

Exhibit No.: _____

Issues: Revenue Adjustments
Weather Normal
Weather Normalization
Customer Annualization
Revenue Reconciliation

Witness: Larry W. Loos

Sponsoring Party: Missouri Gas Energy

Case No.: GR-2009-0355

Date Testimony Prepared: June 19, 2009

MISSOURI PUBLIC SERVICE COMMISSION

MISSOURI GAS ENERGY

CASE NO. GR-2009-0355

UPDATED TEST YEAR DIRECT TESTIMONY OF

LARRY W. LOOS

Jefferson City, Missouri

June 19, 2009

UPDATED TEST YEAR DIRECT TESTIMONY OF

LARRY W. LOOS

CASE NO. GR-2009-0355

June 19, 2009

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Larry W. Loos and my business address is 11401 Lamar, Overland Park, KS 66211.

3 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

4 A. I am a Director in the Enterprise Management Solutions Division of Black & Veatch Corporation.

5 **Q. ARE YOU THE SAME LARRY W. LOOS WHO FILED DIRECT TESTIMONY IN THIS**
6 **PROCEEDING?**

7 A. Yes, I am.

8 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

9 A. Missouri Gas Energy ("MGE" or the "Company") asked me to update the Schedules I am responsible
10 for to reflect the test year updated for changes through April 30, 2009.

11 **Q. DO YOU SPONSOR ANY SCHEDULES IN CONNECTION WITH THE COMPANY'S**
12 **UPDATE FILING?**

13 A. Yes, I do. I sponsor the following Schedules:

- 14 • Update Schedule LWL-1 – Per-Books Bills, Deliveries, and Margin Revenues
- 15 • Update Schedule LWL-2, Sheets 4A & 4B – Hinge-fit Analysis
- 16 • Update Schedule LWL-2, Sheet 7 – Monthly Normal HDDs
- 17 • Update Schedule LWL-3 – HDD Regression Analysis
- 18 • Update Schedule LWL-4 – Calculation of Weather Normalization Adjustment
- 19 • Update Schedule LWL-5 – Customer Annualization Adjustment
- 20 • Update Schedule LWL-6 – Calculation of Reconciliation Adjustment
- 21 • Update Schedule LWL-7 – Calculation of Proforma Margin Revenue

22 Each of these Update Schedules was prepared under my supervision and shows the same information
23 as I show in the corresponding schedules filed with my direct testimony.

1 **Q. PLEASE EXPLAIN THE NEED FOR AN UPDATE TO THE COMPANY'S WEATHER**
2 **NORMALIZATION ADJUSTMENT PRESENTED IN SCHEDULE H-2 OF MR. NOACK'S**
3 **UPDATE SCHEDULE MRN_1.**

4 **A.** An update to the Company's weather normalization adjustment to reflect the updated time period is
5 required because for the 12-month period ended April 30, 2009, HDDs were considerably less than
6 during the 12 month period ended December 31, 2008. Even though HDDs for the update period are
7 less, they still exceed the normal level I developed in my direct testimony. Comparison of my Update
8 Schedule LWL-1 with Schedule LWL-1 show that deliveries and margin revenues for the 12-month
9 period ended April 30, 2009 are substantially less (54.1 million Ccf and \$2.9 million) than for the
10 period ended December 31, 2008.

11 **Q. DID YOU UPDATE NORMAL HEATING DEGREE DAYS BASED ON DATA FOR THE 12-**
12 **MONTHS ENDED APRIL 30, 2009?**

13 **A.** Yes, I did. I show this development in Update Schedule LWL-2. Dr. Livezey and I recommend
14 developing normal HDDs based on use of the Hinge-Fit technique to the most recently available data.
15 Though the Hinge-Fit produces relatively stable results, because HDDs for the 12-months ended April
16 30, 2009 exceed the normal HDD we developed based on data through December 31, 2008, my
17 update represents a slight increase in the normal HDD levels I use to normalize the Company's sales
18 and revenues for weather.

19 **Q. DID YOU UPDATE THE CUSTOMER USE CHARACTERISTICS YOU USE IN YOUR**
20 **WEATHER ADJUSTMENT?**

21 **A.** Yes, I did. Based on the updated information, customer use (Ccf per HDD) for most classes does not
22 significantly change.

23 **Q. HOW DOES YOUR UPDATED WEATHER NORMALIZATION ADJUSTMENT**
24 **COMPARE WITH THAT YOU DEVELOPED BASED ON THE YEAR ENDED DECEMBER**
25 **31, 2008?**

26 **A.** For the update, my weather adjustment amounts to a reduction of 22.3 million Ccf. This adjustment is
27 33.9 million Ccf less than the adjustment I calculated for the 12 months ended December 31, 2008.
28 Therefore, of the 54.1 million Ccf difference from book deliveries, 33.9 million Ccf represents
29 differences due to the colder conditions in 2008 versus the 12 months ended April 30, 2009.

1 **Q. PLEASE EXPLAIN THE UPDATE TO THE COMPANY'S CUSTOMER ANNUALIZATION**
2 **ADJUSTMENT.**

3 A. The update to this adjustment decreases test year margins recognizing the fact that the number of bills
4 in April 2009 are 2,616 less than in April 2008. This reduction in the year-to- year numbers of
5 customers results in an annualization adjustment reducing revenues by about \$480,000.

6 **Q. WHAT IS THE RESULTING UPDATED TEST PERIOD REVENUES?**

7 A. As I show in Update Schedule LWL-7, I find normalized and annualized margin to amount to \$182.1
8 million.

9 **Q. MR. LOOS, DOES THIS CONCLUDE YOUR UPDATE TESTIMONY?**

10 A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri Gas Energy's
Tariff Sheets Designed to Increase Rates
for Gas Service in the Company's Missouri
Service Area.

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Case No. GR-2009-0355

AFFIDAVIT OF LARRY W. LOOS

STATE OF ARIZONA)

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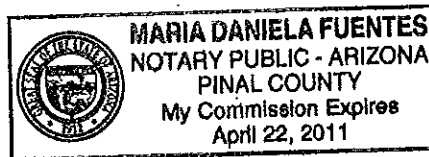
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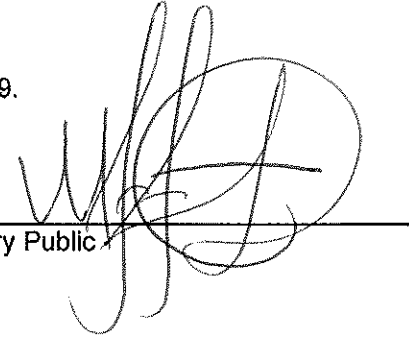
COUNTY OF PINAL)

Larry W. Loos, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Updated Direct Testimony in question and answer form, to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.


LARRY W. LOOS

Subscribed and sworn to before me this 18th day of June 2009.




Notary Public

My Commission Expires: April 22, 2011

Missouri Gas Energy
Per Books Bills, Deliveries, and Margin Revenues - 12 Months Ended 4/30/09

	[A]	[B]	[C]	[D]
Line No.	Description	Number of Bills	Deliveries Ccf	Margin Revenues \$
1	Residential	5,240,686	365,545,351	\$130,014,950
2	Small General Service			
3	Sales	731,638	141,949,565	\$36,763,939
4	Transportation	8,596	9,182,159	\$1,687,843
5	Total SGS	740,234	151,131,724	\$38,451,782
6	Large General Service			
7	Sales	3,223	12,654,199	\$1,978,619
8	Transportation	383	1,354,983	\$228,076
9	Total LGS	3,606	14,009,182	\$2,206,695
10	Large Volume			
11	Sales	132	2,776,830	\$254,240
12	Transportation	5,821	246,089,830	\$12,685,081
13	Total LVS	5,953	248,866,660	\$12,939,321
14	Total 2009 Test Year Per Books	5,990,479	779,552,917	\$183,612,748
15	Recap:			
16	Sales	5,975,679	522,925,945	\$169,011,748
17	Transportation	14,800	256,626,972	\$14,601,000
18	Total	5,990,479	779,552,917	\$183,612,748

Updated through April 30, 2009		[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
Line No.	Description/Year	Actual HDD	Predicted by Hinge			Actual less Predicted - Complete Data Set			Actual less Predicted - Data Set to Date			Hinge Factor
			Complete Data Set	Data Set to Date		No Offset	One Year Offset	Two Year Offset	No Offset	One Year Data Lag	Two Year Data Lag	
				Predicted	Hinge Slope							
						[B] - [C]	[B (Prior Year)] - [C]	[B (2nd Prior Year)] - [C]	[B] - [D]	[B] - [D (Prior Year)]	[B] - [D (2nd Prior Year)]	
1	Data Set	1952 - 2009	1952 - 2009	1952 - To Date	1952 - To Date	1952 - 2009	1952 - To Date	1952 - To Date	1952 - To Date	1952 - To Date(-1)	1952 - To Date(-2)	
2	2008-09 Hinge Slope - HDD/yr		(8.14)	12.88								
3	Correlation of Residuals (g)					10.95%						
4	Correlation Coefficient		20.93%	64.50%								
5	OCN (years)		20									
6	Entire Data Set											
7	Years	58	58	58		58	57	56	58	57	56	
8	Mean	5,143.43	5,143.43	5,228.13		(0.00)	1.07	(0.75)	(84.69)	(108.69)	(123.45)	
9	Standard Deviation	448.43	93.88	288.24		438.49	442.40	444.29	378.53	524.91	620.30	
10	Actual Exceeds Predicted											
11	Number of Years %					50%	49%	48%	38%	39%	45%	
12	Average					(0.00)	1.07	(0.75)	(84.69)	(106.69)	(123.45)	
13	Standard Deviation					438.49	442.40	444.29	378.53	524.91	620.30	
14	Most Recent 10 Years											
15	Actual Exceeds Predicted											
16	Number of Years %					40%	30%	20%	40%	40%	40%	
17	Average	4,867.60	4,986.80	5,022.04		(119.00)	(185.00)	(223.90)	(154.24)	(173.85)	(206.98)	
18	Standard Deviation	468.72	24.65	85.44		473.01	472.80	432.00	458.69	514.75	513.95	
19	Most Recent 25 Years											
20	Actual Exceeds Predicted											
21	Number of Years %					48%	48%	48%	32%	32%	32%	
22	Average	5,028.88	5,047.85	5,228.57		(17.97)	18.35	12.55	(196.69)	(239.30)	(280.73)	
23	Standard Deviation	436.64	59.91	219.06		425.66	463.33	457.21	408.82	476.60	494.90	
24	50 - Years											
25	Actual Exceeds Predicted											
26	Number of Years %					52%	50%	50%	40%	40%	44%	
27	Average	5,163.32	5,130.07	5,258.97		33.25	29.37	30.57	(95.65)	(112.86)	(130.81)	
28	Standard Deviation	465.01	84.50	294.58		448.03	449.79	447.96	393.71	542.70	638.34	
29	Forecast Test YE April 30, 2011		4,934	4,934								37.0
30	Historical Test YE April 30, 2010		4,942	4,942								36.0
31	2009	5,166	4,850	4,950	(8.14)	216	380	(170)	216	238	280	35.0
32	2008	5,330	4,858	4,837	(8.88)	372	(178)	(752)	393	433	419	34.0
33	2007	4,780	4,966	4,907	(10.32)	(186)	(760)	(358)	(127)	(140)	(223)	33.0
34	2006	4,206	4,975	4,930	(9.83)	(769)	(367)	(28)	(724)	(804)	(853)	32.0
35	2005	4,608	4,983	5,017	(8.85)	(375)	(36)	266	(409)	(456)	(471)	31.0
36	2004	4,947	4,991	5,069	(5.06)	(44)	258	(522)	(122)	(136)	(118)	30.0
37	2003	5,249	4,999	5,088	(4.49)	250	(530)	608	161	181	101	29.0
38	2002	4,469	5,007	5,073	(5.30)	(538)	600	(691)	(604)	(681)	(618)	28.0
39	2001	5,607	5,015	5,152	(2.07)	592	(699)	595	455	515	403	27.0
40	2000	4,316	5,023	5,097	(4.68)	(707)	(517)	(82)	(781)	(888)	(992)	26.0
41	1999	4,506	5,032	5,204	0.16	(526)	(91)	594	(698)	(797)	(853)	25.0
42	1998	4,941	5,040	5,288	4.83	(99)	586	720	(357)	(411)	(385)	24.0
43	1997	5,626	5,048	5,344	7.44	578	712	(276)	282	326	406	23.0
44	1996	5,760	5,056	5,295	5.20	704	(284)	376	485	541	460	22.0
45	1995	4,772	5,064	5,218	1.16	(292)	368	617	(446)	(523)	(495)	21.0
46	1994	5,432	5,072	5,289	5.42	360	609	(365)	143	169	255	20.0
47	1993	5,681	5,080	5,259	3.92	601	(373)	(208)	422	503	400	19.0
48	1992	4,707	5,089	5,179	(1.04)	(382)	(217)	129	(472)	(569)	(691)	18.0
49	1991	4,872	5,097	5,271	5.18	(225)	121	(160)	(399)	(485)	(517)	17.0
50	1990	5,218	5,105	5,346	11.09	113	(168)	43	(128)	(158)	(273)	16.0
51	1989	4,937	5,113	5,363	13.26	(176)	35	(377)	(426)	(533)	(621)	15.0
52	1988	5,148	5,121	5,448	21.51	27	(385)	166	(300)	(382)	(629)	14.0
53	1987	4,736	5,129	5,501	28.27	(393)	158	317	(765)	(992)	(1,133)	13.0
54	1986	5,287	5,137	5,680	48.56	150	309	937	(393)	(521)	(643)	12.0
55	1985	5,446	5,148	5,747	61.02	300	928	39	(301)	(411)	(516)	11.0
56	1984	6,074	5,154	5,784	72.65	920	31	638	290	409	184	10.0
57	1983	5,185	5,162	5,607	58.70	23	630	(306)	(422)	(620)	(576)	9.0
58	1982	5,792	5,170	5,721	84.78	622	(314)	282	71	111	(476)	8.0
59	1981	4,858	5,178	5,602	78.88	(322)	274	920	(746)	(1,247)	(1,745)	7.0
60	1980	5,452	5,166	5,937	165.47	266	912	809	(485)	(898)	(900)	6.0
61	1979	6,098	5,194	6,099	250.68	904	801	549	(1)	(3)	352	5.0
62	1978	5,995	5,203	5,850	251.10	792	540	(578)	145	410	2,352	4.0
63	1977	5,743	5,211	5,424	161.16	632	(587)	301	319	1,610	628	3.0
64	1976	4,624	5,219	4,624	(490.71)	(595)	293	(287)	-	(491)	(473)	2.0
65	1975	5,512	5,227	5,115		285	(295)	105	397	415	407	1.0
66	1974	4,932	5,227	5,097		(295)	105	(363)	(165)	(173)	(162)	1.0
67	1973	5,332	5,227	5,105		105	(363)	(191)	227	238	226	1.0
68	1972	4,864	5,227	5,094		(363)	(191)	76	(230)	(242)	(245)	1.0
69	1971	5,036	5,227	5,106		(191)	76	386	(70)	(73)	(63)	1.0
70	1970	5,303	5,227	5,109		76	386	(24)	194	204	235	1.0
71	1969	5,613	5,227	5,099		386	(24)	(513)	514	545	553	1.0
72	1968	5,203	5,227	5,068		(24)	(513)	(679)	135	143	120	1.0
73	1967	4,714	5,227	5,060		(513)	(679)	31	(346)	(369)	(407)	1.0
74	1966	4,548	5,227	5,083		(679)	31	(520)	(535)	(573)	(563)	1.0
75	1965	5,258	5,227	5,121		31	(520)	(121)	137	147	114	1.0
76	1964	4,707	5,227	5,111		(520)	(121)	543	(404)	(437)	(441)	1.0
77	1963	5,106	5,227	5,144		(121)	543	(198)	(38)	(42)	21	1.0
78	1962	5,770	5,227	5,146		543	(198)	446	622	685	678	1.0
79	1961	5,029	5,227	5,086		(198)	446	(255)	(67)	(63)	10	1.0
80	1960	5,673	5,227	5,092		446	(255)	163	581	654	647	1.0
81	1959	4,972	5,227	5,019		(255)	163	(351)	(47)	(54)	7	1.0
82	1958	5,390	5,227	5,026		163	(351)	149	364	425	407	1.0
83	1957	4,876	5,227	4,965		(351)	149	(486)	(69)	(107)	(9)	1.0
84	1956	5,376	5,227	4,983		149	(486)	(717)	393	491	443	1.0
85	1955	4,741	5,227	4,885		(486)	(717)	(267)	(144)	(192)	(403)	1.0
86	1954	4,510	5,227	4,933		(717)	(267)	101	(423)	(634)	(816)	1.0
87	1953	4,960	5,227	5,144		(267)	101	-	(184)	(368)		1.0
88	1952	5,328	5,227	5,328		101	-	-	-	-		1.0

[A]		[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
Line No.	Description/Year	Actual HDD	Predicted by Hinge		Actual less Predicted - Complete Data Set			Actual less Predicted - Data Set to Date			Hinge Factor	
			Complete Data Set	Data Set to Date	No Offset	One Year Offset	Two Year Offset	No Offset	One Year Data Lag	Two Year Data Lag		
												Predicted
						[B] - [C]	[B (Prior Year)] - [C]	[B (2nd Prior Year)] - [C]	[B] - [D]	[B] - [D (Prior Year)]	[B] - [D (2nd Prior Year)]	
1	Data Set	1952 - 2009	1952 - 2009	1952 - To Date	1952 - To Date	1952 - 2009	1952 - To Date	1952 - To Date	1952 - To Date	1952 - To Date(-1)	1952 - To Date(-2)	
2	2008-09 Hinge Slope - HDD/yr		(12.24)	9.38								
3	Correlation of Residuals (g)					-5.77%						
4	Correlation Coefficient		37.81%	68.74%								
5	OCN (years)		11									
6	Entire Data Set											
7	Years (Observations)	58	58	58		58	57	56	58	57	56	
8	Mean	4,180.53	4,180.53	4,216.79		0.00	3.40	8.31	(36.25)	(59.19)	(77.72)	
9	Standard Deviation	373.20	141.11	241.67		345.49	348.51	352.17	302.89	407.39	462.11	
10	Actual Exceeds Predicted											
11	Number of Years %					53%	54%	55%	40%	40%	45%	
12	Average					0.00	3.40	8.31	(36.25)	(59.19)	(77.72)	
13	Standard Deviation					345.49	348.51	352.17	302.89	407.39	462.11	
14	Most Recent 10 Years											
15	Actual Exceeds Predicted											
16	Number of Years %					50%	40%	40%	50%	50%	50%	
17	Average	3,910.70	3,945.10	3,946.11		(34.40)	(81.90)	(74.60)	(35.41)	(40.26)	(53.94)	
18	Standard Deviation	401.38	37.05	60.12		404.57	406.61	403.84	382.93	431.58	415.33	
19	Most Recent 25 Years											
20	Actual Exceeds Predicted											
21	Number of Years %					56%	56%	56%	36%	36%	40%	
22	Average	4,022.68	4,036.87	4,102.45		(14.19)	6.97	7.65	(79.77)	(98.36)	(116.60)	
23	Standard Deviation	335.22	90.05	156.46		321.33	331.11	331.13	305.22	355.42	351.67	
24	50 - Years											
25	Actual Exceeds Predicted											
26	Number of Years %					56%	56%	58%	40%	40%	44%	
27	Average	4,187.48	4,160.45	4,231.76		27.03	27.81	38.35	(44.28)	(65.38)	(87.15)	
28	Standard Deviation	387.24	142.05	254.20		348.91	349.51	351.06	312.16	416.46	469.95	
29	Forecast Test YE April 30,											
30	2011		3,866	3,866								37.0
31	2010		3,878	3,878								36.0
32	Historical Test YE April 30,											
33	2009	4,112	3,890	3,890	(12.24)	222	145	33	222	244	261	35.0
34	2008	4,035	3,902	3,881	(13.00)	133	21	(368)	154	170	175	34.0
35	2007	3,923	3,915	3,878	(13.56)	8	(379)	(219)	45	50	9	33.0
36	2006	3,536	3,827	3,887	(13.74)	(391)	(231)	(136)	(351)	(390)	(419)	32.0
37	2005	3,696	3,839	3,938	(12.29)	(243)	(148)	(242)	(270)	(270)	(293)	31.0
38	2004	3,791	3,951	3,977	(11.24)	(160)	349	(360)	(186)	(208)	(171)	30.0
39	2003	4,300	3,963	4,009	(10.37)	337	(372)	767	291	326	274	29.0
40	2002	3,591	3,976	3,986	(11.82)	(385)	754	(583)	(395)	(445)	(351)	28.0
41	2001	4,730	3,988	4,046	(9.71)	742	(595)	(351)	684	775	692	27.0
42	2000	3,393	4,000	3,969	(13.64)	(607)	(363)	108	(576)	(655)	(718)	26.0
43	1999	3,637	4,012	4,058	(10.07)	(375)	96	102	(421)	(481)	(484)	25.0
44	1998	4,108	4,025	4,125	(7.25)	83	89	353	(17)	(20)	(23)	24.0
45	1997	4,114	4,037	4,135	(7.12)	77	341	(340)	(21)	(24)	16	23.0
46	1996	4,378	4,049	4,145	(6.95)	329	(352)	351	233	271	195	22.0
47	1995	3,697	4,061	4,116	(8.98)	(364)	339	433	(419)	(491)	(452)	21.0
48	1994	4,400	4,074	4,193	(4.97)	326	420	(273)	207	244	312	20.0
49	1993	4,494	4,066	4,163	(7.15)	408	(285)	(252)	331	395	327	19.0
50	1992	3,801	4,098	4,110	(11.04)	(297)	(264)	80	(309)	(373)	(453)	18.0
51	1991	3,834	4,110	4,181	(8.97)	(276)	68	60	(347)	(422)	(442)	17.0
52	1990	4,178	4,123	4,258	(1.83)	55	47	274	(80)	(98)	(127)	16.0
53	1989	4,170	4,135	4,277	(0.48)	35	262	2	(107)	(134)	(106)	15.0
54	1988	4,387	4,147	4,302	1.59	250	(10)	(282)	95	121	76	14.0
55	1987	4,137	4,159	4,277	(0.55)	(22)	(294)	91	(140)	(181)	(342)	13.0
56	1986	3,865	4,171	4,315	3.15	(306)	79	470	(450)	(597)	(675)	12.0
57	1985	4,250	4,184	4,445	17.41	66	457	(132)	(195)	(265)	(196)	11.0
58	1984	4,641	4,198	4,490	24.93	445	(144)	368	151	212	21	10.0
59	1983	4,052	4,208	4,411	17.68	(156)	296	(233)	(359)	(526)	(551)	9.0
60	1982	4,504	4,220	4,540	39.89	284	(245)	18	(36)	(56)	(483)	8.0
61	1981	3,975	4,233	4,518	42.88	(258)	3	646	(543)	(906)	(1,481)	7.0
62	1980	4,236	4,245	4,776	105.85	(9)	634	654	(540)	(999)	(1,226)	6.0
63	1979	4,878	4,257	5,034	200.64	622	642	817	(155)	(336)	(505)	5.0
64	1978	4,899	4,269	4,968	248.97	630	805	(293)	(69)	(195)	(323)	4.0
65	1977	5,074	4,282	4,805	289.83	792	(306)	307	269	1,088	838	3.0
66	1976	3,976	4,294	3,976		(318)	295	(415)	-	(260)	(245)	2.0
67	1975	4,589	4,306	4,236		283	(427)	223	353	368	353	1.0
68	1974	3,878	4,306	4,221		(427)	223	(659)	(342)	(357)	(343)	1.0
69	1973	4,528	4,306	4,236		223	(659)	(96)	283	307	278	1.0
70	1972	3,647	4,306	4,222		(559)	(96)	400	(575)	(604)	(606)	1.0
71	1971	4,210	4,306	4,251		(96)	400	304	(41)	(43)	(18)	1.0
72	1970	4,706	4,306	4,253		400	304	176	453	478	500	1.0
73	1969	4,610	4,306	4,228		304	176	(346)	382	404	422	1.0
74	1968	4,482	4,306	4,206		176	(346)	(466)	276	294	278	1.0
75	1967	3,960	4,306	4,189		(346)	(466)	2	(229)	(244)	(270)	1.0
76	1966	3,840	4,306	4,204		(466)	2	50	(354)	(390)	(384)	1.0
77	1965	4,308	4,306	4,230		2	60	(180)	78	84	95	1.0
78	1964	4,356	4,306	4,224		60	(180)	285	132	143	135	1.0
79	1963	4,126	4,306	4,213		(180)	285	(199)	(87)	(95)	(58)	1.0
80	1962	4,591	4,306	4,221		285	(199)	325	370	408	399	1.0
81	1961	4,107	4,306	4,184		(199)	325	(155)	(77)	(85)	(30)	1.0
82	1960	4,631	4,306	4,182		325	(155)	256	439	494	496	1.0
83	1959	4,151	4,306	4,137		(155)	256	(335)	14	16	87	1.0
84	1958	4,562	4,306	4,135		256	(335)	92	427	498	479	1.0
85	1957	3,971	4,306	4,064		(335)	92	(355)	(93)	(112)	(33)	1.0
86	1956	4,388	4,306	4,083		92	(355)	(620)	315	394	377	1.0
87	1955	3,951	4,306	4,004		(355)	(620)	(281)	(53)	(70)	(238)	1.0
88	1954	3,866	4,306	4,021		(620)	(281)	47	(335)	(503)	(567)	1.0
89	1953	4,025	4,306	4,189		(281)	47	-	(164)	(326)	-	1.0
90	1952	4,353	4,306	4,353		47	-	-	-	-	-	1.0

Missouri Gas Energy
Monthly Normal Degree Days
Hinge-Fit for TY End April 30, 2010

Update Schedule LWL 2
Sheet 7

[A]		[B]	[C]
Line No.	Month	MCI	Joplin
1	May	100	59
2	June	7	3
3	July	0	0
4	August	1	1
5	September	56	36
6	October	285	205
7	November	628	479
8	December	1,006	831
9	January	1,056	873
10	February	855	678
11	March	607	469
12	April	341	244
13	Total	4,942	3,878

Line No.	(A) Description	(B) Normal	(C) 2006-2009	(D) Test Year Ended April 30,		(F) 2009
				2007-2009	2008-2009	
1	Residential Class					
2	Sales District - Kansas City					
3	Weather Station - MCI					
4	Constant		9.379	8.758	7.896	7.665
5	Current Month's HDD		0.062	0.059	0.061	0.062
6	Previous Month's HDD		0.082	0.085	0.083	0.083
7	Trend		-	-	-	-
8	Adjusted R Squared		0.980	0.981	0.981	0.977
9	Standard Error of Estimate		7.898	8.109	8.495	9.034
10	F		1,167.865	906.098	584.573	237.431
11	Predicted Normal Use/Customer		821.54	815.68	806.68	808.14
12	Average HDD	4,942	4,871	5,092	5,248	5,166
13	Time Period Used		XXXXX			
14	Sales District - Joplin					
15	Weather Station - Joplin					
16	Constant		9.059	9.055	8.539	9.186
17	Current Month's HDD		0.070	0.066	0.070	0.074
18	Previous Month's HDD		0.080	0.085	0.083	0.076
19	Trend		-	-	-	-
20	Adjusted R Squared		0.982	0.986	0.988	0.985
21	Standard Error of Estimate		6.328	5.825	6.142	6.283
22	F		1,318.105	1,234.287	803.204	363.660
23	Predicted Normal Use/Customer		688.55	695.43	696.68	691.24
24	Average HDD	3,878	3,902	4,023	4,074	4,112
25	Time Period Used			XXXXX		
26	Sales District - St Joseph					
27	Weather Station - MCI					
28	Constant		9.929	9.149	7.673	7.797
29	Current Month's HDD		0.059	0.057	0.061	0.063
30	Previous Month's HDD		0.091	0.094	0.091	0.088
31	Trend		-	-	-	-
32	Adjusted R Squared		0.981	0.982	0.980	0.978
33	Standard Error of Estimate		8.107	8.393	9.176	9.244
34	F		1,219.364	932.261	557.136	247.716
35	Predicted Normal Use/Customer		861.80	854.65	842.34	841.86
36	Average HDD	4,942	4,871	5,092	5,248	5,166
37	Time Period Used		XXXXX			
38	Small General Service Class					
39	Sales District - Kansas City					
40	Weather Station - MCI					
41	Constant		40.883	40.057	39.382	40.169
42	Current Month's HDD		0.146	0.139	0.145	0.156
43	Previous Month's HDD		0.226	0.234	0.229	0.223
44	Trend		-	-	-	-
45	Adjusted R Squared		0.979	0.979	0.977	0.974
46	Standard Error of Estimate		21.263	22.362	24.426	25.136
47	F		1,086.730	807.276	479.768	210.693
48	Predicted Normal Use/Customer		2,329.21	2,326.96	2,324.92	2,358.17
49	Average HDD	4,942	4,871	5,092	5,248	5,166
50	Time Period Used		XXXXX			
51	Sales District - Joplin					
52	Weather Station - Joplin					
53	Constant		45.425	45.313	44.094	45.899
54	Current Month's HDD		0.163	0.154	0.166	0.175
55	Previous Month's HDD		0.220	0.234	0.229	0.208
56	Trend		-	-	-	-
57	Adjusted R Squared		0.973	0.976	0.975	0.979
58	Standard Error of Estimate		20.032	19.928	21.281	19.070
59	F		861.398	720.164	444.051	258.774
60	Predicted Normal Use/Customer		2,027.29	2,048.70	2,058.60	2,037.94
61	Average HDD	3,878	3,902	4,023	4,074	4,112
62	Time Period Used					XXXXX
63	Sales District - St Joseph					
64	Weather Station - MCI					
65	Constant		36.514	35.887	33.401	32.344
66	Current Month's HDD		0.201	0.193	0.209	0.220
67	Previous Month's HDD		0.258	0.271	0.262	0.258
68	Trend		-	-	-	-
69	Adjusted R Squared		0.973	0.973	0.970	0.971
70	Standard Error of Estimate		29.885	31.553	34.866	33.809
71	F		833.198	621.956	370.489	183.682
72	Predicted Normal Use/Customer		2,704.82	2,721.61	2,728.36	2,747.19
73	Average HDD	4,942	4,871	5,092	5,248	5,166
74	Time Period Used		XXXXX			

Line No.	[A] Description	[B] Normal	[C] 2005-2008	[D] 2006-2008	[E] 2007-2008	[F] 2008
75	Large General Service Class					
76	Sales District - Kansas City					
77	Weather Station - MCI					
78	Constant		1,395.770	1,253.547	928.296	910.155
79	Current Month's HDD		3.177	3.377	3.395	3.503
80	Previous Month's HDD		3.684	3.090	2.982	2.842
81	Trend		(18.643)	(14.492)	-	-
82	Adjusted R Squared		0.955	0.988	0.989	0.985
83	Standard Error of Estimate		565.691	287.363	288.675	324.042
84	F		331.772	938.935	989.972	353.469
85	Predicted Normal Use/Customer		41,202.16	41,698.31	42,652.54	42,278.46
86	Average HDD	4,942	4,871	5,092	5,248	5,166
87	Time Period Used				XXXXX	
88	Sales District - Joplin					
89	Weather Station - Joplin					
90	Constant		5,302.556	5,905.523	6,045.439	2,571.979
91	Current Month's HDD		5.139	5.053	6.305	3.875
92	Previous Month's HDD		4.793	4.997	4.428	4.686
93	Trend		(53.843)	(111.012)	(227.570)	-
94	Adjusted R Squared		0.852	0.883	0.921	0.965
95	Standard Error of Estimate		1,267.883	1,152.290	974.099	552.503
96	F		91.223	89.038	90.318	153.660
97	Predicted Normal Use/Customer		74,686.36	69,206.26	63,646.66	64,062.53
98	Average HDD	3,878	3,902	4,023	4,074	4,112
99	Time Period Used					XXXXX
100	Sales District - St Joseph					
101	Weather Station - MCI					
102	Constant		1,040.822	995.142	897.447	847.772
103	Current Month's HDD		1.693	1.369	1.616	1.594
104	Previous Month's HDD		5.639	6.070	6.919	6.274
105	Trend		-	-	-	-
106	Adjusted R Squared		0.974	0.975	0.971	0.977
107	Standard Error of Estimate		472.438	489.289	553.515	496.789
108	F		878.314	691.690	387.263	238.929
109	Predicted Normal Use/Customer		48,726.76	48,704.21	48,008.26	49,055.40
110	Average HDD	4,942	4,871	5,092	5,248	5,166
111	Time Period Used		XXXXX			
112	Large Volume Class					
113	Sales District - Kansas City					
114	Weather Station - MCI					
115	Constant		28,338.706	27,831.078	25,261.205	24,896.468
116	Current Month's HDD		27.142	28.560	25.304	29.627
117	Previous Month's HDD		-	-	-	(2.917)
118	Trend		(143.464)	(223.348)	(125.574)	(368.403)
119	Adjusted R Squared		0.866	0.862	0.980	0.997
120	Standard Error of Estimate		4,226.835	4,658.316	1,538.017	608.907
121	F		152.345	110.002	571.721	1,165.816
122	Predicted Normal Use/Customer		401,032.74	393,373.85	400,311.58	401,530.64
123	Average HDD	4,942	4,871	5,092	5,248	5,166
124	Time Period Used					XXXXX
125	Sales District - Joplin					
126	Weather Station - Joplin					
127	Constant		58,907.042	59,160.423	62,348.817	58,522.399
128	Current Month's HDD		15.487	14.420	16.737	11.050
129	Previous Month's HDD		-	-	-	-
130	Trend		-	-	(288.448)	-
131	Adjusted R Squared		0.778	0.761	0.796	0.754
132	Standard Error of Estimate		2,769.191	2,772.279	2,588.647	2,234.654
133	F		185.386	112.618	45.949	34.645
134	Predicted Normal Use/Customer		766,941.28	765,843.78	745,173.79	745,119.21
135	Average HDD	3,878	3,902	4,023	4,074	4,112
136	Time Period Used					XXXXX
137	Sales District - St Joseph					
138	Weather Station - MCI					
139	Constant		38,748.220	50,073.821	63,259.381	52,927.768
140	Current Month's HDD		29.758	34.636	41.468	-
141	Previous Month's HDD		-	-	-	12.726
142	Trend		373.183	-	(1,142.052)	-
143	Adjusted R Squared		0.542	0.654	0.635	0.668
144	Standard Error of Estimate		12,953.949	12,951.587	12,755.711	3,761.570
145	F		28.885	44.502	20.968	23.139
146	Predicted Normal Use/Customer		802,367.80	771,664.35	710,511.62	698,023.07
147	Average HDD	4,942	4,871	5,092	5,248	5,166
148	Time Period Used					XXXXX

Line No.	Rate Class	Sales District - Weather Station	2008 Month	HDD		HDD		Adjustment Ccf/cust.	2009 TY # of bills	Throughput Adjustment Ccf [H]x[I]
				Current Month	Normal	Previous Month	Normal			
				Actual	HDD	Actual	HDD			
1	RES	Kansas City - MCI			0.082		0.082			
2			May	109	100	400	341	(5.39)	346,989	(1,869,035)
3			June	0	7	109	100	(0.33)	343,184	(112,226)
4			July	0	0	0	7	0.58	340,294	197,099
5			August	0	1	0	0	0.06	338,850	20,926
6			September	55	56	0	1	0.15	339,034	50,418
7			October	306	285	55	56	(1.21)	341,593	(412,566)
8			November	651	628	306	285	(3.18)	346,442	(1,102,409)
9			December	1,120	1,006	651	628	(8.94)	351,094	(3,138,725)
10			January	1,154	1,056	1,120	1,006	(15.36)	353,112	(5,425,122)
11			February	785	855	1,154	1,056	(3.64)	352,868	(1,285,230)
12			March	609	607	785	855	5.63	352,159	1,882,795
13			April	377	341	609	607	(2.38)	350,918	(836,450)
14			Total	5,166	4,942	5,189	4,942		4,156,537	(11,930,523)
15	RES	Joplin - Joplin			0.086		0.085			
16			May	68	59	309	244	(6.08)	65,574	(398,533)
17			June	0	3	68	59	(0.51)	64,709	(33,323)
18			July	0	0	0	3	0.27	64,306	17,499
19			August	0	1	0	0	0.05	64,159	3,433
20			September	21	36	0	1	1.05	64,301	67,547
21			October	211	205	21	36	0.84	64,814	54,443
22			November	547	479	211	205	(5.08)	66,195	(335,989)
23			December	878	831	547	479	(8.95)	67,248	(601,545)
24			January	1,014	873	878	831	(13.36)	67,461	(901,475)
25			February	613	678	1,014	873	(7.62)	67,497	(514,414)
26			March	462	469	613	678	5.99	67,187	402,377
27			April	298	244	462	469	(2.98)	66,627	(198,481)
28			Total	4,112	3,878	4,123	3,878		790,078	(2,438,461)
29	RES	St Joseph - MCI			0.059		0.091			
30			May	109	100	400	341	(5.90)	24,560	(144,856)
31			June	0	7	109	100	(0.43)	24,246	(10,327)
32			July	0	0	0	7	0.64	24,090	15,456
33			August	0	1	0	0	0.06	23,963	1,477
34			September	55	56	0	1	0.15	24,055	3,670
35			October	306	285	55	56	(1.15)	24,204	(27,773)
36			November	651	628	306	285	(3.32)	24,544	(81,591)
37			December	1,120	1,006	651	628	(8.89)	24,945	(221,877)
38			January	1,154	1,056	1,120	1,006	(16.18)	25,103	(406,154)
39			February	785	855	1,154	1,056	(4.68)	24,969	(116,873)
40			March	609	607	785	855	6.27	24,739	155,148
41			April	377	341	609	607	(2.32)	24,653	(57,262)
42			Total	5,166	4,942	5,189	4,942		294,071	(890,962)
43	SGS	Kansas City - MCI			0.146		0.226			
44			May	109	100	400	341	(14.64)	47,004	(687,908)
45			June	0	7	109	100	(1.07)	45,994	(48,995)
46			July	0	0	0	7	1.59	45,276	72,123
47			August	0	1	0	0	0.15	44,703	6,801
48			September	55	56	0	1	0.38	44,613	16,834
49			October	306	285	55	56	(2.83)	44,829	(126,668)
50			November	651	628	306	285	(8.23)	45,909	(377,779)
51			December	1,120	1,006	651	628	(21.96)	47,494	(1,042,971)
52			January	1,154	1,056	1,120	1,006	(40.07)	48,279	(1,934,405)
53			February	785	855	1,154	1,056	(11.70)	48,100	(562,778)
54			March	609	607	785	855	15.57	47,637	741,928
55			April	377	341	609	607	(5.73)	47,168	(270,174)
56			Total	5,166	4,942	5,189	4,942		557,006	(4,213,990)
57	SGS	Joplin - Joplin			0.175		0.208			
58			May	68	59	309	244	(15.01)	11,858	(178,022)
59			June	0	3	68	59	(1.22)	11,665	(14,277)
60			July	0	0	0	3	0.67	11,502	7,883
61			August	0	1	0	0	0.14	11,403	1,603
62			September	21	36	0	1	2.76	11,374	31,394
63			October	211	205	21	36	1.98	11,442	22,679
64			November	547	479	211	205	(13.29)	11,827	(157,224)
65			December	878	831	547	479	(22.53)	12,223	(275,335)
66			January	1,014	873	878	831	(34.51)	12,348	(426,179)
67			February	613	678	1,014	873	(17.89)	12,218	(218,588)
68			March	462	469	613	678	14.78	12,069	178,347
69			April	298	244	462	469	(7.97)	11,856	(94,525)
70			Total	4,112	3,878	4,123	3,878		141,785	(1,122,447)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	Rate Class	Sales District - Weather Station	2008 Month	HDD		HDD		Adjustment	2009 TY # of bills	Throughput Adjustment
				Current Month	Previous Month	Current Month	Previous Month			
				Actual	Normal	Actual	Normal	Ccf/cust.		
				HDD	HDD	HDD	HDD			Ccf [H]x[I]
71	SGS	St Joseph - MCI			0.201		0.258			
72			May	109	100	400	341	(17.02)	3,389	(57,674)
73			June	0	7	109	100	(0.98)	3,390	(3,321)
74			July	0	0	0	7	1.82	3,356	6,122
75			August	0	1	0	0	0.20	3,327	665
76			September	55	56	0	1	0.48	3,302	1,578
77			October	306	285	55	56	(3.95)	3,310	(13,089)
78			November	651	628	306	285	(10.18)	3,372	(34,328)
79			December	1,120	1,006	651	628	(28.95)	3,449	(99,856)
80			January	1,154	1,056	1,120	1,006	(49.05)	3,448	(169,124)
81			February	785	855	1,154	1,056	(10.96)	3,407	(37,339)
82			March	609	607	785	855	17.70	3,384	59,913
83			April	377	341	609	607	(7.76)	3,363	(26,091)
84			Total	5,166	4,942	5,189	4,942		40,497	(372,543)
85	LGS	Kansas City - MCI			3,395		2,982			
86			May	109	100	400	341	(206.89)	242	(50,066)
87			June	0	7	109	100	(3.94)	244	(960)
88			July	0	0	0	7	21.31	244	5,199
89			August	0	1	0	0	3.14	245	768
90			September	55	56	0	1	7.02	245	1,719
91			October	306	285	55	56	(68.64)	243	(16,680)
92			November	651	628	306	285	(142.57)	244	(34,786)
93			December	1,120	1,006	651	628	(457.06)	245	(111,979)
94			January	1,154	1,056	1,120	1,006	(671.91)	241	(161,931)
95			February	785	855	1,154	1,056	(51.85)	244	(12,653)
96			March	609	607	785	855	202.76	242	49,067
97			April	377	341	609	607	(128.07)	242	(30,994)
98			Total	5,166	4,942	5,189	4,942		2,921	(363,296)
99	LGS	Joplin - Joplin			3,875		4,686			
100			May	68	59	309	244	(337.26)	32	(10,792)
101			June	0	3	68	59	(27.76)	32	(888)
102			July	0	0	0	3	15.03	31	466
103			August	0	1	0	0	3.11	31	96
104			September	21	36	0	1	61.09	31	1,894
105			October	211	205	21	36	45.04	31	1,396
106			November	547	479	211	205	(294.43)	30	(8,833)
107			December	878	831	547	479	(503.65)	31	(15,613)
108			January	1,014	873	878	831	(766.97)	31	(23,776)
109			February	613	678	1,014	873	(407.12)	31	(12,621)
110			March	462	469	613	678	332.06	31	10,294
111			April	298	244	462	469	(175.69)	29	(5,095)
112			Total	4,112	3,878	4,123	3,878		371	(63,472)
113	LGS	St Joseph - MCI			1,693		5,639			
114			May	109	100	400	341	(347.63)	27	(9,386)
115			June	0	7	109	100	(40.28)	27	(1,088)
116			July	0	0	0	7	39.47	26	1,026
117			August	0	1	0	0	2.29	26	59
118			September	55	56	0	1	6.70	26	174
119			October	306	285	55	56	(28.47)	26	(740)
120			November	651	628	306	285	(160.12)	26	(4,163)
121			December	1,120	1,006	651	628	(324.16)	26	(8,428)
122			January	1,154	1,056	1,120	1,006	(809.64)	26	(21,051)
123			February	785	855	1,154	1,056	(430.83)	26	(11,202)
124			March	609	607	785	855	393.40	26	10,228
125			April	377	341	609	607	(72.62)	26	(1,888)
126			Total	5,166	4,942	5,189	4,942		314	(46,458)
127	LV	Kansas City - MCI			29,527		-2,917			
128			May	109	100	400	341	(206.89)	354	(73,238)
129			June	0	7	109	100	(3.94)	355	(1,397)
130			July	0	0	0	7	21.31	352	7,500
131			August	0	1	0	0	3.14	356	1,116
132			September	55	56	0	1	7.02	356	2,498
133			October	306	285	55	56	(68.64)	356	(24,436)
134			November	651	628	306	285	(142.57)	355	(50,611)
135			December	1,120	1,006	651	628	(457.06)	354	(161,798)
136			January	1,154	1,056	1,120	1,006	(671.91)	354	(237,857)
137			February	785	855	1,154	1,056	(51.85)	354	(18,357)
138			March	609	607	785	855	202.76	354	71,775
139			April	377	341	609	607	(128.07)	353	(45,210)
140			Total	5,166	4,942	5,189	4,942		4,253	(530,014)

Line No.	Rate Class	Sales District - Weather Station	2008 Month	HDD Current Month		HDD Previous Month		Adjustment Ccf/cust.	2009 TY # of bills	Throughput Adjustment Ccf [H]x[I]
				Actual	Normal	Actual	Normal			
				HDD	HDD	HDD	HDD			
141	LV	Joplin - Joplin			11,050		0,000			
142			May	68	59	309	244	(337.28)	100	(33,726)
143			June	0	3	68	59	(27.76)	100	(2,776)
144			July	0	0	0	3	15.03	100	1,503
145			August	0	1	0	0	3.11	100	311
146			September	21	36	0	1	61.09	101	6,170
147			October	211	205	21	36	45.04	101	4,549
148			November	547	479	211	205	(294.43)	101	(29,738)
149			December	878	831	547	479	(503.65)	101	(50,868)
150			January	1,014	873	878	831	(766.97)	101	(77,464)
151			February	613	678	1,014	873	(407.12)	101	(41,119)
152			March	462	469	613	678	332.06	101	33,538
153			April	298	244	462	469	(175.69)	101	(17,744)
154			Total	4,112	3,878	4,123	3,878		1,208	(207,365)
155	LV	St Joseph - MCI			0,000		12,726			
156			May	109	100	400	341	(347.63)	41	(14,253)
157			June	0	7	109	100	(40.28)	41	(1,652)
158			July	0	0	0	7	39.47	41	1,618
159			August	0	1	0	0	2.29	41	94
160			September	55	56	0	1	6.70	41	275
161			October	306	285	55	56	(28.47)	41	(1,167)
162			November	651	628	306	285	(160.12)	41	(6,565)
163			December	1,120	1,006	651	628	(324.16)	41	(13,291)
164			January	1,154	1,056	1,120	1,006	(809.64)	41	(33,195)
165			February	785	855	1,154	1,056	(430.83)	41	(17,664)
166			March	609	607	785	855	393.40	41	16,129
167			April	377	341	609	607	(72.62)	41	(2,978)
168			Total	5,166	4,942	5,189	4,942		492	(72,648)
169							RES	Summer	432,160	(3,668,862)
170								Winter	443,113	(11,591,084)
171							SGS	Summer	60,589	(1,353,281)
172								Winter	63,033	(4,355,719)
173							LGS	Summer	301	(115,780)
174								Winter	300	(357,446)
175							LVS	Summer	496	(192,943)
176								Winter	496	(617,084)
177							Total Adjustment			(22,252,179)

Missouri Gas Energy
Calculation of Weather Normalization Adjustment

Update Schedule LWL 4
Sheet 4

Line No.	Description	[A]		[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]	
		Per Books Deliveries		Adjustment to Deliveries		Margin Existing Rates		First Step		Balance		First Step		Balance		First Step		Balance		First Step	
		Total	Ccf	First Step	Ccf	Balance	Ccf	Total	Ccf	First Step	Ccf	Balance	Ccf	First Step	Ccf	Balance	Ccf	First Step	Ccf	Balance	Ccf
1	Residential																				
2	Summer	88,891,510		88,891,510				(3,668,862)		(3,668,862)											
3	Winter	276,653,841		276,653,841				(11,591,084)		(11,591,084)											
4	Total Residential	365,545,351		365,545,351		-		(15,259,946)		(15,259,946)											
5	Small General Service																				
6	Sales																				
7	Summer	39,420,013		26,785,190		12,634,823		(1,298,130)		(882,056)											
8	Winter	102,529,552		59,227,018		43,302,534		(4,226,324)		(2,441,370)											
9	Total Sales	141,949,565		86,012,208		55,937,357		(5,524,454)		(3,323,426)											
10	Transportation																				
11	Summer	1,963,933		1,137,554		826,379		(55,131)		(31,933)											
12	Winter	7,218,226		1,813,315		5,404,911		(129,395)		(32,506)											
13	Total Transportation	9,182,159		2,950,869		6,231,290		(184,526)		(64,439)											
14	Total Small General Service	151,131,724		88,963,077		62,168,647		(5,708,980)		(3,387,865)											
15	Large General Service																				
16	Sales																				
17	Summer	3,990,779		3,990,779				(107,731)		(107,731)											
18	Winter	8,663,420		8,663,420				(318,584)		(318,584)											
19	Total Sales	12,654,199		12,654,199		-		(426,314)		(426,314)											
20	Transportation																				
21	Summer	298,168		298,168				(8,049)		(8,049)											
22	Winter	1,056,815		1,056,815				(38,863)		(38,863)											
23	Total Transportation	1,354,983		1,354,983		-		(46,912)		(46,912)											
24	Total Large General Service	14,009,182		14,009,182		-		(473,226)		(473,226)											
25	Large Volume																				
26	Sales																				
27	Summer	968,490		763,050		205,440		(1,509)		(1,189)											
28	Winter	1,808,340		1,056,840		751,500		(8,926)		(5,217)											
29	Total Sales	2,776,830		1,819,890		956,940		(10,435)		(6,405)											
30	Transportation																				
31	Summer	122,882,240		38,836,160		84,046,080		(191,434)		(60,502)											
32	Winter	123,207,590		39,527,090		83,680,500		(608,158)		(195,108)											
33	Total Transportation	246,089,830		78,363,250		167,726,580		(799,593)		(255,609)											
34	Total Large Volume	248,866,660		80,183,140		168,683,520		(810,027)		(262,014)											
35	Grand Total	779,552,917		548,700,750		230,852,167		(22,252,179)		(19,383,051)											

Line No.	Description	Number of Meters Shipped			LV	Per Footnote Status			Weather Normalization Adjustment			Normalized Status					
		RES	SGS	LV		RES	SGS	LV	RES	SGS	LV	RES	SGS	LV			
1	NORMALIZED																
2	Dec-07	441,504	64,560	309	483	74,809,485	30,283,472	2,170,852	31,638,729	(5,185,331)	(1,022,210)	(176,024)	(248,280)	66,724,157	28,361,242	2,534,028	31,670,449
3	Jan-08	445,502	65,838	308	484	78,479,030	31,651,628	2,178,427	29,848,805	(3,889,609)	(3,249,278)	(303,688)	(477,281)	69,610,021	28,362,550	2,474,739	31,670,544
4	Feb-08	447,088	65,788	304	483	80,928,459	24,968,018	2,139,570	25,486,100	(10,288,347)	(3,867,488)	(325,312)	(520,188)	70,697,530	28,362,550	2,474,739	31,670,544
5	Mar-08	441,410	63,203	304	484	82,520,949	14,184,725	1,350,340	22,113,682	(5,853,634)	(2,066,607)	(179,858)	(282,814)	80,964,415	28,362,550	2,474,739	31,670,544
6	Apr-08	437,123	62,251	301	485	82,520,949	14,184,725	1,350,340	22,113,682	(2,418,474)	(192,063)	(70,246)	(121,217)	80,964,415	28,362,550	2,474,739	31,670,544
7	May-08	432,139	61,049	303	488	82,520,949	4,355,283	461,268	18,507,452	(1,165,678)	(55,528)	(6,881)	(10,621)	80,964,415	28,362,550	2,474,739	31,670,544
8	Jun-08	428,890	60,134	301	463	82,520,949	3,738,841	408,717	18,297,242	230,054	55,528	(6,881)	(10,621)	80,964,415	28,362,550	2,474,739	31,670,544
9	Jul-08	428,890	59,433	302	497	82,520,949	3,738,841	408,717	18,297,242	230,054	55,528	(6,881)	(10,621)	80,964,415	28,362,550	2,474,739	31,670,544
10	Aug-08	427,380	59,289	302	498	82,520,949	4,034,892	447,283	18,649,700	121,835	49,009	3,767	8,842	80,964,415	28,362,550	2,474,739	31,670,544
11	Sep-08	430,611	59,381	300	498	82,520,949	4,524,245	540,657	19,798,083	(385,896)	(117,078)	(21,054)	(21,054)	80,964,415	28,362,550	2,474,739	31,670,544
12	Oct-08	427,181	61,088	301	497	82,520,949	10,022,449	1,073,631	22,515,688	(1,519,988)	(569,231)	(67,782)	(86,914)	80,964,415	28,362,550	2,474,739	31,670,544
13	Nov-08	424,287	63,166	302	498	82,520,949	23,720,095	2,211,049	28,444,082	(3,982,148)	(1,418,162)	(138,020)	(123,957)	80,964,415	28,362,550	2,474,739	31,670,544
14	Dec-08	445,334	63,725	306	498	82,520,949	31,300,741	2,815,860	28,827,787	(3,732,751)	(2,525,708)	(348,516)	(348,516)	80,964,415	28,362,550	2,474,739	31,670,544
15	Jan-09	444,085	63,725	306	498	82,520,949	31,300,741	2,815,860	28,827,787	(1,316,517)	(818,705)	(137,443)	(171,440)	80,964,415	28,362,550	2,474,739	31,670,544
16	Feb-09	444,085	63,725	306	498	82,520,949	31,300,741	2,815,860	28,827,787	(1,316,517)	(818,705)	(137,443)	(171,440)	80,964,415	28,362,550	2,474,739	31,670,544
17	Mar-09	444,085	63,725	306	498	82,520,949	31,300,741	2,815,860	28,827,787	(1,316,517)	(818,705)	(137,443)	(171,440)	80,964,415	28,362,550	2,474,739	31,670,544
18	Apr-09	444,085	63,725	306	498	82,520,949	31,300,741	2,815,860	28,827,787	(1,316,517)	(818,705)	(137,443)	(171,440)	80,964,415	28,362,550	2,474,739	31,670,544
19	Total 2008	5,240,888	738,288	3,608	5,653	365,545,351	151,131,724	14,009,182	248,402,285	(13,258,948)	(5,708,980)	(473,228)	(810,027)	350,285,405	145,422,744	13,535,959	247,592,258
20	Change Dec-07 to Dec-08	1,783	(1,384)	(7)	3												
21	Change Apr-08 to Apr-09	5,240,888	738,288	3,608	5,653	365,545,351	151,131,724	14,009,182	248,402,285	(13,258,948)	(5,708,980)	(473,228)	(810,027)	350,285,405	145,422,744	13,535,959	247,592,258
22	YE Dec-08	5,240,888	738,288	3,608	5,653	365,545,351	151,131,724	14,009,182	248,402,285	(13,258,948)	(5,708,980)	(473,228)	(810,027)	350,285,405	145,422,744	13,535,959	247,592,258
23	USE PER CUSTOMER - CCF/CUSTOMER																
24	Jan-08													157	431	8,264	64,110
25	Feb-08													158	431	8,141	59,561
26	Mar-08													113	317	5,988	50,544
27	Apr-08													68	189	3,988	44,172
28	May-08													38	111	2,484	36,619
29	Jun-08													19	70	1,513	33,259
30	Jul-08													16	64	1,380	33,059
31	Aug-08													14	68	1,248	33,315
32	Sep-08													17	46	1,444	35,611
33	Oct-08													19	71	1,740	39,713
34	Nov-08													54	155	3,408	45,128
35	Dec-08													129	353	8,871	98,891
36	Jan-09													161	449	8,084	57,607
37	Feb-09													142	389	7,140	48,328
38	Mar-09													111	308	5,687	44,885
39	Apr-09													75	208	4,040	36,811
40	ANNUALIZED ADJUSTMENT																
41	May-08	(888)	(1,437)	(5)	1									(35,729)	(159,652)	(12,420)	36,619
42	Jun-08	(888)	(1,306)	(4)	1									(33,269)	(16,775)	(8,952)	33,269
43	Jul-08	(809)	(1,175)	(4)	1									(33,059)	(5,520)	(5,520)	33,059
44	Aug-08	(715)	(1,041)	(3)	1									(33,277)	(61,801)	(3,737)	33,277
45	Sep-08	(1028)	(912)	(3)	1									(62,826)	(10,385)	(4,481)	33,451
46	Oct-08	(1466)	(659)	(2)	1									(57,622)	(5,248)	(5,248)	36,713
47	Nov-08	(354)	(518)	(2)										(24,089)	(105,552)	(8,841)	
48	Dec-08	(203)	(383)	(1)										(45,078)	(162,183)	(13,742)	
49	Jan-09	(180)	(262)	(1)										(172,811)	(10,484)	(10,484)	
50	Feb-09	(89)	(129)											(25,477)	(39,790)	(7,140)	
51	Mar-09																
52	Apr-09																
53	Total	(5,887)	(3,592)	(28)	6									(243,857)	(1,107,602)	(73,263)	208,426
54	ANNUALIZED/NORMALIZED																
55	May-08	435,137	69,814	295	459									15,802,891	6,758,482	735,252	18,882,951
56	Jun-08	431,251	59,741	289	457									8,055,875	4,196,803	432,370	16,534,878
57	Jul-08	428,257	58,959	287	484									8,055,777	3,427,186	446,469	16,530,884
58	Aug-08	428,257	58,362	289	488									8,151,488	4,349,545	519,388	19,815,752
59	Sep-08	430,077	58,802	287	489									22,588,180	9,352,566	1,019,308	22,428,584
60	Oct-08	438,735	60,435	288	497									57,155,101	22,119,740	2,081,287	28,218,125
61	Nov-08	445,413	63,062	300	498									7,812,988	28,605,022	2,401,048	28,573,281
62	Dec-08	445,413	63,062	300	498									48,036,719	25,300,538	2,141,860	22,978,489
63	Jan-09	445,413	63,062	300	498									39,878,202	19,453,170	1,949,758	22,978,489
64	Feb-09	443,986	62,981	299	498									39,878,202	19,453,170	1,949,758	22,978,489
65	Mar-09	443,986	62,981	299	498									39,878,202	19,453,170	1,949,758	22,978,489
66	Apr-09	443,986	62,981	299	498									39,878,202	19,453,170	1,949,758	22,978,489
67	Total	5,234,789	730,086	3,578	5,659									350,041,308	144,315,142	13,462,882	247,591,684

Missouri Gas Energy
Calculation of Customer Annualization Adjustment

Update Schedule LVL 5
Sheet 2

Line No.	Description	[B]		[C]		[D]		[E]		[F]		[G]		[H]		[I]		[J]		[K]		[L]		[M] Adjustment to Margin Revenues \$
		Number of Meters		Annualization Adjustment	Weather Normalized Deliveries		Annualization Adjustment to Deliveries		Margin Existing Rates		Cust Charge \$/Meter	Balance		Cdf	First Step Cdf	Balance Cdf	First Step Cdf	Balance Cdf	First Step Cdf	Balance Cdf	First Step Cdf	Balance Cdf		
		Per Books	Adjustment		Total	Cdf	Total	Cdf	Total	Cdf		Total	Cdf										Total	
1	Residential																							
2	Summer	3,025,123	(4,565)	85,222,648	85,222,648	-	-	(168,312)	(168,312)	-	-	24.62	24.62	-	-	-	-	24.62	24.62	-	-	-	-	(112,390)
3	Winter	2,215,563	(1,332)	265,062,757	265,062,757	-	-	(75,585)	(75,585)	-	-	24.62	24.62	-	-	-	-	24.62	24.62	-	-	-	-	(32,794)
4	Total Residential	5,240,686	(5,897)	350,285,405	350,285,405	-	-	(243,897)	(243,897)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(145,184)
5	Small General Service																							
6	Sales																							
7	Summer	419,186	(6,575)	38,121,883	25,903,134	12,218,749	12,218,749	(207,214)	(207,214)	(140,798)	(140,798)	18.39	18.39	0.12297	0.12297	0.11103	0.11103	18.39	18.39	0.12297	0.12297	0.11103	0.11103	(145,594)
8	Winter	311,506	(1,917)	98,303,228	56,785,648	41,517,580	41,517,580	(534,334)	(534,334)	(308,662)	(308,662)	18.39	18.39	0.17950	0.17950	0.16752	0.16752	18.39	18.39	0.17950	0.17950	0.16752	0.16752	(128,472)
9	Total Sales	730,692	(8,492)	136,425,111	82,688,782	53,736,329	53,736,329	(741,548)	(741,548)	(449,461)	(449,461)	-	-	-	-	-	-	-	-	-	-	-	-	(274,066)
10	Transportation																							
11	Summer	4,938	(77)	1,908,802	1,105,621	803,181	803,181	(77,656)	(77,656)	(44,980)	(44,980)	18.39	18.39	0.12697	0.12697	0.11503	0.11503	18.39	18.39	0.12697	0.12697	0.11503	0.11503	(10,894)
12	Winter	3,658	(23)	7,088,831	1,780,809	5,308,022	5,308,022	(288,398)	(288,398)	(72,449)	(72,449)	18.39	18.39	0.18350	0.18350	0.17152	0.17152	18.39	18.39	0.18350	0.18350	0.17152	0.17152	(50,748)
13	Total Transportation	8,596	(100)	8,997,633	2,886,430	6,111,203	6,111,203	(366,054)	(366,054)	(117,430)	(117,430)	-	-	-	-	-	-	-	-	-	-	-	-	(61,642)
14	Total Small General Service	739,288	(8,592)	145,422,744	85,575,212	59,847,532	59,847,532	(1,107,602)	(1,107,602)	(566,890)	(566,890)	-	-	-	-	-	-	-	-	-	-	-	-	(335,708)
15	Large General Service																							
16	Sales																							
17	Summer	1,882	(20)	3,883,048	3,883,048	-	-	(15,646)	(15,646)	(15,646)	(15,646)	108.91	108.91	0.06892	0.06892	(3,532)	(3,532)	108.91	108.91	0.06892	0.06892	(3,532)	(3,532)	(5,459)
18	Winter	1,341	(5)	8,344,836	8,344,836	-	-	(33,625)	(33,625)	(33,625)	(33,625)	108.91	108.91	0.14498	0.14498	(8,992)	(8,992)	108.91	108.91	0.14498	0.14498	(8,992)	(8,992)	(749)
19	Total Sales	3,223	(25)	12,227,885	12,227,885	-	-	(49,271)	(49,271)	(49,271)	(49,271)	-	-	-	-	-	-	-	-	-	-	-	-	(2,851)
20	Transportation																							
21	Summer	224	(2)	290,119	290,119	-	-	(5,321)	(5,321)	(5,321)	(5,321)	108.91	108.91	0.09292	0.09292	(3,600)	(3,600)	108.91	108.91	0.09292	0.09292	(3,600)	(3,600)	(12,592)
22	Winter	159	(1)	1,017,952	1,017,952	-	-	(18,671)	(18,671)	(18,671)	(18,671)	-	-	-	-	-	-	-	-	-	-	-	-	(12,592)
23	Total Transportation	383	(3)	1,308,071	1,308,071	-	-	(23,992)	(23,992)	(23,992)	(23,992)	-	-	-	-	-	-	-	-	-	-	-	-	(12,592)
24	Total Large General Service	3,606	(28)	13,535,956	13,535,956	-	-	(73,263)	(73,263)	(73,263)	(73,263)	-	-	-	-	-	-	-	-	-	-	-	-	(12,592)
25	Large Volume																							
26	Sales																							
27	Summer	77	-	966,981	761,861	205,120	205,120	37,219	37,219	29,324	29,324	860.95	860.95	0.03294	0.03294	1,138	1,138	860.95	860.95	0.03294	0.03294	1,138	1,138	3,285
28	Winter	55	-	1,799,414	1,051,623	747,791	747,791	69,260	69,260	40,477	40,477	860.95	860.95	0.05209	0.05209	4,423	4,423	860.95	860.95	0.05209	0.05209	4,423	4,423	5,832
29	Total Sales	132	-	2,766,395	1,813,485	952,911	952,911	106,479	106,479	69,801	69,801	-	-	-	-	-	-	-	-	-	-	-	-	8,027
30	Transportation																							
31	Summer	3,395	6	122,690,806	38,775,658	83,915,147	83,915,147	51,493	51,493	16,274	16,274	761.54	761.54	0.03233	0.03233	5,832	5,832	761.54	761.54	0.03233	0.03233	5,832	5,832	2,195
32	Winter	2,426	-	122,599,432	39,331,982	83,267,449	83,267,449	51,454	51,454	16,507	16,507	761.54	761.54	0.05128	0.05128	8,027	8,027	761.54	761.54	0.05128	0.05128	8,027	8,027	12,450
33	Total Transportation	5,821	6	245,290,237	78,107,641	167,182,597	167,182,597	102,947	102,947	32,781	32,781	-	-	-	-	-	-	-	-	-	-	-	-	(481,034)
34	Total Large Volume	5,953	6	248,056,633	79,921,126	168,135,507	168,135,507	209,426	209,426	102,583	102,583	-	-	-	-	-	-	-	-	-	-	-	-	(481,034)
35	Grand Total	5,989,533	(14,511)	757,300,738	529,317,699	227,983,039	227,983,039	(1,215,336)	(1,215,336)	(781,468)	(781,468)	-	-	-	-	-	-	-	-	-	-	-	-	(481,034)

Missouri Gas Energy
Calculation of Reconciliation Adjustment

Line No.	[A] Description	[B] Per Books Margin Revenue \$	[C] Margin Adjustment \$		[D] Customer Annualization \$	[E] Normalized & Annualized Margin \$	[F] Calculated Margin \$
			Weather Adjustment	Annualization			
1	Residential	130,014,950	-	(145,184)	129,869,766	128,880,708	
2	Small General Service						
3	Sales	36,763,939	(891,905)	(274,066)	35,597,969	34,847,892	
4	Transportation	1,687,843	(29,306)	(61,642)	1,596,895	1,587,879	
5	Total SGS	38,451,782	(921,211)	(335,708)	37,194,863	36,435,771	
6	Large General Service						
7	Sales	1,978,619	(55,768)	(8,992)	1,913,859	1,895,681	
8	Transportation	228,076	(6,538)	(3,600)	217,938	219,179	
9	Total LGS	2,206,695	(62,305)	(12,592)	2,131,798	2,114,860	
10	Large Volume						
11	Sales	254,240	(469)	4,423	258,193	229,019	
12	Transportation	12,685,081	(30,381)	8,027	12,662,727	12,665,236	
13	Total Large Volume	12,939,321	(30,850)	12,450	12,920,920	12,894,255	
14	Total 2008 Per Books	183,612,748	(1,014,366)	(481,034)	182,117,347	180,325,593	
15	Final Bill Margin					2,377,858	
16	Calculated Margin Adjusted for Final Bills					182,703,452	
17	Variance with Per Books Margin					(586,104)	
18	Reconciliation Adjustment						
19	Variance with Per Books Margin					(586,104)	
20	Final Bill Margin					2,377,858	
21	Net Reconciliation Adjustment					1,791,754	
22	Percentage Adjustment					0.99%	

Missouri Gas Energy
Calculation of Proforma Margin Revenues Under Existing Rates
12 Months Ended April 30, 2009

Update Schedule LWL 7

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N)

Line No.	Rate Class	Rate Code	Season	Annualized/Normalized Billing Units				Present Rates			Pro Forma Margin Revenue Under Present Rates				
				Number of Meters Billed	Throughput		Customer Charge	Volumetric Delivery Charge		Customer Charge	Volumetric Delivery Charge	Total Margin	Reconciliation Adjustment	Adjusted Total	
					First Step	Balance Step		First Step	Balance Step						
				Ccf	Ccf	\$/Meter Billed	\$/Ccf	\$/Ccf		\$	\$	\$	\$	\$	
1	Residential												0.99%		
2	608,618 All			5,234,789	350,041,508	24.62	-			128,880,505	-	128,880,505			
3	623 - UGL All			55		3.68				202	-	202			
4	Total RES			5,234,844	350,041,508	-				128,880,708	-	128,880,708	1,280,586	130,161,294	
5	Small General Service														
6	All Sales Summer			412,611	25,580,109	12,066,375	18.39	0.12297	0.11103	7,587,925	4,485,316	12,073,240			
7	Winter			309,589	56,563,143	41,347,589	18.39	0.17950	0.16752	5,693,333	17,077,837	22,771,170			
8	623 - UGL			946			3.68			3,481	-	3,481			
9	674 Summer			4,861	1,086,375	789,200	18.39	0.12697	0.11503	89,386	228,719	318,104			
10	Winter			3,635	1,731,451	5,160,900	18.39	0.18350	0.17152	66,857	1,202,919	1,269,775			
11	Total SGS			731,642	84,951,078	59,364,064				13,440,981	22,994,790	36,435,771	362,034	36,797,805	
12	Large General Service														
13	All Sales Summer			1,862	3,843,196		108.91	0.08892		202,827	342,182	545,009			
14	Winter			1,336	8,312,923		108.91	0.14498		145,464	1,205,208	1,350,672			
15	694 Summer			222	287,515		108.91	0.09292		24,141	26,716	50,857			
16	Winter			158	1,014,059		108.91	0.14898		17,247	151,075	168,322			
17	Total LGS			3,578	13,462,693					389,680	1,725,180	2,114,860	21,014	2,135,873	
18	Large Volume														
19	680 Summer			77	763,050	205,440	860.95	0.03294	0.02174	66,293	29,601	95,894			
20	Winter			55	1,056,840	751,500	860.95	0.05209	0.04088	47,352	85,772	133,124			
21	Trans Summer			3,404	38,512,551	83,858,994	761.54	0.03233	0.02091	2,592,282	2,998,602	5,590,884			
22	Winter			2,423	38,575,920	84,077,388	764.19	0.05128	0.03859	1,851,632	5,222,720	7,074,352			
23	Total LV			5,959	78,908,362	168,893,322				4,557,560	8,336,695	12,894,255	128,120	13,022,375	
24	Grand Total			5,975,968	527,363,641	228,257,386				147,268,928	33,056,665	180,325,593	1,791,754	182,117,347	