

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Deferred Taxes

Schedule TDP-2
Exhibit 5

Line No.	Particulars	Total	Gallatin	Warsaw	Rogersville	Branson
1	Deferred Tax Liability Related to the Difference between Book and Tax Depreciation	\$ (9,661,985)	\$ (623,621)	\$ (893,409)	\$ (5,126,920)	\$ (3,018,035)
2	Deferred Tax Asset Related to NOL Allocated using (7a)	775,313	42,751	84,968	398,526	249,068
3	Deferred Tax Asset Related To an Acquisition Adjustment Allocated using Allocator (26)	(6,218,105)			(3,807,310.0)	(2,410,794.62)
4	Net Deferred Tax Liability	<u>\$ (15,104,776)</u>	<u>\$ (580,870)</u>	<u>\$ (808,440)</u>	<u>\$ (8,535,704)</u>	<u>\$ (5,179,761)</u>
5	Adjustment to back out the deferred tax asset related to an acquisition adjustment	6,218,105			3,807,310	2,410,795
6	Adjusted Net Deferred Tax Liability	<u>\$ (8,886,672)</u>	<u>\$ (580,870)</u>	<u>\$ (808,440)</u>	<u>\$ (4,728,394)</u>	<u>\$ (2,768,967)</u>