

Missouri Gas Utility, Inc.

Schedule KDT - 3

Missouri Gas Utility, Inc.
Year End: March 31, 2007
EKSH Trial Balance

Prepared by	Reviewed by	Manager	Partner
		MRF 6/26/2007	

WTB

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 03/06 %Chg
110 Cash	209,886.00	0.00	0.00	209,886.00		136,540.00 54
131-003-905-0000-0-06 Cash-Managers Fund-Bk Midwe	1,000.00	0.00	0.00	1,000.00		1,356.00 (26)
131-004-904-0000-0-06 Cash-Operating-Cache Bank-M	42,644.00	0.00	0.00	42,644.00		126,663.00 (66)
131-005-904-0000-0-06 Cash-Money Market-Cache Ban	0.00	0.00	0.00	0.00		2,582.00 (100)
131-006-905-0000-0-06 Cash-Lockbox-Bk Midwest-MGL	166,242.00	0.00	0.00	166,242.00		5,939.00 2699
120 Accounts receivable	(345,639.00)	(23,543.00)	0.00	(369,182.00)		147,394.00 (350)
120.1003 Accounts receivable - trade	212,741.00	(23,978.00)	0.00	188,763.00		170,333.00 11
142-000-000-0000-0-06 Customer Accts Rec	31,367.00	0.00	0.00	31,367.00		27,428.00 14
142-001-000-0000-0-06 **Customer Accts.Rec-MGU	153,897.00	0.00	0.00	153,897.00		131,394.00 17
142-005-000-0000-0-06 Accts Receivable - collections	27,477.00	(23,978.00)	0.00	3,499.00		10,026.00 (65)
142-006-000-0000-0-06 Customer A/R Deposit Billed	0.00	0.00	0.00	0.00		1,485.00 (100)
120.1013 Accrued unbilled revenues	13,297.00	435.00	0.00	13,732.00		20,747.00 (34)
173-000-000-0000-0-06 Accrued Utility Rev	13,321.00	0.00	0.00	13,321.00		20,747.00 (36)
184-000-000-0000-0-06 Clearing Accounts	(24.00)	435.00	0.00	411.00		0.00 0
120.2100 Accounts receivable - intercompany	(571,677.00)	0.00	0.00	(571,677.00)		(43,686.00) 1209
146-000-250-0000-0-06 Accounts Rec from Assoc-CNG	0.00	0.00	0.00	0.00		500.00 (100)
146-000-255-0000-0-06 Accounts rec.from as-CNG-MGL	0.00	0.00	0.00	0.00		4,804.00 (100)
146-000-270-0000-0-06 A/R-assoc co-CWU-MGU	0.00	0.00	0.00	0.00		15.00 (100)
234-000-000-0000-0-06 Accounts Payable-Assoc Co	(13,129.00)	0.00	0.00	(13,129.00)		0.00 0
234-000-250-0000-0-06 Accounts Payable to CNG Holdi	(534,053.00)	0.00	0.00	(534,053.00)		(46,356.00) 1052
234-000-255-0000-0-06 Accounts Payable to Colorado H	(24,495.00)	0.00	0.00	(24,495.00)		(1,686.00) 1353
234-000-265-0000-0-06 Accounts payable to-CBPH	0.00	0.00	0.00	0.00		(947.00) (100)
234-000-270-0000-0-06 Accounts payable to-CWU	0.00	0.00	0.00	0.00		(16.00) (100)
140 Other current assets	8,317.00	0.00	0.00	8,317.00		15,085.00 (45)
140.1025 Prepaid expenses	8,317.00	0.00	0.00	8,317.00		15,085.00 (45)
165-000-000-0000-0-06 Prepayments-MGU	0.00	0.00	0.00	0.00		812.00 (100)
165-001-000-0000-0-06 Prepayments-Insurance	6,484.00	0.00	0.00	6,484.00		3,065.00 112
165-002-000-0000-0-06 Prepayments - Rent	1,000.00	0.00	0.00	1,000.00		900.00 11
165-005-000-0000-0-06 Prepayments-Agreements-MGU	233.00	0.00	0.00	233.00		9,708.00 (98)
165-006-000-0000-0-06 Prepayments-City of Hamilton ut	100.00	0.00	0.00	100.00		100.00 0
190-000-000-0000-0-06 prepaid Missouri state corp incor	500.00	0.00	0.00	500.00		500.00 0
150 Materials and supplies	21,234.00	0.00	0.00	21,234.00		0.00 0
154-000-000-0000-0-06 Plant mtrl.&operating supplies-M	21,234.00	0.00	0.00	21,234.00		0.00 0
160 Unrecovered purchased gas cost	(145,515.00)	86,152.00	0.00	(59,363.00)		1,148.00 (5271)
191-000-000-0000-0-06 Unrecovered purchase-MGU	(132,194.00)	86,152.00	0.00	(46,042.00)		21,895.00 (310)
191-000-001-0000-0-06 Unrecovered purchase-MGU (A	(13,321.00)	0.00	0.00	(13,321.00)		(20,747.00) (36)
170 Gas in storage	69,040.00	0.00	0.00	69,040.00		44,908.00 54
117-300-000-0000-0-06 Gas Stored	69,040.00	0.00	0.00	69,040.00		44,908.00 54
240 Natural gas distribution plant in service	3,091,699.00	(435.00)	0.00	3,091,264.00		2,746,712.00 13
240.1140 Natural gas distribution plant in service	3,091,699.00	(435.00)	0.00	3,091,264.00		2,746,712.00 13
101-000-000-9999-0-06 Utility plant in ser-MGU	0.00	0.00	0.00	0.00		47,878.00 (100)
101-374-000-0000-0-06 Utility plant in ser-MGU	39.00	0.00	0.00	39.00		39.00 0
101-374-000-0000-1-06 UPIS-Land & Land Rights-LABC	29,038.00	0.00	0.00	29,038.00		18,951.00 53
101-375-000-0000-1-06 Utility plant in ser-LABOR-MGU	3,339.00	0.00	0.00	3,339.00		0.00 0
101-375-000-9500-3-06 UPIS-Structures & Imprvmnts-O	174.00	0.00	0.00	174.00		174.00 0
101-376-000-0000-0-06 UPIS-Mains	(3,793.00)	(43.00)	0.00	(3,836.00)		(3,836.00) 0
101-376-000-0000-1-06 UPIS-Mains-LABOR	149,611.00	0.00	0.00	149,611.00		71,079.00 110
101-376-000-9200-0-06 UPIS-Mains-CONST	5,164.00	0.00	0.00	5,164.00		5,164.00 0

Missouri Gas Utility, Inc.
Year End: March 31, 2007
EKSH Trial Balance

Prepared by	Reviewed by	Manager	Partner
		MRP 6/26/2007	

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 03/06	%Chg
101-376-000-9200-1-06 Utility plant in ser: CWIP MAINS-I	231.00	0.00	0.00	231.00		0.00	0
101-376-000-9200-2-06 Utility plant in ser: CWIP MAINS-I	67,011.00	0.00	0.00	67,011.00		51,029.00	31
101-376-000-9200-3-06 UPIS-Mains-CONST-MATERIAL	19,425.00	0.00	0.00	19,425.00		16,223.00	20
101-376-000-9840-0-06 Utility plant in ser: CWIP MAINS-I	698.00	0.00	0.00	698.00		420.00	66
101-376-201-0000-0-06 UPIS-Mains-GALL	1,400,000.00	0.00	0.00	1,400,000.00		1,400,000.00	0
101-376-201-9200-2-06 UPIS-Mains-GALL-CONST-SUE	57,805.00	0.00	0.00	57,805.00		57,805.00	0
101-376-201-9200-3-06 UPIS-Mains-GALL-CONST-MAT	37,383.00	0.00	0.00	37,383.00		37,383.00	0
101-376-206-9200-2-06 UPIS-Mains-NO COFF-CONST-	6,375.00	0.00	0.00	6,375.00		4,065.00	57
101-376-206-9200-3-06 UPIS-Mains-NO COFF-CONST-	5,918.00	0.00	0.00	5,918.00		5,918.00	0
101-376-210-0000-0-06 UPIS-Mains-HAM	500,000.00	0.00	0.00	500,000.00		500,000.00	0
101-376-210-9200-2-06 Utility plant in ser: CWIP MAINS-I	12,297.00	0.00	0.00	12,297.00		6,619.00	86
101-376-210-9200-3-06 Utility plant in ser: CWIP MAINS-I	4,032.00	0.00	0.00	4,032.00		285.00	1315
101-378-000-0000-0-06 Utility plant in ser: MGU	4,567.00	0.00	0.00	4,567.00		0.00	0
101-378-000-0000-1-06 Utility plant in ser: Labor-MGU	5,858.00	0.00	0.00	5,858.00		0.00	0
101-378-000-9410-3-06 Utility plant in ser: Maint Gen-Ma	6,439.00	0.00	0.00	6,439.00		1,491.00	332
101-378-210-9410-3-06 Utility plant in ser: Hamilton-Mai	491.00	0.00	0.00	491.00		491.00	0
101-380-000-0000-0-06 Utility plant in ser: CWIP SVC-MC	18,499.00	(274.00)	0.00	18,225.00		474.00	3745
101-380-000-0000-1-06 Utility plant in ser: CWIP SVC-Lal	267,860.00	0.00	0.00	267,860.00		153,962.00	74
101-380-000-9140-0-06 Utility plant in ser: CWIP SVC-CC	0.00	0.00	0.00	0.00		19.00	(100)
101-380-000-9200-0-06 Utility plant in ser: CWIP SVC-CC	6,176.00	0.00	0.00	6,176.00		6,176.00	0
101-380-000-9200-3-06 UPIS-Services-CONST-MATERI	60,071.00	0.00	0.00	60,071.00		59,299.00	1
101-380-000-9220-0-06 Utility plant in ser: CWIP SVC-CC	19.00	0.00	0.00	19.00		0.00	0
101-380-000-9260-3-06 UPIS-Services-CONV PTS-MAT	3,793.00	0.00	0.00	3,793.00		3,893.00	(3)
101-380-000-9410-3-06 Utility plant in ser: CWIP SVC-Ma	326.00	0.00	0.00	326.00		326.00	0
101-380-000-9700-0-06 UPIS-Services-BLDG RENT	2,933.00	0.00	0.00	2,933.00		2,933.00	0
101-380-000-9760-3-06 Utility plant in ser: CWIP SVC-SF	718.00	0.00	0.00	718.00		116.00	519
101-380-000-9820-3-06 UPIS-Services-TOOLS-MATERI	391.00	0.00	0.00	391.00		263.00	49
101-380-201-9200-2-06 UPIS-Services-GALL-CONST-S	41,340.00	0.00	0.00	41,340.00		23,906.00	73
101-380-201-9200-3-06 UPIS-Services-GALL-CONST-M	1,091.00	0.00	0.00	1,091.00		1,734.00	(37)
101-380-201-9260-2-06 Utility plant in ser: CWIP SVC-Ga	4,443.00	0.00	0.00	4,443.00		4,442.00	0
101-380-201-9260-3-06 Utility plant in ser: CWIP SVC-Ga	856.00	0.00	0.00	856.00		856.00	0
101-380-206-9200-0-06 UPIS-Services-NO COFF-CON	32.00	0.00	0.00	32.00		32.00	0
101-380-206-9200-2-06 Utility plant in ser: CWIP SVC-Co	8,606.00	0.00	0.00	8,606.00		2,640.00	226
101-380-206-9200-3-06 Utility plant in ser: CWIP SVC-Co	342.00	0.00	0.00	342.00		0.00	0
101-380-210-9200-0-06 UPIS-Services-HAM-CONST	223.00	0.00	0.00	223.00		177.00	26
101-380-210-9200-2-06 UPIS-Services-HAM-CONST-SL	64,072.00	0.00	0.00	64,072.00		32,050.00	100
101-380-210-9200-3-06 Utility plant in ser: CWIP SVC-Ha	875.00	0.00	0.00	875.00		295.00	197
101-380-210-9260-2-06 UPIS-Services-HAM-CONV PTS	7,150.00	0.00	0.00	7,150.00		7,150.00	0
101-380-210-9260-3-06 Utility plant in ser: CWIP SVC-Ha	1,364.00	0.00	0.00	1,364.00		1,364.00	0
101-381-000-0000-0-06 UPIS-Meters	1,527.00	0.00	0.00	1,527.00		1,476.00	3
101-381-000-0000-1-06 UPIS-Meters-LABOR	1,893.00	0.00	0.00	1,893.00		1,893.00	0
101-381-000-0000-3-06 UPIS-Meters-MATERIALS	63,762.00	0.00	0.00	63,762.00		71,815.00	(11)
101-381-000-9410-0-06 UPIS-Meters-MAINT GNRL	1,536.00	0.00	0.00	1,536.00		1,536.00	0
101-381-000-9410-3-06 Utility plant in ser: Meters-Maint	219.00	0.00	0.00	219.00		219.00	0
101-381-201-9200-2-06 Utility plant in ser: Meters-Galla	510.00	0.00	0.00	510.00		52.00	881
101-381-201-9200-3-06 Utility plant in ser: Meters-Galla	1,111.00	0.00	0.00	1,111.00		0.00	0
101-381-206-0000-3-06 Utility plant in ser: Meters-Coffe	611.00	0.00	0.00	611.00		611.00	0
101-381-210-0000-3-06 Utility plant in ser: Meters-Hamil	686.00	0.00	0.00	686.00		686.00	0
101-382-000-0000-0-06 Utility plant in ser: Mtr Instal-M	16.00	(17.00)	0.00	(1.00)		0.00	0
101-382-000-0000-1-06 UPIS-Meter Installations-LABOR	80,747.00	0.00	0.00	80,747.00		43,458.00	86
101-382-000-9200-3-06 Utility plant in ser: Mtr Instal-C	14,399.00	0.00	0.00	14,399.00		2,307.00	524
101-382-000-9260-0-06 Utility plant in ser: Mtr Instal-C	222.00	0.00	0.00	222.00		222.00	0
101-382-000-9260-3-06 Utility plant in ser: Mtr Instal-C	14,859.00	0.00	0.00	14,859.00		14,933.00	0
101-382-000-9620-0-06 UPIS-Meter Installations-POST	59.00	0.00	0.00	59.00		59.00	0
101-382-201-9200-2-06 Utility plant in ser: Mtr Instal-G	6,091.00	0.00	0.00	6,091.00		2,504.00	143
101-382-201-9200-3-06 Utility plant in ser: Mtr Instal-G	5,636.00	0.00	0.00	5,636.00		3,973.00	42
101-382-201-9260-3-06 Utility plant in ser: Mtr Instal-G	3,567.00	0.00	0.00	3,567.00		3,567.00	0
101-382-201-9420-0-06 Utility plant in ser: Mtr Instal-G	127.00	0.00	0.00	127.00		0.00	0
101-382-206-9200-2-06 Utility plant in ser: Mtr Instal-C	550.00	0.00	0.00	550.00		0.00	0

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Missouri Gas Utility, Inc.
Year End: March 31, 2007
EKSH Trial Balance

Prepared by	Reviewed by	Manager	Partner
		AKRP 6/26/2007	

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 03/06 %Chg
101-382-206-9260-3-06 Utility plant in ser:Mtr Instal-C	221.00	0.00	0.00	221.00		221.00 0
101-382-210-9200-2-06 Utility plant in ser:Mtr Instal-H	12,505.00	0.00	0.00	12,505.00		6,795.00 84
101-382-210-9200-3-06 Utility plant in ser:Mtr Instal-H	3,815.00	0.00	0.00	3,815.00		2,210.00 73
101-382-210-9260-3-06 Utility plant in ser:Mtr Instal-H	1,040.00	0.00	0.00	1,040.00		1,040.00 0
101-390-000-0000-1-06 UPIS-Structures & Imprvmnts-L	13,568.00	0.00	0.00	13,568.00		13,426.00 1
101-394-000-0000-0-06 Utility plant in ser:Tools/shop-M	101.00	(101.00)	0.00	0.00		0.00 0
101-394-000-0000-1-06 UPIS-Tools, Shop & Gar Eqpmt-	46,789.00	0.00	0.00	46,789.00		25,390.00 84
101-394-000-9820-0-06 UPIS-Tools, Shop & Gar Eqpmt-	557.00	0.00	0.00	557.00		557.00 0
101-394-000-9820-3-06 UPIS-Tools, Shop & Gar Eqpmt-	9,981.00	0.00	0.00	9,981.00		6,441.00 55
101-396-000-0000-0-06 UPIS-Power Op Eqpmt	159.00	0.00	0.00	159.00		16,483.00 (99)
101-396-000-9140-0-06 UPIS-Power Op Eqpmt-CONST	0.00	0.00	0.00	0.00		1,527.00 (100)
101-396-000-9140-3-06 UPIS-Power Op Eqpmt-CONST	0.00	0.00	0.00	0.00		26.00 (100)
101-396-000-9220-0-06 UPIS-Power Op Eqpmt-CONST	1,527.00	0.00	0.00	1,527.00		0.00 0
101-396-000-9220-3-06 UPIS-Power Op Eqpmt-CONST	26.00	0.00	0.00	26.00		0.00 0
242 Property, plant & equipment - accumulated depre	(213,479.00)	90,801.00	0.00	(122,678.00)		(98,942.00) 24
242.1140 Natural gas distribution plant in service - A	(213,479.00)	90,801.00	0.00	(122,678.00)		(98,942.00) 24
108-000-000-0000-0-06 Accum Depreciation	(213,479.00)	90,801.00	0.00	(122,678.00)		(98,942.00) 24
260 Other long term assets	135,454.00	(20,634.00)	0.00	114,820.00		81,908.00 40
EKSHMGU5 Accumulated Depreciation - Other	0.00	(20,634.00)	0.00	(20,634.00)		(22,003.00) (6)
101-391-000-9380-2-06 UPIS-Offc Furn & Eqpmt-IT-SUE	11,105.00	0.00	0.00	11,105.00		7,975.00 39
101-391-000-9380-3-06 UPIS-Offc Furn & Eqpmt-IT-MA1	19,597.00	0.00	0.00	19,597.00		19,597.00 0
101-391-000-9480-0-06 Utility plant in ser:Offc Furn-O	654.00	0.00	0.00	654.00		654.00 0
101-392-000-9900-0-06 UPIS-Transp Eqpmt-NEW VEH	98,152.00	0.00	0.00	98,152.00		73,657.00 33
101-397-000-0000-0-06 Utility plant in ser:Comm Equip-M	3,918.00	0.00	0.00	3,918.00		0.00 0
101-397-000-9380-0-06 UPIS-Commun Eqpmt-IT	2,028.00	0.00	0.00	2,028.00		2,028.00 0
275 Ungrouped long term asset 2	130,423.00	0.00	0.00	130,423.00		130,138.00 0
111-000-000-0000-0-06 Accum.amortization-MGU	0.00	0.00	(12,492.00)	(12,492.00)		(6,780.00) 84
181-001-000-0000-0-06 Start Up Costs to be amortized	0.00	0.00	0.00	0.00		131,015.00 (100)
182-200-000-9400-2-06 Study Costs-LEGAL-SUBCONT.	5,903.00	0.00	0.00	5,903.00		5,903.00 0
186-000-000-9050-0-06 Misc. deferred debit-MGU	118,523.00	0.00	12,492.00	131,015.00		0.00 0
186-000-000-9070-0-06 Misc. deferred debit-MGU	5,997.00	0.00	0.00	5,997.00		0.00 0
280 Unamortized debt issuance costs	61,690.00	(24,270.00)	0.00	37,420.00		64,528.00 (42)
181-000-000-0000-0-06 Unamortized debt exp-MGU	61,690.00	0.00	6,351.00	68,041.00		68,042.00 0
280. 1 Accumulated amortization	0.00	(24,270.00)	(6,351.00)	(30,621.00)		(3,514.00) 771
111-001-000-0000-0-06 Accum.amortization-MGU	0.00	(24,270.00)	(6,351.00)	(30,621.00)		(3,514.00) 771
315 Accounts payable and accrued liabilities	(44,749.00)	(86,589.00)	0.00	(131,338.00)		(294,898.00) (55)
315.1000 Accounts payable - trade	(2,284.00)	(86,151.00)	0.00	(88,435.00)		(256,205.00) (65)
232-000-000-0000-0-06 Accounts Payable	(2,284.00)	1.00	0.00	(2,283.00)		(254,585.00) (99)
232-001-000-0000-0-06 Accounts Payable-Journal entrie	0.00	0.00	0.00	0.00		(1,620.00) (100)
242-804-000-0000-0-06 Misc current and accrued I-MGU	0.00	(86,152.00)	0.00	(86,152.00)		0.00 0
315.1135 Accrued other	(42,465.00)	(438.00)	0.00	(42,903.00)		(38,693.00) 11
EKSH10 Other Accrued Liabilities	0.00	0.00	0.00	0.00		3.00 (100)
235-000-000-0000-0-06 Customer deposits-MGU	(20,715.00)	0.00	0.00	(20,715.00)		0.00 0
235-000-000-2030-0-06 Customer Deposits-Dep Billed	0.00	0.00	0.00	0.00		(1,485.00) (100)
235-000-000-2031-0-06 Customer Deposits-Dep Paid	0.00	0.00	0.00	0.00		(20,765.00) (100)
236-006-000-0000-0-06 Taxes accrued-MGU	(8,985.00)	0.00	0.00	(8,985.00)		(9,289.00) (3)
241-004-000-0000-0-06 Tax Collections Payable	(1,765.00)	0.00	0.00	(1,765.00)		0.00 0
241-007-000-2042-0-06 Tax collections paya-Ham Cald 1	0.00	0.00	0.00	0.00		(1,596.00) (100)
242-000-000-0000-0-06 Misc.curr.&accrued I-MGU	(2,634.00)	(438.00)	0.00	(3,072.00)		(5,561.00) (45)
242-005-000-0000-0-06 Accrued Vacation	(8,366.00)	0.00	0.00	(8,366.00)		0.00 0

Missouri Gas Utility, Inc.

Year End: March 31, 2007

EKSH Trial Balance

Prepared by	Reviewed by	Manager	Partner
		ATRP 6/26/2007	

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 03/06	%Chg
330 Current portion of long-term debt	(511,097.00)	0.00	0.00	(511,097.00)		(506,667.00)	1
231-000-000-0000-0-06 Notes Payable-Cache Bank	(39,947.00)	0.00	0.00	(39,947.00)		942.00	(4341)
231-001-000-0000-0-06 Notes Payable Cache Bank \$50	(471,150.00)	0.00	0.00	(471,150.00)		(471,150.00)	0
231-002-000-0000-0-06 Current portion loan Cache Banl	0.00	0.00	0.00	0.00		(36,459.00)	(100)
430 Long term debt, less current portion	(1,284,545.00)	0.00	0.00	(1,284,545.00)		(1,325,187.00)	(3)
224-000-000-0000-0-06 Other Long Term Debt-Cache B	(1,284,545.00)	0.00	0.00	(1,284,545.00)		(1,325,187.00)	(3)
445 Other long term liabilities	(41,271.00)	(23,729.00)	0.00	(65,000.00)		(40,833.00)	59
445.2000 Deferred income taxes	(41,271.00)	(23,729.00)	0.00	(65,000.00)		(40,833.00)	59
EKSH MGU 10 Deferred tax liability	0.00	0.00	0.00	0.00		(3,292.00)	(100)
282-000-000-0000-0-06 Deferred tax liability	(41,271.00)	(23,729.00)	0.00	(65,000.00)		(37,541.00)	73
530 Common stock	(1,028,308.00)	0.00	0.00	(1,028,308.00)		(1,028,308.00)	0
201-001-000-0000-0-06 Contributions from Holdings	(1,028,308.00)	0.00	0.00	(1,028,308.00)		(1,028,308.00)	0
550 Retained earnings	(73,525.00)	(1.00)	0.00	(73,526.00)		(62,481.00)	18
216-000-000-0000-0-06 Retained Earnings (D	(73,525.00)	(1.00)	0.00	(73,526.00)		(62,481.00)	18
602 Gas sales	(1,177,372.00)	0.00	0.00	(1,177,372.00)		(999,315.00)	18
400-480-000-0000-0-06 OPREV-Residential Sales	(14,026.00)	0.00	0.00	(14,026.00)		32,733.00	(143)
400-480-000-4010-0-06 OPREV-Residential sales:Resid	2.00	0.00	0.00	2.00		1,330.00	(100)
400-480-000-4020-0-06 OPREV-Residential sales:Resid	6.00	0.00	0.00	6.00		239.00	(97)
400-480-000-4030-0-06 OPREV-Residential sales:Resid	26.00	0.00	0.00	26.00		(167.00)	(116)
400-480-201-4010-0-06 OPREV-Residential sales-GALL	(85,516.00)	0.00	0.00	(85,516.00)		(72,694.00)	18
400-480-201-4020-0-06 OPREV-Residential sales-GALL	(218,845.00)	0.00	0.00	(218,845.00)		(205,383.00)	7
400-480-201-4030-0-06 OPREV-Residential sales-GALL	(38,265.00)	0.00	0.00	(38,265.00)		(35,307.00)	8
400-480-206-4010-0-06 OPREV-Residential sales-NO C	(16,934.00)	0.00	0.00	(16,934.00)		(13,795.00)	23
400-480-206-4020-0-06 OPREV-Residential sales-NO C	(43,182.00)	0.00	0.00	(43,182.00)		(39,059.00)	11
400-480-206-4030-0-06 OPREV-Residential sales-NO C	(7,339.00)	0.00	0.00	(7,339.00)		(6,534.00)	12
400-480-210-4010-0-06 OPREV-Residential sales-HAM-	(71,616.00)	0.00	0.00	(71,616.00)		(57,463.00)	25
400-480-210-4020-0-06 OPREV-Residential sales-HAM-	(182,425.00)	0.00	0.00	(182,425.00)		(163,127.00)	12
400-480-210-4030-0-06 OPREV-Residential sales-HAM-	(29,870.00)	0.00	0.00	(29,870.00)		(26,560.00)	12
400-481-000-4010-0-06 OPREV-Residential sales:Comm	0.00	0.00	0.00	0.00		1,115.00	(100)
400-481-201-4010-0-06 OPREV-Commercial sales-GALI	(38,987.00)	0.00	0.00	(38,987.00)		(29,601.00)	32
400-481-201-4020-0-06 OPREV-Commercial sales-GALI	(111,940.00)	0.00	0.00	(111,940.00)		(91,326.00)	23
400-481-201-4030-0-06 OPREV-Commercial sales-GALI	(10,470.00)	0.00	0.00	(10,470.00)		(7,450.00)	41
400-481-206-4010-0-06 OPREV-Commercial sales-NO C	(11,594.00)	0.00	0.00	(11,594.00)		(7,500.00)	55
400-481-206-4020-0-06 OPREV-Commercial sales-NO C	(34,055.00)	0.00	0.00	(34,055.00)		(23,673.00)	44
400-481-206-4030-0-06 OPREV-Commercial sales-NO C	(2,431.00)	0.00	0.00	(2,431.00)		(2,000.00)	22
400-481-210-4010-0-06 OPREV-Commercial sales-HAM	(26,686.00)	0.00	0.00	(26,686.00)		(16,175.00)	65
400-481-210-4020-0-06 OPREV-Residential sales:Comm	(50,853.00)	0.00	0.00	(50,853.00)		(53,217.00)	(4)
400-481-210-4030-0-06 OPREV-Commercial sales-HAM	(2,253.00)	0.00	0.00	(2,253.00)		(1,491.00)	51
400-488-000-0000-0-06 OPREV-Misc Service Revenue	(7,089.00)	0.00	0.00	(7,089.00)		(2,551.00)	178
400-489-000-5000-0-06 OPREV-Transport Service Mete	(7,500.00)	0.00	0.00	(7,500.00)		(8,100.00)	(7)
400-489-300-0000-0-06 OPREV-Sales:Transport Rev thr	(137,819.00)	0.00	0.00	(137,819.00)		(171,559.00)	(20)
400-489-300-4020-0-06 OPREV-Residential sales:Trans	(25,316.00)	0.00	0.00	(25,316.00)		0.00	0
400-489-500-0000-0-06 OPREV-Residential sales-Trans	(2,395.00)	0.00	0.00	(2,395.00)		0.00	0
652 Transmission and distribution	721,116.00	0.00	0.00	721,116.00		557,119.00	29
401-804-000-0000-0-06 OPEXP-City Gate Purchases	676,268.00	0.00	0.00	676,268.00		536,372.00	26
401-804-000-9565-0-06 Operating Exp-other adj-MGU	11,979.00	0.00	0.00	11,979.00		0.00	0
401-804-001-0000-0-06 ANR Storage Facility Transport	2,397.00	0.00	0.00	2,397.00		20,747.00	(88)
401-804-004-0000-0-06 Operating Exp-APR-05	25,315.00	0.00	0.00	25,315.00		0.00	0
401-805-100-0000-0-06 Operating Exp-Purchased Gas C	5,157.00	0.00	0.00	5,157.00		0.00	0
720.1004 Unregulated sales and services	0.00	0.00	0.00	0.00		1,317.00	(100)

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Missouri Gas Utility, Inc.

Year End: March 31, 2007

EKSH Trial Balance

Prepared by	Reviewed by	Manager	Partner
		MKP 6/26/2007	

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 03/06	%Chg
416-000-000-0000-1-06 Expenses-LABOR-MGU	0.00	0.00	0.00	0.00		202.00	(100)
416-000-000-9260-3-06 Expenses-CONV PTS-MATERI/	0.00	0.00	0.00	0.00		931.00	(100)
416-000-210-9260-3-06 Expenses-HAM-CONV PTS-MA	0.00	0.00	0.00	0.00		184.00	(100)
720 OPERATING EXPENSES	175,974.00	23,978.00	0.00	199,952.00		159,269.00	26
720.1005 Customer Records	19,418.00	0.00	0.00	19,418.00		18,442.00	5
401-902-000-0000-1-06 OPEXP-Meter Reading Exp-LAE	3,375.00	0.00	0.00	3,375.00		3,258.00	4
401-902-000-9440-0-06 OPEXP-Meter Reading Exp-MTI	2,434.00	0.00	0.00	2,434.00		1,142.00	113
401-903-000-0000-0-06 OPEXP-Cust Record & Coll Exp	1,425.00	0.00	0.00	1,425.00		1,199.00	19
401-903-000-0000-1-06 OPEXP-Cust Record & Coll Exp	9,613.00	0.00	0.00	9,613.00		10,662.00	(10)
401-903-000-9500-3-06 OPEXP-Cust Record & Coll Exp	943.00	0.00	0.00	943.00		2,113.00	(55)
401-903-000-9620-0-06 OPEXP-Cust Record & Coll Exp	428.00	0.00	0.00	428.00		68.00	529
401-903-000-9970-0-06 Operating Exp:CustRecord-BAD	1,200.00	0.00	0.00	1,200.00		0.00	0
720.1040 Employee benefits	11,840.00	0.00	0.00	11,840.00		12,274.00	(4)
401-926-000-0000-0-06 OPEXP-408(p)	(550.00)	0.00	0.00	(550.00)		193.00	(385)
401-926-000-0000-1-06 OPEXP-Employee Pensions & E	3,459.00	0.00	0.00	3,459.00		4,792.00	(28)
401-926-000-9520-0-06 OPEXP-Employee Insurance Be	12,303.00	0.00	0.00	12,303.00		7,100.00	73
401-926-000-9530-0-06 Operating Exp:Emp Bene-Pre-E	(3,372.00)	0.00	0.00	(3,372.00)		189.00	(1884)
720.1065 Labor	51,543.00	0.00	0.00	51,543.00		42,615.00	21
401-863-000-0000-1-06 OPEXP-Maint of Mains-LABOR	0.00	0.00	0.00	0.00		329.00	(100)
401-865-000-0000-1-06 Operating Exp-LABOR	0.00	0.00	0.00	0.00		159.00	(100)
401-870-000-0000-1-06 OPEXP-Operation Spvsn & Eng	89.00	0.00	0.00	89.00		1,075.00	(92)
401-875-000-0000-1-06 OPEXP-Meas & Reg Stn Exp:Gi	706.00	0.00	0.00	706.00		450.00	57
401-878-000-0000-1-06 OPEXP-Meter & House Reg Exp	1,823.00	0.00	0.00	1,823.00		232.00	686
401-879-000-0000-1-06 OPEXP-Cust Installations Exp-L	3,541.00	0.00	0.00	3,541.00		720.00	392
401-880-000-0000-0-06 Operating Exp-MGU	0.00	0.00	0.00	0.00		25.00	(100)
401-881-000-9820-0-06 Operating Exp-TOOLS-MGU	(20.00)	0.00	0.00	(20.00)		13.00	(254)
401-886-000-0000-0-06 Operating Exp-MGU	0.00	0.00	0.00	0.00		(514.00)	(100)
401-894-000-0000-0-06 Operating Exp-MGU	25.00	0.00	0.00	25.00		0.00	0
401-920-000-0000-1-06 OPEXP-Admin & Gnrl Salaries-L	45,379.00	0.00	0.00	45,379.00		40,126.00	13
720.3015 Repairs & Maintenance of Equipment	11,803.00	0.00	0.00	11,803.00		554.00	2031
402-865-000-0000-0-06 MAINTEXP-Maint Meas & Reg E	0.00	0.00	0.00	0.00		(15.00)	(100)
402-865-000-9140-0-06 **Mtce. of Equipment-CONS EQ	0.00	0.00	0.00	0.00		15.00	(100)
402-886-000-0000-0-06 **Mtce. of Equipment-MGU	68.00	0.00	0.00	68.00		0.00	0
402-886-000-0000-1-06 MAINTEXP-Maint Structures & li	0.00	0.00	0.00	0.00		554.00	(100)
402-887-000-0000-1-06 **Mtce. of Equipment:Maint/mair	5,399.00	0.00	0.00	5,399.00		(352.00)	(1634)
402-887-000-9860-0-06 MAINTEXP-Maint of Mains-UTIL	356.00	0.00	0.00	356.00		352.00	1
402-889-000-0000-0-06 **Mtce. of Equipment-MGU	5,019.00	0.00	0.00	5,019.00		0.00	0
402-889-000-9220-0-06 **Mtce. of Equipment-MGU	40.00	0.00	0.00	40.00		0.00	0
402-892-000-0000-1-06 **Mtce. of Equipment-Labor-MG	535.00	0.00	0.00	535.00		0.00	0
402-893-000-0000-1-06 MAINTEXP-Maint Meters & Hou	277.00	0.00	0.00	277.00		0.00	0
402-894-000-0000-1-06 **Mtce. of Equipment-Labor-MG	109.00	0.00	0.00	109.00		0.00	0
720.3070 Mains & Services	12,955.00	0.00	0.00	12,955.00		1,074.00	1106
401-874-000-0000-1-06 OPEXP-Mains & Services Exp-L	4,974.00	0.00	0.00	4,974.00		(638.00)	(880)
401-874-000-9040-0-06 OPEXP-Main & Services Exp-AI	0.00	0.00	0.00	0.00		954.00	(100)
401-874-000-9200-0-06 Operating Exp:MainSvcExp-COI	3,096.00	0.00	0.00	3,096.00		0.00	0
401-874-000-9760-0-06 OPEXP-Main & Services Exp-Sf	558.00	0.00	0.00	558.00		599.00	(7)
401-874-000-9760-3-06 OPEXP-Main & Services Exp-Sf	0.00	0.00	0.00	0.00		159.00	(100)
401-874-000-9780-0-06 OPEXP-Main & Services Exp-CI	3,373.00	0.00	0.00	3,373.00		0.00	0
401-874-000-9930-0-06 Operating Exp:MainSvcExp-MGI	954.00	0.00	0.00	954.00		0.00	0
720.3080 Rent	1,468.00	0.00	0.00	1,468.00		1,606.00	(9)
401-931-000-9700-0-06 OPEXP-Rent-BLDG RENT	1,468.00	0.00	0.00	1,468.00		1,606.00	(9)

Missouri Gas Utility, Inc.
Year End: March 31, 2007
EKSH Trial Balance

Prepared by	Reviewed by	Manager	Partner
		MRP 6/26/2007	

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 03/06 %Chg
720.4005 Advertising	255.00	0.00	0.00	255.00		791.00 (68)
401-909-210-9390-3-06 Operating Exp-Hamilton-Materia	90.00	0.00	0.00	90.00		0.00 0
401-913-000-0000-1-06 Operating Exp:Advertise-LABOF	47.00	0.00	0.00	47.00		45.00 4
401-913-000-9020-0-06 OPEXP-Advertising Exp-ADVTS	0.00	0.00	0.00	0.00		326.00 (100)
401-913-000-9390-0-06 Operating Exp:Advertise-MGU	0.00	0.00	0.00	0.00		35.00 (100)
401-913-000-9420-0-06 Operating Exp:Advertise-MEAL/I	118.00	0.00	0.00	118.00		326.00 (64)
401-913-000-9760-0-06 OPEXP-Advertising Exp-SPARE	0.00	0.00	0.00	0.00		59.00 (100)
720.5035 Telephone	0.00	0.00	0.00	0.00		1,679.00 (100)
401-852-000-9780-0-06 OPEXP-CommSystem-CELLS &	0.00	0.00	0.00	0.00		1,679.00 (100)
720.6100 Insurance	4,997.00	0.00	0.00	4,997.00		4,889.00 2
401-924-000-0000-0-06 OPEXP-Property Insurance	4,997.00	0.00	0.00	4,997.00		4,889.00 2
720.6155 Office supplies	2,810.00	0.00	0.00	2,810.00		3,330.00 (16)
401-921-000-0000-0-06 OPEXP-Offc Supp & Exp	0.00	0.00	0.00	0.00		6.00 (100)
401-921-000-9280-0-06 OPEXP-Offc Supp & Exp-COPIE	1,005.00	0.00	0.00	1,005.00		747.00 35
401-921-000-9360-0-06 OPEXP-Offc Supp & Exp-INSUF	17.00	0.00	0.00	17.00		35.00 (51)
401-921-000-9380-0-06 OPEXP-Offc Supp & Exp-IT	0.00	0.00	0.00	0.00		173.00 (100)
401-921-000-9380-3-06 OPEXP-Offc Supp & Exp-IT-MA	6.00	0.00	0.00	6.00		0.00 0
401-921-000-9420-0-06 OPEXP-Offc Supp & Exp-MLS, I	83.00	0.00	0.00	83.00		551.00 (85)
401-921-000-9480-0-06 OPEXP-Offc Supp & Exp-OFFC	0.00	0.00	0.00	0.00		16.00 (100)
401-921-000-9500-0-06 OPEXP-Offc Supp & Exp-OFFC	10.00	0.00	0.00	10.00		1.00 900
401-921-000-9500-3-06 OPEXP-Offc Supp & Exp-OFFC	248.00	0.00	0.00	248.00		343.00 (28)
401-921-000-9620-0-06 OPEXP-Offc Supp & Exp-POST	87.00	0.00	0.00	87.00		78.00 12
401-921-000-9760-0-06 Operating Exp:OfcSup Equip & I	38.00	0.00	0.00	38.00		0.00 0
401-921-000-9780-0-06 OPEXP-Offc Supp & Exp-CELLS	34.00	0.00	0.00	34.00		2.00 1600
401-921-000-9800-0-06 OPEXP-Offc Supp & Exp-PHON	835.00	0.00	0.00	835.00		664.00 26
401-921-000-9860-0-06 Operating Exp:OfcSup/Exp-UTIL	447.00	0.00	0.00	447.00		367.00 22
401-921-201-9860-0-06 OPEXP-Offc Supp & Exp-GALL-	0.00	0.00	0.00	0.00		285.00 (100)
401-921-210-9800-0-06 OPEXP-Offc Supp & Exp-HAM-I	0.00	0.00	0.00	0.00		62.00 (100)
720.7000 Professional fees	40,526.00	0.00	0.00	40,526.00		22,309.00 82
401-923-000-0000-0-06 OPEXP-Outside Services	13,848.00	0.00	0.00	13,848.00		7,571.00 83
401-923-000-0000-1-06 OPEXP-Outside Services-LABO	0.00	0.00	0.00	0.00		1,140.00 (100)
401-923-000-9060-2-06 OPEXP-Outside Services-AUDI	0.00	0.00	0.00	0.00		13,750.00 (100)
401-923-000-9240-0-06 OPEXP-Outside Services-CONS	3,503.00	0.00	0.00	3,503.00		0.00 0
401-923-000-9240-2-06 OPEXP-Outside Services-CONS	0.00	0.00	0.00	0.00		(212.00) (100)
401-923-000-9400-0-06 OPEXP-Outside Services-LGL F	634.00	0.00	0.00	634.00		0.00 0
401-923-000-9400-2-06 OPEXP-Outside Services-LGL F	6,291.00	0.00	0.00	6,291.00		0.00 0
401-923-000-9840-0-06 OPEXP-Outside Services-TRAI	0.00	0.00	0.00	0.00		60.00 (100)
401-923-000-9960-2-06 Operating Exp:Out Svcs-Subcor	16,250.00	0.00	0.00	16,250.00		0.00 0
720.0000 Other	18,359.00	23,978.00	0.00	42,337.00		48,389.00 (13)
401-904-000-0000-0-06 OPEX-uncollectible accounts	1,556.00	23,978.00	0.00	25,534.00		0.00 0
401-925-000-0000-0-06 OPEXP-Injuries & Damages	2,075.00	0.00	0.00	2,075.00		2,284.00 (9)
401-930-000-0000-0-06 OPEXP-Misc Gnrl Exp	(54.00)	0.00	0.00	(54.00)		438.00 (112)
401-930-000-9999-0-06 Operating Exp-Allocation from H	0.00	0.00	0.00	0.00		37.00 (100)
401-930-100-9920-0-06 Operating Exp-MGU	51.00	0.00	0.00	51.00		0.00 0
401-930-200-0000-0-06 Operating Exp-MGU	0.00	0.00	0.00	0.00		9,952.00 (100)
401-930-250-0000-0-06 Operating Exp-HLD-MGU	11,437.00	0.00	0.00	11,437.00		0.00 0
426-100-000-0000-0-06 Donations-MGU	40.00	0.00	0.00	40.00		100.00 (60)
426-400-000-0000-1-06 Other income deducti-LABOR-M	855.00	0.00	0.00	855.00		406.00 111
426-500-000-0000-0-06 Other Income Deduc	2,643.00	0.00	0.00	2,643.00		29,465.00 (91)
431-001-000-0000-0-06 Sales Tax Service Fees & Adjus	(244.00)	0.00	0.00	(244.00)		5,707.00 (104)
721 Ungrouped operating expenses 1	38,456.00	0.00	0.00	38,456.00		46,455.00 (17)
408-100-000-0000-0-06 **Property taxes-MGU	35,630.00	0.00	0.00	35,630.00		46,455.00 (23)
408-101-000-9660-0-06 **Property taxes-REG FEE-MGL	1,832.00	0.00	0.00	1,832.00		0.00 0

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Missouri Gas Utility, Inc.
Year End: March 31, 2007
EKSH Trial Balance

Prepared by	Reviewed by	Manager	Partner
		MRP 6/26/2007	

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 03/06	%Chg
408-110-000-0000-0-06 Sales Tax Over/Short	(16.00)	0.00	0.00	(16.00)		0.00	0
409-100-000-0000-0-06 **Corporate income/franchise ta:	1,010.00	0.00	0.00	1,010.00		0.00	0
800 OTHER INCOME AND EXPENSES	202,211.00	(45,897.00)	0.00	156,314.00		222,573.00	(30)
800.1012 Amortization of debt expense	2,837.00	24,270.00	0.00	27,107.00		3,514.00	671
404-001-000-0000-0-06 Amortization expense Bank Loan	0.00	0.00	0.00	0.00		3,514.00	(100)
428-000-000-9040-0-06 Amort. of debt discou-MGU	2,837.00	24,270.00	0.00	27,107.00		0.00	0
800.1060 Gain on disposal of assets	0.00	0.00	0.00	0.00		0.00	0
666-000-000-0000-0-06 offset DTH sold- memo item	(131,519.00)	0.00	0.00	(131,519.00)		0.00	0
666-000-260-0001-0-06 DTH sold-MGU-Accrue Dth	1,827.00	0.00	0.00	1,827.00		0.00	0
666-480-000-0000-0-06 DTH sold Residential	54,510.00	0.00	0.00	54,510.00		0.00	0
666-481-000-0000-0-06 DTH sold:Commercial	15,120.00	0.00	0.00	15,120.00		0.00	0
666-481-000-0001-0-06 DTH sold:Commercial-Large Vol	8,589.00	0.00	0.00	8,589.00		0.00	0
666-489-000-0000-0-06 DTH sold:Transport	51,473.00	0.00	0.00	51,473.00		0.00	0
800.1070 Interest expense	101,973.00	0.00	0.00	101,973.00		109,921.00	(7)
427-000-000-0000-0-06 Interest on Long Term Debt Cac	88,433.00	0.00	0.00	88,433.00		84,370.00	5
431-000-000-0000-0-06 Other Interest Exp	40,952.00	0.00	0.00	40,952.00		25,551.00	60
431-000-000-9340-0-06 Other Interest Expen-GAS/TRAN	(23,274.00)	0.00	0.00	(23,274.00)		0.00	0
431-000-000-9350-0-06 Interest expen on customer dep	238.00	0.00	0.00	238.00		0.00	0
431-002-000-0000-0-06 Other Interest Exp	(3,101.00)	0.00	0.00	(3,101.00)		0.00	0
432-001-000-0000-0-06 AFBFUDC-MGU	(1,275.00)	0.00	0.00	(1,275.00)		0.00	0
800.1080 Investment income	(70.00)	0.00	0.00	(70.00)		(76.00)	(8)
419-000-000-0000-0-06 Interest Income	(70.00)	0.00	0.00	(70.00)		(76.00)	(8)
800.1120 Other	(6,057.00)	0.00	0.00	(6,057.00)		(544.00)	1013
417-000-000-0000-0-06 Revenues from Nonutility Op	185.00	0.00	0.00	185.00		0.00	0
418-000-000-0000-0-06 Nonoperating income-MGU	0.00	0.00	0.00	0.00		(44.00)	(100)
421-100-000-0000-0-06 Gain on Disposition of Property	(6,242.00)	0.00	0.00	(6,242.00)		(500.00)	1148
800.8000 Depreciation and amortization	103,528.00	(70,167.00)	0.00	33,361.00		109,758.00	(70)
401-928-000-9050-0-06 Operating Exp-MGU	5,375.00	0.00	0.00	5,375.00		0.00	0
403-000-000-0000-0-06 Depreciation Expense	98,153.00	(70,167.00)	0.00	27,986.00		102,978.00	(73)
404-000-000-0000-0-06 Amortization expense Regulator	0.00	0.00	0.00	0.00		6,780.00	(100)
810 Ungrouped other income/expense 1	0.00	24,167.00	0.00	24,167.00		2,854.00	747
EKSH MGU 11 Deferred tax expense	0.00	24,167.00	0.00	24,167.00		2,854.00	747
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0</u>
Net Income (Loss)	39,615.00			37,367.00		11,045.00	238