

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

Line No	Particulars	Reference	Allocation Factor	Demand/Comm Related Costs					
				GS-Res	GS-Com	CS	LVS	Transport	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Net Plant									
1	Gross Plant	TDP-2 Exh 2	alloc #12	\$ 5,202,401	\$ 2,544,022	\$ 573,985	\$ 1,083,352	\$ 350,909	\$ 650,134
2	Reserve for Depreciation	TDP-2 Exh 3	alloc #12	(690,925)	(337,868)	(76,230)	(143,879)	(46,604)	(86,343)
3	Net Plant	line 1 - line 2		<u>\$ 4,511,477</u>	<u>\$ 2,206,153</u>	<u>\$ 497,755</u>	<u>\$ 939,473</u>	<u>\$ 304,305</u>	<u>\$ 563,790</u>
Other Rate Base									
4	Investment in Stored Gas	TDP-2 Exh 4	alloc #11	\$ 117,543	\$ 64,784	\$ 14,187	\$ 28,628	\$ 9,944	\$ -
5	Materials and supplies	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-
6	Prepayments	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-
7	Misc deferred debits		alloc #12	-	-	-	-	-	-
8	Customer deposits	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-
9	Customer Advances		alloc #12	-	-	-	-	-	-
10	Subtotal			<u>\$ 117,543</u>	<u>\$ 64,784</u>	<u>\$ 14,187</u>	<u>\$ 28,628</u>	<u>\$ 9,944</u>	<u>\$ -</u>
11	Deferred Tax Liability	TDP-2 Exh 5	alloc #12	(322,428)	(157,670)	(35,574)	(67,143)	(21,748)	(40,293)
12	Total other rate base			<u>\$ (204,884)</u>	<u>\$ (92,886)</u>	<u>\$ (21,386)</u>	<u>\$ (38,515)</u>	<u>\$ (11,804)</u>	<u>\$ (40,293)</u>
13	Total Rate Base at 9-30-13			<u><u>\$ 4,306,592</u></u>	<u><u>\$ 2,113,268</u></u>	<u><u>\$ 476,369</u></u>	<u><u>\$ 900,958</u></u>	<u><u>\$ 292,501</u></u>	<u><u>\$ 523,497</u></u>

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

Line No	Particulars (a)	Reference (b)	Allocation Factor (c)	Demand/Comm Related Costs					
				GS-Res (e)	GS-Com (f)	CS (g)	LVS (h)	Transport (i)	
Net Plant									
1	Gross Plant	TDP-2 Exh 2	alloc #12	\$ 13,156,619	\$ 3,923,296	\$ 1,686,362	\$ 2,155,472	\$ 5,391,489	\$ -
2	Reserve for Depreciation	TDP-2 Exh 3	alloc #12	(962,161)	(286,916)	(123,326)	(157,633)	(394,287)	-
3	Net Plant	line 1 - line 2		<u>\$ 12,194,458</u>	<u>\$ 3,636,380</u>	<u>\$ 1,563,036</u>	<u>\$ 1,997,839</u>	<u>\$ 4,997,202</u>	<u>\$ -</u>
Other Rate Base									
4	Investment in Stored Gas	TDP-2 Exh 4	alloc #11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Materials and supplies	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-
6	Prepayments	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-
7	Misc deferred debits		alloc #12	-	-	-	-	-	-
8	Customer deposits	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-
9	Customer Advances		alloc #12	-	-	-	-	-	-
10	Subtotal			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
11	Deferred Tax Liability	TDP-2 Exh 5	alloc #12	(576,836)	(172,012)	(73,936)	(94,504)	(236,383)	-
12	Total other rate base			<u>\$ (576,836)</u>	<u>\$ (172,012)</u>	<u>\$ (73,936)</u>	<u>\$ (94,504)</u>	<u>\$ (236,383)</u>	<u>\$ -</u>
13	Total Rate Base at 9-30-13			<u><u>\$ 11,617,623</u></u>	<u><u>\$ 3,464,368</u></u>	<u><u>\$ 1,489,100</u></u>	<u><u>\$ 1,903,336</u></u>	<u><u>\$ 4,760,819</u></u>	<u><u>\$ -</u></u>

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

Line No	Particulars	Reference	Demand/Comm		GS-res	GS-Res-Op	GS-Comm	GS-Comm-Op	LGS	LVS	TS
			Allocation Factor	Related Costs							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Net Plant											
1	Gross Plant	TDP-2 Exh 2	alloc #12	\$ 74,983,503	\$ 15,040,025	\$ 11,401,676	\$ 10,271,895	\$ 1,368,429	\$ 5,180,220	\$ 4,881,619	\$ 26,839,641
2	Reserve for Depreciation	TDP-2 Exh 3	alloc #12	(16,029,352)	(3,215,132)	(2,437,356)	(2,195,841)	(292,531)	(1,107,384)	(1,043,552)	(5,737,556)
3	Net Plant	line 1 - line 2		\$ 58,954,151	\$ 11,824,893	\$ 8,964,320	\$ 8,076,054	\$ 1,075,897	\$ 4,072,835	\$ 3,838,067	\$ 21,102,085
Other Rate Base											
4	Investment in Stored Gas	TDP-2 Exh 4	alloc #11	\$ 320,168	\$ 97,128	\$ 75,186	\$ 65,200	\$ 9,491	\$ 39,028	\$ 34,134	\$ -
5	Materials and supplies	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-	-	-
6	Prepayments	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-	-	-
7	Misc deferred debits		alloc #12	-	-	-	-	-	-	-	-
8	Customer deposits	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-	-	-
9	Customer Advances		alloc #12	-	-	-	-	-	-	-	-
10	Subtotal			\$ 320,168	\$ 97,128	\$ 75,186	\$ 65,200	\$ 9,491	\$ 39,028	\$ 34,134	\$ -
11	Deferred Tax Liability	TDP-2 Exh 5	alloc #12	(3,574,718)	(717,009)	(543,557)	(489,696)	(65,238)	(246,959)	(232,723)	(1,279,537)
12	Total other rate base			\$ (3,254,550)	\$ (619,881)	\$ (468,371)	\$ (424,496)	\$ (55,746)	\$ (207,931)	\$ (198,589)	\$ (1,279,537)
13	Total Rate Base at 9-30-13			\$ 55,699,601	\$ 11,205,012	\$ 8,495,950	\$ 7,651,558	\$ 1,020,151	\$ 3,864,905	\$ 3,639,478	\$ 19,822,548

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

Line No	Particulars	Reference	Allocation Factor	Demand/Comm		GS-res	GS-Res-Op	GS-Comm	GS-Comm-Op	LGS	LVS	TS
				Customer Costs								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Net Plant												
1	Gross Plant	TDP-2 Exh 2	alloc #12	\$ 46,103,586	\$ 4,394,268	\$ 604,994	\$ 5,298,533	\$ 291,330	\$ 11,290,401	\$ -	\$ 24,224,061	
2	Reserve for Depreciation	TDP-2 Exh 3	alloc #12	(2,025,605)	(193,066)	(26,581)	(232,796)	(12,800)	(496,054)	-	(1,064,307)	
3	Net Plant	line 1 - line 2		\$ 44,077,982	\$ 4,201,202	\$ 578,413	\$ 5,065,737	\$ 278,530	\$ 10,794,346	\$ -	\$ 23,159,754	
Other Rate Base												
4	Investment in Stored Gas	TDP-2 Exh 4	alloc #11	\$ 46,721	\$ 6,950	\$ 1,185	\$ 10,802	\$ 761	\$ 27,023	\$ -	\$ -	
5	Materials and supplies	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-	-	-	
6	Prepayments	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-	-	-	
7	Misc deferred debits		alloc #12	-	-	-	-	-	-	-	-	
8	Customer deposits	TDP-2 Exh 4	alloc #12	-	-	-	-	-	-	-	-	
9	Customer Advances		alloc #12	-	-	-	-	-	-	-	-	
10	Subtotal			\$ 46,721	\$ 6,950	\$ 1,185	\$ 10,802	\$ 761	\$ 27,023	\$ -	\$ -	
11	Deferred Tax Liability	TDP-2 Exh 5	alloc #12	(1,598,923)	(152,398)	(20,982)	(183,759)	(10,104)	(391,564)	-	(840,117)	
12	Total other rate base			\$ (1,552,202)	\$ (145,448)	\$ (19,797)	\$ (172,957)	\$ (9,343)	\$ (364,540)	\$ -	\$ (840,117)	
13	Total Rate Base at 9-30-13			\$ 42,525,780	\$ 4,055,754	\$ 558,616	\$ 4,892,779	\$ 269,188	\$ 10,429,806	\$ -	\$ 22,319,637	