

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Classified Cost of Service - Gallatin

Line No	Description (a)	Reference (b)	Gallatin		
			Total (c)	Customer Related (d)	Demand/Comm Related (e)
1	O&M	TDP-1 Exh 4	\$ 295,728	\$ 166,204	\$ 129,524
2	Depreciation and Amortization	TDP-1 Exh 5	218,916	101,187	117,729
3	Taxes Other Than Income Taxes	TDP-1 Exh 6	187,166	83,275	103,892
4	Income taxes	Line 9 * (TDP-3 Exh 1)	344,227	160,833	183,394
5	Revenue credits	TDP-1 Exh 2	(52,879)	(52,879)	-
6	Operating expenses		<u>\$ 993,158</u>	<u>\$ 458,619</u>	<u>\$ 534,539</u>
7	Return on rate base	line 9 * (TDP-3 Exh 1)	<u>664,072</u>	<u>310,273</u>	<u>353,799</u>
8	Total Cost of Service	line 6 + line 7	<u>\$ 1,657,230</u>	<u>\$ 768,893</u>	<u>\$ 888,337</u>
9	Rate Base - Proforma	KDT-2	<u>\$ 8,083,376</u>	<u>\$ 3,776,783</u>	<u>\$ 4,306,592</u>

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Classified Cost of Service - Warsaw

Line No	Description (a)	Reference (b)	Warsaw		
			Total (c)	Customer Related (d)	Demand/Comm Related (e)
1	O&M	TDP-1 Exh 4	\$ 243,568	\$ 111,606	\$ 131,962
2	Depreciation and Amortization	TDP-1 Exh 5	385,524	107,625	277,899
3	Taxes Other Than Income Taxes	TDP-1 Exh 6	265,560	107,933	157,626
4	Income taxes	Line 9 * (TDP-3 Exh 1)	691,098	196,367	494,731
5	Revenue credits	TDP-1 Exh 2	(8,810)	(8,810)	-
6	Operating expenses		<u>\$ 1,576,940</u>	<u>\$ 514,721</u>	<u>\$ 1,062,219</u>
7	Return on rate base	line 9 * (TDP-3 Exh 1)	<u>1,333,246</u>	<u>378,825</u>	<u>954,420</u>
8	Total Cost of Service	line 6 + line 7	<u>\$ 2,910,186</u>	<u>\$ 893,547</u>	<u>\$ 2,016,639</u>
9	Rate Base - Proforma	KDT-2	<u>\$ 16,228,847</u>	<u>\$ 4,611,227</u>	<u>\$ 11,617,623</u>

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Classified Cost of Service - Rogersville**

Line No	Description (a)	Reference (b)	Rogersville		
			Total (c)	Customer Related (d)	Demand/Comm Related (e)
1	O&M	TDP-1 Exh 4	\$ 2,138,644	\$ 1,027,932	\$ 1,110,712
2	Depreciation and Amortization	TDP-1 Exh 5	2,087,004	505,976	1,581,027
3	Taxes Other Than Income Taxes	TDP-1 Exh 6	741,485	180,914	560,571
4	Income taxes	Line 9 * (TDP-3 Exh 1)	3,201,515	829,572	2,371,943
5	Revenue credits	TDP-1 Exh 2, TDP-4 Exh 4	(451,161)	(98,095)	(353,066)
6	Operating expenses		<u>\$ 7,717,487</u>	<u>\$ 2,446,300</u>	<u>\$ 5,271,187</u>
7	Return on rate base	line 9 * (TDP-3 Exh 1)	<u>6,176,263</u>	<u>1,600,384</u>	<u>4,575,879</u>
8	Total Cost of Service	line 6 + line 7	<u>\$ 13,893,750</u>	<u>\$ 4,046,684</u>	<u>\$ 9,847,066</u>
9	Rate Base - Proforma	KDT-2	<u>\$ 75,180,175</u>	<u>\$ 19,480,574</u>	<u>\$ 55,699,601</u>

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Classified Cost of Service - Branson**

Line No	Description (a)	Reference (b)	Branson		
			Total (c)	Customer Related (d)	Demand/Comm Related (e)
1	O&M	TDP-1 Exh 4	\$ 311,156	\$ 161,970	\$ 149,185
2	Depreciation and Amortization	TDP-1 Exh 5	879,346	98,343	781,003
3	Taxes Other Than Income Taxes	TDP-1 Exh 6	1,052,717	444,832	607,885
4	Income taxes	Line 9 * (TDP-3 Exh 1)	2,000,454	189,512	1,810,942
5	Revenue credits	TDP-1 Exh 2	(11,861)	(11,861)	-
6	Operating expenses		<u>\$ 4,231,811</u>	<u>\$ 882,796</u>	<u>\$ 3,349,015</u>
7	Return on rate base	line 9 * (TDP-3 Exh 1)	<u>3,859,214</u>	<u>365,601</u>	<u>3,493,613</u>
8	Total Cost of Service	line 6 + line 7	<u>\$ 8,091,025</u>	<u>\$ 1,248,397</u>	<u>\$ 6,842,628</u>
9	Rate Base - Proforma	KDT-2	<u>\$ 46,976,037</u>	<u>\$ 4,450,258</u>	<u>\$ 42,525,780</u>