

Exhibit No.: 202
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2017-0215
Date Prepared: September 8, 2017

FILED
December 28, 2017
Data Center
Missouri Public
Service Commission



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

LACLEDE GAS COMPANY
Direct Filing September 8, 2017
Test Year Ended: 12/31/2016
Update Period Ended: 06/30/2017
True-Up Period Ended: 09/30/2017

CASE NO. GR-2017-0215

Jefferson City, MO

September 2017

Staff Exhibit No. 202
Date 12-6-17 Reporter A.F.
File No GR-2017-0215, GR-2017-0216

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Revenue Requirement

Line Number	A Description	B 6.38% Return	C 6.50% Return	D 6.62% Return
1	Net Orig Cost Rate Base	\$1,227,455,926	\$1,227,455,926	\$1,227,455,926
2	Rate of Return	6.38%	6.50%	6.62%
3	Net Operating Income Requirement	\$78,262,590	\$79,760,086	\$81,269,857
4	Net Income Available	\$75,904,257	\$75,904,257	\$75,904,257
5	Additional Net Income Required	\$2,358,333	\$3,855,829	\$5,365,600
6	Income Tax Requirement			
7	Required Current Income Tax	\$27,167,819	\$28,100,874	\$29,041,454
8	Current Income Tax Available	\$25,698,397	\$25,698,397	\$25,698,397
9	Additional Current Tax Required	\$1,469,422	\$2,402,477	\$3,343,057
10	Revenue Requirement	\$3,827,755	\$6,258,306	\$8,708,657
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$5,700,000	\$5,700,000	\$5,700,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$9,527,755	\$11,958,306	\$14,408,657

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,823,866,930
2	Less Accumulated Depreciation Reserve		\$674,525,850
3	Net Plant In Service		<u>\$1,149,341,080</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$26,420,252
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$79,033,812
8	Propane Inventory		\$11,950,907
9	Materials & Supplies		\$4,217,670
10	Prepayments		\$10,141,912
11	Insulation Financing/Energy Wise		\$1,740,262
12	Low Income Program Net of Amortization		\$34,833
13	Initial Energy Efficiency Asset Net of Amortization		\$259,666
14	Leasehold Improvements		\$0
15	Prepaid Pension		\$119,338,683
16	OPEBS		\$37,036,298
17	Energy Efficiency Program		<u>\$12,711,044</u>
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$302,885,339</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	2.5753%	\$625,404
21	State Tax Offset	2.5753%	\$98,278
22	City Tax Offset	-13.9315%	\$0
23	Interest Expense Offset	9.0411%	\$2,198,425
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$6,576,172
26	Customer Advances for Construction		\$954,605
27	Deferred Taxes		\$210,702,100
28	Forest Park Relocation - Reg. Liability		\$3,615,509
29	TOTAL SUBTRACT FROM NET PLANT		<u>\$224,770,493</u>
30	Total Rate Base		<u>\$1,227,455,926</u>

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,501	P-2	\$0	\$2,501	100.0000%	\$0	\$2,501
3	302.000	Franchises	\$8,484	P-3	\$0	\$8,484	100.0000%	\$0	\$8,484
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0	\$10,985		\$0	\$10,985
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$3,040,444	P-6	\$15,119	\$3,055,563	100.0000%	\$0	\$3,055,563
7	375.100	Structures & Improvements - Dist	\$786,503	P-7	\$3,975	\$790,478	100.0000%	\$0	\$790,478
8	375.200	Structures & Improvements - Service Centers	\$13,378,049	P-8	\$641,123	\$14,019,172	100.0000%	\$0	\$14,019,172
9	375.210	Structures & Improvements - Leased Property	\$94,641	P-9	-\$1,146	\$93,495	100.0000%	\$0	\$93,495
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	-\$3,515	\$286,682	100.0000%	\$0	\$286,682
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	P-11	-\$78	\$6,370	100.0000%	\$0	\$6,370
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	-\$836	\$68,212	100.0000%	\$0	\$68,212
13	376.100	Mains - Steel	\$230,736,646	P-13	-\$2,572,141	\$228,164,505	100.0000%	\$0	\$228,164,505
14	376.200	Mains - Cast Iron	\$21,555,524	P-14	\$623,920	\$22,179,444	100.0000%	\$0	\$22,179,444
15	376.300	Mains - Plastic	\$451,903,950	P-15	\$12,268,367	\$464,172,317	100.0000%	\$0	\$464,172,317
16	378.000	Meas. & Reg. Station - General	\$12,743,518	P-16	\$239,762	\$12,983,280	100.0000%	\$0	\$12,983,280
17	379.000	Meas. & Reg. Station - City Gate	\$2,844,287	P-17	\$6,979	\$2,851,266	100.0000%	\$0	\$2,851,266
18	380.100	Services - Steel	\$38,730,897	P-18	-\$413,481	\$38,317,416	100.0000%	\$0	\$38,317,416
19	380.200	Services - Plastic	\$645,762,615	P-19	\$3,900,895	\$649,663,510	100.0000%	\$0	\$649,663,510
20	381.000	Meters	\$129,541,012	P-20	-\$85,757	\$129,455,255	100.0000%	\$0	\$129,455,255
21	383.000	House Regulators	\$25,558,099	P-21	-\$9,613	\$25,558,486	100.0000%	\$0	\$25,558,486
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,480,417	P-22	\$503	\$14,480,920	100.0000%	\$0	\$14,480,920
23	386.000	Other Property - Customer Premises	\$22,975	P-23	-\$278	\$22,697	100.0000%	\$0	\$22,697
24	387.000	Other Equipment - Dist.	\$406,070	P-24	-\$4,919	\$401,151	100.0000%	\$0	\$401,151
25		TOTAL DISTRIBUTION PLANT	\$1,591,961,340		\$14,608,879	\$1,606,570,219		\$0	\$1,606,570,219
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$118,929	P-27	-\$1,453	\$118,476	100.0000%	\$0	\$118,476
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-28	-\$22,641	\$1,846,413	100.0000%	\$0	\$1,846,413
29	307.000	Other Power Equipment	\$159,016	P-29	-\$1,926	\$157,090	100.0000%	\$0	\$157,090
30	311.000	Propane Equipment - Gas Operations	\$4,749,845	P-30	-\$57,537	\$4,692,308	100.0000%	\$0	\$4,692,308
31	311.100	Propane Storage Cavern - Gas Ops	\$4,829,688	P-31	-\$58,505	\$4,771,183	100.0000%	\$0	\$4,771,183
32		TOTAL PRODUCTION PLANT	\$11,727,532		-\$142,062	\$11,585,470		\$0	\$11,585,470
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$1,201,600	P-34	-\$14,556	\$1,187,044	100.0000%	\$0	\$1,187,044
35	350.200	Rights of Way - UG Storage	\$778,418	P-35	-\$9,429	\$768,989	100.0000%	\$0	\$768,989
36	351.200	Structures - Compression Station	\$612,741	P-36	-\$7,422	\$605,319	100.0000%	\$0	\$605,319
37	351.400	Other Structures - UG Storage	\$1,009,838	P-37	-\$12,233	\$997,605	100.0000%	\$0	\$997,605
38	352.000	Wells	\$6,090,514	P-38	-\$73,778	\$6,016,736	100.0000%	\$0	\$6,016,736
39	352.100	Storage Leaseholds & Rights	\$2,055,422	P-39	-\$24,898	\$2,030,524	100.0000%	\$0	\$2,030,524
40	352.200	Reservoirs	\$245,023	P-40	-\$2,968	\$242,055	100.0000%	\$0	\$242,055
41	352.300	Non-Recoverable Natural Gas	\$6,503,628	P-41	-\$78,782	\$6,424,846	100.0000%	\$0	\$6,424,846
42	352.400	Wells - Oil & Vent Gas	\$1,932,818	P-42	-\$23,413	\$1,909,405	100.0000%	\$0	\$1,909,405
43	353.000	Lines	\$2,876,382	P-43	-\$34,843	\$2,841,539	100.0000%	\$0	\$2,841,539
44	354.000	Equipment - Compressor Station	\$2,747,710	P-44	-\$33,284	\$2,714,426	100.0000%	\$0	\$2,714,426
45	355.000	Measuring & Regulating Equipment	\$2,247,516	P-45	-\$27,225	\$2,220,291	100.0000%	\$0	\$2,220,291
46	356.000	Purification Equipment	\$233,042	P-46	-\$2,823	\$230,219	100.0000%	\$0	\$230,219
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	-\$810	\$66,086	100.0000%	\$0	\$66,086
48		TOTAL UNDERGROUND GAS STORAGE	\$28,601,548		-\$346,464	\$28,255,084		\$0	\$28,255,084
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	-\$614	\$50,040	100.0000%	\$0	\$50,040
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	-\$1,299	\$105,934	100.0000%	\$0	\$105,934
52	362.000	Gas Holders	\$659,027	P-52	-\$7,983	\$651,044	100.0000%	\$0	\$651,044
53	363.300	Compressor Equip. Other Storage	\$338,516	P-53	-\$4,102	\$334,514	100.0000%	\$0	\$334,514
54		TOTAL OTHER STORAGE	\$1,155,530		-\$13,998	\$1,141,532		\$0	\$1,141,532
55		TRANSMISSION PLANT							

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56	365.200	Rights of Way - Transmission	\$41,153	P-56	-\$499	\$40,654	100.0000%	\$0	\$40,654
57	367.000	Structures & Improvements - Trans	\$2,013,840	P-57	-\$24,395	\$1,989,445	100.0000%	\$0	\$1,989,445
58	371.000	Other Equipment - Transmission	\$9,654	P-58	-\$117	\$9,537	100.0000%	\$0	\$9,537
59		TOTAL TRANSMISSION PLANT	\$2,064,647		-\$25,011	\$2,039,636		\$0	\$2,039,636
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$10,089	P-61	-\$10,211	-\$122	100.0000%	\$0	-\$122
62	390.100	Structures - Leased - GO	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$2,253,171	P-63	-\$1,193,947	\$1,059,224	100.0000%	\$0	\$1,059,224
64	390.300	Structures - Leased - St. Charles	\$35,641	P-64	-\$432	\$35,209	100.0000%	\$0	\$35,209
65	390.700	Structures - Gen Plant - MoNat	\$569,960	P-65	-\$413,745	\$156,215	100.0000%	\$0	\$156,215
66	390.710	Structures - Leased - MoNat	\$119,738	P-66	-\$1,450	\$118,288	100.0000%	\$0	\$118,288
67	390.810	Structures - Leased - Franklin County	\$52,745	P-67	-\$639	\$52,106	100.0000%	\$0	\$52,106
68	391.000	Office Furniture & Equipment	\$4,008,541	P-68	\$142,115	\$4,150,656	100.0000%	\$0	\$4,150,656
69	391.100	Computers	\$12,891,697	P-69	\$587,829	\$13,479,526	100.0000%	\$0	\$13,479,526
70	391.200	Mech. Office Equipment	\$30,559	P-70	-\$370	\$30,189	100.0000%	\$0	\$30,189
71	391.300	Data Processing Software	\$34,308,318	P-71	\$96,145	\$34,404,463	100.0000%	\$0	\$34,404,463
72	391.400	Data Processing Systems	\$329,979	P-72	\$313,770	\$643,749	100.0000%	\$0	\$643,749
73	391.500	Enterprise Software - EIMS	\$116,904,317	P-73	-\$62,802,409	\$54,101,908	100.0000%	\$0	\$54,101,908
74	392.100	Transportation Eq - Automobiles	\$2,932,261	P-74	-\$77,773	\$2,854,488	100.0000%	\$0	\$2,854,488
75	392.200	Transportation Eq - Trucks	\$16,547,461	P-75	\$4,168,752	\$20,716,213	100.0000%	\$0	\$20,716,213
76	393.000	Stores Equipment	\$332,530	P-76	-\$4,028	\$328,502	100.0000%	\$0	\$328,502
77	394.000	Tools, Shop, & Garage Equipment	\$14,615,834	P-77	\$654,488	\$15,270,322	100.0000%	\$0	\$15,270,322
78	395.000	Lab Equipment	\$306,723	P-78	-\$3,716	\$303,007	100.0000%	\$0	\$303,007
79	396.000	Power Operated Equipment	\$22,349,910	P-79	-\$104,068	\$22,245,842	100.0000%	\$0	\$22,245,842
80	397.000	Communication Equipment	\$1,237,716	P-80	-\$32,090	\$1,205,625	100.0000%	\$0	\$1,205,625
81	398.000	Misc. Equipment	\$3,134,059	P-81	-\$25,465	\$3,108,594	100.0000%	\$0	\$3,108,594
82		TOTAL GENERAL PLANT	\$232,971,248		-\$58,707,244	\$174,264,004		\$0	\$174,264,004
83		GENERAL PLANT - ALLOCATED							
84		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
85		RETIREMENT WORK IN PROGRESS							
86		Retirement Work-In Progress	\$0	P-86	\$0	\$0	100.0000%	\$0	\$0
87		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
88		TOTAL PLANT IN SERVICE	\$1,868,492,830		-\$44,625,900	\$1,823,866,930		\$0	\$1,823,866,930

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land - Dist Plant	374.000		\$15,119		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$51,950		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$36,831		\$0	
P-7	Structures & Improvements - Dist	375.100		\$3,975		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$13,502		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$9,527		\$0	
P-8	Structures & Improvements - Service Centers	375.200		\$641,123		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$803,178		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$162,055		\$0	
P-9	Structures & Improvements - Leased Property	375.210		-\$1,146		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,146		\$0	
P-10	Structures & Improvements - Garage	375.300		-\$3,515		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,515		\$0	
P-11	Structures & Improvements - Other Small Struc	375.410		-\$78		\$0
	1. To remove capitalized incentive compensation (Young)		-\$78		\$0	
P-12	Structures & Improvements - MONAT	375.700		-\$836		\$0
	1. To remove capitalized incentive compensation (Young)		-\$836		\$0	

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P-13	Mains - Steel	376.100		-\$2,572,141		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$222,896		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,795,037		\$0	
P-14	Mains - Cast Iron	376.200		\$623,920		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$885,034		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$261,114		\$0	
P-15	Mains - Plastic	376.300		\$12,268,367		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$17,742,522		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$5,474,155		\$0	
P-16	Meas. & Reg. Station - General	378.000		\$239,762		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$394,131		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$154,369		\$0	
P-17	Meas. & Reg. Station - City Gate	379.000		\$6,979		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,433		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$34,454		\$0	
P-18	Services - Steel	380.100		-\$413,481		\$0

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	1. To include plant additions through 6/30/17 (Featherstone)		\$55,687		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$469,168		\$0	
P-19	Services - Plastic	380.200		\$3,900,895		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$11,723,365		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$7,822,470		\$0	
P-20	Meters	381.000		-\$85,757		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$1,483,443		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,569,200		\$0	
P-21	House Regulators	383.000		-\$9,613		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,107		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$309,720		\$0	
P-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$503		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$175,912		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$175,409		\$0	
P-23	Other Property - Customer Premises	386.000		-\$278		\$0
	1. To remove capitalized incentive compensation (Young)		-\$278		\$0	
P-24	Other Equipment - Dist.	387.000		-\$4,919		\$0

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	1. To remove capitalized incentive compensation (Young)		-\$4,919		\$0	
P-27	Land and Land Rights	304.000		-\$1,453		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,453		\$0	
P-28	Structures & Improvements - Mfg Gas	305.000		-\$22,641		\$0
	1. To remove capitalized incentive compensation (Young)		-\$22,641		\$0	
P-29	Other Power Equipment	307.000		-\$1,926		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,926		\$0	
P-30	Propane Equipment - Gas Operations	311.000		-\$57,537		\$0
	1. To remove capitalized incentive compensation (Young)		-\$57,537		\$0	
P-31	Propane Storage Cavern - Gas Ops	311.100		-\$58,505		\$0
	1. To remove capitalized incentive compensation (Young)		-\$58,505		\$0	
P-34	Land - UG Storage	350.100		-\$14,556		\$0
	1. To remove capitalized incentive compensation (Young)		-\$14,556		\$0	
P-35	Rights of Way - UG Storage	350.200		-\$9,429		\$0
	1. To remove capitalized incentive compensation (Young)		-\$9,429		\$0	
P-36	Structures - Compression Station	351.200		-\$7,422		\$0
	1. To remove capitalized incentive compensation (Young)		-\$7,422		\$0	

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P-37	Other Structures - UG Storage	351.400		-\$12,233		\$0
	1. To remove capitalized incentive compensation (Young)		-\$12,233		\$0	
P-38	Wells	352.000		-\$73,778		\$0
	1. To remove capitalized incentive compensation (Young)		-\$73,778		\$0	
P-39	Storage Leaseholds & Rights	352.100		-\$24,898		\$0
	1. To remove capitalized incentive compensation (Young)		-\$24,898		\$0	
P-40	Reservoirs	352.200		-\$2,968		\$0
	1. To remove capitalized incentive compensation (Young)		-\$2,968		\$0	
P-41	Non-Recoverable Natural Gas	352.300		-\$78,782		\$0
	1. To remove capitalized incentive compensation (Young)		-\$78,782		\$0	
P-42	Wells - Oil & Vent Gas	352.400		-\$23,413		\$0
	1. To remove capitalized incentive compensation (Young)		-\$23,413		\$0	
P-43	Lines	353.000		-\$34,843		\$0
	1. To remove capitalized incentive compensation (Young)		-\$34,843		\$0	
P-44	Equipment - Compressor Station	354.000		-\$33,284		\$0
	1. To remove capitalized incentive compensation (Young)		-\$33,284		\$0	
P-45	Measuring & Regulating Equipment	355.000		-\$27,225		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized incentive compensation (Young)		-\$27,225		\$0	
P-46	Purification Equipment	356.000		-\$2,823		\$0
	1. To remove capitalized incentive compensation (Young)		-\$2,823		\$0	
P-47	Other Equipment - UG Storage	357.000		-\$810		\$0
	1. To remove capitalized incentive compensation (Young)		-\$810		\$0	
P-50	Land & Land Rights - Other Storage	360.000		-\$614		\$0
	1. To remove capitalized incentive compensation (Young)		-\$614		\$0	
P-51	Structures & Improvements - Other Storage	361.000		-\$1,299		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,299		\$0	
P-52	Gas Holders	362.000		-\$7,983		\$0
	1. To remove capitalized incentive compensation (Young)		-\$7,983		\$0	
P-53	Compressor Equip. Other Storage	363.300		-\$4,102		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,102		\$0	
P-56	Rights of Way - Transmission	365.200		-\$499		\$0
	1. To remove capitalized incentive compensation (Young)		-\$499		\$0	
P-57	Structures & Improvements - Trans	367.000		-\$24,395		\$0
	1. To remove capitalized incentive compensation (Young)		-\$24,395		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-58	Other Equipment - Transmission	371.000		-\$117		\$0
	1. To remove capitalized incentive compensation (Young)		-\$117		\$0	
P-61	Land - Gen Plant	389.000		-\$10,211		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$10,089		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$122		\$0	
P-63	LH Improvements 700 Market	390.200		-\$1,193,947		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,965		\$0	
	2. To allocate leasehold improvements (Kunst)		-\$1,208,618		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$27,294		\$0	
P-64	Structures - Leased - St. Charles	390.300		-\$432		\$0
	1. To remove capitalized incentive compensation (Young)		-\$432		\$0	
P-65	Structures - Gen Plant - MoNat	390.700		-\$413,745		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$406,841		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$6,904		\$0	
P-66	Structures - Leased - MoNat	390.710		-\$1,450		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,450		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-67	Structures - Leased - Franklin County	390.810		-\$639		\$0
	1. To remove capitalized incentive compensation (Young)		-\$639		\$0	
P-68	Office Furniture & Equipment	391.000		\$142,115		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$190,673		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$48,558		\$0	
P-69	Computers	391.100		\$587,829		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$743,993		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$156,164		\$0	
P-70	Mech. Office Equipment	391.200		-\$370		\$0
	1. To remove capitalized incentive compensation (Young)		-\$370		\$0	
P-71	Data Processing Software	391.300		\$96,145		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$511,740		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$415,595		\$0	
P-72	Data Processing Systems	391.400		\$313,770		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$317,767		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,997		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$62,802,409		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through 6/30/17 (Featherstone)		\$752,478		\$0	
	2. To allocate enterprise management software (Kunst)		-\$62,138,762		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,416,125		\$0	
P-74	Transportation Eq - Automobiles	392.100		-\$77,773		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$42,253		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$35,520		\$0	
P-75	Transporation Eq - Trucks	392.200		\$4,168,752		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$4,369,200		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$200,448		\$0	
P-76	Stores Equipment	393.000		-\$4,028		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,028		\$0	
P-77	Tools, Shop, & Garage Equipment	394.000		\$654,488		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$831,537		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$177,049		\$0	
P-78	Lab Equipment	395.000		-\$3,716		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,716		\$0	
P-79	Power Operated Equipment	396.000		-\$104,068		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through 6/30/17 (Featherstone)		\$166,668		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$270,736		\$0	
P-80	Communication Equipment	397.000		-\$32,090		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$17,097		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$14,993		\$0	
P-81	Misc. Equipment	398.000		-\$25,465		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$12,500		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$37,965		\$0	
Total Plant Adjustments				-\$44,625,900		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,501	0.00%	\$0	0	20.00%
3	302.000	Franchises	\$8,484	0.00%	\$0	0	20.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
5		DISTRIBUTION PLANT					
6	374.000	Land - Dist Plant	\$3,055,563	0.00%	\$0	0	0.00%
7	375.100	Structures & Improvements - Dist	\$790,478	2.30%	\$18,181	50	-15.00%
8	375.200	Structures & Improvements - Service Centers	\$14,019,172	2.25%	\$315,431	60	-35.00%
9	375.210	Structures & Improvements - Leased Property	\$93,495	0.00%	\$0	0	0.00%
10	375.300	Structures & Improvements - Garage	\$286,682	2.00%	\$5,734	60	-20.00%
11	375.410	Structures & Improvements - Other Small Structures	\$6,370	0.00%	\$0	50	-10.00%
12	375.700	Structures & Improvements - MONAT	\$68,212	2.30%	\$1,569	50	-15.00%
13	376.100	Mains - Steel	\$228,164,505	1.50%	\$3,422,468	90	-35.00%
14	376.200	Mains - Cast Iron	\$22,179,444	3.13%	\$694,217	80	-150.00%
15	376.300	Mains - Plastic	\$464,172,317	1.71%	\$7,937,347	70	-20.00%
16	378.000	Meas. & Reg. Station - General	\$12,983,280	3.71%	\$481,680	35	-30.00%
17	379.000	Meas. & Reg. Station - City Gate	\$2,851,266	3.71%	\$105,782	35	-30.00%
18	380.100	Services - Steel	\$38,317,416	4.17%	\$1,597,836	48	-100.00%
19	380.200	Services - Plastic	\$649,663,510	3.70%	\$24,037,550	46	-70.00%
20	381.000	Meters	\$129,455,255	2.77%	\$3,585,911	35	3.00%
21	383.000	House Regulators	\$25,558,486	1.67%	\$426,827	60	0.00%
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,480,920	2.45%	\$354,783	47	-15.00%
23	386.000	Other Property - Customer Premises	\$22,697	7.14%	\$1,621	14	0.00%
24	387.000	Other Equipment - Dist.	\$401,151	2.44%	\$9,788	45	-10.00%
25		TOTAL DISTRIBUTION PLANT	\$1,606,570,219		\$42,996,725		
26		PRODUCTION PLANT					
27	304.000	Land and Land Rights	\$118,476	0.00%	\$0	0	0.00%
28	305.000	Structures & Improvements - Mfg Gas	\$1,846,413	1.64%	\$30,281	70	-15.00%
29	307.000	Other Power Equipment	\$157,090	2.00%	\$3,142	55	-10.00%
30	311.000	Propane Equipment - Gas Operations	\$4,692,308	2.75%	\$129,038	40	-10.00%
31	311.100	Propane Storage Cavern - Gas Ops	\$4,771,183	1.11%	\$52,960	90	0.00%
32		TOTAL PRODUCTION PLANT	\$11,585,470		\$215,421		
33		UNDERGROUND GAS STORAGE					
34	350.100	Land - UG Storage	\$1,187,044	0.00%	\$0	0	0.00%
35	350.200	Rights of Way - UG Storage	\$768,989	0.00%	\$0	0	0.00%
36	351.200	Structures - Compression Station	\$605,319	2.44%	\$14,770	45	-10.00%
37	351.400	Other Structures - UG Storage	\$997,605	2.18%	\$21,748	55	-20.00%
38	352.000	Wells	\$6,016,736	1.22%	\$73,404	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,030,524	0.00%	\$0	0	0.00%
40	352.200	Reservoirs	\$242,055	1.22%	\$2,953	90	-10.00%
41	352.300	Non-Recoverable Natural Gas	\$6,424,846	1.11%	\$71,316	90	0.00%
42	352.400	Wells - Oil & Vent Gas	\$1,909,405	1.22%	\$23,295	90	-10.00%
43	353.000	Lines	\$2,841,539	1.17%	\$33,246	90	-5.00%
44	354.000	Equipment - Compressor Station	\$2,714,426	1.22%	\$33,116	90	-10.00%
45	355.000	Measuring & Regulating Equipment	\$2,220,291	1.79%	\$39,743	56	0.00%
46	356.000	Purification Equipment	\$230,219	2.38%	\$5,479	42	0.00%
47	357.000	Other Equipment - UG Storage	\$66,086	5.00%	\$3,304	20	0.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$28,255,084		\$322,374		
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,040	0.00%	\$0	0	0.00%

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
51	361.000	Structures & Improvements - Other Storage	\$105,934	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$651,044	0.00%	\$0	0	0.00%
53	363.300	Compressor Equip. Other Storage	\$334,514	0.00%	\$0	0	0.00%
54		TOTAL OTHER STORAGE	\$1,141,532		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$40,654	0.00%	\$0	0	0.00%
57	367.000	Structures & Improvements - Trans	\$1,989,445	1.06%	\$21,088	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,537	2.33%	\$222	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,039,636		\$21,310		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	-\$122	0.00%	\$0	0	0.00%
62	390.100	Structures - Leased - GO	\$0	0.00%	\$0	35	0.00%
63	390.200	LH Improvements 700 Market	\$1,059,224	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$35,209	0.00%	\$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$156,215	2.86%	\$4,468	35	0.00%
66	390.710	Structures - Leased - MoNat	\$118,288	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$52,106	0.00%	\$0	35	0.00%
68	391.000	Office Furniture & Equipment	\$4,150,656	3.33%	\$138,217	30	0.00%
69	391.100	Computers	\$13,479,526	20.00%	\$2,695,905	5	0.00%
70	391.200	Mech. Office Equipment	\$30,189	10.00%	\$3,019	10	0.00%
71	391.300	Data Processing Software	\$34,404,463	0.00%	\$0	0	0.00%
72	391.400	Data Processing Systems	\$643,749	10.00%	\$64,375	10	0.00%
73	391.500	Enterprise Software - EIMS	\$54,101,908	0.00%	\$0	15	-5.00%
74	392.100	Transportation Eq - Automobiles	\$2,854,488	14.17%	\$404,481	6	15.00%
75	392.200	Transportation Eq - Trucks	\$20,716,213	8.18%	\$1,694,586	11	10.00%
76	393.000	Stores Equipment	\$328,502	2.22%	\$7,293	45	0.00%
77	394.000	Tools, Shop, & Garage Equipment	\$15,270,322	2.63%	\$401,609	38	0.00%
78	395.000	Lab Equipment	\$303,007	3.57%	\$10,817	28	0.00%
79	396.000	Power Operated Equipment	\$22,245,842	6.43%	\$1,430,408	14	10.00%
80	397.000	Communication Equipment	\$1,205,625	5.00%	\$60,281	20	0.00%
81	398.000	Misc. Equipment	\$3,108,594	3.45%	\$107,246	29	0.00%
82		TOTAL GENERAL PLANT	\$174,264,004		\$7,022,705		
83		GENERAL PLANT - ALLOCATED					
84		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
85		RETIREMENT WORK IN PROGRESS					
86		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
87		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
88		Total Depreciation	\$1,823,866,930		\$60,678,535		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$1	\$1	100.0000%	\$0	\$1
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$1	\$1		\$0	\$1
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$19,361	R-6	-\$3,993	\$15,368	100.0000%	\$0	\$15,368
7	375.100	Structures & Improvements - Dist	\$245,496	R-7	\$11,918	\$257,414	100.0000%	\$0	\$257,414
8	375.200	Structures & Improvements - Service Centers	\$1,347,587	R-8	\$191,384	\$1,538,971	100.0000%	\$0	\$1,538,971
9	375.210	Structures & Improvements - Leased Property	\$94,641	R-9	-\$124	\$94,517	100.0000%	\$0	\$94,517
10	375.300	Structures & Improvements - Garage	-\$1,037	R-10	\$3,972	\$2,935	100.0000%	\$0	\$2,935
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	R-11	-\$8	\$6,440	100.0000%	\$0	\$6,440
12	375.700	Structures & Improvements - MONAT	\$0	R-12	-\$91	-\$91	100.0000%	\$0	-\$91
13	376.100	Mains - Steel	\$138,181,089	R-13	\$316,953	\$138,498,022	100.0000%	\$0	\$138,498,022
14	376.200	Mains - Cast Iron	\$1,966,041	R-14	-\$149,968	\$1,816,073	100.0000%	\$0	\$1,816,073
15	376.300	Mains - Plastic	\$78,174,794	R-15	\$1,645,024	\$79,819,818	100.0000%	\$0	\$79,819,818
16	378.000	Meas. & Reg. Station - General	\$851,327	R-16	\$204,106	\$1,055,433	100.0000%	\$0	\$1,055,433
17	379.000	Meas. & Reg. Station - City Gate	\$876,089	R-17	\$46,857	\$922,946	100.0000%	\$0	\$922,946
18	380.100	Services - Steel	\$36,075,778	R-18	\$279,832	\$36,355,610	100.0000%	\$0	\$36,355,610
19	380.200	Services - Plastic	\$245,081,235	R-19	\$5,249,750	\$250,330,985	100.0000%	\$0	\$250,330,985
20	381.000	Meters	\$30,286,296	R-20	\$990,431	\$31,276,727	100.0000%	\$0	\$31,276,727
21	383.000	House Regulators	\$11,032,284	R-21	\$223,883	\$11,256,167	100.0000%	\$0	\$11,256,167
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$5,778,276	R-22	\$171,611	\$5,949,887	100.0000%	\$0	\$5,949,887
23	386.000	Other Property - Customer Premises	\$166,416	R-23	\$790	\$167,206	100.0000%	\$0	\$167,206
24	387.000	Other Equipment - Dist.	\$391,291	R-24	\$5,111	\$396,402	100.0000%	\$0	\$396,402
25		TOTAL DISTRIBUTION PLANT	\$550,573,392		\$9,187,438	\$559,760,830		\$0	\$559,760,830
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$0	R-27	-\$157	-\$157	100.0000%	\$0	-\$157
28	305.000	Structures & Improvements - Mfg Gas	\$912,862	R-28	\$13,153	\$926,015	100.0000%	\$0	\$926,015
29	307.000	Other Power Equipment	\$175,292	R-29	\$2,574	\$177,866	100.0000%	\$0	\$177,866
30	311.000	Propane Equipment - Gas Operations	\$3,302,598	R-30	\$81,873	\$3,384,471	100.0000%	\$0	\$3,384,471
31	311.100	Propane Storage Cavern - Gas Ops	\$5,287,816	R-31	\$20,463	\$5,308,279	100.0000%	\$0	\$5,308,279
32		TOTAL PRODUCTION PLANT	\$9,678,668		\$117,906	\$9,796,574		\$0	\$9,796,574
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$0	R-34	-\$1,578	-\$1,578	100.0000%	\$0	-\$1,578
35	350.200	Rights of Way - UG Storage	\$772,160	R-35	-\$1,022	\$771,138	100.0000%	\$0	\$771,138
36	351.200	Structures - Compression Station	\$788,268	R-36	\$9,397	\$797,665	100.0000%	\$0	\$797,665
37	351.400	Other Structures - UG Storage	\$993,167	R-37	\$9,681	\$1,002,848	100.0000%	\$0	\$1,002,848
38	352.000	Wells	\$6,451,938	R-38	\$29,154	\$6,481,092	100.0000%	\$0	\$6,481,092
39	352.100	Storage Leaseholds & Rights	\$2,050,552	R-39	-\$2,496	\$2,048,056	100.0000%	\$0	\$2,048,056
40	352.200	Reservoirs	\$203,408	R-40	\$1,173	\$204,581	100.0000%	\$0	\$204,581
41	352.300	Non-Recoverable Natural Gas	\$2,852,233	R-41	\$27,554	\$2,879,787	100.0000%	\$0	\$2,879,787
42	352.400	Wells - Oil & Vent Gas	\$572,923	R-42	\$9,252	\$582,175	100.0000%	\$0	\$582,175
43	353.000	Lines	\$2,558,386	R-43	\$13,050	\$2,571,436	100.0000%	\$0	\$2,571,436
44	354.000	Equipment - Compressor Station	\$2,533,298	R-44	\$13,163	\$2,546,461	100.0000%	\$0	\$2,546,461
45	355.000	Measuring & Regulating Equipment	\$2,209,556	R-45	\$17,164	\$2,226,720	100.0000%	\$0	\$2,226,720
46	356.000	Purification Equipment	\$250,680	R-46	\$2,467	\$253,147	100.0000%	\$0	\$253,147
47	357.000	Other Equipment - UG Storage	\$42,803	R-47	\$1,434	\$44,237	100.0000%	\$0	\$44,237
48		TOTAL UNDERGROUND GAS STORAGE	\$22,279,372		\$128,383	\$22,407,755		\$0	\$22,407,755
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$0	R-50	-\$67	-\$67	100.0000%	\$0	-\$67
51	361.000	Structures & Improvements - Other Storage	\$343,322	R-51	-\$141	\$343,181	100.0000%	\$0	\$343,181
52	362.000	Gas Holders	\$5,851,325	R-52	-\$865	\$5,850,460	100.0000%	\$0	\$5,850,460
53	363.300	Compressor Equip. Other Storage	\$523,423	R-53	-\$445	\$522,978	100.0000%	\$0	\$522,978
54		TOTAL OTHER STORAGE	\$6,718,070		-\$1,518	\$6,716,552		\$0	\$6,716,552
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$0	R-56	-\$54	-\$54	100.0000%	\$0	-\$54
57	367.000	Structures & Improvements - Trans	\$1,980,146	R-57	\$11,855	\$1,992,001	100.0000%	\$0	\$1,992,001

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	371.000	Other Equipment - Transmission	-\$64,156	R-58	\$64,143	-\$13	100.0000%	\$0	-\$13
59		TOTAL TRANSMISSION PLANT	\$1,915,990		\$75,944	\$1,991,934		\$0	\$1,991,934
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	-\$13	-\$13	100.0000%	\$0	-\$13
62	390.100	Structures - Leased - GO	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$143,896	R-63	-\$50,765	\$93,131	100.0000%	\$0	\$93,131
64	390.300	Structures - Leased - St. Charles	\$16,257	R-64	\$549	\$16,806	100.0000%	\$0	\$16,806
65	390.700	Structures - Gen Plant - MoNat	\$195,707	R-65	-\$184,280	\$11,427	100.0000%	\$0	\$11,427
66	390.710	Structures - Leased - MoNat	\$91,456	R-66	\$2,595	\$94,051	100.0000%	\$0	\$94,051
67	390.810	Structures - Leased - Franklin County	\$17,363	R-67	\$1,700	\$19,063	100.0000%	\$0	\$19,063
68	391.000	Office Furniture & Equipment	-\$2,401,812	R-68	\$2,396,548	-\$5,264	100.0000%	\$0	-\$5,264
69	391.100	Computers	\$11,644,788	R-69	\$429,364	\$12,074,152	100.0000%	\$0	\$12,074,152
70	391.200	Mech. Office Equipment	-\$241,580	R-70	\$241,540	-\$40	100.0000%	\$0	-\$40
71	391.300	Data Processing Software	\$27,947,380	R-71	\$1,077,306	\$29,024,686	100.0000%	\$0	\$29,024,686
72	391.400	Data Processing Systems	-\$903,381	R-72	\$902,948	-\$433	100.0000%	\$0	-\$433
73	391.500	Enterprise Software - EIMS	\$24,164,971	R-73	-\$8,833,680	\$15,331,291	100.0000%	\$0	\$15,331,291
74	392.100	Transportation Eq - Automobiles	\$1,817,056	R-74	\$182,848	\$1,999,904	100.0000%	\$0	\$1,999,904
75	392.200	Transportation Eq - Trucks	\$5,203,901	R-75	\$590,603	\$5,794,504	100.0000%	\$0	\$5,794,504
76	393.000	Stores Equipment	\$260,864	R-76	-\$69,499	\$191,365	100.0000%	\$0	\$191,365
77	394.000	Tools, Shop, & Garage Equipment	\$3,323,099	R-77	-\$798,954	\$2,524,145	100.0000%	\$0	\$2,524,145
78	395.000	Lab Equipment	\$150,649	R-78	-\$37,862	\$112,787	100.0000%	\$0	\$112,787
79	396.000	Power Operated Equipment	\$14,246,526	R-79	-\$1,825,155	\$12,421,371	100.0000%	\$0	\$12,421,371
80	397.000	Communication Equipment	\$894,175	R-80	\$12,113	\$906,288	100.0000%	\$0	\$906,288
81	398.000	Misc. Equipment	-\$109,158	R-81	\$105,042	-\$4,116	100.0000%	\$0	-\$4,116
82		TOTAL GENERAL PLANT	\$86,462,157		-\$5,857,052	\$80,605,105		\$0	\$80,605,105
83		GENERAL PLANT - ALLOCATED							
84		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
85		RETIREMENT WORK IN PROGRESS							
86		Retirement Work-In Progress	-\$5,013,089	R-86	-\$1,739,812	-\$6,752,901	100.0000%	\$0	-\$6,752,901
87		TOTAL RETIREMENT WORK IN PROGRESS	-\$5,013,089		-\$1,739,812	-\$6,752,901		\$0	-\$6,752,901
88		TOTAL DEPRECIATION RESERVE	\$672,814,560		\$1,911,290	\$674,525,850		\$0	\$674,525,850

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Organization	301.000		\$1		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1		\$0	
R-6	Land - Dist Plant	374.000		-\$3,993		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,993		\$0	
R-7	Structures & Improvements - Dist	375.100		\$11,918		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$12,951		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,033		\$0	
R-8	Structures & Improvements - Service Centers	375.200		\$191,384		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$208,952		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$17,568		\$0	
R-9	Structures & Improvements - Leased Property	375.210		-\$124		\$0
	1. To remove capitalized incentive compensation (Young)		-\$124		\$0	
R-10	Structures & Improvements - Garage	375.300		\$3,972		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,353		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$381		\$0	
R-11	Structures & Improvements - Other Small Structures	375.410		-\$8		\$0
	1. To remove capitalized incentive compensation (Young)		-\$8		\$0	
R-12	Structures & Improvements - MONAT	375.700		-\$91		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized incentive compensation (Young)		-\$91		\$0	
R-13	Mains - Steel	376.100		\$316,953		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$619,956		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$303,003		\$0	
R-14	Mains - Cast Iron	376.200		-\$149,968		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$121,661		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$28,307		\$0	
R-15	Mains - Plastic	376.300		\$1,645,024		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,238,464		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$593,440		\$0	
R-16	Meas. & Reg. Station - General	378.000		\$204,106		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$220,841		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$16,735		\$0	
R-17	Meas. & Reg. Station - City Gate	379.000		\$46,857		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$50,592		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,735		\$0	
R-18	Services - Steel	380.100		\$279,832		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$330,693		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized incentive compensation (Young)		-\$50,861		\$0	
R-19	Services - Plastic	380.200		\$5,249,750		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$6,097,765		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$848,015		\$0	
R-20	Meters	381.000		\$990,431		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,160,544		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$170,113		\$0	
R-21	House Regulators	383.000		\$223,883		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$257,459		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$33,576		\$0	
R-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$171,611		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$190,627		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$19,016		\$0	
R-23	Other Property - Customer Premises	386.000		\$790		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$820		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$30		\$0	
R-24	Other Equipment - Dist.	387.000		\$5,111		\$0
	1. To include reserve adjustments through June		\$5,644		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized incentive compensation (Young)		-\$533		\$0	
R-27	Land and Land Rights	304.000		-\$157		\$0
	1. To remove capitalized incentive compensation (Young)		-\$157		\$0	
R-28	Structures & Improvments - Mfg Gas	305.000		\$13,153		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$15,607		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,454		\$0	
R-29	Other Power Equipment	307.000		\$2,574		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,783		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$209		\$0	
R-30	Propane Equipment - Gas Operations	311.000		\$81,873		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$88,110		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$6,237		\$0	
R-31	Propane Stroage Cavern - Gas Ops	311.100		\$20,463		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$26,805		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$6,342		\$0	
R-34	Land - UG Storage	350.100		-\$1,578		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,578		\$0	
R-35	Rights of Way - UG Storage	350.200		-\$1,022		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized incentive compensation (Young)		-\$1,022		\$0	
R-36	Structures - Compression Station	351.200		\$9,397		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$10,202		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$805		\$0	
R-37	Other Structures - UG Storage	351.400		\$9,681		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,007		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,326		\$0	
R-38	Wells	352.000		\$29,154		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$37,152		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$7,998		\$0	
R-39	Storage Leaseholds & Rights	352.100		-\$2,496		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$203		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,699		\$0	
R-40	Reservoirs	352.200		\$1,173		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,495		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$322		\$0	
R-41	Non-Recoverable Natural Gas	352.300		\$27,554		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$36,095		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized incentive compensation (Young)		-\$8,541		\$0	
R-42	Wells - Oil & Vent Gas	352.400		\$9,252		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,790		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,538		\$0	
R-43	Lines	353.000		\$13,050		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,827		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,777		\$0	
R-44	Equipment - Compressor Station	354.000		\$13,153		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,761		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,608		\$0	
R-45	Measuring & Regulating Equipment	355.000		\$17,164		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$20,115		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,951		\$0	
R-46	Purification Equipment	356.000		\$2,467		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,773		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$306		\$0	
R-47	Other Equipment - UG Storage	357.000		\$1,434		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,522		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized incentive compensation (Young)		-\$88		\$0	
R-50	Land & Land Rights - Other Storage	360.000		-\$67		\$0
	1. To remove capitalized incentive compensation (Young)		-\$67		\$0	
R-51	Structures & Improvements - Other Storage	361.000		-\$141		\$0
	1. To remove capitalized incentive compensation (Young)		-\$141		\$0	
R-52	Gas Holders	362.000		-\$865		\$0
	1. To remove capitalized incentive compensation (Young)		-\$865		\$0	
R-53	Compressor Equip. Other Storage	363.300		-\$445		\$0
	1. To remove capitalized incentive compensation (Young)		-\$445		\$0	
R-56	Rights of Way - Transmission	365.200		-\$54		\$0
	1. To remove capitalized incentive compensation (Young)		-\$54		\$0	
R-57	Structures & Improvements - Trans	367.000		\$11,855		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$14,500		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,645		\$0	
R-58	Other Equipment - Transmission	371.000		\$64,143		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$113		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$13		\$0	
	3. To adjust negative reserve balance (Patterson)		\$64,043		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-61	Land - Gen Plant	389.000		-\$13		\$0
	1. To remove capitalized incentive compensation (Young)		-\$13		\$0	
R-63	LH Improvements 700 Market	390.200		-\$50,765		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$59,081		\$0	
	2. To allocate leasehold improvements (Kunst)		-\$106,887		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,959		\$0	
R-64	Structures - Leased - St. Charles	390.300		\$549		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$596		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$47		\$0	
R-65	Structures - Gen Plant - MoNat	390.700		-\$184,280		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$183,532		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$748		\$0	
R-66	Structures - Leased - MoNat	390.710		\$2,595		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,752		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$157		\$0	
R-67	Structures - Leased - Franklin County	390.810		\$1,700		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,769		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$69		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-68	Office Furniture & Equipment	391.000		\$2,396,548		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$69,096		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$5,264		\$0	
	3. To adjust negative reserve balance (Patterson)		\$2,332,716		\$0	
R-69	Computers	391.100		\$429,364		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$446,293		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$16,929		\$0	
R-70	Mech. Office Equipment	391.200		\$241,540		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,528		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$40		\$0	
	3. To adjust negative reserve balance (Patterson)		\$240,052		\$0	
R-71	Data Processing Software	391.300		\$1,077,308		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,122,360		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$45,054		\$0	
R-72	Data Processing Systems	391.400		\$902,948		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$17,946		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$433		\$0	
	3. To adjust negative reserve balance (Patterson)		\$885,435		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-73	Enterprise Software - EIMS	391.500		-\$8,833,680		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,105,968		\$0	
	2. To allocate enterprise management software (Kunst)		-\$12,786,129		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$153,519		\$0	
R-74	Transportation Eq - Automobiles	392.100		\$182,848		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$186,699		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,851		\$0	
R-75	Transportation Eq - Trucks	392.200		\$590,603		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$612,333		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$21,730		\$0	
R-76	Stores Equipment	393.000		-\$69,499		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$3,691		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$437		\$0	
	3. To adjust negative reserve balance (Patterson)		-\$72,753		\$0	
R-77	Tools, Shop, & Garage Equipment	394.000		\$798,954		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$184,955		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$19,194		\$0	
	3. To adjust negative reserve balance (Patterson)		-\$964,715		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-78	Lab Equipment	395.000		-\$37,862		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$5,475		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$403		\$0	
	3. To adjust negative reserve balance (Patterson)		-\$42,934		\$0	
R-79	Power Operated Equipment	396.000		-\$1,825,155		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$701,475		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$29,350		\$0	
	3. To adjust negative reserve balance (Patterson)		-\$2,497,280		\$0	
R-80	Communication Equipment	397.000		\$12,113		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$13,738		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,625		\$0	
R-81	Misc. Equipment	398.000		\$105,042		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$53,722		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$4,116		\$0	
	3. To adjust negative reserve balance (Patterson)		\$55,436		\$0	
R-86	Retirement Work-In Progress			-\$1,739,812		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$1,739,812		\$0	
Total Reserve Adjustments				\$1,911,290		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$303,832,562	50.85	39.44	11.41	0.031260	\$9,497,806
3	Purchase Gas - Back Out	\$303,832,562	50.85	50.85	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$64,150,222	50.85	11.96	38.89	0.106548	\$6,835,078
5	Vacation - Union & Non-Union	\$3,368,324	50.85	182.50	-131.65	-0.360685	-\$1,214,904
6	Pension & OPEBS	\$21,018,400	50.85	84.95	-34.10	-0.093425	-\$1,963,644
7	Employee Benefits	\$17,914,706	50.85	33.64	17.21	0.047151	\$844,696
8	Incentive Comp	\$945,735	50.85	258.50	-207.65	-0.568904	-\$538,032
9	Bad Debt	\$7,318,951	50.85	50.85	0.00	0.000000	\$0
10	PSC Assessment	\$1,956,325	50.85	50.85	0.00	0.000000	\$0
11	Cash Vouchers	-\$568,449,695	50.85	62.85	-12.00	-0.032885	\$18,693,468
12	TOTAL OPERATION AND MAINT. EXPENSE	\$155,888,092					\$32,154,468
13	TAXES						
14	Payroll Taxes	\$5,572,506	50.85	11.96	38.89	0.106548	\$593,739
15	Federal & State SUTA	\$126,336	50.85	60.25	-9.40	-0.025753	-\$3,254
16	Property Taxes	\$16,362,372	50.85	182.50	-131.65	-0.360685	-\$5,901,662
17	Gross Reciept Taxes	\$33,503,393	33.47	42.21	-8.74	-0.023945	-\$802,239
18	Use Tax	\$358,929	33.47	52.66	-19.19	-0.052575	-\$18,871
19	Sales Tax	\$8,204,103	33.47	15.76	17.71	0.048521	\$398,071
20	TOTAL TAXES	\$64,127,639					-\$5,734,216
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$26,420,252
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$24,284,706	50.85	60.25	-9.40	-0.025753	-\$625,404
26	State Tax Offset	\$3,816,168	50.85	60.25	-9.40	-0.025753	-\$98,278
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$24,315,902	50.85	83.85	-33.00	-0.090411	-\$2,198,425
29	TOTAL OFFSET FROM RATE BASE	\$52,416,776					-\$2,922,107
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$23,498,145

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$688,359,442	See Note (1)	See Note (1)	See Note (1)	\$688,359,442	-\$356,680,752	\$331,678,690	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$302,328,239	\$0	\$302,328,239	-\$303,356,384	-\$1,028,145	\$0	-\$1,028,145	\$0	-\$1,028,145
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,215,289	\$1,882,867	\$1,332,422	-\$140,061	\$3,075,228	\$0	\$3,075,228	\$1,806,251	\$1,268,977
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,778,568	\$206,811	\$1,571,757	-\$1,522,161	\$256,407	\$0	\$256,407	\$198,229	\$58,178
6	TOTAL DISTRIBUTION EXPENSES	\$56,441,872	\$44,662,987	\$11,778,885	-\$2,508,222	\$53,933,650	\$0	\$53,933,650	\$42,810,119	\$11,123,531
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,606,735	\$8,076,672	\$24,530,063	\$999,637	\$33,606,372	\$0	\$33,606,372	\$7,741,607	\$25,864,765
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,582,603	\$177,845	\$1,404,758	\$1,111,041	\$2,693,644	\$0	\$2,693,644	\$170,467	\$2,523,177
9	TOTAL SALES EXPENSES	\$2,094,121	\$928,918	\$1,165,203	-\$415,542	\$1,678,579	\$0	\$1,678,579	\$890,381	\$788,198
10	TOTAL ADMIN. & GENERAL EXPENSES	\$58,449,181	\$14,540,722	\$43,908,459	\$3,223,176	\$61,672,357	\$0	\$61,672,357	\$13,937,492	\$47,734,865
11	TOTAL DEPRECIATION EXPENSE	\$47,472,639	See Note (1)	See Note (1)	See Note (1)	\$47,472,639	\$1,369,072	\$48,841,711	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$10,778,862	\$10,778,862	\$0	\$0	\$10,778,862	-\$5,279,541	\$5,499,321	\$10,778,862	-\$5,279,541
13	TOTAL OTHER OPERATING EXPENSES	\$56,629,115	\$56,629,115	\$0	-\$34,598,091	\$22,031,024	\$0	\$22,031,024	\$56,629,115	-\$34,598,091
14	TOTAL OPERATING EXPENSE	\$573,377,224	\$137,884,799	\$388,019,786	-\$337,206,607	\$236,170,617	-\$3,910,469	\$232,260,148	\$134,962,523	\$48,455,914
15	NET INCOME BEFORE TAXES	\$114,982,218	\$0	\$0	\$0	\$452,188,825	-\$352,770,283	\$99,418,542	\$0	\$0
16	TOTAL INCOME TAXES	\$5,222,239	See Note (1)	See Note (1)	See Note (1)	\$5,222,239	\$20,476,158	\$25,698,397	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$18,876,265	See Note (1)	See Note (1)	See Note (1)	\$18,876,265	-\$21,060,377	-\$2,184,112	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$90,883,714	\$0	\$0	\$0	\$428,090,321	-\$352,186,064	\$75,904,257	\$0	\$0

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

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (G+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$476,773,725	See note (1)	See note (1)	Rev-5	See note (1)	\$476,773,725	100.0000%	-\$217,904,022	\$258,869,703	See note (1)	See note (1)
Rev-6	481.000	Commercial	\$134,804,365			Rev-6		\$134,804,365	100.0000%	-\$83,395,473	\$51,408,892		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Res - LP	\$26,373			Rev-10		\$26,373	100.0000%	-\$16,512	\$9,861		
Rev-11	481.000	Large Volume	\$6,381,116			Rev-11		\$6,381,116	100.0000%	-\$4,463,235	\$1,917,881		
Rev-12	481.000	Interruptible	\$2,342,422			Rev-12		\$2,342,422	100.0000%	-\$1,522,794	\$819,628		
Rev-13	481.000	Vehicle Fuel	\$1,228,043			Rev-13		\$1,228,043	100.0000%	-\$1,055,138	\$172,905		
Rev-14	481.000	Transportation sales	\$631,233			Rev-14		\$631,233	100.0000%	-\$355,811	\$275,422		
Rev-15	481.000	Unmetered Gas Lighting	\$43,662			Rev-15		\$43,662	100.0000%	-\$69,746	-\$26,084		
Rev-16	481.000	C&I - LP	\$4,353			Rev-16		\$4,353	100.0000%	-\$3,102	\$1,251		
Rev-17	487.000	Late Payment Charges	\$4,749,544			Rev-17		\$4,749,544	100.0000%	\$0	\$4,749,544		
Rev-18	488.000	Misc. Service Revenue	\$0			Rev-18		\$0	100.0000%	\$0	\$0		
Rev-19	489.000	Transport	\$16,743,806			Rev-19		\$16,743,806	100.0000%	-\$4,093,812	\$12,649,994		
Rev-20	493.000	Rent From Property	\$29,241			Rev-20		\$29,241	100.0000%	\$0	\$29,241		
Rev-21	495.000	Other Gas Revenue - Oper. Rev.	\$44,601,559			Rev-21		\$44,601,559	100.0000%	-\$43,801,107	\$800,452		
Rev-22		TOTAL OTHER OPERATING REVENUES	\$688,359,442					\$688,359,442		-\$356,680,752	\$331,678,690		
Rev-23		TOTAL OPERATING REVENUES	\$688,359,442					\$688,359,442		-\$356,680,752	\$331,678,690		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$298,486,626	\$0	\$298,486,626	E-2	-\$303,356,384	-\$4,869,758	100.0000%	\$0	-\$4,869,758	\$0	-\$4,869,758
3	808.100	Gas Withdrawn from Storage Debt	\$4,038,366	\$0	\$4,038,366	E-3	\$0	\$4,038,366	100.0000%	\$0	\$4,038,366	\$0	\$4,038,366
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$63,447	\$0	-\$63,447	E-4	\$0	-\$63,447	100.0000%	\$0	-\$63,447	\$0	-\$63,447
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$133,306	\$0	-\$133,306	E-5	\$0	-\$133,306	100.0000%	\$0	-\$133,306	\$0	-\$133,306
6		TOTAL GAS SUPPLY EXPENSES	\$302,328,239	\$0	\$302,328,239		-\$303,356,384	-\$1,028,145		\$0	-\$1,028,145	\$0	-\$1,028,145
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$261,517	\$207,824	\$53,693	E-8	-\$20,918	\$240,599	100.0000%	\$0	\$240,599	\$200,696	\$39,903
9	815.000	Maps and Records	\$57,853	\$50,627	\$7,226	E-9	-\$5,419	\$52,434	100.0000%	\$0	\$52,434	\$48,527	\$3,907
10	816.000	Wells Expenses	\$359,840	\$290,632	\$69,208	E-10	-\$19,389	\$340,451	100.0000%	\$0	\$340,451	\$278,575	\$61,876
11	817.000	Lines Expenses	\$13,694	\$11,628	\$2,066	E-11	-\$760	\$12,934	100.0000%	\$0	\$12,934	\$11,146	\$1,788
12	818.000	Compressor Station Expenses	\$112,123	\$98,460	\$13,663	E-12	-\$6,487	\$105,636	100.0000%	\$0	\$105,636	\$94,375	\$11,261
13	819.000	Compressor Station Fuel and Power	\$65,942	\$0	\$65,942	E-13	\$0	\$65,942	100.0000%	\$0	\$65,942	\$0	\$65,942
14	820.000	Measuring & Regulation Station Expenses	\$518,160	\$431,384	\$86,776	E-14	-\$30,005	\$488,155	100.0000%	\$0	\$488,155	\$413,488	\$74,667
15	821.000	Purification Expenses	\$106,553	\$78,755	\$27,798	E-15	-\$5,129	\$101,424	100.0000%	\$0	\$101,424	\$75,488	\$25,936
16	823.000	Gas Losses	\$6,883	\$0	\$6,883	E-16	\$0	\$6,883	100.0000%	\$0	\$6,883	\$0	\$6,883
17	824.000	Other Expenses	\$237,850	\$116,002	\$121,848	E-17	-\$7,871	\$229,979	100.0000%	\$0	\$229,979	\$111,190	\$118,789
18	825.000	Storage Well Royalties	\$99,907	\$0	\$99,907	E-18	\$0	\$99,907	100.0000%	\$0	\$99,907	\$0	\$99,907
19	830.000	Maint. Supervision & Engineering	\$30,457	\$27,066	\$3,391	E-19	-\$2,731	\$27,726	100.0000%	\$0	\$27,726	\$25,943	\$1,783
20	831.000	Maint. Of Structures & Improvements	\$207,692	\$104,991	\$102,701	E-20	-\$6,780	\$200,912	100.0000%	\$0	\$200,912	\$100,635	\$100,277
21	832.000	Maint. Of Reservoirs & Wells	\$200,389	\$41,936	\$158,453	E-21	-\$4,196	\$196,203	100.0000%	\$0	\$196,203	\$40,196	\$156,007
22	833.000	Maint. Of Lines	\$180,531	\$109,735	\$70,796	E-22	-\$6,769	\$173,762	100.0000%	\$0	\$173,762	\$105,183	\$68,579
23	834.000	Maint. Of Compressor Station Equipment	\$208,876	\$136,441	\$172,435	E-23	-\$8,765	\$300,111	100.0000%	\$0	\$300,111	\$130,781	\$169,330
24	835.000	Maint. Of Measuring & Regulating Station	\$44,832	\$37,639	\$7,193	E-24	-\$2,441	\$42,391	100.0000%	\$0	\$42,391	\$36,078	\$6,313
25	836.000	Maint. Of Purification Equipment	\$51,568	\$15,081	\$36,487	E-25	-\$1,386	\$50,182	100.0000%	\$0	\$50,182	\$14,455	\$35,727
26	837.000	Maint. Of Other Equipment	\$244,982	\$50,969	\$194,013	E-26	-\$3,425	\$241,557	100.0000%	\$0	\$241,557	\$48,855	\$192,702
27	840.000	Operation Supervision & Engineering	\$20,870	\$18,139	\$2,731	E-27	-\$2,033	\$18,837	100.0000%	\$0	\$18,837	\$17,386	\$1,451

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Update through 9-30-2017
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28	841.000	Operation Labor & Expenses	\$6,068	\$2,877	\$3,191	E-28		\$5,906	100.0000%	\$0	\$5,906	\$2,758	\$3,148
29	842.100	Fuel	\$9,497	\$0	\$9,497	E-29	-\$162	\$9,497	100.0000%	\$0	\$9,497	\$0	\$9,497
30	843.200	Maintenance of Structures & Improvements	\$69,195	\$52,681	\$16,514	E-30	\$0	\$63,800	100.0000%	\$0	\$63,800	\$50,496	\$13,304
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,215,289	\$1,882,867	\$1,332,422		-\$5,395	\$3,075,228		\$0	\$3,075,228	\$1,806,251	\$1,268,977
32		TRANSMISSION EXPENSES											
33		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		PRODUCTION EXPENSES											
35	710.000	Operation Supervisor and Engineering	\$86,504	\$75,582	\$10,922	E-35	-\$8,241	\$78,263	100.0000%	\$0	\$78,263	\$72,446	\$5,817
36	712.000	Other Power Expense	\$137	\$135	\$2	E-36	-\$8	\$129	100.0000%	\$0	\$129	\$129	\$0
37	717.000	Liquified Petroleum Gas Expenses	\$2,927	\$531	\$2,396	E-37	-\$35	\$2,892	100.0000%	\$0	\$2,892	\$509	\$2,383
38	723.000	Fuel for Liquified Petroleum Gas Process	\$1,275	\$328	\$947	E-38	-\$18	\$1,257	100.0000%	\$0	\$1,257	\$314	\$943
39	728.000	Liquified Petroleum Gas	\$1,504,322	\$0	\$1,504,322	E-39	-\$1,504,322	\$0	100.0000%	\$0	\$0	\$0	\$0
40	735.000	Misc. Production Expenses	\$80,275	\$63,243	\$17,032	E-40	-\$4,232	\$76,043	100.0000%	\$0	\$76,043	\$60,619	\$15,424
41	740.000	Maint. Supervision & Eng	\$18,969	\$16,500	\$2,469	E-41	-\$1,794	\$17,175	100.0000%	\$0	\$17,175	\$15,815	\$1,360
42	741.000	Maint. Of Structures and Improv	\$5,498	\$3,782	\$1,716	E-42	-\$227	\$5,271	100.0000%	\$0	\$5,271	\$3,625	\$1,646
43	742.000	Maint. Of Production Equipment	\$78,661	\$46,710	\$31,951	E-43	-\$3,284	\$75,377	100.0000%	\$0	\$75,377	\$44,772	\$30,605
44		TOTAL PRODUCTION EXPENSES	\$1,778,568	\$206,811	\$1,571,757		-\$1,522,161	\$256,407		\$0	\$256,407	\$198,229	\$58,178
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervisor & Engineering	\$4,914,668	\$4,321,280	\$593,388	E-46	-\$181,110	\$4,733,558	100.0000%	\$0	\$4,733,558	\$4,142,009	\$591,549
47	871.000	Distribution Load Dispatching	\$1,180,217	\$957,083	\$223,134	E-47	-\$102,016	\$1,078,201	100.0000%	\$0	\$1,078,201	\$917,378	\$160,823
48	874.000	Mains & Service Expenses	\$9,640,343	\$5,439,701	\$4,200,642	E-48	-\$215,348	\$9,424,995	100.0000%	\$0	\$9,424,995	\$5,214,032	\$4,210,963
49	875.000	Measuring & Regulating Station Expenses - General	\$792,828	\$615,289	\$177,529	E-49	-\$51,726	\$741,102	100.0000%	\$0	\$741,102	\$589,773	\$151,329
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$155,837	\$105,256	\$50,581	E-50	-\$12,677	\$143,160	100.0000%	\$0	\$143,160	\$100,889	\$42,271
51	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$110,205	\$67,862	\$42,343	E-51	-\$6,330	\$103,875	100.0000%	\$0	\$103,875	\$65,047	\$38,828
52	878.000	Meter & House Regulator Expenses	\$14,896,146	\$12,186,351	\$2,709,795	E-52	-\$713,816	\$14,182,330	100.0000%	\$0	\$14,182,330	\$11,680,794	\$2,501,536
53	879.000	Customer Installations Expenses	\$2,371,255	\$3,925,651	-\$1,554,396	E-53	-\$226,922	\$2,144,333	100.0000%	\$0	\$2,144,333	\$3,762,793	-\$1,618,460
54	880.000	Other Expenses - Dist. Exp.	\$2,034,041	\$883,204	\$1,150,837	E-54	-\$42,078	\$1,991,963	100.0000%	\$0	\$1,991,963	\$846,564	\$1,145,399
55	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	885.000	Maintenance Supervision & Engineering	\$2,740,753	\$2,507,346	\$233,407	E-56	-\$109,077	\$2,631,676	100.0000%	\$0	\$2,631,676	\$2,403,327	\$228,349
57	886.000	Maint. Of Structures and Improvements	\$810,702	\$346,831	\$463,871	E-57	-\$20,626	\$790,076	100.0000%	\$0	\$790,076	\$332,443	\$457,633
58	887.000	Maint. Of Mains	\$8,162,915	\$6,153,661	\$2,009,254	E-58	-\$370,175	\$7,792,740	100.0000%	\$0	\$7,792,740	\$5,898,373	\$1,894,367
59	889.000	Maint. Of Measuring and Regulating Eq - Gen	\$673,932	\$500,869	\$173,063	E-59	-\$39,388	\$634,544	100.0000%	\$0	\$634,544	\$480,090	\$154,454
60	890.000	Maint. Of Measuring and Regulating Eq - Ind	\$60,228	\$41,228	\$19,000	E-60	-\$3,302	\$56,926	100.0000%	\$0	\$56,926	\$39,518	\$17,408
61	891.000	Maint. Of Measuring & Regulating Eq - City Gate	\$34,504	\$20,584	\$13,920	E-61	-\$2,043	\$32,461	100.0000%	\$0	\$32,461	\$19,730	\$12,731
62	892.000	Maint. Of Services	\$4,715,313	\$4,078,343	\$636,970	E-62	-\$245,211	\$4,470,102	100.0000%	\$0	\$4,470,102	\$3,909,151	\$560,951
63	893.000	Maint. Of Meters and House Regulators	\$2,791,293	\$2,259,852	\$531,441	E-63	-\$150,244	\$2,641,049	100.0000%	\$0	\$2,641,049	\$2,166,101	\$474,948
64	894.000	Maintenance of Other Equipment	\$356,692	\$252,586	\$104,106	E-64	-\$16,133	\$340,559	100.0000%	\$0	\$340,559	\$242,107	\$98,452
65		TOTAL DISTRIBUTION EXPENSES	\$56,441,872	\$44,662,987	\$11,778,885		-\$2,508,222	\$53,933,650		\$0	\$53,933,650	\$42,810,119	\$11,123,531
66		CUSTOMER ACCOUNTS EXPENSE											
67	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	902.000	Meter Reading Expenses	\$8,680,330	\$371,236	\$8,309,094	E-68	-\$27,608	\$8,652,722	100.0000%	\$0	\$8,652,722	\$355,835	\$8,296,887
69	903.000	Customer Records & Collection Expenses	\$17,549,572	\$7,607,563	\$9,942,009	E-69	-\$28,855	\$17,520,717	100.0000%	\$0	\$17,520,717	\$7,291,959	\$10,228,758
70	904.000	Uncollectible Amounts	\$6,257,451	\$0	\$6,257,451	E-70	\$1,061,500	\$7,318,951	100.0000%	\$0	\$7,318,951	\$0	\$7,318,951

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
71	905.000	Misc. Customer Accounts Expense	\$119,382	\$97,873	\$21,509	E-71	-\$5,400	\$113,982	100.0000%	\$0	\$113,982	\$93,813	\$20,169
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,606,735	\$8,076,672	\$24,530,063		\$999,637	\$33,606,372		\$0	\$33,606,372	\$7,741,607	\$25,864,765
73		CUSTOMER SERVICE & INFO. EXP.											
74	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	908.000	Customer Assistance Expenses	\$1,483,989	\$177,148	\$1,306,841	E-75	\$1,111,398	\$2,595,387	100.0000%	\$0	\$2,595,387	\$169,799	\$2,425,588
76	909.000	Informational & Instructional Advertising Expenses	\$98,614	\$697	\$97,917	E-76	-\$357	\$98,257	100.0000%	\$0	\$98,257	\$668	\$97,589
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,582,603	\$177,845	\$1,404,758		\$1,111,041	\$2,693,644		\$0	\$2,693,644	\$170,467	\$2,523,177
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$328,536	\$67,064	\$261,472	E-79	-\$6,872	\$321,664	100.0000%	\$0	\$321,664	\$64,282	\$257,382
80	912.000	Demonstrating & Selling Expenses	\$1,626,886	\$859,567	\$767,319	E-80	-\$158,943	\$1,467,943	100.0000%	\$0	\$1,467,943	\$823,907	\$644,036
81	913.000	Advertising Expenses	\$138,699	\$2,287	\$136,412	E-81	-\$249,727	-\$111,028	100.0000%	\$0	-\$111,028	\$2,192	-\$113,220
82	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83		TOTAL SALES EXPENSES	\$2,094,121	\$928,918	\$1,165,203		-\$415,542	\$1,678,579		\$0	\$1,678,579	\$890,381	\$788,198
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$20,728,266	\$14,173,840	\$6,554,426	E-85	-\$4,100,287	\$16,627,979	100.0000%	\$0	\$16,627,979	\$13,585,831	\$3,042,148
86	921.000	Office Supplies & Expenses	\$1,336,170	-\$10,682	\$1,346,852	E-86	-\$582,197	\$753,973	100.0000%	\$0	\$753,973	-\$10,239	\$764,212
87	922.000	Admin. Expenses Transferred - Credit	-\$12,025,514	\$0	-\$12,025,514	E-87	\$0	-\$12,025,514	100.0000%	\$0	-\$12,025,514	\$0	-\$12,025,514
88	923.000	Outside Services Employed	\$10,302,849	\$0	\$10,302,849	E-88	-\$2,529,261	\$7,773,588	100.0000%	\$0	\$7,773,588	\$0	\$7,773,588
89	924.000	Property Insurance	\$632,413	\$0	\$632,413	E-89	\$39,833	\$672,246	100.0000%	\$0	\$672,246	\$0	\$672,246
90	925.000	Injuries & Damages	\$5,268,150	\$0	\$5,268,150	E-90	\$861,365	\$6,129,515	100.0000%	\$0	\$6,129,515	\$0	\$6,129,515
91	926.000	Employee Pensions & Benefits	\$24,776,425	\$261,752	\$24,514,673	E-91	\$10,019,004	\$34,795,429	100.0000%	\$0	\$34,795,429	\$250,893	\$34,544,536
92	928.000	Regulatory Commission Expenses	\$1,946,243	\$0	\$1,946,243	E-92	\$94,414	\$2,040,657	100.0000%	\$0	\$2,040,657	\$0	\$2,040,657
93	930.000	Misc. General Expenses	\$3,127,102	-\$1,425	\$3,128,527	E-93	-\$163,457	\$2,963,645	100.0000%	\$0	\$2,963,645	-\$1,366	\$2,965,011
94	931.000	Rents	\$2,148,699	\$0	\$2,148,699	E-94	-\$409,644	\$1,739,055	100.0000%	\$0	\$1,739,055	\$0	\$1,739,055
95	932.000	Maint. Of General Plant	\$208,378	\$117,237	\$91,141	E-95	-\$6,594	\$201,784	100.0000%	\$0	\$201,784	\$112,373	\$89,411
96		TOTAL ADMIN. & GENERAL EXPENSES	\$58,449,181	\$14,540,722	\$43,908,459		\$3,223,176	\$61,672,357		\$0	\$61,672,357	\$13,937,492	\$47,734,865
97		DEPRECIATION EXPENSE											
98	403.000	Depreciation Expense, Dep. Exp.	\$47,472,639	See note (1)	See note (1)	E-98	See note (1)	\$47,472,639	100.0000%	\$1,369,072	\$48,841,711	See note (1)	See note (1)
99		TOTAL DEPRECIATION EXPENSE	\$47,472,639	\$0	\$0		\$0	\$47,472,639		\$1,369,072	\$48,841,711	\$0	\$0
100		AMORTIZATION EXPENSE											
101	404.000	Amortization of Net Cost of Removal	\$10,778,862	\$10,778,862	\$0	E-101	\$0	\$10,778,862	100.0000%	-\$5,279,541	\$5,499,321	\$10,778,862	-\$5,279,541
102	405.000	Amortization of Expense	\$0	\$0	\$0	E-102	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
103		TOTAL AMORTIZATION EXPENSE	\$10,778,862	\$10,778,862	\$0		\$0	\$10,778,862		-\$5,279,541	\$5,499,321	\$10,778,862	-\$5,279,541
104		OTHER OPERATING EXPENSES											
105	408.000	Property Taxes	\$16,116,471	\$16,116,471	\$0	E-105	\$245,901	\$16,362,372	100.0000%	\$0	\$16,362,372	\$16,116,471	\$245,901
106	408.000	Payroll Taxes	\$4,736,408	\$4,736,408	\$0	E-106	\$400,771	\$5,137,179	100.0000%	\$0	\$5,137,179	\$4,736,408	\$400,771
107	408.000	Gross Receipts Tax	\$33,503,393	\$33,503,393	\$0	E-107	-\$33,503,393	\$0	100.0000%	\$0	\$0	\$33,503,393	-\$33,503,393
108	408.000	Other Taxes	\$314,901	\$314,901	\$0	E-108	-\$128,677	\$186,224	100.0000%	\$0	\$186,224	\$314,901	-\$128,677
109	431.000	Interest on Customer Deposits	\$1,957,942	\$1,957,942	\$0	E-109	-\$1,612,693	\$345,249	100.0000%	\$0	\$345,249	\$1,957,942	-\$1,612,693
110		TOTAL OTHER OPERATING EXPENSES	\$56,629,115	\$56,629,115	\$0		-\$34,598,091	\$22,031,024		\$0	\$22,031,024	\$56,629,115	-\$34,598,091
111		TOTAL OPERATING EXPENSE	\$573,377,224	\$137,884,799	\$388,019,786		-\$337,206,607	\$236,170,617		-\$3,910,469	\$232,260,148	\$134,962,523	\$48,455,914
112		NET INCOME BEFORE TAXES	\$114,982,218					\$452,188,825		-\$352,770,283	\$99,418,542		

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Income Statement Detail

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113		INCOME TAXES											
114	409.000	Current Income Taxes	\$5,222,239	See note (1)	See note (1)	E-114	See note (1)	\$5,222,239	100.0000%	\$20,476,158	\$25,698,397	See note (1)	See note (1)
115		TOTAL INCOME TAXES	\$5,222,239					\$5,222,239		\$20,476,158	\$25,698,397		
116		DEFERRED INCOME TAXES											
117	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$19,086,265	See note (1)	See note (1)	E-117	See note (1)	\$19,086,265	100.0000%	-\$21,059,577	-\$1,973,312	See note (1)	See note (1)
118	411.000	Amortization of Deferred ITC	-\$210,000			E-118		-\$210,000	100.0000%	-\$800	-\$210,800		
119		TOTAL DEFERRED INCOME TAXES	\$18,876,265					\$18,876,265		-\$21,060,377	-\$2,184,112		
120		NET OPERATING INCOME	\$90,883,714					\$428,090,321		-\$362,186,064	\$75,904,257		

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

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$217,904,022	-\$217,904,022
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$217,904,022	
Rev-6	Commercial	481.000	\$0	\$0	\$0	\$0	-\$83,395,473	-\$83,395,473
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$83,395,473	
Rev-10	Res - LP	480.000	\$0	\$0	\$0	\$0	-\$16,512	-\$16,512
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$950	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$15,562	
Rev-11	Large Volume	481.000	\$0	\$0	\$0	\$0	-\$4,463,235	-\$4,463,235
	1. Revenue Adjust for Rate-Switch (Rolling)		\$0	\$0		\$0	-\$22,105	
	2. Weather Adjustment (Rolling)		\$0	\$0		\$0	\$15,030	
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$99,761	
	3. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$373,481	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,982,918	
Rev-12	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$1,522,794	-\$1,522,794
	1. Revenue Adjust for Rate-Switch (Rolling)		\$0	\$0		\$0	\$115,725	
	2. Days Adjustment (Rolling)		\$0	\$0		\$0	-\$311	
	3. Misc. Adj to annualize customer bills (Rolling)		\$0	\$0		\$0	-\$1,167	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$23,676	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$107,925	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,416,772	
	7. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$88,668	
Rev-13	Vehicle Fuel	481.000	\$0	\$0	\$0	\$0	-\$1,055,138	-\$1,055,138
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$290	
	2. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$76,436	
	3. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$978,412	
Rev-14	Transportation sales	481.000	\$0	\$0	\$0	\$0	-\$355,811	-\$355,811
	1. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$355,811	
Rev-15	Unmetered Gas Lighting	481.000	\$0	\$0	\$0	\$0	-\$69,746	-\$69,746
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$795	
	2. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$6,894	
	3. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$62,057	
Rev-16	C&I - LP	481.000	\$0	\$0	\$0	\$0	-\$3,102	-\$3,102

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

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	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$85	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,017	
Rev-19	Transport	489,000	\$0	\$0	\$0	\$0	-\$4,093,812	-\$4,093,812
	1. Revenue Adjust for Rate-Switch & Gains/Losses (Roling)		\$0	\$0		\$0	-\$45,023	
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	-\$796,999	
	3. Adj to Sales due to Weather (Roling)		\$0	\$0		\$0	\$860	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$501,492	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$1,248,395	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,502,863	
Rev-21	Other Gas Revenue - Oper. Rev.	495,000	\$0	\$0	\$0	\$0	-\$43,801,107	-\$43,801,107
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$310,554,161	
	2. To Include EnergyWise Financing Interest Income (Ferguson)		\$0	\$0		\$0	\$55,074	
	3. To include insulation financing interest income (Ferguson)		\$0	\$0		\$0	\$31,051	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$21,680,059	
	5. Removal of Gross Receipt Taxes (McMellen)		\$0	\$0		\$0	-\$31,405,377	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$238,184,288	
	7. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$19,600,692	
	8. Removal of OSS (McMellen)		\$0	\$0		\$0	-\$43,846,352	
	9. To include residential seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$3,048	
	10. To include commercial & industrial (C&I 1) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$1,510	
	11. To include commercial & industrial (C&I 2) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$45,383	
	12. To include commercial & industrial (C&I 3) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$225,434	
E-2	Purchased Gas Expense	804,000	\$0	-\$303,356,384	-\$303,356,384	\$0	\$0	\$0
	1. Remove purchase gas costs (McMellen)		\$0	-\$303,356,384		\$0	\$0	
E-8	Operation Supervision and Engineering	814,000	-\$7,128	-\$13,790	\$20,918	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$7,128	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$13,790		\$0	\$0	
E-9	Maps and Records	815,000	-\$2,100	-\$3,319	-\$5,419	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,100	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,319		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

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E-10	Wells Expenses	816.000	\$-12,057	-\$7,332	-\$19,389	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$-12,057	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$7,332		\$0	\$0	
E-11	Lines Expenses	817.000	-\$482	-\$278	-\$760	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$482	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$278		\$0	\$0	
E-12	Compressor Station Expenses	818.000	-\$4,085	-\$2,402	-\$6,487	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,085	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,402		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	-\$17,896	-\$12,109	-\$30,005	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$17,896	\$0		\$0	\$0	
	2. To include Incentive compensation (Young)		\$0	-\$12,109		\$0	\$0	
E-16	Purification Expenses	821.000	-\$3,267	-\$1,862	-\$5,129	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$3,267	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,862		\$0	\$0	
E-17	Other Expenses	824.000	-\$4,812	-\$3,059	-\$7,871	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,812	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,059		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	-\$1,123	-\$1,608	-\$2,731	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,123	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,608		\$0	\$0	
E-20	Maint. Of Structures & Improvements	831.000	-\$4,356	-\$2,424	-\$6,780	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,356	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,424		\$0	\$0	
E-21	Maint. Of Reservoirs & Wells	832.000	-\$1,740	-\$2,456	-\$4,196	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,740	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,456		\$0	\$0	
E-22	Maint. Of Lines	833.000	-\$4,552	-\$2,217	-\$6,769	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,552	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,217		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

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E-23	Maint. Of Compressor Station Equipment	834.000	\$5,660	-\$3,105	-\$8,765	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$5,660	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,105		\$0	\$0	
E-24	Maint. Of Measuring & Regulating Station	835.000	-\$1,561	-\$880	-\$2,441	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,561	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$880		\$0	\$0	
E-25	Maint. Of Purification Equipment	836.000	-\$626	-\$760	-\$1,386	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$626	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$760		\$0	\$0	
E-26	Maint. Of Other Equipment	837.000	-\$2,114	-\$1,311	-\$3,425	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,114	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,311		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	-\$753	-\$1,280	-\$2,033	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$753	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,280		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	-\$119	-\$43	-\$162	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$119	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$43		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	-\$2,185	-\$3,210	-\$5,395	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,185	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,210		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	-\$3,136	-\$5,105	-\$8,241	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$3,136	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,105		\$0	\$0	
E-36	Other Power Expense	712.000	-\$6	-\$2	-\$8	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$6	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2		\$0	\$0	
E-37	Liquified Petroleum Gas Expenses	717.000	-\$22	-\$13	-\$35	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$22	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$13		\$0	\$0	
E-38	Fuel for Liquified Petroleum Gas Process	723.000	-\$14	-\$4	-\$18	\$0	\$0	\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll (Nieto)		-\$14	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$4		\$0	\$0	
E-39	Liquified Petroleum Gas	728.000	\$0	-\$1,504,322	-\$1,504,322	\$0	\$0	\$0
	Remove purchased gas costs (McMellen)		\$0	-\$1,504,322		\$0	\$0	
E-40	Misc. Production Expenses	735.000	-\$2,624	-\$1,608	-\$4,232	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,624	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,608		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	-\$685	-\$1,109	-\$1,794	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$685	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,109		\$0	\$0	
E-42	Maint. Of Structures and Improv.	741.000	-\$157	-\$70	-\$227	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$157	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$70		\$0	\$0	
E-43	Maint. Of Production Equipment	742.000	-\$1,938	-\$1,346	-\$3,284	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,938	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,346		\$0	\$0	
E-46	Operation Supervisor & Engineering	870.000	-\$179,271	-\$1,839	-\$181,110	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$179,271	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,839		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	-\$39,705	-\$62,311	-\$102,016	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$39,705	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$62,311		\$0	\$0	
E-48	Mains & Service Expenses	874.000	-\$225,669	\$10,321	-\$215,348	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$225,669	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$103,814		\$0	\$0	
	3. To Annualize Line Locate Expense (Kunst)		\$0	\$114,135		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	-\$25,526	-\$26,200	-\$51,726	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$25,526	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$26,200		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	-\$4,367	-\$8,310	-\$12,677	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,367	\$0		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include incentive compensation (Young)		\$0	-\$8,310		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$2,815	-\$3,515	-\$6,330	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,815	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,515		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	-\$505,557	-\$208,259	-\$713,816	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$505,557	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$208,259		\$0	\$0	
E-53	Customer Installations Expenses	879.000	-\$162,858	-\$64,064	-\$226,922	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$162,858	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$64,064		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	-\$36,640	-\$5,438	-\$42,078	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$36,640	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,438		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	-\$104,019	-\$5,058	-\$109,077	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$104,019	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,058		\$0	\$0	
E-57	Maint. Of Structures and Improvements	886.000	-\$14,388	-\$6,238	-\$20,626	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$14,388	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$6,238		\$0	\$0	
E-58	Maint. Of Mains	887.000	-\$255,288	-\$114,887	-\$370,175	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$255,288	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$114,887		\$0	\$0	
E-59	Maint. Of Measuring and Regulating Eq - Gen	889.000	-\$20,779	-\$18,609	-\$39,388	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$20,779	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$18,609		\$0	\$0	
E-60	Maint. Of Measuring and Regulating Eq - Ind	890.000	-\$1,710	-\$1,592	-\$3,302	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,710	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,592		\$0	\$0	
E-61	Maint. Of Measuring & Regulating Eq - City Gate	891.000	-\$854	-\$1,189	-\$2,043	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$854	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,189		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-62	Maint. Of Services	892.000	-\$169,192	-\$76,019	-\$245,211	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$169,192	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$76,019		\$0	\$0	
E-63	Maint. Of Meters and House Regulators	893.000	-\$93,751	-\$56,493	-\$150,244	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$93,751	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$56,493		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	-\$10,479	-\$5,654	-\$16,133	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$10,479	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,654		\$0	\$0	
E-68	Meter Reading Expenses	902.000	-\$15,401	-\$12,207	-\$27,608	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$15,401	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$12,207		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	-\$315,604	\$286,749	-\$28,855	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$315,604	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$285,030		\$0	\$0	
	3. To include credit card processing fees (Kunst)		\$0	\$573,853		\$0	\$0	
	4. To remove certain officer expense account charges (Kunst)		\$0	-\$645		\$0	\$0	
	5. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,429		\$0	\$0	
E-70	Uncollectible Amounts	904.000	\$0	\$1,061,500	\$1,061,500	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (McMellen)		\$0	\$1,061,500		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	-\$4,060	-\$1,340	-\$5,400	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,060	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,340		\$0	\$0	
E-76	Customer Assistance Expenses	908.000	-\$7,349	\$1,118,747	\$1,111,398	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$7,349	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,107		\$0	\$0	
	3. To include an annual amortization of the Energy Efficiency Program (Lyons)		\$0	\$1,121,104		\$0	\$0	
	4. Amortization of Low Income Program & Initial Energy Efficiency Program (Lyons)		\$0	-\$9,978		\$0	\$0	
	5. To include an annual amortization of Red Tag costs based on a 4 year amortization (Lyons)		\$0	\$8,728		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-76	Informational & Instructional Advertising Expenses	909.000	-\$29	-\$328	-\$357	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$29	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$328		\$0	\$0	
E-79	Supervision - Sales Exp.	911.000	-\$2,782	-\$4,090	-\$6,872	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,782	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$956		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst)		\$0	-\$1,688		\$0	\$0	
	4. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,446		\$0	\$0	
E-80	Demonstrating & Selling Expenses	912.000	-\$35,660	-\$123,283	-\$158,943	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$35,660	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$60,094		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst)		\$0	-\$62,162		\$0	\$0	
	4. To removes certain dues and donations (Hodges)		\$0	-\$500		\$0	\$0	
	5. To removes certain dues and donations (Hodges)		\$0	-\$527		\$0	\$0	
E-81	Advertising Expenses	913.000	-\$95	-\$249,632	-\$249,727	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$95	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$240		\$0	\$0	
	3. To Remove institutional advertising expense (Hodges)		\$0	-\$17,623		\$0	\$0	
	4. To Remove social media institutional advertising expenses (Hodges)		\$0	-\$2,011		\$0	\$0	
	5. Adjustment to eliminate Energy Efficiency advertising expense (Lyons)		\$0	-\$18,362		\$0	\$0	
	6. To eliminate test year Pipeline Upgrade Advertising Expenses (Hodges)		\$0	-\$281,862		\$0	\$0	
	7. To normalize Pipeline Upgrade Advertising Expenses over 4 years (Hodges)		\$0	\$70,466		\$0	\$0	
E-85	Admin. & General Salaries	920.000	-\$588,009	-\$3,512,278	-\$4,100,287	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$588,009	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,077,077		\$0	\$0	
	3. Remove Equity Based Incentive Compensation - (Young)		\$0	-\$2,379,899		\$0	\$0	
	4. To Remove Test Year MGE Acquisition transition costs (Majors)		\$0	-\$55,302		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	\$443	-\$582,640	-\$582,197	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$443	\$0		\$0	\$0	
	2. To remove ticket and entertainment expenses (Kunst)		\$0	-\$485,180		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To remove certain officer expense account charges (Kunst)		\$0	-\$19,170		\$0	\$0	
	4. To remove rebranding costs (Kunst)		\$0	-\$41,865		\$0	\$0	
	5. To Remove Test Year MGE Acquisition transition costs (Majors)		\$0	-\$36,425		\$0	\$0	
E-88	Outside Services Employed	923.000	\$0	-\$2,529,261	-\$2,529,261	\$0	\$0	\$0
	1. To remove advertising expense related to Spire name change (Hodges)		\$0	-\$13,312		\$0	\$0	
	2. To remove certain outside service expenses (Kunst)		\$0	-\$161,995		\$0	\$0	
	3. To remove rebranding costs (Kunst)		\$0	-\$575,264		\$0	\$0	
	4. To remove legal fees associated with rebranding (Kunst)		\$0	-\$93,410		\$0	\$0	
	5. To eliminate other lobbying expense (Hodges)		\$0	-\$102,495		\$0	\$0	
	6. To Remove Test Year MGE Acquisition transition costs (Majors)		\$0	-\$1,582,785		\$0	\$0	
E-89	Property Insurance	924.000	\$0	\$39,833	\$39,833	\$0	\$0	\$0
	1. To adjust insurance expense (Taylor)		\$0	\$39,833		\$0	\$0	
E-90	Injuries & Damages	925.000	\$0	\$861,365	\$861,365	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Taylor)		\$0	\$508,197		\$0	\$0	
	2. To adjust insurance expense (Taylor)		\$0	\$353,168		\$0	\$0	
E-91	Employee Pensions & Benefits	926.000	-\$10,859	\$10,029,863	\$10,019,004	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$10,859	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$908		\$0	\$0	
	3. To annualize employee benefits (Nieto)		\$0	\$416,984		\$0	\$0	
	4. To remove test year severance costs (Young)		\$0	-\$280,461		\$0	\$0	
	5. To remove certain officer expense account charges (Kunst)		\$0	-\$23,671		\$0	\$0	
	6. To include pension expense (Young)		\$0	\$12,010,290		\$0	\$0	
	7. To include OPEB expense (Young)		\$0	-\$253,783		\$0	\$0	
	8. To normalize SERP expense (Young)		\$0	-\$250,578		\$0	\$0	
	9. To annualize 401k plan (Nieto)		\$0	-\$607,437		\$0	\$0	
	10. To allocate LIRS insurance proceeds (Majors)		\$0	-\$980,573		\$0	\$0	
E-92	Regulatory Commission Expenses	928.000	\$0	\$94,414	\$94,414	\$0	\$0	\$0
	1. To Adjust PSC Assessment (Taylor)		\$0	\$103,517		\$0	\$0	
	2. To include an annualized level of NRRJ fees (Lyons)		\$0	\$5,341		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$18,573		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To include depreciation study expense over 5 years (Majors)		\$0	\$4,129		\$0	\$0	
E-93	Misc. General Expenses	930.000	\$59	-\$163,616	-\$163,457	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$59	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$141		\$0	\$0	
	3. To remove dues and donations AGA lobbying expense (Hodges)		\$0	-\$2,575		\$0	\$0	
	4. To remove dues and donations MEDA lobbying expense (Hodges)		\$0	-\$51,052		\$0	\$0	
	5. To remove certain dues and donations (Hodges)		\$0	-\$20,000		\$0	\$0	
	6. To remove certain officer expense account charges (Kunst)		\$0	-\$1,125		\$0	\$0	
	7. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,711		\$0	\$0	
	8. To remove dues and donations expense (Hodges)		\$0	-\$5,267		\$0	\$0	
	9. To eliminate MEDA lobbying expense (Hodges)		\$0	-\$81,645		\$0	\$0	
E-94	Rents	931.000	\$0	-\$409,644	-\$409,644	\$0	\$0	\$0
	1. To annualize lease expense (Kunst)		\$0	-\$387,476		\$0	\$0	
	2. To adjust lease expense for unused call center space (Kunst)		\$0	-\$22,168		\$0	\$0	
E-95	Maint. Of General Plant	932.000	\$4,864	-\$1,730	-\$6,594	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,864	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,730		\$0	\$0	
E-98	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,369,072	\$1,369,072
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,105,896	
	Adjustment to capitalize a portion of vehicles and equipment used for construction activities (Featherstone)		\$0	\$0		\$0	-\$1,736,824	
E-101	Amortization of Net Cost of Removal	404.000	\$0	\$0	\$0	\$0	-\$5,279,541	-\$5,279,541
	1. To annualize amortization expense (Kunst)		\$0	\$0		\$0	-\$4,174,177	
	2. To return overcollection of gas safety AAO (Ferguson)		\$0	\$0		\$0	-\$43,073	
	3. To include amortization of Forest Park sale gain (Kunst)		\$0	\$0		\$0	-\$593,380	
	4. To amortize underground storage easements/royalties (Ferguson)		\$0	\$0		\$0	\$313	
	5. To remove test year 720 Olive leasehold improvement amortizations (Majors)		\$0	\$0		\$0	-\$469,224	
E-105	Property Taxes	408.000	\$0	\$245,901	\$245,901	\$0	\$0	\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include an annualized level of property taxes (Lyons)		\$0	\$245,901		\$0	\$0	
E-106	Payroll Taxes	408.000	\$0	\$400,771	\$400,771	\$0	\$0	\$0
	1. To annualize payroll Tax (Nieto)		\$0	\$400,771		\$0	\$0	
E-107	Gross Receipts Tax	408.000	\$0	-\$33,503,393	-\$33,503,393	\$0	\$0	\$0
	1. Remove gross receipt tax (McMellen)		\$0	-\$33,503,393		\$0	\$0	
E-108	Other Taxes	408.000	\$0	-\$128,677	-\$128,677	\$0	\$0	\$0
	1. Remove MO Franchise Tax (Hodges)		\$0	-\$128,677		\$0	\$0	
E-109	Interest on Customer Deposits	431.000	\$0	-\$1,612,693	-\$1,612,693	\$0	\$0	\$0
	1. To annualized interest on customer deposits (Hodges)		\$0	-\$1,612,693		\$0	\$0	
E-114	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$20,476,158	\$20,476,158
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$20,476,158	
E-117	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$21,059,577	-\$21,059,577
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$21,059,577	
E-118	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$800	-\$800
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$800	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$356,680,752	-\$356,680,752
Total Operating & Maint. Expense			-\$2,922,276	-\$334,284,331	-\$337,206,607	\$0	-\$4,494,688	-\$4,494,688

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.38% Return	E 6.50% Return	F 6.62% Return
1	TOTAL NET INCOME BEFORE TAXES		\$99,418,542	\$103,246,297	\$105,676,848	\$108,127,198
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$48,841,711	\$48,841,711	\$48,841,711	\$48,841,711
4	Uncertain Tax Position Adjustment		\$1,535,988	\$1,535,988	\$1,535,988	\$1,535,988
5	Other Non Operating Non-Deductable Expense		\$1,882,787	\$1,882,787	\$1,882,787	\$1,882,787
6	Other Non Misc. Non-Deductable Expenses		\$576,792	\$576,792	\$576,792	\$576,592
7	Meals & Entertainment		\$325,148	\$325,148	\$325,148	\$325,148
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$53,162,426	\$53,162,426	\$53,162,426	\$53,162,226
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	1.9810%	\$24,315,902	\$24,315,902	\$24,315,902	\$24,315,902
11	Tax Straight-Line Depreciation		\$37,814,252	\$37,814,252	\$37,814,252	\$37,814,252
12	Excess Tax Depreciation		\$15,633,509	\$15,633,509	\$15,633,509	\$15,633,509
13	Life Insurance Proceeds		\$732,956	\$732,956	\$732,956	\$732,956
14	Nontaxable Insurance - Cash Surrender Value		\$816,715	\$816,715	\$816,715	\$816,715
15	Admin & General nondeductable adjustment		\$1,731,345	\$1,731,345	\$1,731,345	\$1,731,345
16	Investment Tax Credit		\$547,036	\$547,036	\$547,036	\$547,036
17	ESOP		\$4,046,517	\$4,046,517	\$4,046,517	\$4,046,517
18	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$85,638,232	\$85,638,232	\$85,638,232	\$85,638,232
19	NET TAXABLE INCOME		\$66,942,736	\$70,770,491	\$73,201,042	\$75,651,192
20	PROVISION FOR FED. INCOME TAX					
21	Net Taxable Inc. - Fed. Inc. Tax		\$66,942,736	\$70,770,491	\$73,201,042	\$75,651,192
22	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,489,906	\$3,689,457	\$3,816,168	\$3,943,901
23	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
24	Federal Taxable Income - Fed. Inc. Tax		\$63,452,830	\$67,081,034	\$69,384,874	\$71,707,291
25	Federal Income Tax at the Rate of	See Tax Table	\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,553
26	Subtract Federal Income Tax Credits					
27	Net Federal Income Tax		\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,553
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$66,942,736	\$70,770,491	\$73,201,042	\$75,651,192
30	Deduct Federal Income Tax at the Rate of	50.000%	\$11,104,246	\$11,739,181	\$12,142,353	\$12,548,777
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$55,838,490	\$59,031,310	\$61,058,689	\$63,102,415
33	Subtract Missouri Income Tax Credits					
34	Missouri Income Tax at the Rate of	6.250%	\$3,489,906	\$3,689,457	\$3,816,168	\$3,943,901
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$66,942,736	\$70,770,491	\$73,201,042	\$75,651,192
37	Deduct Federal Income Tax - City Inc. Tax		\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,553
38	Deduct Missouri Income Tax - City Inc. Tax		\$3,489,906	\$3,689,457	\$3,816,168	\$3,943,901
39	City Taxable Income		\$41,244,339	\$43,602,672	\$45,100,168	\$46,609,738
40	Subtract City Income Tax Credits					
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,553
44	State Income Tax		\$3,489,906	\$3,689,457	\$3,816,168	\$3,943,901
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$25,698,397	\$27,167,819	\$28,100,874	\$29,041,454
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		-\$1,973,312	-\$1,973,312	-\$1,973,312	-\$1,973,312
49	Amorization of Deferred ITC		-\$210,800	-\$210,800	-\$210,800	-\$210,800
50	TOTAL DEFERRED INCOME TAXES		-\$2,184,112	-\$2,184,112	-\$2,184,112	-\$2,184,112
51	TOTAL INCOME TAX		\$23,514,285	\$24,983,707	\$25,916,762	\$26,857,342

Laclede Gas Company
 Case No. GR-2017-0215
 Test Year Ending 12-31-2016
 Update through 9-30-2017
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.38% Return	E 6.50% Return	F 6.62% Return
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Federal Tax Table						
	Federal Taxable Income		\$63,452,830	\$67,081,034	\$69,384,874	\$71,707,291
	15% on first \$50,000		\$7,500	\$7,500	\$7,500	\$7,500
	25% on next \$25,000		\$6,250	\$6,250	\$6,250	\$6,250
	34% > \$75,000 < \$100,001		\$8,500	\$8,500	\$8,500	\$8,500
	39% > \$100,000 < \$335,001		\$91,650	\$91,650	\$91,650	\$91,650
	34% > \$335,000 < \$10,000,001		\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
	35% > \$10MM < \$15,000,001		\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
	38% > \$15MM < \$18,333,334		\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
	35% > \$18,333,333		\$15,791,824	\$17,061,695	\$17,868,039	\$18,680,885
	Total Federal Income Taxes		\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,552

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,028,200,000	48.84%		4.395%	4.517%	4.640%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,925,300,000	46.36%	4.13%	1.915%	1.915%	1.915%
5	Short Term Debt	\$199,439,000	4.80%	1.38%	0.066%	0.066%	0.066%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$4,152,939,000</u>	<u>100.00%</u>		<u>6.376%</u>	<u>6.498%</u>	<u>6.621%</u>
8	PreTax Cost of Capital				9.114%	9.312%	9.512%

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Residential Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers	
January		611,598	162.452970	99,365,912					611,598	
	Bills < 30				17.9861%	17,870,254	0.91686	\$16,384,521		
	Bills > 30				82.0139%	81,485,658	0.00000	\$0		
February		613,074	147.166940	90,224,225					613,074	
	Bills < 30				19.8826%	17,938,922	0.91686	\$16,447,480		
	Bills > 30				80.1174%	72,285,303	0.00000	\$0		
March		614,563	120.411700	74,000,576					614,563	
	Bills < 30				24.0640%	17,807,499	0.91686	\$16,326,984		
	Bills > 30				75.9360%	56,193,077	0.00000	\$0		
April		611,349	77.048890	47,103,762					611,349	
	Bills < 30				36.0870%	16,998,335	0.91686	\$15,585,093		
	Bills > 30				63.9130%	30,105,427	0.00000	\$0		
May		608,083	29.292270	17,812,131					608,083	
	Bills < 30				78.4028%	13,965,209	0.31290	\$4,369,714		
	Bills > 30				21.5972%	3,846,922	0.15297	\$588,464		
June		605,178	20.112040	12,171,364					605,178	
	Bills < 30				87.3353%	10,629,897	0.31290	\$3,326,095		
	Bills > 30				12.6647%	1,541,467	0.15297	\$235,798		
July		599,418	14.748050	8,840,247					599,418	
	Bills < 30				93.1255%	8,232,524	0.31290	\$2,575,957		
	Bills > 30				6.8745%	607,723	0.15297	\$92,963		
August		596,640	13.278490	7,922,478					596,640	
	Bills < 30				94.9208%	7,520,079	0.31290	\$2,353,033		
	Bills > 30				5.0792%	402,399	0.15297	\$61,555		
September		594,581	16.009980	9,519,230					594,581	
	Bills < 30				89.7302%	8,541,624	0.31290	\$2,672,674		
	Bills > 30				10.2698%	977,606	0.15297	\$149,544		
October		595,080	29.757490	17,708,087					595,080	
	Bills < 30				79.5277%	14,082,834	0.31290	\$4,408,519		
	Bills > 30				20.4723%	3,625,253	0.15297	\$554,555		
November		596,993	52.814550	31,529,917					596,993	
	Bills < 30				52.0843%	16,422,137	0.91686	\$15,056,801		
	Bills > 30				47.9157%	15,107,780	0.00000	\$0		
December		605,726	126.253610	76,475,094					605,726	
	Bills < 30				23.1933%	17,737,098	0.91686	\$16,262,436		
	Bills > 30				76.8067%	58,737,996	0.00000	\$0		
Total Annualized Customers		7,252,283		492,663,023		492,663,023		\$117,450,185	7,252,283	
Monthly Customer Charge		\$19.50					Annualized Monthly Charge Customers		\$141,419,519	
Total Monthly Charge Customers		<u>\$141,419,519</u>					Annualized Revenues		<u>\$258,869,703</u>	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Commercial Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		31,572	308.065680	9,726,881				31,572
	Bills < 50			14.2243%	1,383,581	0.87711	\$1,213,553	
	Bills > 50			85.7757%	8,343,300	0.00000	\$0	
February		31,735	311.452700	9,883,951				31,735
	Bills < 50			14.2888%	1,412,298	0.87711	\$1,238,741	
	Bills > 50			85.7112%	8,471,653	0.00000	\$0	
March		31,811	251.918180	8,013,769				31,811
	Bills < 50			16.5968%	1,330,029	0.87711	\$1,166,582	
	Bills > 50			83.4032%	6,683,740	0.00000	\$0	
April		31,550	141.555300	4,466,070				31,550
	Bills < 50			28.5063%	1,273,111	0.87711	\$1,116,658	
	Bills > 50			71.4937%	3,192,959	0.00000	\$0	
May		31,056	54.843780	1,703,228				31,056
	Bills < 50			38.9835%	663,978	0.33832	\$224,637	
	Bills > 50			61.0165%	1,039,250	0.11492	\$119,431	
June		30,745	35.874680	1,102,967				30,745
	Bills < 50			36.3206%	400,604	0.33832	\$135,532	
	Bills > 50			63.6794%	702,363	0.11492	\$80,716	
July		30,439	29.814750	907,531				30,439
	Bills < 50			34.4621%	312,754	0.33832	\$105,811	
	Bills > 50			65.5379%	594,777	0.11492	\$68,352	
August		30,274	28.324700	857,502				30,274
	Bills < 50			34.7635%	298,098	0.33832	\$100,853	
	Bills > 50			65.2365%	559,404	0.11492	\$64,287	
September		30,066	34.439840	1,035,468				30,066
	Bills < 50			31.7670%	328,937	0.33832	\$111,286	
	Bills > 50			68.2330%	706,531	0.11492	\$81,195	
October		30,133	56.560240	1,704,330				30,133
	Bills < 50			35.5442%	605,790	0.33832	\$204,951	
	Bills > 50			64.4558%	1,098,540	0.11492	\$126,244	
November		30,386	92.058200	2,797,280				30,386
	Bills < 50			33.9600%	949,956	0.87711	\$833,216	
	Bills > 50			66.0400%	1,847,324	0.00000	\$0	
December		31,093	228.121940	7,092,995				31,093
	Bills < 50			17.7863%	1,261,581	0.87711	\$1,106,545	
	Bills > 50			82.2137%	5,831,414	0.00000	\$0	
Total Annualized Customers		370,860		49,291,972		49,291,972	\$8,098,588	370,860
Monthly Customer Charge		\$25.50				Annualized Monthly Charge Customers	\$9,456,930	
Total Monthly Charge Customers		<u>\$9,456,930</u>				Annualized Revenues	<u>\$17,555,518</u>	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
C - 2 Commercial Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		9,118	1,955.056540	17,826,206					9,118
	Bills < 500				23.5440%	4,197,002	0.61244	\$2,570,412	
	Bills > 500				76.4560%	13,629,204	0.00000	\$0	
February		9,151	2,101.894210	19,234,434					9,151
	Bills < 500				21.8574%	4,204,147	0.61244	\$2,574,788	
	Bills > 500				78.1426%	15,030,287	0.00000	\$0	
March		9,138	1,834.926230	16,767,556					9,138
	Bills < 500				24.4452%	4,098,863	0.61244	\$2,510,308	
	Bills > 500				75.5548%	12,668,693	0.00000	\$0	
April		9,102	1,164.944470	10,603,325					9,102
	Bills < 500				37.9552%	4,024,513	0.61244	\$2,464,773	
	Bills > 500				62.0448%	6,578,812	0.00000	\$0	
May		9,047	599.028910	5,419,415					9,047
	Bills < 500				51.0388%	2,766,004	0.15306	\$423,365	
	Bills > 500				48.9612%	2,653,411	0.12421	\$329,580	
June		8,995	424.735120	3,820,492					8,995
	Bills < 500				53.2937%	2,036,082	0.15306	\$311,643	
	Bills > 500				46.7063%	1,784,410	0.12421	\$221,642	
July		8,978	360.000610	3,232,085					8,978
	Bills < 500				54.2758%	1,754,240	0.15306	\$268,504	
	Bills > 500				45.7242%	1,477,845	0.12421	\$183,563	
August		8,951	337.420140	3,020,248					8,951
	Bills < 500				55.2206%	1,667,799	0.15306	\$255,273	
	Bills > 500				44.7794%	1,352,449	0.12421	\$167,988	
September		8,927	378.944410	3,382,837					8,927
	Bills < 500				52.8521%	1,787,900	0.15306	\$273,656	
	Bills > 500				47.1479%	1,594,937	0.12421	\$198,107	
October		8,959	530.579460	4,753,461					8,959
	Bills < 500				50.8137%	2,415,409	0.15306	\$369,703	
	Bills > 500				49.1863%	2,338,052	0.12421	\$290,409	
November		8,940	763.756490	6,827,983					8,940
	Bills < 500				46.8244%	3,197,162	0.61244	\$1,958,070	
	Bills > 500				53.1756%	3,630,821	0.00000	\$0	
December		9,082	1,509.668130	13,710,806					9,082
	Bills < 500				28.6285%	3,925,198	0.61244	\$2,403,948	
	Bills > 500				71.3715%	9,785,608	0.00000	\$0	
Total Annualized Customers		108,388		108,598,848		108,598,848		\$17,775,730	108,388
Monthly Customer Charge		\$44.29				Annualized Monthly Charge Customers		\$4,800,505	
Total Monthly Charge Customers		\$4,800,505				Annualized Revenues		\$22,576,235	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
C - 3 Commercial Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Bills < 3000	633	12,707.177480	8,043,643	22.2937%	1,793,226	0.85663	\$1,536,131	633
	Bills > 3000				77.7063%	6,250,417	0.00000	\$0	
February	Bills < 3000	618	13,342.950530	8,245,943	20.9674%	1,728,960	0.85663	\$1,481,079	618
	Bills > 3000				79.0326%	6,516,983	0.00000	\$0	
March	Bills < 3000	619	12,434.016330	7,696,656	22.5073%	1,732,309	0.85663	\$1,483,948	619
	Bills > 3000				77.4927%	5,964,347	0.00000	\$0	
April	Bills < 3000	626	8,413.057240	5,266,574	33.2731%	1,762,352	0.85663	\$1,501,117	626
	Bills > 3000				66.7269%	3,514,222	0.00000	\$0	
May	Bills < 3000	622	4,626.026340	2,877,388	49.7949%	1,432,792	0.15444	\$221,280	622
	Bills > 3000				50.2051%	1,444,596	0.12457	\$179,953	
June	Bills < 3000	622	3,557.247960	2,212,608	50.2413%	1,111,643	0.15444	\$171,682	622
	Bills > 3000				49.7587%	1,100,965	0.12457	\$137,147	
July	Bills < 3000	619	2,810.520050	1,739,712	53.8756%	937,280	0.15444	\$144,754	619
	Bills > 3000				46.1244%	802,432	0.12457	\$99,959	
August	Bills < 3000	614	2,720.239410	1,670,227	54.0033%	901,978	0.15444	\$139,301	614
	Bills > 3000				45.9967%	768,249	0.12457	\$95,701	
September	Bills < 3000	610	3,015.326170	1,839,349	52.1065%	958,420	0.15444	\$148,018	610
	Bills > 3000				47.8935%	880,929	0.12457	\$109,737	
October	Bills < 3000	624	4,370.504420	2,727,195	47.1717%	1,286,464	0.15444	\$198,682	624
	Bills > 3000				52.8283%	1,440,731	0.12457	\$179,472	
November	Bills < 3000	594	6,299.849090	3,742,110	41.6789%	1,559,670	0.85663	\$1,336,060	594
	Bills > 3000				58.3211%	2,182,440	0.00000	\$0	
December	Bills < 3000	628	11,102.161690	6,972,158	24.3636%	1,698,669	0.85663	\$1,455,131	628
	Bills > 3000				75.6364%	5,273,489	0.00000	\$0	

Total Annualized Customers	7,429	53,033,563	53,033,563	\$10,619,163	7,429
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Monthly Customer Charge	\$88.57	Annualized Monthly Charge Customers	\$657,987
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Total Monthly Charge Customers	\$657,987	Annualized Revenues	\$11,277,140
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Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update through 9-30-2017
Executive Case Summary

Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$331,678,690
2	Annualized Customer Numbers	7,738,960
3	Annualized Customer Usage	703,587,406
4	Profit (Return on Equity)	\$55,444,184
5	Interest Expense	\$24,315,902
6	Annualized Payroll	\$134,962,523
7	Utility Employees	1,344
8	Depreciation	\$50,578,535
9	Net Investment Plant	\$1,149,341,080