BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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)

In the Matter of Summit Natural Gas of Missouri Inc.'s Filing of Revised Tariffs to Increase Its Annual Revenues for Natural Gas Service

File No. GR-2014-0086 Tracking No. YG-2014-0285

CURRENT RECONCILIATION

COMES NOW the Staff of the Missouri Public Service Commission, by and through counsel, and pursuant to the Commission's orders dated October 6 and October 8, hereby submits Staff's Current Reconciliation and states the following:

1. The reconciliation shows the final differences between Staff, Company

and the Office of The Public Counsel, including the dollar value per basis point.

2. The reconciliation also shows revenue comparisons using Staff and

Company's capital structure, broken down by service area and rate class.

WHEREFORE, Staff respectfully submits its Current Reconciliation.

Respectfully Submitted,

STAFF OF THE MISSOURI PUBLIC SERVICE COMMISSION

/s/ John D. Borgmeyer

John D. Borgmeyer Deputy Legal Counsel Missouri Bar No. 61992

Attorney for the Staff of the Missouri Public Service Commission P.O. Box 360 Jefferson City, Missouri 65102 Telephone: (573) 751-5472 Fax: (573) 751-9285 Email: john.borgmeyer@psc.mo.gov

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing were served electronically to all counsel of record this 14th day of October, 2014.

lsl John D. Borgmeyer

SUMMIT NATURAL GAS OF MISSOURI, INC. GR-2014-0086 FINAL RECONCILIATION-STAFF CAPITAL STRUCTURE

| | | Stoff | % Increase | | ODC | % Increase |
|--|----|--------------------|----------------------|----------|--------------|------------|
| 1 Summit Natural Gas of Missouri, Inc. at 10-9-14 | \$ | Staff 8,256,760 | (Decrease) 57.53% | | OPC | (Decrease) |
| 2 | φ | 8,230,700 | 57.55% | | | |
| 3 Return on Equity - Staff @ 10.3% | \$ | (1,230,432) | | \$ | (1,230,432) | |
| 4 | ψ | (1,230,432) | | Φ | (1,230,432) | |
| 5 Capital Structure | | (1,849,156) | | | (1,849,156) | |
| 6 | | | | | | |
| 7 <u>Rate Base</u> | | | | | | |
| 8 Capacity Adjustment | | | | | \$3,939,985 | |
| 9 SMNG Purchase Price Adjustment | | | | | (2,138,441) | |
| 10 | | | | | | |
| 11 Total Rate Base | | | | | \$1,801,544 | |
| 12 | | | | | | |
| 13 <u>REVENUES</u> : (negative represents more revenue than Company) | | | | | | |
| 14 Revenue Imputation | | | | \$ | (11,582,229) | |
| 15 Total Adjustments | | | | \$ | (11,582,229) | |
| 16 | | | | | | |
| 17 <u>EXPENSES:</u> | | | | | | |
| 18 Depreciation Expense (SMNG and Cap. Adj.) | | | | \$ \$ | 346,682 | |
| 19 Total Adjustments | | | | \$ | 346,682 | |
| 20 | | | | | | |
| 21 Income Tax Timing Differences | | 59,387 | | | (224,967) | |
| 22 | | | | | | |
| 23 Total Differences | \$ | (3,020,201) | | \$ | (12,738,558) | |
| 24 | | | | | | |
| 25 Increase (Decrease) | \$ | 5,236,559 | 36.49% | \$ | (4,481,798) | -31.23% |
| 26 | | | | | | |
| 27 Dollar Value per Basis Point | | \$7,238 | | | | |

SUMMIT NATURAL GAS OF MISSOURI, INC. GR-2014-0086 FINAL RECONCILIATION-COMPANY CAPITAL STRUCTURE

| | | Staff | % Increase (Decrease) | | OPC | % Increase (Decrease) |
|-------------------|---|-------------------|--------------------------|-----------------|-------------------------------|--------------------------|
| 1 St 2 | ummit Natural Gas of Missouri, Inc. at 10-9-14 | \$ 8,256,760 | 57.53% | | | /_ |
| 3 R 4 | eturn on Equity - Staff @ 10.3% | \$ (1,760,554) | | \$ | (1,760,554) | |
| | apital Structure | | | | | |
| 6 7 <u>R</u> | ate Base | | | | | |
| | apacity Adjustment MNG Purchase Price Adjustment | | | | \$4,010,278 (2,176,593) | |
| 10 | | | | | | |
| 11 To 12 | otal Rate Base | | | | \$1,833,685 | |
| 13 <u>R</u> | EVENUES: (negative represents more revenue than Company) | | | | | |
| | evenue Imputation Total Adjustments | | | <u>\$</u> \$ | $(11,582,229) \\(11,582,229)$ | |
| 16 | | | | Ŧ | (,,,) | |
| | <u>XPENSES:</u> epreciation Expense (SMNG and Cap. Adj.) | | | \$ | 346,682 | |
| 19 | Total Adjustments | | | \$ \$ | 346,682 | |
| 20 21 In 22 | come Tax Timing Differences | 70,507 | | | (1,311,568) | |
| 23 To 24 | otal Differences | \$ (1,690,047) | | \$ | (12,473,984) | |
| 25 In | crease (Decrease) | \$ 6,566,713 | 45.75% | \$ | (4,217,224) | -29.38% |
| 26 27 D | ollar Value per Basis Point | \$10,288 | | | | |

Summit Natural Gas of Missouri, Inc. Case No GR-2014 -0086 Pro forma Revenues Comparison Using Company and Staff Capital Structure Without PGA Revenue

.

| GS-residential S21,09 S22,06 S22,97 S233,04 S28,87 S35,72 GS-commercial S33,09 S27,05 S3,96 \$277,08 \$224,56 \$37,708 \$122,56 \$37,708 \$122,56 \$37,88,23 \$324,56 \$31,29,0 \$30,80,23 \$30,00 | Gallatin GS- residential | Monthly Staff Cap, Struct Revenue Requirement Impact \$21.09 | Company Cap Struc Revenue Requirement Impact | Requirement Difference Per Cust | Annual Staff Cap. Struct Revenue Requirement Impact | Annual Company Cap Stru- Revenue Requirement Impact | Requirement Difference Per Cust. |
|--|-----------------------------|---|---|---------------------------------------|---|---|--|
| CS S102:74 S22.65 S24.67 S122.59 S302.39 S302. | | | •= | \$2.97 | | | |
| LVS 51,41,120 50,02,21 550,41 51,621,15 524,764,84 57,804,84 57,804,84 57,804,84 57,804,84 57,804,84 57,804,84 57,804,84 57,804,84 57,804,84 57,804,84 57,804,84 57,804,84 57,804,84 57,595,46 510,259,11 52,563,65 Wargaw GS-residential \$36,00 \$39,73 \$3,73 \$432,02 \$476,75 \$44,73 GS-residential \$360,00 \$39,73 \$3,73 \$432,02 \$476,75 \$44,73 GS-remercial \$347,30 \$53,04 \$5,74 \$557,65 \$536,45 \$568,80 CS \$3226,68 \$379,33 \$52,65 \$3,300,14 \$4,551,99 \$53,351,26 CS-residential \$30,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$2,537,52 TS \$1,22,14,5 \$1,50,21,45 \$1,50,21,45 \$1,56,21 \$2,537,52 \$233,30 GS-residential \$21,22 \$24,43 \$3,21 \$254,65 \$2293,15 \$33,30 | | | + | | | , .,,, | |
| ISS S0.00 S | | | | | | ••••••••••••••••••••••••••••••••••••••• | |
| TS S841.29 S854.93 S213.64 S7,695.46 S10,259.11 S2,503 S30,00 Wargaw GS-residential \$36,00 \$39,73 \$3.73 \$432.02 \$476,75 \$44,73 GS-residential \$347,30 \$53,04 \$5,74 \$567,85 \$5836,45 \$568,80 CS \$3226,68 \$379,33 \$52,65 \$3,320,14 \$4,551,99 \$631,85 UVS \$1,291,45 \$1,502,91 \$211,46 \$15,497,36 \$13,024,88 \$2,337,52 TS \$0,00< | | | | | | | - / |
| Warsaw GS-residential S36,00 S37,33 S432,02 S476,75 S44,73 GS-residential S36,00 S35,73 S3,73 S432,02 S476,75 S44,73 GS-commercial S47,30 S53,04 S57,74 S567,65 S538,64 S631,85 LVS S1,291,45 S1,502,91 S21,44 S455,199 S631,85 LVS S1,291,45 S1,502,91 S21,44 S455,199 S63,48 CS S0,00 S0,00 S0,00 S0,00 S0,00 S0,00 Rogersvile S21,22 S24,43 S3,21 S254,55 S293,15 S38,50 GS-residential - optional S9,70 S12,48 S2,77 S116,44 S143,74 S33,30 GS-commercial - optional S15,92 S20,47 S4,55 S191,00 S245,62 S46,22 LCS S27,67 S341,49 S1,673,66 S305,47 S16,418,24 S20,083,91 S2,66,67 TS S1,368,19 S1,673,66 S305,47 | | | ***** | | | | |
| GS-residential GS-commercial S36.00 S476.75 S39.73 S476.75 S476.75 S467.55 S44.73 S580.45 S44.73 S580.45 CS S326.68 S379.33 S52.65 S3,920.14 S4.551.99 S631.85 LVS S1.291.45 S1.502.91 S211.46 S15,497.36 S18,024.88 S2,537.52 TS S0.00 S0.00 S0.00 S0.00 S0.00 S0.00 S0.00 Rogersville S21.22 S24.43 S3.21 S254.65 S293.15 S38.50 GS-residential - optional S9.70 S12.43 S2.78 S116.44 S149.74 S33.30 GS-commercial - optional S9.70 S12.43 S2.78 S116.44 S149.74 S33.30 GS-commercial - optional S15.92 S20.47 S4.55 S191.00 S245.62 S4.62 LQS S276.67 S341.49 S64.82 S3.320.02 S4.097.87 S777.85 LVS S1.368.19 S1.67.66 S305.47 S16.418.24 S20.08.91 S14.422.42 | 13 | \$641.25 | \$854.93 | \$213.64 | \$7,695.46 | \$\$\$\$\$\$\$10,259.11 | \$2,563.65 |
| GS-commercial S21.22 S41.6.7.3 S41.7.3 GS-commercial S37.00 S53.04 S5.7.4 S567.65 S536.45 S68.6.80 CS S3266.68 S379.33 S52.65 S3,320.14 S4,551.99 S631.85 LVS S1,291.45 \$1,502.91 S211.46 S16,497.36 \$18,034.88 S2,537.52 TS S0.00 \$0.00 | Warsaw | | | | | | |
| GS-commercial S47.30 S53.04 S57.74 S567.35 S536.45 S68.80 CS S326.68 S379.33 S52.65 S3,320.14 S45.51.99 S631.85 LVS S1.291.45 S1,502.91 S211.46 S15,497.36 S18,034.88 S2,537.52 TS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Rogersville GS-residential \$21.22 \$24.43 \$32.21 \$2254.55 \$293.15 \$38.50 GS-residential optional \$9.70 S12.48 \$2.78 \$116.44 \$149.74 \$33.30 GS-commercial \$9.70 S12.48 \$2.78 \$116.44 \$149.74 \$33.30 GS-commercial \$97.01 \$12.48 \$2.77 \$156.87 \$555.24 \$558.96 \$106.51 GS-commercial \$177.59 \$20.47 \$4.55 \$191.00 \$245.62 \$54.62 LVS \$1.368.19 \$1,673.66 \$330.67 \$16,148.24 \$20.08.91 \$3,66.57 < | GS- residential | \$36.00 | \$39.73 | \$3.73 | \$432.02 | \$476.75 | 544 72 |
| CS \$326.68 \$379.33 \$52.65 \$33.90.14 \$4,551.99 \$631.85 LVS \$1.291.45 \$1,502.91 \$211.46 \$15,497.36 \$18,024.88 \$2,537.52 TS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Rogersville GS-residential \$21.22 \$24.43 \$3.21 \$254.55 \$293.15 \$38.50 GS-residential optional \$9.70 \$12.48 \$2.78 \$116.44 \$149.74 \$33.30 GS-commercial \$46.04 \$54.91 \$58.87 \$552.45 \$658.96 \$106.51 GS-commercial - optional \$15.92 \$20.47 \$4.55 \$191.00 \$245.62 \$54.62 LQS \$276.67 \$341.49 \$64.82 \$3.30.02 \$4.407.87 \$777.85 LVS \$1,368.19 \$1,673.66 \$305.47 \$16,418.24 \$20,083.91 \$3,865.67 TS \$4,523.12 \$5,730.83 \$1,207.71 \$54,277.49 \$66,789.91 \$14,49 | GS-commercial | | ++ | | | | 4 · · · · · · |
| LVS \$1,291.45 \$1,502.91 \$21,146 \$1,573.65 \$18,024.85 \$22,37.52 TS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Rogersville GS-residential \$21.22 \$24.43 \$3.21 \$254.65 \$293.15 \$38.50 GS-residential \$97.0 \$12.43 \$2.78 \$116.44 \$149.74 \$33.30 GS-commercial \$46.04 \$54.91 \$8.87 \$552.45 \$658.96 \$106.51 GS-commercial - optional \$15.92 \$20.47 \$4.55 \$191.00 \$245.62 \$54.62 LGS \$276.67 \$341.49 \$64.82 \$3.320.02 \$4.097.87 \$777.85 LVS \$1,368.19 \$1,673.66 \$305.47 \$16,418.24 \$20,083.91 \$3,685.67 TS \$4,523.12 \$5,730.83 \$1,207.71 \$54,277.49 \$68,769.91 \$14,492.42 Branson GS-residential \$29.89 \$33.45 \$3.56 \$358.63 \$401.46 \$42.83 GS-commercial \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$29.89 \$33.45 \$3.56 \$358.63 \$401.46 \$42.83 </td <td></td> <td></td> <td>+</td> <td></td> <td></td> <td></td> <td></td> | | | + | | | | |
| TS Strate Strat <trage< tr=""> Str</trage<> | | | ***** | | | | |
| GS-residential GS-residential - optional \$21.22 \$97.0 \$24.43 \$9.70 \$3.21 \$2.78 \$254.65 \$116.44 \$293.15 \$149.74 \$33.30 \$33.30 GS-commercial GS-commercial - optional \$46.04 \$54.91 \$8.87 \$552.45 \$558.96 \$106.51 GS-commercial - optional \$15.92 \$20.47 \$4.55 \$191.00 \$245.62 \$54.62 LGS \$276.67 \$341.49 \$64.82 \$3.30.00 \$4.097.87 \$777.85 LVS \$1,368.19 \$1,673.66 \$305.47 \$16,418.24 \$20.053.91 \$3,665.67 TS \$4,523.12 \$5,730.83 \$1,207.71 \$54,277.49 \$68,769.91 \$14,492.42 Branson \$25.780.83 \$1,295 \$1,97 \$131.73 \$155.37 \$23.64 GS-residential GS-residential - optional \$10.96 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$91.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial - optional \$23.09 \$27.23 \$4,14 \$277. | TS | • | + - + | | | | |
| GS - residenital - optional \$9.70 \$12.43 \$2.78 \$116.44 \$149.74 \$33.30 GS-commercial \$46.04 \$54.91 \$8.87 \$552.45 \$658.96 \$106.51 GS-commercial - optional \$15.92 \$20.47 \$4.55 \$191.00 \$245.62 \$54.62 LGS \$276.67 \$341.49 \$64.82 \$3.320.02 \$4.097.87 \$777.85 LVS \$1,368.19 \$1,673.66 \$305.47 \$16.418.24 \$20,083.91 \$3,665.67 TS \$4,523.12 \$5,730.83 \$1,207.71 \$54,277.49 \$66,769.91 \$14,492.42 Branson \$65.residential - optional \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial - optional \$91.82 \$10.561 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial - optional \$23.09 \$27.23 \$4,14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$47.73.07 \$63.496 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 | Rogersville | | | | | | |
| GS - residenital - optional \$9.70 \$12.43 \$2.78 \$116.44 \$149.74 \$33.30 GS-commercial \$46.04 \$54.91 \$8.87 \$552.45 \$558.96 \$106.51 GS-commercial - optional \$15.92 \$20.47 \$4.55 \$191.00 \$245.62 \$54.62 LGS \$276.67 \$341.49 \$64.82 \$3,320.02 \$4.09.787 \$777.85 LVS \$13.68.19 \$1,57.66 \$305.47 \$16,418.24 \$20,083.91 \$3,665.67 TS \$4,523.12 \$5,730.83 \$1,207.71 \$54,277.49 \$68,769.91 \$14,492.42 Branson \$29.89 \$33.45 \$3,56 \$358.63 \$401.46 \$42.83 GS-residential \$29.89 \$33.45 \$3,56 \$358.63 \$401.46 \$42.83 GS-residential - optional \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$91.82 \$10.561 \$13.79 \$1.101.84 \$1,267.28 \$166,44 GS-commercial - optional \$23.09 \$27.23 \$4.14 \$277.09 \$326.81 \$4 | GS-residential | \$21.22 | \$24.43 | \$3.21 | \$254.65 | \$293.15 | \$38.50 |
| GS-commercial \$46.04 \$54.91 \$8.87 \$552.45 \$553.96 \$105.51 GS-commercial - optional \$15.92 \$20.47 \$4.55 \$191.00 \$245.62 \$54.91 LGS \$276.67 \$341.49 \$64.82 \$3,320.02 \$4,097.87 \$777.85 LVS \$1,368.19 \$1,673.66 \$305.47 \$16,418.24 \$20,083.91 \$3,665.67 TS \$4,523.12 \$5,730.83 \$1,207.71 \$54,277.49 \$66,769.91 \$14,492.42 Branson \$29.89 \$33.45 \$3,56 \$358.63 \$401.46 \$42.83 GS-residential \$29.89 \$33.45 \$3,56 \$358.63 \$401.46 \$42.83 GS-residential \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$91.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.43 GS-commercial \$93.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.43 GS-commercial - optional | GS - residenital - optional | \$9.70 | | | | | - |
| GS-commercial - optional \$15.92 \$20.47 \$4.55 \$191.00 \$245.62 \$54.62 LGS \$276.67 \$341.49 \$64.82 \$3,320.02 \$4,097.87 \$777.85 LVS \$1,368.19 \$1,673.66 \$305.47 \$16,418.24 \$20,083.91 \$3,665.67 TS \$4,523.12 \$5,730.83 \$1,207.71 \$\$54,277.49 \$66,769.91 \$14,492.42 Branson \$29.89 \$33.45 \$3,56 \$358.63 \$401.46 \$42.83 GS - residenital \$29.89 \$33.45 \$3,56 \$358.63 \$401.46 \$42.83 GS - commercial \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$91.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial - optional \$23.09 \$27.23 \$4.14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773.07 \$63.96 UVS \$0.00 | | | | | | | |
| LGS \$276.67 \$341.49 \$64.82 \$3,320.02 \$4,097.87 \$777.85 LVS \$1,368.19 \$1,673.66 \$305.47 \$16,418.24 \$20,083.91 \$3,665.67 TS \$4,523.12 \$5,730.83 \$1,207.71 \$54,277.49 \$66,769.91 \$14,492.42 Branson GS-residential \$29.89 \$33.45 \$3,565 \$358.63 \$401.46 \$42.83 GS-residential - optional \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$22.64 GS-commercial \$91.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial - optional \$23.09 \$27.23 \$4,14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773.07 \$83.496 LVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | GS-commercial - optional | \$15.92 | | | | | |
| LVS \$1,368.19 \$1,573.66 \$305.47 \$16,418.24 \$20,083.91 \$3,665.67 TS \$4,523.12 \$5,730.83 \$1,207.71 \$54,277.49 \$68,769.91 \$14,492.42 Branson GS-residential \$29.89 \$33.45 \$3,565 \$358.63 \$401.46 \$42.83 GS-residential - optional \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$91.82 \$10.56 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial - optional \$23.09 \$27.23 \$4,14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773.07 \$63.96 LVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | | | , | | | + | |
| TS \$4,523.12 \$5,730.83 \$1,207.71 \$54,277.49 \$68,769.91 \$14,492.42 Branson GS-residential \$29.89 \$33.45 \$3,56 \$358.63 \$401.46 \$42.83 GS-residential optional \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$91.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial optional \$23.09 \$27.23 \$4.14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773,07 \$634.96 UVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | LVS | | • - · · · • | | | | |
| GS-residential \$29.89 \$33.45 \$3.56 \$358.63 \$401.46 \$42.83 GS-residential - optional \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$91.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial - optional \$23.09 \$27.23 \$4.14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773.07 \$634.96 LVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | TS | | 1 | | | | |
| GS-residential \$29.89 \$33.45 \$3,56 \$358.53 \$401.46 \$42.83 GS-residential - optional \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$91.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial - optional \$23.09 \$27.23 \$4,14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773.07 \$634.96 LVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | | | | | | | |
| GS - residenital - optional \$10,98 \$12,95 \$1,97 \$131,73 \$155,37 \$23,64 GS-commercial \$91,82 \$105,61 \$13,79 \$1,101,84 \$1,267,28 \$165,44 GS-commercial \$93,82 \$105,61 \$13,79 \$1,101,84 \$1,267,28 \$165,44 GS-commercial - optional \$23,09 \$27,23 \$4,14 \$277,09 \$326,81 \$49,72 LGS \$344,84 \$397,76 \$52,92 \$4,138,11 \$4,773,07 \$634,96 LVS \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 | Branson | | | | | | |
| GS - residenital - optional \$10.98 \$12.95 \$1.97 \$131.73 \$155.37 \$23.64 GS-commercial \$91.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial \$23.09 \$27.23 \$4,14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773.07 \$634.96 LVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | GS-residential | \$29.89 | \$33,45 | \$3,56 | \$358 63 | \$401.46 | \$42.83 |
| GS-commercial \$91.82 \$105.61 \$13.79 \$1,101.84 \$1,267.28 \$165.44 GS-commercial - optional \$23.09 \$27.23 \$4.14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773.07 \$634.96 LVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | GS - residenital - optional | \$10.98 | | | | • • • • • • • | |
| GS-commercial - optional \$23.09 \$27.23 \$4,14 \$277.09 \$326.81 \$49.72 LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773.07 \$634.96 LVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | GS-commercial | \$91.82 | | | | ****** | |
| LGS \$344.84 \$397.76 \$52.92 \$4,138.11 \$4,773.07 \$634.96 LVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | GS-commercial - optional | \$23.09 | • | | | | |
| LVS \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | | \$344.84 | | | | | |
| | | \$0.00 | | | | | |
| | TS | | + | | | | |

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| GS-residential GS - residential - optional GS-commercial GS-commercial - optional LGS LVS TS | GS-residential GS - residential - optional GS-commercial - optional LGS LVS TS TS | GS- residential GS-commercial CS LVS TS | GS- residential GS-commercial CS LVS ISS TS TS | Gallach |
|--|---|---|---|--|
| \$29.89 \$10.98 \$91.82 \$23.09 \$344.84 \$344.84 \$0.00 \$6,689.05 | \$21.22 \$9.70 \$46.04 \$15.92 \$276.67 \$1,368.19 \$4,523.12 | \$36.00 \$47.30 \$326.68 \$1,291.45 \$0.00 | \$221.09 \$223.09 \$77.06 \$1,411.20 \$6,411.29 \$641.29 | Monthly Staff Revenue Requirement Impact |
| \$38.07 \$15.50 \$123.45 \$32.60 \$466.24 \$466.24 \$0.00 \$9,319.55 | \$28.65 \$16.13 \$86.59 \$26.6 \$426.80 \$7,320.24 \$7,320.24 | \$44,47 \$60,32 \$446,25 \$1,771,54 \$0,00 | \$27.99 \$32.26 \$136.61 \$2,919.68 \$1,136.58 \$1,136.58 | Monthly Company Revenue Requirement Impact |
| \$8.19 \$4.52 \$31.63 \$3.51 \$121.39 \$121.39 \$0.00 \$2,630,49 | \$7.43 \$6.43 \$10.56 \$10.13 \$707.50 \$707.50 \$2,797.12 | \$8,46 \$13,02 \$119,57 \$480,19 \$0,00 | \$6.90 \$9.17 \$59.55 \$1,507.88 \$1,507.88 \$1,507.88 \$495.29 | Monthly Revenue Requirement Difference Per Cust. |
| \$358.63 \$131.73 \$1,101.84 \$277.09 \$4,138.11 \$0.00 \$80,268.61 | \$254.65 \$116.44 \$552.45 \$191.00 \$3,320.02 \$16,418.24 \$54,277.49 | \$432.02 \$567.65 \$3,920.14 \$15,497.36 \$0.00 | \$253.04 \$277.08 \$924.69 \$16.941.59 \$7.695.46 \$7.695.46 | Monthly Monthly Annual Annual Annual Company Revenue Staff Company Revenue Revenue Requirement Revenue Requirement It Requirement Difference Requirement Requirement Difference Impact Per Cust. Impact Impact Per Cust. |
| \$456.88 \$185.96 \$1,481.38 \$391.17 \$5,594.82 \$0.00 \$111,834.54 | \$343.83 \$193.56 \$799.14 \$317.51 \$5,121.58 \$24,908.18 \$87,842.91 | \$533.59 \$723.89 \$5,354.99 \$21,259.69 \$0.00 | \$335.84 \$387.15 \$1,639.27 \$35,036.19 \$0.00 \$13,638.94 | Annual Company Revenue Requirement impact |
| \$98.25 \$54.23 \$379.54 \$114.08 \$1,456.71 \$0.00 \$31,565.94 | \$89.18 \$77.12 \$246.69 \$126.51 \$1,801.56 \$8,489.95 \$33,565.42 | \$101.57 \$156.24 \$1,434.86 \$5,762.33 \$0.00 | \$82.81 \$110.07 \$714.60 \$18,094.61 \$0.00 \$5,943.48 | Annual Revenue Requirement Difference Per Cust. |

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Summit Natural Gas of Missouri, Inc. Case No GR-2014 -0086 Pro forma Revenues Using Staff Capital Structure Without PGA Revenue

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| GS-residential GS - residenital - optional GS-commercial - optional GS-commercial - optional LGS LVS TS | GS-residential GS - residential - optional GS-commercial - optional LGS LVS TS | Watsaw GS- residential GS-commercial CS LVS TS TS | GS- residential GS-commercial CS LVS ISS TS | Gallatin |
|---|---|---|---|--|
| \$33.45 \$12.95 \$105.61 \$27.23 \$397.76 \$7,835.64 | \$24.43 \$12.48 \$54.91 \$20.47 \$341.49 \$1,673.66 \$5,730.83 | \$39.73 \$53.04 \$379.33 \$1,502.91 \$0.00 | \$24.06 \$27.05 \$102.74 \$2,062.21 \$0.00 \$854.93 | Monthly Staff Revenue Requirement Impact |
| \$38.07 \$15.50 \$123.45 \$32.60 \$466.24 \$0.00 \$9,319.55 | \$28.65 \$16.13 \$66.59 \$26.46 \$426.80 \$2.075.68 \$7,320.24 | \$44,47 \$60,32 \$446,25 \$1,771,54 \$0.00 | \$27.99 \$32.26 \$2,919.68 \$0.00 \$1,136.58 | Monthly Company Revenue Requirement Impact |
| \$4.62 \$2.55 \$17.84 \$5.36 \$68.48 \$0.00 \$1,483.90 | \$4,22 \$3,65 \$11,68 \$5,39 \$402,02 \$402,02 \$1,589,42 | \$4.74 \$7.29 \$66.92 \$268.73 \$0.00 | \$3.92 \$5.22 \$33.86 \$857.48 \$0.00 \$281.65 | Monthly Revenue Requirement Difference Per Cust. |
| \$401.46 \$155.37 \$1,267.28 \$326.81 \$4,773.07 \$0.00 \$94,027.74 | \$293.15 \$149.74 \$65.62 \$245.62 \$4,097.87 \$20,083.91 \$68,769.91 | \$476.75 \$636.45 \$4,551.99 \$18,034.88 \$0.00 | \$288.76 \$324.56 \$1,232.90 \$24,746.48 \$10,259.11 | Monthly Monthly Annual Annual Annual Company Revenue Staff Company Revenue Revenue Requirement Revenue Requirement nent Requirement Difference Requirement Difference Impact Per Cust. Impact Impact Per Cust. |
| \$456.88 \$185.96 \$1,481.38 \$391.17 \$5,594.82 \$5,594.82 \$0.00 \$111,834.54 | \$343.83 \$793.56 \$799.14 \$317.51 \$5,121.58 \$24,908.18 \$87,842.91 | \$533.59 \$723.89 \$21,259.69 \$0,00 | \$355.84 \$387.15 \$1,639.27 \$35,036.19 \$13,638.94 | Annual Company Revenue Requirement Impact |
| \$55.42 \$30.59 \$214.10 \$64.36 \$821.75 \$0.00 \$17,806.81 | \$50.68 \$43.82 \$140.18 \$71.89 \$1,023.71 \$4,824.27 \$19,073.00 | \$56,84 \$87,44 \$803,00 \$3,224,81 \$0,00 | \$47.09 \$62.59 \$406.37 \$10,289.71 \$0.00 \$3,379.83 | Annual Revenue Requirement Difference Per Cust |

Summit Natural Gas of Missourí, Inc. Case No GR-2014 -0086 Pro forma Revenues Using Company Capital Structure Without PGA Revenue