

**Summit Natural Gas of Missouri, Inc.**  
**MPSC Case No GR-2014 - 0086**  
**LOO - Warsaw ACCT 376 Allocation**

Schedule TDP-2  
 Exhibit 7

<b>Line No.</b>					
1	Acct 1010-376 GL Balance Pettis at 9/30/2013	\$ 3,405,807	Cost of Shared Pipe Pettis	\$ 2,094,442	
2	Acct 1080-376 GL Balance Pettis at 9/30/2013	\$ (235,534)	RDA of Shared Pipe Pettis	\$ (144,844)	
3	Acct 1010-376 GL Balance Benton at 9/30/2013	\$ 14,324,178	Shared Pipe Benton	\$ 3,971,844	
4	Acct 1080-376 GL Balance Benton at 9/30/2013	\$ (1,023,614)	RDA on Shared Pipe Benton	\$ (283,830)	
5	<b>Net Mains Combined Counties</b>	<b>\$ 16,470,837</b>	<b>Total Net Value of Shared Pipe</b>	<b>\$ 5,637,611</b>	34%

Warsaw Pipe Footages (3)		Total Cost Per Ft	Projected Total Project Cost	Percent of Total Projected Cost	Total Allocated Cost
<b>Pettis County</b>					
7	2" HDPE	71,418 \$ 5.90	\$ 421,215	13%	\$ 453,234
8	4" HDPE	106,486 \$ 7.49	\$ 797,508	25%	\$ 858,132
9	6" Steel Shared	96,132 \$ 20.25	\$ 1,946,479	61%	\$ 2,094,442
10		<b>274,036</b>	<b>\$ 3,165,202</b>		<b>\$ 3,405,807</b>
<b>Benton County</b>					
11	2" HDPE	195,206 \$ 5.90	\$ 1,151,301	22%	\$ 3,165,941
12	4" HDPE	166,053 \$ 7.49	\$ 1,243,625	24%	\$ 3,419,821
13	6" HDPE	25,414 \$ 13.19	\$ 335,172	6%	\$ 921,683
14	6" Steel Shared	71,334 \$ 20.25	\$ 1,444,369	28%	\$ 3,971,844
15	6" Steel Warsaw only	51,094 \$ 20.25	\$ 1,034,550	20%	\$ 2,844,890
16		<b>509,101</b>	<b>\$ 5,209,017</b>		<b>\$ 14,324,178</b>

Contractor	Type of Pipe and	Budgeted Footage	Contract Labor Cost Per Ft (1)		Labor Cost per FT	Material Cost Per Ft (2)	Total Cost Per Ft
			Total Labor Cost				
17	CPI	6" Steel	218,000	\$ 11.97	2,609,460		
18		6" Steel Bore	9,020	\$ 24.00	216,480		
19			227,020		2,825,940	\$ 12.45	\$ 7.80
20	Woods	6" HDPE	21,700	\$ 6.50	141,050		
21	Woods	6" HDPE Bore	4,000	\$ 27.50	110,000		
22			25,700		251,050	\$ 9.77	\$ 3.42
23	ALS	4" HDPE	90,800	\$ 4.50	408,600		
24	ALS	4" HDPE Bore	2,800	\$ 11.00	30,800		
25	Woods	4" HDPE	20,300	\$ 6.00	121,800		
26	Woods	4" HDPE Bore	3,200	\$ 25.50	81,600		
27			117,100		642,800	\$ 5.49	\$ 2.00
28	ALS	2" HDPE	116,300	\$ 3.50	407,050		
29	ALS	2" HDPE Bore	6,500	\$ 10.50	68,250		
30	Woods	2" HDPE	69,800	\$ 6.00	418,800		
31	Woods	2" HDPE Bore	9,000	\$ 20.00	180,000		
30			201,600		1,074,100	\$ 5.33	\$ 0.57

**Notes** (1) - Amount agreed to executed contracts  
 (2) - Amount Agreed to Invoices  
 (3) - Lengths of pipe were derived from the Company's geographic information system (GIS)