

Attachment 3

EXHIBIT B

TEXAS GAS SERVICE COMPANY
CENTRAL TEXAS SERVICE AREA
TEST YEAR END DECEMBER 31, 2015

PROOF OF REVENUES

Line	Description	Bills	Volumes		Customer Charge	Usage Charges	Calculated Revenue at Recommended Rates		Assigned Revenue	Rounding Diff.	Test Year As Adjusted Revenue	Revenue Change	Allocation factors to use for GRIPS going forward
			(c)	(d)			(g)	(h)					
	(a)	(b)			(e)	(f)			(i)	(j)	(k)	(l)	(m)
1	Residential	2,859,341			\$ 15.28		\$ 43,690,727						
2			All Ccf	86,172,225		0.16032	\$ 13,815,131						
3	Residential Total							\$ 57,505,858	\$ 57,506,069	\$ (211)	\$ 50,706,069	\$ 6,800,000	78.205%
4													
5	Commercial	142,315			\$ 38.00		\$ 5,407,961						
6			All Ccf	34,692,612		0.13174	\$ 4,570,405	\$ 9,978,366					
7													
8	Commercial Transportation	4,389			\$ 250.00		\$ 1,097,167						
9			All Ccf	15,203,637		0.13174	\$ 2,002,927	\$ 3,100,094					
10													
11	Commercial Total							\$ 13,078,459	\$ 13,078,371	\$ 88	\$ 13,078,371	\$ -	17.786%
12													
13	Industrial	251			\$ 150.00		\$ 37,670						
14			All Ccf	397,466		0.11186	\$ 44,461	\$ 82,131					
15													
16	Industrial Transportation	407			\$ 350.00		\$ 142,590						
17			All Ccf	3,950,716		0.11186	\$ 441,927	\$ 584,517					
18													
19	Industrial Total							\$ 666,647	\$ 666,668	\$ (21)	\$ 666,668.29	\$ -	0.907%
20													
21	Public Authority	4,847			\$ 47.00		\$ 227,787						
22			All Ccf	2,050,068		0.12529	\$ 256,853	\$ 484,640					
23													
24	Public Authority Transportation	4,475			\$ 70.00		\$ 313,242						
25			All Ccf	6,600,934		0.12529	\$ 827,031	\$ 1,140,273					
26													
27													
28	COGEN Transportation	12			\$ 70.00		\$ 840						
29													
30			First 5000	60,000		0.08708	\$ 5,225						
31			Next 35,000	420,000		0.07838	\$ 32,920						
32			Next 60,000	720,000		0.06512	\$ 46,886						
33			All Over	2,333,272		0.05004	\$ 116,757	\$ 202,628					
34													
35	Public Schools Space Heating	48			\$ 100.00		\$ 4,800						
36			All Ccf	75,807		0.11000	\$ 8,339	\$ 13,139					

Recommended Rates													
Line	Description	Bills	Volumes		Customer Charge	Usage Charges	Calculated Revenue at Recommended Rates		Assigned Revenue	Rounding Diff.	Test Year As Adjusted Revenue	Revenue Change	Allocation factors to use for GRIPS going forward
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
37	Public Schools Space Heating												
38	Transportation	1,322			\$ 200.00		\$ 264,320						
39			All Ccf	1,243,495		0.11000	\$ 136,784	\$ 401,104					
40													
41	Public Authority Total							\$ 2,241,784	\$ 2,241,821	\$ (37)	\$ 2,241,821	\$ -	3.049%
42													
43	Compressed Nat. Gas	48			\$ 50.00		\$ 2,400						
44				788		0.07148	\$ 56	\$ 2,456					
45	Compressed Nat. Gas Transportation	12			\$ 75.00		\$ 900						
46				508,302		0.07148	\$ 36,333	\$ 37,233					
47	Compressed Nat. Gas Total							\$ 39,690	\$ 39,689	\$ 1	\$ 39,689	\$ -	0.054%
48													
49													
50	All Classes							\$ 73,532,439	\$ 73,532,618	\$ (179)	\$ 66,732,618	\$ 6,800,000	100.00%
51	Current Revenue							\$ 66,732,618	\$ 66,732,618				
52	Revenue Increase							\$ 6,799,821	\$ 6,800,000	\$ (179)			

**TEXAS GAS SERVICE COMPANY
CENTRAL TEXAS SERVICE AREA¹
SETTLED NET PLANT FOR RATE FILING WITH TEST YEAR END DECEMBER 31, 2015**

NET PLANT FOR CTSA¹ DIRECT, TGS DIVISION AND ONEGAS CORPORATE

LINE NO.	DESCRIPTION	TOTAL CTSA ¹ PLANT	TOTAL CTSA ¹ CCNC	TOTAL CTSA ¹ PLANT AND CCNC	TOTAL CTSA ¹ ACCUMULATED RESERVES	TOTAL CTSA ¹ NET PLANT
		(a)	(b)	(c)	(d)	(e)
INTANGIBLE PLANT						
1	(301) Organization	56,257	-	56,257	35,739	20,517
2	(302) Franchises & Consents	386,918	-	386,918	386,607	311
3	(303) Misc. Intangible	735,279	-	735,279	714,642	20,637
4	Total Intangible Plant	1,178,454	-	1,178,454	1,136,989	41,466
GATHERING AND TRANSMISSION PLANT						
5	(325) Land & Land Rights	-	-	-	-	-
6	(327) Field Comprss Station Structures	-	-	-	-	-
7	(328) Field Meas/Reg Station Structures	-	-	-	-	-
8	(329) Other Structures	-	-	-	-	-
9	(332) Field Lines	-	-	-	-	-
10	(333) Field Compressor Station Equip	-	-	-	-	-
11	(334) Field Meas/Reg Station Equipment	-	-	-	-	-
12	(336) Purification Equipment	-	-	-	-	-
13	(337) Other Equip	-	-	-	-	-
14	(365) Land & Land Rights	-	-	-	-	-
15	(366) Meas/Reg Station Structures	-	-	-	-	-
16	(367) Mains	3,008,946	1,240,522	4,249,468	1,784,971	2,464,497
17	(368) Compressor Station Equip	-	-	-	-	-
18	(369) Measure/Reg. Station Equipment	-	500,510	500,510	17,218	483,292
19	(371) Other Equipment	-	-	-	-	-
20	Total Gathering and Transmission Plant	3,008,946	1,741,032	4,749,978	1,802,188	2,947,790
DISTRIBUTION PLANT						
21	(374) Land & Land Rights	-	-	-	7,410	(7,410)
22	(374.1) Land & Land Rights	10,066	6,622	16,688	-	16,688
23	(374.2) Land & Land Rights	78,026	-	78,026	-	78,026
24	(375.1) Structures & Improvements	73,491	(916)	72,575	90,766	(18,191)
25	(375.2) Other Distr Systems Struct	-	18,478	18,478	-	18,478
26	(376) Mains	175,296,171	38,629,618	213,925,789	63,928,510	149,997,279
27	(376.9) Mains - Cathodic Protection Anodes	27,192,736	-	27,192,736	-	27,192,736
28	(377) Compressor Station Equipment	-	-	-	-	-
29	(378) Meas. & Reg. Station - General	5,912,746	2,516,227	8,428,974	1,499,073	6,929,901
30	(379) Meas. & Reg. Station - C.G.	1,086,587	7	1,086,594	298,848	787,746
31	(380) Services	107,302,435	(3,071,314)	104,231,121	38,933,995	65,297,126
32	(381) Meters	42,031,913	78,331	42,110,244	12,836,328	29,273,916
33	(382) Meter Installations	-	(107)	(107)	5,776	(5,883)
34	(383) House Regulators	6,234,202	13,416	6,247,619	3,627,640	2,619,979
35	(385) Indust. Meas. & Reg. Stat. Equipment	8,006,217	161,466	8,167,683	2,823,139	5,344,544
36	(386) Other Property on Customer Premises	991,840	-	991,840	985,937	5,904
37	(387) Meas. & Reg. Stat. Equipment	-	-	-	-	-
38	Total Distribution Plant	374,216,431	38,351,830	412,568,260	125,037,421	287,530,840
GENERAL PLANT						
39	(389) Land & Land Rights	-	-	-	(3,573)	3,573
40	(389.1) Land & Land Rights	6,736	-	6,736	-	6,736
41	(390.1) Structures & Improvements	1,576,377	41,464	1,617,841	808,544	809,297
42	(390.2) Leasehold Improvements	1,197,740	12,477	1,210,216	524,509	685,707
43	(391.1) Office Furniture & Equipment	1,595,450	68,079	1,663,529	1,883,012	(219,484)
44	(391.2) Data Processing Equipment	-	-	-	-	-
45	(391.3) Office Machines	3,464	-	3,464	96	3,368
46	(391.4) Audio Visual Equipment	122,118	-	122,118	9,246	112,873
47	(391.6) Purchased Software	4,306,315	527,430	4,833,744	758,779	4,074,966
48	(391.6) Banner Software	5,730,814	-	5,730,814	4,595,692	1,135,122
49	(391.6) PowerPlant System	77,562	-	77,562	8,079	69,482
50	(391.6) Riskworks	-	-	-	-	-
51	(391.6) Maximo	304,075	-	304,075	124,324	179,751
52	(391.6) Dynamic Risk Assessment	-	-	-	-	-
53	(391.6) Concur Project	5,043	-	5,043	5,043	-
54	(391.6) Journey-Employee-ODC Distrigas	6,543,063	-	6,543,063	436,675	6,106,388
55	(391.6) Journey-Employee Count	195,697	-	195,697	27,283	168,413
56	(391.6) Ariba Software	7,159	-	7,159	2,118	5,041
57	(391.8) Micro Computer Software	285,967	-	285,967	73,040	212,927
58	(391.9) Computer & Equipment	6,146,059	(19,439)	6,126,620	480,512	5,646,108
59	(392) Transportation Equipment	5,035,023	439,696	5,474,719	2,932,500	2,542,220
60	(392.6) Aircraft	-	-	-	-	-
61	(393) Stores Equipment	2,932	-	2,932	1,785	1,147
62	(394) Tools	3,442,690	307,947	3,750,637	1,007,966	2,742,671
63	(395) CNG Equipment	-	-	-	(1,151)	1,151
64	(396) Major Work Equipment	782,585	(74)	782,511	408,069	374,442
65	(397) Communication Equipment	12,581,555	(7,277)	12,574,278	2,901,463	9,672,814
66	(397.2) Telephone Equipment	-	-	-	-	-
67	(398) Miscellaneous General Plant	99,543	15,604	115,147	51,900	63,248
68	Total General Plant	50,047,966	1,385,906	51,433,873	17,035,912	34,397,961
69	Total Plant in Service	\$428,451,797	\$41,478,768	\$469,930,565	\$145,012,509	\$324,918,056

1) Central Texas Service Area and CTSA refer to the new consolidated service area which includes the incorporated and unincorporated areas of the former Central Texas Service Area and South Texas Service Area.