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Missouri Public
Service Commission

Exhibit No.:

Issue: Accounting Schedules

Witness: MoPSC Auditors

Sponsoring Party: MoPSC Staff

Type of Exhibit: Accounting Schedules

Case No.: GR-2009-0355

Date Prepared: August 21, 2009

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI GAS ENERGY COMPANY

A Division of Southern Union Company

CASE NO. GR-2009-0355

Jefferson City, Missouri
August 2009

Staff Exhibit No. 68
Case No(s) GR-2009-0355
Date 10-26-09 Rptr 45-

Missouri Gas Energy
Case No. GR-2009-0355
Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
Revenue Requirement

Line Number	A Description	B 7.19% Return	C 7.32% Return	D 7.45% Return
1	Net Orig Cost Rate Base	\$599,727,395	\$599,727,395	\$599,727,395
2	Rate of Return	7.19%	7.32%	7.45%
3	Net Operating Income Requirement	\$43,144,389	\$43,912,040	\$44,673,694
4	Net Income Available	\$35,517,005	\$35,517,005	\$35,517,005
5	Additional Net Income Required	\$7,627,384	\$8,395,035	\$9,156,689
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,017,124	\$18,505,362	\$18,989,786
8	Current Income Tax Available	\$13,165,990	\$13,165,990	\$13,165,990
9	Additional Current Tax Required	\$4,851,134	\$5,339,372	\$5,823,796
10	Revenue Requirement	\$12,478,518	\$13,734,407	\$14,980,485
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$3,350,000	\$3,350,000	\$3,350,000
12	Gross Revenue Requirement	\$15,828,518	\$17,084,407	\$18,330,485

Missouri Gas Energy
Case No. GR-2009-0355
Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$950,038,637
2	Less Accumulated Depreciation Reserve		\$356,129,449
3	Net Plant In Service		\$593,909,188
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,858,008
6	Investment in Stored Gas		\$100,132,701
7	Materials & Supplies		\$2,939,374
8	Prepaid Pension Asset		\$11,346,003
9	Net Cost of Removal Reg. Asset		\$495,981
10	Alternative Minimum Tax Credit		\$5,920,439
11	Prepayments		\$468,642
12	TOTAL ADD TO NET PLANT IN SERVICE		\$124,161,148
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	5.4247%	\$849,885
15	State Tax Offset	5.4247%	\$138,032
16	City Tax Offset	5.4247%	\$15,943
17	Interest Expense Offset	11.2329%	\$1,664,633
18	Customer Deposits		\$4,572,625
19	Customer Advances for Construction		\$12,773,726
20	Deferred Taxes - Total SLRP		\$1,131,965
21	Deferred Taxes - Total Non SLRP		\$91,046,570
22	Deferred Taxes - Allocated Plant		\$151,953
23	Deferred Taxes - Other Timing Differ.		\$5,997,609
24	TOTAL SUBTRACT FROM NET PLANT		\$118,342,941
25	Total Rate Base		\$599,727,395

Missouri Gas Energy
Case No. GR-2009-0355
Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchise & Consents	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Work Force Automation	\$3,785,364	P-4	\$0	\$3,785,364	100.0000%	\$0	\$3,785,364
5	303.000	ADP Software	\$311,930	P-5	\$0	\$311,930	100.0000%	\$0	\$311,930
6	303.000	Corrosion Control Management System	\$1,117,800	P-6	\$0	\$1,117,800	100.0000%	\$0	\$1,117,800
7	303.000	Landbase Digitized Mapping	\$1,701,543	P-7	\$0	\$1,701,543	100.0000%	\$0	\$1,701,543
8	303.000	Premise Data Systems	\$985,196	P-8	\$0	\$985,196	100.0000%	\$0	\$985,196
9	303.000	AMR Project - Programming	\$472,455	P-9	\$0	\$472,455	100.0000%	\$0	\$472,455
10	303.000	Facility Priority Index	\$894,795	P-10	\$0	\$894,795	100.0000%	\$0	\$894,795
11	303.000	Geographic Information System	\$1,006,719	P-11	\$0	\$1,006,719	100.0000%	\$0	\$1,006,719
12	303.000	Customer Service System	\$3,786,000	P-12	\$0	\$3,786,000	100.0000%	\$0	\$3,786,000
13	303.000	CSS Enhancements	\$7,894,021	P-13	\$0	\$7,894,021	100.0000%	\$0	\$7,894,021
14	303.000	Mainframe Software	\$3,705,793	P-14	\$0	\$3,705,793	100.0000%	\$0	\$3,705,793
15	303.000	Website	\$485,944	P-15	\$0	\$485,944	100.0000%	\$0	\$485,944
16	303.000	Stoner Low Pressure Model	\$279,672	P-16	\$0	\$279,672	100.0000%	\$0	\$279,672
17	303.000	Basic Change	\$294,516	P-17	\$0	\$294,516	100.0000%	\$0	\$294,516
18	303.000	TCS System	\$189,193	P-18	\$0	\$189,193	100.0000%	\$0	\$189,193
19	303.000	GEO Tax Software	\$79,294	P-19	\$0	\$79,294	100.0000%	\$0	\$79,294
20	303.000	Oracle Software	\$2,415,660	P-20	\$0	\$2,415,660	100.0000%	\$0	\$2,415,660
21	303.000	Power Plant Software	\$187,288	P-21	\$0	\$187,288	100.0000%	\$0	\$187,288
22	303.000	Virtual Hold Call Center	\$196,570	P-22	\$0	\$196,570	100.0000%	\$0	\$196,570
23	303.000	Witness Software	\$251,851	P-23	\$0	\$251,851	100.0000%	\$0	\$251,851
24	303.000	Infinium Software	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25		TOTAL PLANT INTANGIBLE	\$30,071,027		\$0	\$30,071,027		\$0	\$30,071,027
26		DISTRIBUTION PLANT							
27	374.000	Land - Dist Plant	\$150,610	P-27	\$0	\$150,610	100.0000%	\$0	\$150,610
28	374.200	Land Rights - Dist Plant	\$2,181,312	P-28	\$0	\$2,181,312	100.0000%	\$0	\$2,181,312
29	375.000	Structures - Dist Plant	\$8,583,960	P-29	\$0	\$8,583,960	100.0000%	\$0	\$8,583,960
30	376.000	Mains	\$382,811,425	P-30	\$0	\$382,811,425	100.0000%	\$0	\$382,811,425
31	377.000	Leasehold Improvements	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32	378.000	Meas. & Reg Sta Equip - General	\$12,368,768	P-32	\$0	\$12,368,768	100.0000%	\$0	\$12,368,768
33	379.000	Meas. & Reg Sta Equip - City Gate	\$3,411,645	P-33	\$0	\$3,411,645	100.0000%	\$0	\$3,411,645
34	380.000	Services	\$324,961,259	P-34	-\$8,350,424	\$316,610,835	100.0000%	\$0	\$316,610,835
35	381.000	Meters - Dist Plant	\$32,658,905	P-35	\$0	\$32,658,905	100.0000%	\$0	\$32,658,905
36	382.000	Meters Installation - Dist Plant	\$77,160,334	P-36	\$0	\$77,160,334	100.0000%	\$0	\$77,160,334
37	383.000	Regulators	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	384.000	House Regulators - Dist Plant	\$12,733,549	P-38	\$0	\$12,733,549	100.0000%	\$0	\$12,733,549
39	385.000	Electronic Gas Measuring	\$390,663	P-39	\$0	\$390,663	100.0000%	\$0	\$390,663
40	386.000	Other	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41		TOTAL DISTRIBUTION PLANT	\$857,412,430		-\$8,350,424	\$849,062,006		\$0	\$849,062,006
42		PRODUCTION PLANT							
43		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
44		GENERAL PLANT							
45	389.000	Land - Gen Plant	\$1,104,164	P-45	\$0	\$1,104,164	100.0000%	\$0	\$1,104,164
46	390.100	Structures - Gen Plant	\$727,399	P-46	\$0	\$727,399	100.0000%	\$0	\$727,399
47	390.200	Leasehold Improvements - Gen Plant	\$1,884,544	P-47	\$0	\$1,884,544	100.0000%	\$0	\$1,884,544
48	391.000	Office Furniture & Equipment	\$8,116,234	P-48	\$0	\$8,116,234	100.0000%	\$0	\$8,116,234
49	391.100	Computers	\$0	P-49	\$0	\$0	100.0000%	\$0	\$0
50	392.000	Transportation Equipment	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0
51	392.100	Transportation and Eq-Small Trucks and cars	\$0	P-51	\$1,505,855	\$1,505,855	100.0000%	\$0	\$1,505,855
52	392.200	Transportation Eq. (Large Trucks)	\$6,478,732	P-52	\$0	\$6,478,732	100.0000%	\$0	\$6,478,732
53	393.000	Stores Equipment	\$546,035	P-53	\$127,230	\$673,265	100.0000%	\$0	\$673,265
54	394.000	Tools, Shop, & Garage Equipment	\$5,477,617	P-54	\$0	\$5,477,617	100.0000%	\$0	\$5,477,617
55	395.000	Laboratory Equipment	\$0	P-55	\$1,628,800	\$1,628,800	100.0000%	\$0	\$1,628,800
56	396.000	Power Operated Equipment	\$130,439	P-56	\$0	\$130,439	100.0000%	\$0	\$130,439
57	397.000	Communications Equipment	\$3,850,049	P-57	\$0	\$3,850,049	100.0000%	\$0	\$3,850,049
58	397.100	Communications Equipment-AMR	\$38,190,850	P-58	\$0	\$38,190,850	100.0000%	\$0	\$38,190,850
59	398.000	Miscellaneous Equipment	\$468,342	P-59	\$0	\$468,342	100.0000%	\$0	\$468,342
60		TOTAL GENERAL PLANT	\$66,974,405		\$3,261,885	\$70,236,290		\$0	\$70,236,290

Missouri Gas Energy
Case No. GR-2009-0355
Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
61		GENERAL PLANT - ALLOCATED							
62	390.200	Leasehold improvements - Gen PInt All	\$4,436	P-62	-\$1,273	\$3,163	100.0000%	\$0	\$3,163
63	391.000	Office Equipment - Gen PInt All	\$934,199	P-63	-\$268,048	\$666,151	100.0000%	\$0	\$666,151
64	0.000	Transportation Equipment - Gen PInt All	\$0	P-64	\$0	\$0	100.0000%	\$0	\$0
65		TOTAL GENERAL PLANT - ALLOCATED	\$938,635		-\$269,321	\$669,314		\$0	\$669,314
66		TOTAL PLANT IN SERVICE	\$955,396,497		-\$5,357,860	\$950,038,637		\$0	\$950,038,637

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-34	Services	380.000		-\$8,350,424		\$0
	1. To remove retired inactive services (Prenger)		-\$8,350,424		\$0	
P-51	Transportation and Eq-Small Trucks and cars	392.100		\$1,505,855		\$0
	1. To include a portion of the lease/purchase buyout (McMellen)		\$1,505,855		\$0	
P-53	Stores Equipment	393.000		\$127,230		\$0
	1. To include a portion of the lease/purchase buyout (McMellen)		\$127,230		\$0	
P-55	Laboratory Equipment	395.000		\$1,628,800		\$0
	1. To include a portion of the lease/purchase buyout (McMellen)		\$1,628,800		\$0	
P-62	Leasehold Improvements - Gen Plnt All	390.200		-\$1,273		\$0
	1. To adjust Corporate Plant for the change in the allocation factor (McMellen)		-\$1,273		\$0	
P-63	Office Equipment - Gen Plnt All	391.000		-\$268,048		\$0
	1. To adjust Corporate Plant for the change in the allocation factor (McMellen)		-\$268,048		\$0	
Total Plant Adjustments				-\$5,357,860		\$0

Missouri Gas Energy
Case No. GR-2009-0355
Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$15,600	0.00%	\$0
3	302.000	Franchise & Consents	\$13,823	0.00%	\$0
4	303.000	Work Force Automation	\$3,785,364	0.00%	\$0
5	303.000	ADP Software	\$311,930	0.00%	\$0
6	303.000	Corrosion Control Management System	\$1,117,800	0.00%	\$0
7	303.000	Landbase Digitized Mapping	\$1,701,543	0.00%	\$0
8	303.000	Premise Data Systems	\$985,196	0.00%	\$0
9	303.000	AMR Project - Programming	\$472,455	0.00%	\$0
10	303.000	Facility Priority Index	\$894,795	0.00%	\$0
11	303.000	Geographic Information System	\$1,006,719	0.00%	\$0
12	303.000	Customer Service System	\$3,786,000	0.00%	\$0
13	303.000	CSS Enhancements	\$7,894,021	0.00%	\$0
14	303.000	Mainframe Software	\$3,705,793	0.00%	\$0
15	303.000	Website	\$485,944	0.00%	\$0
16	303.000	Stoner Low Pressure Model	\$279,672	0.00%	\$0
17	303.000	Basic Change	\$294,516	0.00%	\$0
18	303.000	TCS System	\$189,193	0.00%	\$0
19	303.000	GEO Tax Software	\$79,294	0.00%	\$0
20	303.000	Oracle Software	\$2,415,660	0.00%	\$0
21	303.000	Power Plant Software	\$187,288	0.00%	\$0
22	303.000	Virtual Hold Call Center	\$196,570	0.00%	\$0
23	303.000	Witness Software	\$251,851	0.00%	\$0
24	303.000	Infinium Software	\$0	0.00%	\$0
25		TOTAL PLANT INTANGIBLE	\$30,071,027		\$0
26		DISTRIBUTION PLANT			
27	374.000	Land - Dist Plant	\$150,610	0.00%	\$0
28	374.200	Land Rights - Dist Plant	\$2,181,312	0.00%	\$0
29	375.000	Structures - Dist Plant	\$8,583,960	1.49%	\$127,901
30	376.000	Mains	\$382,811,425	2.16%	\$8,268,727
31	377.000	Leasehold Improvements	\$0	0.00%	\$0
32	378.000	Meas. & Reg Sta Equip - General	\$12,368,768	2.86%	\$353,747
33	379.000	Meas. & Reg Sta Equip - City Gate	\$3,411,645	2.13%	\$72,668
34	380.000	Services	\$316,610,835	3.13%	\$9,909,919
35	381.000	Meters - Dist Plant	\$32,658,905	2.89%	\$943,842
36	382.000	Meters Installation - Dist Plant	\$77,160,334	2.86%	\$2,206,786
37	383.000	Regulators	\$0	2.44%	\$0
38	384.000	House Regulators - Dist Plant	\$12,733,549	0.00%	\$0
39	385.000	Electronic Gas Measuring	\$390,663	3.33%	\$13,009
40	386.000	Other	\$0	0.00%	\$0
41		TOTAL DISTRIBUTION PLANT	\$849,062,006		\$21,896,599
42		PRODUCTION PLANT			
43		TOTAL PRODUCTION PLANT	\$0		\$0

Missouri Gas Energy
Case No. GR-2009-0355
Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
44		GENERAL PLANT			
45	389.000	Land - Gen Plant	\$1,104,164	0.00%	\$0
46	390.100	Structures - Gen Plant	\$727,399	2.00%	\$14,548
47	390.200	Leasehold Improvements - Gen Plant	\$1,884,544	0.00%	\$0
48	391.000	Office Furniture & Equipment	\$8,116,234	8.06%	\$654,168
49	391.100	Computers	\$0	0.00%	\$0
50	392.000	Transportation Equipment	\$0	0.00%	\$0
51	392.100	Transportation and Eq-Small Trucks and cars	\$1,505,855	13.33%	\$200,730
52	392.200	Transportation Eq. (Large Trucks)	\$6,478,732	7.83%	\$507,285
53	393.000	Stores Equipment	\$673,265	2.70%	\$18,178
54	394.000	Tools, Shop, & Garage Equipment	\$5,477,617	5.30%	\$290,314
55	395.000	Laboratory Equipment	\$1,628,800	0.00%	\$0
56	396.000	Power Operated Equipment	\$130,439	6.25%	\$8,152
57	397.000	Communications Equipment	\$3,850,049	6.25%	\$240,628
58	397.100	Communications Equipment-AMR	\$38,190,850	5.00%	\$1,909,543
59	398.000	Miscellaneous Equipment	\$468,342	3.85%	\$18,031
60		TOTAL GENERAL PLANT	\$70,236,290		\$3,861,577
61		GENERAL PLANT - ALLOCATED			
62	390.200	Leasehold Improvements - Gen Plnt All	\$3,163	0.00%	\$0
63	391.000	Office Equipment - Gen Plnt All	\$666,151	8.06%	\$53,692
64		Transportation Equipment - Gen Plnt All	\$0	0.00%	\$0
65		TOTAL GENERAL PLANT - ALLOCATED	\$669,314		\$53,692
66		Total Depreciation	\$950,038,637		\$25,811,868

Missouri Gas Energy
Case No. GR-2009-0355
Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchise & Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Work Force Automation	\$1,914,238	R-4	\$0	\$1,914,238	100.0000%	\$0	\$1,914,238
5	303.000	ADP Software	\$62,386	R-5	\$0	\$62,386	100.0000%	\$0	\$62,386
6	303.000	Corrosion Control Management System	\$1,117,800	R-6	\$0	\$1,117,800	100.0000%	\$0	\$1,117,800
7	303.000	Landbase Digitized Mapping	\$1,701,543	R-7	\$0	\$1,701,543	100.0000%	\$0	\$1,701,543
8	303.000	Premise Data Systems	\$985,196	R-8	\$0	\$985,196	100.0000%	\$0	\$985,196
9	303.000	AMR Project - Programming	\$347,176	R-9	\$0	\$347,176	100.0000%	\$0	\$347,176
10	303.000	Facility Priority Index	\$894,795	R-10	\$0	\$894,795	100.0000%	\$0	\$894,795
11	303.000	Geographic Information System	\$1,006,719	R-11	\$0	\$1,006,719	100.0000%	\$0	\$1,006,719
12	303.000	Customer Service System	\$3,786,000	R-12	\$0	\$3,786,000	100.0000%	\$0	\$3,786,000
13	303.000	CSS Enhancements	\$6,689,328	R-13	\$0	\$6,689,328	100.0000%	\$0	\$6,689,328
14	303.000	Mainframe Software	\$1,712,364	R-14	\$0	\$1,712,364	100.0000%	\$0	\$1,712,364
15	303.000	Website	\$315,791	R-15	\$0	\$315,791	100.0000%	\$0	\$315,791
16	303.000	Stoner Low Pressure Model	\$279,672	R-16	\$0	\$279,672	100.0000%	\$0	\$279,672
17	303.000	Basic Change	\$294,516	R-17	\$0	\$294,516	100.0000%	\$0	\$294,516
18	303.000	TCS System	\$189,193	R-18	\$0	\$189,193	100.0000%	\$0	\$189,193
19	303.000	GEO Tax Software	\$79,294	R-19	\$0	\$79,294	100.0000%	\$0	\$79,294
20	303.000	Oracle Software	\$1,047,678	R-20	\$0	\$1,047,678	100.0000%	\$0	\$1,047,678
21	303.000	Power Plant Software	\$81,158	R-21	\$0	\$81,158	100.0000%	\$0	\$81,158
22	303.000	Virtual Hold Call Center	\$96,930	R-22	\$0	\$96,930	100.0000%	\$0	\$96,930
23	303.000	Witness Software	\$147,942	R-23	\$0	\$147,942	100.0000%	\$0	\$147,942
24	303.000	Infinium Software	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25		TOTAL PLANT INTANGIBLE	\$22,749,719		\$0	\$22,749,719		\$0	\$22,749,719
26		DISTRIBUTION PLANT							
27	374.000	Land - Dist Plant	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	374.200	Land Rights - Dist Plant	\$514,651	R-28	\$0	\$514,651	100.0000%	\$0	\$514,651
29	375.000	Structures - Dist Plant	\$462,654	R-29	\$0	\$462,654	100.0000%	\$0	\$462,654
30	376.000	Mains	\$127,905,050	R-30	\$0	\$127,905,050	100.0000%	\$0	\$127,905,050
31	377.000	Leasehold Improvements	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	378.000	Meas. & Reg Sta Equip - General	\$4,221,300	R-32	\$0	\$4,221,300	100.0000%	\$0	\$4,221,300
33	379.000	Meas. & Reg Sta Equip - City Gate	\$957,607	R-33	\$0	\$957,607	100.0000%	\$0	\$957,607
34	380.000	Services	\$154,435,708	R-34	-\$8,350,424	\$146,085,284	100.0000%	\$0	\$146,085,284
35	381.000	Meters - Dist Plant	\$3,874,062	R-35	\$0	\$3,874,062	100.0000%	\$0	\$3,874,062
36	382.000	Meters Installation - Dist Plant	\$19,901,850	R-36	\$0	\$19,901,850	100.0000%	\$0	\$19,901,850
37	383.000	Regulators	\$2,903,461	R-37	\$0	\$2,903,461	100.0000%	\$0	\$2,903,461
38	384.000	House Regulators - Dist Plant	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39	385.000	Electronic Gas Measuring	\$136,769	R-39	\$0	\$136,769	100.0000%	\$0	\$136,769
40	386.000	Other	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41		TOTAL DISTRIBUTION PLANT	\$315,313,112		-\$8,350,424	\$306,962,688		\$0	\$306,962,688
42		PRODUCTION PLANT							
43		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
44		GENERAL PLANT							
45	389.000	Land - Gen Plant	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46	390.100	Structures - Gen Plant	\$176,996	R-46	\$0	\$176,996	100.0000%	\$0	\$176,996
47	390.200	Leasehold Improvements - Gen Plant	\$1,011,227	R-47	\$0	\$1,011,227	100.0000%	\$0	\$1,011,227
48	391.000	Office Furniture & Equipment	\$2,259,123	R-48	\$0	\$2,259,123	100.0000%	\$0	\$2,259,123
49	391.100	Computers	\$0	R-49	\$0	\$0	100.0000%	\$0	\$0
50	392.000	Transportation Equipment	\$3,362,466	R-50	\$0	\$3,362,466	100.0000%	\$0	\$3,362,466
51	392.100	Transportation and Eq-Small Trucks and cars	\$0	R-51	\$835,843	\$835,843	100.0000%	\$0	\$835,843
52	392.200	Transportation Eq. (Large Trucks)	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	393.000	Stores Equipment	\$89,865	R-53	\$53,534	\$143,399	100.0000%	\$0	\$143,399
54	394.000	Tools, Shop, & Garage Equipment	\$1,080,374	R-54	\$0	\$1,080,374	100.0000%	\$0	\$1,080,374
55	395.000	Laboratory Equipment	\$0	R-55	\$776,463	\$776,463	100.0000%	\$0	\$776,463
56	396.000	Power Operated Equipment	-\$472,678	R-56	\$0	-\$472,678	100.0000%	\$0	-\$472,678
57	397.000	Communications Equipment	-\$1,020,165	R-57	\$0	-\$1,020,165	100.0000%	\$0	-\$1,020,165
58	397.100	Communications Equipment-AMR	\$17,827,009	R-58	\$0	\$17,827,009	100.0000%	\$0	\$17,827,009
59	398.000	Miscellaneous Equipment	\$327,641	R-59	\$0	\$327,641	100.0000%	\$0	\$327,641
60		TOTAL GENERAL PLANT	\$24,641,858		\$1,665,840	\$26,307,698		\$0	\$26,307,698
61		GENERAL PLANT - ALLOCATED							
62	390.200	Leasehold Improvements - Gen Plant All	\$254	R-62	-\$106	\$148	100.0000%	\$0	\$148
63	391.000	Office Equipment - Gen Plant All	\$375,683	R-63	-\$266,487	\$109,196	100.0000%	\$0	\$109,196
64		Transportation Equipment - Gen Plant All	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65		TOTAL GENERAL PLANT - ALLOCATED	\$375,937		-\$266,593	\$109,344		\$0	\$109,344
66		TOTAL DEPRECIATION RESERVE	\$363,080,626		-\$6,951,177	\$356,129,449		\$0	\$356,129,449

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-34	Services	380.000		\$8,350,424		\$0
	1. To remove retired inactive services (Prenger)		-\$8,350,424		\$0	
R-51	Transportation and Eq-Small Trucks and cars	392.100		\$835,843		\$0
	1. To include reserve associated with the lease/purchase buyout		\$835,843		\$0	
R-53	Stores Equipment	393.000		\$53,534		\$0
	1. To include reserve associated with the lease/purchase buyout		\$53,534		\$0	
R-55	Laboratory Equipment	395.000		\$776,463		\$0
	1. To include reserve associated with the lease/purchase buyout		\$776,463		\$0	
R-62	Leasehold Improvements - Gen Pint All	390.200		-\$106		\$0
	1. To adjust reserve to recalculate based on ordered rate (McMellen)		-\$47		\$0	
	2. To adjust reserve for the change in the allocation factor (McMellen)		-\$59		\$0	
R-63	Office Equipment - Gen Pint All	391.000		-\$266,487		\$0
	1. To adjust reserve to recalculate based on ordered rate (McMellen)		-\$222,549		\$0	
	2. To adjust reserve for the change in allocation factor (McMellen)		-\$43,938		\$0	
Total Reserve Adjustments				<u>-\$6,951,177</u>		<u>\$0</u>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$31,750,445	40.45	11.00	29.45	0.080685	\$2,561,785
3	Vacation Non-Union and Union	\$2,404,630	40.45	182.50	-142.05	-0.389178	-\$935,829
4	Pension Expense	\$7,849,246	40.45	59.75	-19.30	-0.052877	-\$415,045
5	Employee Benefits	\$6,541,017	40.45	33.64	6.81	0.018656	\$122,029
6	Purchased Gas Expense	\$502,616,530	40.45	38.55	1.90	0.005205	\$2,616,119
7	Purchased Gas Expense (Back out)	-\$502,616,530	40.45	40.45	0.00	0.000000	\$0
8	Other Non Cash Expenses	\$3,310,087	40.45	40.45	0.00	0.000000	\$0
9	Bad Debt Expense	\$9,843,535	40.45	40.45	0.00	0.000000	\$0
10	Cash Vouchers	\$35,116,929	40.45	30.30	10.15	0.027808	\$976,532
11	TOTAL OPERATION AND MAINT. EXPENSE	\$96,815,889					\$4,925,591
12	TAXES						
13	Property Tax	\$6,970,596	40.45	182.00	-141.55	-0.387808	-\$2,703,253
14	State Franchise Taxes	\$354,711	40.45	-77.00	117.45	0.321781	\$114,139
15	Employer Portion of FICA	\$3,102,320	40.45	11.00	29.45	0.080685	\$250,311
16	Federal and State Unemployment Tax	\$90,075	40.45	60.25	-19.80	-0.054247	-\$4,886
17	Use Tax	\$583,409	21.41	41.80	-20.39	-0.055863	-\$32,591
18	Sales Tax	\$11,640,997	21.41	12.49	8.92	0.024438	\$284,483
19	Gross Receipts Tax	\$42,111,189	21.41	21.20	0.21	0.000575	\$24,214
20	TOTAL TAXES	\$64,853,297					-\$2,067,583
21	OTHER EXPENSES						
22	Gas Costs	\$0	40.45	182.00	-141.55	-0.387808	\$0
23	TOTAL OTHER EXPENSES	\$0					\$0
24	CWC REQ'D BEFORE RATE BASE OFFSETS						\$2,858,008
25	TAX OFFSET FROM RATE BASE						
26	Federal Tax Offset	\$15,666,957	40.45	60.25	-19.80	-0.054247	-\$849,885
27	State Tax Offset	\$2,544,508	40.45	60.25	-19.80	-0.054247	-\$138,032
28	City Tax Offset	\$293,897	40.45	60.25	-19.80	-0.054247	-\$15,943
29	Interest Expense Offset	\$14,819,264	40.45	81.45	-41.00	-0.112329	-\$1,664,633
30	TOTAL OFFSET FROM RATE BASE	\$33,324,626					-\$2,668,493
31	TOTAL CASH WORKING CAPITAL REQUIRED						\$189,515

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$738,601,372	See Note (1)	See Note (1)	See Note (1)	\$738,601,372	-\$553,938,968	\$184,662,404	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$502,616,530	\$0	\$502,616,530	-\$502,616,530	\$0	\$0	\$0	\$0	\$0
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DISTRIBUTION EXPENSES	\$26,897,827	\$17,940,509	\$8,957,318	\$266,082	\$27,163,909	\$0	\$27,163,909	\$18,401,070	\$8,762,839
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$21,173,183	\$6,730,189	\$14,442,994	\$2,949,047	\$24,122,230	\$0	\$24,122,230	\$6,874,622	\$17,247,608
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,183,469	\$166,162	\$1,017,307	-\$1,837	\$1,181,632	\$0	\$1,181,632	\$166,047	\$1,015,585
9	TOTAL SALES EXPENSES	\$1,028,158	\$265,556	\$762,602	-\$8,249	\$1,019,909	\$0	\$1,019,909	\$265,243	\$754,666
10	TOTAL ADMIN. & GENERAL EXPENSES	\$51,904,046	\$5,680,968	\$46,223,078	-\$8,752,283	\$43,151,763	\$0	\$43,151,763	\$5,646,811	\$37,504,952
11	TOTAL DEPRECIATION EXPENSE	\$25,018,077	See Note (1)	See Note (1)	See Note (1)	\$25,018,077	\$793,791	\$25,811,868	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$1,953,194	\$0	\$1,953,194	\$1,511,020	\$3,464,214	\$0	\$3,464,214	\$0	\$3,464,214
13	TOTAL INTEREST	\$161,519	\$0	\$161,519	\$14,927	\$176,446	\$0	\$176,446	\$0	\$176,446
14	TOTAL OTHER OPERATING EXPENSES	\$53,762,684	\$0	\$53,762,684	-\$43,878,246	\$9,884,438	\$0	\$9,884,438	\$0	\$9,884,438
15	TOTAL OPERATING EXPENSE	\$685,698,687	\$30,783,384	\$629,897,226	-\$550,516,069	\$135,182,618	\$793,791	\$135,976,409	\$31,353,793	\$78,810,748
16	NET INCOME BEFORE TAXES	\$52,902,685	\$0	\$0	\$0	\$603,418,754	-\$554,732,759	\$48,685,995	\$0	\$0
17	TOTAL INCOME TAXES	\$22,022,840	See Note (1)	See Note (1)	See Note (1)	\$22,022,840	-\$8,856,850	\$13,165,990	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$3,000	\$3,000	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$30,879,845	\$0	\$0	\$0	\$581,395,914	-\$546,878,909	\$35,517,005	\$0	\$0

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

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x J) ÷ J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential Revenue	\$505,927,343	See note (1)	See note (1)	Rev-2	See note (1)	\$505,927,343	100.0000%	-\$376,154,043	\$129,773,300	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0.000	Sm. Gen. Service	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	480.000	Residential Adjustment	\$0			Rev-7		\$0	100.0000%	\$1,289,456	\$1,289,456		
Rev-8	481.100	SGS	\$206,472,781			Rev-8		\$206,472,781	100.0000%	-\$170,583,573	\$35,889,208		
Rev-9	481.200	LGS	\$8,794,246			Rev-9		\$8,794,246	100.0000%	-\$6,672,076	\$2,122,170		
Rev-10	489.000	Transportation	\$10,950,874			Rev-10		\$10,950,874	100.0000%	-\$152,286	\$10,798,588		
Rev-11	489.100	Miscellaneous Adjustments	\$6,456,128			Rev-11		\$6,456,128	100.0000%	-\$1,666,446	\$4,789,682		
Rev-12	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$738,601,372					\$738,601,372		-\$553,936,966	\$184,662,404		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$0	\$0	\$0	E-7	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Liquefied Natural Gas Purchases	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	805.000	Other Gas Purchases	\$502,616,530	\$0	\$502,616,530	E-9	-\$502,616,530	\$0	100.0000%	\$0	\$0	\$0	\$0
10	805.100	Purchased Gas Cost Adjustments	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	806.000	Exchange Gas	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	808.100	Gas Withdrawn from Storage Debt.	\$0	\$0	\$0	E-13	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14	808.200	Gas Delivered to Storage Credit	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	809.100	Withdrawals of Liq. Nat. Gas Held for Processing Debt	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	810.000	Gas Used for Compressor Station Fuel - Credit	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	811.000	Gas Used for Products Extraction - Credit	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	812.000	Gas Used for Other Utility Oper. - Credit	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		TOTAL GAS SUPPLY EXPENSES	\$502,616,530	\$0	\$502,616,530		-\$502,616,530	\$0		\$0	\$0	\$0	\$0
22		NATURAL GAS STORAGE EXPENSE											
23	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	815.000	Maps and Records	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	816.000	Wells Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	817.000	Lines Expenses	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	821.000	Purification Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	822.000	Exploration and Development	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	823.000	Gas Losses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

Missouri Gas Energy
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
33	824.000	Other Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	825.000	Storage Well Royalties	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	826.000	Rents	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		TRANSMISSION EXPENSES											
38	850.000	Operation Supervisor & Engineering	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	851.000	System Control & Load Dispatching	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	852.000	Communication System Expenses	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	855.000	Other Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	856.000	Mains Expense - Trans. Expense	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
50		PRODUCTION EXPENSES											
51		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
52		DISTRIBUTION EXPENSES											
53	870.000	Operation Supervisor & Engineering	\$697,941	\$669,514	\$28,427	E-53	-\$18,500	\$679,441	100.0000%	\$0	\$679,441	\$657,834	\$21,607
54	871.000	Distribution Load Dispatching	\$27,353	\$27,320	\$33	E-54	\$412	\$27,765	100.0000%	\$0	\$27,765	\$28,022	-\$257
55	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-56	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
57	874.000	Mains & Service Expenses	\$3,113,677	\$537,907	\$2,575,770	E-57	\$10,617	\$3,124,294	100.0000%	\$0	\$3,124,294	\$554,269	\$2,570,025
58	875.000	Measuring & Regulating Station Expenses - General	\$813,434	\$500,520	\$312,914	E-58	\$13,934	\$827,368	100.0000%	\$0	\$827,368	\$519,842	\$307,526
59	876.000	Measuring & Regulating Station Expenses - Industrial	-\$3,349	-\$415	-\$2,934	E-59	-\$415	-\$3,764	100.0000%	\$0	-\$3,764	-\$830	-\$2,934
60	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$9,159	\$4,133	\$5,026	E-60	-\$740	\$8,419	100.0000%	\$0	\$8,419	\$3,429	\$4,990
61	878.000	Meter & House Regulator Expenses	\$6,422,653	\$4,335,576	\$2,087,077	E-61	\$112,313	\$6,534,966	100.0000%	\$0	\$6,534,966	\$4,494,475	\$2,040,491
62	879.000	Customer Installations Expenses	\$3,143,640	\$2,300,235	\$843,405	E-62	\$2,657	\$3,146,297	100.0000%	\$0	\$3,146,297	\$2,327,011	\$819,286
63	880.000	Other Expenses - Dist. Expense	-\$867,405	\$1,421,393	-\$2,288,798	E-63	\$10,138	-\$857,267	100.0000%	\$0	-\$857,267	\$1,450,304	-\$2,307,571
64	881.000	Rents - Dist. Expense	\$186,376	\$0	\$186,376	E-64	\$0	\$186,376	100.0000%	\$0	\$186,376	\$0	\$186,376
65	885.000	Maint Supervision and Engineering	\$1,216,206	\$1,208,428	\$7,778	E-65	-\$3,675	\$1,212,531	100.0000%	\$0	\$1,212,531	\$1,217,372	-\$4,841
66	886.000	Maintenance Structures & Improvements	\$113,741	\$66,985	\$46,756	E-66	\$1,666	\$115,407	100.0000%	\$0	\$115,407	\$69,370	\$46,037
67	887.000	Maintenance of Mains	\$9,609,573	\$5,516,738	\$4,092,835	E-67	\$113,396	\$9,722,969	100.0000%	\$0	\$9,722,969	\$5,689,102	\$4,033,867
68	889.000	Maintenance of Mess. & Reg. Sta. Equip.- General	\$699,627	\$391,077	\$308,550	E-68	\$8,786	\$708,413	100.0000%	\$0	\$708,413	\$404,051	\$304,362
69	890.000	Maint of Measuring and Regulating Equipment	\$251,595	\$147,391	\$104,204	E-69	\$1,074	\$252,669	100.0000%	\$0	\$252,669	\$150,020	\$102,649

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70	891.000	Maintenance of Measuring and Regulating Equip	\$25,916	\$10,177	\$15,739	E-70	\$787	\$26,703	100.0000%	\$0	\$26,703	\$11,079	\$15,624
71	892.000	Maintenance of Services	\$935,672	\$551,403	\$384,269	E-71	\$6,836	\$942,508	100.0000%	\$0	\$942,508	\$564,088	\$378,422
72	893.000	Maintenance of Meters & House Regulators	\$329,361	\$214,679	\$114,682	E-72	\$5,175	\$334,536	100.0000%	\$0	\$334,536	\$222,158	\$112,380
73	894.000	Maintenance of Other Equipment	\$172,657	\$37,448	\$135,209	E-73	\$1,621	\$174,278	100.0000%	\$0	\$174,278	\$39,478	\$134,800
74		TOTAL DISTRIBUTION EXPENSES	\$26,897,827	\$17,940,509	\$8,957,318		\$266,082	\$27,163,909		\$0	\$27,163,909	\$18,401,070	\$8,762,839
75		CUSTOMER ACCOUNTS EXPENSE											
76	901.000	Supervision - Cust. Acct. Exp	\$262,744	\$262,744	\$0	E-76	-\$13,055	\$249,689	100.0000%	\$0	\$249,689	\$252,305	-\$2,616
77	902.000	Meter Reading Expenses	\$943,699	\$660,769	\$282,930	E-77	\$18,670	\$962,369	100.0000%	\$0	\$962,369	\$686,555	\$275,814
78	903.000	Customer Records & Collection Expenses	\$12,057,003	\$5,806,424	\$6,250,579	E-78	\$966,211	\$13,023,214	100.0000%	\$0	\$13,023,214	\$5,935,762	\$7,087,452
79	904.000	Uncollectible Amounts	\$7,666,016	\$0	\$7,666,016	E-79	\$1,977,518	\$9,643,534	100.0000%	\$0	\$9,643,534	\$0	\$9,643,534
80	905.000	Misc. Customer Accounts Expense	\$43,721	\$252	\$43,469	E-80	-\$297	\$43,424	100.0000%	\$0	\$43,424	\$0	\$43,424
81		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$21,173,183	\$6,730,189	\$14,442,994		\$2,949,047	\$24,122,230		\$0	\$24,122,230	\$6,874,622	\$17,247,608
82		CUSTOMER SERVICE & INFO. EXP.											
83	907.000	Supervision - Cust. Serv. Info	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	908.000	Customer Assistance Expenses	\$1,105,288	\$166,162	\$939,126	E-84	-\$1,837	\$1,103,451	100.0000%	\$0	\$1,103,451	\$166,047	\$937,404
85	909.000	Informational & Instructional Advertising Expenses	\$78,181	\$0	\$78,181	E-85	\$0	\$78,181	100.0000%	\$0	\$78,181	\$0	\$78,181
86	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-86	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
87		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,183,469	\$166,162	\$1,017,307		-\$1,837	\$1,181,632		\$0	\$1,181,632	\$166,047	\$1,015,585
88		SALES EXPENSES											
89	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-89	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
90	912.000	Demonstrating & Selling Expenses	\$1,021,899	\$265,556	\$756,143	E-90	-\$3,456	\$1,018,243	100.0000%	\$0	\$1,018,243	\$265,243	\$753,000
91	913.000	Advertising Expenses	\$4,813	\$0	\$4,813	E-91	-\$4,793	\$20	100.0000%	\$0	\$20	\$0	\$20
92	916.000	Misc. Sales Expenses	\$1,646	\$0	\$1,646	E-92	\$0	\$1,646	100.0000%	\$0	\$1,646	\$0	\$1,646
93		TOTAL SALES EXPENSES	\$1,028,158	\$265,556	\$762,602		-\$8,249	\$1,019,909		\$0	\$1,019,909	\$265,243	\$754,666
94		ADMIN. & GENERAL EXPENSES											
95	920.000	Admin. & General Salaries	\$6,996,018	\$5,670,038	\$1,325,980	E-95	-\$138,311	\$6,857,707	100.0000%	\$0	\$6,857,707	\$5,635,935	\$1,221,772
96	921.000	Office Supplies & Expenses	\$11,539,458	\$7,503	\$11,531,955	E-96	-\$8,939,912	\$2,599,546	100.0000%	\$0	\$2,599,546	\$7,705	\$2,591,841
97	922.000	Admin. Expenses Transferred - Credit	-\$525,286	\$0	-\$525,286	E-97	\$0	-\$525,286	100.0000%	\$0	-\$525,286	\$0	-\$525,286
98	923.000	Outside Services Employed	\$8,677,170	\$0	\$8,677,170	E-98	-\$4,634,332	\$4,042,838	100.0000%	\$0	\$4,042,838	\$0	\$4,042,838
99	924.000	Property Insurance	\$24,300	\$0	\$24,300	E-99	\$7,059	\$31,359	100.0000%	\$0	\$31,359	\$0	\$31,359
100	925.000	Injuries & Damages	\$1,414,653	\$3,427	\$1,411,226	E-100	\$1,209,056	\$2,623,709	100.0000%	\$0	\$2,623,709	\$3,171	\$2,620,538
101	926.000	Employee Pensions & Benefits	\$16,375,933	\$0	\$16,375,933	E-101	\$4,568,607	\$20,944,540	100.0000%	\$0	\$20,944,540	\$0	\$20,944,540
102	927.000	Franchise Requirements	\$0	\$0	\$0	E-102	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
103	928.000	Regulatory Commission Expenses	\$2,584,881	\$0	\$2,584,881	E-103	-\$813,055	\$1,771,826	100.0000%	\$0	\$1,771,826	\$0	\$1,771,826
104	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
105	930.000	Misc. General Expenses	\$2,158,307	\$0	\$2,158,307	E-105	-\$151,618	\$2,006,689	100.0000%	\$0	\$2,006,689	\$0	\$2,006,689
106	931.000	Rents - Admin. Gen. Exp.	\$1,022,728	\$0	\$1,022,728	E-106	\$140,223	\$1,162,951	100.0000%	\$0	\$1,162,951	\$0	\$1,162,951
107	932.000	Maintenance of General Plant	\$1,635,884	\$0	\$1,635,884	E-107	\$0	\$1,635,884	100.0000%	\$0	\$1,635,884	\$0	\$1,635,884
108		TOTAL ADMIN. & GENERAL EXPENSES	\$51,904,046	\$5,680,968	\$46,223,078		-\$8,752,283	\$43,151,763		\$0	\$43,151,763	\$5,646,811	\$37,504,952
109		DEPRECIATION EXPENSE											
110	403.000	Depreciation Expense, Dep. Exp.	\$25,018,077	See note (1)	See note (1)	E-110	See note (1)	\$25,018,077	100.0000%	\$793,791	\$25,811,868	See note (1)	See note (1)
111		TOTAL DEPRECIATION EXPENSE	\$25,018,077	\$0	\$0		\$0	\$25,018,077		\$793,791	\$25,811,868	\$0	\$0

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112		AMORTIZATION EXPENSE											
113	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-113	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
114	404.000	Amortization of Expense	\$1,953,194	\$0	\$1,953,194	E-114	\$1,511,020	\$3,464,214	100.0000%	\$0	\$3,464,214	\$0	\$3,464,214
115		TOTAL AMORTIZATION EXPENSE	\$1,953,194	\$0	\$1,953,194		\$1,511,020	\$3,464,214		\$0	\$3,464,214	\$0	\$3,464,214
116		INTEREST											
117	0.000	Interest on Customer Deposits	\$161,519	\$0	\$161,519	E-117	\$14,927	\$176,446	100.0000%	\$0	\$176,446	\$0	\$176,446
118		TOTAL INTEREST	\$161,519	\$0	\$161,519		\$14,927	\$176,446		\$0	\$176,446	\$0	\$176,446
119		OTHER OPERATING EXPENSES											
120	408.000	Property Taxes	\$6,965,658	\$0	\$6,965,658	E-120	\$4,938	\$6,970,596	100.0000%	\$0	\$6,970,596	\$0	\$6,970,596
121	408.000	Payroll Taxes	\$2,238,216	\$0	\$2,238,216	E-121	\$290,576	\$2,528,792	100.0000%	\$0	\$2,528,792	\$0	\$2,528,792
122	408.000	Gross Receipts Tax	\$44,258,774	\$0	\$44,258,774	E-122	-\$44,258,774	\$0	100.0000%	\$0	\$0	\$0	\$0
123	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-123	\$54,695	\$54,695	100.0000%	\$0	\$54,695	\$0	\$54,695
124	408.000	Other Taxes	\$300,036	\$0	\$300,036	E-124	\$0	\$300,036	100.0000%	\$0	\$300,036	\$0	\$300,036
125	403.001	Transportation Depreciation Clearing	\$0	\$0	\$0	E-125	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
126	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-126	\$30,319	\$30,319	100.0000%	\$0	\$30,319	\$0	\$30,319
127		TOTAL OTHER OPERATING EXPENSES	\$53,762,684	\$0	\$53,762,684		-\$43,878,246	\$9,884,438		\$0	\$9,884,438	\$0	\$9,884,438
128		TOTAL OPERATING EXPENSE	\$668,698,687	\$30,783,384	\$629,897,228		-\$550,516,068	\$136,182,618		\$783,791	\$136,976,409	\$31,353,793	\$78,810,748
129		NET INCOME BEFORE TAXES	\$52,902,685					\$603,418,754		-\$554,732,759	\$48,685,995		
130		INCOME TAXES											
131	409.000	Current Income Taxes	\$22,022,840	See note (1)	See note (1)	E-131	See note (1)	\$22,022,840	100.0000%	-\$8,856,850	\$13,165,990	See note (1)	See note (1)
132		TOTAL INCOME TAXES	\$22,022,840					\$22,022,840		-\$8,856,850	\$13,165,990		
133		DEFERRED INCOME TAXES											
134	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-134	See note (1)	\$0	100.0000%	\$1,000	\$1,000	See note (1)	See note (1)
135	0.000	Amortization of Deferred ITC	\$0			E-135		\$0	100.0000%	\$2,000	\$2,000		
136		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$3,000	\$3,000		
137		NET OPERATING INCOME	\$30,879,845					\$561,395,914		-\$545,878,969	\$35,517,995		

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

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Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$376,154,043	-\$376,154,043
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$376,154,043	
Rev-7	Residential Adjustment	480.000	\$0	\$0	\$0	\$0	\$1,289,456	\$1,289,456
	1. Residential Reconciliation Factor (McMellen)		\$0	\$0		\$0	\$1,289,456	
Rev-8	SGS	481.100	\$0	\$0	\$0	\$0	-\$170,583,573	-\$170,583,573
	1. Total Annualized Revenues (McMellen)		\$0	\$0		\$0	-\$170,583,573	
Rev-9	LGS	481.200	\$0	\$0	\$0	\$0	-\$6,672,076	-\$6,672,076
	1. Total Annualized Revenues (McMellen)		\$0	\$0		\$0	-\$6,672,076	
Rev-10	Transportation	489.000	\$0	\$0	\$0	\$0	-\$152,286	-\$152,286
	1. To Annualize Customer Growth (Ross)		\$0	\$0		\$0	-\$27,367	
	2. To Normalize Weather (Ross)		\$0	\$0		\$0	-\$42,105	
	3. To Remove Gross Receipts Tax from Miscellaneous Revenue (McMellen)		\$0	\$0		\$0	-\$112,422	
	4. To Adjust for Rate Switching from Miscellaneous Revenue (Ross)		\$0	\$0		\$0	\$29,675	
	5. To Adjust Test Year for 365 Days Miscellaneous (Ross)		\$0	\$0		\$0	-\$67	
Rev-11	Miscellaneous Adjustments	489.100	\$0	\$0	\$0	\$0	-\$1,666,446	-\$1,666,446
	1. To Remove Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$181,585	
	2. To Remove Credit Adjustments not in CSS (McMellen)		\$0	\$0		\$0	-\$13,139	
	3. To Remove ISRS Revenue not in Base Rates (McMellen)		\$0	\$0		\$0	-\$1,471,722	
E-9	Other Gas Purchases	805.000	\$0	-\$502,616,530	-\$502,616,530	\$0	\$0	\$0
	1. To Remove Fuel Cost (McMellen)		\$0	-\$502,616,530		\$0	\$0	
E-53	Operation Supervisor & Engineering	870.000	-\$11,680	-\$6,820	-\$18,500	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$6,820		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$4,257	\$0		\$0	\$0	
	3. To remove a portion of test year incentive compensation and bonus expense (Foster)		-\$15,937	\$0		\$0	\$0	
E-54	Distribution Load Dispatching	871.000	\$702	-\$290	\$412	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$290		\$0	\$0	

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	2. To annualize payroll as of 4/30/2009 (Foster)		\$1,375	\$0		\$0	\$0	
	3 To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$673	\$0		\$0	\$0	
E-57	Mains & Service Expenses	874.000	\$16,362	-\$5,745	\$10,617	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$5,745		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$29,652	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$13,290	\$0		\$0	\$0	
E-58	Measuring & Regulating Station Expenses - General	875.000	\$19,322	-\$5,388	\$13,934	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$5,388		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$31,783	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$12,461	\$0		\$0	\$0	
E-59	Measuring & Regulating Station Expenses - Industrial	876.000	-\$415	\$0	-\$415	\$0	\$0	\$0
	1. To annualize payroll as of 4/30/2009 (Foster)		-\$415	\$0		\$0	\$0	
E-60	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$704	-\$36	-\$740	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$36		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		-\$622	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$82	\$0		\$0	\$0	
E-61	Meter & House Regulator Expenses	878.000	\$158,899	-\$46,586	\$112,313	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$46,586		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$266,669	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$107,770	\$0		\$0	\$0	
E-62	Customer Installations Expenses	879.000	-\$26,776	-\$24,119	\$2,657	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$24,119		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$82,532	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$55,756	\$0		\$0	\$0	

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E-63	Other Expenses - Dist. Expense	886.000	\$28,911	-\$18,773	\$10,138	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$3,638		\$0	\$0	
	2. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$15,035		\$0	\$0	
	3. To remove miscellaneous Dues and Donations (Pranger)		\$0	-\$100		\$0	\$0	
	4. To annualize payroll as of 4/30/2009 (Foster)		\$63,881	\$0		\$0	\$0	
	5. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$34,970	\$0		\$0	\$0	
E-65	Maint Supervision and Engineering	885.000	\$8,944	-\$12,619	-\$3,675	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$12,619		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$38,194	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$29,250	\$0		\$0	\$0	
E-66	Maintenance Structures & Improvements	886.000	\$2,385	-\$719	\$1,666	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$719		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$4,047	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$1,662	\$0		\$0	\$0	
E-67	Maintenance of Mains	887.000	\$172,364	-\$58,968	\$113,396	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$58,968		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$308,770	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$136,406	\$0		\$0	\$0	
E-68	Maintenance of Meas. & Reg. Sta. Equip.- General	889.000	\$12,974	-\$4,188	\$8,786	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$4,188		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$22,678	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$9,704	\$0		\$0	\$0	
E-69	Maint of Measuring and Regulating Equipment	890.000	\$2,629	-\$1,555	\$1,074	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$1,555		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$6,245	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$3,616	\$0		\$0	\$0	
E-70	Maintenance of Measuring and Regulating Equip	891.000	\$902	-\$115	\$787	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$115		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$1,168	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$266	\$0		\$0	\$0	
E-71	Maintenance of Services	892.000	\$12,683	-\$5,847	\$6,836	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$5,847		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$26,200	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$13,517	\$0		\$0	\$0	
E-72	Maintenance of Meters & House Regulators	893.000	\$7,477	-\$2,302	\$5,175	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$2,302		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$12,715	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$5,238	\$0		\$0	\$0	
E-73	Maintenance of Other Equipment	894.000	\$2,030	-\$409	\$1,621	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$409		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$2,977	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$947	\$0		\$0	\$0	
E-76	Supervision - Cust. Acct. Exp.	901.000	\$10,439	-\$2,616	-\$13,055	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$2,616		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		-\$4,323	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$6,116	\$0		\$0	\$0	
E-77	Meter Reading Expenses	902.000	\$25,786	-\$7,116	\$18,670	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$7,116		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$42,243	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$16,457	\$0		\$0	\$0	
E-78	Customer Records & Collection Expenses	903.000	\$129,338	\$836,873	\$966,211	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$7,268		\$0	\$0	
	2. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$61,527		\$0	\$0	
	3. To remove miscellaneous Dues and Donations (Prenger)		\$0	-\$50		\$0	\$0	
	4. To Annualize Postage (Prenger)		\$0	\$104,736		\$0	\$0	
	5. To annualize payroll as of 4/30/2009 (Foster)		\$271,844	\$0		\$0	\$0	
	6. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$142,506	\$0		\$0	\$0	
	7. To include Customer Collection Costs (Ensrud)		\$0	\$800,982		\$0	\$0	
E-79	Uncollectible Amounts	904.000	\$0	\$1,977,518	\$1,977,518	\$0	\$0	\$0
	1. To normalize Bad Debt Expense (Foster)		\$0	\$1,977,518		\$0	\$0	
E-80	Misc. Customer Accounts Expense	905.000	-\$252	-\$45	-\$297	\$0	\$0	\$0
	1. To remove miscellaneous Dues and Donations (Prenger)		\$0	-\$45		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		-\$252	\$0		\$0	\$0	
E-84	Customer Assistance Expenses	908.000	-\$115	-\$1,722	-\$1,837	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$1,722		\$0	\$0	
	2. To annualize payroll as of 4/30/2009 (Foster)		\$3,910	\$0		\$0	\$0	
	3. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$4,025	\$0		\$0	\$0	
E-90	Demonstrating & Selling Expenses	912.000	-\$313	-\$3,143	-\$3,456	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$393		\$0	\$0	
	2. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$2,750		\$0	\$0	
	3. To annualize payroll as of 4/30/2009 (Foster)		\$6,117	\$0		\$0	\$0	
	4. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$6,430	\$0		\$0	\$0	

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E-91	Advertising Expenses	913.000	\$0	-\$4,793	-\$4,793	\$0	\$0	\$0
	1. To remove promotional/institutional related advertising (Prenger)		\$0	-\$4,793		\$0	\$0	
E-95	Admin. & General Salaries	920.000	-\$34,103	-\$104,208	-\$138,311	\$0	\$0	\$0
	1. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$58,430		\$0	\$0	
	2. To remove lobbying costs (Prenger)		\$0	-\$45,778		\$0	\$0	
	3. To annualize payroll as of 4/30/2009 (Foster)		\$102,272	\$0		\$0	\$0	
	4. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$136,375	\$0		\$0	\$0	
E-96	Office Supplies & Expenses	921.000	\$202	-\$8,940,114	-\$8,939,912	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$86,931		\$0	\$0	
	2. To include annualized level of rent for parking lot (Broadway). (McMellen).		\$0	-\$262,544		\$0	\$0	
	3. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$80		\$0	\$0	
	4. To remove miscellaneous Dues and Donations (Prenger)		\$0	-\$273		\$0	\$0	
	5. To annualize payroll as of 4/30/2009 (Foster)		\$388	\$0		\$0	\$0	
	6. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$186	\$0		\$0	\$0	
	7. To include annualized level of corporate Allocations (McMellen).		\$0	-\$8,590,286		\$0	\$0	
E-98	Outside Services Employed	923.000	\$0	-\$4,634,332	-\$4,634,332	\$0	\$0	\$0
	1. To disallow outside services (McMellen)		\$0	-\$278,822		\$0	\$0	
	2. To amortize settlement of River Levee over 3 years (McMellen)		\$0	-\$72,952		\$0	\$0	
	3. To remove lobbying costs (Prenger)		\$0	-\$77,362		\$0	\$0	
	4. To normalize test year net environmental remediation expenses (Oligschlaeger)		\$0	-\$4,333,196		\$0	\$0	
	5. To amortize union negotiation costs over 5 years (McMellen)		\$0	\$128,000		\$0	\$0	
E-99	Property Insurance	924.000	\$0	\$7,059	\$7,059	\$0	\$0	\$0
	1. To annualize Property Insurance Premiums (Prenger)		\$0	\$7,059		\$0	\$0	
E-100	Injuries & Damages	925.000	-\$256	\$1,209,312	\$1,209,056	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$1,347		\$0	\$0	
	2. To include amounts for the depreciation and work equipment clearing account for the lease/purchase buyout (McMellen)		\$0	-\$33		\$0	\$0	
	3. To reflect the normalized level of actual injuries and damages claims paid (Prenger)		\$0	\$1,343,376		\$0	\$0	
	4. To annualize Insurance Premiums (Prenger)		\$0	-\$132,684		\$0	\$0	
	5. To annualize payroll as of 4/30/2009 (Foster)		-\$180	\$0		\$0	\$0	
	6. To remove a portion of test year Incentive Compensation and Bonus Expense (Foster)		-\$76	\$0		\$0	\$0	
E-101	Employee Pensions & Benefits	926.000	\$0	\$4,568,607	\$4,568,607	\$0	\$0	\$0
	1. To annualize Medical and Dental expense (Foster)		\$0	\$5,924,039		\$0	\$0	
	2. To remove per books 926 (Foster)		\$0	-\$16,375,933		\$0	\$0	
	3. To annualize Employee Savings Plan (Foster)		\$0	\$42,544		\$0	\$0	
	4. To annualize 401(k) costs through April 30, 2009 (Foster)		\$0	\$1,104,493		\$0	\$0	
	5. To annualize Life, LTD and AD&D Insurance through April 30, 2009 (Foster)		\$0	\$269,993		\$0	\$0	
	6. To annualize Retirement Power Benefits through April 30, 2009 (Foster)		\$0	\$409,976		\$0	\$0	
	7. To annualize FAS 106 expense using Actuary Report dated 2/23/2009 (Foster)		\$0	-\$57,499		\$0	\$0	
	8. To include the amortization of the FAS 106 Transition Benefit Obligation (TBO) (Foster)		\$0	\$2,091,661		\$0	\$0	
	9. To reflect the amortization of MGE's prepaid pension asset amount over 7 years (Foster)		\$0	\$1,139,310		\$0	\$0	
	10. To reflect the amortization of MGE's tracker amount over 5 years (Foster)		\$0	\$2,170,777		\$0	\$0	
	11. To reflect MGE Cash Contributions for Plan Year 2009 per Actuary as if pre-funding balance were not used (Foster)		\$0	\$7,849,246		\$0	\$0	
E-103	Regulatory Commission Expenses	928.000	\$0	-\$813,055	-\$813,055	\$0	\$0	\$0
	1. To include an annualized amount of PSC Assessment (Prenger)		\$0	\$1,485,732		\$0	\$0	
	2. To back out the test year balance (McMellen)		\$0	-\$2,584,881		\$0	\$0	
	3. To normalize Rate Case Expense (Foster)		\$0	\$72,382		\$0	\$0	
	4. To annualize other regulatory expenses (McMellen)		\$0	\$213,712		\$0	\$0	
E-105	Misc. General Expenses	930.000	\$0	-\$151,618	-\$151,618	\$0	\$0	\$0
	1. To disallow certain miscellaneous expenses (McMellen)		\$0	-\$25		\$0	\$0	
	2. To remove promotional/institutional related advertising (Prenger)		\$0	-\$9,757		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To disallow promotional giveaways (Prenger)		\$0	-\$4,118		\$0	\$0	
	4. To remove miscellaneous Dues and Donations (Prenger)		\$0	-\$137,718		\$0	\$0	
E-106	Rents - Admin. Gen. Exp.	931.000	\$0	\$140,223	\$140,223	\$0	\$0	\$0
	1. To adjust for Office Lease Expenses (McMellen)		\$0	\$140,223		\$0	\$0	
E-110	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$793,791	\$793,791
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$793,791	
E-114	Amortization of Expense	404.000	\$0	\$1,511,020	\$1,511,020	\$0	\$0	\$0
	1. To annualize Depreciation Expense through April 30 (McMellen)		\$0	\$1,511,020		\$0	\$0	
E-117	Interest on Customer Deposits		\$0	\$14,927	\$14,927	\$0	\$0	\$0
	1. To adjust test year to reflect an annualized level of Customer Deposit Interest as of 4/30/09 (McMellen)		\$0	\$14,927		\$0	\$0	
E-120	Property Taxes	408.000	\$0	\$4,938	\$4,938	\$0	\$0	\$0
	1. To reflect an annualized amount of Property Tax (Prenger)		\$0	\$4,938		\$0	\$0	
E-121	Payroll Taxes	408.000	\$0	\$290,576	\$290,576	\$0	\$0	\$0
	1. To annualize Payroll taxes for April 30, 2009 (Foster)		\$0	\$290,576		\$0	\$0	
E-122	Gross Receipts Tax	408.000	\$0	-\$44,258,774	-\$44,258,774	\$0	\$0	\$0
	1. To remove Gross Receipts Tax from purchased gas (McMellen)		\$0	-\$44,258,774		\$0	\$0	
E-123	Missouri Franchise Taxes	408.000	\$0	\$54,695	\$54,695	\$0	\$0	\$0
	1. To reflect an annualized amount for Missouri Franchise Taxes (Foster)		\$0	\$54,695		\$0	\$0	
E-126	Kansas City Income Taxes Paid	403.900	\$0	\$30,319	\$30,319	\$0	\$0	\$0
	1. Four average of Kansas City Income Taxes (Foster)		\$0	\$30,319		\$0	\$0	
E-131	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$8,856,850	-\$8,856,850
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$8,856,850	
E-134	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$1,000	\$1,000
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$1,000	
	No Adjustment		\$0	\$0		\$0	\$0	
E-135	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	\$2,000	\$2,000

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	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$2,000	
	No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$553,938,968	-\$553,938,968
Total Operating & Maint. Expense			\$570,409	-\$551,086,478	-\$550,516,069	\$0	-\$8,060,059	-\$8,060,059

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Line Number	A Description	B Percentage Rate	C Test Year	D 7.19% Return	E 7.32% Return	F 7.45% Return
1	TOTAL NET INCOME BEFORE TAXES		\$48,685,995	\$61,164,513	\$62,420,402	\$63,666,479
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$25,811,868	\$25,811,868	\$25,811,868	\$25,811,868
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$25,811,868	\$25,811,868	\$25,811,868	\$25,811,868
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.4710%	\$14,819,264	\$14,819,264	\$14,819,264	\$14,819,264
7	Tax Straight-Line Depreciation		\$25,811,868	\$25,811,868	\$25,811,868	\$25,811,868
8	Excess Tax Depreciation		\$0	\$0	\$0	\$0
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$40,631,132	\$40,631,132	\$40,631,132	\$40,631,132
10	NET TAXABLE INCOME		\$33,866,731	\$46,345,249	\$47,601,138	\$48,847,215
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$33,866,731	\$46,345,249	\$47,601,138	\$48,847,215
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,810,339	\$2,477,375	\$2,544,508	\$2,611,117
14	Deduct City Inc Tax - Fed. Inc. Tax		\$209,098	\$286,143	\$293,897	\$301,590
15	Federal Taxable Income - Fed. Inc. Tax		\$31,847,294	\$43,581,731	\$44,762,733	\$45,934,508
16	Federal Income Tax at the Rate of	See Tax Table	\$11,146,553	\$15,253,606	\$15,666,957	\$16,077,079
17	Subtract Federal Income Tax Credits					
18	Credit - Solor		\$0	\$0	\$0	\$0
19	Net Federal Income Tax		\$11,146,553	\$15,253,606	\$15,666,957	\$16,077,079
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$33,866,731	\$46,345,249	\$47,601,138	\$48,847,215
22	Deduct Federal Income Tax at the Rate of	40.000%	\$4,458,621	\$6,101,442	\$6,266,783	\$6,430,832
23	Deduct City Income Tax - MO. Inc. Tax		\$209,098	\$286,143	\$293,897	\$301,590
24	Missouri Taxable Income - MO. Inc. Tax		\$29,199,012	\$39,957,664	\$41,040,458	\$42,114,793
25	Missouri Income Tax at the Rate of	6.200%	\$1,810,339	\$2,477,375	\$2,544,508	\$2,611,117
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$33,866,731	\$46,345,249	\$47,601,138	\$48,847,215
28	Deduct Federal Income Tax - City Inc. Tax		\$11,146,553	\$15,253,606	\$15,666,957	\$16,077,079
29	Deduct Missouri Income Tax - City Inc. Tax		\$1,810,339	\$2,477,375	\$2,544,508	\$2,611,117
30	City Taxable Income		\$20,909,839	\$28,614,268	\$29,389,673	\$30,159,019
31	City Income Tax at the Rate of	1.000%	\$209,098	\$286,143	\$293,897	\$301,590
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$11,146,553	\$15,253,606	\$15,666,957	\$16,077,079
34	State Income Tax		\$1,810,339	\$2,477,375	\$2,544,508	\$2,611,117
35	City Income Tax		\$209,098	\$286,143	\$293,897	\$301,590
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$13,165,990	\$18,017,124	\$18,505,362	\$18,989,786
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$1,000	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$2,000	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$3,000	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$13,168,990	\$18,017,124	\$18,505,362	\$18,989,786

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Line Number	A Description	B Percentage Rate	C Test Year	D 7.19% Return	E 7.32% Return	F 7.45% Return
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Federal Tax Table				
Federal Income Taxes	\$31,847,294	\$43,581,731	\$44,762,733	\$45,934,508
15% on first \$50,000	\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000	\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001	\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001	\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001	\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334	\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333	\$4,729,886	\$8,836,939	\$9,250,290	\$9,660,411
Total Federal Income Taxes	\$11,146,553	\$15,253,606	\$15,666,957	\$16,077,078

Missouri Gas Energy
Case No. GR-2009-0355
Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.25%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.75%
1	Common Stock	\$1,158,566	51.06%		4.723%	4.851%	4.978%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$918,300	40.47%	5.92%	2.396%	2.396%	2.396%
5	Short Term Debt	\$192,230	8.47%	0.89%	0.075%	0.075%	0.075%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$2,269,096	100.00%		7.194%	7.322%	7.449%
8	PreTax Cost of Capital				10.198%	10.407%	10.615%

Missouri Gas Energy
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Test Year Ending 12-31-2008
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Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Annualized Customer Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
Residential Revenue Feeders, Totals	5,271,052	\$129,773,300	\$0	\$129,773,300	0
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Industrial	0	\$0	\$0	\$0	0
Total Revenue Feeders	5,271,052	\$129,773,300	\$0	\$129,773,300	0

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

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

Missouri Gas Energy
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Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
MGU Residential Revenue Feeder Sheet - Summary

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Name of Sheet	Annualized Customers	Annualized Customer Revenues	Annualized Volumetric Revenues	Total Annualized Revenues	Total Normalized Usage
RevFeedA_Base	5,271,052	\$129,773,300	\$0	\$129,773,300	0

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

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

Missouri Gas Energy
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Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
MGU Residential Revenue Feeder Sheet

Month	Bill	A	B	C		D	E	F
Desc	Description	Annualized Customers	Normalized Use Per Customer	Normalized Use % Per Block	Percentage	Annualized Usage Per Block	Current Tariff Rate Per Block	Annualized Volumetric Revenues
January		445,274	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 650				0.0000%	0	0.00000	\$0
February		446,340	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
March		445,411	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
April		442,144	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
May		437,798	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
June		435,089	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
July		437,788	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
August		430,942	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
September		431,787	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
October		433,944	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
November		439,443	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0
December		445,092	0.000000	0	0.0000%			
	Bills < 65				0.0000%	0	0.00000	\$0
	Bills > 65				0.0000%	0	0.00000	\$0

Total Annualized Customers	5,271,052	0.000000	0	0	\$0
Current Customer Charge	\$24.62			Annualized Customer Charge Revenue	\$129,773,300
Annualized Customer Charge Revenue	\$129,773,300			Annualized Revenues	\$129,773,300

Missouri Gas Energy
Case No. GR-2009-0355
Test Year Ending 12-31-2008
Update Period Ending 4-30-2009
Executive Case Summary

A		B
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$184,662,404
2	Annualized Customer Numbers (Residential Only)	5,271,052
3	Annualized Customer Usage (to be provided later)	0
4	Profit (Return on Equity)	\$29,092,776
5	Interest Expense	\$14,819,264
6	Annualized Payroll	\$31,353,793
7	Utility Employees	524
8	Depreciation	\$25,811,868
9	Net Investment Plant	\$593,909,188
10	Pensions	\$11,159,333