

**Summit Natural Gas of Missouri, Inc.**  
**MPSC Case No GR-2014 - 0086**  
**Revenue Sufficiency - Gallatin**

Schedule TDP-1  
Exhibit 1A

Line No	Description	Reference	Gallatin					
			Test Year	Adjustments	Proforma	Revenue Increase	Adjusted Test Year	
			(c)	(d)	(e)	(f)	(g)	
	Revenue							
1	customer charges	TDP-1 Exh 2, TDP-1 Exh 3	\$ 284,943	\$ (6,294)	\$ 278,649	\$ -	\$ 278,649	
2	commodity charges	TDP-1 Exh 2, TDP-1 Exh 3	784,725	(24,107)	760,618	-	760,618	
3	PGA revenue	TDP-1 Exh 2	726,406	(726,406)	-	-	-	
4	transportation revenue (includes customer charges)	TDP-1 Exh 2, TDP-4 Exh 4	100,574	73,066	173,640	-	173,640	
5	miscellaneous	TDP-1 Exh 2	52,879	-	52,879	-	52,879	
6	weather normalized adjustment	included in line 2			-	-	-	
7	base rate revenue change					444,323	444,323	
8	total operating revenue		<u>\$ 1,949,527</u>	<u>\$ (683,741)</u>	<u>\$ 1,265,786</u>	<u>\$ 444,323</u>	<u>\$ 1,710,109</u>	
9	Natural gas purchase costs (PGA)	Line 3	\$ 726,406	(726,406)	\$ -		\$ -	
10	O&M	TDP-1 Exh 4	300,769	\$ (5,041)	295,728		295,728	
11	Depreciation and Amortization	TDP-1 Exh 5	171,814	47,102	218,916		218,916	
12	Taxes Other Than Income Taxes	TDP-1 Exh 6	108,080	79,086	187,166		187,166	
13	Operating expenses		<u>\$ 1,307,069</u>	<u>\$ (605,259)</u>	<u>\$ 701,810</u>	<u>\$ -</u>	<u>\$ 701,810</u>	
14	Income before interest and income taxes		\$ 642,458	\$ (78,482)	\$ 563,976	\$ 444,323	\$ 1,008,299	
15	Assigned Interest (rate base * component cost of debt)	Rate base * (TDP-3 Exh 1)	<u>(111,594)</u>		<u>(111,594)</u>		<u>(111,594)</u>	
16	Net income before income taxes	Line 14 - Line 15	\$ 530,864		\$ 452,382	\$ 444,323	\$ 896,705	
17	Income taxes at 38.39% composite	Line 16 * (TDP-1 Exh 7)	<u>203,788</u>		<u>173,660</u>	<u>170,567</u>	<u>344,227</u>	
18	Net income	Line 16 - Line 17	<u>\$ 327,076</u>		<u>\$ 278,722</u>	<u>\$ 273,756</u>	<u>\$ 552,478</u>	
19	Rate of return on rate base	(Line 18 - Line 15) ÷ Line 24	<u>5.43%</u>		<u>4.83%</u>		<u>8.22%</u>	
20	Rate of return on equity		<u>7.10%</u>		<u>6.05%</u>		<u>12.00%</u>	
21	Net income target @ 12.00% (rate base * component cost of ROE)		<u>552,478</u>		<u>552,478</u>		<u>552,478</u>	
22	net income excess (deficiency)		<u>\$ (225,402)</u>		<u>\$ (273,756)</u>		<u>\$ -</u>	
23	net income excess (deficiency) grossed up for income taxes		<u>\$ (365,841)</u>		<u>\$ (444,323)</u>		<u>\$ -</u>	
24	Rate Base	TDP-2 Exh 1	<u>\$ 8,083,376</u>		<u>\$ 8,083,376</u>		<u>\$ 8,083,376</u>	

**Summit Natural Gas of Missouri, Inc.**  
**MPSC Case No GR-2014 - 0086**  
**Revenue Sufficiency - Warsaw**

Schedule TDP-1  
Exhibit 1B

							<b>Warsaw</b>	
Line No	Description	Reference	Test Year	Adjustments	Proforma	Revenue Increase	Adjusted Test Year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Revenue								
1	customer charges	TDP-1 Exh 2, TDP-1 Exh 3	\$ 217,977	\$ 8,748	\$ 226,725	\$ -	\$ 226,725	
2	commodity charges	TDP-1 Exh 2, TDP-1 Exh 3	939,805	164,095	1,103,900	-	1,103,900	
3	PGA revenue	TDP-1 Exh 2	712,429	(712,429)	-	-	-	
4	transportation revenue (includes customer charges)	TDP-1 Exh 2, TDP-4 Exh 4	-	-	-	-	-	
5	miscellaneous	TDP-1 Exh 2	8,810	-	8,810	-	8,810	
6	weather normalized adjustment	included in line 2	-	-	-	-	-	
7	base rate revenue change					1,579,561	1,579,561	
8	total operating revenue		<u>\$ 1,879,022</u>	<u>\$ (539,587)</u>	<u>\$ 1,339,435</u>	<u>\$ 1,579,561</u>	<u>\$ 2,918,996</u>	
9	Natural gas purchase costs (PGA)	Line 3	\$ 712,429	(712,429)	\$ -		\$ -	
10	O&M	TDP-1 Exh 4	240,086	3,482	243,568		243,568	
11	Depreciation and Amortization	TDP-1 Exh 5	412,353	(26,828)	385,524		385,524	
12	Taxes Other Than Income Taxes	TDP-1 Exh 6	214,811	50,749	265,560		265,560	
13	Operating expenses		<u>\$ 1,579,679</u>	<u>\$ (685,027)</u>	<u>\$ 894,652</u>	<u>\$ -</u>	<u>\$ 894,652</u>	
14	Income before interest and income taxes		\$ 299,343	\$ 145,440	\$ 444,783	\$ 1,579,561	\$ 2,024,344	
15	Assigned Interest (rate base * component cost of debt)	Rate base * (TDP-3 Exh 1)	(289,691)	65,645	(224,046)		(224,046)	
16	Net income before income taxes	Line 14 - Line 15	\$ 9,651		\$ 220,737	\$ 1,579,561	\$ 1,800,298	
17	Income taxes at 38.39% composite	Line 16 * (TDP-1 Exh 7)	3,705		84,737	606,362	691,098	
18	Net income	Line 16 - Line 17	\$ 5,946		\$ 136,000	\$ 973,199	\$ 1,109,199	
19	Rate of return on rate base	(Line 18 - Line 15) ÷ Line 24	1.41%		2.22%		8.22%	
20	Rate of return on equity		0.05%		1.47%		12.00%	
21	Net income target @ 12.00% (rate base * component cost of ROE)		1,434,195		1,109,199		1,109,199	
22	net income excess (deficiency)		\$ (1,428,248)		\$ (973,199)		\$ -	
23	net income excess (deficiency) grossed up for income taxes		\$ (2,318,133)		\$ (1,579,561)		\$ -	
24	Rate Base	TDP-2 Exh 1	<u>\$ 20,983,894</u>	<u>\$ (4,755,047)</u>	<u>\$ 16,228,847</u>		<u>\$ 16,228,847</u>	

**Summit Natural Gas of Missouri, Inc.**  
**MPSC Case No GR-2014 - 0086**  
**Revenue Sufficiency - Rogersville**

Schedule TDP-1  
Exhibit 1C

Line No	Description	Reference	Rogersville					
			Test Year	Adjustments	Proforma	Revenue Increase	Adjusted Test Year	
			(c)	(d)	(e)	(f)	(g)	
	Revenue							
1	customer charges	TDP-1 Exh 2, TDP-1 Exh 3	\$ 811,512	\$ 14,298	\$ 825,810	\$ -	\$ 825,810	
2	commodity charges	TDP-1 Exh 2, TDP-1 Exh 3	5,305,144	(92,077)	5,213,067	-	5,213,067	
3	PGA revenue	TDP-1 Exh 2	6,098,062	(6,098,062)	-	-	-	
4	transportation revenue (includes customer charges)	TDP-1 Exh 2, TDP-4 Exh 4	2,739,806	115,332	2,855,139	-	2,855,139	
5	miscellaneous (includes adj. discounted transport)	TDP-1 Exh 2, TDP-4 Exh 4	98,095	353,066	451,161	-	451,161	
6	weather normalized adjustment	included in line 2			-	-	-	
7	base rate revenue change					4,999,735	4,999,735	
8	total operating revenue		<u>\$ 15,052,619</u>	<u>\$ (5,707,443)</u>	<u>\$ 9,345,176</u>	<u>\$ 4,999,735</u>	<u>\$ 14,344,911</u>	
9	Natural gas purchase costs (PGA)	Line 3	\$ 6,098,062	(6,098,062)	\$ -		\$ -	
10	O&M	TDP-1 Exh 4	2,162,180	(23,536)	2,138,644		2,138,644	
11	Depreciation and Amortization	TDP-1 Exh 5	1,892,066	194,938	2,087,004		2,087,004	
12	Taxes Other Than Income Taxes	TDP-1 Exh 6	1,007,521	(266,037)	741,485		741,485	
13	Operating expenses		<u>\$ 11,159,829</u>	<u>\$ (6,192,697)</u>	<u>\$ 4,967,133</u>	<u>\$ -</u>	<u>\$ 4,967,133</u>	
14	Income before interest and income taxes		\$ 3,892,789	\$ 485,254	\$ 4,378,043	\$ 4,999,735	\$ 9,377,778	
15	Assigned Interest (rate base * component cost of debt)	Rate base * (TDP-3 Exh 1)	(1,037,894)	-	(1,037,894)		(1,037,894)	
16	Net income before income taxes	Line 14 - Line 15	\$ 2,854,896		\$ 3,340,149	\$ 4,999,735	\$ 8,339,884	
17	Income taxes at 38.39% composite	Line 16 * (TDP-1 Exh 7)	1,095,937		1,282,217	1,919,298	3,201,515	
18	Net income	Line 16 - Line 17	<u>\$ 1,758,958</u>		<u>\$ 2,057,933</u>	<u>\$ 3,080,437</u>	<u>\$ 5,138,369</u>	
19	Rate of return on rate base	(Line 18 - Line 15) ÷ Line 24	<u>3.72%</u>		<u>4.12%</u>		<u>8.22%</u>	
20	Rate of return on equity		<u>4.11%</u>		<u>4.81%</u>		<u>12.00%</u>	
21	Net income target @ 12.00% (rate base * component cost of ROE)		<u>5,138,369</u>		<u>5,138,369</u>		<u>5,138,369</u>	
22	net income excess (deficiency)		<u>\$ (3,379,411)</u>		<u>\$ (3,080,437)</u>		<u>\$ -</u>	
23	net income excess (deficiency) grossed up for income taxes		<u>\$ (5,484,989)</u>		<u>\$ (4,999,735)</u>		<u>\$ -</u>	
24	Rate Base	TDP-2 Exh 1	<u>\$ 75,180,175</u>		<u>\$ 75,180,175</u>		<u>\$ 75,180,175</u>	

**Summit Natural Gas of Missouri, Inc.**  
**MPSC Case No GR-2014 - 0086**  
**Revenue Sufficiency - Branson**

Schedule TDP-1  
Exhibit 1D

		<b>Branson</b>						
Line No	Description	Reference	Test Year	Adjustments	Proforma	Revenue Increase	Adjusted Test Year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	Revenue							
1	customer charges	TDP-1 Exh 2, TDP-1 Exh 3	\$ 139,761	\$ 4,758.80	\$ 144,520	\$ -	\$ 144,520	
2	commodity charges (includes mainline fee)	TDP-1 Exh 2, TDP-1 Exh 3	1,098,638	71,550	1,170,188	-	1,170,188	
3	PGA revenue	TDP-1 Exh 2	1,259,883	(1,259,883)	-	-	-	
4	transportation revenue (includes customer charges)	TDP-1 Exh 2, TDP-4 Exh 4	1,034,816	(27,802)	1,007,014	-	1,007,014	
5	miscellaneous (includes adj. discounted transport)	TDP-1 Exh 2, TDP-4 Exh 4	11,861		11,861	-	11,861	
6	weather normalized adjustment	included in line 2			-	-	-	
7	base rate revenue change					5,769,303	5,769,303	
8	total operating revenue		<u>\$ 3,544,960</u>	<u>\$ (1,211,376)</u>	<u>\$ 2,333,584</u>	<u>\$ 5,769,303</u>	<u>\$ 8,102,886</u>	
9	Natural gas purchase costs (PGA)	Line 3	\$ 1,259,883	(1,259,883)	\$ -		\$ -	
10	O&M	TDP-1 Exh 4	284,715	26,441	311,156		311,156	
11	Depreciation and Amortization	TDP-1 Exh 5	813,366	65,980	879,346		879,346	
12	Taxes Other Than Income Taxes	TDP-1 Exh 6	629,674	423,043	1,052,717		1,052,717	
13	Operating expenses		<u>\$ 2,987,638</u>	<u>\$ (744,419)</u>	<u>\$ 2,243,219</u>	<u>\$ -</u>	<u>\$ 2,243,219</u>	
14	Income before interest and income taxes		\$ 557,322	\$ (466,957)	\$ 90,365	\$ 5,769,303	\$ 5,859,668	
15	Assigned Interest (rate base * component cost of debt)	Rate base * (TDP-3 Exh 1)	(648,817)		(648,524)		(648,524)	
16	Net income before income taxes	Line 14 - Line 15	\$ (91,495)		\$ (558,159)	\$ 5,769,303	\$ 5,211,144	
17	Income taxes at 38.39% composite	Line 16 * (TDP-1 Exh 7)	(35,123)		(214,266)	2,214,720	2,000,454	
18	Net income	Line 16 - Line 17	<u>\$ (56,372)</u>		<u>\$ (343,893)</u>	<u>\$ 3,554,583</u>	<u>\$ 3,210,690</u>	
19	Rate of return on rate base	(Line 18 - Line 15) ÷ Line 24	1.26%		0.65%		8.22%	
20	Rate of return on equity		-0.21%		-1.29%		12.00%	
21	Net income target @ 12.00% (rate base * component cost of ROE)		<u>\$ 3,212,139</u>		<u>\$ 3,210,690</u>		<u>\$ 3,210,690</u>	
22	net income excess (deficiency)		<u>\$ (3,268,510)</u>		<u>\$ (3,554,583)</u>		<u>\$ -</u>	
23	net income excess (deficiency) grossed up for income taxes		<u>\$ (5,304,990)</u>		<u>\$ (5,769,303)</u>		<u>\$ -</u>	
24	Rate Base	TDP-2 Exh 1	<u>\$ 46,997,232</u>		<u>\$ 46,976,037</u>		<u>46,976,037</u>	