

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

Schedule TDP-2

Exhibit 6

Allocation of Warsaw Mainline between Warsaw and Lake of the Ozarks

Line
No.

Peak Demand Allocation Calculation (note 1)			
	peak day volume per customer	customer count December 2013	percent
1	Warsaw	1,927,196	19.09%
2	LOO	4,854	80.91%
3		<u>5,999</u>	<u>100.00%</u>

Joint Use Investments									
	Account number	UPIS	RDA	Net Plant	Allocation of Joint Use Gross Plant		Allocation of Joint Use RDA		
					Warsaw	LOO	Warsaw	LOO	
4	Benton - acct 376 Shared Investment (2)	\$ 3,971,844	\$ (283,830)	3,688,013	758,087	3,213,757	(54,173)	(229,657)	
5	Pettis - acct 376 Shared Investment (2)	2,094,442	(144,844)	1,949,597	399,756	1,694,686	(27,646)	(117,199)	
6	Benton - acct 378	230,010	(16,615)	213,395	43,901	186,109	(3,171)	(13,444)	
7	Pettis - acct 378	27,012	(1,312)	25,700	5,156	21,857	(251)	(1,062)	
8		<u>\$ 6,323,308</u>	<u>\$ (446,602)</u>	<u>\$ 5,876,706</u>	<u>\$ 1,206,899</u>	<u>\$ 5,116,409</u>	<u>\$ (85,241)</u>	<u>\$ (361,361)</u>	

Property taxes (Note 3)					Allocation of Joint Property Taxes	
	2013 Property Tax	% of Project Cost Deemed Shared	Property Taxes To be Allocated		Warsaw	LOO
9	Pettis County	\$ 98,471	61%	\$ 60,556	\$ 11,558	\$ 48,998
10	Benton County	\$ 277,208	28%	\$ 76,865	\$ 14,671	\$ 62,194
11					<u>\$ 26,229</u>	<u>\$ 111,192</u>

- Notes:
- (1) peak day total demand uses the peak day estimator in SNGM's 2013-2014 Gas Supply Plan. Warsaw peak usage per customer is estimated at 1.927196 Dt's per customer.
 - (2) Amounts taken from the "LOO-Warsaw acct 376 allocation" tab
 - (3) The property taxes for Pettis and Benton County were analyzed and allocated to both Warsaw and LOO for the taxes associated with the joint use pipe. This was done by taking the total property tax expense by county and multiplying it by the percent of the total project cost deemed shared as was calculated in the "LOO-Warsaw acct 376 allocation" tab, to come up with the total amount of property tax to be allocated. The peak demand allocator was then used to split out those shared property taxes between LOO and Warsaw.