

**Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Pro Forma Depreciation Expense**

Schedule TDP-1

Exhibit 5

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Note: Depreciation lives highlighted have been adjusted for salvage value.

Gallatin

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Gross Plant Total			Depreciable Life (m)	Depreciation Expense		
			Total (c)	Customer (d)	Dem/Comm (e)		Total (g)	Customer (h)	Dem/Comm (i)	Total (j)	Customer (k)	Dem/Comm (l)		Total (n)	Customer (o)	Dem/Comm (p)
1	Organization	3010										NA				
2	Franchises and consents	3020	\$ 31,583	\$ 14,598	\$ 16,985				\$ 31,583	\$ 14,598	\$ 16,985	50	\$ 632	\$ 292	\$ 340	
3	Misc. intangible plant	3030	-	-	-				-	-	-	50	-	-	-	
4	Land & land rights	3740	74,930	34,634	40,296				74,930	34,634	40,296	50	-	-	-	
5	Structures & Improvements (new bldg only)	3750	199,313	92,126	107,187				199,313	92,126	107,187	50	3,986	1,843	2,144	
6	Mains	3760	4,612,178	-	4,612,178				4,612,178	-	4,612,178	50	92,244	-	92,244	
7	Measuring & regulating station equip.- general	3780	186,606	-	186,606				186,606	-	186,606	50	3,732	-	3,732	
8	Services	3800	3,016,370	3,016,370	-				3,016,370	3,016,370	-	50	60,327	60,327	-	
9	Meters (materials)	3810	537,293	537,293	-				537,293	537,293	-	50	10,746	10,746	-	
10	Meter installations (labor only)	3820	181,583	181,583	-				181,583	181,583	-	50	3,632	3,632	-	
11	House regulators	3830	33,114	33,114	-				33,114	33,114	-	50	662	662	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	50	-	-	-	
13	Conversions (not SMNG)	3860	356,158	356,158	-				356,158	356,158	-	50	7,123	7,123	-	
14	Structures & improvements (ongoing)	3900	10,352	4,785	5,567				10,352	4,785	5,567	50	207	96	111	
15	Office furniture & equipment	3910	35,759	16,528	19,230				35,759	16,528	19,230	20	1,788	826	962	
16	Office furniture & equipment	3911	-	-	-				-	-	-	8	-	-	-	
17	Transportation equipment (vehicles)	3920	147,601	68,224	79,377				147,601	68,224	79,377	8	19,041	8,801	10,240	
18	Stores equipment	3930	-	-	-				-	-	-	25	-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	117,943	54,515	63,428				117,943	54,515	63,428	20	5,997	2,726	3,171	
20	Power operated equipment (backhoes, trenchers, etc)	3960	89,387	41,316	48,070				89,387	41,316	48,070	15	5,989	2,768	3,221	
21	Communication equipment	3970	43,657	20,179	23,478				43,657	20,179	23,478	15	2,910	1,345	1,565	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	20	-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	NA	-	-	-	
24	Total		\$ 9,673,827	\$ 4,471,425	\$ 5,202,401		\$ -	\$ -	\$ -	\$ 9,673,827	\$ 4,471,425	\$ 5,202,401		\$ 218,916	\$ 101,187	\$ 117,729
			9,673,827	4,471,425	5,202,401											
					9,673,827											

Warsaw

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Gross Plant Total			Depreciable Life (m)	Depreciation Expense		
			Total (c)	Customer (d)	Dem/Comm (e)		Total (g)	Customer (h)	Dem/Comm (i)	Total (j)	Customer (k)	Dem/Comm (l)		Total (n)	Customer (o)	Dem/Comm (p)
1	Organization	3010										NA				
2	Franchises and consents	3020	\$ 14,753	\$ 4,119	\$ 10,635				\$ 14,753	\$ 4,119	\$ 10,635	50	\$ 295	\$ 82	\$ 213	
3	Misc. intangible plant	3030	-	-	-				-	-	-	50	-	-	-	
4	Land & land rights	3740	22,760	6,354	16,406				22,760	6,354	16,406	50	-	-	-	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	50	-	-	-	
6	Mains	3760	17,729,985	-	17,729,985	ADJ-1	(4,908,443)	(4,908,443)	12,821,542	-	12,821,542	50	256,431	-	256,431	
7	Measuring & regulating station equip.- general	3780	257,023	-	257,023	ADJ-2	(207,966)	(207,966)	49,057	-	49,057	50	981	-	981	
8	Services	3800	2,861,363	2,861,363	-				2,861,363	2,861,363	-	50	57,227	57,227	-	
9	Meters (materials)	3810	477,613	477,613	-				477,613	477,613	-	50	9,552	9,552	-	
10	Meter installations (labor only)	3820	301,003	301,003	-				301,003	301,003	-	50	6,020	6,020	-	
11	House regulators	3830	177,392	177,392	-				177,392	177,392	-	50	3,548	3,548	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	50	-	-	-	
13	Conversions (not SMNG)	3860	1,167,175	1,167,175	-				1,167,175	1,167,175	-	50	23,343	23,343	-	
14	Structures & improvements (ongoing)	3900	1,884	526	1,358				1,884	526	1,358	50	38	11	27	
15	Office furniture & equipment	3910	22,435	6,263	16,172				22,435	6,263	16,172	20	1,122	313	809	
16	Office furniture & equipment	3911	-	-	-				-	-	-	8	-	-	-	
17	Transportation equipment (vehicles)	3920	106,201	29,648	76,553				106,201	29,648	76,553	8	13,700	3,825	9,875	
18	Stores equipment	3930	-	-	-				-	-	-	25	-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	119,932	33,481	86,451				119,932	33,481	86,451	20	5,997	1,674	4,323	
20	Power operated equipment (backhoes, trenchers, etc)	3960	46,448	12,967	33,481				46,448	12,967	33,481	15	3,112	869	2,243	
21	Communication equipment	3970	62,377	17,414	44,964				62,377	17,414	44,964	15	4,158	1,161	2,998	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	20	-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	NA	-	-	-	
24	Total		\$ 23,368,345	\$ 5,095,317	\$ 18,273,028		\$ (5,116,409)	\$ -	\$ (5,116,409)	\$ 18,251,936	\$ 5,095,317	\$ 13,156,619		\$ 385,524	\$ 107,625	\$ 277,899
			23,368,345	5,095,317	18,273,028											
					23,368,345											

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Rogersville

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Gross Plant Total			Depreciable Life (m)	Depreciation Expense		
			Total (c)	Customer (d)	Dem/Comm (e)		Total (g)	Customer (h)	Dem/Comm (i)	Total (j)	Customer (k)	Dem/Comm (l)		Total (n)	Customer (o)	Dem/Comm (p)
1	Organization	3010											NA			
2	Franchises and consents	3020	\$ 6,534	\$ 1,584	\$ 4,950				\$ 6,534	\$ 1,584	\$ 4,950	50	\$ 131	\$ 32	\$ 99	
3	Misc. intangible plant	3030	-	-	-				-	-	-	50	-	-	-	
4	Land & land rights	3740	2,703,715	655,493	2,048,222				2,703,715	655,493	2,048,222		-	-	-	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	50	-	-	-	
6	Mains	3760	70,371,342	-	70,371,342				70,371,342	-	70,371,342	50	1,407,427	-	1,407,427	
7	Measuring & regulating station equip.- general	3780	628,269	-	628,269				628,269	-	628,269	50	12,565	-	12,565	
8	Services	3800	13,035,249	13,035,249	-				13,035,249	13,035,249	-	50	260,705	260,705	-	
9	Meters (materials)	3810	6,133,707	6,133,707	-				6,133,707	6,133,707	-	50	122,674	122,674	-	
10	Meter installations (labor only)	3820	81,071	81,071	-				81,071	81,071	-	50	1,621	1,621	-	
11	House regulators	3830	41,045	41,045	-				41,045	41,045	-	50	821	821	-	
12	Industrial measuring and regulating equipment	3850	700,852	700,852	-				700,852	700,852	-	50	14,017	14,017	-	
13	Conversions (not SMNG)	3860	2,730,096	2,730,096	-				2,730,096	2,730,096	-	50	54,602	54,602	-	
14	Structures & improvements (ongoing)	3900	383,886	93,070	290,816				383,886	93,070	290,816	50	7,678	1,861	5,816	
15	Office furniture & equipment	3910	233,960	56,722	177,238				233,960	56,722	177,238	20	11,698	2,836	8,862	
16	Office furniture & equipment	3911	126,815	30,745	96,070				126,815	30,745	96,070	8	16,359	3,966	12,393	
17	Transportation equipment (vehicles)	3920	1,033,548	250,575	782,973				1,033,548	250,575	782,973	8	133,328	32,324	101,004	
18	Stores equipment	3930	-	-	-				-	-	-	25	-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	481,846	116,820	365,027				481,846	116,820	365,027	20	24,092	5,841	18,251	
20	Power operated equipment (backhoes, trenchers, etc)	3960	146,730	35,573	111,157				146,730	35,573	111,157	15	9,831	2,383	7,447	
21	Communication equipment	3970	141,824	34,384	107,440				141,824	34,384	107,440	15	9,455	2,292	7,163	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	20	-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	NA	-	-	-	
24	Total		\$ 98,980,487	\$ 23,996,983	\$ 74,983,503		\$ -	\$ -	\$ -	\$ 98,980,487	\$ 23,996,983	\$ 74,983,503		\$ 2,087,004	\$ 505,976	\$ 1,581,027
			98,980,487	23,996,983	74,983,503											
					98,980,487											

Branson

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Gross Plant Total			Depreciable Life (m)	Depreciation Expense		
			Total (c)	Customer (d)	Dem/Comm (e)		Total (g)	Customer (h)	Dem/Comm (i)	Total (j)	Customer (k)	Dem/Comm (l)		Total (n)	Customer (o)	Dem/Comm (p)
1	Organization	3010											NA			
2	Franchises and consents	3020	\$ 1,019,789	\$ 114,489	\$ 905,299				\$ 1,019,789	\$ 114,489	\$ 905,299	50	\$ 20,396	\$ 2,290	\$ 18,106	
3	Misc. intangible plant	3030	-	-	-				-	-	-	50	-	-	-	
4	Land & land rights	3740	8,811,277	989,221	7,822,056				8,811,277	989,221	7,822,056		-	-	-	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	50	-	-	-	
6	Mains	3760	36,789,304	-	36,789,304				36,789,304	-	36,789,304	50	735,786	-	735,786	
7	Measuring & regulating station equip.- general	3780	304,960	-	304,960				304,960	-	304,960	50	6,099	-	6,099	
8	Services	3800	2,869,263	2,869,263	-	ADJ-3	(21,373)	(21,373)	2,847,890	2,847,890	-	50	56,958	56,958	-	
9	Meters (materials)	3810	637,862	637,862	-				637,862	637,862	-	50	12,757	12,757	-	
10	Meter installations (labor only)	3820	120,664	120,664	-				120,664	120,664	-	50	2,413	2,413	-	
11	House regulators	3830	37,735	37,735	-				37,735	37,735	-	50	755	755	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	50	-	-	-	
13	Conversions (not SMNG)	3860	1,025,625	1,025,625	-				1,025,625	1,025,625	-	50	20,513	20,513	-	
14	Structures & improvements (ongoing)	3900	6,450	724	5,726				6,450	724	5,726	50	129	14	115	
15	Office furniture & equipment	3910	34,992	3,929	31,064				34,992	3,929	31,064	20	1,750	196	1,553	
16	Office furniture & equipment	3911	14,205	1,595	12,610				14,205	1,595	12,610	8	1,832	206	1,627	
17	Transportation equipment (vehicles)	3920	78,720	8,838	69,882				78,720	8,838	69,882	8	10,155	1,140	9,015	
18	Stores equipment	3930	-	-	-				-	-	-	25	-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	144,896	16,267	128,629				144,896	16,267	128,629	20	7,245	813	6,431	
20	Power operated equipment (backhoes, trenchers, etc)	3960	2,499	281	2,218				2,499	281	2,218	15	167	19	149	
21	Communication equipment	3970	35,864	4,026	31,838				35,864	4,026	31,838	15	2,391	268	2,123	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	20	-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	NA	-	-	-	
24	Total		\$ 51,934,105	\$ 5,830,518	\$ 46,103,586		\$ (21,373)	\$ (21,373)	\$ -	\$ 51,912,732	\$ 5,809,146	\$ 46,103,586		\$ 879,346	\$ 98,343	\$ 781,003
			51,934,105	5,830,518	46,103,586											
					51,934,105											

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Lake of the Ozarks

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Gross Plant Total			Depreciable Life (m)	Depreciation Expense		
			Total (c)	Customer (d)	Dem/Comm (e)		Total (g)	Customer (h)	Dem/Comm (i)	Total (j)	Customer (k)	Dem/Comm (l)		Total (n)	Customer (o)	Dem/Comm (p)
1	Organization	3010											NA			
2	Franchises and consents	3020	\$ 6,079	\$ 514	\$ 5,565				\$ 6,079	\$ 514	\$ 5,565	50	\$ 122	\$ 10	\$ 111	
3	Misc. intangible plant	3030	-	-	-				-	-	-	50	-	-	-	
4	Land & land rights	3740	1,160,554	98,213	1,062,342				1,160,554	98,213	1,062,342					
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	50	-	-	-	
6	Mains	3760	17,926,464	-	17,926,464	ADJ-1	4,908,443	4,908,443	22,834,907	-	22,834,907	50	456,698	-	456,698	
7	Measuring & regulating station equip.- general	3780	36,158	-	36,158	ADJ-2	207,966	207,966	244,124	-	244,124	50	4,882	-	4,882	
8	Services	3800	1,315,500	1,315,500	-				1,315,500	1,315,500	-	50	26,310	26,310	-	
9	Meters (materials)	3810	181,602	181,602	-				181,602	181,602	-	50	3,632	3,632	-	
10	Meter installations (labor only)	3820	19,437	19,437	-				19,437	19,437	-	50	389	389	-	
11	House regulators	3830	-	-	-				-	-	-	50	-	-	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	50	-	-	-	
13	Conversions (not SMNG)	3860	617,104	617,104	-				617,104	617,104	-	50	12,342	12,342	-	
14	Structures & improvements (ongoing)	3900	-	-	-				-	-	-	50	-	-	-	
15	Office furniture & equipment	3910	41,423	3,505	37,918				41,423	3,505	37,918	20	2,071	175	1,896	
16	Office furniture & equipment	3911	8,152	690	7,462				8,152	690	7,462	8	1,052	89	963	
17	Transportation equipment (vehicles)	3920	352,311	29,815	322,497				352,311	29,815	322,497	8	45,448	3,846	41,602	
18	Stores equipment	3930	-	1	2				-	1	2	25	-	0	0	
19	Tools, shop & garage equipment (no labor)	3940	145,219	12,289	132,930				145,219	12,289	132,930	20	7,261	614	6,647	
20	Power operated equipment (backhoes, trenchers, etc)	3960	8,570	725	7,844				8,570	725	7,844	15	574	49	526	
21	Communication equipment	3970	57,357	4,854	52,503				57,357	4,854	52,503	15	3,824	324	3,500	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	20	-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	NA	-	-	-	
24	Total		<u>\$ 21,875,931</u>	<u>\$ 2,284,250</u>	<u>\$ 19,591,685</u>		<u>\$ 5,116,409</u>	<u>\$ -</u>	<u>\$ 5,116,409</u>	<u>\$ 26,992,340</u>	<u>\$ 2,284,250</u>	<u>\$ 24,708,094</u>		<u>\$ 564,605</u>	<u>\$ 47,780</u>	<u>\$ 516,825</u>