Missouri Gas Utility, Inc.
Estimated Natural Gas for Twelve Months ended November 30, 2009
RPGA Calculation Spreadsheet
Attachment 1

ANR STS Commodity Charge to Gallatin Citygate	$0.9149 per Dth	ANR Storage Injection Fuel	1.07%	STS Contract Storage Capacity	55,000 Dth
ANR STS Commodity Charge to Storage (STS)	$0.9155 per Dth	ANR Storage Withdrawal Fuel	0.52%		
ANR Fuel, SWHS to Citygate	2.78%	BTU Factor, 12 month average	1.0350		
ANR Fuel, SWHS to Storage	3.48%				
ANR Fuel, Citygate to Storage	0.70%				

VOLUME DATA

Number of Days in the Month	31	31	28	31	30	31	30	31	31	30	31	30	365
	December	January	February	March	April	May	June	July	August	September	October	November	Totals/Average
Monthly Retail Sales, MCF	21,420	28,639	46,239	28,578	14,663	5,260	2,666	2,239	2,165	2,419	4,973	14,908	174,169
Monthly Retail Sales, Dth	22,170	29,641	47,857	29,578	15,176	5,444	2,759	2,317	2,241	2,504	5,147	15,430	180,265
Number of Days Fixed Price Gas is Purchased During Month	31	31	28	0	0	0	0	0	0	0	0	0	90
Contracted Daily Purchase Volumes (Fixed Price), Dth	600	600	600	0	0	0	0	0	0	0	0	0	
Total Contracted Monthly Purchase Gas Volume (Fixed Price), Dth	18,600	18,600	16,800	0	0	0	0	0	0	0	0	0	54,000
Additional Daily Purchase Volumes	400	300	300	400	600	600	500	500	200	125	175	350	
Additional Monthly Purchase Volumes	12,400	9,300	8,400	12,400	18,000	18,600	15,000	15,500	6,200	3,750	5,425	10,500	135,475
Total Monthly Purchased Vols Delivered to the ANR SWHS	31,000	27,900	25,200	12,400	18,000	18,600	15,000	15,500	6,200	3,750	5,425	10,500	189,475
ANR Fuel from ANR SWHS to Gallatin Citygate	886	798	721	355	515	532	429	443	177	107	155	300	5,418
Net Volumes Delivered to Gallatin Citygate	30,114	27,102	24,479	12,045	17,485	18,068	14,571	15,057	6,023	3,643	5,270	10,200	184,057
Overdelivery/(Underdelivery) at Citygate	7,944	(2,539)	(23,378)	(17,533)	2,309	12,624	11,812	12,739	3,782	1,139	123	(5,230)	3,792

STORAGE DATA

	December	January	February	March	April	May	June	July	August	September	October	November	Totals/Average
Beginning Monthly MGU Storage Balance (Estimated as of 11/30/08)	46,875	54,678	52,125	28,625	11,000	13,269	25,668	37,270	49,782	53,497	54,616	54,737	
Vols from STS to Gallatin Citygate (Purchased Net Citygate Vols less Dth Retail Sales)	0	2,539	23,378	17,533	0	0	0	0	0	0	0	5,230	48,680
Storage Withdrawal Fuel/Dth	0	13	122	92	0	0	0	0	0	0	0	27	254
Total Dth to be Withdrawn from Storage	0	2,552	23,500	17,624	0	0	0	0	0	0	0	5,257	48,934
Overdelivered Vols at Citygate (Purchased Net Citygate Vols less Dth Retail Sales)	7,944	0	0	0	2,309	12,624	11,812	12,739	3,782	1,139	123	0	52,472
ANR Fuel from Citygate to Storage	56	0	0	0	16	89	83	90	27	8	1	0	370
Dth Available for Injection into Storage	7,888	0	0	0	2,293	12,535	11,729	12,650	3,755	1,131	122	0	52,102
STS Injection Fuel	85	0	0	0	25	136	127	137	41	12	1	0	564
Total Net Dth Injection into Storage	7,803	0	0	0	2,268	12,399	11,602	12,513	3,715	1,119	121	0	51,539
Month End Storage Balance	54,678	52,125	28,625	11,000	13,269	25,668	37,270	49,782	53,497	54,616	54,737	49,479	
Percentage of Gas in Storage to Capacity at End of the Month	99.4%	94.8%	52.0%	20.0%	24.1%	46.7%	67.8%	90.5%	97.3%	99.3%	99.5%	90.0%	

GAS COST CALCULATIONS

	December	January	February	March	April	May	June	July	August	September	October	November	Totals/Average	
Fixed Price Contract $/Dth	$8.40	$8.40	$8.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
Sub-Total Cost of Fixed Price Contract Volumes	$156,240	$156,240	$141,120	$0	$0	$0	$0	$0	$0	$0	$0	$0	$453,600	
NYMEX Commodity Prices (as of October 27, 2008 at approx. 9:20 AM MT)	$6.386	$6.662	$6.718	$6.657	$6.600	$6.669	$6.786	$6.915	$7.010	$7.040	$7.120	$7.444		
NYMEX Basis Differential (as of October 27, 2008)	($1.44)	($1.37)	($1.35)	($1.45)	($1.38)	($1.30)	($0.97)	($0.71)	($0.68)	($0.90)	($1.13)	($3.12)		
Estimated Daily Average ANR SW Price, $/Dth - **see Note 1**	$4.95	$5.29	$5.37	$5.21	$5.22	$5.37	$5.82	$6.21	$6.33	$6.14	$5.99	$4.32		
Sub-Total Cost of Monthly Additional Purchase Volumes	$61,330	$49,216	$45,091	$64,567	$93,960	$99,863	$87,240	$96,178	$39,246	$23,025	$32,496	$45,402	737,614	
Total Cost of Gas Mo Purchase Vols Del to the ANR SWHS	$217,570	$205,456	$186,211	$64,567	$93,960	$99,863	$87,240	$96,178	$39,246	$23,025	$32,496	$45,402	$1,191,214	1,191,214
Average Cost of Gas Supply **ONLY** to Citygate (Total Gas Costs at SWHS/Net Vols to Citygate)	$7.225	$7.581	$7.607	$5.360	$5.374	$5.527	$5.987	$6.388	$6.516	$6.321	$6.166	$4.451	$6.472	
ANR Commodity Costs to Gallatin Citygate	$20,412	$24,796	$22,396	$11,020	$13,922	$5,186	$2,717	$2,327	$2,112	$2,309	$4,711	$9,332	$121,240	
First of the Month Weighted Average Cost of Gas in Storage (Per MGU as of 9/30/08)	$9.657	$9.441	$9.441	$9.441	$9.441	$8.902	$7.714	$7.461	$7.422	$7.422	$7.419	$7.418		
Beginning Mo Cost of Gas in Storage	$452,681	$516,198	$492,101	$270,241	$103,853	$118,117	$198,001	$278,084	$369,467	$397,073	$405,170	$406,024		
Cost of Gas Withdrawn from Storage	$0	$24,097	$221,859	$166,388	$0	$0	$0	$0	$0	$0	$0	$38,998	$451,343	
Total Cost of Gas Delivered to Citygate (FLOWING and Storage Withdrawals) - **Note 2**	$237,982	$254,349	$430,467	$241,975	$107,882	$105,049	$89,957	$98,505	$41,358	$25,334	$37,207	$93,732	$1,763,796	
Average Cost of Gas Delivered to Citygate	$7.903	$8.577	$8.972	$8.156	$6.170	$5.814	$6.174	$6.542	$6.867	$6.955	$7.060	$6.064		
Total Cost of Gas Injected into Storage (Cost of Gas and ANR Transport)	$63,517	$0	$0	$0	$14,264	$79,884	$80,083	$91,383	$27,607	$8,096	$854	$0	$365,687	
Average Cost of Gas Injected into Storage	$8.140	$0.000	$0.000	$0.000	$6.289	$6.443	$6.903	$7.303	$7.432	$7.236	$7.082	$0.000		
Total Estimated Cost of Gas Remaining in Storage	$516,198	$492,101	$270,241	$103,853	$118,117	$198,001	$278,084	$369,467	$397,073	$405,170	$406,024	$367,026		
Average Cost of Storage Gas	$9.441	$9.441	$9.441	$9.441	$8.902	$7.714	$7.461	$7.422	$7.422	$7.419	$7.418	$7.418		
Total Cost of Gas to be Recovered	$174,466	$254,349	$430,467	$241,975	$93,618	$25,165	$9,874	$7,122	$13,751	$17,238	$36,352	$93,732	$1,398,109	

RPGA $/Dth - see Note 4 $\boxed{\$7.756}$ **RPGA $/Mcf - see Note 5** $\boxed{\$8.027}$

Note 1: Estimated Daily Average ANR SW Price is based on the current NYMEX Commodity price plus the current NYMEX Basis Differtial for deliveries to the ANR SW Headstation

Note 2: Cost includes ANR Commodity Charges.

Note 3: Storage Balance must be at or under 20% (11,000 dth) of Storage Capacity on April 1 of each year.

Note 4: The RPGA $/Dth is the Total Cost of gas delivered to the Citygate less the Total Cost of Injected Storage Gas divided by the Total Dth Retail Sales (December 2008 - Nove

Note 5: The RPGA $/Mcf is the Total Cost of gas delivered to the Citygate less the Cost of Injected Storage Gas divided by the Total Mcf Retail Sales (December 2008 - November

Missouri Gas Utility, Inc.
2007 - 2008 ACA Year
Deferred Carrying Cost Balance and Interest Calculations
Attachment 2

	EOM Balances in Acct 191 (note 1)	Settlement Adjustments (note 3)	Adjusted EOM Balances	Interest Calculations (note 2) Interest rate	Average Balance	Amount > $50,000	Interest (note 4)
August 2007	($62,417.35)	($15,735.65)	($78,153.00)				
September	(52,755.25)	(15,735.65)	(68,490.90)	5.75%	($73,321.95)	($23,321.95)	NA
October	(94,908.77)	(15,735.65)	(110,644.42)	5.50%	(89,567.66)	(39,567.66)	NA
November	(6,511.95)	(15,735.65)	(22,247.60)	5.50%	(66,446.01)	(16,446.01)	NA
December	84,163.38	(15,735.65)	68,427.73	5.25%	23,090.07	0.00	NA
January 2008	80,647.83	(15,735.65)	64,912.18	4.00%	66,669.96	16,669.96	NA
February	81,377.87	0.00	81,377.87	4.00%	73,145.03	23,145.03	NA
March	191,632.64	0.00	191,632.64	3.25%	136,505.26	86,505.26	NA
April	124,279.76	0.00	124,279.76	3.00%	157,956.20	107,956.20	NA
May	240,374.86	0.00	240,374.86	3.00%	182,327.31	132,327.31	330.82
June	275,831.81	0.00	275,831.81	3.00%	258,103.34	208,103.34	520.26
July	114,264.37	0.00	114,264.37	3.00%	195,048.09	145,048.09	362.62
August	136,021.37	0.00	136,021.37	3.00%	125,142.87	75,142.87	187.86
							$1,401.55

Total projected sales volume - Mcf	174,169
August 31, 2008 balance to be recovered	$136,021.37
Cumulative interest (deferred carrying cost balance)	1,401.55
Total amount to recover	$137,422.92
Amount per Ccf to Fifth Revised Sheet No. 51	$0.0789

Notes:
(1) End of month account 191 balance taken from general ledger
(2) Interest calculations performed based on methodology described in First Revised Sheet No 46
(3) Settlement in Case No GR-2007-0178
(4) First Revised Sheet No 46 effective date April 23, 2008

Missouri Gas Utility, Inc.
2008-2009 Winter Season Revenue Impact from Winter PGA Filing
Attachment 3

Month	Existing PGA Factor	Proposed PGA Factor	PGA Change	Revenue Impact (Winter Season)
Dec-08	$0.7039	$0.8816	0.1777	38,070
Jan-09	0.7039	0.8816	0.1777	50,901
Feb-09	0.7039	0.8816	0.1777	82,182
Mar-09	0.7039	0.8816	0.1777	50,793

Estimated Winter Season Change in Revenue	**$221,946**
Percent Change between PGA Factors	**25.25%**
Change in ave winter month residential bill	**$22.18**
Percent change on ave winter residential bill (note 1)	**14.01%**

Notes:

'(1) average winter usage per residential meter in ccf

December	92.10
January	112.90
February	181.80
March	112.30
total	499.10
average	124.78