

MISSOURI GAS ENERGY
Embedded Class Cost of Service Study

Line No.	Description	Total Company	Residential	Small General	Large General	Large Volume
	(a)	(b)	(c)	(d)	(e)	(f)
Rate Base						
1	Plant in Service	842,607,781	634,200,387	152,203,108	8,419,846	47,784,440
2	Accumulated Reserve	(285,295,099)	(220,164,716)	(47,831,526)	(2,516,091)	(14,782,766)
3	Other Rate Base Items	23,890,682	8,319,784	8,619,301	1,338,460	5,613,137
4	TOTAL RATE BASE	\$ 581,203,364	\$ 422,355,455	\$ 112,990,884	\$ 7,242,215	\$ 38,614,810
Revenue at Existing Rates						
5	Base Rate Revenues	\$ 155,143,130	\$ 108,390,514	\$ 32,347,330	\$ 2,305,234	\$ 12,100,052
6	Other Revenues	\$ 4,858,264	\$ 3,397,840	\$ 1,026,916	\$ 70,153	\$ 363,355
7	TOTAL REVENUE	\$ 160,001,395	\$ 111,788,355	\$ 33,374,246	\$ 2,375,387	\$ 12,463,408
Expenses						
8	Other Operation and Maintenance	\$ 87,143,447	\$ 68,329,997	\$ 14,697,725	\$ 762,903	\$ 3,352,821
9	Depreciation Expense	\$ 24,918,174	\$ 19,267,642	\$ 4,307,985	\$ 209,188	\$ 1,133,359
10	Amortization Expense	\$ 8,230,816	\$ 6,512,010	\$ 1,327,974	\$ 59,984	\$ 330,847
11	Other Expenses	\$ 9,293,960	\$ 7,015,638	\$ 1,669,661	\$ 91,260	\$ 517,401
12	Income Taxes	\$ 4,030,509	\$ (1,492,677)	\$ 2,893,232	\$ 387,687	\$ 2,242,267
13	TOTAL EXPENSES	\$ 133,616,905	\$ 99,632,610	\$ 24,896,578	\$ 1,511,022	\$ 7,576,695
14	Operating Income	\$ 26,384,490	\$ 12,155,744	\$ 8,477,667	\$ 864,366	\$ 4,886,713
15	Present Rate of Return	4.536%	2.8781%	7.5030%	11.9351%	12.6550%
16	Relative Rate of Return	1.00	0.63	1.65	2.63	2.79
17	Revenue/Cost Ratio	0.7935	0.7283	0.9267	1.1752	1.2313
Cost of Service Requirement Given Equal Rates of Return						
18	Required Return	8.9360%	8.9360%	8.9360%	8.9360%	8.9360%
19	Required Operating Income	\$ 51,936,333	\$ 37,741,683	\$ 10,096,865	\$ 647,164	\$ 3,450,619
20	Operating Income (Deficiency)/Surplus	\$ (25,551,843)	\$ (25,565,939)	\$ (1,619,196)	\$ 217,201	\$ 1,436,093
Expenses						
21	Other Operation and Maintenance	\$ 87,143,447	\$ 68,329,997	\$ 14,697,725	\$ 762,903	\$ 3,352,821
22	Depreciation Expense	\$ 24,918,174	\$ 19,267,642	\$ 4,307,985	\$ 209,188	\$ 1,133,359
23	Amortization Expense	\$ 8,230,816	\$ 6,512,010	\$ 1,327,974	\$ 59,984	\$ 330,847
24	Other Expenses	\$ 9,293,960	\$ 7,015,638	\$ 1,669,661	\$ 91,260	\$ 517,401
25	Income Taxes	\$ 20,129,998	\$ 14,628,295	\$ 3,913,443	\$ 250,834	\$ 1,337,425
26	TOTAL EXPENSES	\$ 149,716,395	\$ 115,753,583	\$ 25,916,789	\$ 1,374,169	\$ 6,671,853
27	REVENUE REQUIREMENT	\$ 201,652,727	\$ 153,495,267	\$ 36,013,654	\$ 2,021,334	\$ 10,122,473
28	Other Revenues	\$ 4,858,264	\$ 3,397,840	\$ 1,026,916	\$ 70,153	\$ 363,355
29	RATE SCHEDULE REVENUE REQUIREMENT	\$ 196,794,463	\$ 150,097,426	\$ 34,986,738	\$ 1,951,180	\$ 9,759,118
30	Revenue (Deficiency)/Surplus	\$ (41,651,332)	\$ (41,706,912)	\$ (2,639,408)	\$ 354,053	\$ 2,340,935
Proposed Revenue Requirement						
31	Proposed Return	8.9360%	7.9482%	11.1651%	11.9351%	12.6550%
32	Relative Rate of Return	1.00	0.89	1.25	1.34	1.42
33	Proposed Operating Income	\$ 51,936,332	\$ 33,569,699	\$ 12,615,555	\$ 864,366	\$ 4,886,713
34	Income Taxes	\$ 20,129,998	\$ 11,999,647	\$ 5,500,398	\$ 387,687	\$ 2,242,267
35	Expenses Other Than Income Taxes	\$ 129,586,397	\$ 101,125,288	\$ 22,003,346	\$ 1,123,335	\$ 5,334,428
36	RATE SCHEDULE REVENUE REQUIREMENT	\$ 196,794,462	\$ 143,296,794	\$ 39,092,382	\$ 2,305,234	\$ 12,100,052
37	Other Revenues	\$ 4,858,264	\$ 3,397,840	\$ 1,026,916	\$ 70,153	\$ 363,355
38	REVENUE REQUIREMENT	\$ 201,652,727	\$ 146,694,634	\$ 40,119,298	\$ 2,375,387	\$ 12,463,408
39	Revenue/Cost Ratio	1.0000	0.9557	1.1140	1.1752	1.2313

MISSOURI GAS ENERGY
Functional Rate Base

	System Total	Residential	Small General	Large General	Large Volume
Distribution					
Demand	\$ 231,603,665	\$ 138,085,741	\$ 53,660,864	\$ 5,757,263	\$ 34,099,797
Commodity	\$ 10,167	\$ 4,655	\$ 1,923	\$ 227	\$ 3,361
Customer	\$ 330,743,392	\$ 267,713,637	\$ 57,124,129	\$ 1,470,556	\$ 4,435,071
Sub-total	\$ 562,357,224	\$ 405,804,033	\$ 110,786,916	\$ 7,228,047	\$ 38,538,229
Customer Accounting					
Demand	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	\$ 18,846,140	\$ 16,551,423	\$ 2,203,968	\$ 14,168	\$ 76,581
Sub-total	\$ 18,846,140	\$ 16,551,423	\$ 2,203,968	\$ 14,168	\$ 76,581
TOTAL					
Demand	\$ 231,603,665	\$ 138,085,741	\$ 53,660,864	\$ 5,757,263	\$ 34,099,797
Commodity	\$ 10,167	\$ 4,655	\$ 1,923	\$ 227	\$ 3,361
Customer	\$ 349,599,532	\$ 284,265,059	\$ 59,328,096	\$ 1,484,724	\$ 4,511,652
TOTAL RATE BASE	\$ 581,203,364	\$ 422,355,455	\$ 112,990,884	\$ 7,242,215	\$ 38,614,810

MISSOURI GAS ENERGY
Functional Revenue Requirement

	System Total	Residential	Small General	Large General	Large Volume
Distribution					
Demand	\$ 54,442,941	\$ 32,148,054	\$ 12,546,312	\$ 1,356,792	\$ 8,391,783
Commodity	\$ 21,050	\$ 9,639	\$ 3,982	\$ 470	\$ 6,959
Customer	\$ 102,106,750	\$ 81,625,852	\$ 18,288,691	\$ 631,303	\$ 1,560,904
Sub-total	\$ 156,570,741	\$ 113,783,545	\$ 30,838,985	\$ 1,988,566	\$ 9,959,646
Customer Accounting					
Demand	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	\$ 45,081,986	\$ 39,711,722	\$ 5,174,669	\$ 32,768	\$ 162,827
Sub-total	\$ 45,081,986	\$ 39,711,722	\$ 5,174,669	\$ 32,768	\$ 162,827
TOTAL					
Demand	\$ 54,442,941	\$ 32,148,054	\$ 12,546,312	\$ 1,356,792	\$ 8,391,783
Commodity	\$ 21,050	\$ 9,639	\$ 3,982	\$ 470	\$ 6,959
Customer	\$ 147,188,737	\$ 121,337,574	\$ 23,463,360	\$ 664,071	\$ 1,723,731
TOTAL REVENUE REQUIREMENT	\$ 201,652,727	\$ 153,495,267	\$ 36,013,654	\$ 2,021,334	\$ 10,122,473
TOTAL FIXED COSTS	\$ 201,631,677	\$ 153,485,628	\$ 36,009,672	\$ 2,020,863	\$ 10,115,514

MISSOURI GAS ENERGY
Unit Costs

	System Total	Residential	Small General	Large General	Large Volume
Distribution					
Demand (per Peak Day therm per month)	\$ 0.49640	\$ 0.50180	\$ 0.49940	\$ 0.49500	\$ 0.47280
Commodity (per therm)	\$ 0.00003	\$ 0.00003	\$ 0.00003	\$ 0.00003	\$ 0.00003
Customer (per customer per month)	17.13	15.72	24.11	151.14	262.34
Demand and Commodity (per therm)	\$ 0.07100	\$ 0.09230	\$ 0.08730	\$ 0.07990	\$ 0.03250
Customer Accounting					
Demand (per Peak Day therm per month)	-	-	-	-	-
Commodity (per therm)	-	-	-	-	-
Customer (per customer per month)	7.56	7.65	6.82	7.84	27.37
Demand and Commodity (per therm)	-	-	-	-	-
TOTAL					
Demand (per Peak Day therm per month)	\$ 0.49640	\$ 0.50180	\$ 0.49940	\$ 0.49500	\$ 0.47280
Commodity (per therm)	\$ 0.00003	\$ 0.00003	\$ 0.00003	\$ 0.00003	\$ 0.00003
Customer (per customer per month)	24.70	23.37	30.93	158.98	289.70
Demand and Commodity (per therm)	\$ 0.07100	\$ 0.09230	\$ 0.08730	\$ 0.07990	\$ 0.03250
PDAY	109,675,761	64,061,601	25,122,367	2,740,994	17,750,799
ANVOL	767,444,317	348,537,342	143,785,145	16,976,604	258,145,226
CUST	5,960,169	5,191,476	758,566	4,177	5,950

Account Allocation
Test Year TME 12/31/05 Pro Forma

Acct. No. Account Description

RATE BASE

Plant-In-Service

Intangible Plant

301 Organization

302 Franchises

303 Misc. Intangible

- Sub-total

304 Distribution Plant

305 Structures & Improvements

306 Mains

307 Meas. & Reg. Sta. Equip.-General

308 PDAY

309 Meas. & Reg. Sta. Equip.-City Gate

310 PDAY

311 SRV

312 MTRG

313 MTRG_INST

314 REG

315 Electronic Gas Measurement

316 Other Equipment

- Sub-total

317 General Plant

318 Land & Land Rights

319 Structures & Improvements

320 Office Furniture & Equipment

321 Transportation Equipment

322 Street Equipment

323 Tools Shop & Garage

324 Power Operated Equipment

325 Communication Equipment -AMR

326 Communication Equipment

327 Miscellaneous General Plant

- Sub-total

328 TOTAL PLANT-IN-SERVICE

MISSOURI GAS ENERGY
Detailed Cost of Service Study Results

Total		Residential		Small General		Large General		Large Volume		TOTAL	
Acct. No.	Account Description	DEM	COM	DEM	COM	DEM	COM	DEM	COM	DEM	COM
301	Organization	15,600	2,911	-	-	-	-	-	-	163	128
302	Franchises	32,095	5,989	-	-	-	-	-	-	336	264
303	Misc. Intangible	27,564,953	5,143,501	-	-	-	-	-	-	288,348	226,870
-	Sub-total	27,612,669	5,152,401	-	-	-	-	-	-	288,347	227,263
304	Distribution Plant	1,831,620	341,772	-	-	-	-	-	-	19,160	15,075
305	Structures & Improvements	5,556,273	1,036,775	-	-	-	-	-	-	58,122	45,730
306	Mains	331,433,389	130,489,364	-	-	-	-	-	-	5,658,618	107,367
307	Meas. & Reg. Sta. Equip.-General	11,579,565	6,763,623	-	-	-	-	-	-	289,394	1,874,129
308	PDAY	3,034,196	1,772,274	-	-	-	-	-	-	75,630	491,078
309	Meas. & Reg. Sta. Equip.-City Gate	288,906,474	1,772,274	-	-	-	-	-	-	670,224	2,679,278
310	PDAY	30,425,241	1,772,274	-	-	-	-	-	-	746,666	1,865,472
311	SRV	381	-	-	-	-	-	-	-	138,190	695,092
312	MTRG	67,025,981	-	-	-	-	-	-	-	194,727	421,503
313	MTRG_INST	11,295,323	-	-	-	-	-	-	-	-	362,437
314	REG	362,437	-	-	-	-	-	-	-	-	-
315	Electronic Gas Measurement	-	-	-	-	-	-	-	-	-	-
316	Other Equipment	-	-	-	-	-	-	-	-	-	-
-	Sub-total	752,450,499	140,403,807	-	-	-	-	-	-	7,871,133	6,192,954
317	General Plant	773,880	80,940	-	-	-	-	-	-	22,428	28,775
318	Land & Land Rights	4,199,112	439,186	-	-	-	-	-	-	36,761	39,556
319	Structures & Improvements	7,268,716	769,236	-	-	-	-	-	-	63,634	68,473
320	Office Furniture & Equipment	5,044,280	527,592	-	-	-	-	-	-	44,160	47,518
321	Transportation Equipment	513,584	53,716	-	-	-	-	-	-	4,496	4,838
322	Street Equipment	5,070,504	530,324	-	-	-	-	-	-	44,390	19,760
323	Tools Shop & Garage	243,807	25,500	-	-	-	-	-	-	2,134	2,287
324	Power Operated Equipment	35,718,650	-	-	-	-	-	-	-	25,017	-
325	Communication Equipment -AMR	3,288,403	343,934	-	-	-	-	-	-	28,789	126,520
326	Communication Equipment	423,657	44,310	-	-	-	-	-	-	3,709	3,981
327	Miscellaneous General Plant	62,544,593	2,805,728	-	-	-	-	-	-	777,438	1,032,121
-	Sub-total	842,607,781	148,361,936	-	-	-	-	-	-	8,419,846	47,784,440
328	TOTAL PLANT-IN-SERVICE	842,607,781	148,361,936	-	-	-	-	-	-	8,419,846	47,784,440

MISSOURI GAS ENERGY Detailed Cost of Service Study Results

Test Year TME 12/31/05 Pro Forma

Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Accumulated Reserve											
- Intangible Plant											
301	Organization										
302	Franchises		(14,885,985)	(2,771,657)	-	(1,089,264)	(1,641,586)	(118,847)	-	(36,870)	(769,660)
303	Res. Intangible										
- Sub-total			(14,885,985)	(2,771,657)	-	(1,089,264)	(1,641,586)	(118,847)	-	(36,870)	(769,660)
- Distribution Plant											
374	Land & Land Rights		(375,460)	(70,059)	-	(210,091)	(280,151)	(27,474)	-	(41,405)	(68,879)
375	Structures & Improvements		(385,184)	(73,739)	-	(221,128)	(294,867)	(28,918)	-	(43,560)	(72,497)
376	Mains		(103,736,748)	(40,842,422)	-	(29,430,105)	(70,272,520)	(16,016,745)	-	(4,325,686)	(20,342,431)
378	Meas. & Reg. Sta. Equip.-General		(3,431,604)	(2,004,399)	-	-	(2,004,399)	(786,044)	-	-	(786,044)
379	Meas. & Reg. Sta. Equip.-City Gate		(784,243)	(455,076)	-	-	(458,076)	(179,639)	-	-	(179,639)
380	Services		(126,843,419)	-	-	(109,311,166)	-	(16,066,738)	-	(16,066,738)	-
381	Meters		(3,063,347)	-	-	-	(1,794,648)	(75,178)	-	(1,005,697)	(75,178)
382	Meter Installations		(13,742,841)	-	-	(9,412,624)	-	(4,155,068)	-	(4,155,068)	-
383	Mousses Regulators		(2,080,655)	-	-	(1,715,060)	-	(252,062)	-	(35,670)	(32,495)
385	Electric Gas Measurement			-	-	-	-	-	-	-	-
- Sub-total			(254,551,036)	(43,448,696)	-	(152,094,822)	(195,543,516)	(17,038,820)	-	(26,690,246)	(43,929,066)
- General Plant											
389	Land & Land Rights			-	-	-	(676,161)	(35,369)	-	-	(145,442)
390	Structures & Improvements		(862,331)	(90,181)	(88)	(585,862)	(932,706)	(110,035)	(36)	(110,035)	(157,314)
391	Office Furniture & Equipment		(932,720)	(97,553)	(95)	(633,706)	(731,354)	(119,018)	(5)	(119,018)	(157,314)
392	Transportation Equipment		(2,412,064)	(252,278)	(246)	(1,538,796)	(1,827,115)	(307,787)	(102)	(307,787)	(406,522)
393	Stores Equipment		(162,679)	(17,035)	(17)	(110,662)	(127,715)	(6,681)	(7)	(20,784)	(27,471)
394	Tools, Shop & Garage		(896,375)	(93,572)	(92)	(609,012)	(702,858)	(38,768)	(39)	(114,380)	(151,184)
396	Power Operated Equipment		(431,708)	45,152	44	269,310	338,506	55,087	2	1,945	3,779
397	Communication Equipment -AMR		(12,389,102)	-	-	(10,783,959)	-	(1,586,516)	-	(1,586,516)	-
398	Communication Equipment -AMR		(1,265,836)	173,097	169	1,092,739	1,265,836	277,145	8	7,360	8,371
399	Mobile Phone General Plant		(1278,936)	(28,163)	(28)	(119,446)	(128,609)	(35,583)	(1)	(1,920)	(2,483)
- Sub-total			(15,858,077)	(362,614)	(354)	(13,150,810)	(13,513,978)	(142,261)	(146)	(2,029,160)	(2,171,587)
- TOTAL ACCUMULATED RESERVE											
-			(285,295,099)	(46,589,167)	(354)	(173,675,184)	(220,154,716)	(18,270,386)	(146)	(29,560,984)	(47,831,526)
TOTAL											
							(2,516,091)	(12,909,370)	(256)	(522,670)	(14,782,766)

- TOTAL ACCUMULATED RESERVE

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Test Year TME 12/31/05 Pro Forma

MISSOURI GAS ENERGY
Detailed Cost of Service Study Results

Test Year TIME 12/31/05 Pro Forma		Residential										Small General			Large General			Large Volume		
Acct. No.	Account Description	Allocator	DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL		
Depreciation Expense																				
303	Miscellaneous Intangible	DISTPLNT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,928	
374	Land Rights	ACT376_385	6,001	-	17,996	23,998	2,353	-	3,547	5,900	257	-	80	336	-	-	-	265	8,143	
375	Structures	ACT376_385	138,907	25,919	77,726	103,646	10,165	-	15,318	25,483	1,109	-	344	1,453	-	-	-	1,143	8,325	
376	Mains	PDAY	7,523,538	2,892,109	2,134,427	5,086,336	1,161,619	-	313,722	1,475,341	128,739	-	1,716	128,465	-	-	-	2,437	53,600	
377	Meas. & Reg. Sta. Equip. - General	PDAY	193,440	-	-	193,440	75,899	-	-	75,899	8,277	-	-	8,277	-	-	-	-	53,600	
378	Meas. & Reg. Sta. Equip. - City Gate	PDAY	331,176	-	-	331,176	17,375	-	-	17,375	1,686	-	-	1,686	-	-	-	-	12,277	
379	Meas. & Reg. Sta. Equip. - City Gate	PDAY	44,307	-	-	44,307	17,375	-	-	17,375	1,686	-	-	1,686	-	-	-	-	12,277	
380	Services	SRV	10,856,850	-	-	10,856,850	9,163,864	-	1,349,860	10,513,724	-	-	24,637	24,637	-	-	-	98,489	98,489	
381	Meters	MTRS	870,162	-	-	870,162	509,781	-	340,381	849,162	-	-	21,355	21,355	-	-	-	53,353	53,353	
382	Meter Installations	MTRS_INST	1,915,943	-	-	1,915,943	1,312,935	-	579,575	2,895,413	-	-	4,524	4,524	-	-	-	19,908	19,908	
383	House Regulators	REG	323,046	-	-	323,046	266,283	-	39,139	365,422	-	-	5,569	5,569	-	-	-	12,055	12,055	
385	Electronic Gas Measurement	NRC_CUST	12,068	-	-	12,068	-	-	-	-	-	-	-	65	-	-	-	93	93	
389-399	General Plant	GENPLNT	3,037,668	136,260	133	2,396,460	2,532,853	55	388,377	441,867	5,830	6	6,784	12,620	37,756	96	12,273	50,125	1,133,359	
TOTAL DEPRECIATION EXPENSES																			200,015	
Amortization Expenses																				
404-405	Amortization Expense - SLRP	SRV	3,204,805	-	2,761,838	2,761,838	-	-	405,940	405,940	-	-	7,409	7,409	-	-	-	29,618	29,618	
404-405	Amortization Expense - Other	ACT303	5,026,011	937,831	-	2,812,342	3,750,172	-	367,779	554,255	40,127	-	12,449	52,575	259,863	-	-	41,366	301,229	
TOTAL AMORTIZATION																			19,858	
Other Expenses																				
408	Taxes other than Income Taxes	TOTPLNT	9,120,565	1,605,901	-	5,258,788	6,894,719	12	1,017,697	1,647,479	68,711	1	22,425	91,138	444,978	21	72,229	517,229		
431	Interest on Customer Deposits	CUST	173,395	-	-	150,919	150,919	-	22,182	22,182	68,711	1	121	121	-	172	-	172	172	
TOTAL OTHER EXPENSES																			91,260	
Income Taxes																				
	Income Taxes	RB	4,416,717	1,049,350	35	2,160,205	3,209,590	15	450,850	858,647	43,751	2	11,283	55,035	259,133	26	34,285	293,444		
TOTAL INCOME TAXES																			11,283	
TOTAL EXPENSES																			481,286	
REVENUE																				
	RS - Residential Tariff Class	REV_RS	108,390,514	-	-	108,390,514	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SGS - Small General Service Tariff Class	REV_SGS	32,347,330	-	-	32,347,330	-	-	-	-	-	-	-	-	-	-	-	-	-	
	LGS - Large General Service Tariff Class	REV_LGS	2,305,234	-	-	2,305,234	-	-	-	-	-	-	2,305,234	2,305,234	-	-	-	-	-	
	LV - Large Volume Tariff Class	REV_LV	12,100,052	-	-	12,100,052	-	-	-	-	-	-	-	-	-	-	-	-	-	
487, 488, 4	Service Charges and Other Rev	OTHRV	4,858,264	-	-	3,397,840	-	-	-	1,026,916	-	-	70,153	70,153	-	-	-	363,355	363,355	
TOTAL REVENUE																			33,374,246	
TOTAL REVENUE																			6,568	

MISSOURI GAS ENERGY
Cost of Service - External Allocation Factors

Name	Description	Classifier	Total	Residential	Small General	Large General	Large Volume
CUSTOMER EXTERNAL ALLOCATORS							
CUST	Proforma Number of Customers	CUS		87.04%	12.79%	0.07%	0.10%
	Test Year TME 12/31/05		496,681	432,623	63,214	348	496
	Test Year TME 12/31/05 Pro Forma		498,900	434,231	63,824	349	496
NR_CUST	Non-Residential Customer	CUS		0.00%	98.69%	0.54%	0.77%
	Test Year TME 12/31/05		64,058	-	63,214	348	496
	Test Year TME 12/31/05 Pro Forma		64,669	-	63,824	349	496
ACCT385	LVS Direct Assignment for Acct.385	CUS		0.00%	0.00%	0.00%	100.00%
	Test Year TME 12/31/05		1	-	-	-	1
	Test Year TME 12/31/05 Pro Forma		1	-	-	-	1
SRV	Weighted Services	CUS		86.18%	12.67%	0.23%	0.92%
	Test Year TME 12/31/05		503,877	434,231	63,824	1,165	4,657
	Test Year TME 12/31/05 Pro Forma		503,877	434,231	63,824	1,165	4,657
MTRS	Weighted Meters	CUS		58.58%	32.83%	2.45%	6.13%
	Test Year TME 12/31/05		30,056,926	17,608,717	9,867,692	737,627	1,842,889
	Test Year TME 12/31/05 Pro Forma		30,056,926	17,608,717	9,867,692	737,627	1,842,889
MTRS_INST	Weighted Meter Installation	CUS		68.49%	30.23%	0.24%	1.04%
	Test Year TME 12/31/05		216,667,549	148,397,995	65,508,009	511,365	2,250,181
	Test Year TME 12/31/05 Pro Forma		216,667,549	148,397,995	65,508,009	511,365	2,250,181
REG	Weighted Regulators	CUS		82.43%	12.12%	1.72%	3.73%
	Test Year TME 12/31/05		526,795	434,231	63,824	9,082	19,658
	Test Year TME 12/31/05 Pro Forma		526,795	434,231	63,824	9,082	19,658
MTRS_REG	Weighted Meters & Regulators	CUS		70.51%	24.21%	1.82%	3.47%
	Test Year TME 12/31/05		1	70.51%	22.47%	2.09%	4.93%
	Test Year TME 12/31/05 Pro Forma		1	70.51%	24.21%	1.82%	3.47%
ECWR	ECWR Deferrals Direct Assignment to Residential	CUS		100.00%	0.00%	0.00%	0.00%
	Test Year TME 12/31/05		1	1	-	-	-
	Test Year TME 12/31/05 Pro Forma		1	1	-	-	-
CUST_XLV	Proforma Number of Customers Excluding LV Tariff Class	CUS		87.12%	12.81%	0.07%	0.00%
	Test Year TME 12/31/05		498,404	434,231	63,824	349	-
	Test Year TME 12/31/05 Pro Forma		498,404	434,231	63,824	349	-
OTHREV	Other Revenue Allocator	CUS		69.94%	21.14%	1.44%	7.48%
	Test Year TME 12/31/05		153,533,620	107,531,631	32,218,858	2,188,131	11,595,000
	Test Year TME 12/31/05 Pro Forma		156,534,483	109,479,251	33,087,480	2,260,355	11,707,397
ACCT903	Acct 903-Customer Accts & Collection Exp Allocator	CUS		84.93%	14.90%	0.09%	0.09%
	Test Year TME 12/31/05		11,293,811	9,591,488	1,682,529	9,653	10,142
	Test Year TME 12/31/05 Pro Forma		11,293,811	9,591,488	1,682,529	9,653	10,142
REV_RS	Residential Tariff Class Revenue Allocator			100.00%	0.00%	0.00%	0.00%
	Test Year TME 12/31/05		1	1			
	Test Year TME 12/31/05 Pro Forma		1	1			
REV_LV	Large Volume Tariff Class Revenue Allocator			0.00%	0.00%	0.00%	100.00%
	Test Year TME 12/31/05		1				1
	Test Year TME 12/31/05 Pro Forma		1				1
ACCT904	Acct 904 - Uncollectible Accounts Expense Allocator	CUS		92.33%	7.58%	0.04%	0.04%
	Test Year TME 12/31/05		8,877,958	8,197,396	673,084	3,637	3,842
	Test Year TME 12/31/05 Pro Forma		8,877,958	8,197,396	673,084	3,637	3,842
REV_SGS	SGS Tariff Class Revenue Allocator			0.00%	100.00%	0.00%	0.00%
	Test Year TME 12/31/05		1		1		
	Test Year TME 12/31/05 Pro Forma		1		1		
REV_LGS	LGS Tariff Class Revenue Allocator			0.00%	0.00%	100.00%	0.00%
	Test Year TME 12/31/05		1			1	
	Test Year TME 12/31/05 Pro Forma		1			1	
ACCT912	Acct 912 - Demonstration and Selling Expense Allocator	CUS		30.00%	0.00%	1.87%	68.13%
	Test Year TME 12/31/05		100	30		2	68
	Test Year TME 12/31/05 Pro Forma		100	30		2	68
ACCT908	Acct 908 - Customer Assistance Direct Assignment to RS	CUS		100.00%	0.00%	0.00%	0.00%
	Test Year TME 12/31/05		1	1			
	Test Year TME 12/31/05 Pro Forma		1	1			
COMMODITY EXTERNAL ALLOCATORS							
ANVOL	Adjusted Proforma Annual Volume (Ccf)	COM		45.79%	18.92%	2.23%	33.06%
	Test Year TME 12/31/05		767,444,317	348,537,342	143,785,145	16,976,804	258,145,226
	Test Year TME 12/31/05 Pro Forma		789,690,779	361,601,935	149,378,333	17,646,827	261,063,683
DEMAND EXTERNAL ALLOCATORS							
PDAY	Design Day Peak Volume	DEM		58.41%	22.91%	2.50%	16.18%
	Test Year TME 12/31/05		9,139,647	5,338,467	2,093,531	228,416	1,479,233
	Test Year TME 12/31/05 Pro Forma		9,139,647	5,338,467	2,093,531	228,416	1,479,233
GASINV	Incremental Winter Season Load Allocator for Gas Inv.	DEM		62.02%	23.69%	2.46%	11.83%
	Test Year TME 12/31/05		331,404,344	205,532,068	78,509,784	8,150,582	39,211,910
	Test Year TME 12/31/05 Pro Forma		331,404,344	205,532,068	78,509,784	8,150,582	39,211,910

MISSOURI GAS ENERGY
Cost of Service - Internal Allocation Factors

Name	Description	Total
ACT871_879	Accounts 871-879	11,340,820
ACT887_893	Accounts 887-893	10,115,523
ADMGEN	Administrative & General	38,500,307
RB	Rate Base	581,203,364
DISTPLNT	Distribution Plant	752,450,499
ACT376_385	Accounts 376-385	745,062,606
OPEREXP	Operating Expenses	87,143,447
MAINSVCS	Mains and Services	621,339,863
TOTPLNT	Total Plant	842,607,781
GENPLNT	General Plant	62,544,593
ACT303	Account 303	27,564,993
DISTGENPLNT	Distribution and General Plant	814,995,092
OPEXP_WOAG	Operating Expenses without A&G Expense	48,643,140

MISSOURI GAS ENERGY
Class Load and Service Characteristics

Proforma Test Year Ended December 31, 2005						
Line No.	Tariff Class (A)	Description (B)	Annual Load (Ccf) (F)	Seasonal Load Nov-Mar (Ccf) (G)	Design Day Coincident Peak (Ccf) (H)	Annual Load Factor (Ccf) (I)
1	RS	Residential	361,601,935	273,231,328	5,338,467	18.56%
2	SGS	Small General Service	149,378,333	109,487,573	2,093,531	19.55%
3	LGS	Large General Service	17,646,827	12,259,313	228,416	21.17%
4	LV	Large Volume	260,936,003	132,342,643	1,479,233	48.33%
5		Total	789,563,099	527,320,857	9,139,647	23.67%

MISSOURI GAS ENERGY

Relationship Between Footage of Mains and Number of Customers

