

Office of the Public Counsel

Data Request

Data Request No. 1102
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description
In the Stipulation and Agreement filed in case GO-2005-0120, several agreements were reached including one agreement which states, "The Company shall be responsible in future rate cases for any failure of this system to achieve forecasted conversion rates and/or its inability to successfully compete against propane." Regarding the agreements, please provide the following: 1) the level of Mcf sold in the GO-2005-0120 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GO-2005-0120 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GO-2005-0120 forecasts, 4) a comparison of the current case test year expenses as compared to the GO-2005-0120 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GO-2005-0120 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

Please see "Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources" which is a chart put together that references which SNGMO documents contain which pertinent information. You will need to reference the following attachments which are noted in this chart for OPC data requests 1102, 1103, 1106, 1112, and 1114:

- Branson-Rogersville Retail Demand
- Customer Count Shaping MGU Projected Oct 2013 to Sept 2014
- Customer Count Shaping SMNG Projected Oct 2013 to Sept 2014
- Gallatin-Warsaw Retail Demand

OPC Exhibit No. 214
Date 8-2014 Reporter KF
File No. GR-2014-0086

- Highly Confidential MOS Model 9-30-2013 FINAL
- Highly Confidential Transportation Study Modified on 4-16-2014 TDP
- Transportation Volumes Revenues FINAL 12-12-13

- (1) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources. Summit has not calculated true-up period values.
- (2) Please see HIGHLY CONFIDENTIAL Attachment OPC DR0009 - Feasibility Study - GO-2005-0120 which was submitted in response to OPC DR #9.
- (3) Please see response to OPC DR9 and Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.
- (4) Please see response to OPC DR9 and Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.
- (5) Please see response to OPC DR9 and Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.

Response Provided by: Kent Taylor

Summit Natural Gas of Missouri, Inc.
Data Sources for OPC Data Requests Related to Discrete Divisions
The source documents listed below are responsive to OPC DR No's 1102, 1103, 1106, 1112, 1114

Schedule # Exhibit # pages Sponsor

Actual Test Period Sales & Transportation Volumes

Support files provided to MPSC Staff

Highly Confidential MOS Model 9-30-13 FINAL
tab - Revenue Analysis Summary
tab - revenue analysis
Branson-Rogersville retail demand for rate case
Gallatin-Warsaw retail demand for rate case
transportation revenue study narrative final 12-12-13
transportation volumes revenues - final 12-12-13
tab - MGU-PSF
tab - SMNG

Filed documents

Revenue Analysis Summary	TDP-1	2	2	Porter
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Adjusted Test Period Sales & Transportation Volumes

Support files provided to MPSC Staff

Highly Confidential MOS Model 9-30-13 FINAL
tab - pro forma revenue
transportation revenue study narrative final 12-12-13
transportation volumes revenues - final 12-12-13
tab - MGU-PSF
tab - SMNG

Filed documents

Proforma revenue	TDP-1	3	1	Porter
Narrative	TDP-4	1	3	Porter
Reconciliation of Book Transportation Revenue to Adjusted Test Period Revenue	TDP-4	2	1	Porter
Transportation Revenue and Billing Determinants	TDP-4	3	1	Porter
Pro Forma Transportation Revenue	TDP-4	4	2	Porter

Customer Numbers - test period

Support files provided to MPSC Staff

Highly Confidential MOS Model 9-30-13 FINAL
Customer count shaping MGU Projected October 2013- September 2014
Customer count shaping SMNG Projected October 2013- September 2014
transportation volumes revenues - final 12-12-13

Filed documents

Summit Natural Gas of Missouri, Inc.
Data Sources for OPC Data Requests Related to Discrete Divisions
The source documents listed below are responsive to OPC DR No's 1102, 1103, 1106, 1112, 1114

<u>Customer Numbers - adjusted test period (pro forma)</u>	<u>Schedule #</u>	<u>Exhibit #</u>	<u>pages</u>	<u>Sponsor</u>
<i>Support files provided to MPSC Staff</i>				
Highly Confidential MOS Model 9-30-13 FINAL				
tab - retail demand - Gal				
tab - retail demand - War				
tab - retail demand - Rog				
tab - retail demand - Bran				
Customer count shaping MGU Projected October 2013- September 2014				
Customer count shaping SMNG Projected October 2013- September 2014				
<i>Filed documents</i>				
Proforma revenue	TDP-1	3	1	Porter
Transportaton Revenue and Billing Determinants	TDP-4	3	1	Porter
<u>Test Year Sales Revenue</u>				
<i>Support files provided to MPSC Staff</i>				
Highly Confidential MOS Model 9-30-13 FINAL				
tab - Revenue Analysis Summary				
tab - revenue analysis				
<i>Filed documents</i>				
Proforma revenue	TDP-1	3	1	Porter
Transportaton Revenue and Billing Determinants	TDP-4	3	1	Porter
<u>Test Year Expenses</u>				
<i>Filed documents</i>				
Operation & Maintenance Expense	TDP-1	4	4	Porter
<u>Test Year UPIS</u>				
<i>Filed documents</i>				
Gross Plant	TDP-2	2	5	Porter

Office of the Public Counsel

Data Request

Data Request No.	1103
Company Name	Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No.	GR-2014-0086
Date Requested	5/7/2014
Requested From	Martha Wankum
Requested By	Keri Roth
Description	Please provide the following: 1) the level of Mcf sold in the GA-2007-0168 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2007-0168 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2007-0168 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2007-0168 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2007-0168 forecasts.
Due Date	5/27/2014
Security	Public

RESPONSE:

- (1) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources. Summit has not calculated true-up period values.
- (2) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.
- (3) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources and Highly Confidential Attachment OPC DR1103 Appendix C GA-2007-0168.
- (4) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources and Highly Confidential Attachment OPC DR1103 Appendix C GA-2007-0168.
- (5) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources and Highly Confidential Attachment OPC DR1103 Appendix C GA-2007-0168.

Response Provided by: Kent Taylor

HIGHLY CONFIDENTIAL

Attachment OPC DR1103 Appendix C GA-2007-0168
Case No. GR-2014-0086

APPENDIX C

FEASIBILITY STUDY

(HIGHLY CONFIDENTIAL)

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Summary Information

Capital & Other Assumptions		Equity Returns Analysis		
Start Date	31-Jul-07	Net Present Value @10%	\$ 23,279,233	
Release Capacity (Monthly)	\$ 2,000	Internal Rate of Return	30.0%	
Financing Assumptions		PGA - Purchased Gas Adjustment		
Debt / Equity Ownership		Years 1 - 5	\$ 11.000	
Senior Notes	60.00%	Years 6 - Term	\$ 10.500	
Mezzanine	15.00%	Southern Star Basis	\$ (1.000)	
Equity	25.00%	ACA - Actual Cost Adjustment	\$ -	
Senior Notes		Terminal Value		
Amount	\$ 34,000,741	Multiple of EBITDA	8.0x	
Term	7 Years	Terminal Year	2013	
Amortization	15 Years	Branson Tariffs		
5 Yr US Treasury	4.50%	SMNG Rate	Modeled	
Spread over US Treasury	3.00%	Large General Service	\$ 2.189 \$ 3.000	
Mezzanine		Large Volume	\$ 1.189 \$ 2.500	
Amount	\$ 8,637,878	Transport	\$ 0.691 \$ 2.000	
Term	7 Years	Capital Requirements		
Amortization	15 Years		Main	Distrib
Coupon	10.00%	SMNG	\$ -	\$ 500,000
Revolving Credit Facility		Houston	2,500,000	240,493
Working Capital Requirements	\$ 2,000,000	Lebanon	6,500,000	1,325,343
Working Capital Available	\$ 25,000,000	Licking	750,000	162,198
3 Month LIBOR	5.36%	Branson	18,000,000	6,500,000
Spread over LIBOR	2.50%	Net Total	\$ 27,750,000	\$ 8,728,033
Equity Investment	\$ 13,505,473	Refinancing (includes costs)	\$ 17,543,858	
Commitment Fee	0.25%	Working Capital	2,000,000	
Refinancing Costs	\$ 1,500,000	AGE Acquisition	\$ 660,515	
Depreciation Assumptions		Gross Total	\$ 56,682,405	
Book Depreciation		Distribution Cost per Customer	\$ 1,500	
Term	20 Years	Acquisition Cost		
Type	Straight Line	Document Execution Payment	31-Jul-07 \$ 200,000	
Growth Assumptions		Annual Payment	31-Dec-07 \$ 200,000	
Residential/Commercial		Annual Payment	30-Sep-08 \$ 300,000	
Year 1	50.0%	Net Present Value @10% 31-Jul-07 \$ 23,279,233		
Year 2	25.0%	Southern Star Transportation		
Year 3	10.0%	Production Area Rate (\$/Mcf)	\$ 0.1974	
Year 4	10.0%	Market Area Rate (\$/Mcf)	\$ 0.1139	
Year 5	5.0%	(for Branson)		
Year 6 - 20	5.0%	Lateral Capacity (Mcf/day)	15,000	
Large General Service	2.0%	Lateral Surcharge (\$/Mcf)		
Large Volume	2.0%	Years 1 - 5	\$ 2.00	
Transport	2.0%	Years 6 - Term	\$ 2.00	
Headcount	2.0%	Fuel Adjustments		
Inflation Rate	2.50%	Market Area Adjustment	0.950%	
Management Fee	5.00%	Production Area Adjustment	2.100%	
Insurance (% of Assets)	0.22%	Variable Transportation Adjustment		
Property Tax (% of Assets)	0.36%	Net Delivered Factor	0.770%	
Bad Debt (\$/Customer/Month)	\$ 2.00	Gross Purchased Factor	0.810%	
Balance Sheet Assumptions		Tax & Benefit Assumptions		
Days Receivable	45	Federal Income Tax Rate	0.00%	
Days Payable	45	Payroll Tax as a % of Salaries	8.00%	
		401K as a % of Salaries	2.00%	
		Health Insurance per Employee	\$ 550	
		Long-Term Disability	\$ 276	
		Uniforms	\$ 273	
		Capitalized % of Wages	25.0%	

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Income Statement

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Utility Revenues										
Sales	\$ 5,137,664	\$ 17,606,121	\$ 31,265,168	\$ 36,356,119	\$ 38,944,446	\$ 40,366,202	\$ 41,259,979	\$ 42,688,438	\$ 44,116,897	\$ 45,545,356
Transportation Revenue	120,131	1,456,698	5,279,867	5,526,288	5,560,803	5,605,554	5,629,834	5,664,349	5,698,864	5,743,616
Total Utility Revenue	\$ 5,257,796	\$ 19,062,819	\$ 36,545,034	\$ 41,882,407	\$ 44,505,249	\$ 45,971,756	\$ 46,889,812	\$ 48,352,787	\$ 49,815,761	\$ 51,288,972
Cost of Gas										
Gas Purchases	\$ 3,791,370	\$ 12,845,947	\$ 21,931,343	\$ 24,942,029	\$ 26,532,349	\$ 27,790,636	\$ 28,794,416	\$ 29,708,235	\$ 30,622,055	\$ 31,540,696
Other Gas Costs										
Total Cost of Gas Sold	\$ 3,791,370	\$ 12,845,947	\$ 21,931,343	\$ 24,942,029	\$ 26,532,349	\$ 27,790,636	\$ 28,794,416	\$ 29,708,235	\$ 30,622,055	\$ 31,540,696
GROSS MARGIN	\$ 1,466,425	\$ 6,216,873	\$ 14,613,691	\$ 16,940,378	\$ 17,972,899	\$ 18,181,120	\$ 18,095,396	\$ 18,644,551	\$ 19,193,707	\$ 19,748,276
Operations & Maintenance										
Net Salaries & Wages	\$ 481,294	\$ 1,381,984	\$ 1,958,950	\$ 2,059,836	\$ 2,170,552	\$ 2,283,988	\$ 2,400,143	\$ 2,519,019	\$ 2,640,614	\$ 2,764,930
Operating Expenses	\$ 313,866	\$ 848,553	\$ 1,151,431	\$ 1,177,800	\$ 1,206,136	\$ 1,234,472	\$ 1,262,809	\$ 1,291,145	\$ 1,319,481	\$ 1,347,817
Services - Accounting	\$ 13,998	\$ 28,098	\$ 28,725	\$ 29,425	\$ 30,125	\$ 30,825	\$ 31,525	\$ 32,225	\$ 32,924	\$ 33,624
Management Fee (Sendero)	105,000	210,438	210,875	210,875	210,875	210,875	210,875	210,875	210,875	210,875
Management Expenses (Sendero)	18,000	36,131	36,938	37,838	38,738	39,638	40,538	41,438	42,338	43,238
Insurance	113,496	128,996	201,915	213,752	220,288	224,715	228,582	231,754	234,938	238,135
Property Taxes	189,160	214,994	336,525	356,253	367,147	374,524	380,969	386,256	391,564	396,892
Bad Debt Expense	99,367	219,516	305,088	365,402	398,301	425,808	446,478	465,773	485,069	504,364
Total Operations & Maintenance	\$ 1,334,181	\$ 3,068,710	\$ 4,230,447	\$ 4,451,180	\$ 4,642,162	\$ 4,824,844	\$ 5,001,918	\$ 5,178,484	\$ 5,357,803	\$ 5,539,876
EBITDA	\$ 132,245	\$ 3,148,163	\$ 10,383,243	\$ 12,489,198	\$ 13,330,737	\$ 13,356,276	\$ 13,093,478	\$ 13,466,068	\$ 13,835,904	\$ 14,208,400
Depreciation	\$ 1,313,611	\$ 1,493,011	\$ 2,336,982	\$ 2,473,978	\$ 2,549,633	\$ 2,600,863	\$ 2,645,620	\$ 2,682,332	\$ 2,719,191	\$ 2,756,196
EBIT	\$ (1,181,367)	\$ 1,655,152	\$ 8,046,262	\$ 10,015,220	\$ 10,781,105	\$ 10,755,414	\$ 10,447,859	\$ 10,783,736	\$ 11,116,713	\$ 11,452,204
Non-Utility Income										
Interest Income	\$ 2,400	\$ 6,418	\$ 9,733	\$ 9,950	\$ 10,190	\$ 10,430	\$ 10,670	\$ 10,910	\$ 11,150	\$ 11,390
Income/(Loss) on Merchandise Sold	12,498	33,419	50,686	51,815	53,064	54,314	55,564	56,814	58,064	59,313
Total Non-Utility Income	\$ 14,898	\$ 39,837	\$ 60,420	\$ 61,765	\$ 63,254	\$ 64,744	\$ 66,234	\$ 67,724	\$ 69,214	\$ 70,703
Net Inc/(Loss) before Int Exp	\$ (1,166,469)	\$ 1,694,989	\$ 8,106,681	\$ 10,076,985	\$ 10,844,359	\$ 10,820,158	\$ 10,514,093	\$ 10,851,459	\$ 11,185,926	\$ 11,522,908
Other Expenses										
Interest Expense										
Senior Debt	\$ -	\$ 864,185	\$ 2,551,303	\$ 2,466,135	\$ 2,363,631	\$ 2,253,219	\$ 2,134,291	\$ 2,006,190	\$ 1,868,207	\$ 1,719,580
Mezzanine Debt	-	292,728	864,599	840,748	811,980	780,226	745,175	706,486	663,780	616,641
Revolving Credit Facility	-	118,137	117,814	117,814	117,814	118,137	117,814	117,814	117,814	118,137
Commitment Fee	64,049	74,706	38,569	20,626	22,032	23,553	25,198	26,979	28,906	30,991
Credit Support	-	-	-	-	-	-	-	-	-	-
Interest - Other	(2,100)	(5,615)	(8,517)	(8,706)	(8,916)	(9,126)	(9,336)	(9,546)	(9,756)	(9,966)
Total Interest Expense	\$ 61,949	\$ 1,344,141	\$ 3,563,769	\$ 3,436,616	\$ 3,306,540	\$ 3,166,008	\$ 3,013,142	\$ 2,847,922	\$ 2,668,950	\$ 2,475,582
PRE-TAX NET INCOME (LOSS)	\$ (1,228,417)	\$ 350,848	\$ 4,542,912	\$ 6,640,368	\$ 7,537,819	\$ 7,654,150	\$ 7,500,951	\$ 8,003,538	\$ 8,516,976	\$ 9,047,526

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Attachment OPC DR1103 Appendix C GA-2007-0168
Case No. GR-2014-0086

SOUTHERN MISSOURI NATURAL GAS COMPANY
Reorganization
Statement of Cash Flows

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Operating Activities:											
Net Income/(Loss)	\$ (1,228,417)	\$ 350,848	\$ 4,542,912	\$ 6,640,368	\$ 7,537,819	\$ 7,654,150	\$ 7,500,951	\$ 8,003,538	\$ 8,516,976	\$ 9,047,526	\$ 9,581,178
Adjustments, (non-cash)											
DD&A	\$ 1,313,611	\$ 1,493,011	\$ 2,336,982	\$ 2,473,978	\$ 2,549,633	\$ 2,600,863	\$ 2,645,620	\$ 2,682,332	\$ 2,719,191	\$ 2,756,196	\$ 2,793,348
Decrease (Increase) in Accts Receivable	298,198	(1,704,877)	(2,157,643)	(658,126)	(323,512)	(180,966)	(113,356)	(180,531)	(180,531)	(181,792)	(179,269)
Increase (Decrease) in Accts Payable	(1,040,070)	1,330,018	1,263,207	398,350	219,589	177,634	145,569	134,416	134,755	135,690	134,840
Increase (Decrease) in Interest Payable	(146,154)	320,548	554,907	(31,788)	(32,519)	(35,133)	(38,216)	(41,305)	(44,743)	(48,392)	(52,600)
(Gain)/Loss on Disposal of Asset	-	-	-	-	-	-	-	-	-	-	-
Change in Assets & Liabilities	-	-	-	-	-	-	-	-	-	-	-
Total Non Cash Adjustments	\$ 425,586	\$ 1,438,700	\$ 1,997,453	\$ 2,182,414	\$ 2,413,190	\$ 2,562,398	\$ 2,639,616	\$ 2,594,913	\$ 2,628,673	\$ 2,661,701	\$ 2,696,319
Net Cash Provided from Operations	\$ (802,832)	\$ 1,789,548	\$ 6,540,365	\$ 8,822,782	\$ 9,951,009	\$ 10,216,648	\$ 10,140,566	\$ 10,598,450	\$ 11,145,650	\$ 11,709,227	\$ 12,277,497
Investing Activities:											
Capital Expenditures	\$ (7,175,986)	\$ (33,758,834)	\$ (5,479,831)	\$ (3,026,201)	\$ (2,049,207)	\$ (1,790,271)	\$ (1,468,507)	\$ (1,474,357)	\$ (1,480,207)	\$ (1,486,057)	\$ (1,491,907)
Purchase of Investments	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	-	-	-
Change in Investments	-	-	-	-	-	-	-	-	-	-	-
Net Cash Provided from Investing	\$ (7,175,986)	\$ (33,758,834)	\$ (5,479,831)	\$ (3,026,201)	\$ (2,049,207)	\$ (1,790,271)	\$ (1,468,507)	\$ (1,474,357)	\$ (1,480,207)	\$ (1,486,057)	\$ (1,491,907)
Financing Activities:											
Change in Notes Payable											
Senior Debt - Increase/(Decrease)	\$ 14,641,187	\$ 19,359,554	\$ (628,318)	\$ (1,328,894)	\$ (1,431,388)	\$ (1,541,800)	\$ (1,640,728)	\$ (1,788,830)	\$ (1,926,812)	\$ (2,075,439)	\$ (2,235,530)
Mezzanine Debt - Increase/(Decrease)	3,693,982	4,943,895	(128,623)	(277,111)	(305,879)	(337,633)	(372,684)	(411,373)	(454,079)	(501,218)	(553,251)
Revolver - Increase/(Decrease)	2,000,000	-	-	-	-	-	-	-	-	-	-
Notes Payable Affiliates - Increase/(Decrease)	(16,043,858)	-	-	-	-	-	-	-	-	-	-
Capital Contributions - Increase/(Decrease)	5,934,743	7,570,729	-	-	-	-	-	-	-	-	-
Refinancing Costs	(1,500,000)	-	-	-	-	-	-	-	-	-	-
Net Cash Provided from Financing	\$ 8,726,054	\$ 31,874,179	\$ (756,941)	\$ (1,605,995)	\$ (1,737,267)	\$ (1,879,433)	\$ (2,033,412)	\$ (2,200,203)	\$ (2,380,891)	\$ (2,576,657)	\$ (2,788,781)
Net Increase/(Decrease) in Cash & Equivalents	\$ 747,237	\$ (95,108)	\$ 303,594	\$ 4,190,587	\$ 6,164,535	\$ 6,546,843	\$ 6,638,648	\$ 6,923,891	\$ 7,284,552	\$ 7,646,513	\$ 7,996,810
Cash & Equivalents at Beginning of Period	\$ 515,072	\$ 1,262,309	\$ 1,167,201	\$ 1,470,795	\$ 5,661,381	\$ 11,825,916	\$ 18,372,759	\$ 25,011,407	\$ 31,935,299	\$ 39,219,850	\$ 46,866,364
Cash & Equivalents at End of Period	\$ 1,262,309	\$ 1,167,201	\$ 1,470,795	\$ 5,661,381	\$ 11,825,916	\$ 18,372,759	\$ 25,011,407	\$ 31,935,299	\$ 39,219,850	\$ 46,866,364	\$ 54,863,174
Cash Available for Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Cash & Equivalents at End of Period	\$ 1,262,309	\$ 1,167,201	\$ 1,470,795	\$ 5,661,381	\$ 11,825,916	\$ 18,372,759	\$ 25,011,407	\$ 31,935,299	\$ 39,219,850	\$ 46,866,364	\$ 54,863,174

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Attachment OPC DR1103 Appendix C GA-2007-0168
Case No. GR-2014-0086

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Balance Sheet

ASSETS	at 12/31/06	at 12/31/07	at 12/31/08	at 12/31/09	at 12/31/10	at 12/31/11	at 12/31/12	at 12/31/13	at 12/31/14	at 12/31/15	at 12/31/16	at 12/31/17	at 12/31/18
Current Assets													
Cash and Marketable Securities	\$ 515,072	\$ 1,262,309	\$ 1,167,201	\$ 1,470,795	\$ 5,661,381	\$ 11,825,916	\$ 18,372,759	\$ 25,011,407	\$ 31,935,299	\$ 39,219,850	\$ 46,866,364	\$ 54,863,174	\$ 65,722,572
Prepaid Items	513,813	513,813	513,813	513,813	513,813	513,813	513,813	513,813	513,813	513,813	513,813	513,813	513,813
Accounts Receivable	948,185	649,987	2,354,844	4,512,507	5,170,433	5,494,145	5,675,111	5,788,467	5,968,998	6,149,528	6,331,321	6,510,590	6,701,320
Inventories	132,773	132,773	132,773	132,773	132,773	132,773	132,773	132,773	132,773	132,773	132,773	132,773	132,773
Other Current Assets	285,930	285,930	285,930	285,930	285,930	285,930	285,930	285,930	285,930	285,930	285,930	285,930	285,930
Total Current Assets	\$ 2,395,773	\$ 2,844,811	\$ 4,454,581	\$ 6,915,817	\$ 11,764,530	\$ 18,252,577	\$ 24,980,386	\$ 31,732,391	\$ 38,836,813	\$ 46,301,895	\$ 54,130,201	\$ 62,306,280	\$ 73,356,408
Property, Plant & Equipment	\$ 52,544,451	\$ 59,720,437	\$ 93,479,271	\$ 98,959,102	\$ 101,985,303	\$ 104,034,510	\$ 105,824,781	\$ 107,293,287	\$ 108,767,644	\$ 110,247,851	\$ 111,733,907	\$ 113,225,814	\$ 114,216,911
Accumulated Depreciation	(9,412,833)	(10,726,444)	(12,219,455)	(14,556,437)	(17,030,415)	(19,580,047)	(22,180,910)	(24,826,529)	(27,508,862)	(30,228,053)	(32,984,249)	(35,777,597)	(38,608,242)
Net Property, Plant & Equipment	\$ 43,131,618	\$ 48,993,993	\$ 81,259,816	\$ 84,402,665	\$ 84,954,888	\$ 84,454,463	\$ 83,643,871	\$ 82,466,758	\$ 81,258,782	\$ 80,019,798	\$ 78,749,658	\$ 77,448,217	\$ 75,608,669
Other Assets													
Property Held Under Capital Lease	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
LT Portion of Derivative	82,039	82,039	82,039	82,039	82,039	82,039	82,039	82,039	82,039	82,039	82,039	82,039	82,039
Other Property & Equipment	521,047	521,047	521,047	521,047	521,047	521,047	521,047	521,047	521,047	521,047	521,047	521,047	521,047
Total Other Assets	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086	\$ 903,086
TOTAL ASSETS	\$ 46,430,477	\$ 52,741,890	\$ 86,617,483	\$ 92,221,568	\$ 97,622,504	\$ 103,616,125	\$ 109,527,344	\$ 115,102,235	\$ 120,998,681	\$ 127,224,779	\$ 133,782,945	\$ 140,657,583	\$ 149,888,123
LIABILITIES & EQUITY													
Current Liabilities													
Accounts Payable	\$ 1,671,918	\$ 631,848	\$ 1,961,866	\$ 3,225,073	\$ 3,623,423	\$ 3,843,012	\$ 4,020,646	\$ 4,166,215	\$ 4,300,631	\$ 4,435,387	\$ 4,571,076	\$ 4,705,917	\$ 4,569,900
Interest Payable	161,641	15,487	336,035	890,942	859,154	826,635	791,502	753,286	711,980	667,237	618,845	566,246	509,311
Notes Payable (Revolver)	2,450,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Accrued Interest Payable	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Purchased Gas Cost Adjustment	139,767	139,767	139,767	139,767	139,767	139,767	139,767	139,767	139,767	139,767	139,767	139,767	139,767
Total Current Liabilities	\$ 4,523,326	\$ 2,887,102	\$ 4,537,668	\$ 6,385,782	\$ 6,722,344	\$ 6,909,414	\$ 7,051,915	\$ 7,139,267	\$ 7,252,378	\$ 7,342,391	\$ 7,429,689	\$ 7,511,929	\$ 7,318,979
Long-Term Debt													
Senior Debt	\$ 13,593,858	\$ 14,441,187	\$ 34,000,741	\$ 33,372,423	\$ 32,043,539	\$ 30,612,151	\$ 29,070,351	\$ 27,409,623	\$ 25,620,794	\$ 23,693,981	\$ 21,618,543	\$ 19,383,013	\$ 16,975,044
Mezzanine Debt	-	3,493,982	8,437,878	8,509,254	8,232,143	7,926,264	7,588,631	7,215,947	6,804,574	6,350,494	5,849,277	5,296,026	4,685,341
Total Long-Term Debt	\$ 13,593,858	\$ 18,335,169	\$ 42,438,618	\$ 41,881,677	\$ 40,275,683	\$ 38,538,415	\$ 36,658,982	\$ 34,625,571	\$ 32,425,368	\$ 30,044,477	\$ 27,467,820	\$ 24,679,039	\$ 21,660,385
Other Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ 18,117,184	\$ 21,222,271	\$ 47,176,287	\$ 48,237,460	\$ 46,998,027	\$ 45,447,829	\$ 43,710,897	\$ 41,784,838	\$ 39,677,747	\$ 37,386,868	\$ 34,897,509	\$ 32,190,968	\$ 28,979,363
EQUITY													
Stockholder's Equity	\$ 2,338,500	\$ 8,273,243	\$ 15,843,973	\$ 15,843,973	\$ 15,843,973	\$ 15,843,973	\$ 15,843,973	\$ 15,843,973	\$ 15,843,973	\$ 15,843,973	\$ 15,843,973	\$ 15,843,973	\$ 15,843,973
Paid in Capital	41,263,000	41,263,000	41,263,000	41,263,000	41,263,000	41,263,000	41,263,000	41,263,000	41,263,000	41,263,000	41,263,000	41,263,000	41,263,000
Net Income	(2,052,164)	(1,228,417)	350,848	4,542,912	6,640,368	7,537,819	7,654,150	7,500,951	8,003,538	8,516,976	9,047,526	9,581,178	12,422,185
Retained Earnings	(13,389,782)	(15,441,946)	(16,670,363)	(16,319,515)	(11,776,603)	(5,136,234)	2,401,585	10,055,735	17,556,685	25,560,223	34,077,199	43,124,725	52,705,903
Dividends / Refinancing Costs	-	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Other Comprehensive Income	153,739	153,739	153,739	153,739	153,739	153,739	153,739	153,739	153,739	153,739	153,739	153,739	153,739
TOTAL EQUITY	\$ 20,313,293	\$ 31,519,619	\$ 39,441,196	\$ 43,984,109	\$ 50,624,477	\$ 58,162,297	\$ 65,816,446	\$ 73,317,397	\$ 81,320,934	\$ 89,837,911	\$ 98,885,436	\$ 108,466,615	\$ 120,888,800
TOTAL LIABILITIES & EQUITY	\$ 46,430,477	\$ 52,741,890	\$ 86,617,483	\$ 92,221,568	\$ 97,622,504	\$ 103,616,125	\$ 109,527,344	\$ 115,102,235	\$ 120,998,681	\$ 127,224,779	\$ 133,782,945	\$ 140,657,583	\$ 149,888,123

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HIGHLY CONFIDENTIAL

Attachment OPC DR 103 Appendix C GA-2007-0168
Case No. GR-2014-0086

HIGHLY CONFIDENTIAL

Southern Missouri Natural Gas Company
Recapitalization
New Residential Customers

Household Fuel Usage	2000 US Census Count	Percent Growth	Growth thru 2006	Percent Converted to Gas	Target Customer Count
Houston					
Natural Gas	17	1.0%	17	100.0%	17
Propane	534	10.0%	587	50.0%	294
Power	267	15.0%	307	30.0%	92
Oil	10	0.0%	10	10.0%	1
Wood	74	0.0%	74	0.0%	-
Other	-	0.0%	-	0.0%	-
Houston - New Residential	902		996		404
Lebanon					
Natural Gas	130	1.0%	131	100.0%	131
Propane	2,318	10.0%	2,550	50.0%	1,275
Power	2,333	15.0%	2,683	30.0%	805
Oil	196	0.0%	196	10.0%	20
Wood	131	0.0%	131	0.0%	-
Other	26	0.0%	26	0.0%	-
Lebanon - New Residential	5,134		5,717		2,231
Licking					
Natural Gas	4	1.0%	4	100.0%	4
Propane	304	10.0%	334	50.0%	167
Power	299	15.0%	344	30.0%	103
Oil	-	0.0%	-	10.0%	-
Wood	31	0.0%	31	0.0%	-
Other	7	0.0%	7	0.0%	-
Licking - New Residential	645		720		274
Branson					
Existing Households in Stone & Taney Counties					39,635
Unreachable Market Discount					50.0%
Starling Residential Figure					19,818
Home Description	Composition of Current Mix	Normalized Load	Market Penetration Rate		Target Customer Count
Propane Only	2.0%	100.0%	50.0%		198
Propane / Electric Mix	50.0%	50.0%	35.0%		1,734
Electric Only	40.0%	100.0%	20.0%		1,585
Other Fuels	8.0%	100.0%	0.0%		-
Branson - New Residential	100.0%				3,518
[The following US Census numbers are for the city of Branson only, therefore, not used in model]					
Branson					
Natural Gas	89	1.0%	90	100.0%	90
Propane	465	10.0%	512	50.0%	256
Power	2,154	25.0%	2,693	30.0%	808
Oil	35	0.0%	35	10.0%	4
Wood	28	0.0%	28	0.0%	-
Other	-	0.0%	-	0.0%	-
Branson - New Residential	2,771		3,357		1,157

HIGHLY CONFIDENTIAL

Southern Missouri Natural Gas Company
Recapitalization
Customer and Operating Inputs

	SMNG		Houston	
	Inputs	Include	Inputs	Include
CUSTOMER PROJECTION				
Residential - Option	2,497	2,497	-	-
Residential - Heating	4,863	4,863	404	404
General Service	783	783	68	68
Large General Service	11	11	6	6
Large Volume	3	3	2	2
Transportation	4	4	1	1
Ethanol Plant	1	1	-	-
West Plains Power	1	1	-	-
Total Customer Projection	8,163	8,163	481	481
TIMING				
Start of Construction	-	-	1-Jan-07	1-Jan-07
Start of Operations	-	-	1-Jan-08	1-Jan-08
Months of Construction	-	-	12	12
Ethanol Plant Operations Date	1-Oct-08	1-Oct-08	-	-
Ethanol Plant Usage (Mcf/d)	7,410	7,410	-	-
WP Power Operations Date	1-Jul-07	1-Jul-07	-	-
WP Power Usage (Mcf/d)	-	-	-	-
MONTHLY OPERATING & MAINTENANCE				
Headcount	33	33	3	3
Salaries & Wages	\$ 80,232	80,232	\$ 6,600	\$ 6,600
Avg Employee Wage per Month	\$ 2,431	2,431	-	-
Rent Offices	2,500	2,500	-	-
Supervision/Mgmt./Manpower	6,000	6,000	-	-
Advertising / SKAR	6,250	6,250	-	-
Political Donations	400	400	-	-
Office Supplies	6,125	6,125	600	600
Ordinary Consumable System Supplies	2,600	2,600	240	240
Vehicle Supplies: Operations (gas/oil)	5,250	5,250	750	750
Vehicle Supplies: Mktg. (gas/oil)	750	750	50	50
Miscellaneous	100	100	25	25
System Materials (repairs to city gate meters)	500	500	100	100
Utilities	1,200	1,200	-	-
Ordinary Service - Trash Service	167	167	-	-
Ordinary Service - Uniforms/Towels/Mats	83	83	-	-
Ordinary Service - Fire Extinguishers	200	200	-	-
Ordinary Service - DOT Annual Assessment	1,750	1,750	-	-
Vehicle Maint. Operations (incl. oil changes)	3,000	3,000	300	300
Vehicle Maint. Mktg. (incl. oil changes)	60	60	10	10
Billing Software Support	500	500	-	-
Misc Admin - Receiving Agents	600	600	-	-
Misc Admin - Dalton Software	1,000	1,000	-	-
Misc Admin - Bank Charges (wires, etc)	100	100	-	-
Misc Admin - Miscellaneous	85	85	-	-
Misc Admin - MEDA Dues	208	208	-	-
Legal	2,100	2,100	-	-
Drug Testing	100	100	-	-
Payroll Service	400	400	-	-
Answering Service	600	600	-	-
Missouri One Call	400	400	-	-
Corrosion Control	450	450	-	-
Credit Check	50	50	-	-
Maintain Vegetation Control	1,833	1,833	-	-
Telephone Exp/City Gate Lines/SCADA	2,000	2,000	200	200
Mobile Phones	600	600	150	150
Radio System	-	-	-	-
Pagers	275	275	75	75
Safety - Customer Related	100	100	-	-
Safety - Employee Related	100	100	-	-
Training	1,600	1,600	-	-
Meals & Travel	250	250	-	-
Regulatory Commission Expense	2,000	2,000	-	-
Other Expenses	25	25	-	-
Services - Accounting	2,333	2,333	-	-
Management Fee (Sendoro)	17,500	17,500	-	-
Management Expense (Sendoro)	3,000	3,000	-	-
Credit Support	-	-	-	-
Income/(Loss) on Merchandise Sold	2,083	2,083	-	-
Interest Expense - Customer Deposits	350	350	-	-
Interest Income	400	400	-	-
CAPITAL EXPENDITURES				
Mainline Capital	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
Ethanol Plant	500,000	500,000	-	-
Distribution Capital	\$ -	\$ -	\$ 240,493	\$ 240,493
Construction & Conversion	1,000	1,000	1,000	1,000
Additional Vehicles	500	500	500	500
Office & Computers	1,000	1,000	-	-
12/31/06 PP&E	\$ 52,544,451	\$ 52,544,451		

HIGHLY CONFIDENTIAL

Southern Missouri Natural Gas Company
Recapitalization
Customer and Operating Inputs

	Lebanon		Licking		Branson	
	Inputs	Include	Inputs	Include	Inputs	Include
CUSTOMER PROJECTION						
Residential - Optional	-	-	-	-	-	-
Residential - Heating	2,231	2,231	274	274	3,518	3,518
General Service	385	385	45	45	974	974
Large General Service	20	20	3	3	20	20
Large Volume	10	10	1	1	2	2
Transportation	5	5	1	1	6	6
Ethanol Plant	-	-	-	-	-	-
West Plains Power	-	-	-	-	-	-
Total Customer Projection	2,651	2,651	324	324	4,520	4,520
TIMING						
Start of Construction	1-Jul-07	1-Jul-07	1-Aug-07	1-Aug-07	1-Jan-08	1-Jan-08
Start of Operations	1-Jul-08	1-Jul-08	1-Jan-08	1-Jan-08	1-Sep-08	1-Sep-08
Months of Construction	12	12	5	5	8	8
Ethanol Plant Operations Date	-	-	-	-	-	-
Ethanol Plant Usage (Mcf/d)	-	-	-	-	-	-
WP Power Operations Date	-	-	-	-	-	-
WP Power Usage (Mcf/d)	-	-	-	-	-	-
MONTHLY OPERATING & MAINTENANCE						
Headcount	9	9	-	-	20	20
Salaries & Wages	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ 70,000	\$ 70,000
Avg Employee Wage per Month	-	-	-	-	3,500	3,500
Rent Offices	300	300	-	-	2,500	2,500
Supervision/Mgmt./Manpower	-	-	-	-	-	-
Advertising / SKAR	-	-	-	-	8,333	8,333
Political Donations	-	-	-	-	-	-
Office Supplies	1,800	1,800	-	-	3,000	3,000
Ordinary Consumable System Supplies	720	720	80	60	1,300	1,300
Vehicle Supplies: Operations (gas/oil)	3,000	3,000	750	750	2,625	2,625
Vehicle Supplies: Mktg. (gas/oil)	200	200	50	50	375	375
Miscellaneous	100	100	25	25	100	100
System Materials (repairs to city gate meters)	500	500	100	100	-	-
Utilities	150	150	-	-	1,200	1,200
Ordinary Service - Trash Service	50	50	-	-	167	167
Ordinary Service - Uniforms/Towels/Mats	-	-	-	-	83	83
Ordinary Service - Fire Extinguishers	-	-	-	-	200	200
Ordinary Service - DOT Annual Assessment	-	-	-	-	875	875
Vehicle Maint. Operations (incl. oil changes)	1,200	1,200	-	-	1,500	1,500
Vehicle Maint. Mktg. (incl. oil changes)	40	40	-	-	60	60
Billing Software Support	-	-	-	-	-	-
Misc Admin - Receiving Agents	-	-	-	-	-	-
Misc Admin - Datatron Software	-	-	-	-	-	-
Misc Admin - Bank Charges (wires, etc)	-	-	-	-	100	100
Misc Admin - Miscellaneous	-	-	-	-	85	85
Misc Admin - MEDA Dues	-	-	-	-	-	-
Legal	-	-	-	-	-	-
Drug Testing	-	-	-	-	100	100
Payroll Service	-	-	-	-	-	-
Answering Service	-	-	-	-	600	600
Missouri One Call	-	-	-	-	-	-
Corrosion Control	-	-	-	-	450	450
Credit Check	-	-	-	-	50	50
Mainline Vegetation Control	-	-	-	-	-	-
Telephone Exp/City Gate Lines/SCADA	1,500	1,500	200	200	1,500	1,500
Mobile Phones	450	450	-	-	1,000	1,000
Radio System	-	-	-	-	-	-
Pagers	150	150	-	-	500	500
Safety - Customer Related	-	-	-	-	50	50
Safety - Employee Related	-	-	-	-	50	50
Training	-	-	-	-	1,200	1,200
Meals & Travel	-	-	-	-	250	250
Regulatory Commission Expense	-	-	-	-	-	-
Other Expenses	-	-	-	-	25	25
Services - Accounting	-	-	-	-	-	-
Management Fee (Sendero)	-	-	-	-	-	-
Management Expense (Sendero)	-	-	-	-	-	-
Credit Support	-	-	-	-	-	-
Income/(Loss) on Merchandise Sold	-	-	-	-	2,083	2,083
Interest Expense - Customer Deposits	-	-	-	-	350	350
Interest Income	-	-	-	-	400	400
CAPITAL EXPENDITURES						
Mainline Capital	\$ 6,500,000	\$ 6,500,000	\$ 750,000	\$ 750,000	\$ 18,000,000	\$ 18,000,000
Ethanol Plant	-	-	-	-	-	-
Distribution Capital	\$ 1,325,343	\$ 1,325,343	\$ 162,198	\$ 162,198	\$ 6,500,000	\$ 6,500,000
Construction & Conversion	1,000	1,000	1,000	1,000	1,000	1,000
Additional Vehicles	2,000	2,000	-	-	9,000	9,000
Office & Computers	750	750	-	-	750	750

12/31/06 PP&E

SOUTHERN MISSOURI NATURAL GAS COMPANY
Rehabilitation
Operating and Maintenance

	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08
Headcount												
SMNG	33	33	33	33	33	33	33	33	33	33	33	33
Houston	-	-	-	-	-	-	3	3	3	3	3	3
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	-	-	-	-	-
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Headcount	33	33	33	33	33	33	36	36	36	36	36	36
Avg Employee Wage per Month	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431
Salaries & Wages	\$ 80,232	\$ 80,232	\$ 80,232	\$ 80,232	\$ 80,232	\$ 80,232	\$ 87,526	\$ 87,526	\$ 87,526	\$ 87,526	\$ 87,526	\$ 87,526
Benefits												
Payroll Taxes	\$ 6,419	\$ 6,419	\$ 6,419	\$ 6,419	\$ 6,419	\$ 6,419	\$ 7,002	\$ 7,002	\$ 7,002	\$ 7,002	\$ 7,002	\$ 7,002
Total 401K	1,605	1,605	1,605	1,605	1,605	1,605	1,751	1,751	1,751	1,751	1,751	1,751
Health Insurance	18,150	18,150	18,150	18,150	18,150	18,150	19,800	19,800	19,800	19,800	19,800	19,800
Long-Term Disability	276	276	276	276	276	276	276	276	276	276	276	276
Uniforms	273	273	273	273	273	273	273	273	273	273	273	273
Total Benefits	\$ 26,722	\$ 26,722	\$ 26,722	\$ 26,722	\$ 26,722	\$ 26,722	\$ 29,102	\$ 29,102	\$ 29,102	\$ 29,102	\$ 29,102	\$ 29,102
Gross Salaries & Wages	\$ 106,954	\$ 106,954	\$ 106,954	\$ 106,954	\$ 106,954	\$ 106,954	\$ 116,627	\$ 116,627	\$ 116,627	\$ 116,627	\$ 116,627	\$ 116,627
Capitalized Portion of Salaries & Wages	\$ 26,739	\$ 26,739	\$ 26,739	\$ 26,739	\$ 26,739	\$ 26,739	\$ 29,157	\$ 29,157	\$ 29,157	\$ 29,157	\$ 29,157	\$ 29,157
Net Salaries & Wages	\$ 80,216	\$ 80,216	\$ 80,216	\$ 80,216	\$ 80,216	\$ 80,216	\$ 87,471	\$ 87,471	\$ 87,471	\$ 87,471	\$ 87,471	\$ 87,471
Operations & Maintenance												
Rent Offices	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Marketing - Supervision/Mgmt./Manpower	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Advertising / SKAR	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
Political Donations	400	400	400	400	400	400	400	400	400	400	400	400
Office Supplies	6,125	6,125	6,125	6,125	6,125	6,125	6,725	6,725	6,725	6,725	6,725	6,725
Ordinary Consumable System Supplies	2,600	2,600	2,600	2,600	2,600	2,600	2,920	2,920	2,920	2,920	2,920	2,920
Vehicle Supplies: Operations (gas/oil)	5,250	5,250	5,250	5,250	5,250	5,250	6,750	6,750	6,750	6,750	6,750	6,750
Vehicle Supplies: Mktg. (gas/oil)	750	750	750	750	750	750	850	850	850	850	850	850
Miscellaneous	100	100	100	100	100	100	150	150	150	150	150	150
System Materials (repairs to city gate meters)	500	500	500	500	500	500	700	700	700	700	700	700
Utilities	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Ordinary Service - Trash Service	167	167	167	167	167	167	167	167	167	167	167	167
Ordinary Service - Uniforms/Towels/Mats	83	83	83	83	83	83	83	83	83	83	83	83
Ordinary Service - Fire Extinguishers	200	200	200	200	200	200	200	200	200	200	200	200
Ordinary Service - DOT Annual Assessment	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
Vehicle Maint. Operations (incl. oil changes)	3,000	3,000	3,000	3,000	3,000	3,000	3,300	3,300	3,300	3,300	3,300	3,300
Vehicle Maint. Mktg. (incl. oil changes)	60	60	60	60	60	60	70	70	70	70	70	70
Billing / Software Support	500	500	500	500	500	500	500	500	500	500	500	500
Misc. Admin. - Recruiting Agents	600	600	600	600	600	600	600	600	600	600	600	600
Misc. Admin. - Daffron Software	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Misc. Admin. - Bank Charges (wires, etc)	100	100	100	100	100	100	100	100	100	100	100	100
Misc. Admin. - Miscellaneous	85	85	85	85	85	85	85	85	85	85	85	85
Misc. Admin. - MEDA Dues	208	208	208	208	208	208	208	208	208	208	208	208
Legal	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100

HIGHLY CONFIDENTIAL

Attachment OPC DR1103 Appendix C GA-2007-0168
Case No. GR-2014-0086

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Operating and Maintenance

	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08
Drug Testing	100	100	100	100	100	100	100	100	100	100	100	100
Payroll Service	400	400	400	400	400	400	400	400	400	400	400	400
Answering Service	600	600	600	600	600	600	600	600	600	600	600	600
Missouri One Call	400	400	400	400	400	400	400	400	400	400	400	400
Corrosion Control	450	450	450	450	450	450	450	450	450	450	450	450
Credit Check	50	50	50	50	50	50	50	50	50	50	50	50
Mainline Vegetation Control	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
Telephone Exp./City Gate Lines/SCADA	2,000	2,000	2,000	2,000	2,000	2,000	2,400	2,400	2,400	2,400	2,400	2,400
Mobile Phones	600	600	600	600	600	600	750	750	750	750	750	750
Radio System	-	-	-	-	-	-	-	-	-	-	-	-
Pagers	275	275	275	275	275	275	350	350	350	350	350	350
Customer Related	100	100	100	100	100	100	100	100	100	100	100	100
Employee Related	100	100	100	100	100	100	100	100	100	100	100	100
Training	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Meals & Travel	250	250	250	250	250	250	250	250	250	250	250	250
Regulatory Commission Expense	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other Expenses	25	25	25	25	25	25	25	25	25	25	25	25
Total Operating Expenses	52,311	52,311	52,311	52,311	52,311	52,311	56,016	56,016	56,016	56,016	56,016	56,016
Services - Accounting	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,333
Management Fee (Sendoro)	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Management Expenses (Sendoro)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL O & M	\$ 105,382	\$ 155,360	\$ 155,360	\$ 155,360	\$ 155,360	\$ 155,360	\$ 166,320	\$ 166,320	\$ 166,320	\$ 166,320	\$ 166,320	\$ 166,320
Other Income												
Income/(Loss) on Merchandise Sold	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083	\$ 2,083
Interest Income	400	400	400	400	400	400	400	400	400	400	400	400
Total Other Income	2,483	2,483	2,483	2,483	2,483	2,483	2,483	2,483	2,483	2,483	2,483	2,483
Other Expenses												
Credit Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncollectible Accounts (Bad Debt)	16,392	16,459	16,527	16,595	16,663	16,731	16,799	16,961	17,094	17,228	17,362	17,496
Interest Expense - Cust Dep	350	350	350	350	350	350	350	350	350	350	350	350
Total Other Expenses	\$ 16,742	\$ 16,809	\$ 16,877	\$ 16,945	\$ 17,013	\$ 17,081	\$ 17,149	\$ 17,311	\$ 17,444	\$ 17,578	\$ 17,712	\$ 17,846
TOTAL EXPENSES	\$ 119,640	\$ 169,686	\$ 169,754	\$ 169,822	\$ 169,890	\$ 169,957	\$ 180,985	\$ 181,147	\$ 181,281	\$ 181,415	\$ 181,549	\$ 181,682

HIGHLY CONFIDENTIAL

Attachment OPC DR1103 Appendix C GA-2007-0168
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SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Customer Information

TARIFF RATES	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08
Gas Supply Charge												
PGA - Purchase Gas Adjustment	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
ACA - Actual Cost Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Gas Supply Charge	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Residential - Optional												
Customer Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Charge	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280
Residential - Heat												
Customer Charge	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Distribution Charge	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570
General Service												
Customer Charge	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Distribution Charge	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570	\$ 3.570
Large General Service												
Customer Charge	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Distribution Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SMNG	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189
Houston	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189
Lebanon	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189
Licking	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189	\$ 2.189
Branson	\$ 3.000	\$ 3.000	\$ 3.000	\$ 3.000	\$ 3.000	\$ 3.000	\$ 3.000	\$ 3.000	\$ 3.000	\$ 3.000	\$ 3.000	\$ 3.000
Large Volume General												
Customer Charge	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Distribution Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SMNG	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189
Houston	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189
Lebanon	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189
Licking	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189	\$ 1.189
Branson	\$ 2.500	\$ 2.500	\$ 2.500	\$ 2.500	\$ 2.500	\$ 2.500	\$ 2.500	\$ 2.500	\$ 2.500	\$ 2.500	\$ 2.500	\$ 2.500
Transport												
Customer Charge	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Distribution Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SMNG	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691
Ethanol Plant	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691
West Plains Power Project	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000	\$ 1.000
Houston	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691
Lebanon	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691
Licking	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691	\$ 0.691
Branson	\$ 2.000	\$ 2.000	\$ 2.000	\$ 2.000	\$ 2.000	\$ 2.000	\$ 2.000	\$ 2.000	\$ 2.000	\$ 2.000	\$ 2.000	\$ 2.000
NYMEX - per www.futuresource.com												
Updated on 08/22/06	\$ 8.743	\$ 8.825	\$ 8.920	\$ 9.065	\$ 9.985	\$ 10.865	\$ 11.355	\$ 11.365	\$ 11.160	\$ 8.730	\$ 8.565	\$ 8.645
Base Adjustment	\$ (1.000)	\$ (1.000)	\$ (1.000)	\$ (1.000)	\$ (1.000)	\$ (1.000)	\$ (1.000)	\$ (1.000)	\$ (1.000)	\$ (1.000)	\$ (1.000)	\$ (1.000)
Market Gas Price as of 8/22/06	\$ 7.743	\$ 7.825	\$ 7.920	\$ 8.065	\$ 8.985	\$ 9.865	\$ 10.355	\$ 10.365	\$ 10.160	\$ 7.730	\$ 7.565	\$ 7.645

VOLUMES (Mcf)	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08
Residential - Optional												
Customer Count	2,507	2,518	2,528	2,539	2,549	2,560	2,570	2,580	2,591	2,601	2,612	2,622
Average Usage (Mcf)	0.80	0.80	1.00	2.60	6.00	10.00	11.00	9.00	7.00	3.50	1.50	0.80
Total Residential - Optional	2,006	2,014	2,528	6,601	15,295	25,595	28,269	23,223	18,135	9,104	3,917	2,098
Residential - Heat												
Customer Count												
SMNG	4,883	4,903	4,924	4,944	4,964	4,984	5,005	5,025	5,045	5,066	5,086	5,106
Houston	-	-	-	-	-	-	-	17	34	50	67	84
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	11	23	34	46	57
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Count	4,883	4,903	4,924	4,944	4,964	4,984	5,005	5,053	5,102	5,150	5,199	5,247
Average Usage (Mcf)	1.25	1.25	1.50	3.25	7.50	12.00	14.00	12.00	9.00	5.00	2.00	1.25
Total Residential - Heat	6,104	6,129	7,386	16,068	37,232	59,814	70,067	60,639	45,916	25,752	10,398	6,559
General Service												
Customer Count												
SMNG	786	789	793	796	799	802	806	809	812	815	819	822
Houston	-	-	-	-	-	-	-	3	6	9	11	14
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	2	4	6	8	9
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Count	786	789	793	796	799	802	806	814	822	830	838	846
Average Usage (Mcf)	7.00	7.00	8.00	10.00	19.00	34.00	43.00	38.00	25.00	13.00	9.00	7.00
Total General Service	5,503	5,525	6,341	7,959	15,184	28,887	34,444	30,918	20,540	10,784	7,538	5,919
Large General Service												
Customer Count												
SMNG	11	11	11	11	11	11	11	11	11	11	11	11
Houston	-	-	-	-	-	-	-	6	6	6	6	6

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Customer Information

Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	9	3	3	3	3	3
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Count	11	11	11	11	11	11	20	20	20	20	20	20
Average Usage (Mcf)	300.0	313.6	347.7	518.2	754.5	1,222.7	1,404.5	1,127.3	931.8	559.1	409.1	325.0
Monthly Volumes												
SMNG	3,300	3,450	3,825	5,700	8,300	13,450	15,450	12,400	10,250	6,150	4,500	3,575
Houston	-	-	-	-	-	-	-	6,775	5,610	3,371	2,471	1,966
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	3,387	2,805	1,686	1,235	983
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Large General Service	3,300	3,450	3,825	5,700	8,300	13,450	15,450	22,562	18,664	11,207	8,206	6,524
Large Volume												
Customer Count												
SMNG	3	3	3	3	3	3	3	3	3	3	3	3
Houston	-	-	-	-	-	-	-	2	2	2	2	2
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	1	1	1	1	1
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Count	3	3	3	3	3	3	3	6	6	6	6	6
Average Usage (Mcf)	1,300	1,300	1,400	1,700	2,400	3,800	4,667	3,967	2,900	1,933	1,633	1,333
Monthly Volumes												
SMNG	3,900	3,900	4,200	5,100	7,200	11,400	14,000	11,900	8,700	5,800	4,900	4,000
Houston	-	-	-	-	-	-	-	7,947	5,819	3,886	3,288	2,689
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	3,973	2,910	1,943	1,644	1,344
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Large Volume	3,900	3,900	4,200	5,100	7,200	11,400	14,000	23,820	17,429	11,629	9,833	8,033
Total Volumes												
SMNG	20,813	21,019	24,280	41,427	83,210	139,146	162,429	138,562	102,797	56,983	30,857	21,809
Houston	-	-	-	-	-	-	-	15,031	11,874	7,620	5,996	4,860
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	7,569	6,014	3,873	3,039	2,465
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Volumes	20,813	21,019	24,280	41,427	83,210	139,146	162,429	161,163	120,685	68,476	39,892	29,133
Transport Volume												
Customer Count												
SMNG	4	4	4	4	4	4	4	4	4	4	4	4
Houston	-	-	-	-	-	-	-	1	1	1	1	1
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	1	1	1	1	1
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Count	4	4	4	4	4	4	4	6	6	6	6	6
Ethanol Plant	-	-	-	-	-	-	-	-	-	-	-	-
West Plains Power Project	1	1	1	1	1	1	1	1	1	1	1	1
Average Usage (Mcf)	5,500	5,725	6,000	6,700	7,675	8,625	9,550	7,825	7,150	7,625	6,650	5,913
Ethanol Plant	-	-	-	-	-	-	-	-	-	-	-	-
West Plains Power Project	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Volumes												
SMNG	22,000	22,900	24,000	26,800	30,700	34,500	38,200	31,300	28,600	30,500	26,600	23,650
Houston	-	-	-	-	-	-	-	7,838	7,174	7,663	6,694	5,962
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	7,838	7,174	7,663	6,694	5,962
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Transport Volume	22,000	22,900	24,000	26,800	30,700	34,500	38,200	46,976	42,948	45,826	39,989	35,574
Customer Count												
SMNG	8,196	8,230	8,264	8,298	8,331	8,365	8,399	8,433	8,467	8,501	8,535	8,569
Houston	-	-	-	-	-	-	-	29	48	68	88	107
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	18	32	45	58	72
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Count	8,196	8,230	8,264	8,298	8,331	8,365	8,399	8,480	8,547	8,614	8,681	8,748
Customer Growth												
SMNG	34	34	34	34	34	34	34	34	34	34	34	34
Houston	-	-	-	-	-	-	-	29	20	20	20	20
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	18	13	13	13	13
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Volumes												
SMNG	42,813	43,919	48,280	68,227	113,910	173,646	200,629	169,862	131,397	67,483	37,457	45,459
Houston	-	-	-	-	-	-	-	22,869	19,047	15,283	12,690	10,821
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	15,407	13,188	11,536	9,733	8,426
Branson	-	-	-	-	-	-	-	-	-	-	-	-

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SOUTHERN MISSOURI NATURAL GAS COMPANY
Reconciliation
Customer Information

REVENUES	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08
Residential - Optional												
Customer Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Charge	10,592	10,636	13,349	34,851	80,756	135,142	149,261	122,617	95,753	48,069	20,683	11,075
PGA Charge	22,066	22,157	27,811	72,607	168,241	281,546	310,960	255,452	199,486	100,143	43,090	23,073
ACA Charge	-	-	-	-	-	-	-	-	-	-	-	-
Total Residential - Optional	\$ 32,658	\$ 32,793	\$ 41,161	\$ 107,458	\$ 248,997	\$ 416,688	\$ 460,220	\$ 378,068	\$ 295,239	\$ 148,212	\$ 63,774	\$ 34,148
Residential - Heat												
Customer Charge	\$ 48,832	\$ 49,034	\$ 49,237	\$ 49,440	\$ 49,642	\$ 49,845	\$ 50,048	\$ 50,533	\$ 51,018	\$ 51,503	\$ 51,989	\$ 52,474
Distribution Charge												
SMNG	21,791	21,882	26,366	57,362	132,917	213,536	250,137	215,272	162,105	90,420	36,318	22,786
Houston	-	-	-	-	-	-	-	721	1,082	901	481	376
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	490	735	612	327	255
Branson	-	-	-	-	-	-	-	-	-	-	-	-
PGA Charge	67,144	67,422	81,241	176,747	409,549	657,953	770,732	667,033	505,079	283,268	114,375	72,152
ACA Charge	-	-	-	-	-	-	-	-	-	-	-	-
Total Residential - Heat	\$ 137,767	\$ 138,338	\$ 166,845	\$ 283,549	\$ 692,108	\$ 921,333	\$ 1,070,917	\$ 934,048	\$ 720,018	\$ 426,705	\$ 205,484	\$ 148,042
General Service												
Customer Charge	\$ 11,791	\$ 11,840	\$ 11,889	\$ 11,938	\$ 11,987	\$ 12,036	\$ 12,085	\$ 12,205	\$ 12,324	\$ 12,444	\$ 12,563	\$ 12,683
Distribution Charge												
SMNG	19,445	19,726	22,637	28,413	54,206	103,125	123,678	109,739	72,488	37,845	26,305	20,541
Houston	-	-	-	-	-	-	-	384	506	-	364	354
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	254	335	261	241	234
Branson	-	-	-	-	-	-	-	-	-	-	-	-
PGA Charge	60,529	60,780	69,750	87,547	167,021	317,752	381,080	340,100	225,942	118,629	82,917	65,105
ACA Charge	-	-	-	-	-	-	-	-	-	-	-	-
Total General Service	\$ 91,965	\$ 92,347	\$ 104,277	\$ 127,898	\$ 233,214	\$ 432,913	\$ 516,843	\$ 462,682	\$ 311,394	\$ 169,574	\$ 122,391	\$ 98,917
Large General Service												
Customer Charge	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 1,001	\$ 1,002	\$ 1,002	\$ 1,003	\$ 1,004
Distribution Charge												
SMNG	7,225	7,553	8,374	12,479	18,171	29,446	33,825	27,147	22,440	13,464	9,852	7,827
Houston	-	-	-	-	-	-	-	14,832	12,281	7,381	5,410	4,305
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	7,416	6,140	3,690	2,705	2,152
Branson	-	-	-	-	-	-	-	-	-	-	-	-
PGA Charge	36,300	37,950	42,075	62,700	91,300	147,950	169,950	248,186	205,308	123,277	90,270	71,768
ACA Charge	-	-	-	-	-	-	-	-	-	-	-	-
Total Large General Service	\$ 44,075	\$ 46,053	\$ 50,999	\$ 75,729	\$ 110,021	\$ 177,946	\$ 204,325	\$ 298,583	\$ 247,171	\$ 148,814	\$ 109,239	\$ 87,056
Large Volume												
Customer Charge	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 1,802	\$ 1,803	\$ 1,805	\$ 1,806	\$ 1,808
Distribution Charge												
SMNG	4,636	4,636	4,992	6,062	8,558	13,550	16,441	14,144	10,341	6,894	5,824	4,754
Houston	-	-	-	-	-	-	-	9,445	6,917	4,619	3,909	3,196
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	4,723	3,458	2,309	1,954	1,598
Branson	-	-	-	-	-	-	-	-	-	-	-	-
PGA Charge	42,900	42,900	46,200	56,100	79,200	125,400	154,000	262,018	191,719	127,919	108,159	88,367
ACA Charge	-	-	-	-	-	-	-	-	-	-	-	-
Total Large General Service	\$ 48,436	\$ 48,436	\$ 52,092	\$ 63,062	\$ 88,658	\$ 139,850	\$ 171,541	\$ 292,132	\$ 214,238	\$ 143,546	\$ 121,653	\$ 99,723
Branson Lateral Recoupment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 354,900	\$ 357,967	\$ 405,373	\$ 657,696	\$ 1,272,998	\$ 2,088,731	\$ 2,423,845	\$ 2,365,514	\$ 1,788,260	\$ 1,036,852	\$ 620,540	\$ 467,886
Transport												
Customer Charge	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,101	\$ 2,102	\$ 2,103	\$ 2,104	\$ 2,105
Distribution Charge												
SMNG	15,195	15,817	16,576	18,510	21,204	23,829	26,384	21,618	19,754	21,066	18,372	16,335
Ethanol Plant	-	-	-	-	-	-	-	-	-	-	-	-
West Plains Power Project	-	-	-	-	-	-	-	-	-	-	-	-
Houston	-	-	-	-	-	-	-	5,414	4,955	5,293	4,624	4,118
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	5,414	4,955	5,293	4,624	4,118
Branson	-	-	-	-	-	-	-	-	-	-	-	-
Total Transport	\$ 16,695	\$ 17,317	\$ 18,076	\$ 20,010	\$ 22,704	\$ 25,329	\$ 27,884	\$ 34,547	\$ 31,765	\$ 33,754	\$ 29,724	\$ 26,675
TOTAL REVENUES (w/Transport)	\$ 371,595	\$ 375,284	\$ 423,450	\$ 677,706	\$ 1,295,702	\$ 2,114,059	\$ 2,451,729	\$ 2,400,060	\$ 1,820,026	\$ 1,070,606	\$ 650,263	\$ 494,561

HIGHLY CONFIDENTIAL

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SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Revenue Information

	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08
Fuel Adjustment												
Market Area Adjustment	0.950%	0.950%	0.950%	0.950%	0.950%	0.950%	0.950%	0.950%	0.950%	0.950%	0.950%	0.950%
Production Area Adjustment	2.100%	2.100%	2.100%	2.100%	2.100%	2.100%	2.100%	2.100%	2.100%	2.100%	2.100%	2.100%
Variable Transportation Adjustment												
Net Delivered Factor	0.770%	0.770%	0.770%	0.770%	0.770%	0.770%	0.770%	0.770%	0.770%	0.770%	0.770%	0.770%
Gross Purchased Factor	0.810%	0.810%	0.810%	0.810%	0.810%	0.810%	0.810%	0.810%	0.810%	0.810%	0.810%	0.810%
Gross MMBtu Purchased												
MCF Purchases	20,813	21,019	24,280	41,427	83,210	139,146	162,429	161,163	120,685	68,476	39,892	29,133
MMBtu Factor	1.018	1.018	1.018	1.018	1.018	1.018	1.018	1.018	1.018	1.018	1.018	1.018
Net MMBtu Delivered	21,187	21,397	24,717	42,173	84,708	141,650	165,353	164,064	122,857	69,709	40,610	29,658
Market Area Fuel Adjustment	203	205	237	404	812	1,359	1,586	1,574	1,178	669	389	284
Production Area Fuel Adjustment	459	463	535	913	1,834	3,068	3,581	3,553	2,661	1,510	879	642
Total Gross MMBtu Purchased	21,849	22,066	25,489	43,491	87,355	146,076	170,520	169,190	126,696	71,887	41,879	30,584
Commodity Pricing												
Gross MMBTU Purchased	21,849	22,066	25,489	43,491	87,355	146,076	170,520	169,190	126,696	71,887	41,879	30,584
Market Gas Price as of 8/22/06	\$ 7.743	\$ 7.825	\$ 7.920	\$ 8.065	\$ 8.985	\$ 9.865	\$ 10.355	\$ 10.365	\$ 10.160	\$ 7.730	\$ 7.565	\$ 7.645
Total Commodity Cost	\$ 169,179	\$ 172,667	\$ 201,874	\$ 350,753	\$ 784,882	\$ 1,441,043	\$ 1,765,732	\$ 1,753,655	\$ 1,287,232	\$ 555,686	\$ 316,815	\$ 233,816
Transportation Cost												
SMNG Fixed Reservation Charges	\$ 114,158	\$ 114,158	\$ 110,475	\$ 114,158	\$ 110,475	\$ 114,158	\$ 114,158	\$ 106,793	\$ 114,158	\$ 110,475	\$ 114,158	\$ 110,475
Branson Fixed Reservation Charges												
Release Capacity	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Fixed Reservation Charges Expensed	\$ 112,158	\$ 112,158	\$ 108,475	\$ 112,158	\$ 108,475	\$ 112,158	\$ 112,158	\$ 104,793	\$ 112,158	\$ 108,475	\$ 112,138	\$ 108,475
Variable Transportation Charges	\$ 340	\$ 343	\$ 397	\$ 677	\$ 1,360	\$ 2,274	\$ 2,654	\$ 2,634	\$ 1,972	\$ 1,119	\$ 652	\$ 476
Total Transportation Cost	\$ 112,498	\$ 112,501	\$ 108,872	\$ 112,835	\$ 109,835	\$ 114,431	\$ 114,812	\$ 107,426	\$ 114,130	\$ 109,394	\$ 112,809	\$ 108,951
Total Gas Cost	\$ 281,677	\$ 285,168	\$ 310,746	\$ 463,588	\$ 894,717	\$ 1,555,474	\$ 1,880,544	\$ 1,861,081	\$ 1,401,362	\$ 665,280	\$ 429,624	\$ 342,766

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HIGHLY CONFIDENTIAL

SOUTHERN MISSISSIPPI NATURAL GAS COMPANY
Reconciliation
Southern Gas Reconciliation

	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08
SHING CAPACITY COSTS																	
Total Volumes per Pooled Volumes per Day	42,813 1,381	43,719 1,417	46,280 1,409	60,227 2,201	113,910 3,797	173,646 5,401	200,629 6,472	200,137 7,177	143,432 5,278	114,802 3,810	79,881 2,577	64,707 2,137	96,209 3,091	97,032 3,195	107,413 3,580	370,462 11,950	481,877 14,389
Southern Gas Reconciliation																	
Production Area Rate (\$/Mcf)	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974
Capacity Based Production Charge	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194	41,194
10,000 Mcfd Capacity	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139
Market Area Rate (\$/Mcf)	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309	35,309
Capacity Based Market Charge	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655	17,655
10,000 Mcfd Capacity	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766
5,000 Mcfd Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 Mcfd Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 Mcfd Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SHING CAPACITY COSTS	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138	114,138
BRANSON CAPACITY COSTS																	
Total Volumes per Pooled Volumes per Day	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Production Area Rate (\$/Mcf)	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974	0.1974
TOTAL BRANSON CAPACITY COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHING LATERAL RECOMPURMENT																	
Analysis of Branson Lateral Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lateral Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lateral Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Present Value at 10% Internal Rate of Return	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641	2,936,641

SOUTHERN MISSOURI NATURAL GAS COMPANY
Reappraisal
Southern Star Transportation

	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Mar 10	Apr 10	
SMNG CAPACITY COSTS																		
Total Volumes per Period	533,914	628,830	544,692	498,302	418,443	374,997	342,325	343,897	347,353	349,944	397,011	473,641	600,123	669,522	570,866	516,881	429,094	
Volumes per Day	17,223	20,285	17,453	16,074	13,948	12,097	11,411	11,093	11,205	11,665	12,807	15,708	19,359	21,267	20,398	16,674	14,303	
Southern Star Transportation																		
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	
Capacity Based Production Charge 10,000 Mcfd Capacity	\$ 61,194	\$ 61,194	\$ 55,272	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 55,272	\$ 61,194	\$ 59,220	
Market Area Rate (\$/Mcf) Capacity Based Market Charge 10,000 Mcfd Capacity	\$ 35,209	\$ 35,209	\$ 31,892	\$ 35,209	\$ 34,170	\$ 35,209	\$ 34,170	\$ 35,209	\$ 35,209	\$ 34,170	\$ 35,209	\$ 34,170	\$ 35,209	\$ 35,209	\$ 31,892	\$ 35,209	\$ 34,170	
5,000 Mcfd Capacity	17,655	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	
5,000 Mcfd Capacity	17,655	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	
5,000 Mcfd Capacity	-	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	
5,000 Mcfd Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5,000 Mcfd Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL SMNG CAPACITY COSTS	\$ 131,812	\$ 149,467	\$ 135,002	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 149,467	\$ 135,002	\$ 149,467	\$ 144,645	
BRANSON CAPACITY COSTS																		
Total Volumes per Period	37,497	47,310	42,577	83,971	71,196	57,613	49,677	47,147	49,325	53,164	66,255	92,330	130,523	151,799	128,717	105,154	82,494	
Volumes per Day	1,210	1,526	1,521	2,709	2,373	1,858	1,656	1,521	1,591	1,722	2,137	3,078	4,210	4,897	4,597	3,392	2,730	
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	
TOTAL BRANSON CAPACITY COSTS	\$ 7,402	\$ 9,339	\$ 8,405	\$ 16,576	\$ 14,054	\$ 11,373	\$ 9,806	\$ 9,397	\$ 9,737	\$ 10,495	\$ 13,079	\$ 18,226	\$ 25,763	\$ 29,965	\$ 25,467	\$ 20,757	\$ 16,263	
SMNG LATERAL RECOUPMENT																		
Lateral Surcharge (\$/Mcf) Growth Period (Years 1 - 5) Term Period (Years 6 - 20)	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	
TOTAL SMNG LATERAL RECOUPMENT	\$ 74,994	\$ 94,620	\$ 85,153	\$ 167,942	\$ 142,393	\$ 115,225	\$ 99,354	\$ 94,294	\$ 98,650	\$ 106,329	\$ 132,510	\$ 184,661	\$ 261,046	\$ 303,597	\$ 257,435	\$ 210,308	\$ 164,991	
Analysis of Branson Lateral Investment																		
Lateral Surcharge	74,994	94,620	85,153	167,942	142,393	115,225	99,354	94,294	98,650	106,329	132,510	184,661	261,046	303,597	257,435	210,308	164,991	
Net Investment	74,994	94,620	85,153	167,942	142,393	115,225	99,354	94,294	98,650	106,329	132,510	184,661	261,046	303,597	257,435	210,308	164,991	
Net Present Value of 10% Internal Rate of Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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SOUTHERN MISSOURI NATURAL GAS COMPANY
Reconciliation
Southern Star Transportation

	May 10	Jun 10	Jul 10	Aug 10	Sep 10	Oct 10	Nov 10	Dec 10	Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11	Jul 11	Aug 11	Sep 11
SMNG CAPACITY COSTS																	
Total Volumes per Period	380,957	346,668	348,030	351,457	354,446	403,628	485,431	618,274	680,901	587,741	529,145	436,505	385,425	350,046	351,286	354,774	358,130
Volumes per Day	12,289	11,556	11,227	11,337	11,815	13,020	16,181	19,944	21,965	20,991	17,069	14,550	12,493	11,668	11,332	11,464	11,938
Southern Star Transportation																	
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974
Capacity Based Production Charge 10,000 Mcfd Capacity	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 55,272	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,220
Market Area Rate (\$/Mcf)	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139
Capacity Based Market Charge 10,000 Mcfd Capacity	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	\$ 31,892	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	\$ 34,170
5,000 Mcfd Capacity	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,085
5,000 Mcfd Capacity	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,085
5,000 Mcfd Capacity	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,085
5,000 Mcfd Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 Mcfd Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SMNG CAPACITY COSTS	\$ 149,467	\$ 144,645	\$ 149,467	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 149,467	\$ 135,002	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 149,467	\$ 144,645
BRANSON CAPACITY COSTS																	
Total Volumes per Period	63,577	63,841	51,014	52,993	57,183	72,098	103,188	147,654	170,780	144,130	115,602	88,249	66,777	56,136	53,110	54,779	59,405
Volumes per Day	2,051	1,795	1,644	1,709	1,906	2,326	3,440	4,763	5,509	5,148	3,729	2,942	2,154	1,871	1,713	1,774	1,980
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974
TOTAL BRANSON CAPACITY COSTS	\$ 12,550	\$ 10,620	\$ 10,071	\$ 10,461	\$ 11,288	\$ 14,232	\$ 20,369	\$ 29,147	\$ 33,712	\$ 28,451	\$ 22,820	\$ 17,420	\$ 13,182	\$ 11,081	\$ 10,484	\$ 10,835	\$ 11,297
SMNG LATERAL RECOUPMENT																	
Lateral Surcharge (\$/Mcf)	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000
Growth Period (Years 1 - 5)																	
Term Period (Years 6 - 20)																	
TOTAL SMNG LATERAL RECOUPMENT	\$ 127,155	\$ 107,682	\$ 102,033	\$ 105,987	\$ 114,346	\$ 144,196	\$ 206,376	\$ 295,308	\$ 341,559	\$ 288,260	\$ 231,204	\$ 176,498	\$ 133,554	\$ 112,272	\$ 106,220	\$ 109,959	\$ 118,810
Analysis of Branson Lateral																	
Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lateral Surcharge	127,155	107,682	102,033	105,987	114,346	144,196	206,376	295,308	341,559	288,260	231,204	176,498	133,554	112,272	106,220	109,959	118,810
Net Investment	\$ 127,155	\$ 107,682	\$ 102,033	\$ 105,987	\$ 114,346	\$ 144,196	\$ 206,376	\$ 295,308	\$ 341,559	\$ 288,260	\$ 231,204	\$ 176,498	\$ 133,554	\$ 112,272	\$ 106,220	\$ 109,959	\$ 118,810
Net Present Value at 10% Internal Rate of Return																	

HIGHLY CONFIDENTIAL

Attachment OPC DR1103 Appendix C GA-2007-0168
Case No. GR-2014-0086

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Southern Star Transportation

	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Jan 13	Feb 13	
SMNG CAPACITY COSTS																		
Total Volumes per Period	409,011	494,935	633,224	698,273	607,904	540,221	443,451	389,754	353,389	354,478	357,996	361,667	414,083	503,637	646,600	713,574	615,297	
Volumes per Day	13,194	16,498	20,427	22,526	21,031	17,426	14,782	12,573	11,700	11,435	11,540	12,056	13,358	16,708	20,858	23,019	21,975	
Southern Star Transportation																		
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	
Capacity Based Production Charge 10,000 Mcfd Capacity	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,246	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 55,272	
Market Area Rate (\$/Mcf)	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	
Capacity Based Market Charge 10,000 Mcfd Capacity	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	\$ 33,031	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	\$ 31,892	
5,000 Mcfd Capacity	17,655	17,085	17,655	17,655	16,516	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	
3,000 Mcfd Capacity	17,655	17,085	17,655	17,655	16,516	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	
5,000 Mcfd Capacity	17,655	17,085	17,655	17,655	16,516	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	
5,000 Mcfd Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5,000 Mcfd Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL SMNG CAPACITY COSTS	\$ 149,467	\$ 144,645	\$ 149,467	\$ 149,467	\$ 139,824	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 149,467	\$ 135,002	
BRANSON CAPACITY COSTS																		
Total Volumes per Period	75,295	108,976	157,038	181,787	153,601	122,547	92,490	67,384	58,150	55,063	56,965	61,573	70,315	114,242	165,174	190,896	161,091	
Volumes per Day	2,429	3,633	5,066	5,864	5,297	3,933	3,003	2,238	1,938	1,776	1,838	2,052	2,526	3,808	5,328	6,138	5,753	
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	
TOTAL BRANSON CAPACITY COSTS	\$ 14,863	\$ 21,516	\$ 31,003	\$ 35,885	\$ 30,321	\$ 24,191	\$ 18,238	\$ 13,696	\$ 11,479	\$ 10,870	\$ 11,245	\$ 12,154	\$ 15,459	\$ 22,551	\$ 32,605	\$ 37,683	\$ 31,799	
SMNG LATERAL RECOMPUTMENT																		
Lateral Surcharge (\$/Mcf)																		
Growth Period (Years 1 - 5)	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	\$ 2,0000	
Term Period (Years 6 - 20)																		
TOTAL SMNG LATERAL RECOMPUTMENT	\$ 150,589	\$ 217,991	\$ 314,114	\$ 363,574	\$ 307,202	\$ 245,099	\$ 184,980	\$ 138,768	\$ 116,300	\$ 110,127	\$ 113,931	\$ 123,145	\$ 156,629	\$ 228,484	\$ 330,347	\$ 381,792	\$ 322,182	
Analysis of Branson Lateral Investment																		
Lateral Surcharge	150,589	217,991	314,114	363,574	307,202	245,099	184,980	138,768	116,300	110,127	113,931	123,145	156,629	228,484	330,347	381,792	322,182	
Net Investment	\$ 150,589	\$ 217,991	\$ 314,114	\$ 363,574	\$ 307,202	\$ 245,099	\$ 184,980	\$ 138,768	\$ 116,300	\$ 110,127	\$ 113,931	\$ 123,145	\$ 156,629	\$ 228,484	\$ 330,347	\$ 381,792	\$ 322,182	
Net Present Value of 10% Internal Rate of Return																		

HIGHLY CONFIDENTIAL

Attachment OPC DR1103 Appendix C GA-2007-0168
Case No. GR-2014-0086

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Receivable
Southern Star Transportation

	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14			
SMNG CAPACITY COSTS																				
Total Volume per Period	549,811	449,542	593,641	364,410	527,378	520,557	364,576	418,543	511,576	658,939	707,869	672,410	589,030	464,470	597,493	559,492	360,378	360,378		
Volume per Day	17,336	14,785	12,698	11,880	11,288	11,644	12,165	13,308	17,085	21,253	23,477	22,307	19,000	15,183	12,822	11,791	11,422	11,422		
Southern Star Transportation																				
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	
Capacity Based Production Charge	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 61,194	
Market Area Rate (\$/Mcf)	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	
Capacity Based Market Charge	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	\$ 31,892	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	\$ 35,309	
5,000 Mcfd Capacity	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,655	
5,000 Mcfd Capacity	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,655	
5,000 Mcfd Capacity	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,655	
5,000 Mcfd Capacity	17,655	17,085	17,655	17,085	17,655	17,655	17,085	17,655	17,085	17,655	17,655	15,946	17,655	17,085	17,655	17,085	17,655	17,655	17,655	
TOTAL SMNG CAPACITY COSTS	\$ 149,740	\$ 144,645	\$ 147,467	\$ 144,645	\$ 149,740	\$ 147,467	\$ 144,645	\$ 149,740	\$ 144,645	\$ 147,467	\$ 147,467	\$ 135,092	\$ 147,467	\$ 144,645	\$ 149,740	\$ 144,645	\$ 149,740	\$ 149,740	\$ 149,740	
BRANSON CAPACITY COSTS																				
Total Volume per Period	127,843	95,723	71,379	59,677	56,293	59,391	63,141	60,453	117,805	170,713	197,547	166,601	132,011	98,451	73,216	61,151	57,896	57,896	57,896	
Volume per Day	4,125	3,191	2,303	1,990	1,823	1,884	2,105	2,085	3,927	5,507	6,266	5,350	4,288	3,282	2,362	2,038	1,888	1,888	1,888	
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	
TOTAL BRANSON CAPACITY COSTS	\$ 25,240	\$ 18,896	\$ 14,094	\$ 11,784	\$ 11,154	\$ 11,526	\$ 12,464	\$ 15,081	\$ 23,235	\$ 33,699	\$ 38,956	\$ 32,887	\$ 26,039	\$ 19,434	\$ 14,453	\$ 12,071	\$ 11,429	\$ 11,429	\$ 11,429	
SMNG LATERAL RECOMPONENT																				
Lateral Exchange (\$/Mcf)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Growth Period (Years 1 - 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Term Period (Years 6 - 20)	\$ 255,727	\$ 191,445	\$ 142,797	\$ 119,374	\$ 113,006	\$ 115,281	\$ 126,282	\$ 100,905	\$ 235,611	\$ 341,427	\$ 394,693	\$ 333,302	\$ 264,021	\$ 192,092	\$ 146,431	\$ 122,301	\$ 115,291	\$ 115,291	\$ 115,291	
TOTAL SMNG LATERAL RECOMPONENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lateral Exchange	\$ 255,727	\$ 191,445	\$ 142,797	\$ 119,374	\$ 113,006	\$ 115,281	\$ 126,282	\$ 100,905	\$ 235,611	\$ 341,427	\$ 394,693	\$ 333,302	\$ 264,021	\$ 192,092	\$ 146,431	\$ 122,301	\$ 115,291	\$ 115,291	\$ 115,291	
Net Investment	\$ 255,727	\$ 191,445	\$ 142,797	\$ 119,374	\$ 113,006	\$ 115,281	\$ 126,282	\$ 100,905	\$ 235,611	\$ 341,427	\$ 394,693	\$ 333,302	\$ 264,021	\$ 192,092	\$ 146,431	\$ 122,301	\$ 115,291	\$ 115,291	\$ 115,291	
Net Present Value @ 10%																				
Internal Rate of Return																				

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Reconciliation
Southern Gas Reconciliation

	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15
SHING CAPACITY COSTS																	
Total Volumes per Period	35,917	36,202	423,404	519,218	671,218	742,145	629,323	562,249	461,464	401,349	382,463	363,178	346,877	371,468	428,664	527,437	683,527
Volumes per Day	11,297	12,273	13,656	17,317	21,652	23,946	22,846	18,331	15,382	12,947	12,082	11,715	11,833	12,382	13,809	17,582	23,049
Southern Gas Reconciliation Capacity Based Production Change	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974
10,000 Mgd Capacity	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194
Capacity Based (Net) Change	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139
Market Area Rate (\$/Mcf)	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309
Capacity Based Market Charge	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655
5,000 Mgd Capacity	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655
5,000 Mgd Capacity	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655
5,000 Mgd Capacity	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655
5,000 Mgd Capacity	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655
TOTAL SHING CAPACITY COSTS	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467
BRANSON CAPACITY COSTS																	
Total Volumes per Period	59,816	64,710	82,570	121,549	176,353	203,778	172,111	136,130	101,180	75,030	62,664	59,288	61,241	66,278	84,228	124,792	181,770
Volumes per Day	1,930	2,157	2,684	4,046	5,686	6,574	6,147	4,392	3,373	2,400	2,087	1,913	1,976	2,207	2,733	4,164	5,864
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974
TOTAL BRANSON CAPACITY COSTS	\$ 11,888	\$ 12,774	\$ 16,393	\$ 24,358	\$ 34,772	\$ 40,220	\$ 33,975	\$ 26,878	\$ 19,273	\$ 14,811	\$ 12,558	\$ 11,704	\$ 12,087	\$ 13,083	\$ 16,725	\$ 24,682	\$ 35,885
SHING LATERAL REQUIRMENT																	
Lateral Surcharge (\$/Mcf)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Growth Period (Years 1-5)	\$ 119,631	\$ 129,419	\$ 165,181	\$ 242,737	\$ 352,506	\$ 407,595	\$ 344,221	\$ 272,316	\$ 202,359	\$ 150,045	\$ 125,809	\$ 118,577	\$ 122,462	\$ 132,354	\$ 169,457	\$ 249,844	\$ 363,566
Term Period (Years 6-20)	\$ 119,631	\$ 129,419	\$ 165,181	\$ 242,737	\$ 352,506	\$ 407,595	\$ 344,221	\$ 272,316	\$ 202,359	\$ 150,045	\$ 125,809	\$ 118,577	\$ 122,462	\$ 132,354	\$ 169,457	\$ 249,844	\$ 363,566
TOTAL SHING LATERAL REQUIRMENT	\$ 119,631	\$ 129,419	\$ 165,181	\$ 242,737	\$ 352,506	\$ 407,595	\$ 344,221	\$ 272,316	\$ 202,359	\$ 150,045	\$ 125,809	\$ 118,577	\$ 122,462	\$ 132,354	\$ 169,457	\$ 249,844	\$ 363,566
Analysis of Branson Lateral Investment	\$ 119,631	\$ 129,419	\$ 165,181	\$ 242,737	\$ 352,506	\$ 407,595	\$ 344,221	\$ 272,316	\$ 202,359	\$ 150,045	\$ 125,809	\$ 118,577	\$ 122,462	\$ 132,354	\$ 169,457	\$ 249,844	\$ 363,566
Lateral Surcharge	\$ 119,631	\$ 129,419	\$ 165,181	\$ 242,737	\$ 352,506	\$ 407,595	\$ 344,221	\$ 272,316	\$ 202,359	\$ 150,045	\$ 125,809	\$ 118,577	\$ 122,462	\$ 132,354	\$ 169,457	\$ 249,844	\$ 363,566
Net Investment	\$ 119,631	\$ 129,419	\$ 165,181	\$ 242,737	\$ 352,506	\$ 407,595	\$ 344,221	\$ 272,316	\$ 202,359	\$ 150,045	\$ 125,809	\$ 118,577	\$ 122,462	\$ 132,354	\$ 169,457	\$ 249,844	\$ 363,566
Net Present Value at 10% Internal Rate of Return																	

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI ENERGY SERVICES COMPANY
Reconciliation
Southern Star Participation

	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15		
SMWG CAPACITY COSTS																			
Total Volumes per Period	756,431	659,046	577,468	462,410	402,203	342,474	246,670	309,938	374,734	432,225	535,400	695,035	770,716	663,749	596,687	473,244	409,656	13,193	
Volume per Day	24,401	22,726	18,628	15,080	13,071	12,182	11,809	11,700	12,491	13,529	17,847	22,446	24,862	22,705	18,923	15,779	13,193		
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	
Capacity Based Production Change	\$ 41,194	\$ 57,246	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 59,220	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	\$ 55,272	\$ 61,194	\$ 59,220	\$ 61,194	\$ 61,194	
10,000 Mgd Capacity	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	
Market Area Rate (\$/Mcf)	\$ 35,309	\$ 33,031	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 34,170	\$ 35,309	\$ 31,892	\$ 35,309	\$ 34,170	\$ 35,309	\$ 35,309	
Capacity Based Market Charge	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	
5,000 Mgd Capacity	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	
5,000 Mgd Capacity	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	
5,000 Mgd Capacity	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	
5,000 Mgd Capacity	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	\$ 17,455	
TOTAL SMWG CAPACITY COSTS	\$ 147,467	\$ 139,824	\$ 149,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 149,467	\$ 147,467	\$ 144,645	\$ 149,467	\$ 144,645	\$ 147,467	\$ 149,467	\$ 135,802	\$ 147,467	\$ 144,645	\$ 149,467	\$ 149,467	
BRANSON CAPACITY COSTS																			
Total Volumes per Period	210,249	177,620	140,305	103,908	74,850	64,058	62,666	67,847	86,846	86,846	128,495	187,333	216,699	183,130	144,452	104,637	70,467	2,500	
Volume per Day	6,782	6,125	4,526	3,464	2,477	2,135	2,021	2,202	2,802	2,802	4,283	6,043	6,990	6,240	4,660	3,555	2,500		
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	
TOTAL BRANSON CAPACITY COSTS	\$ 41,503	\$ 35,062	\$ 27,826	\$ 20,511	\$ 15,170	\$ 12,645	\$ 12,590	\$ 13,593	\$ 17,147	\$ 17,147	\$ 25,385	\$ 36,980	\$ 42,776	\$ 36,150	\$ 28,515	\$ 21,050	\$ 15,329	\$ 15,329	
SMWG LATERAL RECOMMITMENT																			
Lateral Swaps (1/Mcf)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Term Period (Years 6-28)	\$ 403,497	\$ 355,241	\$ 280,410	\$ 207,816	\$ 153,699	\$ 128,116	\$ 125,332	\$ 135,693	\$ 173,732	\$ 173,732	\$ 256,990	\$ 374,666	\$ 433,379	\$ 366,240	\$ 288,384	\$ 213,273	\$ 157,333	\$ 157,333	
TOTAL SMWG LATERAL RECOMMITMENT	\$ 403,497	\$ 355,241	\$ 280,410	\$ 207,816	\$ 153,699	\$ 128,116	\$ 125,332	\$ 135,693	\$ 173,732	\$ 173,732	\$ 256,990	\$ 374,666	\$ 433,379	\$ 366,240	\$ 288,384	\$ 213,273	\$ 157,333	\$ 157,333	
Analysis of Branson Lateral																			
Investment:	\$ 420,497	\$ 355,241	\$ 280,410	\$ 207,816	\$ 153,699	\$ 128,116	\$ 125,332	\$ 135,693	\$ 173,732	\$ 173,732	\$ 256,990	\$ 374,666	\$ 433,379	\$ 366,240	\$ 288,384	\$ 213,273	\$ 157,333	\$ 157,333	
Lateral Swaps	\$ 420,497	\$ 355,241	\$ 280,410	\$ 207,816	\$ 153,699	\$ 128,116	\$ 125,332	\$ 135,693	\$ 173,732	\$ 173,732	\$ 256,990	\$ 374,666	\$ 433,379	\$ 366,240	\$ 288,384	\$ 213,273	\$ 157,333	\$ 157,333	
Net Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Present Value at 10%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Internal Rate of Return																			

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Receivable/Southern Star Transmission

	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SMNG CAPACITY COSTS																	
Total Volumes per Period	368,476	346,977	372,798	378,021	407,385	543,310	706,144	61,674,613	6,250,078	6,399,973	6,415,069	6,497,333	6,580,000	6,669,733	6,746,007	6,827,494	6,907,979
Volumes per Day	12,280	11,202	12,026	12,600	14,109	18,171	22,043	16,898	17,124	17,202	17,576	17,902	18,028	18,224	18,479	18,705	18,931
Southern Star Transmission																	
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974
Capacity Based Production Charge	\$9,220	\$6,194	\$6,194	\$9,220	\$4,194	\$9,220	\$1,194	\$720,510	\$720,510	\$722,484	\$720,510	\$720,510	\$720,510	\$722,484	\$720,510	\$720,510	\$720,510
10,000 Mcfd Capacity	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139	\$ 0.1139
Market Area Rate (\$/Mcf)	\$4,170	\$5,309	\$4,170	\$5,309	\$4,170	\$5,309	\$4,170	\$415,735	\$415,735	\$416,874	\$415,735	\$415,735	\$415,735	\$416,874	\$415,735	\$415,735	\$415,735
Capacity Based Market Charge	\$17,085	\$17,655	\$17,085	\$17,655	\$17,085	\$17,655	\$17,085	\$17,085	\$17,655	\$17,655	\$17,655	\$17,655	\$17,655	\$17,655	\$17,655	\$17,655	\$17,655
5,000 Mcfd Capacity	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,085	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655
5,000 Mcfd Capacity	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,085	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655
5,000 Mcfd Capacity	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,655	\$ 17,085	\$ 17,085	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655	\$ 17,655
TOTAL SMNG CAPACITY COSTS	\$ 144,245	\$ 147,467	\$ 144,245	\$ 147,467	\$ 144,245	\$ 147,467	\$ 144,245	\$ 1,259,848	\$ 1,259,848	\$ 1,264,667	\$ 1,259,848	\$ 1,259,848	\$ 1,259,848	\$ 1,264,667	\$ 1,259,848	\$ 1,259,848	\$ 1,259,848
BRANSON CAPACITY COSTS																	
Total Volumes per Period	65,511	62,074	64,091	69,415	89,004	132,038	192,873	1,442,501	1,480,535	1,510,539	1,526,004	1,573,738	1,631,472	1,697,207	1,746,941	1,744,675	1,792,410
Volumes per Day	2,184	2,002	2,067	2,314	2,871	4,402	6,222	3,953	4,056	4,148	4,283	4,366	4,470	4,561	4,677	4,780	4,983
Production Area Rate (\$/Mcf)	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974	\$ 0.1974
TOTAL BRANSON CAPACITY COSTS	\$ 12,992	\$ 12,253	\$ 12,625	\$ 13,783	\$ 17,569	\$ 26,268	\$ 38,075	\$ 294,009	\$ 292,258	\$ 295,706	\$ 307,155	\$ 314,604	\$ 322,053	\$ 329,501	\$ 336,750	\$ 344,377	\$ 351,948
SMNG LATERAL RECOMPANENT																	
Lateral Exchange (\$/Mcf)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Capacity Per Day (1-9)	\$ 131,020	\$ 124,148	\$ 126,163	\$ 136,930	\$ 176,008	\$ 264,116	\$ 363,746	\$ 2,883,602	\$ 2,961,070	\$ 3,036,539	\$ 3,112,008	\$ 3,187,476	\$ 3,262,945	\$ 3,338,413	\$ 3,413,882	\$ 3,489,351	\$ 3,564,819
Term Period (Yr 6-20)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL SMNG LATERAL RECOMPANENT	\$ 131,020	\$ 124,148	\$ 126,163	\$ 136,930	\$ 176,008	\$ 264,116	\$ 363,746	\$ 2,883,602	\$ 2,961,070	\$ 3,036,539	\$ 3,112,008	\$ 3,187,476	\$ 3,262,945	\$ 3,338,413	\$ 3,413,882	\$ 3,489,351	\$ 3,564,819
Analysis of Branson Lateral																	
Investment	\$ 131,020	\$ 124,148	\$ 126,163	\$ 136,930	\$ 176,008	\$ 264,116	\$ 363,746	\$ 2,883,602	\$ 2,961,070	\$ 3,036,539	\$ 3,112,008	\$ 3,187,476	\$ 3,262,945	\$ 3,338,413	\$ 3,413,882	\$ 3,489,351	\$ 3,564,819
Lateral Surcharge	\$ 131,020	\$ 124,148	\$ 126,163	\$ 136,930	\$ 176,008	\$ 264,116	\$ 363,746	\$ 2,883,602	\$ 2,961,070	\$ 3,036,539	\$ 3,112,008	\$ 3,187,476	\$ 3,262,945	\$ 3,338,413	\$ 3,413,882	\$ 3,489,351	\$ 3,564,819
Net Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Not Present Value at 10%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Rate of Return	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Southern Star Transportation

	<u>2028</u>
SMNG CAPACITY COSTS	
Total Volumes per Period	6,999,874
Volumes per Day	19,125
Southern Star Transportation	
Production Area Rate (\$/Mcf)	\$ 0.1974
Capacity Based Production Charge 10,000 Mcfd Capacity	\$ 722,484
Market Area Rate (\$/Mcf)	\$ 0.1137
Capacity Based Market Charge 10,000 Mcfd Capacity	\$ 416,874
5,000 Mcfd Capacity	208,437
5,000 Mcfd Capacity	208,437
5,000 Mcfd Capacity	208,437
5,000 Mcfd Capacity	-
5,000 Mcfd Capacity	-
TOTAL SMNG CAPACITY COSTS	<u>\$ 1,764,669</u>
BRANSON CAPACITY COSTS	
Total Volumes per Period	1,820,144
Volumes per Day	4,973
Production Area Rate (\$/Mcf)	\$ 0.1974
TOTAL BRANSON CAPACITY COSTS	<u>\$ 367,276</u>
SMNG LATERAL RECOUPMENT	
Lateral Surcharge (\$/Mcf)	\$ -
Growth Period (Years 1 - 5)	-
Term Period (Years 6 - 20)	-
TOTAL SMNG LATERAL RECOUPMENT	<u>\$ -</u>
Analysis of Branson Lateral Investment	
Lateral Surcharge	\$ -
Net Investment	<u>\$ -</u>
Net Present Value at 10% Internal Rate of Return	

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Attachment OPC DR1103 Appendix C GA-2007-0168
Case No. GR-2014-0086

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SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Capital Expenditures

	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08
DRAWDOWN SCHEDULE																
SHANG	17,543,835	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374
Houston	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374
Labaron	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112
Licking	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440
Bronson	18,424,344	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276
Drawdown Requirements																
Financing/Allocation	11,054,607	637,755	637,755	637,755	637,755	637,755	637,755	637,755	637,755	637,755	637,755	637,755	637,755	637,755	637,755	637,755
Senior Notes	2,760,662	159,437	159,437	159,437	159,437	159,437	159,437	159,437	159,437	159,437	159,437	159,437	159,437	159,437	159,437	159,437
Equity	4,293,945	258,318	258,318	258,318	258,318	258,318	258,318	258,318	258,318	258,318	258,318	258,318	258,318	258,318	258,318	258,318
Total Financing Allocation	18,424,344	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276
MAINLINE & DISTRIBUTION																
SHANG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Houston	208,333	208,333	208,333	208,333	208,333	208,333	208,333	208,333	208,333	208,333	208,333	208,333	208,333	208,333	208,333	208,333
Labaron	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667	541,667
Licking	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Bronson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition Cost	660,515	660,515	660,515	660,515	660,515	660,515	660,515	660,515	660,515	660,515	660,515	660,515	660,515	660,515	660,515	660,515
Mainline Sub-Total	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915	1,419,915
Distribution																
Capitalized Labor	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739
Infrastructure Cost	20,041	20,041	20,041	20,041	20,041	20,041	20,041	20,041	20,041	20,041	20,041	20,041	20,041	20,041	20,041	20,041
Houston	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445	110,445
Labaron	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440
Bronson	142,226	142,226	142,226	142,226	142,226	142,226	142,226	142,226	142,226	142,226	142,226	142,226	142,226	142,226	142,226	142,226
Initial Infrastructure Cost Sub-Total	330,966	330,966	330,966	330,966	330,966	330,966	330,966	330,966	330,966	330,966	330,966	330,966	330,966	330,966	330,966	330,966
Ongoing Materials & Equipment																
SHANG	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873
Houston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Labaron	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bronson	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873
Ongoing Sub-Total	101,746	101,746	101,746	101,746	101,746	101,746	101,746	101,746	101,746	101,746	101,746	101,746	101,746	101,746	101,746	101,746
Distribution Sub-Total	432,881	432,881	432,881	432,881	432,881	432,881	432,881	432,881	432,881	432,881	432,881	432,881	432,881	432,881	432,881	432,881
MAINLINE & DISTRIBUTION TOTAL	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796	1,852,796
PROPERTY & EQUIPMENT																
SHANG	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Houston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Labaron	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bronson	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Property Sub-Total	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other Changes in Capital Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROPERTY & EQUIPMENT TOTAL	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL CAPITAL EXPENDITURES	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481	3,245,481
Cumulative Capital Expenditures	1,594,874	2,712,712	3,627,650	4,443,549	5,152,885	5,785,181	6,352,215	6,868,984	7,342,215	7,777,010	8,178,284	8,549,058	8,895,432	9,212,406	9,505,921	9,782,302
Capital Requirements																
SHANG	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873	50,873
Houston	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374	228,374
Labaron	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112	652,112
Licking	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440	182,440
Bronson	18,424,344	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276	1,062,276
Capital Requirements Sub-Total	19,548,033	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974	2,087,974

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SOUTHERN MISSOURI NATURAL GAS COMPANY
Residential
Capital Expenditures

Month	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08
Drawdown Schedule	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739	26,739
Capitalized Labor	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057	1,143,057
Total	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796	1,169,796

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Capital Expenditures

	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09
DRAWDOWN SCHEDULE								
SMNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	-	-	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	-
Branson	-	-	-	-	-	-	-	-
Drawdown Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financing Allocation								
Senior Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mezzanine	-	-	-	-	-	-	-	-
Equity	-	-	-	-	-	-	-	-
Total Financing Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINLINE & DISTRIBUTION								
Mainline								
SMNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elkhart Plant	-	-	-	-	-	-	-	-
Houston	-	-	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	-
Branson	-	-	-	-	-	-	-	-
Land and Land Rights	-	-	-	-	-	-	-	-
Acquisition Cost	-	-	-	-	-	-	-	-
Mainline Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution								
Capitolled Labor	\$ 53,211	\$ 53,347	\$ 53,494	\$ 53,640	\$ 53,787	\$ 53,934	\$ 54,081	\$ 54,228
Initial Infrastructure Cost	-	-	-	-	-	-	-	-
Houston	-	-	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	-
Branson	-	-	-	-	-	-	-	-
Initial Infrastructure Cost Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ongoing Materials & Equipment								
SMNG	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938
Houston	29,522	29,522	29,522	14,772	14,772	14,772	14,772	14,772
Lebanon	163,543	163,543	178,568	163,568	163,568	163,568	163,568	163,568
Licking	19,975	19,975	19,975	9,994	9,994	9,994	9,994	9,994
Branson	280,775	280,775	280,775	280,775	292,795	280,795	280,795	280,795
Ongoing Materials & Equipment	\$ 544,752	\$ 544,752	\$ 559,777	\$ 520,047	\$ 532,047	\$ 520,047	\$ 520,047	\$ 520,047
Distribution Sub-Total	\$ 544,752	\$ 544,752	\$ 559,777	\$ 520,047	\$ 532,047	\$ 520,047	\$ 520,047	\$ 520,047
MAINLINE & DISTRIBUTION TOTAL								
	\$ 544,752	\$ 544,752	\$ 559,777	\$ 520,047	\$ 532,047	\$ 520,047	\$ 520,047	\$ 520,047
PROPERTY & EQUIPMENT								
Operating Equipment								
Construction & Conversion								
SMNG	\$ 1,010	\$ 1,010	\$ 1,015	\$ 1,017	\$ 1,019	\$ 1,021	\$ 1,023	\$ 1,025
Houston	1,000	1,000	1,002	1,004	1,004	1,008	1,010	1,013
Lebanon	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Licking	1,000	1,000	1,002	1,004	1,006	1,008	1,010	1,013
Branson	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Vehicles	\$ 505	\$ 506	\$ 507	\$ 508	\$ 509	\$ 510	\$ 511	\$ 513
Houston	505	506	507	508	509	510	511	513
Lebanon	2,021	2,025	2,029	2,033	2,038	2,042	2,046	2,050
Licking	-	-	-	-	-	-	-	-
Branson	9,094	9,113	9,131	9,150	9,169	9,188	9,206	9,225
Machinery and Equipment	-	-	-	-	-	-	-	-
Operating Equipment Sub-Total	\$ 17,135	\$ 17,143	\$ 17,194	\$ 17,225	\$ 17,256	\$ 17,288	\$ 17,319	\$ 17,350
Property								
SMNG	\$ 1,010	\$ 1,013	\$ 1,015	\$ 1,017	\$ 1,019	\$ 1,021	\$ 1,023	\$ 1,025
Houston	-	-	-	-	-	-	-	-
Lebanon	758	759	761	763	764	766	767	769
Licking	-	-	-	-	-	-	-	-
Branson	758	759	761	763	764	766	767	769
Other Changes in Capital Sub-Total	\$ 2,526	\$ 2,531	\$ 2,536	\$ 2,542	\$ 2,547	\$ 2,552	\$ 2,557	\$ 2,563
PROPERTY & EQUIPMENT TOTAL								
	\$ 19,661	\$ 19,674	\$ 19,730	\$ 19,767	\$ 19,803	\$ 19,840	\$ 19,876	\$ 19,913
TOTAL CAPITAL EXPENDITURES								
	\$ 564,414	\$ 564,446	\$ 579,507	\$ 539,813	\$ 551,870	\$ 539,906	\$ 539,943	\$ 539,979
Cumulative Capital Expenditures								
	\$ 40,370,374	\$ 40,934,820	\$ 41,514,328	\$ 42,054,141	\$ 42,606,010	\$ 43,145,917	\$ 43,685,859	\$ 44,228,838
Capital Requirements								
SMNG	\$ 53,464	\$ 53,469	\$ 53,474	\$ 53,479	\$ 53,485	\$ 53,490	\$ 53,495	\$ 53,500
Houston	31,027	31,028	31,031	16,285	16,288	16,291	16,294	16,297
Lebanon	167,321	167,327	182,358	167,364	167,369	167,375	167,381	167,387
Licking	20,975	20,975	20,977	10,998	11,000	11,002	11,004	11,006

HIGHLY CONFIDENTIAL

Attachment OPC DR1103 Appendix C GA-2007-0168
Case No. GR-2014-0086

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
 Reconciliation
 Capital Expenditures

	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09
DRAWDOWN SCHEDULE	291,627	291,647	291,668	291,688	303,728	291,719	291,769	291,789
Bonuses	53,211	53,247	53,494	53,646	53,787	53,754	54,083	54,228
Capitalized Labor	417,223	417,795	420,001	399,451	605,257	593,040	394,624	394,337
	\$	\$	\$	\$	\$	\$	\$	\$

HIGHLY CONFIDENTIAL

FOURTH MISSOURI NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	
DRAWDOWN SCHEDULE																		
SHANG																		
Houston																		
Lebanon																		
Licking																		
Bronson																		
Drawdown Requirements																		
Financing Allocation																		
Social Notes																		
Mezzanine																		
Equity																		
Total Financing Allocation																		
MAINTENANCE & DISTRIBUTION																		
MAINTENANCE																		
Ethanol Plant																		
Houston																		
Lebanon																		
Licking																		
Bronson																		
Land and Land Rights																		
Acquisition Cost																		
Methane Sub-Total																		
Distribution																		
Capitalized Labor																		
Initial Infrastructure Cost																		
Houston																		
Lebanon																		
Licking																		
Bronson																		
Initial Infrastructure Cost Sub-Total																		
Ongoing Materials & Equipment																		
SHANG																		
Houston																		
Lebanon																		
Licking																		
Bronson																		
Ongoing Materials & Equipment																		
Methane Sub-Total																		
Distribution Sub-Total																		
PROPERTY & EQUIPMENT																		
Operating Equipment																		
Construction & Conversion																		
SHANG																		
Houston																		
Lebanon																		
Licking																		
Bronson																		
Vehicles																		
SHANG																		
Houston																		
Lebanon																		
Licking																		
Bronson																		
Machinery and Equipment																		
Operating Equipment Sub-Total																		
Property																		
SHANG																		
Houston																		
Lebanon																		
Licking																		
Bronson																		
Other Changes in Capital Sub-Total																		
PROPERTY & EQUIPMENT TOTAL																		
TOTAL CAPITAL EXPENDITURES																		
Cumulative Capital Expenditures																		
Capital Requirements																		
SHANG																		
Houston																		
Lebanon																		
Licking																		
Bronson																		

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Receipt Allocation
Capital Expenditures

	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10	Jul 10	Aug 10	Sep 10	Oct 10	Nov 10	
DRAWDOWN SCHEDULE																		
Ironson	291,809	291,809	151,409	151,512	151,534	151,557	151,579	151,601	151,624	151,646	151,669	151,691	151,713	151,736	151,758	151,780	151,802	151,824
Capitalized Labor	54,407	54,406	54,405	54,404	54,403	54,402	54,401	54,400	54,399	54,398	54,397	54,396	54,395	54,394	54,393	54,392	54,391	54,390
	\$ 312,604	\$ 312,601	\$ 312,607	\$ 312,616	\$ 312,646	\$ 312,656	\$ 312,687	\$ 312,707	\$ 312,731	\$ 312,753	\$ 312,776	\$ 312,799	\$ 312,821	\$ 312,844	\$ 312,867	\$ 312,889	\$ 312,912	\$ 312,934

HIGHLY CONFIDENTIAL

FOURTH MISSOURI NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	Dec 10	Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12
DRACDOWN SCHEDULE																	
SHNG																	
Houston																	
Lebanon																	
Licking																	
Branson																	
Drawdown Requirements																	
Financing Allocation																	
Senior Holders																	
Merchandise																	
Equity																	
Total Financing Allocation																	
MAINTENANCE & DISTRIBUTION																	
SHNG																	
Houston																	
Lebanon																	
Licking																	
Branson																	
Land and Lease Rights																	
Acquisition Cost																	
Machine Sub-Total																	
Distribution																	
Capitalized Labor																	
Initial Infrastructure Cost																	
Houston																	
Lebanon																	
Licking																	
Branson																	
Initial Infrastructure Cost Sub-Total																	
Ongoing Materials & Equipment																	
SHNG																	
Houston																	
Lebanon																	
Licking																	
Branson																	
Ongoing Materials & Equipment																	
Distribution Sub-Total																	
MAINTENANCE & DISTRIBUTION TOTAL																	
PROPERTY & EQUIPMENT																	
Operating Equipment																	
SHNG																	
Houston																	
Lebanon																	
Licking																	
Branson																	
Vehicles																	
SHNG																	
Houston																	
Lebanon																	
Licking																	
Branson																	
Machinery and Equipment																	
Operating Equipment Sub-Total																	
Property																	
SHNG																	
Houston																	
Lebanon																	
Licking																	
Branson																	
Other Changes in Capital Sub-Total																	
PROPERTY & EQUIPMENT TOTAL																	
TOTAL CAPITAL EXPENDITURES																	
Constructive Capital Expenditures																	
SHNG																	
Houston																	
Lebanon																	
Licking																	
Capital Requirements																	
SHNG																	
Houston																	
Lebanon																	
Licking																	

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	Dec 11	Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12
DRYDOWN SCHEDULE	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408	67,408
Bonus	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615	58,615
Capitalized Lebor	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118	222,118
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

HIGHLY CONFIDENTIAL

SOUTHERN MISCOUR NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	
DRANDOWN SCHEDULE																		
SVMG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lubbock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overturn Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financing Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Financing Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINLINE & DISTRIBUTION																		
Mainline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SVMG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lubbock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Acquisition Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mainline Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution																		
Capitalized Labor	\$ 63,043	\$ 63,308	\$ 63,574	\$ 63,840	\$ 64,107	\$ 64,374	\$ 64,642	\$ 64,910	\$ 65,177	\$ 65,445	\$ 65,711	\$ 65,978	\$ 66,246	\$ 66,513	\$ 66,780	\$ 67,048	\$ 67,316	
Initial Infrastructure Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lubbock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Initial Infrastructure Cost Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ongoing Materials & Equipment																		
SVMG	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928	\$ 59,928
Houston	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972	\$ 2,972
Lubbock	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784	\$ 32,784
Licking	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009	\$ 2,009
Bronson	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215	\$ 62,215
Ongoing Materials & Equipment Sub-Total	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917
Distribution Sub-Total	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917
MAINLINE & DISTRIBUTION TOTAL	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917	\$ 144,917
PROPERTY & EQUIPMENT																		
Operating Equipment	\$ 1,098	\$ 1,100	\$ 1,102	\$ 1,104	\$ 1,106	\$ 1,108	\$ 1,110	\$ 1,113	\$ 1,115	\$ 1,117	\$ 1,119	\$ 1,121	\$ 1,123	\$ 1,125	\$ 1,127	\$ 1,129	\$ 1,131	\$ 1,133
Houston	\$ 1,088	\$ 1,090	\$ 1,092	\$ 1,094	\$ 1,096	\$ 1,098	\$ 1,100	\$ 1,103	\$ 1,105	\$ 1,107	\$ 1,109	\$ 1,111	\$ 1,113	\$ 1,115	\$ 1,117	\$ 1,119	\$ 1,121	\$ 1,123
Lubbock	\$ 1,083	\$ 1,085	\$ 1,087	\$ 1,089	\$ 1,091	\$ 1,093	\$ 1,095	\$ 1,098	\$ 1,100	\$ 1,102	\$ 1,104	\$ 1,106	\$ 1,108	\$ 1,110	\$ 1,112	\$ 1,114	\$ 1,116	\$ 1,118
Licking	\$ 1,071	\$ 1,073	\$ 1,075	\$ 1,077	\$ 1,079	\$ 1,081	\$ 1,083	\$ 1,086	\$ 1,088	\$ 1,090	\$ 1,092	\$ 1,094	\$ 1,096	\$ 1,098	\$ 1,100	\$ 1,102	\$ 1,104	\$ 1,106
Bronson	\$ 549	\$ 550	\$ 551	\$ 552	\$ 553	\$ 554	\$ 555	\$ 556	\$ 557	\$ 558	\$ 559	\$ 560	\$ 561	\$ 562	\$ 563	\$ 564	\$ 565	\$ 566
SVMG	\$ 549	\$ 550	\$ 551	\$ 552	\$ 553	\$ 554	\$ 555	\$ 556	\$ 557	\$ 558	\$ 559	\$ 560	\$ 561	\$ 562	\$ 563	\$ 564	\$ 565	\$ 566
Houston	\$ 2,196	\$ 2,200	\$ 2,204	\$ 2,208	\$ 2,213	\$ 2,217	\$ 2,221	\$ 2,225	\$ 2,229	\$ 2,233	\$ 2,238	\$ 2,242	\$ 2,246	\$ 2,250	\$ 2,254	\$ 2,258	\$ 2,263	\$ 2,268
Lubbock	\$ 9,881	\$ 9,900	\$ 9,919	\$ 9,938	\$ 9,956	\$ 9,975	\$ 9,994	\$ 10,013	\$ 10,031	\$ 10,050	\$ 10,069	\$ 10,088	\$ 10,106	\$ 10,125	\$ 10,144	\$ 10,163	\$ 10,181	\$ 10,200
Licking	\$ 18,352	\$ 18,421	\$ 18,491	\$ 18,561	\$ 18,631	\$ 18,701	\$ 18,771	\$ 18,841	\$ 18,911	\$ 18,981	\$ 19,051	\$ 19,121	\$ 19,191	\$ 19,261	\$ 19,331	\$ 19,401	\$ 19,471	\$ 19,541
Bronson	\$ 1,098	\$ 1,100	\$ 1,102	\$ 1,104	\$ 1,106	\$ 1,108	\$ 1,110	\$ 1,113	\$ 1,115	\$ 1,117	\$ 1,119	\$ 1,121	\$ 1,123	\$ 1,125	\$ 1,127	\$ 1,129	\$ 1,131	\$ 1,133
SVMG	\$ 823	\$ 825	\$ 827	\$ 829	\$ 830	\$ 831	\$ 833	\$ 834	\$ 836	\$ 838	\$ 839	\$ 841	\$ 842	\$ 844	\$ 845	\$ 847	\$ 848	\$ 849
Houston	\$ 823	\$ 825	\$ 827	\$ 829	\$ 830	\$ 831	\$ 833	\$ 834	\$ 836	\$ 838	\$ 839	\$ 841	\$ 842	\$ 844	\$ 845	\$ 847	\$ 848	\$ 849
Lubbock	\$ 3,740	\$ 3,750	\$ 3,758	\$ 3,766	\$ 3,774	\$ 3,782	\$ 3,790	\$ 3,798	\$ 3,806	\$ 3,814	\$ 3,822	\$ 3,830	\$ 3,838	\$ 3,846	\$ 3,854	\$ 3,862	\$ 3,870	\$ 3,878
Licking	\$ 21,330	\$ 21,371	\$ 21,411	\$ 21,452	\$ 21,493	\$ 21,533	\$ 21,574	\$ 21,615	\$ 21,655	\$ 21,696	\$ 21,736	\$ 21,777	\$ 21,818	\$ 21,858	\$ 21,899	\$ 21,940	\$ 21,980	\$ 22,021
Bronson	\$ 144,248	\$ 144,308	\$ 144,368	\$ 144,428	\$ 144,488	\$ 144,548	\$ 144,608	\$ 144,668	\$ 144,728	\$ 144,788	\$ 144,848	\$ 144,908	\$ 144,968	\$ 145,028	\$ 145,088	\$ 145,148	\$ 145,208	\$ 145,268
Operating Equipment Sub-Total	\$ 32,422	\$ 32,472	\$ 32,522	\$ 32,572	\$ 32,622	\$ 32,672	\$ 32,722	\$ 32,772	\$ 32,822	\$ 32,872	\$ 32,922	\$ 32,972	\$ 33,022	\$ 33,072	\$ 33,122	\$ 33,172	\$ 33,222	\$ 33,272
PROPERTY & EQUIPMENT TOTAL	\$ 32,422	\$ 32,472	\$ 32,522	\$ 32,572	\$ 32,622	\$ 32,672	\$ 32,722	\$ 32,772	\$ 32,822	\$ 32,872	\$ 32,922	\$ 32,972	\$ 33,022	\$ 33,072	\$ 33,122	\$ 33,172	\$ 33,222	\$ 33,272
Cumulative Capital Expenditures	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339	\$ 177,339
SVMG	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683	\$ 53,683
Houston	\$ 4,607	\$ 4,610	\$ 4,613	\$ 4,616	\$ 4,619	\$ 4,622	\$ 4,625	\$ 4,628	\$ 4,631	\$ 4,634	\$ 4,637	\$ 4,640	\$ 4,643	\$ 4,646	\$ 4,649	\$ 4,652	\$ 4,655	\$ 4,658
Lubbock	\$ 36,876	\$ 36,884	\$ 36,892	\$ 36,900	\$ 36,908	\$ 36,916	\$ 36,924	\$ 36,932	\$ 36,940	\$ 36,948	\$ 36,956	\$ 36,964	\$ 36,972	\$ 36,980	\$ 36,988	\$ 36,996	\$ 37,004	\$ 37,012
Licking	\$ 3,294	\$ 3,296	\$ 3,298	\$ 3,300	\$ 3,302	\$ 3,304	\$ 3,306	\$ 3,308	\$ 3,310	\$ 3,312	\$ 3,314	\$ 3,316	\$ 3,318	\$ 3,320	\$ 3,322	\$ 3,324	\$ 3,326	\$ 3,328
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13
Draindown Schedule	67,909	66,011	60,033	49,056	40,076	40,028	40,030	40,073	40,095	40,118	40,140	40,162	40,185	40,207	40,230	40,252	40,274
Itemson	63,043	63,398	63,574	63,860	64,107	64,374	64,642	64,910	65,179	65,449	65,719	65,989	66,260	66,532	66,804	67,075	67,347
Capitalized Lebor	229,291	229,296	213,253	213,062	186,077	186,704	187,313	187,922	187,531	187,141	187,752	188,363	188,975	189,587	189,199	189,813	189,426
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

SOUTHERN MISSOURI NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	
DRAWDOWN SCHEDULE																		
SMNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Branson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drawdown Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financing Allocation																		
Senior Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mezzanine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINLINE & DISTRIBUTION																		
Mainline																		
SMNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ethanol Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Houston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Branson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land and Land Rights Acquisition Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mainline Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution																		
Capitalized Labor	\$ 47,423	\$ 47,897	\$ 48,172	\$ 48,447	\$ 48,722	\$ 48,997	\$ 49,272	\$ 49,547	\$ 49,822	\$ 50,097	\$ 50,372	\$ 50,647	\$ 50,922	\$ 51,197	\$ 51,472	\$ 51,747	\$ 52,022	\$ 52,297
Initial Infrastructure Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Houston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Branson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Initial Infrastructure Cost Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ongoing Materials & Equipment																		
SMNG	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938
Houston	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972
Lebanon	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436
Licking	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009
Branson	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143
Ongoing Materials & Equipment	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497
Distribution Sub-Total	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497
MAINLINE & DISTRIBUTION TOTAL	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497
PROPERTY & EQUIPMENT																		
Operating Equipment																		
Construction & Conversion																		
SMNG	\$ 1,133	\$ 1,135	\$ 1,138	\$ 1,140	\$ 1,142	\$ 1,144	\$ 1,146	\$ 1,148	\$ 1,150	\$ 1,152	\$ 1,154	\$ 1,156	\$ 1,158	\$ 1,160	\$ 1,163	\$ 1,165	\$ 1,167	\$ 1,169
Houston	1,121	1,123	1,125	1,127	1,129	1,131	1,133	1,135	1,138	1,140	1,142	1,144	1,146	1,148	1,150	1,152	1,154	1,156
Lebanon	1,108	1,110	1,113	1,115	1,117	1,119	1,121	1,123	1,125	1,127	1,129	1,131	1,133	1,135	1,138	1,140	1,142	1,144
Licking	1,121	1,123	1,125	1,127	1,129	1,131	1,133	1,135	1,138	1,140	1,142	1,144	1,146	1,148	1,150	1,152	1,154	1,156
Branson	1,104	1,106	1,108	1,110	1,113	1,115	1,117	1,119	1,121	1,123	1,125	1,127	1,129	1,131	1,133	1,135	1,138	1,140
Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SMNG	\$ 567	\$ 568	\$ 569	\$ 570	\$ 571	\$ 572	\$ 573	\$ 574	\$ 575	\$ 576	\$ 577	\$ 578	\$ 579	\$ 580	\$ 581	\$ 582	\$ 583	
Houston	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	583
Lebanon	2,267	2,271	2,275	2,279	2,283	2,288	2,292	2,296	2,300	2,304	2,308	2,313	2,317	2,321	2,325	2,329	2,333	2,337
Licking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Branson	10,200	10,219	10,238	10,256	10,275	10,294	10,313	10,331	10,350	10,369	10,388	10,406	10,425	10,444	10,463	10,481	10,500	10,519
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Equipment Sub-Total	\$ 19,188	\$ 19,233	\$ 19,278	\$ 19,324	\$ 19,370	\$ 19,415	\$ 19,461	\$ 19,507	\$ 19,553	\$ 19,600	\$ 19,646	\$ 19,692	\$ 19,739	\$ 19,785	\$ 19,832	\$ 19,879	\$ 19,925	\$ 19,972
Property																		
SMNG	\$ 1,133	\$ 1,135	\$ 1,138	\$ 1,140	\$ 1,142	\$ 1,144	\$ 1,146	\$ 1,148	\$ 1,150	\$ 1,152	\$ 1,154	\$ 1,156	\$ 1,158	\$ 1,160	\$ 1,163	\$ 1,165	\$ 1,167	\$ 1,169
Houston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lebanon	850	852	853	855	856	858	859	861	863	864	866	867	869	870	872	873	875	876
Licking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Branson	850	852	853	855	856	858	859	861	863	864	866	867	869	870	872	873	875	876
Other Changes in Capital Sub-Total	\$ 2,033	\$ 2,037	\$ 2,044	\$ 2,049	\$ 2,054	\$ 2,059	\$ 2,065	\$ 2,070	\$ 2,075	\$ 2,080	\$ 2,085	\$ 2,091	\$ 2,096	\$ 2,101	\$ 2,106	\$ 2,111	\$ 2,117	\$ 2,122
PROPERTY & EQUIPMENT TOTAL	\$ 22,021	\$ 22,061	\$ 22,102	\$ 22,143	\$ 22,185	\$ 22,226	\$ 22,268	\$ 22,309	\$ 22,346	\$ 22,386	\$ 22,427	\$ 22,468	\$ 22,508	\$ 22,549	\$ 22,590	\$ 22,630	\$ 22,671	\$ 22,711
TOTAL CAPITAL EXPENDITURES	\$ 122,518	\$ 122,558	\$ 122,599	\$ 122,640	\$ 122,680	\$ 122,721	\$ 122,761	\$ 122,802	\$ 122,843	\$ 122,883	\$ 122,924	\$ 122,965	\$ 123,005	\$ 123,046	\$ 123,086	\$ 123,127	\$ 123,168	\$ 123,209
Cumulative Capital Expenditures																		
SMNG	\$ 54,303,679	\$ 54,626,237	\$ 54,948,836	\$ 55,271,476	\$ 55,594,156	\$ 55,916,877	\$ 56,239,639	\$ 56,562,441	\$ 56,885,283	\$ 57,208,167	\$ 57,531,091	\$ 57,854,053	\$ 58,177,061	\$ 58,500,107	\$ 58,823,193	\$ 59,146,320	\$ 59,469,488	\$ 59,792,697
Houston	4,660	4,662	4,664	4,669	4,672	4,676	4,679	4,682	4,685	4,688	4,691	4,694	4,697	4,701	4,704	4,707	4,710	4,713
Lebanon	20,661	20,668	20,674	20,684	20,692	20,700	20,707	20,715	20,723	20,731	20,739	20,746	20,754	20,762	20,770	20,778	20,786	20,794
Licking	3,100	3,102	3,104	3,106	3,108	3,110	3,112	3,114	3,116	3,118	3,120	3,122	3,124	3,126	3,128	3,130	3,132	3,134

HIGHLY CONFIDENTIAL

Attachment OPC DR1103 Appendix C GA-2007-0168
Case No. GR-2014-0086

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15
Bremen	40,297	40,319	40,341	40,364	40,386	40,409	40,431	40,453	40,476	40,498	40,521	40,543	40,565	40,588	40,610	40,633	40,655
Capitalized Leases	67,628	67,897	68,172	68,447	68,722	68,997	69,275	69,553	69,831	70,109	70,388	70,667	70,947	71,227	71,508	71,790	72,072
	\$ 190,141	\$ 190,435	\$ 190,771	\$ 191,086	\$ 191,403	\$ 191,720	\$ 192,037	\$ 192,355	\$ 192,673	\$ 192,992	\$ 193,312	\$ 193,632	\$ 193,952	\$ 194,273	\$ 194,595	\$ 194,917	\$ 195,240

DRAWDOWN SCHEDULE
Bremen
Capitalized Leases

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Capital Expenditures

	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	
DRAWDOWN SCHEDULE																		
SWNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lebanon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drawdown Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financing Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total financing Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINLINE & DISTRIBUTION																		
SWNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lebanon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Acquisition Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mainline Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution																		
Capitalized Labor	\$ 72,334	\$ 72,437	\$ 72,921	\$ 73,205	\$ 73,490	\$ 73,775	\$ 74,060	\$ 74,347	\$ 74,633	\$ 74,921	\$ 75,208	\$ 75,497	\$ 75,785	\$ 76,075	\$ 76,365	\$ 76,655	\$ 76,946	
Initial Infrastructure Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lebanon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Initial Infrastructure Cost Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ongoing Materials & Equipment																		
SWNG	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938
Houston	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972	2,972
Lebanon	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436	16,436
Licking	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009
Bronson	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143	28,143
Ongoing Materials & Equipment	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497
Distribution Sub-Total	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497
MAINLINE & DISTRIBUTION TOTAL	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497	\$ 100,497
PROPERTY & EQUIPMENT																		
Construction & Conversion																		
Houston	\$ 1,169	\$ 1,171	\$ 1,173	\$ 1,175	\$ 1,177	\$ 1,179	\$ 1,181	\$ 1,183	\$ 1,185	\$ 1,188	\$ 1,190	\$ 1,192	\$ 1,194	\$ 1,196	\$ 1,198	\$ 1,200	\$ 1,202	\$ 1,204
Lebanon	877	879	880	881	883	884	886	888	889	891	892	894	895	897	898	900	902	904
Licking	877	878	880	881	883	884	886	888	889	891	892	894	895	897	898	900	902	904
Bronson	2,922	2,927	2,932	2,938	2,943	2,948	2,953	2,958	2,964	2,969	2,974	2,979	2,984	2,989	2,995	2,999	3,005	3,009
Other Changes in Capital Sub-Total	\$ 22,711	\$ 22,752	\$ 22,793	\$ 22,833	\$ 22,874	\$ 22,915	\$ 22,955	\$ 22,996	\$ 23,038	\$ 23,077	\$ 23,118	\$ 23,158	\$ 23,199	\$ 23,240	\$ 23,280	\$ 23,321	\$ 23,361	\$ 23,401
PROPERTY & EQUIPMENT TOTAL	\$ 123,208	\$ 123,249	\$ 123,290	\$ 123,330	\$ 123,371	\$ 123,411	\$ 123,452	\$ 123,493	\$ 123,533	\$ 123,574	\$ 123,615	\$ 123,655	\$ 123,696	\$ 123,736	\$ 123,777	\$ 123,818	\$ 123,859	\$ 123,899
Cumulative Capital Expenditures	\$ 56,092,096	\$ 56,215,542	\$ 56,339,038	\$ 56,462,585	\$ 56,586,081	\$ 56,709,628	\$ 56,833,175	\$ 56,956,722	\$ 57,080,269	\$ 57,203,816	\$ 57,327,363	\$ 57,450,910	\$ 57,574,457	\$ 57,697,953	\$ 57,821,500	\$ 57,945,047	\$ 58,068,594	\$ 58,192,141
Capital Requirements																		
SWNG	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938	\$ 50,938
Houston	4,716	4,719	4,722	4,726	4,729	4,732	4,735	4,738	4,741	4,744	4,747	4,750	4,753	4,756	4,759	4,762	4,765	4,768
Lebanon	20,871	20,889	20,907	20,925	20,943	20,961	20,979	20,997	21,015	21,033	21,051	21,069	21,087	21,105	21,123	21,141	21,159	21,177
Licking	3,165	3,167	3,169	3,171	3,173	3,175	3,177	3,180	3,182	3,184	3,186	3,188	3,190	3,192	3,194	3,196	3,198	3,200

HIGHLY CONFIDENTIAL

EQUINER MISSOURI NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	
DRANDOWN SCHEDULE																		
Barren	45,877	45,799	43,729	43,716	40,747	40,399	39,513	40,834	40,837	43,879	43,903	40,924	43,044	43,709	43,709	41,910	41,936	41,936
Capitalized Labor	29,264	29,437	29,291	29,295	28,500	29,775	29,010	24,317	24,653	24,921	24,200	25,497	24,385	24,025	24,245	24,253	24,486	24,486
	\$ 175,141	\$ 175,236	\$ 173,020	\$ 173,011	\$ 169,247	\$ 170,174	\$ 168,523	\$ 175,151	\$ 175,490	\$ 178,800	\$ 168,103	\$ 197,421	\$ 197,429	\$ 197,734	\$ 200,142	\$ 200,473	\$ 200,684	\$ 200,684

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Recapitalization
Capital Expenditures

	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17
DRAWNOWN SCHEDULE																	
SMNG	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Houston																	
Lebanon																	
Licking																	
Bramson																	
Drawn Down Requirements	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Franchising Allocation																	
Smaller Markets																	
Massacre																	
Ruddy																	
Total Franchising Allocation	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
MAINTAIN & DISTRIBUTION																	
Mainline																	
SMNG																	
Bifurcated Plant																	
Houston																	
Lebanon																	
Licking																	
Bramson																	
Land and Lease Rights																	
Acquisition Cost																	
Mainline Sub-Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Distribution																	
Controlled Labor																	
Initial Infrastructure Cost																	
Houston																	
Lebanon																	
Licking																	
Bramson																	
Initial Infrastructure Cost Sub-Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Ongoing Materials & Equipment																	
SMNG																	
Houston																	
Lebanon																	
Licking																	
Bramson																	
Ongoing Materials & Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Distribution Sub-Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
MAINTAIN & DISTRIBUTION TOTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROPERTY & EQUIPMENT																	
Opening Equipment																	
SMNG																	
Houston																	
Lebanon																	
Licking																	
Bramson																	
Property	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SMNG																	
Houston																	
Lebanon																	
Licking																	
Bramson																	
Other Changes in Capital Sub-Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROPERTY & EQUIPMENT TOTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL CAPITAL EXPENDITURES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cumulative Capital Expenditures	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Requirements																	
SMNG																	
Houston																	
Lebanon																	
Licking																	
Cumulative Capital Expenditures	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

HIGHLY CONFIDENTIAL

SOUTHERN MISSOURI NATURAL GAS COMPANY
Residential
Capital Expenditures

	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17
DRANDOWN SCHEDULE																	
Bonus	71,536	71,491	71,103	71,102	71,146	71,170	71,170	71,215	71,237	71,260	71,282	71,305	71,327	71,349	71,372	71,394	71,416
Capitalized Labor	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738	71,738
	\$ 201,136	\$ 201,769	\$ 201,492	\$ 202,136	\$ 202,770	\$ 203,405	\$ 204,040	\$ 204,675	\$ 205,310	\$ 205,945	\$ 206,580	\$ 207,215	\$ 207,850	\$ 208,485	\$ 209,120	\$ 209,755	\$ 210,390

SOUTHERN MISSOURI NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	2010	2011	2012	2013	2014	2015	2016	2017	2018
DRAWDOWN SCHEDULE									
SMNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lebanon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drawdown Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financing Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mezzanine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Financing Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAINLINE & DISTRIBUTION									
Mainline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SMNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ethanol Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lebanon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Initial Infrastructure Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mainline Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plant/Station									
Capitalized Labor	\$ 1,027,229	\$ 1,071,903	\$ 1,117,280	\$ 1,211,044	\$ 1,207,264	\$ 1,308,371	\$ 1,350,305	\$ 1,402,203	\$ 1,461,132
Initial Infrastructure Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lebanon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Initial Infrastructure Cost Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ongoing Materials & Equipment									
SMNG	\$ 397,227	\$ 411,253	\$ 411,292	\$ 411,233	\$ 411,232	\$ 411,253	\$ 411,253	\$ 411,253	\$ 411,253
Houston	\$ 17,824	\$ 35,669	\$ 35,669	\$ 35,669	\$ 35,669	\$ 35,669	\$ 35,669	\$ 35,669	\$ 35,669
Lebanon	\$ 78,613	\$ 197,226	\$ 197,226	\$ 197,226	\$ 197,226	\$ 197,226	\$ 197,226	\$ 197,226	\$ 197,226
Licking	\$ 12,032	\$ 24,105	\$ 24,105	\$ 24,105	\$ 24,105	\$ 24,105	\$ 24,105	\$ 24,105	\$ 24,105
Bronson	\$ 168,555	\$ 327,710	\$ 327,710	\$ 327,710	\$ 327,710	\$ 327,710	\$ 327,710	\$ 327,710	\$ 327,710
Ongoing Materials & Equipment	\$ 474,622	\$ 1,205,945	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943
Distribution Sub-Total	\$ 474,622	\$ 1,205,945	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943
MAINLINE & DISTRIBUTION TOTAL	\$ 474,622	\$ 1,205,945	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943	\$ 1,205,943
PROPERTY & EQUIPMENT									
Operating Equipment	\$ 15,150	\$ 15,450	\$ 16,000	\$ 16,300	\$ 16,600	\$ 17,200	\$ 17,500	\$ 17,850	\$ 18,150
Construction & Conversion	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
SMNG	\$ 14,800	\$ 15,150	\$ 15,450	\$ 15,750	\$ 16,050	\$ 16,700	\$ 17,000	\$ 17,300	\$ 17,600
Houston	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Lebanon	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Licking	\$ 14,800	\$ 15,100	\$ 15,400	\$ 15,700	\$ 16,000	\$ 16,300	\$ 16,600	\$ 16,900	\$ 17,200
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles	\$ 7,575	\$ 7,725	\$ 7,875	\$ 8,025	\$ 8,175	\$ 8,325	\$ 8,475	\$ 8,625	\$ 8,775
SMNG	\$ 7,575	\$ 7,725	\$ 7,875	\$ 8,025	\$ 8,175	\$ 8,325	\$ 8,475	\$ 8,625	\$ 8,775
Houston	\$ 30,300	\$ 30,900	\$ 31,500	\$ 32,100	\$ 32,700	\$ 33,300	\$ 33,900	\$ 34,500	\$ 35,100
Lebanon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery and Equipment	\$ 136,200	\$ 137,050	\$ 137,900	\$ 138,750	\$ 139,600	\$ 140,450	\$ 141,300	\$ 142,150	\$ 143,000
Operating Equipment Sub-Total	\$ 254,400	\$ 261,705	\$ 269,010	\$ 276,315	\$ 283,620	\$ 290,925	\$ 298,230	\$ 305,535	\$ 312,840
Property	\$ 15,150	\$ 15,450	\$ 16,000	\$ 16,300	\$ 16,600	\$ 17,200	\$ 17,500	\$ 17,850	\$ 18,150
SMNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lebanon	\$ 11,362	\$ 11,509	\$ 11,813	\$ 12,008	\$ 12,203	\$ 12,398	\$ 12,593	\$ 12,788	\$ 12,983
Licking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bronson	\$ 11,243	\$ 11,588	\$ 11,933	\$ 12,278	\$ 12,623	\$ 12,968	\$ 13,313	\$ 13,658	\$ 14,003
Other Changes in Capital Sub-Total	\$ 37,875	\$ 38,625	\$ 39,375	\$ 40,125	\$ 40,875	\$ 41,625	\$ 42,375	\$ 43,125	\$ 43,875
PROPERTY & EQUIPMENT TOTAL	\$ 294,475	\$ 300,225	\$ 304,175	\$ 308,125	\$ 312,075	\$ 316,025	\$ 319,975	\$ 323,925	\$ 327,875
TOTAL CAPITAL EXPENDITURES	\$ 774,097	\$ 1,512,170	\$ 1,512,138	\$ 1,514,888	\$ 1,518,888	\$ 1,522,888	\$ 1,526,888	\$ 1,530,888	\$ 1,534,888
Cumulative Capital Expenditures	\$ 61,622	\$ 631,797	\$ 647,740	\$ 663,683	\$ 679,626	\$ 695,569	\$ 711,512	\$ 727,455	\$ 743,398
Capital Requirements	\$ 437,142	\$ 449,678	\$ 462,214	\$ 474,750	\$ 487,286	\$ 499,822	\$ 512,358	\$ 524,894	\$ 537,430
SMNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Houston	\$ 40,400	\$ 50,604	\$ 60,808	\$ 71,012	\$ 81,216	\$ 91,420	\$ 101,624	\$ 111,828	\$ 122,032
Lebanon	\$ 155,126	\$ 254,864	\$ 354,602	\$ 454,340	\$ 554,078	\$ 653,816	\$ 753,554	\$ 853,292	\$ 953,030
Licking	\$ 27,632	\$ 39,765	\$ 51,898	\$ 64,031	\$ 76,164	\$ 88,297	\$ 100,430	\$ 112,563	\$ 124,696

HIGHLY CONFIDENTIAL

SOUTHERN MISSISSIPPI NATURAL GAS COMPANY
Reconciliation
Capital Expenditures

	2010	2011	2020	2021	2022	2023	2024	2025	2026	2027	2028
DRAWDOWN SCHEDULE											
Benson	331,348	563,748	564,673	507,878	512,120	516,348	517,573	522,798	528,023	529,248	532,473
Capitalized Labor	1,027,332	1,071,903	1,117,383	1,162,770	1,211,064	1,259,264	1,308,371	1,358,985	1,409,305	1,461,132	1,513,665
	\$ 2,018,426	\$ 2,578,191	\$ 2,627,321	\$ 2,681,728	\$ 2,734,922	\$ 2,788,922	\$ 2,843,987	\$ 2,897,773	\$ 2,950,648	\$ 3,014,220	\$ 3,072,853

SOUTHERN MISSOURI NATURAL GAS COMPANY
 Receipts
 Depreciation, Insurance & Ad Valorem

	Jul 07	Aug 07	Sep 07	Oct 07	Nov 07	Dec 07	Jan 08	Feb 08	Mar 08	Apr 08	May 08	Jun 08
Depreciation	\$ 218,935	\$ 218,935	\$ 218,935	\$ 218,935	\$ 218,935	\$ 218,935	\$ 124,418	\$ 124,418	\$ 124,418	\$ 124,418	\$ 124,418	\$ 124,418
Insurance Costs	\$ 18,916	\$ 18,916	\$ 18,916	\$ 18,916	\$ 18,916	\$ 18,916	\$ 10,750	\$ 10,750	\$ 10,750	\$ 10,750	\$ 10,750	\$ 10,750
Property Taxes	\$ 31,527	\$ 31,527	\$ 31,527	\$ 31,527	\$ 31,527	\$ 31,527	\$ 17,916	\$ 17,916	\$ 17,916	\$ 17,916	\$ 17,916	\$ 17,916

HIGHLY CONFIDENTIAL

Attachment OPC DR1103 Appendix C GA-2007-0168
 Case No. GR-2014-0086

Office of the Public Counsel

Data Request

Data Request No. 1105
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description In the filing, Concurring Opinion of Commissioners Robert M. Clayton III and Steve Gaw, filed in case GA-2007-0421, it states, "It is incumbent on the current Commission to suggest to future Commissioners and Staff that upon the filing of a future rate case, a full analysis should be conducted on the costs and benefits of this expansion." Regarding the filing, please provide the following: 1) the level of Mcf sold in the GA-2007-0421 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2007-0421 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2007-0421 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2007-0421 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2007-0421 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

This Case Number is related to a customer-specific expansion, not the entire Gallatin franchise. The data offered below is an attempt to focus on the one customer.

- (1) Test period and adjusted test period volume: 20,926 Mcf. Summit has not calculated true-up period values.
- (2) One customer.
- (3) Please see response to OPC DR9 and question 1 above.
- (4) Please see response to OPC DR9. Summit does not record expenses specific to this customer's operations

(5) Please see response to OPC DR9. Summit does not record plant and reserve for depreciation for individual customers.

Response Provided by: Kent Taylor

Office of the Public Counsel

Data Request

Data Request No. 1106
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description In the Order Granting Certificate of Public Convenience and Necessity filed in case GA-2009-0264, several conditions were listed including one which stated, "MGU's shareholders are totally responsible for the success of this project, with no liability or responsibility put on customers." Regarding the Order, please provide the following: 1) the level of Mcf sold in the GA-2009-0264 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2009-0264 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2009-0264 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2009-0264 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2009-0264 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

- (1) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources. Summit has not calculated true-up period values.
- (2) Please see response to OPC DR9 for GO-2009-0264 feasibility study.
- (3) Please see response to OPC DR9 and Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.
- (4) Please see response to OPC DR9 and Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.
- (5) Please see response to OPC DR9 and Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.

Response Provided by: Kent Taylor

Office of the Public Counsel

Data Request

Data Request No. 1107
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description In the Order Granting Certificate of Public Convenience and Necessity filed in case GA-2009-0422, several conditions were listed including one which stated, "MGU's shareholders are totally responsible for the success of this project, with no liability or responsibility put on customers." Regarding the Order, please provide the following: 1) the level of Mcf sold in the GA-2009-0422 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2009-0422 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2009-0422 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2009-0422 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2009-0422 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

This CCN authorized Summit to re-route the facilities previously approved in Case No GA-2009-0264. No feasibility study was filed. From the MPSC Order ¶ 9 – "The change in the route will have no material effect on the previously filed feasibility study because additional footage cost will be offset by additional customer usage."

Response Provided by: Kent Taylor

Office of the Public Counsel

Data Request

Data Request No. 1108
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description In the Order Granting Certificate of Public Convenience and Necessity filed in case GA-2010-0012, several conditions were listed including one which stated, "In Staff's recommendation, Staff supports the application 'with the understanding that the failure of the proposed extension will not affect [SMNG]'s rates.' SMNG's response agrees that this matter does not determine the SMNG's rates." Regarding the Order, please provide the following: 1) the level of Mcf sold in the GA-2010-0012 franchises during the current case actual test year, known and measurable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2010-0012 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2010-0012 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2010-0012 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2010-0012 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

The Certificate was not exercised. Please see SNGMO objection letter dated May 16, 2014, by Summit Counsel.

Response Provided by: Kent Taylor

Office of the Public Counsel

Data Request

Data Request No. 1109
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description In the Order Granting Certificate of Public Convenience and Necessity filed in case GA-2010-0114, several conditions were listed including one which stated, "In Staff's recommendation, Staff supports the application 'with the understanding that the failure of the proposed extension will not affect [SMNG]'s rates.' SMNG's response agrees that this matter does not determine the SMNG's rates." Regarding the Order, please provide the following: 1) the level of Mcf sold in the GA-2010-0114 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2010-0114 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2010-0114 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2010-0114 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2010-0114 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

- (1) Test period and adjusted test period volume: 28,771 Mcf. Summit has not calculated true-up period values.
- (2) One customer.
- (3) Please see response to question 1 above and response to OPC DR9.
- (4) Please see response to OPC DR9. Summit does not record expenses specific to this customer's operations.

(5) Please see response to OPC DR9. Summit does not record plant and reserve for depreciation for individual customer facilities.

Response Provided by: Kent Taylor

Office of the Public Counsel

Data Request

Data Request No. 1111
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description In the Order Granting Certificate of Public Convenience and Necessity filed in case GA-2010-0289, several conditions were listed including one which stated, "MGU's shareholders accept full financial responsibility for the success of these projects, with no liability or responsibility falling on customers." Regarding the Order, please provide the following: 1) the level of Mcf sold in the GA-2010-0289 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2010-0289 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2010-0289 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2010-0289 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2010-0289 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

- (1) Test period and adjusted test period volume: We are unable to isolate the volumes associated with this expansion.
- (2) We are unable to isolate the customers associated with this expansion.
- (3) Please see response to OPC DR9 and answer to question 1 above.
- (4) Please see response to OPC DR9. Summit does not record expenses specific to this customer's operations
- (5) Please see response to OPC DR9. Summit does not record plant and reserve for depreciation for individual customer facilities.

Response Provided by: Kent Taylor

Office of the Public Counsel

Data Request

Data Request No. 1112
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description Please provide the following: 1) the level of Mcf sold in the GM-2011-0354 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GM-2011-0354 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GM-2011-0354 forecasts, 4) a comparison of the current case test year expenses as compared to the GM-2011-0354 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GM-2011-0354 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

- (1) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources. Summit has not calculated true-up period values.
- (2) Feasibility study not included in application.
- (3) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources
- (4) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources
- (5) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources

Response Provided by: Kent Taylor

Office of the Public Counsel

Data Request

Data Request No. 1113
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description In the Order Granting Certificate of Public Convenience and Necessity filed in case GA-2012-0044, several conditions were listed including one which stated, "MGU's shareholders shall be fully responsible for the success of this project, with no liability or responsibility put on MGU's existing customers." Regarding the Order, please provide the following: 1) the level of Mcf sold in the GA-2012-0044 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2012-0044 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2012-0044 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2012-0044 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2012-0044 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

- (1) See Highly Confidential Attachment OPC DR1113 GA-2012-0044 Usage and Mcf Rev
- (2) Five customers.
- (3) See Highly Confidential Attachment OPC DR1113 GA-2012-0044 Usage and Mcf Rev
- (4) Please see response to OPC DR9. Summit does not record expenses specific to this customer's operations.
- (5) Please see response to OPC DR9. Summit does not record plant and reserve for depreciation for individual customer facilities.

Response Provided by: Kent Taylor

HIGHLY CONFIDENTIAL Attachment OPC DR1113 GA-2012-0044 Usage & Mcf Rev
 Case No. GR-2014-0086

SUMMIT NATURA Consumption History - Detailed

Sort Order: Account No.

From 10/1/2012 Through 12/31/2013

Limited to : Route No 0156 - 0156 LVS Benton

Code Filters:

Services Commodity Charge

Service	Bill Date	Rate Code	Units	Actual	Adjusted	Billed	Mcf Rev
000000000004193	000000224076	TRIPLE P RANCH AND EQUIPMENT LLC	22211 FIVE BRIDGES AVE F	0156			
Commodity Charge	10/16/2012	CS-CBC	CCF	3,671.94	0.00	3,671.94	2,203.16
Commodity Charge	11/15/2012	CS-CBC	CCF	428.04	0.00	428.04	256.82
Commodity Charge	12/14/2012	CS-CBC	CCF	2,182.98	0.00	2,182.98	1,309.79
Commodity Charge	01/14/2013	CS-CBC	CCF	6,921.95	0.00	6,921.95	4,153.17
Commodity Charge	02/14/2013	CS-CBC	CCF	440.27	0.00	440.27	264.16
Commodity Charge	03/13/2013	CS-CBC	CCF	7,612.93	0.00	7,612.93	4,567.76
Commodity Charge	04/12/2013	CS-CBC	CCF	813.27	0.00	813.27	487.96
Commodity Charge	05/13/2013	CS-CBC	CCF	3,840.09	0.00	3,840.09	2,304.06
Commodity Charge	06/14/2013	CS-CBC	CCF	810.21	0.00	810.21	486.13
Commodity Charge	07/12/2013	CS-CBC	CCF	1,222.96	0.00	1,222.96	733.78
Commodity Charge	08/13/2013	CS-CBC	CCF	269.05	0.00	269.05	161.43
Commodity Charge	09/16/2013	CS-CBC	CCF	357.72	0.00	357.72	214.63
Commodity Charge	10/11/2013	CS-CBC	CCF	2,699.68	0.00	2,699.68	1,619.81
Commodity Charge	11/18/2013	CS-CBC	CCF	345.49	0.00	345.49	207.29
Commodity Charge	12/12/2013	CS-CBC	CCF	9,273.09	0.00	9,273.09	5,563.86
000000000004194	000000224076	TRIPLE P RANCH AND EQUIPMENT LLC	22211 FIVE BRIDGES AVE E	0156			
Commodity Charge	10/16/2012	CS-CBC	CCF	3,283.65	0.00	3,283.65	1,970.19
Commodity Charge	11/15/2012	CS-CBC	CCF	339.37	0.00	339.37	203.62
Commodity Charge	12/14/2012	CS-CBC	CCF	2,039.29	0.00	2,039.29	1,223.57
Commodity Charge	01/14/2013	CS-CBC	CCF	5,099.74	0.00	5,099.74	3,059.85
Commodity Charge	02/14/2013	CS-CBC	CCF	269.05	0.00	269.05	161.43
Commodity Charge	03/13/2013	CS-CBC	CCF	7,371.39	0.00	7,371.39	4,422.83
Commodity Charge	04/12/2013	CS-CBC	CCF	1,170.98	0.00	1,170.98	702.59
Commodity Charge	05/13/2013	CS-CBC	CCF	3,635.25	0.00	3,635.25	2,181.15
Commodity Charge	06/14/2013	CS-CBC	CCF	632.88	0.00	632.88	379.73
Commodity Charge	07/12/2013	CS-CBC	CCF	1,232.13	0.00	1,232.13	739.28
Commodity Charge	08/13/2013	CS-CBC	CCF	284.34	0.00	284.34	170.60
Commodity Charge	09/16/2013	CS-CBC	CCF	538.10	0.00	538.10	322.86
Commodity Charge	10/11/2013	CS-CBC	CCF	2,152.41	0.00	2,152.41	1,291.45
Commodity Charge	11/18/2013	CS-CBC	CCF	192.62	0.00	192.62	115.57
Commodity Charge	12/12/2013	CS-CBC	CCF	8,643.27	0.00	8,643.27	5,185.96
000000000004195	000000224076	TRIPLE P RANCH AND EQUIPMENT LLC	22211 FIVE BRIDGES AVE D	0156			
Commodity Charge	10/16/2012	CS-CBC	CCF	3,185.81	0.00	3,185.81	1,911.49
Commodity Charge	11/15/2012	CS-CBC	CCF	348.54	0.00	348.54	209.13
Commodity Charge	12/14/2012	CS-CBC	CCF	2,210.50	0.00	2,210.50	1,326.30
Commodity Charge	01/14/2013	CS-CBC	CCF	5,008.02	0.00	5,008.02	3,004.81
Commodity Charge	02/14/2013	CS-CBC	CCF	690.97	0.00	690.97	414.58
Commodity Charge	03/13/2013	CS-CBC	CCF	6,908.82	0.00	6,908.82	4,095.20

Commodity Charge	04/12/2013	CS-CBC	CCF	932.51	0.00	932.51	559.50
Commodity Charge	05/13/2013	CS-CBC	CCF	3,638.31	0.00	3,638.31	2,182.98
Commodity Charge	06/14/2013	CS-CBC	CCF	611.48	0.00	611.48	366.89
Commodity Charge	07/12/2013	CS-CBC	CCF	1,229.07	0.00	1,229.07	737.44
Commodity Charge	08/13/2013	CS-CBC	CCF	244.59	0.00	244.59	146.76
Commodity Charge	09/16/2013	CS-CBC	CCF	461.67	0.00	461.67	277.00
Commodity Charge	10/11/2013	CS-CBC	CCF	1,748.83	0.00	1,748.83	1,049.30
Commodity Charge	11/18/2013	CS-CBC	CCF	97.84	0.00	97.84	58.70
Commodity Charge	12/12/2013	CS-CBC	CCF	9,037.67	0.00	9,037.67	5,422.60

00000000004197	000000224080	GREEN VALLEY	22211 FIVE BRIDGES AVE B	0156			
Commodity Charge	10/16/2012	CS-CBC	CCF	1,277.99	0.00	1,277.99	766.80
Commodity Charge	11/15/2012	CS-CBC	CCF	3,528.24	0.00	3,528.24	2,116.94
Commodity Charge	12/14/2012	CS-CBC	CCF	241.53	0.00	241.53	144.92
Commodity Charge	01/14/2013	CS-CBC	CCF	7,830.00	0.00	7,830.00	4,698.00
Commodity Charge	02/14/2013	CS-CBC	CCF	2,176.87	0.00	2,176.87	1,306.12
Commodity Charge	03/13/2013	CS-CBC	CCF	4,683.94	0.00	4,683.94	2,810.36
Commodity Charge	04/12/2013	CS-CBC	CCF	3,482.38	0.00	3,482.38	2,089.43
Commodity Charge	05/13/2013	CS-CBC	CCF	2,867.84	0.00	2,867.84	1,720.70
Commodity Charge	06/14/2013	CS-CBC	CCF	434.15	0.00	434.15	260.49
Commodity Charge	07/12/2013	CS-CBC	CCF	0.00	0.00	0.00	0.00
Commodity Charge	08/13/2013	CS-CBC	CCF	1,345.26	0.00	1,345.26	807.15
Commodity Charge	09/16/2013	CS-CBC	CCF	12.23	0.00	12.23	7.34
Commodity Charge	10/11/2013	CS-CBC	CCF	3,173.58	0.00	3,173.58	1,904.15
Commodity Charge	11/18/2013	CS-CBC	CCF	1,097.61	0.00	1,097.61	658.56
Commodity Charge	12/12/2013	CS-CBC	CCF	3,788.12	0.00	3,788.12	2,272.87

00000000004198	000000224081	FRIENDLY ACRES	22211 FIVE BRIDGES AVE A	0156			
Commodity Charge	10/16/2012	CS-CBC	CCF	1,339.14	0.00	1,339.14	803.48
Commodity Charge	11/15/2012	CS-CBC	CCF	3,867.61	0.00	3,867.61	2,320.57
Commodity Charge	12/14/2012	CS-CBC	CCF	210.96	0.00	210.96	126.58
Commodity Charge	01/14/2013	CS-CBC	CCF	8,514.86	0.00	8,514.86	5,108.92
Commodity Charge	02/14/2013	CS-CBC	CCF	2,773.06	0.00	2,773.06	1,663.84
Commodity Charge	03/13/2013	CS-CBC	CCF	4,647.25	0.00	4,647.25	2,788.35
Commodity Charge	04/12/2013	CS-CBC	CCF	4,359.85	0.00	4,359.85	2,615.91
Commodity Charge	05/13/2013	CS-CBC	CCF	1,167.93	0.00	1,167.93	700.76
Commodity Charge	06/14/2013	CS-CBC	CCF	1,446.15	0.00	1,446.15	867.69
Commodity Charge	07/12/2013	CS-CBC	CCF	0.00	0.00	0.00	0.00
Commodity Charge	08/13/2013	CS-CBC	CCF	1,213.79	0.00	1,213.79	728.27
Commodity Charge	09/16/2013	CS-CBC	CCF	3.06	0.00	3.06	1.83
Commodity Charge	10/11/2013	CS-CBC	CCF	3,118.55	0.00	3,118.55	1,871.13
Commodity Charge	11/18/2013	CS-CBC	CCF	996.71	0.00	996.71	598.03
Commodity Charge	12/12/2013	CS-CBC	CCF	3,360.08	0.00	3,360.08	2,016.05

Office of the Public Counsel

Data Request

Data Request No. 1114
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description In the Order Granting Certificate of Public Convenience and Necessity filed in case GA-2012-0285, several conditions were listed including one which stated, "Summit's shareholders shall be responsible for the success of this project, with no liability or responsibility put on its customers", and another which states, "The Lake of the Ozarks system must support the rate structure on a stand-alone basis." Regarding the Order, please provide the following: 1) the level of Mcf sold in the GA-2012-0285 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2012-0285 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2012-0285 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2012-0285 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2012-0285 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

- (1) Please see Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources. Summit has not calculated true-up period values.
- (2) Please see response to OPC DR9 for GA-2012-0285 feasibility study.
- (3) Please see response to OPC DR9 and Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.
- (4) Please see response to OPC DR9 and Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.

(5) Please see response to OPC DR9 and Attachment OPC DR1102 MPSC GR-2014-0086 Data Sources.

Response Provided by: Kent Taylor

Office of the Public Counsel

Data Request

Data Request No. 1115
Company Name Summit Natural Gas of Missouri, Inc.-Investor(Gas)
Case/Tracking No. GR-2014-0086
Date Requested 5/7/2014
Requested From Martha Wankum
Requested By Keri Roth

Description In the Order Granting Certificate of Public Convenience and Necessity filed in case GA-2013-0404, several conditions were listed including one which stated, "SNG's shareholders are totally responsible for the success of this project, with no liability or responsibility put on customers." Regarding the Order, please provide the following: 1) the level of Mcf sold in the GA-2013-0404 franchises during the current case actual test year, known and measureable period and true-up period, 2) a comparison of the current case test year customer numbers, by service, as compared to the GA-2013-0404 forecasts, 3) a comparison of the current case test year Mcf sales, by service, as compared to the GA-2013-0404 forecasts, 4) a comparison of the current case test year expenses as compared to the GA-2013-0404 forecasts, 5) a comparison of the current case test year plant in service and capital costs as compared to the GA-2013-0404 forecasts.

Due Date 5/27/2014
Security Public

RESPONSE:

- (1) Test period and adjusted test period volume: 0 Mcf. Customer did not start using gas until January 2014. Summit has not calculated true-up period values.
- (2) One customer.
- (3) None
- (4) Please see response to OPC DR9. Summit does not record expenses specific to this customer's operations.
- (5) The total capital expenditure for GA-2013-0404 was \$256,184 as evidenced in Attachment OPC DR1115 GA-2013-0404 Capital Costs.

Response Provided by: Kent Taylor

Detail Postings for Period 01 thru 09 Ending 9/30/2013

Account Number/Description Period Date Journal	Comments	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1070-3760-0150-21-0-4 8-00-0-06	CWIP-Mains-Benton-MO S-Bohon-MOS	0.00				
06 6/25/2013 AP-002019	00BOHONFA /IN: BF062513-1 easement		10.00			10.00
06 6/25/2013 AP-002019	00BOHONFA /IN: BF062513-6 easement		10.00			20.00
		0.00	20.00	0.00	20.00	20.00
1070-3760-0150-21-0-4 8-00-1-06	CWIP-Mains-Benton-MO S-Bohon-Labor-MO	0.00				
07 7/26/2013 GJ-128907	hourly payroll pay date 07.19.2013 pay d		1,009.09			1,009.09
07 7/31/2013 GJ-128939	Salary payroll		296.61			1,305.70
08 8/9/2013 GJ-129018	hourly payroll pay period ending 08.02.2		1,645.05			2,950.75
		0.00	2,950.75	0.00	2,950.75	2,950.75
1070-3760-0150-21-0-4 8-00-2-06	CWIP-Mains-Benton-MO S-Bohon-Contract-A	0.00				
07 7/24/2013 AP-002047	00EXCEL /IN: 13-174		41,965.65			41,965.65
07 7/31/2013 AP-002052	00STERLIN /IN: 0071813		275.00			42,240.65
07 7/31/2013 AP-002053	00EXCEL /IN: 13-166		71,446.50			113,687.15
07 7/31/2013 AP-002056	00EXCEL /IN: 13-190		48,239.55			161,926.70
08 8/20/2013 AP-002076	00GROEBNE /IN: 258424		966.38			162,893.08
		0.00	162,893.08	0.00	162,893.08	162,893.08
1070-3760-0150-21-0-4 8-00-3-06	CWIP-Mains-Benton-MO S-Bohon-Material-M	0.00				
06 6/30/2013 AP-002031	00GROEBNE /IN: 265951		158.11			158.11
06 6/30/2013 AP-002031	00GROEBNE /IN: 265036		5,044.65			5,202.76
06 6/30/2013 AP-002031	00GROEBNE /IN: 265042		124.60			5,327.36
07 7/31/2013 AP-002052	00DEROSSE /IN: 07181309		2,894.43			8,221.79
07 7/31/2013 AP-002052	00GROEBNE /IN: 266294		52,070.94			60,292.73
07 7/31/2013 AP-002052	00GROEBNE /IN: 267155		70.17			60,362.90
		0.00	60,362.90	0.00	60,362.90	60,362.90
1070-3760-0150-21-0-4 8-00-4-06	CWIP-Mains-Benton-MO S-Bohon-Overhead-	0.00				
07 7/31/2013 GJ-128958	EOM Capital and Distribution		2,819.89			2,819.89
08 8/31/2013 GJ-129069	EOM Capital and Distribution		3,581.58			6,401.47
		0.00	6,401.47	0.00	6,401.47	6,401.47
1070-3760-0150-21-0-4 8-32-0-06	CWIP-Mains-Benton-MO S-Bohon-AFUDC-M	0.00				
06 6/30/2013 GJ-128865	June AFUDC		20.48			20.48
07 7/31/2013 GJ-128975	AFUDC 7/2013		887.95			908.43
08 8/31/2013 GJ-129077	august afudc		1,765.31			2,673.74
		0.00	2,673.74	0.00	2,673.74	2,673.74
1070-3760-1590-21-0-4 8-00-1-06	CWIP-Mains-Pettis-MO S-Bohon-Labor-MOS	0.00				
07 7/25/2013 GJ-128907	hourly payroll pay date 07.19.2013 pay d		1,556.96			1,556.96
07 7/31/2013 GJ-128939	Salary payroll		225.99			1,782.95
08 8/9/2013 GJ-129018	hourly payroll pay period ending 08.02.2		731.13			2,514.08
		0.00	2,514.08	0.00	2,514.08	2,514.08
1070-3760-1590-21-0-4 8-00-2-06	CWIP-Mains-Pettis-MO S-Bohon-Contract-M	0.00				
06 6/26/2013 AP-002020	00PETTICO /IN: PC062113-6		100.00			100.00
06 6/30/2013 GJ-128866	reclass Bohon contractor under \$500			100.00		0.00
07 7/24/2013 AP-002047	00EXCEL /IN: 13-174		25,380.00			25,380.00
07 7/31/2013 AP-002056	00EXCEL /IN: 13-190		16,884.00			42,264.00
		0.00	42,364.00	100.00	42,264.00	42,264.00
1070-3760-1590-21-0-4 8-00-4-06	CWIP-Mains-Pettis-MO S-Bohon-Overhead-A	0.00				
07 7/31/2013 GJ-128958	EOM Capital and Distribution		3,850.60			3,850.60
08 8/31/2013 GJ-129069	EOM Capital and Distribution		1,591.81			5,442.41
		0.00	5,442.41	0.00	5,442.41	5,442.41
1070-3760-1590-21-0-4 8-32-0-06	CWIP-Mains-Pettis-MO S-Bohon-AFUDC-MC	0.00				
07 7/31/2013 GJ-128975	AFUDC 7/2013		183.46			183.46

Material cost:	\$ 60,362.90
Contractor cost:	205,257.08
MOS labor:	5,464.83
Overhead costs:	11,843.88
Easements:	20.00
AFUDC:	3,235.59

Total project cost:	\$ 286,184.27
Contribution in Aid of Cor:	\$ (30,000.00)
	\$ 256,184.27

08	8/31/2013	GJ-129077	august afudc	377.23		560.69
				<u>0.00</u>	<u>560.69</u>	<u>0.00</u> <u>560.69</u> <u>560.69</u>
1070-3800-1590-21-0-4			CWIP-Services-Pettis-MO S-Bohon-Contract-	0.00		
8-00-2-06						
07	7/16/2013	AP-002040	00PETTCO /IN: PC070913-1	50.00		50.00
07	7/16/2013	AP-002040	00PETTCO /IN: PC070913-6	50.00		100.00
				<u>0.00</u>	<u>100.00</u>	<u>0.00</u> <u>100.00</u> <u>100.00</u>
1070-3800-1590-21-0-4			CWIP-Services-Pettis-MO S-Bohon-AFUDC-!	0.00		
8-32-0-06						
07	7/31/2013	GJ-128975	AFUDC 7/2013	0.38		0.38
08	8/31/2013	GJ-129077	august afudc	0.77		1.15
				<u>0.00</u>	<u>1.15</u>	<u>0.00</u> <u>1.15</u> <u>1.15</u>
			Report Total:	<u>0.00</u>	<u>286,284.27</u>	<u>100.00</u> <u>286,184.27</u> <u>286,184.27</u>