

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Rate Base - Gallatin

Line No	Description (a)	Reference (b)	Gallatin				
			Test Year (c)	Interdivision Transfers (d)	Proforma (e)	Customer (f)	Classified Demand/comm (g)
1	Gross Plant	TDP-2 Exh 2	\$ 9,673,827	\$ -	\$ 9,673,827	4,471,425	5,202,401
2	Reserve for Depreciation	TDP-2 Exh 3	(1,140,564)		(1,140,564)	(449,640)	(690,925)
3	Net Plant	line 1 - line 2	\$ 8,533,263	\$ -	\$ 8,533,263	\$ 4,021,786	\$ 4,511,477
Other Rate Base							
4	Investment in Stored Gas	TDP-2 Exh 4	\$ 117,543	\$ -	\$ 117,543	\$ -	\$ 117,543
5	Materials and supplies	TDP-2 Exh 4	24,869		24,869	24,869	
6	Prepayments	TDP-2 Exh 4	7,634		7,634	7,634	
7	Misc deferred debits				-		
8	Customer deposits	TDP-2 Exh 4	(19,063)		(19,063)	(19,063)	
9	Customer Advances				-		
10	Subtotal		\$ 130,983	\$ -	\$ 130,983	\$ 13,440	\$ 117,543
11	Deferred Tax Liability	TDP-2 Exh 5	\$ (580,870)	\$ -	\$ (580,870)	\$ (258,443)	\$ (322,428)
12	Total other rate base		\$ (449,887)	\$ -	\$ (449,887)	\$ (245,002)	\$ (204,884)
13	Total Rate Base at 9-30-13		\$ 8,083,376	\$ -	\$ 8,083,376	\$ 3,776,783	\$ 4,306,592

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Rate Base - Warsaw

Line No	Description (a)	Reference (b)	Warsaw				
			Test Year (c)	Interdivision Transfers (d)	Proforma (e)	Customer (f)	Classified Demand/comm (g)
Net Plant							
1	Gross Plant	TDP-2 Exh 2	\$ 23,368,345	\$ (5,116,409)	\$ 18,251,936	5,095,317	13,156,619
2	Reserve for Depreciation	TDP-2 Exh 3	(1,653,281)	361,361	(1,291,919)	(329,755)	(962,161)
3	Net Plant	line 1 - line 2	\$ 21,715,064	\$ (4,755,047)	\$ 16,960,017	\$ 4,765,562	\$ 12,194,458
Other Rate Base							
4	Investment in Stored Gas	TDP-2 Exh 4	\$ -	\$ -	\$ -	\$ -	\$ -
5	Materials and supplies	TDP-2 Exh 4	82,873		82,873	82,873	
6	Prepayments	TDP-2 Exh 4	8,078		8,078	8,078	
7	Misc deferred debits				-		
8	Customer deposits	TDP-2 Exh 4	(13,681)		(13,681)	(13,681)	
9	Customer Advances				-		
10	Subtotal		\$ 77,270	\$ -	\$ 77,270	\$ 77,270	\$ -
11	Deferred Tax Liability	TDP-2 Exh 5	\$ (808,440)	\$ -	\$ (808,440)	\$ (231,605)	\$ (576,836)
12	Total other rate base		\$ (731,170)	\$ -	\$ (731,170)	\$ (154,335)	\$ (576,836)
13	Total Rate Base at 9-30-13		\$ 20,983,894	\$ (4,755,047)	\$ 16,228,847	\$ 4,611,227	\$ 11,617,623

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Rate Base - Rogersville

Line No	Description (a)	Reference (b)	Rogersville				
			Test Year (c)	Interdivision Transfers (d)	Proforma (e)	Customer (f)	Classified Demand/comm (g)
Net Plant							
1	Gross Plant	TDP-2 Exh 2	\$ 98,980,487	\$ -	\$ 98,980,487	23,996,983	74,983,503
2	Reserve for Depreciation	TDP-2 Exh 3	(19,433,347)		(19,433,347)	(3,403,995)	(16,029,352)
3	Net Plant	line 1 - line 2	\$ 79,547,140	\$ -	\$ 79,547,140	\$ 20,592,989	\$ 58,954,151
Other Rate Base							
4	Investment in Stored Gas	TDP-2 Exh 4	\$ 320,168	\$ -	\$ 320,168	\$ -	\$ 320,168
5	Materials and supplies	TDP-2 Exh 4	119,817		119,817	119,817	
6	Prepayments	TDP-2 Exh 4	56,362		56,362	56,362	
7	Misc deferred debits		-		-		
8	Customer deposits	TDP-2 Exh 4	(134,918)		(134,918)	(134,918)	
9	Customer Advances		-		-		
10	Subtotal		\$ 361,430	\$ -	\$ 361,430	\$ 41,261	\$ 320,168
11	Deferred Tax Liability	TDP-2 Exh 5	\$ (4,728,394)	\$ -	\$ (4,728,394)	\$ (1,153,676)	\$ (3,574,718)
12	Total other rate base		\$ (4,366,965)	\$ -	\$ (4,366,965)	\$ (1,112,415)	\$ (3,254,550)
13	Total Rate Base at 9-30-13		\$ 75,180,175	\$ -	\$ 75,180,175	\$ 19,480,574	\$ 55,699,601

Summit Natural Gas of Missouri, Inc.
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Rate Base - Branson

Line No	Description (a)	Reference (b)	Branson				
			Test Year (c)	Interdivision Transfers (d)	Proforma (e)	Customer (f)	Classified Demand/comm (g)
Net Plant							
1	Gross Plant	TDP-2 Exh 2	\$ 51,934,105	\$ (21,373)	\$ 51,912,732	\$ 5,809,146	\$ 46,103,586
2	Reserve for Depreciation	TDP-2 Exh 3	\$ (2,219,238)	178	(2,219,060)	(193,455)	(2,025,605)
3	Net Plant	line 1 - line 2	\$ 49,714,867	\$ (21,195)	\$ 49,693,672	\$ 5,615,690	\$ 44,077,982
Other Rate Base							
4	Investment in Stored Gas	TDP-2 Exh 4	\$ 46,721	\$ -	\$ 46,721	\$ -	\$ 46,721
5	Materials and supplies	TDP-2 Exh 4	677		677	677	
6	Prepayments	TDP-2 Exh 4	14,074		14,074	14,074	
7	Misc deferred debits		-		-		
8	Customer deposits	TDP-2 Exh 4	(10,140)		(10,140)	(10,140)	
9	Customer Advances		-		-		
10	Subtotal		\$ 51,332	\$ -	\$ 51,332	\$ 4,611	\$ 46,721
11	Deferred Tax Liability	TDP-2 Exh 5	\$ (2,768,967)	\$ -	\$ (2,768,967)	\$ (1,170,043)	\$ (1,598,923)
12	Total other rate base		\$ (2,717,635)	\$ -	\$ (2,717,635)	\$ (1,165,433)	\$ (1,552,202)
13	Total Rate Base at 9-30-13		\$ 46,997,232	\$ (21,195)	\$ 46,976,037	\$ 4,450,258	\$ 42,525,780