	\$ (5,115)	\$ (6,120)	\$ (5,639)	
217		Total Depr. & Amortization Reserve	\$ (95,297,722)	\$ (81,297,699)	\$ (8,533,381)	\$ (133,784)	\$ (2,220,038)	\$ (39,882)	\$ (304,313)	\$ (176,364)	\$ (422,886)	\$ (2,169,377)	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
218		Net Plant in Service											
219		Customer	\$ 193,818,283	\$ 178,855,771	\$ 11,972,050	\$ 48,149	\$ 1,473,949	\$ 25,697	\$ 22,314	\$ 24,030	\$ 18,881	\$ 1,377,443	
220		Demand	\$ 109,350,357	\$ 67,648,006	\$ 21,132,540	\$ 562,756	\$ 8,254,653	\$ 144,034	\$ 1,415,636	\$ 790,924	\$ 1,991,109	\$ 7,410,701	
221		Commodity	\$ 415,031	\$ 243,060	\$ 83,511	\$ 3,091	\$ 26,079	\$ 3,415	\$ 12,647	\$ 13,104	\$ 15,678	\$ 14,446	
222		Net Plant in Service	\$ 303,583,671	\$ 246,746,836	\$ 33,188,101	\$ 613,996	\$ 9,754,680	\$ 173,146	\$ 1,450,597	\$ 828,058	\$ 2,025,668	\$ 8,802,590	
223		Customer Deposits											
224		Customer	\$ (5,241,504)	\$ (2,997,079)	\$ (2,170,777)	\$ (35,937)	\$ (37,711)	\$ -	\$ -	\$ -	\$ -	\$ -	DEPCUS
225		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
226		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
227		Total Customer Deposits	\$ (5,241,504)	\$ (2,997,079)	\$ (2,170,777)	\$ (35,937)	\$ (37,711)	\$ -	\$ -	\$ -	\$ -	\$ -	
228		Customer Advances											
229		Customer	\$ (7,950,255)	\$ (7,465,296)	\$ (443,168)	\$ (1,214)	\$ (38,440)	\$ (632)	\$ (412)	\$ (444)	\$ (349)	\$ (302)	MSCUS-ALL
230		Demand	\$ (3,548,158)	\$ (2,492,246)	\$ (565,957)	\$ (15,071)	\$ (221,071)	\$ (3,857)	\$ (37,913)	\$ (21,182)	\$ (53,325)	\$ (137,536)	DEM
231		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
232		Total Customer Advances	\$ (11,498,413)	\$ (9,957,542)	\$ (1,009,125)	\$ (16,285)	\$ (259,510)	\$ (4,489)	\$ (38,325)	\$ (21,626)	\$ (53,673)	\$ (137,838)	
233		Accum. Deferred Inc. Taxes											
234		Customer	\$ (21,187,936)	\$ (19,522,074)	\$ (1,306,304)	\$ (5,250)	\$ (160,707)	\$ (2,801)	\$ (2,432)	\$ (2,619)	\$ (2,058)	\$ (183,692)	TPLTCUS
235		Demand	\$ (10,987,145)	\$ (6,969,863)	\$ (2,046,010)	\$ (54,485)	\$ (799,199)	\$ (13,945)	\$ (137,059)	\$ (76,576)	\$ (192,775)	\$ (697,232)	TPLTDEM
236		Commodity	\$ (46,542)	\$ (27,257)	\$ (9,365)	\$ (347)	\$ (2,925)	\$ (383)	\$ (1,418)	\$ (1,469)	\$ (1,758)	\$ (1,620)	COM
237		Total Accum. Deferred Inc. Taxes	\$ (32,221,622)	\$ (26,519,194)	\$ (3,361,680)	\$ (60,081)	\$ (962,831)	\$ (17,130)	\$ (140,909)	\$ (80,664)	\$ (196,591)	\$ (882,544)	
238		Materials and Supplies											
239		Customer	\$ 1,582,331	\$ 1,457,923	\$ 97,556	\$ 392	\$ 12,002	\$ 209	\$ 182	\$ 196	\$ 154	\$ 13,718	TPLTCUS
240		Demand	\$ 820,528	\$ 520,515	\$ 152,798	\$ 4,069	\$ 59,685	\$ 1,041	\$ 10,236	\$ 5,719	\$ 14,397	\$ 52,070	TPLTDEM
241		Commodity	\$ 3,476	\$ 2,036	\$ 699	\$ 26	\$ 218	\$ 29	\$ 106	\$ 110	\$ 131	\$ 121	COM
242		Total Materials and Supplies	\$ 2,406,335	\$ 1,980,473	\$ 251,053	\$ 4,487	\$ 71,905	\$ 1,279	\$ 10,523	\$ 6,024	\$ 14,682	\$ 65,909	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
243		Prepayments											
244		Customer	\$ 1,109,492	\$ 1,021,968	\$ 72,042	\$ 457	\$ 9,965	\$ 367	\$ 174	\$ 192	\$ 147	\$ 4,179	OPEXPCUS
245		Demand	\$ 250,595	\$ 147,886	\$ 52,550	\$ 1,399	\$ 20,527	\$ 358	\$ 3,520	\$ 1,967	\$ 4,951	\$ 17,435	OPEXPDEM
246		Commodity	<u>\$ 26,941</u>	<u>\$ 15,778</u>	<u>\$ 5,421</u>	<u>\$ 201</u>	<u>\$ 1,693</u>	<u>\$ 222</u>	<u>\$ 821</u>	<u>\$ 851</u>	<u>\$ 1,018</u>	<u>\$ 938</u>	COM
247		Total Prepayments	\$ 1,387,027	\$ 1,185,632	\$ 130,014	\$ 2,057	\$ 32,185	\$ 947	\$ 4,515	\$ 3,009	\$ 6,116	\$ 22,552	
248		Pension & FAS 106 Reg. Asset											
249		Customer	\$ 8,017,641	\$ 7,385,156	\$ 520,608	\$ 3,304	\$ 72,011	\$ 2,651	\$ 1,257	\$ 1,388	\$ 1,063	\$ 30,202	OPEXPCUS
250		Demand	\$ 1,810,901	\$ 1,068,687	\$ 379,751	\$ 10,113	\$ 148,336	\$ 2,588	\$ 25,439	\$ 14,213	\$ 35,780	\$ 125,995	OPEXPDEM
251		Commodity	<u>\$ 194,685</u>	<u>\$ 114,016</u>	<u>\$ 39,174</u>	<u>\$ 1,450</u>	<u>\$ 12,233</u>	<u>\$ 1,602</u>	<u>\$ 5,933</u>	<u>\$ 6,147</u>	<u>\$ 7,354</u>	<u>\$ 6,776</u>	COM
252		Total Pen. & FAS 106 Reg. Asset	\$ 10,023,226	\$ 8,567,858	\$ 939,533	\$ 14,867	\$ 232,580	\$ 6,841	\$ 32,628	\$ 21,747	\$ 44,198	\$ 162,973	
253		DIMP Deferrals											
254		Customer	\$ 944,984	\$ 870,687	\$ 58,261	\$ 234	\$ 7,168	\$ 125	\$ 108	\$ 117	\$ 92	\$ 8,193	TPLTCUS
255		Demand	\$ 213,438	\$ 135,398	\$ 39,746	\$ 1,058	\$ 15,525	\$ 271	\$ 2,663	\$ 1,488	\$ 3,745	\$ 13,545	TPLTDEM
256		Commodity	<u>\$ 22,946</u>	<u>\$ 13,438</u>	<u>\$ 4,617</u>	<u>\$ 171</u>	<u>\$ 1,442</u>	<u>\$ 189</u>	<u>\$ 699</u>	<u>\$ 724</u>	<u>\$ 867</u>	<u>\$ 799</u>	COM
257		Total DIMP Deferrals	\$ 1,181,369	\$ 1,019,523	\$ 102,625	\$ 1,463	\$ 24,135	\$ 585	\$ 3,470	\$ 2,329	\$ 4,703	\$ 22,536	
258		Cash Working Capital											
259		Customer	\$ (2,890,337)	\$ (2,662,328)	\$ (187,678)	\$ (1,191)	\$ (25,960)	\$ (956)	\$ (453)	\$ (500)	\$ (383)	\$ (10,888)	OPEXPCUS
260		Demand	\$ (652,825)	\$ (385,259)	\$ (136,899)	\$ (3,646)	\$ (53,475)	\$ (933)	\$ (9,171)	\$ (5,124)	\$ (12,899)	\$ (45,421)	OPEXPDEM
261		Commodity	<u>\$ (70,183)</u>	<u>\$ (41,102)</u>	<u>\$ (14,122)</u>	<u>\$ (523)</u>	<u>\$ (4,410)</u>	<u>\$ (578)</u>	<u>\$ (2,139)</u>	<u>\$ (2,216)</u>	<u>\$ (2,651)</u>	<u>\$ (2,443)</u>	COM
262		Total Cash Working Capital	\$ (3,613,345)	\$ (3,088,689)	\$ (338,699)	\$ (5,359)	\$ (83,845)	\$ (2,466)	\$ (11,762)	\$ (7,840)	\$ (15,933)	\$ (58,751)	
263		Total Rate Base											
264		Customer	\$ 168,202,699	\$ 156,944,727	\$ 8,612,590	\$ 8,946	\$ 1,312,277	\$ 24,660	\$ 20,738	\$ 22,360	\$ 17,547	\$ 1,238,855	
265		Demand	\$ 97,257,692	\$ 59,673,123	\$ 19,008,518	\$ 506,193	\$ 7,424,981	\$ 129,557	\$ 1,273,351	\$ 711,428	\$ 1,790,984	\$ 6,739,556	
266		Commodity	<u>\$ 546,353</u>	<u>\$ 319,968</u>	<u>\$ 109,935</u>	<u>\$ 4,068</u>	<u>\$ 34,331</u>	<u>\$ 4,496</u>	<u>\$ 16,649</u>	<u>\$ 17,250</u>	<u>\$ 20,639</u>	<u>\$ 19,017</u>	
267		Total Rate Base	<u><u>\$ 266,006,743</u></u>	<u><u>\$ 216,937,818</u></u>	<u><u>\$ 27,731,043</u></u>	<u><u>\$ 519,207</u></u>	<u><u>\$ 8,771,589</u></u>	<u><u>\$ 158,713</u></u>	<u><u>\$ 1,310,738</u></u>	<u><u>\$ 751,038</u></u>	<u><u>\$ 1,829,170</u></u>	<u><u>\$ 7,997,428</u></u>	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1		<u>Distr. & Trans. Operations Exp.</u>											
2	850-66	Transmission Expense											
3		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4		Demand	\$ 292,627	\$ 205,543	\$ 46,676	\$ 1,243	\$ 18,232	\$ 318	\$ 3,127	\$ 1,747	\$ 4,398	\$ 11,343	DEM
5		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6		Total Transmission Expense	\$ 292,627	\$ 205,543	\$ 46,676	\$ 1,243	\$ 18,232	\$ 318	\$ 3,127	\$ 1,747	\$ 4,398	\$ 11,343	
7	870	Supervision and Engineering											
8		Customer	\$ 731,057	\$ 660,490	\$ 55,272	\$ 334	\$ 9,988	\$ 182	\$ 185	\$ 199	\$ 157	\$ 4,250	871-879CUS
9		Demand	\$ 103,351	\$ 72,594	\$ 16,485	\$ 439	\$ 6,439	\$ 112	\$ 1,104	\$ 617	\$ 1,553	\$ 4,006	DEM
10		Commodity	\$ 38,744	\$ 22,690	\$ 7,796	\$ 289	\$ 2,435	\$ 319	\$ 1,181	\$ 1,223	\$ 1,464	\$ 1,349	COM
11		Total Supervision & Engineering	\$ 873,153	\$ 755,774	\$ 79,553	\$ 1,062	\$ 18,862	\$ 614	\$ 2,470	\$ 2,040	\$ 3,174	\$ 9,605	
12	871	Distribution Load Dispatch											
13		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15		Commodity	\$ 292,831	\$ 171,494	\$ 58,922	\$ 2,181	\$ 18,400	\$ 2,410	\$ 8,923	\$ 9,246	\$ 11,062	\$ 10,192	COM
16		Total Distribution Load Dispatch	\$ 292,831	\$ 171,494	\$ 58,922	\$ 2,181	\$ 18,400	\$ 2,410	\$ 8,923	\$ 9,246	\$ 11,062	\$ 10,192	
17	874	Mains & Svcs. - Allocated											
18		Customer	\$ 1,424,534	\$ 1,337,638	\$ 79,407	\$ 217	\$ 6,888	\$ 113	\$ 74	\$ 80	\$ 62	\$ 54	MSCUS-ALL
19		Demand	\$ 626,594	\$ 440,123	\$ 99,946	\$ 2,662	\$ 39,040	\$ 681	\$ 6,695	\$ 3,741	\$ 9,417	\$ 24,288	DEM
20		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21		Total Mains & Services - Allocated	\$ 2,051,128	\$ 1,777,761	\$ 179,354	\$ 2,879	\$ 45,928	\$ 794	\$ 6,769	\$ 3,820	\$ 9,479	\$ 24,342	
22	874	Mains & Svcs. - Directly Assn											
23		Customer	\$ 15,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,810	MSCUS-DA
24		Demand	\$ 16,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,225	DEM-DA
25		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26		Total Mains & Services - Dir. Assn.	\$ 32,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,036	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
27		<u>Distr. & Trans. Op. Exp. (Cont'd.)</u>											
28	874	Odorization											
29		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31		Commodity	\$ 278	\$ 163	\$ 56	\$ 2	\$ 17	\$ 2	\$ 8	\$ 9	\$ 11	\$ 10	COM
32		Total Odorization	\$ 278	\$ 163	\$ 56	\$ 2	\$ 17	\$ 2	\$ 8	\$ 9	\$ 11	\$ 10	
33	875	Meas. & Reg. Stat. - Gen. - Allocated											
34		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35		Demand	\$ 101,587	\$ 71,355	\$ 16,204	\$ 432	\$ 6,329	\$ 110	\$ 1,085	\$ 606	\$ 1,527	\$ 3,938	DEM
36		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37		Total Meas. & Reg. Stat. - Gen. - Alloc.	\$ 101,587	\$ 71,355	\$ 16,204	\$ 432	\$ 6,329	\$ 110	\$ 1,085	\$ 606	\$ 1,527	\$ 3,938	
38	875	Meas. & Reg. Stat. - Gen. - Dir. Assn.											
39		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
40		Demand	\$ 1,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,163	DEM-DA
41		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42		Total Meas. & Reg. Stat. - Gen. - DA	\$ 1,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,163	
43	875	Odorization											
44		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
46		Commodity	\$ 5,221	\$ 3,058	\$ 1,051	\$ 39	\$ 328	\$ 43	\$ 159	\$ 165	\$ 197	\$ 182	COM
47		Total Odorization	\$ 5,221	\$ 3,058	\$ 1,051	\$ 39	\$ 328	\$ 43	\$ 159	\$ 165	\$ 197	\$ 182	
48	876	Meas. & Reg. Stat. - Ind. - Allocated											
49		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50		Demand	\$ 32,637	\$ -	\$ 17,493	\$ 466	\$ 6,833	\$ 119	\$ 1,172	\$ 655	\$ 1,648	\$ 4,251	NRDEM
51		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52		Total Meas. & Reg. Stat. - Ind.- Alloc.	\$ 32,637	\$ -	\$ 17,493	\$ 466	\$ 6,833	\$ 119	\$ 1,172	\$ 655	\$ 1,648	\$ 4,251	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
53		Distr. & Trans. Op. Exp. (Cont'd.)											
54	876	Meas. & Reg. Stat. - Ind. - Dir. Assn.											
55		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
56		Demand	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	850 DEM-DA
57		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
58		Total Meas. & Reg. Stat. - Gen.- DA	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	850
59	877	Meas. & Reg. Stat.- City Gate											
60		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
61		Demand	\$ 2,081	\$ 1,462	\$ 332	\$ 9	\$ 130	\$ 2	\$ 22	\$ 12	\$ 31	\$ 81	DEM
62		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
63		Total Meas. & Reg. Stat. - City Gate	\$ 2,081	\$ 1,462	\$ 332	\$ 9	\$ 130	\$ 2	\$ 22	\$ 12	\$ 31	\$ 81	
64	878	Meter & House Reg. Exp. - Alloc.											
65		Customer	\$ 2,270,303	\$ 2,020,015	\$ 201,570	\$ 1,482	\$ 43,886	\$ 814	\$ 868	\$ 935	\$ 734	\$ -	MTRGCUS-ALL
66		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
67		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
68		Total Meter & House Reg. Exp. - Alloc.	\$ 2,270,303	\$ 2,020,015	\$ 201,570	\$ 1,482	\$ 43,886	\$ 814	\$ 868	\$ 935	\$ 734	\$ -	
69	878	Meter & House Reg. Exp. - Dir. Assn.											
70		Customer	\$ 5,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,743	CUS-DA
71		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
72		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
73		Total Meter & House Reg. Exp. - DA	\$ 5,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,743	
74	879	Customer Installation Exp.											
75		Customer	\$ 1,809,007	\$ 1,622,384	\$ 151,480	\$ 1,063	\$ 31,656	\$ 593	\$ 626	\$ 674	\$ 530	\$ -	METCUS-ALL
76		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
77		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
78		Total Customer Install. Expense	\$ 1,809,007	\$ 1,622,384	\$ 151,480	\$ 1,063	\$ 31,656	\$ 593	\$ 626	\$ 674	\$ 530	\$ -	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
79		<u>Distr. & Trans. Op. Exp. (Cont'd.)</u>											
80	880	Other Expenses											
81		Customer	\$ 1,065,479	\$ 962,630	\$ 80,555	\$ 487	\$ 14,557	\$ 266	\$ 270	\$ 291	\$ 228	\$ 6,195	871-879CUS
82		Demand	\$ 150,629	\$ 105,803	\$ 24,026	\$ 640	\$ 9,385	\$ 164	\$ 1,609	\$ 899	\$ 2,264	\$ 5,839	DEM
83		Commodity	\$ 56,467	\$ 33,070	\$ 11,362	\$ 420	\$ 3,548	\$ 465	\$ 1,721	\$ 1,783	\$ 2,133	\$ 1,965	COM
84		Total Other Expenses	\$ 1,272,576	\$ 1,101,503	\$ 115,944	\$ 1,547	\$ 27,490	\$ 894	\$ 3,600	\$ 2,973	\$ 4,625	\$ 13,999	
85	881	Rents											
86		Customer	\$ 70,769	\$ 63,938	\$ 5,350	\$ 32	\$ 967	\$ 18	\$ 18	\$ 19	\$ 15	\$ 411	871-879CUS
87		Demand	\$ 10,005	\$ 7,027	\$ 1,596	\$ 42	\$ 623	\$ 11	\$ 107	\$ 60	\$ 150	\$ 388	DEM
88		Commodity	\$ 3,751	\$ 2,196	\$ 755	\$ 28	\$ 236	\$ 31	\$ 114	\$ 118	\$ 142	\$ 131	COM
89		Total Rents	\$ 84,524	\$ 73,162	\$ 7,701	\$ 103	\$ 1,826	\$ 59	\$ 239	\$ 197	\$ 307	\$ 930	
90		Total Distr. & Trans. Op. Exp.											
91		Customer	\$ 7,392,702	\$ 6,667,095	\$ 573,635	\$ 3,617	\$ 107,940	\$ 1,986	\$ 2,041	\$ 2,198	\$ 1,727	\$ 32,464	
92		Demand	\$ 1,337,750	\$ 903,907	\$ 222,759	\$ 5,932	\$ 87,013	\$ 1,518	\$ 14,922	\$ 8,337	\$ 20,988	\$ 72,372	
93		Commodity	\$ 397,292	\$ 232,671	\$ 79,942	\$ 2,958	\$ 24,964	\$ 3,269	\$ 12,106	\$ 12,544	\$ 15,008	\$ 13,828	
94		Total Distr. & Trans. Operations Exp.	\$ 9,127,743	\$ 7,803,673	\$ 876,336	\$ 12,507	\$ 219,917	\$ 6,773	\$ 29,070	\$ 23,079	\$ 37,723	\$ 118,665	
95		<u>Distr. Maintenance Expenses</u>											
96	886	Supervision and Engineering											
97		Customer	\$ 32,027	\$ 28,935	\$ 2,421	\$ 15	\$ 438	\$ 8	\$ 8	\$ 9	\$ 7	\$ 186	887-893CUS
98		Demand	\$ 28,089	\$ 15,761	\$ 6,608	\$ 176	\$ 2,581	\$ 45	\$ 443	\$ 247	\$ 623	\$ 1,606	887-893DEM
99		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100		Total Supervision and Engineering	\$ 60,116	\$ 44,696	\$ 9,029	\$ 191	\$ 3,019	\$ 53	\$ 451	\$ 256	\$ 629	\$ 1,792	
101	886	Structures and Improvements											
102		Customer	\$ 83,961	\$ 75,857	\$ 6,348	\$ 38	\$ 1,147	\$ 21	\$ 21	\$ 23	\$ 18	\$ 488	887-893CUS
103		Demand	\$ 73,637	\$ 41,318	\$ 17,323	\$ 461	\$ 6,767	\$ 118	\$ 1,160	\$ 648	\$ 1,632	\$ 4,210	887-893DEM
104		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105		Total Structures and Improvements	\$ 157,599	\$ 117,174	\$ 23,671	\$ 500	\$ 7,914	\$ 139	\$ 1,182	\$ 671	\$ 1,650	\$ 4,698	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
106		<u>Distr. Maintenance Exp. (Cont'd.)</u>											
107	887	Mains - Allocated											
108		Customer	\$ 1,578,215	\$ 1,482,687	\$ 87,290	\$ 237	\$ 7,518	\$ 123	\$ 81	\$ 87	\$ 68	\$ 124	CUS
109		Demand	\$ 1,435,757	\$ 1,008,484	\$ 229,014	\$ 6,099	\$ 89,456	\$ 1,561	\$ 15,341	\$ 8,571	\$ 21,578	\$ 55,654	DEM
110		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111		Total Mains - Allocated	\$ 3,013,972	\$ 2,491,171	\$ 316,304	\$ 6,336	\$ 96,974	\$ 1,684	\$ 15,422	\$ 8,658	\$ 21,646	\$ 55,778	
112	887	Mains - Directly Assigned											
113		Customer	\$ 25,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,915	CUS-DA
114		Demand	\$ 37,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,173	DEM-DA
115		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
116		Total Mains - Directly Assigned	\$ 63,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,088	
117		<u>Distr. Maintenance Exp. (Cont'd.)</u>											
118	889	Meas. & Reg. Sta. Equip.-Gen.-Alloc.											
119		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120		Demand	\$ 670,740	\$ 471,132	\$ 106,988	\$ 2,849	\$ 41,791	\$ 729	\$ 7,167	\$ 4,004	\$ 10,080	\$ 26,000	DEM
121		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
122		Total Meas. & Reg. Sta. Equip. - Alloc.	\$ 670,740	\$ 471,132	\$ 106,988	\$ 2,849	\$ 41,791	\$ 729	\$ 7,167	\$ 4,004	\$ 10,080	\$ 26,000	
123	889	Meas. & Reg. Sta. Equip.-Gen.- DA											
124		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
125		Demand	\$ 7,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,823	DEM-DA
126		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
127		Total Meas. & Reg. Sta. Eq.-Gen.-DA	\$ 7,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,823	
128	889	Odorization											
129		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
131		Commodity	\$ 47,916	\$ 28,062	\$ 9,642	\$ 357	\$ 3,011	\$ 394	\$ 1,460	\$ 1,513	\$ 1,810	\$ 1,668	COM
132		Total Odorization	\$ 47,916	\$ 28,062	\$ 9,642	\$ 357	\$ 3,011	\$ 394	\$ 1,460	\$ 1,513	\$ 1,810	\$ 1,668	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
133		Distr. Maintenance Exp. (Cont'd.)											
134	890	Meas. & Reg. Sta. Equip. - Ind.-Alloc.											
135		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
136		Demand	\$ 531,692	\$ -	\$ 284,981	\$ 7,589	\$ 111,317	\$ 1,942	\$ 19,090	\$ 10,666	\$ 26,851	\$ 69,255	NRDEM
137		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
138		Total Meas. & Reg. Sta. Eq.- Ind.-Alloc.	\$ 531,692	\$ -	\$ 284,981	\$ 7,589	\$ 111,317	\$ 1,942	\$ 19,090	\$ 10,666	\$ 26,851	\$ 69,255	
139	890	Meas. & Reg. Sta. Equip. - Ind.-DA											
140		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
141		Demand	\$ 13,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,853	DEM-DA
142		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
143		Total Meas. & Reg. Sta. Eq.- Ind.-DA	\$ 13,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,853	
144	891	Meas. & Reg. Sta. Eq.-City Gate											
145		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
146		Demand	\$ 4,678	\$ 3,286	\$ 746	\$ 20	\$ 291	\$ 5	\$ 50	\$ 28	\$ 70	\$ 181	DEM
147		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
148		Total Meas. & Reg. Sta. Eq.-City Gate	\$ 4,678	\$ 3,286	\$ 746	\$ 20	\$ 291	\$ 5	\$ 50	\$ 28	\$ 70	\$ 181	
149	892	Services - Allocated											
150		Customer	\$ 1,466,759	\$ 1,376,643	\$ 82,356	\$ 227	\$ 7,190	\$ 118	\$ 77	\$ 83	\$ 65	\$ -	SERCUS-ALL
151		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
152		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
153		Total Services - Allocated	\$ 1,466,759	\$ 1,376,643	\$ 82,356	\$ 227	\$ 7,190	\$ 118	\$ 77	\$ 83	\$ 65	\$ -	
154	892	Services - Directly Assigned											
155		Customer	\$ 8,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,968	CUS-DA
156		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
157		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
158		Total Services - Directly Assigned	\$ 8,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,968	

													ALLOCA-
LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
159		Distr. Maintenance Exp. (Cont'd.)											
160	893	Meters & House Regulators - Alloc.											
161		Customer	\$ 635	\$ 565	\$ 56	\$ 0	\$ 12	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	MTRGCUS-ALL
162		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
163		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
164		Total Meters & House Regs. - Alloc.	\$ 635	\$ 565	\$ 56	\$ 0	\$ 12	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	
165	893	Meters & House Regulators - DA											
166		Customer	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2 CUS-DA
167		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
168		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
169		Total Meters & House Regs. - DA	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
170	894	Other Equipment											
171		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
172		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
173		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
174		Total Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
175		Total Distr. Maintenance Exp.											
176		Customer	\$ 3,196,482	\$ 2,964,686	\$ 178,472	\$ 518	\$ 16,305	\$ 271	\$ 187	\$ 202	\$ 158	\$ 35,683	
177		Demand	\$ 2,803,443	\$ 1,539,979	\$ 645,660	\$ 17,194	\$ 252,203	\$ 4,401	\$ 43,252	\$ 24,165	\$ 60,834	\$ 215,754	
178		Commodity	\$ 47,916	\$ 28,062	\$ 9,642	\$ 357	\$ 3,011	\$ 394	\$ 1,460	\$ 1,513	\$ 1,810	\$ 1,668	
179		Total Distr. Maintenance Exp.	\$ 6,047,840	\$ 4,532,728	\$ 833,773	\$ 18,068	\$ 271,519	\$ 5,066	\$ 44,899	\$ 25,880	\$ 62,803	\$ 253,105	
180		Total Oper. & Maint. Exp.											
181		Customer	\$ 10,589,184	\$ 9,631,781	\$ 752,107	\$ 4,134	\$ 124,245	\$ 2,257	\$ 2,228	\$ 2,400	\$ 1,885	\$ 68,146	
182		Demand	\$ 4,141,192	\$ 2,443,887	\$ 868,419	\$ 23,126	\$ 339,216	\$ 5,919	\$ 58,174	\$ 32,502	\$ 81,823	\$ 288,126	
183		Commodity	\$ 445,208	\$ 260,733	\$ 89,583	\$ 3,315	\$ 27,975	\$ 3,664	\$ 13,567	\$ 14,057	\$ 16,818	\$ 15,496	
184		Total Operations & Maint. Exp.	\$ 15,175,583	\$ 12,336,401	\$ 1,710,109	\$ 30,575	\$ 491,436	\$ 11,839	\$ 73,969	\$ 48,958	\$ 100,526	\$ 371,769	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
185		<u>Customer Accounts Expense</u>											
186	901	Supervision											
187		Customer	\$ 173,060	\$ 161,327	\$ 9,772	\$ 81	\$ 907	\$ 907	\$ 15	\$ 18	\$ 13	\$ 21	902-904CUS
188		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
189		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
190		Total Supervision	\$ 173,060	\$ 161,327	\$ 9,772	\$ 81	\$ 907	\$ 907	\$ 15	\$ 18	\$ 13	\$ 21	
191	902	Meter Reading Expenses											
192		Customer	\$ 1,378,029	\$ 1,235,290	\$ 115,338	\$ 810	\$ 24,103	\$ 452	\$ 477	\$ 513	\$ 403	\$ 645	METCUS-TOT
193		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
194		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
195		Total Meter Reading Expenses	\$ 1,378,029	\$ 1,235,290	\$ 115,338	\$ 810	\$ 24,103	\$ 452	\$ 477	\$ 513	\$ 403	\$ 645	
196	903	Customer Accounting											
197		Customer	\$ 4,564,198	\$ 4,339,989	\$ 213,979	\$ 577	\$ 9,117	\$ 119	\$ 78	\$ 155	\$ 66	\$ 119	903CUS
198		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
199		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
200		Total Customer Accounting	\$ 4,564,198	\$ 4,339,989	\$ 213,979	\$ 577	\$ 9,117	\$ 119	\$ 78	\$ 155	\$ 66	\$ 119	
201	904	Bad Debt Expense											
202		Customer	\$ 448,783	\$ 413,288	\$ 33,418	\$ 1,636	\$ 441	\$ -	\$ -	\$ -	\$ -	\$ -	904CUS
203		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
204		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
205		Total Bad Debt Expense	\$ 448,783	\$ 413,288	\$ 33,418	\$ 1,636	\$ 441	\$ -	\$ -	\$ -	\$ -	\$ -	-
206	905	Misc. Customer Accounts											
207		Customer	\$ 432,811	\$ 403,468	\$ 24,439	\$ 204	\$ 2,268	\$ 2,268	\$ 37	\$ 45	\$ 32	\$ 51	902-904CUS
208		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
209		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
210		Total Misc. Customer Accounts Exp.	\$ 432,811	\$ 403,468	\$ 24,439	\$ 204	\$ 2,268	\$ 2,268	\$ 37	\$ 45	\$ 32	\$ 51	
211	907-910	Customer Service Expenses											
212		Customer	\$ 658,862	\$ 618,982	\$ 36,441	\$ 99	\$ 3,139	\$ 52	\$ 34	\$ 36	\$ 28	\$ 52	CUS
213		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
214		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
215		Total Customer Service Exp.,	\$ 658,862	\$ 618,982	\$ 36,441	\$ 99	\$ 3,139	\$ 52	\$ 34	\$ 36	\$ 28	\$ 52	
216		<u>Sales and Advertising Expense</u>											
217	912	Demonstrating and Selling											
218		Customer	\$ 82,956	\$ 77,935	\$ 4,588	\$ 12	\$ 395	\$ 6	\$ 4	\$ 5	\$ 4	\$ 7	CUS
219		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
220		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
221		Total Demon. and Selling Exp.	\$ 82,956	\$ 77,935	\$ 4,588	\$ 12	\$ 395	\$ 6	\$ 4	\$ 5	\$ 4	\$ 7	
222	913	Advertising											
223		Customer	\$ 6,964	\$ 6,543	\$ 385	\$ 1	\$ 33	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	CUS
224		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
225		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
226		Total Advertising	\$ 6,964	\$ 6,543	\$ 385	\$ 1	\$ 33	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	
227		<u>Admin. & General Expenses</u>											
228	921-32	Admin. & General Exp.											
229		Customer	\$ 11,328,491	\$ 10,434,825	\$ 735,591	\$ 4,669	\$ 101,748	\$ 3,746	\$ 1,776	\$ 1,961	\$ 1,502	\$ 42,674	OPEXPCUS
230		Demand	\$ 1,023,370	\$ 603,932	\$ 214,603	\$ 5,715	\$ 83,827	\$ 1,463	\$ 14,376	\$ 8,032	\$ 20,220	\$ 71,202	OPEXPDEM
231		Commodity	\$ 110,019	\$ 64,432	\$ 22,138	\$ 819	\$ 6,913	\$ 905	\$ 3,353	\$ 3,474	\$ 4,156	\$ 3,829	COM
232		Total Administrative & General Exp.	\$ 12,461,880	\$ 11,103,189	\$ 972,332	\$ 11,203	\$ 192,488	\$ 6,114	\$ 19,504	\$ 13,466	\$ 25,878	\$ 117,705	
233		<u>Depreciation & Amort. Expense</u>											

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
234	301	Organization											
235		Customer	\$ 758	\$ 712	\$ 42	\$ 0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
236		Demand	\$ 397	\$ 279	\$ 63	\$ 2	\$ 25	\$ 0	\$ 4	\$ 2	\$ 6	\$ 15	
237		Commodity	\$ 2	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
238		Total Organization	\$ 1,156	\$ 991	\$ 105	\$ 2	\$ 28	\$ 1	\$ 4	\$ 2	\$ 6	\$ 15	
239	302	Franchises and Consents											
240		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
241		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
242		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
243		Total Franchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
244		Depr. & Amort. Expense (Cont'd.)											
245	303	Miscellaneous Intangible											
246		Customer	\$ 15,869	\$ 14,596	\$ 988	\$ 4	\$ 125	\$ 2	\$ 2	\$ 2	\$ 2	\$ 148	DISPLTCUS
247		Demand	\$ 8,307	\$ 5,111	\$ 1,609	\$ 43	\$ 628	\$ 11	\$ 108	\$ 60	\$ 152	\$ 585	DISPLTDEM
248		Commodity	\$ 35	\$ 21	\$ 7	\$ 0	\$ 2	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	COM
249		Total Miscellaneous Intangible	\$ 24,211	\$ 19,728	\$ 2,604	\$ 47	\$ 755	\$ 13	\$ 111	\$ 63	\$ 155	\$ 734	
250	367	Mains											
251		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
252		Demand	\$ 553,982	\$ 389,120	\$ 88,364	\$ 2,353	\$ 34,516	\$ 602	\$ 5,919	\$ 3,307	\$ 8,326	\$ 21,474	DEM
253		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
254		Total Mains	\$ 553,982	\$ 389,120	\$ 88,364	\$ 2,353	\$ 34,516	\$ 602	\$ 5,919	\$ 3,307	\$ 8,326	\$ 21,474	
255	369	Meas. & Reg. Station Equipment											
256		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
257		Demand	\$ 49,404	\$ 34,702	\$ 7,880	\$ 210	\$ 3,078	\$ 54	\$ 528	\$ 295	\$ 742	\$ 1,915	DEM
258		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
259		Total Meas. & Reg. Stat. Equipment	\$ 49,404	\$ 34,702	\$ 7,880	\$ 210	\$ 3,078	\$ 54	\$ 528	\$ 295	\$ 742	\$ 1,915	
260	375	Structures and Improvements											
261		Customer	\$ 2,347	\$ 2,170	\$ 128	\$ 0	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38	376-379CUS
262		Demand	\$ 2,409	\$ 1,692	\$ 384	\$ 10	\$ 150	\$ 3	\$ 26	\$ 14	\$ 36	\$ 93	DEM
263		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
264		Total Structures	\$ 4,757	\$ 3,862	\$ 512	\$ 11	\$ 161	\$ 3	\$ 26	\$ 15	\$ 36	\$ 131	
265	376	Mains - Allocated											
266		Customer	\$ 1,805,327	\$ 1,696,052	\$ 99,852	\$ 271	\$ 8,600	\$ 141	\$ 92	\$ 99	\$ 78	\$ 142	CUS
267		Demand	\$ 1,642,369	\$ 1,153,609	\$ 261,970	\$ 6,976	\$ 102,329	\$ 1,786	\$ 17,549	\$ 9,805	\$ 24,683	\$ 63,663	DEM
268		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
269		Total Mains Allocated	\$ 3,447,696	\$ 2,849,662	\$ 361,822	\$ 7,248	\$ 110,929	\$ 1,927	\$ 17,641	\$ 9,904	\$ 24,761	\$ 63,804	
270	380	Mains - Directly Assigned											
271		Customer	\$ 29,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,644	CUS-DA
272		Demand	\$ 42,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,523	DEM-DA
273		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
274		Total Mains Directly Assigned	\$ 72,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,167	
275		Depr. & Amort. Expense (Cont'd.)											
276	378	Meas. & Reg. Sta. Eq.- Gen.-Alloc.											
277		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
278		Demand	\$ 156,422	\$ 109,871	\$ 24,950	\$ 664	\$ 9,746	\$ 170	\$ 1,671	\$ 934	\$ 2,351	\$ 6,063	DEM
279		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280		Total Meas. & Reg. Sta. Eq.- Gen.-All.	\$ 156,422	\$ 109,871	\$ 24,950	\$ 664	\$ 9,746	\$ 170	\$ 1,671	\$ 934	\$ 2,351	\$ 6,063	
281	378	Meas. & Reg. Sta. Eq.- Gen.- DA											
282		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
283		Demand	\$ 1,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747	DEM-DA
284		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
285		Total Meas. & Reg. Sta. Eq- Gen. - DA	\$ 1,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747	
286	379	Meas.& Reg. Sta. Equip.-City Gate											
287		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
288		Demand	\$ 46,686	\$ 32,793	\$ 7,447	\$ 198	\$ 2,909	\$ 51	\$ 499	\$ 279	\$ 702	\$ 1,810	DEM
289		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290		Total Meas. & Reg. Sta. Eq.-City Gate	\$ 46,686	\$ 32,793	\$ 7,447	\$ 198	\$ 2,909	\$ 51	\$ 499	\$ 279	\$ 702	\$ 1,810	
291	376-79	Odorization Tank											
292		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCATION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
293		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
294		Commodity	\$ 9,907	\$ 5,802	\$ 1,994	\$ 74	\$ 623	\$ 82	\$ 302	\$ 313	\$ 374	\$ 345	COM
295		Total Odorization Tank	\$ 9,907	\$ 5,802	\$ 1,994	\$ 74	\$ 623	\$ 82	\$ 302	\$ 313	\$ 374	\$ 345	
296	380	Services - Allocated											
297		Customer	\$ 2,005,339	\$ 1,882,132	\$ 112,596	\$ 311	\$ 9,830	\$ 162	\$ 106	\$ 114	\$ 89	\$ -	SERCUS-ALL
298		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
299		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
300		Total Services -Allocated	\$ 2,005,339	\$ 1,882,132	\$ 112,596	\$ 311	\$ 9,830	\$ 162	\$ 106	\$ 114	\$ 89	\$ -	
301	380	Services - Directly Assigned											
302		Customer	\$ 12,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,261	CUS-DA
303		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CUS-DA
304		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
305		Total Services - Directly Assigned	\$ 12,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,261	
306		Depr. & Amort. Expense (Cont'd.)											
307	381	Meters - Allocated											
308		Customer	\$ 1,304,383	\$ 1,169,819	\$ 109,225	\$ 767	\$ 22,825	\$ 428	\$ 451	\$ 486	\$ 382	\$ -	METCUS-ALL
309		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
310		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
311		Total Meters - Allocated	\$ 1,304,383	\$ 1,169,819	\$ 109,225	\$ 767	\$ 22,825	\$ 428	\$ 451	\$ 486	\$ 382	\$ -	
312	381	Meters - Directly Assigned											
313		Customer	\$ 2,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,665	CUS-DA
314		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
315		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
316		Total Meters - Directly Assigned	\$ 2,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,665	
317	382	Meter Installations											
318		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	METCUS-TOT
319		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
321		Total Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
322	383	House Regulators - Allocated											
323		Customer	\$ 256,996	\$ 220,032	\$ 28,976	\$ 247	\$ 7,197	\$ 129	\$ 142	\$ 153	\$ 120	\$ -	REGCUS-ALL
324		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
325		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
326		Total House Regulators - Allocated	\$ 256,996	\$ 220,032	\$ 28,976	\$ 247	\$ 7,197	\$ 129	\$ 142	\$ 153	\$ 120	\$ -	
327	383	House Regulators - Directly Assign.											
328		Customer	\$ 1,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069	CUS-DA
329		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
331		Total House Regulators - Dir. Assign.	\$ 1,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069	
332	385	Meas. & Reg. Sta. Eq. - Ind. - Alloc.											
333		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
334		Demand	\$ 214,810	\$ -	\$ 115,136	\$ 3,066	\$ 44,974	\$ 785	\$ 7,713	\$ 4,309	\$ 10,848	\$ 27,980	NRDEM
335		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
336		Total Meas. & Reg. Stat. Eq.-Ind.-Alloc.	\$ 214,810	\$ -	\$ 115,136	\$ 3,066	\$ 44,974	\$ 785	\$ 7,713	\$ 4,309	\$ 10,848	\$ 27,980	
337		Depr. & Amort. Expense (Cont'd.)											
338	385	Meas. & Reg. Sta. Eq.- Ind. - DA											
339		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340		Demand	\$ 5,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,597	DEM-DA
341		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCATION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
342		Total Meas. & Reg. Stat. Eq.-Ind.-DA	\$ 5,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,597	
343	386	Other Prop.-Customer Premises											
344		Customer	\$ 28,773	\$ 27,031	\$ 1,591	\$ 4	\$ 137	\$ 2	\$ 1	\$ 2	\$ 1	\$ 2	CUS
345		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
346		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
347		Total Other Prop. - Customer Premises	\$ 28,773	\$ 27,031	\$ 1,591	\$ 4	\$ 137	\$ 2	\$ 1	\$ 2	\$ 1	\$ 2	
348	387	Other Equipment											
349		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
350		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
351		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
352		Total Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
353		General Plant - Allocated											
354		Customer	\$ 2,539,366	\$ 2,366,436	\$ 147,265	\$ 486	\$ 15,123	\$ 257	\$ 198	\$ 213	\$ 167	\$ 9,220	GENPTCUS
355		Demand	\$ 294,197	\$ 181,013	\$ 56,975	\$ 1,517	\$ 22,255	\$ 388	\$ 3,817	\$ 2,132	\$ 5,368	\$ 20,732	DISPLDEM
356		Commodity	\$ 2,011	\$ 1,178	\$ 405	\$ 15	\$ 126	\$ 17	\$ 61	\$ 64	\$ 76	\$ 70	COM
357		Total General Plant - Allocated	\$ 2,835,575	\$ 2,548,627	\$ 204,645	\$ 2,018	\$ 37,505	\$ 661	\$ 4,076	\$ 2,409	\$ 5,612	\$ 30,022	
358		General Plant - Directly Assigned											
359		Customer	\$ 7,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,595	CUS-DA
360		Demand	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880	DEM-DA
361		Commodity	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	COM-DA
362		Total General Plant - Directly Assn.	\$ 8,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,481	
363		General Plant - Odorization											
364		Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
365		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
366		Commodity	\$ 465	\$ 273	\$ 94	\$ 3	\$ 29	\$ 4	\$ 14	\$ 15	\$ 18	\$ 16	COM
367		Total General Plant - Odorization	\$ 465	\$ 273	\$ 94	\$ 3	\$ 29	\$ 4	\$ 14	\$ 15	\$ 18	\$ 16	
368		<u>Depr. & Amort. Expense (Cont'd.)</u>											
369	4073	Pension & FAS 106 Amort. Expense											
370		Customer	\$ 135,896	\$ 127,670	\$ 7,516	\$ 20	\$ 647	\$ 11	\$ 7	\$ 7	\$ 6	\$ 11	CUS
371		Demand	\$ 30,694	\$ 21,560	\$ 4,896	\$ 130	\$ 1,912	\$ 33	\$ 328	\$ 183	\$ 461	\$ 1,190	DEM
372		Commodity	\$ 3,300	\$ 1,933	\$ 664	\$ 25	\$ 207	\$ 27	\$ 101	\$ 104	\$ 125	\$ 115	COM
373		Total Pension & FAS 106 Amort. Exp.	\$ 169,890	\$ 151,162	\$ 13,076	\$ 175	\$ 2,767	\$ 71	\$ 435	\$ 295	\$ 592	\$ 1,315	
374		Total Depr. & Amort. Expense											
375		Customer	\$ 8,148,288	\$ 7,506,651	\$ 508,179	\$ 2,111	\$ 64,499	\$ 1,132	\$ 1,000	\$ 1,077	\$ 846	\$ 62,794	
376		Demand	\$ 3,050,423	\$ 1,929,750	\$ 569,674	\$ 15,170	\$ 222,522	\$ 3,883	\$ 38,162	\$ 21,321	\$ 53,675	\$ 196,266	
377		Commodity	\$ 15,727	\$ 9,207	\$ 3,163	\$ 117	\$ 988	\$ 129	\$ 479	\$ 496	\$ 594	\$ 553	
378		Total Depreciation & Amort. Expense	\$ 11,214,438	\$ 9,445,607	\$ 1,081,017	\$ 17,398	\$ 288,009	\$ 5,144	\$ 39,640	\$ 22,894	\$ 55,114	\$ 259,614	
379		<u>Taxes Other Than Income</u>											
380	4081	Payroll and Other Taxes											
381		Customer	\$ 385,875	\$ 355,435	\$ 25,056	\$ 159	\$ 3,466	\$ 128	\$ 60	\$ 67	\$ 51	\$ 1,454	OPEXPCUS
382		Demand	\$ 87,156	\$ 51,434	\$ 18,277	\$ 487	\$ 7,139	\$ 125	\$ 1,224	\$ 684	\$ 1,722	\$ 6,064	OPEXPDEM
383		Commodity	\$ 9,370	\$ 5,487	\$ 1,885	\$ 70	\$ 589	\$ 77	\$ 286	\$ 296	\$ 354	\$ 326	COM
384		Total Payroll and Other Taxes	\$ 482,401	\$ 412,356	\$ 45,218	\$ 716	\$ 11,194	\$ 329	\$ 1,570	\$ 1,047	\$ 2,127	\$ 7,844	
385		Ad Valorem Taxes - Allocated											
386		Customer	\$ 2,261,050	\$ 2,124,190	\$ 125,058	\$ 340	\$ 10,771	\$ 177	\$ 115	\$ 124	\$ 98	\$ 177	CUS
387		Demand	\$ 1,172,482	\$ 823,558	\$ 187,020	\$ 4,980	\$ 73,052	\$ 1,275	\$ 12,528	\$ 7,000	\$ 17,621	\$ 45,449	DEM
388		Commodity	\$ 4,967	\$ 2,909	\$ 999	\$ 37	\$ 312	\$ 41	\$ 151	\$ 157	\$ 188	\$ 173	COM
389		Total Ad Valorem Taxes - Allocated	\$ 3,438,499	\$ 2,950,657	\$ 313,076	\$ 5,357	\$ 84,135	\$ 1,492	\$ 12,795	\$ 7,281	\$ 17,906	\$ 45,799	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
390		Taxes Other Than Income (Cont'd.)											
391		Ad Valorem Taxes - Directly Assigned											
392		Customer	\$ 13,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,763	CUS-DA
393		Demand	\$ 15,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,601	DEM-DA
394		Commodity	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48	COM-DA
395		Total Ad Valorem Taxes - Directly Assn.	\$ 29,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,412	
396		Revenue Related Taxes											
397		Customer	\$ 66,030	\$ 45,867	\$ 12,500	\$ 478	\$ 3,817	\$ 423	\$ 234	\$ 265	\$ 322	\$ 2,124	TOTREVCUS
398		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
399		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
400		Total Revenue Related Taxes	\$ 66,030	\$ 45,867	\$ 12,500	\$ 478	\$ 3,817	\$ 423	\$ 234	\$ 265	\$ 322	\$ 2,124	
401		Total Taxes Other Than Income											
402		Customer	\$ 2,712,954	\$ 2,525,492	\$ 162,614	\$ 977	\$ 18,053	\$ 727	\$ 410	\$ 456	\$ 470	\$ 3,755	
403		Demand	\$ 1,259,638	\$ 874,992	\$ 205,296	\$ 5,467	\$ 80,191	\$ 1,399	\$ 13,752	\$ 7,684	\$ 19,343	\$ 51,512	
404		Commodity	\$ 14,337	\$ 8,396	\$ 2,885	\$ 107	\$ 901	\$ 118	\$ 437	\$ 453	\$ 542	\$ 499	
405		Total Taxes Other Than Income	\$ 3,986,929	\$ 3,408,881	\$ 370,795	\$ 6,551	\$ 99,146	\$ 2,244	\$ 14,599	\$ 8,592	\$ 20,355	\$ 55,767	
406		Interest on Customer Deposits											
407		Customer	\$ 5,766	\$ 3,297	\$ 2,388	\$ 40	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	DEPCUS
408		Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
409		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
410		Total Interest on Cust. Deposits	\$ 5,766	\$ 3,297	\$ 2,388	\$ 40	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	-
411		Req. Return - Other Than Dir. Assn.											
412		Customer	\$ 12,257,313	\$ 11,515,389	\$ 677,946	\$ 1,842	\$ 58,389	\$ 958	\$ 625	\$ 673	\$ 529	\$ 962	CUS
413		Demand	\$ 6,840,699	\$ 4,804,946	\$ 1,091,142	\$ 29,057	\$ 426,215	\$ 7,437	\$ 73,094	\$ 40,838	\$ 102,807	\$ 265,164	DEM
414		Commodity	\$ 26,492	\$ 15,515	\$ 5,331	\$ 197	\$ 1,665	\$ 218	\$ 807	\$ 836	\$ 1,001	\$ 922	COM
415		Tot. Req. Return - Other Than Dir. Assn.	\$ 19,124,505	\$ 16,335,849	\$ 1,774,419	\$ 31,096	\$ 486,268	\$ 8,613	\$ 74,526	\$ 42,348	\$ 104,337	\$ 267,048	

LINE	ACCT.	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMM. TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS	ALLOCA- TION FACTOR
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
416		Req. Return - Directly Assigned											
417		Customer	\$ 114,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,293	CUS-DA
418		Demand	\$ 139,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,238	DEM-DA
419		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	COM-DA
420		Total Req. Return - Directly Assigned	\$ 253,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,531	
421		Income Taxes - Other Than DA											
422		Customer	\$ 5,170,250	\$ 4,857,299	\$ 285,964	\$ 777	\$ 24,629	\$ 404	\$ 264	\$ 284	\$ 223	\$ 406	CUS
423		Demand	\$ 2,885,471	\$ 1,770,401	\$ 563,951	\$ 15,018	\$ 220,287	\$ 3,844	\$ 37,778	\$ 21,107	\$ 53,135	\$ 199,951	DEM
424		Commodity	\$ 11,174	\$ 6,544	\$ 2,248	\$ 83	\$ 702	\$ 92	\$ 341	\$ 353	\$ 422	\$ 389	COM
425		Total Income Taxes - Other then DA	\$ 8,066,896	\$ 6,634,244	\$ 852,163	\$ 15,878	\$ 245,618	\$ 4,340	\$ 38,382	\$ 21,744	\$ 53,781	\$ 200,746	
426		Income Taxes - Dir. Assigned											
427		Customer	\$ 48,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,210	CUS-DA
428		Demand	\$ 58,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,732	DEM-DA
429		Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	COM-DA
430		Total Income Taxes - Dir. Assigned	\$ 106,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,942	
431		Total Cost of Service Before											
432		Revenue Credits											
433		Customer	\$ 58,134,176	\$ 53,731,555	\$ 3,563,148	\$ 17,970	\$ 432,006	\$ 13,027	\$ 6,947	\$ 7,623	\$ 6,002	\$ 355,898	
434		Demand	\$ 19,414,365	\$ 12,427,907	\$ 3,513,086	\$ 93,553	\$ 1,372,258	\$ 23,944	\$ 235,336	\$ 131,484	\$ 331,003	\$ 1,285,794	
435		Commodity	\$ 623,005	\$ 364,827	\$ 125,348	\$ 4,639	\$ 39,144	\$ 5,126	\$ 18,983	\$ 19,668	\$ 23,532	\$ 21,737	
436		Total Cost of Service Before	<u>\$ 78,171,546</u>	<u>\$ 66,524,289</u>	<u>\$ 7,201,582</u>	<u>\$ 116,161</u>	<u>\$ 1,843,408</u>	<u>\$ 42,098</u>	<u>\$ 261,266</u>	<u>\$ 158,775</u>	<u>\$ 360,538</u>	<u>\$ 1,663,429</u>	
		Revenue Credits											

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMMERCIAL TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(i)	(J)	(I)
1	Customer Cost Allocation Factors										
2											
3	Total Customers	254,855	239,429	14,096	38	1,214	20	13	14	11	20
4	Total Customers (CUS)	1.00000	0.93947	0.05531	0.00015	0.00476	0.00008	0.00005	0.00005	0.00004	0.00008
5											
6	Customers - Directly Assigned	20	0	0	0	0	0	0	0	0	20
7	Customers - Directly Assigned (CUS-DA)	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8											
9	Services - Allocated Weighting		1.00	1.02	1.03	1.03	1.03	1.03	1.03	1.03	0
10	Weighted Customers	255,102	239,429	14,323	40	1,250	21	13	14	11	0
11	Weighted Services (SERCUS-ALL)	1.00000	0.93856	0.05615	0.00015	0.00490	0.00008	0.00005	0.00006	0.00004	0.00000
12											
13	Meters - Allocated Weighting		1.00	1.59	4.10	3.85	4.39	7.11	7.11	7.11	0
14	Weighted Customers	266,970	239,429	22,355	157	4,672	88	92	100	78	0
15	Weighted Meters (METCUS-ALL)	1.00000	0.89684	0.08374	0.00059	0.01750	0.00033	0.00035	0.00037	0.00029	0.00000
16											
17	Meters - Total Weighting		1.00	1.59	4.10	3.85	4.39	7.11	7.11	7.11	6.25
18	Weighted Customers	267,095	239,429	22,355	157	4,672	88	92	100	78	125
19	Weighted Meters (METCUS-TOT)	1.00000	0.89642	0.08370	0.00059	0.01749	0.00033	0.00035	0.00037	0.00029	0.00047
20											
21	Regulators - Allocated Weighting		1.00	2.24	7.01	6.45	7.06	11.90	11.90	11.90	0
22	Weighted Customers	279,652	239,429	31,530	268	7,831	141	155	167	131	0
23	Weighted Regulators (REGCUS-ALL)	1.00000	0.85617	0.11275	0.00096	0.02800	0.00050	0.00055	0.00060	0.00047	0.00000
24											
25	Meters and Regulators - Allocated Weighting		1.00	1.69	4.59	4.28	4.84	7.91	7.91	7.91	0
26	Weighted Customers	269,095	239,429	23,892	176	5,202	96	103	111	87	0
27	Wghtd. Meters & Regs. - Allocated (MTRGCUS-ALL)	1.00000	0.88976	0.08879	0.00065	0.01933	0.00036	0.00038	0.00041	0.00032	0.00000
28											
29	Non-Residential Customers	15,426	-	14,096	38	1,214	20	13	14	11	20
30	Non-Residential Customers (NRCUS)	1.00000	0.00000	0.91377	0.00248	0.07870	0.00129	0.00084	0.00091	0.00071	0.00130

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMMERCIAL TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(i)	(J)	(l)
31											
32	Customer Cost Allocation Factors										
33											
34	Distribution Plant Customer Costs	\$ 224,235,838	\$ 206,254,227	\$ 13,965,122	\$ 57,681	\$ 1,762,295	\$ 30,826	\$ 27,122	\$ 29,209	\$ 22,950	\$ 2,086,407
35	Distribution Plant Cust. Costs (DISPLTCUS)	1.00000	0.91981	0.06228	0.00026	0.00786	0.00014	0.00012	0.00013	0.00010	0.00930
36											
37	Account 376-379 Customer Costs	\$ 86,019,403	\$ 79,507,185	\$ 4,680,829	\$ 12,718	\$ 403,141	\$ 6,617	\$ 4,317	\$ 4,649	\$ 3,653	\$ 1,396,294
38	Acct. 376-379 Cust. Costs (376-379CUS)	1.00000	0.92429	0.05442	0.00015	0.00469	0.00008	0.00005	0.00005	0.00004	0.01623
39											
40	Total Revenue (inc. cost of gas)	\$ 149,757,823	\$ 104,028,546	\$ 28,351,460	\$ 1,084,466	\$ 8,656,687	\$ 958,451	\$ 530,164	\$ 600,647	\$ 729,641	\$ 4,817,762
41	Total Revenue (TOTREVCUS)	1.00000	0.69465	0.18932	0.00724	0.05780	0.00640	0.00354	0.00401	0.00487	0.03217
42											
43	Mains- Allocated Customer Cost Factor	0.48350	0.45424	0.02674	0.00007	0.00230	0.00004	0.00002	0.00003	0.00002	0.00004
44	Services- Allocated Customer Cost Factor	0.51650	0.48476	0.02900	0.00008	0.00253	0.00004	0.00003	0.00003	0.00002	0.00000
45	Mains & Svcs. Cust. Alloc. Factor (MSCUS-ALL)	1.00000	0.93900	0.05574	0.00015	0.00484	0.00008	0.00005	0.00006	0.00004	0.00004
46											
47	Mains & Services - Directly Assigned (MSCUS-DA)	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
48											
49	Total Plant Customer	\$ 261,439,402	\$ 240,884,221	\$ 16,118,576	\$ 64,774	\$ 1,982,976	\$ 34,568	\$ 30,005	\$ 32,313	\$ 25,389	\$ 2,266,582
50	Total Plant (TPLTCUS)	1.00000	0.92138	0.06165	0.00025	0.00758	0.00013	0.00011	0.00012	0.00010	0.00867
51											
52	Non-Intangible Plant Customer	\$ 260,931,796	\$ 245,137,821	\$ 14,432,006	\$ 39,213	\$ 1,242,972	\$ 20,401	\$ 13,310	\$ 14,334	\$ 11,262	\$ 20,477
53	Non-Intangible Plant (NONINCUS)	1.00000	0.93947	0.05531	0.00015	0.00476	0.00008	0.00005	0.00005	0.00004	0.00008
54											
55	Account 871-879 Customer Costs	\$ 3,716,390	\$ 3,357,653	\$ 280,978	\$ 1,699	\$ 50,773	\$ 927	\$ 942	\$ 1,014	\$ 797	\$ 21,607
56	Account 871-879 Cust. Costs (871-879CUS)	1.00000	0.90347	0.07560	0.00046	0.01366	0.00025	0.00025	0.00027	0.00021	0.00581
57											
58	Account 887-893 Customer Costs	\$ 3,080,493	\$ 2,859,894	\$ 169,702	\$ 465	\$ 14,720	\$ 242	\$ 158	\$ 170	\$ 134	\$ 35,008
59	Account 887-893 Cust. Costs (887-893CUS)	1.00000	0.92839	0.05509	0.00015	0.00478	0.00008	0.00005	0.00006	0.00004	0.01136
60											
61	Account 903 Customer	\$ 4,564,198	\$ 4,339,989	\$ 213,979	\$ 577	\$ 9,117	\$ 119	\$ 78	\$ 155	\$ 66	\$ 119
62	Account 903 Customer Factor (903CUS)	1.00000	0.95088	0.04688	0.00013	0.00200	0.00003	0.00002	0.00003	0.00001	0.00003

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMMERCIAL TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(i)	(J)	(I)
63											
64	Customer Cost Allocation Factors										
65											
66	Account 904 Customer	\$ 499,326	\$ 459,834	\$ 37,182	\$ 1,820	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ -
67	Account 904 Customer Factor (904CUS)	1.00000	0.92091	0.07446	0.00365	0.00098	0.00000	0.00000	0.00000	0.00000	0.00000
68											
69	Accounts 902-904 Customer	\$ 6,424,100	\$ 5,988,567	\$ 362,734	\$ 3,022	\$ 33,660	\$ 33,660	\$ 554	\$ 669	\$ 469	\$ 764
70	Accts. 902-904 Customer (902-904CUS)	1.00000	0.93220	0.05646	0.00047	0.00524	0.00524	0.00009	0.00010	0.00007	0.00012
71											
72	Operating Expense Customer	\$ 18,327,884	\$ 16,882,059	\$ 1,190,081	\$ 7,553	\$ 164,614	\$ 6,060	\$ 2,873	\$ 3,172	\$ 2,431	\$ 69,041
73	Operating Expenses (OPEXPCUS)	1.00000	0.92111	0.06493	0.00041	0.00898	0.00033	0.00016	0.00017	0.00013	0.00377
74											
75	Direct Gen. Plant Customer Costs (DISPLTCUS)	\$ 14,129,687	\$ 12,996,618	\$ 879,979	\$ 3,635	\$ 111,047	\$ 1,942	\$ 1,709	\$ 1,841	\$ 1,446	\$ 131,470
76	Div. and Corp. Gen. Plant Customer Costs (CUS)	\$ 22,566,272	\$ 21,200,355	\$ 1,248,129	\$ 3,391	\$ 107,496	\$ 1,764	\$ 1,151	\$ 1,240	\$ 974	\$ 1,771
77	Total General Plant Customer Costs	\$ 36,695,959	\$ 34,196,974	\$ 2,128,108	\$ 7,026	\$ 218,543	\$ 3,707	\$ 2,860	\$ 3,080	\$ 2,420	\$ 133,241
78	General Plant Customer (GENPTCUS)	1.00000	0.93190	0.05799	0.00019	0.00596	0.00010	0.00008	0.00008	0.00007	0.00363
79											
80	Customer Deposits	\$ (5,241,504)	\$ (2,997,079)	\$ (2,170,777)	\$ (35,937)	\$ (37,711)	\$ -	\$ -	\$ -	\$ -	\$ -
81	Customer Deposits (DEPCUS)	1.00000	0.57180	0.41415	0.00686	0.00719	0.00000	0.00000	0.00000	0.00000	0.00000
82											
83	Demand Cost Allocation Factors										
84											
85	System Demand										
86	System Demand (DEM)	1.00000	0.70241	0.15951	0.00425	0.06231	0.00109	0.01069	0.00597	0.01503	0.03876
87											
88	Non-Residential Demand										
89	Non-Residential Demand (NRDEM)	1.00000	0.00000	0.53599	0.01427	0.20936	0.00365	0.03591	0.02006	0.05050	0.13025
90											
91	Directly Assigned Demand										
92	Dir. Assn. Demand (DEM-DA)	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
93											
94	Distribution Plant Demand	\$ 100,160,539	\$ 61,626,573	\$ 19,397,220	\$ 516,544	\$ 7,576,814	\$ 132,207	\$ 1,299,390	\$ 725,976	\$ 1,827,607	\$ 7,058,208
95	Distribution Plant Demand (DISPLTDEM)	1.00000	0.61528	0.19366	0.00516	0.07565	0.00132	0.01297	0.00725	0.01825	0.07047

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	COMMERCIAL TRANS.	INDUSTRIAL TRANS.	PUB. AUTH. TRANS.	FORT BLISS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(i)	(J)	(I)
96											
97	Demand Cost Allocation Factors										
98											
99	Non-Intangible Plant Demand	\$ 136,599,215	\$ 95,948,056	\$ 21,788,585	\$ 580,226	\$ 8,510,913	\$ 148,505	\$ 1,459,584	\$ 815,477	\$ 2,052,922	\$ 5,294,948
100	Non-Int. Plant Demand (NONINDEM)	1.00000	0.70241	0.15951	0.00425	0.06231	0.00109	0.01069	0.00597	0.01503	0.03876
101											
102	Total Plant Demand	\$ 136,864,950	\$ 86,822,374	\$ 25,486,795	\$ 678,709	\$ 9,955,483	\$ 173,712	\$ 1,707,321	\$ 953,889	\$ 2,401,367	\$ 8,685,299
103	Total Plant Demand (TPLTDEM)	1.00000	0.63437	0.18622	0.00496	0.07274	0.00127	0.01247	0.00697	0.01755	0.06346
104											
105	Operating Expense Demand	\$ 4,141,192	\$ 2,443,887	\$ 868,419	\$ 23,126	\$ 339,216	\$ 5,919	\$ 58,174	\$ 32,502	\$ 81,823	\$ 288,126
106	Operating Expense Demand (OPEXPDEM)	1.00000	0.59014	0.20970	0.00558	0.08191	0.00143	0.01405	0.00785	0.01976	0.06958
107											
108	Acct. 887-893 Demand	\$ 2,642,867	\$ 1,482,901	\$ 621,729	\$ 16,557	\$ 242,856	\$ 4,238	\$ 41,649	\$ 23,269	\$ 58,579	\$ 151,089
109	Acct. 887-893 Demand (887-893DEM)	1.00000	0.56110	0.23525	0.00626	0.09189	0.00160	0.01576	0.00880	0.02217	0.05717
110											
111	Rate Base Demand	\$ 97,257,692	\$ 59,673,123	\$ 19,008,518	\$ 506,193	\$ 7,424,981	\$ 129,557	\$ 1,273,351	\$ 711,428	\$ 1,790,984	\$ 6,739,556
112	Rate Base Demand (RBDEM)	1.00000	0.61356	0.19544	0.00520	0.07634	0.00133	0.01309	0.00731	0.01841	0.06930
113											
114	Commodity Cost Allocation Factors										
115											
116	Annual Distribution Volumes (Ccf)	191,159,015	111,950,985	38,464,408	1,423,477	12,011,678	1,573,097	5,825,106	6,035,487	7,221,146	6,653,631
117	Distribution Commodity (COM)	1.00000	0.58564	0.20122	0.00745	0.06284	0.00823	0.03047	0.03157	0.03778	0.03481
118											
119	Commodity - Direct Assignment	6,653,631	0	0	0	0	0	0	0	0	6,653,631
120	Commodity - Direct Assignment (COM-DA)	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000

Line	Account	Description	Amount	Classification Factor	CUSTOMER	DEMAND	COMMODITY
1		<u>Distribution Plant Reserve</u>					
2	374	Land & Land Rights - Allocated	\$ 46,956	DIS376-379 - ALL	\$ 23,174	\$ 23,782	\$ -
3	374	Land & Land Rights - Directly Assign.	\$ 1,628	DIS376-379 - DA	\$ 654	\$ 974	\$ -
4	375	Structures and Improvements	\$ 134,029	DIS376-379 - ALL	\$ 66,147	\$ 67,883	\$ -
5	376	Distribution Mains - Allocated	\$ 40,958,836	MAINS-ALLOC	\$ 21,447,394	\$ 19,511,443	\$ -
6	376	Distribution Mains - Directly Assigned	\$ 315,424	MAINS-DA	\$ 129,567	\$ 185,856	\$ -
7	378	Meas. & Reg. Sta. Equip.-Gen. - Alloc.	\$ 1,615,270	DEM	\$ -	\$ 1,615,270	\$ -
8	378	Meas. & Reg. Sta. Equip.-Gen. - Dir. Assn.	\$ 8,539	DEM	\$ -	\$ 8,539	\$ -
9	379	Meas. & Reg. Sta. Equip.-City Gate	\$ 1,260,371	DEM	\$ -	\$ 1,260,371	\$ -
10	378-79	Odorization Tank	\$ 154,581	COM	\$ -	\$ -	\$ 154,581
11	380	Services - Allocated	\$ 25,425,967	CUS	\$ 25,425,967	\$ -	\$ -
12	380	Services - Directly Assigned	\$ 107,329	CUS	\$ 107,329	\$ -	\$ -
13	381	Meters - Allocated	\$ 6,978,169	CUS	\$ 6,978,169	\$ -	\$ -
14	381	Meters - Directly Assigned	\$ 41,576	CUS	\$ 41,576	\$ -	\$ -
15	382	Meter Installations	\$ 1,459	CUS	\$ 1,459	\$ -	\$ -
16	383	House Regulators - Allocated	\$ 2,993,859	CUS	\$ 2,993,859	\$ -	\$ -
17	383	House Regulators - Directly Assigned	\$ 6,005	CUS	\$ 6,005	\$ -	\$ -
18	385	Meas. & Reg. Sta. Equip.-Ind. - Allocated	\$ 3,044,535	DEM	\$ -	\$ 3,044,535	\$ -
19	385	Meas. & Reg. Sta. Equip.-Ind. - Dir. Assn.	\$ (21,006)	DEM	\$ -	\$ (21,006)	\$ -
20	386	Other Property-Customer Premises	\$ 92,377	DIS376-379 - ALL	\$ 45,590	\$ 46,787	\$ -
21	387	Other Equipment	\$ -				
22		Total Distribution Plant Reserve	\$ 83,165,905		\$ 57,266,890	\$ 25,744,434	\$ 154,581
23							
24		<u>General Plant - Service Area Direct</u>					
25	389	Land & Land Rights	\$ 202,445	DISTPLT	\$ 139,708	\$ 62,404	\$ 333
26	390	Structures & Improvements	\$ 4,540,097	DISTPLT	\$ 3,133,131	\$ 1,399,491	\$ 7,475
27	391	Office Furniture and Equip. - Allocated	\$ 3,386,797	DISTPLT	\$ 2,337,236	\$ 1,043,985	\$ 5,576
28	391	Office Furniture and Equip. - Directly Assn.	\$ 97,743	DISTPLT - DA	\$ 45,783	\$ 51,960	\$ -
29	392	Transportation Equipment	\$ 3,497,706	DISTPLT	\$ 2,413,775	\$ 1,078,173	\$ 5,758
30	393	Stores Equipment	\$ 62,305	DISTPLT	\$ 42,997	\$ 19,206	\$ 103
31	394	Tools, Shop & Garage	\$ 3,415,087	DISTPLT	\$ 2,356,759	\$ 1,052,705	\$ 5,622
32	394	Tools, Shop & Garage - Odorization	\$ 7,375	COM	\$ -	\$ -	\$ 7,375
33	396	Major Work Equipment	\$ 831,227	DISTPLT	\$ 573,631	\$ 256,227	\$ 1,368
34	397	Communication Equipment - Alloc.	\$ 4,458,308	DISTPLT	\$ 3,076,688	\$ 1,374,280	\$ 7,340
35	397	Communication Equipment - Dir. Assn.	\$ 2,738	DISTPLT - DA	\$ 1,283	\$ 1,456	\$ -
36	398	Miscellaneous General Plant	\$ 12,598	DISTPLT	\$ 8,694	\$ 3,883	\$ 21
37		<u>General Plant - Shared Svcs. & Distrigas</u>					
38	389	Land & Land Rights	\$ -	CUS	\$ -	\$ -	\$ -
39	390	Structures & Improvements	\$ 270,805	CUS	\$ 270,805	\$ -	\$ -
40	391	Office Furniture and Equipment	\$ 21,814,301	CUS	\$ 21,814,301	\$ -	\$ -
41	392	Transportation Equipment	\$ -	CUS	\$ -	\$ -	\$ -
42	393	Stores Equipment	\$ -	CUS	\$ -	\$ -	\$ -
43	394	Tools, Shop & Garage	\$ 9,746	CUS	\$ 9,746	\$ -	\$ -
44	396	Major Work Equipment	\$ -	CUS	\$ -	\$ -	\$ -
45	397	Communication Equipment	\$ 471,420	CUS	\$ 471,420	\$ -	\$ -
46	398	Miscellaneous General Plant	\$ -	CUS	\$ -	\$ -	\$ -
47		<u>Total General Plant</u>					
48	389	Land & Land Rights	\$ 202,445	GENPLT	\$ 139,708	\$ 62,404	\$ 333
49	390	Structures & Improvements	\$ 4,810,903	GENPLT	\$ 3,403,937	\$ 1,399,491	\$ 7,475
50	391	Office Furniture and Equip. - Allocated	\$ 25,201,098	GENPLT	\$ 24,151,537	\$ 1,043,985	\$ 5,576
51	391	Office Furniture and Equip. - Directly Assn.	\$ 97,743	GENPLT	\$ 45,783	\$ 51,960	\$ -
52	392	Transportation Equipment	\$ 3,497,706	GENPLT	\$ 2,413,775	\$ 1,078,173	\$ 5,758
53	393	Stores Equipment	\$ 62,305	GENPLT	\$ 42,997	\$ 19,206	\$ 103
54	394	Tools, Shop & Garage - Allocated	\$ 3,424,833	GENPLT	\$ 2,366,505	\$ 1,052,705	\$ 5,622
55	394	Tools, Shop & Garage - Odorization	\$ 7,375	GENPLT	\$ -	\$ -	\$ 7,375
56	396	Major Work Equipment	\$ 831,227	GENPLT	\$ 573,631	\$ 256,227	\$ 1,368
57	397	Communication Equipment - Alloc.	\$ 4,929,728	GENPLT	\$ 3,548,108	\$ 1,374,280	\$ 7,340
58	397	Communication Equipment - Dir. Assn.	\$ 2,738	GENPLT	\$ 1,283	\$ 1,456	\$ -
59	398	Miscellaneous General Plant	\$ 12,598	GENPLT	\$ 8,694	\$ 3,883	\$ 21
60		Total General Plant	\$ 43,080,700		\$ 36,695,959	\$ 6,343,770	\$ 40,971

Line	Account	Description	Amount	Classification Factor	CUSTOMER	DEMAND	COMMODITY
61		General Plant Depreciation					
62		<u>Expense</u>					
63	389	Land & Land Rights	\$ -		\$ -	\$ -	\$ -
64	390	Structures & Improvements	\$ 146,970		\$ 103,988	\$ 42,754	\$ 228
65	391	Office Furniture and Equipment - Allocated	\$ 2,139,649		\$ 2,050,538	\$ 88,637	\$ 473
66	391	Office Furniture and Equipment - Dir. Assn.	\$ 8,299		\$ 3,887	\$ 4,412	\$ -
66	392	Transportation Equipment	\$ -		\$ -	\$ -	\$ -
67	393	Stores Equipment	\$ 4,069		\$ 2,808	\$ 1,254	\$ 7
68	394	Tools, Shop & Garage - Allocated	\$ 216,142		\$ 149,350	\$ 66,436	\$ 355
69	394	Tools, Shop & Garage - Odorization	\$ 465		\$ -	\$ -	\$ 465
70	396	Major Work Equipment	\$ -		\$ -	\$ -	\$ -
71	397	Communication Equipment - Alloc.	\$ 327,905		\$ 236,006	\$ 91,411	\$ 488
72	397	Communication Equipment - Dir. Assn.	\$ 182		\$ 85	\$ 97	\$ -
73	398	Miscellaneous General Plant	\$ 840		\$ 716	\$ 124	\$ 1
74		Total General Plant Depreciation Exp.	\$ 2,844,521	GENDEP	\$ 2,547,378	\$ 295,125	\$ 2,018
75		General Plant					
76		<u>Depreciation Reserve - Service Area Direct</u>					
77	389	Land & Land Rights	\$ -	DISTPLT	\$ -	\$ -	\$ -
78	390	Structures & Improvements	\$ 1,200,788	DISTPLT	\$ 828,666	\$ 370,144	\$ 1,977
79	391	Office Furniture and Equip. - Allocated	\$ 835,494.31	DISTPLT	\$ 576,576	\$ 257,542	\$ 1,376
80	391	Office Furniture and Equip. - Directly Assn.	\$ 78,940	DISTPLT-DA	\$ 36,976	\$ 41,964	\$ -
81	392	Transportation Equipment	\$ 1,230,463	DISTPLT	\$ 849,145	\$ 379,292	\$ 2,026
82	393	Stores Equipment	\$ 23,474	DISTPLT	\$ 16,200	\$ 7,236	\$ 39
83	394	Tools, Shop & Garage	\$ 27,332.67	DISTPLT	\$ 18,862	\$ 8,425	\$ 45
84	394	Tools, Shop & Garage - Odorization	\$ 230	DISTPLT	\$ 159	\$ 71	\$ 0
85	395	CNG Equipment	\$ 1	DISTPLT	\$ 1	\$ 0	\$ 0
86	396	Major Work Equipment	\$ 713,943	DISTPLT	\$ 492,694	\$ 220,074	\$ 1,175
87	397	Communication Equipment - Alloc.	\$ 34,442.86	DISTPLT	\$ 23,769	\$ 10,617	\$ 57
88	397	Communication Equipment - Dir. Assn.	\$ 230	DISTPLT-DA	\$ 108	\$ 122	\$ -
89	398	Miscellaneous General Plant	\$ (28,081)	DISTPLT	\$ (19,379)	\$ (8,656)	\$ (46)
90			\$ 4,117,258		\$ 2,823,777	\$ 1,286,833	\$ 6,648

Line	Account	Description	Amount	Classification Factor	CUSTOMER	DEMAND	COMMODITY
91		General Plant					
92		<u>Depreciation Reserve - Shared Dvcs. & Dstrigas</u>					
93	389	Land & Land Rights	\$ -	CUS	\$ -	\$ -	\$ -
94	390	Structures & Improvements	\$ 72,388	CUS	\$ 72,388	\$ -	\$ -
95	391	Office Furniture and Equipment	\$ 7,029,518	CUS	\$ 7,029,518	\$ -	\$ -
96	392	Transportation Equipment	\$ -	CUS	\$ -	\$ -	\$ -
97	393	Stores Equipment	\$ -	CUS	\$ -	\$ -	\$ -
98	394	Tools, Shop & Garage	\$ 7,120	CUS	\$ 7,120	\$ -	\$ -
99	396	Major Work Equipment	\$ -	CUS	\$ -	\$ -	\$ -
100	397	Communication Equipment	\$ 217,764	CUS	\$ 217,764	\$ -	\$ -
101	398	Miscellaneous General Plant	\$ -	CUS	\$ -	\$ -	\$ -
102			\$ 7,326,789		\$ 7,326,789	\$ -	\$ -
103		General Plant					
104		<u>Total Depreciation Reserve</u>					
105	389	Land & Land Rights	\$ -		\$ -	\$ -	\$ -
106	390	Structures & Improvements	\$ 1,273,175		\$ 901,054	\$ 370,144	\$ 1,977
107	391	Office Furniture and Equip. - Allocated	\$ 7,865,013		\$ 7,606,095	\$ 257,542	\$ 1,376
108	391	Office Furniture and Equip. - Directly Assn.	\$ 78,940		\$ 36,976	\$ 41,964	\$ -
109	392	Transportation Equipment	\$ 1,230,463		\$ 849,145	\$ 379,292	\$ 2,026
110	393	Stores Equipment	\$ 23,474		\$ 16,200	\$ 7,236	\$ 39
111	394	Tools, Shop & Garage - Allocated	\$ 34,452		\$ 25,982	\$ 8,425	\$ 45
112	394	Tools, Shop & Garage - Odorization	\$ 230		\$ -	\$ -	\$ 230
113	395	CNG Equipment	\$ 1		\$ 1	\$ 0	\$ 0
114	396	Major Work Equipment	\$ 713,943		\$ 492,694	\$ 220,074	\$ 1,175
115	397	Communication Equipment - Alloc.	\$ 252,206		\$ 241,533	\$ 10,617	\$ 57
116	397	Communication Equipment - Dir. Assn.	\$ 230		\$ 108	\$ 122	\$ -
116	398	Miscellaneous General Plant	\$ (28,081)		\$ (19,379)	\$ (8,656)	\$ (46)
117		Total General Plant Depr. Reserve	\$ 11,444,047	GENPLTRES	\$ 10,150,407	\$ 1,286,762	\$ 6,878

Line	Account	Description	Amount	Classification	CUSTOMER	DEMAND	COMMODITY
		West Texas		Factor			
1	920	Salaries	5,089,005	NONAGOPEXP	\$ 4,070,726	\$ 919,433	\$ 98,846
2	921	Office Supplies & Expenses	1,856,502	NONAGOPEXP	\$ 1,485,027	\$ 335,415	\$ 36,059
3	922	Transferred Credit	(3,327,090)	NONAGOPEXP	\$ (2,661,360)	\$ (601,107)	\$ (64,623)
4	923	Outside Services	489,614	NONAGOPEXP	\$ 391,645	\$ 88,459	\$ 9,510
5	924	Property Insurance	163,148	NONAGOPEXP	\$ 130,503	\$ 29,476	\$ 3,169
6	925	Injuries & Damages	114,755	NONAGOPEXP	\$ 91,793	\$ 20,733	\$ 2,229
7	926	Employee Pensions & Benefits	463,100	NONAGOPEXP	\$ 370,437	\$ 83,669	\$ 8,995
8	926	Distrigas	373,760	CUS	\$ 373,760	\$ -	\$ -
9	928	Regulatory Commission Expenses	88,298	NONAGOPEXP	\$ 70,630	\$ 15,953	\$ 1,715
10	929	Computer Services Expense	(844,974)	NONAGOPEXP	\$ (675,900)	\$ (152,662)	\$ (16,412)
11	930	Advertising	37,809	NONAGOPEXP	\$ 30,244	\$ 6,831	\$ 734
12	930	Other General	775,915	NONAGOPEXP	\$ 620,659	\$ 140,185	\$ 15,071
13	930	Distrigas	6,423,831	CUS	\$ 6,423,831	\$ -	\$ -
14	931	Rent	450,325	NONAGOPEXP	\$ 360,217	\$ 81,360	\$ 8,747
15	932	A&G Maintenance	307,882	NONAGOPEXP	\$ 246,276	\$ 55,625	\$ 5,980
16		Total Administrative & General Expenses	12,461,880	ADMINGEN	11,328,491	1,023,370	110,019

	As Adjusted Test Year Bills/Meters	As Adjusted Volumes	As Adjusted Margin	Gas Costs at As Adjusted Volumes	As Adjusted Margin Plus Gas Costs	Unadjusted Sales Volumes	As Adjusted Sales Volumes	Service Charges with Changes
West Texas								
Residential	2,873,145	111,950,985	50,039,651	53,988,895	104,028,546	107,656,352	111,950,985	1,577,892
Commercial	169,151	38,464,408	9,801,816	18,549,644	28,351,460	37,329,058	38,464,408	128,643
Industrial	460	1,423,477	397,987	686,479	1,084,466	1,553,776	1,423,477	81
Public Authority	14,568	12,011,678	2,863,998	5,792,689	8,656,687	11,525,540	12,011,678	784
Water Pumping	239	1,573,097	199,817	758,633	958,451	1,573,097	1,573,097	-
Commercial Transportation	156	5,825,106	530,164	-	530,164	-	-	-
Industrial Transportation	168	6,035,487	600,647	-	600,647	-	-	7
Public Authority Transportation	132	7,221,146	729,641	-	729,641	-	-	-
Ft. Bliss	240	6,653,631	1,609,017	3,208,745	4,817,762	6,493,180	6,653,631	-
Other Special Contract	144	20,359,791	252,315	-	-	-	-	1
Irrigation	1,694	4,152,855	388,863			4,152,855		
						170,283,858	172,077,276	\$ 1,707,409
				COG Rate	0.48225			
El Paso								
Residential	2,755,230	107,055,887	46,615,646	52,653,594	99,269,240	102,646,390	107,055,887	1,491,570
Commercial	157,601	36,340,021	8,733,182	17,873,214	26,606,396	35,193,820	36,340,021	122,855
Industrial	430	1,246,743	376,256	613,189	989,445	1,447,628	1,246,743	64
Public Authority	11,815	10,433,588	2,177,804	5,131,580	7,309,384	9,935,896	10,433,588	632
Water Pumping	239	1,573,097	199,817	773,701	973,518	1,573,097	1,573,097	-
Commercial Transportation	156	5,825,106	530,164	-	530,164	-	-	-
Industrial Transportation	168	6,035,487	600,647	-	600,647	-	-	7
Public Authority Transportation	132	7,221,146	729,641	-	729,641	-	-	-
Ft. Bliss	240	6,653,631	1,609,017	3,272,474	4,881,491	6,493,180	6,653,631	-
Other Special Contract	144	20,359,791	252,315	-	-	-	-	
Irrigation	163	40,493	5,401			40,493		
						157,330,503		-
				COG Rate	0.49183			
Dell City								
Residential	2,178	123,090	42,281	40,917	83,197	120,303	123,090	941
Commercial	308	30,554	9,414	10,156	19,570	22,053	30,554	171
Industrial								
Public Authority	84	18,027	7,693	5,992	13,686	15,778	18,027	-
Water Pumping								
Commercial Transportation								
Industrial Transportation								
Public Authority Transportation								
Ft. Bliss								
Other Special Contract								
Irrigation	1,483	4,111,312	382,801			4,111,312	4,111,312	
						4,269,446		
				COG Rate	0.33241			1,112
Permian								
Residential	115,736	4,772,009	3,381,724	12,479,271	15,860,995	4,889,659	4,772,009	85,381
Commercial	11,242	2,093,833	1,059,220	5,475,578	6,534,798	2,113,185	2,093,833	5,617
Industrial	30	176,734	21,732	462,178	483,910	106,148	176,734	18
Public Authority	2,669	1,560,064	678,500	4,079,720	4,758,220	1,573,867	1,560,064	153
Water Pumping								
Commercial Transportation								
Industrial Transportation								
Public Authority Transportation								
Ft. Bliss								
Other Special Contract								
Irrigation	48	1,050	661			1,050	1,050	
						8,683,909		
				COG Rate	0.38239			91,168

	Rent	Other Revenue	Total
West Texas	217,572	28,714	246,286
El Paso	217,572	28,714	246,286
Dell City	-	-	0
Permian	-	-	0

Customer Portion of Mains

West Texas	52.36%
El Paso	52.78%
Permian	51.39%
Dell City	43.86%
Fort Bliss	41.08%

Odorization

Plant	West Texas				Plant	El Paso			
	Account	Original Cost	Reserve	Depr. Rate		Account	Original Cost	Reserve	Depr. Rate
Expense	378	\$ 183,414	\$ 23,165	2.22%	378	\$ 183,414	\$ 23,165	2.22%	
	379	\$ 351,535	\$ 131,416	1.66%	379	\$ 273,213	\$ 105,125	1.66%	
	394	\$ 7,375	\$ 2,251	6.31%	394	\$ -	\$ -	6.31%	
		\$ 542,325	\$ 156,833			\$ 456,628	\$ 128,291		
	874	\$ 278			874	\$ -			
Expense	875	\$ 5,221			875	\$ 5,221			
	889	\$ 47,916			889	\$ 43,354			
	894	\$ -			894	\$ -			
Plant	Dell City				Plant	Permian			
	Account	Original Cost	Reserve	Depr. Rate		Account	Original Cost	Reserve	Depr. Rate
	378	\$ -	\$ -	2.22%	378	\$ -	\$ -	2.22%	
	379	\$ 42,039	\$ 4,957	1.66%	379	\$ 36,282	\$ 21,334	1.66%	
	394	\$ 4,534	\$ 2,111	6.31%	394	\$ 2,841	\$ 141	6.31%	
Expense		\$ 46,573	\$ 7,067			\$ 39,123	\$ 21,475		
	874	\$ 278			874	\$ -			
	875	\$ -			875	\$ -			
	889	\$ -			889	\$ 4,562			
	894	\$ -			894	\$ -			

Distrigas

	West Texas	El Paso	Dell City	Permian
926	\$ 373,760	\$ 357,388	\$ 492	\$ 15,879
930	\$ 6,423,831	\$ 6,142,457	\$ 8,463	\$ 272,912

	Residential	Commercial	Industrial	Public Authority	Water Pumping	Comm. Trans.	Industrial Trans.	Public Authority Trans.	Fort Bliss
West Texas									
WEIGHTED RELATIVE COSTS:									
Meters	1.00000	1.58594	4.09779	3.84810	4.39305	7.10750	7.10750	7.10750	6.24918
Regulators	1.00000	2.23685	7.00926	6.45063	7.05827	11.90489	11.90489	11.90489	
Services	1.00000	1.01615	1.03165	1.03003	1.03253	1.03253	1.03253	1.03253	
Meters & Regulators	1.00000	1.69494	4.58571	4.28468	4.84034	7.91261	7.91261	7.91261	
PEAK DEMANDS:									
Total System	0.70241	0.15951	0.00425	0.06231	0.00109	0.01069	0.00597	0.01503	0.03876
Account 385 Factor	0.00000	0.53599	0.01427	0.20936	0.00365	0.03591	0.02006	0.05050	0.13025
OTHER ACCOUNTS:									
Account 903	0.95088	0.04688	0.00013	0.00200	0.00003	0.00002	0.00003	0.00001	0.00003
Account 904	0.92091	0.07446	0.00365	0.00098	0.00000	0.00000	0.00000	0.00000	0.00000
Customer Deposits	0.57180	0.41415	0.00686	0.00719	0.00000	0.00000	0.00000	0.00000	0.00000
El Paso									
WEIGHTED RELATIVE COSTS:									
Meters	1.00000	1.60641	4.12743	3.89783	4.39305	7.10750	7.10750	7.10750	6.24918
Regulators	1.00000	2.26631	7.06509	6.54187	7.05827	11.90489	11.90489	11.90489	
Services	1.00000	1.01705	1.03253	1.03253	1.03253	1.03253	1.03253	1.03253	
Meters & Regulators	1.00000	1.71716	4.62043	4.34156	4.84034	7.91261	7.91261	7.91261	
PEAK DEMANDS:									
Total System	0.70146	0.15734	0.00373	0.06313	0.00113	0.01110	0.00620	0.01562	0.04028
Account 385 Factor	-	0.52705	0.01250	0.21147	0.00378	0.03719	0.02078	0.05231	0.13491
OTHER ACCOUNTS:									
Account 903	0.95185	0.04625	0.00012	0.00166	0.00003	0.00002	0.00004	0.00002	0.00003
Account 904	0.91711	0.07843	0.00391	0.00055	-	-	-	-	-

Customer Deposits	0.57449	0.41114	0.00716	0.00720	-	-	-	-	-
<u>Dell City</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Water Pumping</u>	<u>Comm. Trans.</u>	<u>Industrial Trans.</u>	<u>Public Authority Trans.</u>	<u>Fort Bliss</u>
WEIGHTED RELATIVE COSTS:									
Meters	1.00000	1.28568	-	1.94491	-	-	-	-	-
Regulators	1.00000	1.54034	-	2.22284	-	-	-	-	-
Services	1.00000	1.01705	-	1.03253	-	-	-	-	-
Meters & Regulators	1.00000	1.33997	-	2.00416	-	-	-	-	-
PEAK DEMANDS:									
Total System	0.46063	0.15731	-	0.38206	-	-	-	-	-
Account 385 Factor	-	0.29165	-	0.70835	-	-	-	-	-
OTHER ACCOUNTS:									
Account 903	0.87224	0.11687	-	0.01089	-	-	-	-	-
Account 904	1.00000	-	-	-	-	-	-	-	-
Customer Deposits	0.72656	0.27344	-	-	-	-	-	-	-
<u>Permian</u>									
WEIGHTED RELATIVE COSTS:									
Meters	1.00000	1.30692	3.43081	2.38261	-	-	-	-	-
Regulators	1.00000	1.84197	5.75323	3.97723	-	-	-	-	-
Services	1.00000	1.00348	1.01889	1.01889	-	-	-	-	-
Meters & Regulators	1.00000	1.39298	3.80439	2.63912	-	-	-	-	-
PEAK DEMANDS:									
Total System	0.73496	0.21670	0.01798	0.03037	-	-	-	-	-
Account 385 Factor	-	0.81759	0.06784	0.11457	-	-	-	-	-
OTHER ACCOUNTS:									
Account 903	0.92974	0.05999	0.00026	0.01001	-	-	-	-	-
Account 904	0.97235	0.02073	-	0.00692	-	-	-	-	-
Customer Deposits	0.50827	0.48462	-	0.00711	-	-	-	-	-
Combined Sales & Transportation:									
<u>West Texas</u>									
Base Revenue	\$ 50,039,651	\$ 9,801,816	\$ 397,987	\$ 2,863,998	\$ 199,817	\$ 530,164	600,646.87954	729,641.16947	\$ 1,609,017
COG Revenue	\$ 53,988,895	\$ 18,549,644	\$ 686,479	\$ 5,792,689	\$ 758,633	-	-	-	\$ 3,208,745
<u>El Paso</u>									
Base Revenue	\$ 46,615,646	\$ 8,733,182	\$ 376,256	\$ 2,177,804	\$ 199,817	\$ 530,164	\$ 600,647	\$ 729,641	\$ 1,609,017
COG Revenue	\$ 52,653,594	\$ 17,873,214	\$ 613,189	\$ 5,131,580	\$ 773,701	\$ -	\$ -	\$ -	\$ 3,272,474
<u>Dell City</u>									
Base Revenue	\$ 42,281	\$ 9,414	\$ -	\$ 7,693	\$ -	\$ -	\$ -	\$ -	\$ -
COG Revenue	\$ 40,917	\$ 10,156	\$ -	\$ 5,992	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Permian</u>									
Base Revenue	\$ 3,381,724	\$ 1,059,220	\$ 21,732	\$ 678,500	\$ -	\$ -	\$ -	\$ -	\$ -
COG Revenue	\$ 12,479,271	\$ 5,475,578	\$ 462,178	\$ 4,079,720	\$ -	\$ -	\$ -	\$ -	\$ -
Ft. Bliss Plant									
	<u>101</u>	<u>106</u>	<u>Total</u>	<u>Reserve</u>	<u>Net Plant</u>				
374	19,533	-	19,533	1,628	17,906				
376	3,232,455	150,572	3,383,027	315,424	3,067,603				
378	69,715	7,003	76,718	8,539	68,178				
380	522,469	30,268	552,738	107,329	445,409				
381	71,822	-	71,822	41,576	30,246				
383	43,646	-	43,646	6,005	37,641				
385	259,942	2,677	262,619	(21,006)	283,625				
391	97,743	-	97,743	78,940	18,803				
394	-	-	-	-	-				
397	2,738	-	2,738	230	2,508				
	4,320,063	190,520	4,510,584	538,665	3,971,919				

	PLANT	RESERVE
<u>INTANGIBLE PLANT</u>		
(301) Organization	\$ 40,840	\$ 23,913
(302) Franchises & Consents	\$ 7,208	\$ 12,399
(303) Misc. Intangible	\$ 726,412	\$ 259,234
Total Intangible Plant	\$ 774,461	\$ 295,547
<u>GATHERING AND TRANSMISSION PLANT</u>		
(325) Land & Land Rights	\$ -	\$ -
(327) Field Comprss Station Strcutres	\$ -	\$ -
(328) Field Meas/Reg Station Structures	\$ -	\$ -
(329) Other Structures	\$ -	\$ -
(332) Field Lines	\$ -	\$ -
(333) Field Compressor Station Equip	\$ -	\$ -
(334) Field Meas/Reg Station Equipment	\$ -	\$ -
(336) Purification Equipment	\$ -	\$ -
(337) Other Equip	\$ -	\$ -
(365) Land & Land Rights	\$ 77,482	\$ -
(366) Meas/Reg Station Structures	\$ -	\$ -
(367) Mains	\$ 28,555,758	\$ 341,766
(368) Compressor Station Equip	\$ -	\$ -
(369) Measure/Reg. Station Equipment	\$ 1,461,666	\$ 50,457
(371) Other Equipment	\$ -	\$ -
Total Gathering and Transmission Plant	\$ 30,094,906	\$ 392,223
<u>DISTRIBUTION PLANT</u>		
(374) Land & Land Rights	\$ 1,548,811	\$ 48,584
(375) Structures & Improvements	\$ 219,767	\$ 134,029
(376) Mains	\$ 165,003,414	\$ 41,274,260
(377) Compressor Station Equipment	\$ -	\$ -
(378) Meas. & Reg. Station - General	\$ 7,307,683	\$ 1,646,975
(379) Meas. & Reg. Station - C.G.	\$ 3,163,946	\$ 1,391,787
(380) Services	\$ 90,957,789	\$ 25,533,296
(381) Meters	\$ 35,230,304	\$ 7,019,745
(382) Meter Installations	\$ (0)	\$ 1,459
(383) House Regulators	\$ 10,533,162	\$ 2,999,865
(385) Indust. Meas. & Reg. Stat. Equipment	\$ 10,342,313	\$ 3,023,529
(386) Other Property on Customer Premises	\$ 624,137	\$ 92,377
(387) Meas. & Reg. Stat. Equipment	\$ -	\$ -
Total Distribution Plant	\$ 324,931,326	\$ 83,165,905

		Direct	Shared Svc.	Distrigas Plt.	Distr. CCNC		Direct	Shared Svc.	Distrigas
<u>GENERAL PLANT</u>			39.92770%	39.92770%	9.35506%			39.92770%	39.92770%
(389) Land & Land Rights	\$202,445	\$202,445			\$ -	\$ -			
(390) Structures & Improvements	\$ 4,810,903	\$ 4,540,097	\$ 89,286	\$ 181,519	\$ 1,273,175	\$ 1,200,788	\$ 53,439	\$ 18,948	
(391) Office Furniture & Equipment etc.	\$ 25,298,842	\$ 3,484,540	\$ 3,109,047	\$ 18,705,254	\$ 7,943,953	\$ 914,434	\$ 686,130	\$ 6,343,389	
(392) Transportation Equipment	\$ 3,497,706	\$ 3,497,706			\$ 1,230,463	\$ 1,230,463			
(393) Stores Equipment	\$ 62,305	\$ 62,305			\$ 23,474	\$ 23,474			
(394) Tools, Shop & Garage	\$ 3,432,208	\$ 3,422,462	\$ 9,746		\$ 34,682	\$ 27,563	\$ 7,120		
(395) CNG Equipment	\$ -	\$ -			\$ 1	\$ 1			
(396) Major Work Equipment	\$ 831,227	\$ 831,227			\$ 713,943	\$ 713,943			
(397) Communication Equipment	\$ 4,932,466	\$ 4,461,046	\$ 471,420		\$ 252,437	\$ 34,673	\$ 217,764		
(398) Miscellaneous General Plant	\$ 12,598	\$ 12,598			\$ (28,081)	\$ (28,081)			
Total General Plant	\$ 43,080,700	\$ 20,514,428	\$ 3,679,499	\$ 18,886,773	\$ -	\$ 11,444,047	\$ 4,117,258	\$ 964,452	\$ 6,362,337
Total Orig Cost Plant in Service	\$ 398,881,393								

GENERAL PLANT DEPRECIATION EXPENSE

<u>GENERAL PLANT</u>	
(389) Land & Land Rights	\$ -
(390) Structures & Improvements	\$ 146,970
(391) Office Furniture & Equipment, etc.	\$ 2,147,947
(392) Transportation Equipment	\$ -
(393) Stores Equipment	\$ 4,069
(394) Tools, Shop & Garage	\$ 216,607
(395) CNG Equipment	\$ -
(396) Major Work Equipment	\$ -
(397) Communication Equipment	\$ 328,088
(398) Miscellaneous General Plant	\$ 840
Total General Plant	\$ 2,844,521

GUD No. 10506
Class Revenue Allocation

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	FORT BLISS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Current Revenue-to-Cost Ratio (1)	0.8874	0.7873	1.4130	3.6439	1.6423	4.7579	0.9786
2								
3	Revenue Changes							
4	Revenue-to-Cost Ratio	1.0000	0.9191	1.4130	3.6439	1.6423	4.7579	1.0000
5	Rate Design Revenue Increase	\$ 8,803,936	\$ 14,151,511	\$ (3,082,499)	\$ (726,908)	\$ (1,415,498)	\$ (158,198)	\$ 35,528
6	% Increase - Non-Gas Revenue (2)	12.69%	27.02%	-29.23%	-72.56%	-39.11%	-78.98%	2.18%
7	% Increase - Total Revenue (3)	5.78%	13.31%	-10.59%	-43.06%	-15.04%	-16.50%	0.73%
	Revenue Allocation Two - Partial Movement Toward Cost of Service (4)							
9	Revenue-to-Cost Ratio	1.0000	0.9393	1.3098	2.9829	1.4817	3.8184	1.0000
10	Rate Design Revenue Increase	\$ 8,803,936	\$ 10,114,184	\$ (770,625)	\$ (181,727)	\$ (353,875)	\$ (39,549)	\$ 35,528
11	% Increase - Non-Gas Revenue (2)	12.69%	19.31%	-7.31%	-18.14%	-9.78%	-19.75%	2.18%
12	% Increase - Total Revenue (3)	5.78%	9.51%	-2.65%	-10.76%	-3.76%	-4.12%	0.73%
	Revenue Allocation for Reference Purposes - No Movement Toward Cost of Service for Classes Requiring Revenue Decreases (5)							
14	Revenue-to-Cost Ratio	1.0000	0.9191	1.4130	3.6439	1.6423	4.7579	1.0000
15	Rate Design Revenue Increase	\$ 8,803,936	\$ 8,768,408	\$ -	\$ -	\$ -	\$ -	\$ 35,528
16	% Increase - Non-Gas Revenue (2)	12.69%	16.74%	0.00%	0.00%	0.00%	0.00%	2.18%
17	% Increase - Total Revenue (3)	5.78%	8.24%	0.00%	0.00%	0.00%	0.00%	0.73%

(1) Revenue-to-cost ratios are the ratios of each class' non-gas revenue (including revenue credits) to the cost of service.

(2) Non-gas revenue is the sum of as adjusted test year base revenue (*i.e.*, revenue from recurring monthly charges resulting from as adjusted billing determinants), service charge revenue, and other revenue credited to the cost of service for each class.

(3) Total revenue is the sum of non-gas revenue (see Note 2) and as adjusted gas costs. As adjusted gas costs are calculated by multiplying the test year average cost of gas (*i.e.*, test year gas cost revenue divided by unadjusted sales service volumes) by as adjusted sales service volumes.

(4) For each class with a cost of service required revenue decrease, one-fourth of the required decrease is implemented. The benefit of implementing less than the required decreases is assigned to the residential class.

(5) No revenue change assigned to a class for which the cost of service required revenue change calls for a decrease. The resulting benefit from not implementing the required decreases is assigned to the residential class.

Class Cost of Service Summary

LINE	DESCRIPTION	TOTAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PUBLIC AUTHORITY	WATER PUMPING	FORT BLISS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Customer Costs	\$ 58,134,176	\$ 53,731,555	\$ 3,570,095	\$ 25,593	\$ 438,008	\$ 13,027	\$ 355,898
2	Demand Costs	\$ 19,414,365	\$ 12,427,907	\$ 3,748,422	\$ 225,036	\$ 1,703,261	\$ 23,944	\$ 1,285,794
3	Commodity Costs	\$ 623,005	\$ 364,827	\$ 144,331	\$ 24,307	\$ 62,676	\$ 5,126	\$ 21,737
4	Cost of Service Before Revenue Credits	\$ 78,171,546	\$ 66,524,289	\$ 7,462,848	\$ 274,936	\$ 2,203,946	\$ 42,098	\$ 1,663,429
5	Revenues Credited to Cost of Service	\$ 2,594,873	\$ 2,333,127	\$ 213,367	\$ 3,210	\$ 25,805	\$ 478	\$ 18,885
6	Total Cost of Service	\$ 75,576,673	\$ 64,191,162	\$ 7,249,481	\$ 271,727	\$ 2,178,140	\$ 41,620	\$ 1,644,545
7	Revenue at Current Rates	\$ 66,772,737	\$ 50,039,651	\$ 10,331,980	\$ 998,634	\$ 3,593,639	\$ 199,817	\$ 1,609,017
8	Filed Revenue Deficiency	\$ 8,803,935	\$ 14,151,511	\$ (3,082,499)	\$ (726,908)	\$ (1,415,498)	\$ (158,198)	\$ 35,528

Description (a)		Current									Recommended (k)
		El Paso Incorporated (b)	El Paso Environs (c)	Dell City Incorporated (d)	Dell City Environs (e)	Permian Incorporated (f)	Permian Environs				
							Andrews (g)	Crane (h)	McCamey (i)	Pecos- Monahans (j)	
Residential											
Customer Charge		\$ 16.73	\$ 15.70	\$ 8.00	\$ 8.00	\$ 10.00	\$ 9.00	\$ 10.00	\$ 10.00	\$ 7.11	\$ 15.70
Usage Rates	First 200	-	-	0.20350	0.16500						
	Over 200	0.38103	0.38103	0.16740	0.12890						
	All Usage					0.48510	0.08170				\$ 0.12237
	First 40							0.18510			
	Next 60							0.10540			
	Next 100							0.09590			
	Over 200							0.08820			52.98599
	First 30								0.29760		13.33833
	Next 70								0.18570		29.03833
	Next 400								0.17060		82.02432
	Over 500								0.15950		
	First 30									0.22140	
	Over 30									0.17780	
Commercial											
Customer Charge - Sales		\$ 38.21	\$ 34.19	\$ 8.00	\$ 8.00	\$ 15.00	\$ 15.00	\$ 10.00	\$ 10.00	\$ 10.94	\$ 39.00
Customer Charge - Transportation		\$ 767.98	\$ 1,249.14			\$ 100.00					\$ 400.00
Usage Rates	First 500										0.09520
	Over 500										0.07520
	First 100	-	-								
	Next 400	0.10901	0.10901								
	Next 2500	0.08901	0.08901								
	Over 3000	0.06901	0.06901								
	First 200			0.20350	0.16500						
	Over 200			0.13850	0.10000						
	All Usage					0.50310	0.08980				
	First 40							0.21430			
	Next 60							0.13910			
	Next 100							0.12950			
	Over 200							0.12220			
	First 30								0.31520		
	Next 70								0.24220		
	Next 400								0.22740		
	Over 500								0.21600		

		Current								
							Permian Environs			
Description		El Paso Incorporated	El Paso Environs	Dell City Incorporated	Dell City Environs	Permian Incorporated	Andrews	Crane	McCamey	Pecos- Monahans
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Commercial										
	First 30									0.27870
	Next 70									0.21430
	Next 900									0.19260
	Over 1000									0.18140
Commercial Air Conditioning										
Customer Charge		\$ 38.21	\$ 34.19							\$ 39.00
Usage Rates - October-April	First 500									0.09520
	Over 500									0.07520
	First 100	-	-							
	Next 400	0.10901	0.10901							
	Next 2500	0.08901	0.08901							
	Over 3000	0.06901	0.06901							
Usage Rates - May-September	First 500									0.07520
	Over 500									0.05520
	First 100	-	-							
	Next 400	0.08901	0.08901							
	Next 2500	0.06901	0.06901							
	Over 3000	0.04901	0.04901							
Cogeneration										
Customer Charge - Sales		\$ 300.50	\$ 359.79							\$ 300.50
Customer Charge - Transportation		\$ 1,163.27	\$ 1,249.14							\$ 400.00
Usage Rates - October-April	First 5000	0.07108	0.07108							0.06993
	Next 95000	0.06108	0.06108							0.05993
	Next 300000	0.05108	0.05108							0.04993
	Over 400000	0.04108	0.04108							0.03993
Usage Rates - May-September	First 5000	0.06107	0.06107							0.05992
	Next 95000	0.05106	0.05106							0.04991
	Next 300000	0.04107	0.04107							0.03992
	Over 400000	0.03106	0.03106							0.02991

Description (a)		Current								Recommended (k)
		El Paso Incorporated (b)	El Paso Environs (c)	Dell City Incorporated (d)	Dell City Environs (e)	Permian Incorporated (f)	Permian Environs			
							Andrews (g)	Crane (h)	McCamey (i)	
Public Authority										
Customer Charge - Sales		\$ 109.30	\$ 88.03	\$ 10.00	\$ 10.00	\$ 20.00	\$ 15.00	\$ 10.00	\$ 10.00	\$ 100.00
Customer Charge - Transportation		\$ 806.38	\$ 1,249.14			\$ 100.00				\$ 400.00
Usage Rates	First 500									0.12499
	Over 500									0.10499
	First 100	-	-							
	Next 400	0.11409	0.11409							
	Next 2500	0.09409	0.09409							
	Over 3000	0.08409	0.08409							
	First 200			0.26850	0.23000					
	Over 200			0.18980	0.15130					
	All Usage					0.47211	0.11420	0.13460		
	First 30								0.31520	
	Next 70								0.24220	
	Next 400								0.22740	
	Over 500								0.21600	
Public Schools and Local Government										
Customer Charge							\$ 20.00	\$ 15.00	\$ 15.00	\$ 10.94
Usage Rates							0.14080	0.16310	0.24690	0.18360
State and Federal Government										
Customer Charge										\$ 10.94
Usage Rates	First 30									0.32790
	Next 970									0.22540
	Over 1000									0.20800
Public Authority Air Conditioning										
Customer Charge		\$ 109.30	88.03							\$ 100.00
Usage Rates - October-April	First 500									0.12499
	Over 500									0.10499
	First 100	-	-							
	Next 400	0.11409	0.11409							
	Next 2500	0.09409	0.09409							
	Over 3000	0.08409	0.08409							

Description		Current									
		El Paso Incorporated	El Paso Environs	Dell City Incorporated	Dell City Environs	Permian Incorporated	Permian Environs				
							Andrews	Crane	McCamey	Pecos- Monahans	
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	Recommended (k)
Public Authority Air Conditioning											
Usage Rates - May-September	First 500										0.09499
	Over 500										0.07499
	First 100	-	-								
	Next 400	0.08409	0.08409								
	Next 2500	0.06409	0.06409								
	Over 3000	0.05409	0.05409								
Industrial											
Customer Charge - Sales		\$ 576.75	273.09	\$ 20.00	\$ 20.00	\$ 50.00	\$ 20.00	\$ 50.00	\$ 50.00	\$ 27.34	\$ 200.00
Customer Charge - Transportation		\$ 1,163.27	\$ 1,249.14			\$ 100.00					\$ 400.00
	First 500										0.13202
	Over 500										0.11202
	First 100	-	-								
	Next 400	0.14528	0.14528								
	Next 2500	0.13528	0.13528								
	Over 3000	0.06528	0.06528								
	First 200			0.38850	0.35000						
	Over 200			0.21150	0.17300						
	All Usage					0.42590	0.11890				
	First 40							0.21760			
	Next 60							0.14340			
	Next 100							0.13460			
	Over 200							0.12620			
	First 30								0.31520		
	Next 70								0.24220		
	Next 400								0.22740		
	Over 500								0.21600		
	First 100									0.19350	
	Next 900									0.18290	
	Over 1000									0.16570	
Standby Service											
Customer Charge		\$ 617.74	\$ 314.08								
Usage Rates	Per Mcf/Hour	20.00	20.00								
Municipal Water Pumping											
Customer Charge		\$ 431.91	377.46								\$ 426.44
Usage Rates	First 5000	0.06817	0.06817								0.06817
	Over 5000	0.05817	0.05817								0.05817

GUD No. 10506 Revenue Proof										
Line	Description	Bills	Volumes		Recommended Rate Customer Charge	Usage Charges	Calculated Revenue at Recommended Rates		Assigned Revenue	Rounding Diff.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Residential	2,873,145			\$ 15.70		\$45,108,377			
2			All Ccf	111,950,985		\$0.12237	\$13,699,442			
3	Residential Total						\$58,807,819	\$ 58,808,059	\$	(240)
4										
5	Commercial	168,159			\$ 39.00		\$ 6,558,213			
6			First 500	18,962,855		\$0.09520	\$ 1,805,264			
7			Over 500	19,352,609		\$0.07520	\$ 1,455,316	\$ 9,818,793		
8	Commercial Air Conditioning	991			\$ 39.00		\$ 38,667			
9			Oct.-Apr							
10			First 500	68,253		\$0.09520	\$ 6,498			
11			Over 500	48,523		\$0.07520	\$ 3,649			
12			May-Sep							
13			First 500	22,150		\$0.07520	\$ 1,666			
14			Over 500	10,017		\$0.05520	\$ 553	\$ 51,032		
15	Commercial Transportation	132			\$ 400.00		\$ 52,800			
16			First 500	66,373		\$0.09520	\$ 6,319			
17			Over 500	3,674,990		\$0.07520	\$ 276,359	\$ 335,478		
18	Cogeneration Transportation	24			\$ 400.00		\$ 9,600			
19			Oct.-Apr							
20			First 5000	70,000		\$0.06993	\$ 4,895			
21			Next 95000	1,145,453		\$0.05993	\$ 68,647			
22			Next 300000	16,295		\$0.04993	\$ 814			
23			Over 400000	-		\$0.03993	\$ -			
24			May-Sep							
25			First 5000	50,000		\$0.05992	\$ 2,996			
26			Next 95000	784,453		\$0.04991	\$ 39,152			
27			Next 300000	17,543		\$0.03992	\$ 700			
28			Over 400000	-		\$0.02991	-	\$ 126,804		
29	Commercial Total						\$10,332,107	\$ 10,331,980	\$	127

					GUD No. 10506 Revenue Proof					
Line	Description	Bills	Volumes		Recommended Rates Customer Charge	Usage Charges	Calculated Revenue at Recommended Rates		Assigned Revenue	Rounding Diff.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
30										
31	Public Authority	14,508			\$ 100.00		\$ 1,450,829			
32			First 500	3,164,208		\$0.12499	\$ 395,494			
33			Over 500	8,762,812		\$0.10499	\$ 920,008	\$ 2,766,331		
34	Public Authority Air Conditioning	60			\$ 100.00		\$ 6,000			
35			<u>Oct.-Apr</u>							
36			First 500	14,155		\$0.12499	\$ 1,769			
37			Over 500	65,793		\$0.10499	\$ 6,908			
38			<u>May-Sep</u>							
39			First 500	2,789		\$0.09499	\$ 265			
40			Over 500	1,922		\$0.07499	\$ 144	\$ 15,086		
41	Public Authority Transportation	132			\$ 400.00		\$ 52,800			
42			First 500	65,500		\$0.12499	\$ 8,187			
43			Over 500	7,155,646		\$0.10499	\$ 751,271	\$ 812,258		
44	Public Authority Total							\$ 3,593,675	\$ 3,593,639	\$ 36
45										
46	Industrial	460			\$ 200.00		\$ 91,920			
47			First 500	120,209		\$0.13202	\$ 15,870			
48			Over 500	1,303,268		\$0.11202	\$ 145,992	\$ 253,782		
49										
50	Industrial Transportation	168			\$ 400.00		\$ 67,200			
51			First 500	78,000		\$0.13202	\$ 10,298			
52			Over 500	5,957,487		\$0.11202	\$ 667,358	\$ 744,855		
53	Industrial Total							\$ 998,638	\$ 998,634	\$ 3

GUD No. 10506 Revenue Proof										
Line	Description	Bills	Volumes	Recommended Rate	Customer Charge	Usage Charges	Calculated Revenue at Recommended Rates	Assigned Revenue	Rounding Diff.	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
54										
55	Water Pumping	239			\$ 426.44		\$ 101,964			
56			First 5000	634,497		\$0.06817	\$ 43,254			
57			Over 5000	938,600		\$0.05817	\$ 54,598			
58	Water Pumping Total						\$ 199,816	\$ 199,817	\$	(1)
59										
60										
61	Total Revenue - All Classes									
62	Recommended Rate Revenue						\$73,932,054	\$ 73,932,129		
63	Current Rate Revenue						\$65,163,721	\$ 65,163,721		
64	Revenue Change						\$ 8,768,333	\$ 8,768,408	\$	(75)
65										
66	Fort Bliss Assigned Rev. Chge. (1)							\$ 35,528		
67	Total Change- All Classes							\$ 8,803,936		
68										
69										
70	Schedule A - Revenue Deficiency								\$ 8,803,936	

(1) The amount reflects the revenue change assigned to Fort Bliss in the class revenue allocation shown on Schedule FJC-2.

Description	Year-Round Average Bill				Average January Bill			
	Current	Recommended	Change		Current	Recommended	Change	
			Dollars	%			\$	%
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)
Sales Service: (2)								
Residential								
El Paso Incorporated	\$ 35.42	\$ 38.82	\$ 3.40	9.6%	\$ 70.34	\$ 82.02	\$ 11.68	16.6%
El Paso Environs	\$ 34.39	\$ 38.82	\$ 4.43	12.9%	\$ 69.31	\$ 82.02	\$ 12.71	18.3%
Dell City Incorporated	\$ 39.08	\$ 42.08	\$ 3.00	7.7%	\$ 95.35	\$ 89.83	\$ (5.52)	-5.8%
Dell City Environs	\$ 36.85	\$ 42.08	\$ 5.23	14.2%	\$ 89.08	\$ 89.83	\$ 0.75	0.8%
Permian Incorporated	\$ 47.39	\$ 41.93	\$ (5.46)	-11.5%	\$ 104.56	\$ 82.02	\$ (22.54)	-21.6%
Permian Environs:								
Andrews	\$ 29.00	\$ 41.93	\$ 12.93	44.6%	\$ 59.59	\$ 82.02	\$ 22.43	37.6%
Crane	\$ 34.21	\$ 41.93	\$ 7.72	22.6%	\$ 66.27	\$ 82.02	\$ 15.75	23.8%
McCamey	\$ 37.84	\$ 41.93	\$ 4.09	10.8%	\$ 75.14	\$ 82.02	\$ 6.88	9.2%
Pecos-Monahans	\$ 32.56	\$ 41.93	\$ 9.37	28.8%	\$ 69.48	\$ 82.02	\$ 12.54	18.1%
Commercial								
El Paso Incorporated	\$ 204.56	\$ 210.49	\$ 5.93	2.9%	\$ 334.70	\$ 336.39	\$ 1.69	0.5%
El Paso Environs	\$ 200.54	\$ 210.49	\$ 9.95	5.0%	\$ 330.68	\$ 336.39	\$ 5.71	1.7%
Dell City Incorporated	\$ 60.52	\$ 80.91	\$ 20.39	33.7%	\$ 145.32	\$ 151.89	\$ 6.57	4.5%
Dell City Environs	\$ 56.75	\$ 80.91	\$ 24.16	42.6%	\$ 135.16	\$ 151.89	\$ 16.73	12.4%
Permian Incorporated	\$ 212.46	\$ 168.63	\$ (43.83)	-20.6%	\$ 394.88	\$ 288.38	\$ (106.50)	-27.0%
Permian Environs:								
Andrews	\$ 120.30	\$ 168.63	\$ 48.33	40.2%	\$ 217.57	\$ 288.38	\$ 70.81	32.5%
Crane	\$ 127.95	\$ 168.63	\$ 40.68	31.8%	\$ 231.90	\$ 288.38	\$ 56.48	24.4%
McCamey	\$ 149.65	\$ 168.63	\$ 18.98	12.7%	\$ 275.27	\$ 288.38	\$ 13.11	4.8%
Pecos-Monahans	\$ 143.26	\$ 168.63	\$ 25.37	17.7%	\$ 261.71	\$ 288.38	\$ 26.67	10.2%
Commercial Air Conditioning (3)								
El Paso Incorporated	\$ 198.30	\$ 203.57	\$ 5.27	2.7%	\$ 235.20	\$ 240.13	\$ 4.93	2.1%
El Paso Environs	\$ 194.28	\$ 203.57	\$ 9.29	4.8%	\$ 231.18	\$ 240.13	\$ 8.95	3.9%
Public Authority								
El Paso Incorporated	\$ 683.26	\$ 690.46	\$ 7.20	1.1%	\$ 1,514.10	\$ 1,528.64	\$ 14.54	1.0%
El Paso Environs	\$ 661.99	\$ 690.46	\$ 28.47	4.3%	\$ 1,492.83	\$ 1,528.64	\$ 35.81	2.4%
Dell City Incorporated	\$ 154.73	\$ 212.98	\$ 58.25	37.6%	\$ 425.13	\$ 415.31	\$ (9.82)	-2.3%
Permian Incorporated	\$ 496.81	\$ 439.83	\$ (56.98)	-11.5%	\$ 1,103.51	\$ 859.51	\$ (244.00)	-22.1%
Permian Environs: Crane	\$ 298.48	\$ 439.83	\$ 141.35	47.4%	\$ 665.54	\$ 859.51	\$ 193.97	29.1%

Description	Year-Round Average Bill				Average January Bill			
	Current	Recommended	Change		Current	Recommended	Change	
			Dollars	%			\$	%
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)
Public Schools and Local Government (4)								
Permian Environs:								
Andrews	\$ 1,133.35	\$ 1,367.86	\$ 234.51	20.7%	\$ 1,636.13	\$ 1,935.91	\$ 299.78	18.3%
Crane	\$ 1,175.80	\$ 1,367.86	\$ 192.06	16.3%	\$ 1,700.02	\$ 1,935.91	\$ 235.89	13.9%
McCamey	\$ 1,354.13	\$ 1,367.86	\$ 13.73	1.0%	\$ 1,958.88	\$ 1,935.91	\$ (22.97)	-1.2%
Pecos-Monahans	\$ 1,215.37	\$ 1,367.86	\$ 152.49	12.5%	\$ 1,759.28	\$ 1,935.91	\$ 176.63	10.0%
State and Federal Government (4)								
Permian Environs: Pecos-Monahans	\$ 327.03	\$ 414.42	\$ 87.39	26.7%	\$ 243.15	\$ 330.38	\$ 87.23	35.9%
Public Authority Air Cond. (3)								
El Paso Incorporated	\$ 1,372.03	\$ 1,386.04	\$ 14.01	1.0%	\$ 2,259.58	\$ 2,287.61	\$ 28.03	1.2%
Industrial								
El Paso Incorporated	\$ 2,688.67	\$ 2,262.18	\$ (426.49)	-15.9%	\$ 3,166.11	\$ 2,774.78	\$ (391.33)	-12.4%
El Paso Environs	\$ 2,385.01	\$ 2,262.18	\$ (122.83)	-5.2%	\$ 2,862.45	\$ 2,774.78	\$ (87.67)	-3.1%
Permian Environs: Andrews	\$ 2,380.57	\$ 3,026.59	\$ 646.02	27.1%	\$ 6,131.73	\$ 7,502.40	\$ 1,370.67	22.4%
Permian Environs: Pecos-Monahans	\$ 2,626.56	\$ 3,026.59	\$ 400.03	15.2%	\$ 6,727.91	\$ 7,502.40	\$ 774.49	11.5%
Municipal Water Pumping								
El Paso Incorporated	\$ 4,396.81	\$ 4,350.63	\$ (46.18)	-1.1%	\$ 3,830.86	\$ 3,790.56	\$ (40.30)	-1.1%
El Paso Environs	\$ 4,342.36	\$ 4,350.63	\$ 8.27	0.2%	\$ 3,776.41	\$ 3,790.56	\$ 14.15	0.4%
<u>Transportation Service: (5)</u>								
Commercial Transportation								
El Paso Incorporated	\$ 16,026.51	\$ 15,630.86	\$ (395.65)	-2.5%	\$ 19,290.65	\$ 18,899.60	\$ (391.05)	-2.0%
Public Authority Transportation								
El Paso Incorporated	\$ 27,200.60	\$ 27,515.25	\$ 314.65	1.2%	\$ 34,992.53	\$ 35,525.75	\$ 533.22	1.5%
Industrial Transportation								
El Paso Incorporated	\$ 21,537.67	\$ 22,148.77	\$ 611.10	2.8%	\$ 22,835.42	\$ 23,547.18	\$ 711.76	3.1%
El Paso Environs	\$ 21,623.54	\$ 22,148.77	\$ 525.23	2.4%	\$ 22,921.29	\$ 23,547.18	\$ 625.89	2.7%

Description	Year-Round Average Bill				Average January Bill			
	Current	Recommended	Change		Current	Recommended	Change	
			Dollars	%			\$	%
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)
Cogeneration Transportation (3)								
El Paso Incorporated	\$ 48,425.27	\$ 47,068.90	\$ (1,356.37)	-2.8%	\$ 48,454.98	\$ 47,102.98	\$ (1,352.00)	-2.8%

(1) Bill impacts are shown for those schedules with customers during the test year. The test year cost of gas in each service area is included in the current bill calculations. Bills at recommended rates for EPSA and PSA customers include the combined EPSA and PSA test year cost of gas. Bills at recommended rates for the DCSA include the DCSA test year cost of gas. Bills under current and recommended rates do not include revenue-related taxes. These taxes vary across different locations in the service area.

(2) Bills are based on the following average usage levels:

	El Paso		Dell City		Permian	
	Year-Round	January	Year-Round	January	Year-Round	January
Residential	38	109	58	163	43	109
Commercial	295	512	98	264	223	429
Public Authority	982	2,400	247	698	558	1,268
Public Schools and Local Government					2,128	3,089
State and Federal Government					515	377
Industrial	3,431	4,288			4,709	12,192
Municipal Water Pumping	7,118	6,089				
	August	January				
Commercial Air Conditioning	202	346				
Public Authority Air Conditioning	41	3,684				

(3) Year-round average bill is approximated based on the average August bill assumed to occur in each of the 5 summer months and the average January bill assumed to occur in each of the 7 winter months.

(4) Customers served under the Public Schools and Local Government schedules in the Permian environs areas and the State and Federal Government schedule in the Permian incorporated areas will be served under the Public Authority schedule under recommended rates.

(5) Transportation customers secure their own gas. While the Company has no way of knowing the customer's cost of gas, these bill comparisons assume that customers obtain their gas at a cost that is five percent less than the Company's gas cost. These transportation bill comparisons are only illustrations of the level of total bills and the percentage changes in those bills. Bills are based on the following average usage levels:

	El Paso	
	Year-Round	January
Commercial Transportation	28,344	34,431
Public Authority Transportation	47,822	61,955
Industrial Transportation	37,884	40,321
	August	January
Cogeneration Transportation	91,010	89,419

		Proposed Revenue	\$ 58,808,059
	Determinants		Recommended
Bills	2,873,145		\$ 15,70
First 200	109,914,854		
Over 200	2,036,131		
	111,950,985	All Ccf	0.12237
		Revenue	\$ 58,807,819
		Rounding	(240)

					Proposed Revenue		\$ 10,331,980
		Commercial	Commercial AC		Comm. Trans.	Cogeneration Transportation	
Determinants:							
Bills	168,159	991		132	24		
		Oct- Apr	May- Sep		Oct- Apr	May- Sep	
First 500	18,962,855	68,253	22,150	66,373	First 5000	70,000	50,000
Over 500	19,352,609	48,523	10,017	3,674,990	Next 95000	1,145,453	784,453
					Next 300000	16,295	17,543
					Over 400000	-	-
					Customer Charge	\$ 300.50	
					First 5000	\$ 0.07108	\$ 0.06107
					Next 95000	\$ 0.06108	\$ 0.05106
					Next 300000	\$ 0.05108	\$ 0.04107
					Over 400000	\$ 0.04108	\$ 0.03106
Recommended							
Customer Charge	\$ 39.00	\$ 39.00		\$ 400.00	\$ 400.00		
First 500	\$ 0.09520	\$ 0.09520	\$ 0.07520	\$ 0.09520	First 5000	\$ 0.06993	\$ 0.05992
Over 500	\$ 0.07520	\$ 0.07520	\$ 0.05520	\$ 0.07520	Next 95000	\$ 0.05993	\$ 0.04991
					Next 300000	\$ 0.04993	\$ 0.03992
					Over 400000	\$ 0.03993	\$ 0.02991
Block Differential	0.02						
Seaonal Differential	0.02						
Revenue	\$ 9,818,793	\$ 48,813	\$ 2,219	\$ 335,478	\$ 126,804		
					Total	\$ 10,332,107	
					Rounding	\$ 127	
Errata: Blue Font Color for Input Data					rounding%	0.001%	
Errata: Green Font Color for External Links							

		Proposed Revenue		\$ 3,593,639
		Public Authority	Public Authority AC	Pub. Auth. Trans.
<u>Determinants:</u>				
Bills	14,508	60		132
		Oct- Apr	May- Sep	
First 500	3,164,208	14,155	2,789	65,500
Over 500	8,762,812	65,793	1,922	7,155,646
<u>Recommended</u>				
Customer Charge	\$ 100.00	\$ 100.00		\$ 400.00
First 500	\$ 0.12499	\$ 0.12499	\$ 0.09499	\$ 0.12499
Over 500	\$ 0.10499	\$ 0.10499	\$ 0.07499	\$ 0.10499
Revenue	\$ 2,766,331	\$ 14,677	\$ 409	\$ 812,258
			Total	\$ 3,593,675
			Rounding	\$ 36
			rounding%	0.001%
0.02	Block Differential			
0.03	Seasonal Diff.			

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Proposed Revenue \$ 998,634

	Industrial	Indus. Trans.	Standby	
Determinants:				
Bills	460	168		0
First 500	120,209	78,000	All	-
Over 500	1,303,268	5,957,487		
			Current Rates:	
			Customer Charge	\$ 125.00
			Per Mcf/Hour	\$ 20.00
Recommended				
Customer Charge	\$ 200.00	\$ 400.00		\$ 200.00
First 500	\$ 0.13202	\$ 0.13202	Per Mcf/Hour	\$ 20.00
Over 500	\$ 0.11202	\$ 0.11202		
Revenue	\$ 253,782	\$ 744,855		\$ -
			Total	\$ 998,638
			Rounding	\$ 3
			rounding%	0.000%
0.02	Block Differential			

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Proposed Revenue		\$ 199,817
	<u>Determinants</u>	<u>Recommended</u>
Bills	239	\$ 426.44
First 5000	634,497	0.06817
Over 5000	938,600	0.05817
Revenue		199,816
Rounding		(1)
		rounding%
0.01	Block Differential	-0.001%

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