RUSSELL A. FEINGOLD

EDUCATION

- Bachelor of Science degree in Electrical Engineering from Washington University, St. Louis
- Master of Science degree in Financial Management from Polytechnic Institute of New York

PROFESSIONAL EMPLOYMENT

1997 – Present **Navigant Consulting, Inc.**
Managing Director, Energy Practice - Litigation, Regulatory & Markets Group

1990 – 1997 **R.J. Rudden Associates, Inc.**
Vice President and Director

1985 – 1990 **Price Waterhouse**
Director, Gas Regulatory Services
Public Utilities Industry Services Group

1978 – 1985 **Stone & Webster Management Consultants, Inc.**
Executive Consultant
Regulatory Services Division

1973 – 1978 **Port Authority of New York and New Jersey**
Staff Engineer and Utility Rate Specialist
Design Engineering Division

PRESENTATION OF EXPERT TESTIMONY

- Federal Energy Regulatory Commission
- Arkansas Public Service Commission

- British Columbia Utilities Commission (Canada)
- California Public Utilities Commission
- Connecticut Department of Public Utility Control
- Delaware Public Service Commission
- Georgia Public Service Commission
- Illinois Commerce Commission
- Indiana Utility Regulatory Commission
- Manitoba Public Utilities Board (Canada)
- Massachusetts Department of Public Utilities
- Michigan Public Service Commission
- Montana Public Service Commission
- New Hampshire Public Utilities Commission
- New Jersey Board of Public Utilities
- New York Public Service Commission
- North Dakota Public Service Commission
- Ohio Public Utilities Commission
- Oklahoma Corporation Commission
- Ontario Energy Board (Canada)
- Pennsylvania Public Utility Commission
- Philadelphia Gas Commission
- Quebec Natural Gas Board (Canada)
- South Dakota Public Service Commission
- Vermont Public Service Board
- Virginia State Corporation Commission
- Washington Utilities and Transportation Commission
- Public Service Commission of Wyoming

EDUCATIONAL AND TRAINING ACTIVITIES

- Past Chairman, Rate Training Subcommittee, Rate and Strategic Issues Committee of the American Gas Association
- Seminar organizer and co-moderator at the American Gas Association, "Workshop on Unbundling and LDC Restructuring," July 1995.
- Course organizer and speaker at the annual industry course, American GAssociation – Gas Rate Fundamentals Course, University of Wisconsin – Madison, 1985 – 2006
- Course organizer and speaker at the annual industry course, American Gas Association – Advanced Regulatory Seminar, University of Maryland - College Park, 1987 –1992
- Co-founder, course director and instructor in the annual course, "Principles of Gas Utility Rate Regulation" sponsored by The Center for Professional Advancement 1982-1987
- Contributing Author of the Fourth Edition of "Gas Rate Fundamentals," American Gas Association, 1987 edition.
- Organizer, Editor, and Contributing Author of the upcoming Fifth Edition of "Gas Rate Fundamentals," American Gas Association (in progress)

PUBLICATIONS AND PRESENTATIONS

- "Rate Design, Trackers, and Energy Efficiency – Has the Paradigm Shifted?" Energy Bar Assocation, Midwest Energy Conference, March 2006.
- "Key Regulatory Issues Affecting Energy Utilities," American Gas Association, Lunch 'n Learn Session, November 2005.
- "Decoupling, Conservation, and Margin Tracking Mechanisms," American Gas Association, Rate & Regulatory Issues – Audio Conference Series, October 2005.
- "In Search of Harmony, [Utilities and Regulators] Respondents Weigh in with Needed Actions", Public Utilities Fortnightly, November 2005
- "The Use of Trackers as a Regulatory Tool," Midwest Energy Association – Legal, Regulatory, and Government Relations Roundtable, October 9-11, 2005.
- "Rate Design and the Regulatory Environment," American Gas Association Finance Committee Meeting, October 2005.

- "Creative Utility Regulatory Strategies in a High Price Environment," American Gas Association Executive Conference, September 2005.
- "Revenue Decoupling Programs: Aligning Diverse Interests," The Institute for Regulatory Policy Studies, Illinois State University, May 2005.
- "Key Regulatory Issues Affecting Energy Utilities" American Gas Association Financial Forum, May 2005.
- "Energy Efficiency and Revenue Decoupling: A True Alignment of Customer and Shareholder Interests," American Gas Association Rate and Regulatory Issues Seminar and Committee Meetings, April 2005.
- "Rate Case Techniques: Strategies and Pitfalls" American Gas Association, Rate & Regulatory Issues – Audio Conference Series, March 2005.
- "Regulatory Uncertainty: The Ratemaking Challenge Continues" Public Utilities Fortnightly, Volume 142, No. 11, November 2004.
- "Current Trends in Utility Rate Cases and Pricing: Surveying the Landscape," Platts Rate Case & Pricing Symposium, October 25-26, 2004.
- "State Regulatory Oversight of the Gas Procurement Function" Energy Bar Association, Natural Gas Regulation Committee, Energy Law Journal, Volume 25, No. 1, 2004.
- "Cost Allocation Across Corporate Divisions", American Gas Association, Rate and Strategic Issues Committee Meeting, April 2003.
- "Unbundling Initiatives – How Far Can We Go?" American Gas Association Restructuring Seminar: Service and Revenue Enhancements for the Energy Distribution Business, December 2002.
- "Utility Regulation and Performance-Based Ratemaking (PBR)," PBR Briefing Session sponsored by BC Gas Utility Ltd., April 2002.
- "LDC Perspectives on Managing Price Volatility" American Gas Association, Rate and Strategic Issues Committee Meeting, March 2002.
- "Can a California Energy Crisis Occur Elsewhere?" American Gas Association, Rate and Strategic Issues Committee Meeting, March 2001.
- "Downstream Unbundling: Opportunities and Risks," American Gas Association, Rate and Strategic Issues Committee Meeting, April 2000.

- "Form Follows Function: Which Corporate Strategy Will Predominate in the New Millennium?" American Gas Association 1999 Workshop on Regulation and Business Strategy for Utilities in the New Millennium, August 1999
- "Total Energy Providers: Key Structural and Regulatory Issues," American Gas Association, Rate and Strategic Issues Committee Meeting, April 1999.
- "The Gas Industry: A View of the Next Decade," National Association of Regulatory Utility Commissioners (NARUC) Staff Subcommittee on Accounts, 1998 Fall Meeting, September 1998.
- "Regulatory Responses to the Changing Gas Industry," Canadian Gas Association, 1998 Corporate Challenges Conference, September 1998
- "Trends in Performance-Based Pricing," American Gas Association Financial Analysts Conference, May 1998.
- "Unbundling – An Opportunity or Threat for Customer Care?" presented at the American Gas Association/Edison Electric Institute Customer Services Conference and Exposition, May 1998.
- "Experiences in Electric and Gas Unbundling," presented at the 1997 Indiana Energy Conference, December 1997.
- "Asset and Resource Migration Strategies," presented at the Strategic Marketing For The New Marketplace Conference sponsored by Electric Utility Consultants, Inc. and Metzler & Associates, November 1997.
- "The Status of Unbundling in the Gas Industry," presented at the American Gas Association Finance Committee, March 1997.
- Seminar organizer and co-moderator at the American Gas Association, "Workshop on Unbundling and LDC Restructuring," July 1995.
- "State Regulatory Update," presented at the American Gas Association - Financial Forum, May 1995.
- "Gas Pricing Strategies and Related Rate Considerations," presented before the Rate Committee of the American Gas Association, April 1995.
- "Avoided Cost Concepts and Management Considerations," presented before the Workshop on Avoided Costs in a Post-636 Industry, sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, June 1994.

- "DSM Program Selection Under Order No. 636: Effect of Changing Gas Avoided Costs," presented before the NARUC-DOE Fifth National Integrated Resource Planning Conference, Kalispell, MT, May 1994.
- "A Review of Recent Gas IRP Activities," presented before the Rate Committee of the American Gas Association, March 1994.
- Seminar organizer and co-moderator at the American Gas Association seminar, "The Statue of Integrated Resource Planning," December 1993.
- "Industry Restructuring Issues for LDCs, presented before the American Gas Association–Advanced Regulatory Seminar, University of Maryland, 1993-1996.
- "Acquiring and Using Gas Storage Services," presented before the 8th Cogeneration and Independent Power Congress and Natural Gas Purchasing '93, June 1993.
- "Capitalizing on the New Relationships Arising Between the Various Industry Segments: Understanding How You Can Play in Today's Market," presented before the Institute of Gas Technology's Natural Gas Markets and Marketing Conference, February 1993.
- "The Level Playing Field for Fuel Substitution (or, the Quest for the Holy Grail)," presented before the 4th Natural Gas Industry Forum - Integrated Resource Planning: The Contribution of Natural Gas, October 1992.
- "Key Methodological Considerations in Developing Gas Long-Run Avoided Costs," presented before the NARUC-DOE Fourth National Integrated Resource Planning Conference, September 1992.
- "Mega-NOPR Impacts on Transportation Arrangements for IPPs," co-presented before the 7th Cogeneration and Independent Power Congress and Natural Gas Purchasing '92, June 1992.
- "Cost Allocation in Utility Rate Proceedings," presented before the Ohio State Bar Association - Annual Convention, May 1992.
- "The Long and the Short of LRACs," presented before the Natural Gas Least-Cost Planning Conference April 1992, sponsored by Washington Gas Company and the District of Columbia Energy office.
- Seminar organizer and moderator at the American Gas Association seminar, "Integrated Resource Planning: A Primer," December 1991.

- Session organizer and moderator on integrated resource planning issues at the American Gas Association Annual Conference, October 1991.
- "Strategic Perspectives on the Rate Design Process," presented before the Executive Enterprises, Inc. conference, "Natural Gas Pricing and Rate Design in the 1990s," September 1990.
- "Distribution Company Transportation Rates," presented before the American Gas Association–Advanced Regulatory Seminar, University of Maryland 1987-1992.
- "Design of Distribution Company Gas Rates," presented before the American Gas Association - Gas Rate Fundamentals Course, University of Wisconsin, 1985-1998.
- Seminar organizer, speaker and panel moderator at the American Gas Association seminar, "Natural Gas Strategies: Integrating Supply Planning, Marketing and Pricing," 1988-1990.
- "Local Distribution Company Bypass - Issues and Industry Responses," (Co-author) June 1989.
- "So You Think You Know Your Customers!," presented before the American Gas Association–Annual Marketing Conference, April 1990.
- "Gas Transportation Rate Considerations - A Review of Gas Transportation Practices Based on the Results of the A.G.A. Annual Pricing Strategies Survey," presented before the Rate Committee of the American Gas Association, April 1985-1991.
- "Market-Based Pricing Strategies - Targeted Rates to Meet Competition," presented before the American Gas Association Annual Marketing Conference, March 1989.
- "Gas Rate Restructuring Issues - Targeted Prices to Meet Competition," presented before the Fifteenth Annual Rate Symposium, University of Missouri, February 1989.
- "Gas Transportation Rates - An Integral Part of a Competitive Marketplace," *American Gas Association, Financial Quarterly Review*, Summer 1987.
- "Gas Distributor Rate Design Responses to the Competitive Fuel Situation," *American Gas Association, Financial Quarterly Review*, October 1983.

- "Demand-Commodity Rates: A Second Best Response to the Competitive Fuel Situation," presented before the American Gas Association, Ratemaking Options Forum, September 1983.
- Cofounder, course director and instructor in the annual course, "Principles of Gas Utility Rate Regulation" sponsored by The Center for Professional Advancement 1982-1987.
- "Current Rate and Regulatory Issues," presented before the National Fuel Gas Regulatory Seminar, July 1986.

AFFILIATIONS AND HONORS

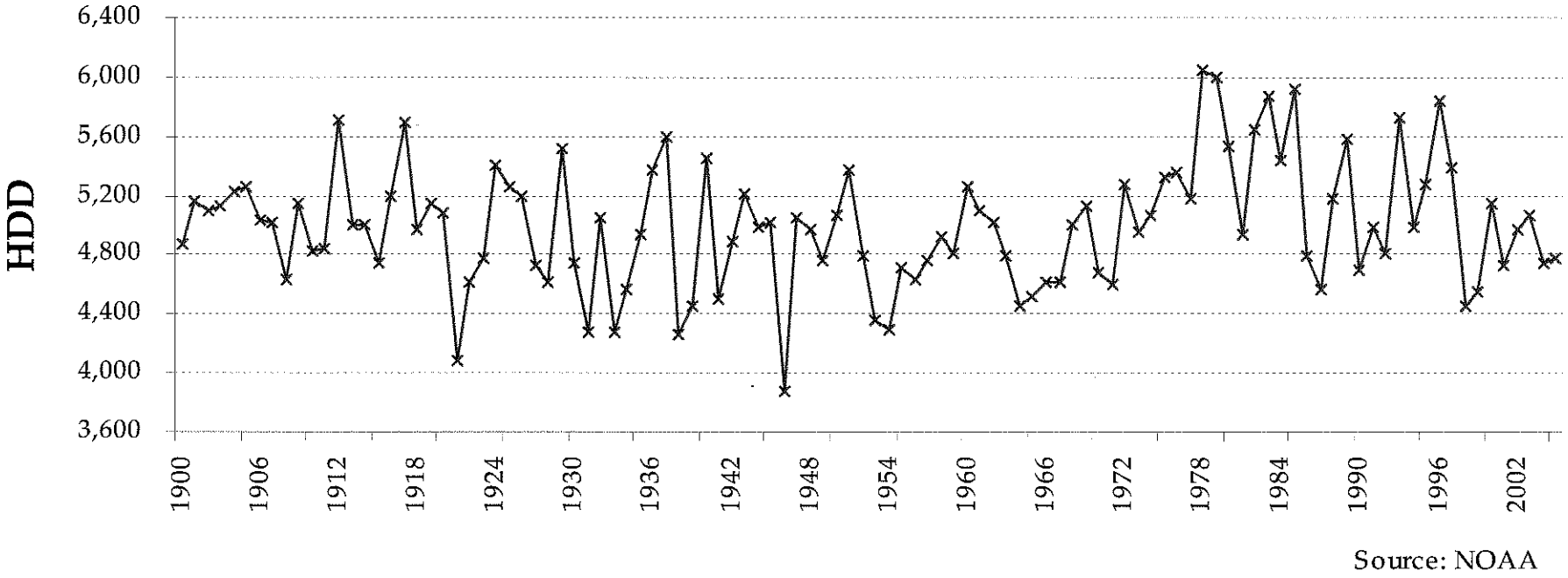
- Financial Associate Member, American Gas Association
- Member, Rate and Strategic Issues Committee of the American Gas Association
- Member, Energy Bar Association
- Member, Institute of Electrical and Electronic Engineers
- Listed in Who's Who of Emerging Leaders in America, 1989-1992

(Current as of April 2006)

MISSOURI GAS ENERGY

Annual Heating Degree Days - Kansas City, MO

1900-2005

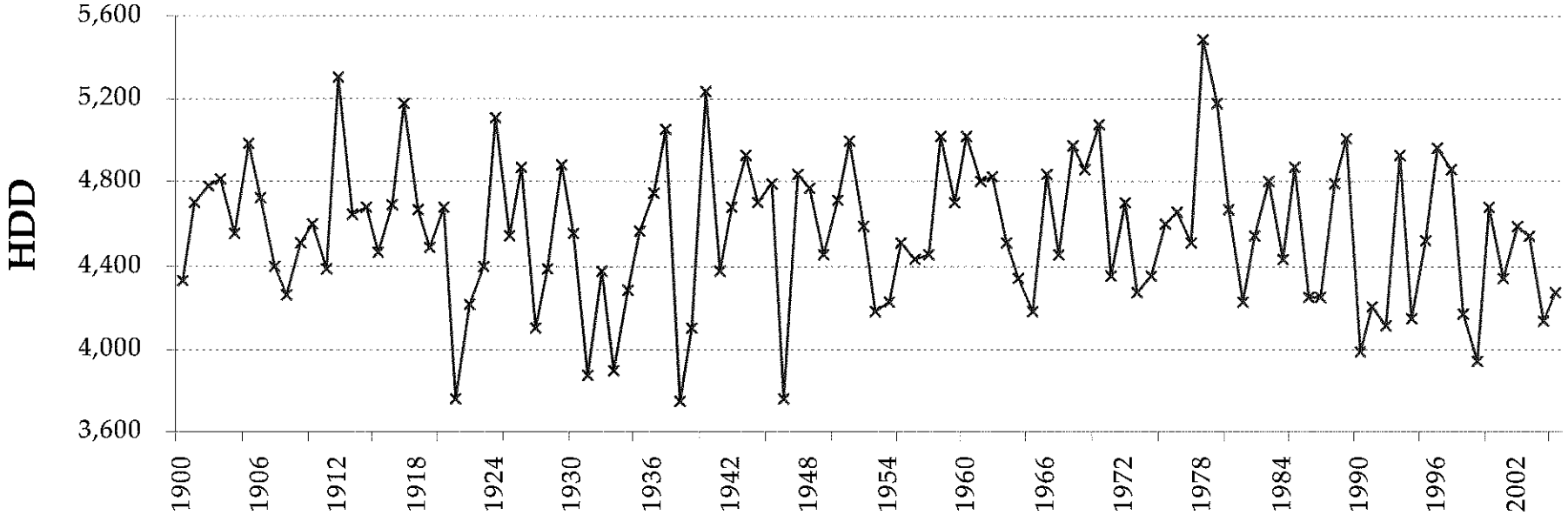


Source: NOAA

MISSOURI GAS ENERGY

Annual Heating Degree Days - Springfield, MO

1900-2005



Source: NOAA

MISSOURI GAS ENERGY

Forecast Results of Selected Weather ("HDD") Averages

		Forecast				Forecast Error				Forecast Error Squared			
Year	Actual HDD - Kansas City	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)
1900	4,871												
1901	5,160												
1902	5,102												
1903	5,133												
1904	5,225												
1905	5,260												
1906	5,025												
1907	5,015												
1908	4,622												
1909	5,146												
1910	4,822												
1911	4,845												
1912	5,705												
1913	4,992												
1914	4,998												
1915	4,744												
1916	5,190												
1917	5,684												
1918	4,969												
1919	5,143												
1920	5,082												
1921	4,089												
1922	4,608												
1923	4,767												
1924	5,405												
1925	5,259												
1926	5,195												
1927	4,730												
1928	4,615												
1929	5,520												
1930	4,748												
1931	4,276												
1932	5,046	5,027	5,014	4,894	4,962	19	32	152	84	361	1,024	23,104	7,056
1933	4,282	5,027	4,986	4,912	4,778	(745)	(704)	(630)	(496)	555,025	495,616	396,900	246,016
1934	4,566	5,027	4,953	4,956	4,841	(461)	(387)	(390)	(275)	212,521	149,769	152,100	75,625
1935	4,936	5,027	4,918	4,908	4,774	(91)	18	28	162	8,281	324	784	26,244
1936	5,364	5,027	4,896	4,824	4,584	337	468	540	780	113,569	219,024	291,600	608,400
1937	5,590	5,027	4,906	4,791	4,621	563	684	799	969	316,969	467,856	638,401	938,961
1938	4,266	5,027	4,914	4,808	4,839	(761)	(648)	(542)	(573)	579,121	419,904	293,764	328,329
1939	4,459	5,027	4,910	4,894	4,948	(568)	(451)	(435)	(489)	322,624	203,401	189,225	239,121
1940	5,445	5,027	4,874	4,859	4,944	418	571	586	501	174,724	326,041	343,396	251,001
1941	4,501	5,027	4,840	4,753	4,923	(526)	(339)	(252)	(422)	276,676	114,921	63,504	178,084
1942	4,891	4,951	4,858	4,823	5,025	(60)	33	68	(134)	3,600	1,089	4,624	17,956
1943	5,211	4,951	4,879	4,846	4,852	260	332	365	359	67,600	110,224	133,225	128,881
1944	4,987	4,951	4,893	4,830	4,712	36	94	157	275	1,296	8,836	24,649	75,625
1945	5,010	4,951	4,915	4,923	4,901	59	95	87	109	3,481	9,025	7,569	11,881
1946	3,866	4,951	4,894	4,965	5,007	(1,085)	(1,028)	(1,099)	(1,141)	1,177,225	1,056,784	1,207,801	1,301,881
1947	5,048	4,951	4,882	4,972	4,920	97	166	76	128	9,409	27,556	5,776	16,384
1948	4,966	4,951	4,815	4,823	4,793	15	151	143	173	225	22,801	20,449	29,929
1949	4,756	4,951	4,831	4,768	4,824	(195)	(75)	(12)	(68)	38,025	5,625	144	4,624
1950	5,068	4,951	4,849	4,838	4,775	117	219	230	293	13,689	47,961	52,900	85,849
1951	5,368	4,951	4,811	4,868	4,729	417	557	500	639	173,889	310,249	250,000	408,321
1952	4,793	4,849	4,827	4,830	4,741	(56)	(34)	(37)	52	3,136	1,156	1,369	2,704
1953	4,357	4,849	4,881	4,917	5,041	(492)	(524)	(560)	(684)	242,064	274,576	313,600	467,856
1954	4,290	4,849	4,869	4,907	4,990	(559)	(579)	(617)	(700)	312,481	335,241	380,689	490,000
1955	4,711	4,849	4,872	4,822	4,868	(138)	(161)	(111)	(157)	19,044	25,921	12,321	24,649
1956	4,635	4,849	4,859	4,752	4,775	(214)	(224)	(117)	(140)	45,796	50,176	13,689	19,600
1957	4,759	4,849	4,847	4,722	4,704	(90)	(88)	37	55	8,100	7,744	1,369	3,025
1958	4,920	4,849	4,811	4,799	4,557	71	109	121	363	5,041	11,881	14,641	131,769
1959	4,806	4,849	4,769	4,770	4,550	(43)	37	36	256	1,849	1,369	1,296	65,536
1960	5,259	4,849	4,802	4,766	4,663	410	457	493	596	168,100	208,849	243,049	355,216

MISSOURI GAS ENERGY

Forecast Results of Selected Weather ("HDD") Averages

Year	Actual HDD - Kansas City	Forecast				Forecast Error				Forecast Error Squared			
		30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)
1961	5,095	4,849	4,819	4,771	4,766	246	276	324	329	60,516	76,176	104,976	108,241
1962	5,019	4,814	4,810	4,790	4,876	205	209	229	143	42,025	43,681	52,441	20,449
1963	4,785	4,814	4,840	4,763	4,968	(29)	(55)	22	(183)	841	3,025	484	33,489
1964	4,456	4,814	4,846	4,785	5,020	(358)	(390)	(329)	(564)	128,164	152,100	108,241	318,096
1965	4,513	4,814	4,825	4,828	4,993	(301)	(312)	(315)	(480)	90,601	97,344	99,225	230,400
1966	4,614	4,814	4,798	4,845	4,923	(200)	(184)	(231)	(309)	40,000	33,856	53,361	95,481
1967	4,619	4,814	4,774	4,825	4,774	(195)	(155)	(206)	(155)	38,025	24,025	42,436	24,025
1968	5,007	4,814	4,811	4,823	4,677	193	196	184	330	37,249	38,416	33,856	108,900
1969	5,135	4,814	4,789	4,809	4,597	321	346	326	538	103,041	119,716	106,276	289,444
1970	4,685	4,814	4,792	4,817	4,642	(129)	(107)	(132)	43	16,641	11,449	17,424	1,849
1971	4,590	4,814	4,810	4,850	4,778	(224)	(220)	(260)	(188)	50,176	48,400	67,600	35,344
1972	5,273	4,804	4,791	4,793	4,812	469	482	480	461	219,961	232,324	230,400	212,521
1973	4,959	4,804	4,752	4,742	4,807	155	207	217	152	24,025	42,849	47,089	23,104
1974	5,057	4,804	4,776	4,768	4,938	253	281	289	119	64,009	78,961	83,521	14,161
1975	5,315	4,804	4,807	4,785	4,928	511	508	530	387	261,121	258,064	280,900	149,769
1976	5,359	4,804	4,845	4,845	4,913	555	514	514	446	308,025	264,196	264,196	198,916
1977	5,175	4,804	4,875	4,925	5,039	371	300	250	136	137,641	90,000	62,500	18,496
1978	6,038	4,804	4,911	5,000	5,193	1,234	1,127	1,038	845	1,522,756	1,270,129	1,077,444	714,025
1979	6,002	4,804	4,932	5,056	5,173	1,198	1,070	946	829	1,435,204	1,144,900	894,916	687,241
1980	5,533	4,804	4,988	5,159	5,389	729	545	374	144	531,441	297,025	139,876	20,736
1981	4,942	4,804	5,048	5,245	5,578	138	(106)	(303)	(636)	19,044	11,236	91,809	404,496
1982	5,644	4,971	5,061	5,330	5,621	673	583	314	23	452,929	339,889	98,596	529
1983	5,872	4,971	5,054	5,365	5,538	901	818	507	334	811,801	669,124	257,049	111,556
1984	5,437	4,971	5,085	5,402	5,632	466	352	35	(195)	217,156	123,904	1,225	38,025
1985	5,919	4,971	5,139	5,494	5,599	948	780	425	320	898,704	608,400	180,625	102,400
1986	4,784	4,971	5,188	5,532	5,486	(187)	(404)	(748)	(702)	34,969	163,216	559,504	492,804
1987	4,567	4,971	5,259	5,592	5,563	(404)	(692)	(1,025)	(996)	163,216	478,864	1,050,625	992,016
1988	5,176	4,971	5,267	5,535	5,531	205	(91)	(359)	(355)	42,025	8,281	128,881	126,025
1989	5,572	4,971	5,265	5,474	5,316	601	307	98	256	361,201	94,249	9,604	65,536
1990	4,691	4,971	5,273	5,388	5,177	(280)	(582)	(697)	(486)	78,400	338,724	485,809	236,196
1991	4,980	4,971	5,295	5,345	5,204	9	(315)	(365)	(224)	81	99,225	133,225	50,176
1992	4,804	5,128	5,295	5,260	4,958	(324)	(491)	(456)	(154)	104,976	241,081	207,936	23,716
1993	5,717	5,128	5,315	5,264	4,997	589	402	453	720	346,921	161,604	205,209	518,400
1994	4,982	5,128	5,291	5,180	5,045	(146)	(309)	(198)	(63)	21,316	95,481	39,204	3,969
1995	5,278	5,128	5,329	5,165	5,153	150	(51)	113	125	22,500	2,601	12,769	15,625
1996	5,837	5,128	5,325	5,119	5,035	709	512	718	802	502,681	262,144	515,524	643,204
1997	5,390	5,128	5,324	5,055	5,152	262	66	335	238	68,644	4,356	112,225	56,644
1998	4,449	5,128	5,348	5,160	5,324	(679)	(899)	(711)	(875)	461,041	808,201	505,521	765,625
1999	4,545	5,128	5,358	5,243	5,441	(583)	(813)	(698)	(896)	339,889	660,969	487,204	802,816
2000	5,150	5,128	5,279	5,170	5,187	22	(129)	(20)	(37)	484	16,641	400	1,369
2001	4,727	5,128	5,206	5,067	5,100	(401)	(479)	(340)	(373)	160,801	229,441	115,600	139,129
2002	4,969	5,235	5,187	5,113	5,074	(266)	(218)	(144)	(105)	70,756	47,524	20,736	11,025
2003	5,069	5,235	5,176	5,088	4,852	(166)	(107)	(19)	217	27,556	11,449	361	47,089
2004	4,750	5,235	5,142	5,104	4,768	(485)	(392)	(354)	(18)	235,225	153,664	125,316	324
2005	4,780	5,235	5,102	5,040	4,892	(455)	(322)	(260)	(112)	207,025	103,684	67,600	12,544
									Sum	15,614,724	14,975,531	14,261,657	15,506,448
									Mean	211,010	202,372	192,725	209,547
									Root Mean Squared Error (RMSE)	459.36	449.86	439.00	457.76

MISSOURI GAS ENERGY

Forecast Results of Selected Weather ("HDD") Averages

Year	Actual HDD - Springfield	Forecast				Forecast Error				Forecast Error Squared			
		30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)
1900	4,326												
1901	4,700												
1902	4,782												
1903	4,814												
1904	4,549												
1905	4,992												
1906	4,730												
1907	4,396												
1908	4,256												
1909	4,514												
1910	4,595												
1911	4,387												
1912	5,302												
1913	4,643												
1914	4,682												
1915	4,469												
1916	4,695												
1917	5,181												
1918	4,665												
1919	4,489												
1920	4,675												
1921	3,759												
1922	4,215												
1923	4,397												
1924	5,108												
1925	4,544												
1926	4,871												
1927	4,104												
1928	4,382												
1929	4,882												
1930	4,555												
1931	3,875												
1932	4,374	4,611	4,600	4,482	4,559	(237)	(226)	(108)	(185)	56,169	51,076	11,664	34,225
1933	3,900	4,611	4,575	4,493	4,360	(711)	(675)	(593)	(460)	505,521	455,625	351,649	211,600
1934	4,280	4,611	4,528	4,509	4,414	(331)	(248)	(229)	(134)	109,561	61,504	52,441	17,956
1935	4,571	4,611	4,491	4,460	4,317	(40)	80	111	254	1,600	6,400	12,321	64,516
1936	4,747	4,611	4,471	4,377	4,197	136	276	370	550	18,496	76,176	136,900	302,500
1937	5,055	4,611	4,476	4,379	4,200	444	579	676	855	197,136	335,241	456,976	731,025
1938	3,748	4,611	4,479	4,367	4,374	(863)	(731)	(619)	(626)	744,769	534,361	383,161	391,876
1939	4,097	4,611	4,472	4,462	4,511	(514)	(375)	(365)	(414)	264,196	140,625	133,225	171,396
1940	5,241	4,611	4,427	4,399	4,480	630	814	842	761	396,900	662,596	708,964	579,121
1941	4,378	4,611	4,407	4,320	4,444	(233)	(29)	58	(66)	54,289	841	3,364	4,356
1942	4,674	4,530	4,435	4,389	4,578	144	239	285	96	20,736	57,121	81,225	9,216
1943	4,934	4,530	4,466	4,439	4,504	404	468	495	430	163,216	219,024	245,025	184,900
1944	4,698	4,530	4,489	4,469	4,428	168	209	229	270	28,224	43,681	52,441	72,900
1945	4,796	4,530	4,516	4,573	4,665	266	280	223	131	70,756	78,400	49,729	17,161
1946	3,759	4,530	4,496	4,614	4,785	(771)	(737)	(855)	(1,026)	594,441	543,169	731,025	1,052,676
1947	4,838	4,530	4,508	4,637	4,696	308	330	201	142	94,864	108,900	40,401	20,164
1948	4,769	4,530	4,453	4,538	4,572	239	316	231	197	57,121	99,856	53,361	38,809
1949	4,457	4,530	4,489	4,516	4,605	(73)	(32)	(59)	(148)	5,329	1,024	3,481	21,904
1950	4,719	4,530	4,509	4,618	4,572	189	210	101	147	35,721	44,100	10,201	21,609
1951	5,001	4,530	4,487	4,654	4,524	471	514	347	477	221,841	264,196	120,409	227,529
1952	4,585	4,491	4,496	4,602	4,508	94	89	(17)	77	8,836	7,921	289	5,929
1953	4,176	4,491	4,552	4,665	4,757	(315)	(376)	(489)	(581)	99,225	141,376	239,121	337,561
1954	4,229	4,491	4,562	4,656	4,706	(262)	(333)	(427)	(477)	68,644	110,889	182,329	227,529
1955	4,510	4,491	4,576	4,580	4,588	19	(66)	(70)	(78)	361	4,356	4,900	6,084
1956	4,435	4,491	4,574	4,533	4,542	(56)	(139)	(98)	(107)	3,136	19,321	9,604	11,449
1957	4,447	4,491	4,571	4,504	4,500	(44)	(124)	(57)	(53)	1,936	15,376	3,249	2,809
1958	5,019	4,491	4,555	4,572	4,387	528	464	447	632	278,784	215,296	199,809	399,424
1959	4,704	4,491	4,525	4,533	4,359	213	179	171	345	45,369	32,041	29,241	119,025
1960	5,023	4,491	4,588	4,558	4,528	532	435	465	495	283,024	189,225	216,225	245,025

MISSOURI GAS ENERGY

Forecast Results of Selected Weather ("HDD") Averages

		Forecast				Forecast Error				Forecast Error Squared			
Year	Actual HDD - Springfield	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)	30-Year Average (NOAA)	20-Year Average (Rolling)	10-Year Average (Rolling)	5-Year Average (Rolling)
1961	4,807	4,491	4,618	4,583	4,623	316	189	224	184	99,856	35,721	50,176	33,856
1962	4,824	4,535	4,608	4,613	4,726	289	216	211	98	83,521	46,656	44,521	9,604
1963	4,506	4,535	4,629	4,594	4,800	(29)	(123)	(88)	(294)	841	15,129	7,744	86,436
1964	4,341	4,535	4,637	4,617	4,875	(194)	(296)	(276)	(534)	37,636	87,616	76,176	285,156
1965	4,175	4,535	4,615	4,650	4,773	(360)	(440)	(475)	(598)	129,600	193,600	225,625	357,604
1966	4,843	4,535	4,597	4,662	4,700	308	246	181	143	94,864	60,516	32,761	20,449
1967	4,449	4,535	4,566	4,628	4,531	(86)	(117)	(179)	(82)	7,396	13,689	32,041	6,724
1968	4,980	4,535	4,620	4,669	4,538	445	360	311	442	198,025	129,600	96,721	195,364
1969	4,862	4,535	4,601	4,669	4,463	327	261	193	399	106,929	68,121	37,249	159,201
1970	5,072	4,535	4,612	4,665	4,558	537	460	407	514	288,369	211,600	165,649	264,196
1971	4,353	4,535	4,632	4,681	4,662	(182)	(279)	(328)	(309)	33,124	77,841	107,584	95,481
1972	4,699	4,634	4,649	4,686	4,841	65	50	13	(142)	4,225	2,500	169	20,164
1973	4,268	4,634	4,617	4,641	4,743	(366)	(349)	(373)	(475)	133,956	121,801	139,129	225,625
1974	4,353	4,634	4,623	4,628	4,793	(281)	(270)	(275)	(440)	78,961	72,900	75,625	193,600
1975	4,605	4,634	4,627	4,604	4,651	(29)	(22)	1	(46)	841	484	1	2,116
1976	4,652	4,634	4,634	4,605	4,549	18	18	47	103	324	324	2,209	10,609
1977	4,514	4,634	4,638	4,648	4,456	(120)	(124)	(134)	58	14,400	15,376	17,956	3,364
1978	5,485	4,634	4,649	4,629	4,515	851	836	856	970	724,201	698,896	732,736	940,900
1979	5,185	4,634	4,652	4,636	4,478	551	533	549	707	303,601	284,089	301,401	499,849
1980	4,672	4,634	4,676	4,686	4,722	38	(4)	(14)	(50)	1,444	16	196	2,500
1981	4,229	4,634	4,700	4,719	4,888	(405)	(471)	(490)	(659)	164,025	221,841	240,100	434,281
1982	4,538	4,659	4,682	4,679	4,902	(121)	(144)	(141)	(364)	14,641	20,736	19,881	132,496
1983	4,805	4,659	4,653	4,666	4,817	146	152	139	(12)	21,316	23,104	19,321	144
1984	4,425	4,659	4,639	4,650	4,822	(234)	(214)	(225)	(397)	54,756	45,796	50,625	157,609
1985	4,873	4,659	4,654	4,704	4,686	214	219	169	187	45,796	47,961	28,561	34,969
1986	4,249	4,659	4,658	4,711	4,534	(410)	(409)	(462)	(285)	168,100	167,281	213,444	81,225
1987	4,253	4,659	4,693	4,738	4,574	(406)	(440)	(485)	(321)	164,836	193,600	235,225	103,041
1988	4,797	4,659	4,663	4,698	4,578	138	134	99	219	19,044	17,956	9,801	47,961
1989	5,008	4,659	4,654	4,671	4,521	349	354	337	487	121,801	125,316	113,569	237,169
1990	3,981	4,659	4,644	4,603	4,519	(678)	(663)	(622)	(538)	459,684	439,569	386,884	289,444
1991	4,197	4,659	4,652	4,585	4,636	(462)	(455)	(388)	(439)	213,444	207,025	150,544	192,721
1992	4,108	4,627	4,597	4,516	4,458	(519)	(489)	(408)	(350)	269,361	239,121	166,464	122,500
1993	4,925	4,627	4,589	4,513	4,447	298	336	412	478	88,804	112,896	169,744	228,484
1994	4,151	4,627	4,560	4,470	4,418	(476)	(409)	(319)	(267)	226,576	167,281	101,761	71,289
1995	4,521	4,627	4,593	4,482	4,444	(106)	(72)	39	77	11,236	5,184	1,521	5,929
1996	4,967	4,627	4,583	4,454	4,272	340	384	513	695	115,600	147,456	263,169	483,025
1997	4,863	4,627	4,578	4,419	4,380	238	287	446	483	56,644	82,369	198,916	235,225
1998	4,164	4,627	4,594	4,491	4,534	(463)	(430)	(327)	(370)	214,369	184,900	106,929	136,900
1999	3,945	4,627	4,612	4,552	4,686	(682)	(667)	(607)	(741)	465,124	444,889	368,449	549,081
2000	4,684	4,627	4,546	4,489	4,534	57	138	195	150	3,249	19,044	38,025	22,500
2001	4,337	4,627	4,484	4,382	4,492	(290)	(147)	(45)	(155)	84,100	21,609	2,025	24,025
2002	4,588	4,549	4,484	4,453	4,525	39	104	135	63	1,521	10,816	18,225	3,969
2003	4,541	4,549	4,490	4,467	4,399	(8)	51	74	142	64	2,601	5,476	20,164
2004	4,135	4,549	4,492	4,515	4,344	(414)	(357)	(380)	(209)	171,396	127,449	144,400	43,681
2005	4,270	4,549	4,479	4,476	4,419	(279)	(209)	(206)	(149)	77,841	43,681	42,436	22,201

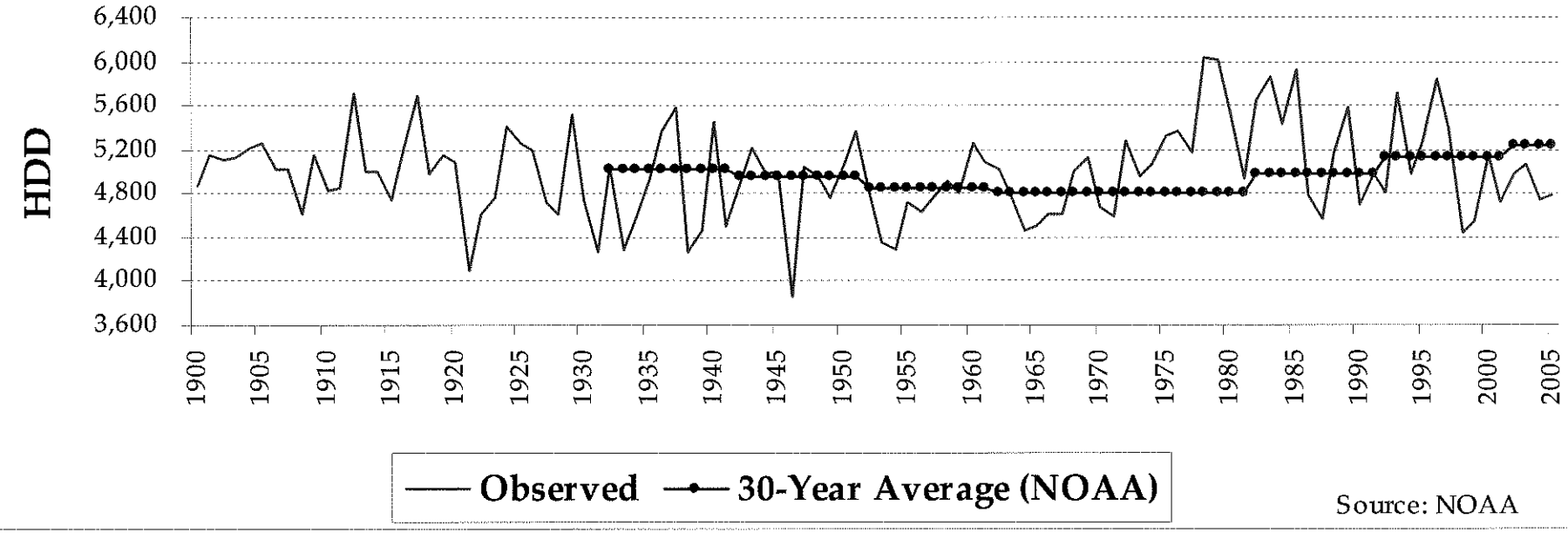
Sum	10,005,643	9,775,673	9,763,894	12,623,105
Mean	135,211	132,104	131,945	170,583
Root Mean Squared Error (RMSE)	367.71	363.46	363.24	413.02

MISSOURI GAS ENERGY

Annual Heating Degree Days - Kansas City, MO

Actual Observed vs. 30-Year Average

1900-2005



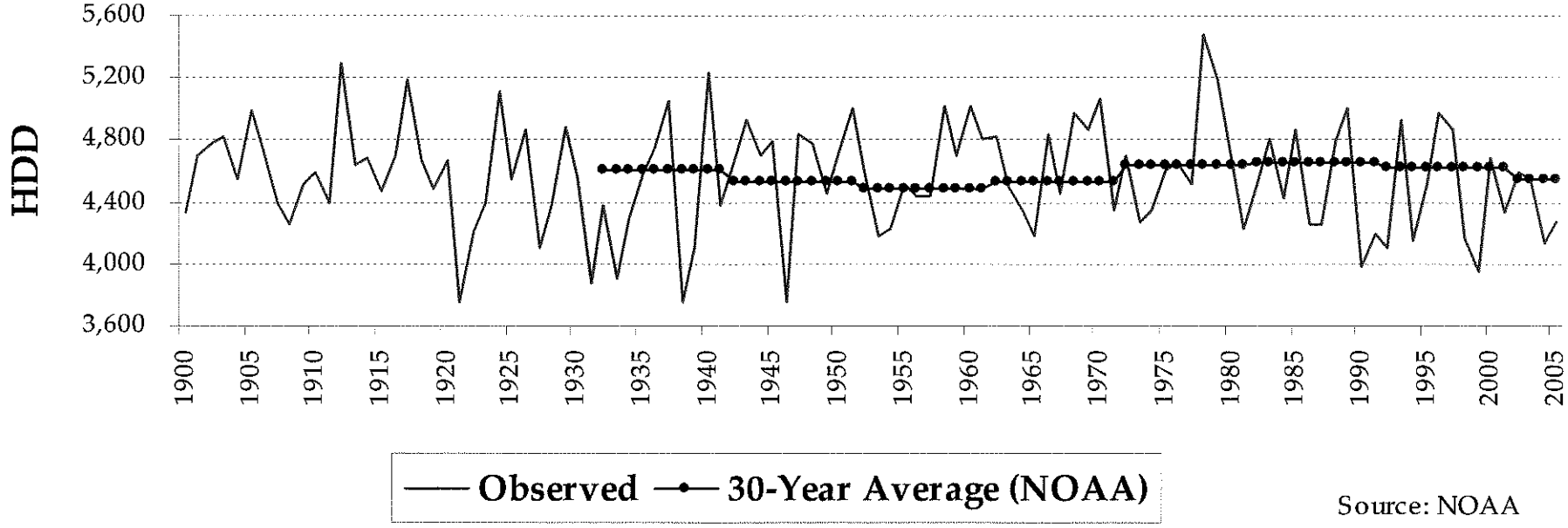
Source: NOAA

MISSOURI GAS ENERGY

Annual Heating Degree Days - Springfield, MO

Actual Observed vs. 30-Year Average

1900-2005



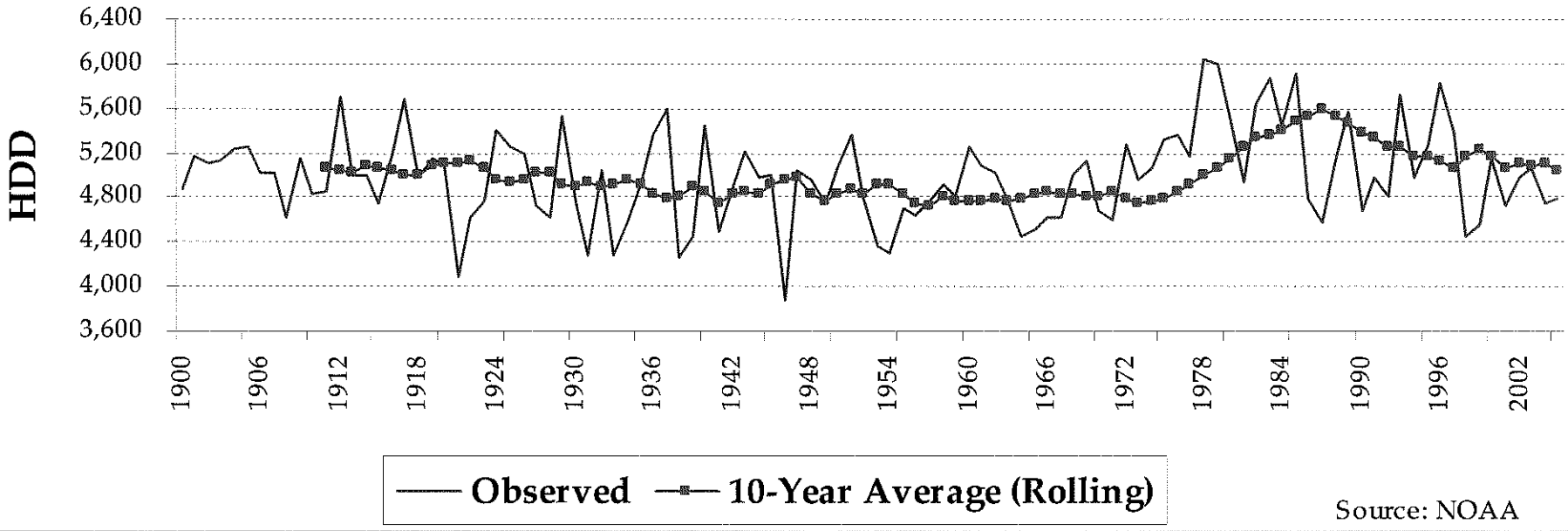
Source: NOAA

MISSOURI GAS ENERGY

Annual Heating Degree Days - Kansas City, MO

Actual Observed vs. 10-Year Average

1900-2005



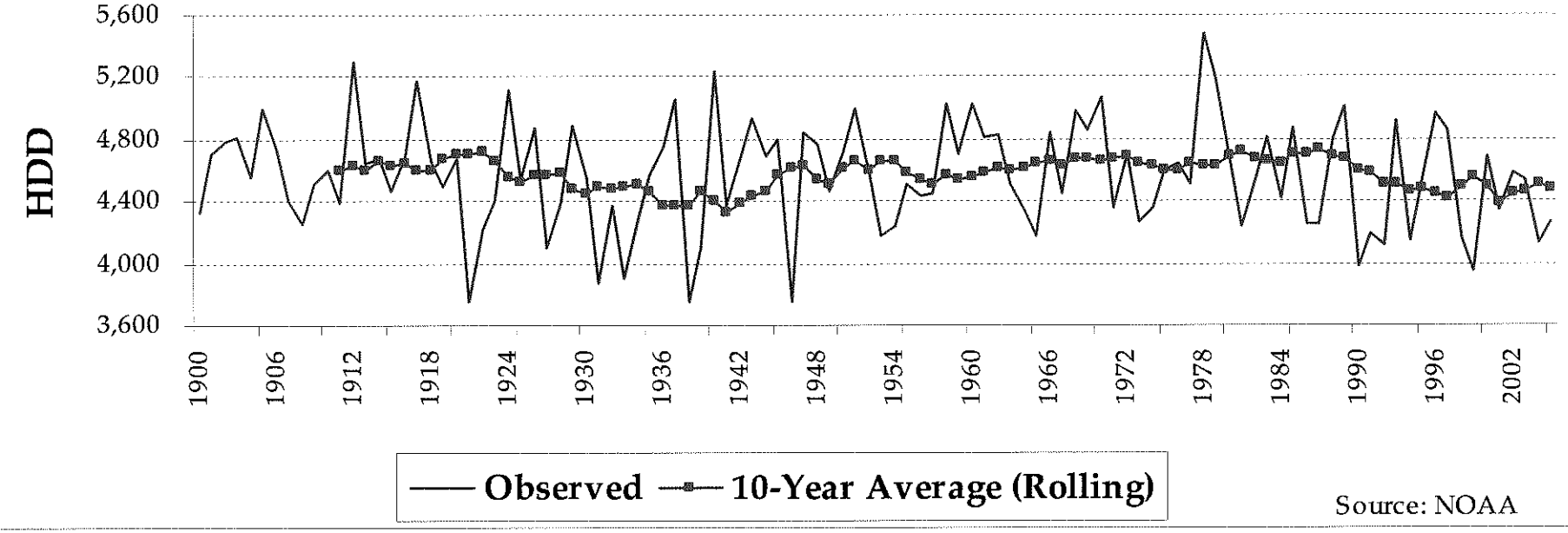
Source: NOAA

MISSOURI GAS ENERGY

Annual Heating Degree Days - Springfield, MO

Actual Observed vs. 10-Year Average

1900-2005



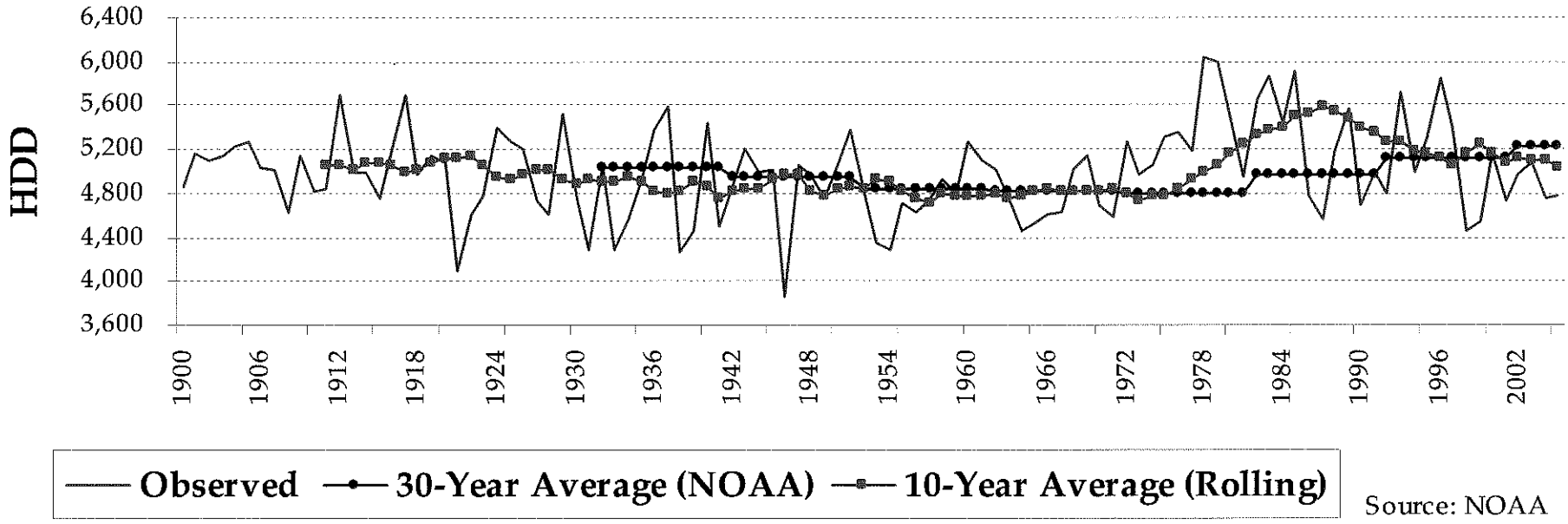
Source: NOAA

MISSOURI GAS ENERGY

Annual Heating Degree Days - Kansas City, MO

30-Year Average vs. 10-Year Average

1900-2005



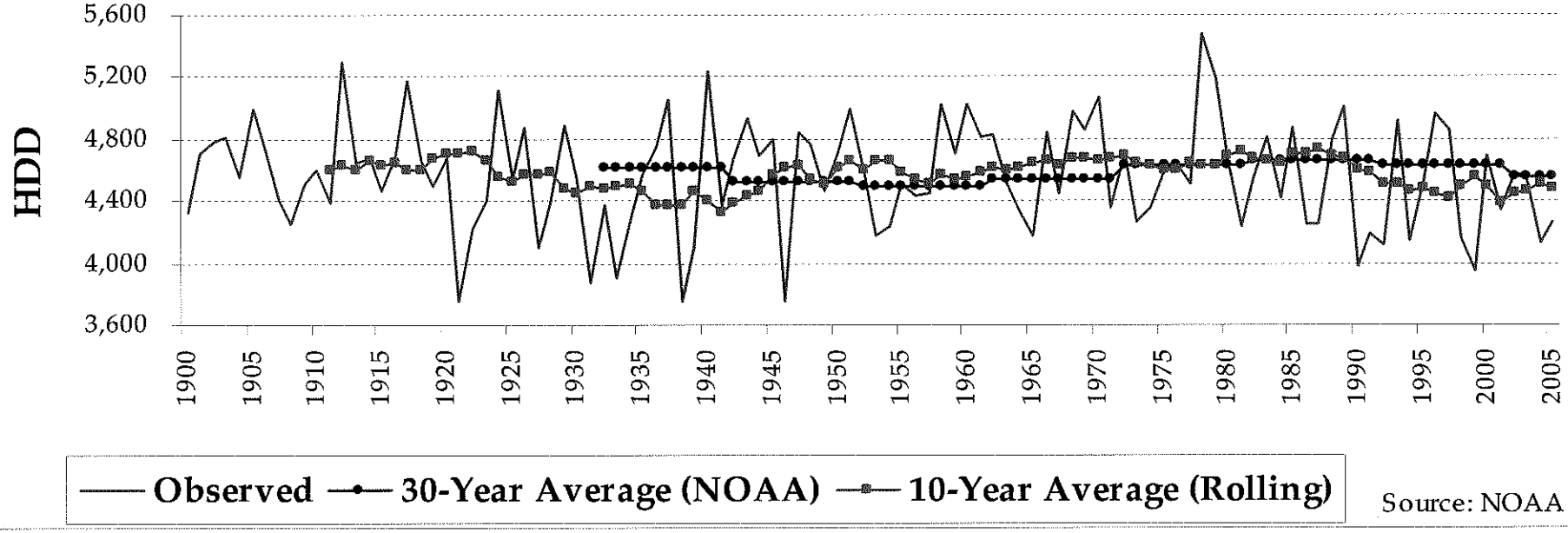
Source: NOAA

MISSOURI GAS ENERGY

Annual Heating Degree Days - Springfield, MO

30-Year Average vs. 10-Year Average

1900-2005



Source: NOAA

MISSOURI GAS ENERGY

Likelihood That Near-Term Weather Will Revert Back to the Colder Conditions Described by the Current NOAA 30-Year Normal

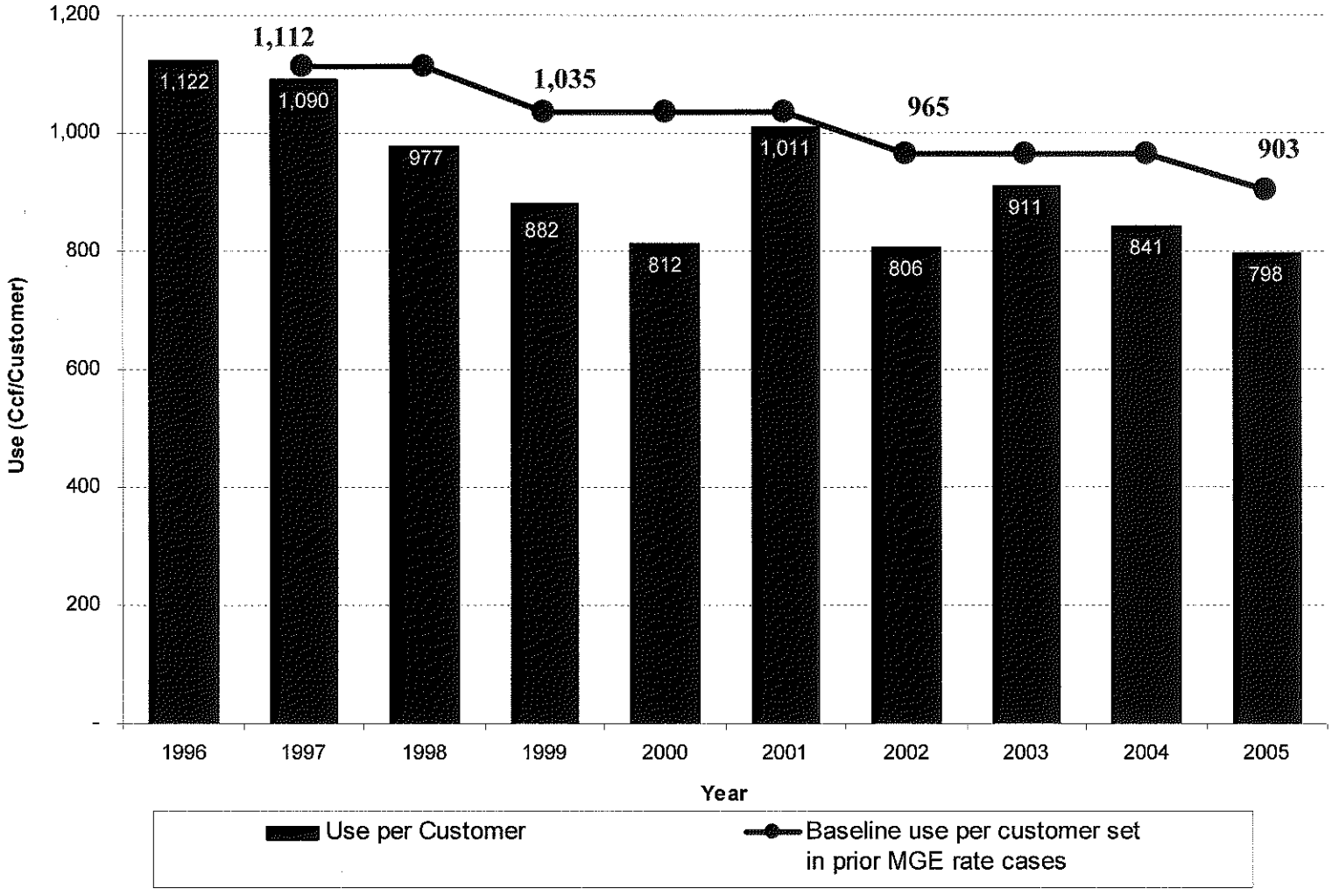
Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		5-Year Average (2001-2005)			4-Year Average (2002-2005)			3-Year Average (2003-2005)			2-Year Average (2004-2005)		
	Airport Weather Data	Average (HDD)	NOAA Current 30-Year Normal (HDD)	Difference (HDD)	Average (HDD)	NOAA Current 30-Year Normal (HDD)	Difference (HDD)	Average (HDD)	NOAA Current 30-Year Normal (HDD)	Difference (HDD)	Average (HDD)	NOAA Current 30-Year Normal (HDD)	Difference (HDD)
1	Kansas City, MO (MCI)	4,859	5,249	390	4,892	5,249	357	4,866	5,249	383	4,765	5,249	484
2			Count:	-		Count	-		Count:	1		Count:	3
3			Frequency:	0.00%		Frequency	0.00%		Frequency:	0.97%		Frequency:	2.88%
4	Springfield, MO (SGF)	4,374	4,602	228	4,384	4,602	218	4,315	4,602	287	4,203	4,602	399
5			Count:	3		Count	5		Count:	3		Count:	5
6			Frequency:	2.97%		Frequency	4.90%		Frequency:	2.91%		Frequency:	4.81%

MISSOURI GAS ENERGY

Class Revenue Proposal

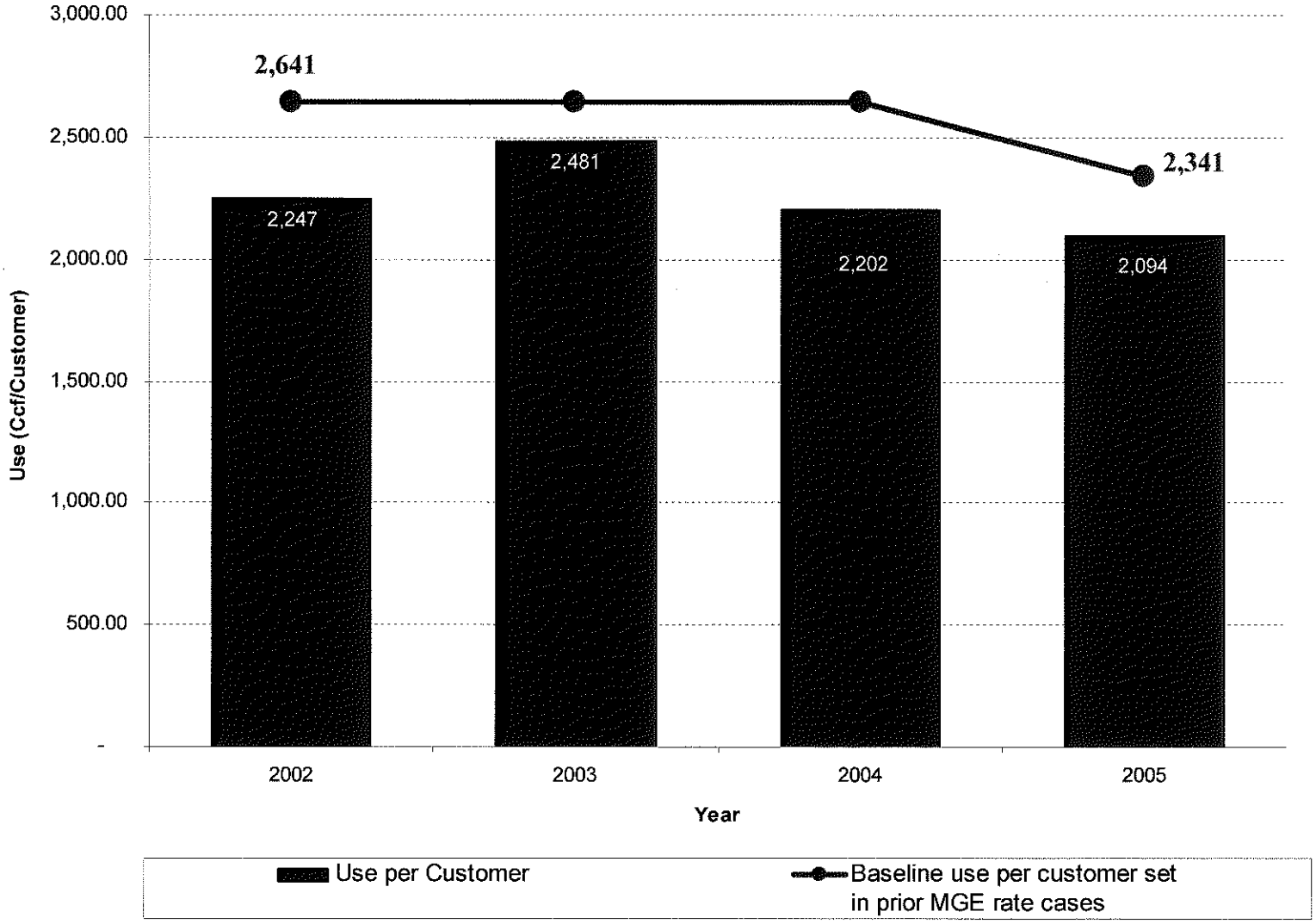
Line No.	Rate Class	Proposed Base Revenue Increase	Present Rates Rate of Return %	Present Rates Rate of Return Relative	Proposed Rates Rate of Return %	Proposed Rates Rate of Return Relative
	(a)	(b)	(c)	(d)	(e)	(f)
1	Residential	$34,906,279	2.88%	0.63	7.95%	0.89
2	Small General Service	$6,745,053	7.50%	1.65	11.17%	1.25
3	Large General Service	-	11.94%	2.63	11.94%	1.34
4	Large Volume Service	-	12.66%	2.79	12.66%	1.42
5	Total Company	$41,651,332	4.54%	1.00	8.94%	1.00

MISSOURI GAS ENERGY
Annual Average Use per Customer - Residential Service



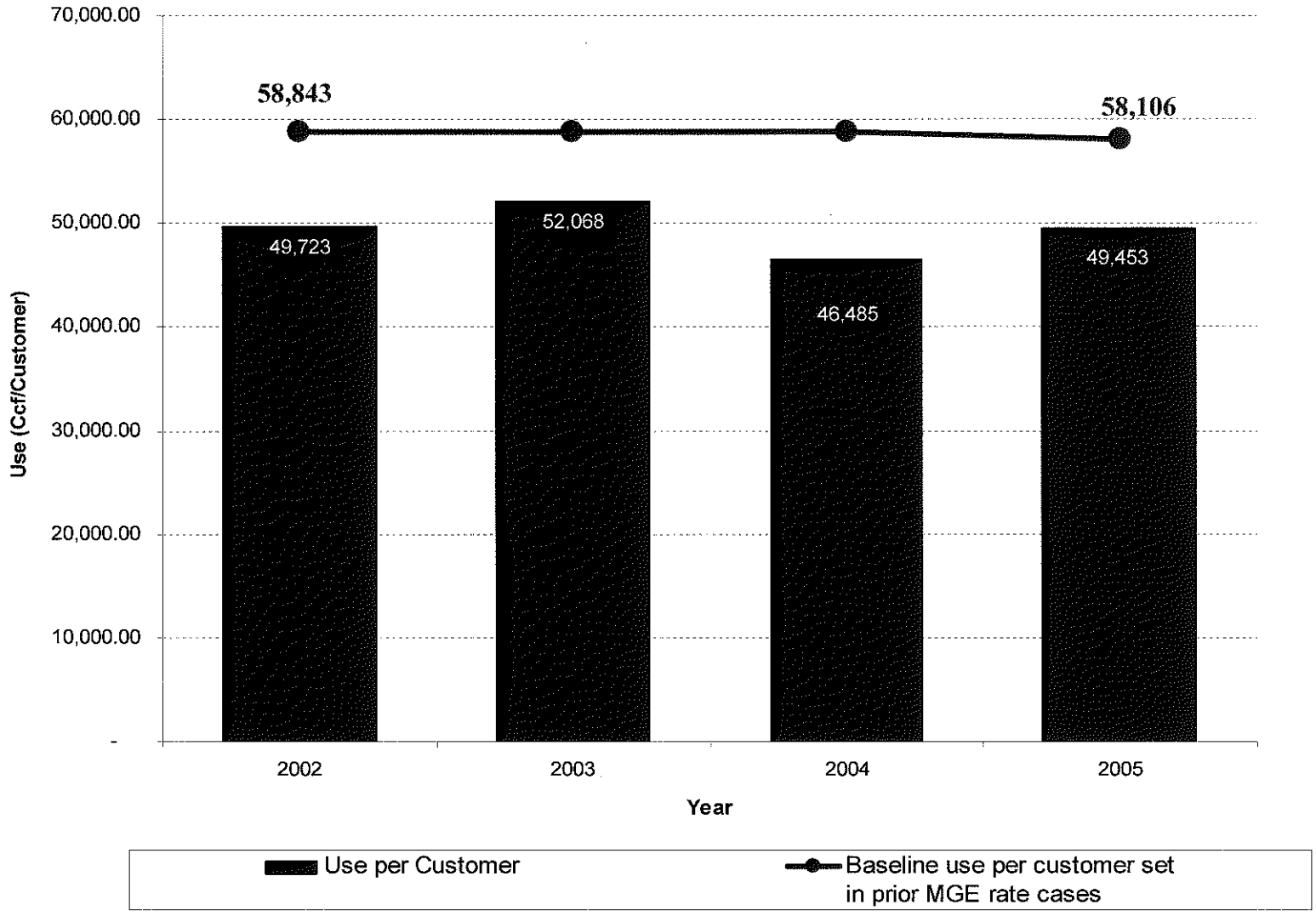
Note: All actual data based on Fiscal Year Ending June 30th except 2005 data which is calendar year.

MISSOURI GAS ENERGY
Annual Average Use per Customer - Small General Service



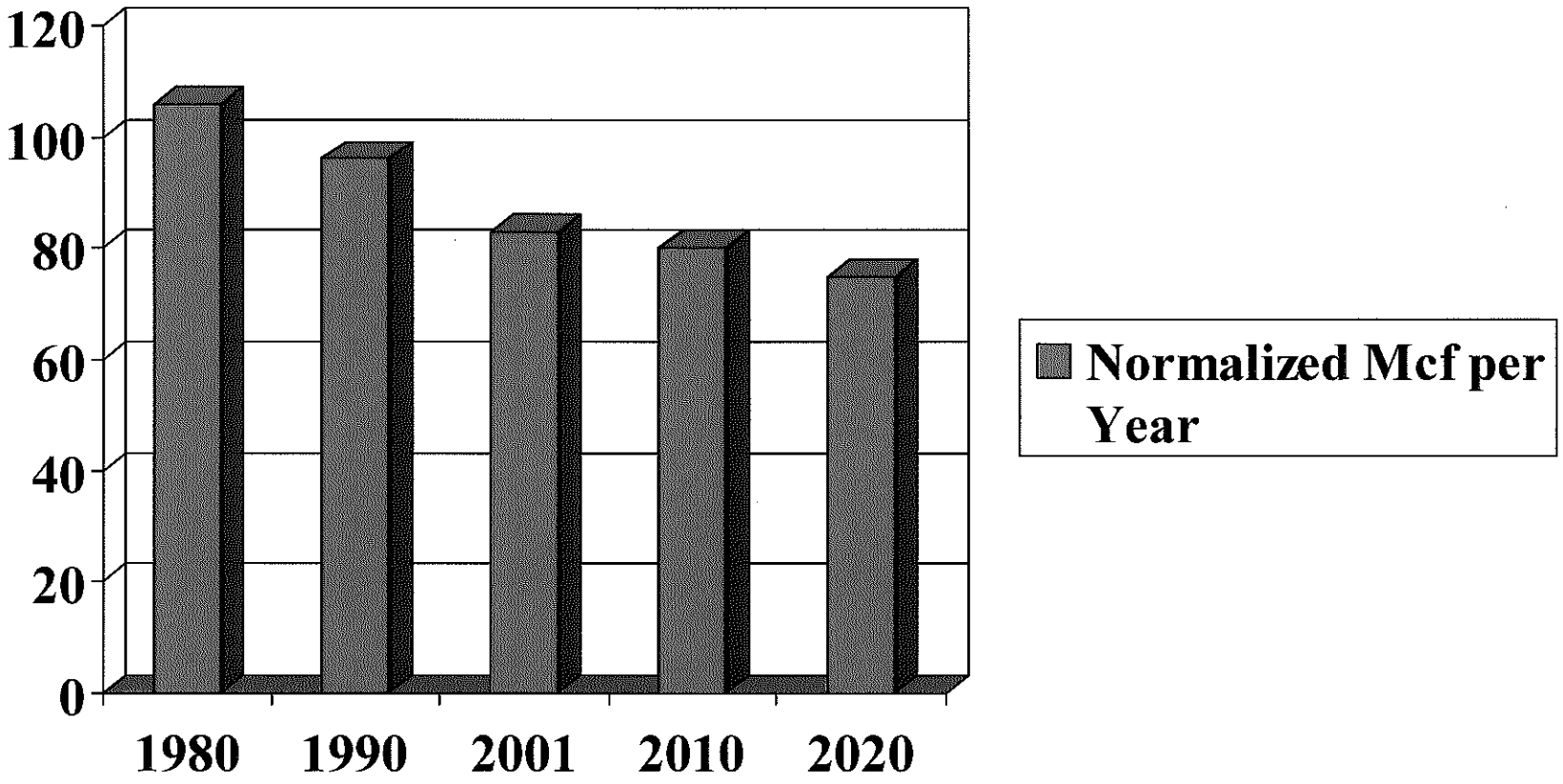
Note: All actual data based on Fiscal Year Ending June 30th except 2005 data which is calendar year.

MISSOURI GAS ENERGY
Annual Average Use per Customer - Large General Service



Note: All actual data based on Fiscal Year Ending June 30th except 2005 data which is calendar year.

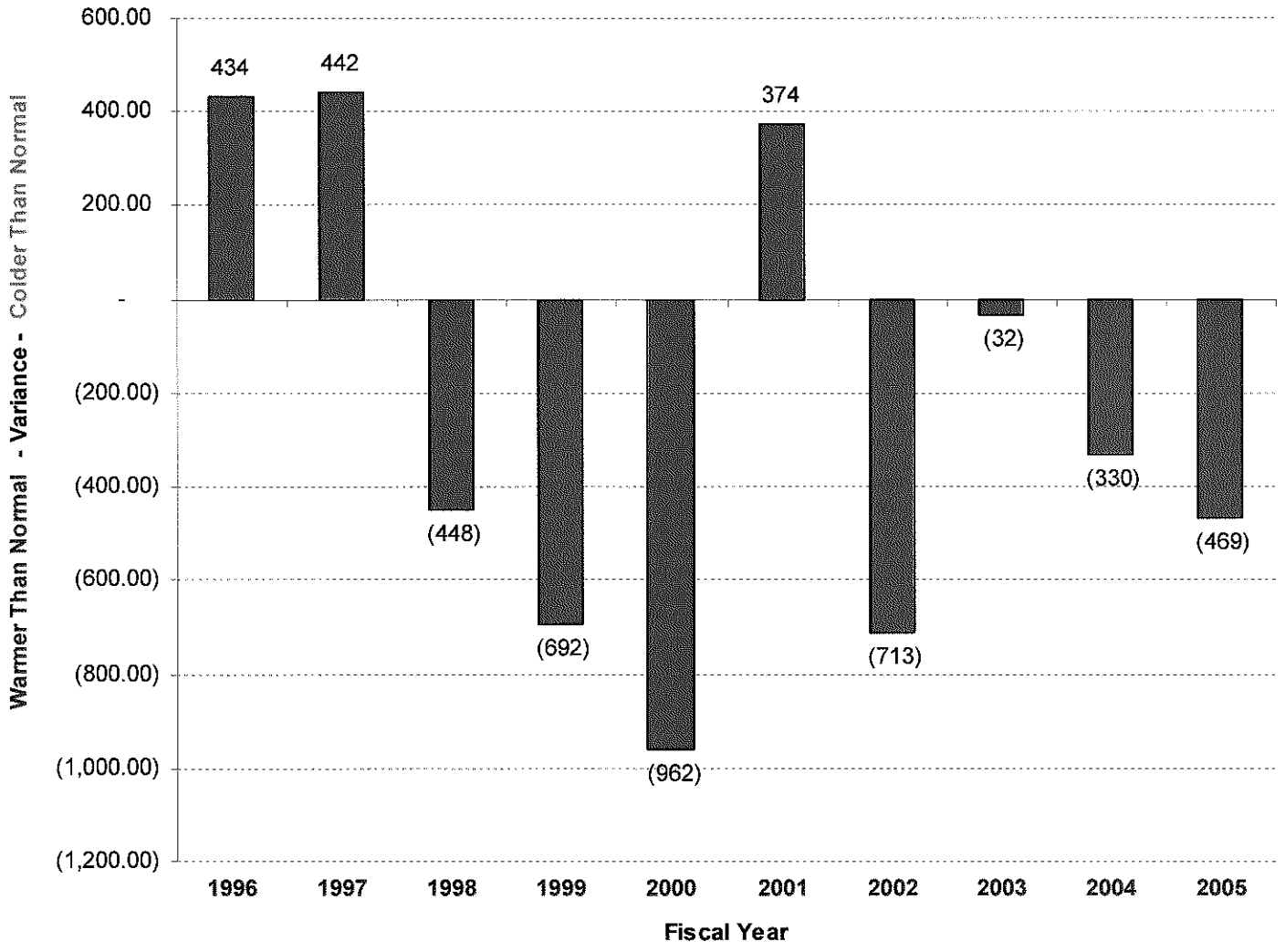
MISSOURI GAS ENERGY
Natural Gas Use per Residential Customer [1]



[1] American Gas Association – "Forecasted Patterns in Residential Natural Gas Consumption 2001-2020 (Chart 1) – EA 2004-04 (dated September 21, 2004).

MISSOURI GAS ENERGY

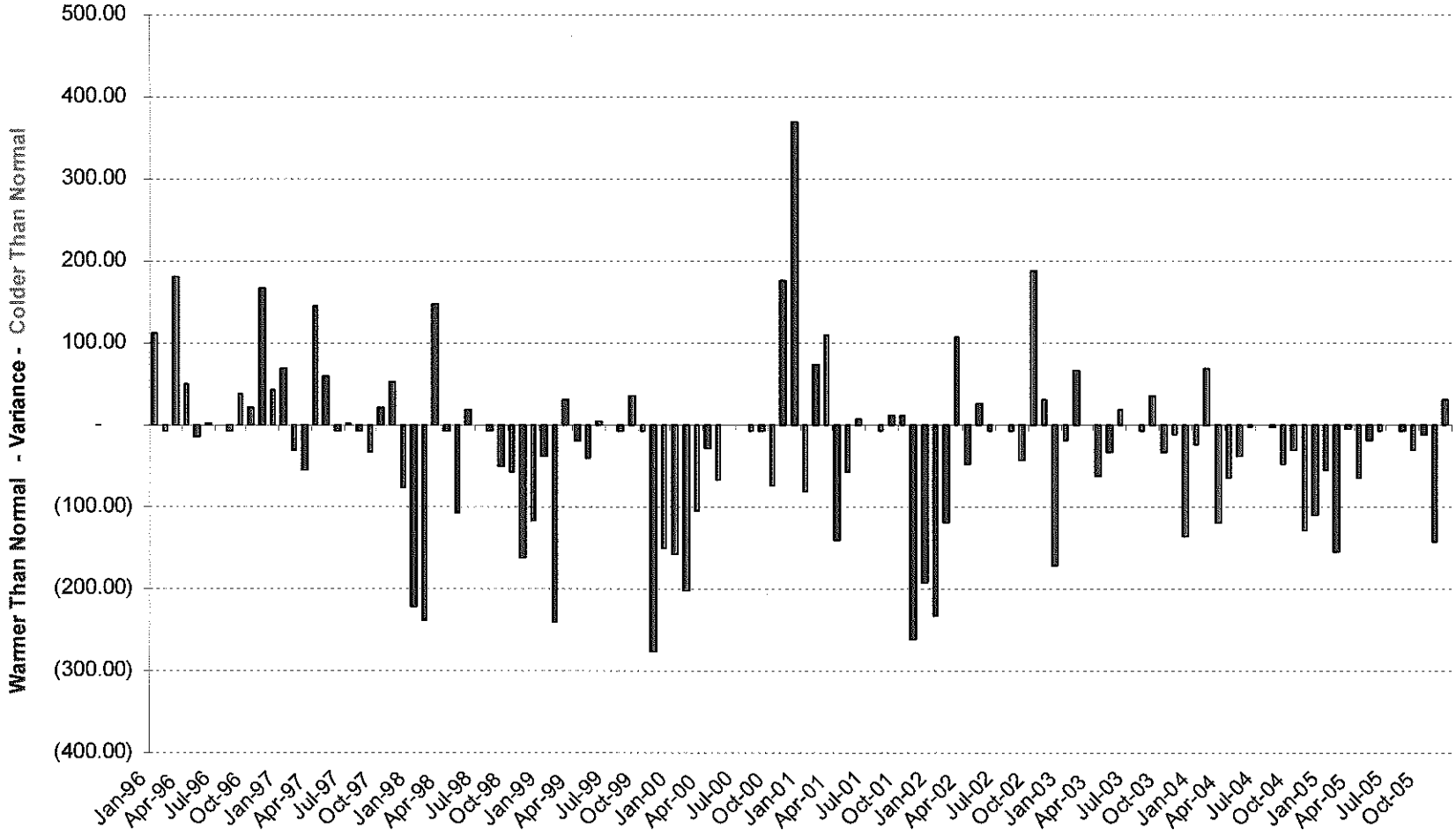
Kansas City Annual Heating Degree Day Variance from Normal [1]



[1] Based on the 30-Year Average computed by NOAA

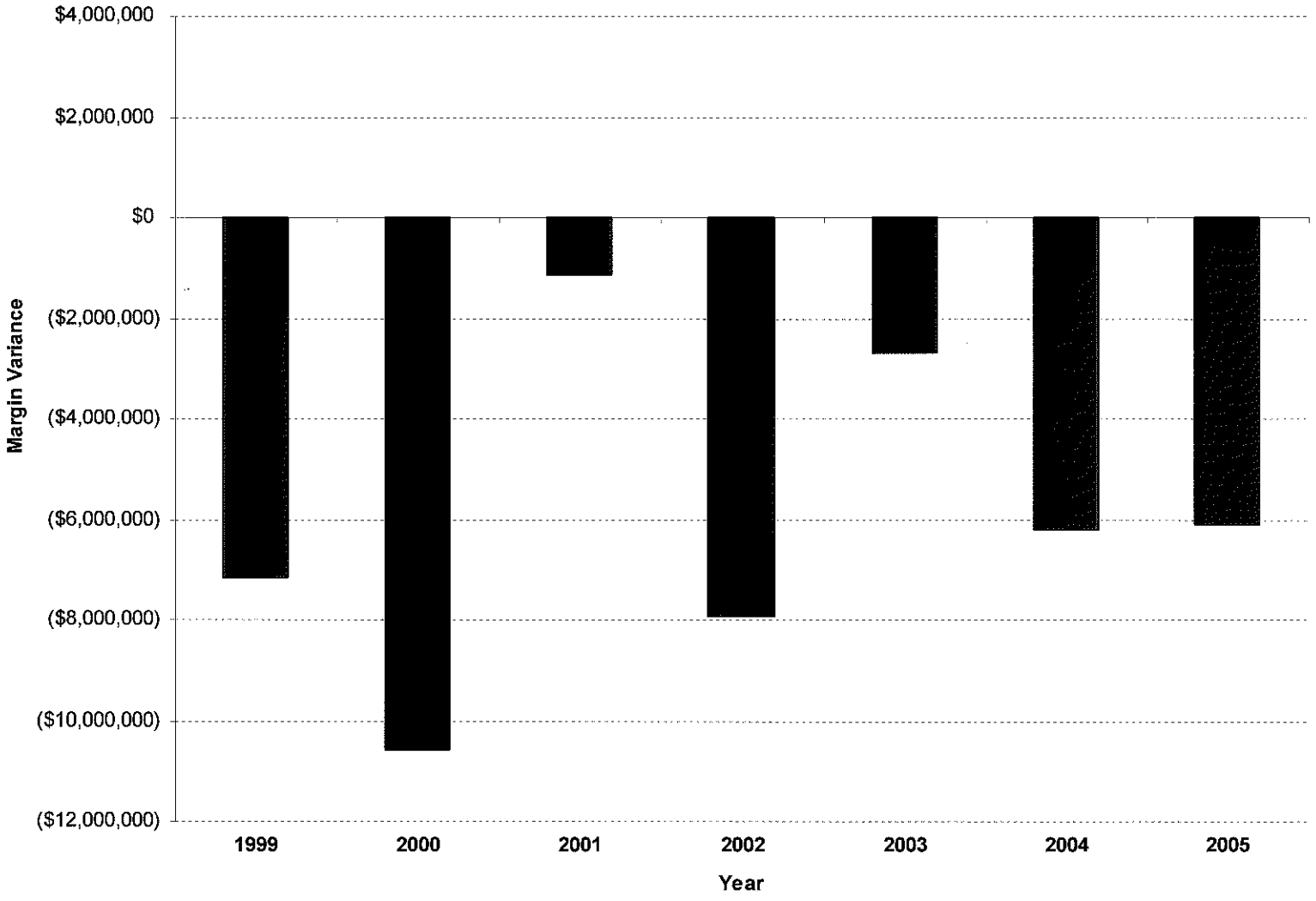
Note: All actual data based on Fiscal Year Ending June 30th except 2005 data which is calendar year.

MISSOURI GAS ENERGY
Monthly Heating Degree Day Variance from Normal [1]



[1] Based on the 30-Year Average computed by NOAA

MISSOURI GAS ENERGY
Kansas City - Residential Margin Impact

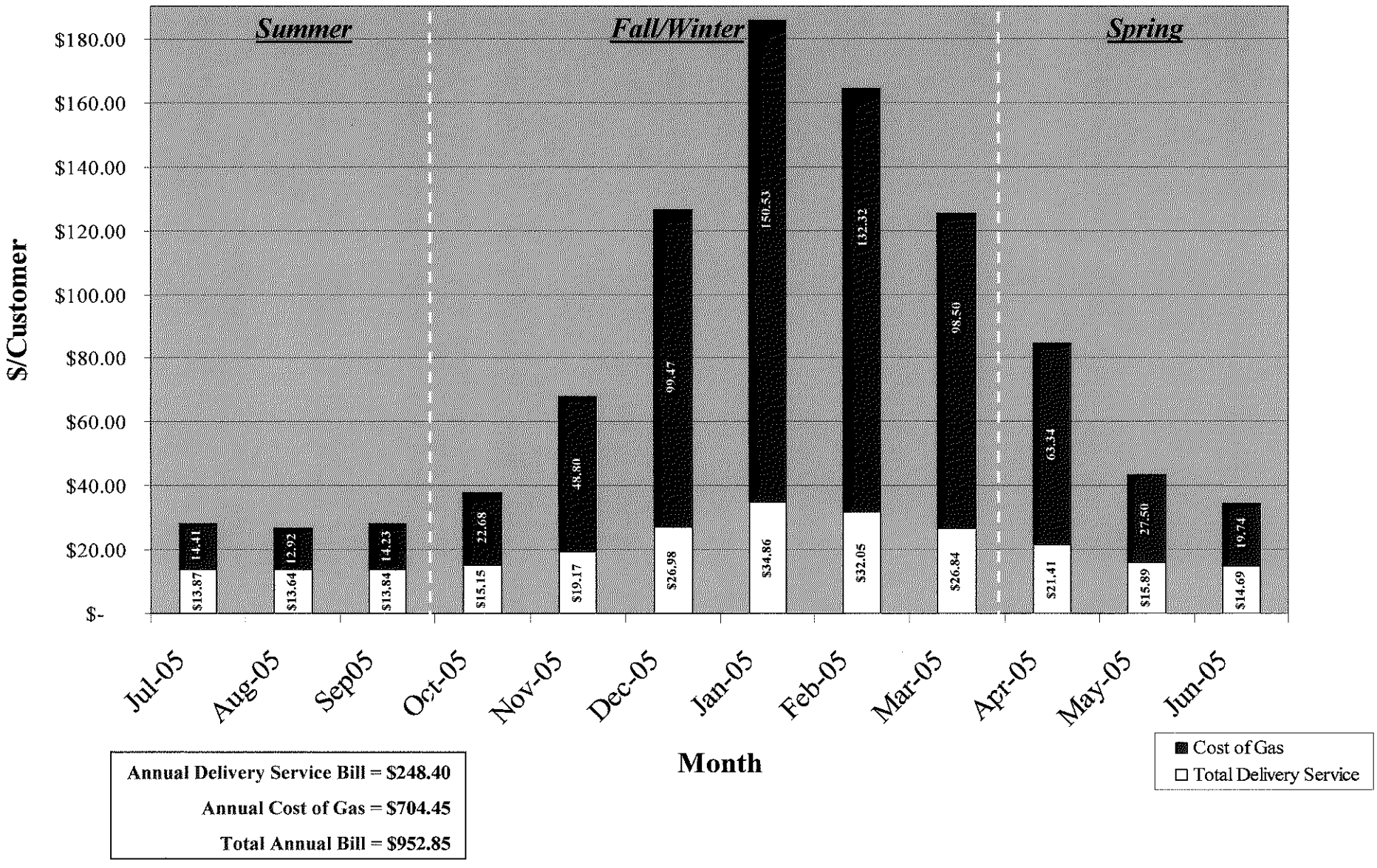


Note: All actual data based on Fiscal Year Ending June 30th except 2005 data which is calendar year.

MISSOURI GAS ENERGY

2005 Average Residential Total Bills by Month

Present Rates

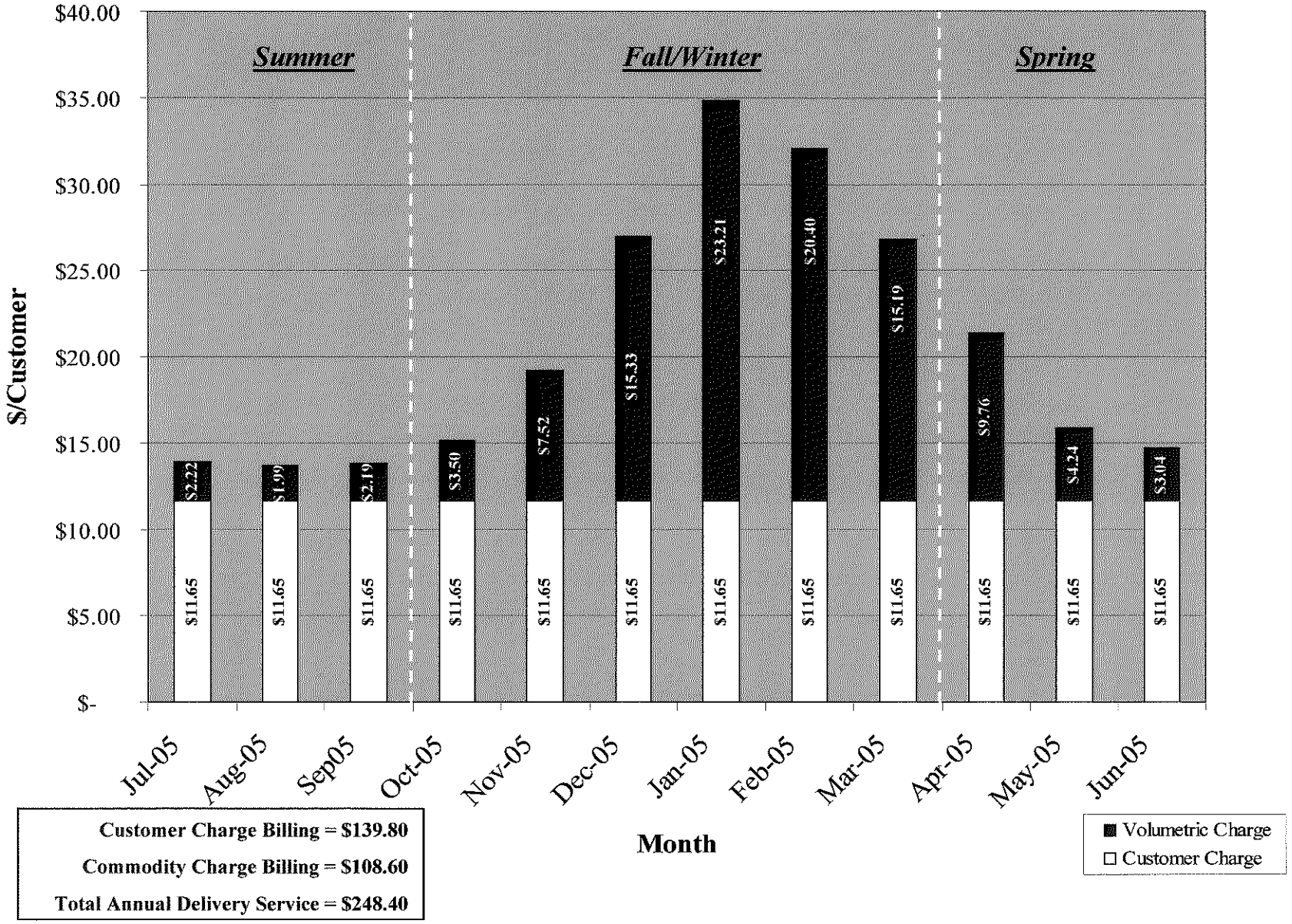


Annual Delivery Service Bill = $248.40

Annual Cost of Gas = $704.45

Total Annual Bill = $952.85

MISSOURI GAS ENERGY
2005 Average Residential Delivery Service Bills by Month



Customer Charge Billing = $139.80
Commodity Charge Billing = $108.60
Total Annual Delivery Service = $248.40

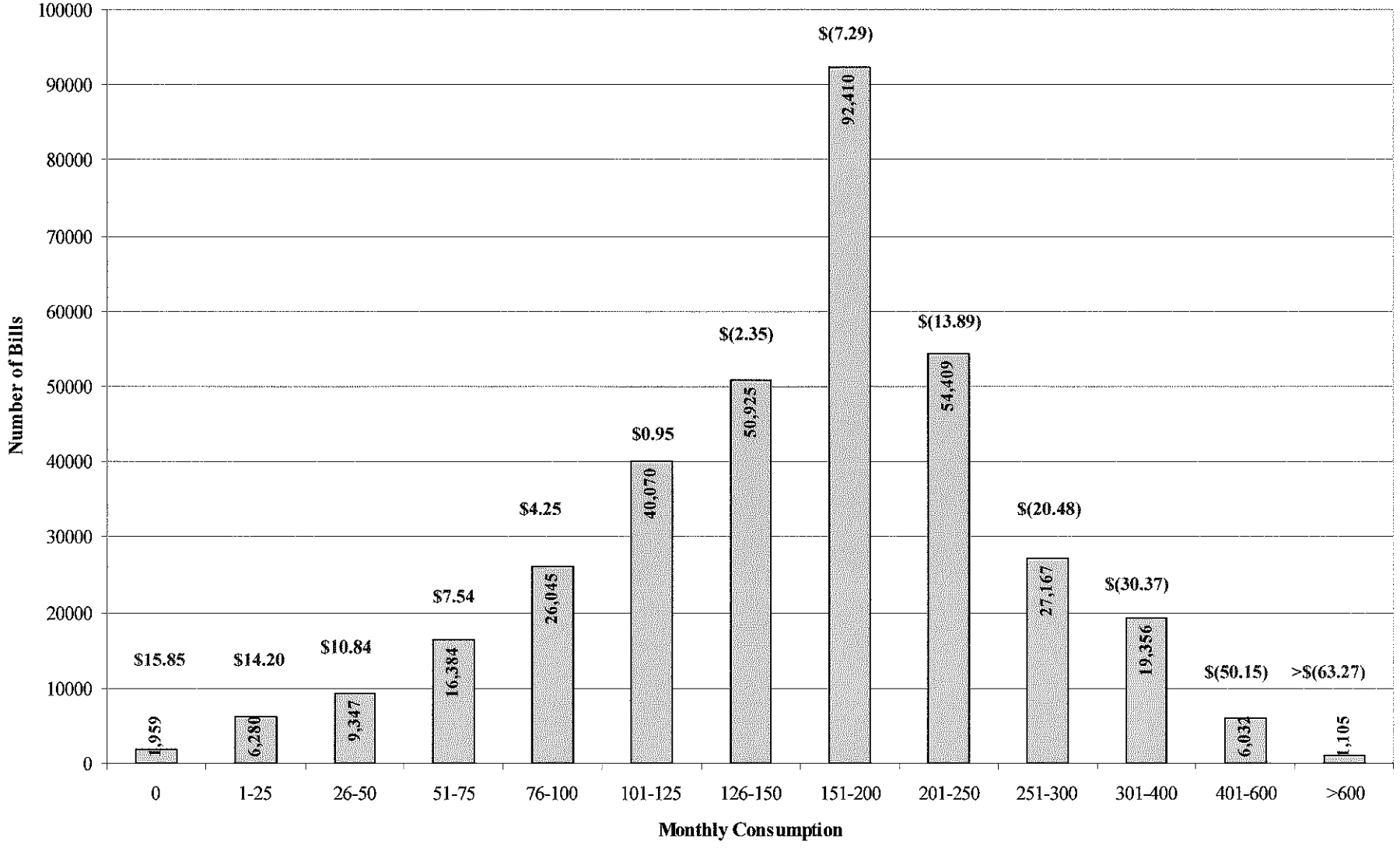
MISSOURI GAS ENERGY
Estimated Average Monthly Bill Under Present and Proposed Rates - Primary Proposal
Residential (RS)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Present Rates		**Proposed Rates**		
1	**Customer Charge**	$11.65		$27.50		
2	**All usage**	$0.13187		$0.00000		
3	**PGA Rate**	$0.85564		$0.85564		
		AVERAGE CCF PER CUSTOMER	REVENUE AT PRESENT RATES	REVENUE AT PROPOSED RATES	MONTHLY BILL CHANGE AMOUNT	MONTHLY BILL CHANGE PERCENT
4	Jan-05	176	$185.40	$178.05	($7.35)	-3.97%
5	Feb-05	155	$164.39	$159.84	($4.55)	-2.77%
6	Mar-05	115	$125.35	$126.02	$0.67	0.53%
7	Apr-05	74	$84.76	$90.85	$6.09	7.18%
8	May-05	32	$43.40	$55.01	$11.61	26.76%
9	Jun-05	23	$34.44	$47.25	$12.81	37.19%
10	Jul-05	17	$28.29	$41.92	$13.63	48.18%
11	Aug-05	15	$26.57	$40.42	$13.86	52.17%
12	Sep-05	17	$28.08	$41.74	$13.66	48.63%
13	Oct-05	27	$37.83	$50.19	$12.35	32.65%
14	Nov-05	57	$67.98	$76.31	$8.33	12.25%
15	Dec-05	116	$126.48	$127.00	$0.52	0.41%
16	Total	823	$952.97	$1,034.58	$81.61	8.56%

MISSOURI GAS ENERGY
Estimated Monthly Bill Impacts - Primary Proposal
Residential (RS)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Present Rates		Proposed Rates		
1	Customer Charge	$11.65		$27.50		
2	All Usage:	$0.13187		$0.00000		
3	PGA Rate	$0.85564		$0.85564		
	MONTHLY CONSUMPTION (CCF)		REVENUE AT PRESENT RATES	REVENUE AT PROPOSED RATES	REVENUE CHANGE AMOUNT	REVENUE CHANGE PERCENT
4	0		$11.65	$27.50	$15.85	136.05%
5	25		$36.34	$48.89	$12.55	34.55%
6	30		$41.28	$53.17	$11.89	28.82%
7	35		$46.21	$57.45	$11.23	24.31%
8	40		$51.15	$61.73	$10.58	20.67%
9	45		$56.09	$66.00	$9.92	17.68%
10	50		$61.03	$70.28	$9.26	15.17%
11	60		$70.90	$78.84	$7.94	11.20%
12	70		$80.78	$87.39	$6.62	8.19%
13	80		$90.65	$95.95	$5.30	5.85%
14	90		$100.53	$104.51	$3.98	3.96%
15	100		$110.40	$113.06	$2.66	2.41%
16	110		$120.28	$121.62	$1.34	1.12%
17	120		$130.15	$130.18	$0.03	0.02%
18	130		$140.03	$138.73	($1.29)	-0.92%
19	140		$149.90	$147.29	($2.61)	-1.74%
20	150		$159.78	$155.85	($3.93)	-2.46%
21	160		$169.65	$164.40	($5.25)	-3.09%
22	170		$179.53	$172.96	($6.57)	-3.66%
23	180		$189.40	$181.51	($7.89)	-4.16%
24	190		$199.28	$190.07	($9.21)	-4.62%
25	200		$209.15	$198.63	($10.52)	-5.03%
26	210		$219.03	$207.18	($11.84)	-5.41%
27	220		$228.90	$215.74	($13.16)	-5.75%
28	230		$238.78	$224.30	($14.48)	-6.06%
29	240		$248.65	$232.85	($15.80)	-6.35%
30	250		$258.53	$241.41	($17.12)	-6.62%
31	300		$307.90	$284.19	($23.71)	-7.70%
32	350		$357.28	$326.97	($30.30)	-8.48%
33	400		$406.65	$369.76	($36.90)	-9.07%
34	450		$456.03	$412.54	($43.49)	-9.54%
35	500		$505.40	$455.32	($50.09)	-9.91%

MISSOURI GAS ENERGY
Kansas City Residential Bill Frequency Analysis for January
Number of Bills and Average Bill Impacts - Proposed Rates



MISSOURI GAS ENERGY
Estimated Monthly Bill Impacts - Primary Proposal
Small General Service (SGS)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Present Rates		Proposed Rates		
1	Customer Charge	$15.70		$31.00		
2	Nov-Mar: 1st 600 Ccf:	$0.15286		$0.11957		
3	Nov-Mar: >600 Ccf:	$0.14263		$0.10934		
4	Apr-Oct: 1st 600 Ccf:	$0.10459		$0.07130		
5	Apr-Oct: >600 Ccf:	$0.09439		$0.06110		
6	PGA Rate	$0.81737		$0.81737		

	MONTHLY CONSUMPTION (CCF)	REVENUE AT PRESENT RATES (Nov-Mar)	REVENUE AT PROPOSED RATES (Nov-Mar)	REVENUE CHANGE AMOUNT	REVENUE CHANGE PERCENT
7	0	$15.70	$31.00	$15.30	97.45%
8	50	$64.21	$77.85	$13.64	21.24%
9	60	$73.91	$87.22	$13.30	18.00%
10	70	$83.62	$96.59	$12.97	15.51%
11	80	$93.32	$105.96	$12.64	13.54%
12	90	$103.02	$115.32	$12.30	11.94%
13	100	$112.72	$124.69	$11.97	10.62%
14	110	$122.43	$134.06	$11.64	9.51%
15	120	$132.13	$143.43	$11.31	8.56%
16	130	$141.83	$152.80	$10.97	7.74%
17	140	$151.53	$162.17	$10.64	7.02%
18	150	$161.23	$171.54	$10.31	6.39%
19	160	$170.94	$180.91	$9.97	5.83%
20	170	$180.64	$190.28	$9.64	5.34%
21	180	$190.34	$199.65	$9.31	4.89%
22	190	$200.04	$209.02	$8.97	4.49%
23	200	$209.75	$218.39	$8.64	4.12%
24	250	$258.26	$265.23	$6.98	2.70%
25	300	$306.77	$312.08	$5.31	1.73%
26	350	$355.28	$358.93	$3.65	1.03%
27	400	$403.79	$405.78	$1.98	0.49%
28	450	$452.30	$452.62	$0.32	0.07%
29	500	$500.81	$499.47	($1.34)	-0.27%
30	600	$597.84	$593.16	($4.67)	-0.78%
31	700	$693.84	$685.83	($8.00)	-1.15%
32	800	$789.84	$778.51	($11.33)	-1.43%
33	1,000	$981.84	$963.85	($17.99)	-1.83%
34	1,250	$1,221.84	$1,195.52	($26.31)	-2.15%
35	1,500	$1,461.84	$1,427.20	($34.64)	-2.37%
36	1,750	$1,701.84	$1,658.88	($42.96)	-2.52%
37	2,000	$1,941.84	$1,890.56	($51.28)	-2.64%
38	2,500	$2,421.84	$2,353.91	($67.92)	-2.80%

MISSOURI GAS ENERGY
Estimated Average Monthly Bill Under Primary and Alternate Rates
Residential (RS)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Primary Rates		**Alternate Rates**		
1	**Customer Charge**	$27.50		$15.50		
2	**All usage**	$0.00000		$0.17292		
3	**PGA Rate**	$0.85564		$0.85564		
		AVERAGE CCF PER CUSTOMER	REVENUE AT PRIMARY RATES	REVENUE AT ALTERNATE RATES	MONTHLY BILL CHANGE AMOUNT	MONTHLY BILL CHANGE PERCENT
4	Jan-05	176	$178.05	$196.47	$18.43	10.35%
5	Feb-05	155	$159.84	$174.58	$14.75	9.22%
6	Mar-05	115	$126.02	$133.93	$7.91	6.28%
7	Apr-05	74	$90.85	$91.65	$0.80	0.88%
8	May-05	32	$55.01	$48.57	($6.44)	-11.71%
9	Jun-05	23	$47.25	$39.24	($8.01)	-16.95%
10	Jul-05	17	$41.92	$32.83	($9.09)	-21.68%
11	Aug-05	15	$40.42	$31.04	($9.39)	-23.22%
12	Sep-05	17	$41.74	$32.61	($9.12)	-21.86%
13	Oct-05	27	$50.19	$42.77	($7.41)	-14.77%
14	Nov-05	57	$76.31	$74.18	($2.14)	-2.80%
15	Dec-05	116	$127.00	$135.11	$8.11	6.38%
16	Total	823	$1,034.58	$1,032.98	($1.61)	-0.16%

MISSOURI GAS ENERGY
Estimated Monthly Bill Impacts - Primary and Alternate Proposals
Residential (RS)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Primary Rates		Alternate Rates		
1	Customer Charge	$27.50		$15.50		
2	All Usage:	$0.00000		$0.17292		
3	PGA Rate	$0.85564		$0.85564		
	MONTHLY CONSUMPTION (CCF)		REVENUE AT PRIMARY RATES	REVENUE AT ALTERNATE RATES	REVENUE CHANGE AMOUNT	REVENUE CHANGE PERCENT
4	0		$27.50	$15.50	($12.00)	-43.64%
5	25		$48.89	$41.21	($7.68)	-15.70%
6	30		$53.17	$46.36	($6.81)	-12.81%
7	35		$57.45	$51.50	($5.95)	-10.35%
8	40		$61.73	$56.64	($5.08)	-8.24%
9	45		$66.00	$61.79	($4.22)	-6.39%
10	50		$70.28	$66.93	($3.35)	-4.77%
11	60		$78.84	$77.21	($1.62)	-2.06%
12	70		$87.39	$87.50	$0.10	0.12%
13	80		$95.95	$97.78	$1.83	1.91%
14	90		$104.51	$108.07	$3.56	3.41%
15	100		$113.06	$118.36	$5.29	4.68%
16	110		$121.62	$128.64	$7.02	5.77%
17	120		$130.18	$138.93	$8.75	6.72%
18	130		$138.73	$149.21	$10.48	7.55%
19	140		$147.29	$159.50	$12.21	8.29%
20	150		$155.85	$169.78	$13.94	8.94%
21	160		$164.40	$180.07	$15.67	9.53%
22	170		$172.96	$190.35	$17.40	10.06%
23	180		$181.51	$200.64	$19.13	10.54%
24	190		$190.07	$210.93	$20.85	10.97%
25	200		$198.63	$221.21	$22.58	11.37%
26	210		$207.18	$231.50	$24.31	11.74%
27	220		$215.74	$241.78	$26.04	12.07%
28	230		$224.30	$252.07	$27.77	12.38%
29	240		$232.85	$262.35	$29.50	12.67%
30	250		$241.41	$272.64	$31.23	12.94%
31	300		$284.19	$324.07	$39.88	14.03%
32	350		$326.97	$375.50	$48.52	14.84%
33	400		$369.76	$426.92	$57.17	15.46%
34	450		$412.54	$478.35	$65.81	15.95%
35	500		$455.32	$529.78	$74.46	16.35%

MISSOURI GAS ENERGY
Estimated Monthly Bill Impacts - Primary and Alternate Proposals
Small General Service (SGS)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Primary Rates		Alternate Rates		
1	Customer Charge	$31.00		$20.50		
2	Nov-Mar: 1st 600 Ccf:	$0.11957		$0.17340		
3	Nov-Mar: >600 Ccf:	$0.10934		$0.16317		
4	Apr-Oct: 1st 600 Ccf:	$0.07130		$0.12513		
5	Apr-Oct: >600 Ccf:	$0.06110		$0.11493		
6	PGA Rate	$0.81737		$0.81737		

	MONTHLY CONSUMPTION (CCF)	REVENUE AT PRIMARY RATES (Nov-Mar)	REVENUE AT ALTERNATE RATES (Nov-Mar)	REVENUE CHANGE AMOUNT	REVENUE CHANGE PERCENT
7	0	$31.00	$20.50	($10.50)	-33.87%
8	50	$77.85	$70.04	($7.81)	-10.03%
9	60	$87.22	$79.95	($7.27)	-8.34%
10	70	$96.59	$89.85	($6.73)	-6.97%
11	80	$105.96	$99.76	($6.19)	-5.85%
12	90	$115.32	$109.67	($5.66)	-4.90%
13	100	$124.69	$119.58	($5.12)	-4.10%
14	110	$134.06	$129.48	($4.58)	-3.42%
15	120	$143.43	$139.39	($4.04)	-2.82%
16	130	$152.80	$149.30	($3.50)	-2.29%
17	140	$162.17	$159.21	($2.96)	-1.83%
18	150	$171.54	$169.12	($2.43)	-1.41%
19	160	$180.91	$179.02	($1.89)	-1.04%
20	170	$190.28	$188.93	($1.35)	-0.71%
21	180	$199.65	$198.84	($0.81)	-0.41%
22	190	$209.02	$208.75	($0.27)	-0.13%
23	200	$218.39	$218.65	$0.27	0.12%
24	250	$265.23	$268.19	$2.96	1.12%
25	300	$312.08	$317.73	$5.65	1.81%
26	350	$358.93	$367.27	$8.34	2.32%
27	400	$405.78	$416.81	$11.03	2.72%
28	450	$452.62	$466.35	$13.72	3.03%
29	500	$499.47	$515.88	$16.42	3.29%
30	600	$587.03	$614.96	$27.94	4.76%
31	700	$685.83	$713.02	$27.18	3.96%
32	800	$778.51	$811.07	$32.56	4.18%
33	1,000	$963.85	$1,007.18	$43.33	4.50%
34	1,250	$1,195.52	$1,252.31	$56.79	4.75%
35	1,500	$1,427.20	$1,497.45	$70.25	4.92%
36	1,750	$1,658.88	$1,742.58	$83.70	5.05%
37	2,000	$1,890.56	$1,987.72	$97.16	5.14%
38	2,500	$2,353.91	$2,477.99	$124.08	5.27%

P.S.C. MO. No.1 Original SHEET No. __

Missouri Gas Energy,
a Division of Southern Union Company For: All Missouri Service Areas

WEATHER NORMALIZATION ADJUSTMENT (WNA) RIDER

Description:

The WNA Rider is designed to increase or decrease the Company's actual base revenues to account for changes in weather from the normal levels established in the Company's most recently completed base rate case.

Applicability:

The WNA Rider is applicable to customers qualifying for service under Residential Gas Service (RS), Small General Service (SGS), and Large General Service (LGS).

Computation of Weather Normalization Adjustment

The Company shall determine, for each billing cycle that includes days from the months of October through May, a WNA to be applied to bills rendered for such billing cycle. The WNA shall be a per Ccf charge or credit applied to all Ccf for the billing cycle.

For the applicable rate class, the WNA will be derived for each billing cycle in the following manner:

1. For each day of the billing cycle, 10-year normal Heating Degree-Days (HDD) will be determined based on the normal established in the Company's most recently completed base rate case. These daily values will be summed to determine the 10-year normal HDD for the billing cycle. The actual HDD during that billing cycle will be determined and subtracted from the normal HDD just calculated to determine the HDD deficiency or surplus.

2. Just prior to billing, the Company will determine the number of customers and volumes to be billed during that particular billing cycle.

3. The HDD difference (from part 1) will be multiplied by the product of the Heat Factor (HF) and number of customers to be billed in that cycle to derive the total volume deficiency or surplus from that billing cycle.

4. The volume difference (from part 3) will be multiplied by the base rate (R) to derive the total revenue deficiency or surplus from that billing cycle.

DATE OF ISSUE May 01 2006 DATE EFFECTIVE June 01 2006
month day year month day year

ISSUED BY: Michael R. Noack Director, Pricing and Regulatory Affairs
Missouri Gas Energy, Kansas City, MO. 64111

P.S.C. MO. No.1 Original SHEET No. __

Missouri Gas Energy,
a Division of Southern Union Company For: All Missouri Service Areas

WEATHER NORMALIZATION ADJUSTMENT (WNA) RIDER

5. The total revenue difference (from part 4) will be divided by the total billing cycle volumes (from part 2) to derive the WNA.

For the applicable rate class, the WNA will be applied during a billing cycle in the following manner: the WNA (from part 5) will be multiplied by the individual customer's volume (from meter reading) to derive the WNA applied to the individual customer's bill.

The formula for the above-described WNA calculations follows:

$$\text{WNA} = \frac{R * (N * HF * (NDD - ADD))}{CCF}$$

Where:

WNA = the weather normalization adjustment expressed in cents per Ccf for the applicable rate schedule.

R = the weighted average non-gas rate for the applicable rate schedule as determined in the Company's most recently completed base rate case.

N = the number of monthly bills issued to customers during the billing cycle for the applicable rate schedule.

HF = the use per customer per HDD for the applicable rate schedule by month by cycle. The HF values are those used by the Company in normalizing test year volumes in its most recently completed base rate case.

NDD = is normal billing cycle HDD experienced by the Company s defined by the 10-Year normal HDD.

ADD = is the actual HDD experienced by the Company during the billing cycle.

CCF = the aggregate volumes to be billed for the billing cycle for the applicable rate schedule.

DATE OF ISSUE May 01 2006 (month day year) DATE EFFECTIVE June 01 2006 (month day year)

ISSUED BY: Michael R. Noack Director, Pricing and Regulatory Affairs
Missouri Gas Energy, Kansas City, MO. 64111

P.S.C. MO. No.1 Original SHEET No. ___

Missouri Gas Energy,
a Division of Southern Union Company

For: All Missouri Service Areas

WEATHER NORMALIZATION ADJUSTMENT (WNA) RIDER

WNA Components

The factors shown below define the constants in the WNA calculation.

Rate Schedule	"R" Weighted Average Non-Gas Rate (Per Ccf)		"HF" Use per Customer per HDD		
	Nov-Mar	Apr-Oct	Kansas City	St. Joseph	Joplin
RS	$0.17292	$0.17292	0.14183	0.14872	0.13684
SGS	$0.16912	$0.12210	0.35654	0.41344	0.32422
LGS	$0.12317	$0.07530	6.26689	6.56729	10.12922

Filing with the Commission

For each rate schedule covered by this Rider, within 15 days after the end of the calendar month, the Company will file with the Commission a table with the WNA factor, aggregate WNA surcharges or credits, aggregate volumes and corresponding HDD deficiency or surpluses, for each billing cycle in the calendar month.

DATE OF ISSUE May 01 2006 (month day year)

DATE EFFECTIVE June 01 2006 (month day year)

ISSUED BY: Michael R. Noack Director, Pricing and Regulatory Affairs
Missouri Gas Energy, Kansas City, MO. 64111

MISSOURI GAS ENERGY
Operation of the WNA Rider - Kansas City Service Area
Colder Than Normal Weather

Line No.			
	Kansas City Residential Service Area		
1	Base Rate (R)	$0.17292	per Ccf
2	Heat Factor (HF)	0.14183	Ccf per HDD
3	Base Load Factor	11.73	Ccf per customer per month
4	Customer Charge	$15.50	per month
5	PGA Rate	$0.85564	per Ccf

		Average Customer Bill with Normal Weather				Average Customer Bill with 10% CTN Weather				Average Customer Bill with CTN Weather and WNA					Heating Degree Day Data			
	Month	Normal Consumption (Ccf)	Non-Gas	Gas	Total	Assumed Consumption (Ccf)	Non-Gas	Gas	Total	Non-Gas	WNA	Total Non-Gas	Gas	Total	Normal HDD	Assumed HDD	Difference	Percent Difference
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
6	January	179	$46.41	$152.95	$199.36	195	$49.16	$166.55	$215.71	$49.16	($2.75)	$46.41	$166.55	$212.96	1,120	1,232	112	10%
7	February	158	$42.86	$135.38	$178.24	172	$45.27	$147.31	$192.58	$45.27	($2.41)	$42.86	$147.31	$190.17	984	1,082	98	10%
8	March	117	$35.74	$100.13	$135.86	128	$37.63	$109.50	$147.14	$37.63	($1.90)	$35.74	$109.50	$145.24	773	850	77	10%
9	April	75	$28.48	$64.21	$92.68	82	$29.61	$69.84	$99.45	$29.61	($1.14)	$28.48	$69.84	$98.31	464	510	46	10%
10	May	33	$21.15	$27.98	$49.13	35	$21.62	$30.26	$51.88	$21.62	($0.46)	$21.15	$30.26	$51.41	188	207	19	10%
11	June	24	$19.59	$20.25	$39.84	24	$19.70	$20.80	$40.51	$19.70		$19.70	$20.80	$40.51	46	50	5	10%
12	July	17	$18.49	$14.78	$33.27	17	$18.49	$14.81	$33.31	$18.49		$18.49	$14.81	$33.31	3	3	0	10%
13	August	15	$18.18	$13.24	$31.42	15	$18.18	$13.25	$31.42	$18.18		$18.18	$13.25	$31.42	0	0	0	10%
14	September	17	$18.45	$14.60	$33.05	17	$18.48	$14.73	$33.20	$18.48		$18.48	$14.73	$33.20	10	11	1	10%
15	October	27	$20.23	$23.42	$43.65	29	$20.58	$25.12	$45.70	$20.58	($0.34)	$20.23	$25.12	$45.35	140	154	14	10%
16	November	59	$25.63	$50.13	$75.76	64	$26.60	$54.94	$81.55	$26.60	($0.97)	$25.63	$54.94	$80.57	397	437	40	10%
17	December	119	$36.00	$101.46	$137.47	130	$37.97	$111.21	$149.18	$37.97	($1.97)	$36.00	$111.21	$147.21	803	884	80	10%
18	**Total**	**840**	**$331.21**	**$718.52**	**$1,049.73**	**910**	**$343.29**	**$778.32**	**$1,121.62**	**$343.29**	**($11.94)**	**$331.35**	**$778.32**	**$1,109.68**	**4,928**	**5,421**	**493**	**10%**
19	**Annual Difference from Normal**					**70**	**$12.09**	**$59.80**	**$71.89**	**$12.09**	**($11.94)**	**$0.14**	**$59.80**	**$59.95**				
20	**Annual Difference Due to WNA**													**($11.94)**				

MISSOURI GAS ENERGY
Operation of the WNA Rider - Kansas City Service Area
Warmer Than Normal Weather

Line No.			
	Kansas City Residential Service Area		
1	Base Rate (R)	$0.17292	per Ccf
2	Heat Factor (HF)	0.14183	Ccf per HDD
3	Base Load Factor	11.73	Ccf per customer per month
4	Customer Charge	$15.50	per month
5	PGA Rate	$0.85564	per Ccf

		Average Customer Bill with Normal Weather				Average Customer Bill with 10% WTN Weather				Average Customer Bill with WTN Weather and WNA					Heating Degree Day Data			
	Month	Normal Consumption (Ccf)	Non-Gas	Gas	Total	Assumed Consumption (Ccf)	Non-Gas	Gas	Total	Non-Gas	WNA	Total Non-Gas	Gas	Total	Normal HDD	Assumed HDD	Difference	Percent Difference
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
6	January	179	$46.41	$152.95	$199.36	163	$43.66	$139.36	$183.02	$43.66	$2.75	$46.41	$139.36	$185.77	1,120	1,008	(112)	-10%
7	February	158	$42.86	$135.38	$178.24	144	$40.45	$123.44	$163.89	$40.45	$2.41	$42.86	$123.44	$166.30	984	885	(98)	-10%
8	March	117	$35.74	$100.13	$135.86	106	$33.84	$90.75	$124.59	$33.84	$1.90	$35.74	$90.75	$126.49	773	695	(77)	-10%
9	April	75	$28.48	$64.21	$92.68	68	$27.34	$58.58	$85.92	$27.34	$1.14	$28.48	$58.58	$87.05	464	417	(46)	-10%
10	May	33	$21.15	$27.98	$49.13	30	$20.69	$25.70	$46.39	$20.69	$0.46	$21.15	$25.70	$46.85	188	169	(19)	-10%
11	June	24	$19.59	$20.25	$39.84	23	$19.48	$19.69	$39.17	$19.48		$19.48	$19.69	$39.17	46	41	(5)	-10%
12	July	17	$18.49	$14.78	$33.27	17	$18.48	$14.75	$33.23	$18.48		$18.48	$14.75	$33.23	3	2	(0)	-10%
13	August	15	$18.18	$13.24	$31.42	15	$18.18	$13.24	$31.41	$18.18		$18.18	$13.24	$31.41	0	0	(0)	-10%
14	September	17	$18.45	$14.60	$33.05	17	$18.43	$14.47	$32.90	$18.43		$18.43	$14.47	$32.90	10	9	(1)	-10%
15	October	27	$20.23	$23.42	$43.65	25	$19.89	$21.71	$41.60	$19.89	$0.34	$20.23	$21.71	$41.95	140	126	(14)	-10%
16	November	59	$25.63	$50.13	$75.76	53	$24.66	$45.31	$69.96	$24.66	$0.97	$25.63	$45.31	$70.94	397	357	(40)	-10%
17	December	119	$36.00	$101.46	$137.47	107	$34.03	$91.71	$125.75	$34.03	$1.97	$36.00	$91.71	$127.72	803	723	(80)	-10%
18	**Total**	**840**	**$331.21**	**$718.52**	**$1,049.73**	**770**	**$319.12**	**$658.72**	**$977.84**	**$319.12**	**$11.94**	**$331.06**	**$658.72**	**$989.78**	**4,928**	**4,435**	**(493)**	**-10%**
19	**Annual Difference from Normal**					**(70)**	**($12.09)**	**($59.80)**	**($71.89)**	**($12.09)**	**$11.94**	**($0.14)**	**($59.80)**	**($59.95)**				
20	**Annual Difference Due to WNA**													**$11.94**				

MISSOURI GAS ENERGY
Operation of the WNA Rider - Kansas City Service Area
Twelve Months Ended December 31, 2005

Line No.			
	Kansas City Residential Service Area		
1	Base Rate (R)	$0.17292	per Ccf
2	Heat Factor (HF)	0.14183	Ccf per HDD
3	Base Load Factor	11.73	Ccf per customer per month
4	Customer Charge	$15.50	per month
5	PGA Rate	$0.85564	per Ccf

		Average Customer Bill with Normal Weather				Average Customer Actual Bill				Average Customer Actual Bill with WNA					Heating Degree Day Data			
	Month	Normal Consumption (Ccf)	Non-Gas	Gas	Total	Assumed Consumption (Ccf)	Non-Gas	Gas	Total	Non-Gas	WNA	Total Non-Gas	Gas	Total	Normal HDD	Actual HDD	Difference	Percent Difference
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
6	January	179	$46.41	$152.95	$199.36	176	$45.88	$150.31	$196.19	$45.88	$0.53	$46.41	$150.31	$196.72	1,120	1,099	(22)	-2%
7	February	158	$42.86	$135.38	$178.24	149	$41.31	$127.74	$169.05	$41.31	$1.54	$42.86	$127.74	$170.59	984	921	(63)	-6%
8	March	117	$35.74	$100.13	$135.86	108	$34.18	$92.45	$126.63	$34.18	$1.55	$35.74	$92.45	$128.19	773	709	(63)	-8%
9	April	75	$28.48	$64.21	$92.68	66	$26.95	$56.67	$83.62	$26.95	$1.52	$28.48	$56.67	$85.15	464	402	(62)	-13%
10	May	33	$21.15	$27.98	$49.13	40	$22.41	$34.21	$56.62	$22.41	($1.26)	$21.15	$34.21	$55.36	188	239	51	27%
11	June	24	$19.59	$20.25	$39.84	20	$18.98	$17.22	$36.20	$18.98		$18.98	$17.22	$36.20	46	21	(25)	-55%
12	July	17	$18.49	$14.78	$33.27	17	$18.42	$14.47	$32.89	$18.42		$18.42	$14.47	$32.89	3	-	(3)	-100%
13	August	15	$18.18	$13.24	$31.42	15	$18.17	$13.21	$31.38	$18.17		$18.17	$13.21	$31.38	0	-	(0)	-100%
14	September	17	$18.45	$14.60	$33.05	16	$18.28	$13.76	$32.04	$18.28		$18.28	$13.76	$32.04	10	3	(7)	-67%
15	October	27	$20.23	$23.42	$43.65	22	$19.30	$18.78	$38.08	$19.30	$0.94	$20.23	$18.78	$39.01	140	102	(38)	-27%
16	November	59	$25.63	$50.13	$75.76	50	$24.14	$42.73	$66.87	$24.14	$1.49	$25.63	$42.73	$68.36	397	336	(61)	-15%
17	December	119	$36.00	$101.46	$137.47	134	$38.64	$114.53	$153.17	$38.64	($2.64)	$36.00	$114.53	$150.53	803	911	108	13%
18	**Total**	**840**	**$331.21**	**$718.52**	**$1,049.73**	**814**	**$326.67**	**$696.08**	**$1,022.75**	**$326.67**	**$3.68**	**$330.36**	**$696.08**	**$1,026.43**	**4,928**	**4,743**	**(185)**	**-4%**
19	**Annual Difference from Normal**					**(26)**	**($4.54)**	**($22.44)**	**($26.98)**	**($4.54)**	**$3.68**	**($0.85)**	**($22.44)**	**($23.30)**				
20	**Annual Difference Due to WNA**													**$3.68**				

MISSOURI GAS ENERGY
WNA Billing Example - Residential Customer Under Proposed Alternate Rates

Line No.	Bill Component (a)	Gas Consumption Ccf (b)	Unit Charge (c)	Amount (d)
UNDER NORMAL WEATHER				
1	Customer Charge		$ 15.50	$ 15.50
3	Commodity Charge	179	$ 0.17292	$ 30.95
4	Cost of Gas	179	$ 0.85564	$ 153.16
5	Total Monthly Bill			$ 199.61
UNDER WARMER THAN NORMAL WEATHER				
6	Customer Charge		$ 15.50	$ 15.50
8	Commodity Charge	163	$ 0.17292	$ 28.19
9	Cost of Gas	163	$ 0.85564	$ 139.47
10	WNA	163	$ 0.01687	$ 2.75
11	Total Monthly Bill			$ 185.91
12	Decrease in Monthly Bill			$ 13.70

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Weather Normalization Adjustment Clauses Approved in the United States

April 2006

	Company	State	Mechanism Type 1 or 2	Year Approved	Rate Class or Customer Specific	Applicable Rate Classes	Effective Billing Months
1	Alagasco	Alabama	1	1990	Customer Specific	Residential & Small Commercial & Small Industrial	All 12 Months
2	Arkansas Oklahoma Gas Corporation	Arkansas	1	2000	Rate Class Specific	Residential, Small Business & Federal Housing Authority	November through April
3	Centerpoint Energy Arkla (AR)	Arkansas	2	1995	Rate Class Specific	Residential & Small Commercial	November through April
4	Southern Connecticut Gas Co.	Connecticut	1	1994	Rate/Customer Specific	Residential & General Service	September through June
5	Atmos - United Cities Gas (GA)	Georgia	1	1990	Rate Class Specific	Residential & Commercial & Public Authority	October through May
6	Vectren Energy Delivery of Indiana	Indiana	1	2005	Customer Specific	Residential & Small General Service	October through April
7	Atmos (Kansas)	Kansas	1	2003	Rate Class Specific	Residential & Commercial & Public Authority	October through May
8	Kansas Gas Service (ONEOK)	Kansas	2	2000	Rate Class Specific	Residential & Commercial	All 12 Months
9	Atmos (Western Kentucky)	Kentucky	1	2002	Rate Class Specific	Residential & Commercial & Public Authority	November through April
10	Columbia Gas of Kentucky	Kentucky	1	1997	Customer Specific	Residential & Commercial	December through April
11	Delta Natural Gas Co.	Kentucky	1	2000	Rate Class Specific	Residential and Commercial	December through April
12	Louisville Gas & Electric Co.	Kentucky	1	2000	Customer Specific	Residential & Commercial	May through November
13	Columbia Gas of Maryland	Maryland	1	1993	Rate Class Specific	Residential & Commercial	November through March
14	Elizabethtown Gas Co.	New Jersey	2	1992	Rate Class Specific	Residential & Commercial	October through May
15	New Jersey Natural Gas Co.	New Jersey	2	1992	Rate Class Specific	Residential, General Service & Small Commercial	October through May

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	Company	State	Mechanism Type 1 or 2	Year Approved	Rate Class or Customer Specific	Applicable Rate Classes	Effective Billing Months
16	South Jersey Gas Co.	New Jersey	2	1992	Rate Class Specific	Residential, General Service, Commercial & Industrial	October through May
17	Brooklyn Union (Keyspan)	New York	1	1980	Rate Class Specific	All heating Customers	Mid October through Mid May
18	Consolidated Edison Co. of NY	New York	1	1989	Rate Class Specific	All heating Customers	October through May
19	Keyspan d/b/a Brooklyn Union of Long Island (LILCO)	New York	1	1992	Rate Class Specific	All heating Customers	October through May
20	National Fuel Gas Distribution Corporation	New York	1	1988	Rate Class Specific	Residential, General Service & Residential Transportation	October through May
21	Niagara Mohawk Power Corp.	New York	1	1994	Rate Class Specific	All heating Customers	October through May
22	Orange & Rockland Utilities	New York	1	1993	Rate Class Specific	Space Heating, Commercial & Industrial	October through May
23	Rochester Gas and Electric Corporation	New York	1	2004	Customer Specific	Space Heating, Commercial & Industrial	October through May
24	North Carolina Natural Gas	North Carolina	1	1991	Rare Class Specific	Residential & Commercial	Mid November through Mid April
25	Public Service Co. of North Carolina (SCANA)	North Carolina	1	1991	Rate Class Specific	Residential & Small General Service	December through April
26	Montana Dakota Utilities Co.	North Dakota	1	2004	Customer Specific	Residential & General Service	November through April
27	Northwest Natural Gas Company	Oregon	2	2003	Rate Class Specific	Residential & Commercial	Mid November through Mid May
28	Oklahoma Natural Gas Co.	Oklahoma	1	1995	Customer Specific	Residential & Commercial	November through April
29	New England Gas Co. (Providence Gas)	Rhode Island	2	2000	Rate Class Specific	All Classes	November through April

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	Company	State	Mechanism Type 1 or 2	Year Approved	Rate Class or Customer Specific	Applicable Rate Classes	Effective Billing Months
30	Piedmont Natural Gas (SC)	South Carolina	2	1996	Rate Class Specific	Residential & Commercial	monthly
31	South Carolina Electric & Gas	South Carolina	1	1991	Customer Specific	Residential & Small General	November through April
32	Montana Dakota Utilities Co.	South Dakota	1	2004	Customer Specific	Residential & General Service	November through April
33	Atmos - United Cities Gas (TN)	Tennessee	1	1991	Rate Class Specific	Residential, Commercial & Public Authority	November through April
34	Chattanooga Gas Co.	Tennessee	1	1991	Rate Class Specific	Residential, Commercial & Industrial	November through April
35	Piedmont Natural Gas (TN)	Tennessee	1	1991	Rate Class Specific	Residential & Commercial	November through March
36	Texas Gas Service Company (Oneok as of 01/01/03)	Texas	1	1993	Rate Class Specific	Residential & Commercial	September through May
37	TXU Gas (Atmos) *	Texas	1	1980	Customer Specific	Residential & Commercial	October through May
38	Questar (Mountain Fuel Supply)	Utah	1	1995	Customer Specific	Residential & Commercial	All 12 Months
39	Virginia Natural Gas (AGL)	Virginia	1	2002	Rate Class Specific	Residential & General Service	November through May
40	Questar (Mountain Fuel Supply)	Wyoming	1	1995	Customer Specific	Residential & Commercial	All 12 Months

* Available only in certain areas