

MISSOURI GAS ENERGY
Class Cost of Service Study
Twelve Months Ended December 31, 2008
Study Summary

Line	Description (a)	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (1) (f)
1	Customer Costs	\$162,485,455	\$133,226,419	\$25,081,822	\$1,001,443	\$3,175,771
2	Demand Costs	60,088,727	35,037,998	13,579,533	1,202,301	10,268,895
3	Commodity Costs	197,355	91,425	37,693	3,516	64,721
4	Cost of Service Before Revenue Credits	222,771,537	168,355,841	38,699,048	2,207,260	13,509,388
5	Revenues Credited to Cost of Service (1)	4,978,432	3,762,366	864,835	49,327	301,904
6	Cost of Service Net of Revenue Credits	217,793,104	164,593,474	37,834,213	2,157,933	13,207,484
7	Revenue at Present Rates	181,928,402	130,161,294	36,797,805	2,135,873	12,833,430
8	Required Revenue Change	35,864,703	34,432,180	1,036,408	22,060	374,054
9	Required Revenue Change - Corrected Study	32,416,997	32,542,562	277,334	(64,483)	(338,416)
10	Difference from Filed Study Corrected	3,447,706	1,889,618	759,074	86,543	712,470
11	Revenue to Cost Ratios					
12	Current Revenue	0.8390	0.7955	0.9732	0.9900	0.9723
13	Revenue after Required Revenue Change	1.0000	1.0000	1.0000	1.0000	1.0000

(1) Test Year Service Charge Revenue, Other Revenue, and Flex Customer Revenue are used offset to each class' cost of service. Allocation of the revenue credit to each class is based on the class' cost of service relative to the total cost of service.

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Twelve Months Ended December 31, 2008
Classified Rate Base

Line	Acct.	Description	Total	Customer	Demand	Commodity	Classification
	(a)	(b)	(c)	(d)	(e)	(f)	Factor
		<u>Intangible Plant</u>					
1							
2	301	Organization	15,600	11,048	4,552	-	NINTPLT
3	302	Franchises and Consents	13,823	9,789	4,034	-	NINTPLT
4	303	Miscellaneous Intangible	30,041,605	27,084,655	2,956,950	-	PLT303
5		Total Intangible Plant	30,071,028	27,105,492	2,965,536	-	
6							
7		<u>Distribution Plant</u>					
8	374	Land and Land Rights	2,331,922	860,303	1,471,619	-	DIS376-379
9	375	Structures and Improvements	8,583,960	3,166,834	5,417,127	-	DIS376-379
10	376	Mains	382,811,425	147,050,321	235,761,104	-	DISMAIN
11	378	Measuring & Regulating Station Equipment - General	12,368,768	-	12,368,768	-	DEM
12	379	Measuring & Regulating Station Equipment - City Gate	3,411,645	-	3,411,645	-	DEM
13	380	Services	316,610,835	316,610,835	-	-	CUS
14	381	Meters	32,658,905	32,658,905	-	-	CUS
15	382	Meter Installations	77,160,334	77,160,334	-	-	CUS
16	383	House Regulators	12,733,549	12,733,549	-	-	CUS
17	385	Electronic Gas Measuring	390,663	390,663	-	-	CUS
18	386	Other Property-Customer Premises	-	-	-	-	
19	387	Other Equipment	-	-	-	-	
20		Total Distribution Plant	849,062,006	590,631,745	258,430,262	-	
21							
22		<u>General Plant</u>					
23	389	Land and Land Rights	1,104,164	768,088	336,076	-	DISPLT
24	390	Structures & Improvements	2,616,379	1,820,028	796,351	-	DISPLT
25	391	Office Furniture & Equipment	9,050,433	6,295,739	2,754,694	-	DISPLT
26	392	Transportation Equipment	13,186,933	9,173,207	4,013,726	-	DISPLT

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Line	Acct.	Description	Total	Customer	Demand	Commodity	Classification
	(a)	(b)	(c)	(d)	(e)	(f)	Factor
		<u>General Plant (Continued)</u>					
27							
28	393	Stores Equipment	673,265	468,342	204,923	-	DISPLT
29	394	Tools	5,477,617	3,810,387	1,667,230	-	DISPLT
30	395	Laboratory Equipment	-	-	-	-	-
31	396	Power Operated Equipment	1,759,239	1,223,777	535,462	-	DISPLT
32	397.1	Communication Equipment - AMR	38,190,850	38,190,850	-	-	CUS
33	397.0	Communication Equipment	3,850,049	2,678,204	1,171,845	-	DISPLT
34	398	Miscellaneous General Plant	468,346	325,795	142,551	-	DISPLT
35		Total General Plant	<u>76,377,275</u>	<u>64,754,416</u>	<u>11,622,859</u>	-	
36							
37		Total Plant in Service	<u>955,510,309</u>	<u>682,491,652</u>	<u>273,018,656</u>	-	
38							
39		<u>Depreciation and Amortization Reserve</u>					
40	301	Organization	-	-	-	-	-
41	302	Franchises and Consents	-	-	-	-	-
42	303	Miscellaneous Intangible	(22,749,718)	(20,510,498)	(2,239,220)	-	PLT303
43	374	Land and Land Rights	(514,651)	(189,867)	(324,783)	-	PLT374
44	375	Structures	(462,654)	(170,684)	(291,969)	-	PLT375
45	376	Distribution Mains	(127,905,050)	(49,132,491)	(78,772,560)	-	PLT376
46	378	Measuring and Regulating Station Equipment - General	(4,221,300)	-	(4,221,300)	-	PLT378
47	379	Measuring and Regulating Station Equipment - City Gate	(957,607)	-	(957,607)	-	PLT379
48	380	Services	(146,085,284)	(146,085,284)	-	-	PLT380
49	381	Meters	(3,874,062)	(3,874,062)	-	-	PLT381
50	382	Meter Installations	(19,901,850)	(19,901,850)	-	-	PLT382
51	383	House Regulators	(2,903,461)	(2,903,461)	-	-	PLT383
52	385	Electronic Gas Measuring	(136,769)	(136,769)	-	-	PLT385
53	386	Other Property-Customer Premises	-	-	-	-	-

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Line	Acct.	Description	Total	Customer	Demand	Commodity	Classification Factor
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
54		<u>Depreciation and Amortization Reserve (Continued)</u>					
55	387	Other Equipment	-	-	-	-	
56	389	Land & Land Rights	-	-	-	-	
57	390	Structures & Improvements	(1,188,223)	(826,562)	(361,661)	-	PLT390
58	391	Office Furniture & Equipment	(2,259,123)	(1,571,511)	(687,613)	-	PLT391
59	392	Transportation Equipment	(7,039,837)	(4,897,111)	(2,142,726)	-	PLT392
60	393	Stores Equipment	(143,399)	(99,753)	(43,647)	-	PLT393
61	394	Tools	(1,080,374)	(751,539)	(328,835)	-	PLT394
62	395	Laboratory Equipment	-	-	-	-	PLT395
63	396	Power Operated Equipment	(303,785)	(211,322)	(92,464)	-	PLT396
64	397.1	Communication Equipment - AMR	(17,827,009)	(17,827,009)	-	-	PLT397.1
65	397.0	Communication Equipment	1,020,165	709,656	310,509	-	PLT397.0
66	398	Miscellaneous General Plant	(327,641)	(227,916)	(99,724)	-	PLT398
67		Corporate	(375,937)	(318,728)	(57,209)	-	GENPLT
68		Retirement Work in Progress Not Classified	102,672	72,711	29,961	-	NONINTPLT
69		Total Depreciation and Amortization Reserve	<u>(359,134,898)</u>	<u>(268,854,049)</u>	<u>(90,280,848)</u>	-	
70							
71		Net Plant in Service	<u>596,375,411</u>	<u>413,637,603</u>	<u>182,737,808</u>	-	
72							
73		<u>Other Rate Base Items</u>					
74							
75		Customer Deposits	(4,572,625)	(4,572,625)	-	-	CUS
76							
77		Customer Advances	(12,773,726)	(8,467,961)	(4,305,765)	-	MAINSVC
78							
79		Accumulated Deferred Income Taxes -SLRP	(1,139,496)	(879,621)	(259,876)	-	SLRP

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	(a)	(b)	(c)	(d)	(e)	(f)	Factor
		Other Rate Base Items (Continued)					
80		Accumulated Deferred Income Taxes -Other	(91,982,473)	(65,700,254)	(26,282,219)	-	TOTPLT
81							
82							
83							
84		Net Cost of Removal	552,665	394,752	157,913	-	TOTPLT
85							
86		Gas Inventory	100,132,700	-	100,132,700	-	DEM
87							
88		Materials and Supplies	2,939,374	2,099,505	839,869	-	TOTPLT
89							
90		Prepayments	5,564,936	4,488,989	1,068,320	7,627	OPEXP
91							
92		Cash Working Capital	19,958,953	16,100,008	3,831,590	27,355	OPEXP
93							
94		Total Rate Base	\$615,055,720	\$357,100,396	\$257,920,342	\$34,982	

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Line	Acct.	Description	Total	Customer	Demand	Commodity	Classification
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		<u>Distribution Operations Expenses</u>					
1							
2	870	Operation Supervision and Engineering	690,352	594,508	94,416	1,428	DIS871-879
3	871	Distribution Load Dispatch	28,173	-	-	28,173	COM
4	872	Compressor Station Labor and Expense	-	-	-	-	
5	874	Mains and Services Expenses	3,125,833	2,072,178	1,053,655	-	MAINSVC
6	875	Distribution Regulating Station Expense (w/o Odorant)	800,636	-	800,636	-	DEM
7	876	Measuring & Regulating Station Expenses - Industrial	(2,934)	(2,934)	-	-	CUS
8	877	Measuring & Regulating Station Expenses - City Gate	8,315	-	8,315	-	DEM
9	878	Meter and House Regulator Expenses	6,461,822	6,461,822	-	-	CUS
10	879	Customer Installation Expenses	3,197,164	3,197,164	-	-	CUS
11	880	Other Expenses (without Odorant)	(13,615)	(11,723)	(1,862)	(28)	DIS871-879
12	881	Rents (without Odorant)	181,288	156,119	24,794	375	DIS871-879
13		Total Distribution Operations Expenses	14,477,037	12,467,134	1,979,935	29,948	
14							
		<u>Distribution Maintenance Expenses</u>					
15							
16	885	Maintenance Supervision and Engineering	1,259,258	551,937	698,878	8,442	DIS887-893
17	886	Maintenance Structures and Improvements	113,481	49,739	62,981	761	DIS887-893
18	887	Maintenance of Mains	9,679,368	3,718,160	5,961,208	-	DISMAIN
19	889	Maint. Meas. & Reg. Sta. Equip. - General (w/o Odorant)	658,399	-	658,399	-	DEM
20		Odorant Expense (Acct. 875, 880, 881 and 889 reduced by amount of test year odorant expense)	80,280	-	-	80,280	COM
21	890	Maint. of Measuring & Regulating Sta. Equip. - Industrial	251,441	251,441	-	-	CUS
22	891	Maint. of Measuring & Regulating Sta. Equip. - City Gate	26,472	-	26,472	-	DEM
23	892	Maintenance of Services	945,056	945,056	-	-	CUS
24	893	Maintenance of Meters & House Regulators	334,068	334,068	-	-	CUS
25	894	Maintenance of Other Equipment	173,361	75,985	96,214	1,162	DIS887-893

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	
26							
27		Total Distribution Maintenance Expenses	13,521,184	5,926,386	7,504,153	90,645	
28							
29		Total Operations and Maintenance Expenses	27,998,220	18,393,520	9,484,107	120,593	
30							
31		<u>Customer Accounts Expenses</u>					
32	901	Supervision	255,466	255,466	-	-	CUS
33	902	Meter Reading Expenses	951,850	951,850	-	-	CUS
34	903	Customer Accounts and Collections	13,100,740	13,100,740	-	-	CUS
35	904	Uncollectible Accounts	9,844,618	9,844,618	-	-	CUS
36	905	Miscellaneous Customer Accounts Expenses	42,260	42,260	-	-	CUS
37		Total Customer Accounts Expenses	24,194,935	24,194,935	-	-	
38							
39		<u>Customer Service Expenses</u>					
40	907	Supervision	-	-	-	-	
41	908	Customer Assistance	1,107,254	1,107,254	-	-	CUS
42	909	Informational and Instructional Advertising	78,181	78,181	-	-	CUS
43	910	Miscellaneous Customer Service Expense	-	-	-	-	
44		Total Customer Service Expenses	1,185,435	1,185,435	-	-	
45							
46		<u>Sales and Advertising Expenses</u>					
47	911	Supervision	-	-	-	-	
48	912	Demonstrating and Selling	1,024,710	1,024,710	-	-	CUS
49	913	Advertising Expense	4,813	4,813	-	-	CUS
50	915	Miscellaneous Sales	1,646	1,646	-	-	CUS
51		Total Sales and Advertising Expenses	1,031,169	1,031,169	-	-	

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Line	Acct.	Description	Total	Customer	Demand	Commodity	Classification
	(a)	(b)	(c)	(d)	(e)	(f)	Factor
							(g)
52							
53		<u>Administrative and General Expenses</u>					
54	920	Administrative and General Salaries	7,024,448	5,645,112	1,369,377	9,960	NONAGOPEXP
55	921	Office Supplies and Expenses	11,668,336	9,377,116	2,274,676	16,544	NONAGOPEXP
56	922	Administrative Expenses Transferred	(525,286)	(422,140)	(102,402)	(745)	NONAGOPEXP
57	923	Outside Services Employed	3,348,952	2,691,344	652,859	4,748	NONAGOPEXP
58	924	Property Insurance	24,300	17,357	6,943	-	TOTPLT
59	925	Injuries and Damages	2,813,897	2,261,354	548,533	3,990	NONAGOPEXP
60	926	Employee Pensions and Benefits	21,904,476	17,603,265	4,270,154	31,057	NONAGOPEXP
61	927	Franchise Requirements	-	-	-	-	-
62	928	Regulatory Commission Expense	2,182,968	2,182,968	-	-	CUS
63	930	Miscellaneous General Expenses	2,158,307	1,734,497	420,750	3,060	NONAGOPEXP
64	931	Rents	760,184	528,806	231,378	-	DISPLT
65	932	Maintenance of General Plant	1,635,884	1,386,940	248,944	-	GENPLT
66		Total Administrative and General Expenses	52,996,466	43,006,619	9,921,233	68,614	NONAGOPEXP
67							
68		<u>Depreciation and Amortization Expense</u>					
69	301	Organization	-	-	-	-	-
70	302	Franchises and Consents	-	-	-	-	-
71	303	Miscellaneous Intangible	-	-	-	-	-
72	374	Land and Land Rights	45,589	16,819	28,770	-	PLT374
73	375	Structures	127,901	47,186	80,715	-	PLT375
74	376	Distribution Mains	9,149,193	3,514,503	5,634,690	-	PLT376
75	378	Measuring and Regulating Station Equipment - General	353,747	-	353,747	-	PLT378
76	379	Measuring and Regulating Station Equipment - City Gate	72,668	-	72,668	-	PLT379
77	380	Services	10,701,446	10,701,446	-	-	PLT380
78	381	Meters	943,842	943,842	-	-	PLT381

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		<u>Depreciation and Amortization Expense (Continued)</u>					
79							
80	382	Meter Installations	2,206,786	2,206,786	-	-	PLT382
81	383	House Regulators	310,699	310,699	-	-	PLT383
82	385	Electronic Gas Measuring	13,009	13,009	-	-	PLT385
83	386	Other Property-Customer Premises	-	-	-	-	
84	387	Other Equipment	-	-	-	-	
85	390	Structures & Improvements	158,218	110,061	48,157	-	PLT390
86	391	Office Furniture & Equipment	763,376	531,026	232,350	-	PLT391
87	392	Transportation Equipment	-	-	-	-	PLT392
88	393	Stores Equipment	18,178	12,645	5,533	-	PLT393
89	394	Tools	290,314	201,951	88,363	-	PLT394
90	395	Laboratory Equipment	-	-	-	-	
91	396	Power Operated Equipment	-	-	-	-	PLT396
92	397.1	Communication Equipment -AMR	1,909,543	1,909,543	-	-	PLT397.1
93	397.0	Communication Equipment	240,628	167,388	73,240	-	PLT397.0
94	398	Miscellaneous General Plant	18,031	12,543	5,488	-	PLT398
95		Amortization - SLRP	1,081,178	834,603	246,575	-	SLRP
96		Amortization - Software (Account 303)	1,869,433	1,750,071	119,362	-	PLT303AMORT
97		Amortization - Infinity Software	199,992	141,632	58,360	-	NONINTPLT
98		Amortization - Net Cost of Removal Balance	170,052	121,463	48,589	-	TOTPLT
99		Amortization - Cold Weather Rule	-	-	-	-	CUS
100		Total Depreciation and Amortization Expense	<u>30,643,823</u>	<u>23,547,214</u>	<u>7,096,609</u>	-	

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	
101							
102		<u>Taxes Other Than Income</u>					
103	408	Payroll	2,632,889	2,123,836	505,445	3,609	NONTOTIOPEXP
104	408	Ad Valorem	9,073,846	6,481,170	2,592,677	-	TOTPLT
105	408	Gross Receipts	-	-	-	-	
106	408	Other	300,036	242,026	57,599	411	NONTOTIOPEXP
107		Total Taxes Other Than Income	<u>12,006,772</u>	<u>8,847,031</u>	<u>3,155,721</u>	<u>4,020</u>	
108							
109	431	Interest on Customer Deposits	146,591	146,591	-	-	CUS
110							
111		Required Return	51,873,799	30,117,847	21,753,001	2,950	RB
112							
113		Income Taxes	20,694,326	12,015,094	8,678,056	1,177	RB
114							
115		Total Cost of Service Before Revenue Credits	<u>222,771,537</u>	<u>162,485,455</u>	<u>60,088,727</u>	<u>197,355</u>	

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Classification Factors

Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
1	Customer Factor (CUS)		1.00000	0.00000	0.00000
2					
3	Demand Factor (DEM)		0.00000	1.00000	0.00000
4					
5	Commodity Factor (COM)		0.00000	0.00000	1.00000
6					
7	Total Distribution Plant	849,062,006	590,631,745	258,430,262	-
8	Total General Plant	76,377,275	64,754,416	11,622,859	-
9	Total Non-Intangible Plant	925,439,281	655,386,161	270,053,121	-
10	Non-Intangible Plant Factor (NINTPLT)	1.00000	0.70819	0.29181	0.00000
11					
12	376 Mains	382,811,425	147,050,321	235,761,104	-
13	378 Measuring & Regulating Station Equipment - General	12,368,768	-	12,368,768	-
14	379 Measuring & Regulating Station Equipment - City Gate	3,411,645	-	3,411,645	-
15	Total Accounts 376-379	398,591,838	147,050,321	251,541,517	-
16	Accounts 376-379 Factor (DIS376-379)	1.00000	0.36892	0.63108	0.00000
17					
18	376 Distribution Mains	382,811,425	147,050,321	235,761,104	-
19	Distribution Mains Factor (DISMAIN)	1.00000	0.38413	0.61587	0.00000
20					
21	374-87 Total Distribution Plant	849,062,006	590,631,745	258,430,262	-
22	Distribution Plant Factor (DISPLT)	1.00000	0.69563	0.30437	0.00000
23					
24	General Plant	76,377,275	64,754,416	11,622,859	-
25	General Plant Factor (GENPLT)	1.00000	0.84782	0.15218	0.00000

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26	Mains	382,811,425	147,050,321	235,761,104	-
27	Services	316,610,835	316,610,835	-	-
28	Total Mains and Services	699,422,260	463,661,156	235,761,104	-
29	Mains and Services Factor (MAINSVC)	1.00000	0.66292	0.33708	0.00000
30					
31	Total Amortization -SLRP	1,081,178	834,602	246,575	-
32	SLRP Factor (SLRP)	1.00000	0.77194	0.22806	0.00000
33					
34	Total Plant in Service	955,510,309	682,491,652	273,018,656	-
35	Total Plant in Service Factor (TOTPLT)	1.0000	0.71427	0.28573	0.00000
36					
37	Total Operations and Maintenance Expenses	27,998,220	18,393,520	9,484,107	120,593
38	Total Customer Accounts Expenses	24,194,935	24,194,935	-	-
39	Total Customer Service Expenses	1,185,435	1,185,435	-	-
40	Total Sales and Advertising Expenses	1,031,169	1,031,169	-	-
41	Total Administrative and General Expenses	52,996,466	43,006,619	9,921,233	68,614
42	Total Depreciation and Amortization Expenses	30,643,823	23,547,214	7,096,609	-
43	Total Operating Expenses (without TOTI)	138,050,049	111,338,892	26,501,949	189,208
44	Operating Expense (without TOTI) Factor (NONTOTIPEXP)	1.00000	0.80666	0.19197	0.00137
45					
46	Total Operating Expenses	150,056,820	120,205,923	29,657,670	193,227
47	Operating Expense Factor (OPEXP)	1.00000	0.80107	0.19764	0.00129

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Classification Factors

Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
48					
49	871 Distribution Load Dispatch	28,173	-	-	28,173
50	874 Mains and Services Expenses	3,125,833	2,072,178	1,053,655	-
51	875 Distribution Regulating Station Expense (w/o Odorant)	800,636	-	800,636	-
52	876 Measuring & Regulating Station Expenses - Industrial	(2,934)	(2,934)	-	-
53	877 Measuring & Regulating Station Expenses - City Gate	8,315	-	8,315	-
54	878 Meter and House Regulator Expenses	6,461,822	6,461,822	-	-
55	879 Customer Installation Expenses	3,197,164	3,197,164	-	-
56	Total Accounts 871-879	13,619,010	11,728,230	1,862,607	28,173
57	Accounts 871-879 Factor (DIS871-879)	1.00000	0.86117	0.13677	0.00207
58					
59	887 Maintenance of Mains	9,679,368	3,718,160	5,961,208	-
60	889 Maint. Meas. & Reg. Sta. Equip. - General (w/o Odorant)	658,399	-	658,399	-
61	889 Odorization Expense	80,280	-	-	80,280
62	890 Maint. of Measuring & Regulating Sta. Equip. - Industrial	251,441	251,441	-	-
63	891 Maint. of Measuring & Regulating Sta. Equip. - City Gate	26,472	-	26,472	-
64	892 Maintenance of Services	945,056	945,056	-	-
65	893 Maintenance of Meters & House Regulators	334,068	334,068	-	-
66	Total Accounts 887-893	11,975,085	5,248,725	6,646,079	80,280
67	Accounts 887-893 Factor (DIS887-893)	1.00000	0.43830	0.55499	0.00670
68					
69	Total Operations and Maintenance Expenses	27,998,220	18,393,520	9,484,107	120,593
70	Total Customer Accounts Expenses	24,194,935	24,194,935	-	-
71	Total Customer Service Expenses	1,185,435	1,185,435	-	-
72	Total Sales and Advertising Expenses	1,031,169	1,031,169	-	-
73	Total Depreciation and Amortization Expense	30,643,823	23,547,214	7,096,609	-
74	Total Operating Exp. Without A&G Expenses	85,053,582	68,352,273	16,580,716	120,593
75	Non-A&G Operating Exp. (without TOT) Factor (NONAGOPEXP)	1.00000	0.80364	0.19494	0.00142

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Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
76					
77	301 Organization	15,600	11,048	4,552	-
78	Organization Factor (PLT301)	1.00000	0.70819	0.29181	0.00000
79					
80	302 Franchises and Consents	13,823	9,789	4,034	-
81	Franchises and Consents Factor (PLT302)	1.00000	0.70819	0.29181	0.00000
82					
83	303 Miscellaneous Intangible	30,041,604	27,084,654	2,956,950	-
84	Miscellaneous Intangible Plant (PLT303)	1.00000	0.90157	0.09843	0.00000
85					
86	Intangible Plant Total	30,071,028	27,105,492	2,965,536	-
87	Intangible Plant Factor (INTPLT)	1.00000	0.90138	0.09862	0.00000
88					
89	374 Land and Land Rights	2,331,922	860,303	1,471,619	-
90	Land and Land Rights Factor (PLT374)	1.00000	0.36892	0.63108	0.00000
91					
92	375 Structures and Improvements	8,583,960	3,166,834	5,417,127	-
93	Structures and Improvements Factor (PLT375)	1.00000	0.36892	0.63108	0.00000
94					
95	376 Mains	382,811,425	147,050,321	235,761,104	-
96	Mains Factor (PLT376)	1.00000	0.38413	0.61587	0.00000
97					
98	378 Measuring & Regulating Station Equipment - General	12,368,768	-	12,368,768	-
99	Measuring & Regulating Station Equip. - General Factor (PLT378)	1.00000	0.00000	1.00000	0.00000
100					
101	379 Measuring & Regulating Station Equipment - City Gate	3,411,645	-	3,411,645	-
102	Measuring & Regulating Station Equip. - City Gate Factor (PLT379)	1.00000	0.00000	1.00000	0.00000

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Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
103					
104	380 Services	316,610,835	316,610,835	-	-
105	Services Factor (PLT380)	1.00000	1.00000	0.00000	0.00000
106					
107	381 Meters	32,658,905	32,658,905	-	-
108	Meters Factor (PLT381)	1.00000	1.00000	0.00000	0.00000
109					
110	382 Meter Installations	77,160,334	77,160,334	-	-
111	Meter Installations Factor (PLT382)	1.00000	1.00000	0.00000	0.00000
112					
113	383 House Regulators	12,733,549	12,733,549	-	-
114	House Regulators Factor (PLT383)	1.00000	1.00000	0.00000	0.00000
115					
116	385 Electronic Gas Measuring	390,663	390,663	-	-
117	Measuring & Regulating Sta. Equip.- Industrial Factor (PLT385)	1.00000	1.00000	0.00000	0.00000
118					
119	386 Other Property-Customer Premises	-	-	-	-
120	Other Property - Customer Premises Factor (PLT386)	0.00000	0.00000	0.00000	0.00000
121					
122	387 Other Equipment	-	-	-	-
123	Other Equipment Factor (PLT387)	0.00000	0.00000	0.00000	0.00000
124					
125	390 Structures & Improvements	2,616,379	1,820,028	796,351	-
126	Structures & Improvements Factor (PLT390)	1.00000	0.69563	0.30437	0.00000
127					
128	391 Office Furniture & Equipment	9,050,433	6,295,739	2,754,694	-
129	Office Furniture & Equipment Factor (PLT391)	1.00000	0.69563	0.30437	0.00000

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Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
130					
131	392 Transportation Equipment	13,186,933	9,173,207	4,013,726	-
132	Transportation Equipment Factor (PLT392)	1.00000	0.69563	0.30437	0.00000
133					
134	393 Stores Equipment	673,265	468,342	204,923	-
135	Stores Equipment Factor (PLT393)	1.00000	0.69563	0.30437	0.00000
136					
137	394 Tools	5,477,617	3,810,387	1,667,230	-
138	Tools Factor (PLT394)	1.00000	0.69563	0.30437	0.00000
139					
140	395 Laboratory Equipment	-	-	-	-
141	Laboratory Equipment Factor (PLT395)	0.00000	0.00000	0.00000	0.00000
142					
143	396 Power Operated Equipment	1,759,239	1,223,777	535,462	-
144	Power Operated Equipment Factor (PLT396)	1.00000	0.69563	0.30437	0.00000
145					
146	397.1 Communication Equipment - AMR	38,190,850	38,190,850	-	-
147	Communication Equipment -AMR Factor (PLT397.1)	1.00000	1.00000	0.00000	0.00000
148					
149	397.0 Communication Equipment	3,850,049	2,678,204	1,171,845	-
150	Communication Equipment Factor (PLT397.0)	1.00000	0.69563	0.30437	0.00000
151					
152	398 Miscellaneous General Plant	468,346	325,795	142,551	-
153	Miscellaneous General Plant Factor (PLT398)	1.00000	0.69563	0.30437	0.00000

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Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
154					
155	Account 303 Amortization	1,869,433	1,750,071	119,362	-
156	Account 303 Amortization Factor (PLT303AMORT)	1.00000	0.93615	0.06385	-
157					
158	Net Plant	596,375,411	413,637,603	182,737,808	-
159	Net Plant Factor (NETPLT)	1.00000	0.69359	0.30641	0.00000
160					
161	Total Rate Base	615,055,720	357,100,396	257,920,342	34,982
162	Rate Base Factor (RB)	1.00000	0.58060	0.41934	0.00006

MISSOURI GAS ENERGY
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Twelve Months Ended December 31, 2008
Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)	
		<u>Intangible Plant</u>						
1								
2	301	Organization						
3		Customer	11,048	9,182	1,679	41	145	NONINTCUS
4		Demand	4,552	2,612	1,019	91	830	DEM
5		Commodity	-	-	-	-	-	
6		Total Organization	15,600	11,795	2,698	132	975	
7	302	Franchises and Consents						
8		Customer	9,789	8,136	1,488	36	129	NONINTCUS
9		Demand	4,034	2,315	903	80	735	DEM
10		Commodity	-	-	-	-	-	
11		Total Franchises and Consents	13,823	10,451	2,391	117	864	
12	303	Miscellaneous Intangible						
13		Customer	27,084,655	23,725,468	3,315,963	16,216	27,008	CUS
14		Demand	2,956,950	1,696,903	661,966	58,931	539,150	DEM
15		Commodity	-	-	-	-	-	
16		Total Miscellaneous Intangible	30,041,605	25,422,371	3,977,929	75,147	566,158	
17		<u>Total Intangible Plant</u>						
18		Customer	27,105,492	23,742,787	3,319,130	16,293	27,282	
19		Demand	2,965,536	1,701,830	663,888	59,102	540,716	
20		Commodity	-	-	-	-	-	
21		Total Intangible Plant	30,071,028	25,444,617	3,983,018	75,396	567,997	
22		<u>Distribution Plant</u>						
23	374	Land and Land Rights						
24		Customer	860,303	753,604	105,327	515	858	376-379CUS
25		Demand	1,471,619	844,517	329,448	29,329	268,325	DEM
26		Commodity	-	-	-	-	-	
27		Total Land and Land Rights	2,331,922	1,598,120	434,775	29,844	269,183	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)	
Distribution Plant (Continued)								
28	375	Structures and Improvements						
29		Customer	3,166,834	2,774,066	387,714	1,896	3,158	376-379CUS
30		Demand	5,417,127	3,108,722	1,212,721	107,962	987,722	DEM
31		Commodity	-	-	-	-	-	
32		Total Structures and Improvements	8,583,960	5,882,788	1,600,435	109,858	990,880	
33	376	Mains						
34		Customer	147,050,321	128,812,337	18,003,309	88,043	146,631	CUS
35		Demand	235,761,104	135,296,049	52,779,339	4,698,646	42,987,070	DEM
36		Commodity	-	-	-	-	-	
37		Total Mains	382,811,425	264,108,386	70,782,648	4,786,689	43,133,701	
38	378	Measuring & Regulating Sta. Equip. - General						
39		Customer	-	-	-	-	-	
40		Demand	12,368,768	7,098,056	2,768,970	246,506	2,255,237	DEM
41		Commodity	-	-	-	-	-	
42		Total Measuring & Regulating Sta. Equip. - General	12,368,768	7,098,056	2,768,970	246,506	2,255,237	
43	379	Measuring & Regulating Sta. Equip. - City Gate						
44		Customer	-	-	-	-	-	
45		Demand	3,411,645	1,957,838	763,758	67,993	622,056	DEM
46		Commodity	-	-	-	-	-	
47		Total Measuring & Regulating Sta. Equip.- City Gate	3,411,645	1,957,838	763,758	67,993	622,056	
48	380	Services						
49		Customer	316,610,835	276,815,995	38,688,872	317,191	788,776	SERCUS
50		Demand	-	-	-	-	-	
51		Commodity	-	-	-	-	-	
52		Total Services	316,610,835	276,815,995	38,688,872	317,191	788,776	

MISSOURI GAS ENERGY
Class Cost of Service Study
Twelve Months Ended December 31, 2008
Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General	Large General	Large Volume	Allocation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Distribution Plant (Continued)								
54								
55	381	Meters						
56		Customer	32,658,905	16,620,735	15,025,220	123,512	889,439	METCUS
57		Demand	-	-	-	-	-	
58		Commodity	-	-	-	-	-	
59		Total Meters	32,658,905	16,620,735	15,025,220	123,512	889,439	
60	382	Meter Installations						
61		Customer	77,160,334	54,752,491	15,304,839	1,609,141	5,493,863	METINCUS
62		Demand	-	-	-	-	-	
63		Commodity	-	-	-	-	-	
64		Total Meter Installations	77,160,334	54,752,491	15,304,839	1,609,141	5,493,863	
65	383	House Regulators						
66		Customer	12,733,549	8,708,046	3,329,443	157,069	538,992	REGCUS
67		Demand	-	-	-	-	-	
68		Commodity	-	-	-	-	-	
69		Total House Regulators	12,733,549	8,708,046	3,329,443	157,069	538,992	
70	385	Electronic Gas Measuring						
71		Customer	390,663	-	-	-	390,663	LVCUS
72		Demand	-	-	-	-	-	
73		Commodity	-	-	-	-	-	
74		Total Electronic Gas Measuring	390,663	-	-	-	390,663	
75	386	Other Property - Customer Premises						
76		Customer	-	-	-	-	-	
77		Demand	-	-	-	-	-	
78		Commodity	-	-	-	-	-	
79		Total Other Property - Customer Premises	-	-	-	-	-	

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)	
80		<u>Distribution Plant (Continued)</u>						
81	387	Other Equipment						
82		Customer	-	-	-	-	-	
83		Demand	-	-	-	-	-	
84		Commodity	-	-	-	-	-	
85		Total Other Equipment	-	-	-	-	-	
86		<u>Total Distribution Plant</u>						
87		Customer	590,631,745	489,237,274	90,844,723	2,297,367	8,252,380	
88		Demand	258,430,262	148,305,182	57,854,235	5,150,436	47,120,409	
89		Commodity	-	-	-	-	-	
90		Total Distribution Plant	<u>849,062,006</u>	<u>637,542,456</u>	<u>148,698,958</u>	<u>7,447,803</u>	<u>55,372,789</u>	
91		<u>General Plant</u>						
92	389	Land & Land Rights						
93		Customer	768,088	636,229	118,139	2,988	10,732	DISPLTCUS
94		Demand	336,076	192,864	75,237	6,698	61,278	DEM
95		Commodity	-	-	-	-	-	
96		Total Land and Land Rights	<u>1,104,164</u>	<u>829,093</u>	<u>193,376</u>	<u>9,686</u>	<u>72,010</u>	
97	390	Structures & Improvements						
98		Customer	1,820,028	1,507,581	279,937	7,079	25,430	DISPLTCUS
99		Demand	796,351	457,001	178,277	15,871	145,201	DEM
100		Commodity	-	-	-	-	-	
101		Total Structures & Improvements	<u>2,616,379</u>	<u>1,964,583</u>	<u>458,215</u>	<u>22,950</u>	<u>170,631</u>	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)	
General Plant (Continued)								
102	391	Office Furniture & Equipment						
103		Customer	6,295,739	5,214,942	968,344	24,488	87,965	DISPLTCUS
104		Demand	2,754,694	1,580,834	616,687	54,900	502,272	DEM
105		Commodity	-	-	-	-	-	
106		Total Office Furniture & Equipment	9,050,433	6,795,776	1,585,031	79,389	590,237	
107	392	Transportation Equipment						
108		Customer	9,173,207	7,598,431	1,410,926	35,681	128,169	DISPLTCUS
109		Demand	4,013,726	2,303,354	898,544	79,992	731,835	DEM
110		Commodity	-	-	-	-	-	
111		Total Transportation Equipment	13,186,933	9,901,785	2,309,470	115,673	860,005	
112	393	Stores Equipment						
113		Customer	468,342	387,941	72,035	1,822	6,544	DISPLTCUS
114		Demand	204,923	117,599	45,876	4,084	37,364	DEM
115		Commodity	-	-	-	-	-	
116		Total Stores Equipment	673,265	505,540	117,911	5,906	43,908	
117	394	Tools						
118		Customer	3,810,387	3,156,253	586,073	14,821	53,239	DISPLTCUS
119		Demand	1,667,230	956,772	373,239	33,227	303,991	DEM
120		Commodity	-	-	-	-	-	
121		Total Tools	5,477,617	4,113,025	959,313	48,049	357,231	
122	395	Laboratory Equipment						
123		Customer	-	-	-	-	-	
124		Demand	-	-	-	-	-	
125		Commodity	-	-	-	-	-	
126		Total Laboratory Equipment	-	-	-	-	-	
127			-	-	-	-	-	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)	
		General Plant (Continued)						
128	396	Power Operated Equipment						
130		Customer	1,223,777	1,013,689	188,228	4,760	17,099	DISPLTCUS
131		Demand	535,462	307,285	119,873	10,672	97,632	DEM
132		Commodity	-	-	-	-	-	
133		Total Power Operated Equipment	1,759,239	1,320,975	308,101	15,432	114,731	
134	397.1	Communication Equipment -AMR						
135		Customer	38,190,850	33,487,604	4,680,357	22,889	-	NONLVCUS
136		Demand	-	-	-	-	-	
137		Commodity	-	-	-	-	-	
138		Total Communications Equipment - AMR	38,190,850	33,487,604	4,680,357	22,889	-	
139	397.0	Communication Equipment						
140		Customer	2,678,204	2,218,434	411,933	10,417	37,420	DISPLTCUS
141		Demand	1,171,845	672,486	262,339	23,355	213,666	DEM
142		Commodity	-	-	-	-	-	
143		Total Communications Equipment	3,850,049	2,890,920	674,272	33,772	251,086	
144	398	Miscellaneous General Plant						
145		Customer	325,795	269,865	50,110	1,267	4,552	DISPLTCUS
146		Demand	142,551	81,806	31,913	2,841	25,992	DEM
147		Commodity	-	-	-	-	-	
148		Total Miscellaneous General Plant	468,346	351,671	82,023	4,108	30,544	
149		Total General Plant						
150		Customer	64,754,416	55,490,971	8,766,083	126,212	371,149	
151		Demand	11,622,859	6,670,001	2,601,985	231,640	2,119,233	
152		Commodity	-	-	-	-	-	
153		Total General Plant	76,377,275	62,160,972	11,368,068	357,852	2,490,382	

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(c)	(d)	(e)	(f)	(l)
		Total Plant in Service						
154		Customer	682,491,652	568,471,032	102,929,936	2,439,873	8,650,811	
156		Demand	273,018,656	156,677,013	61,120,108	5,441,178	49,780,357	
157		Commodity	-	-	-	-	-	
158		Total Plant in Service	955,510,309	725,148,045	164,050,044	7,881,051	58,431,168	
159		Depreciation and Amortization Reserve						
160	301	Organization						
161		Customer	-	-	-	-	-	
162		Demand	-	-	-	-	-	
163		Commodity	-	-	-	-	-	
164		Total Organization	-	-	-	-	-	
165	302	Franchises and Consents						
166		Customer	-	-	-	-	-	
167		Demand	-	-	-	-	-	
168		Commodity	-	-	-	-	-	
169		Total Franchises and Consents	-	-	-	-	-	
170	303	Miscellaneous Intangible						
171		Customer	(20,510,498)	(17,047,427)	(3,117,349)	(75,847)	(269,876)	NONINTCUS
172		Demand	(2,239,220)	(1,285,020)	(501,290)	(44,627)	(408,284)	DEM
173		Commodity	-	-	-	-	-	
174		Total Miscellaneous Intangible	(22,749,718)	(18,332,446)	(3,618,638)	(120,474)	(678,160)	
175	374	Land and Land Rights						
176		Customer	(189,867)	(166,319)	(23,245)	(114)	(189)	376-379CUS
177		Demand	(324,783)	(186,383)	(72,709)	(6,473)	(59,219)	DEM
178		Commodity	-	-	-	-	-	
179		Total Land and Land Rights	(514,651)	(352,702)	(95,954)	(6,587)	(59,408)	

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Allocated Rate Base

Line Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)
180	Depreciation and Amort. Reserve (Continued)						
181	Structures						
182	Customer	(170,684)	(149,515)	(20,897)	(102)	(170)	376-379CUS
183	Demand	(291,969)	(167,552)	(65,363)	(5,819)	(53,236)	DEM
184	Commodity	-	-	-	-	-	
185	Total Structures	(462,654)	(317,067)	(86,259)	(5,921)	(53,406)	
186	Distribution Mains						
187	Customer	(49,132,491)	(43,038,811)	(6,015,270)	(29,417)	(48,993)	CUS
188	Demand	(78,772,560)	(45,205,150)	(17,634,646)	(1,569,913)	(14,362,851)	DEM
189	Commodity	-	-	-	-	-	
190	Total Distribution Mains	(127,905,050)	(88,243,961)	(23,649,916)	(1,599,330)	(14,411,843)	
191	Meas. and Reg. Station Equip. - General						
192	Customer	-	-	-	-	-	
193	Demand	(4,221,300)	(2,422,474)	(945,014)	(84,129)	(769,683)	DEM
194	Commodity	-	-	-	-	-	
195	Total Meas. and Reg. Station Equip. - General	(4,221,300)	(2,422,474)	(945,014)	(84,129)	(769,683)	
196	Meas. and Reg. Station Equip. - City Gate						
197	Customer	-	-	-	-	-	
198	Demand	(957,607)	(549,541)	(214,377)	(19,085)	(174,603)	DEM
199	Commodity	-	-	-	-	-	
200	Total Meas. and Reg. Station Equip. - City Gate	(957,607)	(549,541)	(214,377)	(19,085)	(174,603)	
201	Services						
202	Customer	(146,085,284)	(127,723,814)	(17,851,173)	(146,353)	(363,944)	SERCUS
203	Demand	-	-	-	-	-	
204	Commodity	-	-	-	-	-	
205	Total Services	(146,085,284)	(127,723,814)	(17,851,173)	(146,353)	(363,944)	

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)	
Depreciation and Amort. Reserve (Continued)								
206	381	Meters						
207		Customer	(3,874,062)	(1,971,583)	(1,782,320)	(14,651)	(105,507)	METCUS
208		Demand	-	-	-	-	-	
209		Commodity	-	-	-	-	-	
210		Total Meters	(3,874,062)	(1,971,583)	(1,782,320)	(14,651)	(105,507)	
211	382	Meter Installations						
212		Customer	(19,901,850)	(14,122,229)	(3,947,554)	(415,043)	(1,417,024)	METINCUS
213		Demand	-	-	-	-	-	
214		Commodity	-	-	-	-	-	
215		Total Meter Installations	(19,901,850)	(14,122,229)	(3,947,554)	(415,043)	(1,417,024)	
216	383	House Regulators						
217		Customer	(2,903,461)	(1,985,579)	(759,168)	(35,814)	(122,899)	REGCUS
218		Demand	-	-	-	-	-	
219		Commodity	-	-	-	-	-	
220		Total House Regulators	(2,903,461)	(1,985,579)	(759,168)	(35,814)	(122,899)	
221	385	Electronic Gas Measuring						
222		Customer	(136,769)	-	-	-	(136,769)	LVCUS
223		Demand	-	-	-	-	-	
224		Commodity	-	-	-	-	-	
225		Total Electronic Gas Measuring	(136,769)	-	-	-	(136,769)	
226	386	Other Property-Customer Premises						
227		Customer	-	-	-	-	-	
228		Demand	-	-	-	-	-	
229		Commodity	-	-	-	-	-	
230		Total Other Property - Customer Premises	-	-	-	-	-	
231			-	-	-	-	-	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)		(b)	(c)	(c)	(d)	(e)	(f)	(l)
		Depreciation and Amort. Reserve (Continued)						
232								
233	387	Other Equipment						
234		Customer	-	-	-	-	-	
235		Demand	-	-	-	-	-	
236		Commodity	-	-	-	-	-	
237		Total Other Equipment	-	-	-	-	-	
238	389	Land and Land Rights						
239		Customer	-	-	-	-	-	
240		Demand	-	-	-	-	-	
241		Commodity	-	-	-	-	-	
242		Total Land and Land Rights	-	-	-	-	-	
243	390	Structures & Improvements						
244		Customer	(826,562)	(684,665)	(127,133)	(3,215)	(11,549)	DISPLTCUS
245		Demand	(361,661)	(207,546)	(80,964)	(7,208)	(65,943)	DEM
246		Commodity	-	-	-	-	-	
247		Total Structures & Improvements	(1,188,223)	(892,211)	(208,097)	(10,423)	(77,492)	
248	391	Office Furniture & Equipment						
249		Customer	(1,571,511)	(1,301,728)	(241,713)	(6,113)	(21,957)	DISPLTCUS
250		Demand	(687,613)	(394,600)	(153,934)	(13,704)	(125,375)	DEM
251		Commodity	-	-	-	-	-	
252		Total Office Furniture & Equipment	(2,259,123)	(1,696,327)	(395,648)	(19,817)	(147,332)	
253	392	Transportation Equipment						
254		Customer	(4,897,111)	(4,056,418)	(753,222)	(19,048)	(68,423)	DISPLTCUS
255		Demand	(2,142,726)	(1,229,644)	(479,687)	(42,704)	(390,690)	DEM
256		Commodity	-	-	-	-	-	
257		Total Transportation Equipment	(7,039,837)	(5,286,062)	(1,232,909)	(61,752)	(459,113)	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)	
Depreciation and Amort Reserve (Continued)								
258	393	Stores Equipment						
260		Customer	(99,753)	(82,628)	(15,343)	(388)	(1,394)	DISPLTCUS
261		Demand	(43,647)	(25,047)	(9,771)	(870)	(7,958)	DEM
262		Commodity	-	-	-	-	-	
263		Total Stores Equipment	(143,399)	(107,675)	(25,114)	(1,258)	(9,352)	
264	394	Tools						
265		Customer	(751,539)	(622,521)	(115,594)	(2,923)	(10,501)	DISPLTCUS
266		Demand	(328,835)	(188,708)	(73,616)	(6,554)	(59,958)	DEM
267		Commodity	-	-	-	-	-	
268		Total Tools	(1,080,374)	(811,230)	(189,209)	(9,477)	(70,458)	
269	395	Laboratory Equipment						
270		Customer	-	-	-	-	-	
271		Demand	-	-	-	-	-	
272		Commodity	-	-	-	-	-	
273		Total Laboratory Equipment	-	-	-	-	-	
274	396	Power Operated Equipment						
275		Customer	(211,322)	(175,044)	(32,503)	(822)	(2,953)	DISPLTCUS
276		Demand	(92,464)	(53,062)	(20,700)	(1,843)	(16,859)	DEM
277		Commodity	-	-	-	-	-	
278		Total Power Operated Equipment	(303,785)	(228,106)	(53,203)	(2,665)	(19,812)	
279	397.1	Communication Equipment - AMR						
280		Customer	(17,827,009)	(15,631,593)	(2,184,732)	(10,684)	-	NONLYCUS
281		Demand	-	-	-	-	-	
282		Commodity	-	-	-	-	-	
283		Total Communication Equipment - AMR	(17,827,009)	(15,631,593)	(2,184,732)	(10,684)	-	

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 Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)	
284		Depreciation and Amort. Reserve (Continued)						
285	397.0	Communication Equipment						
286		Customer	709,656	587,828	109,152	2,760	9,915	DISPLTCUS
287		Demand	310,509	178,192	69,513	6,188	56,616	DEM
288		Commodity	-	-	-	-	-	
289		Total Communication Equipment	1,020,165	766,020	178,665	8,949	66,531	
290	398	Miscellaneous General Plant						
291		Customer	(227,916)	(188,789)	(35,056)	(887)	(3,184)	DISPLTCUS
292		Demand	(99,724)	(57,229)	(22,325)	(1,987)	(18,183)	DEM
293		Commodity	-	-	-	-	-	
294		Total Miscellaneous General Plant	(327,641)	(246,018)	(57,381)	(2,874)	(21,368)	
295		Corporate						
296		Customer	(318,728)	(264,011)	(49,023)	(1,240)	(4,453)	DISPLTCUS
297		Demand	(57,209)	(32,830)	(12,807)	(1,140)	(10,431)	DEM
298		Commodity	-	-	-	-	-	
299		Total Corporate	(375,937)	(296,842)	(61,831)	(2,380)	(14,884)	
300		Retirement Work in Progress Not Classified						
301		Customer	72,711	60,229	11,184	283	1,016	DISPLTCUS
302		Demand	29,961	17,194	6,707	597	5,463	DEM
303		Commodity	-	-	-	-	-	
304		Total Retirement Work in Progress Not Classified	102,672	77,422	17,891	880	6,479	
305		Total Depreciation and Amortization Reserve						
306		Customer	(268,854,049)	(228,564,617)	(36,950,961)	(759,618)	(2,578,854)	
307		Demand	(90,280,848)	(51,809,403)	(20,210,982)	(1,799,270)	(16,461,193)	
308		Commodity	-	-	-	-	-	
309		Total Depreciation and Amortization Reserve	(359,134,898)	(280,374,020)	(57,161,943)	(2,558,888)	(19,040,047)	

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(c)	(d)	(e)	(f)	(l)
		<u>Net Plant in Service</u>						
310		Customer	413,637,603	339,906,415	65,978,976	1,680,255	6,071,957	
312		Demand	182,737,808	104,867,610	40,909,126	3,641,908	33,319,164	
313		Commodity	-	-	-	-	-	
314		Net Plant in Service	596,375,411	444,774,024	106,888,102	5,322,164	39,391,121	
315		<u>Other Rate Base Items</u>						
		<u>Customer Deposits</u>						
316		Customer	(4,572,625)	(785,441)	(3,635,545)	(141,021)	(10,618)	DEPCUS
318		Demand	-	-	-	-	-	
319		Commodity	-	-	-	-	-	
320		Total Customer Deposits	(4,572,625)	(785,441)	(3,635,545)	(141,021)	(10,618)	
321		<u>Customer Advances</u>						
322		Customer	(8,467,961)	(7,411,338)	(1,035,837)	(6,615)	(14,171)	MNSVCCUS
323		Demand	(4,305,765)	(2,470,946)	(963,922)	(85,813)	(785,084)	DEM
324		Commodity	-	-	-	-	-	
325		Total Customer Advances	(12,773,726)	(9,882,284)	(1,999,760)	(92,428)	(799,255)	
326		<u>Accumulated Deferred Income Taxes -SLRP</u>						
327		Customer	(879,621)	(769,358)	(107,528)	(809)	(1,925)	SLRPCUS
328		Demand	(259,876)	(149,135)	(58,178)	(5,179)	(47,384)	DEM
329		Commodity	-	-	-	-	-	
330		Total Accumulated Deferred Income Taxes - SLRP	(1,139,496)	(918,493)	(165,706)	(5,989)	(49,309)	
331		<u>Accumulated Deferred Income Taxes - Other</u>						
332		Customer	(65,700,254)	(54,724,026)	(9,908,580)	(234,875)	(832,775)	TPLICUS
333		Demand	(26,282,219)	(15,082,557)	(5,883,745)	(523,797)	(4,792,120)	DEM
334		Commodity	-	-	-	-	-	
335		Total Accumulated Deferred Income Taxes	(91,982,473)	(69,806,583)	(15,792,324)	(758,672)	(5,624,893)	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)	
Other Rate Base Items (Continued)								
336		Net Cost of Removal						
337		Customer	394,752	328,803	59,534	1,411	5,004	TPLTCUS
338		Demand	157,913	90,622	35,352	3,147	28,793	DEM
339		Commodity	-	-	-	-	-	
340		Total Net Cost of Removal	552,665	419,424	94,886	4,558	33,796	
341		Gas Inventory						
342		Customer	-	-	-	-	-	
343		Demand	100,132,700	62,166,376	23,497,953	2,035,884	12,432,487	GASINVDEM
344		Commodity	-	-	-	-	-	
345		Total Gas Inventory	100,132,700	62,166,376	23,497,953	2,035,884	12,432,487	
346		Materials and Supplies						
347		Customer	2,099,505	1,748,750	316,637	7,506	26,612	TPLTCUS
348		Demand	839,869	481,975	188,020	16,738	153,136	DEM
349		Commodity	-	-	-	-	-	COM
350		Total Materials and Supplies	2,939,374	2,230,726	504,656	24,244	179,748	
351		Prepayments						
352		Customer	4,488,989	3,673,557	690,981	30,863	93,587	OPEXPCUS
353		Demand	1,068,320	613,076	239,163	21,291	194,790	DEM
354		Commodity	7,627	3,533	1,457	136	2,501	COM
355		Total Prepayments	5,564,936	4,290,166	931,600	52,290	290,879	
356		Cash Working Capital						
357		Customer	16,100,008	13,175,418	2,478,242	110,692	335,656	OPEXPCUS
358		Demand	3,831,590	2,198,832	857,770	76,362	698,626	DEM
359		Commodity	27,355	12,672	5,225	487	8,971	COM
360		Total Cash Working Capital	19,958,953	15,386,922	3,341,237	187,542	1,043,253	
361								

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Line	Acct.	Description	Total	Residential	Small General	Large General	Large Volume	Allocation
	(a)	(b)	(c)	(c)	(d)	(e)	(f)	Factor
362								(l)
363		Total Rate Base						
364		Customer	357,100,396	295,142,780	54,836,879	1,447,407	5,673,329	
365		Demand	257,920,342	152,715,853	58,821,538	5,180,543	41,202,408	
366		Commodity	34,982	16,206	6,681	623	11,472	
367		Total Rate Base	<u>\$615,055,720</u>	<u>\$447,874,839</u>	<u>\$113,665,099</u>	<u>\$6,628,573</u>	<u>\$46,887,209</u>	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
1	(a)						
	(b)						
	<u>Distribution Operations Expenses</u>						
2	870 Supervision and Engineering						
3	Customer	594,508	410,109	151,044	7,121	26,234	871-879CUS
4	Demand	94,416	54,182	21,137	1,882	17,215	DEM
5	Commodity	1,428	662	273	25	468	COM
6	Total Supervision & Engineering	690,352	464,953	172,453	9,028	43,917	
7	871 Distribution Load Dispatch						
8	Customer	-	-	-	-	-	
9	Demand	-	-	-	-	-	
10	Commodity	28,173	13,051	5,381	502	9,239	COM
11	Total Distribution Load Dispatch	28,173	13,051	5,381	502	9,239	
12	872 Compressor Station Labor and Expense						
13	Customer	-	-	-	-	-	
14	Demand	-	-	-	-	-	
15	Commodity	-	-	-	-	-	
16	Total Compressor Station Labor and Expense	-	-	-	-	-	
17	874 Mains and Services						
18	Customer	2,072,178	1,813,614	253,478	1,619	3,468	MNSVCCUS
19	Demand	1,053,655	604,660	235,880	20,999	192,116	DEM
20	Commodity	-	-	-	-	-	
21	Total Mains and Services	3,125,833	2,418,274	489,357	22,618	195,584	
22	875 Distribution Regulating Station Expense (w/o Odorant)						
23	Customer	-	-	-	-	-	
24	Demand	800,636	459,460	179,237	15,956	145,983	DEM
25	Commodity	-	-	-	-	-	
26	Total Distr. Reg. Station Expense (w/o Odorant)	800,636	459,460	179,237	15,956	145,983	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
27	(a) <u>Distribution Operations Exp. (Continued)</u>						
28	876 <u>Meas. & Reg. Station Exp. - Industrial</u>						
29	Customer	(2,934)	-	-	(1,101)	(1,833)	LGLVCUS
30	Demand	-	-	-	-	-	
31	Commodity	-	-	-	-	-	
32	Total Meas. & Reg. Station Expenses - Industrial	(2,934)	-	-	(1,101)	(1,833)	
33	877 <u>Meas. & Reg. Station Equip. - City Gate</u>						
34	Customer	-	-	-	-	-	
35	Demand	8,315	4,772	1,862	166	1,516	DEM
36	Commodity	-	-	-	-	-	
37	Total Meas. & Reg. Station Equip. - City Gate	8,315	4,772	1,862	166	1,516	
38	878 <u>Meter & House Regulator Expense</u>						
39	Customer	6,461,822	4,008,176	2,092,099	73,293	288,254	METREGCUS
40	Demand	-	-	-	-	-	
41	Commodity	-	-	-	-	-	
42	Total Meter & House Regulator Expense	6,461,822	4,008,176	2,092,099	73,293	288,254	
43	879 <u>Customer Installation Expense</u>						
44	Customer	3,197,164	2,268,687	634,161	66,675	227,640	METINSCUS
45	Demand	-	-	-	-	-	
46	Commodity	-	-	-	-	-	
47	Total Customer Installation Expense	3,197,164	2,268,687	634,161	66,675	227,640	
48	880 <u>Other Expenses (without Odorant)</u>						
49	Customer	(11,723)	(8,087)	(2,979)	(140)	(517)	871-879CUS
50	Demand	(1,862)	(1,068)	(417)	(37)	(339)	DEM
51	Commodity	(28)	(13)	(5)	(1)	(9)	COM
52	Total Other Expenses (w/o Odorant)	(13,613)	(9,169)	(3,401)	(178)	(866)	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
53	(a)						
54	<u>Distribution Operations Exp. (Continued)</u>						
55	Rents (without Odorant)						
56	Customer	156,119	107,696	39,664	1,870	6,889	871-879CUS
57	Demand	24,794	14,228	5,551	494	4,521	DEM
58	Commodity	375	174	72	7	123	COM
59	Total Rents (without Odorant)	181,288	122,098	45,287	2,371	11,533	
60	<u>Total Distribution Operations Expenses</u>	12,467,134	8,600,195	3,167,467	149,337	550,134	
61	Customer	1,979,955	1,136,235	443,248	39,460	361,011	
62	Demand	29,948	13,873	5,720	534	9,821	
63	Commodity	14,477,037	9,750,303	3,616,435	189,331	920,967	
64	<u>Distribution Maintenance Expenses</u>						
65	Maintenance Super. and Engineering						
66	Customer	551,937	451,174	71,386	10,652	18,725	887-893CUS
67	Demand	698,878	401,065	156,456	13,928	127,429	DEM
68	Commodity	8,442	3,911	1,612	150	2,769	COM
69	Total Maintenance Super. and Engineering	1,259,258	856,150	229,455	24,731	148,923	
70	<u>Maintenance Struct. and Improvements</u>						
71	Customer	49,739	40,659	6,433	960	1,687	887-893CUS
72	Demand	62,981	36,143	14,099	1,255	11,484	DEM
73	Commodity	761	352	145	14	249	COM
74	Total Maintenance Structures and Improvements	113,481	77,154	20,678	2,229	13,421	
75	<u>Mains</u>						
76	Customer	3,718,160	3,257,014	455,213	2,226	3,708	CUS
77	Demand	5,961,208	3,420,954	1,334,523	118,805	1,086,926	DEM
78	Commodity	-	-	-	-	-	
79	Total Mains	9,679,368	6,677,968	1,789,736	121,031	1,090,634	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
80	(a) (b)						
81	Distrib. Maintenance Exp. (Continued)						
82	Meas. & Reg. Sta. Eq.-Gen. (w/o Odorant)	-	-	-	-	-	
83	Customer	658,399	377,835	147,394	13,122	120,048	DEM
84	Demand	-	-	-	-	-	
85	Commodity	658,399	377,835	147,394	13,122	120,048	
86	Total Meas. & Reg. Sta. Eq. - Gen. (w/o Odorant)						
87	Odorant Expense	-	-	-	-	-	
88	Customer	-	-	-	-	-	
89	Demand	-	-	-	-	-	
90	Commodity	80,280	37,190	15,333	1,430	26,327	COM
91	Total Odorization Expense	80,280	37,190	15,333	1,430	26,327	
92	Measuring & Reg. Sta. Equip. - Industrial						
93	Customer	251,441	-	-	94,333	157,108	LGLVCOUS
94	Demand	-	-	-	-	-	
95	Commodity	-	-	-	-	-	
96	Total Measuring & Reg. Sta. Equip. - Industrial	251,441	-	-	94,333	157,108	
97	Meas. & Reg. Station Equip.- City Gate						
98	Customer	-	-	-	-	-	
99	Demand	26,472	15,192	5,926	528	4,827	DEM
100	Commodity	-	-	-	-	-	
101	Total Meas. & Reg. Station Equip. - City Gate	26,472	15,192	5,926	528	4,827	
102	Services						
103	Customer	945,056	826,272	115,483	947	2,354	SERCUS
104	Demand	-	-	-	-	-	
105	Commodity	-	-	-	-	-	
106	Total Services	945,056	826,272	115,483	947	2,354	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
106	(a)						
	<u>Distr. Maintenance Exp. (Continued)</u>						
107	893 Meters & House Regulators						
108	Customer	334,068	207,217	108,159	3,789	14,902	METREGCUS
109	Demand	-	-	-	-	-	
110	Commodity	-	-	-	-	-	
111	Total Meters & House Regulators	334,068	207,217	108,159	3,789	14,902	
112	894 <u>Other Equipment</u>						
113	Customer	75,985	62,940	11,687	296	1,062	DISPLTCUS
114	Demand	96,214	55,214	21,539	1,918	17,543	DEM
115	Commodity	1,162	538	222	21	381	COM
116	Total Other Equipment	173,361	118,693	33,448	2,234	18,986	
117	<u>Total Distribution Maintenance Exp.</u>						
118	Customer	5,926,386	4,845,276	768,361	113,203	199,547	
119	Demand	7,504,153	4,306,402	1,679,939	149,555	1,368,256	
120	Commodity	90,645	41,991	17,312	1,615	29,727	
121	Total Distribution Maintenance Expenses	13,521,184	9,193,670	2,465,612	264,373	1,597,529	
122	<u>Total Operations & Maintenance Exp.</u>						
123	Customer	18,393,520	13,445,471	3,935,828	262,540	749,681	
124	Demand	9,484,107	5,442,638	2,123,187	189,015	1,729,267	
125	Commodity	120,593	55,865	23,032	2,149	39,548	
126	Total Operations & Maintenance Expenses	27,998,220	18,943,973	6,082,047	453,704	2,518,496	
127	<u>Customer Accounts Expense</u>						
128	901 <u>Supervision</u>						
129	Customer	255,466	227,331	27,634	232	269	902-904CUS
130	Demand	-	-	-	-	-	
131	Commodity	-	-	-	-	-	
132	Total Supervision	255,466	227,331	27,634	232	269	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
133	(a)						
	(b)						
	<u>Customer Accounts Exp. (Continued)</u>						
134	902 Meter Reading Expenses						
135	Customer	951,850	833,797	116,535	570	949	CUS
136	Demand	-	-	-	-	-	
137	Commodity	-	-	-	-	-	
138	Total Meter Reading Expenses	951,850	833,797	116,535	570	949	
139	903 Customer Accounts and Collections						
140	Customer	13,100,740	11,400,223	1,658,826	17,501	24,190	903CUS
141	Demand	-	-	-	-	-	
142	Commodity	-	-	-	-	-	
143	Total Customer Accounting	13,100,740	11,400,223	1,658,826	17,501	24,190	
144	904 Uncollectible Accounts						
145	Customer	9,844,618	9,031,320	809,656	3,643	-	904CUS
146	Demand	-	-	-	-	-	
147	Commodity	-	-	-	-	-	
148	Total Bad Debt Expense	9,844,618	9,031,320	809,656	3,643	-	
149	905 Miscellaneous Customer Accounts						
150	Customer	42,260	37,606	4,571	38	44	902-904CUS
151	Demand	-	-	-	-	-	
152	Commodity	-	-	-	-	-	
153	Total Other Customer Accounts Exp.	42,260	37,606	4,571	38	44	
154	<u>Total Customer Accounts Expenses</u>	24,194,935	21,530,276	2,617,222	21,984	25,452	
155	Customer	-	-	-	-	-	
156	Demand	-	-	-	-	-	
157	Commodity	-	-	-	-	-	
158	Total Customer Accounts Expenses	24,194,935	21,530,276	2,617,222	21,984	25,452	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
159	(a)						
	(b)						
	<u>Customer Service Expenses</u>						
160	907 Supervision	-	-	-	-	-	-
161	Customer	-	-	-	-	-	-
162	Demand	-	-	-	-	-	-
163	Commodity	-	-	-	-	-	-
164	Total Customer Service Exp.,	-	-	-	-	-	-
165	908 Customer Assistance	1,107,254	969,926	135,561	663	1,104	CUS
166	Customer	-	-	-	-	-	-
167	Demand	-	-	-	-	-	-
168	Commodity	-	-	-	-	-	-
169	Total Advertising Expenses	1,107,254	969,926	135,561	663	1,104	
170	909 Informational and Instruc. Advertising	78,181	68,485	9,572	47	78	CUS
171	Customer	-	-	-	-	-	-
172	Demand	-	-	-	-	-	-
173	Commodity	-	-	-	-	-	-
174	Total Informational and Instructional Advertising	78,181	68,485	9,572	47	78	
175	910 Miscellaneous Customer Service Exp.	-	-	-	-	-	-
176	Customer	-	-	-	-	-	-
177	Demand	-	-	-	-	-	-
178	Commodity	-	-	-	-	-	-
179	Total Miscellaneous Customer Service Expense	-	-	-	-	-	-
180	<u>Total Customer Service Expenses</u>	1,185,435	1,038,411	145,132	710	1,182	
181	Customer	-	-	-	-	-	-
182	Demand	-	-	-	-	-	-
183	Commodity	-	-	-	-	-	-
184	Total Customer Service Expenses	1,185,435	1,038,411	145,132	710	1,182	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
185	(a)						
186	911 <u>Sales and Advertising Expenses</u>						
187	Supervision						
188	Customer	-	-	-	-	-	
189	Demand	-	-	-	-	-	
190	Commodity	-	-	-	-	-	
191	Total Supervision	-	-	-	-	-	
192	912 <u>Demonstrating and Selling</u>						
193	Customer	1,024,710	307,413	204,942	102,471	409,884	912CUS
194	Demand	-	-	-	-	-	
195	Commodity	-	-	-	-	-	
196	Total Demonstrating and Selling	1,024,710	307,413	204,942	102,471	409,884	
197	913 <u>Advertising Expense</u>						
198	Customer	4,813	4,216	589	3	5	CUS
199	Demand	-	-	-	-	-	
200	Commodity	-	-	-	-	-	
201	Total Advertising Expense	4,813	4,216	589	3	5	
202	915 <u>Miscellaneous Sales</u>						
203	Customer	1,646	498	329	164	655	912-913CUS
204	Demand	-	-	-	-	-	
205	Commodity	-	-	-	-	-	
206	Total Miscellaneous Sales	1,646	498	329	164	655	
207	<u>Total Sales And Advertising</u>						
208	Customer	1,031,169	312,127	205,860	102,638	410,544	
209	Demand	-	-	-	-	-	
210	Commodity	-	-	-	-	-	
	Total Sales And Advertising	1,031,169	312,127	205,860	102,638	410,544	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
211	(a) <u>Administrative and General Expenses</u>						
212	920 <u>Administrative and General Salaries</u>						
213	Customer	5,645,112	4,625,956	859,248	38,611	121,298	NONAGEXPCUS
214	Demand	1,369,377	785,843	306,559	27,291	249,683	DEM
215	Commodity	9,960	4,614	1,902	177	3,266	COM
216	Total Administrative and General Salaries	7,024,448	5,416,413	1,167,709	66,079	374,247	
217	921 <u>Office Supplies and Equipment</u>						
218	Customer	9,377,116	7,684,192	1,427,299	64,136	201,488	NONAGEXPCUS
219	Demand	2,274,676	1,305,367	509,227	45,334	414,749	DEM
220	Commodity	16,544	7,664	3,160	295	5,425	COM
221	Total Office Supplies and Equipment	11,668,336	8,997,223	1,939,686	109,764	621,663	
222	922 <u>Administrative Expenses Transferred</u>						
223	Customer	(422,140)	(345,928)	(64,254)	(2,887)	(9,071)	NONAGEXPCUS
224	Demand	(102,402)	(58,765)	(22,924)	(2,041)	(18,671)	DEM
225	Commodity	(745)	(345)	(142)	(13)	(244)	COM
226	Total Administrative Expenses Transferred	(525,286)	(405,038)	(87,321)	(4,941)	(27,986)	
227	923 <u>Outside Services Employed</u>						
228	Customer	2,691,344	2,205,455	409,652	18,408	57,830	NONAGEXPCUS
229	Demand	652,859	374,656	146,154	13,011	119,038	DEM
230	Commodity	4,748	2,200	907	85	1,557	COM
231	Outside Services Employed	3,348,952	2,582,310	556,713	31,504	178,425	
232	924 <u>Property Insurance</u>						
233	Customer	17,357	14,457	2,618	62	220	TOTPLTCUS
234	Demand	6,943	3,985	1,554	138	1,266	DEM
235	Commodity	-	-	-	-	-	
236	Total Property Insurance	24,300	18,442	4,172	200	1,486	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
237	(a) <u>Admin. & General Exp. (Continued)</u>						
238	925 <u>Injuries and Damages</u>						
239	Customer	2,261,354	1,853,094	344,203	15,467	48,590	NONAGEXPCUS
240	Demand	548,553	314,798	122,803	10,932	100,019	DEM
241	Commodity	3,990	1,848	762	71	1,308	COM
242	Total Injuries and Damages	2,813,897	2,169,740	467,768	26,470	149,918	
243	926 <u>Employee Pensions and Benefits</u>						
244	Customer	17,603,265	14,425,211	2,679,409	120,400	378,246	NONAGEXPCUS
245	Demand	4,270,154	2,450,510	955,950	85,103	778,591	DEM
246	Commodity	31,057	14,387	5,932	553	10,185	COM
247	Total Employee Pensions and Benefits	21,904,476	16,890,108	3,641,290	206,056	1,167,021	
248	927 <u>Franchise Requirements</u>						
249	Customer	-	-	-	-	-	
250	Demand	-	-	-	-	-	
251	Commodity	-	-	-	-	-	
252	Total Franchise Requirements	-	-	-	-	-	
253	928 <u>Regulatory Commission Expense</u>						
254	Customer	2,182,968	1,515,358	565,775	48,244	53,592	TOTREVCUS
255	Demand	-	-	-	-	-	
256	Commodity	-	-	-	-	-	
257	Total Regulatory Commission Expense	2,182,968	1,515,358	565,775	48,244	53,592	
258	930 <u>Miscellaneous General Expense</u>						
259	Customer	1,734,497	1,421,355	264,009	11,863	37,270	NONAGEXPCUS
260	Demand	420,750	241,455	94,192	8,385	76,717	DEM
261	Commodity	3,060	1,418	584	55	1,004	COM
262	Total Miscellaneous General Expense	2,158,307	1,664,228	358,786	20,303	114,990	

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263	(a)						
264	931 <u>Admin. & General Exp. (Continued)</u>						
265	Customer Rents	528,806	438,025	81,335	2,057	7,389	DISPLTCUS
266	Demand	231,378	132,781	51,798	4,611	42,188	DEM
267	Commodity	-	-	-	-	-	
268	Total Rents	760,184	570,806	133,133	6,668	49,576	
269	932 <u>Maintenance of General Plant</u>						
270	Customer	1,386,940	1,188,531	187,756	2,703	7,949	GENPLTCUS
271	Demand	248,944	142,861	55,731	4,961	45,391	DEM
272	Commodity	-	-	-	-	-	
273	Total Maintenance of General Plant	1,635,884	1,331,393	243,487	7,665	53,340	
274	<u>Total Administrative & General Expenses</u>						
275	Customer	43,006,619	35,025,707	6,757,049	319,064	904,800	
276	Demand	9,921,233	5,693,491	2,221,045	197,727	1,808,970	
277	Commodity	68,614	31,786	13,105	1,222	22,502	
278	Total Administrative & General Expenses	52,996,466	40,750,983	8,991,199	518,013	2,736,272	
279	<u>Depreciation and Amortization Expense</u>						
280	301 <u>Organization</u>						
281	Customer	-	-	-	-	-	
282	Demand	-	-	-	-	-	
283	Commodity	-	-	-	-	-	
284	Total Organization	-	-	-	-	-	
285	302 <u>Franchises and Consents</u>						
286	Customer	-	-	-	-	-	
287	Demand	-	-	-	-	-	
288	Commodity	-	-	-	-	-	
289	Total Franchises and Consents	-	-	-	-	-	

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290	(a)						
291	Depr. and Amort. Exp. (Continued)						
292	Miscellaneous Intangible						
293	Customer	-	-	-	-	-	-
294	Demand	-	-	-	-	-	-
295	Commodity	-	-	-	-	-	-
296	Total Miscellaneous Intangible	-	-	-	-	-	-
300	Land and Land Rights	16,819	14,733	2,059	10	17	376-379CUS
301	Customer	28,770	16,510	6,441	573	5,246	DEM
302	Demand	-	-	-	-	-	-
303	Commodity	45,589	31,243	8,500	583	5,263	-
304	Total Land and Land Rights	47,186	41,334	5,777	28	47	376-379CUS
305	Structures	80,715	46,320	18,070	1,609	14,717	DEM
306	Customer	-	-	-	-	-	-
307	Demand	127,901	87,654	23,846	1,637	14,764	-
308	Commodity	-	-	-	-	-	-
309	Total Structures	3,514,503	3,078,615	430,279	2,104	3,504	CUS
310	Mains	5,634,690	3,233,576	1,261,426	112,298	1,027,391	DEM
311	Customer	-	-	-	-	-	-
312	Demand	9,149,193	6,312,190	1,691,705	114,402	1,030,895	-
313	Commodity	-	-	-	-	-	-
314	Total Mains	353,747	203,005	79,193	7,050	64,500	DEM
315	Meas. & Reg. Station Equip.- General	-	-	-	-	-	-
316	Customer	-	-	-	-	-	-
317	Demand	353,747	203,005	79,193	7,050	64,500	DEM
318	Commodity	-	-	-	-	-	-
319	Total Meas. & Reg. Station Equip. - General	353,747	203,005	79,193	7,050	64,500	-

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316	(a) <u>Depr. and Amort. Exp. (Continued)</u>						
317	379 Meas. & Reg. Station Equip.- City Gate	-	-	-	-	-	
318	Customer	-	-	-	-	-	
319	Demand	72,668	41,702	16,268	1,448	13,250	DEM
320	Commodity	-	-	-	-	-	
321	Total Meas. & Reg. Station Equip. - City Gate	72,668	41,702	16,268	1,448	13,250	
322	380 Services						
323	Customer	10,701,446	9,356,380	1,307,684	10,721	26,661	SERCUS
324	Demand	-	-	-	-	-	
325	Commodity	-	-	-	-	-	
326	Total Services	10,701,446	9,356,380	1,307,684	10,721	26,661	
327	381 Meters						
328	Customer	943,842	480,339	434,229	3,570	25,705	METCUS
329	Demand	-	-	-	-	-	
330	Commodity	-	-	-	-	-	
331	Total Meters	943,842	480,339	434,229	3,570	25,705	
332	382 Meter Installations						
333	Customer	2,206,786	1,565,922	437,718	46,021	157,125	METNCUS
334	Demand	-	-	-	-	-	
335	Commodity	-	-	-	-	-	
336	Total Meter Installations	2,206,786	1,565,922	437,718	46,021	157,125	
337	383 House Regulators						
338	Customer	310,699	212,477	81,239	3,832	13,151	REGCUS
339	Demand	-	-	-	-	-	
340	Commodity	-	-	-	-	-	
341	House Regulators	310,699	212,477	81,239	3,832	13,151	

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342	(a)						
	(b)						
	<u>Depr. and Amort. Exp. (Continued)</u>						
343	Electronic Gas Measuring	13,009	-	-	-	13,009	LVCUS
344	Customer						
345	Demand						
346	Commodity						
347	Total Electronic Gas Measuring	13,009	-	-	-	13,009	
348	Other Property - Customer Premises						
349	Customer						
350	Demand						
351	Commodity						
352	Total Other Property - Customer Premises						
353	Other Equipment						
354	Customer						
355	Demand						
356	Commodity						
357	Total Other Equipment						
358	Structures & Improvements						
359	Customer	110,061	91,167	16,928	428	1,538	DISPLTCUS
360	Demand	48,157	27,636	10,781	960	8,781	DEM
361	Commodity						
362	Total Structures & Improvements	158,218	118,803	27,709	1,388	10,318	
363	Office Furniture & Equipment						
364	Customer	531,026	439,864	81,677	2,066	7,420	DISPLTCUS
365	Demand	232,350	133,338	52,016	4,631	42,365	DEM
366	Commodity						
367	Total Office Furniture & Equipment	763,376	573,203	133,692	6,696	49,785	

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368	(a) (b)						
369	Depr. and Amort. Exp. (Continued)						
370	Transportation Equipment						
371	Customer	-	-	-	-	-	-
372	Demand	-	-	-	-	-	-
373	Commodity	-	-	-	-	-	-
374	Total Transportation Equipment	-	-	-	-	-	-
375	Stores Equipment	12,645	10,474	1,945	49	177	DISPLTCUS
376	Customer	5,533	3,175	1,239	110	1,009	DEM
377	Demand	-	-	-	-	-	-
378	Commodity	-	-	-	-	-	-
379	Total Stores Equipment	18,178	13,649	3,184	159	1,186	
380	Tools						
381	Customer	201,951	167,282	31,062	786	2,822	DISPLTCUS
382	Demand	88,363	50,709	19,782	1,761	16,112	DEM
383	Commodity	-	-	-	-	-	-
384	Total Tools	290,314	217,991	50,844	2,547	18,933	
385	Laboratory Equipment						
386	Customer	-	-	-	-	-	-
387	Demand	-	-	-	-	-	-
388	Commodity	-	-	-	-	-	-
389	Total Laboratory Equipment	-	-	-	-	-	-
390	Power Operated Equipment						
391	Customer	-	-	-	-	-	-
392	Demand	-	-	-	-	-	-
393	Commodity	-	-	-	-	-	-
394	Total Power Operated Equipment	-	-	-	-	-	-

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
394	(a)						
395	<u>Depr. and Amort. Exp. (Continued)</u>						
396	397.1 <u>Communication Equipment -AMR</u>	1,909,543	1,674,381	234,018	1,144	-	NONLVCUS
397	Customer	-	-	-	-	-	
398	Demand	-	-	-	-	-	
399	Commodity	-	-	-	-	-	
400	Total Communication Equipment -AMR	1,909,543	1,674,381	234,018	1,144	-	
401	397.0 <u>Communication Equipment</u>	167,388	138,652	25,746	651	2,339	DISPLTCUS
402	Customer	73,240	42,030	16,396	1,460	13,354	DEM
403	Demand	-	-	-	-	-	
404	Commodity	-	-	-	-	-	
405	Total Communication Equipment	240,628	180,682	42,142	2,111	15,693	
406	398 <u>Miscellaneous General Plant</u>	12,543	10,749	1,698	24	72	GENPLTCUS
407	Customer	5,488	3,149	1,229	109	1,001	DEM
408	Demand	-	-	-	-	-	
409	Commodity	-	-	-	-	-	
410	Total Miscellaneous General Plant	18,031	13,898	2,927	134	1,073	
411	410 <u>Amortization - SLRP</u>	834,603	729,983	102,025	768	1,827	SLRPCUS
412	Customer	246,575	141,502	55,200	4,914	44,959	DEM
413	Demand	-	-	-	-	-	
414	Commodity	-	-	-	-	-	
415	Total Amortization - SLRP	1,081,178	871,485	157,226	5,682	46,785	
416	415 <u>Amortization - Software (Account 303)</u>	1,750,071	1,454,582	265,990	6,472	23,027	CUS
417	Customer	119,362	68,498	26,721	2,379	21,764	DEM
418	Demand	-	-	-	-	-	
419	Commodity	-	-	-	-	-	
	Amortization - Software	1,869,433	1,523,080	292,711	8,851	44,791	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
420	(a)						
	(b)						
	<u>Depr. and Amort. Exp. (Continued)</u>						
421	Amortization - Infinity Software						
422	Customer	141,632	117,718	21,526	524	1,864	NONINTCUS
423	Demand	58,360	33,491	13,065	1,163	10,641	DEM
424	Commodity	-	-	-	-	-	
425	Total Amortization - Infinity Software	199,992	151,209	34,591	1,687	12,505	
426	Amortization - Net Cost of Removal						
427	Customer	121,463	101,171	18,318	434	1,540	TOTPLTCUS
428	Demand	48,589	27,884	10,878	968	8,859	DEM
429	Commodity	-	-	-	-	-	
430	Amortization - Net Cost of Removal	170,052	129,054	29,196	1,403	10,399	
431	Amortization - Cold Weather Rule						
432	Customer	-	-	-	-	-	
433	Demand	-	-	-	-	-	
434	Commodity	-	-	-	-	-	
435	Amortization - Cold Weather Rule	-	-	-	-	-	
436	<u>Total Depreciation and Amort. Expense</u>						
437	Customer	23,547,214	19,685,821	3,499,918	79,633	281,842	
438	Demand	7,096,609	4,072,526	1,588,703	141,433	1,293,947	
439	Commodity	-	-	-	-	-	
440	Total Depreciation and Amortization Expense	30,643,823	23,758,347	5,088,621	221,066	1,575,789	
441	<u>Taxes Other Than Income</u>						
442	Payroll						
443	Customer	2,123,836	1,736,272	327,295	15,001	45,267	NTOTIEXPCUS
444	Demand	505,445	290,059	113,153	10,073	92,159	DEM
445	Commodity	3,609	1,672	689	64	1,183	COM
446	Total Payroll Taxes	2,632,889	2,028,003	441,137	25,139	138,610	

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LINE ACCT.	DESCRIPTION	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
	(a)						
	(b)						
447	<u>Taxes Other Than Income (Continued)</u>						
448	Ad Valorem Taxes						
449	Customer	6,481,170	5,398,392	977,457	23,170	82,151	TPLTCUS
450	Demand	2,592,677	1,487,857	580,417	51,671	472,731	DEM
451	Commodity	-	-	-	-	-	
452	Total Ad Valorem Taxes	9,073,846	6,886,249	1,557,874	74,841	554,882	
453	Gross Receipts						
454	Customer	-	-	-	-	-	
455	Demand	-	-	-	-	-	
456	Commodity	-	-	-	-	-	
457	Total Revenue Related Taxes	-	-	-	-	-	
458	Other						
459	Customer	242,026	197,860	37,298	1,710	5,159	NTOTIEXPCUS
460	Demand	57,599	33,054	12,895	1,148	10,502	DEM
461	Commodity	411	190	79	7	135	COM
462	Total Other	300,036	231,105	50,271	2,865	15,796	
463	Total Taxes Other Than Income						
464	Customer	8,847,031	7,332,524	1,342,049	39,881	132,577	
465	Demand	3,155,721	1,810,971	706,464	62,893	575,393	
466	Commodity	4,020	1,862	768	72	1,318	
467	Total Taxes Other Than Income	12,006,772	9,145,357	2,049,282	102,845	709,288	
468	Interest on Customer Deposits						
469	Customer	146,591	33,289	108,766	4,219	318	INTCUS
470	Demand	-	-	-	-	-	
471	Commodity	-	-	-	-	-	
472	Total Interest on Customer Deposits	146,591	33,289	108,766	4,219	318	

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LINE ACCT.	DESCRIPTION	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)
473	Required Return						
474	Customer	30,117,847	24,892,342	4,624,942	122,074	478,489	RBCUS
475	Demand	21,753,001	12,880,055	4,961,008	436,927	3,475,011	RBDEM
476	Commodity	2,950	1,367	563	53	968	COM
477	Total Required Return	51,873,799	37,773,764	9,586,514	559,054	3,954,467	
478	Income Taxes						
479	Customer	12,015,094	9,930,452	1,845,056	48,700	190,886	RBCUS
480	Demand	8,678,056	5,138,318	1,979,125	174,306	1,386,307	RBDEM
481	Commodity	1,177	545	225	21	386	COM
482	Total Income Taxes	20,694,326	15,069,315	3,824,406	223,027	1,577,579	
483	Total Cost of Service Before Revenue Credits						
484	Customer	162,485,455	133,226,419	25,081,822	1,001,443	3,175,771	
486	Demand	60,088,727	35,037,998	13,579,533	1,202,301	10,268,895	
487	Commodity	197,355	91,425	37,693	3,516	64,721	
488	Total Cost of Service Before Revenue Credits	222,771,537	168,355,841	38,699,048	2,207,260	13,509,388	

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Line	Description	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
1	Customer Cost Factors					
2						
3	Total Customers	498,002	436,237	60,970	298	497
4	Total Customers Factor (CUS)	1.00000	0.87597	0.12243	0.00060	0.00100
5						
6	Services Weighting	1.00000	1.00000	1.00000	1.67646	2.50319
7	Weighted Customers	498,950	436,237	60,970	500	1,243
8	Weighted Services Factor (SERCUS)	1.00000	0.87431	0.12220	0.00100	0.00249
9						
10	Meters Weighting	1.00000	1.00000	6.46809	10.87234	47.01064
11	Weighted Customers	857,184	436,237	394,360	3,242	23,345
12	Weighted Meters Factor (METCUS)	1.00000	0.50892	0.46007	0.00378	0.02723
13						
14	Meter Installations Weighting	1.00000	1.00000	2.00000	42.99854	88.14634
15	Weighted Customers	614,770	436,237	121,940	12,821	43,772
16	Weighted Meter Installation Factor (METINCUS)	1.00000	0.70959	0.19835	0.02085	0.07120
17						
18	Regulators Weighting	1.00000	1.00000	2.73562	26.38956	54.37409
19	Weighted Customers	637,898	436,237	166,791	7,868	27,001
20	Weighted Regulators Factor (REGCUS)	1.00000	0.68387	0.26147	0.01234	0.04233
21						
22	Meters and Regulators Weighting	1.00000	1.00000	3.73457	26.75348	63.17702
23	Weighted Customers	703,284	436,237	227,697	7,977	31,373
24	Weighted Meters & Regulator Factor (METREGCUS)	1.00000	0.62029	0.32376	0.01134	0.04461
25						
26	Non-Large Volume Service Customers	497,505	436,237	60,970	298	0
27	Non-Large Volume Customer Factor (NONLVCUS)	1.00000	0.87685	0.12255	0.00060	0.00000

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Allocation Factors

Line	Description (a)	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
28	Customer Cost Factors (Continued)					
29						
30	Large Volume Service Customers	497	-	-	-	497
31	Large Volume Customer Factor (LVCLUS)	1.00000	0.00000	0.00000	0.00000	1.00000
32						
33	Large General Service and Large Volume Service Customers	795	-	-	298	497
34	Large Gen. Svc. & Large Vol. Svc. Factor (LGLVCLUS)	1.00000	0.00000	0.00000	0.37517	0.62483
35						
36	Nonintangible Plant Customer Cost	655,386,161	544,728,245	99,610,806	2,423,580	8,623,529
37	Nonintangible Plant Factor (NONINCLUS)	1.00000	0.83116	0.15199	0.00370	0.01316
38						
39	Distribution Plant Customer Costs	590,631,745	489,237,274	90,844,723	2,297,367	8,252,380
40	Distribution Plant Factor (DISPLCLUS)	1.00000	0.82833	0.15381	0.00389	0.01397
41						
42	General Plant Customer Costs	64,754,416	55,490,971	8,766,083	126,212	371,149
43	General Plant Factor (GENPLCLUS)	1.00000	0.85694	0.13537	0.00195	0.00573
44						
45	Total Revenue (margin plus the cost of gas)	624,242,357	433,332,244	161,789,149	13,795,911	15,325,052
46	Total Revenue Factor (TOTREVCUS)	1.00000	0.69417	0.25918	0.02210	0.02455
47						
48	Total Residential Revenue	433,332,244	433,332,244	-	-	-
49	Total Residential Revenue Factor (RESREVCUS)	1.00000	1.00000	0.00000	0.00000	0.00000
50						
51	Mains Customer Cost Factor	0.54733	0.47944	0.06701	0.00033	0.00055
52	Services Customer Cost Factor	0.45267	0.39578	0.05532	0.00045	0.00113
53	Mains & Services Factor (MNSVCCUS)	1.00000	0.87522	0.12232	0.00078	0.00167

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Allocation Factors

Line	Description (a)	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
54	Customer Cost Factors (Continued)					
55						
56	Customer Deposits	4,559,511	783,188	3,625,119	140,616	10,588
57	Customer Deposit Factor (DEPCUS)	1.00000	0.17177	0.79507	0.03084	0.00252
58						
59	Interest on Customer Deposits	146,575	33,285	108,754	4,218	318
60	Interest on Customer Deposits Factor (INICUS)	1.00000	0.22709	0.74197	0.02878	0.00217
61						
62	Total Plant Customer Costs	682,491,652	568,471,032	102,929,936	2,439,873	8,650,811
63	Total Plant Factor (TPLTCUS)	1.00000	0.83293	0.15081	0.00357	0.01268
64						
65	Net Plant Customer Costs	413,637,603	339,906,415	65,978,976	1,680,255	6,071,957
66	Net Plant Factor (NETPLTCUS)	1.00000	0.82175	0.15951	0.00406	0.01468
67						
68	Account 376-379 Customer Costs	147,050,321	128,812,337	18,003,309	88,043	146,631
69	Account 376-379 Factor (376-379CUS)	1.00000	0.87597	0.12243	0.00060	0.00100
70						
71	Account 871-879 Customer Costs	11,728,230	8,090,478	2,979,737	140,487	517,529
72	Account 871-879 Factor (871-879CUS)	1.00000	0.68983	0.25407	0.01198	0.04413
73						
74	Account 887-893 Customer Costs	5,248,725	4,290,503	678,855	101,295	178,072
75	Account 887-893 Factor (887-893CUS)	1.00000	0.81744	0.12934	0.01930	0.03393
76						
77	Service Orders, Pay Agreements, and Bills	6,469,096	5,629,387	819,122	8,642	11,945
78	Account 903 Factor (903CUS)	1.00000	0.87020	0.12662	0.00134	0.00185
79						
80	Uncollectibles Expense	9,441,955	8,661,922	776,539	3,494	-
81	Account 904 Factor (904CUS)	1.00000	0.91739	0.08224	0.00037	0.00000

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Line	Description (a)	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
82	Customer Cost Factors (Continued)					
83						
84	Accounts 902-904 Customer Costs	23,897,209	21,265,339	2,585,016	21,714	25,139
85	Accounts 902-904 Factor (902-904CUS)	1.00000	0.88987	0.10817	0.00091	0.00105
86						
87	Account 912 Customer Costs	1,024,710	307,413	204,942	102,471	409,884
88	Account 912 Factor (912CUS)	1.00000	0.30000	0.20000	0.10000	0.40000
89						
90	Accounts 912 and 913 Customer Costs	1,029,523	311,629	205,531	102,474	409,889
91	Accounts 912 and 913 Factor (912-913CUS)	1.00000	0.30269	0.19964	0.09954	0.39813
92						
93	Non-Admin.& Gen. (Non-TOTI) Op. Exp. Customer Costs (1)	68,352,273	56,012,106	10,403,960	467,505	1,468,702
94	Non-A&G Op. Exp. Cost Factor (NONAGEXPCUS)	1.00000	0.81946	0.15221	0.00684	0.02149
95						
96	Operating Expense Customer Costs (1)	120,205,923	98,370,337	18,503,058	826,449	2,506,079
97	Operating Expense Factor (OPEXP)	1.00000	0.81835	0.15393	0.00688	0.02085
98						
99	Operating Expenses (Non-TOTI) Customer Costs (1)	111,358,892	91,037,812	17,161,009	786,569	2,373,502
100	Non-TOTI Operating Exp. Factor (NTOTIEXPCUS)	1.00000	0.81752	0.15411	0.00706	0.02131
101						
102	Customer-Related SLRP Amortization - Mains	169,161	148,181	20,710	101	169
103	Customer-Related SLRP Amortization - Services	665,441	581,802	81,315	667	1,658
104	Total Customer-Related SLRP Amortization	834,602	729,983	102,025	768	1,827
105	SLRP Factor (SLRPPCUS)	1.00000	0.87465	0.12224	0.00092	0.00219
106						
107	Rate Base Customer Costs	357,100,396	295,142,780	54,836,879	1,447,407	5,673,329
108	Rate Base Customer Factor (RBCUS)	1.00000	0.82650	0.15356	0.00405	0.01589

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109						
110	Demand Cost Factors					
111						
112	Peak Demand Factor (DEM)	1.00000	0.57387	0.22387	0.01993	0.18233
113						
114	Gas Inventory Factor (GSINVDEM)	1.00000	0.62084	0.23467	0.02033	0.12416
115						
116	Rate Base Demand Costs	257,920,342	152,715,853	58,821,538	5,180,543	41,202,408
117	Rate Base Factor (RBDEM)	1.00000	0.59210	0.22806	0.02009	0.15975
118						
119	Commodity Cost Factor					
120						
121	Annual Distribution Volumes (Ccf)	755,621,027	350,041,508	144,315,142	13,462,693	247,801,684
122	Commodity Factor (COM)	1.00000	0.46325	0.19099	0.01782	0.32794

(1) "Operating Expenses," as used in this study, are the sum of the following expense categories: Operations and Maintenance, Customer Accounts, Customer Service, Sales and Advertising, Administrative and General, Depreciation and Amortization, and Taxes Other Than Income. As noted, certain "Operating Expense" factors necessarily exclude Taxes Other Than Income to avoid circularity, and others exclude Administrative and General Expenses.