

COMPARABLE RATE BASES

Comparable Rate Bases

Parent Company	Company	Division	Jurisdiction	State	Rate Base (\$M)	% of Company's Rate (State)	Sources	Notes
[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
Atmos Energy Corp.	Atmos Energy Corp.	[1] Texas Pipeline	Texas	Texas	2,698		2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[2] Colorado-Kansas	Colorado	Colorado	135	3%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[3] Colorado-Kansas	Colorado SSIR	Colorado	57	3%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[4] Colorado-Kansas	Kansas	Kansas	242	4%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[5] Colorado-Kansas	Kansas GSRS	Kansas	26	4%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[6] Kentucky/Mid-States	Kentucky	Kentucky	425	7%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[7] Kentucky/Mid-States	Kentucky-PRP	Kentucky	27	7%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[8] Kentucky/Mid-States	Tennessee	Tennessee	389	6%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[9] Kentucky/Mid-States	Virginia	Virginia	48	1%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[10] Kentucky/Mid-States	Virginia-SAVE	Virginia	1	1%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[11] Louisiana	Louisiana	Louisiana	747	11%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[12] Mid-Tex	Mid-Tex Cities	Texas	3,053		2020 Company 10K, p. 7	Rate base represents a "system-wide," or 100 percent, of the Mid-Tex Division's rate base.
Atmos Energy Corp.	Atmos Energy Corp.	[13] Mid-Tex	Mid-Tex - ATM Cities	Texas	3,655		2020 Company 10K, p. 7	Rate base represents a "system-wide," or 100 percent, of the West Texas Division's rate base.
Atmos Energy Corp.	Atmos Energy Corp.	[14] Mid-Tex	Mid-Tex - Environs	Texas	3,655		2020 Company 10K, p. 7	Rate base represents a "system-wide," or 100 percent, of the Mid-Tex Division's rate base.
Atmos Energy Corp.	Atmos Energy Corp.	[15] Mid-Tex	Dallas	Texas	3,511	60%	2020 Company 10K, p. 7	Rate base represents a "system-wide," or 100 percent, of the Mid-Tex Division's rate base.
Atmos Energy Corp.	Atmos Energy Corp.	[16] Mississippi	Mississippi	Mississippi	449	9%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[17] Mississippi	Mississippi - SIR	Mississippi	186	9%	2020 Company 10K, p. 7	
Atmos Energy Corp.	Atmos Energy Corp.	[18] West Texas	West Texas Cities	Texas	592		2020 Company 10K, p. 7	Rate base represents a "system-wide," or 100 percent, of the West Texas Division's rate base.
Atmos Energy Corp.	Atmos Energy Corp.	[19] West Texas	West Texas - ALDC	Texas	672		2020 Company 10K, p. 7	Rate base represents a "system-wide," or 100 percent, of the West Texas Division's rate base.
Atmos Energy Corp.	Atmos Energy Corp.	[20] West Texas	West Texas - Environs	Texas	668	60%	2020 Company 10K, p. 7	Rate base represents a "system-wide," or 100 percent, of the West Texas Division's rate base.
Chesapeake Utilities Corp.	Chesapeake Utilities Corp.	[21]	Delaware	Delaware				I was not able to find reliable rate base figures for the Chesapeake Utilities
Chesapeake Utilities Corp.	Florida Public Utilities Co.	[22]	Florida	Florida				I was not able to find reliable rate base figures for the Chesapeake Utilities
Chesapeake Utilities Corp.	Chesapeake Utilities Corp.	[23]	Maryland	Maryland				I was not able to find reliable rate base figures for the Chesapeake Utilities
New Jersey Resources Corp.	New Jersey Natural Gas Co.	[24]	New Jersey	New Jersey	1,760	100%	Q4 2019 Earnings Presentation, p. 16	
Northwest Natural Gas Co.	Northwest Natural Gas Co.	[25]	Oregon	Oregon	1,440	88%	2020 Company 10K, p. 41	
Northwest Natural Gas Co.	Northwest Natural Gas Co.	[26]	Washington	Washington	195	12%	2020 Company 10K, p. 42	
ONE Gas Inc.	Kansas Gas Service Co.	[27]	Kansas	Kansas	1,133	30%	2020 Company 10K, p. 19	
ONE Gas Inc.	Oklahoma Natural Gas Co.	[28]	Oklahoma	Oklahoma	1,616	43%	2020 Company 10K, p. 19	
ONE Gas Inc.	Texas Gas Service Co.	[29]	Central-Gulf	Texas	458	28%	2020 Company 10K, p. 19	
ONE Gas Inc.	Texas Gas Service Co.	[30]	West Texas	Texas	397	28%	2020 Company 10K, p. 19	
ONE Gas Inc.	Texas Gas Service Co.	[31]	Rio Grande Valley	Texas	128	28%	2020 Company 10K, p. 19	
ONE Gas Inc.	Texas Gas Service Co.	[32]	North Texas	Texas	54	28%	2020 Company 10K, p. 19	
ONE Gas Inc.	Texas Gas Service Co.	[33]	Borger / Skellytown	Texas	10	28%	2020 Company 10K, p. 19	
Southwest Gas Corp.	Southwest Gas Holdings	[34]	Arizona	Arizona	1,931	50%	Q2 2021 Earnings Presentation, p. 48	Rates effective Jan 1, 2021
Southwest Gas Corp.	Southwest Gas Holdings	[35]	Palute Pipeline		135		Q2 2021 Earnings Presentation, p. 48	Rates effective Dec 1, 2019
Southwest Gas Corp.	Southwest Gas Holdings	[36]	California - NoCal	California	93	11%	Q2 2021 Earnings Presentation, p. 48	Rates effective Apr 1, 2021
Southwest Gas Corp.	Southwest Gas Holdings	[37]	California - SoCal	California	286	11%	Q2 2021 Earnings Presentation, p. 48	Rates effective Apr 1, 2021
Southwest Gas Corp.	Southwest Gas Holdings	[38]	California - Lake Tahoe	California	57	11%	Q2 2021 Earnings Presentation, p. 48	Rates effective Apr 1, 2021
Southwest Gas Corp.	Southwest Gas Holdings	[39]	Nevada - Northern	Nevada	155	38%	Q2 2021 Earnings Presentation, p. 48	Rates effective Oct 7, 2020
Southwest Gas Corp.	Southwest Gas Holdings	[40]	Nevada - Southern	Nevada	1,325	38%	Q2 2021 Earnings Presentation, p. 48	Rates effective Oct 7, 2020
Spire Inc.	Spire Alabama Inc.	[41]	Alabama	Alabama	588	20%	Q3 2021 Earnings Presentation, p. 19	Amounts shown are 13-month average equity for rate year 2020.
Spire Inc.	Spire Gulf Inc.	[42]	Alabama	Alabama	108	20%	Q3 2021 Earnings Presentation, p. 19	Amounts shown are 13-month average equity for rate year 2020.
Spire Inc.	Spire Mississippi Inc.	[43]	Mississippi	Mississippi	38	1%	Q3 2021 Earnings Presentation, p. 19	Amounts shown are 13-month average equity for rate year 2020.
Spire Inc.	Spire Missouri Inc.	[44]	Missouri	Missouri	2,780	79%	Q3 2021 Earnings Presentation, p. 19	Amounts shown are 13-month average equity for rate year 2020.
Nisource	Columbia Gas of OH	[45]	Ohio	Ohio	3,500	40%	Q2 2021 Supplemental Earning Slides, p. 11	
Nisource	Columbia Gas of PA	[46]	Pennsylvania	Pennsylvania	2,100	24%	Q2 2021 Supplemental Earning Slides, p. 11	
Nisource	NIPSCO Gas	[47]	Indiana	Indiana	1,800	20%	Q2 2021 Supplemental Earning Slides, p. 11	Includes deferred taxes
Nisource	Columbia Gas of VA	[48]	Virginia	Virginia	905	10%	Q2 2021 Supplemental Earning Slides, p. 11	
Nisource	Columbia Gas of KY	[49]	Kentucky	Kentucky	372	4%	Q2 2021 Supplemental Earning Slides, p. 11	
Nisource	Columbia Gas of MD	[50]	Maryland	Maryland	173	2%	Q2 2021 Supplemental Earning Slides, p. 11	
Nisource	NIPSCO Electric	[51]	Indiana	Indiana	4,800		Q2 2021 Supplemental Earning Slides, p. 11	Includes deferred taxes
South Jersey Gas	South Jersey Industries	[52]	New Jersey	New Jersey	1,600	100%	Q3 2019 Financial Results Slides, p. 32	

Notes:

[G]: the proportion of the total rate base in the state for the given Parent Company.