

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Gallatin District
Test Year Ending 09-30-2013, Updated to 12-31-2013
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchise and Consents	\$7,903	R-2	-\$7,903	\$0	100.0000%	\$0	\$0
3	303.000	Work Force Automation	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Corrosion Control Management System	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Landbase Digitized Mapping	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	303.000	Premise Data Systems	\$0	R-6	\$0	\$0	100.0000%	\$0	\$0
7	303.000	AMR Project - Programming	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	303.000	Geographic Information System	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.000	Customer Service System	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	303.000	Mainframe Software	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
11	303.000	Website	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	303.000	Stoner Low Pressure Model	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	303.000	TCS System	\$0	R-13	\$0	\$0	100.0000%	\$0	\$0
14	303.000	GEO Tax Software	\$0	R-14	\$0	\$0	100.0000%	\$0	\$0
15	303.000	Oracle Software	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0
16	303.000	Power Plant Software	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	303.000	Virtual Hold Call Center	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	303.000	Witness Software	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	303.000	Infinium Software	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL INTANGIBLE PLANT	\$7,903		-\$7,903	\$0		\$0	\$0
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	374.200	Land Rights - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	375.000	Structures - Dist Plant	\$14,760	R-24	\$1,354	\$16,114	100.0000%	\$0	\$16,114
25	376.000	Mains	\$635,653	R-25	\$22,912	\$658,565	100.0000%	\$0	\$658,565
26	377.000	Compressor Station Equipment	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$14,008	R-27	\$1,193	\$15,201	100.0000%	\$0	\$15,201
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$302,291	R-29	\$15,266	\$317,557	100.0000%	\$0	\$317,557
30	381.000	Meters - Dist Plant	\$74,018	R-30	\$5,603	\$79,621	100.0000%	\$0	\$79,621
31	382.000	Meters Installation - Dist Plant	\$14,067	R-31	\$1,549	\$15,616	100.0000%	\$0	\$15,616
32	383.000	House Regulators - Dist Plant	\$3,564	R-32	\$3,635	\$7,199	100.0000%	\$0	\$7,199
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$33,925	R-34	\$1,960	\$35,885	100.0000%	\$0	\$35,885
35		TOTAL DISTRIBUTION PLANT	\$1,092,286		\$53,472	\$1,145,758		\$0	\$1,145,758
36		PRODUCTION PLANT							
37		Land and land rights	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38		Structures and improvements-HR-2008-0300	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39		Structures and Improvements-additions-post-HR-2008-0300	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40		Boiler plant equipment-HR-2008-0300	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41		Boiler plant equipment additions post HR-2008-0300	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42		Engines&engine-drvn generators	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43		Turbogenerator units	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44		Accessory electrical equipment	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45		Misc. power plant equipment	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
47		TESTING							
48		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land - Gen Plant	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	390.000	Structures - Gen Plant	\$12,498	R-51	\$0	\$12,498	100.0000%	\$0	\$12,498
52	390.200	Leasehold Improvements - Gen Plant	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$1,748	R-53	\$11,219	\$12,967	100.0000%	\$0	\$12,967
54	391.100	Computers	\$0	R-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$34,023	R-55	\$0	\$34,023	100.0000%	\$0	\$34,023
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0

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57	394.000	Tools, Shop, & Garage Equipment	\$29,988	R-57	-\$3,566	\$26,422	100.0000%	\$0	\$26,422
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	\$13,687	R-59	-\$879	\$12,808	100.0000%	\$0	\$12,808
60	397.000	Communications Equipment	-\$5,932	R-60	\$11,230	\$5,298	100.0000%	\$0	\$5,298
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$86,012		\$18,004	\$104,016		\$0	\$104,016
63		GENERAL PLANT - ALLOCATED							
64		Leasehold Improvements - Gen Plnt All	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65		Office Equipment - Gen Plnt All	\$0	R-65	\$0	\$0	100.0000%	\$0	\$0
66		Transportation Equipment - Gen Plnt All	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
68		TOTAL DEPRECIATION RESERVE	\$1,186,201		\$63,573	\$1,249,774		\$0	\$1,249,774

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw District
Test Year Ending 09-30-2013, Updated to 12-31-2013
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchise and Consents	\$2,231	R-2	-\$2,231	\$0	100.0000%	\$0	\$0
3	303.000	Work Force Automation	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Corrosion Control Management System	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Landbase Digitized Mapping	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	303.000	Premise Data Systems	\$0	R-6	\$0	\$0	100.0000%	\$0	\$0
7	303.000	AMR Project - Programming	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	303.000	Geographic Information System	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.000	Customer Service System	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	303.000	Mainframe Software	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
11	303.000	Website	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	303.000	Stoner Low Pressure Model	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	303.000	TCS System	\$0	R-13	\$0	\$0	100.0000%	\$0	\$0
14	303.000	GEO Tax Software	\$0	R-14	\$0	\$0	100.0000%	\$0	\$0
15	303.000	Oracle Software	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0
16	303.000	Power Plant Software	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	303.000	Virtual Hold Call Center	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	303.000	Witness Software	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	303.000	Infinium Software	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL INTANGIBLE PLANT	\$2,231		-\$2,231	\$0		\$0	\$0
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	374.200	Land Rights - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	375.000	Structures - Dist Plant	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25	376.000	Mains	\$1,348,006	R-25	-\$257,017	\$1,090,989	100.0000%	\$0	\$1,090,989
26	377.000	Compressor Station Equipment	\$201	R-26	-\$201	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$19,394	R-27	-\$12,571	\$6,823	100.0000%	\$0	\$6,823
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$179,889	R-29	\$6,431	\$186,320	100.0000%	\$0	\$186,320
30	381.000	Meters - Dist Plant	\$36,961	R-30	\$4,860	\$41,821	100.0000%	\$0	\$41,821
31	382.000	Meters Installation - Dist Plant	\$20,791	R-31	\$2,784	\$23,575	100.0000%	\$0	\$23,575
32	383.000	House Regulators - Dist Plant	\$14,052	R-32	\$1,651	\$15,703	100.0000%	\$0	\$15,703
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$82,455	R-34	\$5,092	\$87,547	100.0000%	\$0	\$87,547
35		TOTAL DISTRIBUTION PLANT	\$1,701,749		-\$248,971	\$1,452,778		\$0	\$1,452,778
36		PRODUCTION PLANT							
37		Land and land rights	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38		Structures and improvements-HR-2008-0300	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39		Structures and Improvements-additions-post-HR-2008-0300	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40		Boiler plant equipment-HR-2008-0300	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41		Boiler plant equipment additions post HR-2008-0300	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42		Engines&engine-drvn generators	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43		Turbogenerator units	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44		Accessory electrical equipment	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45		Misc. power plant equipment	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
47		TESTING							
48		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land - Gen Plant	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	390.000	Structures - Gen Plant	\$3,500	R-51	-\$3,307	\$193	100.0000%	\$0	\$193
52	390.200	Leasehold Improvements - Gen Plant	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$1,045	R-53	\$3,150	\$4,195	100.0000%	\$0	\$4,195
54	391.100	Computers	\$0	R-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$55,441	R-55	-\$21,056	\$34,385	100.0000%	\$0	\$34,385
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0

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57	394.000	Tools, Shop, & Garage Equipment	\$19,537	R-57	-\$3,126	\$16,411	100.0000%	\$0	\$16,411
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	\$5,595	R-59	\$5,032	\$10,627	100.0000%	\$0	\$10,627
60	397.000	Communications Equipment	\$9,951	R-60	-\$3,894	\$6,057	100.0000%	\$0	\$6,057
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$95,069		-\$23,201	\$71,868		\$0	\$71,868
63		GENERAL PLANT - ALLOCATED							
64		Leasehold Improvements - Gen Pint All	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65		Office Equipment - Gen Pint All	\$0	R-65	\$0	\$0	100.0000%	\$0	\$0
66		Transportation Equipment - Gen Pint All	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
68		TOTAL DEPRECIATION RESERVE	<u>\$1,799,049</u>		<u>-\$274,403</u>	<u>\$1,524,646</u>		<u>\$0</u>	<u>\$1,524,646</u>