

Summit Natural Gas of Missouri, Inc.
MPSC Case No. GR-2014 - 0086
Class Cost of Service Study - Customer Related Rate Base Assignment to Customer Classes - Gallatin

Line No	Particulars (a)	Reference (b)	Allocation Factor (c)	Customer Related Costs					
				GS-Res (e)	GS-Com (f)	CS (g)	LVS (h)	Transport (i)	
Net Plant									
1	Gross Plant	TDP-2 Exh 2	alloc #8	\$ 4,471,425	\$ 3,534,801	\$ 569,273	\$ 267,408	\$ 16,657	\$ 83,286
2	Reserve for Depreciation	TDP-2 Exh 3	alloc #8	(449,640)	(355,454)	(57,245)	(26,890)	(1,675)	(8,375)
3	Net Plant	line 1 - line 2		\$ 4,021,786	\$ 3,179,347	\$ 512,028	\$ 240,518	\$ 14,982	\$ 74,911
Other Rate Base									
4	Investment in Stored Gas	TDP-2 Exh 4	alloc #8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Materials and supplies	TDP-2 Exh 4	alloc #8	24,869	19,660	3,166	1,487	93	463
6	Prepayments	TDP-2 Exh 4	alloc #8	7,634	6,035	972	457	28	142
7	Misc deferred debits		alloc #8	-	-	-	-	-	-
8	Customer deposits	TDP-2 Exh 4	alloc #8	(19,063)	(15,070)	(2,427)	(1,140)	(71)	(355)
9	Customer Advances		alloc #8	-	-	-	-	-	-
10	Subtotal			\$ 13,440	\$ 10,625	\$ 1,711	\$ 804	\$ 50	\$ 250
11	Deferred Tax Liability	TDP-2 Exh 5	alloc #8	(258,443)	(204,307)	(32,903)	(15,456)	(963)	(4,814)
12	Total other rate base			\$ (245,002)	(193,682)	(31,192)	(14,652)	(913)	(4,564)
13	Total Rate Base at 9-30-13			\$ 3,776,783	\$ 2,985,665	\$ 480,836	\$ 225,866	\$ 14,070	\$ 70,348

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Class Cost of Service Study - Customer Related Rate Base Assignment to Customer Classes - Warsaw

Line No	Particulars (a)	Reference (b)	Allocation Factor (c)	Customer Related Costs (d)	GS-Res (e)	GS-Com (f)	CS (g)	LVS (h)	Transport (i)
Net Plant									
1	Gross Plant	TDP-2 Exh 2	alloc #8	\$ 5,095,317	\$ 3,420,638	\$ 1,041,103	\$ 226,540	\$ 407,035	\$ -
2	Reserve for Depreciation	TDP-2 Exh 3	alloc #8	(329,755)	(221,375)	(67,377)	(14,661)	(26,342)	-
3	Net Plant	line 1 - line 2		<u>\$ 4,765,562</u>	<u>\$ 3,199,264</u>	<u>\$ 973,726</u>	<u>\$ 211,879</u>	<u>\$ 380,693</u>	<u>\$ -</u>
Other Rate Base									
4	Investment in Stored Gas	TDP-2 Exh 4	alloc #8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Materials and supplies	TDP-2 Exh 4	alloc #8	82,873	55,635	16,933	3,685	6,620	-
6	Prepayments	TDP-2 Exh 4	alloc #8	8,078	5,423	1,651	359	645	-
7	Misc deferred debits		alloc #8	-	-	-	-	-	-
8	Customer deposits	TDP-2 Exh 4	alloc #8	(13,681)	(9,185)	(2,795)	(608)	(1,093)	-
9	Customer Advances		alloc #8	-	-	-	-	-	-
10	Subtotal			<u>\$ 77,270</u>	<u>\$ 51,874</u>	<u>\$ 15,788</u>	<u>\$ 3,435</u>	<u>\$ 6,173</u>	<u>\$ -</u>
11	Deferred Tax Liability	TDP-2 Exh 5	alloc #8	(231,605)	(155,483)	(47,323)	(10,297)	(18,502)	-
12	Total other rate base			<u>\$ (154,335)</u>	<u>\$ (103,609)</u>	<u>\$ (31,534)</u>	<u>\$ (6,862)</u>	<u>\$ (12,329)</u>	<u>\$ -</u>
13	Total Rate Base at 9-30-13			<u><u>\$ 4,611,227</u></u>	<u><u>\$ 3,095,654</u></u>	<u><u>\$ 942,191</u></u>	<u><u>\$ 205,018</u></u>	<u><u>\$ 368,364</u></u>	<u><u>\$ -</u></u>

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Class Cost of Service Study - Customer Related Rate Base Assignment to Customer Classes - Rogersville

Line No	Particulars	Reference	Allocation Factor	Customer Related Costs	GS-res	GS-Res-Op	GS-Comm	GS-Comm-Op	LGS	LVS	TS
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Net Plant											
1	Gross Plant	TDP-2 Exh 2	alloc #8	\$ 23,996,983	\$ 10,194,634	\$ 9,669,292	\$ 2,685,096	\$ 988,761	\$ 248,116	\$ 44,439	\$ 166,645
2	Reserve for Depreciation	TDP-2 Exh 3	alloc #8	(3,403,995)	(1,446,118)	(1,371,598)	(380,883)	(140,257)	(35,195)	(6,304)	(23,639)
3	Net Plant	line 1 - line 2		\$ 20,592,989	\$ 8,748,515	\$ 8,297,694	\$ 2,304,213	\$ 848,504	\$ 212,921	\$ 38,135	\$ 143,006
Other Rate Base											
4	Investment in Stored Gas	TDP-2 Exh 4	alloc #8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Materials and supplies	TDP-2 Exh 4	alloc #8	119,817	50,902	48,279	13,407	4,937	1,239	222	832
6	Prepayments	TDP-2 Exh 4	alloc #8	56,362	23,944	22,711	6,307	2,322	583	104	391
7	Misc deferred debits		alloc #8	-	-	-	-	-	-	-	-
8	Customer deposits	TDP-2 Exh 4	alloc #8	(134,918)	(57,317)	(54,363)	(15,096)	(5,559)	(1,395)	(250)	(937)
9	Customer Advances		alloc #8	-	-	-	-	-	-	-	-
10	Subtotal			\$ 41,261	\$ 17,529	\$ 16,626	\$ 4,617	\$ 1,700	\$ 427	\$ 76	\$ 287
11	Deferred Tax Liability	TDP-2 Exh 5	alloc #8	(1,153,676)	(490,116)	(464,860)	(129,088)	(47,536)	(11,928)	(2,136)	(8,012)
12	Total other rate base			\$ (1,112,415)	\$ (472,587)	\$ (448,234)	\$ (124,472)	\$ (45,835)	\$ (11,502)	\$ (2,060)	\$ (7,725)
13	Total Rate Base at 9-30-13			\$ 19,480,574	\$ 8,275,928	\$ 7,849,460	\$ 2,179,741	\$ 802,669	\$ 201,419	\$ 36,075	\$ 135,281

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Class Cost of Service Study - Customer Related Rate Base Assignment to Customer Classes - Branson

Line No	Particulars (a)	Reference (b)	Allocation Factor (c)	Customer Costs (d)	GS-res (e)	GS-Res-Op (f)	GS-Comm (g)	GS-Comm-Op (h)	LGS (i)	LVS (j)	TS (k)
Net Plant											
1	Gross Plant	TDP-2 Exh 2	alloc #8	\$ 5,809,146	\$ 2,246,073	\$ 695,360	\$ 1,266,847	\$ 261,960	\$ 1,227,771	\$ -	\$ 111,134
2	Reserve for Depreciation	TDP-2 Exh 3	alloc #8	(193,455)	(74,798)	(23,157)	(42,188)	(8,724)	(40,887)	-	(3,701)
3	Net Plant	line 1 - line 2		<u>\$ 5,615,690</u>	<u>\$ 2,171,275</u>	<u>\$ 672,203</u>	<u>\$ 1,224,659</u>	<u>\$ 253,236</u>	<u>\$ 1,186,884</u>	<u>\$ -</u>	<u>\$ 107,433</u>
Other Rate Base											
4	Investment in Stored Gas	TDP-2 Exh 4	alloc #8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Materials and supplies	TDP-2 Exh 4	alloc #8	677	262	81	148	31	143	-	13
6	Prepayments	TDP-2 Exh 4	alloc #8	14,074	5,442	1,685	3,069	635	2,975	-	269
7	Misc deferred debits		alloc #8	-	-	-	-	-	-	-	-
8	Customer deposits	TDP-2 Exh 4	alloc #8	(10,140)	(3,921)	(1,214)	(2,211)	(457)	(2,143)	-	(194)
9	Customer Advances		alloc #8	-	-	-	-	-	-	-	-
10	Subtotal			<u>\$ 4,611</u>	<u>\$ 1,783</u>	<u>\$ 552</u>	<u>\$ 1,006</u>	<u>\$ 208</u>	<u>\$ 975</u>	<u>\$ -</u>	<u>\$ 88</u>
11	Deferred Tax Liability	TDP-2 Exh 5	alloc #8	(1,170,043)	(452,391)	(140,055)	(255,161)	(52,762)	(247,290)	-	(22,384)
12	Total other rate base			<u>\$ (1,165,433)</u>	<u>\$ (450,608)</u>	<u>\$ (139,503)</u>	<u>\$ (254,155)</u>	<u>\$ (52,554)</u>	<u>\$ (246,316)</u>	<u>\$ -</u>	<u>\$ (22,296)</u>
13	Total Rate Base at 9-30-13			<u><u>\$ 4,450,258</u></u>	<u><u>\$ 1,720,667</u></u>	<u><u>\$ 532,700</u></u>	<u><u>\$ 970,503</u></u>	<u><u>\$ 200,682</u></u>	<u><u>\$ 940,568</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 85,138</u></u>