

**Summit Natural Gas of Missouri, Inc.**  
**MPSC Case No GR-2014 - 0086**  
**Class Cost of Service - Customer Related Costs Assigned to Customer Classes - Gallatin**

Line No	Description (a)	Reference (b)	Allocation Factor (c)	Gallatin					
				Customer Related (d)	GS-Res (e)	GS-Com (f)	CS (g)	LVS (h)	Transport (i)
1	O&M	KDT-1	alloc #8	\$ 166,204	\$ 131,389	\$ 21,160	\$ 9,940	\$ 619	\$ 3,096
2	Depreciation and Amortization	KDT-1	alloc #8	101,187	79,992	12,882	6,051	377	1,885
3	Taxes Other Than Income Taxes	KDT-1	alloc #8	83,275	65,831	10,602	4,980	310	1,551
4	Income taxes	KDT-1, Line 9 * (TDP-3 Exh 1)		160,833	127,143	20,476	9,618	599	2,996
5	Revenue credits	KDT-1	alloc #8	<u>(52,879)</u>	<u>(41,802)</u>	<u>(6,732)</u>	<u>(3,162)</u>	<u>(197)</u>	<u>(985)</u>
6	Operating expenses			\$ 458,619	\$ 362,553	\$ 58,388	\$ 27,427	\$ 1,708	\$ 8,542
7	Return on rate base	(KDT-1, Line 9) * (TDP-3, Exh 1)		310,273	245,281	39,502	18,556	1,156	5,779
8	Total Cost of Service	line 6 + line 7		<u>\$ 768,893</u>	<u>\$ 607,834</u>	<u>\$ 97,890</u>	<u>\$ 45,983</u>	<u>\$ 2,864</u>	<u>\$ 14,322</u>
9	Rate Base - Proforma	KDT-3 Exh 3		<u>\$ 3,776,783</u>	<u>\$ 2,985,665</u>	<u>\$ 480,836</u>	<u>\$ 225,866</u>	<u>\$ 14,070</u>	<u>\$ 70,348</u>

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**Class Cost of Service - Customer Related Costs Assigned to Customer Classes - Warsaw**

Line No	Description (a)	Reference (b)	Allocation Factor (c)	Warsaw					
				Customer Related (d)	GS-Res (e)	GS-Com (f)	CS (g)	LVS (h)	Transport (i)
1	O&M	KDT-1	alloc #8	\$ 111,606	\$ 74,924	\$ 22,804	\$ 4,962	\$ 8,916	\$ -
2	Depreciation and Amortization	KDT-1	alloc #8	107,625	72,252	21,991	4,785	8,598	-
3	Taxes Other Than Income Taxes	KDT-1	alloc #8	107,933	72,459	22,053	4,799	8,622	-
4	Income taxes	(KDT-1, Line 9) * (TDP-3, Exh 1)		196,367	131,827	40,123	8,731	15,687	-
5	Revenue credits	KDT-1	alloc #8	<u>(8,810)</u>	<u>(5,914)</u>	<u>(1,800)</u>	<u>(392)</u>	<u>(704)</u>	<u>-</u>
6	Operating expenses			\$ 514,721	\$ 345,548	\$ 105,171	\$ 22,885	\$ 41,118	\$ -
7	Return on rate base	(KDT-1, Line 9) * (TDP-3, Exh 1)		378,825	254,317	77,404	16,843	30,262	-
8	Total Cost of Service	line 6 + line 7		<u>\$ 893,547</u>	<u>\$ 599,865</u>	<u>\$ 182,574</u>	<u>\$ 39,728</u>	<u>\$ 71,380</u>	<u>\$ -</u>
9	Rate Base - Proforma	KDT-3 Exh 3	rate base - cust	<u>\$ 4,611,227</u>	<u>\$ 3,095,654</u>	<u>\$ 942,191</u>	<u>\$ 205,018</u>	<u>\$ 368,364</u>	<u>\$ -</u>

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Class Cost of Service - Customer Related Costs Assigned to Customer Classes - Rogersville

			Rogersville								
Line No	Description	Reference	Allocation Factor	Customer Related	GS-res	GS-Res-Op	GS-Comm	GS-Comm-Op	LGS	LVS	TS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	O&M	KDT-1	alloc #8	\$ 1,027,932	\$ 436,696	\$ 414,193	\$ 115,019	\$ 42,354	\$ 10,628	\$ 1,904	\$ 7,138
2	Depreciation and Amortization	KDT-1	alloc #8	505,976	214,954	203,877	56,615	20,848	5,232	937	3,514
3	Taxes Other Than Income Taxes	KDT-1	alloc #8	180,914	76,858	72,897	20,243	7,454	1,871	335	1,256
4	Income taxes	(KDT-1, Line 9) * (TDP-3, Exh 1)		829,572	352,427	334,266	92,823	34,181	8,577	1,536	5,761
5	Revenue credits	KDT-1	alloc #8	(98,095)	(41,674)	(39,526)	(10,976)	(4,042)	(1,014)	(182)	(681)
6	Operating expenses			<u>\$ 2,446,300</u>	<u>\$ 1,039,261</u>	<u>\$ 985,707</u>	<u>\$ 273,724</u>	<u>\$ 100,796</u>	<u>\$ 25,293</u>	<u>\$ 4,530</u>	<u>\$ 16,988</u>
7	Return on rate base	(KDT-1, Line 9) * (TDP-3, Exh 1)		<u>1,600,384</u>	<u>679,891</u>	<u>644,855</u>	<u>179,072</u>	<u>65,942</u>	<u>16,547</u>	<u>2,964</u>	<u>11,114</u>
8	Total Cost of Service	line 6 + line 7		<u>\$ 4,046,684</u>	<u>\$ 1,719,152</u>	<u>\$ 1,630,562</u>	<u>\$ 452,796</u>	<u>\$ 166,738</u>	<u>\$ 41,841</u>	<u>\$ 7,494</u>	<u>\$ 28,102</u>
9	Rate Base - Proforma	KDT-3 Exh 3	rate base - cust	<u>\$ 19,480,574</u>	<u>\$ 8,275,928</u>	<u>\$ 7,849,460</u>	<u>\$ 2,179,741</u>	<u>\$ 802,669</u>	<u>\$ 201,419</u>	<u>\$ 36,075</u>	<u>\$ 135,281</u>

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Class Cost of Service - Customer Related Costs Assigned to Customer Classes - Branson

			Branson								
Line No	Description	Reference	Allocation Factor	Customer Related	GS-res	GS-Res-Op	GS-Comm	GS-Comm-Op	LGS	LVS	TS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	O&M	KDT-1	alloc #8	\$ 161,970	\$ 62,625	\$ 19,388	\$ 35,322	\$ 7,304	\$ 34,233	\$ -	\$ 3,099
2	Depreciation and Amortization	KDT-1	alloc #8	98,343	38,024	11,772	21,446	4,435	20,785	-	1,881
3	Taxes Other Than Income Taxes	KDT-1	alloc #8	444,832	171,992	53,247	97,008	20,059	94,016	-	8,510
4	Income taxes	(KDT-1, Line 9) * (TDP-3, Exh 1)		189,512	73,274	22,685	41,328	8,546	40,054	-	3,626
5	Revenue credits	KDT-1	alloc #8	(11,861)	(4,586)	(1,420)	(2,587)	(535)	(2,507)	-	(227)
6	Operating expenses			<u>\$ 882,796</u>	<u>\$ 341,328</u>	<u>\$ 105,671</u>	<u>\$ 192,518</u>	<u>\$ 39,809</u>	<u>\$ 186,580</u>	<u>\$ -</u>	<u>\$ 16,889</u>
7	Return on rate base	(KDT-1, Line 9) * (TDP-3, Exh 1)		<u>365,601</u>	<u>141,358</u>	<u>43,763</u>	<u>79,730</u>	<u>16,487</u>	<u>77,270</u>	<u>-</u>	<u>6,994</u>
8	Total Cost of Service	line 6 + line 7		<u>\$ 1,248,397</u>	<u>\$ 482,686</u>	<u>\$ 149,434</u>	<u>\$ 272,248</u>	<u>\$ 56,296</u>	<u>\$ 263,850</u>	<u>\$ -</u>	<u>\$ 23,883</u>
9	Rate Base - Proforma	KDT-3 Exh 3	rate base - cust	<u>\$ 4,450,258</u>	<u>\$ 1,720,667</u>	<u>\$ 532,700</u>	<u>\$ 970,503</u>	<u>\$ 200,682</u>	<u>\$ 940,568</u>	<u>\$ -</u>	<u>\$ 85,138</u>