

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Allocation Factors #1 - #3

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Classification Allocation Factors - Customer and Noncustomer

		20 Gallatin			21 Warsaw		
		Total	Customer Accts 380-386	Demand/comm Accts 376-378	Total	Customer Accts 380-386	Demand/comm Accts 376-378
(1)	direct gross plant percent	\$ 8,923,303 100.00%	\$ 4,124,519 46.22%	\$ 4,798,784 53.78%	\$ 17,855,146 100.00%	\$ 4,984,547 27.92%	\$ 12,870,599 72.08%
(2)	direct Res for Dep percent	\$ 1,032,721 100.00%	\$ 407,125 39.42%	\$ 625,596 60.58%	\$ 1,224,519 100.00%	\$ 308,805 25.22%	\$ 915,714 74.78%
(3)	net plant percent	\$ 7,890,582 100.00%	\$ 3,717,394 44.49%	\$ 4,173,188 55.51%	\$ 16,630,627 100.00%	\$ 4,675,742 28.65%	\$ 11,954,885 71.35%

		24 Rogersville			24 Branson		
		Total	Customer Accts 380-386	Demand/comm Accts 376-378	Total	Customer Accts 380-386	Demand/comm Accts 376-378
(1)	direct gross plant percent	\$ 93,721,629 100.00%	\$ 22,722,018 24.24%	\$ 70,999,611 75.76%	\$ 41,785,414 100.00%	\$ 4,691,149 11.23%	\$ 37,094,265 88.77%
(2)	direct Res for Dep percent	\$ 18,768,342 100.00%	\$ 3,287,511 17.52%	\$ 15,480,831 82.48%	\$ 2,125,106 100.00%	\$ 185,420 8.73%	\$ 1,939,686 91.27%
(3)	net plant percent	\$ 74,953,287 100.00%	\$ 19,434,507 24.40%	\$ 55,518,780 75.60%	\$ 39,660,308 100.00%	\$ 4,505,729 42.26%	\$ 35,154,578 57.74%

		22 Lake of the Ozarks			Total System		
		Total	Customer Accts 380-386	Demand/comm Accts 376-378	Total	Customer Accts 380-386	Demand/comm Accts 376-378
(1)	direct gross plant percent	\$ 25,212,675 100.00%	\$ 2,133,643 8.46%	\$ 23,079,032 91.54%	\$ 187,498,166 100.00%	\$ 38,655,876 20.62%	\$ 148,842,290 79.38%
(2)	direct Res for Dep percent	\$ 490,968 100.00%	\$ 12,018 2.45%	\$ 478,950 97.55%	\$ 23,641,656 100.00%	\$ 4,200,878 17.77%	\$ 19,440,778 82.23%
(3)	net plant percent	\$ 24,721,707 100.00%	\$ 2,121,625 38.82%	\$ 22,600,082 61.18%	\$ 163,856,510 100.00%	\$ 34,454,997 24.40%	\$ 129,401,513 75.60%

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Allocation factor for unassigned plant (acct 392) and unassigned O&M that is not customer related

	Gallatin	Warsaw	Lake of the Ozarks	Branson	Rogersville	Total
(4) Total annual customer bills (1)	18,154	13,062	43,332	9,682	128,702	212,932
Percent	8.53%	6.13%	20.35%	4.55%	60.44%	100.00%

Allocation factor for mains-related expenses that are not directly assigned to rate areas

	Gallatin	Warsaw	Lake of the Ozarks	Branson	Rogersville	Total
(5) Total net plant related to Mains (acct 376 - 378)	\$ 4,173,188	\$ 11,954,885	\$ 22,600,082	\$ 35,154,578	\$ 55,518,780	\$ 129,401,513
Percent	3.22%	9.24%	17.47%	27.17%	42.90%	100.00%

Allocation factor for revenue related costs

	Gallatin	Warsaw	Lake of the Ozarks	Branson	Rogersville	Total
(6) Total proforma retail sales revenue	\$ 1,265,786	\$ 1,339,435	\$ 201,299	\$ 2,333,584	\$ 9,345,176	\$ 14,485,280
Percent	8.74%	9.25%	1.39%	16.11%	64.51%	100.00%

Allocation factor for total net plant related costs

	Gallatin	Warsaw	Lake of the Ozarks	Branson	Rogersville	Total
(7) Total net plant	\$ 8,533,263	\$ 16,960,017	\$ 26,397,423	\$ 49,714,867	\$ 79,547,140	\$ 181,152,710
Percent	4.71%	9.36%	14.57%	27.44%	43.91%	100.00%

Allocation factor for total net plant related costs (excludes Lake of the Ozarks)

	Gallatin	Warsaw	Lake of the Ozarks	Branson	Rogersville	Total
(7a) Total net plant	\$ 8,533,263	\$ 16,960,017	\$ -	\$ 49,714,867	\$ 79,547,140	\$ 154,755,287
Percent	5.51%	10.96%	0.00%	32.12%	51.40%	100.00%

Allocation factor for sales volume related costs

	Gallatin	Warsaw	Lake of the Ozarks	Branson	Rogersville	Total
(9) Total retail sales volume from proforma revenue	195,398	189,673	-	421,186	1,755,522	2,561,779
Percent	7.63%	7.40%	0.00%	16.44%	68.53%	100.00%

Allocation factor for Direct Labor

	Gallatin	Warsaw	Lake of the Ozarks	Branson	Rogersville	Total
(10) Total O&M Direct Labor Expense	67,604	68,935	365,308	30,526	413,102	945,474
Percent	7.15%	7.29%	38.64%	3.23%	43.69%	100.00%

Notes: (1) average customer counts from shaped customer count analysis were used for Gallatin, Warsaw, Rogersville and Branson. Lake Ozarks Customer Bills represent the total number of signed up customers as of 12/6/2013 multiplied by 12.
(2) includes transport customers

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Allocation Factor #8

This document updated 10-24-13 to reflect Base Excess study from September 2013 data and weighted customer study

Customer cost weighting factors for Cost Assignment between customer classes for customer related costs

		Gallatin						
		GS-res	GS-comm	CS-Comm	LVS	ISS	Transport	Total
customer count from base excess (Oct)		1,269	191	50	1	-	5	1,516
weighting factor (note 1)		1.00	1.07	1.92	5.98	-	5.98	
weighted customer count		1,269	204	96	6	-	30	1,605
percent		79.05%	12.73%	5.98%	0.37%	0.00%	1.86%	100.00%

		Warsaw					
		GS-res	GS-comm	CS-Comm	LVS	Transport	Total
customer count from base excess (Oct)		835	194	35	24	-	1,088
weighting factor (note 1)		1.00	1.31	1.58	4.14	4.14	
weighted customer count		835	254	55	99	-	1,244
percent		67.13%	20.43%	4.45%	7.99%	0.00%	100.00%

		Rogersville							
		GS-res	GS-res-op	GS-comm	GS-comm-op	LGS	LVS	Transport	Total
customer count from base excess (Oct)		4,735	4,491	1,048	356	67	8	30	10,735
weighting factor (note 1)		1.00	1.00	1.19	1.29	1.72	2.58	2.58	
weighted customer count		4,735	4,491	1,247	459	115	21	77	11,146
percent		42.48%	40.29%	11.19%	4.12%	1.03%	0.19%	0.69%	100.00%

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		Branson							
		GS-res	GS-res-op	GS-comm	GS-comm-op	LGS	LVS	Transport	Total
customer count from base excess (Oct)		365	113	173	33	116	-	7	807
weighting factor (note 1)		1.00	1.00	1.19	1.29	1.72	2.58	2.58	
weighted customer count		365	113	206	43	200	-	18	944
percent		38.66%	11.97%	21.81%	4.51%	21.14%	0.00%	1.91%	100.00%

		Lake of the Ozarks					
		GS-res	GS-comm	CS-Comm	LVS	Transport	Total
average customers - adjusted test year		590	71	4	-	-	665
customer count from base excess (Oct)		1.00	1.00	1.83	-	-	
weighted customer count		2,566	169	-	-	-	
percent		93.83%	6.17%	0.00%	-	-	

(1) values taken from file entitled "SNGM meter weighting"

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Allocation Factor #11

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This document reflects retail sales projections from September 2013 Retail Demand Studies.

5-month winter sales volumes for Cost Assignment between customer classes for stored gas rate base

		Gallatin					
		GS-res	GS-comm	CS-Comm	LVS	ISS	Total
Nov - Mar retail sales volumes percent		68,141	14,922	30,111	10,459	-	123,634
		55.12%	12.07%	24.36%	8.46%	0.00%	100.00%

		Warsaw				Total
		GS-res	GS-comm	CS-Comm	LVS	Total
Nov - Mar retail sales volumes percent		37,230	14,691	23,947	69,378	145,245
		25.63%	10.11%	16.49%	47.77%	100.00%

		Rogersville					Total	
		GS-res	GS-res-op	GS-comm	GS-comm-op	LGS	LVS	Total
Nov - Mar retail sales volumes percent		226,148	175,059	151,809	22,099	90,871	79,476	745,461
		30.34%	23.48%	20.36%	2.96%	12.19%	10.66%	100.00%

		Branson					Total	
		GS-res	GS-res-op	GS-comm	GS-comm-op	LGS	LVS	Total
Nov - Mar retail sales volumes percent		17,182	2,929	26,702	1,881	66,802	-	115,496
		14.88%	2.54%	23.12%	1.63%	57.84%	0.00%	100.00%

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Demand/Commodity Allocation Factor #12 for Customer Classes
Two Coldest Months of 2012-2013 Winter for Allocation Factor Development (note 1)

		<u>GS-res</u>	<u>GS-res-op</u>	<u>GS-comm</u>	<u>GS-comm-op</u>	<u>CS/LGS</u>	<u>LVS</u>	<u>TS</u>	<u>Total</u>
Gallatin									
Gallatin - Usage									
	Jan-13	17,470	NA	3,883	NA	7,204	1,773	4,900	35,230
	Feb-13	18,750	NA	4,289	NA	8,220	3,223	4,356	38,838
		<u>36,220</u>	<u>-</u>	<u>8,172</u>	<u>-</u>	<u>15,424</u>	<u>4,996</u>	<u>9,256</u>	<u>74,068</u>
Percent of total		<u>48.90%</u>		<u>11.03%</u>		<u>20.82%</u>	<u>6.75%</u>	<u>12.50%</u>	<u>100.00%</u>
Warsaw									
Warsaw - Usage									
	Jan-13	8,313	NA	3,684	NA	5,938	13,762		31,697
	Feb-13	8,447	NA	3,520	NA	3,270	9,270		24,507
		<u>16,760</u>	<u>-</u>	<u>7,204</u>	<u>-</u>	<u>9,208</u>	<u>23,032</u>		<u>56,204</u>
Percent of total		<u>29.82%</u>		<u>12.82%</u>		<u>16.38%</u>	<u>40.98%</u>		<u>100.00%</u>
Rogersville									
Rogersville - Usage									
	Jan-13	52,078	38,779	36,480	4,531	16,691	13,994	90,304	252,857
	Feb-13	51,026	39,383	33,937	4,850	18,821	19,471	93,690	261,178
		<u>103,104</u>	<u>78,162</u>	<u>70,417</u>	<u>9,381</u>	<u>35,512</u>	<u>33,465</u>	<u>183,994</u>	<u>514,035</u>
Percent of total		<u>20.06%</u>	<u>15.21%</u>	<u>13.70%</u>	<u>1.82%</u>	<u>6.91%</u>	<u>6.51%</u>	<u>35.79%</u>	<u>100.00%</u>
Branson									
Branson - Usage									
	Jan-13	4,624	644	5,926	291	12,985	NA	25,333	49,803
	Feb-13	4,230	575	4,750	296	9,764	NA	23,476	43,091
		<u>8,854</u>	<u>1,219</u>	<u>10,676</u>	<u>587</u>	<u>22,749</u>	<u>-</u>	<u>48,809</u>	<u>92,894</u>
Percent of total		<u>9.53%</u>	<u>1.31%</u>	<u>11.49%</u>	<u>0.63%</u>	<u>24.49%</u>	<u>0.00%</u>	<u>52.54%</u>	<u>100.00%</u>

Notes: (1) all data taken from peak month allocation factor development study 10-25-13

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Allocation Factor #13 and 14

Allocation factor for Rate Base (Excludes LOO)

		Gallatin	Warsaw	Rogersville	Branson	Total
(13)	Total Rate Base	\$ 8,083,376	\$ 16,228,847	\$ 75,180,175	\$ 46,976,037	146,468,436
	Percent	5.52%	11.08%	51.33%	32.07%	100.00%

Allocation factor to separate Rate Base (Excludes LOO) between Customer and Demand/comm

		Gallatin		Warsaw		Rogersville		Branson		Total
		Customer	Demand/comm	Customer	Demand/comm	Customer	Demand/comm	Customer	Demand/comm	
(14)	Total Rate Base	\$ 3,776,783	\$ 4,306,592	\$ 4,611,227	\$ 11,617,623	\$ 19,480,574	\$ 55,699,601	\$ 4,450,258	\$ 42,525,780	146,468,439
	Percent	46.72%	53.28%	28.41%	71.59%	25.91%	74.09%	9.47%	90.53%	

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SMNG Internal Allocation Factors

Services and Meters Related Allocator

		Total	Branson Customer Accts 380-386	Rogersville Customer Accts 380-386
(21)	direct gross plant percent	\$ 27,413,167 100.00%	\$ 4,691,149 17.11%	\$ 22,722,018 82.89%
(22)	direct Res for Dep percent	\$ 3,472,931 100.00%	185,420 5.34%	3,287,511 94.66%
(23)	net plant percent	\$ 23,940,236 100.00%	\$ 4,505,729 18.82%	\$ 19,434,507 81.18%

Mains Related Allocator

		Total	Branson Noncustomer Accts 376-378	Rogersville Noncustomer Accts 376-378
(24)	direct gross plant percent	\$ 108,093,876 100.00%	\$ 37,094,265 34.32%	\$ 70,999,611 65.68%
(25)	direct Res for Dep percent	\$ 17,420,517 100.00%	1,939,686 11.13%	15,480,831 88.87%
(26)	net plant percent	\$ 90,673,359 100.00%	\$ 35,154,578 38.77%	\$ 55,518,780 61.23%

Customer Related Allocator

		Total	Branson	Rogersville
(27)	annual customer bills (1) percent	138,309 100.00%	9,517 6.88%	128,792 93.12%

notes: (1) annual bills taken from Customer Count Shaping SMNG Projected
July 2013 - June 2014