

Missouri Gas Energy
A Division of Southern Union Gas Company
Test Year Ended December 31, 2008

MGE Schedule
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R. O'Brien

Summary of Cash Working Capital						
		[1]	[2]	[3]	[4]	[5]
Line #	Description	Reference	Test Year Expenses	Number of Payment (Lead) / Lag Days	Weighted Dollar Days	Totals
					[2] * [3]	
<u>WORKING CAPITAL REQUIREMENT</u>						
1	REVENUE LAG DAYS	Page 2				48.57
2	EXPENSE LAG DAYS	Page 3				
3	Payroll & FICA Expense	H-4, H-6	\$ 36,102,199	11.00	\$ 397,124,189	
4	Pension & Benefits	H-5	16,389,067	18.20	298,274,457	
5	Commodity Purchased	H-3	502,616,530	34.23	17,204,563,822	
6	Other Expenses	L 22 - L 3 to L 5	42,281,636	45.49	1,923,391,622	
7	Total	Sum (L 3 to L 5)	<u>\$ 597,389,432</u>		<u>\$ 19,823,354,089</u>	
8	O & M Expense Payment Lag Days	L7, C 4 / C 2				33.18
9	Net Revenue (Lead) Lag Days	L 1 - L 8				15.39
10	Operating Expenses Per Day	L 7, C 2 / 365				<u>\$ 1,636,683</u>
11	Working Capital for O & M Expense	L 9 * L 10				\$ 25,183,147
12	Interest Payments	Page 6				(1,701,277)
13	Preferred Dividend Payments	Page 7				0
14	Gross Receipt Tax	Page 8				(1,492,674)
15	Property Tax	Page 8				(3,485,615)
16	Federal & State Income Taxes	Page 9				238,872
17	Other Taxes	Page 9				1,362,632
18	Total Working Capital	Sum (L 11 to L 16)				<u>\$ 20,105,085</u>
19	Pro Forma O & M Expense		\$ 609,677,116			
	Less:					
20	Uncollectible Expense		9,435,379			
21	Other Non-Cash		2,852,305			
22	Sub-Total	Sum L18 to L20	<u>12,287,684</u>			
23	Pro Forma Cash O&M Expense	L 18 - L 21	<u>\$ 597,389,432</u>			

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Revenue Lag

Line No.	Description	[1]	[2]	[3]	[4]	[5]
		Reference Or Factor	Accounts Receivable Balance End of Month	Total Monthly Sales	A/R Turnover [3] / [2]	Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	December, 2007		\$ 55,405,000			
3	January, 2008		82,799,000	117,570,000		
4	February		102,980,000	122,045,000		
5	March		101,320,000	98,417,000		
6	April		81,807,000	63,025,000		
7	May		63,697,000	39,820,000		
8	June		48,637,000	28,019,000		
9	July		38,084,000	27,231,000		
10	August		27,571,000	25,946,000		
11	September, 2008		21,391,000	27,697,000		
12	October		17,615,000	30,525,000		
13	November		29,608,000	55,800,000		
14	December, 2008		73,337,000	109,367,000		
15	Total	Sum L 2 to L 14	<u>\$744,251,000</u>			
16	Number of Months	<u>13</u>				
17	Average Acct Rec Balance	L 15 / L 16	<u>\$57,250,077</u>			
18	Total Sales for Year	Sum L 2 to L 14		<u>\$ 745,462,000</u>		
19	Acct Rec Turnover Ratio	L 18 / L 17			<u>13.02</u>	
20	Collection Lag Day Factor	L 1 / L 19				28.03
21	Recording, Billing & Mailing Lag					4.37
22	Customer Payment Lag					0.96
23	Service Period Midpoint	Formula	365	/	12	/
					2	=
						<u>15.21</u>
24	Total Revenue Lag Days	Sum L 20 to L 23				<u>48.57</u>

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Summary of Expense Lag Calculations

		[1]	[2]	[3]	[4]	[5]
Line No.	Description	Reference Or Factor	Recorded Or Base Amount	(Lead) / Lag Days	Weighted Dollar Value [2] * [3]	(Lead) / Lag Days [4] / [2]
<u>PAYROLL, WITHHOLDING TAXES AND FICA EXPENSE</u>						
1	Gross Payroll	Bi-Weekly	\$ 33,412,278	11.00	\$ 367,535,058	
2	FICA Expense	L1, C2 * C3	2,689,921	11.00	29,589,131	
3	Payroll Lag	L 1 + L 2	<u>\$ 36,102,199</u>		<u>\$ 397,124,189</u>	
4	Payroll Lag Days	C 4 / C 2				<u>11.00</u>
<u>PENSION & BENEFIT EXPENSE</u>						
5	Total Pension Expense	Pgs 10 & 11	\$ 8,473,451	1.79	\$ 15,149,130	
6	Medical & Dental	Pgs 10 & 11	6,023,809	42.81	257,903,574	
7	Group Life Insurance	Pgs 10 & 11	283,796	26.55	7,533,355	
8	Retirement Power		425,581	11.00	4,681,393	
9	Match for 401k		1,182,429	11.00	13,006,722	
10	Total	Sum L 5 to L 10	<u>\$ 16,389,067</u>		<u>\$ 298,274,174</u>	
11	Pension & Benefit Lag Days	C 4 / C 2				<u>18.20</u>
<u>PURCHASE GAS COSTS</u>						
12	Payment Lag	Page 6	<u>\$ 538,337,731</u>		<u>\$ 18,428,197,320</u>	
13	Gas Cost Lag Days	C 4 / C 2				<u>34.23</u>
<u>OTHER O & M EXPENSES</u>						
14	TOTAL	Page 4	<u>5,605,043</u>		<u>126,706,696</u>	
15	Other O&M Expense Lag Days	C 4 / C 2				22.61
16	Service Period Lag Days	Page 4				15.21
17	Check Clearing Days	Page 4				<u>7.67</u>
18	Total Other O&M Expense Payment Lag Days					<u>45.49</u>

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General Disbursements Payment Lag Days

		[1]	[2]	[3]	[4]
Line #	Description	Number of CDs	Cash Disbursements	Dollar-Days	Expense Lag-Days [3] / [2]
<u>MARCH 2008</u>					
1	Total Disbursements for Month	<u>2,044</u>	<u>\$ 10,897,061</u>		
2	Total for Other Disbursements	<u>322</u>	<u>\$ 2,240,428</u>	<u>\$ 50,350,256</u>	<u>22.47</u>
<u>JUNE 2008</u>					
3	Total Disbursements for Month	<u>1,637</u>	<u>\$ 5,816,508</u>		
4	Total for Other Disbursements	<u>241</u>	<u>\$ 1,295,203</u>	<u>\$ 25,224,454</u>	<u>19.48</u>
<u>OCTOBER 2008</u>					
5	Total Disbursements for Month	<u>2,118</u>	<u>\$ 8,562,620</u>		
6	Total for Other Disbursements	<u>325</u>	<u>\$ 2,069,412</u>	<u>\$ 51,131,986</u>	<u>24.71</u>
<u>TOTAL THREE TEST MONTHS</u>					
7	Total Test Month Expense Disbursement (L 2 + L 4 + L 6)	<u>888</u>	<u>\$ 5,605,043</u>	<u>\$ 126,706,696</u>	22.61
8	Average Service Period Lag				15.21
9	Check Clearing Lag				7.67
10	Total Other Disbursement Payment Lag				<u>45.49</u>

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Cost of Gas Lag Days

Line #	Description	Reference Or Factor	[1]	[2]	[3]	[4]
			Number of Invoices	Amount of Invoice	Dollar Days	Total Payment Lag-Days
1	January, 2008			\$ 65,669,306	\$ 1,675,946,839	25.52
2	February			57,699,263	1,618,075,642	28.04
3	March			62,396,132	1,997,637,347	32.02
4	April			45,430,098	2,129,763,630	46.88
5	May			56,941,471	2,335,271,474	41.01
6	June			48,147,761	1,984,283,562	41.21
7	July			54,108,174	2,285,245,818	42.23
8	August			34,076,346	1,164,464,212	34.17
9	September			9,166,972	138,685,189	15.13
10	October			23,108,080	572,271,999	24.77
11	November			24,491,588	839,601,703	34.28
12	December, 2008			57,102,540	1,686,949,904	29.54
13	Total	Sum (L 1 to L 12)		<u>\$ 538,337,731</u>	<u>\$ 18,428,197,320</u>	
14	Purchase Gas Lag Days	C 3 / C 2				<u>34.23</u>

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Interest Payments

		[1]	[2]	[3]	[4]
Line No.	Description	Reference Or Factor	# of Days	# of Days	Total
1	Test Year Rate Base	<u>\$ 604,954,779</u>	Input into Col 4		\$ 604,954,779
2	Long-term Debt Ratio				52.00%
3	Embedded Cost of Long-term Debt				5.84%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 18,355,538</u>
5	Daily Amount	L 4 / L 5, C2	<u>365</u>		\$ 50,289
6	Lag days to mid-point of interest payments			82.40	
7	Revenue Lag Days	Page 3		48.57	
8	Interest Payment (Lead) / Lag days	L 7 - L 6			(33.83)
9	Interest Lead for Working Capital	L 5 * L 8			<u>\$ (1,701,277)</u>

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Preferred Stock Dividend Payment

		[1]	[2]	[3]	[4]
Line No.	Description	Reference Or Factor	# of Days	# of Days	Total
1	Test Year Rate Base				\$ 604,954,779
2	Preferred Stock Ratio				0.00%
3	Embedded Cost of Preferred				0.00%
4	Pro forma Preferred Dividends	L 1 * L 2 * L 3			<u>\$ -</u>
5	Daily Amount	L 4 / L 5, C2	<u>365</u>		\$ -
6	Lag days to mid-point of Dividend payments			45.63	
7	Revenue Lag Days	Page 3		48.57	
8	Dividend Payment (Lead) / Lag	L 7 - L 6			<u>2.94</u>
9	Total Dividends for Working Capital	L 5 * L 8			<u>\$ -</u>

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Franchise Tax & Property Tax Lag-Day Calculation

Line #	Description	[1] Lag-Days to Mid-Point of Service Period	[2] Payment Lag Days	[3] (Lead) Lag Payment Days [1] + [2]	[4] Payment Amount	[5] Weighted (Lead) Lag Dollars [3] * [4]
<u>GROSS RECEIPTS TAXES</u>						
1	Monthly	15.21	30.42	45.625	\$ 36,783,849	\$ 1,678,263,109
2	Quarterly	45.63	30.75	76.375	1,935,000	147,785,625
3	Semi-annual	91.25	31.00	122.250	<u>3,389,648</u>	<u>414,384,423</u>
4	Total				<u>\$ 42,108,497</u>	<u>\$ 2,240,433,157</u>
5	Payment Lag Days					53.21
6	Check Clearing Lag Days					7.67
7	Revenue Lag Days					<u>48.57</u>
8	Net Working Capital Lead / (Lag) Days					(12.31)
9	Test Year Franchise Tax Expense				\$ 44,258,774	
10	Days Per Year				<u>365</u>	
11	Expense Per Day					<u>\$121,257</u>
12	Working Capital Increase (Reduction)					<u>\$ (1,492,674)</u>
<u>PROPERTY TAXES</u>						
13	Paid in November	182.50	(31.00)	151.500	\$ 43,000	\$ 6,514,500
14	Paid in December	182.50	0.00	182.500	<u>7,029,000</u>	<u>1,282,792,500</u>
15	Total				<u>\$ 7,072,000</u>	<u>\$ 1,289,307,000</u>
16	Payment Lag Days					182.31
17	Check Clearing Lag Days					7.67
18	Revenue Lag Days					<u>48.57</u>
19	Net Working Capital Lead / (Lag) Days					(141.41)
20	Test Year Franchise Tax Expense				\$ 8,996,732	
21	Days Per Year				<u>365</u>	
22	Expense Per Day					<u>\$24,649</u>
23	Working Capital Increase (Reduction)					<u>\$ (3,485,615)</u>

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Tax Lag Day Calculations

Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] (Lead) Lag Payment Days	[4] Payment Amount	[5] Payment Weighted (Lead) Lag Dollars [3] * [4]	[6] Payment (Lead) Lag Days [5] / [4]	[7] Check Clearing Lag Days	[8] Revenue Lag Days C-4, Pg3	[9] Net Payment (Lead) Lag Days [6] - [7]	[10] Total Dollar Days [4] * [8]	[10] Working Capital Amount
1	<u>FEDERAL INCOME TAX</u>											
2	First Payment	04/15/08	07/01/08	(77.00)	\$ 6,806,459	(131,024,344)						365
3	Second Payment	06/15/08	07/01/08	(16.00)	\$ 1,701,615	(27,225,838)						
4	Third Payment	09/15/08	07/01/08	76.00	1,701,615	129,322,729						
5	Fourth Payment	12/15/08	07/01/08	167.00	1,701,615	284,169,681						
6	Total				\$ 6,806,459	\$ 255,242,229	37.50		48.57	11.07	\$ 75,347,506	\$ 206,432
7	<u>STATE INCOME TAX</u>											
8	First Payment	04/15/08	07/01/08	(77.00)	\$ 1,069,607	(20,589,936)						
9	Second Payment	06/15/08	07/01/08	(16.00)	\$ 267,402	(4,278,428)						
10	Third Payment	09/15/08	07/01/08	76.00	267,402	20,322,535						
11	Fourth Payment	12/15/08	07/01/08	167.00	267,402	44,656,096						
12	Total				\$ 1,069,607	40,110,266	37.50		48.57	11.07	\$ 11,840,550	32,440
13	<u>CORPORATE FRANCHISE TAX</u>											
14	Payment	04/15/08	07/01/08	(77.00)	\$ 294,000	(22,638,000)						
15	Total				\$ 294,000	(22,638,000)	(77.00)	7.67	48.57	117.90	\$ 34,662,600	94,966
16	<u>SALES TAX</u>											
17	Payments	[A]	[A]	2.29	12,276,000	28,112,040						
18	Total				\$ 12,276,000	28,112,040	2.29	7.67	48.57	38.61	\$ 473,976,360	1,298,565
19	<u>USE TAX</u>											
20	Payments	[A]	[A]	83.98	250,000	20,995,000						
21	Total				\$ 250,000	20,995,000	83.98	7.67	48.57	(43.08)	\$ (10,770,000)	(29,507)
22	<u>FEDERAL UNEMPLOYMENT</u>											
23	Payments	[A]	[A]	60.63	42,127	2,554,160						
24	Total				\$ 42,127	2,554,160	60.63		48.57	(12.06)	\$ (508,052)	(1,392)
25	Total Working Capital From Taxes - Other Than Income Taxes (Line 14 to Line 24)											\$ 1,362,632

[A] Used lag day calculation from prior rate case - No changes in Company procedures

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Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Payment (Lead) Lag Days [1] - [2]	[4] Payment Amount	[5] Weighted (Lead) Lag Dollars [3] * [4]	[6] Payment (Lead) Lag Days [5] / [4]	[7] Check Clearing Float Lag Days	[8] Total Payment Lag [6] + [7]
1	<u>Pension Payment</u>				<u>\$10,982,000</u>				
2	First Payment	3/10/08	7/1/08	(113.00)	\$ 1,082,000	\$ (122,266,000)			
3	Second Payment	4/15/08	7/1/08	(77.00)	3,300,000	(254,100,000)			
4	Third Payment	7/15/08	7/1/08	14.00	3,300,000	46,200,000			
5	Fourth Payment	10/15/08	7/1/08	106.00	3,300,000	349,800,000			
6	Total				<u>\$10,982,000</u>	<u>\$ 19,634,000</u>	<u>1.79</u>		<u>1.79</u>
7	<u>Health Care - Admin</u>				<u>\$ 324,000</u>				
8	January	1/25/08	1/15/08	9.50	\$ 27,000	\$ 256,500			
9	February	2/20/08	2/14/08	6.00	27,000	162,000			
10	March	3/21/08	3/15/08	5.50	27,000	148,500			
11	April	4/30/08	4/15/08	15.00	27,000	405,000			
12	May	5/22/08	5/15/08	6.50	27,000	175,500			
13	June	6/13/08	6/15/08	(2.00)	27,000	(54,000)			
14	July	7/16/08	7/15/08	0.50	27,000	13,500			
15	August	8/22/08	8/15/08	6.50	27,000	175,500			
16	September	9/22/08	9/15/08	7.00	27,000	189,000			
17	October	10/24/08	10/15/08	8.50	27,000	229,500			
18	November	11/21/08	11/15/08	6.00	27,000	162,000			
19	December	12/22/08	12/15/08	6.50	27,000	175,500			
20	Total				<u>\$ 324,000</u>	<u>\$ 2,038,500</u>	<u>6.29</u>	<u>7.67</u>	<u>13.96</u>
21	<u>Health Care - Stop Loss</u>				<u>\$ 156,000</u>				
22	January	4/2/08	1/15/08	77.50	\$ 13,000	\$ 1,007,500			
23	February	4/2/08	2/14/08	47.00	13,000	611,000			
24	March	4/2/08	3/15/08	17.50	13,000	227,500			
25	April	4/2/08	4/15/08	(13.00)	13,000	(169,000)			
26	May	6/30/08	5/15/08	45.50	13,000	591,500			
27	June	6/26/08	6/15/08	11.00	13,000	143,000			
28	July	7/16/08	7/15/08	0.50	13,000	6,500			
29	August	9/4/08	8/15/08	19.50	13,000	253,500			
30	September	9/25/08	9/15/08	10.00	13,000	130,000			
31	October	10/24/08	10/15/08	8.50	13,000	110,500			
32	November	11/21/08	11/15/08	6.00	13,000	78,000			
33	December	12/22/08	12/15/08	6.50	13,000	84,500			
34	Total				<u>\$ 156,000</u>	<u>\$ 3,074,500</u>	<u>19.71</u>	<u>7.67</u>	<u>27.38</u>
35	<u>Health Care - Claims</u>				<u>\$ 6,300,000</u>				
36	January	2/20/08	1/15/08	35.50	\$ 525,000	\$ 18,637,500			
37	February	3/21/08	2/14/08	35.00	525,000	18,375,000			
38	March	4/30/08	3/15/08	45.50	525,000	23,887,500			
39	April	5/22/08	4/15/08	37.00	525,000	19,425,000			
40	May	6/13/08	5/15/08	28.50	525,000	14,962,500			
41	June	7/16/08	6/15/08	31.00	525,000	16,275,000			
42	July	8/22/08	7/15/08	37.50	525,000	19,687,500			
43	August	9/22/08	8/15/08	37.50	525,000	19,687,500			
44	September	10/24/08	9/15/08	39.00	525,000	20,475,000			
45	October	11/21/08	10/15/08	36.50	525,000	19,162,500			
46	November	12/22/08	11/15/08	37.00	525,000	19,425,000			
47	December	1/23/09	12/15/08	38.50	525,000	20,212,500			
48	Total				<u>\$ 6,300,000</u>	<u>\$ 230,212,500</u>	<u>36.54</u>	<u>7.67</u>	<u>44.21</u>

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Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Lead (Lag) Payment Days [1] - [2]	[4] Payment Amount	[5] Weighted (Lead) Lag Dollars [3] * [4]	[6] Payment (Lead) Lag Days [5] / [4]	[7] Check Clearing Float Lag Days	[8] Total Payment Lag [6] + [7]
1	<u>Dental Care - Admin</u>				\$ 26,000				
2	January	3/21/08	1/15/08	65.50	\$ 2,167	\$ 141,939			
3	February	3/21/08	2/14/08	36.00	2,166	77,976			
4	March	3/21/08	3/15/08	5.50	2,167	11,919			
5	April	4/30/08	4/15/08	15.00	2,167	32,505			
6	May	5/22/08	5/15/08	6.50	2,167	14,086			
7	June	8/22/08	6/15/08	68.00	2,166	147,288			
8	July	8/22/08	7/15/08	37.50	2,167	81,263			
9	August	8/22/08	8/15/08	6.50	2,167	14,086			
10	September	11/21/08	9/15/08	67.00	2,167	145,189			
11	October	11/21/08	10/15/08	36.50	2,167	79,098			
12	November	11/21/08	11/15/08	6.00	2,166	12,996			
13	December	12/22/08	12/15/08	6.50	2,166	14,079			
14	Total				\$ 26,000	\$ 772,422	29.71	7.67	37.38
15	<u>Dental Care - Claims</u>				\$ 400,000				
16	January	3/21/08	1/15/08	65.50	\$ 33,333	\$ 2,183,312			
17	February	3/21/08	2/14/08	36.00	33,333	1,199,988			
18	March	4/30/08	3/15/08	45.50	33,334	1,516,697			
19	April	5/22/08	4/15/08	37.00	33,333	1,233,321			
20	May	6/26/08	5/15/08	41.50	33,333	1,383,320			
21	June	7/16/08	6/15/08	31.00	33,334	1,033,354			
22	July	8/22/08	7/15/08	37.50	33,333	1,249,988			
23	August	9/22/08	8/15/08	37.50	33,333	1,249,988			
24	September	10/24/08	9/15/08	39.00	33,334	1,300,026			
25	October	11/21/08	10/15/08	36.50	33,333	1,216,655			
26	November	1/23/09	11/15/08	69.00	33,333	2,299,977			
27	December	1/23/09	12/15/08	38.50	33,334	1,283,359			
28	Total				\$ 400,000	\$ 17,149,985	42.87	7.67	50.54
29	<u>Life Insurance, SDD, LTD</u>				\$ 390,000				
30	January	4/2/08	1/15/08	77.50	\$ 32,500	\$ 2,518,750			
31	February	4/2/08	2/14/08	48.00	32,500	1,560,000			
32	March	4/4/08	3/15/08	19.50	32,500	633,750			
33	April	4/28/08	4/15/08	13.00	32,500	422,500			
34	May	5/23/08	5/15/08	7.50	32,500	243,750			
35	June	6/25/08	6/15/08	10.00	32,500	325,000			
36	July	7/24/08	7/15/08	8.50	32,500	276,250			
37	August	9/3/08	8/15/08	18.50	32,500	601,250			
38	September	9/22/08	9/15/08	7.00	32,500	227,500			
39	October	10/22/08	10/15/08	6.50	32,500	211,250			
40	November	11/19/08	11/15/08	4.00	32,500	130,000			
41	December	12/22/08	12/15/08	6.50	32,500	211,250			
42	Total				\$ 390,000	\$ 7,361,250	18.88	7.67	26.55
<u>TOTAL HEALTH & DENTAL</u>									
43	Health Care - Admin				324,000	2,038,500			
44	Health Care - Stop Loss				156,000	3,074,500			
45	Health Care - Claims				6,300,000	230,212,500			
46	Dental Care - Admin				26,000	772,422			
47	Dental Care - Claims				400,000	17,149,985			
48	Total Health & Dental				\$ 7,206,000	\$ 253,247,907	35.14	7.67	42.81