

SUBPOENA DUCES TECUM

Order to Produce Documents
Order to Appear for Deposition



FILED³

JAN 26 2007

Missouri Public
Service Commission

THE STATE OF MISSOURI

To: David (BJ) Lodholz
CFO/Comptroller
110 Algona Court
St. Peters, MO 63376

You are hereby commanded to appear before The Public Service Commission of the State of Missouri at 10:00 a.m. on February 2, at the offices of the Commission located at 1845 Borman Court, St. Louis, MO with the following:

The items listed on ATTACHMENT A.

Given under my hand, this 24th day of January 24, 2006,


Jeff Davis, Chairman
Public Service Commission

RETURN

I HEREBY CERTIFY that I served this subpoena by:

- ☒ delivering a copy to the person named above.
☐ reading a copy to the person named above.

at 4:00 pm (time) on the 26th day of January 2006, at the following location: 110 Algona Court, St. Peters, MO, in the State of Missouri.


[Name], [Title]

Subscribed and sworn to before me this 27th day of January 2006.


Notary Public

EXHIBIT

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SHARON S WILES
Notary Public - Notary Seal
STATE OF MISSOURI
COLE COUNTY
MY COMMISSION EXP. SEPT 11, 2006

ATTACHMENT A

Provide documents for calendar years 2004 and 2005 as currently available, unless an alternative time period is indicated;

1. For all costs that are allocated between the affiliates (both regulated and nonregulated), the quantification and support for the calculation of the allocated cost charged/booked to each affiliate.
2. For each cost charged to the regulated utilities from an affiliate (either regulated or nonregulated) or owner, provide any analysis/support of the cost versus market value of goods or services provided (this should include any written contracts and/or agreements with third party vendors of which the costs of goods or services are allocated to the regulated utilities or their regulated or nonregulated affiliates)
3. Written contracts and/or agreements for goods or services provided to the regulated utilities by any affiliate (regulated or nonregulated) or owner
4. Written contracts and/or agreements for goods or services provided by the regulated utilities to any other affiliate (regulated or nonregulated) or owner
5. Balances and terms of any indentures that are held at any affiliates (regulated or nonregulated) of Gateway Pipeline.
6. Supporting work papers for the determination of the MPC and MGC federal and other income tax expense reported on the 2002-2004 annual reports including income tax allocation calculations. This should include all K-1s issued by regulated or nonregulated affiliates that include the flow through of MPC and MGC revenues or losses.
7. 2002-2004 Audited Financial Statements of Mogas Energy LLC, D & D Energy LLC, DES Energy LLC, and E3.
8. 2002 Audited Financial Statements for Gateway Pipeline Company, Inc.
9. 2002-2004 Federal and State tax returns with supporting schedules for MPC, MGC, Gateway Pipeline Company LLC, Mogas Energy LLC, D & D Energy LLC, DES Energy LLC, David Ries and Dennis Langley.
10. Copy of any financial arrangements between D & D Energy LLC and a lender effective since 1/1/02.
11. Copy of the ownership and operating agreements for Mogas Energy LLC, D & D Energy LLC and DES Energy LLC, effective since 1/1/02.
12. Copy of any Duke Capital contract with Mogas Energy LLC, D & D Energy LLC, and DES Energy LLC effective since 1/1/02.
13. Copy of the capacity contract between MPC and MIG with all documentation supporting the MPC need and charges for its obligations under the contract.
14. Please provide copies of the MPC/MGC bills to Omega Pipeline Company since 1/1/02 with any supporting documentation justifying any discounts provided to Omega during this period.
15. Please provide copies of the MPC or MGC bills to their customers paying maximum tariff rates in 2004. Please identify the amount for each customer that was recorded as revenue in 2004 that differs from amounts shown on these bills.
16. Copy of the contract(s) between Omega Pipeline and Fort Leonard Wood effective since 1/1/02.

17. Copy of any R2 Development contract with MPC, MGC, or any affiliated entity (regulated or nonregulated) effective since 1/1/02.
18. Copies of R2 Development invoices with supporting information that have been charged or allocated to MPC and MGC since 1/1/02.
19. Copy of any Management Resources Group LLC contract with MPC, MGC, or any affiliated entity (regulated or nonregulated) effective since 1/1/02.
20. Copy of any Management Resources Group LLC contract with MPC, MGC, or any (regulated or nonregulated) entity effective since 1/1/02.
21. Payroll distribution that identifies each individual that received compensation that was charged and or allocated to MPC/MGC in 2004. Distribution should identify the MPC/MGC account charged with the amount charged to each account in 2004.
22. Please identify each individual that charged and or allocated compensation to MPC and/or MGC in 2004 and received compensation from another MPC/MGC affiliate entity (regulated or nonregulated) in 2004.
23. For each individual identified in the previous question, please identify the amount of compensation that each MPC/MGC affiliate entity (regulated or nonregulated) paid to this individual in 2004.
24. Please describe the relationship, if any, that exists between E3 (Earth, Energy, and Environment LLC) and MPC/MGC. If a relationship exists, please identify each intermediary entity or person between MPC/MGC and E3 with a description of the nature of their business activity that creates the relationship.
25. Copies of the initial entries recorded on Gateway, MPC and MGC books to recognize the purchase transaction with Aquila, Please provide the supporting documentation for each entry.
26. Copies of all entries on Gateway, MPC, or MGC books since 1/1/02 related to a Related-Party Receivable or Payable. Please provide the supporting documentation for each entry.
27. Copies of all payments (e.g. checks) paid to third-party entities related to amounts recorded as Gateway, MIG, and Omega Taxes other Than Income Taxes expense in 2004. Please provide copying of any supporting documentation that supports the allocation of these payments to Gateway, MIG, and Omega, if any such allocation occurred.
28. Copies of all insurance policies and invoices related to Property Insurance expense charged to Gateway, MIG and Omega in 2004. Please provide copies of any supporting documentation that supports the allocation of these payments to Gateway, MIG and Omega, if any such allocation occurred
29. Copies of all invoices and payments (e.g. checks) paid to third-party entities related to amounts recorded as MPC and MGC Operation Supervision and Engineering expense in 2004. Please provide copies of any supporting documentation that supports the allocation of these payments to MPC and MGC, if any such allocation occurred.
30. All contracts between Omega and parties (regardless of whether they are shippers on MPC or MGC) that are served off of Missouri Pipeline or Missouri Gas Company for calendar year 2004 and 2005 as currently available.

31. All gas supply contracts held by MPC, MGC or their affiliates (regulated or nonregulated) for calendar year 2004 and 2005 as currently available.
32. A listing of all derivative instruments related to natural gas and position reports for calendar year 2004 and 2005 as currently available.
33. All internal audit reports and workpapers for the last 3 years to current.
34. Periodic interest rates applied to the March 15, 2002 Senior Secured Term Loan Agreement for calendar year 2005.
35. Interest rate reset periods on the March 15, 2002 Senior Secured Term Loan Agreement for calendar year 2005.
36. Balances and terms of any indentures that are held at any affiliates (regulated or nonregulated) of Gateway Pipeline.
37. Most recent copies of Schedules I and II attached to Exhibit A of the March 15, 2002 Senior Secured Term Loan Agreement.
38. Most recent copies of Schedule 1 attached to Exhibit B of the March 15, 2002 Senior Secured Term Loan Agreement.
39. The current financial interests of the banks listed on ANNEX A attached to Exhibit C of the March 15, 2002 Senior Secured Term Loan Agreement.
40. Executed copy of Exhibit G (including ANNEX 1 attached) to the March 15, 2002 Senior Secured Term Loan Agreement.
41. List of all current Secured Parties as defined in the March 15, 2002 Senior Secured Term Loan Agreement.
42. Unamortized balance of debt issuance expenses as of December 31, 2005 and amount amortized for the 2005 calendar year..

In addition external auditor workpapers for the 2004 audited financial statements shall be provided, to including all consolidated Gateway Pipeline Company, Missouri Pipeline Company, Missouri Gas Company and Mogas Energy LLC workpapers and any permanent file maintained by the external auditor used in the audit process.