

*Exhibit No.:*  
*Issue:* Accounting Schedules  
*Witness:* MoPSC Auditors  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Accounting Schedules  
*Case No.:* GR-2009-0355  
*Date Prepared:* November 24, 2009

**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DIVISION**

**STAFF ACCOUNTING SCHEDULES**

**True-Up Direct**

**MISSOURI GAS ENERGY,**  
**a Division of Southern Union**

**CASE NO. GR-2009-0355**

*Jefferson City, Missouri*  
*November 2009*

Missouri Gas Energy  
Case No. GR-2009-0355  
Test Year Ending 12-31-2008  
Update Period Ending 4-30-2009, True-Up Period 9/30/09  
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u>	<u>C</u>	<u>D</u>
		7.22% Return	7.35% Return	7.47% Return
1	Net Orig Cost Rate Base	\$609,673,781	\$609,673,781	\$609,673,781
2	Rate of Return	7.22%	7.35%	7.47%
3	Net Operating Income Requirement	\$44,012,350	\$44,780,539	\$45,548,728
4	Net Income Available	\$34,659,956	\$34,659,956	\$34,659,956
5	Additional Net Income Required	\$9,352,394	\$10,120,583	\$10,888,772
6	Income Tax Requirement			
7	Required Current Income Tax	\$17,743,899	\$18,222,540	\$18,701,181
8	Current Income Tax Available	\$11,916,638	\$11,916,638	\$11,916,638
9	Additional Current Tax Required	\$5,827,261	\$6,305,902	\$6,784,543
10	Revenue Requirement	\$15,179,655	\$16,426,485	\$17,673,315
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$15,179,655	\$16,426,485	\$17,673,315

Missouri Gas Energy  
Case No. GR-2009-0355  
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**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$962,200,009
2	Less Accumulated Depreciation Reserve		\$360,900,469
3	Net Plant In Service		\$601,299,540
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$18,868,470
6	Investment in Stored Gas		\$89,393,906
7	Materials & Supplies		\$3,022,971
8	Prepaid Pension Asset		\$14,008,810
9	Net Cost of Removal Reg. Asset		\$495,981
10	Alternative Minimum Tax Credit		\$5,920,439
11	Prepayments		\$468,642
12	TOTAL ADD TO NET PLANT IN SERVICE		\$132,179,219
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	3.9041%	\$614,813
15	State Tax Offset	3.9041%	\$96,613
16	City Tax Offset	3.9041%	\$0
17	Interest Expense Offset	9.7123%	\$1,508,756
18	Customer Deposits		\$4,572,625
19	Customer Advances for Construction		\$12,773,726
20	Deferred Taxes - Total SLRP		\$959,029
21	Deferred Taxes - Total Non SLRP		\$98,640,348
22	Deferred Taxes - Allocated Plant		\$151,953
23	Deferred Taxes - Other Timing Differ.		\$4,270,295
24	River Levy Settlement		\$218,855
25	Settlement of issues-CWC		-\$2,035
26	TOTAL SUBTRACT FROM NET PLANT		\$123,804,978
27	Total Rate Base		\$609,673,781

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchise & Consents	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Work Force Automation	\$3,785,364	P-4	\$0	\$3,785,364	100.0000%	\$0	\$3,785,364
5	303.000	ADP Software	\$311,930	P-5	\$0	\$311,930	100.0000%	\$0	\$311,930
6	303.000	Corrosion Control Management System	\$1,117,800	P-6	\$0	\$1,117,800	100.0000%	\$0	\$1,117,800
7	303.000	Landbase Digitized Mapping	\$1,701,543	P-7	\$0	\$1,701,543	100.0000%	\$0	\$1,701,543
8	303.000	Premise Data Systems	\$985,196	P-8	\$0	\$985,196	100.0000%	\$0	\$985,196
9	303.000	AMR Project - Programming	\$472,455	P-9	\$0	\$472,455	100.0000%	\$0	\$472,455
10	303.000	Facility Priority Index	\$894,795	P-10	\$0	\$894,795	100.0000%	\$0	\$894,795
11	303.000	Geographic Information System	\$1,006,719	P-11	\$0	\$1,006,719	100.0000%	\$0	\$1,006,719
12	303.000	Customer Service System	\$3,786,000	P-12	\$0	\$3,786,000	100.0000%	\$0	\$3,786,000
13	303.000	CSS Enhancements	\$7,894,021	P-13	\$0	\$7,894,021	100.0000%	\$0	\$7,894,021
14	303.000	Mainframe Software	\$3,705,793	P-14	-\$13,379	\$3,692,414	100.0000%	\$0	\$3,692,414
15	303.000	Website	\$485,944	P-15	\$0	\$485,944	100.0000%	\$0	\$485,944
16	303.000	Stoner Low Pressure Model	\$279,672	P-16	\$0	\$279,672	100.0000%	\$0	\$279,672
17	303.000	Basic Change	\$294,516	P-17	\$0	\$294,516	100.0000%	\$0	\$294,516
18	303.000	TCS System	\$189,193	P-18	\$0	\$189,193	100.0000%	\$0	\$189,193
19	303.000	GEO Tax Software	\$79,294	P-19	\$0	\$79,294	100.0000%	\$0	\$79,294
20	303.000	Oracle Software	\$2,415,660	P-20	\$13,378	\$2,429,038	100.0000%	\$0	\$2,429,038
21	303.000	Power Plant Software	\$187,288	P-21	\$52,320	\$239,608	100.0000%	\$0	\$239,608
22	303.000	Virtual Hold Call Center	\$196,570	P-22	\$0	\$196,570	100.0000%	\$0	\$196,570
23	303.000	Witness Software	\$251,851	P-23	-\$251,851	\$0	100.0000%	\$0	\$0
24	303.000	Infinium Software	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25	303.000	Autonomy eTalk-Contract Ctr	\$0	P-25	\$136,532	\$136,532	100.0000%	\$0	\$136,532
26		TOTAL PLANT INTANGIBLE	\$30,071,027		-\$63,000	\$30,008,027		\$0	\$30,008,027
27		DISTRIBUTION PLANT							
28	374.000	Land - Dist Plant	\$150,610	P-28	-\$11,006	\$139,604	100.0000%	\$0	\$139,604
29	374.200	Land Rights - Dist Plant	\$2,181,312	P-29	-\$362	\$2,180,950	100.0000%	\$0	\$2,180,950
30	375.000	Structures - Dist Plant	\$8,583,960	P-30	\$599,700	\$9,183,660	100.0000%	\$0	\$9,183,660
31	376.000	Mains	\$382,811,425	P-31	\$4,321,596	\$387,133,021	100.0000%	\$0	\$387,133,021
32	377.000	Leasehold Improvements	\$0	P-32	\$0	\$0	100.0000%	\$0	\$0
33	378.000	Meas. & Reg Sta Equip - General	\$12,368,768	P-33	\$95,718	\$12,464,486	100.0000%	\$0	\$12,464,486
34	379.000	Meas. & Reg Sta Equip - City Gate	\$3,411,645	P-34	\$1,673	\$3,413,318	100.0000%	\$0	\$3,413,318
35	380.000	Services	\$324,961,259	P-35	-\$4,974,248	\$319,987,011	100.0000%	\$0	\$319,987,011
36	381.000	Meters - Dist Plant	\$32,658,905	P-36	\$37,950	\$32,696,855	100.0000%	\$0	\$32,696,855
37	382.000	Meters Installation - Dist Plant	\$77,160,334	P-37	\$939,530	\$78,099,864	100.0000%	\$0	\$78,099,864
38	383.000	Regulators	\$12,733,549	P-38	\$257,405	\$12,990,954	100.0000%	\$0	\$12,990,954
39	384.000	House Regulators - Dist Plant	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	385.000	Electronic Gas Measuring	\$390,663	P-40	-\$2,997	\$387,666	100.0000%	\$0	\$387,666
41	386.000	Other	\$0	P-41	\$0	\$0	100.0000%	\$0	\$0
42		TOTAL DISTRIBUTION PLANT	\$857,412,430		\$1,264,959	\$858,677,389		\$0	\$858,677,389
43		PRODUCTION PLANT							
44		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
45		GENERAL PLANT							
46	389.000	Land - Gen Plant	\$1,104,164	P-46	\$0	\$1,104,164	100.0000%	\$0	\$1,104,164
47	390.100	Structures - Gen Plant	\$727,399	P-47	\$0	\$727,399	100.0000%	\$0	\$727,399
48	390.200	Leasehold Improvements - Gen Plant	\$1,884,544	P-48	\$3,014	\$1,887,558	100.0000%	\$0	\$1,887,558
49	391.000	Office Furniture & Equipment	\$8,116,234	P-49	\$431,523	\$8,547,757	100.0000%	\$0	\$8,547,757
50	391.100	Computers	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0
51	392.000	Transportation Equipment	\$0	P-51	\$0	\$0	100.0000%	\$0	\$0
52	392.100	Transportation and Eq-Small Trucks and cars	\$0	P-52	\$3,439,336	\$3,439,336	100.0000%	\$0	\$3,439,336
53	392.200	Transportation Eq. (Large Trucks)	\$6,478,732	P-53	\$382,125	\$6,860,857	100.0000%	\$0	\$6,860,857
54	393.000	Stores Equipment	\$546,035	P-54	\$79,504	\$625,539	100.0000%	\$0	\$625,539
55	394.000	Tools, Shop, & Garage Equipment	\$5,477,617	P-55	-\$497	\$5,477,120	100.0000%	\$0	\$5,477,120
56	395.000	Laboratory Equipment	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	396.000	Power Operated Equipment	\$130,439	P-57	\$1,090,624	\$1,221,063	100.0000%	\$0	\$1,221,063
58	397.000	Communications Equipment	\$3,850,049	P-58	\$30,700	\$3,880,749	100.0000%	\$0	\$3,880,749
59	397.100	Communications Equipment-AMR	\$38,190,850	P-59	\$280,752	\$38,471,602	100.0000%	\$0	\$38,471,602
60	398.000	Miscellaneous Equipment	\$468,342	P-60	\$133,793	\$602,135	100.0000%	\$0	\$602,135
61		TOTAL GENERAL PLANT	\$66,974,405		\$5,870,874	\$72,845,279		\$0	\$72,845,279

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62		GENERAL PLANT - ALLOCATED							
63	390.200	Leasehold Improvements - Gen Plnt All	\$4,436	P-63	-\$1,273	\$3,163	100.0000%	\$0	\$3,163
64	391.000	Office Equipment - Gen Plnt All	\$934,199	P-64	-\$268,048	\$666,151	100.0000%	\$0	\$666,151
65	0.000	Transportation Equipment - Gen Plnt All	\$0	P-65	\$0	\$0	100.0000%	\$0	\$0
66		TOTAL GENERAL PLANT - ALLOCATED	\$938,635		-\$269,321	\$669,314		\$0	\$669,314
67		TOTAL PLANT IN SERVICE	<u>\$955,396,497</u>		<u>\$6,803,512</u>	<u>\$962,200,009</u>		<u>\$0</u>	<u>\$962,200,009</u>

Missouri Gas Energy  
Case No. GR-2009-0355  
Test Year Ending 12-31-2008  
Update Period Ending 4-30-2009, True-Up Period 9/30/09  
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-14	Mainframe Software	303.000		-\$13,379		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		-\$13,379		\$0	
P-20	Oracle Software	303.000		\$13,378		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$13,378		\$0	
P-21	Power Plant Software	303.000		\$52,320		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$52,320		\$0	
P-23	Witness Software	303.000		-\$251,851		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		-\$251,851		\$0	
P-25	Autonomy eTalk-Contract Ctr	303.000		\$136,532		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$136,532		\$0	
P-28	Land - Dist Plant	374.000		-\$11,006		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		-\$11,006		\$0	
P-29	Land Rights - Dist Plant	374.200		-\$362		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		-\$362		\$0	
P-30	Structures - Dist Plant	375.000		\$599,700		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$599,700		\$0	
P-31	Mains	376.000		\$4,321,596		\$0

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$4,321,596		\$0	
P-33	Meas. & Reg Sta Equip - General	378.000		\$95,718		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$95,718		\$0	
P-34	Meas. & Reg Sta Equip - City Gate	379.000		\$1,673		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$1,673		\$0	
P-35	Services	380.000		-\$4,974,248		\$0
	1. To remove retired inactive services (Prenger)		-\$8,350,424		\$0	
	2. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$3,376,176		\$0	
P-36	Meters - Dist Plant	381.000		\$37,950		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$37,950		\$0	
P-37	Meters Installation - Dist Plant	382.000		\$939,530		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$939,530		\$0	
P-38	Regulators	383.000		\$257,405		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$257,405		\$0	
P-40	Electronic Gas Measuring	385.000		-\$2,997		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		-\$2,997		\$0	
P-48	Leasehold Improvements - Gen Plant	390.200		\$3,014		\$0

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$3,014		\$0	
P-49	Office Furniture & Equipment	391.000		\$431,523		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$431,523		\$0	
P-52	Transportation and Eq-Small Trucks and cars	392.100		\$3,439,336		\$0
	1. To include a portion of the lease/purchase buyout (McMellen)		\$1,505,855		\$0	
	2. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$1,933,481		\$0	
P-53	Transportation Eq. (Large Trucks)	392.200		\$382,125		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$382,125		\$0	
P-54	Stores Equipment	393.000		\$79,504		\$0
	1. To include a portion of the lease/purchase buyout (McMellen)		\$127,230		\$0	
	2. To adjust plant to reflect the balance at 9/30/09 (McMellen)		-\$47,726		\$0	
P-55	Tools, Shop, & Garage Equipment	394.000		-\$497		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		-\$497		\$0	
P-57	Power Operated Equipment	396.000		\$1,090,624		\$0
	1. To include a portion of the lease/purchase buyout (McMellen)		\$1,628,800		\$0	
	2. To adjust plant to reflect the balance at 9/30/09 (McMellen)		-\$538,176		\$0	
P-58	Communications Equipment	397.000		\$30,700		\$0



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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$30,700		\$0	
P-59	Communications Equipment-AMR	397.100		\$280,752		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$280,752		\$0	
P-60	Miscellaneous Equipment	398.000		\$133,793		\$0
	1. To adjust plant to reflect the balance at 9/30/09 (McMellen)		\$133,793		\$0	
P-63	Leasehold Improvements - Gen Plnt All	390.200		-\$1,273		\$0
	1. To adjust Corporate Plant for the change in the allocation factor (McMellen)		-\$1,273		\$0	
P-64	Office Equipment - Gen Plnt All	391.000		-\$268,048		\$0
	1. To adjust Corporate Plant for the change in the allocation factor (McMellen)		-\$268,048		\$0	
Total Plant Adjustments				\$6,803,512		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$15,600	0.00%	\$0
3	302.000	Franchise & Consents	\$13,823	0.00%	\$0
4	303.000	Work Force Automation	\$3,785,364	0.00%	\$0
5	303.000	ADP Software	\$311,930	0.00%	\$0
6	303.000	Corrosion Control Management System	\$1,117,800	0.00%	\$0
7	303.000	Landbase Digitized Mapping	\$1,701,543	0.00%	\$0
8	303.000	Premise Data Systems	\$985,196	0.00%	\$0
9	303.000	AMR Project - Programming	\$472,455	0.00%	\$0
10	303.000	Facility Priority Index	\$894,795	0.00%	\$0
11	303.000	Geographic Information System	\$1,006,719	0.00%	\$0
12	303.000	Customer Service System	\$3,786,000	0.00%	\$0
13	303.000	CSS Enhancements	\$7,894,021	0.00%	\$0
14	303.000	Mainframe Software	\$3,692,414	0.00%	\$0
15	303.000	Website	\$485,944	0.00%	\$0
16	303.000	Stoner Low Pressure Model	\$279,672	0.00%	\$0
17	303.000	Basic Change	\$294,516	0.00%	\$0
18	303.000	TCS System	\$189,193	0.00%	\$0
19	303.000	GEO Tax Software	\$79,294	0.00%	\$0
20	303.000	Oracle Software	\$2,429,038	0.00%	\$0
21	303.000	Power Plant Software	\$239,608	0.00%	\$0
22	303.000	Virtual Hold Call Center	\$196,570	0.00%	\$0
23	303.000	Witness Software	\$0	0.00%	\$0
24	303.000	Infinium Software	\$0	0.00%	\$0
25	303.000	Autonomy eTalk-Contract Ctr	\$136,532	0.00%	\$0
26		TOTAL PLANT INTANGIBLE	\$30,008,027		\$0
27		DISTRIBUTION PLANT			
28	374.000	Land - Dist Plant	\$139,604	0.00%	\$0
29	374.200	Land Rights - Dist Plant	\$2,180,950	0.00%	\$0
30	375.000	Structures - Dist Plant	\$9,183,660	1.49%	\$136,837
31	376.000	Mains	\$387,133,021	2.16%	\$8,362,073
32	377.000	Leasehold Improvements	\$0	0.00%	\$0
33	378.000	Meas. & Reg Sta Equip - General	\$12,464,486	2.86%	\$356,484
34	379.000	Meas. & Reg Sta Equip - City Gate	\$3,413,318	2.13%	\$72,704
35	380.000	Services	\$319,987,011	3.13%	\$10,015,593
36	381.000	Meters - Dist Plant	\$32,696,855	2.89%	\$944,939
37	382.000	Meters Installation - Dist Plant	\$78,099,864	2.86%	\$2,233,656
38	383.000	Regulators	\$12,990,954	2.44%	\$316,979
39	384.000	House Regulators - Dist Plant	\$0	0.00%	\$0
40	385.000	Electronic Gas Measuring	\$387,666	3.33%	\$12,909
41	386.000	Other	\$0	0.00%	\$0
42		TOTAL DISTRIBUTION PLANT	\$858,677,389		\$22,452,174
43		PRODUCTION PLANT			

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
44		TOTAL PRODUCTION PLANT	\$0		\$0
45		GENERAL PLANT			
46	389.000	Land - Gen Plant	\$1,104,164	0.00%	\$0
47	390.100	Structures - Gen Plant	\$727,399	2.00%	\$14,548
48	390.200	Leasehold Improvements - Gen Plant	\$1,887,558	0.00%	\$0
49	391.000	Office Furniture & Equipment	\$8,547,757	8.06%	\$688,949
50	391.100	Computers	\$0	0.00%	\$0
51	392.000	Transportation Equipment	\$0	0.00%	\$0
52	392.100	Transportation and Eq-Small Trucks and cars	\$3,439,336	13.33%	\$458,463
53	392.200	Transportation Eq. (Large Trucks)	\$6,860,857	7.83%	\$537,205
54	393.000	Stores Equipment	\$625,539	2.70%	\$16,890
55	394.000	Tools, Shop, & Garage Equipment	\$5,477,120	5.30%	\$290,287
56	395.000	Laboratory Equipment	\$0	0.00%	\$0
57	396.000	Power Operated Equipment	\$1,221,063	6.25%	\$76,316
58	397.000	Communications Equipment	\$3,880,749	6.25%	\$242,547
59	397.100	Communications Equipment-AMR	\$38,471,602	5.00%	\$1,923,580
60	398.000	Miscellaneous Equipment	\$602,135	3.85%	\$23,182
61		TOTAL GENERAL PLANT	\$72,845,279		\$4,271,967
62		GENERAL PLANT - ALLOCATED			
63	390.200	Leasehold Improvements - Gen Plnt All	\$3,163	0.00%	\$0
64	391.000	Office Equipment - Gen Plnt All	\$666,151	8.06%	\$53,692
65		Transportation Equipment - Gen Plnt All	\$0	0.00%	\$0
66		TOTAL GENERAL PLANT - ALLOCATED	\$669,314		\$53,692
67		Total Depreciation	\$962,200,009		\$26,777,833

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchise & Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Work Force Automation	\$1,914,238	R-4	\$105,119	\$2,019,357	100.0000%	\$0	\$2,019,357
5	303.000	ADP Software	\$62,386	R-5	\$18,349	\$80,735	100.0000%	\$0	\$80,735
6	303.000	Corrosion Control Management System	\$1,117,800	R-6	\$0	\$1,117,800	100.0000%	\$0	\$1,117,800
7	303.000	Landbase Digitized Mapping	\$1,701,543	R-7	\$0	\$1,701,543	100.0000%	\$0	\$1,701,543
8	303.000	Premise Data Systems	\$985,196	R-8	\$0	\$985,196	100.0000%	\$0	\$985,196
9	303.000	AMR Project - Programming	\$347,176	R-9	\$13,920	\$361,096	100.0000%	\$0	\$361,096
10	303.000	Facility Priority Index	\$894,795	R-10	\$0	\$894,795	100.0000%	\$0	\$894,795
11	303.000	Geographic Information System	\$1,006,719	R-11	\$0	\$1,006,719	100.0000%	\$0	\$1,006,719
12	303.000	Customer Service System	\$3,786,000	R-12	\$0	\$3,786,000	100.0000%	\$0	\$3,786,000
13	303.000	CSS Enhancements	\$6,689,328	R-13	\$328,917	\$7,018,245	100.0000%	\$0	\$7,018,245
14	303.000	Mainframe Software	\$1,712,364	R-14	\$151,997	\$1,864,361	100.0000%	\$0	\$1,864,361
15	303.000	Website	\$315,791	R-15	\$20,256	\$336,047	100.0000%	\$0	\$336,047
16	303.000	Stoner Low Pressure Model	\$279,672	R-16	\$0	\$279,672	100.0000%	\$0	\$279,672
17	303.000	Basic Change	\$294,516	R-17	\$0	\$294,516	100.0000%	\$0	\$294,516
18	303.000	TCS System	\$189,193	R-18	\$0	\$189,193	100.0000%	\$0	\$189,193
19	303.000	GEO Tax Software	\$79,294	R-19	\$0	\$79,294	100.0000%	\$0	\$79,294
20	303.000	Oracle Software	\$1,047,678	R-20	\$103,119	\$1,150,797	100.0000%	\$0	\$1,150,797
21	303.000	Power Plant Software	\$81,158	R-21	\$9,390	\$90,548	100.0000%	\$0	\$90,548
22	303.000	Virtual Hold Call Center	\$96,930	R-22	\$8,304	\$105,234	100.0000%	\$0	\$105,234
23	303.000	Witness Software	\$147,942	R-23	-\$147,942	\$0	100.0000%	\$0	\$0
24	303.000	Infinium Software	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25	303.000	Autonomy eTalk-Contract Ctr	\$0	R-25	\$4,551	\$4,551	100.0000%	\$0	\$4,551
26		TOTAL PLANT INTANGIBLE	\$22,749,719		\$615,980	\$23,365,699		\$0	\$23,365,699
27		DISTRIBUTION PLANT							
28	374.000	Land - Dist Plant	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	374.200	Land Rights - Dist Plant	\$514,651	R-29	\$18,632	\$533,283	100.0000%	\$0	\$533,283
30	375.000	Structures - Dist Plant	\$462,654	R-30	-\$44,124	\$418,530	100.0000%	\$0	\$418,530
31	376.000	Mains	\$127,905,050	R-31	\$2,376,506	\$130,281,556	100.0000%	\$0	\$130,281,556
32	377.000	Leasehold Improvements	\$0	R-32	\$0	\$0	100.0000%	\$0	\$0
33	378.000	Meas. & Reg Sta Equip - General	\$4,221,300	R-33	\$75,873	\$4,297,173	100.0000%	\$0	\$4,297,173
34	379.000	Meas. & Reg Sta Equip - City Gate	\$957,607	R-34	\$28,319	\$985,926	100.0000%	\$0	\$985,926
35	380.000	Services	\$154,435,708	R-35	-\$5,447,901	\$148,987,807	100.0000%	\$0	\$148,987,807
36	381.000	Meters - Dist Plant	\$3,874,062	R-36	-\$35,314	\$3,838,748	100.0000%	\$0	\$3,838,748
37	382.000	Meters Installation - Dist Plant	\$19,901,850	R-37	\$837,106	\$20,738,956	100.0000%	\$0	\$20,738,956
38	383.000	Regulators	\$2,903,461	R-38	\$127,855	\$3,031,316	100.0000%	\$0	\$3,031,316
39	384.000	House Regulators - Dist Plant	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	385.000	Electronic Gas Measuring	\$136,769	R-40	\$5,419	\$142,188	100.0000%	\$0	\$142,188
41	386.000	Other	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42		TOTAL DISTRIBUTION PLANT	\$315,313,112		-\$2,057,629	\$313,255,483		\$0	\$313,255,483
43		PRODUCTION PLANT							
44		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
45		GENERAL PLANT							
46	389.000	Land - Gen Plant	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	390.100	Structures - Gen Plant	\$176,996	R-47	\$6,062	\$183,058	100.0000%	\$0	\$183,058
48	390.200	Leasehold Improvements - Gen Plant	\$1,011,227	R-48	\$59,860	\$1,071,087	100.0000%	\$0	\$1,071,087
49	391.000	Office Furniture & Equipment	\$2,259,123	R-49	\$253,511	\$2,512,634	100.0000%	\$0	\$2,512,634
50	391.100	Computers	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	392.000	Transportation Equipment	\$3,362,466	R-51	-\$3,362,466	\$0	100.0000%	\$0	\$0
52	392.100	Transportation and Eq-Small Trucks and cars	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	392.200	Transportation Eq. (Large Trucks)	\$0	R-53	\$2,976,138	\$2,976,138	100.0000%	\$0	\$2,976,138
54	393.000	Stores Equipment	\$89,865	R-54	\$2,217	\$92,082	100.0000%	\$0	\$92,082
55	394.000	Tools, Shop, & Garage Equipment	\$1,080,374	R-55	\$1,803	\$1,082,177	100.0000%	\$0	\$1,082,177
56	395.000	Laboratory Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	396.000	Power Operated Equipment	-\$472,678	R-57	\$28,917	-\$443,761	100.0000%	\$0	-\$443,761
58	397.000	Communications Equipment	-\$1,020,165	R-58	\$91,585	-\$928,580	100.0000%	\$0	-\$928,580
59	397.100	Communications Equipment-AMR	\$17,827,009	R-59	-\$534,235	\$17,292,774	100.0000%	\$0	\$17,292,774
60	398.000	Miscellaneous Equipment	\$327,641	R-60	\$4,693	\$332,334	100.0000%	\$0	\$332,334
61		TOTAL GENERAL PLANT	\$24,641,858		-\$471,915	\$24,169,943		\$0	\$24,169,943
62		GENERAL PLANT - ALLOCATED							
63	390.200	Leasehold Improvements - Gen Plnt All	\$254	R-63	-\$106	\$148	100.0000%	\$0	\$148
64	391.000	Office Equipment - Gen Plnt All	\$375,683	R-64	-\$266,487	\$109,196	100.0000%	\$0	\$109,196

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65		Transportation Equipment - Gen Plnt All	\$0	R-65	\$0	\$0	100.0000%	\$0	\$0
66		TOTAL GENERAL PLANT - ALLOCATED	\$375,937		-\$266,593	\$109,344		\$0	\$109,344
67		TOTAL DEPRECIATION RESERVE	\$363,080,626		-\$2,180,157	\$360,900,469		\$0	\$360,900,469

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Work Force Automation	303.000		\$105,119		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$105,119		\$0	
R-5	ADP Software	303.000		\$18,349		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$18,349		\$0	
R-9	AMR Project - Programming	303.000		\$13,920		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$13,920		\$0	
R-13	CSS Enhancements	303.000		\$328,917		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$328,917		\$0	
R-14	Mainframe Software	303.000		\$151,997		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$151,997		\$0	
R-15	Website	303.000		\$20,256		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$20,256		\$0	
R-20	Oracle Software	303.000		\$103,119		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$103,119		\$0	
R-21	Power Plant Software	303.000		\$9,390		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$9,390		\$0	
R-22	Virtual Hold Call Center	303.000		\$8,304		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$8,304		\$0	

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-23	Witness Software	303.000		-\$147,942		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		-\$147,942		\$0	
R-25	Autonomy eTalk-Contract Ctr	303.000		\$4,551		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$4,551		\$0	
R-29	Land Rights - Dist Plant	374.200		\$18,632		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$18,632		\$0	
R-30	Structures - Dist Plant	375.000		-\$44,124		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		-\$44,124		\$0	
R-31	Mains	376.000		\$2,376,506		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$2,376,506		\$0	
R-33	Meas. & Reg Sta Equip - General	378.000		\$75,873		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$75,873		\$0	
R-34	Meas. & Reg Sta Equip - City Gate	379.000		\$28,319		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$28,319		\$0	
R-35	Services	380.000		-\$5,447,901		\$0
	1. To remove retired inactive services (Prenger)		-\$8,350,424		\$0	
	2. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$2,902,523		\$0	
R-36	Meters - Dist Plant	381.000		-\$35,314		\$0

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		-\$35,314		\$0	
R-37	Meters Installation - Dist Plant	382.000		\$837,106		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$837,106		\$0	
R-38	Regulators	383.000		\$127,855		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$127,855		\$0	
R-40	Electronic Gas Measuring	385.000		\$5,419		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$5,419		\$0	
R-47	Structures - Gen Plant	390.100		\$6,062		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$6,062		\$0	
R-48	Leasehold Improvements - Gen Plant	390.200		\$59,860		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$59,860		\$0	
R-49	Office Furniture & Equipment	391.000		\$253,511		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$253,511		\$0	
R-51	Transportation Equipment	392.000		-\$3,362,466		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		-\$3,362,466		\$0	
R-53	Transportation Eq. (Large Trucks)	392.200		\$2,976,138		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$2,976,138		\$0	
R-54	Stores Equipment	393.000		\$2,217		\$0



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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include reserve associated with the lease/purchase buyout		\$53,534		\$0	
	2. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		-\$51,317		\$0	
R-55	Tools, Shop, & Garage Equipment	394.000		\$1,803		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$1,803		\$0	
R-57	Power Operated Equipment	396.000		\$28,917		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$28,917		\$0	
R-58	Communications Equipment	397.000		\$91,585		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$91,585		\$0	
R-59	Communications Equipment-AMR	397.100		-\$534,235		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		-\$534,235		\$0	
R-60	Miscellaneous Equipment	398.000		\$4,693		\$0
	1. To adjust reserve to reflect the balance at 9/30/09 (McMellen)		\$4,693		\$0	
R-63	Leasehold Improvements - Gen PInt All	390.200		-\$106		\$0
	1. To adjust reserve to recalculate based on ordered rate (McMellen)		-\$47		\$0	
	2. To adjust reserve for the change in the allocation factor (McMellen)		-\$59		\$0	
R-64	Office Equipment - Gen PInt All	391.000		-\$266,487		\$0
	1. To adjust reserve to recalculate based on ordered rate (McMellen)		-\$222,549		\$0	
	2. To adjust reserve for the change in allocation factor (McMellen)		-\$43,938		\$0	

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**Adjustments for Depreciation Reserve**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	Total Reserve Adjustments			<u><u>-\$2,180,157</u></u>		<u><u>\$0</u></u>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$35,089,602	46.00	11.00	35.00	0.095890	\$3,364,742
3	Vacation Non-Union and Union	\$2,404,630	46.00	182.50	-136.50	-0.373973	-\$899,267
4	Pension Expense	\$7,849,246	46.00	59.75	-13.75	-0.037671	-\$295,689
5	Employee Benefits	\$6,477,837	46.00	33.64	12.36	0.033861	\$219,346
6	Purchased Gas Expense	\$502,616,530	46.00	34.23	11.77	0.032247	\$16,207,875
7	Purchased Gas Expense (Back out)	-\$502,616,530	46.00	46.00	0.00	0.000000	\$0
8	Other Non Cash Expenses	\$3,310,087	46.00	46.00	0.00	0.000000	\$0
9	Bad Debt Expense	\$9,843,535	46.00	46.00	0.00	0.000000	\$0
10	Cash Vouchers	\$34,595,709	46.00	30.30	15.70	0.043014	\$1,488,100
11	TOTAL OPERATION AND MAINT. EXPENSE	\$99,570,646					\$20,085,107
12	TAXES						
13	Property Tax	\$6,970,596	46.00	182.00	-136.00	-0.372603	-\$2,597,265
14	State Franchise Taxes	\$354,711	46.00	-77.00	123.00	0.336986	\$119,533
15	Employer Portion of FICA	\$2,527,451	46.00	11.00	35.00	0.095890	\$242,357
16	Federal and State Unemployment Tax	\$81,410	46.00	60.25	-14.25	-0.039041	-\$3,178
17	Use Tax	\$583,409	26.42	41.80	-15.38	-0.042137	-\$24,583
18	Sales Tax	\$11,640,997	26.42	12.49	13.93	0.038164	\$444,267
19	Gross Receipts Tax	\$42,111,189	26.42	21.20	5.22	0.014301	\$602,232
20	TOTAL TAXES	\$64,269,763					-\$1,216,637
21	OTHER EXPENSES						
22	Gas Costs	\$0	40.45	182.00	-141.55	-0.387808	\$0
23	TOTAL OTHER EXPENSES	\$0					\$0
24	CWC REQ'D BEFORE RATE BASE OFFSETS						\$18,868,470
25	TAX OFFSET FROM RATE BASE						
26	Federal Tax Offset	\$15,747,874	46.00	60.25	-14.25	-0.039041	-\$614,813
27	State Tax Offset	\$2,474,666	46.00	60.25	-14.25	-0.039041	-\$96,613
28	City Tax Offset	\$0	46.00	60.25	-14.25	-0.039041	\$0
29	Interest Expense Offset	\$15,534,488	46.00	81.45	-35.45	-0.097123	-\$1,508,756
30	TOTAL OFFSET FROM RATE BASE	\$33,757,028					-\$2,220,182
31	TOTAL CASH WORKING CAPITAL REQUIRED						\$16,648,288

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$738,601,372	See Note (1)	See Note (1)	See Note (1)	\$738,601,372	-\$552,055,753	\$186,545,619	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$502,616,530	\$0	\$502,616,530	-\$502,616,530	\$0	\$0	\$0	\$0	\$0
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DISTRIBUTION EXPENSES	\$26,897,827	\$17,940,509	\$8,957,318	\$695,127	\$27,592,954	\$0	\$27,592,954	\$18,829,975	\$8,762,979
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$21,173,183	\$6,730,189	\$14,442,994	\$3,493,230	\$24,666,413	\$0	\$24,666,413	\$7,418,740	\$17,247,673
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,183,469	\$166,162	\$1,017,307	\$2,881	\$1,186,350	\$0	\$1,186,350	\$170,765	\$1,015,585
9	TOTAL SALES EXPENSES	\$1,028,158	\$265,556	\$762,602	-\$750,712	\$277,446	\$0	\$277,446	\$272,780	\$4,666
10	TOTAL ADMIN. & GENERAL EXPENSES	\$51,904,046	\$5,680,968	\$46,223,078	-\$6,203,155	\$45,700,891	\$0	\$45,700,891	\$5,869,891	\$39,831,000
11	TOTAL DEPRECIATION EXPENSE	\$25,018,077	See Note (1)	See Note (1)	See Note (1)	\$25,018,077	\$1,759,756	\$26,777,833	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$1,953,194	\$0	\$1,953,194	\$1,511,020	\$3,464,214	\$0	\$3,464,214	\$0	\$3,464,214
13	TOTAL INTEREST	\$161,519	\$0	\$161,519	-\$14,927	\$146,592	\$0	\$146,592	\$0	\$146,592
14	TOTAL OTHER OPERATING EXPENSES	\$53,762,684	\$0	\$53,762,684	-\$43,606,352	\$10,156,332	\$0	\$10,156,332	\$0	\$10,156,332
15	TOTAL OPERATING EXPENSE	\$685,698,687	\$30,783,384	\$629,897,226	-\$547,489,418	\$138,209,269	\$1,759,756	\$139,969,025	\$32,562,151	\$80,629,041
16	NET INCOME BEFORE TAXES	\$52,902,685	\$0	\$0	\$0	\$600,392,103	-\$553,815,509	\$46,576,594	\$0	\$0
17	TOTAL INCOME TAXES	\$22,022,840	See Note (1)	See Note (1)	See Note (1)	\$22,022,840	-\$10,106,202	\$11,916,638	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$30,879,845	\$0	\$0	\$0	\$578,369,263	-\$543,709,307	\$34,659,956	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Missouri Gas Energy  
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential Revenue	\$505,927,343	See note (1)	See note (1)	Rev-2	See note (1)	\$505,927,343	100.0000%	-\$377,122,274	\$128,805,069	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0.000	Sm. Gen. Service	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	480.000	Residential Adjustment	\$0			Rev-7		\$0	100.0000%	\$1,555,094	\$1,555,094		
Rev-8	481.100	SGS	\$206,472,781			Rev-8		\$206,472,781	100.0000%	-\$170,608,852	\$35,863,929		
Rev-9	481.200	LGS	\$8,794,246			Rev-9		\$8,794,246	100.0000%	-\$6,701,285	\$2,092,961		
Rev-10	489.000	Transportation	\$10,950,874			Rev-10		\$10,950,874	100.0000%	\$2,488,010	\$13,438,884		
Rev-11	489.100	Miscellaneous Adjustments	\$6,456,128			Rev-11		\$6,456,128	100.0000%	-\$1,666,446	\$4,789,682		
Rev-12	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$738,601,372					\$738,601,372		-\$552,055,753	\$186,545,619		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$0	\$0	\$0	E-7	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Liquefied Natural Gas Purchases	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	805.000	Other Gas Purchases	\$502,616,530	\$0	\$502,616,530	E-9	-\$502,616,530	\$0	100.0000%	\$0	\$0	\$0	\$0
10	805.100	Purchased Gas Cost Adjustments	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	806.000	Exchange Gas	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	808.100	Gas Withdrawn from Storage Debt.	\$0	\$0	\$0	E-13	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14	808.200	Gas Delivered to Storage Credit	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	809.100	Withdrawals of Liq. Nat. Gas Held for Processing Debt	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	810.000	Gas Used for Compressor Station Fuel - Credit	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	811.000	Gas Used for Products Extraction - Credit	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	812.000	Gas Used for Other Utility Oper. - Credit	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		TOTAL GAS SUPPLY EXPENSES	\$502,616,530	\$0	\$502,616,530		-\$502,616,530	\$0		\$0	\$0	\$0	\$0
22		NATURAL GAS STORAGE EXPENSE											
23	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	815.000	Maps and Records	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	816.000	Wells Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	817.000	Lines Expenses	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	821.000	Purification Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	822.000	Exploration and Development	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	823.000	Gas Losses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
33	824.000	Other Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	825.000	Storage Well Royalties	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	826.000	Rents	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		TRANSMISSION EXPENSES											
38	850.000	Operation Supervisoir & Engineering	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	851.000	System Control & Load Dispatching	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	852.000	Communication System Expenses	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	855.000	Other Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	856.000	Mains Expense - Trans. Expense	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
50		PRODUCTION EXPENSES											
51		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
52		DISTRIBUTION EXPENSES											
53	870.000	Operation Supervisor & Engineering	\$697,941	\$669,514	\$28,427	E-53	\$2,870	\$700,811	100.0000%	\$0	\$700,811	\$679,204	\$21,607
54	871.000	Distribution Load Dispatching	\$27,353	\$27,320	\$33	E-54	\$2,776	\$30,129	100.0000%	\$0	\$30,129	\$30,386	-\$257
55	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-56	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
57	874.000	Mains & Service Expenses	\$3,113,677	\$537,907	\$2,575,770	E-57	\$29,991	\$3,143,668	100.0000%	\$0	\$3,143,668	\$573,643	\$2,570,025
58	875.000	Measuring & Regulating Station Expenses - General	\$813,434	\$500,520	\$312,914	E-58	\$19,276	\$832,710	100.0000%	\$0	\$832,710	\$525,184	\$307,526
59	876.000	Measuring & Regulating Station Expenses - Industrial	-\$3,349	-\$415	-\$2,934	E-59	\$415	-\$2,934	100.0000%	\$0	-\$2,934	\$0	-\$2,934
60	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$9,159	\$4,133	\$5,026	E-60	-\$716	\$8,443	100.0000%	\$0	\$8,443	\$3,453	\$4,990
61	878.000	Meter & House Regulator Expenses	\$6,422,653	\$4,335,576	\$2,087,077	E-61	\$168,052	\$6,590,705	100.0000%	\$0	\$6,590,705	\$4,550,214	\$2,040,491
62	879.000	Customer Installations Expenses	\$3,143,640	\$2,300,235	\$843,405	E-62	\$48,666	\$3,192,306	100.0000%	\$0	\$3,192,306	\$2,373,020	\$819,286
63	880.000	Other Expenses - Dist. Expense	-\$867,405	\$1,421,393	-\$2,288,798	E-63	\$87,986	-\$779,419	100.0000%	\$0	-\$779,419	\$1,528,012	-\$2,307,431
64	881.000	Rents - Dist. Expense	\$186,376	\$0	\$186,376	E-64	\$0	\$186,376	100.0000%	\$0	\$186,376	\$0	\$186,376
65	885.000	Maint Supervision and Engineering	\$1,216,206	\$1,208,428	\$7,778	E-65	\$85,455	\$1,301,661	100.0000%	\$0	\$1,301,661	\$1,306,502	-\$4,841
66	886.000	Maintenance Structures & Improvements	\$113,741	\$66,985	\$46,756	E-66	\$2,211	\$115,952	100.0000%	\$0	\$115,952	\$69,915	\$46,037
67	887.000	Maintenance of Mains	\$9,609,573	\$5,516,738	\$4,092,835	E-67	\$193,051	\$9,802,624	100.0000%	\$0	\$9,802,624	\$5,768,757	\$4,033,867
68	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$699,627	\$391,077	\$308,550	E-68	\$15,045	\$714,672	100.0000%	\$0	\$714,672	\$410,310	\$304,362
69	890.000	Maint of Measuring and Regulating Equipment	\$251,595	\$147,391	\$104,204	E-69	\$4,008	\$255,603	100.0000%	\$0	\$255,603	\$152,954	\$102,649

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70	891.000	Maintenance of Measuring and Regulating Equip	\$25,916	\$10,177	\$15,739	E-70	\$926	\$26,842	100.0000%	\$0	\$26,842	\$11,218	\$15,624
71	892.000	Maintenance of Services	\$935,672	\$551,403	\$384,269	E-71	\$16,059	\$951,731	100.0000%	\$0	\$951,731	\$573,309	\$378,422
72	893.000	Maintenance of Meters & House Regulators	\$329,361	\$214,679	\$114,682	E-72	\$16,692	\$346,053	100.0000%	\$0	\$346,053	\$233,673	\$112,380
73	894.000	Maintenance of Other Equipment	\$172,657	\$37,448	\$135,209	E-73	\$2,364	\$175,021	100.0000%	\$0	\$175,021	\$40,221	\$134,800
74		TOTAL DISTRIBUTION EXPENSES	\$26,897,827	\$17,940,509	\$8,957,318		\$695,127	\$27,592,954		\$0	\$27,592,954	\$18,829,975	\$8,762,979
75		CUSTOMER ACCOUNTS EXPENSE											
76	901.000	Supervision - Cust. Acct. Exp.	\$262,744	\$262,744	\$0	E-76	-\$5,886	\$256,858	100.0000%	\$0	\$256,858	\$259,474	-\$2,616
77	902.000	Meter Reading Expenses	\$943,699	\$660,769	\$282,930	E-77	\$33,655	\$977,354	100.0000%	\$0	\$977,354	\$701,540	\$275,814
78	903.000	Customer Records & Collection Expenses	\$12,057,003	\$5,806,424	\$6,250,579	E-78	\$1,488,240	\$13,545,243	100.0000%	\$0	\$13,545,243	\$6,457,726	\$7,087,517
79	904.000	Uncollectible Amounts	\$7,866,016	\$0	\$7,866,016	E-79	\$1,977,518	\$9,843,534	100.0000%	\$0	\$9,843,534	\$0	\$9,843,534
80	905.000	Misc. Customer Accounts Expense	\$43,721	\$252	\$43,469	E-80	-\$297	\$43,424	100.0000%	\$0	\$43,424	\$0	\$43,424
81		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$21,173,183	\$6,730,189	\$14,442,994		\$3,493,230	\$24,666,413		\$0	\$24,666,413	\$7,418,740	\$17,247,673
82		CUSTOMER SERVICE & INFO. EXP.											
83	907.000	Supervision - Cust. Serv. Info	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	908.000	Customer Assistance Expenses	\$1,105,288	\$166,162	\$939,126	E-84	\$2,881	\$1,108,169	100.0000%	\$0	\$1,108,169	\$170,765	\$937,404
85	909.000	Informational & Instructional Advertising Expenses	\$78,181	\$0	\$78,181	E-85	\$0	\$78,181	100.0000%	\$0	\$78,181	\$0	\$78,181
86	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-86	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
87		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,183,469	\$166,162	\$1,017,307		\$2,881	\$1,186,350		\$0	\$1,186,350	\$170,765	\$1,015,585
88		SALES EXPENSES											
89	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-89	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
90	912.000	Demonstrating & Selling Expenses	\$1,021,699	\$265,556	\$756,143	E-90	-\$745,919	\$275,780	100.0000%	\$0	\$275,780	\$272,780	\$3,000
91	913.000	Advertising Expenses	\$4,813	\$0	\$4,813	E-91	-\$4,793	\$20	100.0000%	\$0	\$20	\$0	\$20
92	916.000	Misc. Sales Expenses	\$1,646	\$0	\$1,646	E-92	\$0	\$1,646	100.0000%	\$0	\$1,646	\$0	\$1,646
93		TOTAL SALES EXPENSES	\$1,028,158	\$265,556	\$762,602		-\$750,712	\$277,446		\$0	\$277,446	\$272,780	\$4,666
94		ADMIN. & GENERAL EXPENSES											
95	920.000	Admin. & General Salaries	\$6,996,018	\$5,670,038	\$1,325,980	E-95	\$98,395	\$7,094,413	100.0000%	\$0	\$7,094,413	\$5,858,216	\$1,236,197
96	921.000	Office Supplies & Expenses	\$11,539,458	\$7,503	\$11,531,955	E-96	-\$7,329,604	\$4,209,854	100.0000%	\$0	\$4,209,854	\$8,236	\$4,201,618
97	922.000	Admin. Expenses Transferred - Credit	-\$525,286	\$0	-\$525,286	E-97	\$0	-\$525,286	100.0000%	\$0	-\$525,286	\$0	-\$525,286
98	923.000	Outside Services Employed	\$8,677,170	\$0	\$8,677,170	E-98	-\$4,282,558	\$4,394,612	100.0000%	\$0	\$4,394,612	\$0	\$4,394,612
99	924.000	Property Insurance	\$24,300	\$0	\$24,300	E-99	\$7,059	\$31,359	100.0000%	\$0	\$31,359	\$0	\$31,359
100	925.000	Injuries & Damages	\$1,414,653	\$3,427	\$1,411,226	E-100	\$1,279,364	\$2,694,017	100.0000%	\$0	\$2,694,017	\$3,439	\$2,690,578
101	926.000	Employee Pensions & Benefits	\$16,375,933	\$0	\$16,375,933	E-101	\$5,369,061	\$21,744,994	100.0000%	\$0	\$21,744,994	\$0	\$21,744,994
102	927.000	Franchise Requirements	\$0	\$0	\$0	E-102	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
103	928.000	Regulatory Commission Expenses	\$2,584,881	\$0	\$2,584,881	E-103	-\$592,085	\$1,992,796	100.0000%	\$0	\$1,992,796	\$0	\$1,992,796
104	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
105	930.000	Misc. General Expenses	\$2,158,307	\$0	\$2,158,307	E-105	-\$893,010	\$1,265,297	100.0000%	\$0	\$1,265,297	\$0	\$1,265,297
106	931.000	Rents - Admin. Gen. Exp.	\$1,022,728	\$0	\$1,022,728	E-106	\$140,223	\$1,162,951	100.0000%	\$0	\$1,162,951	\$0	\$1,162,951
107	932.000	Maintenance of General Plant	\$1,635,884	\$0	\$1,635,884	E-107	\$0	\$1,635,884	100.0000%	\$0	\$1,635,884	\$0	\$1,635,884
108		TOTAL ADMIN. & GENERAL EXPENSES	\$51,904,046	\$5,680,968	\$46,223,078		-\$6,203,155	\$45,700,891		\$0	\$45,700,891	\$5,869,891	\$39,831,000
109		DEPRECIATION EXPENSE											
110	403.000	Depreciation Expense, Dep. Exp.	\$25,018,077	See note (1)	See note (1)	E-110	See note (1)	\$25,018,077	100.0000%	\$1,759,756	\$26,777,833	See note (1)	See note (1)
111		TOTAL DEPRECIATION EXPENSE	\$25,018,077	\$0	\$0		\$0	\$25,018,077		\$1,759,756	\$26,777,833	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
112		AMORTIZATION EXPENSE											
113	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-113	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
114	404.000	Amortization of Expense	\$1,953,194	\$0	\$1,953,194	E-114	\$1,511,020	\$3,464,214	100.0000%	\$0	\$3,464,214	\$0	\$3,464,214
115		TOTAL AMORTIZATION EXPENSE	\$1,953,194	\$0	\$1,953,194		\$1,511,020	\$3,464,214		\$0	\$3,464,214	\$0	\$3,464,214
116		INTEREST											
117	0.000	Interest on Customer Deposits	\$161,519	\$0	\$161,519	E-117	-\$14,927	\$146,592	100.0000%	\$0	\$146,592	\$0	\$146,592
118		TOTAL INTEREST	\$161,519	\$0	\$161,519		-\$14,927	\$146,592		\$0	\$146,592	\$0	\$146,592
119		OTHER OPERATING EXPENSES											
120	408.000	Property Taxes	\$6,965,658	\$0	\$6,965,658	E-120	\$180,906	\$7,146,564	100.0000%	\$0	\$7,146,564	\$0	\$7,146,564
121	408.000	Payroll Taxes	\$2,238,216	\$0	\$2,238,216	E-121	\$386,522	\$2,624,738	100.0000%	\$0	\$2,624,738	\$0	\$2,624,738
122	408.000	Gross Receipts Tax	\$44,258,774	\$0	\$44,258,774	E-122	-\$44,258,774	\$0	100.0000%	\$0	\$0	\$0	\$0
123	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-123	\$54,675	\$54,675	100.0000%	\$0	\$54,675	\$0	\$54,675
124	408.000	Other Taxes	\$300,036	\$0	\$300,036	E-124	\$0	\$300,036	100.0000%	\$0	\$300,036	\$0	\$300,036
125	403.001	Transportation Depreciation Clearing	\$0	\$0	\$0	E-125	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
126	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-126	\$30,319	\$30,319	100.0000%	\$0	\$30,319	\$0	\$30,319
127		TOTAL OTHER OPERATING EXPENSES	\$53,762,684	\$0	\$53,762,684		-\$43,606,352	\$10,156,332		\$0	\$10,156,332	\$0	\$10,156,332
128		TOTAL OPERATING EXPENSE	\$685,698,687	\$30,783,384	\$629,897,226		-\$547,489,418	\$138,209,269		\$1,759,756	\$139,969,025	\$32,562,151	\$80,629,041
129		NET INCOME BEFORE TAXES	\$52,902,685					\$600,392,103		-\$553,815,509	\$46,576,594		
130		INCOME TAXES											
131	409.000	Current Income Taxes	\$22,022,840	See note (1)	See note (1)	E-131	See note (1)	\$22,022,840	100.0000%	-\$10,106,202	\$11,916,638	See note (1)	See note (1)
132		TOTAL INCOME TAXES	\$22,022,840					\$22,022,840		-\$10,106,202	\$11,916,638		
133		DEFERRED INCOME TAXES											
134	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-134	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
135	0.000	Amortization of Deferred ITC	\$0			E-135		\$0	100.0000%	\$0	\$0		
136		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
137		NET OPERATING INCOME	\$30,879,845					\$578,369,263		-\$543,709,307	\$34,659,956		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes



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Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$377,122,274	-\$377,122,274
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$377,122,274	
Rev-7	Residential Adjustment	480.000	\$0	\$0	\$0	\$0	\$1,555,094	\$1,555,094
	1. Residential Reconciliation Factor (McMellen)		\$0	\$0		\$0	\$1,289,456	
	2. Settlement of issues-growth		\$0	\$0		\$0	-\$327,103	
	3. Settlement of issues-weather		\$0	\$0		\$0	-\$118,408	
	4. To annualize Residential revenues to reflect 9/30/09 customers (McMellen)		\$0	\$0		\$0	\$711,149	
Rev-8	SGS	481.100	\$0	\$0	\$0	\$0	-\$170,608,852	-\$170,608,852
	1. Total Annualized Revenues (McMellen)		\$0	\$0		\$0	-\$170,583,573	
	2. Settlement of issues-growth		\$0	\$0		\$0	-\$13,133	
	3. Settlement of issues-weather		\$0	\$0		\$0	-\$12,146	
Rev-9	LGS	481.200	\$0	\$0	\$0	\$0	-\$6,701,285	-\$6,701,285
	1. Total Annualized Revenues (McMellen)		\$0	\$0		\$0	-\$6,672,076	
	2. Settlement of issues-growth		\$0	\$0		\$0	-\$25,617	
	3. Settlement of issues-weather		\$0	\$0		\$0	-\$3,592	
Rev-10	Transportation	489.000	\$0	\$0	\$0	\$0	\$2,488,010	\$2,488,010
	1. To Annualize Customers (Ross)		\$0	\$0		\$0	\$3,112,929	
	2. To Normalize Weather (Ross)		\$0	\$0		\$0	-\$42,105	
	3. To Remove Gross Receipts Tax from Miscellaneous Revenue (McMellen)		\$0	\$0		\$0	-\$112,422	
	4. To Adjust for Rate Switching from Miscellaneous Revenue (Ross)		\$0	\$0		\$0	\$29,675	
	5. To Adjust Test Year for 365 Days Miscellaneous (Ross)		\$0	\$0		\$0	-\$67	
	6. Settlement of issues		\$0	\$0		\$0	-\$500,000	
Rev-11	Miscellaneous Adjustments	489.100	\$0	\$0	\$0	\$0	-\$1,666,446	-\$1,666,446
	1. To Remove Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$181,585	
	2. To Remove Credit Adjustments not in CSS (McMellen)		\$0	\$0		\$0	-\$13,139	
	3. To Remove ISRS Revenue not in Base Rates (McMellen)		\$0	\$0		\$0	-\$1,471,722	
E-9	Other Gas Purchases	805.000	\$0	-\$502,616,530	-\$502,616,530	\$0	\$0	\$0
	1. To Remove Fuel Cost (McMellen)		\$0	-\$502,616,530		\$0	\$0	

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E-53	Operation Supervisor & Engineering	870.000	\$9,690	-\$6,820	\$2,870	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$6,820		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$25,627	\$0		\$0	\$0	
	3. To remove a portion of test year incentive compensation and bonus expense (Foster)		-\$15,937	\$0		\$0	\$0	
E-54	Distribution Load Dispatching	871.000	\$3,066	-\$290	\$2,776	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$290		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$3,739	\$0		\$0	\$0	
	3 To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$673	\$0		\$0	\$0	
E-57	Mains & Service Expenses	874.000	\$35,736	-\$5,745	\$29,991	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$5,745		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$49,026	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$13,290	\$0		\$0	\$0	
E-58	Measuring & Regulating Station Expenses - General	875.000	\$24,664	-\$5,388	\$19,276	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$5,388		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$37,125	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$12,461	\$0		\$0	\$0	
E-59	Measuring & Regulating Station Expenses - Industrial	876.000	\$415	\$0	\$415	\$0	\$0	\$0
	1. To annualize payroll as of 9/30/2009 (Foster)		\$415	\$0		\$0	\$0	
E-60	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$680	-\$36	-\$716	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$36		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		-\$598	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$82	\$0		\$0	\$0	
E-61	Meter & House Regulator Expenses	878.000	\$214,638	-\$46,586	\$168,052	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$46,586		\$0	\$0	

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	2. To annualize payroll as of 9/30/2009 (Foster)		\$322,408	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$107,770	\$0		\$0	\$0	
E-62	Customer Installations Expenses	879.000	\$72,785	-\$24,119	\$48,666	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$24,119		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$128,541	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$55,756	\$0		\$0	\$0	
E-63	Other Expenses - Dist. Expense	880.000	\$106,619	-\$18,633	\$87,986	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$3,498		\$0	\$0	
	2. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$15,035		\$0	\$0	
	3. To remove miscellaneous Dues and Donations (Prenger)		\$0	-\$100		\$0	\$0	
	4. To annualize payroll as of 9/30/2009 (Foster)		\$141,589	\$0		\$0	\$0	
	5. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$34,970	\$0		\$0	\$0	
E-65	Maint Supervision and Engineering	885.000	\$98,074	-\$12,619	\$85,455	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$12,619		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$127,324	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$29,250	\$0		\$0	\$0	
E-66	Maintenance Structures & Improvements	886.000	\$2,930	-\$719	\$2,211	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$719		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$4,592	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$1,662	\$0		\$0	\$0	
E-67	Maintenance of Mains	887.000	\$252,019	-\$58,968	\$193,051	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$58,968		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$388,425	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$136,406	\$0		\$0	\$0	

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E-68	Maintenance of Meas. & Reg. Sta. Equip.- General	889.000	\$19,233	-\$4,188	\$15,045	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$4,188		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$28,937	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$9,704	\$0		\$0	\$0	
E-69	Maint of Measuring and Regulating Equipment	890.000	\$5,563	-\$1,555	\$4,008	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$1,555		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$9,179	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$3,616	\$0		\$0	\$0	
E-70	Maintenance of Measuring and Regulating Equip	891.000	\$1,041	-\$115	\$926	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$115		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$1,307	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$266	\$0		\$0	\$0	
E-71	Maintenance of Services	892.000	\$21,906	-\$5,847	\$16,059	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$5,847		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$35,423	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$13,517	\$0		\$0	\$0	
E-72	Maintenance of Meters & House Regulators	893.000	\$18,994	-\$2,302	\$16,692	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$2,302		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$24,322	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$5,328	\$0		\$0	\$0	
E-73	Maintenance of Other Equipment	894.000	\$2,773	-\$409	\$2,364	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$409		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$3,720	\$0		\$0	\$0	

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	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$947	\$0		\$0	\$0	
E-76	Supervision - Cust. Acct. Exp.	901.000	-\$3,270	-\$2,616	-\$5,886	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$2,616		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$2,846	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$6,116	\$0		\$0	\$0	
E-77	Meter Reading Expenses	902.000	\$40,771	-\$7,116	\$33,655	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$7,116		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$57,228	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$16,457	\$0		\$0	\$0	
E-78	Customer Records & Collection Expenses	903.000	\$651,302	\$836,938	\$1,488,240	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$7,203		\$0	\$0	
	2. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$61,527		\$0	\$0	
	3. To remove miscellaneous Dues and Donations (Prenger)		\$0	-\$50		\$0	\$0	
	4. To Annualize Postage (Prenger)		\$0	\$104,736		\$0	\$0	
	5. To annualize payroll as of 9/30/2009 (Foster)		\$793,808	\$0		\$0	\$0	
	6. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$142,506	\$0		\$0	\$0	
	7. To include Customer Collection Costs (Ensrud)		\$0	\$800,982		\$0	\$0	
E-79	Uncollectible Amounts	904.000	\$0	\$1,977,518	\$1,977,518	\$0	\$0	\$0
	1. To normalize Bad Debt Expense (Foster)		\$0	\$1,977,518		\$0	\$0	
E-80	Misc. Customer Accounts Expense	905.000	-\$252	-\$45	-\$297	\$0	\$0	\$0
	1. To remove miscellaneous Dues and Donations (Prenger)		\$0	-\$45		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		-\$252	\$0		\$0	\$0	
E-84	Customer Assistance Expenses	908.000	\$4,603	-\$1,722	\$2,881	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$1,722		\$0	\$0	
	2. To annualize payroll as of 9/30/2009 (Foster)		\$8,628	\$0		\$0	\$0	

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	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$4,025	\$0		\$0	\$0	
E-90	Demonstrating & Selling Expenses	912.000	\$7,224	-\$753,143	-\$745,919	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$393		\$0	\$0	
	2. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$2,750		\$0	\$0	
	3. To annualize payroll as of 9/30/2009 (Foster)		\$13,654	\$0		\$0	\$0	
	4. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$6,430	\$0		\$0	\$0	
	5. To remove costs associated with the natural gas conservation programs.		\$0	-\$750,000		\$0	\$0	
E-91	Advertising Expenses	913.000	\$0	-\$4,793	-\$4,793	\$0	\$0	\$0
	1. To remove promotional/institutional related advertising (Prenger)		\$0	-\$4,793		\$0	\$0	
E-95	Admin. & General Salaries	920.000	\$188,178	-\$89,783	\$98,395	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$58,430		\$0	\$0	
	2. To remove lobbying costs (Prenger)		\$0	-\$31,353		\$0	\$0	
	3. To annualize payroll as of 9/30/2009 (Foster)		\$324,553	\$0		\$0	\$0	
	4. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$136,375	\$0		\$0	\$0	
E-96	Office Supplies & Expenses	921.000	\$733	-\$7,330,337	-\$7,329,604	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$77,154		\$0	\$0	
	2. To include annualized level of rent for parking lot (Broadway). (McMellen).		\$0	-\$262,544		\$0	\$0	
	3. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$80		\$0	\$0	
	4. To remove miscellaneous Dues and Donations (Prenger)		\$0	-\$273		\$0	\$0	
	5. To annualize payroll as of 9/30/2009 (Foster)		\$919	\$0		\$0	\$0	
	6. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$186	\$0		\$0	\$0	
	7. To include annualized level of corporate Allocations (McMellen).		\$0	-\$6,990,286		\$0	\$0	
E-98	Outside Services Employed	923.000	\$0	-\$4,282,558	-\$4,282,558	\$0	\$0	\$0
	1. To disallow outside services (McMellen)		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To amortize settlement of River Levee over 3 years (McMellen)		\$0	\$0		\$0	\$0	
	3. To remove lobbying costs (Prenger)		\$0	-\$77,362		\$0	\$0	
	4. To normalize test year net environmental remediation expenses (Oligschlaeger)		\$0	-\$4,333,196		\$0	\$0	
	5. To amortize union negotiation costs over 5 years (McMellen)		\$0	\$128,000		\$0	\$0	
E-99	Property Insurance	924.000	\$0	\$7,059	\$7,059	\$0	\$0	\$0
	1. To annualize Property Insurance Premiums (Prenger)		\$0	\$7,059		\$0	\$0	
E-100	Injuries & Damages	925.000	\$12	\$1,279,352	\$1,279,364	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$1,347		\$0	\$0	
	2. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$33		\$0	\$0	
	3. To reflect the normalized level of actual injuries and damages claims paid (Prenger)		\$0	\$1,280,732		\$0	\$0	
	4. To annualize Insurance Premiums (Prenger)		\$0	\$0		\$0	\$0	
	5. To annualize payroll as of 9/30/2009 (Foster)		\$88	\$0		\$0	\$0	
	6. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$76	\$0		\$0	\$0	
E-101	Employee Pensions & Benefits	926.000	\$0	\$5,369,061	\$5,369,061	\$0	\$0	\$0
	1. To annualize Medical and Dental expense (Foster)		\$0	\$5,945,921		\$0	\$0	
	2. To remove per books 926 (Foster)		\$0	-\$16,375,933		\$0	\$0	
	3. To annualize Employee Savings Plan (Foster)		\$0	\$42,544		\$0	\$0	
	4. To annualize 401(k) costs through 9/30/09 (Foster)		\$0	\$1,135,602		\$0	\$0	
	5. To annualize Life, LTD and AD&D Insurance through 9/30/09 (Foster)		\$0	\$279,696		\$0	\$0	
	6. To annualize Retirement Power Benefits through 9/30/09 (Foster)		\$0	\$410,189		\$0	\$0	
	7. To annualize FAS 106 expense using Actuary Report dated 2/23/2009 (Foster)		\$0	\$0		\$0	\$0	
	8. To include the amortization of the FAS 106 Transition Benefit Obligation (TBO) (Foster)		\$0	\$2,091,661		\$0	\$0	
	9. To reflect the amortization of MGE's prepaid pension asset amount over 7 years (Foster)		\$0	\$1,139,310		\$0	\$0	
	10. To reflect the amortization of MGE's tracker amount over 5 years. For GR-2009-0355 (Foster)		\$0	\$2,220,295		\$0	\$0	
	11. To reflect MGE Cash Contributions for Plan Year 2009 per Actuary as if pre-funding balance were not used (Foster)		\$0	\$7,849,246		\$0	\$0	

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	12. To reflect the amortization of MGE's tracker amount over 5 years For GR-2006-0422 (Foster)		\$0	\$630,530		\$0	\$0	
E-103	Regulatory Commission Expenses	928.000	\$0	-\$592,085	-\$592,085	\$0	\$0	\$0
	1. To include an annualized amount of PSC Assessment (Prenger)		\$0	\$1,485,732		\$0	\$0	
	2. To back out the test year balance (McMellen)		\$0	-\$2,584,881		\$0	\$0	
	3. To normalize Rate Case Expense (Foster)		\$0	\$293,352		\$0	\$0	
	4. To annualize other regulatory expenses (McMellen)		\$0	\$213,712		\$0	\$0	
E-105	Misc. General Expenses	930.000	\$0	-\$893,010	-\$893,010	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	\$0		\$0	\$0	
	2. To remove promotional/institutional related advertising (Prenger)		\$0	-\$9,757		\$0	\$0	
	3. To disallow promotional giveaways (Prenger)		\$0	-\$4,118		\$0	\$0	
	4. To remove miscellaneous Dues and Donations (Prenger)		\$0	-\$64,106		\$0	\$0	
	5. For partial settlement of issues (11/5/09)		\$0	-\$815,029		\$0	\$0	
E-106	Rents - Admin. Gen. Exp.	931.000	\$0	\$140,223	\$140,223	\$0	\$0	\$0
	1. To adjust for Office Lease Expenses (McMellen)		\$0	\$140,223		\$0	\$0	
E-110	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,759,756	\$1,759,756
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,759,756	
E-114	Amortization of Expense	404.000	\$0	\$1,511,020	\$1,511,020	\$0	\$0	\$0
	1. To annualize Depreciation Expense through 9/30/09 (McMellen)		\$0	\$1,511,020		\$0	\$0	
E-117	Interest on Customer Deposits		\$0	-\$14,927	-\$14,927	\$0	\$0	\$0
	1. To adjust test year to reflect an annualized level of Customer Deposit Interest as of 4/30/09 (McMellen)		\$0	-\$14,927		\$0	\$0	
E-120	Property Taxes	408.000	\$0	\$180,906	\$180,906	\$0	\$0	\$0
	1. To reflect an annualized amount of Property Tax (Prenger)		\$0	\$180,906		\$0	\$0	
E-121	Payroll Taxes	408.000	\$0	\$386,522	\$386,522	\$0	\$0	\$0
	1. To annualize Payroll taxes for 9/30/09 (Foster)		\$0	\$386,522		\$0	\$0	
E-122	Gross Receipts Tax	408.000	\$0	-\$44,258,774	-\$44,258,774	\$0	\$0	\$0
	1. To remove Gross Receipts Tax from purchased gas (McMellen)		\$0	-\$44,258,774		\$0	\$0	



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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-123	Missouri Franchise Taxes	408.000	\$0	\$54,675	\$54,675	\$0	\$0	\$0
	1. To reflect an annualized amount for Missouri Franchise Taxes (Foster)		\$0	\$54,675		\$0	\$0	
E-126	Kansas City Income Taxes Paid	403.900	\$0	\$30,319	\$30,319	\$0	\$0	\$0
	1. Four average of Kansas City Income Taxes (Foster)		\$0	\$30,319		\$0	\$0	
E-131	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$10,106,202	-\$10,106,202
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$10,106,202	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$552,055,753	-\$552,055,753
Total Operating & Maint. Expense			\$1,778,767	-\$549,268,185	-\$547,489,418	\$0	-\$8,346,446	-\$8,346,446

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.22% Return	E 7.35% Return	F 7.47% Return
1	TOTAL NET INCOME BEFORE TAXES		\$46,576,594	\$61,756,249	\$63,003,079	\$64,249,909
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$26,777,833	\$26,777,833	\$26,777,833	\$26,777,833
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$26,777,833	\$26,777,833	\$26,777,833	\$26,777,833
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.5480%	\$15,534,488	\$15,534,488	\$15,534,488	\$15,534,488
7	Tax Straight-Line Depreciation		\$26,777,833	\$26,777,833	\$26,777,833	\$26,777,833
8	Excess Tax Depreciation		\$0	\$0	\$0	\$0
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$42,312,321	\$42,312,321	\$42,312,321	\$42,312,321
10	NET TAXABLE INCOME		\$31,042,106	\$46,221,761	\$47,468,591	\$48,715,421
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$31,042,106	\$46,221,761	\$47,468,591	\$48,715,421
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,618,309	\$2,409,665	\$2,474,666	\$2,539,667
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$29,423,797	\$43,812,096	\$44,993,925	\$46,175,754
16	Federal Income Tax at the Rate of	See Tax Table	\$10,298,329	\$15,334,234	\$15,747,874	\$16,161,515
17	Subtract Federal Income Tax Credits					
18	Credit - Solor		\$0	\$0	\$0	\$0
19	Net Federal Income Tax		\$10,298,329	\$15,334,234	\$15,747,874	\$16,161,515
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$31,042,106	\$46,221,761	\$47,468,591	\$48,715,421
22	Deduct Federal Income Tax at the Rate of	50.000%	\$5,149,165	\$7,667,117	\$7,873,937	\$8,080,758
23	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
24	Missouri Taxable Income - MO. Inc. Tax		\$25,892,941	\$38,554,644	\$39,594,654	\$40,634,663
25	Missouri Income Tax at the Rate of	6.250%	\$1,618,309	\$2,409,665	\$2,474,666	\$2,539,666
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$31,042,106	\$46,221,761	\$47,468,591	\$48,715,421
28	Deduct Federal Income Tax - City Inc. Tax		\$10,298,329	\$15,334,234	\$15,747,874	\$16,161,515
29	Deduct Missouri Income Tax - City Inc. Tax		\$1,618,309	\$2,409,665	\$2,474,666	\$2,539,666
30	City Taxable Income		\$19,125,468	\$28,477,862	\$29,246,051	\$30,014,240
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$10,298,329	\$15,334,234	\$15,747,874	\$16,161,515
34	State Income Tax		\$1,618,309	\$2,409,665	\$2,474,666	\$2,539,666
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$11,916,638	\$17,743,899	\$18,222,540	\$18,701,181
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$11,916,638	\$17,743,899	\$18,222,540	\$18,701,181

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Income Tax Calculation

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	
Line Number	Description	Percentage Rate	Test Year	7.22% Return	7.35% Return	7.47% Return

Federal Tax Table					
Federal Income Taxes		\$29,423,797	\$43,812,096	\$44,993,925	\$46,175,754
15% on first \$50,000		\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000		\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001		\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001		\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001		\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001		\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334		\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333		\$3,881,662	\$8,917,567	\$9,331,207	\$9,744,847
Total Federal Income Taxes		\$10,298,329	\$15,334,234	\$15,747,874	\$16,161,514

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**Capital Structure Schedule**

Line Number	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.25%	Weighted Cost of Capital 9.50%	Weighted Cost of Capital 9.75%
1	Common Stock	\$1,148,244	50.49%		4.671%	4.797%	4.923%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$956,629	42.07%	5.89%	2.478%	2.478%	2.478%
5	Short Term Debt	\$169,194	7.44%	0.94%	0.070%	0.070%	0.070%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$2,274,067</u>	<u>100.00%</u>		<u>7.219%</u>	<u>7.345%</u>	<u>7.471%</u>
8	PreTax Cost of Capital				10.129%	10.334%	10.538%

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Revenue Billing Determinant Sheet

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Feeder Description	Annualized Customers	Annualized Customer Charge Revenues	Annualized Volumetric Revenues	Total Annualized Revenues	Total Normalized Usage
Residential Revenue Feeders, Totals	5,231,725	\$128,805,070	\$0	\$128,805,070	0
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Industrial	0	\$0	\$0	\$0	0
Total Revenue Feeders	5,231,725	\$128,805,070	\$0	\$128,805,070	0

	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Feeder Description	Block Usage 1	Block Usage 2	Block Usage 3	Block Usage 4	Block Usage 5	Block Usage 6	Block Usage 7	Total Block Usage
Residential Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0
Total Revenue Feeders	0	0	0	0	0	0	0	0

	<u>N</u>	<u>O</u>	<u>P</u>	<u>Q</u>	<u>R</u>	<u>S</u>	<u>T</u>	<u>U</u>
Feeder Description	Block Revenues 1	Block Revenues 2	Block Revenues 3	Block Revenues 4	Block Revenues 5	Block Revenues 6	Block Revenues 7	Total Block Revenues
Residential Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Feeders	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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MGU Residential Revenue Feeder Sheet - Summary

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Name of Sheet	Annualized Customers	Annualized Customer Revenues	Annualized Volumetric Revenues	Total Annualized Revenues	Total Normalized Usage
RevFeedA_Base	5,231,725	\$128,805,070	\$0	\$128,805,070	0

	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Name of Sheet	Block Usage 1	Block Usage 2	Block Usage 3	Block Usage 4	Block Usage 5	Block Usage 6	Block Usage 7	Total Block Usage
RevFeedA_Base	0	0	0	0	0	0	0	0

	<u>N</u>	<u>O</u>	<u>P</u>	<u>Q</u>	<u>R</u>	<u>S</u>	<u>T</u>	<u>U</u>
Name of Sheet	Block Revenues 1	Block Revenues 2	Block Revenues 3	Block Revenues 4	Block Revenues 5	Block Revenues 6	Block Revenues 7	Total Block Revenues
RevFeedA_Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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MGU Residential Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues
January		443,955	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 650				0.0000%	0	0.00000	\$0
February		444,552	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
March		444,055	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
April		441,555	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
May		435,817	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
June		432,098	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
July		427,953	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
August		426,951	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
September		426,633	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
October		429,926	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
November		436,218	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
December		442,012	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0

<b>Total Annualized Customers</b>	<b>5,231,725</b>	<b>0.000000</b>	<b>0</b>		<b>0</b>	<b>\$0</b>
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<b>Current Customer Charge</b>	<b>\$24.62</b>	<b>Annualized Customer Charge Revenue</b>	<b>\$128,805,070</b>
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<b>Annualized Customer Charge Revenue</b>	<b><u>\$128,805,070</u></b>	<b>Annualized Revenues</b>	<b><u>\$128,805,070</u></b>
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**Missouri Gas Energy**  
**Case No. GR-2009-0355**  
**Test Year Ending 12-31-2008**  
**Update Period Ending 4-30-2009, True-Up Period 9/30/09**  
**Executive Case Summary**

<b>Line Number</b>	<b><u>A</u> Description</b>	<b><u>B</u> Amount</b>
1	Annualized Missouri Retail Revenues	\$186,545,619
2	Annualized Customer Numbers	5,231,725
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$29,246,051
5	Interest Expense	\$15,534,488
6	Annualized Payroll	\$32,562,151
7	Utility Employees	700
8	Depreciation	\$26,777,833
9	Net Investment Plant	\$601,299,540
10	Pensions	\$11,839,381