

Atmos Energy Corporation
Missouri Public Service Commission
Case No. GR-2010-

Class Cost of Service Study

Sponsoring Witness:

Thomas H. Petersen

December, 2009

SUMMARY - with Test Year Normalized Revenues

Line No.	Description	Total	Small Firm Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Margin with current rates	6,868,052	4,419,065	469,717	1,319,932	145,979	513,359
2	O&M Expense	3,585,036	2,506,718	337,754	453,353	48,905	238,305
3	Depreciation & Amort	1,865,448	1,152,238	169,095	296,367	39,940	207,809
4	Taxes Other than Income Tax	787,016	502,163	72,041	118,657	15,322	78,833
5	Interest on Customer Deposits	28,689	24,986	2,656	1,047	0	0
6	Income Tax	-173,092	-158,911	-81,190	106,608	6,159	-45,759
7							
8	Net Income at current rates	774,956	391,870	-30,638	343,901	35,653	34,171
9							
10	Rate Base	30,028,165	18,384,239	2,759,132	5,103,228	748,411	3,033,156
11							
12	ROR at current rates	2.6%	2.1%	-1.1%	6.7%	4.8%	1.1%

13	Interest Deduction (using Factor RB)	1,044,980	639,772	96,018	177,592	26,045	105,554
14	Composite Income Tax Rate	39.06%					
15	SIT rate	6.25%					
16	FIT rate	35.00%					
17	Weighted Cost of Debt	3.48%					

Allocation of Rate Base

Line No.	Acct.	Description	NEMO Allocated	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	301-303	Total Intangible Plant	114,542	\$70,750	\$10,383	\$18,198	\$2,452	\$12,760	GP
2									
3	304-347	Total Production Plant	897,932	550,200	89,449	188,783	33,872	35,629	P(S)
4									
5	365-371	Total Transmission Plant	1,179,570	578,790	94,402	237,697	37,731	230,950	P&A
6									
7	374	Land	168,799	104,876	15,319	26,434	3,506	18,664	DP
8	375	Structures & Improvements	51,414	31,944	4,666	8,051	1,068	5,685	DP
9	376	Mains	21,797,498	10,695,571	1,744,477	4,392,456	697,231	4,267,762	P&A
10	378	Meas. & Reg. Sta. Equip	1,005,859	493,554	80,500	202,693	32,174	196,939	P&A
11	379	Meas. & Reg. Sta. Equip City Gate	612,482	300,532	49,018	123,423	19,591	119,919	P&A
12	380	Services	13,444,821	11,506,083	1,223,028	648,532	39,603	27,574	SV
13	381	Meters	1,878,674	1,114,894	275,744	450,850	22,311	14,874	MI
14	382	Meter Installations	2,796,409	1,659,522	410,446	671,091	33,210	22,140	MI
15	383	House Regulators	574,056	412,814	43,880	109,528	4,619	3,216	R
16	384	House Reg. Installations	93,833	67,477	7,172	17,903	755	526	R
17	385	Ind. Meas. & Reg. Equipment	46,856	0	0	0	28,114	18,743	MIL
18	374-388	Total Distribution Plant (DP)	\$42,470,702	\$26,387,267	\$3,854,250	\$6,650,962	\$882,182	\$4,696,041	
19									
20	389-399	Total General Plant	3,678,593	\$2,272,170	\$333,448	\$584,424	\$78,759	\$409,791	GP
21									
22	1010	Total Gross Plant (GP)	\$48,341,339	\$29,659,177	\$4,381,932	\$7,680,063	\$1,034,937	\$5,385,170	
23									
24	1080	Accumulated Depreciation	16,689,631	10,308,747	1,512,842	2,651,507	357,328	1,859,206	GP
25									
26		Net Plant	\$31,651,709	\$19,550,430	\$2,869,090	\$5,028,556	\$677,669	\$3,525,964	
27									
28		Storage Gas	5,020,131	3,058,488	490,214	1,061,163	201,289	208,977	P&A W
29		Accum. Deferred Income Tax	(6,616,635)	(4,086,922)	(599,769)	(1,051,195)	(141,663)	(737,086)	GP
30		Customer Deposits	(675,030)	(587,908)	(62,491)	(24,631)	0	0	CD
31		Customer Advances for Constr.	4,887	3,079	412	699	102	596	MS
32		Prepaid Pension Asset	546,519	382,135	51,489	69,111	7,455	36,328	OM(F)
33		Working Capital:							
34		Prepayments	77,894	54,465	7,339	9,850	1,063	5,178	OM(F)
35		Fuel Stock	133,825	82,000	13,331	28,136	5,048	5,310	P(S)
36		Cash Requirements	(24,461)	(15,522)	(2,263)	(4,055)	(611)	(2,010)	CWC
37									
38		Credit per ANG Acquisition Order	(90,675)	(56,007)	(8,219)	(14,406)	(1,941)	(10,101)	GP
39		Rate Base test year	\$30,028,165	\$18,384,239	\$2,759,132	\$5,103,228	\$748,411	\$3,033,156	

Test Year Margin Revenue - Normalized & Adjusted

Line No.	Acct.	Description	NEMO	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	480/489	Gas Sales & Transp	\$6,701,552	4,274,281	454,331	1,313,868	145,820	513,253	direct
2									
3	487/488	Other - Misc. Service	\$166,500	144,783	15,387	6,064	159	106	MQ
4									
5		Total Revenue	\$6,868,052	\$4,419,065	\$469,717	\$1,319,932	\$145,979	\$513,359	

Test Year O&M Expense - Normalized & Adjusted

Line No.	Acct.	Description	Per Books	Adjustments										Total Adjusted	
				Labor	Benefits	Bad Debt	MGP Exp	Adv pt 1	Promo	Mbrsps	Dues & expenses	Misc emp. Reports	Expense Case Exp		Rate
1	733	Gas Mixing Expenses	165												165
2	735	Miscellaneous Production Expenses	773												773
3	742	Maintenance of Production Equipment	5,728	73											5,801
4	856	Mains expenses	373												373
5	857	Measuring & Regulating Station Equipment	71												71
6	865	Maintenance of Measuring & Reg. Equipment	248												248
7	870	Operation Supervision and Engineering	297,344	7,248			(11,255)			(236)	(3,481)	(9,882)			279,738
8	871	Distribution Load Dispatching	2,438												2,438
9	872	Compressor Station Labor & Expense	-												-
10	874	Mains and Services Expenses	340,561	5,580						(870)	(744)				344,527
11	875	Measuring & Regulating Station Exp. - Genera	11,673	294											11,967
12	876	Measuring & Regulating Station Exp. - Indus.	-												-
13	877	Meas. & Reg. Sta. Exp. - City Gate Check Sta	614												614
14	878	Meter and House Regulator Expenses	121,056	4,442											125,498
15	879	Customer Installations Expenses	4												4
16	880	Other Expenses	32,273	782											31,874
17	881	Rents	69,145												69,145
18	885	Maintenance Supervision and Engineering	-												-
19	887	Maintenance of Mains	39,537	1,070											40,607
20	888	Compressor Station Equipment	-												-
21	891	Meas. & Reg. Sta. Equip. - City Gate	-												-
22	892	Maintenance of Services	38,491	1,090											39,581
23	893	Maintenance of Meters and House Regulators	1,451	49											1,500
24	894	Maintenance of Other Equipment	83												83
25	895	Other Equipment	-												-
26	901	Supervision	-												-
27	902	Meter Reading Expenses	99,226	3,604											102,830
28	903	Customer Records and Collection Expenses	90,610	3,256									3,762		97,628
29	904	Uncollectible Accounts	(71,320)			262,044									190,724
30	907	Supervision - Labor	633	14											647
31	908	Customer Assistance Expense	2,500	81											2,581
32	909	Informational and Instructional Expenses	49,156	1,573											50,729
33	910	Misc Customer Service & Info Expenses	-												-
34	911	Supervision	18,005	471											18,476
35	912	Demonstrating and Selling Expenses	670												670
36	913	Advertising Expense	776						(1,164)						(388)
37	921	Office Supplies and Expenses	308												308
38	922	Administrative Expenses Transferred	1,350,366	17,903					(137)	(184)	(1,661)	(2,700)	(12,601)		1,350,986
39	923	Outside Services Employed	157,532												157,532
40	924	A&G-Property Insurance	55,278												55,278
41	925	A&G - Insurance	7,194												7,194
42	926	Employee Pensions and Benefits	339,081		146,282							(176)			485,187
43	928	Regulatory Commission Expenses	53,478												53,478
44	930	Miscellaneous General Expenses	35												35
45	931	Rents	18,544												18,544
46		Total O&M adjusted	3,134,100	47,531	146,282	262,044	(11,255)	(1,301)	(184)	(3,637)	(7,412)	(22,483)	3,762	37,589	3,585,036

Allocation of Test Year O&M Expense - Normalized & Adjusted

Line	Acct.	Description	Total	Residential	Small Firm Genl Svc	Med Firm Genl Svc	Large Firm Genl Svc	Interr. & Transp.	Factor
1	733	Gas Mixing Expenses	165	\$101	\$16	\$36	\$8	\$7	P(S)
2	735	Miscellaneous Production Expenses	773	474	77	183	29	31	P(S)
3	742	Maintenance of Production Equipment	5,801	3,555	578	1,220	219	230	P(S)
4	856	Mains expenses	373	183	30	75	12	73	P&A
5	857	Measuring & Reg Station Equipment	71	35	6	14	2	14	P&A
6	865	Maintenance of Measuring & Reg. Eqpt	248	122	20	50	8	49	P&A
7	870	Operation Supervision and Engineering	279,738	173,440	27,399	47,082	5,259	26,558	Oper
8	871	Distribution Load Dispatching	2,436	1,088	173	475	83	639	AV
9	872	Compressor Station Labor & Expense	-	-	-	-	-	-	P&A
10	874	Mains and Services Expenses	344,527	217,042	29,010	49,280	7,203	41,991	MS
11	875	Measuring & Reg Station Exp. - General	11,967	5,872	958	2,411	383	2,343	P&A
12	876	Measuring & Reg Station Exp. - Indus.	-	-	-	-	-	-	P(L)
13	877	Meas. & Reg. Sta. Exp. - City Gate	614	301	49	124	20	120	P&A
14	878	Meter and House Regulator Expenses	125,498	76,448	17,317	29,346	1,430	957	M&R
15	879	Customer Installations Expenses	4	3	0	0	0	0	MRS
16	880	Other Expenses	31,874	19,762	3,122	5,365	599	3,026	Oper
17	881	Rents	69,145	42,871	6,772	11,638	1,300	6,565	Oper
18	885	Maint Supervision and Engineering	-	-	3,685	-	-	-	DP
19	887	Maintenance of Mains	40,607	25,229	-	-	843	4,490	DP
20	888	Compressor Station Equipment	-	-	-	-	-	-	DP
21	891	Meas. & Reg. Sta. Equip. - City Gate	-	-	-	-	-	-	DP
22	892	Maintenance of Services	39,581	24,592	3,592	6,198	822	4,377	DP
23	893	Maint of Meters and House Regulators	1,500	932	136	235	31	166	DP
24	894	Maintenance of Other Equipment	83	52	8	13	2	9	DP
25	895	Other Equipment	-	-	-	-	-	-	DP
26	901	Supervision	-	-	-	-	-	-	B
27	902	Meter Reading Expenses	102,830	89,418	9,503	3,745	98	66	MQ
28	903	Customer Records and Collection Exp	97,628	84,891	9,023	3,557	93	64	B
29	904	Uncollectible Accounts	190,724	162,504	15,483	9,397	844	2,495	Rev
30	907	Supervision - Labor	647	563	60	24	1	0	B
31	908	Customer Assistance Expense	2,581	2,244	239	94	2	2	B
32	909	Informational and Instructional Expenses	50,729	44,111	4,689	1,848	48	33	B
33	910	Misc Customer Service & Info Expenses	-	-	-	-	-	-	B
34	911	Supervision	18,476	16,066	1,708	673	18	12	B
35	912	Demonstrating and Selling Expenses	670	583	62	24	1	0	B
36	913	Advertising Expense	(388)	(337)	(36)	(14)	(0)	(0)	B
37	921	Office Supplies and Expenses	308	215	29	39	4	20	OM(F)
38	922	Administrative Expenses Transferred	1,350,986	944,633	127,279	170,842	18,430	89,803	OM(F)
39	923	Outside Services Employed	195,121	136,432	18,383	24,674	2,662	12,970	OM(F)
40	924	A&G-Property Insurance	55,278	38,651	5,208	6,990	754	3,674	OM(F)
41	925	A&G - Insurance	7,194	5,030	678	910	98	478	OM(F)
42	926	Employee Pensions and Benefits	485,187	339,251	45,711	61,355	6,619	32,251	OM(F)
43	928	Regulatory Commission Expenses	53,478	37,393	5,038	6,763	730	3,555	OM(F)
44	930	Miscellaneous General Expenses	35	24	3	4	0	2	OM(F)
45	931	Rents	18,544	12,966	1,747	2,345	253	1,233	OM(F)
46		Total O&M adjusted	3,585,036	\$2,506,718	\$337,754	\$453,353	\$48,905	\$238,305	
47									
48	431	Interest on Customer Deposits	28,689	24,986	2,656	1,047	0	0	CD
49	403	Depreciation & Amort	1,866,448	1,152,238	169,095	286,367	39,940	207,809	GP
50	408	Taxes Other than Income Tax	787,016	502,163	72,041	118,657	15,322	78,833	OT
51		Income Tax	(173,092)	(158,911)	(81,190)	106,608	6,159	(45,759)	direct

Line No.	Factor	Description	NEMO	Allocation Factors				
				Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1		Peak Month Throughput (Mcf)	497,996	253,105	41,345	101,468	15,582	86,496
2		Peak Month Sales (Mcf)	413,070	253,105	41,149	86,844	15,582	16,390
3	P	Peak factor	100.00%	50.82%	8.30%	20.38%	3.13%	17.37%
4	P(L)	Peak factor (Large)	100.00%	0.00%	0.00%	0.00%	15.26%	84.74%
5	P(S)	Peak Sales factor	100.00%	61.27%	9.96%	21.02%	3.77%	3.97%
6								
7		Annual Volume or Thru-put (adj Mcf)	2,843,510	1,245,395	202,044	553,881	96,902	745,288
8	AV	Annual Volume factor	100.00%	43.80%	7.11%	19.48%	3.41%	26.21%
9								
10		Annual Sales Volume (adj Mcf)	2,135,321	1,245,395	199,884	484,888	96,902	108,253
11	SV	Sales Volume factor	100.00%	58.32%	9.36%	22.71%	4.54%	5.07%
12								
13		Winter Volume Mcf excl. Transp.	1,764,525	1,068,859	168,835	375,000	74,940	76,893
14	WV	Winter Vol Mcf excl. Transp. factor	100.00%	60.57%	9.57%	21.25%	4.25%	4.36%
15								
16	P&A	Peak and Average (75%/25%)	100.00%	49.07%	8.00%	20.15%	3.20%	19.58%
17	P&A W	P&A Winter Sales (50%P(S) / 50% WV	100.00%	60.92%	9.76%	21.14%	4.01%	4.16%
18								
19		Number of Bills (annual)	225,693	196,248	20,860	8,222	214	149
20	B	Bills factor	100.00%	86.95%	9.24%	3.64%	0.09%	0.07%
21								
22	MQ	Meter Quantity factor	100.00%	86.96%	9.24%	3.64%	0.10%	0.06%
23	MI	Meter Investment factor	100.00%	59.34%	14.68%	24.00%	1.19%	0.79%
24	MIL	Meter Investment Large factor	100.00%	0.00%	0.00%	0.00%	60.00%	40.00%
25								
26		Regulators, Cost Each	1,259	44	44	276	448	448
27		Regulators Quantity	18,808	16,354	1,738	685	18	12
28		Regulators Cost	992,049	713,400	75,830	189,280	7,982	5,557
29	R	Regulators	100.00%	71.91%	7.64%	19.08%	0.80%	0.56%
30								
31		Services (average monthly)	18,808	16,354	1,738	685	18	12
32		Cost per Service Line		794	794	1,068	2,505	2,505
33		Services Costs	15,168,185	12,980,938	1,379,797	731,661	44,680	31,109
34	SV	Services	100.00%	85.58%	9.10%	4.82%	0.29%	0.21%
35								
36		Meters & Regulators Cost	5,342,973	3,254,708	737,243	1,249,372	60,895	40,755
37	M&R	Meters & Regulators	100.00%	60.92%	13.80%	23.38%	1.14%	0.76%
38		Meters, Regulators & Services Cost	18,787,794	14,760,791	1,960,271	1,897,905	100,498	68,330
39	MRS	Meters, Regulators & Services	100.00%	78.57%	10.43%	10.10%	0.53%	0.36%
40								
41		Mains & Services Plant	35,242,319	22,201,654	2,967,505	5,040,989	736,834	4,295,337
42	MS	Mains & Services Plant factor	100.00%	63.00%	8.42%	14.30%	2.09%	12.19%
43								
44		Distribution Plant \$	42,250,490	26,250,448	3,834,265	6,616,476	877,608	4,671,692
45	DP	Distribution Plant factor	100.00%	62.13%	9.08%	15.66%	2.08%	11.06%
46								
47		Functional Plant \$	44,548,204	27,516,257	4,038,101	7,077,442	953,785	4,962,619
48	GP	Gross Plant factor	100.00%	61.77%	9.06%	15.89%	2.14%	11.14%
49								
50		Gas Cost Alloc.by Sales Vol.	49,902,152	29,104,691	2,724,441	618,665	28,075	1,423
51		Total Adjusted Revenue w/Gas Cost	39,345,348	33,523,756	3,194,158	1,938,597	174,055	514,782
52	Rev	Total Adjusted Revenue factor	100.00%	85.20%	8.12%	4.93%	0.44%	1.31%
53								
54		Resid. & Comm. Customers	225,330	196,248	20,860	8,222	-	-
55	CD	Customer Deposits factor	100.00%	87.09%	9.26%	3.65%	0.00%	0.00%
56								
57		Adjusted Functional O&M Expense \$	1,418,905	992,123	133,678	179,431	19,356	94,318
58	OM(F)	Adj. Funct. O&M Expense factor	100.00%	69.92%	9.42%	12.65%	1.36%	6.65%
59								
60		O&M Accounts 871-879 \$	485,048	300,735	47,507	81,637	9,119	46,051
61	Oper	O&M Accounts 871-879 factor	100.00%	62.00%	9.79%	16.83%	1.88%	9.49%
62								
63	OT	Other Taxes (75% GP / 25%OM)	100.00%	63.81%	9.15%	15.08%	1.95%	10.02%
64								
65		Rate Base	30,028,165	18,384,239	2,759,132	5,103,228	748,411	3,033,156
66	RB	Rate Base factor	100.00%	61.22%	9.19%	16.99%	2.49%	10.10%
67								
68	CWC	Cash Working Capital Factor	100.00%	63.45%	9.25%	16.58%	2.50%	8.22%
69		(average of SV, OM(F), OT, GP)						

Summary Results of Meter Analysis

line	Meters	NEMO	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Number [1]	18,807	16,354	1,738	685	18	12
2							
3	MQ factor	100.00%	86.96%	9.24%	3.64%	0.10%	0.06%
4	MQS factor [3]	100.00%	87.10%	9.26%	3.65%	0.00%	0.00%
5							
6	Cost per meter [2]		\$117.78	\$274.11	\$1,137.14	\$2,141.50	\$2,141.50
7	Labor Costs per meter [2]		\$59.96	\$59.96	\$89.94	\$0.00	\$0.00
8							
9	Meter Cost	\$3,245,805	\$1,926,215	\$ 476,407	\$ 778,939	\$ 38,547	\$ 25,698
10	Labor Cost	\$1,146,443	\$ 980,619	\$ 104,214	\$ 61,611	\$ -	\$ -
11							
12	MI factor	100.00%	59.34%	14.68%	24.00%	1.19%	0.79%
13	MIS factor [3]	100.00%	60.54%	14.97%	24.48%	0.00%	0.00%
14	MIL factor [4]	100.00%	0.00%	0.00%	0.00%	60.00%	40.00%
15	MLS factor [3]	100.00%	85.54%	9.09%	5.37%	0.00%	0.00%

[1] from number of bills

[2] current typical cost to install meter

[3] factors for small meters (residential and commercial) and house regulators

[4] factor for large firm and optional use meters

Residential - all rate divisions in Missouri, avg. annual consumption of 1,000 ccf

					Cost		
Typical Complete Cost of a New Service Installation					\$ 1,015.11		
					direct	overhead	loaded costs
Service Line Cost					\$ 370.65		\$ 793.75
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	55.00	AL250	\$ 55.00	\$ 62.78	\$ 117.78
Meter Installation Labor	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96
Labor Rates							
service	8		28.00	per line	\$ 224.00		
meter set	1		28.00	per meter	\$ 28.00		
company labor rate		\$	28.00	per hour			
Overhead Rates							
			114.2%			\$ 541.09	
benefits			41.5%	per capital \$		\$ 196.72	
stores			14.0%	per capital \$		\$ 66.36	
division O/H			14.9%	per capital \$		\$ 70.53	
state O/H			32.6%	per capital \$		\$ 154.72	
corporate O/H			11.1%	per capital \$		\$ 52.76	

All Small General, annual consumption range of less than 2,000 ccf

		Cost
Typical Complete Cost of a New Service Installation		\$ 1,171.44

					direct	overhead	loaded costs
Service Line Cost					\$ 370.65		\$ 793.75
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	128.00	AL425	\$ 128.00	\$ 146.11	\$ 274.11
Meter Installation Cost	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96

Labor Rates

service	8	28.00	per line	\$ 224.00
meter set	1	28.00	per meter	\$ 28.00
company labor rate		\$ 28.00	per hour	

Overhead Rates

	114.2%		\$ 624.42
benefits	41.5%	per capital \$	\$ 227.01
stores	14.0%	per capital \$	\$ 76.58
division O/H	14.9%	per capital \$	\$ 81.40
state O/H	32.6%	per capital \$	\$ 178.55
corporate O/H	11.1%	per capital \$	\$ 60.88

All Medium General, annual consumption range of 2,000 ccf to 75,000 ccf

	Cost
Typical Complete Cost of a New Service Installation	\$ 2,571.19

				direct	overhead	loaded costs
Service Line Cost				\$ 498.65		\$ 1,067.86
2" polyethylene pipe	100	\$ 0.81	per ft.	\$ 81.00	\$ 92.46	\$ 173.46
tracer wire	100	\$ 0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
2" riser	1	\$ 32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$ 14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$ 24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$ 15.00	each	\$ 15.00	\$ 17.12	\$ 32.12
meter bar	1	\$ 45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	10	\$ 28.00	per line	\$ 280.00	\$ 319.62	\$ 599.62
Regulator Cost	1	\$ 129.00	each	\$ 129.00	\$ 147.25	\$ 276.25
Meter Cost	1	\$ 531.00	AL800	\$ 531.00	\$ 606.14	\$ 1,137.14
Meter Installation Labor	1.5	\$ 28.00	1 hour	\$ 42.00	\$ 47.94	\$ 89.94

Labor Rates

service	10	28.00	per line	\$ 280.00
meter set	1.5	28.00	per meter	\$ 42.00
company labor rate		\$ 28.00	per hour	

Overhead Rates

	114.2%		\$ 1,370.54
benefits	41.5%	per capital \$	\$ 498.27
stores	14.0%	per capital \$	\$ 168.09
division O/H	14.9%	per capital \$	\$ 178.66
state O/H	32.6%	per capital \$	\$ 391.89
corporate O/H	11.1%	per capital \$	\$ 133.63

Large General & Interruptible, annual consumption range of greater than 250,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 5,094.48

					direct	overhead	loaded costs
Service Line Cost					\$ 1,169.93		\$ 2,505.41
4" polyethylene pipe	250	\$	2.95	per ft.	\$ 737.50	\$ 841.86	\$ 1,579.36
tracer wire	250	\$	0.06	per ft.	\$ 15.00	\$ 17.12	\$ 32.12
4" riser	1	\$	329.34	each	\$ 329.34	\$ 375.94	\$ 705.28
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	23.80	each	\$ 23.80	\$ 27.17	\$ 50.97
misc. fittings	1	\$	50.00	each	\$ 50.00	\$ 57.08	\$ 107.08
meter bar	1	\$	-	each	\$ -	\$ -	\$ -
Labor	10	\$	-	ft per hour	\$ -	\$ -	\$ -
Regulator Cost	1	\$	209.00	each	\$ 209.00	\$ 238.57	\$ 447.57
Meter Cost (average)	1	\$	1,000.00	various	\$ 1,000.00	\$ 1,141.50	\$ 2,141.50
Meter Installation Labor	0	\$	-	1 hour	\$ -	\$ -	\$ -

Labor Rates

service	1	28.00	per hour	\$ 28.00
meter set	0	28.00	per meter	\$ -
company labor rate			per hour	

Overhead Rates

	114.2%		\$ 2,715.55
benefits	41.5%	per capital	\$ 987.26
stores	14.0%	per capital	\$ 333.05
division O/H	14.9%	per capital	\$ 353.98
state O/H	32.6%	per capital	\$ 776.48
corporate O/H	11.1%	per capital	\$ 264.77

Load Characteristics

Line No.	Description	Total	Residential	Small Firm	Medium Firm	Large Firm	Interruptible
			Class	Genl Svc Class	Genl Svc Class	Genl Svc Class	& Transp. Class
1	Annual use per customer (Mcf)	151	76	116	808	5,434	60,023
2							
3	Winter season portion of use	77%	86%	84%	79%	77%	60%
4							
5	Load Factor	48%	42%	42%	46%	53%	73%

Volumes and Bill Count Summary

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Peak Month Throughput (Mcf)	497,996	253,105	41,345	101,468	15,582	86,496
2	bill frequency analysis	545,348	284,930	46,061	112,280	15,582	86,496
3	weather normalization adjustment	(45,478)	(29,952)	(4,715)	(10,811)		
4	forecasted customer losses	(1,874)	(1,874)				
5	forecasted large customer changes	0				0	
6							
7	Peak Month Sales (Mcf)	413,070	253,105	41,149	86,844	15,582	16,390
8	bill frequency analysis	459,024	284,930	45,814	96,309	15,582	16,390
9	weather normalization adjustment	(44,081)	(29,952)	(4,665)	(9,465)		
10	forecasted customer losses	(1,874)	(1,874)	-	-	-	
11	forecasted large customer changes	0	-			-	
12							
13	Annual Volume or Thru-put (adj Mcf)	2,843,510	1,245,395	202,044	553,881	96,902	745,288
14	bill frequency analysis	2,945,183	1,320,124	210,300	572,569	96,902	745,288
15	weather normalization adjustment	(79,191)	(52,247)	(8,256)	(18,688)		
16	forecasted customer losses	(22,482)	(22,482)				
17	forecasted large customer changes	0				-	
18							
19	Annual Sales Volume (adj Mcf)	2,135,321	1,245,395	199,884	484,888	96,902	108,253
20	bill frequency analysis	2,234,579	1,320,124	208,052	501,248	96,902	108,253
21	weather normalization adjustment	(76,775)	(52,247)	(8,168)	(16,360)		
22	forecasted customer losses	(22,482)	(22,482)				
23	forecasted large customer changes	0				0	
24							
25	Winter Volume (Mcf)	2,197,254	1,068,859	170,626	437,362	74,940	445,468
26	bill frequency analysis	2,317,533	1,151,993	181,983	463,150	74,940	445,468
27	weather normalization adjustment	(109,038)	(71,894)	(11,357)	(25,787)		
28	forecasted customer losses	(11,241)	(11,241)				
29	forecasted large customer changes	0				-	
30							
31	Winter Volume Mcf excl. Transp.	1,764,525	1,068,859	168,835	375,000	74,940	76,893
32	bill frequency analysis	1,881,471	1,151,993	180,070	397,575	74,940	76,893
33	weather normalization adjustment	(105,705)	(71,894)	(11,236)	(22,575)		
34	forecasted customer losses	(11,241)	(11,241)				
35	forecasted large customer changes	0				0	
36							
37	Annual Number of Bills	225,693	196,248	20,860	8,222	214	149
38	bill frequency analysis	229,293	199,848	20,860	8,222	214	149
39	forecasted customer changes	(3,600)	(3,600)				
40	Number of Customer (Avg Monthly)	18,807	16,354	1,738	685	18	12
41							
42	Transportation Volumes, Peak	86,324	0	247	15,971	0	70,106
43	Transportation Volumes, Annual	710,604	0	2,248	71,321	0	637,036
44	Transportation Volumes, Winter	436,062	0	1,912	65,575	0	368,576

Notes:

- 1 Peak Month data was from January
- 2 Winter data is composed of November through April data

Mains Minimum System Analysis

Line No.	Retirement Unit	Sum of Quantity	Sum of Amount	per unit
1	PIPE, MAINS, CAST IRON, 3IN.	33,316	\$ 92,471	2.78
2	PIPE, MAINS, CAST IRON, 4IN.	65,071	\$ 313,966	4.82
3	PIPE, MAINS, CAST IRON, 4IN.<X=6IN.	2,133	\$ 60,413	28.32
4	PIPE, MAINS, CAST IRON, 6IN.<X=8IN.	30,817	\$ 218,369	7.09
5	PIPE, MAINS, CAST IRON, 8IN.<X=10IN.	6,228	\$ 94,713	15.21
6	PIPE, MAINS, CAST IRON, 10IN.<X=12IN.	596	\$ 2,399	4.03
7				
8	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	77,355	\$ 146,294	1.89
9	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	1,869,944	\$ 8,412,507	4.50
10	PIPE, MAINS, PE PLASTIC, 2IN.<X=3IN.	359,595	\$ 5,433,452	15.11
11	PIPE, MAINS, PE PLASTIC, 3IN.<X=4IN.	224,858	\$ 2,706,663	12.04
12	PIPE, MAINS, PE PLASTIC, 4IN.<X=6IN.	113,455	\$ 3,532,527	31.14
13	PIPE, MAINS, PE PLASTIC, 6IN.<X=8IN.	3,188	\$ 509,186	159.72
14	PIPE, MAINS, PLASTIC, 1IN.	16,649	\$ 7,420	0.45
15	PIPE, MAINS, PLASTIC, 2IN.	150,799	\$ 170,906	1.13
16	PIPE, MAINS, PLASTIC, 4IN.	110	\$ 171	1.55
17				
18	PIPE, MAINS, STEEL, <= 1IN.	405	\$ 1,299	3.21
19	PIPE, MAINS, STEEL, 1IN.<X=2IN.	73,704	\$ 135,004	1.83
20	PIPE, MAINS, STEEL, 2IN.	4,139,696	\$ 5,640,889	1.36
21	PIPE, MAINS, STEEL, 2IN.<X=3IN.	1,015,377	\$ 2,247,884	2.21
22	PIPE, MAINS, STEEL, 3IN.<X=4IN.	1,079,316	\$ 4,581,644	4.24
23	PIPE, MAINS, STEEL, 4IN.<X=6IN.	1,351,043	\$ 6,645,642	4.92
24	PIPE, MAINS, STEEL, 6IN.<X=8IN.	169,187	\$ 1,855,215	10.97
25	PIPE, MAINS, STEEL, 8IN.<X=10IN.	515	\$ (22,396)	(43.49)
26	PIPE, MAINS, STEEL, 10IN.<X=12IN.	415,514	\$ 3,625,003	8.72
27				
28	Total Cast Iron	138,161	\$ 782,331	5.66
29	Total Plastic	2,815,953	\$ 20,919,126	7.43
30	Total Steel	8,244,757	\$ 24,710,184	3.00
31		11,198,871	\$ 46,411,641	4.14
32				
33	3" - 4" Cast iron	98,387	\$ 406,437	4.13
34	1" - 2" Plastic	2,114,747	\$ 8,737,127	4.13
35	1" - 2" Steel	4,213,805	\$ 5,777,192	1.37
36				
37	Total Cast Iron repriced at 3" - 4"	138,161	\$ 570,743	4.13
38	Total Plastic repriced at 1" - 2"	2,815,953	\$ 11,634,177	4.13
39	Total Steel repriced at 1" - 2"	8,244,757	\$ 11,303,689	1.37
40		11,198,871	\$ 23,508,609	2.10
41				
42	Customer (minimum system)		51%	
43	Peak Demand		49%	

Note: This data represents statewide Missouri rather than a regional breakout.

SUMMARY - with Test Year Normalized Revenues

Line No.	Description	Total	Small Firm Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Margin with current rates	8,584,754	5,063,399	578,878	1,635,320	261,357	1,045,801
2	O&M Expense	5,230,304	3,693,326	514,789	498,398	55,282	468,508
3	Depreciation & Amort	1,545,215	934,703	151,146	192,735	29,806	236,825
4	Taxes Other than Income Tax	670,989	422,865	65,735	78,754	11,480	92,155
5	Interest on Customer Deposits	46,722	41,030	4,448	1,244	0	0
6	Income Tax	-4,094	-273,657	-104,827	278,783	54,318	41,288
7							
8	Net Income at current rates	1,095,619	245,132	-52,415	585,405	110,471	207,025
9							
10	Rate Base	31,666,832	19,311,397	3,192,957	4,324,816	739,490	4,098,172
11							
12	ROR at current rates	3.5%	1.3%	-1.6%	13.5%	14.9%	5.1%

13	Interest Deduction (using Factor RB	1,102,006	672,037	111,115	150,504	25,734	142,616
14	Composite Income Tax Rate	39.06%					
15	SIT rate	6.25%					
16	FIT rate	35.00%					
17	Weighted Cost of Debt	3.48%					

Allocation of Rate Base

Line No.	Acct.	Description	Total Allocated	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	301-303	Total Intangible Plant	122,504	\$74,103	\$11,983	\$15,280	\$2,363	\$18,775	GP
2									
3	304-347	Total Production Plant	0	-	-	-	-	-	P(S)
4									
5	365-371	Total Transmission Plant	7,872,005	3,704,763	652,468	1,165,409	199,828	2,149,538	P&A
6									
7	374	Land	325,359	206,161	32,865	38,958	5,851	41,523	DP
8	375	Structures & Improvements	28,479	18,045	2,877	3,410	512	3,635	DP
9	376	Mains	15,113,955	7,113,006	1,252,713	2,237,541	383,662	4,127,032	P&A
10	378	Meas. & Reg. Sta. Equip	276,576	130,163	22,924	40,946	7,021	75,522	P&A
11	379	Meas. & Reg. Sta. Equip City Gate	676,437	318,348	56,066	100,143	17,171	184,709	P&A
12	380	Services	11,157,198	9,676,091	1,048,916	394,691	18,441	19,059	SV
13	381	Meters	3,065,957	1,956,303	493,561	572,935	20,963	22,196	MI
14	382	Meter Installations	4,180,247	2,667,300	672,940	781,162	28,582	30,263	MI
15	383	House Regulators	1,021,231	777,778	84,313	149,341	4,818	4,980	R
16	384	House Reg. Installations	578,018	440,223	47,721	84,527	2,727	2,819	R
17	385	Ind. Meas. & Reg. Equipment	353,429	0	0	0	171,665	181,763	MIL
18	374-388	Total Distribution Plant (DP)	\$36,776,886	\$23,303,420	\$3,714,897	\$4,403,655	\$661,415	\$4,693,500	
19									
20	389-399	Total General Plant	4,946,370	\$2,992,067	\$483,833	\$616,962	\$95,412	\$758,097	GP
21									
22	1010	Total Gross Plant (GP)	\$49,717,765	\$30,074,353	\$4,863,180	\$6,201,305	\$959,017	\$7,619,910	
23									
24	1080	Accumulated Depreciation	16,561,705	10,018,201	1,619,996	2,065,744	319,463	2,538,302	GP
25									
26		Net Plant	\$33,156,060	\$20,056,152	\$3,243,185	\$4,135,561	\$639,555	\$5,081,608	
27									
28		Storage Gas	5,786,953	3,872,954	657,551	1,011,776	225,759	18,912	P&A W
29		Accum. Deferred Income Tax	(6,878,236)	(4,160,656)	(672,800)	(857,924)	(132,676)	(1,054,181)	GP
30		Customer Deposits	(1,099,334)	(965,410)	(104,653)	(29,271)	0	0	CD
31		Customer Advances for Constr.	(53,029)	(33,889)	(4,646)	(5,313)	(812)	(8,369)	MS
32		Prepaid Pension Asset	728,039	514,097	71,657	69,375	7,695	65,215	OM(F)
33		Working Capital:							
34		Prepayments	105,297	74,355	10,364	10,034	1,113	9,432	OM(F)
35		Fuel Stock	0	-	-	-	-	-	P(S)
36		Cash Requirements	41,871	26,860	4,114	5,644	1,185	4,069	CWC
37									
38		Credit per ANG Acquisition Order	(120,789)	(73,066)	(11,815)	(15,066)	(2,330)	(18,513)	GP
39		Rate Base test year	\$31,666,832	\$19,311,397	\$3,192,957	\$4,324,816	\$739,490	\$4,098,172	

Test Year Margin Revenue - Normalized & Adjusted

Line No.	Acct.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	480/489	Gas Sales & Transp	\$8,392,190	4,894,476	560,566	1,630,196	261,257	1,045,695	direct
2									
3	487/488	Other - Misc. Service	\$192,564	168,922	18,312	5,124	100	105	MQ
4									
5		Total Revenue	\$8,584,754	\$5,063,399	\$578,878	\$1,635,320	\$261,357	\$1,045,801	

Atmos Energy Corporation - Missouri
Class Cost of Service Study - Current
For the test year ended June 30, 2009
Southeast Missouri Region (SEMO)

Schedule CCOS-SEMO (current)
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Test Year O&M Expense - Normalized & Adjusted

Line No.	Acct.	Description	Per Books	Adjustments										Total Adjusted
				Labor	Benefits	Bad Debt	MGP Exp	Promo Adv pt 1	Promo Adv pt 2	Dues & Mbrsps	Misc emp. expenses	Expense Reports	Postage	Rate Case Exp
1	733	Gas Mixing Expenses	-											-
2	735	Miscellaneous Production Expenses	-											-
3	742	Maintenance of Production Equipment	-											-
4	856	Mains expenses	-											-
5	857	Measuring & Regulating Station Equipment	-											-
6	865	Maintenance of Measuring & Reg. Equipment	468											468
7	870	Operation Supervision and Engineering	492,037	10,675				(589)		(1,556)	(2,012)	(7,868)		490,687
8	871	Distribution Load Dispatching	16,692											16,692
9	872	Compressor Station Labor & Expense	(50)	(2)										(52)
10	874	Mains and Services Expenses	622,093	10,405				(682)		(120)	(896)			630,798
11	875	Measuring & Regulating Station Exp. - Genera	23,640	506										24,146
12	876	Measuring & Regulating Station Exp. - Indus.	(101)	(3)										(104)
13	877	Meas. & Reg. Sta. Exp. - City Gate Check Sta.	681											681
14	878	Meter and House Regulator Expenses	225,364	6,885										232,249
15	879	Customer Installations Expenses	-											-
16	880	Other Expenses	36,159	1,103										37,262
17	881	Rents	52,593											52,593
18	885	Maintenance Supervision and Engineering	-											-
19	887	Maintenance of Mains	49,283	1,276										50,559
20	888	Compressor Station Equipment	-											-
21	891	Meas. & Reg. Sta. Equip. - City Gate	64											64
22	892	Maintenance of Services	40,228	1,128										41,356
23	893	Maintenance of Meters and House Regulators	1,046	25										1,071
24	894	Maintenance of Other Equipment	272	2										274
25	895	Other Equipment	-											-
26	901	Supervision	-											-
27	902	Meter Reading Expenses	189,800	5,730										195,530
28	903	Customer Records and Collection Expenses	135,123	3,995								6,576		145,694
29	904	Uncollectible Accounts	525,331				(219,564)							305,767
30	907	Supervision - Labor	2,535	45										2,580
31	908	Customer Assistance Expense	-											-
32	909	Informational and Instructional Expenses	43,702	1,098										44,800
33	910	Misc Customer Service & Info Expenses	-											-
34	911	Supervision	38,631	837										39,468
35	912	Demonstrating and Selling Expenses	4,319											4,319
36	913	Advertising Expense	1,779											1,779
37	921	Office Supplies and Expenses	(33,623)											(33,623)
38	922	Administrative Expenses Transferred	1,954,034	21,198				(183)	(246)	(2,217)	(3,684)	(16,786)		1,952,116
39	923	Outside Services Employed	-										50,073	50,073
40	924	A&G-Property Insurance	55,147											55,147
41	925	A&G - Insurance	244											244
42	926	Employee Pensions and Benefits	602,520		225,907									828,427
43	928	Regulatory Commission Expenses	63,249											63,249
44	930	Miscellaneous General Expenses	1,084											(450)
45	931	Rents	-											-
46		Total O&M adjusted	5,144,344	64,905	225,907	(219,564)	0	(3,745)	(1,517)	(5,427)	(6,594)	(24,654)	6,576	5,230,304

Atmos Energy Corporation - Missouri
Class Cost of Service Study - Current
For the test year ended June 30, 2009
Southeast Missouri Region (SEMO)

Schedule CCOS-SEMO (current)
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Allocation of Test Year O&M Expense - Normalized & Adjusted

Line	Acct.	Description	Total	Residential	Small Firm Genl Svc	Med Firm Genl Svc	Large Firm Genl Svc	Interr. & Transp.	Factor
				\$0	\$0	\$0	\$0	\$0	P(S)
1	733	Gas Mixing Expenses	-	-	-	-	-	-	P(S)
2	735	Miscellaneous Production Expenses	-	-	-	-	-	-	P(S)
3	742	Maintenance of Production Equipment	-	-	-	-	-	-	P(S)
4	856	Mains expenses	-	-	-	-	-	-	P&A
5	857	Measuring & Reg Station Equipment	-	-	-	-	-	-	P&A
6	865	Maintenance of Measuring & Reg. Eqpt	488	220	39	69	12	128	P&A
7	870	Operation Supervision and Engineering	490,687	311,603	50,139	60,155	6,750	62,041	Oper
8	871	Distribution Load Dispatching	16,892	6,167	1,000	2,311	667	6,546	AV
9	872	Compressor Station Labor & Expense	(52)	(24)	(4)	(8)	(1)	(14)	P&A
10	874	Mains and Services Expenses	630,798	403,124	55,266	63,203	9,655	99,562	MS
11	875	Measuring & Reg Station Exp. - General	24,146	11,364	2,001	3,575	613	6,593	P&A
12	876	Measuring & Reg Station Exp. - Indus.	(104)	-	-	-	(8)	(96)	P(L)
13	877	Meas. & Reg. Sta. Exp. - City Gate	881	320	56	101	17	186	P&A
14	878	Meter and House Regulator Expenses	232,249	163,379	34,095	41,694	1,499	1,582	M&R
15	879	Customer Installations Expenses	-	-	-	-	-	-	MRS
16	880	Other Expenses	37,262	23,663	3,807	4,568	513	4,711	Oper
17	881	Rents	52,593	33,398	5,374	6,448	723	6,650	Oper
18	885	Maint Supervision and Engineering	-	-	-	-	-	-	DP
19	887	Maintenance of Mains	50,559	32,036	5,107	6,054	909	6,452	DP
20	888	Compressor Station Equipment	-	-	-	-	-	-	DP
21	891	Meas. & Reg. Sta. Equip. - City Gate	64	41	6	8	1	8	DP
22	892	Maintenance of Services	41,356	26,205	4,177	4,952	744	5,278	DP
23	893	Maint of Meters and House Regulators	1,071	679	108	128	19	137	DP
24	894	Maintenance of Other Equipment	274	174	28	33	5	36	DP
25	895	Other Equipment	-	-	-	-	-	-	DP
26	901	Supervision	-	-	-	-	-	-	B
27	902	Meter Reading Expenses	195,530	171,524	18,594	5,203	101	107	MQ
28	903	Customer Records and Collection Exp	145,694	127,807	13,855	3,875	77	80	B
29	904	Uncollectible Accounts	305,767	254,708	25,716	15,863	2,126	7,353	Rev
30	907	Supervision - Labor	2,560	2,263	245	69	1	1	B
31	908	Customer Assistance Expense	-	-	-	-	-	-	B
32	909	Informational and Instructional Expenses	44,800	39,300	4,260	1,192	24	25	B
33	910	Misc Customer Service & Info Expenses	-	-	-	-	-	-	B
34	911	Supervision	39,468	34,623	3,753	1,050	21	22	B
35	912	Demonstrating and Selling Expenses	1,109	973	105	29	1	1	B
36	913	Advertising Expense	1,427	1,252	136	38	1	1	B
37	921	Office Supplies and Expenses	(33,623)	(23,743)	(3,309)	(3,204)	(355)	(3,012)	OM(F)
38	922	Administrative Expenses Transferred	1,952,116	1,378,467	192,136	186,018	20,633	174,862	OM(F)
39	923	Outside Services Employed	50,073	35,359	4,928	4,771	529	4,485	OM(F)
40	924	A&G-Property Insurance	55,147	38,941	5,428	5,255	583	4,940	OM(F)
41	925	A&G - Insurance	244	172	24	23	3	22	OM(F)
42	926	Employee Pensions and Benefits	828,427	584,986	81,537	78,941	8,756	74,207	OM(F)
43	928	Regulatory Commission Expenses	63,249	44,663	6,225	6,027	669	5,666	OM(F)
44	930	Miscellaneous General Expenses	(450)	(318)	(44)	(43)	(5)	(40)	OM(F)
45	931	Rents	-	-	-	-	-	-	OM(F)
46		Total O&M adjusted	5,230,304	\$3,693,326	\$514,789	\$498,398	\$55,282	\$468,508	
47									
48	431	Interest on Customer Deposits	46,722	41,030	4,448	1,244	0	0	CD
49	403	Depreciation & Amort	1,545,215	934,703	151,146	192,735	29,806	236,825	GP
50	408	Taxes Other than Income Tax	670,969	422,865	65,735	78,754	11,480	92,155	OT
51		Income Tax	(4,094)	(273,657)	(104,827)	278,783	54,318	41,288	direct

Allocation Factors								
Line No.	Factor	Description	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1		Peak Month Throughput (Mcf)	735,627	371,005	66,601	111,260	15,100	171,662
2		Peak Month Sales (Mcf)	543,342	371,005	65,373	92,026	14,152	787
3	P	Peak factor	100.00%	50.43%	9.05%	15.12%	2.05%	23.34%
4	P(L)	Peak factor (Large)	100.00%	0.00%	0.00%	0.00%	8.09%	91.91%
5	P(S)	Peak Sales factor	100.00%	68.28%	12.03%	16.94%	2.60%	0.14%
6								
7		Annual Volume or Thru-put (adj Mcf)	4,839,547	1,788,139	290,037	670,010	193,381	1,897,980
8	AV	Annual Volume factor	100.00%	36.95%	5.99%	13.84%	4.00%	39.22%
9								
10		Annual Sales Volume (adj Mcf)	2,862,473	1,788,139	282,793	577,578	189,557	24,406
11	SV	Sales Volume factor	100.00%	62.47%	9.88%	20.18%	6.62%	0.85%
12								
13		Winter Volume Mcf excl. Transp.	2,308,266	1,513,513	246,839	416,191	119,978	11,745
14	WV	Winter Vol Mcf excl. Transp. factor	100.00%	65.57%	10.69%	18.03%	5.20%	0.51%
15								
16	P&A	Peak and Average (75%/25%)	100.00%	47.06%	8.29%	14.80%	2.54%	27.31%
17	P&A W	P&A Winter Sales (50%P(S) / 50% WV	100.00%	66.93%	11.36%	17.48%	3.90%	0.33%
18								
19		Number of Bills (annual)	394,587	346,144	37,523	10,495	209	216
20	B	Bills factor	100.00%	87.72%	9.51%	2.66%	0.05%	0.05%
21								
22	MQ	Meter Quantity factor	100.00%	87.72%	9.51%	2.66%	0.05%	0.05%
23	MI	Meter Investment factor	100.00%	63.81%	16.10%	18.69%	0.68%	0.72%
24	MIL	Meter Investment Large factor	100.00%	0.00%	0.00%	0.00%	48.57%	51.43%
25								
26		Regulators, Cost Each	1,259	44	44	276	448	448
27		Regulators Quantity	32,882	28,845	3,127	875	17	18
28		Regulators Cost	1,652,163	1,258,301	136,403	241,607	7,795	8,056
29	R	Regulators	100.00%	76.16%	8.26%	14.62%	0.47%	0.49%
30								
31		Services (average monthly)	32,882	28,845	3,127	875	17	18
32		Cost per Service Line		794	794	1,068	2,505	2,505
33		Services Costs	26,400,541	22,895,896	2,481,981	933,932	43,636	45,097
34	SV	Services	100.00%	86.73%	9.40%	3.54%	0.17%	0.17%
35								
36		Meters & Regulators Cost	8,845,453	5,841,604	1,298,536	1,587,966	57,090	60,257
37	M&R	Meters & Regulators	100.00%	66.04%	14.68%	17.95%	0.65%	0.68%
38		Meters, Regulators & Services Cost	20,002,651	15,517,695	2,347,452	1,982,657	75,531	79,316
39	MRS	Meters, Regulators & Services	100.00%	77.58%	11.74%	9.91%	0.38%	0.40%
40								
41		Mains & Services Plant	26,271,153	16,789,097	2,301,629	2,632,232	402,104	4,146,091
42	MS	Mains & Services Plant factor	100.00%	63.91%	8.76%	10.02%	1.53%	15.78%
43								
44		Distribution Plant \$	36,423,048	23,079,213	3,679,155	4,361,286	655,051	4,648,342
45	DP	Distribution Plant factor	100.00%	63.36%	10.10%	11.97%	1.80%	12.76%
46								
47		Functional Plant \$	44,648,891	27,008,183	4,367,365	5,569,063	861,243	6,843,037
48	GP	Gross Plant factor	100.00%	60.49%	9.78%	12.47%	1.93%	15.33%
49								
50		Gas Cost Alloc.by Sales Vol.	49,902,152	31,173,041	3,079,682	621,406	41,150	351
51		Total Adjusted Revenue w/Gas Cost	43,500,384	36,236,439	3,658,560	2,256,726	302,507	1,046,152
52	Rev	Total Adjusted Revenue factor	100.00%	83.30%	8.41%	5.19%	0.70%	2.40%
53								
54		Resid. & Comm. Customers	394,162	346,144	37,523	10,495	-	-
55	CD	Customer Deposits factor	100.00%	87.82%	9.52%	2.66%	0.00%	0.00%
56								
57		Adjusted Functional O&M Expense \$	2,315,120	1,634,799	227,864	220,609	24,470	207,379
58	OM(F)	Adj. Funct. O&M Expense factor	100.00%	70.61%	9.84%	9.53%	1.06%	8.96%
59								
60		O&M Accounts 871-879 \$	904,411	574,331	92,413	110,876	12,441	114,350
61	Oper	O&M Accounts 871-879 factor	100.00%	63.50%	10.22%	12.26%	1.38%	12.64%
62								
63	OT	Other Taxes (75% GP / 25%OM)	100.00%	63.02%	9.80%	11.74%	1.71%	13.73%
64								
65		Rate Base	31,666,832	19,311,397	3,192,957	4,324,816	739,490	4,098,172
66	RB	Rate Base factor	100.00%	60.98%	10.08%	13.66%	2.34%	12.94%
67								
68	CWC	Cash Working Capital Factor	100.00%	64.15%	9.83%	13.48%	2.83%	9.72%
69		(average of SV, OM(F), OT, GP)						

Summary Results of Meter Analysis

line	Meters	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Number [1]	32,882	28,845	3,127	875	17	18
2							
3	MQ factor	100.00%	87.72%	9.51%	2.66%	0.05%	0.05%
4	MQS factor [3]	100.00%	87.82%	9.52%	2.66%	0.00%	0.00%
5							
6	Cost per meter [2]		\$117.78	\$274.11	\$1,137.14	\$2,141.50	\$2,141.50
7	Labor Costs per meter [2]		\$59.96	\$59.96	\$89.94	\$0.00	\$0.00
8							
9	Meter Cost	\$5,324,531	\$3,397,436	\$ 857,148	\$ 994,994	\$ 36,406	\$ 38,547
10	Labor Cost	\$1,995,805	\$1,729,604	\$ 187,501	\$ 78,700	\$ -	\$ -
11							
12	MI factor	100.00%	63.81%	16.10%	18.69%	0.68%	0.72%
13	MIS factor [3]	100.00%	64.72%	16.33%	18.95%	0.00%	0.00%
14	MIL factor [4]	100.00%	0.00%	0.00%	0.00%	48.57%	51.43%
15	MLS factor [3]	100.00%	86.66%	9.39%	3.94%	0.00%	0.00%

[1] from number of bills

[2] current typical cost to install meter

[3] factors for small meters (residential and commercial) and house regulators

[4] factor for large firm and optional use meters

Residential - all rate divisions in Missouri, avg. annual consumption of 1,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 1,015.11

					direct	overhead	loaded costs
Service Line Cost					\$ 370.65		\$ 793.75
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	55.00	AL250	\$ 55.00	\$ 62.78	\$ 117.78
Meter Installation Labor	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96

Labor Rates

service	8	28.00	per line	\$ 224.00
meter set	1	28.00	per meter	\$ 28.00
company labor rate	\$	28.00	per hour	

Overhead Rates

	114.2%		\$ 541.09
benefits	41.5%	per capital \$	\$ 196.72
stores	14.0%	per capital \$	\$ 66.36
division O/H	14.9%	per capital \$	\$ 70.53
state O/H	32.6%	per capital \$	\$ 154.72
corporate O/H	11.1%	per capital \$	\$ 52.76

All Small General, annual consumption range of less than 2,000 ccf

					Cost		
Typical Complete Cost of a New Service Installation					<u><u>\$ 1,171.44</u></u>		
					direct	overhead	loaded costs
Service Line Cost					<u>\$ 370.65</u>		<u>\$ 793.75</u>
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	128.00	AL425	\$ 128.00	\$ 146.11	\$ 274.11
Meter Installation Cost	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96
Labor Rates							
service	8		28.00	per line	\$ 224.00		
meter set	1		28.00	per meter	\$ 28.00		
company labor rate		\$	28.00	per hour			
Overhead Rates						<u>\$ 624.42</u>	
benefits		41.5%		per capital \$		\$ 227.01	
stores		14.0%		per capital \$		\$ 76.58	
division O/H		14.9%		per capital \$		\$ 81.40	
state O/H		32.6%		per capital \$		\$ 178.55	
corporate O/H		11.1%		per capital \$		\$ 60.88	

All Medium General, annual consumption range of 2,000 ccf to 75,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 2,571.19

					direct	overhead	loaded costs
Service Line Cost					\$ 498.65		\$ 1,067.86
2" polyethylene pipe	100	\$ 0.81	per ft.	\$	81.00	\$ 92.46	\$ 173.46
tracer wire	100	\$ 0.06	per ft.	\$	6.00	\$ 6.85	\$ 12.85
2" riser	1	\$ 32.86	each	\$	32.86	\$ 37.51	\$ 70.37
meter stop	1	\$ 14.29	each	\$	14.29	\$ 16.31	\$ 30.60
service tap	1	\$ 24.50	each	\$	24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$ 15.00	each	\$	15.00	\$ 17.12	\$ 32.12
meter bar	1	\$ 45.00	each	\$	45.00	\$ 51.37	\$ 96.37
Labor	10	\$ 28.00	per line	\$	280.00	\$ 319.62	\$ 599.62
Regulator Cost	1	\$ 129.00	each	\$	129.00	\$ 147.25	\$ 276.25
Meter Cost	1	\$ 531.00	AL800	\$	531.00	\$ 606.14	\$ 1,137.14
Meter Installation Labor	1.5	\$ 28.00	1 hour	\$	42.00	\$ 47.94	\$ 89.94

Labor Rates

service	10	28.00	per line	\$	280.00
meter set	1.5	28.00	per meter	\$	42.00
company labor rate		\$ 28.00	per hour		

Overhead Rates

	114.2%			\$	1,370.54
benefits	41.5%	per capital	\$	498.27	
stores	14.0%	per capital	\$	168.09	
division O/H	14.9%	per capital	\$	178.66	
state O/H	32.6%	per capital	\$	391.89	
corporate O/H	11.1%	per capital	\$	133.63	

Large General & Interruptible, annual consumption range of greater than 250,000 ccf

Typical Complete Cost of a New Service Installation							Cost	
							\$ 5,094.48	
					direct	overhead	loaded costs	
Service Line Cost					\$ 1,169.93		\$ 2,505.41	
4" polyethylene pipe	250	\$	2.95	per ft.	\$ 737.50	\$ 841.86	\$ 1,579.36	
tracer wire	250	\$	0.06	per ft.	\$ 15.00	\$ 17.12	\$ 32.12	
4" riser	1	\$	329.34	each	\$ 329.34	\$ 375.94	\$ 705.28	
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60	
service tap	1	\$	23.80	each	\$ 23.80	\$ 27.17	\$ 50.97	
misc. fittings	1	\$	50.00	each	\$ 50.00	\$ 57.08	\$ 107.08	
meter bar	1	\$	-	each	\$ -	\$ -	\$ -	
Labor	10	\$	-	ft per hour	\$ -	\$ -	\$ -	
Regulator Cost	1	\$	209.00	each	\$ 209.00	\$ 238.57	\$ 447.57	
Meter Cost (average)	1	\$	1,000.00	various	\$ 1,000.00	\$ 1,141.50	\$ 2,141.50	
Meter Installation Labor	0	\$	-	1 hour	\$ -	\$ -	\$ -	
Labor Rates								
service	1		28.00	per hour	\$ 28.00			
meter set	0		28.00	per meter	\$ -			
company labor rate				per hour				
Overhead Rates		114.2%				\$ 2,715.55		
benefits		41.5%	per capital	\$	\$ 987.26			
stores		14.0%	per capital	\$	\$ 333.05			
division O/H		14.9%	per capital	\$	\$ 353.98			
state O/H		32.6%	per capital	\$	\$ 776.48			
corporate O/H		11.1%	per capital	\$	\$ 264.77			

Load Characteristics

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Annual use per customer (Mcf)	147	62	93	766	11,103	105,443
2							
3	Winter season portion of use	70%	85%	87%	75%	64%	53%
4							
5	Load Factor	56%	41%	37%	51%	109%	94%

Volumes and Bill Count Summary

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Peak Month Throughput (Mcf)	735,627	371,005	66,601	111,260	15,100	171,662
2	bill frequency analysis	745,628	381,620	68,093	114,186	10,067	171,662
3	weather normalization adjustment	(12,995)	(8,576)	(1,492)	(2,927)		
4	forecasted customer losses	(2,040)	(2,040)				
5	forecasted large customer changes	5,033				5,033	
6							
7	Peak Month Sales (Mcf)	543,342	371,005	65,373	92,026	14,152	787
8	bill frequency analysis	552,902	381,620	66,828	94,549	9,119	787
9	weather normalization adjustment	(12,554)	(8,576)	(1,455)	(2,523)		
10	forecasted customer losses	(2,040)	(2,040)				
11	forecasted large customer changes	5,033	-			5,033	
12							
13	Annual Volume or Thru-put (adj Mcf)	4,839,547	1,788,139	290,037	670,010	193,381	1,897,980
14	bill frequency analysis	4,857,089	1,844,440	295,585	680,946	138,138	1,897,980
15	weather normalization adjustment	(48,311)	(31,827)	(5,548)	(10,936)		
16	forecasted customer losses	(24,474)	(24,474)				
17	forecasted large customer changes	55,243				55,243	
18							
19	Annual Sales Volume (adj Mcf)	2,862,473	1,788,139	282,793	577,578	189,557	24,406
20	bill frequency analysis	2,878,368	1,844,440	288,202	587,006	134,314	24,406
21	weather normalization adjustment	(46,663)	(31,827)	(5,409)	(9,428)		
22	forecasted customer losses	(24,474)	(24,474)				
23	forecasted large customer changes	55,243				55,243	
24							
25	Winter Volume (Mcf)	3,392,925	1,513,513	252,562	500,995	123,498	1,002,358
26	bill frequency analysis	3,469,485	1,589,555	263,722	523,122	90,730	1,002,358
27	weather normalization adjustment	(97,091)	(63,804)	(11,160)	(22,127)		
28	forecasted customer losses	(12,237)	(12,237)				
29	forecasted large customer changes	32,768				32,768	
30							
31	Winter Volume Mcf excl. Transp.	2,308,266	1,513,513	246,839	416,191	119,978	11,745
32	bill frequency analysis	2,381,495	1,589,555	257,720	435,265	87,210	11,745
33	weather normalization adjustment	(93,760)	(63,804)	(10,881)	(19,074)		
34	forecasted customer losses	(12,237)	(12,237)				
35	forecasted large customer changes	32,768				32,768	
36							
37	Annual Number of Bills	394,587	346,144	37,523	10,495	209	216
38	bill frequency analysis	399,352	350,944	37,523	10,495	174	216
39	forecasted customer changes	(4,765)	(4,800)			35	
40	Number of Customer (Avg Monthly)	32,882	28,845	3,127	875	17	18
41							
42	Transportation Volumes, Peak	192,725	0	1,265	19,637	948	170,875
43	Transportation Volumes, Annual	1,978,721	0	7,383	93,940	3,824	1,873,574
44	Transportation Volumes, Winter	1,087,991	0	6,002	87,857	3,520	990,613

Notes:

- 1 Peak Month data was from January
- 2 Winter data is composed of November through April data

Mains Minimum System Analysis

Line No.	Retirement Unit	Sum of Quantity	Sum of Amount	per unit
1	PIPE, MAINS, CAST IRON, 3IN.	33,316	\$ 92,471	2.78
2	PIPE, MAINS, CAST IRON, 4IN.	65,071	\$ 313,966	4.82
3	PIPE, MAINS, CAST IRON, 4IN.<X=6IN.	2,133	\$ 60,413	28.32
4	PIPE, MAINS, CAST IRON, 6IN.<X=8IN.	30,817	\$ 218,369	7.09
5	PIPE, MAINS, CAST IRON, 8IN.<X=10IN.	6,228	\$ 94,713	15.21
6	PIPE, MAINS, CAST IRON, 10IN.<X=12IN.	596	\$ 2,399	4.03
7				
8	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	77,355	\$ 146,294	1.89
9	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	1,869,944	\$ 8,412,507	4.50
10	PIPE, MAINS, PE PLASTIC, 2IN.<X=3IN.	359,595	\$ 5,433,452	15.11
11	PIPE, MAINS, PE PLASTIC, 3IN.<X=4IN.	224,858	\$ 2,706,663	12.04
12	PIPE, MAINS, PE PLASTIC, 4IN.<X=6IN.	113,455	\$ 3,532,527	31.14
13	PIPE, MAINS, PE PLASTIC, 6IN.<X=8IN.	3,188	\$ 509,186	159.72
14	PIPE, MAINS, PLASTIC, 1IN.	16,649	\$ 7,420	0.45
15	PIPE, MAINS, PLASTIC, 2IN.	150,799	\$ 170,906	1.13
16	PIPE, MAINS, PLASTIC, 4IN.	110	\$ 171	1.55
17				
18	PIPE, MAINS, STEEL, <= 1IN.	405	\$ 1,299	3.21
19	PIPE, MAINS, STEEL, 1IN.<X=2IN.	73,704	\$ 135,004	1.83
20	PIPE, MAINS, STEEL, 2IN.	4,139,696	\$ 5,640,889	1.36
21	PIPE, MAINS, STEEL, 2IN.<X=3IN.	1,015,377	\$ 2,247,884	2.21
22	PIPE, MAINS, STEEL, 3IN.<X=4IN.	1,079,316	\$ 4,581,644	4.24
23	PIPE, MAINS, STEEL, 4IN.<X=6IN.	1,351,043	\$ 6,645,642	4.92
24	PIPE, MAINS, STEEL, 6IN.<X=8IN.	169,187	\$ 1,855,215	10.97
25	PIPE, MAINS, STEEL, 8IN.<X=10IN.	515	\$ (22,396)	(43.49)
26	PIPE, MAINS, STEEL, 10IN.<X=12IN.	415,514	\$ 3,625,003	8.72
27				
28	Total Cast Iron	138,161	\$ 782,331	5.66
29	Total Plastic	2,815,953	\$ 20,919,126	7.43
30	Total Steel	8,244,757	\$ 24,710,184	3.00
31		11,198,871	\$ 46,411,641	4.14
32				
33	3" - 4" Cast iron	98,387	\$ 406,437	4.13
34	1" - 2" Plastic	2,114,747	\$ 8,737,127	4.13
35	1" - 2" Steel	4,213,805	\$ 5,777,192	1.37
36				
37	Total Cast Iron repriced at 3" - 4"	138,161	\$ 570,743	4.13
38	Total Plastic repriced at 1" - 2"	2,815,953	\$ 11,634,177	4.13
39	Total Steel repriced at 1" - 2"	8,244,757	\$ 11,303,689	1.37
40		11,198,871	\$ 23,508,609	2.10
41				
42	Customer (minimum system)		51%	
43	Peak Demand		49%	

Note: This data represents statewide Missouri rather than a regional breakout.

SUMMARY - with Test Year Normalized Revenues

Line No.	Description	Total	Small Firm Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Margin with current rates	1,287,302	823,233	105,964	228,615	129,490	0
2	O&M Expense	882,661	639,373	95,264	88,613	59,411	0
3	Depreciation & Amort	241,932	156,443	26,289	31,989	27,211	0
4	Taxes Other than Income Tax	108,198	72,068	11,737	13,445	10,948	0
5	Interest on Customer Deposits	6,273	5,396	695	183	0	0
6	Income Tax	-45,914	-59,905	-17,804	27,697	4,098	0
7							
8	Net Income at current rates	94,151	9,858	-10,216	66,687	27,822	0
9							
10	Rate Base	4,763,690	2,968,654	504,557	674,688	615,790	0
11							
12	ROR at current rates	2.0%	0.3%	-2.0%	9.9%	4.5%	0.0%
13	Interest Deduction (using Factor RB)	165,776	103,309	17,559	23,479	21,430	0
14	Composite Income Tax Rate	39.06%					
15	SIT rate	6.25%					
16	FIT rate	35.00%					
17	Weighted Cost of Debt	3.48%					

Allocation of Rate Base

Line No.	Acct.	Description	Total Allocated	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	301-303	Total Intangible Plant	5,530	\$3,576	\$601	\$731	\$622	\$0	GP
2									
3	304-347	Total Production Plant	0	-	-	-	-	-	P(S)
4									
5	365-371	Total Transmission Plant	1,158,038	636,503	110,306	197,981	213,248	0	P&A
6									
7	374	Land	750	500	84	93	73	0	DP
8	375	Structures & Improvements	0	0	0	0	0	0	DP
9	376	Mains	2,415,398	1,327,597	230,073	412,943	444,785	0	P&A
10	378	Meas. & Reg. Sta. Equip	102,837	56,523	9,795	17,581	18,937	0	P&A
11	379	Meas. & Reg. Sta. Equip City Gate	27,970	15,373	2,664	4,782	5,151	0	P&A
12	380	Services	2,049,312	1,738,485	223,770	79,259	7,799	0	SV
13	381	Meters	337,079	203,931	61,122	66,574	5,451	0	MI
14	382	Meter Installations	448,748	271,491	81,371	88,629	7,257	0	MI
15	383	House Regulators	109,675	80,768	10,396	17,333	1,178	0	R
16	384	House Reg. Installations	60,450	44,517	5,730	9,554	649	0	R
17	385	Ind. Meas. & Reg. Equipment	56,561	0	0	0	56,561	0	MIL
18	374-388	Total Distribution Plant (DP)	\$5,608,780	\$3,739,186	\$625,005	\$696,749	\$547,841	\$0	
19									
20	389-399	Total General Plant	748,313	\$483,889	\$81,315	\$98,944	\$94,166	\$0	GP
21									
22	1010	Total Gross Plant (GP)	\$7,520,661	\$4,863,153	\$817,226	\$994,406	\$845,876	\$0	
23									
24	1080	Accumulated Depreciation	2,958,588	1,913,138	321,493	391,194	332,763	0	GP
25									
26		Net Plant	\$4,562,073	\$2,950,014	\$495,734	\$603,212	\$513,113	\$0	
27									
28		Storage Gas	896,140	490,016	84,701	151,863	169,560	0	P&A W
29		Accum. Deferred Income Tax	(655,463)	(423,848)	(71,225)	(86,667)	(73,722)	0	GP
30		Customer Deposits	(147,600)	(126,956)	(16,341)	(4,302)	0	0	CD
31		Customer Advances for Constr.	(8,883)	(6,101)	(903)	(979)	(900)	0	MS
32		Prepaid Pension Asset	106,707	77,295	11,517	10,713	7,182	0	OM(F)
33									
34		Working Capital:							
35		Prepayments	17,547	12,711	1,894	1,762	1,181	0	OM(F)
36		Fuel Stock	0	-	-	-	-	-	P(S)
37		Cash Requirements	10,873	6,971	1,105	1,429	1,368	0	CWC
38		Credit per ANG Acquisition Order	(17,703)	(11,448)	(1,924)	(2,341)	(1,991)	0	GP
39		Rate Base test year	\$4,763,690	\$2,968,654	\$504,557	\$674,688	\$615,790	\$0	

Test Year Margin Revenue - Normalized & Adjusted

Line No.	Acct.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	480/489	Gas Sales & Transp	\$1,261,561	801,120	103,116	227,867	129,458	-	direct
2									
3	487/488	Other - Misc. Service	\$25,741	22,113	2,848	748	33	0	MQ
4									
5		Total Revenue	\$1,287,302	\$823,233	\$105,964	\$228,615	\$129,490	\$0	

Test Year O&M Expense - Normalized & Adjusted

Line No.	Acct.	Description	Per Books	Adjustments										Total Adjusted	
				Labor	Benefits	Bad Debt	MGP Exp	Promo Adv pt 1	Promo Adv pt 2	Dues & Mbrsps	Misc emp. expenses	Expense Reports	Postage		Rate Case Exp
1	733	Gas Mixing Expenses	-												-
2	735	Miscellaneous Production Expenses	-												-
3	742	Maintenance of Production Equipment	-												-
4	856	Mains expenses	-												-
5	857	Measuring & Regulating Station Equipment	-												-
6	865	Maintenance of Measuring & Reg. Equipment	-												-
7	870	Operation Supervision and Engineering	23,544	649							(361)				23,832
8	871	Distribution Load Dispatching	8,166												8,166
9	872	Compressor Station Labor & Expense	-												-
10	874	Mains and Services Expenses	158,237	3,014							(482)				160,769
11	875	Measuring & Regulating Station Exp. - Genera	2,536	80											2,616
12	876	Measuring & Regulating Station Exp. - Indus.	-												-
13	877	Meas. & Reg. Sta. Exp. - City Gate Check Sta.	144												144
14	878	Meter and House Regulator Expenses	39,026	1,211											40,237
15	879	Customer Installations Expenses	-												-
16	880	Other Expenses	6,745	68							(188)				6,825
17	881	Rents	12,734												12,734
18	885	Maintenance Supervision and Engineering	323												323
19	887	Maintenance of Mains	509												509
20	888	Compressor Station Equipment	-												-
21	891	Meas. & Reg. Sta. Equip. - City Gate	291												291
22	892	Maintenance of Services	116	3											119
23	893	Maintenance of Meters and House Regulators	3,464												3,464
24	894	Maintenance of Other Equipment	-												-
25	895	Other Equipment	-												-
26	901	Supervision	302												302
27	902	Meter Reading Expenses	40,191	1,263											41,454
28	903	Customer Records and Collection Expenses	10,260	310								792			11,362
29	904	Uncollectible Accounts	35,541				7,712								43,253
30	907	Supervision - Labor	-												-
31	908	Customer Assistance Expense	-												-
32	909	Informational and Instructional Expenses	-												-
33	910	Misc Customer Service & Info Expenses	-												-
34	911	Supervision	-												-
35	912	Demonstrating and Selling Expenses	-												-
36	913	Advertising Expense	41												41
37	921	Office Supplies and Expenses	244												244
38	922	Administrative Expenses Transferred	304,369	3,174				(5)	(421)	(148)	(321)	(4,486)		7,339	302,162
39	923	Outside Services Employed	-												7,339
40	924	A&G-Property Insurance	7,032												7,032
41	925	A&G - Insurance	4,509												4,509
42	926	Employee Pensions and Benefits	166,776		32,066						(140)				198,702
43	928	Regulatory Commission Expenses	6,432												6,432
44	930	Miscellaneous General Expenses	-												-
45	931	Rents	-												-
46		Total O&M adjusted	831,532	9,772	32,066	7,712	0	(5)	(421)	(148)	(1,131)	(4,847)	792	7,339	882,661

Atmos Energy Corporation - Missouri
Class Cost of Service Study - Current
For the test year ended June 30, 2009
Western Missouri Region (WEMO)

Allocation of Test Year O&M Expense - Normalized & Adjusted

Line	Acct.	Description	Total	Residential	Small Firm Genl Svc	Med Firm Genl Svc	Large Firm Genl Svc	Interr. & Transp.	Factor
1	733	Gas Mixing Expenses	-	\$0	\$0	\$0	\$0	\$0	P(S)
2	735	Miscellaneous Production Expenses	-	-	-	-	-	-	P(S)
3	742	Maintenance of Production Equipment	-	-	-	-	-	-	P(S)
4	856	Mains expenses	-	-	-	-	-	-	P&A
5	857	Measuring & Reg Station Equipment	-	-	-	-	-	-	P&A
6	865	Maintenance of Measuring & Reg. Eqpt	-	-	-	-	-	-	P&A
7	870	Operation Supervision and Engineering	23,832	15,914	2,693	3,063	2,163	-	Oper
8	871	Distribution Load Dispatching	8,166	4,308	664	1,379	1,815	-	AV
9	872	Compressor Station Labor & Expense	-	-	-	-	-	-	P&A
10	874	Mains and Services Expenses	160,769	110,406	16,342	17,724	16,297	-	MS
11	875	Measuring & Reg Station Exp. - General	2,616	1,438	249	447	482	-	P&A
12	876	Measuring & Reg Station Exp. - Indus.	-	-	-	-	-	-	P(L)
13	877	Meas. & Reg. Sta. Exp. - City Gate	144	79	14	25	27	-	P&A
14	878	Meter and House Regulator Expenses	40,237	25,284	6,676	7,664	612	-	M&R
15	879	Customer Installations Expenses	-	-	-	-	-	-	MRS
16	880	Other Expenses	6,625	4,424	749	851	601	-	Oper
17	881	Rents	12,734	8,503	1,439	1,637	1,156	-	Oper
18	885	Maint Supervision and Engineering	323	215	36	40	32	-	DP
19	887	Maintenance of Mains	509	339	57	63	50	-	DP
20	888	Compressor Station Equipment	-	-	-	-	-	-	DP
21	891	Meas. & Reg. Sta. Equip. - City Gate	291	194	32	36	28	-	DP
22	892	Maintenance of Services	119	79	13	15	12	-	DP
23	893	Maint of Meters and House Regulators	3,464	2,309	386	430	338	-	DP
24	894	Maintenance of Other Equipment	-	-	-	-	-	-	DP
25	895	Other Equipment	-	-	-	-	-	-	DP
26	901	Supervision	302	259	33	9	0	-	B
27	902	Meter Reading Expenses	41,454	35,611	4,586	1,204	52	-	MQ
28	903	Customer Records and Collection Exp	11,362	9,761	1,256	331	14	-	B
29	904	Uncollectible Accounts	43,253	38,890	3,218	845	301	-	Rev
30	907	Supervision - Labor	-	-	-	-	-	-	B
31	908	Customer Assistance Expense	-	-	-	-	-	-	B
32	909	Informational and Instructional Expenses	-	-	-	-	-	-	B
33	910	Misc Customer Service & Info Expenses	-	-	-	-	-	-	B
34	911	Supervision	-	-	-	-	-	-	B
35	912	Demonstrating and Selling Expenses	-	-	-	-	-	-	B
36	913	Advertising Expense	41	35	5	1	0	-	B
37	921	Office Supplies and Expenses	244	177	26	24	16	-	OM(F)
38	922	Administrative Expenses Transferred	302,162	218,877	32,612	30,335	20,338	-	OM(F)
39	923	Outside Services Employed	7,339	5,316	792	737	494	-	OM(F)
40	924	A&G-Property Insurance	7,032	5,094	759	706	473	-	OM(F)
41	925	A&G - Insurance	4,509	3,266	487	453	303	-	OM(F)
42	926	Employee Pensions and Benefits	198,702	143,934	21,445	19,948	13,374	-	OM(F)
43	928	Regulatory Commission Expenses	6,432	4,659	694	646	433	-	OM(F)
44	930	Miscellaneous General Expenses	-	-	-	-	-	-	OM(F)
45	931	Rents	-	-	-	-	-	-	OM(F)
46		Total O&M adjusted	882,661	\$639,373	\$95,264	\$88,613	\$59,411	\$0	
47									
48	431	Interest on Customer Deposits	6,273	5,396	695	183	0	0	CD
49	403	Depreciation & Amort	241,932	156,443	26,289	31,989	27,211	-	GP
50	408	Taxes Other than Income Tax	108,198	72,068	11,737	13,445	10,948	-	OT
51		Income Tax	(45,914)	(58,905)	(17,804)	27,697	4,098	-	direct

Allocation Factors								
Line No.	Factor	Description	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1		Peak Month Throughput (Mcf)	92,223	51,367	9,213	15,832	15,811	-
2		Peak Month Sales (Mcf)	92,223	51,367	9,213	15,832	15,811	0
3	P	Peak factor	100.00%	55.70%	9.99%	17.17%	17.14%	0.00%
4	P(L)	Peak factor (Large)	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
5	P(S)	Peak Sales factor	100.00%	55.70%	9.99%	17.17%	17.14%	0.00%
6								
7		Annual Volume or Thru-put (adj Mcf)	464,019	244,816	37,726	78,342	103,136	0
8	AV	Annual Volume factor	100.00%	52.76%	8.13%	16.88%	22.23%	0.00%
9								
10		Annual Sales Volume (adj Mcf)	464,019	244,816	37,726	78,342	103,136	0
11	SV	Sales Volume factor	100.00%	52.76%	8.13%	16.88%	22.23%	0.00%
12								
13		Winter Volume Mcf excl. Transp.	381,970	204,975	34,046	63,886	79,062	0
14	WV	Winter Vol Mcf excl. Transp. factor	100.00%	53.66%	8.91%	16.73%	20.70%	0.00%
15								
16	P&A	Peak and Average (75%/25%)	100.00%	54.96%	9.53%	17.10%	18.41%	0.00%
17	P&A W	P&A Winter Sales (50%P(S) / 50% WV	100.00%	54.68%	9.45%	16.95%	18.92%	0.00%
18								
19		Number of Bills (annual)	47,505	40,811	5,253	1,383	58	0
20	B	Bills factor	100.00%	85.91%	11.06%	2.91%	0.12%	0.00%
21								
22	MQ	Meter Quantity factor	100.00%	85.91%	11.06%	2.90%	0.13%	0.00%
23	MI	Meter Investment factor	100.00%	60.50%	18.13%	19.75%	1.62%	0.00%
24	MIL	Meter Investment Large factor	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
25								
26		Regulators, Cost Each	1,259	44	44	276	448	448
27		Regulators Quantity	3,959	3,401	438	115	5	-
28		Regulators Cost	201,453	148,356	19,096	31,838	2,163	-
29	R	Regulators	100.00%	73.64%	9.48%	15.80%	1.07%	0.00%
30								
31		Services (average monthly)	3,959	3,401	438	115	5	0
32		Cost per Service Line		794	794	1,068	2,505	2,505
33		Services Costs	3,182,110	2,699,467	347,463	123,071	12,109	-
34	SV	Services	100.00%	84.83%	10.92%	3.87%	0.38%	0.00%
35								
36		Meters & Regulators Cost	955,952	600,707	158,619	182,091	14,535	-
37	M&R	Meters & Regulators	100.00%	62.84%	16.59%	19.05%	1.52%	0.00%
38		Meters, Regulators & Services Cost	3,005,264	2,339,192	382,389	261,350	22,334	-
39	MRS	Meters, Regulators & Services	100.00%	77.84%	12.72%	8.70%	0.74%	0.00%
40								
41		Mains & Services Plant	4,464,710	3,066,082	453,842	492,202	452,584	-
42	MS	Mains & Services Plant factor	100.00%	68.67%	10.17%	11.02%	10.14%	0.00%
43								
44		Distribution Plant \$	5,608,030	3,738,685	624,921	696,656	547,768	0
45	DP	Distribution Plant factor	100.00%	66.67%	11.14%	12.42%	9.77%	0.00%
46								
47		Functional Plant \$	6,766,818	4,375,688	735,311	894,730	761,088	0
48	GP	Gross Plant factor	100.00%	64.66%	10.87%	13.22%	11.25%	0.00%
49								
50		Gas Cost Alloc.by Sales Vol.	49,902,152	26,328,301	2,140,539	361,396	80,326	-
51		Total Adjusted Revenue w/Gas Cost	30,197,864	27,151,534	2,246,503	590,011	209,816	-
52	Rev	Total Adjusted Revenue factor	100.00%	89.91%	7.44%	1.95%	0.69%	0.00%
53								
54		Resid. & Comm. Customers	47,447	40,811	5,253	1,383	-	-
55	CD	Customer Deposits factor	100.00%	86.01%	11.07%	2.91%	0.00%	0.00%
56								
57		Adjusted Functional O&M Expense \$	356,241	258,050	38,448	35,764	23,978	-
58	OM(F)	Adj. Funct. O&M Expense factor	100.00%	72.44%	10.79%	10.04%	6.73%	0.00%
59								
60		O&M Accounts 871-879 \$	211,932	141,516	23,946	27,239	19,232	-
61	Oper	O&M Accounts 871-879 factor	100.00%	66.77%	11.30%	12.85%	9.07%	0.00%
62								
63	OT	Other Taxes (75% GP / 25%OM)	100.00%	66.61%	10.85%	12.43%	10.12%	0.00%
64								
65		Rate Base	4,763,690	2,968,654	504,557	674,688	615,790	-
66	RB	Rate Base factor	100.00%	62.32%	10.59%	14.16%	12.93%	0.00%
67								
68	CWC	Cash Working Capital Factor	100.00%	64.12%	10.16%	13.14%	12.58%	0.00%
69		(average of SV, OM(F), OT, GP)						

Summary Results of Meter Analysis

line	Meters	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Number [1]	3,959	3,401	438	115	5	0
2							
3	MQ factor	100.00%	85.91%	11.06%	2.90%	0.13%	0.00%
4	MQS factor [3]	100.00%	86.01%	11.08%	2.91%	0.00%	0.00%
5							
6	Cost per meter [2]		\$117.78	\$274.11	\$1,137.14	\$2,141.50	\$2,141.50
7	Labor Costs per meter [2]		\$59.96	\$59.96	\$89.94	\$0.00	\$0.00
8							
9	Meter Cost	\$ 662,118	\$400,578	\$ 120,061	\$ 130,771	\$ 10,708	\$ -
10	Labor Cost	\$ 240,538	\$203,931	\$ 26,263	\$ 10,343	\$ -	\$ -
11							
12	MI factor	100.00%	60.50%	18.13%	19.75%	1.62%	0.00%
13	MIS factor [3]	100.00%	61.49%	18.43%	20.08%	0.00%	0.00%
14	MIL factor [4]	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
15	MLS factor [3]	100.00%	84.78%	10.92%	4.30%	0.00%	0.00%

[1] from number of bills

[2] current typical cost to install meter

[3] factors for small meters (residential and commercial) and house regulators

[4] factor for large firm and optional use meters

Residential - all rate divisions in Missouri, avg. annual consumption of 1,000 ccf

						Cost	
Typical Complete Cost of a New Service Installation						\$ 1,015.11	
						direct	overhead loaded costs
Service Line Cost						\$ 370.65	\$ 793.75
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$	19.00	\$ 21.69 \$ 40.69
tracer wire	100	\$	0.06	per ft.	\$	6.00	\$ 6.85 \$ 12.85
3/4" riser	1	\$	32.86	each	\$	32.86	\$ 37.51 \$ 70.37
meter stop	1	\$	14.29	each	\$	14.29	\$ 16.31 \$ 30.60
service tap	1	\$	24.50	each	\$	24.50	\$ 27.97 \$ 52.47
misc. fittings	1	\$	5.00	each	\$	5.00	\$ 5.71 \$ 10.71
meter bar	1	\$	45.00	each	\$	45.00	\$ 51.37 \$ 96.37
Labor	8	\$	28.00	per line	\$	224.00	\$ 255.70 \$ 479.70
Regulator Cost	1	\$	20.37	each	\$	20.37	\$ 23.25 \$ 43.62
Meter Cost	1	\$	55.00	AL250	\$	55.00	\$ 62.78 \$ 117.78
Meter Installation Labor	1	\$	28.00	1 hour	\$	28.00	\$ 31.96 \$ 59.96
Labor Rates							
service	8		28.00	per line	\$	224.00	
meter set	1		28.00	per meter	\$	28.00	
company labor rate		\$	28.00	per hour			
Overhead Rates							
			114.2%			\$	541.09
benefits			41.5%	per capital	\$		196.72
stores			14.0%	per capital	\$		66.36
division O/H			14.9%	per capital	\$		70.53
state O/H			32.6%	per capital	\$		154.72
corporate O/H			11.1%	per capital	\$		52.76

All Small General, annual consumption range of less than 2,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 1,171.44

				direct	overhead	loaded costs
Service Line Cost				\$ 370.65		\$ 793.75
3/4" polyethylene pipe	100	\$ 0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$ 0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$ 32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$ 14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$ 24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$ 5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$ 45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$ 28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$ 20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$ 128.00	AL425	\$ 128.00	\$ 146.11	\$ 274.11
Meter Installation Cost	1	\$ 28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96

Labor Rates

service	8	28.00	per line	\$ 224.00
meter set	1	28.00	per meter	\$ 28.00
company labor rate		\$ 28.00	per hour	

Overhead Rates

	114.2%		\$ 624.42
benefits	41.5%	per capital \$	\$ 227.01
stores	14.0%	per capital \$	\$ 76.58
division O/H	14.9%	per capital \$	\$ 81.40
state O/H	32.6%	per capital \$	\$ 178.55
corporate O/H	11.1%	per capital \$	\$ 60.88

All Medium General, annual consumption range of 2,000 ccf to 75,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 2,571.19

					direct	overhead	loaded costs
Service Line Cost					\$ 498.65		\$ 1,067.86
2" polyethylene pipe	100	\$	0.81	per ft.	\$ 81.00	\$ 92.46	\$ 173.46
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
2" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	15.00	each	\$ 15.00	\$ 17.12	\$ 32.12
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	10	\$	28.00	per line	\$ 280.00	\$ 319.62	\$ 599.62
Regulator Cost	1	\$	129.00	each	\$ 129.00	\$ 147.25	\$ 276.25
Meter Cost	1	\$	531.00	AL800	\$ 531.00	\$ 606.14	\$ 1,137.14
Meter Installation Labor	1.5	\$	28.00	1 hour	\$ 42.00	\$ 47.94	\$ 89.94

Labor Rates

service	10	28.00	per line	\$ 280.00
meter set	1.5	28.00	per meter	\$ 42.00
company labor rate		\$ 28.00	per hour	

Overhead Rates

	114.2%		\$ 1,370.54
benefits	41.5%	per capital \$	\$ 498.27
stores	14.0%	per capital \$	\$ 168.09
division O/H	14.9%	per capital \$	\$ 178.66
state O/H	32.6%	per capital \$	\$ 391.89
corporate O/H	11.1%	per capital \$	\$ 133.63

Large General & Interruptible, annual consumption range of greater than 250,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 5,094.48

					direct	overhead	loaded costs
Service Line Cost					\$ 1,169.93		\$ 2,505.41
4" polyethylene pipe	250	\$	2.95	per ft.	\$ 737.50	\$ 841.86	\$ 1,579.36
tracer wire	250	\$	0.06	per ft.	\$ 15.00	\$ 17.12	\$ 32.12
4" riser	1	\$	329.34	each	\$ 329.34	\$ 375.94	\$ 705.28
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	23.80	each	\$ 23.80	\$ 27.17	\$ 50.97
misc. fittings	1	\$	50.00	each	\$ 50.00	\$ 57.08	\$ 107.08
meter bar	1	\$	-	each	\$ -	\$ -	\$ -
Labor	10	\$	-	ft per hour	\$ -	\$ -	\$ -
Regulator Cost	1	\$	209.00	each	\$ 209.00	\$ 238.57	\$ 447.57
Meter Cost (average)	1	\$	1,000.00	various	\$ 1,000.00	\$ 1,141.50	\$ 2,141.50
Meter Installation Labor	0	\$	-	1 hour	\$ -	\$ -	\$ -
Labor Rates							
service	1		28.00	per hour	\$ 28.00		
meter set	0		28.00	per meter	\$ -		
company labor rate				per hour			
Overhead Rates							
			114.2%			\$ 2,715.55	
benefits			41.5%	per capital \$	\$ 987.26		
stores			14.0%	per capital \$	\$ 333.05		
division O/H			14.9%	per capital \$	\$ 353.98		
state O/H			32.6%	per capital \$	\$ 776.48		
corporate O/H			11.1%	per capital \$	\$ 264.77		

Load Characteristics

Line No.	Description	Total	Small Firm Medium Firm Large Firm Interruptible			
			Residential Class	Genl Svc Class	Genl Svc Class	Genl Svc Class & Transp. Class
1	Annual use per customer (Mcf)	117	72	86	680	21,338
2						-
3	Winter season portion of use	82%	84%	90%	82%	77%
4						0%
5	Load Factor	43%	40%	35%	42%	55%
						0%

Volumes and Bill Count Summary

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Peak Month Throughput (Mcf)	92,223	51,367	9,213	15,832	15,811	0
2	bill frequency analysis	100,591	56,651	10,262	17,477	15,811	391
3	weather normalization adjustment	(7,681)	(4,988)	(1,048)	(1,645)		
4	forecasted customer losses	(296)	(296)				
5	forecasted large customer changes	(391)					(391)
6							
7	Peak Month Sales (Mcf)	92,223	51,367	9,213	15,832	15,811	0
8	bill frequency analysis	100,591	56,651	10,262	17,477	15,811	391
9	weather normalization adjustment	(7,681)	(4,988)	(1,048)	(1,645)		
10	forecasted customer losses	(296)	(296)				
11	forecasted large customer changes	(391)					(391)
12							
13	Annual Volume or Thru-put (adj Mcf)	464,019	244,816	37,726	78,342	103,136	0
14	bill frequency analysis	492,898	257,498	39,637	81,380	103,136	11,247
15	weather normalization adjustment	(14,084)	(9,135)	(1,911)	(3,038)		
16	forecasted customer losses	(3,547)	(3,547)				
17	forecasted large customer changes	(11,247)					(11,247)
18							
19	Annual Sales Volume (adj Mcf)	464,019	244,816	37,726	78,342	103,136	0
20	bill frequency analysis	492,898	257,498	39,637	81,380	103,136	11,247
21	weather normalization adjustment	(14,084)	(9,135)	(1,911)	(3,038)		
22	forecasted customer losses	(3,547)	(3,547)				
23	forecasted large customer changes	(11,247)					(11,247)
24							
25	Winter Volume (Mcf)	381,970	204,975	34,046	63,886	79,062	0
26	bill frequency analysis	400,742	217,236	36,237	67,384	79,062	824
27	weather normalization adjustment	(16,175)	(10,487)	(2,191)	(3,498)		
28	forecasted customer losses	(1,774)	(1,774)				
29	forecasted large customer changes	(824)					(824)
30							
31	Winter Volume Mcf excl. Transp.	381,970	204,975	34,046	63,886	79,062	0
32	bill frequency analysis	400,742	217,236	36,237	67,384	79,062	824
33	weather normalization adjustment	(16,175)	(10,487)	(2,191)	(3,498)		
34	forecasted customer losses	(1,774)	(1,774)				
35	forecasted large customer changes	(824)					(824)
36							
37	Annual Number of Bills	47,505	40,811	5,253	1,383	58	0
38	bill frequency analysis	48,117	41,411	5,253	1,383	58	12
39	forecasted customer changes	(612)	(600)				(12)
40	Number of Customer (Avg Monthly)	3,959	3,401	438	115	5	-
41							
42	Transportation Volumes, Peak	0	0	0	0	0	0
43	Transportation Volumes, Annual	0	0	0	0	0	0
44	Transportation Volumes, Winter	0	0	0	0	0	0

Notes:

- 1 Peak Month data was from January
- 2 Winter data is composed of November through April data

Mains Minimum System Analysis

Line No.	Retirement Unit	Sum of Quantity	Sum of Amount	per unit
1	PIPE, MAINS, CAST IRON, 3IN.	33,316	\$ 92,471	2.78
2	PIPE, MAINS, CAST IRON, 4IN.	65,071	\$ 313,966	4.82
3	PIPE, MAINS, CAST IRON, 4IN.<X=6IN.	2,133	\$ 60,413	28.32
4	PIPE, MAINS, CAST IRON, 6IN.<X=8IN.	30,817	\$ 218,369	7.09
5	PIPE, MAINS, CAST IRON, 8IN.<X=10IN.	6,228	\$ 94,713	15.21
6	PIPE, MAINS, CAST IRON, 10IN.<X=12IN.	596	\$ 2,399	4.03
7				
8	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	77,355	\$ 146,294	1.89
9	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	1,869,944	\$ 8,412,507	4.50
10	PIPE, MAINS, PE PLASTIC, 2IN.<X=3IN.	359,595	\$ 5,433,452	15.11
11	PIPE, MAINS, PE PLASTIC, 3IN.<X=4IN.	224,858	\$ 2,706,663	12.04
12	PIPE, MAINS, PE PLASTIC, 4IN.<X=6IN.	113,455	\$ 3,532,527	31.14
13	PIPE, MAINS, PE PLASTIC, 6IN.<X=8IN.	3,188	\$ 509,186	159.72
14	PIPE, MAINS, PLASTIC, 1IN.	16,649	\$ 7,420	0.45
15	PIPE, MAINS, PLASTIC, 2IN.	150,799	\$ 170,906	1.13
16	PIPE, MAINS, PLASTIC, 4IN.	110	\$ 171	1.55
17				
18	PIPE, MAINS, STEEL, <= 1IN.	405	\$ 1,299	3.21
19	PIPE, MAINS, STEEL, 1IN.<X=2IN.	73,704	\$ 135,004	1.83
20	PIPE, MAINS, STEEL, 2IN.	4,139,696	\$ 5,640,889	1.36
21	PIPE, MAINS, STEEL, 2IN.<X=3IN.	1,015,377	\$ 2,247,884	2.21
22	PIPE, MAINS, STEEL, 3IN.<X=4IN.	1,079,316	\$ 4,581,644	4.24
23	PIPE, MAINS, STEEL, 4IN.<X=6IN.	1,351,043	\$ 6,645,642	4.92
24	PIPE, MAINS, STEEL, 6IN.<X=8IN.	169,187	\$ 1,855,215	10.97
25	PIPE, MAINS, STEEL, 8IN.<X=10IN.	515	\$ (22,396)	(43.49)
26	PIPE, MAINS, STEEL, 10IN.<X=12IN.	415,514	\$ 3,625,003	8.72
27				
28	Total Cast Iron	138,161	\$ 782,331	5.66
29	Total Plastic	2,815,953	\$ 20,919,126	7.43
30	Total Steel	8,244,757	\$ 24,710,184	3.00
31		11,198,871	\$ 46,411,641	4.14
32				
33	3" - 4" Cast iron	98,387	\$ 406,437	4.13
34	1" - 2" Plastic	2,114,747	\$ 8,737,127	4.13
35	1" - 2" Steel	4,213,805	\$ 5,777,192	1.37
36				
37	Total Cast Iron repriced at 3" - 4"	138,161	\$ 570,743	4.13
38	Total Plastic repriced at 1" - 2"	2,815,953	\$ 11,634,177	4.13
39	Total Steel repriced at 1" - 2"	8,244,757	\$ 11,303,689	1.37
40		11,198,871	\$ 23,508,609	2.10
41				
42	Customer (minimum system)		51%	
43	Peak Demand		49%	

Note: This data represents statewide Missouri rather than a regional breakout.

SUMMARY - with Test Year Normalized Revenues

Line No.	Description	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Margin with current rates	9,963,536	6,666,338	1,315,542	1,047,750	159,523	774,383
2	O&M Expense	3,585,036	2,528,542	466,550	310,958	37,893	241,092
3	Depreciation & Amort	1,865,448	1,170,275	240,706	215,025	31,100	208,342
4	Taxes Other than Income Tax	787,016	509,068	101,769	85,104	11,920	79,155
5	Interest on Customer Deposits	28,689	24,977	3,196	516	0	0
6	Income Tax	1,036,081	697,304	141,949	119,441	22,711	54,676
7							
8	Net Income at current rates	2,661,267	1,736,171	361,372	316,707	55,897	191,119
9							
10	Rate Base	30,028,165	18,631,525	4,021,043	3,746,521	588,171	3,040,905
11							
12	ROR at current rates	8.9%	9.3%	9.0%	8.5%	9.5%	6.3%

13	Interest Deduction (using Factor RB)	1,044,980	648,377	139,932	130,379	20,468	105,824
14	Composite Income Tax Rate	39.06%					
15	SIT rate	6.25%					
16	FIT rate	35.00%					
17	Weighted Cost of Debt	3.48%					

Allocation of Rate Base

Line No.	Acct.	Description	Total Allocated	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	301-303	Total Intangible Plant	114,542	\$71,857	\$14,780	\$13,203	\$1,910	\$12,793	GP
2									
3	304-347	Total Production Plant	897,932	550,701	143,298	141,282	26,989	35,661	P(S)
4									
5	365-371	Total Transmission Plant	1,179,570	579,107	149,271	190,179	29,946	231,067	P&A
6									
7	374	Land	168,799	106,584	21,683	19,091	2,726	18,714	DP
8	375	Structures & Improvements	51,414	32,464	6,604	5,815	830	5,700	DP
9	376	Mains	21,797,498	10,701,425	2,758,406	3,514,363	553,378	4,269,925	P&A
10	378	Meas. & Reg. Sta. Equip	1,005,859	493,824	127,288	162,172	25,536	197,038	P&A
11	379	Meas. & Reg. Sta. Equip City Gate	612,482	300,697	77,508	98,749	15,549	119,980	P&A
12	380	Services	13,444,821	11,587,955	1,482,742	322,125	24,229	27,770	SV
13	381	Meters	1,878,674	1,233,572	367,415	246,144	15,086	16,457	MI
14	382	Meter Installations	2,796,409	1,836,174	546,898	366,386	22,455	24,497	MI
15	383	House Regulators	574,056	450,808	57,683	58,990	3,064	3,512	R
16	384	House Reg. Installations	93,833	73,688	9,429	9,642	501	574	R
17	385	Ind. Meas. & Reg. Equipment	46,856	0	0	0	22,410	24,447	MIL
18	374-388	Total Distribution Plant (DP)	\$42,470,702	\$26,817,190	\$5,455,657	\$4,803,477	\$685,764	\$4,708,614	
19									
20	389-399	Total General Plant	3,678,593	\$2,307,739	\$474,663	\$424,020	\$61,329	\$410,842	GP
21									
22	1010	Total Gross Plant (GP)	\$48,341,339	\$30,326,594	\$6,237,669	\$5,572,162	\$805,937	\$5,398,976	
23									
24	1080	Accumulated Depreciation	16,689,631	10,470,121	2,153,527	1,923,764	278,246	1,863,972	GP
25									
26		Net Plant	\$31,651,709	\$19,856,473	\$4,084,142	\$3,648,398	\$527,691	\$3,535,004	
27									
28		Storage Gas	5,020,131	3,060,629	777,636	810,668	162,078	209,121	P&A W
29		Accum. Deferred Income Tax	(6,616,635)	(4,150,898)	(853,770)	(762,680)	(110,311)	(738,975)	GP
30		Customer Deposits	(675,030)	(587,689)	(75,198)	(12,143)	0	0	CD
31		Customer Advances for Constr.	4,887	3,091	588	532	80	596	MS
32		Prepaid Pension Asset	546,519	385,462	71,123	47,404	5,777	36,753	OM(F)
33		Working Capital:							
34		Prepayments	77,894	54,939	10,137	6,756	823	5,238	OM(F)
35		Fuel Stock	133,825	82,075	21,357	21,056	4,022	5,315	P(S)
36		Cash Requirements	(24,461)	(15,673)	(3,272)	(3,019)	(477)	(2,019)	CWC
37									
38		Credit per ANG Acquisition Order	(90,675)	(56,884)	(11,700)	(10,452)	(1,512)	(10,127)	GP
39		Rate Base test year	\$30,028,165	\$18,631,525	\$4,021,043	\$3,746,521	\$588,171	\$3,040,905	

Test Year Margin Revenue - Normalized & Adjusted

Line No.	Acct.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	e & Transp. Class	Allocation Factor
1	480/489	Gas Sales & Transp	\$9,796,759	6,521,321	1,296,983	1,044,753	159,425	774,277	direct
2									
3	487/488	Other - Misc. Service	\$166,777	145,017	18,559	2,997	98	106	MQ
4									
5		Total Revenue	\$9,963,536	\$6,666,338	\$1,315,542	\$1,047,750	\$159,523	\$774,383	

Test Year O&M Expense - Normalized & Adjusted

Line No.	Acct.	Description	Per Books	Adjustments										Total Adjusted
				Labor	Benefits	Bad Debt	MGP Exp	Adv pt 1	Promo	Misc emp. expenses	Reports	Postage	Rate Case Exp	
1	733	Gas Mixing Expenses	165											165
2	735	Miscellaneous Production Expenses	773											773
3	742	Maintenance of Production Equipment	5,728	73										5,801
4	856	Mains expenses	373											373
5	857	Measuring & Regulating Station Equipment	71											71
6	865	Maintenance of Measuring & Reg. Equipment	248											248
7	870	Operation Supervision and Engineering	297,344	7,248			(11,255)			(3,481)	(9,882)			279,738
8	871	Distribution Load Dispatching	2,438											2,438
9	872	Compressor Station Labor & Expense	-											-
10	874	Mains and Services Expenses	340,561	5,580						(870)	(744)			344,527
11	875	Measuring & Regulating Station Exp. - Genera	11,673	294										11,967
12	876	Measuring & Regulating Station Exp. - Indus.	-											-
13	877	Meas. & Reg. Sta. Exp. - City Gate Check Sta.	614											614
14	878	Meter and House Regulator Expenses	121,056	4,442										125,498
15	879	Customer Installations Expenses	4											4
16	880	Other Expenses	32,273	782						(311)				31,874
17	881	Rents	69,145							(870)				69,145
18	885	Maintenance Supervision and Engineering	-											-
19	887	Maintenance of Mains	39,537	1,070										40,607
20	888	Compressor Station Equipment	-											-
21	891	Meas. & Reg. Sta. Equip. - City Gate	-											-
22	892	Maintenance of Services	38,491	1,090										39,581
23	893	Maintenance of Meters and House Regulators	1,451	49										1,500
24	894	Maintenance of Other Equipment	83											83
25	895	Other Equipment	-											-
26	901	Supervision	-											-
27	902	Meter Reading Expenses	99,226	3,604										102,830
28	903	Customer Records and Collection Expenses	90,610	3,256								3,762		97,628
29	904	Uncollectible Accounts	(71,320)			262,044								190,724
30	907	Supervision - Labor	633	14										647
31	908	Customer Assistance Expense	2,500	81										2,581
32	909	Informational and Instructional Expenses	49,156	1,573										50,729
33	910	Misc Customer Service & Info Expenses	-											-
34	911	Supervision	18,005	471										18,476
35	912	Demonstrating and Selling Expenses	670											670
36	913	Advertising Expense	776						(1,164)					(388)
37	921	Office Supplies and Expenses	308											308
38	922	Administrative Expenses Transferred	1,350,366	17,903					(137)	(184)	(1,861)	(2,700)	(12,601)	1,350,986
39	923	Outside Services Employed	157,532											157,532
40	924	A&G-Property Insurance	55,278											55,278
41	925	A&G - Insurance	7,194											7,194
42	926	Employee Pensions and Benefits	339,081		146,282									485,187
43	928	Regulatory Commission Expenses	53,478											53,478
44	930	Miscellaneous General Expenses	35											35
45	931	Rents	18,544											18,544
46		Total O&M adjusted	3,134,100	47,531	146,282	262,044	(11,255)	(1,301)	(184)	(3,637)	(7,412)	(22,483)	3,762	3,585,036

Atmos Energy Corporation - Missouri
Class Cost of Service Study-Proposed
For the test year ended June 30, 2009
Northeast Missouri Region (NEMO)

Allocation of Test Year O&M Expense - Normalized & Adjusted

Line	Acct.	Description	Total	Residential	Small Firm Genl Svc	Med Firm Genl Svc	Large Firm Genl Svc	Interr. & Transp.	Factor
1	733	Gas Mixing Expenses	165	\$101	\$26	\$26	\$26	\$7	P(S)
2	735	Miscellaneous Production Expenses	773	474	123	123	122	31	P(S)
3	742	Maintenance of Production Equipment	5,801	3,558	926	913	913	230	P(S)
4	856	Mains expenses	373	183	47	60	60	73	P&A
5	857	Measuring & Reg Station Equipment	71	35	9	11	2	14	P&A
6	865	Maintenance of Measuring & Reg. Eqpt	248	122	31	40	6	49	P&A
7	870	Operation Supervision and Engineering	279,738	178,536	38,280	32,256	4,035	26,631	Oper
8	871	Distribution Load Dispatching	2,438	1,068	289	397	65	639	AV
9	872	Compressor Station Labor & Expense	-	-	-	-	-	-	P&A
10	874	Mains and Services Expenses	344,527	217,900	41,461	37,505	5,647	42,014	MS
11	875	Measuring & Reg Station Exp. - General	11,967	5,875	1,514	1,929	304	2,344	P&A
12	876	Measuring & Reg Station Exp. - Indus.	-	-	-	-	-	-	P(L)
13	877	Meas. & Reg. Sta. Exp. - City Gate	614	301	78	99	16	120	P&A
14	878	Meter and House Regulator Expenses	125,498	84,423	23,052	15,999	966	1,058	M&R
15	879	Customer Installations Expenses	4	3	1	0	0	0	MRS
16	880	Other Expenses	31,874	20,343	4,362	3,675	460	3,034	Oper
17	881	Rents	69,145	44,130	9,462	7,973	997	6,592	Oper
18	885	Maint Supervision and Engineering	-	-	-	-	-	-	DP
19	887	Maintenance of Mains	40,607	25,640	5,216	4,593	656	4,502	DP
20	888	Compressor Station Equipment	-	-	-	-	-	-	DP
21	891	Meas. & Reg. Sta. Equip. - City Gate	-	-	-	-	-	-	DP
22	892	Maintenance of Services	39,581	24,993	5,084	4,477	639	4,388	DP
23	893	Maint of Meters and House Regulators	1,500	947	193	170	24	166	DP
24	894	Maintenance of Other Equipment	83	52	11	9	1	9	DP
25	895	Other Equipment	-	-	-	-	-	-	DP
26	901	Supervision	-	-	-	-	-	-	B
27	902	Meter Reading Expenses	102,830	89,413	11,443	1,848	60	66	MQ
28	903	Customer Records and Collection Exp	97,628	84,891	10,862	1,754	56	64	B
29	904	Uncollectible Accounts	190,724	154,542	24,113	7,909	810	3,351	Rev
30	907	Supervision - Labor	647	563	72	12	0	0	B
31	908	Customer Assistance Expense	2,581	2,244	287	46	1	2	B
32	909	Informational and Instructional Expenses	50,729	44,111	5,644	911	29	33	B
33	910	Misc Customer Service & Info Expenses	-	-	-	-	-	-	B
34	911	Supervision	18,476	16,066	2,056	332	11	12	B
35	912	Demonstrating and Selling Expenses	670	583	75	12	0	0	B
36	913	Advertising Expense	(389)	(337)	(43)	(7)	(0)	(0)	B
37	921	Office Supplies and Expenses	308	217	40	27	3	21	OM(F)
38	922	Administrative Expenses Transferred	1,350,986	952,856	175,815	117,182	14,280	90,853	OM(F)
39	923	Outside Services Employed	195,121	137,620	25,393	16,924	2,062	13,122	OM(F)
40	924	A&G-Property Insurance	55,278	38,988	7,194	4,795	584	3,717	OM(F)
41	925	A&G - Insurance	7,194	5,074	936	624	76	484	OM(F)
42	926	Employee Pensions and Benefits	485,187	342,205	63,141	42,084	5,128	32,629	OM(F)
43	928	Regulatory Commission Expenses	53,478	37,718	6,960	4,639	565	3,596	OM(F)
44	930	Miscellaneous General Expenses	35	25	5	3	0	2	OM(F)
45	931	Rents	18,544	13,079	2,413	1,608	196	1,247	OM(F)
46		Total O&M adjusted	3,585,036	\$2,528,542	\$466,550	\$310,958	\$37,893	\$241,092	
47									
48	431	Interest on Customer Deposits	28,689	24,977	3,196	516	0	0	CD
49	403	Depreciation & Amort	1,865,448	1,170,275	240,706	215,025	31,100	208,342	GP
50	408	Taxes Other than Income Tax	787,016	509,068	101,769	85,104	11,920	79,155	OT
51		Income Tax	1,036,081	697,304	141,949	119,441	22,711	54,676	direct

Allocation Factors

Line No.	Factor	Description	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1		Peak Month Throughput (Mcf)	497,683	253,105	65,702	79,976	12,404	86,496
2		Peak Month Sales (Mcf)	412,693	253,105	65,861	64,934	12,404	16,390
3	P	Peak factor	100.00%	50.86%	13.20%	16.07%	2.49%	17.38%
4	P(L)	Peak factor (Large)	100.00%	0.00%	0.00%	0.00%	12.54%	87.46%
5	P(S)	Peak Sales factor	100.00%	61.33%	15.96%	15.73%	3.01%	3.97%
6								
7		Annual Volume or Thru-put (adj Mcf)	2,842,758	1,245,395	313,098	462,859	76,118	745,288
8	AV	Annual Volume factor	100.00%	43.81%	11.01%	16.28%	2.68%	26.22%
9								
10		Annual Sales Volume (adj Mcf)	2,134,487	1,245,395	312,855	391,866	76,118	108,253
11	SV	Sales Volume factor	100.00%	58.35%	14.66%	18.36%	3.57%	5.07%
12								
13		Winter Volume Mcf excl. Transp.	1,763,668	1,068,859	264,938	292,108	60,871	76,893
14	WV	Winter Vol Mcf excl. Transp. factor	100.00%	60.60%	15.02%	16.56%	3.45%	4.36%
15								
16	P&A	Peak and Average (75%/25%)	100.00%	49.09%	12.65%	16.12%	2.54%	19.59%
17	P&A W	P&A Winter Sales (50%P(S) / 50% WV	100.00%	60.97%	15.49%	16.15%	3.23%	4.17%
18								
19		Number of Bills (annual)	225,693	196,248	25,111	4,055	130	149
20	B	Bills factor	100.00%	86.95%	11.13%	1.80%	0.06%	0.07%
21								
22	MQ	Meter Quantity factor	100.00%	86.95%	11.13%	1.80%	0.06%	0.06%
23	MI	Meter Investment factor	100.00%	65.66%	19.56%	13.10%	0.80%	0.88%
24	MIL	Meter Investment Large factor	100.00%	0.00%	0.00%	0.00%	47.83%	52.17%
25								
26		Regulators, Cost Each	1,259	44	44	276	448	448
27		Regulators Quantity	18,808	16,354	2,093	338	11	12
28		Regulators Cost	908,440	713,400	91,283	93,351	4,849	5,557
29	R	Regulators	100.00%	78.53%	10.05%	10.28%	0.53%	0.61%
30								
31		Services (average monthly)	18,808	16,354	2,093	338	11	12
32		Cost per Service Line		794	794	1,068	2,505	2,505
33		Services Costs	15,061,018	12,980,938	1,660,982	360,847	27,142	31,109
34	SV	Services	100.00%	86.19%	11.03%	2.40%	0.18%	0.21%
35								
36		Meters & Regulators Cost	5,342,973	3,594,241	981,425	681,161	41,106	45,040
37	M&R	Meters & Regulators	100.00%	67.27%	18.37%	12.75%	0.77%	0.84%
38		Meters, Regulators & Services Cost	18,787,794	15,182,196	2,464,167	1,003,286	65,335	72,810
39	MRS	Meters, Regulators & Services	100.00%	80.81%	13.12%	5.34%	0.35%	0.39%
40								
41		Mains & Services Plant	35,242,319	22,289,380	4,241,148	3,836,488	577,607	4,297,695
42	MS	Mains & Services Plant factor	100.00%	63.25%	12.03%	10.89%	1.64%	12.19%
43								
44		Distribution Plant \$	42,250,490	26,678,142	5,427,369	4,778,571	682,208	4,684,200
45	DP	Distribution Plant factor	100.00%	63.14%	12.85%	11.31%	1.61%	11.09%
46								
47		Functional Plant \$	44,548,204	27,946,998	5,748,226	5,134,939	742,699	4,975,342
48	GP	Gross Plant factor	100.00%	62.73%	12.90%	11.53%	1.67%	11.17%
49								
50		Gas Cost Alloc.by Sales Vol.	49,902,152	29,116,071	4,267,594	783,478	27,940	1,417
51		Total Adjusted Revenue w/Gas Cost	44,160,036	35,782,409	5,583,136	1,831,229	187,462	775,800
52	Rev	Total Adjusted Revenue factor	100.00%	81.03%	12.64%	4.15%	0.42%	1.76%
53								
54		Resid. & Comm. Customers	225,414	196,248	25,111	4,055	-	-
55	CD	Customer Deposits factor	100.00%	87.06%	11.14%	1.80%	0.00%	0.00%
56								
57		Adjusted Functional O&M Expense \$	1,418,905	1,000,760	184,654	123,073	14,998	95,421
58	OM(F)	Adj. Funct. O&M Expense factor	100.00%	70.53%	13.01%	8.67%	1.06%	6.72%
59								
60		O&M Accounts 871-879 \$	485,048	309,571	66,375	55,930	6,997	46,176
61	Oper	O&M Accounts 871-879 factor	100.00%	63.82%	13.68%	11.53%	1.44%	9.52%
62								
63	OT	Other Taxes (75% GP / 25%OM)	100.00%	64.68%	12.93%	10.81%	1.51%	10.06%
64								
65		Rate Base	30,028,165	18,631,525	4,021,043	3,746,521	588,171	3,040,905
66	RB	Rate Base factor	100.00%	62.05%	13.39%	12.48%	1.96%	10.13%
67								
68	CWC	Cash Working Capital Factor	100.00%	64.07%	13.38%	12.34%	1.95%	8.26%
69		(average of SV, OM(F), OT, GP)						

Summary Results of Meter Analysis

line	Meters	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Number [1]	18,808	16,354	2,093	338	11	12
2							
3	MQ factor	100.00%	86.95%	11.13%	1.80%	0.06%	0.06%
4	MQS factor [3]	100.00%	87.06%	11.14%	1.80%	0.00%	0.00%
5							
6	Cost per meter [2]		\$117.78	\$274.11	\$1,137.14	\$2,141.50	\$2,141.50
7	Labor Costs per meter [2]		\$59.96	\$59.96	\$89.94	\$0.00	\$0.00
8							
9	Meter Cost	\$ 2,933,538	\$1,926,215	\$ 573,716	\$ 384,352	\$ 23,557	\$ 25,698
10	Labor Cost	\$ 1,136,520	\$ 980,619	\$ 125,500	\$ 30,401	\$ -	\$ -
11							
12	MI factor	100.00%	65.66%	19.56%	13.10%	0.80%	0.88%
13	MIS factor [3]	100.00%	66.78%	19.89%	13.33%	0.00%	0.00%
14	MIL factor [4]	100.00%	0.00%	0.00%	0.00%	47.83%	52.17%
15	MLS factor [3]	100.00%	86.28%	11.04%	2.67%	0.00%	0.00%

[1] from number of bills

[2] current typical cost to install meter

[3] factors for small meters (residential and commercial) and house regulators

[4] factor for large firm and optional use meters

Residential - all rate divisions in Missouri, avg. annual consumption of 1,000 ccf

					Cost		
Typical Complete Cost of a New Service Installation					\$ 1,015.11		
					direct	overhead	loaded costs
Service Line Cost					\$ 370.65		\$ 793.75
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	55.00	AL250	\$ 55.00	\$ 62.78	\$ 117.78
Meter Installation Labor	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96
Labor Rates							
service	8		28.00	per line	\$ 224.00		
meter set	1		28.00	per meter	\$ 28.00		
company labor rate		\$	28.00	per hour			
Overhead Rates						\$ 541.09	
benefits		41.5%		per capital \$		\$ 196.72	
stores		14.0%		per capital \$		\$ 66.36	
division O/H		14.9%		per capital \$		\$ 70.53	
state O/H		32.6%		per capital \$		\$ 154.72	
corporate O/H		11.1%		per capital \$		\$ 52.76	

All Small General, annual consumption range of less than 2,000 ccf

		Cost
Typical Complete Cost of a New Service Installation		\$ 1,171.44

					direct	overhead	loaded costs
Service Line Cost					\$ 370.65		\$ 793.75
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	128.00	AL425	\$ 128.00	\$ 146.11	\$ 274.11
Meter Installation Cost	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96

Labor Rates

service	8	28.00	per line	\$ 224.00
meter set	1	28.00	per meter	\$ 28.00
company labor rate		\$ 28.00	per hour	

Overhead Rates

	114.2%		\$ 624.42
benefits	41.5%	per capital \$	\$ 227.01
stores	14.0%	per capital \$	\$ 76.58
division O/H	14.9%	per capital \$	\$ 81.40
state O/H	32.6%	per capital \$	\$ 178.55
corporate O/H	11.1%	per capital \$	\$ 60.88

All Medium General, annual consumption range of 2,000 ccf to 75,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 2,571.19

				direct	overhead	loaded costs
Service Line Cost				\$ 498.65		\$ 1,067.86
2" polyethylene pipe	100	\$ 0.81	per ft.	\$ 81.00	\$ 92.46	\$ 173.46
tracer wire	100	\$ 0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
2" riser	1	\$ 32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$ 14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$ 24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$ 15.00	each	\$ 15.00	\$ 17.12	\$ 32.12
meter bar	1	\$ 45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	10	\$ 28.00	per line	\$ 280.00	\$ 319.62	\$ 599.62
Regulator Cost	1	\$ 129.00	each	\$ 129.00	\$ 147.25	\$ 276.25
Meter Cost	1	\$ 531.00	AL800	\$ 531.00	\$ 606.14	\$ 1,137.14
Meter Installation Labor	1.5	\$ 28.00	1 hour	\$ 42.00	\$ 47.94	\$ 89.94

Labor Rates

service	10	28.00	per line	\$ 280.00
meter set	1.5	28.00	per meter	\$ 42.00
company labor rate		\$ 28.00	per hour	

Overhead Rates

	114.2%		\$ 1,370.54
benefits	41.5%	per capital \$	\$ 498.27
stores	14.0%	per capital \$	\$ 168.09
division O/H	14.9%	per capital \$	\$ 178.66
state O/H	32.6%	per capital \$	\$ 391.89
corporate O/H	11.1%	per capital \$	\$ 133.63

Large General & Interruptible, annual consumption range of greater than 250,000 ccf

		Cost
Typical Complete Cost of a New Service Installation		\$ 5,094.48

				direct	overhead	loaded costs
Service Line Cost				\$ 1,169.93		\$ 2,505.41
4" polyethylene pipe	250	\$ 2.95	per ft.	\$ 737.50	\$ 841.86	\$ 1,579.36
tracer wire	250	\$ 0.06	per ft.	\$ 15.00	\$ 17.12	\$ 32.12
4" riser	1	\$ 329.34	each	\$ 329.34	\$ 375.94	\$ 705.28
meter stop	1	\$ 14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$ 23.80	each	\$ 23.80	\$ 27.17	\$ 50.97
misc. fittings	1	\$ 50.00	each	\$ 50.00	\$ 57.08	\$ 107.08
meter bar	1	\$ -	each	\$ -	\$ -	\$ -
Labor	10	\$ -	ft per hour	\$ -	\$ -	\$ -
Regulator Cost	1	\$ 209.00	each	\$ 209.00	\$ 238.57	\$ 447.57
Meter Cost (average)	1	\$ 1,000.00	various	\$ 1,000.00	\$ 1,141.50	\$ 2,141.50
Meter Installation Labor	0	\$ -	1 hour	\$ -	\$ -	\$ -

Labor Rates

service	1	28.00	per hour	\$ 28.00
meter set	0	28.00	per meter	\$ -
company labor rate			per hour	

Overhead Rates

	114.2%		\$ 2,715.55
benefits	41.5%	per capital \$	\$ 987.26
stores	14.0%	per capital \$	\$ 333.05
division O/H	14.9%	per capital \$	\$ 353.98
state O/H	32.6%	per capital \$	\$ 776.48
corporate O/H	11.1%	per capital \$	\$ 264.77

Load Characteristics

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Annual use per customer (Mcf)	151	76	150	1,370	7,026	60,023
2							
3	Winter season portion of use	77%	86%	85%	77%	80%	60%
4							
5	Load Factor	49%	42%	40%	49%	52%	73%

Volumes and Bill Count Summary

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Peak Month Throughput (Mcf)	497,683	253,105	65,702	79,976	12,404	86,496
2	bill frequency analysis	545,348	284,930	46,061	112,280	15,582	86,496
3	weather normalization adjustment	(45,791)	(29,952)	(7,165)	(8,675)	-	-
4	reclass	0	-	26,806	(23,629)	(3,178)	-
5	forecasted customer losses	(1,874)	(1,874)	-	-	-	-
6	forecasted large customer changes	0	-	-	-	-	-
7							
8	Peak Month Sales (Mcf)	412,693	253,105	65,861	64,934	12,404	16,390
9	bill frequency analysis	459,024	284,930	45,814	96,309	15,582	16,390
10	weather normalization adjustment	(44,457)	(29,952)	(7,159)	(7,346)	-	-
11	reclass	0	-	27,206	(24,029)	(3,178)	-
12	forecasted customer losses	(1,874)	(1,874)	-	-	-	-
13	forecasted large customer changes	0	-	-	-	-	-
14							
15	Annual Volume or Thru-put (adj Mcf)	2,842,758	1,245,395	313,098	462,859	76,118	745,288
16	bill frequency analysis	2,945,183	1,320,124	210,300	572,569	96,902	745,288
17	weather normalization adjustment	(79,943)	(52,247)	(12,520)	(15,176)	-	-
18	reclass	0	-	115,318	(94,534)	(20,784)	-
19	forecasted customer losses	(22,482)	(22,482)	-	-	-	-
20	forecasted large customer changes	0	-	-	-	-	-
21							
22	Annual Sales Volume (adj Mcf)	2,134,487	1,245,395	312,855	391,866	76,118	108,253
23	bill frequency analysis	2,234,579	1,320,124	208,052	501,248	96,902	108,253
24	weather normalization adjustment	(77,610)	(52,247)	(12,510)	(12,853)	-	-
25	reclass	0	-	117,314	(96,530)	(20,784)	-
26	forecasted customer losses	(22,482)	(22,482)	-	-	-	-
27	forecasted large customer changes	0	-	-	-	0	-
28							
29	Winter Volume (Mcf)	2,196,564	1,068,859	265,426	355,940	60,871	445,468
30	bill frequency analysis	2,317,533	1,151,993	181,983	463,150	74,940	445,468
31	weather normalization adjustment	(109,728)	(71,894)	(17,241)	(20,594)	-	-
32	reclass	0	-	100,684	(86,616)	(14,068)	-
33	forecasted customer losses	(11,241)	(11,241)	-	-	-	-
34	forecasted large customer changes	0	-	-	-	-	-
35							
36	Winter Volume Mcf excl. Transp.	1,763,668	1,068,859	264,938	292,108	60,871	76,893
37	bill frequency analysis	1,881,471	1,151,993	180,070	397,575	74,940	76,893
38	weather normalization adjustment	(106,562)	(71,894)	(17,228)	(17,440)	-	-
39	reclass	0	-	102,095	(88,027)	(14,068)	-
40	forecasted customer losses	(11,241)	(11,241)	-	-	-	-
41	forecasted large customer changes	0	-	-	-	0	-
42							
43	Annual Number of Bills	225,693	196,248	25,111	4,055	130	149
44	bill frequency analysis	229,293	199,848	20,860	8,222	214	149
45	reclass	0	0	4,251	(4,167)	(84)	-
46	forecasted customer changes	(3,600)	(3,600)	-	-	-	-
47	Number of Customer (Avg Monthly)	18,808	16,354	2,093	338	11	12
48							
49	Transportation Volumes, Peak	86,324	0	247	15,971	0	70,106
50	Transportation Volumes, Annual	710,604	0	2,248	71,321	0	637,036
51	Transportation Volumes, Winter	436,062	0	1,912	65,575	0	368,576

Notes:

- 1 Peak Month data was from January
- 2 Winter data is composed of November through April data

Mains Minimum System Analysis

Line No.	Retirement Unit	Sum of Quantity	Sum of Amount	per unit
1	PIPE, MAINS, CAST IRON, 3IN.	33,316	\$ 92,471	2.78
2	PIPE, MAINS, CAST IRON, 4IN.	65,071	\$ 313,966	4.82
3	PIPE, MAINS, CAST IRON, 4IN.<X=6IN.	2,133	\$ 60,413	28.32
4	PIPE, MAINS, CAST IRON, 6IN.<X=8IN.	30,817	\$ 218,369	7.09
5	PIPE, MAINS, CAST IRON, 8IN.<X=10IN.	6,228	\$ 94,713	15.21
6	PIPE, MAINS, CAST IRON, 10IN.<X=12IN.	596	\$ 2,399	4.03
7				
8	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	77,355	\$ 146,294	1.89
9	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	1,869,944	\$ 8,412,507	4.50
10	PIPE, MAINS, PE PLASTIC, 2IN.<X=3IN.	359,595	\$ 5,433,452	15.11
11	PIPE, MAINS, PE PLASTIC, 3IN.<X=4IN.	224,858	\$ 2,706,663	12.04
12	PIPE, MAINS, PE PLASTIC, 4IN.<X=6IN.	113,455	\$ 3,532,527	31.14
13	PIPE, MAINS, PE PLASTIC, 6IN.<X=8IN.	3,188	\$ 509,186	159.72
14	PIPE, MAINS, PLASTIC, 1IN.	16,649	\$ 7,420	0.45
15	PIPE, MAINS, PLASTIC, 2IN.	150,799	\$ 170,906	1.13
16	PIPE, MAINS, PLASTIC, 4IN.	110	\$ 171	1.55
17				
18	PIPE, MAINS, STEEL, <= 1IN.	405	\$ 1,299	3.21
19	PIPE, MAINS, STEEL, 1IN.<X=2IN.	73,704	\$ 135,004	1.83
20	PIPE, MAINS, STEEL, 2IN.	4,139,696	\$ 5,640,889	1.36
21	PIPE, MAINS, STEEL, 2IN.<X=3IN.	1,015,377	\$ 2,247,884	2.21
22	PIPE, MAINS, STEEL, 3IN.<X=4IN.	1,079,316	\$ 4,581,644	4.24
23	PIPE, MAINS, STEEL, 4IN.<X=6IN.	1,351,043	\$ 6,645,642	4.92
24	PIPE, MAINS, STEEL, 6IN.<X=8IN.	169,187	\$ 1,855,215	10.97
25	PIPE, MAINS, STEEL, 8IN.<X=10IN.	515	\$ (22,396)	(43.49)
26	PIPE, MAINS, STEEL, 10IN.<X=12IN.	415,514	\$ 3,625,003	8.72
27				
28	Total Cast Iron	138,161	\$ 782,331	5.66
29	Total Plastic	2,815,953	\$ 20,919,126	7.43
30	Total Steel	8,244,757	\$ 24,710,184	3.00
31		11,198,871	\$ 46,411,641	4.14
32				
33	3" - 4" Cast iron	98,387	\$ 406,437	4.13
34	1" - 2" Plastic	2,114,747	\$ 8,737,127	4.13
35	1" - 2" Steel	4,213,805	\$ 5,777,192	1.37
36				
37	Total Cast Iron repriced at 3" - 4"	138,161	\$ 570,743	4.13
38	Total Plastic repriced at 1" - 2"	2,815,953	\$ 11,634,177	4.13
39	Total Steel repriced at 1" - 2"	8,244,757	\$ 11,303,689	1.37
40		11,198,871	\$ 23,508,609	2.10
41				
42	Customer (minimum system)		51%	
43	Peak Demand		49%	

Note: This data represents statewide Missouri rather than a regional breakout.

SUMMARY - with Test Year Normalized Revenues

Line No.	Description	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Margin with current rates	11,390,356	7,531,411	1,401,424	1,194,950	266,672	995,899
2	O&M Expense	5,230,303	3,715,685	629,679	360,195	58,007	466,737
3	Depreciation & Amort	1,545,215	946,824	188,172	141,763	31,153	237,303
4	Taxes Other than Income Tax	670,989	427,529	81,479	57,721	12,006	92,254
5	Interest on Customer Deposits	46,722	41,027	4,905	790	0	0
6	Income Tax	1,091,844	672,296	139,187	204,233	53,974	22,155
7							
8	Net Income at current rates	2,805,283	1,728,049	358,002	430,248	111,533	177,450
9							
10	Rate Base	31,666,832	19,519,193	4,047,996	3,208,200	785,458	4,105,986
11							
12	ROR at current rates	8.9%	8.9%	8.8%	13.4%	14.2%	4.3%
13	Interest Deduction (using Factor RB)	1,102,006	679,268	140,870	111,645	27,334	142,888
14	Composite Income Tax Rate	39.06%					
15	SIT rate	6.25%					
16	FIT rate	35.00%					
17	Weighted Cost of Debt	3.48%					

Atmos Energy Corporation - Missouri
Class Cost of Service Study-Proposed
For the test year ended June 30, 2009
Southeast Missouri Region (SEMO)

Schedule CCOS-SEMO (proposed)
page 2 of 14

Allocation of Rate Base

Line No.	Acct.	Description	Total Allocated	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	301-303	Total Intangible Plant	122,504	\$75,064	\$14,918	\$11,239	\$2,470	\$18,813	GP
2									
3	304-347	Total Production Plant	0	-	-	-	-	-	P(S)
4									
5	365-371	Total Transmission Plant	7,872,005	3,704,305	895,287	904,938	218,160	2,149,315	P&A
6									
7	374	Land	325,359	209,264	40,182	28,233	6,034	41,647	DP
8	375	Structures & Improvements	28,479	18,317	3,517	2,471	528	3,645	DP
9	376	Mains	15,113,955	7,112,127	1,718,917	1,737,448	418,859	4,126,605	P&A
10	378	Meas. & Reg. Sta. Equip	276,576	130,147	31,455	31,794	7,665	75,514	P&A
11	379	Meas. & Reg. Sta. Equip City Gate	676,437	318,309	76,932	77,761	18,746	184,690	P&A
12	380	Services	11,157,198	9,709,543	1,160,705	251,445	16,380	19,125	SV
13	381	Meters	3,065,957	2,064,961	574,455	383,589	19,524	23,429	MI
14	382	Meter Installations	4,180,247	2,815,449	783,234	523,000	26,620	31,944	MI
15	383	House Regulators	1,021,231	814,814	97,405	99,328	4,468	5,217	R
16	384	House Reg. Installations	578,018	461,185	55,131	56,220	2,529	2,953	R
17	385	Ind. Meas. & Reg. Equipment	353,429	0	0	0	160,649	192,779	MIL
18	374-388	Total Distribution Plant (DP)	\$36,776,886	\$23,654,116	\$4,541,933	\$3,191,288	\$682,002	\$4,707,548	
19									
20	389-399	Total General Plant	4,946,370	\$3,030,867	\$602,355	\$453,795	\$99,723	\$759,629	GP
21									
22	1010	Total Gross Plant (GP)	\$49,717,765	\$30,464,352	\$6,054,493	\$4,561,261	\$1,002,355	\$7,635,305	
23									
24	1080	Accumulated Depreciation	16,561,705	10,148,115	2,016,839	1,519,422	333,899	2,543,430	GP
25									
26		Net Plant	\$33,156,060	\$20,316,236	\$4,037,654	\$3,041,839	\$668,456	\$5,091,875	
27									
28		Storage Gas	5,786,953	3,871,813	878,314	769,432	248,489	18,905	P&A W
29		Accurn. Deferred Income Tax	(6,878,236)	(4,214,610)	(837,613)	(631,031)	(138,671)	(1,056,311)	GP
30		Customer Deposits	(1,099,334)	(965,351)	(115,401)	(18,582)	0	0	CD
31		Customer Advances for Constr.	(53,029)	(33,955)	(5,813)	(4,015)	(879)	(8,368)	MS
32		Prepaid Pension Asset	728,039	517,209	87,649	50,138	8,074	64,968	OM(F)
33									
34		Working Capital:							
35		Prepayments	105,297	74,805	12,677	7,252	1,168	9,396	OM(F)
36		Fuel Stock	0	-	-	-	-	-	P(S)
37		Cash Requirements	41,871	27,059	5,238	4,249	1,255	4,070	CWC
38		Credit per ANG Acquisition Order	(120,789)	(74,013)	(14,709)	(11,082)	(2,435)	(18,550)	GP
39		Rate Base test year	\$31,666,832	\$19,519,193	\$4,047,996	\$3,208,200	\$785,458	\$4,105,986	

Test Year Margin Revenue - Normalized & Adjusted

Line No.	Acct.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	480/489	Gas Sales & Transp	\$11,197,792	7,362,483	1,381,231	1,191,700	266,585	995,793	direct
2									
3	487/488	Other - Misc. Service	\$192,564	168,928	20,193	3,250	88	105	MQ
4									
5		Total Revenue	\$11,390,356	\$7,531,411	\$1,401,424	\$1,194,950	\$266,672	\$995,899	

Test Year O&M Expense - Normalized & Adjusted

Line No.	Acct.	Description	Per Books	Adjustments										Total Adjusted
				Labor	Benefits	Bad Debt	MGP Exp	Promo Adv pt 1	Promo Adv pt 2	Dues & Mbrsps expenses	Misc emp. Expense Reports	Postage	Rate Case Exp	
1	733	Gas Mixing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
2	735	Miscellaneous Production Expenses	-	-	-	-	-	-	-	-	-	-	-	-
3	742	Maintenance of Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-
4	856	Mains expenses	-	-	-	-	-	-	-	-	-	-	-	-
5	857	Measuring & Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
6	865	Maintenance of Measuring & Reg. Equipment	468	-	-	-	-	-	-	-	-	-	-	468
7	870	Operation Supervision and Engineering	492,037	10,675	-	-	-	(589)	(1,556)	(2,012)	(7,868)	-	-	490,687
8	871	Distribution Load Dispatching	16,692	-	-	-	-	-	-	-	-	-	-	16,692
9	872	Compressor Station Labor & Expense	(50)	(2)	-	-	-	-	-	-	-	-	-	(52)
10	874	Mains and Services Expenses	622,093	10,405	-	-	-	(682)	(120)	(898)	-	-	-	630,798
11	875	Measuring & Regulating Station Exp. - Genera	23,640	506	-	-	-	-	-	-	-	-	-	24,146
12	876	Measuring & Regulating Station Exp. - Indus.	(101)	(3)	-	-	-	-	-	-	-	-	-	(104)
13	877	Meas. & Reg. Sta. Exp. - City Gate Check Sta.	681	-	-	-	-	-	-	-	-	-	-	681
14	878	Meter and House Regulator Expenses	225,364	6,885	-	-	-	-	-	-	-	-	-	232,249
15	879	Customer Installations Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	880	Other Expenses	36,159	1,103	-	-	-	-	-	-	-	-	-	37,262
17	881	Rents	52,593	-	-	-	-	-	-	-	-	-	-	52,593
18	885	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-	-	-	-	-
19	887	Maintenance of Mains	49,283	1,276	-	-	-	-	-	-	-	-	-	50,559
20	888	Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
21	891	Meas. & Reg. Sta. Equip. - City Gate	64	-	-	-	-	-	-	-	-	-	-	64
22	892	Maintenance of Services	40,228	1,128	-	-	-	-	-	-	-	-	-	41,356
23	893	Maintenance of Meters and House Regulators	1,046	25	-	-	-	-	-	-	-	-	-	1,071
24	894	Maintenance of Other Equipment	272	2	-	-	-	-	-	-	-	-	-	274
25	895	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
26	901	Supervision	-	-	-	-	-	-	-	-	-	-	-	-
27	902	Meter Reading Expenses	189,800	5,730	-	-	-	-	-	-	-	-	-	195,530
28	903	Customer Records and Collection Expenses	135,123	3,995	-	-	-	-	-	-	6,576	-	-	145,694
29	904	Uncollectible Accounts	525,331	-	-	(219,564)	-	-	-	-	-	-	-	305,767
30	907	Supervision - Labor	2,535	45	-	-	-	-	-	-	-	-	-	2,580
31	908	Customer Assistance Expense	-	-	-	-	-	-	-	-	-	-	-	-
32	909	Informational and Instructional Expenses	43,702	1,098	-	-	-	-	-	-	-	-	-	44,800
33	910	Misc Customer Service & Info Expenses	-	-	-	-	-	-	-	-	-	-	-	-
34	911	Supervision	38,631	837	-	-	-	-	-	-	-	-	-	39,468
35	912	Demonstrating and Selling Expenses	4,319	-	-	-	-	(3,210)	-	-	-	-	-	1,109
36	913	Advertising Expense	1,779	-	-	-	-	(352)	-	-	-	-	-	1,427
37	921	Office Supplies and Expenses	(33,623)	-	-	-	-	-	-	-	-	-	-	(33,623)
38	922	Administrative Expenses Transferred	1,954,034	21,198	-	-	-	(183)	(246)	(2,217)	(3,684)	(16,786)	-	1,952,116
39	923	Outside Services Employed	-	-	-	-	-	-	-	-	-	-	50,073	50,073
40	924	A&G-Property Insurance	55,147	-	-	-	-	-	-	-	-	-	55,147	55,147
41	925	A&G - Insurance	244	-	-	-	-	-	-	-	-	-	-	244
42	926	Employee Pensions and Benefits	602,520	-	-	-	-	-	-	-	-	-	-	828,427
43	928	Regulatory Commission Expenses	63,249	-	-	-	-	-	-	-	-	-	-	63,249
44	930	Miscellaneous General Expenses	1,084	-	-	-	-	-	-	-	(1,534)	-	-	(450)
45	931	Rents	-	-	-	-	-	-	-	-	-	-	-	-
46		Total O&M adjusted	5,144,344	64,905	225,907	(219,564)	0	(3,745)	(1,517)	(5,427)	(6,594)	6,576	50,073	5,230,303

Allocation of Test Year O&M Expense - Normalized & Adjusted

Line	Acct.	Description	Total	Residential	Small Firm Genl Svc	Med Firm Genl Svc	Large Firm Genl Svc	Interr. & Transp.	Factor
				\$0	\$0	\$0	\$0	\$0	P(S)
1	733	Gas Mixing Expenses	-	-	-	-	-	-	P(S)
2	735	Miscellaneous Production Expenses	-	-	-	-	-	-	P(S)
3	742	Maintenance of Production Equipment	-	-	-	-	-	-	P&A
4	856	Mains expenses	-	-	-	-	-	-	P&A
5	857	Measuring & Reg Station Equipment	-	-	-	-	-	-	P&A
6	865	Maintenance of Measuring & Reg. Eqpt	468	220	53	54	13	128	P&A
7	870	Operation Supervision and Engineering	490,687	316,511	61,315	43,606	7,174	62,083	Oper
8	871	Distribution Load Dispatching	16,692	6,167	1,399	1,881	699	6,546	AV
9	872	Compressor Station Labor & Expense	(52)	(24)	(6)	(6)	(1)	(14)	P&A
10	874	Mains and Services Expenses	630,798	403,906	69,143	47,755	10,451	99,543	MS
11	875	Measuring & Reg Station Exp. - General	24,146	11,362	2,746	2,776	669	6,593	P&A
12	876	Measuring & Reg Station Exp. - Indus.	(104)	-	-	-	(9)	(95)	P(L)
13	877	Meas. & Reg. Sta. Exp. - City Gate	681	320	77	78	19	186	P&A
14	878	Meter and House Regulator Expenses	232,249	161,645	39,653	27,888	1,395	1,668	M&R
15	879	Customer Installations Expenses	-	-	-	-	-	-	MRS
16	880	Other Expenses	37,262	24,035	4,656	3,311	545	4,714	Oper
17	881	Rents	52,593	33,924	6,572	4,674	769	6,654	Oper
18	885	Maint Supervision and Engineering	-	-	-	-	-	-	DP
19	887	Maintenance of Mains	50,559	32,518	6,244	4,387	938	6,472	DP
20	888	Compressor Station Equipment	-	-	-	-	-	-	DP
21	891	Meas. & Reg. Sta. Equip. - City Gate	64	41	8	6	1	8	DP
22	892	Maintenance of Services	41,356	26,599	5,107	3,589	767	5,294	DP
23	893	Maint of Meters and House Regulators	1,071	689	132	93	20	137	DP
24	894	Maintenance of Other Equipment	274	176	34	24	5	35	DP
25	895	Other Equipment	-	-	-	-	-	-	DP
26	901	Supervision	-	-	-	-	-	-	B
27	902	Meter Reading Expenses	196,530	171,530	20,504	3,300	89	107	MQ
28	903	Customer Records and Collection Exp	145,694	127,807	15,278	2,460	68	80	B
29	904	Uncollectible Accounts	305,767	248,857	36,429	12,050	2,024	6,406	Rev
30	907	Supervision - Labor	2,580	2,263	271	44	1	1	B
31	908	Customer Assistance Expense	-	-	-	-	-	-	B
32	909	Informational and Instructional Expenses	44,800	39,300	4,698	756	21	25	B
33	910	Misc Customer Service & Info Expenses	-	-	-	-	-	-	B
34	911	Supervision	39,468	34,623	4,139	666	19	22	B
35	912	Demonstrating and Selling Expenses	1,109	973	116	19	1	1	B
36	913	Advertising Expense	1,427	1,252	150	24	1	1	B
37	921	Office Supplies and Expenses	(33,623)	(23,886)	(4,048)	(2,316)	(373)	(3,000)	OM(F)
38	922	Administrative Expenses Transferred	1,952,116	1,386,812	235,016	134,436	21,650	174,201	OM(F)
39	923	Outside Services Employed	50,073	35,572	6,028	3,448	555	4,468	OM(F)
40	924	A&G-Property Insurance	55,147	39,177	6,639	3,798	612	4,921	OM(F)
41	925	A&G - Insurance	244	173	29	17	3	22	OM(F)
42	926	Employee Pensions and Benefits	828,427	588,527	99,735	57,051	9,188	73,926	OM(F)
43	928	Regulatory Commission Expenses	63,249	44,933	7,615	4,356	701	5,644	OM(F)
44	930	Miscellaneous General Expenses	(450)	(320)	(54)	(31)	(5)	(40)	OM(F)
45	931	Rents	-	-	-	-	-	-	OM(F)
46		Total O&M adjusted	5,230,303	\$3,715,685	\$629,679	\$360,195	\$58,007	\$466,737	
47									
48	431	Interest on Customer Deposits	46,722	41,027	4,905	790	0	0	CD
49	403	Depreciation & Amort	1,545,215	946,824	188,172	141,763	31,153	237,303	GP
50	408	Taxes Other than Income Tax	670,989	427,529	81,479	57,721	12,006	92,254	OT
51		Income Tax	1,091,844	672,296	139,187	204,233	53,974	22,155	direct

		Allocation Factors						
Line No.	Factor	Description	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1		Peak Month Throughput (Mcf)	735,735	371,005	91,017	85,134	16,918	171,662
2		Peak Month Sales (Mcf)	543,469	371,005	87,492	67,268	16,918	787
3	P	Peak factor	100.00%	50.43%	12.37%	11.57%	2.30%	23.33%
4	P(L)	Peak factor (Large)	100.00%	0.00%	0.00%	0.00%	8.97%	91.03%
5	P(S)	Peak Sales factor	100.00%	68.27%	16.10%	12.38%	3.11%	0.14%
6								
7		Annual Volume or Thru-put (adj Mcf)	4,839,663	1,788,139	405,547	545,361	202,636	1,897,980
8	AV	Annual Volume factor	100.00%	36.95%	8.38%	11.27%	4.19%	39.22%
9								
10		Annual Sales Volume (adj Mcf)	2,862,709	1,788,139	391,607	455,920	202,636	24,406
11	SV	Sales Volume factor	100.00%	62.46%	13.68%	15.93%	7.08%	0.85%
12								
13		Winter Volume Mcf excl. Transp.	2,309,092	1,513,513	329,188	328,224	126,422	11,745
14	WV	Winter Vol Mcf excl. Transp. factor	100.00%	65.55%	14.26%	14.21%	5.47%	0.51%
15								
16	P&A	Peak and Average (75%/25%)	100.00%	47.06%	11.37%	11.50%	2.77%	27.30%
17	P&A W	P&A Winter Sales (50%P(S) / 50% WV	100.00%	66.91%	15.18%	13.30%	4.29%	0.33%
18								
19		Number of Bills (annual)	394,587	346,144	41,379	6,663	185	216
20	B	Bills factor	100.00%	87.72%	10.49%	1.69%	0.05%	0.05%
21								
22	MQ	Meter Quantity factor	100.00%	87.73%	10.49%	1.69%	0.05%	0.05%
23	MI	Meter Investment factor	100.00%	67.35%	18.74%	12.51%	0.64%	0.76%
24	MIL	Meter Investment Large factor	100.00%	0.00%	0.00%	0.00%	45.45%	54.55%
25								
26		Regulators, Cost Each	1,259	44	44	276	448	448
27		Regulators Quantity	32,882	28,845	3,448	555	15	18
28		Regulators Cost	1,577,068	1,258,301	150,421	153,390	6,900	8,056
29	R	Regulators	100.00%	79.79%	9.54%	9.73%	0.44%	0.51%
30								
31		Services (average monthly)	32,882	28,845	3,448	555	15	18
32		Cost per Service Line		794	794	1,068	2,505	2,505
33		Services Costs	26,309,585	22,895,896	2,737,038	592,929	38,625	45,097
34	SV	Services	100.00%	87.02%	10.40%	2.25%	0.15%	0.17%
35								
36		Meters & Regulators Cost	8,845,453	6,156,408	1,510,225	1,062,136	53,141	63,542
37	M&R	Meters & Regulators	100.00%	69.60%	17.07%	12.01%	0.60%	0.72%
38		Meters, Regulators & Services Cost	20,002,651	15,865,951	2,670,931	1,313,582	69,521	82,667
39	MRS	Meters, Regulators & Services	100.00%	79.32%	13.35%	6.57%	0.35%	0.41%
40								
41		Mains & Services Plant	26,271,153	16,821,670	2,879,622	1,988,893	435,239	4,145,730
42	MS	Mains & Services Plant factor	100.00%	64.03%	10.96%	7.57%	1.66%	15.78%
43								
44		Distribution Plant \$	36,423,048	23,426,535	4,498,234	3,160,584	675,440	4,662,255
45	DP	Distribution Plant factor	100.00%	64.32%	12.35%	8.68%	1.85%	12.80%
46								
47		Functional Plant \$	44,648,891	27,358,420	5,437,219	4,096,227	900,162	6,856,863
48	GP	Gross Plant factor	100.00%	61.27%	12.18%	9.17%	2.02%	15.36%
49								
50		Gas Cost Alloc.by Sales Vol.	49,902,152	31,170,476	4,263,998	679,092	48,069	410
51		Total Adjusted Revenue w/Gas Cost	47,552,401	38,701,887	5,665,422	1,874,042	314,742	996,309
52	Rev	Total Adjusted Revenue factor	100.00%	81.39%	11.91%	3.94%	0.66%	2.10%
53								
54		Resid. & Comm. Customers	394,186	346,144	41,379	6,663	-	-
55	CD	Customer Deposits factor	100.00%	87.81%	10.50%	1.69%	0.00%	0.00%
56								
57		Adjusted Functional O&M Expense \$	2,315,120	1,644,696	278,719	159,435	25,676	206,595
58	OM(F)	Adj. Funct. O&M Expense factor	100.00%	71.04%	12.04%	6.89%	1.11%	8.92%
59								
60		O&M Accounts 871-879 \$	904,411	583,377	113,012	80,372	13,222	114,428
61	Oper	O&M Accounts 871-879 factor	100.00%	64.50%	12.50%	8.89%	1.46%	12.65%
62								
63	OT	Other Taxes (75% GP / 25%OM)	100.00%	63.72%	12.14%	8.60%	1.79%	13.75%
64								
65		Rate Base	31,666,832	19,519,193	4,047,996	3,208,200	785,458	4,105,986
66	RB	Rate Base factor	100.00%	61.64%	12.78%	10.13%	2.48%	12.97%
67								
68	CWC	Cash Working Capital Factor	100.00%	64.62%	12.51%	10.15%	3.00%	9.72%
69		(average of SV, OM(F), OT, GP)						

Summary Results of Meter Analysis

line	Meters	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Number [1]	32,881	28,845	3,448	555	15	18
2							
3	MQ factor	100.00%	87.73%	10.49%	1.69%	0.05%	0.05%
4	MQS factor [3]	100.00%	87.81%	10.50%	1.69%	0.00%	0.00%
5							
6	Cost per meter [2]		\$117.78	\$274.11	\$1,137.14	\$2,141.50	\$2,141.50
7	Labor Costs per meter [2]		\$59.96	\$59.96	\$89.94	\$0.00	\$0.00
8							
9	Meter Cost	\$ 5,044,355	\$3,397,436	\$ 945,138	\$ 631,111	\$ 32,123	\$ 38,547
10	Labor Cost	\$ 1,986,271	\$1,729,604	\$ 206,749	\$ 49,918	\$ -	\$ -
11							
12	MI factor	100.00%	67.35%	18.74%	12.51%	0.64%	0.76%
13	MIS factor [3]	100.00%	68.31%	19.00%	12.69%	0.00%	0.00%
14	MIL factor [4]	100.00%	0.00%	0.00%	0.00%	45.45%	54.55%
15	MLS factor [3]	100.00%	87.08%	10.41%	2.51%	0.00%	0.00%

[1] from number of bills

[2] current typical cost to install meter

[3] factors for small meters (residential and commercial) and house regulators

[4] factor for large firm and optional use meters

Residential - all rate divisions in Missouri, avg. annual consumption of 1,000 ccf

					Cost		
Typical Complete Cost of a New Service Installation					\$ 1,015.11		
					direct	overhead	loaded costs
Service Line Cost					\$ 370.65		\$ 793.75
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	55.00	AL250	\$ 55.00	\$ 62.78	\$ 117.78
Meter Installation Labor	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96
Labor Rates							
service	8		28.00	per line	\$ 224.00		
meter set	1		28.00	per meter	\$ 28.00		
company labor rate		\$	28.00	per hour			
Overhead Rates						\$ 541.09	
benefits		41.5%		per capital \$		\$ 196.72	
stores		14.0%		per capital \$		\$ 66.36	
division O/H		14.9%		per capital \$		\$ 70.53	
state O/H		32.6%		per capital \$		\$ 154.72	
corporate O/H		11.1%		per capital \$		\$ 52.76	

All Small General, annual consumption range of less than 2,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 1,171.44

					direct	overhead	loaded costs
Service Line Cost					\$ 370.65		\$ 793.75
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	128.00	AL425	\$ 128.00	\$ 146.11	\$ 274.11
Meter Installation Cost	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96

Labor Rates

service	8	28.00	per line	\$ 224.00
meter set	1	28.00	per meter	\$ 28.00
company labor rate	\$	28.00	per hour	

Overhead Rates

	114.2%		\$ 624.42
benefits	41.5%	per capital \$	\$ 227.01
stores	14.0%	per capital \$	\$ 76.58
division O/H	14.9%	per capital \$	\$ 81.40
state O/H	32.6%	per capital \$	\$ 178.55
corporate O/H	11.1%	per capital \$	\$ 60.88

All Medium General, annual consumption range of 2,000 ccf to 75,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 2,571.19

					direct	overhead	loaded costs
Service Line Cost					\$ 498.65		\$ 1,067.86
2" polyethylene pipe	100	\$ 0.81	per ft.	\$	81.00	\$ 92.46	\$ 173.46
tracer wire	100	\$ 0.06	per ft.	\$	6.00	\$ 6.85	\$ 12.85
2" riser	1	\$ 32.86	each	\$	32.86	\$ 37.51	\$ 70.37
meter stop	1	\$ 14.29	each	\$	14.29	\$ 16.31	\$ 30.60
service tap	1	\$ 24.50	each	\$	24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$ 15.00	each	\$	15.00	\$ 17.12	\$ 32.12
meter bar	1	\$ 45.00	each	\$	45.00	\$ 51.37	\$ 96.37
Labor	10	\$ 28.00	per line	\$	280.00	\$ 319.62	\$ 599.62
Regulator Cost	1	\$ 129.00	each	\$	129.00	\$ 147.25	\$ 276.25
Meter Cost	1	\$ 531.00	AL800	\$	531.00	\$ 606.14	\$ 1,137.14
Meter Installation Labor	1.5	\$ 28.00	1 hour	\$	42.00	\$ 47.94	\$ 89.94

Labor Rates

service	10	28.00	per line	\$ 280.00
meter set	1.5	28.00	per meter	\$ 42.00
company labor rate		\$ 28.00	per hour	

Overhead Rates

	114.2%			\$ 1,370.54
benefits	41.5%	per capital	\$	498.27
stores	14.0%	per capital	\$	168.09
division O/H	14.9%	per capital	\$	178.66
state O/H	32.6%	per capital	\$	391.89
corporate O/H	11.1%	per capital	\$	133.63

Large General & Interruptible, annual consumption range of greater than 250,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 5,094.48

					direct	overhead	loaded costs
Service Line Cost					\$ 1,169.93		\$ 2,505.41
4" polyethylene pipe	250	\$	2.95	per ft.	\$ 737.50	\$ 841.86	\$ 1,579.36
tracer wire	250	\$	0.06	per ft.	\$ 15.00	\$ 17.12	\$ 32.12
4" riser	1	\$	329.34	each	\$ 329.34	\$ 375.94	\$ 705.28
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	23.80	each	\$ 23.80	\$ 27.17	\$ 50.97
misc. fittings	1	\$	50.00	each	\$ 50.00	\$ 57.08	\$ 107.08
meter bar	1	\$	-	each	\$ -	\$ -	\$ -
Labor	10	\$	-	ft per hour	\$ -	\$ -	\$ -
Regulator Cost	1	\$	209.00	each	\$ 209.00	\$ 238.57	\$ 447.57
Meter Cost (average)	1	\$	1,000.00	various	\$ 1,000.00	\$ 1,141.50	\$ 2,141.50
Meter Installation Labor	0	\$	-	1 hour	\$ -	\$ -	\$ -

Labor Rates

service	1	28.00	per hour	\$ 28.00
meter set	0	28.00	per meter	\$ -
company labor rate			per hour	

Overhead Rates

	114.2%		\$ 2,715.55
benefits	41.5%	per capital \$	\$ 987.26
stores	14.0%	per capital \$	\$ 333.05
division O/H	14.9%	per capital \$	\$ 353.98
state O/H	32.6%	per capital \$	\$ 776.48
corporate O/H	11.1%	per capital \$	\$ 264.77

Load Characteristics

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Annual use per customer (Mcf)	147	62	118	982	13,144	105,443
2							
3	Winter season portion of use	70%	85%	84%	75%	62%	53%
4							
5	Load Factor	56%	41%	38%	54%	102%	94%

Volumes and Bill Count Summary

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Peak Month Throughput (Mcf)	735,735	371,005	91,017	85,134	16,918	171,662
2	bill frequency analysis	745,628	381,620	68,093	114,186	10,067	171,662
3	weather normalization adjustment	(12,886)	(8,576)	(1,920)	(2,390)	-	-
4	reclass	0	-	24,844	(26,662)	1,818	-
5	forecasted customer losses	(2,040)	(2,040)	-	-	-	-
6	forecasted large customer changes	5,033	-	-	-	5,033	-
7							
8	Peak Month Sales (Mcf)	543,469	371,005	87,492	67,268	16,918	787
9	bill frequency analysis	552,902	381,620	66,828	94,549	9,119	787
10	weather normalization adjustment	(12,426)	(8,576)	(1,854)	(1,997)	-	-
11	reclass	0	-	22,518	(25,284)	2,766	-
12	forecasted customer losses	(2,040)	(2,040)	-	-	-	-
13	forecasted large customer changes	5,033	-	-	-	5,033	-
14							
15	Annual Volume or Thru-put (adj Mcf)	4,839,663	1,788,139	405,547	545,361	202,636	1,897,980
16	bill frequency analysis	4,857,089	1,844,440	295,585	680,946	138,138	1,897,980
17	weather normalization adjustment	(48,194)	(31,827)	(7,127)	(9,241)	-	-
18	reclass	0	-	117,089	(126,344)	9,255	-
19	forecasted customer losses	(24,474)	(24,474)	-	-	-	-
20	forecasted large customer changes	55,243	-	-	-	55,243	-
21							
22	Annual Sales Volume (adj Mcf)	2,862,709	1,788,139	391,607	455,920	202,636	24,406
23	bill frequency analysis	2,878,368	1,844,440	288,202	587,006	134,314	24,406
24	weather normalization adjustment	(46,428)	(31,827)	(6,882)	(7,720)	-	-
25	reclass	0	-	110,287	(123,366)	13,079	-
26	forecasted customer losses	(24,474)	(24,474)	-	-	-	-
27	forecasted large customer changes	55,243	-	-	-	55,243	-
28							
29	Winter Volume (Mcf)	3,393,580	1,513,513	340,437	410,850	126,422	1,002,358
30	bill frequency analysis	3,469,485	1,589,555	263,722	523,122	90,730	1,002,358
31	weather normalization adjustment	(96,436)	(63,804)	(14,348)	(18,284)	-	-
32	reclass	0	-	91,063	(93,987)	2,924	-
33	forecasted customer losses	(12,237)	(12,237)	-	-	-	-
34	forecasted large customer changes	32,768	-	-	-	32,768	-
35							
36	Winter Volume Mcf excl. Transp.	2,309,092	1,513,513	329,188	328,224	126,422	11,745
37	bill frequency analysis	2,381,495	1,589,555	257,720	435,265	87,210	11,745
38	weather normalization adjustment	(92,933)	(63,804)	(13,854)	(15,275)	-	-
39	reclass	0	-	85,323	(91,767)	6,444	-
40	forecasted customer losses	(12,237)	(12,237)	-	-	-	-
41	forecasted large customer changes	32,768	-	-	-	32,768	-
42							
43	Annual Number of Bills	394,587	346,144	41,379	6,663	185	216
44	bill frequency analysis	399,352	350,944	37,523	10,495	174	216
45	reclass	0	0	3,856	(3,832)	(24)	-
46	forecasted customer changes	(4,765)	(4,800)	-	-	35	-
47	Number of Customer (Avg Monthly)	32,881	28,845	3,448	555	15	18
48							
49	Transportation Volumes, Peak	192,725	0	1,265	19,637	948	170,875
50	Transportation Volumes, Annual	1,978,721	0	7,383	93,940	3,824	1,873,574
51	Transportation Volumes, Winter	1,087,991	0	6,002	87,857	3,520	990,613

Notes:

- 1 Peak Month data was from January
- 2 Winter data is composed of November through April data

Mains Minimum System Analysis

Line No.	Retirement Unit	Sum of Quantity	Sum of Amount	per unit
1	PIPE, MAINS, CAST IRON, 3IN.	33,316	\$ 92,471	2.78
2	PIPE, MAINS, CAST IRON, 4IN.	65,071	\$ 313,966	4.82
3	PIPE, MAINS, CAST IRON, 4IN.<X=6IN.	2,133	\$ 60,413	28.32
4	PIPE, MAINS, CAST IRON, 6IN.<X=8IN.	30,817	\$ 218,369	7.09
5	PIPE, MAINS, CAST IRON, 8IN.<X=10IN.	6,228	\$ 94,713	15.21
6	PIPE, MAINS, CAST IRON, 10IN.<X=12IN.	596	\$ 2,399	4.03
7				
8	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	77,355	\$ 146,294	1.89
9	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	1,869,944	\$ 8,412,507	4.50
10	PIPE, MAINS, PE PLASTIC, 2IN.<X=3IN.	359,595	\$ 5,433,452	15.11
11	PIPE, MAINS, PE PLASTIC, 3IN.<X=4IN.	224,858	\$ 2,706,663	12.04
12	PIPE, MAINS, PE PLASTIC, 4IN.<X=6IN.	113,455	\$ 3,532,527	31.14
13	PIPE, MAINS, PE PLASTIC, 6IN.<X=8IN.	3,188	\$ 509,186	159.72
14	PIPE, MAINS, PLASTIC, 1IN.	16,649	\$ 7,420	0.45
15	PIPE, MAINS, PLASTIC, 2IN.	150,799	\$ 170,906	1.13
16	PIPE, MAINS, PLASTIC, 4IN.	110	\$ 171	1.55
17				
18	PIPE, MAINS, STEEL, <= 1IN.	405	\$ 1,299	3.21
19	PIPE, MAINS, STEEL, 1IN.<X=2IN.	73,704	\$ 135,004	1.83
20	PIPE, MAINS, STEEL, 2IN.	4,139,696	\$ 5,640,889	1.36
21	PIPE, MAINS, STEEL, 2IN.<X=3IN.	1,015,377	\$ 2,247,884	2.21
22	PIPE, MAINS, STEEL, 3IN.<X=4IN.	1,079,316	\$ 4,581,644	4.24
23	PIPE, MAINS, STEEL, 4IN.<X=6IN.	1,351,043	\$ 6,645,642	4.92
24	PIPE, MAINS, STEEL, 6IN.<X=8IN.	169,187	\$ 1,855,215	10.97
25	PIPE, MAINS, STEEL, 8IN.<X=10IN.	515	\$ (22,396)	(43.49)
26	PIPE, MAINS, STEEL, 10IN.<X=12IN.	415,514	\$ 3,625,003	8.72
27				
28	Total Cast Iron	138,161	\$ 782,331	5.66
29	Total Plastic	2,815,953	\$ 20,919,126	7.43
30	Total Steel	8,244,757	\$ 24,710,184	3.00
31		11,198,871	\$ 46,411,641	4.14
32				
33	3" - 4" Cast iron	98,387	\$ 406,437	4.13
34	1" - 2" Plastic	2,114,747	\$ 8,737,127	4.13
35	1" - 2" Steel	4,213,805	\$ 5,777,192	1.37
36				
37	Total Cast Iron repriced at 3" - 4"	138,161	\$ 570,743	4.13
38	Total Plastic repriced at 1" - 2"	2,815,953	\$ 11,634,177	4.13
39	Total Steel repriced at 1" - 2"	8,244,757	\$ 11,303,689	1.37
40		11,198,871	\$ 23,508,609	2.10
41				
42	Customer (minimum system)		51%	
43	Peak Demand		49%	

Note: This data represents statewide Missouri rather than a regional breakout.

SUMMARY - with Test Year Normalized Revenues

Line No.	Description	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Margin with current rates	1,825,277	1,246,029	288,862	118,305	172,081	0
2	O&M Expense	882,661	642,896	129,245	44,725	65,795	0
3	Depreciation & Amort	241,932	158,748	36,721	16,425	30,038	0
4	Taxes Other than Income Tax	108,198	72,949	16,278	6,880	12,092	0
5	Interest on Customer Deposits	6,273	5,396	805	72	0	0
6	Income Tax	164,233	102,130	31,468	14,828	15,807	0
7							
8	Net Income at current rates	421,979	263,911	74,345	35,374	48,349	0
9							
10	Rate Base	4,763,690	3,005,434	725,722	351,781	680,753	0
11							
12	ROR at current rates	8.9%	8.8%	10.2%	10.1%	7.1%	0.0%

13	Interest Deduction (using Factor RB)	165,776	104,589	25,255	12,242	23,690	0
14	Composite Income Tax Rate	39.06%					
15	SIT rate	6.25%					
16	FIT rate	35.00%					
17	Weighted Cost of Debt	3.48%					

Allocation of Rate Base

Line No.	Acct.	Description	Total Allocated	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class	Allocation Factor
1	301-303	Total Intangible Plant	5,530	\$3,628	\$839	\$375	\$687	\$0	GP
2									
3	304-347	Total Production Plant	0	-	-	-	-	-	P(S)
4									
5	365-371	Total Transmission Plant	1,158,038	635,327	176,361	108,836	237,513	0	P&A
6									
7	374	Land	750	509	114	47	81	0	DP
8	375	Structures & Improvements	0	0	0	0	0	0	DP
9	376	Mains	2,415,398	1,325,145	367,849	227,007	495,398	0	P&A
10	378	Meas. & Reg. Sta. Equip	102,837	56,419	15,661	9,665	21,092	0	P&A
11	379	Meas. & Reg. Sta. Equip City Gate	27,970	15,345	4,260	2,629	5,737	0	P&A
12	380	Services	2,049,312	1,748,994	260,993	31,480	7,846	0	SV
13	381	Meters	337,079	223,983	77,861	29,248	5,987	0	MI
14	382	Meter Installations	448,748	298,185	103,655	38,938	7,971	0	MI
15	383	House Regulators	109,675	87,843	13,108	7,443	1,281	0	R
16	384	House Reg. Installations	60,450	48,417	7,225	4,102	706	0	R
17	385	Ind. Meas. & Reg. Equipment	56,561	0	0	0	56,561	0	MIL
18	374-388	Total Distribution Plant (DP)	\$5,608,780	\$3,804,839	\$850,725	\$350,558	\$602,658	\$0	
19									
20	389-399	Total General Plant	748,313	\$491,019	\$113,581	\$50,802	\$92,911	\$0	GP
21									
22	1010	Total Gross Plant (GP)	\$7,520,661	\$4,934,813	\$1,141,507	\$510,572	\$933,769	\$0	
23									
24	1080	Accumulated Depreciation	2,958,588	1,941,329	449,063	200,856	367,340	0	GP
25									
26		Net Plant	\$4,562,073	\$2,993,484	\$692,444	\$309,715	\$566,430	\$0	
27									
28		Storage Gas	896,140	489,203	135,859	82,925	188,154	0	P&A W
29		Accum. Deferred Income Tax	(655,463)	(430,094)	(99,488)	(44,499)	(81,383)	0	GP
30		Customer Deposits	(147,600)	(126,956)	(18,945)	(1,699)	0	0	CD
31		Customer Advances for Constr.	(8,883)	(6,117)	(1,251)	(514)	(1,001)	0	MS
32		Prepaid Pension Asset	106,707	77,721	15,625	5,407	7,954	0	OM(F)
32									
33		Working Capital:							
34		Prepayments	17,547	12,781	2,569	889	1,308	0	OM(F)
35		Fuel Stock	0	-	-	-	-	-	P(S)
36		Cash Requirements	10,873	7,029	1,596	758	1,490	0	CWC
37									
38		Credit per ANG Acquisition Order	(17,703)	(11,616)	(2,687)	(1,202)	(2,198)	0	GP
39		Rate Base test year	\$4,763,690	\$3,005,434	\$725,722	\$351,781	\$680,753	\$0	

Test Year Margin Revenue - Normalized & Adjusted

Line No.	Acct.	Description	Total	Residential	Small Firm	Medium Firm	Large Firm	Interruptible	Allocation Factor
				Class	Genl Svc Class	Genl Svc Class	Genl Svc Class	& Transp. Class	
1	480/489	Gas Sales & Transp	\$1,799,536	1,223,922	285,560	118,006	172,049	-	direct
2									
3	487/488	Other - Misc. Service	\$25,741	22,107	3,302	299	33	0	MQ
4									
5		Total Revenue	\$1,825,277	\$1,246,029	\$288,862	\$118,305	\$172,081	\$0	

Test Year O&M Expense - Normalized & Adjusted

Line No.	Acct.	Description	Per Books	Adjustments										Total Adjusted	
				Labor	Benefits	Bad Debt	MGP Exp	Promo Adv pt 1	Promo Adv pt 2	Dues & Mbrsps	Misc emp. expenses	Expense Reports	Postage		Rate Case Exp
1	733	Gas Mixing Expenses	-												-
2	735	Miscellaneous Production Expenses	-												-
3	742	Maintenance of Production Equipment	-												-
4	856	Mains expenses	-												-
5	857	Measuring & Regulating Station Equipment	-												-
6	865	Maintenance of Measuring & Reg. Equipment	-												-
7	870	Operation Supervision and Engineering	23,544	649							(361)				23,832
8	871	Distribution Load Dispatching	8,166												8,166
9	872	Compressor Station Labor & Expense	-												-
10	874	Mains and Services Expenses	158,237	3,014							(482)				160,769
11	875	Measuring & Regulating Station Exp. - Genera	2,536	80											2,616
12	876	Measuring & Regulating Station Exp. - Indus.	-												-
13	877	Meas. & Reg. Sta. Exp. - City Gate Check Sta.	144												144
14	878	Meter and House Regulator Expenses	39,026	1,211											40,237
15	879	Customer Installations Expenses	-												-
16	880	Other Expenses	6,745	68							(188)				6,625
17	881	Rents	12,734												12,734
18	885	Maintenance Supervision and Engineering	323												323
19	887	Maintenance of Mains	509												509
20	888	Compressor Station Equipment	-												-
21	891	Meas. & Reg. Sta. Equip. - City Gate	291												291
22	892	Maintenance of Services	116	3											119
23	893	Maintenance of Meters and House Regulators	3,464												3,464
24	894	Maintenance of Other Equipment	-												-
25	895	Other Equipment	-												-
26	901	Supervision	302												302
27	902	Meter Reading Expenses	40,191	1,263											41,454
28	903	Customer Records and Collection Expenses	10,260	310								792			11,362
29	904	Uncollectible Accounts	35,541			7,712									43,253
30	907	Supervision - Labor	-												-
31	908	Customer Assistance Expense	-												-
32	909	Informational and Instructional Expenses	-												-
33	910	Misc Customer Service & Info Expenses	-												-
34	911	Supervision	-												-
35	912	Demonstrating and Selling Expenses	-												-
36	913	Advertising Expense	41												41
37	921	Office Supplies and Expenses	244												244
38	922	Administrative Expenses Transferred	304,369	3,174				(5)	(421)	(148)	(321)	(4,486)		7,339	302,162
39	923	Outside Services Employed	-												-
40	924	A&G-Property Insurance	7,032												7,032
41	925	A&G - Insurance	4,509												4,509
42	926	Employee Pensions and Benefits	166,776		32,066						(140)				198,702
43	928	Regulatory Commission Expenses	6,432												6,432
44	930	Miscellaneous General Expenses	-												-
45	931	Rents	-												-
46		Total O&M adjusted	831,532	9,772	32,066	7,712	0	(5)	(421)	(148)	(1,131)	(4,847)	792	7,339	882,661

Allocation of Test Year O&M Expense - Normalized & Adjusted

Line	Acct.	Description	Total	Residential	Small Firm Genl Svc	Med Firm Genl Svc	Large Firm Genl Svc	Interr. & Transp.	Factor
1	733	Gas Mixing Expenses	-	\$0	\$0	\$0	\$0	\$0	P(S)
2	735	Miscellaneous Production Expenses	-	-	-	-	-	-	P(S)
3	742	Maintenance of Production Equipment	-	-	-	-	-	-	P(S)
4	856	Mains expenses	-	-	-	-	-	-	P&A
5	857	Measuring & Reg Station Equipment	-	-	-	-	-	-	P&A
6	865	Maintenance of Measuring & Reg. Eqpt	-	-	-	-	-	-	P&A
7	870	Operation Supervision and Engineering	23,832	16,219	3,676	1,542	2,395	-	Oper
8	871	Distribution Load Dispatching	8,166	4,305	1,130	791	1,940	-	AV
9	872	Compressor Station Labor & Expense	-	-	-	-	-	-	P&A
10	874	Mains and Services Expenses	160,769	110,696	22,644	9,308	18,121	-	MS
11	875	Measuring & Reg Station Exp. - General	2,616	1,435	398	246	537	-	P&A
12	876	Measuring & Reg Station Exp. - Indus.	-	-	-	-	-	-	P(L)
13	877	Meas. & Reg. Sta. Exp. - City Gate	144	79	22	14	30	-	P&A
14	878	Meter and House Regulator Expenses	40,237	27,714	8,496	3,356	671	-	M&R
15	879	Customer Installations Expenses	-	-	-	-	-	-	MRS
16	880	Other Expenses	6,625	4,509	1,022	429	666	-	Oper
17	881	Rents	12,734	8,666	1,964	824	1,280	-	Oper
18	885	Maint Supervision and Engineering	323	219	49	20	35	-	DP
19	887	Maintenance of Mains	509	345	77	32	55	-	DP
20	888	Compressor Station Equipment	-	-	-	-	-	-	DP
21	891	Meas. & Reg. Sta. Equip. - City Gate	291	197	44	18	31	-	DP
22	892	Maintenance of Services	119	81	18	7	13	-	DP
23	893	Maint of Meters and House Regulators	3,464	2,350	525	217	372	-	DP
24	894	Maintenance of Other Equipment	-	-	-	-	-	-	DP
25	895	Other Equipment	-	-	-	-	-	-	DP
26	901	Supervision	302	259	39	3	0	-	B
27	902	Meter Reading Expenses	41,464	35,602	5,318	482	52	-	MQ
28	903	Customer Records and Collection Exp	11,362	9,761	1,457	131	14	-	B
29	904	Uncollectible Accounts	43,253	36,999	5,278	632	344	-	Rev
30	907	Supervision - Labor	-	-	-	-	-	-	B
31	908	Customer Assistance Expense	-	-	-	-	-	-	B
32	909	Informational and Instructional Expenses	-	-	-	-	-	-	B
33	910	Misc Customer Service & Info Expenses	-	-	-	-	-	-	B
34	911	Supervision	-	-	-	-	-	-	B
35	912	Demonstrating and Selling Expenses	-	-	-	-	-	-	B
36	913	Advertising Expense	41	35	5	0	0	-	B
37	921	Office Supplies and Expenses	244	178	36	12	18	-	OM(F)
38	922	Administrative Expenses Transferred	302,162	220,083	44,245	15,311	22,524	-	OM(F)
39	923	Outside Services Employed	7,339	5,345	1,075	372	547	-	OM(F)
40	924	A&G-Property Insurance	7,032	5,122	1,030	356	524	-	OM(F)
41	925	A&G - Insurance	4,509	3,284	660	228	336	-	OM(F)
42	926	Employee Pensions and Benefits	196,702	144,727	29,095	10,068	14,812	-	OM(F)
43	928	Regulatory Commission Expenses	6,432	4,685	942	326	479	-	OM(F)
44	930	Miscellaneous General Expenses	-	-	-	-	-	-	OM(F)
45	931	Rents	-	-	-	-	-	-	OM(F)
46		Total O&M adjusted	882,661	\$642,896	\$129,245	\$44,725	\$65,795	\$0	
47									
48	431	Interest on Customer Deposits	6,273	5,396	805	72	0	0	CD
49	403	Depreciation & Amort	241,932	158,748	36,721	16,425	30,038	-	GP
50	408	Taxes Other than Income Tax	108,198	72,949	16,278	6,880	12,092	-	OT
51		Income Tax	164,233	102,130	31,468	14,828	15,807	-	direct

Allocation Factors								
Line No.	Factor	Description	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1		Peak Month Throughput (Mcf)	92,424	51,367	14,503	8,599	17,956	-
2		Peak Month Sales (Mcf)	92,424	51,367	14,503	8,599	17,956	0
3	P	Peak factor	100.00%	55.58%	15.69%	9.30%	19.43%	0.00%
4	P(L)	Peak factor (Large)	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
5	P(S)	Peak Sales factor	100.00%	55.58%	15.69%	9.30%	19.43%	0.00%
6								
7		Annual Volume or Thru-put (adj Mcf)	464,389	244,816	64,287	44,960	110,326	0
8	AV	Annual Volume factor	100.00%	52.72%	13.84%	9.68%	23.76%	0.00%
9								
10		Annual Sales Volume (adj Mcf)	464,389	244,816	64,287	44,960	110,326	0
11	SV	Sales Volume factor	100.00%	52.72%	13.84%	9.68%	23.76%	0.00%
12								
13		Winter Volume Mcf excl. Transp.	382,398	204,975	55,944	35,193	86,286	0
14	WV	Winter Vol Mcf excl. Transp. factor	100.00%	53.60%	14.63%	9.20%	22.56%	0.00%
15								
16	P&A	Peak and Average (75%/25%)	100.00%	54.86%	15.23%	9.40%	20.51%	0.00%
17	P&A W	P&A Winter Sales (50%P(S) / 50% WV	100.00%	54.59%	15.16%	9.25%	21.00%	0.00%
18								
19		Number of Bills (annual)	47,505	40,811	6,090	546	58	0
20	B	Bills factor	100.00%	85.91%	12.82%	1.15%	0.12%	0.00%
21								
22	MQ	Meter Quantity factor	100.00%	85.88%	12.83%	1.16%	0.13%	0.00%
23	MI	Meter Investment factor	100.00%	66.45%	23.10%	8.68%	1.78%	0.00%
24	MIL	Meter Investment Large factor	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
25								
26		Regulators, Cost Each	1,259	44	44	276	448	448
27		Regulators Quantity	3,959	3,401	508	46	5	-
28		Regulators Cost	185,227	148,356	22,138	12,570	2,163	-
29	R	Regulators	100.00%	80.09%	11.95%	6.79%	1.17%	0.00%
30								
31		Services (average monthly)	3,959	3,401	508	46	5	0
32		Cost per Service Line		794	794	1,068	2,505	2,505
33		Services Costs	3,162,991	2,699,467	402,827	48,588	12,109	-
34	SV	Services	100.00%	85.35%	12.74%	1.54%	0.38%	0.00%
35								
36		Meters & Regulators Cost	955,952	658,428	201,849	79,730	15,944	-
37	M&R	Meters & Regulators	100.00%	68.88%	21.11%	8.34%	1.67%	0.00%
38		Meters, Regulators & Services Cost	3,005,264	2,407,421	462,842	111,210	23,790	-
39	MRS	Meters, Regulators & Services	100.00%	80.11%	15.40%	3.70%	0.79%	0.00%
40								
41		Mains & Services Plant	4,464,710	3,074,139	628,841	258,487	503,244	-
42	MS	Mains & Services Plant factor	100.00%	68.85%	14.08%	5.79%	11.27%	0.00%
43								
44		Distribution Plant \$	5,608,030	3,804,330	850,611	350,511	602,578	0
45	DP	Distribution Plant factor	100.00%	67.84%	15.17%	6.25%	10.74%	0.00%
46								
47		Functional Plant \$	6,766,818	4,440,166	1,027,086	459,394	840,172	0
48	GP	Gross Plant factor	100.00%	65.62%	15.18%	6.79%	12.42%	0.00%
49								
50		Gas Cost Alloc.by Sales Vol.	49,902,152	26,307,310	3,641,835	352,588	83,765	-
51		Total Adjusted Revenue w/Gas Cost	32,210,775	27,553,339	3,930,697	470,893	255,846	-
52	Rev	Total Adjusted Revenue factor	100.00%	85.54%	12.20%	1.46%	0.79%	0.00%
53								
54		Resid. & Comm. Customers	47,447	40,811	6,090	546	-	-
55	CD	Customer Deposits factor	100.00%	86.01%	12.84%	1.15%	0.00%	0.00%
56								
57		Adjusted Functional O&M Expense \$	356,241	259,472	52,163	18,051	26,555	-
58	OM(F)	Adj. Funct. O&M Expense factor	100.00%	72.84%	14.64%	5.07%	7.45%	0.00%
59								
60		O&M Accounts 871-879 \$	211,932	144,229	32,691	13,714	21,298	-
61	Oper	O&M Accounts 871-879 factor	100.00%	68.05%	15.43%	6.47%	10.05%	0.00%
62								
63	OT	Other Taxes (75% GP / 25%OM)	100.00%	67.42%	15.04%	6.36%	11.18%	0.00%
64								
65		Rate Base	4,763,690	3,005,434	725,722	351,781	680,753	-
66	RB	Rate Base factor	100.00%	63.09%	15.23%	7.38%	14.29%	0.00%
67								
68	CWC	Cash Working Capital Factor	100.00%	64.65%	14.68%	6.97%	13.70%	0.00%
69		(average of SV, OM(F), OT, GP)						

Summary Results of Meter Analysis

line	Meters	Total	Residential	Small Firm Genl Svc	Medium Firm Genl Svc	Large Firm Genl Svc	Interruptible & Transp.
1	Number [1]	3,960	3,401	508	46	5	0
2							
3	MQ factor	100.00%	85.88%	12.83%	1.16%	0.13%	0.00%
4	MQS factor [3]	100.00%	85.99%	12.84%	1.16%	0.00%	0.00%
5							
6	Cost per meter [2]		\$117.78	\$274.11	\$1,137.14	\$2,141.50	\$2,141.50
7	Labor Costs per meter [2]		\$59.96	\$59.96	\$89.94	\$0.00	\$0.00
8							
9	Meter Cost	\$ 602,843	\$ 400,578	\$ 139,249	\$ 52,308	\$ 10,708	\$ -
10	Labor Cost	\$ 238,529	\$ 203,931	\$ 30,461	\$ 4,137	\$ -	\$ -
11							
12	MI factor	100.00%	66.45%	23.10%	8.68%	1.78%	0.00%
13	MIS factor [3]	100.00%	67.65%	23.52%	8.83%	0.00%	0.00%
14	MIL factor [4]	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
15	MLS factor [3]	100.00%	85.50%	12.77%	1.73%	0.00%	0.00%

[1] from number of bills

[2] current typical cost to install meter

[3] factors for small meters (residential and commercial) and house regulators

[4] factor for large firm and optional use meters

Residential - all rate divisions in Missouri, avg. annual consumption of 1,000 ccf

					Cost		
Typical Complete Cost of a New Service Installation					<u>\$ 1,015.11</u>		
					direct	overhead	loaded costs
Service Line Cost					<u>\$ 370.65</u>		<u>\$ 793.75</u>
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	55.00	AL250	\$ 55.00	\$ 62.78	\$ 117.78
Meter Installation Labor	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96
Labor Rates							
service	8		28.00	per line	\$ 224.00		
meter set	1		28.00	per meter	\$ 28.00		
company labor rate		\$	28.00	per hour			
Overhead Rates			<u>114.2%</u>			<u>\$ 541.09</u>	
benefits			41.5%	per capital \$		\$ 196.72	
stores			14.0%	per capital \$		\$ 66.36	
division O/H			14.9%	per capital \$		\$ 70.53	
state O/H			32.6%	per capital \$		\$ 154.72	
corporate O/H			11.1%	per capital \$		\$ 52.76	

All Small General, annual consumption range of less than 2,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 1,171.44

					direct	overhead	loaded costs
Service Line Cost					\$ 370.65		\$ 793.75
3/4" polyethylene pipe	100	\$	0.19	per ft.	\$ 19.00	\$ 21.69	\$ 40.69
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
3/4" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	5.00	each	\$ 5.00	\$ 5.71	\$ 10.71
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	8	\$	28.00	per line	\$ 224.00	\$ 255.70	\$ 479.70
Regulator Cost	1	\$	20.37	each	\$ 20.37	\$ 23.25	\$ 43.62
Meter Cost	1	\$	128.00	AL425	\$ 128.00	\$ 146.11	\$ 274.11
Meter Installation Cost	1	\$	28.00	1 hour	\$ 28.00	\$ 31.96	\$ 59.96

Labor Rates

service	8	28.00	per line	\$ 224.00
meter set	1	28.00	per meter	\$ 28.00
company labor rate		\$ 28.00	per hour	

Overhead Rates

	114.2%			\$ 624.42
benefits	41.5%	per capital	\$	227.01
stores	14.0%	per capital	\$	76.58
division O/H	14.9%	per capital	\$	81.40
state O/H	32.6%	per capital	\$	178.55
corporate O/H	11.1%	per capital	\$	60.88

All Medium General, annual consumption range of 2,000 ccf to 75,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 2,571.19

					direct	overhead	loaded costs
Service Line Cost					\$ 498.65		\$ 1,067.86
2" polyethylene pipe	100	\$	0.81	per ft.	\$ 81.00	\$ 92.46	\$ 173.46
tracer wire	100	\$	0.06	per ft.	\$ 6.00	\$ 6.85	\$ 12.85
2" riser	1	\$	32.86	each	\$ 32.86	\$ 37.51	\$ 70.37
meter stop	1	\$	14.29	each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	24.50	each	\$ 24.50	\$ 27.97	\$ 52.47
misc. fittings	1	\$	15.00	each	\$ 15.00	\$ 17.12	\$ 32.12
meter bar	1	\$	45.00	each	\$ 45.00	\$ 51.37	\$ 96.37
Labor	10	\$	28.00	per line	\$ 280.00	\$ 319.62	\$ 599.62
Regulator Cost	1	\$	129.00	each	\$ 129.00	\$ 147.25	\$ 276.25
Meter Cost	1	\$	531.00	AL800	\$ 531.00	\$ 606.14	\$ 1,137.14
Meter Installation Labor	1.5	\$	28.00	1 hour	\$ 42.00	\$ 47.94	\$ 89.94

Labor Rates

service	10	28.00	per line	\$ 280.00
meter set	1.5	28.00	per meter	\$ 42.00
company labor rate		\$ 28.00	per hour	

Overhead Rates

	114.2%		\$ 1,370.54
benefits	41.5%	per capital \$	\$ 498.27
stores	14.0%	per capital \$	\$ 168.09
division O/H	14.9%	per capital \$	\$ 178.66
state O/H	32.6%	per capital \$	\$ 391.89
corporate O/H	11.1%	per capital \$	\$ 133.63

Large General & Interruptible, annual consumption range of greater than 250,000 ccf

Typical Complete Cost of a New Service Installation	Cost
	\$ 5,094.48

				direct	overhead	loaded costs
Service Line Cost				\$ 1,169.93		\$ 2,505.41
4" polyethylene pipe	250	\$	2.95 per ft.	\$ 737.50	\$ 841.86	\$ 1,579.36
tracer wire	250	\$	0.06 per ft.	\$ 15.00	\$ 17.12	\$ 32.12
4" riser	1	\$	329.34 each	\$ 329.34	\$ 375.94	\$ 705.28
meter stop	1	\$	14.29 each	\$ 14.29	\$ 16.31	\$ 30.60
service tap	1	\$	23.80 each	\$ 23.80	\$ 27.17	\$ 50.97
misc. fittings	1	\$	50.00 each	\$ 50.00	\$ 57.08	\$ 107.08
meter bar	1	\$	- each	\$ -	\$ -	\$ -
Labor	10	\$	- ft per hour	\$ -	\$ -	\$ -
Regulator Cost	1	\$	209.00 each	\$ 209.00	\$ 238.57	\$ 447.57
Meter Cost (average)	1	\$	1,000.00 various	\$ 1,000.00	\$ 1,141.50	\$ 2,141.50
Meter Installation Labor	0	\$	- 1 hour	\$ -	\$ -	\$ -
Labor Rates						
service	1		28.00 per hour	\$ 28.00		
meter set	0		28.00 per meter	\$ -		
company labor rate			per hour			
Overhead Rates						
		114.2%			\$ 2,715.55	
benefits		41.5%	per capital \$	\$ 987.26		
stores		14.0%	per capital \$	\$ 333.05		
division O/H		14.9%	per capital \$	\$ 353.98		
state O/H		32.6%	per capital \$	\$ 776.48		
corporate O/H		11.1%	per capital \$	\$ 264.77		

Load Characteristics

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Annual use per customer (Mcf)	117	72	127	988	22,826	-
2							
3	Winter season portion of use	82%	84%	87%	78%	78%	0%
4							
5	Load Factor	43%	40%	38%	44%	52%	0%

Volumes and Bill Count Summary

Line No.	Description	Total	Residential Class	Small Firm Genl Svc Class	Medium Firm Genl Svc Class	Large Firm Genl Svc Class	Interruptible & Transp. Class
1	Peak Month Throughput (Mcf)	92,424	51,367	14,503	8,599	17,956	0
2	bill frequency analysis	100,591	56,651	10,262	17,477	15,811	391
3	weather normalization adjustment	(7,480)	(4,988)	(1,635)	(856)		
4	reclass	0	-	5,876	(8,021)	2,145	
5	forecasted customer losses	(296)	(296)				
6	forecasted large customer changes	(391)					(391)
7							
8	Peak Month Sales (Mcf)	92,424	51,367	14,503	8,599	17,956	0
9	bill frequency analysis	100,591	56,651	10,262	17,477	15,811	391
10	weather normalization adjustment	(7,480)	(4,988)	(1,635)	(856)		
11	reclass	0	-	5,876	(8,021)	2,145	
12	forecasted customer losses	(296)	(296)	-	-		
13	forecasted large customer changes	(391)	-				(391)
14							
15	Annual Volume or Thru-put (adj Mcf)	464,389	244,816	64,287	44,960	110,326	0
16	bill frequency analysis	492,898	257,498	39,637	81,380	103,136	11,247
17	weather normalization adjustment	(13,714)	(9,135)	(2,984)	(1,594)		
18	reclass	0	-	27,635	(34,825)	7,190	
19	forecasted customer losses	(3,547)	(3,547)				
20	forecasted large customer changes	(11,247)					(11,247)
21							
22	Annual Sales Volume (adj Mcf)	464,389	244,816	64,287	44,960	110,326	0
23	bill frequency analysis	492,898	257,498	39,637	81,380	103,136	11,247
24	weather normalization adjustment	(13,714)	(9,135)	(2,984)	(1,594)		
25	reclass	0	-	27,635	(34,825)	7,190	
26	forecasted customer losses	(3,547)	(3,547)				
27	forecasted large customer changes	(11,247)					(11,247)
28							
29	Winter Volume (Mcf)	382,398	204,975	55,944	35,193	86,286	0
30	bill frequency analysis	400,742	217,236	36,237	67,384	79,062	824
31	weather normalization adjustment	(15,747)	(10,487)	(3,422)	(1,838)		
32	reclass	0	-	23,129	(30,353)	7,224	
33	forecasted customer losses	(1,774)	(1,774)				
34	forecasted large customer changes	(824)					(824)
35							
36	Winter Volume Mcf excl. Transp.	382,398	204,975	55,944	35,193	86,286	0
37	bill frequency analysis	400,742	217,236	36,237	67,384	79,062	824
38	weather normalization adjustment	(15,747)	(10,487)	(3,422)	(1,838)		
39	reclass	0	-	23,129	(30,353)	7,224	
40	forecasted customer losses	(1,774)	(1,774)				
41	forecasted large customer changes	(824)					(824)
42							
43	Annual Number of Bills	47,505	40,811	6,090	546	58	0
44	bill frequency analysis	48,117	41,411	5,253	1,383	58	12
45	reclass	0	0	837	(837)	0	
46	forecasted customer changes	(612)	(600)				(12)
47	Number of Customer (Avg Monthly)	3,960	3,401	508	46	5	-
48							
49	Transportation Volumes, Peak	0	0	0	0	0	0
50	Transportation Volumes, Annual	0	0	0	0	0	0
51	Transportation Volumes, Winter	0	0	0	0	0	0

Notes:

- 1 Peak Month data was from January
- 2 Winter data is composed of November through April data

Mains Minimum System Analysis

Line No.	Retirement Unit	Sum of Quantity	Sum of Amount	per unit
1	PIPE, MAINS, CAST IRON, 3IN.	33,316	\$ 92,471	2.78
2	PIPE, MAINS, CAST IRON, 4IN.	65,071	\$ 313,966	4.82
3	PIPE, MAINS, CAST IRON, 4IN.<X=6IN.	2,133	\$ 60,413	28.32
4	PIPE, MAINS, CAST IRON, 6IN.<X=8IN.	30,817	\$ 218,369	7.09
5	PIPE, MAINS, CAST IRON, 8IN.<X=10IN.	6,228	\$ 94,713	15.21
6	PIPE, MAINS, CAST IRON, 10IN.<X=12IN.	596	\$ 2,399	4.03
7				
8	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	77,355	\$ 146,294	1.89
9	PIPE, MAINS, PE PLASTIC, 1IN.<X=2IN.	1,869,944	\$ 8,412,507	4.50
10	PIPE, MAINS, PE PLASTIC, 2IN.<X=3IN.	359,595	\$ 5,433,452	15.11
11	PIPE, MAINS, PE PLASTIC, 3IN.<X=4IN.	224,858	\$ 2,706,663	12.04
12	PIPE, MAINS, PE PLASTIC, 4IN.<X=6IN.	113,455	\$ 3,532,527	31.14
13	PIPE, MAINS, PE PLASTIC, 6IN.<X=8IN.	3,188	\$ 509,186	159.72
14	PIPE, MAINS, PLASTIC, 1IN.	16,649	\$ 7,420	0.45
15	PIPE, MAINS, PLASTIC, 2IN.	150,799	\$ 170,906	1.13
16	PIPE, MAINS, PLASTIC, 4IN.	110	\$ 171	1.55
17				
18	PIPE, MAINS, STEEL, <= 1IN.	405	\$ 1,299	3.21
19	PIPE, MAINS, STEEL, 1IN.<X=2IN.	73,704	\$ 135,004	1.83
20	PIPE, MAINS, STEEL, 2IN.	4,139,696	\$ 5,640,889	1.36
21	PIPE, MAINS, STEEL, 2IN.<X=3IN.	1,015,377	\$ 2,247,884	2.21
22	PIPE, MAINS, STEEL, 3IN.<X=4IN.	1,079,316	\$ 4,581,644	4.24
23	PIPE, MAINS, STEEL, 4IN.<X=6IN.	1,351,043	\$ 6,645,642	4.92
24	PIPE, MAINS, STEEL, 6IN.<X=8IN.	169,187	\$ 1,855,215	10.97
25	PIPE, MAINS, STEEL, 8IN.<X=10IN.	515	\$ (22,396)	(43.49)
26	PIPE, MAINS, STEEL, 10IN.<X=12IN.	415,514	\$ 3,625,003	8.72
27				
28	Total Cast Iron	138,161	\$ 782,331	5.66
29	Total Plastic	2,815,953	\$ 20,919,126	7.43
30	Total Steel	8,244,757	\$ 24,710,184	3.00
31		11,198,871	\$ 46,411,641	4.14
32				
33	3" - 4" Cast iron	98,387	\$ 406,437	4.13
34	1" - 2" Plastic	2,114,747	\$ 8,737,127	4.13
35	1" - 2" Steel	4,213,805	\$ 5,777,192	1.37
36				
37	Total Cast Iron repriced at 3" - 4"	138,161	\$ 570,743	4.13
38	Total Plastic repriced at 1" - 2"	2,815,953	\$ 11,634,177	4.13
39	Total Steel repriced at 1" - 2"	8,244,757	\$ 11,303,689	1.37
40		11,198,871	\$ 23,508,609	2.10
41				
42	Customer (minimum system)		51%	
43	Peak Demand		49%	

Note: This data represents statewide Missouri rather than a regional breakout.