

Exhibit No.: _____

Issue: Revenue Requirement; Billing Determinants

Witness: Tyson D. Porter

Exhibit Type: Direct

Sponsoring Party: Summit Natural Gas of Missouri, Inc.

Case No.: GR-2014-0086

Date: January 2, 2014

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. GR-2014-0086

DIRECT TESTIMONY

OF

TYSON D. PORTER

ON BEHALF OF

SUMMIT NATURAL GAS OF MISSOURI, INC.

Jefferson City, Missouri

January 2, 2014

Summit Exhibit No. 13
Date 8-19-14 Reporter KF
File No. GR-2014-0086

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**DIRECT TESTIMONY
OF
TYSON D. PORTER**

SUMMIT NATURAL GAS OF MISSOURI, INC.

CASE NO. GR-2014-0086

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DIRECT TESTIMONY

TYSON D. PORTER

SUMMIT NATURAL GAS OF MISSOURI, INC.

I. INTRODUCTION

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

2 A. Tyson Porter, 7810 Shaffer Parkway, Suite 120, Littleton, CO 80127.

3 Q. **ON WHOSE BEHALF IS YOUR TESTIMONY PRESENTED?**

4 A. I am testifying on behalf of Summit Natural Gas of Missouri, Inc. ("SNG" or the
5 "Company").

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

7 A. I am the Regulatory Accountant for Summit Utilities, Inc., the parent company
8 of SNG. My duties as a Regulatory Accountant include preparing cost of
9 service studies and developing accounting exhibits and testimony for use in
10 applications for rate changes for Summit Utilities' subsidiaries. I prepare or
11 assist in the preparation of regularly filed exhibits and reports to various
12 regulatory commissions. I also provide data, answer inquiries and assist
13 representatives of the regulatory commissions in conducting their audits and
14 reviews.

15 Q. **PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND RELEVANT
16 BUSINESS EXPERIENCE.**

17 A. After earning dual Bachelor of Science degrees in Business Administration and

1 Accounting from the University of Kansas in 2006, I started my career as an
2 auditor for EKS&H, a large Colorado-based accounting and business
3 consulting firm. I was accountable for planning and conducting audits on public
4 and private organizations primarily dealing with the energy sector, including gas
5 utilities. In 2010, I left EKS&H to become a consultant to Southern Missouri
6 Gas Company L.P. and Summit Utilities, Inc. On January 1, 2012, Missouri
7 Gas Utility, Inc. a subsidiary of Summit Utilities, Inc., acquired all of the assets
8 of Southern Missouri Gas Company L.P. Following completion of the
9 integration, I accepted a position with Summit Utilities, Inc. as a Regulatory
10 Accountant.

11 Q. **HAVE YOU TESTIFIED BEFORE OTHER REGULATORY BODIES?**

12 A. Yes. I have testified before the Colorado Public Utilities Commission.

13 Q. **IN WHAT CAPACITY?**

14 A. I have testified as an operation and maintenance expense and property tax
15 witness for Colorado Natural Gas, Inc., an affiliate of SNG.

16

17 **II. PURPOSE AND SUMMARY OF TESTIMONY**

18 Q. **WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

19 A. The purpose of my direct testimony and attached schedules is to develop the
20 revenue requirement for the SNG rate case. The revenue requirement
21 determines the level of revenues required to pay operating expenses, to

1 provide for depreciation and taxes, and to permit our investor an opportunity to
2 earn a fair and reasonable return on its investment.

3 In support of the revenue requirement, I will also provide the foundation
4 for SNG's billing determinants and explain the pro forma adjustments required
5 to calculate the revenue requirement.

6

7 **III. REVENUE REQUIREMENT**

8 **Q. WHAT TEST YEAR IS THE COMPANY PROPOSING TO ESTABLISH THE**
9 **REVENUE REQUIREMENT IN THIS PROCEEDING?**

10 A. The Company is proposing a test year consisting of the twelve months ended
11 September 30, 2013, with various pro forma adjustments.

12 **Q. DOES SNG INTEND TO REQUEST A TRUE-UP TO REFLECT CHANGES**
13 **FROM THE END OF THE TEST PERIOD?**

14 A. Yes, SNG requests a potential true-up prior to June 30, 2014 for material
15 interest rate fluctuations related to long-term debt and changes in property
16 taxes. The Company proposes that other materials effects to the revenue
17 requirement, both increases, and decreases be included in the true-up.

18 **Q. HOW WAS RATE BASE DETERMINED?**

19 A. Test period rate base was determined as shown below.

- 20
- September 30, 2013 ending balances for net plant,
 - Deferred tax liability, adjusted to reflect SNG activity through September 30,
- 21

1 2013,

- 2 • For other rate base items including prepaid expenses and stored gas
3 inventory, a thirteen month average was used.

4 **Q. HOW WERE THE BILLING DETERMINANTS DETERMINED?**

5 A. Weather adjusted sales volumes for each division were calculated using
6 shaped monthly customer counts. The customers existing at the end of the test
7 period, September 30, 2013, were the starting point. In addition, I prepared a
8 retail demand study, the goal of which was to identify the weather adjusted
9 usage by month, by division, by customer class.

10 **Q. HOW DID YOU ARRIVE AT THE TRANSPORTATION SERVICE BILLING
11 DETERMINANTS?**

12 A. Highly Confidential Schedule TDP-4, Transportation Study, provides the
13 narrative explanation as well as a supporting analysis.

14 **Q. HOW WERE OPERATING COSTS TREATED?**

15 A. Actual operating expenses modified for known and measurable changes were
16 used.

17 **Q. HAVE YOU PREPARED OR HAVE THERE BEEN PREPARED UNDER
18 YOUR DIRECTION AND SUPERVISION A SERIES OF SCHEDULES FOR
19 PRESENTATION TO THE MISSOURI PUBLIC SERVICE COMMISSION
20 ("COMMISSION") IN THIS PROCEEDING?**

21 A. Yes. I am sponsoring Schedule TDP-1 through TDP-5

22 **Q. WHAT IS THE SUBJECT MATTER OF THESE SCHEDULES?**

1 A. Schedule TDP-1 through TDP-5 develop the various elements of the revenue
2 requirement for each distinct division of SNG to be considered in arriving at the
3 proper level of rates for the Company based on the test year of the twelve
4 months ended September 30, 2013, with pro forma adjustments and updates
5 for known and measurable changes.

6 Q. **PLEASE DESCRIBE THE PRIMARY SOURCE DOCUMENTS FOR ALL OF**
7 **THE EXHIBITS?**

8 A. I used the Company's year-to-date September 30, 2013, trial balance, adjusted
9 to reflect revenue and expenses for the twelve month period ended September
10 30, 2013, as the basis for my analysis. The trial balance account balances were
11 then directly assigned to divisions where possible. For accounts that could not
12 be directly assigned to divisions, various allocations were used to assign
13 balances. For the Rogersville division and Branson division, allocations were
14 needed to separate the two. Where possible, I classified account balances
15 assigned to each division into customer-related and demand/commodity-related
16 amounts.

17 Q. **WILL YOU PLEASE PROVIDE A LIST OF SCHEDULES YOU ARE**
18 **PRESENTING?**

19 A. Each Schedule provides the following information:

- 20 • Schedule TDP-1 – Revenue Sufficiency Study for all rate divisions of
21 SNG
- 22 • Exhibit 1 - Summary of Pro forma Revenue, Required Revenue,

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and Revenue Deficiency by division

- Exhibit 1A – Gallatin Revenue Sufficiency Study
- Exhibit 1B – Warsaw Revenue Sufficiency Study
- Exhibit 1C – Rogersville Revenue Sufficiency Study
- Exhibit 1D – Branson Revenue Sufficiency Study
- Exhibit 2 – Revenue Analysis Summary
- Exhibit 3 – Pro Forma Operating Revenue
- Exhibit 4 – Operation and Maintenance (“O&M”) Expenses
 - Exhibit 4.1 – O&M Adjustments
- Exhibit 5 – Pro Forma Depreciation Expense
- Exhibit 6 – Property Taxes
- Exhibit 7 - Missouri Income Taxes

- Schedule TDP-2 – Rate Base
 - Exhibit 1 – Rate Base Summary
 - Exhibit 2 – Gross Plant
 - Exhibit 3 – Reserve for Depreciation
 - Exhibit 4 – Other Rate Base
 - Exhibit 5 – Deferred Taxes
 - Exhibit 6 – Warsaw/LOO Mainline Allocation
 - Exhibit 7 – LOO- Warsaw Acct 376 Allocation

- 1 • Highly Confidential Exhibit 8 – Service Line Investment
- 2 Elimination
- 3 • Schedule TDP-3 – Rate of Return on Rate Base
- 4 • Exhibit 1 – Cost of Capital
- 5 • Exhibit 2 – Cost of Debt
- 6 • Highly Confidential Schedule TDP-4 – Transportation Study
- 7 • Highly Confidential Exhibit 1 - Narrative
- 8 • Highly Confidential Exhibit 2 - Reconciliation of Book
- 9 Transportation Revenue to Adjusted Test Period Revenue
- 10 • Highly Confidential Exhibit 3 – Transportation Revenue and Billing
- 11 Determinants
- 12 • Highly Confidential Exhibit 4 – Pro Forma Transportation
- 13 Revenue
- 14 • Schedule TDP-5 – Allocation Factors

15 Q. **PLEASE EXPLAIN SCHEDULE TDP-1.**

16 A. Schedule TDP-1 is a Revenue Sufficiency Study that solves for the revenue
17 deficiency based on test period determinants. Exhibits 1A through 1D calculate
18 the revenue deficiencies by division as follows:

- 19 • Gallatin’s deficiency is \$444,323 (Schedule TDP-1, Exhibit 1A)
- 20 • Warsaw’s deficiency is \$1,579,561(Schedule TDP-1, Exhibit 1B)
- 21 • Rogersville’s deficiency is \$4,999,735 (Schedule TDP-1, Exhibit 1C)

1 • Branson's deficiency is \$5,769,303 (Schedule TDP-1, Exhibit 1D)

2 **Q. HOW WAS THE TEST YEAR OPERATING REVENUE CALCULATED?**

3 A. The operating revenue on Schedule TDP-1, Exhibits 1A through 1D was
4 calculated by taking the test period revenue for each division from the general
5 ledger as summarized in the Revenue Analysis Summary – Schedule TDP-1,
6 Exhibit 2. The revenues were directly assigned to divisions based on general
7 ledger accounting codes. I made several adjustments, all of which were simple
8 transfers of values among revenue categories.

9 **Q. HOW DID YOU CALCULATE PRO FORMA OPERATING REVENUE?**

10 A. The pro forma revenues were calculated in Schedule TDP-1, Exhibit 3. The
11 adjustments were derived by calculating the pro forma customer charge
12 revenue and pro forma commodity charge revenue, which were deemed
13 necessary to account for the seasonality of customers and weather normalized
14 customer usage, and subtracting the test year revenue.

15 **Q. HOW WAS THE PRO FORMA CUSTOMER CHARGE REVENUE
16 CALCULATED?**

17 A. The customer charge pro forma revenue in Schedule TDP-1, Exhibit 3 was
18 derived by taking the monthly charges as noted in each division's tariff for each
19 customer class and multiplying it by the projected number of annual bills as
20 calculated in customer count shaping analysis.. The customer count shaping
21 files recognize the presence of seasonal attrition by customers who suspend
22 and resume service during the year.

1 Q. HOW WAS THE COMMODITY CHARGE PRO FORMA REVENUE
2 CALCULATED?

3 A. The commodity charge pro forma revenue in Schedule TDP-1, Exhibit 3 was
4 derived by taking the tariff rates per Ccf charge for each customer class and
5 multiplying it by an annual volume.

6 Q. HOW WAS THE ANNUAL VOLUME DERIVED?

7 A. The annual volumes were calculated in each division's retail demand study.
8 The retail demand studies calculate a non-weather related usage per customer,
9 or base load, and then proceed to calculate annual usage per heating degree
10 day ("HDD") for each customer class. The annual average usage per HDD is
11 then multiplied by the 30 year normal annual HDD's to adjust for normalized
12 weather. The next step is to distribute the annual weather-sensitive volumes
13 based on monthly normal HDD. Weather sensitive usage is then added to non-
14 weather sensitive usage to derive weather adjusted annual usage per
15 customer.

16 Q. HOW WAS TRANSPORTATION PRO FORMA REVENUE DERIVED?

17 A. The transportation pro forma revenue was derived from the Transportation
18 Revenue Study (Highly Confidential Schedule TDP-4).

19 Q. WERE THERE ANY OTHER ADJUSTMENTS NOT NOTED IN TDP-1,
20 EXHIBIT 3 OR THE HIGHLY CONFIDENTIAL TDP-4?

21 A. Yes, the revenues associated with the cost of gas were eliminated for each
22 division in TDP-1, Exhibit 3.

1 Q. HOW DID YOU CALCULATE THE OPERATION AND MAINTENANCE
2 EXPENSE AS SHOWN IN SCHEDULE TDP-1?

3 A. The test year O&M expense was taken from the Company's general ledger for
4 the twelve months ended September 30, 2013. Due to lack of direct
5 assignment to specific divisions, O&M expense was allocated in the classified
6 trial balance to each division using various allocators outlined in Schedule TDP-
7 5, and summarized in Schedule TDP-1, Exhibit 4.

8 Q. PLEASE EXPLAIN SCHEDULE TDP-1, EXHIBIT 4.

9 A. Schedule TDP-1, Exhibit 4 summarizes O&M expense for each division and
10 breaks out expenses between customer related and noncustomer related
11 based on allocators noted in the classified trial balance.

12 Q. WERE THERE ANY ADJUSTMENTS TO O&M EXPENSE?

13 A. Yes, the cost of purchased gas was eliminated in each division. This is required
14 due to the adjustment in the operating income to eliminate purchase gas cost
15 revenues. In Schedule TDP-1, Exhibit 4.1, two additional adjustments were
16 made. The first adjustment, OM-1, was made to eliminate advertising expense
17 in each division totaling \$99,349. The second adjustment, OM-2, adds rate
18 case expenses for this proceeding. We have estimated the rate case expenses
19 for this case to be \$300,000. Assuming a three year recovery period for those
20 costs, \$100,000 of rate case expense has been added and allocated using a
21 rate base allocation factor.

22 Q. HOW WAS DEPRECIATION EXPENSE DERIVED PER BOOKS AND PRO

1 **FORMA FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2013?**

2 A. The test year depreciation expense was taken directly from the general ledger
3 for the twelve months ended September 30, 2013. The pro forma depreciation
4 expense was calculated in Schedule TDP-1, Exhibit 5 – Depreciation Expense.
5 In Schedule TDP-1, Exhibit 5, the Company's depreciation rates were applied
6 to adjusted gross plant at September 30, 2013 by division. The difference
7 between the test year depreciation expense and the pro forma depreciation
8 expense resulted in the adjustments in Schedule TDP-1, Exhibits 1A -1D.

9 Q. **HOW WERE PROPERTY TAXES REPRESENTED IN SCHEDULE TDP-1?**

10 A. The test year property taxes were taken from the classified trial balance as
11 noted in Schedule TDP-1, Exhibit 6. Pro forma property taxes represent actual
12 2013 property taxes by rate area as taken from the county assessors' invoices.
13 An adjustment was made to the Warsaw Division to assign a portion of the
14 property taxes in Pettis and Benton Counties to the Lake of the Ozarks Division
15 for the property taxes associated with the shared main line investment as
16 discussed later in Schedule TDP-2, Exhibits 6 and 7.

17 Q. **HOW WERE INCOME TAXES CALCULATED?**

18 A. Income taxes were calculated in Schedule TDP-1, Exhibit 7. Schedule TDP-1,
19 Exhibit 7 sets forth a series of calculations to determine the combined state and
20 federal income tax rate. The composite income tax rate was calculated to be
21 38.39% which was then applied to net income before tax for each division.

22 Q. **PLEASE EXPLAIN SCHEDULE TDP-2.**

1 A. Schedule TDP-2, Exhibit 1 – Rate Base Summary calculates the total pro forma
2 rate base as of September 30, 2013, for each division as follows:

- 3 • Gallatin's Pro Forma Rate Base - \$8,083,376
- 4 • Warsaw's Pro Forma Rate Base - \$16,228,847
- 5 • Rogersville's Pro Forma Rate Base - \$75,180,175
- 6 • Branson's Pro Forma Rate Base - \$46,976,037

7 **Q. HOW WAS THE GROSS PLANT FOR EACH DIVISION CALCULATED?**

8 A. Schedule TDP-2, Exhibit 2 shows the original cost of plant by the classifications
9 explained by Company witness Mr. Kent D. Taylor in his direct testimony for
10 each division at September 30, 2013 and any adjustments. The test year
11 numbers were taken from the general ledger.

12 **Q. PLEASE DESCRIBE THE PRO FORMA ADJUSTMENTS SHOWN ON**
13 **SCHEDULE TDP-2, EXHIBIT 2.**

14 A. Adjustments ADJ-1 and ADJ-2 allocate \$5,116,409 of shared mainline
15 investment from the Warsaw Division to the Lake of the Ozarks Division.
16 Adjustment ADJ-3 eliminates the investment for a certain customer service line
17 as calculated in Schedule TDP-2, Highly Confidential Exhibit 8. This
18 adjustment was necessary due to the elimination of this customer's
19 transportation revenue as noted in Highly Confidential Schedule TDP-4. All
20 three of these adjustments are also shown in Schedule TDP-1, Exhibit 5.

21 **Q. WHY SHOULD A PORTION OF THE INVESTMENT IN THE WARSAW**
22 **MAINLINE BE ALLOCATED TO THE LAKE OF THE OZARKS?**

1 A. As noted in Ms. Moorman's testimony, the Company expanded into the Lake of
2 the Ozarks territory in 2012. The two divisions share approximately 71,000 feet
3 of six inch steel distribution mains. When the Warsaw Division system was
4 constructed in 2009-2010, all of the costs of the distribution mains were
5 recorded to the Warsaw Division's account 376, thus creating the need to
6 allocate a portion of the shared investment to the Lake of the Ozarks Division.

7 **Q. HOW WAS THE ADJUSTMENT DETERMINED?**

8 A. I calculated a total cost per foot for all types of mainline pipe installed (2" High
9 Density Polyethylene ("HDPE"), 4" HDPE, 6" Steel) in Schedule TDP-2 Exhibit
10 7, using the price of contract labor and materials actually incurred. This total
11 cost per foot was then multiplied by the footages of each type of pipe used. The
12 total mainline project costs were calculated and percentages of the total were
13 derived to identify that portion of the six inch shared mainline steel that should
14 be shared (61% for Pettis County and 28% for Benton County). Those
15 percentages were then multiplied by the general ledger balances at September
16 30, 2013 for distribution mains, accounts 376 and 378, for the Warsaw Division
17 to come up with the total shared net investment of \$5,876,706.

18 **Q. HOW WAS THE SHARED INVESTMENT ALLOCATED BETWEEN WARSAW
19 AND LAKE OF THE OZARKS DIVISIONS?**

20 A. In Schedule TDP-2, Exhibit 6, I used the peak day demand allocator to allocate
21 the total shared gross plant of \$6,323,308 between Warsaw and the Lake of the
22 Ozarks. The allocator produced an inter-division transfer for gross plant

1 accounts 376 and 378 of \$5,116,409.

2 **Q. HOW WAS RESERVE FOR DEPRECIATION CALCULATED?**

3 A. Schedule TDP-2, Exhibit 3 shows, per book and pro forma, the reserve for
4 depreciation by classification for the Company's divisions as pulled from the
5 general ledger at September 30, 2013. Adjustments 1 and 2 assign
6 accumulated depreciation for the same shared assets as noted above in
7 Schedule TDP-2 Exhibit 2. The demand allocator in Schedule TDP-2, Exhibit 6
8 allocates \$361,361 of accumulated depreciation from the Warsaw Division to
9 the Lake of the Ozarks Division.

10 **Q. WERE THERE ANY OTHER ADJUSTMENTS TO RESERVE FOR**
11 **DEPRECIATION?**

12 A. Yes, I made an additional adjustment ADJ-3, to remove the accumulated
13 depreciation of \$178 related to the customer's service line investment that was
14 calculated in Highly Confidential Schedule TDP-2, Exhibit 8.

15 **Q. ARE YOUR CHANGES REFLECTED IN SNG'S ACCOUNTING SYSTEM?**

16 A. No, these adjustments are for rate making purposes only.

17 **Q. HOW WERE OTHER RATE BASE ITEMS CALCULATED?**

18 A. Other rate base items as shown in Schedule TDP-2, Exhibit 4 were calculated
19 using thirteen month averages ended September 30, 2013 for prepaid
20 expenses (account 1650), stored gas (account 1173), and materials and
21 supplies inventory (account 1540). For those thirteen month balances that
22 were not directly assigned to divisions, allocations were used in Schedule TDP-

1 2, Exhibit 8 – Various Allocations, to assign the balances to divisions.

2 **Q. WHAT OTHER RATE BASE ITEMS WERE INCLUDED IN THE RATE BASE**
3 **SUMMARY, SCHEDULE TDP-2?**

4 A. A rate base deduction was made for accumulated deferred income taxes
5 applicable to the Company's operations at September 30, 2013 as shown in
6 Schedule TDP-2, Exhibit 5. The deferred tax liability associated with the
7 difference between book depreciation and tax depreciation of \$9,661,985 was
8 netted against a deferred tax asset related to the net operating loss ("NOL")
9 carry forward of \$775,313, and assigned to each division as follows:

- 10 • Gallatin - \$580,870
- 11 • Warsaw - \$808,440
- 12 • Rogersville- \$4,728,394
- 13 • Branson - \$2,768,967

14 The deferred tax asset associated with the acquisition adjustment of
15 \$6,218,105 was eliminated and thus not included in the net deferred tax liability.

16 **Q. PLEASE EXPLAIN SCHEDULE TDP-3.**

17 A. SNG's capitalization at September 30, 2013, was used as the basis upon which
18 to develop the cost of capital. SNG's long term debt weighted average interest
19 rate at September 30, 2013 is 3.21% as noted in Schedule TDP-3, Exhibit 1.
20 The cost of common equity is 12.00% and SNG maintains an approximate
21 43/57 debt-to-equity ratio as noted in Schedule TDP-3, Exhibit 2.

1 **IV. CONCLUSION**

2 Q. **PLEASE SUMMARIZE YOUR TESTIMONY AND CONCLUSION.**

3 A. My testimony and attached schedules have developed the Company's rate
4 base and revenue requirement. As summarized on Schedule TDP-1, the
5 Company's revenue requirement, including the proposed 8.22% return on rate
6 base, exceeds the pro forma operating revenues at present rates by
7 \$12,792,921.

8 Q. **DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

9 A. Yes.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**


In the Matter of Summit Natural Gas of Missouri Inc.'s Filing of Revised Tariffs To Increase its Annual Revenues For Natural Gas Service)) Case No. GR-2014-0086))

AFFIDAVIT OF TYSON D. PORTER

STATE OF COLORADO)
) ss
COUNTY OF JEFFERSON)

Tyson D. Porter, being first duly sworn on his oath, states:

1. My name is Tyson D. Porter. I work in Littleton, Colorado and I am employed by Summit Utilities, Inc. as a Regulatory Accountant.
2. Attached hereto and made a part of hereof for all purposes is my Direct Testimony on behalf of Summit Natural Gas of Missouri, Inc. consisting of 18 pages, all of which have been prepared in written form for introduction into evidence in the above-referenced docket.
3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct.



Tyson D. Porter

Subscribed and sworn to before me this 2nd day of January, 2014.



Notary Public

My commission expires: 6/7/2016



Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Revenue Excess (Deficiency)

<u>Line No</u>	<u>Division</u>	<u>Proforma Service Revenue</u>	<u>Revenue Requirement</u>	<u>Revenue Excess (Deficiency)</u>	<u>Deficiency Reduction</u>	<u>Revised Deficiency</u>	<u>Revised Revenue Requirement</u>
1	Gallatin	\$ 1,212,907	\$ 1,657,230	\$ (444,323)		\$ (444,323)	\$ 1,657,230
2	Warsaw	1,330,625	2,910,186	(1,579,561)	820,869	(758,692)	2,089,317
3	Rogersville	8,894,015	13,893,750	(4,999,735)		(4,999,735)	13,893,750
4	Branson	<u>2,321,722</u>	<u>8,091,025</u>	<u>(5,769,303)</u>	<u>4,499,919</u>	<u>(1,269,383)</u>	<u>3,591,106</u>
5		<u>\$ 13,759,270</u>	<u>\$ 26,552,191</u>	<u>\$ (12,792,921)</u>	<u>\$ 5,320,788</u>	<u>\$ (7,472,133)</u>	<u>\$ 21,231,403</u>

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Revenue Analysis Summary

Schedule TDP-1
 Exhibit 2
 p. 1 of 2

Line No		Customer Charge Revenue	Commodity Charge Revenue	PGA Revenue	Miscellaneous Revenue	Total
1	Gallatin					
2						
3	GS Residential	\$ 231,686	\$ 387,939	\$ 359,179		\$ 978,804
4	GS Commercial	\$ 34,505	\$ 90,069	\$ 84,092		\$ 208,665
5	Commercial	\$ 17,771	\$ 201,510	\$ 173,786		\$ 393,067
6	Large Volume	\$ 981	\$ 105,208	\$ 86,704		\$ 192,893
7	Transport	\$ 9,199	\$ 91,375	\$ 22,645		\$ 123,219
8	Miscellaneous				\$ 52,879	\$ 52,879
9		<u>\$ 294,142</u>	<u>\$ 876,100</u>	<u>\$ 726,406</u>	<u>\$ 52,879</u>	<u>\$ 1,949,527</u>
10	Warsaw					
11						
12	GS Residential	\$ 145,983	\$ 242,649	\$ 190,059		\$ 578,691
13	GS Commercial	\$ 24,149	\$ 78,957	\$ 58,568		\$ 161,673
14	Commercial	\$ 22,726	\$ 199,305	\$ 158,541		\$ 380,571
15	Large Volume	\$ 25,120	\$ 418,894	\$ 305,262		\$ 749,276
16	Transport	\$ -	\$ -	\$ -		\$ -
17	Miscellaneous				\$ 8,810	\$ 8,810
18		<u>\$ 217,977</u>	<u>\$ 939,805</u>	<u>\$ 712,429</u>	<u>\$ 8,810</u>	<u>\$ 1,879,022</u>

**Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Revenue Analysis Summary**

Schedule TDP-1
Exhibit 2
p. 2 of 2

Line No		Customer Charge Revenue	Commodity Charge Revenue	PGA Revenue	Miscellaneous Revenue	Total
1	Rogersville					
2						
3	GS Residential	\$ 566,199	\$ 1,421,466	\$ 1,734,495		\$ 3,722,160
4	iS Residential - Optional	\$ -	\$ 1,770,281	\$ 1,475,088		\$ 3,245,369
5	GS Commercial	\$ 188,232	\$ 1,060,134	\$ 1,371,369		\$ 2,619,734
6	S Commercial - Optional	\$ -	\$ -	\$ -		\$ -
7	LGS	\$ 30,981	\$ 533,708	\$ 737,480		\$ 1,302,169
8	Large Volume	\$ 26,100	\$ 519,555	\$ 779,630		\$ 1,325,285
9	Transport	\$ 73,749	\$ 2,666,057	\$ -		\$ 2,739,806
10	Miscellaneous				\$ 98,095	\$ 98,095
11		<u>\$ 885,261</u>	<u>\$ 7,971,201</u>	<u>\$ 6,098,062</u>	<u>\$ 98,095</u>	<u>\$ 15,052,619</u>
12	Branson					
13						
14	GS Residential	\$ 43,026	\$ 71,796	\$ 97,161	\$ 14,861	\$ 226,844
15	iS Residential - Optional	\$ -	\$ 37,013	\$ 32,856	\$ 5,713	\$ 75,581
16	GS Commercial	\$ 29,945	\$ 213,959	\$ 291,643	\$ 54,664	\$ 590,211
17	S Commercial - Optional	\$ -	\$ -	\$ -	\$ -	\$ -
18	LGS	\$ 66,790	\$ 575,182	\$ 838,223	\$ 125,450	\$ 1,605,645
19	Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -
20	Transport	\$ 21,510	\$ 792,590	\$ -	\$ 220,716	\$ 1,034,816
21	Miscellaneous				\$ 11,861	\$ 11,861
		<u>\$ 161,271</u>	<u>\$ 1,690,539</u>	<u>\$ 1,259,883</u>	<u>\$ 421,405</u>	<u>\$ 3,544,960</u>

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Pro forma Revenues

Schedule TDP-1
 Exhibit 3

Line No		Customer Charge Revenue			Commodity Charge Revenue			
		Monthly Charge Note 1	Annual Bills Note 2	Annual Revenue	Charge per Ccf Note 1	Annual Volume Mcf Note 3	Annual Revenue	
1	Gallatin							
2	GS- residential	\$ 15.00	15,232	\$ 228,480	\$ 0.4449	84,715	\$ 376,897	
3	GS-commercial	15.00	2,298	34,470	0.4449	19,560	87,022	
4	CS	24.53	600	14,718	0.5027	38,095	191,504	
5	LVS	81.77	12	981	0.5027	20,926	105,195	
6	ISS	204.42	-	-	0.4415	-	-	
7	TS	204.42	60	12,265	0.5027	32,102	161,377	
8			<u>18,202</u>	<u>\$ 290,914</u>		<u>195,398</u>	<u>\$ 921,995</u>	1,212,909
9	Warsaw							
10	GS- residential	\$ 15.00	10,024	\$ 150,360	\$ 0.5500	47,680	\$ 262,240	
11	GS-commercial	15.00	2,331	34,965	0.5500	20,596	113,278	
12	CS	30.00	420	12,600	0.6000	32,673	196,038	
13	LVS	100.00	288	28,800	0.6000	88,724	532,344	
14	TS	200.00	-	-	0.6000	-	-	
15			<u>13,063</u>	<u>\$ 226,725</u>		<u>189,673</u>	<u>\$ 1,103,900</u>	1,330,625
16	Rogersville							
17	GS-residential	\$ 10.00	56,820	\$ 568,200	\$ 0.4660	293,657	\$ 1,368,442	
18	GS - residential - optional	-	53,896	-	0.7060	226,008	1,595,616	
19	GS-commercial	15.00	12,574	188,610	0.4630	216,625	1,002,974	
20	GS-commercial - optional	-	4,272	-	0.7030	29,047	204,200	
21	LGS	50.00	804	40,200	0.4300	123,300	530,190	
22	LVS	300.00	96	28,800	0.4180	122,403	511,645	
23	TS (note 4)	300.00	360	108,000	3.6900	744,482	2,747,139	
24			<u>128,822</u>	<u>\$ 933,810</u>		<u>1,755,522</u>	<u>\$ 7,960,205</u>	8,894,015
25	Branson							
26	GS-residential	\$ 10.00	4,378	\$ 43,780	\$ 0.5660	22,127	\$ 125,239	
27	GS - residential - optional	-	1,356	-	0.8060	3,764	30,338	
28	GS-commercial	15.00	2,076	31,140	0.5630	49,397	278,105	
29	GS-commercial - optional	-	396	-	0.8030	2,519	20,228	
30	LGS	50.00	1,392	69,600	0.5300	135,147	716,279	
31	LVS	300.00	-	-	0.5180	-	-	
32	TS (note 4)	300.00	84	25,200	4.7150	208,232	981,814	
33			<u>9,682</u>	<u>\$ 169,720</u>		<u>421,186</u>	<u>\$ 2,152,002</u>	2,321,722

- Nbotes: (1) charges taken from current tariff.
 (2) annual bills calculated on shaped customer count study for 9-30-13.
 (3) annual retail sales volume taken from base excess study for 9-30-13, modified to Mcf, weather normalized.
 transportation revenues taken from Transportation Study.
 (4) MMBtu rate in the tariff converted to MCF rate to reflect volumes shown.

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Operation and Maintenance Expense

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Warsaw

Line No	Account Name	Account No	O&M for test period - General Ledger			Adjustment reference	Adjustments			Adjusted O&M for test period		
			Total	customer related	Demand/comm		Total	customer related	Demand/comm	Total	customer related	Demand/comm
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	OPEXP-Mains/Svcs-MOS	4010-8740	\$ 42,531	\$ 12,185	\$ 30,347					42,531	12,185	30,347
2	OPEXP-Meas/Reg-G-MOS	4010-8750	127	127	-					127	127	-
3	OPEXP-Meas/Reg-I-MOS	4010-8760	-	-	-					-	-	-
4	OPEXP-Meter/Hse-MOS	4010-8780	155	155	-					155	155	-
5	OPEXP-Cust Insta-MOS	4010-8790	2,174	2,174	-					2,174	2,174	-
6	OPEXP-Right-Way-MOS	4010-8810	19	-	19					19	-	19
7	OPEXP-Meter Read-MOS	4010-9020	5,481	5,481	-					5,481	5,481	-
8	OPEXP-Cust Recs-MOS	4010-9030	30,565	30,565	-					30,565	30,565	-
9	OPEXP-Uncollect-MOS	4010-9040	25,747	25,747	-					25,747	25,747	-
10	OPEXP-Info Ado-MOS	4010-9090	-	-	-					-	-	-
11	OPEXP-Ada-Gen Op-MOS	4010-9130	7,598	7,598	-	OM-1	(7,598)	(7,598)		-	-	-
12	OPEXP-Salary-G&A-Contract-MOS	4010-9200	49,100	14,066	35,033					49,100	14,066	35,033
13	OPEXP-Office Supplies-MOS	4010-9210	43,818	12,553	31,265					43,818	12,553	31,265
14	OPEXP-Allocate A-MOS	4010-9220	(273,842)	(78,451)	(195,390)					(273,842)	(78,451)	(195,390)
15	OPEXP-O/S Svc-Consult-MOS	4010-9230	19,180	5,495	13,685					19,180	5,495	13,685
16	OPEXP-Ins-Propy-MOS	4010-9240	17,196	4,926	12,270					17,196	4,926	12,270
17	OPEXP-Inv/Damage-MOS	4010-9250	4,455	1,276	3,179					4,455	1,276	3,179
18	OPEXP-Emp Benefit-MOS	4010-9260	42,057	12,049	30,008					42,057	12,049	30,008
19	OPEXP-Regulatory-MOS	4010-9280	2,741	785	1,956	OM-2	11,080	3,148	7,932	13,821	3,934	9,888
20	OPEXP-Misc-Gen-MOS	4010-9302	170,195	48,758	121,437					170,195	48,758	121,437
21	OPEXP-Rent-MOS	4010-9310	14,239	4,079	10,159					14,239	4,079	10,159
22	OPEXP-Other Paid Time Off-Labor	4010-9940	64	18	46					64	18	46
23	OPEXP-Vacation Pay-Labor	4010-9950	7,085	2,030	5,055					7,085	2,030	5,055
24	OPEXP-Sick Pay-Labor	4010-9960	2,277	652	1,625					2,277	652	1,625
25	OPEXP-Holiday Pay-Labor	4010-9970	7,399	2,120	5,279					7,399	2,120	5,279
26	OPEXP-Jury Duty-Labor	4010-9980	12	3	8					12	3	8
27	OPEXP-Funeral Leave-Labor	4010-9990	258	74	184					258	74	184
28	MTEXP-Superviac-Labor-MOS	4020-8850	-	-	-					-	-	-
29	MTEXP-Structure-MOS	4020-8860	12	3	8					12	3	8
30	MTEXP-Mains-Mnt-MOS	4020-8870	13,919	-	13,919					13,919	-	13,919
31	MTEXP-Meas/Reg-G-MOS	4020-8890	-	-	-					-	-	-
32	MTEXP-MOS	4020-8900	-	-	-					-	-	-
33	MTEXP-Service-MOS	4020-8920	152	43	108					152	43	108
34	MTEXP-Meter/Hse-MOS	4020-8930	6	6	-					6	6	-
35	MTEXP-Other-MOS	4020-8940	5,366	1,537	3,829					5,366	1,537	3,829
			\$ 240,086	\$ 116,056	\$ 124,030		\$ 3,487	\$ (4,450)	\$ 7,932	\$ 243,568	\$ 111,606	\$ 131,962
	trial balance		\$ 240,086		\$ 240,086							

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Operation and Maintenance Expense

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Rogersville

Line No	Account Name	Account No	O&M for test period - General Ledger			Adjustment reference	Adjustments			Adjusted O&M for test period		
			Total	customer related	Demand/comm		Total	customer related	Demand/comm	Total	customer related	Demand/comm
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	OPEXP-Maine/Svcs-MOS	4010-8740	\$ 67,114	\$ 16,375	\$ 50,739				67,114	16,375	50,739	
2	OPEXP-Meas/Reg-G-MOS	4010-8750	594	594	-				594	594	-	
3	OPEXP-Meas/Reg-I-MOS	4010-8760	-	-	-				-	-	-	
4	OPEXP-Meter/Hae-MOS	4010-8780	728	728	-				728	728	-	
5	OPEXP-Cust Ineta-MOS	4010-8790	39,314	39,314	-				39,314	39,314	-	
6	OPEXP-Right-Way-MOS	4010-8810	90	-	90				90	-	90	
7	OPEXP-Meter Read-MOS	4010-9020	29,528	29,528	-				29,528	29,528	-	
8	OPEXP-Cust Reca-MOS	4010-9030	301,162	301,162	-				301,162	301,162	-	
9	OPEXP-Uncollect-MOS	4010-9040	179,633	179,633	-				179,633	179,633	-	
10	OPEXP-Info Ads-MOS	4010-9090	-	-	-				-	-	-	
11	OPEXP-Ads-Gen Op-MOS	4010-9130	74,865	74,865	-	OM-1	(74,865)	(74,865)	-	-	-	
12	OPEXP-Salary-G&A-Contract-MOS	4010-9200	614,885	253,871	361,014				614,885	253,871	361,014	
13	OPEXP-Office Supplies-MOS	4010-9210	431,750	105,342	326,407				431,750	105,342	326,407	
14	OPEXP-Allocate A-MOS	4010-9220	(2,523,113)	(615,612)	(1,907,501)				(2,523,113)	(615,612)	(1,907,501)	
15	OPEXP-Q/S Svc-Consult-MOS	4010-9230	188,986	46,110	142,875				188,986	46,110	142,875	
16	OPEXP-Ins-Propy-MOS	4010-9240	169,438	41,341	128,097				169,438	41,341	128,097	
17	OPEXP-Ins-Damage-MOS	4010-9250	43,895	10,710	33,185				43,895	10,710	33,185	
18	OPEXP-Emp Benefit-MOS	4010-9260	414,391	101,107	313,284				414,391	101,107	313,284	
19	OPEXP-Regulatory-MOS	4010-9280	27,008	6,590	20,418	OM-2	51,329	13,300	38,028	78,337	19,890	58,447
20	OPEXP-Misc-Gen-MOS	4010-9302	1,676,961	409,160	1,267,801				1,676,961	409,160	1,267,801	
21	OPEXP-Rent-MOS	4010-9310	140,294	34,230	106,064				140,294	34,230	106,064	
22	OPEXP-Other Paid Time Off-Labor	4010-9940	632	154	478				632	154	478	
23	OPEXP-Vacation Pay-Labor	4010-9950	69,806	17,032	52,774				69,806	17,032	52,774	
24	OPEXP-Sick Pay-Labor	4010-9960	22,437	5,474	16,963				22,437	5,474	16,963	
25	OPEXP-Holiday Pay-Labor	4010-9970	72,904	17,788	55,116				72,904	17,788	55,116	
26	OPEXP-Jury Duty-Labor	4010-9980	116	28	88				116	28	88	
27	OPEXP-Funeral Leave-Labor	4010-9990	2,539	620	1,920				2,539	620	1,920	
28	MTEXP-Supervise-Labor-MOS	4020-8850	-	-	-				-	-	-	
29	MTEXP-Structure-MOS	4020-8860	117	28	88				117	28	88	
30	MTEXP-Maine-Mnt-MOS	4020-8870	61,680	-	61,680				61,680	-	61,680	
31	MTEXP-Meas/Reg-G-MOS	4020-8890	-	-	-				-	-	-	
32	MTEXP-MOS	4020-8900	-	-	-				-	-	-	
33	MTEXP-Service-MOS	4020-8920	1,495	365	1,130				1,495	365	1,130	
34	MTEXP-Meter/Hae-MOS	4020-8930	60	60	-				60	60	-	
35	MTEXP-Other-MOS	4020-8940	52,876	12,901	39,975				52,876	12,901	39,975	
			<u>\$ 2,162,180</u>	<u>\$ 1,089,497</u>	<u>\$ 1,072,683</u>		<u>\$ (29,536)</u>	<u>\$ (61,965)</u>	<u>\$ 38,028</u>	<u>\$ 2,138,644</u>	<u>\$ 1,027,932</u>	<u>\$ 1,110,712</u>
	trial balance		<u>\$ 2,162,180</u>		<u>\$ 2,162,180</u>							

**Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Operation and Maintenance Expense**

Schedule TDP-1
Exhibit 4
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Branson												
Line No	Account Name	Account No	O&M for test period - General Ledger			Adjustment reference	Adjustments			Adjusted O&M for test period		
			Total	customer related	Demand/comm		Total	customer related	Demand/comm	Total	customer related	Demand/comm
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	OPEXP-Mains/Svcs-MOS	4010-8740	\$ 44,436	\$ 18,776	\$ 25,659					44,436	18,776	25,659
2	OPEXP-Meas/Reg-G-MOS	4010-8750	371	371	-					371	371	-
3	OPEXP-Meas/Reg-I-MOS	4010-8760	-	-	-					-	-	-
4	OPEXP-Meter/Hse-MOS	4010-8780	455	455	-					455	455	-
5	OPEXP-Cust Insta-MOS	4010-8790	4,758	4,758	-					4,758	4,758	-
6	OPEXP-Right-Way-MOS	4010-8810	56	-	56					56	-	56
7	OPEXP-Motor Read-MOS	4010-9020	16,379	16,379	-					16,379	16,379	-
8	OPEXP-Cust Recv-MOS	4010-9030	22,656	22,656	-					22,656	22,656	-
9	OPEXP-Uncollect-MOS	4010-9040	44,856	44,856	-					44,856	44,856	-
10	OPEXP-Info Adm-MOS	4010-9090	-	-	-					-	-	-
11	OPEXP-Adm-Gen Op-MOS	4010-9130	5,632	5,632	-	OM-1	(5,632)	(5,632)		-	-	-
12	OPEXP-Salary-G&A-Contract-MOS	4010-9200	46,073	25,330	20,744					46,073	25,330	20,744
13	OPEXP-Office Supplies-MOS	4010-9210	32,480	13,724	18,755					32,480	13,724	18,755
14	OPEXP-Allocate A-MOS	4010-9220	(189,446)	(80,052)	(109,395)					(189,446)	(80,052)	(109,395)
15	OPEXP-O/S Svc-Consult-MOS	4010-9230	14,217	6,007	8,210					14,217	6,007	8,210
16	OPEXP-ins-Propy-MOS	4010-9240	12,746	5,386	7,360					12,746	5,386	7,360
17	OPEXP-Inj/Damage-MOS	4010-9250	3,302	1,395	1,907					3,302	1,395	1,907
18	OPEXP-Emp Benefit-MOS	4010-9260	31,174	13,173	18,001					31,174	13,173	18,001
19	OPEXP-Regulatory-MOS	4010-9280	2,032	859	1,173	OM-2	32,072	3,038	29,034	34,104	3,897	30,207
20	OPEXP-Misc-Gen-MOS	4010-9302	126,154	53,307	72,847					126,154	53,307	72,847
21	OPEXP-Rent-MOS	4010-9310	10,554	4,460	6,094					10,554	4,460	6,094
22	OPEXP-Other Paid Time Off-Labor	4010-9940	48	20	27					48	20	27
23	OPEXP-Vacation Pay-Labor	4010-9950	5,251	2,219	3,032					5,251	2,219	3,032
24	OPEXP-Sick Pay-Labor	4010-9960	1,688	713	975					1,688	713	975
25	OPEXP-Holiday Pay-Labor	4010-9970	5,484	2,317	3,167					5,484	2,317	3,167
26	OPEXP-Jury Duty-Labor	4010-9980	9	4	5					9	4	5
27	OPEXP-Funeral Leave-Labor	4010-9990	191	81	110					191	81	110
28	MTEXP-Supervise-Labor-MOS	4020-8850	-	-	-					-	-	-
29	MTEXP-Structure-MOS	4020-8860	9	4	5					9	4	5
30	MTEXP-Mains-Mnt-MOS	4020-8870	39,056	-	39,056					39,056	-	39,056
31	MTEXP-Meas/Reg-G-MOS	4020-8890	-	-	-					-	-	-
32	MTEXP-MOS	4020-8900	-	-	-					-	-	-
33	MTEXP-Servico-MOS	4020-8920	112	48	65					112	48	65
34	MTEXP-Meter/Hse-MOS	4020-8930	4	4	-					4	4	-
35	MTEXP-Other-MOS	4020-8940	3,978	1,681	2,297					3,978	1,681	2,297
			<u>\$ 284,715</u>	<u>\$ 164,564</u>	<u>\$ 120,151</u>		<u>\$ 26,441</u>	<u>\$ (2,594)</u>	<u>\$ 29,034</u>	<u>\$ 311,156</u>	<u>\$ 161,970</u>	<u>\$ 149,185</u>
	trial balance		<u>\$ 284,715</u>		<u>\$ 284,715</u>							

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
O&M Adjustments

Schedule TDP-1
 Exhibit 4.1

Line No	Adj Number	O&M Adjustment Description	Account number	Gallatin	Warsaw	Rogersville	Branson	Total
1	OM-1	To eliminate advertising expense for each division	4010-9130	\$ 10,560.01	\$ 7,598.04	\$ 74,864.74	\$ 5,631.93	\$ 98,654.72
2	OM-2	Rate Case Expense (Allocated using allocation factor 13)	4010-9280	\$ 5,518.85	\$ 11,080.10	\$ 51,328.58	\$ 32,072.46	\$ 100,000.00

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Pro Forma Depreciation Expense

Schedule TDP-1
 Exhibit 5

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Note: Depreciation lives highlighted have been adjusted for salvage value.

Gallatin

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Gross Plant Total			Depreciable Life (m)	Depreciation Expense		
			Total (c)	Customer (d)	Dem/Comm (e)		Total (g)	Customer (h)	Dem/Comm (i)	Total (j)	Customer (k)	Dem/Comm (l)		Total (n)	Customer (o)	Dem/Comm (p)
1	Organization	3010										NA				
2	Franchises and consents	3020	\$ 31,583	\$ 14,598	\$ 16,985				\$ 31,583	\$ 14,598	\$ 16,985	50	\$ 632	\$ 292	\$ 340	
3	Misc. intangible plant	3030	-	-	-				-	-	-	50	-	-	-	
4	Land & land rights	3740	74,930	34,634	40,296				74,930	34,634	40,296	50	-	-	-	
5	Structures & Improvements (new bldg only)	3750	199,313	92,126	107,187				199,313	92,126	107,187	50	3,986	1,843	2,144	
6	Mains	3760	4,612,178	-	4,612,178				4,612,178	-	4,612,178	50	82,244	-	82,244	
7	Measuring & regulating station equip.- general	3780	186,606	-	186,606				186,606	-	186,606	50	3,732	-	3,732	
8	Services	3800	3,016,370	3,016,370	-				3,016,370	3,016,370	-	50	60,327	60,327	-	
9	Meters (materials)	3810	537,293	537,293	-				537,293	537,293	-	50	10,746	10,746	-	
10	Meter installations (labor only)	3820	181,583	181,583	-				181,583	181,583	-	50	3,632	3,632	-	
11	House regulators	3830	33,114	33,114	-				33,114	33,114	-	50	662	662	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	50	-	-	-	
13	Conversions (not SMNG)	3860	356,158	356,158	-				356,158	356,158	-	50	7,123	7,123	-	
14	Structures & improvements (ongoing)	3900	10,352	4,785	5,567				10,352	4,785	5,567	50	207	96	111	
15	Office furniture & equipment	3910	35,759	16,528	19,230				35,759	16,528	19,230	20	1,788	826	962	
16	Office furniture & equipment	3911	-	-	-				-	-	-	8	-	-	-	
17	Transportation equipment (vehicles)	3920	147,601	68,224	79,377				147,601	68,224	79,377	8	19,041	8,801	10,240	
18	Stores equipment	3930	-	-	-				-	-	-	25	-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	117,943	54,515	63,428				117,943	54,515	63,428	20	5,897	2,726	3,171	
20	Power operated equipment (backhoes, trenchers, etc)	3960	89,387	41,316	48,070				89,387	41,316	48,070	15	5,089	2,768	3,221	
21	Communication equipment	3970	43,657	20,179	23,478				43,657	20,179	23,478	20	2,910	1,345	1,565	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	20	-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	NA	-	-	-	
24	Total		\$ 9,673,827	\$ 4,471,425	\$ 5,202,401		\$ -	\$ -	\$ -	\$ 9,673,827	\$ 4,471,425	\$ 5,202,401		\$ 218,916	\$ 101,187	\$ 117,729

9,673,827	4,471,425	5,202,401
9,673,827		9,673,827

Warsaw

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Gross Plant Total			Depreciable Life (m)	Depreciation Expense		
			Total (c)	Customer (d)	Dem/Comm (e)		Total (g)	Customer (h)	Dem/Comm (i)	Total (j)	Customer (k)	Dem/Comm (l)		Total (n)	Customer (o)	Dem/Comm (p)
1	Organization	3010										NA				
2	Franchises and consents	3020	\$ 14,753	\$ 4,119	\$ 10,635				\$ 14,753	\$ 4,119	\$ 10,635	50	\$ 295	\$ 82	\$ 213	
3	Misc. intangible plant	3030	-	-	-				-	-	-	50	-	-	-	
4	Land & land rights	3740	22,760	6,354	16,406				22,760	6,354	16,406	50	-	-	-	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	50	-	-	-	
6	Mains	3760	17,729,985	-	17,729,985	ADJ-1	(4,908,443)	(4,908,443)	12,821,542	-	12,821,542	50	256,431	-	256,431	
7	Measuring & regulating station equip.- general	3780	257,023	-	257,023	ADJ-2	(207,966)	(207,966)	49,057	-	49,057	50	981	-	981	
8	Services	3800	2,861,363	2,861,363	-				2,861,363	2,861,363	-	50	57,227	57,227	-	
9	Meters (materials)	3810	477,613	477,613	-				477,613	477,613	-	50	9,552	9,552	-	
10	Meter installations (labor only)	3820	301,003	301,003	-				301,003	301,003	-	50	6,020	6,020	-	
11	House regulators	3830	177,392	177,392	-				177,392	177,392	-	50	3,548	3,548	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	50	-	-	-	
13	Conversions (not SMNG)	3860	1,167,175	1,167,175	-				1,167,175	1,167,175	-	50	23,343	23,343	-	
14	Structures & improvements (ongoing)	3900	1,884	526	1,358				1,884	526	1,358	50	38	11	27	
15	Office furniture & equipment	3910	22,435	6,263	16,172				22,435	6,263	16,172	20	1,122	313	809	
16	Office furniture & equipment	3911	-	-	-				-	-	-	8	-	-	-	
17	Transportation equipment (vehicles)	3920	106,201	29,648	76,553				106,201	29,648	76,553	8	13,700	3,825	9,875	
18	Stores equipment	3930	-	-	-				-	-	-	25	-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	119,932	33,481	86,451				119,932	33,481	86,451	20	5,907	1,674	4,323	
20	Power operated equipment (backhoes, trenchers, etc)	3960	46,448	12,067	33,481				46,448	12,967	33,481	15	3,112	869	2,243	
21	Communication equipment	3970	62,377	17,414	44,964				62,377	17,414	44,964	15	4,158	1,161	2,998	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	20	-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	NA	-	-	-	
24	Total		\$ 23,368,345	\$ 5,095,317	\$ 18,273,028		\$ (5,116,409)	\$ -	\$ (5,116,409)	\$ 18,251,936	\$ 5,095,317	\$ 13,156,619		\$ 385,524	\$ 107,625	\$ 277,899

23,368,345	5,095,317	18,273,028
23,368,345		23,368,345

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Pro Forma Depreciation Expense

Schedule TDP-1
 Exhibit 5

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Rogersville

Line No	Account Name	Account No	Gross Plant at 9-30-13			Adjustment reference	Adjustments			Adjusted Gross Plant Total			Depreciable Life	Depreciation Expense		
			Total	Customer	Dem/Comm		Total	Customer	Dem/Comm	Total	Customer	Dem/Comm		Total	Customer	Dem/Comm
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
1	Organization	3010										NA				
2	Franchises and consents	3020	\$ 6,534	\$ 1,584	\$ 4,950				\$ 6,534	\$ 1,584	\$ 4,950	50	\$ 131	\$ 32	\$ 99	
3	Misc. intangible plant	3030	-	-	-				-	-	-	50	-	-	-	
4	Land & land rights	3740	2,703,715	655,493	2,048,222				2,703,715	655,493	2,048,222	50	-	-	-	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	50	-	-	-	
6	Mains	3760	70,371,342	-	70,371,342				70,371,342	-	70,371,342	50	1,407,427	-	1,407,427	
7	Measuring & regulating station equip. - general	3780	628,269	-	628,269				628,269	-	628,269	50	12,565	-	12,565	
8	Services	3800	13,035,249	13,035,249	-				13,035,249	13,035,249	-	50	260,705	260,705	-	
9	Meters (materials)	3810	6,133,707	6,133,707	-				6,133,707	6,133,707	-	50	122,674	122,674	-	
10	Meter installations (labor only)	3820	81,071	81,071	-				81,071	81,071	-	50	1,621	1,621	-	
11	House regulators	3830	41,045	41,045	-				41,045	41,045	-	50	821	821	-	
12	Industrial measuring and regulating equipment	3850	700,852	700,852	-				700,852	700,852	-	50	14,017	14,017	-	
13	Conversions (not SMNG)	3860	2,730,096	2,730,096	-				2,730,096	2,730,096	-	50	54,602	54,602	-	
14	Structures & improvements (ongoing)	3900	383,886	93,070	290,816				383,886	93,070	290,816	50	7,678	1,861	5,816	
15	Office furniture & equipment	3910	233,960	56,722	177,238				233,960	56,722	177,238	20	11,698	2,836	8,862	
16	Office furniture & equipment	3911	126,815	30,745	96,070				126,815	30,745	96,070	8	16,359	3,966	12,393	
17	Transportation equipment (vehicles)	3920	1,033,548	250,575	782,973				1,033,548	250,575	782,973	8	133,328	32,324	101,004	
18	Stores equipment	3930	-	-	-				-	-	-	25	-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	481,846	116,820	365,027				481,846	116,820	365,027	20	24,092	5,841	18,251	
20	Power operated equipment (backhoes, trenchers, etc)	3960	146,730	35,573	111,157				146,730	35,573	111,157	15	9,831	2,383	7,447	
21	Communication equipment	3970	141,824	34,384	107,440				141,824	34,384	107,440	15	9,455	2,292	7,163	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	20	-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	NA	-	-	-	
24	Total		\$ 98,980,487	\$ 23,996,983	\$ 74,983,503		\$ -	\$ -	\$ -	\$ 98,980,487	\$ 23,996,983	\$ 74,983,503		\$ 2,087,004	\$ 505,076	\$ 1,581,927
			98,980,487	23,996,983	74,983,503											
					98,980,487											

Branson

Line No	Account Name	Account No	Gross Plant at 9-30-13			Adjustment reference	Adjustments			Adjusted Gross Plant Total			Depreciable Life	Depreciation Expense		
			Total	Customer	Dem/Comm		Total	Customer	Dem/Comm	Total	Customer	Dem/Comm		Total	Customer	Dem/Comm
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
1	Organization	3010										NA				
2	Franchises and consents	3020	\$ 1,019,789	\$ 114,489	\$ 905,299				\$ 1,019,789	\$ 114,489	\$ 905,299	50	\$ 20,396	\$ 2,290	\$ 18,106	
3	Misc. intangible plant	3030	-	-	-				-	-	-	50	-	-	-	
4	Land & land rights	3740	8,811,277	989,221	7,822,056				8,811,277	989,221	7,822,056	50	-	-	-	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	50	-	-	-	
6	Mains	3760	36,789,304	-	36,789,304				36,789,304	-	36,789,304	50	735,786	-	735,786	
7	Measuring & regulating station equip. - general	3780	304,960	-	304,960				304,960	-	304,960	50	6,099	-	6,099	
8	Services	3800	2,869,263	2,869,263	-	ADJ-3	(21,373)	(21,373)	2,847,890	2,847,890	-	50	56,958	56,958	-	
9	Meters (materials)	3810	637,862	637,862	-				637,862	637,862	-	50	12,757	12,757	-	
10	Meter installations (labor only)	3820	120,664	120,664	-				120,664	120,664	-	50	2,413	2,413	-	
11	House regulators	3830	37,735	37,735	-				37,735	37,735	-	50	755	755	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	50	-	-	-	
13	Conversions (not SMNG)	3860	1,025,625	1,025,625	-				1,025,625	1,025,625	-	50	20,513	20,513	-	
14	Structures & improvements (ongoing)	3900	6,450	724	5,726				6,450	724	5,726	50	120	14	115	
15	Office furniture & equipment	3910	34,992	3,929	31,064				34,992	3,929	31,064	20	1,750	196	1,553	
16	Office furniture & equipment	3911	14,205	1,595	12,610				14,205	1,595	12,610	8	1,832	206	1,627	
17	Transportation equipment (vehicles)	3920	78,720	8,838	69,882				78,720	8,838	69,882	8	10,155	1,140	9,015	
18	Stores equipment	3930	-	-	-				-	-	-	25	-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	144,896	16,267	128,629				144,896	16,267	128,629	20	7,245	813	6,431	
20	Power operated equipment (backhoes, trenchers, etc)	3960	2,499	281	2,218				2,499	281	2,218	15	167	19	149	
21	Communication equipment	3970	35,864	4,026	31,838				35,864	4,026	31,838	15	2,391	268	2,123	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	20	-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	NA	-	-	-	
24	Total		\$ 51,934,105	\$ 5,830,518	\$ 46,103,586		\$ (21,373)	\$ (21,373)	\$ -	\$ 51,912,732	\$ 5,809,146	\$ 46,103,586		\$ 879,346	\$ 98,343	\$ 781,003
			51,934,105	5,830,518	46,103,586											
					51,934,105											

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Pro Forma Depreciation Expense

Schedule TDP-1
 Exhibit 5

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Lake of the Ozarks

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Gross Plant Total			Depreciable Life (m)	Depreciation Expense		
			Total (c)	Customer (d)	Dem/Comm (e)		Total (g)	Customer (h)	Dem/Comm (i)	Total (j)	Customer (k)	Dem/Comm (l)		Total (n)	Customer (o)	Dem/Comm (p)
1	Organization	3010											NA			
2	Franchises and consents	3020	\$ 6,079	\$ 514	\$ 5,565					\$ 6,079	\$ 514	\$ 5,565	50	\$ 122	\$ 10	\$ 111
3	Misc. intangible plant	3030	-	-	-					-	-	-	50	-	-	-
4	Land & land rights	3740	1,160,554	98,213	1,062,342					1,160,554	98,213	1,062,342	50	-	-	-
5	Structures & Improvements (new bldg only)	3750	-	-	-					-	-	-	50	-	-	-
6	Mains	3760	17,926,464	-	17,926,464	ADJ-1	4,908,443	4,908,443		22,834,907	-	22,834,907	50	456,698	-	456,698
7	Measuring & regulating station equip. - general	3780	36,158	-	36,158	ADJ-2	207,966	207,966		244,124	-	244,124	50	4,882	-	4,882
8	Services	3800	1,315,500	1,315,500	-					1,315,500	1,315,500	-	50	26,310	26,310	-
9	Meters (materials)	3810	181,602	181,602	-					181,602	181,602	-	50	3,632	3,632	-
10	Meter installations (labor only)	3820	19,437	19,437	-					19,437	19,437	-	50	389	389	-
11	House regulators	3830	-	-	-					-	-	-	50	-	-	-
12	Industrial measuring and regulating equipment	3850	-	-	-					-	-	-	50	-	-	-
13	Conversions (not SMNG)	3860	617,104	617,104	-					617,104	617,104	-	50	12,342	12,342	-
14	Structures & improvements (ongoing)	3900	-	-	-					-	-	-	50	-	-	-
15	Office furniture & equipment	3910	41,423	3,505	37,918					41,423	3,505	37,918	20	2,071	175	1,896
16	Office furniture & equipment	3911	8,152	690	7,462					8,152	690	7,462	8	1,052	89	963
17	Transportation equipment (vehicles)	3920	352,311	29,815	322,497					352,311	29,815	322,497	8	45,448	3,846	41,602
18	Stores equipment	3930	-	1	2					-	1	2	25	-	0	0
19	Tools, shop & garage equipment (no labor)	3940	145,219	12,289	132,930					145,219	12,289	132,930	20	7,261	614	6,647
20	Power operated equipment (backhoes, trenchers, etc)	3960	8,570	725	7,844					8,570	725	7,844	15	574	49	526
21	Communication equipment	3970	57,357	4,854	52,503					57,357	4,854	52,503	15	3,824	324	3,500
22	Miscellaneous equipment (no addns)	3980	-	-	-					-	-	-	20	-	-	-
23	Other tangible property (no addns)	3990	-	-	-					-	-	-	NA	-	-	-
24	Total		\$ 21,875,931	\$ 2,284,250	\$ 19,591,685		\$ 5,116,409	\$ -	\$ 5,116,409	\$ 26,992,340	\$ 2,284,250	\$ 24,708,094		\$ 564,605	\$ 47,780	\$ 516,825

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Property Tax

Schedule TDP-1
 Exhibit 6

Line No	Property Taxes	Gallatin	Warsaw	Rogersville	Branson	Total
1	Allocated 2012 property tax expense from Classified TB	\$ 108,080	\$ 214,811	\$ 1,007,521	\$ 629,674	\$ 1,960,086
2	Actual 2013 Property Taxes by Rate Area	\$ 187,166	\$ 376,752	\$ 741,485	\$ 1,052,717	\$ 2,358,120

Classification of Property Taxes							
Division	Reference	2013 Amount	Adjustments	Pro Forma Property Taxes	Customer Related	Demand/comm Related	check sum
3	Gallatin Allocation factor #3	\$ 187,166		\$187,166	\$83,275	\$103,892	\$187,166
4	Warsaw Allocation factor #3	376,752	(\$111,192)	265,560	107,933	157,626	265,560
5	Rogersville Allocation factor #3	741,485		741,485	180,914	560,571	741,485
6	Branson Allocation factor #3	1,052,717		1,052,717	444,832	607,885	1,052,717
7		<u>\$2,358,120</u>	<u>(\$111,192)</u>	<u>\$2,246,928</u>	<u>\$816,954</u>	<u>\$1,429,974</u>	<u>\$2,246,928</u>

2013 Property Taxes by County and Rate Area (1)			
Gallatin		Warsaw	
8	Caldwell 50,583.26	Benton 277,208.25	
9	Daviess 112,909.49	Pettis 98,470.98	
10	Harrison 23,433.06	Storage 1,072.40	
11	Storage 240.24		
12	<u>187,166.05</u>	<u>376,751.63</u>	
Rogersville		Branson	
13	Douglas 20,496.45	Barry 39,693.76	
14	Greene 23,945.34	Lawrence 106,116.68	
15	Howell 55,217.01	Stone 227,020.69	
16	Laclede 393,881.00	Taney 678,389.18	
17	Texas 39,660.87	Storage 1,497.18	
18	Webster 132,870.36		
19	Wright 69,376.72	<u>1,052,717.49</u>	
20	Storage 6,037.01		
21	<u>741,484.76</u>		

Notes
 (1) Amounts taken from the actual 2013 property tax bills

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Income Tax Calculations and Statistics

Schedule TDP-1
 Exhibit 7

$FIT = (NIBT - SIT) * rate$ → state income taxes deductible for FIT calculation

$SIT = (NIBT - (FIT * .50)) * 6.25%$ → 50% of federal income taxes deductible for state income taxes

Solve for FIT with SIT stated in terms of FIT

Where: FIT = federal income taxes

SIT = state income taxes

SIT rate = 6.25%

NIBT = Net income before income taxes

Federal income tax rate = 35% in SNGM case

Formula for FIT:

- (1) $FIT = (NIBT - [6.25\% * NIBT - 0.5 * FIT * 6.25\%]) * FIT \text{ rate}$
- (2) $FIT = (NIBT - [0.0625NIBT - 0.5FIT * .0625]) * 0.35$
- (3) $FIT = (NIBT - 0.0625NIBT + 0.03125FIT) * 0.35$
- (4) $FIT = (0.9375NIBT + 0.03125FIT) * 0.35$
- (5) $FIT = 0.328125NIBT + 0.0109375FIT$ 0.328125
- (6) $FIT - 0.0109375FIT = 0.328125NIBT$
- (7) $.989063FIT = 0.328125NIBT$
- (8) $FIT = [0.328125 + 0.989063]NIBT$
- (9) **FIT = 33.175% of NIBT**

Formula for SIT:

- (1) $SIT = 0.0625 * [NIBT - 0.33175 * 0.5NIBT]$
- (2) $SIT = 0.0625 * [NIBT - 0.16588NIBT]$
- (3) $SIT = 0.0625 * 0.83412NIBT$
- (4) **SIT = 5.213% of NIBT**

Example using 35.00% federal income tax rate with \$100,000 NIBT

$$FIT = \{ \$100,000 - (6.25\% * \$100,000) - (0.5 * FIT * 6.25\%) \} * 35.00\%$$

$$FIT = \{ \$100,000 - \$6,250 + 3.125\% * FIT \} * 35.00\%$$

$$FIT = \{ \$93,750 + 3.125\% * FIT \} * 35.00\%$$

$$FIT = \$32,813 + 0.0109375 * FIT$$

$$0.98906 FIT = \$32,813$$

$$FIT = \$33,176$$

Solve for SIT

$$SIT = \{ \$100,000 - (\$33,176 * 0.50) \} * 6.25\%$$

$$= \{ \$100,000 - \$16,588 \} * 6.25\%$$

$$= \$5,213$$

Federal income tax rate	35.00%
Missouri income tax rate	6.25%

Percentages of total income tax applied to rate base - at 12.00% ROE

NIBT	100,000	100.00%	composite income tax rate
state income tax	5,213		
federal income tax	33,175		
	<u>38,388</u>	38.39%	
return to common equity	61,612	61.61%	
	<u>100,000</u>	<u>100.00%</u>	

Percent of total income taxes to return on common equity (38.39% ÷ 61.61%)

$$62.3060\%$$

x

component return to common equity - adjusted for 12.00% ROE

$$6.83\%$$

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Revenue Sufficiency - Gallatin

Schedule TDP-1
Exhibit 1A

Line No	Description	Reference	Gallatin				
			Test Year	Adjustments	Proforma	Revenue Increase	Adjusted Test Year
			(c)	(d)	(e)	(f)	(g)
	(a)	(b)					
	Revenue						
1	customer charges	TDP-1 Exh 2, TDP-1 Exh 3	\$ 284,943	\$ (6,294)	\$ 278,649	\$ -	\$ 278,649
2	commodity charges	TDP-1 Exh 2, TDP-1 Exh 3	784,725	(24,107)	760,618	-	760,618
3	PGA revenue	TDP-1 Exh 2	726,406	(726,406)	-	-	-
4	transportation revenue (includes customer charges)	TDP-1 Exh 2, TDP-4 Exh 4	100,574	73,066	173,640	-	173,640
5	miscellaneous	TDP-1 Exh 2	52,879	-	52,879	-	52,879
6	weather normalized adjustment	included in line 2				-	-
7	base rate revenue change					444,323	444,323
8	total operating revenue		<u>\$ 1,949,527</u>	<u>\$ (683,741)</u>	<u>\$ 1,265,786</u>	<u>\$ 444,323</u>	<u>\$ 1,710,109</u>
9	Natural gas purchase costs (PGA)	Line 3	\$ 726,406	(726,406)	\$ -		\$ -
10	O&M	TDP-1 Exh 4	300,769	\$ (5,041)	295,728		295,728
11	Depreciation and Amortization	TDP-1 Exh 5	171,814	47,102	218,916		218,916
12	Taxes Other Than Income Taxes	TDP-1 Exh 6	108,080	79,086	187,166		187,166
13	Operating expenses		<u>\$ 1,307,069</u>	<u>\$ (605,259)</u>	<u>\$ 701,810</u>	<u>\$ -</u>	<u>\$ 701,810</u>
14	Income before interest and income taxes		\$ 642,458	\$ (78,482)	\$ 563,976	\$ 444,323	\$ 1,008,299
15	Assigned Interest (rate base * component cost of debt)	Rate base * (TDP-3 Exh 1)	<u>(111,594)</u>		<u>(111,594)</u>		<u>(111,594)</u>
16	Net income before income taxes	Line 14 - Line 15	\$ 530,864		\$ 452,382	\$ 444,323	\$ 896,705
17	Income taxes at 38.39% composite	Line 16 * (TDP-1 Exh 7)	<u>203,788</u>		<u>173,660</u>	<u>170,567</u>	<u>344,227</u>
18	Net income	Line 16 - Line 17	<u>\$ 327,076</u>		<u>\$ 278,722</u>	<u>\$ 273,756</u>	<u>\$ 552,478</u>
19	Rate of return on rate base	(Line 18 - Line 15) ÷ Line 24	<u>5.43%</u>		<u>4.83%</u>		<u>8.22%</u>
20	Rate of return on equity		<u>7.10%</u>		<u>6.05%</u>		<u>12.00%</u>
21	Net income target @ 12.00% (rate base * component cost of ROE)		<u>552,478</u>		<u>552,478</u>		<u>552,478</u>
22	net income excess (deficiency)		<u>\$ (225,402)</u>		<u>\$ (273,756)</u>		<u>\$ -</u>
23	net income excess (deficiency) grossed up for income taxes		<u>\$ (365,841)</u>		<u>\$ (444,323)</u>		<u>\$ -</u>
24	Rate Base	TDP-2 Exh 1	<u>\$ 8,083,376</u>		<u>\$ 8,083,376</u>		<u>\$ 8,083,376</u>

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Revenue Sufficiency - Warsaw

Schedule TDP-1
Exhibit 1B

Line No	Description	Reference	Warsaw				
			Test Year	Adjustments	Proforma	Revenue Increase	Adjusted Test Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Revenue							
1	customer charges	TDP-1 Exh 2, TDP-1 Exh 3	\$ 217,977	\$ 8,748	\$ 226,725	\$ -	\$ 226,725
2	commodity charges	TDP-1 Exh 2, TDP-1 Exh 3	939,805	164,095	1,103,900	-	1,103,900
3	PGA revenue	TDP-1 Exh 2	712,429	(712,429)	-	-	-
4	transportation revenue (includes customer charges)	TDP-1 Exh 2, TDP-4 Exh 4	-	-	-	-	-
5	miscellaneous	TDP-1 Exh 2	8,810	-	8,810	-	8,810
6	weather normalized adjustment	included in line 2	-	-	-	-	-
7	base rate revenue change					1,579,561	1,579,561
8	total operating revenue		<u>\$ 1,879,022</u>	<u>\$ (539,587)</u>	<u>\$ 1,339,435</u>	<u>\$ 1,579,561</u>	<u>\$ 2,918,996</u>
9	Natural gas purchase costs (PGA)	Line 3	\$ 712,429	(712,429)	\$ -		\$ -
10	O&M	TDP-1 Exh 4	240,086	3,482	243,568		243,568
11	Depreciation and Amortization	TDP-1 Exh 5	412,353	(26,828)	385,524		385,524
12	Taxes Other Than Income Taxes	TDP-1 Exh 6	214,811	50,749	265,560		265,560
13	Operating expenses		<u>\$ 1,579,679</u>	<u>\$ (685,027)</u>	<u>\$ 894,652</u>	<u>\$ -</u>	<u>\$ 894,652</u>
14	Income before interest and income taxes		\$ 299,343	\$ 145,440	\$ 444,783	\$ 1,579,561	\$ 2,024,344
15	Assigned Interest (rate base * component cost of debt)	Rate base * (TDP-3 Exh 1)	<u>(289,691)</u>	<u>65,645</u>	<u>(224,046)</u>		<u>(224,046)</u>
16	Net income before income taxes	Line 14 - Line 15	\$ 9,651		\$ 220,737	\$ 1,579,561	\$ 1,800,298
17	Income taxes at 38.39% composite	Line 16 * (TDP-1 Exh 7)	<u>3,705</u>		<u>84,737</u>	<u>606,362</u>	<u>691,098</u>
18	Net income	Line 16 - Line 17	<u>\$ 5,946</u>		<u>\$ 136,000</u>	<u>\$ 973,199</u>	<u>\$ 1,109,199</u>
19	Rate of return on rate base	(Line 18 - Line 15) ÷ Line 24	<u>1.41%</u>		<u>2.22%</u>		<u>8.22%</u>
20	Rate of return on equity		<u>0.05%</u>		<u>1.47%</u>		<u>12.00%</u>
21	Net income target @ 12.00% (rate base * component cost of ROE)		<u>1,434,195</u>		<u>1,109,199</u>		<u>1,109,199</u>
22	net income excess (deficiency)		<u>\$ (1,428,248)</u>		<u>\$ (973,199)</u>		<u>\$ -</u>
23	net income excess (deficiency) grossed up for income taxes		<u>\$ (2,318,133)</u>		<u>\$ (1,579,561)</u>		<u>\$ -</u>
24	Rate Base	TDP-2 Exh 1	<u>\$ 20,983,894</u>	<u>\$ (4,755,047)</u>	<u>\$ 16,228,847</u>		<u>\$ 16,228,847</u>

**Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Revenue Sufficiency - Rogersville**

Schedule TDP-1
Exhibit 1C

Line No	Description	Reference	Rogersville				
			Test Year	Adjustments	Proforma	Revenue Increase	Adjusted Test Year
			(c)	(d)	(e)	(f)	(g)
(a)	(b)						
	Revenue						
1	customer charges	TDP-1 Exh 2, TDP-1 Exh 3	\$ 811,512	\$ 14,298	\$ 825,810	\$ -	\$ 825,810
2	commodity charges	TDP-1 Exh 2, TDP-1 Exh 3	5,305,144	(92,077)	5,213,067	-	5,213,067
3	PGA revenue	TDP-1 Exh 2	6,098,062	(6,098,062)	-	-	-
4	transportation revenue (includes customer charges)	TDP-1 Exh 2, TDP-4 Exh 4	2,739,806	115,332	2,855,139	-	2,855,139
5	miscellaneous (includes adj. discounted transport)	TDP-1 Exh 2, TDP-4 Exh 4	98,095	353,066	451,161	-	451,161
6	weather normalized adjustment	included in line 2			-	-	-
7	base rate revenue change					4,999,735	4,999,735
8	total operating revenue		<u>\$ 15,052,619</u>	<u>\$ (5,707,443)</u>	<u>\$ 9,345,176</u>	<u>\$ 4,999,735</u>	<u>\$ 14,344,911</u>
9	Natural gas purchase costs (PGA)	Line 3	\$ 6,098,062	(6,098,062)	\$ -		\$ -
10	O&M	TDP-1 Exh 4	2,162,180	(23,536)	2,138,644		2,138,644
11	Depreciation and Amortization	TDP-1 Exh 5	1,892,066	194,938	2,087,004		2,087,004
12	Taxes Other Than Income Taxes	TDP-1 Exh 6	1,007,521	(266,037)	741,485		741,485
13	Operating expenses		<u>\$ 11,159,829</u>	<u>\$ (6,192,697)</u>	<u>\$ 4,967,133</u>	<u>\$ -</u>	<u>\$ 4,967,133</u>
14	Income before interest and income taxes		\$ 3,892,789	\$ 485,254	\$ 4,378,043	\$ 4,999,735	\$ 9,377,778
15	Assigned Interest (rate base * component cost of debt)	Rate base * (TDP-3 Exh 1)	<u>(1,037,894)</u>	<u>-</u>	<u>(1,037,894)</u>		<u>(1,037,894)</u>
16	Net income before income taxes	Line 14 - Line 15	\$ 2,854,896		\$ 3,340,149	\$ 4,999,735	\$ 8,339,884
17	Income taxes at 38.39% composite	Line 16 * (TDP-1 Exh 7)	<u>1,095,937</u>		<u>1,282,217</u>	<u>1,919,298</u>	<u>3,201,515</u>
18	Net income	Line 16 - Line 17	<u>\$ 1,758,958</u>		<u>\$ 2,057,933</u>	<u>\$ 3,080,437</u>	<u>\$ 5,138,369</u>
19	Rate of return on rate base	(Line 18 - Line 15) ÷ Line 24	<u>3.72%</u>		<u>4.12%</u>		<u>8.22%</u>
20	Rate of return on equity		<u>4.11%</u>		<u>4.81%</u>		<u>12.00%</u>
21	Net income target @ 12.00% (rate base * component cost of ROE)		<u>5,138,369</u>		<u>5,138,369</u>		<u>5,138,369</u>
22	net income excess (deficiency)		<u>\$ (3,379,411)</u>		<u>\$ (3,080,437)</u>		<u>\$ -</u>
23	net income excess (deficiency) grossed up for income taxes		<u>\$ (5,484,989)</u>		<u>\$ (4,999,735)</u>		<u>\$ -</u>
24	Rate Base	TDP-2 Exh 1	<u>\$ 75,180,175</u>		<u>\$ 75,180,175</u>		<u>\$ 75,180,175</u>

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Revenue Sufficiency - Branson

Schedule TDP-1
Exhibit 1D

							Branson	
Line No	Description	Reference	Test Year	Adjustments	Proforma	Revenue Increase	Adjusted Test Year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Revenue								
1	customer charges	TDP-1 Exh 2, TDP-1 Exh 3	\$ 139,761	\$ 4,758.80	\$ 144,520	\$ -	\$ 144,520	
2	commodity charges (includes mainline fee)	TDP-1 Exh 2, TDP-1 Exh 3	1,098,638	71,550	1,170,188	-	1,170,188	
3	PGA revenue	TDP-1 Exh 2	1,259,883	(1,259,883)	-	-	-	
4	transportation revenue (includes customer charges)	TDP-1 Exh 2, TDP-4 Exh 4	1,034,816	(27,802)	1,007,014	-	1,007,014	
5	miscellaneous (includes adj. discounted transport)	TDP-1 Exh 2, TDP-4 Exh 4	11,861		11,861	-	11,861	
6	weather normalized adjustment	included in line 2			-	-	-	
7	base rate revenue change					5,769,303	5,769,303	
8	total operating revenue		<u>\$ 3,544,960</u>	<u>\$ (1,211,376)</u>	<u>\$ 2,333,584</u>	<u>\$ 5,769,303</u>	<u>\$ 8,102,886</u>	
9	Natural gas purchase costs (PGA)	Line 3	\$ 1,259,883	(1,259,883)	\$ -		\$ -	
10	O&M	TDP-1 Exh 4	284,715	26,441	311,156		311,156	
11	Depreciation and Amortization	TDP-1 Exh 5	813,366	65,980	879,346		879,346	
12	Taxes Other Than Income Taxes	TDP-1 Exh 6	629,674	423,043	1,052,717		1,052,717	
13	Operating expenses		<u>\$ 2,987,638</u>	<u>\$ (744,419)</u>	<u>\$ 2,243,219</u>	<u>\$ -</u>	<u>\$ 2,243,219</u>	
14	Income before interest and income taxes		\$ 557,322	\$ (466,957)	\$ 90,365	\$ 5,769,303	\$ 5,859,668	
15	Assigned Interest (rate base * component cost of debt)	Rate base * (TDP-3 Exh 1)	<u>(648,817)</u>		<u>(648,524)</u>		<u>(648,524)</u>	
16	Net income before income taxes	Line 14 - Line 15	\$ (91,495)		\$ (558,159)	\$ 5,769,303	\$ 5,211,144	
17	Income taxes at 38.39% composite	Line 16 * (TDP-1 Exh 7)	<u>(35,123)</u>		<u>(214,266)</u>	<u>2,214,720</u>	<u>2,000,454</u>	
18	Net income	Line 16 - Line 17	<u>\$ (56,372)</u>		<u>\$ (343,893)</u>	<u>\$ 3,554,583</u>	<u>\$ 3,210,690</u>	
19	Rate of return on rate base	(Line 18 - Line 15) ÷ Line 24	<u>1.26%</u>		<u>0.65%</u>		<u>8.22%</u>	
20	Rate of return on equity		<u>-0.21%</u>		<u>-1.29%</u>		<u>12.00%</u>	
21	Net income target @ 12.00% (rate base * component cost of ROE)		<u>\$ 3,212,139</u>		<u>\$ 3,210,690</u>		<u>\$ 3,210,690</u>	
22	net income excess (deficiency)		<u>\$ (3,268,510)</u>		<u>\$ (3,554,583)</u>		<u>\$ -</u>	
23	net income excess (deficiency) grossed up for income taxes		<u>\$ (5,304,990)</u>		<u>\$ (5,769,303)</u>		<u>\$ -</u>	
24	Rate Base	TDP-2 Exh 1	<u>\$ 46,997,232</u>		<u>\$ 46,976,037</u>		<u>46,976,037</u>	

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Rate Base - Gallatin

Line No	Description (a)	Reference (b)	Gallatin		
			Test Year (c)	Interdivision Transfers (d)	Proforma (e)
1	Gross Plant	TDP-2 Exh 2	\$ 9,673,827	\$ -	\$ 9,673,827
2	Reserve for Depreciation	TDP-2 Exh 3	(1,140,564)		(1,140,564)
3	Net Plant	line 1 - line 2	\$ 8,533,263	\$ -	\$ 8,533,263
Other Rate Base					
4	Investment in Stored Gas	TDP-2 Exh 4	\$ 117,543	\$ -	\$ 117,543
5	Materials and supplies	TDP-2 Exh 4	24,869		24,869
6	Prepayments	TDP-2 Exh 4	7,634		7,634
7	Misc deferred debits				-
8	Customer deposits	TDP-2 Exh 4	(19,063)		(19,063)
9	Customer Advances				-
10	Subtotal		\$ 130,983	\$ -	\$ 130,983
11	Deferred Tax Liability	TDP-2 Exh 5	\$ (580,870)	\$ -	\$ (580,870)
12	Total other rate base		\$ (449,887)	\$ -	\$ (449,887)
13	Total Rate Base at 9-30-13		\$ 8,083,376	\$ -	\$ 8,083,376

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Rate Base - Warsaw

Line No	Description (a)	Reference (b)	Warsaw		
			Test Year (c)	Interdivision Transfers (d)	Proforma (e)
Net Plant					
1	Gross Plant	TDP-2 Exh 2	\$ 23,368,345	\$ (5,116,409)	\$ 18,251,936
2	Reserve for Depreciation	TDP-2 Exh 3	(1,653,281)	361,361	(1,291,919)
3	Net Plant	line 1 - line 2	\$ 21,715,064	\$ (4,755,047)	\$ 16,960,017
Other Rate Base					
4	Investment in Stored Gas	TDP-2 Exh 4	\$ -	\$ -	\$ -
5	Materials and supplies	TDP-2 Exh 4	82,873		82,873
6	Prepayments	TDP-2 Exh 4	8,078		8,078
7	Misc deferred debits				-
8	Customer deposits	TDP-2 Exh 4	(13,681)		(13,681)
9	Customer Advances				-
10	Subtotal		\$ 77,270	\$ -	\$ 77,270
11	Deferred Tax Liability	TDP-2 Exh 5	\$ (808,440)	\$ -	\$ (808,440)
12	Total other rate base		\$ (731,170)	\$ -	\$ (731,170)
13	Total Rate Base at 9-30-13		\$ 20,983,894	\$ (4,755,047)	\$ 16,228,847

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Rate Base - Rogersville

Line No	Description (a)	Reference (b)	Rogersville		
			Test Year (c)	Interdivision Transfers (d)	Proforma (e)
Net Plant					
1	Gross Plant	TDP-2 Exh 2	\$ 98,980,487	\$ -	\$ 98,980,487
2	Reserve for Depreciation	TDP-2 Exh 3	<u>(19,433,347)</u>		<u>(19,433,347)</u>
3	Net Plant	line 1 - line 2	<u>\$ 79,547,140</u>	<u>\$ -</u>	<u>\$ 79,547,140</u>
Other Rate Base					
4	Investment in Stored Gas	TDP-2 Exh 4	\$ 320,168	\$ -	\$ 320,168
5	Materials and supplies	TDP-2 Exh 4	119,817		119,817
6	Prepayments	TDP-2 Exh 4	56,362		56,362
7	Misc deferred debits		-		-
8	Customer deposits	TDP-2 Exh 4	(134,918)		(134,918)
9	Customer Advances		-		-
10	Subtotal		<u>\$ 361,430</u>	<u>\$ -</u>	<u>\$ 361,430</u>
11	Deferred Tax Liability	TDP-2 Exh 5	<u>\$ (4,728,394)</u>	<u>\$ -</u>	<u>\$ (4,728,394)</u>
12	Total other rate base		<u>\$ (4,366,965)</u>	<u>\$ -</u>	<u>\$ (4,366,965)</u>
13	Total Rate Base at 9-30-13		<u>\$ 75,180,175</u>	<u>\$ -</u>	<u>\$ 75,180,175</u>

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Rate Base - Branson

Line No	Description (a)	Reference (b)	Branson		
			Test Year (c)	Interdivision Transfers (d)	Proforma (e)
Net Plant					
1	Gross Plant	TDP-2 Exh 2	\$ 51,934,105	\$ (21,373)	\$ 51,912,732
2	Reserve for Depreciation	TDP-2 Exh 3	<u>\$ (2,219,238)</u>	<u>178</u>	<u>(2,219,060)</u>
3	Net Plant	line 1 - line 2	<u>\$ 49,714,867</u>	<u>\$ (21,195)</u>	<u>\$ 49,693,672</u>
Other Rate Base					
4	Investment in Stored Gas	TDP-2 Exh 4	\$ 46,721	\$ -	\$ 46,721
5	Materials and supplies	TDP-2 Exh 4	677		677
6	Prepayments	TDP-2 Exh 4	14,074		14,074
7	Misc deferred debits		-		-
8	Customer deposits	TDP-2 Exh 4	(10,140)		(10,140)
9	Customer Advances		-		-
10	Subtotal		<u>\$ 51,332</u>	<u>\$ -</u>	<u>\$ 51,332</u>
11	Deferred Tax Liability	TDP-2 Exh 5	<u>\$ (2,768,967)</u>	<u>\$ -</u>	<u>\$ (2,768,967)</u>
12	Total other rate base		<u>\$ (2,717,635)</u>	<u>\$ -</u>	<u>\$ (2,717,635)</u>
13	Total Rate Base at 9-30-13		<u>\$ 46,997,232</u>	<u>\$ (21,195)</u>	<u>\$ 46,976,037</u>

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Gross Plant at September 30, 2013

Schedule TDP-2
 Exhibit 2

p. 1 of 5

Gallatin

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total		
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)
1	Organization	3010										
2	Franchises and consents	3020	\$ 31,583	\$ 14,598	\$ 16,985				\$ 31,583	\$ 14,598	\$ 16,985	
3	Misc. intangible plant	3030	-	-	-				-	-	-	
4	Land & land rights	3740	74,930	34,634	40,296				74,930	34,634	40,296	
5	Structures & Improvements (new bldg only)	3750	199,313	92,126	107,187				199,313	92,126	107,187	
6	Mains	3760	4,612,178	-	4,612,178				4,612,178	-	4,612,178	
7	Measuring & regulating station equip.- general	3780	186,606	-	186,606				186,606	-	186,606	
8	Services	3800	3,016,370	3,016,370	-				3,016,370	3,016,370	-	
9	Meters (materials)	3810	537,293	537,293	-				537,293	537,293	-	
10	Meter installations (labor only)	3820	181,583	181,583	-				181,583	181,583	-	
11	House regulators	3830	33,114	33,114	-				33,114	33,114	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	
13	Conversions (not SMNG)	3860	356,158	356,158	-				356,158	356,158	-	
14	Structures & improvements (ongoing)	3900	10,352	4,785	5,567				10,352	4,785	5,567	
15	Office furniture & equipment	3910	35,759	16,528	19,230				35,759	16,528	19,230	
16	Office furniture & equipment	3911	-	-	-				-	-	-	
17	Transportation equipment (vehicles)	3920	147,601	68,224	79,377				147,601	68,224	79,377	
18	Stores equipment	3930	-	-	-				-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	117,943	54,515	63,428				117,943	54,515	63,428	
20	Power operated equipment (backhoes, trenchers, etc)	3960	89,387	41,316	48,070				89,387	41,316	48,070	
21	Communication equipment	3970	43,657	20,179	23,478				43,657	20,179	23,478	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	
24	Total		\$ 9,673,827	\$ 4,471,425	\$ 5,202,401		\$ -	\$ -	\$ -	\$ 9,673,827	\$ 4,471,425	\$ 5,202,401
	chk sum to GL		9,673,827	4,471,425	5,202,401							9,673,827

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Gross Plant at September 30, 2013

Schedule TDP-2
 Exhibit 2

p. 2 of 5

Warsaw

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total		
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)
1	Organization	3010										
2	Franchises and consents	3020	\$ 14,753	\$ 4,119	\$ 10,635				\$ 14,753	\$ 4,119	\$ 10,635	
3	Misc. intangible plant	3030	-	-	-				-	-	-	
4	Land & land rights	3740	22,760	6,354	16,406				22,760	6,354	16,406	
5	Structures & improvements (new bldg only)	3750	-	-	-				-	-	-	
6	Mains	3760	17,729,985	-	17,729,985	ADJ-1	(4,908,443)		(4,908,443)			
7	Measuring & regulating station equip.- general	3780	257,023	-	257,023	ADJ-2	(207,966)		(207,966)			
8	Services	3800	2,861,363	2,861,363	-				2,861,363	2,861,363	-	
9	Meters (materials)	3810	477,613	477,613	-				477,613	477,613	-	
10	Meter installations (labor only)	3820	301,003	301,003	-				301,003	301,003	-	
11	House regulators	3830	177,392	177,392	-				177,392	177,392	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	
13	Conversions (not SMNG)	3860	1,167,175	1,167,175	-				1,167,175	1,167,175	-	
14	Structures & improvements (ongoing)	3900	1,884	526	1,358				1,884	526	1,358	
15	Office furniture & equipment	3910	22,435	6,263	16,172				22,435	6,263	16,172	
16	Office furniture & equipment	3911	-	-	-				-	-	-	
17	Transportation equipment (vehicles)	3920	106,201	29,648	76,553				106,201	29,648	76,553	
18	Stores equipment	3930	-	-	-				-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	119,932	33,481	86,451				119,932	33,481	86,451	
20	Power operated equipment (backhoes, trenchers, etc)	3960	46,448	12,967	33,481				46,448	12,967	33,481	
21	Communication equipment	3970	62,377	17,414	44,964				62,377	17,414	44,964	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	
24	Total		\$ 23,368,345	\$ 5,095,317	\$ 18,273,028		\$ (5,116,409)	\$ -	\$ (5,116,409)	\$ 18,251,936	\$ 5,095,317	\$ 13,156,619
	chk sum to GL		23,368,345	5,095,317	18,273,028							

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Gross Plant at September 30, 2013

Schedule TDP-2
 Exhibit 2

p. 3 of 5

Rogersville

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total		
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)
1	Organization	3010										
2	Franchises and consents	3020	\$ 6,534	\$ 1,584	\$ 4,950				\$ 6,534	\$ 1,584	\$ 4,950	
3	Misc. intangible plant	3030	-	-	-				-	-	-	
4	Land & land rights	3740	2,703,715	655,493	2,048,222				2,703,715	655,493	2,048,222	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	
6	Mains	3760	70,371,342	-	70,371,342				70,371,342	-	70,371,342	
7	Measuring & regulating station equip.- general	3780	628,269	-	628,269				628,269	-	628,269	
8	Services	3800	13,035,249	13,035,249	-				13,035,249	13,035,249	-	
9	Meters (materials)	3810	6,133,707	6,133,707	-				6,133,707	6,133,707	-	
10	Meter installations (labor only)	3820	81,071	81,071	-				81,071	81,071	-	
11	House regulators	3830	41,045	41,045	-				41,045	41,045	-	
12	Industrial measuring and regulating equipment	3850	700,852	700,852	-				700,852	700,852	-	
13	Conversions (not SIMNG)	3860	2,730,096	2,730,096	-				2,730,096	2,730,096	-	
14	Structures & improvements (ongoing)	3900	383,886	93,070	290,816				383,886	93,070	290,816	
15	Office furniture & equipment	3910	233,960	56,722	177,238				233,960	56,722	177,238	
16	Office furniture & equipment	3911	126,815	30,745	96,070				126,815	30,745	96,070	
17	Transportation equipment (vehicles)	3920	1,033,548	250,575	782,973				1,033,548	250,575	782,973	
18	Stores equipment	3930	-	-	-				-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	481,846	116,820	365,027				481,846	116,820	365,027	
20	Power operated equipment (backhoes, trenchers, etc)	3960	146,730	35,573	111,157				146,730	35,573	111,157	
21	Communication equipment	3970	141,824	34,384	107,440				141,824	34,384	107,440	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	
24	Total		\$ 98,980,487	\$ 23,996,983	\$ 74,983,503		\$ -	\$ -	\$ -	\$ 98,980,487	\$ 23,996,983	\$ 74,983,503

Summit Natural Gas of Missouri, Inc.
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 Gross Plant at September 30, 2013

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Branson

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total		
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)
1	Organization	3010										
2	Franchises and consents	3020	\$ 1,019,789	\$ 114,489	\$ 905,299				\$ 1,019,789	\$ 114,489	\$ 905,299	
3	Misc. intangible plant	3030	-	-	-				-	-	-	
4	Land & land rights	3740	8,811,277	989,221	7,822,056				8,811,277	989,221	7,822,056	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	
6	Mains	3760	36,789,304	-	36,789,304				36,789,304	-	36,789,304	
7	Measuring & regulating station equip.- general	3780	304,960	-	304,960				304,960	-	304,960	
8	Services	3800	2,869,263	2,869,263	-	ADJ-3	(21,373)	(21,373)	2,847,890	2,847,890	-	
9	Meters (materials)	3810	637,862	637,862	-				637,862	637,862	-	
10	Meter installations (labor only)	3820	120,664	120,664	-				120,664	120,664	-	
11	House regulators	3830	37,735	37,735	-				37,735	37,735	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	
13	Conversions (not SIMNG)	3860	1,025,625	1,025,625	-				1,025,625	1,025,625	-	
14	Structures & improvements (ongoing)	3900	6,450	724	5,726				6,450	724	5,726	
15	Office furniture & equipment	3910	34,992	3,929	31,064				34,992	3,929	31,064	
16	Office furniture & equipment	3911	14,205	1,595	12,610				14,205	1,595	12,610	
17	Transportation equipment (vehicles)	3920	78,720	8,838	69,882				78,720	8,838	69,882	
18	Stores equipment	3930	-	-	-				-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	144,896	16,267	128,629				144,896	16,267	128,629	
20	Power operated equipment (backhoes, trenchers, etc)	3960	2,499	281	2,218				2,499	281	2,218	
21	Communication equipment	3970	35,864	4,026	31,838				35,864	4,026	31,838	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	
24	Total		\$ 51,934,105	\$ 5,830,518	\$ 46,103,586		\$ (21,373)	\$ (21,373)	\$ -	\$ -	\$ -	
	chk sum to GL		51,934,105	5,830,518	46,103,586							
			51,934,105	5,830,518	51,934,105							

Summit Natural Gas of Missouri, Inc.
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 Gross Plant at September 30, 2013

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Lake of the Ozarks

Line No	Account Name (a)	Account No (b)	Gross Plant at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total		
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)
1	Organization	3010										
2	Franchises and consents	3020	\$ 6,079	\$ 514	\$ 5,565				\$ 6,079	\$ 514	\$ 5,565	
3	Misc. intangible plant	3030	-	-	-				-	-	-	
4	Land & land rights	3740	1,160,554	98,213	1,062,342				1,160,554	98,213	1,062,342	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	
6	Mains	3760	17,926,464	-	17,926,464	ADJ-1	4,908,443	-	4,908,443	-	-	22,834,907
7	Measuring & regulating station equip.- general	3780	36,158	-	36,158	ADJ-2	207,966	-	207,966	-	-	244,124
8	Services	3800	1,315,500	1,315,500	-				1,315,500	1,315,500	-	-
9	Meters (materials)	3810	181,602	181,602	-				181,602	181,602	-	-
10	Meter installations (labor only)	3820	19,437	19,437	-				19,437	19,437	-	-
11	House regulators	3830	-	-	-				-	-	-	-
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	-
13	Conversions (not SMNG)	3860	617,104	617,104	-				617,104	617,104	-	-
14	Structures & improvements (ongoing)	3900	-	-	-				-	-	-	-
15	Office furniture & equipment	3910	41,423	3,505	37,918				41,423	3,505	37,918	
16	Office furniture & equipment	3911	8,152	690	7,462				8,152	690	7,462	
17	Transportation equipment (vehicles)	3920	352,311	29,815	322,497				352,311	29,815	322,497	
18	Stores equipment	3930	-	1	2				-	1	2	
19	Tools, shop & garage equipment (no labor)	3940	145,219	12,289	132,930				145,219	12,289	132,930	
20	Power operated equipment (backhoes, trenchers, etc)	3960	8,570	725	7,844				8,570	725	7,844	
21	Communication equipment	3970	57,357	4,854	52,503				57,357	4,854	52,503	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	-
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	-
24	Total		\$ 21,875,931	\$ 2,284,250	\$ 19,591,683		\$ 5,116,409	\$ -	\$ 5,116,409	\$ 26,992,340	\$ 2,284,250	\$ 24,708,094
	chk sum to GL		21,875,931	2,284,249	19,591,683							21,875,931

Summit Natural Gas of Missouri, Inc.
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Gallatin

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total		
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)
1	Organization	3010										
2	Franchises and consents	3020	\$ (7,590)	\$ (2,992)	\$ (4,598)				\$ (7,590)	\$ (2,992)	\$ (4,598)	
3	Misc. intangible plant	3030	-	-	-				-	-	-	
4	Land & land rights	3740	-	-	-				-	-	-	
5	Structures & Improvements (new bldg only)	3750	(13,764)	(5,426)	(8,338)				(13,764)	(5,426)	(8,338)	
6	Mains	3760	(612,528)	-	(612,528)				(612,528)	-	(612,528)	
7	Measuring & regulating station equip.- general	3780	(13,068)	-	(13,068)				(13,068)	-	(13,068)	
8	Services	3800	(286,971)	(286,971)	-				(286,971)	(286,971)	-	
9	Meters (materials)	3810	(71,328)	(71,328)	-				(71,328)	(71,328)	-	
10	Meter installations (labor only)	3820	(13,337)	(13,337)	-				(13,337)	(13,337)	-	
11	House regulators	3830	(3,412)	(3,412)	-				(3,412)	(3,412)	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	
13	Conversions (not SMNG)	3860	(32,078)	(32,078)	-				(32,078)	(32,078)	-	
14	Structures & improvements (ongoing)	3900	(12,446)	(4,906)	(7,539)				(12,446)	(4,906)	(7,539)	
15	Office furniture & equipment	3910	(1,301)	(513)	(788)				(1,301)	(513)	(788)	
16	Office furniture & equipment	3911	-	-	-				-	-	-	
17	Transportation equipment (vehicles)	3920	(38,693)	(15,254)	(23,439)				(38,693)	(15,254)	(23,439)	
18	Stores equipment	3930	-	-	-				-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	(28,513)	(11,240)	(17,272)				(28,513)	(11,240)	(17,272)	
20	Power operated equipment (backhoes, trenchers, etc)	3960	(12,197)	(4,808)	(7,389)				(12,197)	(4,808)	(7,389)	
21	Communication equipment	3970	6,660	2,626	4,034				6,660	2,626	4,034	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	
24	Total		\$ (1,140,564)	\$ (449,640)	\$ (690,925)		\$ -	\$ -	\$ -	\$ (1,140,564)	\$ (449,640)	\$ (690,925)
	chk sum to GL		(1,140,564)	(449,640)	(690,925)							(1,140,564)

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Warsaw

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total			
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)	
1	Organization	3010											
2	Franchises and consents	3020	\$ (2,047)	\$ (516)	\$ (1,530)				\$ (2,047)	\$ (516)	\$ (1,530)		
3	Misc. intangible plant	3030	-	-	-				-	-	-		
4	Land & land rights	3740	-	-	-				-	-	-		
5	Structures & improvements (new bldg only)	3750	-	-	-				-	-	-		
6	Mains	3760	(1,259,148)	-	(1,259,148)	ADJ-1	346,856		346,856		(912,293)	(912,293)	
7	Measuring & regulating station equip.- general	3780	(17,928)	-	(17,928)	ADJ-2	14,506		14,506		(3,422)	(3,422)	
8	Services	3800	(165,246)	(165,246)	-						(165,246)	(165,246)	
9	Meters (materials)	3810	(34,514)	(34,514)	-						(34,514)	(34,514)	
10	Meter installations (labor only)	3820	(19,286)	(19,286)	-						(19,286)	(19,286)	
11	House regulators	3830	(13,155)	(13,155)	-						(13,155)	(13,155)	
12	Industrial measuring and regulating equipment	3850	-	-	-						-	-	
13	Conversions (not SMNG)	3860	(76,604)	(76,604)	-						(76,604)	(76,604)	
14	Structures & improvements (ongoing)	3900	(3,483)	(878)	(2,605)						(3,483)	(878)	
15	Office furniture & equipment	3910	(765)	(193)	(572)						(765)	(193)	
16	Office furniture & equipment	3911	-	-	-						-	-	
17	Transportation equipment (vehicles)	3920	(29,346)	(11,355)	(17,991)						(29,346)	(11,355)	
18	Stores equipment	3930	-	1	2						-	1	
19	Tools, shop & garage equipment (no labor)	3940	(18,027)	(4,546)	(13,481)						(18,027)	(4,546)	
20	Power operated equipment (backhaes, trenchers, etc)	3960	(4,821)	(1,216)	(3,605)						(4,821)	(1,216)	
21	Communication equipment	3970	(8,912)	(2,247)	(6,664)						(8,912)	(2,247)	
22	Miscellaneous equipment (no addns)	3980	-	-	-						-	-	
23	Other tangible property (no addns)	3990	-	-	-						-	-	
24	Total		\$ (1,653,281)	\$ (329,755)	\$ (1,323,522)		\$ 361,361	\$ -	\$ 361,361		\$ (1,291,919)	\$ (329,755)	\$ (962,161)
	chk sum to GL		(1,653,281)	(329,755)	(1,323,524)								(1,653,281)

Summit Natural Gas of Missouri, Inc.
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 Reserve for Depreciation at September 30, 2013

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Rogersville

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total				
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)		
1	Organization	3010												
2	Franchises and consents	3020	\$ (705)	\$ (123)	\$ (581)							\$ (705)	\$ (123)	\$ (581)
3	Misc. intangible plant	3030	-	-	-							-	-	-
4	Land & land rights	3740	-	-	-							-	-	-
5	Structures & Improvements (new bldg only)	3750	-	-	-							-	-	-
6	Mains	3760	(15,318,509)	-	(15,318,509)							(15,318,509)	-	(15,318,509)
7	Measuring & regulating station equip.- general	3780	(162,322)	-	(162,322)							(162,322)	-	(162,322)
8	Services	3800	(2,142,834)	(2,142,834)	-							(2,142,834)	(2,142,834)	-
9	Meters (materials)	3810	(828,208)	(828,208)	-							(828,208)	(828,208)	-
10	Meter installations (labor only)	3820	(987)	(987)	-							(987)	(987)	-
11	House regulators	3830	(1,116)	(1,116)	-							(1,116)	(1,116)	-
12	Industrial measuring and regulating equipment	3850	(154,448)	(154,448)	-							(154,448)	(154,448)	-
13	Conversions (not SMNG)	3860	(159,917)	(159,917)	-							(159,917)	(159,917)	-
14	Structures & improvements (ongoing)	3900	(46,312)	(8,112)	(38,200)							(46,312)	(8,112)	(38,200)
15	Office furniture & equipment	3910	(105,773)	(18,527)	(87,246)							(105,773)	(18,527)	(87,246)
16	Office furniture & equipment	3911	39,612	6,939	32,674							39,612	6,939	32,674
17	Transportation equipment (vehicles)	3920	(354,239)	(62,049)	(292,190)							(354,239)	(62,049)	(292,190)
18	Stores equipment	3930	-	-	-							-	-	-
19	Tools, shop & garage equipment (no labor)	3940	(124,154)	(21,747)	(102,407)							(124,154)	(21,747)	(102,407)
20	Power operated equipment (backhoes, trenchers, etc)	3960	(53,828)	(9,429)	(44,399)							(53,828)	(9,429)	(44,399)
21	Communication equipment	3970	(19,606)	(3,434)	(16,172)							(19,606)	(3,434)	(16,172)
22	Miscellaneous equipment (no addns)	3980	-	-	-							-	-	-
23	Other tangible property (no addns)	3990	-	-	-							-	-	-
24	Total		\$ (19,433,347)	\$ (3,403,995)	\$ (16,029,352)		\$ -	\$ -	\$ -			\$ (19,433,347)	\$ (3,403,995)	\$ (16,029,352)
	chk sum to GL		(19,433,347)	(3,403,995)	(16,029,352)									(19,433,347)

Summit Natural Gas of Missouri, Inc.
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Branson

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total		
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)
1	Organization	3010										
2	Franchises and consents	3020	\$ (137,815)	\$ (12,025)	\$ (125,790)				\$ (137,815)	\$ (12,025)	\$ (125,790)	
3	Misc. intangible plant	3030	-	-	-				-	-	-	
4	Land & land rights	3740	-	-	-				-	-	-	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	
6	Mains	3760	(1,933,019)	-	(1,933,019)				(1,932,841)	-	(1,933,019)	
7	Measuring & regulating station equip.- general	3780	(6,667)	-	(6,667)				(6,667)	-	(6,667)	
8	Services	3800	(113,127)	(113,127)	-	ADJ-3	178	178	(112,948)	(112,948)	-	
9	Meters (materials)	3810	(27,294)	(27,294)	-				(27,284)	(27,294)	-	
10	Meter installations (labor only)	3820	(2,120)	(2,120)	-				(2,120)	(2,120)	-	
11	House regulators	3830	(875)	(875)	-				(875)	(875)	-	
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	
13	Conversions (not SMNG)	3860	(42,005)	(42,005)	-				(42,005)	(42,005)	-	
14	Structures & improvements (ongoing)	3900	(130)	(11)	(119)				(130)	(11)	(119)	
15	Office furniture & equipment	3910	(5,548)	(484)	(5,064)				(5,548)	(484)	(5,064)	
16	Office furniture & equipment	3911	(6,077)	(530)	(5,546)				(6,077)	(530)	(5,546)	
17	Transportation equipment (vehicles)	3920	(20,636)	(1,801)	(18,835)				(20,636)	(1,801)	(18,835)	
18	Stores equipment	3930	-	-	-				-	-	-	
19	Tools, shop & garage equipment (no labor)	3940	(5,816)	(507)	(5,309)				(5,816)	(507)	(5,309)	
20	Power operated equipment (backhoes, trenchers, etc)	3960	85,335	7,446	77,890				85,335	7,446	77,890	
21	Communication equipment	3970	(3,444)	(301)	(3,144)				(3,444)	(301)	(3,144)	
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	
24	Total		\$ (2,219,238)	\$ (193,633)	\$ (2,025,605)		\$ 178	\$ 178	\$ -	\$ (2,218,882)	\$ (193,455)	\$ (2,025,605)
	chk sum to GL		(2,219,238)	(193,633)	(2,025,605)							(2,219,238)

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Lake of the Ozarks

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total		
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)
1	Organization	3010										
2	Franchises and consents	3020	\$ (95)	\$ (2)	\$ (93)				\$ (95)	\$ (2)	\$ (93)	
3	Misc. intangible plant	3030	-	-	-				-	-	-	
4	Land & land rights	3740	-	-	-				-	-	-	
5	Structures & improvements (new bldg only)	3750	-	-	-				-	-	-	
6	Mains	3760	(117,362)	-	(117,362)	ADJ-1	(348,856)		(346,856)		(464,217)	(464,217)
7	Measuring & regulating station equip.- general	3780	(227)	-	(227)	ADJ-2	(14,506)		(14,506)		(14,733)	(14,733)
8	Services	3800	(7,302)	(7,302)	-				(7,302)	(7,302)	-	-
9	Meters (materials)	3810	(923)	(923)	-				(923)	(923)	-	-
10	Meter installations (labor only)	3820	(77)	(77)	-				(77)	(77)	-	-
11	House regulators	3830	-	-	-				-	-	-	-
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	-
13	Conversions (not SMNG)	3860	(3,716)	(3,716)	-				(3,716)	(3,716)	-	-
14	Structures & improvements (ongoing)	3900	-	-	-				-	-	-	-
15	Office furniture & equipment	3910	(1,908)	(47)	(1,861)				(1,908)	(47)	(1,861)	-
16	Office furniture & equipment	3911	(1,229)	(30)	(1,198)				(1,229)	(30)	(1,198)	-
17	Transportation equipment (vehicles)	3920	(92,357)	(36,409)	(55,947)				(92,357)	(36,409)	(55,947)	-
18	Stores equipment	3930	-	-	-				-	-	-	-
19	Tools, shop & garage equipment (no labor)	3940	(5,262)	(129)	(5,133)				(5,262)	(129)	(5,133)	-
20	Power operated equipment (backhoes, trenchers, etc)	3960	(770)	(19)	(752)				(770)	(19)	(752)	-
21	Communication equipment	3970	(2,329)	(57)	(2,272)				(2,329)	(57)	(2,272)	-
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	-
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	-
24	Total		\$ (233,556)	\$ (48,711)	\$ (184,845)		\$ (361,361)	\$ -	\$ (361,361)	\$ (594,917)	\$ (48,711)	\$ (546,206)
	chk sum to GL		(233,556)	(48,711)	(184,845)							(233,556)

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Other Rate Base

SUMMARY	
Account	13 Month Avg
1173-0000-0000-00-0-00-00-0-06	117,543
1173-0000-0000-24-0-00-00-0-06	366,889
1540-0000-0150-21-0-00-00-0-06	82,873
1540-0000-0610-20-0-00-00-0-06	24,869
1540-0000-1050-24-0-00-00-0-06	29,665
1540-0000-2130-24-0-00-00-0-06	124,643
1540-0000-2290-24-0-00-00-0-06	165,475
1650-0000-0000-00-0-00-00-0-06	11,839
1650-0000-0000-00-0-00-34-0-06	10,000
1650-0000-0000-00-0-00-39-0-06	5,739
1650-0000-0000-00-0-00-52-0-06	15,804
1650-0000-0000-00-0-00-62-0-06	1,271
1650-0000-0000-00-0-00-66-0-06	22,674
1650-0000-0000-00-0-00-70-0-06	19,385
1650-0000-0000-00-0-00-86-0-06	650
1650-0000-0000-00-0-00-87-0-06	1

1173 Accounts

1173-0000-0000-00-0-00-00-0-06		1173-0000-0000-24-0-00-00-0-06	
	Ending Balance		Ending Balance
9/30/2012	168,478	9/30/2012	-
10/31/2012	198,487	10/31/2012	-
11/30/2012	173,611	11/30/2012	863,794
12/31/2012	87,375	12/31/2012	432,206
1/31/2013	43,383	1/31/2013	278,555
2/28/2013	35,408	2/28/2013	28,803
3/31/2013	20,067	3/31/2013	17,628
4/30/2013	18,831	4/30/2013	17,628
5/31/2013	83,454	5/31/2013	198,325
6/30/2013	140,342	6/30/2013	412,328
7/31/2013	171,335	7/31/2013	659,832
8/31/2013	195,968	8/31/2013	859,502
9/30/2013	190,322	9/30/2013	1,000,960
13 Month Average	117,543	13 Month Average	366,889

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
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1540 Accounts

1540-0000-0150-21-0-00-00-0-06			1540-0000-0610-20-0-00-00-0-06			1540-0000-1050-24-0-00-00-0-06		
	Ending Balance			Ending Balance			Ending Balance	
9/30/2012	53,932		9/30/2012	21,573		9/30/2012	24,986	
10/31/2012	53,932		10/31/2012	21,573		10/31/2012	24,986	
11/30/2012	53,932		11/30/2012	21,573		11/30/2012	24,986	
12/31/2012	91,555		12/31/2012	25,859		12/31/2012	31,069	
1/31/2013	91,555		1/31/2013	25,859		1/31/2013	31,069	
2/28/2013	91,555		2/28/2013	25,859		2/28/2013	31,069	
3/31/2013	91,555		3/31/2013	25,859		3/31/2013	31,069	
4/30/2013	91,555		4/30/2013	25,859		4/30/2013	31,069	
5/31/2013	91,555		5/31/2013	25,859		5/31/2013	31,069	
6/30/2013	91,555		6/30/2013	25,859		6/30/2013	31,069	
7/31/2013	91,555		7/31/2013	25,859		7/31/2013	31,069	
8/31/2013	91,555		8/31/2013	25,859		8/31/2013	31,069	
9/30/2013	91,555		9/30/2013	25,859		9/30/2013	31,069	
13 Month Average	82,873		13 Month Average	24,869		13 Month Average	29,665	
1540-0000-2130-24-0-00-00-0-06			1540-0000-2290-24-0-00-00-0-06					
	Ending Balance			Ending Balance				
9/30/2012	30,784		9/30/2012	42,600				
10/31/2012	30,784		10/31/2012	42,600				
11/30/2012	30,784		11/30/2012	42,600				
12/31/2012	152,801		12/31/2012	202,338				
1/31/2013	152,801		1/31/2013	202,338				
2/28/2013	152,801		2/28/2013	202,338				
3/31/2013	152,801		3/31/2013	202,338				
4/30/2013	152,801		4/30/2013	202,338				
5/31/2013	152,801		5/31/2013	202,338				
6/30/2013	152,801		6/30/2013	202,338				
7/31/2013	152,801		7/31/2013	202,338				
8/31/2013	152,801		8/31/2013	202,338				
9/30/2013	152,801		9/30/2013	202,338				
13 Month Average	124,643		13 Month Average	165,475				

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Other Rate Base

1650 Accounts

1650-0000-0000-00-0-00-00-0-06		1650-0000-0000-00-0-00-34-0-06		1650-0000-0000-00-0-00-39-0-06	
	Ending Balance		Ending Balance		Ending Balance
9/30/2012	11,955	9/30/2012	10,000	9/30/2012	-
10/31/2012	11,955	10/31/2012	10,000	10/31/2012	-
11/30/2012	11,955	11/30/2012	10,000	11/30/2012	-
12/31/2012	11,955	12/31/2012	10,000	12/31/2012	-
1/31/2013	16,455	1/31/2013	10,000	1/31/2013	-
2/28/2013	16,455	2/28/2013	10,000	2/28/2013	-
3/31/2013	16,455	3/31/2013	10,000	3/31/2013	-
4/30/2013	-	4/30/2013	10,000	4/30/2013	-
5/31/2013	-	5/31/2013	10,000	5/31/2013	18,237
6/30/2013	16,429	6/30/2013	10,000	6/30/2013	16,579
7/31/2013	14,935	7/31/2013	10,000	7/31/2013	14,921
8/31/2013	13,412	8/31/2013	10,000	8/31/2013	13,263
9/30/2013	11,948	9/30/2013	10,000	9/30/2013	11,605
13 Month Average	11,839	13 Month Average	10,000	13 Month Average	5,739
1650-0000-0000-00-0-00-52-0-06		1650-0000-0000-00-0-00-62-0-06		1650-0000-0000-00-0-00-66-0-06	
9/30/2012	43,996	9/30/2012	1,271	9/30/2012	33,912
10/31/2012	45,193	10/31/2012	1,271	10/31/2012	30,144
11/30/2012	39,748	11/30/2012	1,271	11/30/2012	26,376
12/31/2012	22,460	12/31/2012	1,271	12/31/2012	22,608
1/31/2013	5,234	1/31/2013	1,271	1/31/2013	18,840
2/28/2013	5,744	2/28/2013	1,271	2/28/2013	15,072
3/31/2013	8,316	3/31/2013	1,271	3/31/2013	11,304
4/30/2013	5,891	4/30/2013	1,271	4/30/2013	7,536
5/31/2013	5,345	5/31/2013	1,271	5/31/2013	12,646
6/30/2013	5,441	6/30/2013	1,271	6/30/2013	7,398
7/31/2013	5,716	7/31/2013	1,271	7/31/2013	6,658
8/31/2013	5,888	8/31/2013	1,271	8/31/2013	53,905
9/30/2013	6,479	9/30/2013	1,271	9/30/2013	48,367
13 Month Average	15,804	13 Month Average	1,271	13 Month Average	22,674
1650-0000-0000-00-0-00-70-0-06		1650-0000-0000-00-0-00-86-0-06		1650-0000-0000-00-0-00-87-0-06	
9/30/2012	18,949	9/30/2012	650	9/30/2012	-
10/31/2012	19,207	10/31/2012	650	10/31/2012	-
11/30/2012	19,207	11/30/2012	650	11/30/2012	-
12/31/2012	19,207	12/31/2012	650	12/31/2012	-
1/31/2013	19,207	1/31/2013	650	1/31/2013	-
2/28/2013	19,207	2/28/2013	650	2/28/2013	-
3/31/2013	19,207	3/31/2013	650	3/31/2013	1
4/30/2013	19,253	4/30/2013	650	4/30/2013	1
5/31/2013	19,253	5/31/2013	650	5/31/2013	1
6/30/2013	19,253	6/30/2013	650	6/30/2013	1
7/31/2013	19,253	7/31/2013	650	7/31/2013	1
8/31/2013	20,403	8/31/2013	650	8/31/2013	1
9/30/2013	20,403	9/30/2013	650	9/30/2013	1
13 Month Average	19,385	13 Month Average	650	13 Month Average	1

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Other Rate Base

Allocation of Rogersville Storage Gas 13 month average **\$ 366,889**

<u>Rate Area</u>	<u>5 month winter sales volume</u>	<u>Percent</u>	<u>Allocated Storage Gas</u>
Rogersville	779,506	87.27%	\$ 320,168
Branson	113,751	12.73%	46,721
Total Net Plant	\$ 893,257	100.00%	\$ 366,889

customer deposits at 9-30-13 **\$ 177,802**

<u>Rate Area</u>	<u>Customer Bills</u>	<u>Percent</u>	<u>Allocated Customer Deposits</u>
Gallatin	18,202	10.72%	\$ 19,063
Warsaw	13,063	7.69%	13,681
Branson	9,682	5.70%	10,140
Rogersville	128,822	75.88%	134,918
Lake of the Ozarks	-	0.00%	-
Total Net Plant	169,769	100.00%	\$ 177,802

Allocation of Rogersville M&S Inventory 13 month average **\$ 319,784**

<u>Rate Area</u>	<u>Customer Bills</u>	<u>Percent</u>	<u>Allocated M&S Inventory</u>
Rogersville	128,822	93.01%	\$ 119,817
Branson	9,682	6.99%	677
Total Net Plant	138,504	100.00%	\$ 120,494

Total prepayments - 13 month average ended 9-30-13 **\$ 87,363**

<u>Rate Area</u>	<u>Proforma Sales Revenue</u>	<u>Percent</u>	<u>Allocated Prepayments</u>
Gallatin	\$ 1,265,786	8.74%	\$ 7,634
Warsaw	1,339,435	9.25%	8,078
Branson	2,333,584	16.11%	14,074
Rogersville	9,345,176	64.51%	56,362
Lake of the Ozarks	201,299	1.39%	1,214
Total Net Plant	\$ 14,485,280	100.00%	\$ 87,363

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Deferred Taxes

Schedule TDP-2
Exhibit 5

Line No.	Particulars	Total	Gallatin	Warsaw	Rogersville	Branson
1	Deferred Tax Liability Related to the Difference between Book and Tax Depreciation	\$ (9,661,985)	\$ (623,621)	\$ (893,409)	\$ (5,126,920)	\$ (3,018,035)
2	Deferred Tax Asset Related to NOL Allocated using (7a)	775,313	42,751	84,968	398,526	249,068
3	Deferred Tax Asset Related To an Acquisition Adjustment Allocated using Allocator (26)	(6,218,105)			(3,807,310.0)	(2,410,794.62)
4	Net Deferred Tax Liability	<u>\$ (15,104,776)</u>	<u>\$ (580,870)</u>	<u>\$ (808,440)</u>	<u>\$ (8,535,704)</u>	<u>\$ (5,179,761)</u>
5	Adjustment to back out the deferred tax asset related to an acquisition adjustment	6,218,105			3,807,310	2,410,795
6	Adjusted Net Deferred Tax Liability	<u>\$ (8,886,672)</u>	<u>\$ (580,870)</u>	<u>\$ (808,440)</u>	<u>\$ (4,728,394)</u>	<u>\$ (2,768,967)</u>

**Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086**

Schedule TDP-2
Exhibit 6

Allocation of Warsaw Mainline between Warsaw and Lake of the Ozarks

Line
No.

Peak Demand Allocation Calculation (note 1)			
	peak day volume per customer	customer count December 2013	percent
1	Warsaw	1,145	19.09%
2	LOO	4,854	80.91%
3		<u>5,999</u>	<u>100.00%</u>

Joint Use Investments				Allocation of Joint Use Gross Plant		Allocation of Joint Use RDA		
Account number	UPIS	RDA	Net Plant	Warsaw	LOO	Warsaw	LOO	
4	Benton - acct 376 Shared Investment (2)	\$ 3,971,844	\$ (283,830)	3,688,013	758,087	3,213,757	(54,173)	(229,657)
5	Pettis - acct 376 Shared Investment (2)	2,094,442	(144,844)	1,949,597	399,756	1,694,686	(27,646)	(117,199)
6	Benton - acct 378	230,010	(16,615)	213,395	43,901	186,109	(3,171)	(13,444)
7	Pettis - acct 378	27,012	(1,312)	25,700	5,156	21,857	(251)	(1,062)
8		<u>\$ 6,323,308</u>	<u>\$ (446,602)</u>	<u>\$ 5,876,706</u>	<u>\$ 1,206,899</u>	<u>\$ 5,116,409</u>	<u>\$ (85,241)</u>	<u>\$ (361,361)</u>

Property taxes (Note 3)				Allocation of Joint Property Taxes	
	2013 Property Tax	% of Project Cost Deemed Shared	Property Taxes To be Allocated	Warsaw	LOO
9	Pettis County	\$ 98,471	61% \$ 60,556	\$ 11,558	\$ 48,998
10	Benton County	\$ 277,208	28% \$ 76,865	\$ 14,671	\$ 62,194
11				<u>\$ 26,229</u>	<u>\$ 111,192</u>

- Notes:
- (1) peak day total demand uses the peak day estimator in SNGM's 2013-2014 Gas Supply Plan. Warsaw peak usage per customer is estimated at 1.927196 Dt's per customer.
 - (2) Amounts taken from the "LOO-Warsaw acct 376 allocation" tab
 - (3) The property taxes for Pettis and Benton County were analyzed and allocated to both Warsaw and LOO for the taxes associated with the joint use pipe. This was done by taking the total property tax expense by county and multiplying it by the percent of the total project cost deemed shared as was calculated in the "LOO-Warsaw acct 376 allocation" tab, to come up with the total amount of property tax to be allocated. The peak demand allocator was then used to split out those shared property taxes between LOO and Warsaw.

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
LOO - Warsaw ACCT 376 Allocation

Schedule TDP-2
 Exhibit 7

Line No.					
1	Acct 1010-376 GL Balance Pettis at 9/30/2013	\$ 3,405,807	Cost of Shared Pipe Pettis	\$ 2,094,442	
2	Acct 1080-376 GL Balance Pettis at 9/30/2013	\$ (235,534)	RDA of Shared Pipe Pettis	\$ (144,844)	
3	Acct 1010-376 GL Balance Benton at 9/30/2013	\$ 14,324,178	Shared Pipe Benton	\$ 3,971,844	
4	Acct 1080-376 GL Balance Benton at 9/30/2013	\$ (1,023,614)	RDA on Shared Pipe Benton	\$ (283,830)	
5	Net Mains Combined Counties	\$ 16,470,837	Total Net Value of Shared Pipe	\$ 5,637,611	34%

	Warsaw Pipe Footages (3)	Total Cost Per Ft	Projected Total Project Cost	Percent of Total Projected Cost	Total Allocated Cost
Pettis County					
7	2" HDPE 71,418	\$ 5.90	\$ 421,215	13%	\$ 453,234
8	4" HDPE 106,486	\$ 7.49	\$ 797,508	25%	\$ 858,132
9	6" Steel Shared 96,132	\$ 20.25	\$ 1,946,479	61%	\$ 2,094,442
10	274,036		\$ 3,165,202		\$ 3,405,807
Benton County					
11	2" HDPE 195,206	\$ 5.90	\$ 1,151,301	22%	\$ 3,165,941
12	4" HDPE 166,053	\$ 7.49	\$ 1,243,625	24%	\$ 3,419,821
13	6" HDPE 25,414	\$ 13.19	\$ 335,172	6%	\$ 921,683
14	6" Steel Shared 71,334	\$ 20.25	\$ 1,444,369	28%	\$ 3,971,844
15	6" Steel Warsaw only 51,094	\$ 20.25	\$ 1,034,550	20%	\$ 2,844,890
16	509,101		\$ 5,209,017		\$ 14,324,178

Contractor	Type of Pipe and	Budgeted Footage	Contract Labor Cost Per Ft (1)		Labor Cost per FT	Material Cost Per Ft (2)	Total Cost Per Ft
				Total Labor Cost			
17	CPI	218,000	\$ 11.97	2,609,460			
18	6" Steel Bore	9,020	\$ 24.00	216,480			
19		227,020		2,825,940	\$ 12.45	\$ 7.80	\$ 20.25
20	Woods	21,700	\$ 6.50	141,050			
21	Woods	4,000	\$ 27.50	110,000			
22		25,700		251,050	\$ 9.77	\$ 3.42	\$ 13.19
23	ALS	90,800	\$ 4.50	408,600			
24	ALS	2,800	\$ 11.00	30,800			
25	Woods	20,300	\$ 6.00	121,800			
26	Woods	3,200	\$ 25.50	81,600			
27		117,100		642,800	\$ 5.49	\$ 2.00	\$ 7.49
28	ALS	116,300	\$ 3.50	407,050			
29	ALS	6,500	\$ 10.50	68,250			
30	Woods	69,800	\$ 6.00	418,800			
31	Woods	9,000	\$ 20.00	180,000			
30		201,600		1,074,100	\$ 5.33	\$ 0.57	\$ 5.90

Notes (1) - Amount agreed to executed contracts
 (2) - Amount Agreed to Invoices
 (3) - Lengths of pipe were derived from the Company's geographic information system (GIS)

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Cost of Capital at September 30, 2013

Schedule TDP-3
Exhibit 1

Line No.	Description (a)	Amount (1) (b)	Capital Ratio (c)	Cost of Capital (d)	Weighted Cost of Capital (c) * (d) (e)
1	Total Long Term Debt	\$ 100,182,767	43.04%	3.21%	1.38%
2	Common Equity (note 3)	132,563,149	56.96%	12.00%	6.83%
3	Total	<u>\$ 232,745,916</u>	<u>100.00%</u>		<u>8.22%</u>
4	Income tax effect: 0.62306 * Weighted average cost of common equity (note 2)				<u>4.26%</u>
5			Pretax return on rate base		<u>12.47%</u>

Notes: (1) Amounts taken from September 30, 2013 trial balance
(2) Missouri state income tax rate at 6.25%; Federal income tax rate at 35.00% - effective rate
(3) common equity adjusted to reflect activity to 9-30-13:

Common stock issued	\$ 1,028,308
Premium on capital stock	124,986,686
Retained earnings at 10-1-12	<u>\$ 1,773,564</u>
Net income for 12 months ended 9/30/13	4,283,574
Adjustment to eliminate Income taxes from Classified TB	<u>3,465,874</u>
Net Income before Tax	7,749,448
less: income tax	<u>(2,974,858)</u>
Adjusted retained earnings at 9-30-13	<u>6,548,154</u>

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Cost of Debt at September 30, 2013

Line No	Issue	Principal Amount (1)	Premium/ (Discount) (c)	Underwriting Expense (2) (d)	Actual Debt Costs (e)	Annual Cost (f)	Interest Rate (g)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	LT Debt JPM	\$ 25,000,000				670,000	2.680%
2	LT Debt UMB	25,000,000				670,000	2.680%
3	LT Debt CoBank	25,000,000				670,000	2.680%
4	LT Debt Zion's Bank	25,000,000				670,000	2.680%
5	Capital Lease - SMNG	182,767				12,861	7.037%
6	Unamortized Debt Expense 2009 Bond Issue			142,749		63,444	
7	Unamortized Debt Expense -2013 - MOS			1,027,912		456,850	
8	Total	\$ 100,182,767	\$ -	\$ -	3.21%	\$ 3,213,155	

- Notes:
- (1) Amounts taken from September 30, 2013 trial balance from "classified trial balance" tab
 - (2) Underwriting Expenses were taken from the September 2013 classified trial balance. The annual cost associated with the debt issuances represents 12 months of amortization.

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

Schedule TDP-5
p. 1 of 7

Classification Allocation Factors - Customer and Noncustomer

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

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

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

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

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

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

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

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

Allocation factor for revenue related costs

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

Allocation factor for total net plant related costs

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

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

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

Allocation factor for sales volume related costs

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

Allocation factor for Direct Labor

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

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

**Summit Natural Gas of Missouri, Inc.
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Allocation Factor #8**

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

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

	Gallatin						
	GS-res	GS-comm	CS-Comm	LVS	ISS	Transport	Total
customer count from base excess (Oct)	1,269	191	50	1	-	5	1,516
weighting factor (note 1)	1.00	1.07	1.92	5.98	-	5.98	
weighted customer count	1,269	204	95	6	-	30	1,605
percent	79.05%	12.73%	5.98%	0.37%	0.00%	1.86%	100.00%

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

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

schools based on 11

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

	Lake of the Ozarks					
	GS-res	GS-comm	CS-Comm	LVS	Transport	Total
average customers - adjusted test year						
customer count from base excess (Oct)	590	71	4	-	-	665
weighting factor (note 1)	1.00	1.00	1.83	-	-	
weighted customer count	2,566	169	-	-	-	
percent	93.83%	6.17%	0.00%	-	-	

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

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Allocation Factor #11

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

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

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

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

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

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

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Demand/Commodity Allocation Factor #12 for Customer Classes
Two Coldest Months of 2012-2013 Winter for Allocation Factor Development (note 1)

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

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

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Allocation Factor #13 and 14

Schedule TDP-5

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Allocation factor for Rate Base (Excludes LOO)

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

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

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

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
SMNG Internal Allocation Factors

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

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

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

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

Summit Natural Gas of Missouri, Inc.
 MPSC Case No GR-2014 - 0086
 Highly Confidential APAC Service Line Investment Elimination

Summary APAC Service Line Install	
Line No.	The Company put this analysis together to identify and eliminate the cost of service and the associated depreciation for APAC, a temporary asphalt plant in the Branson Division. Due to the elimination of APAC's revenues from the revenue deficiency study for Branson, the associated investment was also eliminated from the Division' rate base.
1	Total Internal Labor \$ 7,861
2	Total Material Labor \$ 13,512
3	Total Cost of Service to be Eliminated \$ 21,373 ADJ-3 on Exhibit 9
4	Depreciation Rate (Years) 50
5	Months In Service 5
6	2013 Depreciation Expense Assoc w/ Line \$ 178 ADJ-3 on Exhibit 10

Internal Labor Costs						
	Employee Name	Date Incurred	Hours	Gross Wages	Tax Expenses	Extended Cost
7	David Wilson	Apr-13	56	\$ 1,493.07	\$ 124.80	\$ 1,618
8	Ben Seibert	Apr-13	55	\$ 1,921.88	\$ 179.86	\$ 2,102
9	Justin Gauer	Apr-13	53	\$ 1,240.56	\$ 116.10	\$ 1,357
10	Jared Kaiser	Apr-13	60	\$ 1,187.12	\$ 111.10	\$ 1,298
11	Brandon Proctor	Apr-13	40.75	\$ 863.63	\$ 80.82	\$ 944
12	James Marah	Apr-13	24	\$ 500.59	\$ 41.84	\$ 542.43
13						<u>\$ 7,861</u>

Materials Costs				
	Material	Price	Quantity	Total
14	2" Pipe STD Wall	\$ 7.45	250	\$ 1,863
15	2" Flange ANSI 600#	\$ 22.00	4	\$ 88
16	4" Flanges ANSI 150#	\$ 45.00	2	\$ 90
17	2" Elbow	\$ 35.00	2	\$ 70
18	2" Tee	\$ 35.00	1	\$ 35
19	2" Valve ANSI 600#	\$ 589.00	1	\$ 589
20	2" Strainer ANSI 600#	\$ 375.00	1	\$ 375
21	2" Mooney	\$ 1,700.00	1	\$ 1,700
22	289 H Relief	\$ 525.00	1	\$ 525
23	FM3	\$ 6,000.00	1	\$ 6,000
24	2X4 Cone	\$ 17.00	1	\$ 17
25	4" Elbow	\$ 45.00	3	\$ 135
26	4" Pipe	\$ 15.25	20	\$ 305
27	Mercury	\$ 1,500.00	1	\$ 1,500
28	Sets	\$ 20.00	6	\$ 120
29	Insulation	\$ 100.00	1	\$ 100
30				<u>\$ 13,512</u>

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014-0086
Highly Confidential Transportation Revenue Study

Study Goal: Calculate the adjusted test period transportation service revenue and billing determinants for inclusion in Summit's Class Cost-of-Service Study ("CCOSS").

Source documents:

- revenue detail from general ledger.
- monthly imbalance reports since June 2011
- monthly heating degree day data from Springfield Regional Airport and St. Joseph Rosecrans Airport.

Study Results

- Transportation revenue and weather adjusted billing determinants are included in the CCOSS for all nondiscounted transportation customers.
- Discounted transportation revenue is included as revenue credits in the cost-of-service study, thereby avoiding the effects of imputed revenues at full rates.
- Temporary test period transportation revenues are eliminated from cost-of-service consideration.

Analytical Steps

- Array the monthly transportation volumes in tariff-based billing units for each customer through September 2013.
- Perform a 24 month regression analysis on customers who have been shippers for at least 24 months.
- Annualize transportation volumes for any transportation customer who has not been a transportation customer for at least twelve months.
- Confirm contract transportation rates with Summit's management.
- Adjust annual transportation volumes for any transport customer whose correlation coefficient in the regression analysis is greater than 0.60.
- Use the previous twelve month test period transportation volume for any transportation customer whose correlation coefficient is less than 0.60.
- Use the annualized volume for any transportation customer with less than twelve months service.
- Isolate volumes and revenues for discounted transportation customers for inclusion as revenue credits in the cost-of-service study.
- Isolate known noncontinuous revenues and eliminate from any consideration in the CCOSS.

Discount Rate Customer Discussion

As of October 1, 2013, Summit provides transportation service to four customers at discounted rates. The test period adjusted billing determinants are not included in the CCOSS. Rather, the proforma revenues related to these customers are treated as a revenue credit in the cost-of-service. The test period revenues associated with APAC New Castle are eliminated entirely.

A discussion of discounted rate customers follows.

- MSBA Schools on the Rogersville System - The discount is granted to eleven school districts. Eleven customer charges, totaling \$3,300 per month are included as billing determinants in the CCOSS.
- City of West Plains - uses natural gas in a power plant that is used sporadically for power generation. The annual customer charges are included in the CCOSS. The City previously contributed the construction cost for its connection to the system.
- Willard Asphalt - The company has informed Summit that an increase in the transportation rate will cause Willard to shift asphalt production to other facilities. The annual customer charges are included in the CCOSS billing determinants.
- APAC - APAC used natural gas in a mobile asphalt plant for a specific government contract. The natural gas usage will be eliminated at the end of the contract in December. APAC will no longer pay the facility charge. Summit invested approximately \$21,000 to connect the mobile plant facilities. The rate base effect of that investment is shown as an adjustment to reduce the Branson rate base.
- The commodity revenues associated with Willard, MSBA, and City of West Plains are treated as revenue credits in the cost-of-service study. The volumetric billing determinants are not included within the customer class.
- All test period revenues associated with APAC have been eliminated as a proforma adjustment.

Analytical Support

A discussion of the schedules supporting Summit's study follows.

Schedule 1 - Summary of Adjustments - This analysis isolates the various adjustments necessary to arrive at three separate treatments.

- (1) adjusted test period transportation revenues to be included in proforma operating income and billing determinants to be included in the CCOSS and rate design.
- (2) adjusted test period transportation revenues to be included as revenue credits in proforma operating income and cost-of-service, excluding billing determinants from CCOSS and rate design.
- (3) test period revenues to be eliminated from consideration in the CCOSS.

Schedule 2 - Variances and Test Period Adjustments

Schedule 3 - workpapers

Summit Natural Gas of Missouri, Inc
MPSC Case No. GR - 2014 - 0086

Reconciliation of Book Transportation Revenue to Adjusted Test Period Transportation - Excludes Customer Charges

Line No.	Division (a)	tx rev 12 mo ended 9/30/13 (1) (b)	calculated transport revenues (2) (c)	annualized volume variance (3) (d)	annualized rate variance (4) (e)	proforma transport revenue (f)	other adjustments (g)	Total adjusted test period (h)	transport subject to CCOSS (i)	transport included in revenue credits (j)	proforma eliminations (k)
1	Gallatin	\$91,375	\$91,398	(\$8,794)	\$78,771	\$161,375		\$161,375	\$161,375	\$0	\$0
2	Warsaw	-	-	-				-	-	-	-
3	Rogersville	2,666,057	2,634,262	35,375	430,607	3,100,244		3,100,244	2,747,140	353,066	38
4	Branson	1,013,306	1,060,994	(21,453)	-	1,039,541		1,039,541	981,812	-	57,729

- notes:
- (1) amounts taken from 9/30/13 trial balance revenue analysis.
 - (2) amounts taken from individual customer analysis.
 - (3) volume change based on weather normalization and annualizing volumes from less than 12 months' customer status multiplied by current rate.
 - (4) anticipated transportation rate change multiplied by total adjusted volume

Summit Natural Gas of Missouri, Inc
MPSC Case No. GR - 2014 - 0086
Transportation Revenue and Billing Determinants - Variances & Test Period Adjustments

Customer Name	12 month ended	Annualized	Weather	Total Dt's	Contract	Contract	test	Price	Volume	Adjusted	Adjusted	
	9-30-13 Dt's	Volume	Normalized		Rate per Dt	Rate per Dt	period					variance
		Adjustments (1)	Volume		prior to	after	Commodity	Δ * TP vol	Δ * TP price		Check	
			Adjustments		10/1/2013	10/1/2013	Revenue					
Robersville	DAIRY FARMERS OF AMERICA			175,498	2	4	350,996	\$280,797	\$0	\$631,793	\$631,793	
	MARATHON ELECTRIC (Regal Beloit Motors)			24,765	3.60	3.60	89,154	-	-	89,154	89,154	
	SYSTEM'S ELECTRONICS (DRS)		2,250	45,631	3.60	3.60	164,271	-	8,099	172,370	172,370	
	COPELAND - AVA			30,377	3.60	3.60	109,356	-	-	109,356	109,356	
	CATERPILLAR			24,368	3.60	3.60	87,725	-	-	87,725	87,725	
	COASTAL ENERGY			61,378	3.60	3.60	220,961	-	-	220,961	220,961	
	CITY OF WEST PLAINS	38		38	1.00	1.00	38	-	-	38	38	
	ST. JOHN'S HOSPITAL	18,909		2,047	20,956	3.60	3.60	68,072	-	7,368	75,441	75,441
	DETROIT TOOL	42,488		100	42,588	3.60	3.60	152,957	-	360	153,317	153,317
	OZARK CORRECTIONAL CENTER	27,061		(538)	26,523	3.60	3.60	97,419	-	(1,937)	95,482	95,482
	WILLARD ASPHALT	28,069			28,069	2.25	2.50	63,155	7,017	-	70,173	70,173
	REGAL-BELOIT (LEBANON)	41,538			41,538	3.60	3.60	149,537	-	-	149,537	149,537
	EMERSON	96,849			96,849	2.50	3.60	242,123	106,534	-	348,656	348,656
	MSBA SCHOOLS	76,447		2,134	78,581	3.25	3.60	248,453	26,756	7,684	282,893	282,893
	PACE ASPHALT	11,179			11,179	2.75	3.60	30,742	9,502	-	40,244	40,244
	WEST PLAINS HOSPITAL (Ozarks Medical Ctr)	24,508			24,508	3.60	3.60	88,230	-	-	88,230	88,230
	3 G	101,740			101,740	3.60	3.60	366,264	-	-	366,264	366,264
	ROYAL OAK	9,947			9,947	3.60	3.60	35,809	-	-	35,809	35,809
DURHAM	12,139	2,428		14,567	3.60	3.60	43,700	-	8,740	52,440	52,440	
THOMASON BROS	7,028	1,406		8,434	3.60	3.60	25,301	-	5,060	30,361	30,361	
	859,957	3,833	5,993	869,783			\$ 2,634,262	\$430,607	\$35,375	\$3,100,244	\$3,100,244	
				763,094								
Branson	COLLEGE OF THE OZARKS	118,083		(5,623)	112,460	\$ 4.60	4.60	543,182	-	(25,868)	517,314	517,314
	CHATEAU ON THE LAKE	22,449		221	22,671	4.60	4.60	103,268	-	1,018	104,285	104,285
	GRAND COUNTRY	21,567		(300)	21,267	4.60	4.60	99,208	-	(1,382)	97,826	97,826
	COX MEDICAL CENTER	34,674		(1,779)	32,895	4.60	4.60	159,499	-	(8,183)	151,316	151,316
	TABLE ROCK ASPHALT (TRAC)	10,449		418	10,867	4.60	4.60	48,065	-	1,924	49,990	49,990
	HILTON (HCW)	9,202	1,840		11,042	4.60	4.60	42,329	-	8,466	50,795	50,795
	SIGHT & SOUND	1,677	559		2,236	4.60	4.60	7,714	-	2,571	10,286	10,286
	APAC NEW CASTLE	19,243			19,243	3.00	3.00	57,729	-	-	57,729	57,729
	237,344	2,399	(7,063)	232,680			\$ 1,060,994	\$0	(\$21,453)	\$1,039,541	\$1,039,541	
				213,437								
Gallatin	PSF - Gallatin (volumes in Mcf)	33,851	-	(1,749)	32,102	\$ 2.700	\$ 5.027	91,398	78,771	(8,794)	161,375	161,375

Notes: (1) Adjustments to annualize partial year customer presence.

Summit Natural Gas of Missouri, Inc
MPSC Case No. GR - 2014 - 0086
Proforma Transportation Revenue - Rogersville and Branson

Customer Name	data from 24 month			12 mo ended 9/30/13	regression usage at 4602 HDD's	annualized volume adjustment	Jurisdictional revenue			revenue credits		eliminations			
	regression tab						Volume			facility	commodity	facility	commodity	facility	commodity
	y-int	slope	r-sq				in Dt's	facility	commodity	facility	commodity	facility	commodity	facility	commodity
Rogersville	DAIRY FARMERS OF AMERICA	12,364.38	2.9241	0.157860	175,498		175,498	\$ 3,600	\$ 631,793						
	MARATHON ELECTRIC (Regal Beloit Motors)	1,758.57	0.5077	0.098259	24,765		24,765	3,600	89,154						
	SYSTEM'S ELECTRONICS (ORS)	1,576.06	6.2946	0.931331	45,631	47,881	47,881	3,600	172,370						
	COPELAND - AVA	2,033.79	0.7389	0.247723	30,377		30,377	3,600	109,356						
	CATERPILLAR	2,273.52	0.8994	0.126233	24,368		24,368	3,600	87,725						
	COASTAL ENERGY	5,681.19	(1.7912)	0.590015	61,378		61,378	3,600	220,961						
	CITY OF WEST PLAINS				38	-		3,600				\$	38		
	ST. JOHN'S HOSPITAL	908.17	2.1855	0.920039	18,909	20,956	20,956	3,600	75,441						
	DETROIT TOOL	2,463.35	2.8309	0.891951	42,488	42,588	42,588	3,600	153,317						
	OZARK CORRECTIONAL CENTER	1,150.52	2.7632	0.933184	27,061	26,523	26,523	3,600	95,482						
	WILLARD ASPHALT	5,114.79	(6.1727)	0.375303	28,069			3,600		\$ 70,173					
	REGAL-BELOIT (LEBANON)				41,538	-	41,538	3,600	149,537						
	EMERSON				96,849	-	96,849	3,600	348,656						
	MSBA SCHOOLS	(92.91)	17.3178	0.960381	76,447	78,581		39,600		282,893					
	PACE ASPHALT	2,269.04	(1.3616)	0.058868	11,179		11,179	3,600	40,244						
	WEST PLAINS HOSPITAL (Ozarks Medical Ctr)				24,508		24,508	3,600	88,230						
	3 G PROCESSING				101,740		101,740	3,600	366,264						
	ROYAL OAK				9,947		9,947	3,600	35,809						
	DURHAM				12,139		14,567	3,600	52,440						
THOMASON BROS				7,028		8,434	3,600	30,361							
				<u>859,957</u>				<u>763,094</u>	<u>\$ 108,000</u>	<u>\$ 2,747,140</u>	<u>\$ -</u>	<u>\$ 353,066</u>	<u>\$ -</u>	<u>\$ 38</u>	
					wt ave BTU from 2013 PGA	1.025									
					BTU converted to Mcf	<u>744,482</u>									
					customer count		<u>30</u>								
Branson	COLLEGE OF THE OZARKS	6,727.82	6.8939	0.636129	118,083	112,460	112,460	\$ 3,600	\$ 517,314						
	CHATEAU ON THE LAKE	1,469.65	1.0941	0.683630	22,449	22,671	22,671	3,600	104,285						
	GRAND COUNTRY	850.03	2.4047	0.960456	21,567	21,267	21,267	3,600	97,826						
	COX MEDICAL CENTER	2,077.22	1.7314	0.799850	34,674	32,895	32,895	3,600	151,316						
	TABLE ROCK ASPHALT (TRAC)	1,697.63	(2.0652)	0.872122	10,449	10,867	10,867	3,600	49,990						
	HILTON (HCW)				9,202		11,042	3,600	50,795						
	SIGHT & SOUND				1,677		2,236	3,600	10,286						
	APAC/NEW CASTLE				19,243							600	57,729		
					<u>237,344</u>				<u>213,437</u>	<u>\$ 25,200</u>	<u>\$ 981,812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 57,729</u>
					wt ave BTU from 2013 PGA	1.025									
					BTU converted to Mcf	<u>208,232</u>									
					customer count		<u>7</u>								
TOTALS															

Summit Natural Gas of Missouri, Inc
MPSC Case No. GR - 2014 - 0086
Proforma Transportation Revenue - PSF

Contract Rate per Mcf \$ 2.700
 Tariff Rate per Mcf \$ 5.027
 Monthly customer charge \$ 204.42 for five meters \$ 1,022.10 per month

	PSF Dth	PSF Mcf	Implied BTU/Mcf	actual revenue	St. Joe AP Monthly HDD's
Jan-11	5,791	5,657	1.0237	\$ 15,274	
Feb-11	4,259	4,159	1.0240	11,229	
Mar-11	3,295	3,202	1.0290	8,645	
Apr-11	2,405	2,333	1.0309	6,299	
May-11	2,363	2,289	1.0323	6,180	
Jun-11	2,084	2,017	1.0332	5,446	
Jul-11	1,650	1,594	1.0351	4,304	
Aug-11	1,986	1,910	1.0398	5,157	
Sep-11	2,384	2,295	1.0388	6,197	
Oct-11	2,710	2,625	1.0324	7,088	
Nov-11	3,108	3,022	1.0285	8,159	
Dec-11	3,396	3,305	1.0275	8,924	
Jan-12	2,619	2,557	1.0242	6,904	
Feb-12	3,251	3,178	1.0230	8,581	
Mar-12	2,300	2,225	1.0337	6,008	
Apr-12	2,293	2,238	1.0246	6,043	
May-12	2,340	2,274	1.0290	6,140	
Jun-12	1,845	1,784	1.0342	4,817	
Jul-12	1,400	1,351	1.0363	3,648	
Aug-12	1,751	1,698	1.0312	4,585	
Sep-12	2,167	2,107	1.0285	5,689	
Oct-12	2,880	2,804	1.0271	7,571	
Nov-12	3,267	3,171	1.0303	8,562	
Dec-12	4,491	4,319	1.0398	11,661	
Jan-13	4,581	4,393	1.0428	11,861	
Feb-13	3,818	3,699	1.0322	9,987	
Mar-13	3,834	3,726	1.0290	10,060	
Apr-13	2,769	2,673	1.0359	7,217	
May-13	2,164	2,095	1.0329	5,657	
Jun-13	1,687	1,633	1.0331	4,409	
Jul-13	1,731	1,678	1.0316	4,531	
Aug-13	1,827	1,772	1.0310	4,784	
Sep-13	1,948	1,888	1.0318	5,098	
					5542

0	normal
10	normal
62	normal

Regression for PSF

Regression Statistics	
Multiple R	0.9025
R Square	0.8144
Adjusted R Square	0.8060
Standard Error	372.6080
Observations	24

ANOVA

	df	SS	MS	F	Significance F
Regression	1	13404288.79	13404289	96.54716382	1.6603E-09
Residual	22	3054407.211	138836.7		
Total	23	16458696			

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Intercept	1813.9552	111.2345	16.3075	9.03643E-14	1583.2689	2044.6415
X Variable 1	1.9334	0.1968	9.8258	1.66027E-09	1.5254	2.3415

total annual Mcf - wx normalized	32,102
full rate per Mcf	\$ 5.027
total commodity	\$ 161,375
total facility	12,265
total test period revenues	\$ 173,640

12 mo ended 9-30-13 34,997 33,851 \$ 91,398