

Summit Natural Gas of Missouri, Inc.  
MPSC Case No GR-2014 - 0086  
Rate Base - Gallatin

Line No	Description (a)	Reference (b)	Gallatin		
			Test Year	Interdivision Transfers	Proforma
			(c)	(d)	(e)
1	Gross Plant	TDP-2 Exh 2	\$ 9,673,827	\$ -	\$ 9,673,827
2	Reserve for Depreciation	TDP-2 Exh 3	<u>(1,140,564)</u>		<u>(1,140,564)</u>
3	Net Plant	line 1 - line 2	<u>\$ 8,533,263</u>	<u>\$ -</u>	<u>\$ 8,533,263</u>
<b>Other Rate Base</b>					
4	Investment in Stored Gas	TDP-2 Exh 4	\$ 117,543	\$ -	\$ 117,543
5	Materials and supplies	TDP-2 Exh 4	24,869		24,869
6	Prepayments	TDP-2 Exh 4	7,634		7,634
7	Misc deferred debits				-
8	Customer deposits	TDP-2 Exh 4	(19,063)		(19,063)
9	Customer Advances				-
10	Subtotal		<u>\$ 130,983</u>	<u>\$ -</u>	<u>\$ 130,983</u>
11	Deferred Tax Liability	TDP-2 Exh 5	<u>\$ (580,870)</u>	<u>\$ -</u>	<u>\$ (580,870)</u>
12	Total other rate base		<u>\$ (449,887)</u>	<u>\$ -</u>	<u>\$ (449,887)</u>
13	<b>Total Rate Base at 9-30-13</b>		<u><u>\$ 8,083,376</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,083,376</u></u>

Summit Natural Gas of Missouri, Inc.  
MPSC Case No GR-2014 - 0086  
Rate Base - Warsaw

Line No	Description (a)	Reference (b)	Warsaw		
			Test Year	Interdivision Transfers	Proforma
			(c)	(d)	(e)
<b>Net Plant</b>					
1	Gross Plant	TDP-2 Exh 2	\$ 23,368,345	\$ (5,116,409)	\$ 18,251,936
2	Reserve for Depreciation	TDP-2 Exh 3	<u>(1,653,281)</u>	<u>361,361</u>	<u>(1,291,919)</u>
3	Net Plant	line 1 - line 2	<u>\$ 21,715,064</u>	<u>\$ (4,755,047)</u>	<u>\$ 16,960,017</u>
<b>Other Rate Base</b>					
4	Investment in Stored Gas	TDP-2 Exh 4	\$ -	\$ -	\$ -
5	Materials and supplies	TDP-2 Exh 4	82,873		82,873
6	Prepayments	TDP-2 Exh 4	8,078		8,078
7	Misc deferred debits				-
8	Customer deposits	TDP-2 Exh 4	(13,681)		(13,681)
9	Customer Advances				-
10	Subtotal		<u>\$ 77,270</u>	<u>\$ -</u>	<u>\$ 77,270</u>
11	Deferred Tax Liability	TDP-2 Exh 5	<u>\$ (808,440)</u>	<u>\$ -</u>	<u>\$ (808,440)</u>
12	Total other rate base		<u>\$ (731,170)</u>	<u>\$ -</u>	<u>\$ (731,170)</u>
13	<b>Total Rate Base at 9-30-13</b>		<u><u>\$ 20,983,894</u></u>	<u><u>\$ (4,755,047)</u></u>	<u><u>\$ 16,228,847</u></u>

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

Line No	Description	Reference	Rogersville		
			Test Year	Interdivision Transfers	Proforma
	(a)	(b)	(c)	(d)	(e)
<b>Net Plant</b>					
1	Gross Plant	TDP-2 Exh 2	\$ 98,980,487	\$ -	\$ 98,980,487
2	Reserve for Depreciation	TDP-2 Exh 3	<u>(19,433,347)</u>		<u>(19,433,347)</u>
3	Net Plant	line 1 - line 2	<u>\$ 79,547,140</u>	<u>\$ -</u>	<u>\$ 79,547,140</u>
<b>Other Rate Base</b>					
4	Investment in Stored Gas	TDP-2 Exh 4	\$ 320,168	\$ -	\$ 320,168
5	Materials and supplies	TDP-2 Exh 4	119,817		119,817
6	Prepayments	TDP-2 Exh 4	56,362		56,362
7	Misc deferred debits		-		-
8	Customer deposits	TDP-2 Exh 4	(134,918)		(134,918)
9	Customer Advances		-		-
10	Subtotal		<u>\$ 361,430</u>	<u>\$ -</u>	<u>\$ 361,430</u>
11	Deferred Tax Liability	TDP-2 Exh 5	<u>\$ (4,728,394)</u>	<u>\$ -</u>	<u>\$ (4,728,394)</u>
12	Total other rate base		<u>\$ (4,366,965)</u>	<u>\$ -</u>	<u>\$ (4,366,965)</u>
13	<b>Total Rate Base at 9-30-13</b>		<u><u>\$ 75,180,175</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 75,180,175</u></u>

**Summit Natural Gas of Missouri, Inc.**  
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**Rate Base - Branson**

Line No	Description	Reference	Branson		
			Test Year	Interdivision Transfers	Proforma
	(a)	(b)	(c)	(d)	(e)
<b>Net Plant</b>					
1	Gross Plant	TDP-2 Exh 2	\$ 51,934,105	\$ (21,373)	\$ 51,912,732
2	Reserve for Depreciation	TDP-2 Exh 3	<u>\$ (2,219,238)</u>	<u>178</u>	<u>(2,219,060)</u>
3	Net Plant	line 1 - line 2	<u>\$ 49,714,867</u>	<u>\$ (21,195)</u>	<u>\$ 49,693,672</u>
<b>Other Rate Base</b>					
4	Investment in Stored Gas	TDP-2 Exh 4	\$ 46,721	\$ -	\$ 46,721
5	Materials and supplies	TDP-2 Exh 4	677		677
6	Prepayments	TDP-2 Exh 4	14,074		14,074
7	Misc deferred debits		-		-
8	Customer deposits	TDP-2 Exh 4	(10,140)		(10,140)
9	Customer Advances		-		-
10	Subtotal		<u>\$ 51,332</u>	<u>\$ -</u>	<u>\$ 51,332</u>
11	Deferred Tax Liability	TDP-2 Exh 5	<u>\$ (2,768,967)</u>	<u>\$ -</u>	<u>\$ (2,768,967)</u>
12	Total other rate base		<u>\$ (2,717,635)</u>	<u>\$ -</u>	<u>\$ (2,717,635)</u>
13	<b>Total Rate Base at 9-30-13</b>		<u><u>\$ 46,997,232</u></u>	<u><u>\$ (21,195)</u></u>	<u><u>\$ 46,976,037</u></u>