Exhibit No.:	
Issue:	*Revised Accounting Schedules*
Witness:	*MoPSC Auditors*
Sponsoring Party:	*MoPSC Staff*
Case No.:	*GR-2004-0209*
Date Prepared:	*July 8, 2004*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

MISSOURI GAS ENERGY

CASE NO. GR-2004-0209

REVISED STAFF ACCOUNTING SCHEDULES

Jefferson City, Missouri
July 2004

Missouri Gas Energy, A Division of Southern Union Company

Case: GR-04-209C

The Twelve Months Ending June 30, 2003 Updated 12/31/2003

Revenue Requirement

Line		6.70% Return	6.83% Return	6.96% Return
	(A)	(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	$ 531,872,296	$ 531,872,296	$ 531,872,296
2	Rate of Return	6.70%	6.83%	6.96%
3	Net Operating Income Requirement	$ 35,635,444	$ 36,326,878	$ 37,018,312
4	Net Income Available (Sch 9)	$ 30,913,843	$ 30,913,843	$ 30,913,843
5	Additional NOIBT Needed	$ 4,721,601	$ 5,413,035	$ 6,104,469
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	$ 8,914,590	$ 9,345,406	$ 9,776,223
8	Test Year Current Income Tax	$ 5,813,694	$ 5,813,694	$ 5,813,694
9	Additional Current Tax Required	$ 3,100,896	$ 3,531,712	$ 3,962,529
10	Required Deferred ITC	$ 0	$ 0	$ 0
11	Test Year Deferred ITC	$ 0	$ 0	$ 0
12	Additional Deferred ITC Required	$ 0	$ 0	$ 0
13	Total Additional Tax Required	$ 3,100,896	$ 3,531,712	$ 3,962,529
14	Gross Revenue Requirement	$ 7,822,497	$ 8,944,747	$ 10,066,998

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Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 789,738,767
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 257,842,490
3	Net Plant in Service	$ 531,896,277
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	$ 2,711,262
5	Materials and Supplies	2,579,461
6	Prepayments	278,938
7	Gas Inventory	59,495,887
8	Alternative Minimum Tax Credit	12,782,852
9	Prepaid Pension Asset	9,275,181
	Subtract from Net Plant	
10	Federal Tax Offset 1.0200 %	$ 78,580
11	State Tax Offset 1.0200 %	12,348
12	City Tax Offset 0.0000 %	0
13	Interest Expense Offset 12.0500 %	2,570,034
14	Customer Advances for Construction	10,575,798
15	Customer Deposits	3,619,432
16	Unamort Deferred Credit GM-94-40	0
17	Deferred Income Taxes GO-94-234	2,171,895
18	Deferred Income Taxes GO-97-301	552,001
19	Deferrred Taxes SLRP GR-98-140	2,690,861
20	Deferred Income Taxes GR-2001-292	516,109
21	Deferred Taxes - Direct Plant	64,078,066
22	Deferred Taxes - Allocated Plant	55,654
23	Deferred Taxes AAO 2000	226,784
24	Total Rate Base	$ 531,872,296

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Intangible Plant						
1	301.000	Organization	$ 15,600	$ 0	100.0000	$ 0	P-1	$ 15,600
2	302.000	Franchises & Consents	34,630	0	100.0000	0	P-2	34,630
3	303.000	Corrosion Control Management System	1,117,800	0	100.0000	0	P-3	1,117,800
4	303.000	Landbase Digitized Mapping	1,701,543	0	100.0000	0	P-4	1,701,543
5	303.000	Premise Data Sys (PDS)	985,196	0	100.0000	0	P-5	985,196
6	303.000	AMR Project -- Programming	469,443	0	100.0000	0	P-6	469,443
7	303.000	FPI Main Segmentation	894,795	0	100.0000	0	P-7	894,795
8	303.000	Geographic Info Systems -- GIS	1,006,719	0	100.0000	0	P-8	1,006,719
9	303.000	Licensing Office Pro2000	54,012	0	100.0000	0	P-9	54,012
10	303.000	Stoner Low Pressure/Intermediate	279,672	0	100.0000	0	P-10	279,672
11	303.000	BASIC -- Customer Billing System	294,516	0	100.0000	0	P-11	294,516
12	303.000	TCS System	189,193	0	100.0000	0	P-12	189,193
13	303.000	GEO Tax Software	79,294	0	100.0000	0	P-13	79,294
14	303.000	Customer Service System (CSS)	3,786,000	0	100.0000	0	P-14	3,786,000
15	303.000	Work Force Automation	3,785,364	0	100.0000	0	P-15	3,785,364
16	303.000	CSS Enhancement	8,360,981	0	100.0000	0	P-16	8,360,981
17	303.000	Mainframe Software/Enhancement	1,912,642	0	100.0000	0	P-17	1,912,642
18	303.000	Infinium Enhancements	6,774,073	0	100.0000	0	P-18	6,774,073
19	303.000	Witness Software	194,706	0	100.0000	0	P-19	194,706
20	303.000	MGE Website	485,944	0	100.0000	0	P-20	485,944
21		Total	$ 32,422,123	$ 0		$ 0		$ 32,422,123
		Distribution Plant						
22	374.100	Land	$ 240,448	$ 0	100.0000	$ 0	P-21	$ 240,448
23	374.200	Land Rights	1,324,112	50,488	100.0000	0	P-22	1,374,600
24	375.100	Structures	6,034,146	31,327	100.0000	0	P-23	6,065,473
25	375.200	Leasehold Improvements	0	0	100.0000	0	P-24	0
26	376.000	Mains	301,505,277	8,638,500	100.0000	0	P-25	310,143,777
27	378.000	Meas. & Reg. Sta. Equip. - General	10,920,214	241,993	100.0000	0	P-26	11,162,207
28	379.000	Meas. & Reg. Sta. Equip - City Gate	3,208,061	3,697	100.0000	0	P-27	3,211,758
29	380.000	Services	267,525,014	2,565,889	100.0000	0	P-28	270,090,903
30	381.000	Meters	28,847,221	360,447	100.0000	0	P-29	29,207,668
31	382.000	Meter Installations	57,186,486	2,290,330	100.0000	0	P-30	59,476,816
32	383.000	House Regulators	10,272,508	235,656	100.0000	0	P-31	10,508,164
33	385.000	Electronic Gas Measuring	351,092	(5,235)	100.0000	0	P-32	345,857
34	387.000	Other Equipment	0	0	100.0000	0	P-33	0
35		Total	$ 687,414,579	$ 14,413,092		$ 0		$ 701,827,671

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		General Plant -- Direct						
36	389.000	Land	$ 468,315	$ 0	100.0000	$ 0	P-34	$ 468,315
37	390.100	Structures	526,157	73,045	100.0000	0	P-35	599,202
38	390.200	Leasehold Improvements	1,380,409	9,000	100.0000	0	P-36	1,389,409
39	391.000	Office Furniture & Equipment	5,358,750	(563,894)	100.0000	0	P-37	4,794,856
40	392.000	Transportation Equipment	4,541,766	48,014	100.0000	0	P-38	4,589,780
41	393.000	Stores Equipment	540,775	673	100.0000	0	P-39	541,448
42	394.000	Tools, Shop & Garage Equipment	4,680,888	131,032	100.0000	0	P-40	4,811,920
43	395.000	Laboratory Equipment	0	0	100.0000	0	P-41	0
44	396.000	Power Operated Equipment	325,741	5,162	100.0000	0	P-42	330,903
45	397.100	Communication Equipment -- AMR	34,236,118	479,162	100.0000	0	P-43	34,715,280
46	397.200	Communication Equipment	2,813,804	17,446	100.0000	0	P-44	2,831,250
47	398.000	Miscellaneous Equipment	195,718	641	100.0000	0	P-45	196,359
48		Total	$ 55,068,441	$ 200,281		$ 0		$ 55,268,722
		General Plant -- Allocated						
49	390.000	Leasehold Improvements	$ 661,996	$ 0	16.8700	$ 0	P-47	$ 111,679
50	391.000	Office Furniture	245,058	0	16.8700	0	P-48	41,341
51	391.100	Computer Equipment	249,697	0	16.8700	0	P-49	42,124
52	392.000	Transportation Equipment	148,825	0	16.8700	0	P-50	25,107
53		Total	$ 1,305,576	$ 0		$ 0		$ 220,251
54		Total Plant In Service	$ 776,210,719	$ 14,613,373		$ 0		$ 789,738,767

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Land Rights	P-22	$ 50,488	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 50,488	
	Structures	P-23	$ 31,327	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 31,106	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 221	
	Mains	P-25	$ 8,638,500	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 5,565,410	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 3,073,090	
	Meas. & Reg. Sta. Equip. - General	P-26	$ 241,993	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 230,514	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 11,479	

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Meas. & Reg. Sta. Equip - City Gate	P-27	$ 3,697	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 3,697	
	Services	P-28	$ 2,565,889	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 5,417,869	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 1,060,774	
3.	To remove inactive services as of 12/31/2003. (Preston)		$ (3,912,754)	
	Meters	P-29	$ 360,447	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 356,558	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 3,889	
	Meter Installations	P-30	$ 2,290,330	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 1,954,359	

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 335,971	
	House Regulators	P-31	$ 235,656	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 192,726	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 42,930	
	Electronic Gas Measuring	P-32	$ (5,235)	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ (5,235)	
	Structures	P-35	$ 73,045	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 8,896	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 64,149	
	Leasehold Improvements	P-36	$ 9,000	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 9,000	

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Office Furniture & Equipment	P-37	$ (563,894)	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 63,880	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 386,888	
3.	To remove CSS Enhancements that benefit Texas only. (Preston)		$ (1,014,662)	
	Transportation Equipment	P-38	$ 48,014	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 48,014	
	Stores Equipment	P-39	$ 673	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 673	
	Tools, Shop & Garage Equipment	P-40	$ 131,032	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 115,236	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 15,796	

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Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Power Operated Equipment	P-42	$ 5,162	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 5,162	
	Communication Equipment -- AMR	P-43	$ 479,162	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 335,239	
2.	To adjust plant to reflect plant not yet classified at 12/31/2003. (Preston)		$ 143,923	
	Communication Equipment	P-44	$ 17,446	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 17,446	
	Miscellaneous Equipment	P-45	$ 641	
1.	To adjust plant to reflect the balance at 12/31/2003. (Preston)		$ 641	

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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	301.000	Organization	$ 15,600	0.0000	$ 0
2	302.000	Franchises & Consents	34,630	0.0000	0
3	303.000	Corrosion Control Management System	1,117,800	0.0000	0
4	303.000	Landbase Digitized Mapping	1,701,543	0.0000	0
5	303.000	Premise Data Sys (PDS)	985,196	0.0000	0
6	303.000	AMR Project -- Programming	469,443	0.0000	0
7	303.000	FPI Main Segmentation	894,795	0.0000	0
8	303.000	Geographic Info Systems -- GIS	1,006,719	0.0000	0
9	303.000	Licensing Office Pro2000	54,012	0.0000	0
10	303.000	Stoner Low Pressure/Intermediate	279,672	0.0000	0
11	303.000	BASIC -- Customer Billing System	294,516	0.0000	0
12	303.000	TCS System	189,193	0.0000	0
13	303.000	GEO Tax Software	79,294	0.0000	0
14	303.000	Customer Service System (CSS)	3,786,000	0.0000	0
15	303.000	Work Force Automation	3,785,364	0.0000	0
16	303.000	CSS Enhancement	8,360,981	0.0000	0
17	303.000	Mainframe Software/Enhancement	1,912,642	0.0000	0
18	303.000	Infinium Enhancements	6,774,073	0.0000	0
19	303.000	Witness Software	194,706	0.0000	0
20	303.000	MGE Website	485,944	0.0000	0
21		Total	$ 32,422,123		$ 0
		Distribution Plant			
22	374.100	Land	$ 240,448	0.0000	$ 0
23	374.200	Land Rights	1,374,600	2.0900	28,729
24	375.100	Structures	6,065,473	1.6500	100,080
25	375.200	Leasehold Improvements	0	0.0000	0
26	376.000	Mains	310,143,777	2.2700	7,040,264
27	378.000	Meas. & Reg. Sta. Equip. - General	11,162,207	2.8600	319,239
28	379.000	Meas. & Reg. Sta. Equip - City Gate	3,211,758	2.1300	68,410
29	380.000	Services	270,090,903	2.7000	7,292,454
30	381.000	Meters	29,207,668	2.8600	835,339
31	382.000	Meter Installations	59,476,816	2.8600	1,701,037
32	383.000	House Regulators	10,508,164	2.4400	256,399
33	385.000	Electronic Gas Measuring	345,857	3.3300	11,517
34	387.000	Other Equipment	0	4.6000	0
35		Total	$ 701,827,671		$ 17,653,468

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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant -- Direct			
36	389.000	Land	$ 468,315	0.0000	$ 0
37	390.100	Structures	599,202	2.0000	11,984
38	390.200	Leasehold Improvements	1,389,409	0.0000	0
39	391.000	Office Furniture & Equipment	4,794,856	8.0600	386,465
40	392.000	Transportation Equipment	4,589,780	8.7000	399,311
41	393.000	Stores Equipment	541,448	2.7000	14,619
42	394.000	Tools, Shop & Garage Equipment	4,811,920	5.3000	255,032
43	395.000	Laboratory Equipment	0	6.0000	0
44	396.000	Power Operated Equipment	330,903	8.3300	27,564
45	397.100	Communication Equipment -- AMR	34,715,280	5.0000	1,735,764
46	397.200	Communication Equipment	2,831,250	6.2500	176,953
47	398.000	Miscellaneous Equipment	196,359	3.8500	7,560
48		Total	$ 55,268,722		$ 3,015,252
		General Plant -- Allocated			
49	390.000	Leasehold Improvements	$ 111,679	0.0000	$ 0
50	391.000	Office Furniture	41,341	3.2200	1,331
51	391.100	Computer Equipment	42,124	10.0000	4,212
52	392.000	Transportation Equipment	25,107	10.0000	2,511
53		Total	$ 220,251		$ 8,054
54		Total Depreciation Expense	$ 789,738,767		$ 20,676,774

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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Intangible Plant						
1	301.000	Organization	$ 0	$ 0	100.0000	$ 0	R-1	$ 0
2	302.000	Franchises & Consents	0	0	100.0000	0	R-2	0
3	303.000	Corrosion Control Management System	955,358	57,332	100.0000	0	R-3	1,012,690
4	303.000	Landbase Digitized Mapping	1,118,693	98,595	100.0000	0	R-4	1,217,288
5	303.000	Premise Data Sys (PDS)	985,196	0	100.0000	0	R-5	985,196
6	303.000	AMR Project -- Programming	151,630	16,574	100.0000	0	R-6	168,204
7	303.000	FPI Main Segmentation	801,824	44,792	100.0000	0	R-7	846,616
8	303.000	Geographic Info Systems -- GIS	656,401	43,148	100.0000	0	R-8	699,549
9	303.000	Licensing Office Pro2000	17,554	2,701	100.0000	0	R-9	20,255
10	303.000	Stoner Low Pressure/Intermediate	162,220	14,583	100.0000	0	R-10	176,803
11	303.000	BASIC -- Customer Billing System	168,295	18,032	100.0000	0	R-11	186,327
12	303.000	TCS System	77,741	9,553	100.0000	0	R-12	87,294
13	303.000	GEO Tax Software	33,039	3,965	100.0000	0	R-13	37,004
14	303.000	Customer Service System (CSS)	2,926,186	126,213	100.0000	0	R-14	3,052,399
15	303.000	Work Force Automation	442,459	126,179	100.0000	0	R-15	568,638
16	303.000	CSS Enhancements	2,767,774	418,049	100.0000	0	R-16	3,185,823
17	303.000	Mainframe Software/Enhancement	323,894	95,632	100.0000	0	R-17	419,526
18	303.000	Infinium Enhancement	3,516,095	338,704	100.0000	0	R-18	3,854,799
19	303.000	Witness Software	17,821	9,735	100.0000	0	R-19	27,556
20	303.000	MGE Website	32,202	24,308	100.0000	0	R-20	56,510
21		Total	$ 15,154,382	$ 1,448,095		$ 0		$ 16,602,477
		Distribution Plant						
22	374.100	Land	$ 0	$ 0	100.0000	$ 0	R-21	$ 0
23	374.200	Land Rights	298,680	14,061	100.0000	0	R-22	312,741
24	375.100	Structures	1,139,382	44,368	100.0000	0	R-23	1,183,750
25	375.200	Leasehold Improvements	0	0	100.0000	0	R-24	0
26	376.000	Mains	92,125,170	1,130,380	100.0000	0	R-25	93,255,550
27	378.000	Meas. & Reg. Sta. Equip. - General	2,817,796	118,183	100.0000	0	R-26	2,935,979
28	379.000	Meas. & Reg. Sta. Equip - City Gate	634,502	26,108	100.0000	0	R-27	660,610
29	380.000	Services	116,469,478	(1,313,916)	100.0000	0	R-28	115,155,562
30	381.000	Meters	2,496,852	55,605	100.0000	0	R-29	2,552,457
31	382.000	Meter Installations	9,713,598	748,531	100.0000	0	R-30	10,462,129
32	383.000	House Regulators	1,446,303	122,812	100.0000	0	R-31	1,569,115
33	385.000	Electronic Gas Measuring	71,206	5,788	100.0000	0	R-32	76,994
34	387.000	Other Equipment	0	0	100.0000	0	R-33	0
35		Total	$ 227,212,967	$ 951,920		$ 0		$ 228,164,887

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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		General Plant -- Direct						
36	389.000	Land	$ 0	$ 0	100.0000	$ 0	R-34	$ 0
37	390.100	Structures	115,347	5,316	100.0000	0	R-35	120,663
38	390.200	Leasehold Improvements	528,000	35,882	100.0000	0	R-36	563,882
39	391.000	Office Furniture & Equipment	622,110	379,555	100.0000	0	R-37	1,001,665
40	392.000	Transportation Equipment	1,865,342	162,153	100.0000	0	R-38	2,027,495
41	393.000	Stores Equipment	207,435	7,307	100.0000	0	R-39	214,742
42	394.000	Tools, Shop & Garage Equipment	886,948	(14,517)	100.0000	0	R-40	872,431
43	395.000	Laboratory Equipment	0	0	100.0000	0	R-41	0
44	396.000	Power Operated Equipment	(385,501)	41,671	100.0000	0	R-42	(343,830)
45	397.100	Communication Equipment -- AMR	8,374,396	877,331	100.0000	0	R-43	9,251,727
46	397.200	Communication Equipment	(1,000,606)	88,046	100.0000	0	R-44	(912,560)
47	398.000	Miscellaneous Equipment	236,584	3,780	100.0000	0	R-45	240,364
48		Total	$ 11,450,055	$ 1,586,524		$ 0		$ 13,036,579
		General Plant -- Allocated						
49	390.000	Leasehold Improvements	$ 57,794	$ 0	16.8700	$ 0	R-47	$ 9,750
50	391.000	Furniture & Fixtures	48,335	0	16.8700	0	R-48	8,154
51	391.100	Computer Equipment	69,338	0	16.8700	0	R-49	11,697
52	392.000	Transportation Equipment	53,030	0	16.8700	0	R-50	8,946
53		Total	$ 228,497	$ 0		$ 0		$ 38,547
54		Total Depreciation Reserve	$ 254,045,901	$ 3,986,539		$ 0		$ 257,842,490

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Corrosion Control Management System	R-3	$ 57,332	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 57,332	
	Landbase Digitized Mapping	R-4	$ 98,595	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 98,595	
	AMR Project -- Programming	R-6	$ 16,574	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 16,574	
	FPI Main Segmentation	R-7	$ 44,792	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 44,792	
	Geographic Info Systems -- GIS	R-8	$ 43,148	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 43,148	
	Licensing Office Pro2000	R-9	$ 2,701	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 2,701	

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Stoner Low Pressure/Intermediate	R-10	$ 14,583	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 14,583	
	BASIC -- Customer Billing System	R-11	$ 18,032	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 18,032	
	TCS System	R-12	$ 9,553	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 9,553	
	GEO Tax Software	R-13	$ 3,965	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 3,965	
	Customer Service System (CSS)	R-14	$ 126,213	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 126,213	
	Work Force Automation	R-15	$ 126,179	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 126,179	

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	CSS Enhancements	R-16	$ 418,049	
	1. To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 418,049	
	Mainframe Software/Enhancement	R-17	$ 95,632	
	1. To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 95,632	
	Infinium Enhancement	R-18	$ 338,704	
	1. To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 338,704	
	Witness Software	R-19	$ 9,735	
	1. To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 9,735	
	MGE Website	R-20	$ 24,308	
	1. To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 24,308	
	Land Rights	R-22	$ 14,061	
	1. To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 14,061	

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures	R-23	$ 44,368	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 44,368	
	Mains	R-25	$ 1,130,380	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 1,130,380	
	Meas. & Reg. Sta. Equip. - General	R-26	$ 118,183	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 118,183	
	Meas. & Reg. Sta. Equip - City Gate	R-27	$ 26,108	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 26,108	
	Services	R-28	$ (1,313,916)	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 2,598,838	
2.	To remove reserve associated with the inactive services. (Preston)		$ (3,912,754)	

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Meters	R-29	$ 55,605	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 55,605	
	Meter Installations	R-30	$ 748,531	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 748,531	
	House Regulators	R-31	$ 122,812	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 122,812	
	Electronic Gas Measuring	R-32	$ 5,788	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 5,788	
	Structures	R-35	$ 5,316	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 5,316	
	Leasehold Improvements	R-36	$ 35,882	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 35,882	

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Office Furniture & Equipment	R-37	$ 379,555	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 210,059	
2.	To adjust reserve to reflect the removal of the Texas only CSS Enhancements. (Preston)		$ (658,973)	
3.	To adjust reserve to reflect the correction of depreciation entry. (Preston)		$ 828,469	
	Transportation Equipment	R-38	$ 162,153	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 162,153	
	Stores Equipment	R-39	$ 7,307	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 7,307	
	Tools, Shop & Garage Equipment	R-40	$ (14,517)	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ (14,517)	

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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Power Operated Equipment	R-42	$ 41,671	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 41,671	
	Communication Equipment -- AMR	R-43	$ 877,331	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 877,331	
	Communication Equipment	R-44	$ 88,046	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 88,046	
	Miscellaneous Equipment	R-45	$ 3,780	
1.	To adjust reserve to reflect the 12/31/2003 balance. (Preston)		$ 3,780	

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Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	$ 20,395,562	43.0000	28.0000	15.0000	0.041096	$ 838,176
2	Bad Debt Expense	7,042,000	43.0000	41.2545	1.7455	0.004782	33,675
3	Net Payroll	25,176,063	43.0000	12.5000	30.5000	0.083562	2,103,762
4	FICA Withheld	2,399,110	43.0000	9.6000	33.4000	0.091507	219,535
5	Federal Income Tax Withheld	2,985,421	43.0000	15.5900	27.4100	0.075096	224,193
6	State Income Tax Withheld	974,745	43.0000	48.7600	(5.7600)	(0.015781)	(15,382)
7	City Tax Withheld	140,668	43.0000	20.2200	22.7800	0.062411	8,779
8	Resident State Tax Withheld	0	43.0000	30.7271	12.2729	0.033624	0
9	Vacation Expense Nonunion	452,948	43.0000	182.5000	(139.5000)	(0.382192)	(173,113)
10	Pension Expense	0	43.0000	41.2545	1.7455	0.004782	0
11	Medical Expense	6,304,753	43.0000	0.0000	43.0000	0.117808	742,750
12	Building Rents and Leases	1,321,743	43.0000	(14.6500)	57.6500	0.157945	208,763
13	Vacation Expense Union	876,515	43.0000	388.1500	(345.1500)	(0.945616)	(828,847)
14	Outside Legal Expense	505,040	43.0000	51.8100	(8.8100)	(0.024137)	(12,190)
15	Other Leases	0	43.0000	0.0000	43.0000	0.117808	0
16	Purchased Gas Expense	355,036,581	43.0000	38.8800	4.1200	0.011288	4,007,653
17	Purchased Gas Expense (Back Out)	(355,036,581)	43.0000	43.0000	0.0000	0.000000	0
18	PSC Assessment	1,419,590	43.0000	(45.0000)	88.0000	0.241096	342,257
19	Total Operation and Maintenance Expense	$ 69,994,158					$ 7,700,011
	Taxes						
20	Property Taxes	$ 8,462,808	43.0000	182.0000	(139.0000)	(0.380822)	$ (3,222,823)
21	State Franchise Taxes	193,682	43.0000	59.4100	(16.4100)	(0.044959)	(8,708)
22	Employer Portion of FICA	2,399,110	43.0000	9.6000	33.4000	0.091507	219,535
23	Federal and State Unemployment Tax	37,939	43.0000	87.8200	(44.8200)	(0.122795)	(4,659)
24	Use Tax	169,306	33.3750	76.1200	(42.7450)	(0.117110)	(19,827)
25	Sales Tax	7,336,089	33.3750	24.9700	8.4050	0.023027	168,928
26	Gross Receipts Tax	29,738,182	33.3750	59.4100	(26.0350)	(0.071329)	(2,121,195)
27	Reserved	0	0.0000	0.0000	0.0000	0.000000	0
28	Total Taxes	$ 48,337,116					$ (4,988,749)
29	Total Cash Working Capital Req						$ 2,711,262

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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Operating Revenues						
1	480.000	Residential Revenue	$ 340,727,514	$ (242,704,874)	100.0000	$ 0	S-1	$ 98,022,640
2	481.000	Commercial and Industrial	142,605,911	(108,969,322)	100.0000	0	S-2	33,636,589
3	481.000	Reserved	0	0	100.0000	0	S-3	0
4	483.000	Sales for Resale	0	0	100.0000	0	S-4	0
5	487.000	Late Payment Charges	1,148,304	0	100.0000	0	S-5	1,148,304
6	488.000	Miscellaneous Service Revenue	2,313,358	(55,915)	100.0000	0	S-6	2,257,443
7	489.000	Transportation	8,439,483	12,228	100.0000	0	S-7	8,451,711
8	493.000	Rent from Property	0	0	100.0000	0	S-8	0
9	495.000	Other Gas Revenues	(136,799)	(141,007)	100.0000	0	S-9	(277,806)
10	421.300	Capacity Release Revenues	0	1,340,400	100.0000	0	S-74	1,340,400
11		Total	$ 495,097,771	$ (350,518,490)		$ 0		$ 144,579,281
		Operation & Maintenance Expense						
12	805.000	Other Gas Purchases	$ 321,980,474	$ (321,980,474)	100.0000	$ 0	S-10	$ 0
13	807.000	Purchased Gas Expense	38,000	(38,000)	100.0000	0	S-11	0
14	870.000	Operation Supervision & Engineering	506,443	9,315	100.0000	0	S-12	515,758
15	871.000	Distribution Load Dispatching	13,427	(11)	100.0000	0	S-13	13,416
16	874.000	Mains & Services Expense	2,571,135	9,782	100.0000	0	S-14	2,580,917
17	874.100	Mains & Services Expense-Line Locat	0	0	100.0000	0	S-15	0
18	875.000	Meas & Reg Station Exp-General	644,338	15,119	100.0000	0	S-16	659,457
19	876.000	Meas & Reg Station Exp-Industrial	5,310	(591)	100.0000	0	S-17	4,719
20	877.000	Meas & Reg Station Exp-City Gate	4,050	346	100.0000	0	S-18	4,396
21	878.000	Meter and House Regulator Expense	4,258,435	98,291	100.0000	0	S-19	4,356,726
22	879.000	Customer Installation Expense	2,248,341	65,161	100.0000	0	S-20	2,313,502
23	880.000	Other Expenses	1,107,496	57,201	100.0000	0	S-21	1,164,697
24	881.000	Rents	69,814	299,122	100.0000	0	S-22	368,936
25	885.000	Maint Supervision and Engineering	780,481	115,948	100.0000	0	S-23	896,429
26	886.000	Maint of Structures and Improvement	139,484	3,258	100.0000	0	S-24	142,742
27	887.000	Maintenance of Mains	6,748,357	142,258	100.0000	0	S-25	6,890,615
28	888.000	Maint of Compressor Station Equip	0	0	100.0000	0	S-26	0
29	889.000	Maint of Meas and Reg Stat Equip-Ge	211,527	3,617	100.0000	0	S-27	215,144
30	890.000	Maint of Meas and Reg Stat Equip-In	310,825	5,240	100.0000	0	S-28	316,065
31	891.000	Main of Meas and Reg Stat Equip-Cit	80,971	143	100.0000	0	S-29	81,114
32	892.000	Maintenance of Services	557,520	14,115	100.0000	0	S-30	571,635
33	893.000	Maint of Meter and House Reg	856,716	19,701	100.0000	0	S-31	876,417
34	894.000	Maint of Other Equip	227,498	1,288	100.0000	0	S-32	228,786
35	901.000	Supervision-Customer Accounts	578,740	4,720	100.0000	0	S-33	583,460
36	902.000	Meter Reading Expense	630,162	20,440	100.0000	0	S-34	650,602

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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
37	903.000	Customer Records/Collection Expense	9,623,169	704,906	100.0000	0	S-35	10,328,075
38	904.000	Uncollectible Accounts	6,602,056	439,944	100.0000	0	S-36	7,042,000
39	905.000	Misc. Cusotmer Accts Expense	85,374	(1,128)	100.0000	0	S-37	84,246
40	907.000	Supervision-Customer Service	0	0	100.0000	0	S-38	0
41	908.000	Customer Assistance Expense	422,120	617	100.0000	0	S-39	422,737
42	909.000	Informational/Instructional Advert	43,018	0	100.0000	0	S-40	43,018
43	910.000	Misc. Customer Service & Info Exp	11,492	0	100.0000	0	S-41	11,492
44	911.000	Supervision-Sales	0	0	100.0000	0	S-42	0
45	912.000	Demonstrating and Sales Expense	243,883	(1,179)	100.0000	0	S-43	242,704
46	913.000	Advertising Expense	0	0	100.0000	0	S-44	0
47	916.000	Misc. Sales Expense	1,676	0	100.0000	0	S-45	1,676
48	920.000	Admin & Gen Expense-Salaries	3,718,333	1,164,527	100.0000	0	S-46	4,882,860
49	921.000	Office Supplies and Expense	3,221,659	1,227,579	100.0000	0	S-47	4,449,238
50	922.000	Admin & Gen Expense-Construction	(165,936)	(1,318,332)	100.0000	0	S-48	(1,484,268)
51	923.000	Outside Services	2,013,943	3,662,365	100.0000	(2,406,195)	S-49	3,270,113
52	924.000	Property Insurance	164,136	0	100.0000	0	S-50	164,136
53	925.000	Injuries & Damages	1,515,813	(447,298)	100.0000	1,142,982	S-51	2,211,497
54	926.000	Pension & Benefits	7,769,789	3,736,061	100.0000	0	S-52	11,505,850
55	928.000	Regulatory Commission Expense	1,854,587	(37,532)	100.0000	0	S-53	1,817,055
56	930.200	Misc. General Expense	(279,283)	459,370	100.0000	0	S-54	180,087
57	931.000	Rents	956,683	(9,396)	100.0000	0	S-55	947,287
58	932.000	Maint of General Plant	176,796	124,771	100.0000	0	S-56	301,567
59	431.000	Interest on Customer Deposits	218,822	(81,567)	100.0000	0	S-57	137,255
60	923.100	Reserved	0	0	100.0000	0	S-75	0
61	923.200	Reserved	0	0	100.0000	0	S-76	0
62		Total	$ 382,767,674	$ (311,510,303)		$ (1,263,213)		$ 69,994,158
		Depreciation Expense						
63		Depreciation Expense	$ 20,289,660	$ 0	100.0000	$ 387,114	S-64	$ 20,676,774
64		Total	$ 20,289,660	$ 0		$ 387,114		$ 20,676,774

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Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Other Operating Expenses						
65		Cost of Removal/Salvage	$ 0	$ 771,039	100.0000	$ 0	S-58	$ 771,039
66	404.000	Amortization Expense	2,401,441	3,742,382	100.0000	0	S-59	6,143,823
67	408.000	Property Taxes	8,280,724	243,052	100.0000	0	S-60	8,523,776
68	408.000	Payroll Taxes	1,593,999	365,737	100.0000	0	S-61	1,959,736
69	408.000	Gross Receipts Tax	30,058,799	(30,058,799)	100.0000	0	S-62	0
70	408.000	Missouri Franchise Taxes	108,025	85,657	100.0000	0	S-63	193,682
71	403.001	Transportation Depr Clearing	0	(426,875)	100.0000	0	S-67	(426,875)
72	403.900	Kansas City Income Taxes Paid	0	15,631	100.0000	0	S-68	15,631
73	403.910	Reserved	0	0	100.0000	0	S-69	0
74	403.920	Reserved	0	0	100.0000	0	S-70	0
75	403.950	Reserved	0	0	100.0000	0	S-71	0
76	403.965	Reserved	0	0	100.0000	0	S-72	0
77	403.888	Reserved	0	0	100.0000	0	S-73	0
78		Total	$ 42,442,988	$ (25,262,176)		$ 0		$ 17,180,812
79		Total Operating Expenses	$ 445,500,322	$ (336,772,479)		$ (876,099)		$ 107,851,744
80		Net Income Before Taxes	$ 49,597,449	$ (13,746,011)		$ 876,099		$ 36,727,537
		Current Income Taxes						
81		Current Income Taxes	$ 11,248,450	$ 0	100.0000	$ (5,434,756)	S-65	$ 5,813,694
82		Total	$ 11,248,450	$ 0		$ (5,434,756)		$ 5,813,694
		Deferred Income Taxes						
83		Deferred Income Taxes	$ 0	$ 0	100.0000	$ 0	S-66	$ 0
84		Total	$ 0	$ 0		$ 0		$ 0
85		Total Income Taxes	$ 11,248,450	$ 0		$ (5,434,756)		$ 5,813,694

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Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
86		Net Operating Income	$ 38,348,999	$ (13,746,011)		$ 6,310,855	$ 30,913,843

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Residential Revenue	S-1	$ (242,704,874)	
1.	To annualize customer growth. (Harrison)		$ 471,663	
2.	To remove gross receipts tax. (Harrison)		$ (19,149,441)	
3.	To remove unbilled revenues. (Harrison)		$ (3,208,879)	
4.	To remove gas cost refunds. (Harrison)		$ (2,340,304)	
5.	To remove PGA revenue. (Harrison)		$ (220,582,808)	
6.	To remove ACA costs. (Harrison)		$ 255,536	
7.	To remove refund/PEPL deferral. (Harrison)		$ 2,340,305	
8.	To remove take or pay (TOP) revenues. (Harrison)		$ (283)	
9.	To normalize weather. (Harrison)		$ (490,663)	
	Commercial and Industrial	S-2	$ (108,969,322)	
1.	To annualize customer growth SGS. (Harrison)		$ 867,318	
2.	To annualize customer growth-LGS (Harrison)		$ (153,454)	

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Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To remove gross receipts taxes from commerical revenues. (Harrison)	$ (10,345,313)	
4.	To remove gas cost refunds from commercial revenue. (Harrison)	$ (1,020,644)	
5.	To remove PGA revenue from commercial revenue. (Harrison)	$ (96,161,924)	
6.	To remove ACA revenues from commercial revenue. (Harrison)	$ 7,281	
7.	To remove refund/PEPL deferral from commercial revenue. (Harrison)	$ 1,022,749	
8.	To remove take or pay (TOP) from commercial revenue. (Harrison)	$ (39)	
9.	To remove gross receipts taxes from industrial revenue. (Harrison)	$ (73,849)	
10.	To remove gas cost refunds from industrial revenue. (Harrison)	$ (19,618)	
11.	To remove PGA revenue from industrial revenues. (Harrison)	$ (2,091,761)	
12.	To remove ACA costs from industrial revenue. (Harrison)	$ (11,282)	
13.	To remove refund/PEPL deferrals from industrial revenue. (Harrison)	$ 19,618	
14.	To remove contract demand from commercial revenue. (Harrison)	$ (180,548)	
15.	To remove overrun/curtailment from commercial revenue. (Harrison)	$ 13	
16.	To remove contract demand from industrial revenues. (Harrison)	$ (99,621)	

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Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
17.	To adjust revenue for large general service and small general service customer rate switching. (Ross)		$	(332,110)	
18.	To remove overrun/curtailment from industrial revenue. (Harrison)		$	(273,301)	
19.	To add rate code 48 for succession gas costs. (Harrison)		$	255,687	
20.	To normalize weather - SGS. (Harrison)		$	(367,761)	
21.	To normalize weather-LGS. (Harrison)		$	(10,763)	
	Miscellaneous Service Revenue	S-6	$	(55,915)	
1.	To remove gross receipts taxes. (Harrison)		$	(55,915)	
	Transportation	S-7	$	12,228	
1.	To remove gross receipts taxes. (Harrison)		$	(113,664)	
2.	To adjust transportation revenues to reflect flex rate charges at full tariff rates (updated). (Imhoff)		$	36,267	
3.	To reflect an increase in revenues to the Economic Development Rider. (Imhoff)		$	2,834	
4.	To adjust revenues for customers switching rate classes. (Ross)		$	93,317	

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Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
5.	To normalize customer usage to reflect normal weather. (Ross)		$	(6,526)	
	Other Gas Revenues	S-9	$	(141,007)	
1.	Blank.				
2.	To annualize miscellaneous revenue. (Imhoff)		$	(141,007)	
3.	To adjust late payment fees. (Imhoff)				
	Other Gas Purchases	S-10	$	(321,980,474)	
1.	To remove purchased gas expense. (Harrison)		$	(321,980,474)	
	Purchased Gas Expense	S-11	$	(38,000)	
1.	To remove purchased gas expense. (Harrison)		$	(38,000)	
	Operation Supervision & Engineering	S-12	$	9,315	
1.	To annualize payroll at December 31, 2003. (Eaves)		$	11,712	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$	(2,397)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution Load Dispatching	S-13	$ (11)	
	1. To annualize payroll at December 31, 2003. (Eaves)		$ 33	
	2. To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (44)	
	Mains & Services Expense	S-14	$ 9,782	
	1. To annualize payroll at December 31, 2003. (Eaves)		$ 11,049	
	2. To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (1,267)	
	Meas & Reg Station Exp-General	S-16	$ 15,119	
	1. To annualize payroll at December 31, 2003. (Eaves)		$ 17,350	
	2. To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (2,231)	
	Meas & Reg Station Exp-Industrial	S-17	$ (591)	
	1. To annualize payroll at December 31, 2003. (Eaves)		$ (576)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (15)	
	Meas & Reg Station Exp-City Gate	S-18	$ 346	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 361	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (15)	
	Meter and House Regulator Expense	S-19	$ 98,291	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 112,701	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (14,410)	
	Customer Installation Expense	S-20	$ 65,161	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 73,597	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (8,436)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Other Expenses	S-21	$ 57,201	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 61,851	
2.	To adjust miscellaneous expenses. (Preston)		$ (1,032)	
3.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (3,395)	
4.	To remove miscellaneous dues and donations. (Preston)		$ (223)	
	Rents	S-22	$ 299,122	
1.	To annualize the nonpayroll costs of MGE's Information Technology department. (Hyneman)		$ 299,122	
	Maint Supervision and Engineering	S-23	$ 115,948	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 119,898	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (3,950)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Maint of Structures and Improvement	S-24	$ 3,258	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 3,711	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (453)	
	Maintenance of Mains	S-25	$ 142,258	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 161,926	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (19,668)	
	Maint of Meas and Reg Stat Equip-Ge	S-27	$ 3,617	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 4,307	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (690)	
3.				
	Maint of Meas and Reg Stat Equip-In	S-28	$ 5,240	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 6,274	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (1,034)	
	Main of Meas and Reg Stat Equip-Cit	S-29	$ 143	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 228	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (85)	
	Maintenance of Services	S-30	$ 14,115	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 15,873	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (1,758)	
	Maint of Meter and House Reg	S-31	$ 19,701	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 22,536	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (2,835)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Maint of Other Equip	S-32	$ 1,288	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 1,510	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (222)	
	Supervision-Customer Accounts	S-33	$ 4,720	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 6,694	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (1,974)	
	Meter Reading Expense	S-34	$ 20,440	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 22,696	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (2,256)	
	Customer Records/Collection Expense	S-35	$ 704,906	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 530,982	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (21,284)	
3.	To annualize customer collection costs (Brazen Software - MGE Adj H-23). (Hyneman)		$ 195,208	
	Uncollectible Accounts	S-36	$ 439,944	
1.	To normalize bad debt expense. (Harrison)		$ 439,944	
	Misc. Cusotmer Accts Expense	S-37	$ (1,128)	
1.	To adjust miscellaneous expenses. (Preston)		$ (293)	
2.	To remove miscellaneous dues and donations. (Preston)		$ (835)	
	Customer Assistance Expense	S-39	$ 617	
1.	To annualize payroll at December 31, 2003. (Eaves)		$ 987	
2.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (370)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Demonstrating and Sales Expense	S-43	$ (1,179)	
	1. To annualize payroll at December 31, 2003. (Eaves)		$ 3,022	
	2. To adjust miscellaneous expenses. (Preston)		$ (2,685)	
	3. To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (1,016)	
	4. To remove miscellaneous dues and donations. (Preston)		$ (500)	
	Admin & Gen Expense-Salaries	S-46	$ 1,164,527	
	1. To annualize payroll at December 31, 2003. (Eaves)		$ 1,185,693	
	2. To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (21,166)	
	Office Supplies and Expense	S-47	$ 1,227,579	
	1. To remove certain expenses of the Customer and Government Relations Department. (Lonergan)		$ (26,691)	
	2. Reserved.			
	3. To annualize the nonpayroll costs of MGE's Information Technology department. (Hyneman)		$ 1,132,650	

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4.	To annualize payroll at December 31, 2003. (Eaves)		$ 716	
5.	To adjust miscellaneous expenses. (Preston)		$ (13,911)	
6.	To remove a portion of test year incentive compensation and bonus expense. (Eaves)		$ (33)	
7.	To remove miscellaneous dues and donations. (Preston)		$ (1,505)	
8.	To annualize nonpayroll cost of MGE's new Gas Supply department. (Hyneman)		$ 136,353	
	Admin & Gen Expense-Construction	S-48	$ (1,318,332)	
1.	To remove test year costs associated with the sale of Southern Union Gas Company. (Hyneman)		$ (1,318,332)	
	Outside Services	S-49	$ 3,662,365	$ (2,406,195)
1.	To remove certain expenses of the Customer and Government Relations Department. (Lonergan)		$ (15,910)	
2.	To remove payments to lobbyists and other below the line expenses that were recorded above the line. (Hyneman)		$ (322,005)	
3.	To annualize the nonpayroll costs of MGE's Information Technology department. (Hyneman)		$ 51,708	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
4.	To include MGE's proposed level of corporate allocated employee related expenses. (Hyneman)		$ 2,249,489	
5.	To include MGE's proposed level of non-employee related corporate allocated expenses. (Hyneman)		$ 1,918,705	
6.	To adjust MGE's proposed level of corporate allocated payroll costs to reflect the Staff's adjustments. (Hyneman)			$ (1,217,328)
7.	To adjust MGE's proposed level of corporate allocated non-payroll costs to reflect the Staff's adjustments. (Hyneman)			$ (1,188,867)
8.	To remove cost of nonrecuring outside service (D Hays - CBIZ). (Hyneman)		$ (159,772)	
9.	To annualize cost of franchise and property tax compliance service performed by Deloitte and Touche. (Hyneman)		$ 35,415	
10.	(Hyneman)		$ (95,265)	
	Injuries & Damages	S-51	$ (447,298)	$ 1,142,982
1.	To remove per book charges to account 925. (Preston)		$ (1,515,813)	
2.	To reflect the normalized level of actual injuries and damages claims paid. (Preston)		$ 1,066,880	
3.	To annualize payroll at December 31, 2003. (Eaves)		$ 1,635	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
4.	To annualize insurance premiums through December 31, 2003. (Hyneman)			$ 1,142,982
5.	To remove miscellaneous dues and donations. (Preston)			
	Pension & Benefits	S-52	$ 3,736,061	
1.	To remove per book account 926. (Hyneman)		$ (7,769,789)	
2.	To annualize FAS 106 expense (Hyneman)		$ 867,252	
3.	To adjust test year 401(k) and Shadow 401(k) costs to reflect an annualized level - updated to reflect overtime pay. (Eaves)		$ 802,433	
4.	To normalize test year medical costs (updated at Prehearing). (Harrison)		$ 5,472,137	
5.	To reflect the amortization of MGE's prepaid pension asset at 100% O&M. (Hyneman)		$ 1,325,026	
6.	To annualize retirement power benefits. (Eaves)		$ 393,318	
7.	To annualize Life, AD&D and LTD insurance. (Eaves)		$ 269,981	
8.	To annualize cost of dental benefits. (Eaves)		$ 246,660	
9.	To annualize other employee benefits (type code 320). (Hyneman)		$ 35,223	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
10.	To annualize pension expense using a Minimum ERISA contribution of $0. (Hyneman)			
11.	To include the amortization of the FAS 106 Transition Obligation. (Hyneman)		$ 2,009,605	
12.	To annualize supplemental retirement benefits (type code 362). (Hyneman)		$ 45,585	
13.	To annualize Other Employee Related Expenses. (Hyneman)		$ 30,324	
14.	To annualize General Utility Subcontract Labor. (Hyneman)		$ 8,306	
	Regulatory Commission Expense	S-53	$ (37,532)	
1.	To remove per book charges from Account 928. (Preston)		$ (1,854,587)	
2.	To include a normalized level of rate case expense. (Preston)		$ 200,000	
3.	To include an annualized level of PSC assessment. (Preston)		$ 1,419,590	
4.	To include an annualized level of NARUC assessment. (Preston)		$ 6,198	
5.	To include a normalized level of expense for a Commission ordered depreciation study. (Preston)		$ 7,444	
6.	To include an adjusted level of regulatory outside legal expenses. (Hyneman)		$ 183,823	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Misc. General Expense	S-54	$ 459,370	
1.	To adjust test year expense to reflect Staff's disallowance of Advertising Expense. (Preston)		$ (16,705)	
2.	To adjust test year expense to reflect Staff's disallowance of Meals and Entertainment expense. (Lonergan)		$ (921)	
3.	To remove test year costs associated with the sale of Southern Union Gas Company. (Hyneman)		$ 531,062	
4.	To reduce the Staff's adjustment to MGE's Govt Relations Dept to settle issue. (Oligschlaeger)		$ 18,980	
5.	To adjust miscellaneous expenses. (Preston)		$ (627)	
6.	To remove miscellaneous dues and donations (includes MEDA dues of $40,000, MGE Adjustment H-21). (Preston)		$ (92,419)	
7.	To decrease Staff's disallowance of dues and donations to settle issue. (Oligschlaeger)		$ 20,000	
	Rents	S-55	$ (9,396)	
1.	To include an annualized level of rent received from Broadway Ford for parking lot space ($783 X 12). (Harrison)		$ (9,396)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Maint of General Plant	S-56	$ 124,771	
1.	To adjust test year expense to reflect Staff's disallowance of general utility subcontract labor charged to the Government Relations Dept. (Lonergan)		$ (91)	
2.	To annualize the nonpayroll costs of MGE's Information Technology department. (Hyneman)		$ 124,862	
	Interest on Customer Deposits	S-57	$ (81,567)	
1.	To adjust test year to reflect an annualized level of customer deposit interest. (Eaves)		$ (81,567)	
	Cost of Removal/Salvage	S-58	$ 771,039	
1.	To include a 5-year average of net cost of removal costs (updated from Staff direct $673,327 at Prehearing). (Hyneman)		$ 771,039	
	Amortization Expense	S-59	$ 3,742,382	
1.	To annualize amortization expense on intangibles in plant account 303. (Preston)		$ 566,988	
2.	To amortize SLRP deferrals. (Lonergan)		$ 3,041,841	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	To amortize SLRP deferrals under the AAO granted in Case No. GR-2001-292. (Lonergan)		$ 133,553	
	Property Taxes	S-60	$ 243,052	
1.	To adjust test year expense to reflect an annualized level of property taxes. (Preston)		$ 243,052	
	Payroll Taxes	S-61	$ 365,737	
1.	To annualize payroll tax expense (updated). (Eaves)		$ 352,323	
2.	To include payroll taxes on overtime pay. (Eaves)		$ 6,178	
3.	To include payroll taxes on the Staff's proposed level of incentive compensation. (Eaves)		$ 7,236	
	Gross Receipts Tax	S-62	$ (30,058,799)	
1.	To remove per book gross receipts taxes. (Harrison)		$ (30,058,799)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Missouri Franchise Taxes	S-63	$ 85,657	
1.	To annualize state franchise taxes (MGE adjustment H-17) using 2003 MO Corporation Franchise Tax Schedule and Southern Union assets at 6/30/02 adjusted for the removal of goodwill. (Hyneman)		$ 85,657	
	Current Income Taxes	S-65		$ (5,434,756)
1.	To annualize current income taxes. (Harrison)			$ (5,434,756)
	Transportation Depr Clearing	S-67	$ (426,875)	
1.	To remove depreciation expense booked to clearing accounts related to Account 392, Transportation Equipment. (Preston)		$ (399,311)	
2.	To remove depreciation expense booked to clearing accounts related to Account 396, Power Operated Equipment. (Preston)		$ (27,564)	
	Kansas City Income Taxes Paid	S-68	$ 15,631	
1.	To include a 5-year average of KC income taxes paid. (Harrison)		$ 15,631	
	Reserved	S-73		
1.				

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Capacity Release Revenues	S-74	$ 1,340,400	
1.	To reflect a 3-year average of capacity release revenues. (Allee)		$ 1,340,400	

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Income Tax

Line		Test Year	6.70% Return	6.83% Return	6.96% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	$ 36,727,537	$ 44,550,034	$ 45,672,284	$ 46,794,535
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 20,676,774	$ 20,676,774	$ 20,676,774	$ 20,676,774
3	Total	$ 20,676,774	$ 20,676,774	$ 20,676,774	$ 20,676,774
	Subtr from Net Income Before Taxes				
4	Interest Expense 4.0100 %	$ 21,328,079	$ 21,328,079	$ 21,328,079	$ 21,328,079
5	Depreciation Expense	20,676,774	20,676,774	20,676,774	20,676,774
6	Total	$ 42,004,853	$ 42,004,853	$ 42,004,853	$ 42,004,853
7	Net Taxable Income	$ 15,399,458	$ 23,221,955	$ 24,344,205	$ 25,466,456
	Provision for Federal Income Tax				
8	Net Taxable Income	$ 15,399,458	$ 23,221,955	$ 24,344,205	$ 25,466,456
9	Deduct Missouri Income Tax 100.0 %	$ 805,975	$ 1,210,623	$ 1,269,129	$ 1,327,635
10	Deduct City Income Tax	0	0	0	0
11	Federal Taxable Income	14,593,483	22,011,332	23,075,076	24,138,821
12	Total Federal Tax	$ 5,007,719	$ 7,703,967	$ 8,076,277	$ 8,448,588
	Provision for Missouri Income Tax				
13	Net Taxable Income	$ 15,399,458	$ 23,221,955	$ 24,344,205	$ 25,466,456
14	Deduct Federal Income Tax 50.0 %	$ 2,503,860	$ 3,851,984	$ 4,038,139	$ 4,224,294
15	Deduct City Income Tax	0	0	0	0
16	Missouri Taxable Income	12,895,599	19,369,972	20,306,067	21,242,162
17	Total Missouri Tax	$ 805,975	$ 1,210,623	$ 1,269,129	$ 1,327,635

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Income Tax

Line		Test Year	6.70% Return	6.83% Return	6.96% Return
	(A)	(B)	(C)	(D)	(E)
	Provision for City Income Tax				
18	Net Taxable Income	$ 15,399,458	$ 23,221,955	$ 24,344,205	$ 25,466,456
19	Deduct Federal Income Tax	$ 5,007,719	$ 7,703,967	$ 8,076,277	$ 8,448,588
20	Deduct Missouri Income Tax	805,975	1,210,623	1,269,129	1,327,635
21	City Taxable Income	9,585,764	14,307,365	14,998,799	15,690,233
22	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
23	Federal Income Tax	$ 5,007,719	$ 7,703,967	$ 8,076,277	$ 8,448,588
24	Missouri Income Tax	805,975	1,210,623	1,269,129	1,327,635
25	City Income Tax	0	0	0	0
26	Total	$ 5,813,694	$ 8,914,590	$ 9,345,406	$ 9,776,223
	Deferred Income Taxes				
27	Deferred Investment Tax Credit	$ 0	$ 0	$ 0	$ 0
28	Deferred Repair Allowance	0	0	0	0
29	Deferred Tax Depreciation	0	0	0	0
30	Amort of Deferred Tax Depreciation	0	0	0	0
31	Amort of Repair Allowance	0	0	0	0
32	Amort of Deferred ITC	0	0	0	0
33	Deferred Unbilled	0	0	0	0
34	Total	$ 0	$ 0	$ 0	$ 0
35	Total Income Tax	$ 5,813,694	$ 8,914,590	$ 9,345,406	$ 9,776,223