

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2017-0215
Date Prepared: 1/3/2018

FILED
January 09, 2018
Data Center
Missouri Public
Service Commission



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

LACLEDE GAS COMPANY
True-Up Hearing January 3, 2018
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

January 2018

Staff _____ Exhibit No. 296
Date 1/3/18 Reporter MM
File No. GR-2017-0215
GR-2017-0216

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

Line Number	A Description	B 6.19% Return	C 6.31% Return	D 6.42% Return
1	Net Orig Cost Rate Base	\$1,193,642,644	\$1,193,642,644	\$1,193,642,644
2	Rate of Return	6.19%	6.31%	6.42%
3	Net Operating Income Requirement	\$73,910,353	\$75,271,105	\$76,631,858
4	Net Income Available	\$65,790,053	\$65,790,053	\$65,790,053
5	Additional Net Income Required	\$8,120,300	\$9,481,052	\$10,841,805
6	Income Tax Requirement			
7	Required Current Income Tax	\$12,227,060	\$13,074,912	\$13,922,766
8	Current Income Tax Available	\$7,135,696	\$7,135,696	\$7,135,696
9	Additional Current Tax Required	\$5,091,364	\$5,939,216	\$6,787,070
10	Revenue Requirement	\$13,211,664	\$15,420,268	\$17,628,875
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$13,211,664	\$15,420,268	\$17,628,875

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,888,405,103
2	Less Accumulated Depreciation Reserve		\$681,057,067
3	Net Plant In Service		\$1,207,348,036
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,753,329
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$82,577,720
8	Propane Inventory		\$11,951,141
9	Materials & Supplies		\$4,431,114
10	Prepayments		\$10,547,722
11	Insulation Financing/Energy Wise		\$1,748,707
12	Low Income Program Net of Amortization		\$32,083
13	Initial Energy Efficiency Asset Net of Amortization		\$239,166
14	Leasehold Improvements		\$0
15	Prepaid Pension		\$131,393,693
16	OPEBS		\$41,575,188
17	Energy Efficiency Program		\$13,331,607
18	MGE Transition Cost - SETTLEMENT		\$5,320,000
19	TOTAL ADD TO NET PLANT IN SERVICE		\$313,901,470
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	-3.6575%	-\$413,272
22	State Tax Offset	-3.6575%	-\$64,943
23	City Tax Offset	-13.9315%	\$0
24	Interest Expense Offset	9.0411%	\$2,257,653
25	Contributions in Aid of Construction		\$0
26	Customer Deposits		\$6,683,129
27	Customer Advances for Construction		\$937,070
28	Deferred Taxes		\$314,591,716
29	Forest Park Relocation - Reg. Liability		\$3,615,509
30	TOTAL SUBTRACT FROM NET PLANT		\$327,606,862
31	Total Rate Base		\$1,193,642,644

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	\$38,293	\$3,078,737	100.0000%	\$0	\$3,078,737
7	375.100	Structures & Improvements - Dist	\$786,503	P-7	\$273,876	\$1,060,379	100.0000%	\$0	\$1,060,379
8	375.200	Structures & Improvements - Service Centers	\$13,378,049	P-8	\$875,959	\$14,254,008	100.0000%	\$0	\$14,254,008
9	375.210	Structures & Improvements - Leased Property	\$94,641	P-9	-\$1,725	\$92,916	100.0000%	\$0	\$92,916
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	-\$5,289	\$284,908	100.0000%	\$0	\$284,908
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	P-11	-\$118	\$6,330	100.0000%	\$0	\$6,330
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	\$0	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$230,736,646	P-13	\$1,124,695	\$231,861,341	100.0000%	\$0	\$231,861,341
14	376.200	Mains - Cast Iron	\$21,555,524	P-14	\$410,484	\$21,966,008	100.0000%	\$0	\$21,966,008
15	376.300	Mains - Plastic	\$451,903,950	P-15	\$35,248,177	\$487,152,127	100.0000%	\$0	\$487,152,127
16	378.000	Meas. & Reg. Station - General	\$12,743,518	P-16	-\$152,292	\$12,591,226	100.0000%	\$0	\$12,591,226
17	379.000	Meas. & Reg. Station - City Gate	\$2,844,287	P-17	-\$10,411	\$2,833,876	100.0000%	\$0	\$2,833,876
18	380.100	Services - Steel	\$38,730,897	P-18	-\$566,881	\$38,164,016	100.0000%	\$0	\$38,164,016
19	380.200	Services - Plastic	\$645,762,615	P-19	\$12,398,588	\$658,161,203	100.0000%	\$0	\$658,161,203
20	381.000	Meters	\$129,541,012	P-20	-\$573,758	\$128,967,254	100.0000%	\$0	\$128,967,254
21	383.000	House Regulators	\$25,568,099	P-21	-\$35,278	\$25,532,821	100.0000%	\$0	\$25,532,821
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,480,417	P-22	\$80,371	\$14,560,788	100.0000%	\$0	\$14,560,788
23	386.000	Other Property - Customer Premises	\$22,975	P-23	-\$419	\$22,556	100.0000%	\$0	\$22,556
24	387.000	Other Equipment - Dist.	\$406,070	P-24	-\$7,402	\$398,668	100.0000%	\$0	\$398,668
25		TOTAL DISTRIBUTION PLANT	\$1,591,961,340		\$49,096,870	\$1,641,058,210		\$0	\$1,641,058,210
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$119,929	P-27	\$0	\$119,929	100.0000%	\$0	\$119,929
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-28	-\$34,068	\$1,834,986	100.0000%	\$0	\$1,834,986
29	307.000	Other Power Equipment	\$159,016	P-29	-\$128,776	\$30,240	100.0000%	\$0	\$30,240
30	311.000	Propane Equipment - Gas Operations	\$4,749,845	P-30	-\$431,595	\$4,318,250	100.0000%	\$0	\$4,318,250
31	311.100	Propane Storage Cavern - Gas Ops	\$4,829,688	P-31	-\$89,786	\$4,739,902	100.0000%	\$0	\$4,739,902
32		TOTAL PRODUCTION PLANT	\$11,727,532		-\$684,225	\$11,043,307		\$0	\$11,043,307
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$1,201,600	P-34	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
35	350.200	Rights of Way - UG Storage	\$778,418	P-35	-\$14,189	\$764,229	100.0000%	\$0	\$764,229
36	351.200	Structures - Compression Station	\$612,741	P-36	\$52,681	\$665,422	100.0000%	\$0	\$665,422
37	351.400	Other Structures - UG Storage	\$1,009,838	P-37	-\$18,407	\$991,431	100.0000%	\$0	\$991,431
38	352.000	Wells	\$6,090,514	P-38	-\$111,015	\$5,979,499	100.0000%	\$0	\$5,979,499
39	352.100	Storage Leaseholds & Rights	\$2,055,422	P-39	-\$37,465	\$2,017,957	100.0000%	\$0	\$2,017,957
40	352.200	Reservoirs	\$245,023	P-40	-\$4,466	\$240,557	100.0000%	\$0	\$240,557
41	352.300	Non-Recoverable Natural Gas	\$6,503,628	P-41	-\$118,545	\$6,385,083	100.0000%	\$0	\$6,385,083
42	352.400	Wells - Oil & Vent Gas	\$1,932,818	P-42	-\$35,231	\$1,897,587	100.0000%	\$0	\$1,897,587
43	353.000	Lines	\$2,876,382	P-43	-\$52,429	\$2,823,953	100.0000%	\$0	\$2,823,953
44	354.000	Equipment - Compressor Station	\$2,747,710	P-44	-\$50,084	\$2,697,626	100.0000%	\$0	\$2,697,626
45	355.000	Measuring & Regulating Equipment	\$2,247,516	P-45	-\$40,967	\$2,206,549	100.0000%	\$0	\$2,206,549
46	356.000	Purification Equipment	\$233,042	P-46	-\$4,248	\$228,794	100.0000%	\$0	\$228,794
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	-\$1,219	\$65,677	100.0000%	\$0	\$65,677
48		TOTAL UNDERGROUND GAS STORAGE	\$28,601,548		-\$435,584	\$28,165,964		\$0	\$28,165,964
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	\$0	\$50,654	100.0000%	\$0	\$50,654
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	-\$1,954	\$105,279	100.0000%	\$0	\$105,279
52	362.000	Gas Holders	\$659,027	P-52	-\$12,012	\$647,015	100.0000%	\$0	\$647,015
53	363.300	Compressor Equip. Other Storage	\$338,616	P-53	-\$6,172	\$332,444	100.0000%	\$0	\$332,444
54		TOTAL OTHER STORAGE	\$1,155,530		-\$20,138	\$1,135,392		\$0	\$1,135,392
55		TRANSMISSION PLANT							

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
56	365.200	Rights of Way - Transmission	\$41,153	P-56	\$0	\$41,153	100.0000%	\$0	\$41,153
57	367.000	Structures & Improvements - Trans	\$2,013,840	P-57	-\$36,707	\$1,977,133	100.0000%	\$0	\$1,977,133
58	371.000	Other Equipment - Transmission	\$9,654	P-58	-\$176	\$9,478	100.0000%	\$0	\$9,478
59		TOTAL TRANSMISSION PLANT	\$2,064,647		-\$36,883	\$2,027,764		\$0	\$2,027,764
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$10,089	P-61	-\$10,089	\$0	100.0000%	\$0	\$0
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	-\$1,255,952	\$997,219	100.0000%	\$0	\$997,219
64	390.300	Structures - Leased - St. Charles	\$35,641	P-64	-\$650	\$34,991	100.0000%	\$0	\$34,991
65	390.700	Structures - Gen Plant - MoNat	\$569,960	P-65	-\$417,230	\$152,730	100.0000%	\$0	\$152,730
66	390.710	Structures - Leased - MoNat	\$119,738	P-66	-\$2,183	\$117,555	100.0000%	\$0	\$117,555
67	390.810	Structures - Leased - Franklin County	\$52,745	P-67	-\$962	\$51,783	100.0000%	\$0	\$51,783
68	391.000	Office Furniture & Equipment	\$4,008,541	P-68	\$178,858	\$4,187,399	100.0000%	\$0	\$4,187,399
69	391.100	Computers	\$12,891,697	P-69	-\$501,086	\$12,390,611	100.0000%	\$0	\$12,390,611
70	391.200	Mech. Office Equipment	\$30,559	P-70	-\$557	\$30,002	100.0000%	\$0	\$30,002
71	391.300	Data Processing Software	\$34,308,318	P-71	\$579,615	\$34,887,933	100.0000%	\$0	\$34,887,933
72	391.400	Data Processing Systems	\$329,979	P-72	\$311,752	\$641,731	100.0000%	\$0	\$641,731
73	391.500	Enterprise Software - EIMS	\$116,904,317	P-73	-\$63,645,096	\$53,259,221	100.0000%	\$0	\$53,259,221
74	391.950	EIMS - Shared Services	\$0	P-74	\$3,725,713	\$3,725,713	100.0000%	\$0	\$3,725,713
75	392.100	Transportation Eq - Automobiles	\$2,932,261	P-75	\$459,629	\$3,391,890	100.0000%	\$0	\$3,391,890
76	392.200	Transportation Eq - Trucks	\$16,547,461	P-76	\$10,345,612	\$26,893,073	100.0000%	\$0	\$26,893,073
77	393.000	Stores Equipment	\$332,530	P-77	-\$6,061	\$326,469	100.0000%	\$0	\$326,469
78	394.000	Tools, Shop, & Garage Equipment	\$14,615,834	P-78	\$2,167,943	\$16,783,777	100.0000%	\$0	\$16,783,777
79	395.000	Lab Equipment	\$306,723	P-79	-\$5,591	\$301,132	100.0000%	\$0	\$301,132
80	396.000	Power Operated Equipment	\$8,935,199	P-80	\$2,683,714	\$11,618,913	100.0000%	\$0	\$11,618,913
81	396.100	Power Operated Equipment -- T	\$13,414,711	P-81	-\$84,089	\$13,330,622	100.0000%	\$0	\$13,330,622
82	397.000	Communication Equipment	\$1,237,715	P-82	\$779,785	\$2,017,500	100.0000%	\$0	\$2,017,500
83	397.200	Comm Equipment - AMRs	\$0	P-83	\$16,624,220	\$16,624,220	100.0000%	\$0	\$16,624,220
84	398.000	Misc. Equipment	\$3,134,059	P-84	\$64,938	\$3,198,997	100.0000%	\$0	\$3,198,997
85		TOTAL GENERAL PLANT	\$232,971,248		-\$28,007,767	\$204,963,481		\$0	\$204,963,481
86		GENERAL PLANT - ALLOCATED							
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
88		RETIREMENT WORK IN PROGRESS							
89		Retirement Work-In Progress	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0
90		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
91		TOTAL PLANT IN SERVICE	\$1,868,492,830		\$19,912,273	\$1,888,405,103		\$0	\$1,888,405,103

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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		\$38,293		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$51,950		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$41,763		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$38,539		\$0	
	4. To remove capitalized equity compensation (Young)		-\$16,881		\$0	
P-7	Structures & Improvements - Dist	375.100		\$273,876		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$13,502		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$274,710		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$9,969		\$0	
	4. To remove capitalized equity compensation (Young)		-\$4,367		\$0	
P-8	Structures & Improvements - Service Centers	375.200		\$875,959		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$803,178		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$316,631		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$169,571		\$0	
	4. To remove capitalized equity compensation (Young)		-\$74,279		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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-9	Structures & Improvements - Leased Property	375.210		-\$1,725		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,200		\$0	
	2. To remove capitalized equity compensation (Young)		-\$525		\$0	
P-10	Structures & Improvements - Garage	375.300		-\$5,289		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,678		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,611		\$0	
P-11	Structures & Improvements - Other Small Struc	375.410		-\$118		\$0
	1. To remove capitalized incentive compensation (Young)		-\$82		\$0	
	2. To remove capitalized equity compensation (Young)		-\$36		\$0	
P-13	Mains - Steel	376.100		\$1,124,695		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$222,896		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$5,107,566		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,924,654		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,281,113		\$0	
P-14	Mains - Cast Iron	376.200		\$410,484		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$885,034		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$81,645		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$273,223		\$0	
	4. To remove capitalized equity compensation (Young)		-\$119,682		\$0	
P-15	Mains - Plastic	376.300		\$35,248,177		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$17,742,522		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$25,742,762		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$5,728,014		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,509,093		\$0	
P-16	Meas. & Reg. Station - General	378.000		-\$152,292		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$394,131		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$314,140		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$161,528		\$0	
	4. To remove capitalized equity compensation (Young)		-\$70,755		\$0	
P-17	Meas. & Reg. Station - City Gate	379.000		-\$10,411		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,433		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	2. To remove capitalized incentive compensation (Young)		-\$36,052		\$0	
	3. To remove capitalized equity compensation (Young)		-\$15,792		\$0	
P-18	Services - Steel	380.100		-\$566,881		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$55,687		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$83,401		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$490,925		\$0	
	4. To remove capitalized equity compensation (Young)		-\$215,044		\$0	
P-19	Services - Plastic	380.200		\$12,398,588		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$11,723,365		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$12,445,901		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$8,185,229		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,585,449		\$0	
P-20	Meters	381.000		\$573,758		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$1,483,443		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$304,016		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	3. To remove capitalized incentive compensation (Young)		-\$1,641,970		\$0	
	4. To remove capitalized equity compensation (Young)		-\$719,247		\$0	
P-21	House Regulators	383.000		-\$35,278		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,107		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$130,659		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$324,083		\$0	
	4. To remove capitalized equity compensation (Young)		-\$141,961		\$0	
P-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$80,371		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$175,912		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$168,401		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$183,543		\$0	
	4. To remove capitalized equity compensation (Young)		-\$80,399		\$0	
P-23	Other Property - Customer Premises	386.000		-\$419		\$0
	1. To remove capitalized incentive compensation (Young)		-\$291		\$0	
	2. To remove capitalized equity compensation (Young)		-\$128		\$0	
P-24	Other Equipment - Dist.	387.000		-\$7,402		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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)		-\$5,147		\$0	
	2. To remove capitalized equity compensation (Young)		-\$2,255		\$0	
P-28	Structures & Improvments - Mfg Gas	305.000		-\$34,068		\$0
	1. To remove capitalized incentive compensation (Young)		-\$23,691		\$0	
	2. To remove capitalized equity compensation (Young)		-\$10,377		\$0	
P-29	Other Power Equipment	307.000		-\$128,776		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$125,877		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,016		\$0	
	3. To remove capitalized equity compensation (Young)		-\$883		\$0	
P-30	Propane Equipment - Gas Operations	311.000		-\$431,595		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$345,017		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$60,206		\$0	
	3. To remove capitalized equity compensation (Young)		-\$26,372		\$0	
P-31	Propane Stroage Cavern - Gas Ops	311.100		-\$89,786		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$1,752		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	2. To remove capitalized incentive compensation (Young)		-\$61,218		\$0	
	3. To remove capitalized equity compensation (Young)		-\$26,816		\$0	
P-35	Rights of Way - UG Storage	350.200		-\$14,189		\$0
	1. To remove capitalized incentive compensation (Young)		-\$9,867		\$0	
	2. To remove capitalized equity compensation (Young)		-\$4,322		\$0	
P-36	Structures - Compression Station	351.200		\$52,681		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$63,850		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$7,767		\$0	
	3. To remove capitalized equity compensation (Young)		-\$3,402		\$0	
P-37	Other Structures - UG Storage	351.400		-\$18,407		\$0
	1. To remove capitalized incentive compensation (Young)		-\$12,800		\$0	
	2. To remove capitalized equity compensation (Young)		-\$5,607		\$0	
P-38	Wells	352.000		-\$111,015		\$0
	1. To remove capitalized incentive compensation (Young)		-\$77,199		\$0	
	2. To remove capitalized equity compensation (Young)		-\$33,816		\$0	
P-39	Storage Leaseholds & Rights	352.100		-\$37,465		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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)		-\$26,053		\$0	
	2. To remove capitalized equity compensation (Young)		-\$11,412		\$0	
P-40	Reservoirs	352.200		-\$4,466		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,106		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,360		\$0	
P-41	Non-Recoverable Natural Gas	352.300		-\$118,545		\$0
	1. To remove capitalized incentive compensation (Young)		-\$82,435		\$0	
	2. To remove capitalized equity compensation (Young)		-\$36,110		\$0	
P-42	Wells - Oil & Vent Gas	352.400		-\$35,231		\$0
	1. To remove capitalized incentive compensation (Young)		-\$24,499		\$0	
	2. To remove capitalized equity compensation (Young)		-\$10,732		\$0	
P-43	Lines	353.000		-\$52,429		\$0
	1. To remove capitalized incentive compensation (Young)		-\$36,459		\$0	
	2. To remove capitalized equity compensation (Young)		-\$15,970		\$0	
P-44	Equipment - Compressor Station	354.000		-\$50,084		\$0
	1. To remove capitalized incentive compensation (Young)		-\$34,828		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	2. To remove capitalized equity compensation (Young)		-\$15,256		\$0	
P-45	Measuring & Regulating Equipment	355.000		-\$40,967		\$0
	1. To remove capitalized incentive compensation (Young)		-\$28,488		\$0	
	2. To remove capitalized equity compensation (Young)		-\$12,479		\$0	
P-46	Purification Equipment	356.000		-\$4,248		\$0
	1. To remove capitalized incentive compensation (Young)		-\$2,954		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,294		\$0	
P-47	Other Equipment - UG Storage	357.000		-\$1,219		\$0
	1. To remove capitalized incentive compensation (Young)		-\$848		\$0	
	2. To remove capitalized equity compensation (Young)		-\$371		\$0	
P-51	Structures & Improvements - Other Storage	361.000		-\$1,954		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,359		\$0	
	2. To remove capitalized equity compensation (Young)		-\$595		\$0	
P-52	Gas Holders	362.000		-\$12,012		\$0
	1. To remove capitalized incentive compensation (Young)		-\$8,353		\$0	
	2. To remove capitalized equity compensation (Young)		-\$3,659		\$0	
P-53	Compressor Equip. Other Storage	363.300		-\$6,172		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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)		-\$4,292		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,880		\$0	
P-57	Structures & Improvements - Trans	367,000		-\$36,707		\$0
	1. To remove capitalized incentive compensation (Young)		-\$25,526		\$0	
	2. To remove capitalized equity compensation (Young)		-\$11,181		\$0	
P-58	Other Equipment - Transmission	371,000		-\$176		\$0
	1. To remove capitalized incentive compensation (Young)		-\$122		\$0	
	2. To remove capitalized equity compensation (Young)		-\$54		\$0	
P-61	Land - Gen Plant	389,000		-\$10,089		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$10,089		\$0	
	2. To remove capitalized incentive compensation (Young)		\$0		\$0	
	3. To remove capitalized equity compensation (Young)		\$0		\$0	
P-63	LH Improvements 700 Market	390,200		-\$1,255,952		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,965		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$25,582		\$0	
	3. To allocate leasehold improvements (Kunst)		-\$1,282,429		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	4. To remove capitalized incentive compensation (Young)		-\$28,560		\$0	
	5. To remove capitalized equity compensation (Young)		-\$12,510		\$0	
P-64	Structures - Leased - St. Charles	390.300		-\$650		\$0
	1. To remove capitalized incentive compensation (Young)		-\$452		\$0	
	2. To remove capitalized equity compensation (Young)		-\$198		\$0	
P-65	Structures - Gen Plant - MoNat	390.700		-\$417,230		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$406,841		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$7,224		\$0	
	3. To remove capitalized equity compensation (Young)		-\$3,165		\$0	
P-66	Structures - Leased - MoNat	390.710		-\$2,183		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,518		\$0	
	2. To remove capitalized equity compensation (Young)		-\$665		\$0	
P-67	Structures - Leased - Franklin County	390.810		-\$962		\$0
	1. To remove capitalized incentive compensation (Young)		-\$669		\$0	
	2. To remove capitalized equity compensation (Young)		-\$293		\$0	
P-68	Office Furniture & Equipment	391.000		\$178,858		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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)		\$190,673			\$0
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$61,251			\$0
	3. To remove capitalized incentive compensation (Young)		-\$50,809			\$0
	4. To remove capitalized equity compensation (Young)		-\$22,257			\$0
P-69	Computers	391.100		-\$501,086		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$743,993			\$0
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$1,010,095			\$0
	3. To remove capitalized incentive compensation (Young)		-\$163,406			\$0
	4. To remove capitalized equity compensation (Young)		-\$71,578			\$0
P-70	Mech. Office Equipment	391.200		-\$557		\$0
	1. To remove capitalized incentive compensation (Young)		-\$387			\$0
	2. To remove capitalized equity compensation (Young)		-\$170			\$0
P-71	Data Processing Software	391.300		\$579,615		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$511,740			\$0
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$693,232			\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	3. To remove capitalized incentive compensation (Young)		-\$434,868		\$0	
	4. To remove capitalized equity compensation (Young)		-\$190,489		\$0	
P-72	Data Processing Systems	391.400		\$311,752		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$317,767		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$4,183		\$0	
	3. To remove capitalized equity compensation (Young)		-\$1,832		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$63,645,096		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$752,478		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$647,175		\$0	
	3. To allocate enterprise management software (Kunst)		-\$62,913,868		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$1,481,796		\$0	
	5. To remove capitalized equity compensation (Young)		-\$649,085		\$0	
P-74	EIMS - Shared Services	391.950		\$3,725,713		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$3,725,713		\$0	
P-75	Transportation Eq - Automobiles	392.100		\$459,629		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$42,253		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$555,330		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$37,167		\$0	
	4. To remove capitalized equity compensation (Young)		-\$16,281		\$0	
P-76	Transporation Eq - Trucks	392.200		\$10,345,612		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$4,369,200		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$6,278,032		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$209,744		\$0	
	4. To remove capitalized equity compensation (Young)		-\$91,876		\$0	
P-77	Stores Equipment	393.000		-\$6,061		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,215		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,846		\$0	
P-78	Tools, Shop, & Garage Equipment	394.000		\$2,167,943		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$831,537		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$1,602,817		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$185,260		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	4. To remove capitalized equity compensation (Young)		-\$81,151		\$0	
P-79	Lab Equipment	395.000		-\$5,591		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,888		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,703		\$0	
P-80	Power Operated Equipment	396.000		\$2,683,714		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,198		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$2,790,901		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$283,292		\$0	
	4. To remove capitalized equity compensation (Young)		-\$124,093		\$0	
P-81	Power Operated Equipment -- T	396.100		-\$84,089		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$133,530		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$49,441		\$0	
P-82	Communication Equipment	397.000		\$779,785		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$17,097		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$819,442		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	3. To remove capitalized incentive compensation (Young)		-\$15,688		\$0	
	4. To remove capitalized equity compensation (Young)		-\$6,872		\$0	
P-83	Comm Equipment - AMRs	397.200		\$16,624,220		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$16,624,220		\$0	
P-84	Misc. Equipment	398.000		\$64,938		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$12,500		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$109,564		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$39,725		\$0	
	4. To remove capitalized equity compensation (Young)		-\$17,401		\$0	
Total Plant Adjustments				\$19,912,273		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	\$3,078,737	0.00%	\$0	0	0.00%
7	375.100	Structures & Improvements - Dist	\$1,060,379	3.00%	\$31,811	45	-35.00%
8	375.200	Structures & Improvements - Service Centers	\$14,254,008	3.00%	\$427,620	45	-35.00%
9	375.210	Structures & Improvements - Leased Property	\$92,916	0.00%	\$0	0	0.00%
10	375.300	Structures & Improvements - Garage	\$284,908	3.00%	\$8,547	45	-35.00%
11	375.410	Structures & Improvements - Other Small Structures	\$6,330	0.00%	\$0	0	-10.00%
12	375.700	Structures & Improvements - MONAT	\$69,048	3.00%	\$2,071	45	-35.00%
13	376.100	Mains - Steel	\$231,861,341	1.44%	\$3,338,803	80	-15.00%
14	376.200	Mains - Cast Iron	\$21,966,008	3.31%	\$727,075	80	-165.00%
15	376.300	Mains - Plastic	\$487,152,127	1.57%	\$7,648,288	70	-10.00%
16	378.000	Meas. & Reg. Station - General	\$12,591,226	3.71%	\$467,134	35	-30.00%
17	379.000	Meas. & Reg. Station - City Gate	\$2,833,876	3.71%	\$105,137	35	-30.00%
18	380.100	Services - Steel	\$38,164,016	5.23%	\$1,995,978	44	-130.00%
19	380.200	Services - Plastic	\$658,161,203	3.75%	\$24,681,045	44	-65.00%
20	381.000	Meters	\$128,967,254	2.37%	\$3,056,524	38	10.00%
21	383.000	House Regulators	\$25,532,821	2.00%	\$510,656	50	0.00%
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,560,788	3.25%	\$473,226	40	-30.00%
23	386.000	Other Property - Customer Premises	\$22,556	7.14%	\$1,610	14	0.00%
24	387.000	Other Equipment - Dist.	\$398,668	2.78%	\$11,083	36	0.00%
25		TOTAL DISTRIBUTION PLANT	\$1,641,058,210		\$43,486,608		
26		PRODUCTION PLANT					
27	304.000	Land and Land Rights	\$119,929	0.00%	\$0	0	0.00%
28	305.000	Structures & Improvements - Mfg Gas	\$1,834,986	1.67%	\$30,644	60	0.00%
29	307.000	Other Power Equipment	\$30,240	3.50%	\$1,058	30	-5.00%
30	311.000	Propane Equipment - Gas Operations	\$4,318,250	3.71%	\$160,207	35	-30.00%
31	311.100	Propane Storage Cavern - Gas Ops	\$4,739,902	1.11%	\$52,613	90	0.00%
32		TOTAL PRODUCTION PLANT	\$11,043,307		\$244,522		
33		UNDERGROUND GAS STORAGE					
34	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0	0	0.00%
35	350.200	Rights of Way - UG Storage	\$764,229	0.00%	\$0	0	0.00%
36	351.200	Structures - Compression Station	\$665,422	3.33%	\$22,159	45	-50.00%
37	351.400	Other Structures - UG Storage	\$991,431	2.18%	\$21,613	55	-20.00%
38	352.000	Wells	\$5,979,499	1.22%	\$72,950	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,017,957	0.00%	\$0	0	0.00%
40	352.200	Reservoirs	\$240,557	1.22%	\$2,935	90	-10.00%
41	352.300	Non-Recoverable Natural Gas	\$6,385,083	1.11%	\$70,874	90	0.00%
42	352.400	Wells - Oil & Vent Gas	\$1,897,587	1.22%	\$23,151	90	-10.00%
43	353.000	Lines	\$2,823,953	1.17%	\$33,040	90	-5.00%
44	354.000	Equipment - Compressor Station	\$2,697,626	1.22%	\$32,911	90	-10.00%
45	355.000	Measuring & Regulating Equipment	\$2,206,549	1.79%	\$39,497	56	0.00%
46	356.000	Purification Equipment	\$228,794	2.38%	\$5,445	42	0.00%
47	357.000	Other Equipment - UG Storage	\$65,677	4.55%	\$2,988	20	0.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$28,165,964		\$327,563		
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	\$105,279	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$647,015	0.00%	\$0	0	0.00%
53	363.300	Compressor Equip. Other Storage	\$332,444	0.00%	\$0	0	0.00%
54		TOTAL OTHER STORAGE	\$1,135,392		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
57	367.000	Structures & Improvements - Trans	\$1,977,133	1.44%	\$28,471	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,478	2.33%	\$221	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,027,764		\$28,692		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	\$0	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	\$997,219	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$34,991	0.00%	\$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$152,730	3.00%	\$4,582	35	-5.00%
66	390.710	Structures - Leased - MoNat	\$117,555	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$51,783	0.00%	\$0	35	0.00%
68	391.000	Office Furniture & Equipment	\$4,187,399	3.33%	\$139,440	30	0.00%
69	391.100	Computers	\$12,390,611	20.00%	\$2,478,122	5	0.00%
70	391.200	Mech. Office Equipment	\$30,002	10.00%	\$3,000	10	0.00%
71	391.300	Data Processing Software	\$34,887,933	0.00%	\$0	0	0.00%
72	391.400	Data Processing Systems	\$641,731	10.00%	\$64,173	10	0.00%
73	391.500	Enterprise Software - EIMS	\$53,259,221	0.00%	\$0	15	-5.00%
74	391.950	EIMS - Shared Services	\$3,725,713	0.00%	\$0	0	0.00%
75	392.100	Transportation Eq - Automobiles	\$3,391,890	14.17%	\$480,631	6	15.00%
76	392.200	Transportation Eq - Trucks	\$26,893,073	8.18%	\$2,199,853	11	10.00%
77	393.000	Stores Equipment	\$326,469	2.22%	\$7,248	45	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$16,783,777	2.63%	\$441,413	38	0.00%
79	395.000	Lab Equipment	\$301,132	3.57%	\$10,750	28	0.00%
80	396.000	Power Operated Equipment	\$11,618,913	6.92%	\$804,029	13	10.00%
81	396.100	Power Operated Equipment -- T	\$13,330,622	6.92%	\$922,479	13	10.00%
82	397.000	Communication Equipment	\$2,017,500	5.00%	\$100,875	20	0.00%
83	397.200	Comm Equipment - AMRs	\$16,624,220	0.00%	\$0	0	0.00%
84	398.000	Misc. Equipment	\$3,198,997	3.45%	\$110,365	29	0.00%
85		TOTAL GENERAL PLANT	\$204,963,481		\$7,766,960		
86		GENERAL PLANT - ALLOCATED					
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
88		RETIREMENT WORK IN PROGRESS					
89		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
90		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
91		Total Depreciation	\$1,888,405,103		\$51,854,345		

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
True-Up 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	-\$6,713	\$12,648	100.0000%	\$0	\$12,648
7	375.100	Structures & Improvements - Dist	\$245,496	R-7	\$18,763	\$264,259	100.0000%	\$0	\$264,259
8	375.200	Structures & Improvements - Service Centers	\$1,347,587	R-8	\$286,835	\$1,634,422	100.0000%	\$0	\$1,634,422
9	375.210	Structures & Improvements - Leased Property	\$94,641	R-9	-\$209	\$94,432	100.0000%	\$0	\$94,432
10	375.300	Structures & Improvements - Garage	-\$1,037	R-10	\$5,888	\$4,851	100.0000%	\$0	\$4,851
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	R-11	-\$14	\$6,434	100.0000%	\$0	\$6,434
12	375.700	Structures & Improvements - MONAT	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	376.100	Mains - Steel	\$138,181,069	R-13	\$743,610	\$138,924,679	100.0000%	\$0	\$138,924,679
14	376.200	Mains - Cast Iron	\$1,966,041	R-14	-\$354,164	\$1,611,877	100.0000%	\$0	\$1,611,877
15	376.300	Mains - Plastic	\$78,174,794	R-15	\$2,090,833	\$80,265,627	100.0000%	\$0	\$80,265,627
16	378.000	Meas. & Reg. Station - General	\$851,327	R-16	\$12,757	\$864,084	100.0000%	\$0	\$864,084
17	379.000	Meas. & Reg. Station - City Gate	\$876,089	R-17	\$71,077	\$947,166	100.0000%	\$0	\$947,166
18	380.100	Services - Steel	\$36,075,778	R-18	\$358,581	\$36,434,359	100.0000%	\$0	\$36,434,359
19	380.200	Services - Plastic	\$245,081,235	R-19	\$7,522,267	\$252,603,502	100.0000%	\$0	\$252,603,502
20	381.000	Meters	\$30,286,296	R-20	\$1,577,101	\$31,863,397	100.0000%	\$0	\$31,863,397
21	383.000	House Regulators	\$11,032,284	R-21	\$330,680	\$11,362,964	100.0000%	\$0	\$11,362,964
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$6,778,276	R-22	\$112,196	\$6,890,472	100.0000%	\$0	\$6,890,472
23	386.000	Other Property - Customer Premises	\$166,416	R-23	\$1,179	\$167,595	100.0000%	\$0	\$167,595
24	387.000	Other Equipment - Dist.	\$391,291	R-24	\$7,570	\$398,861	100.0000%	\$0	\$398,861
25		TOTAL DISTRIBUTION PLANT	\$650,573,392		\$12,778,247	\$663,351,639		\$0	\$663,351,639
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	305.000	Structures & Improvements - Mfg Gas	\$912,862	R-28	\$19,283	\$932,145	100.0000%	\$0	\$932,145
29	307.000	Other Power Equipment	\$175,292	R-29	-\$127,645	\$47,647	100.0000%	\$0	\$47,647
30	311.000	Propane Equipment - Gas Operations	\$3,302,598	R-30	-\$223,872	\$3,078,726	100.0000%	\$0	\$3,078,726
31	311.100	Propane Storage Cavern - Gas Ops	\$5,287,916	R-31	\$27,791	\$5,315,707	100.0000%	\$0	\$5,315,707
32		TOTAL PRODUCTION PLANT	\$9,678,668		-\$304,343	\$9,374,325		\$0	\$9,374,325
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	350.200	Rights of Way - UG Storage	\$772,160	R-35	-\$1,719	\$770,441	100.0000%	\$0	\$770,441
36	351.200	Structures - Compression Station	\$788,268	R-36	\$83,197	\$871,465	100.0000%	\$0	\$871,465
37	351.400	Other Structures - UG Storage	\$993,167	R-37	\$14,282	\$1,007,449	100.0000%	\$0	\$1,007,449
38	352.000	Wells	\$6,451,938	R-38	\$42,281	\$6,494,219	100.0000%	\$0	\$6,494,219
39	352.100	Storage Leaseholds & Rights	\$2,050,552	R-39	-\$4,234	\$2,046,318	100.0000%	\$0	\$2,046,318
40	352.200	Reservoirs	\$203,408	R-40	\$1,701	\$205,109	100.0000%	\$0	\$205,109
41	352.300	Non-Recoverable Natural Gas	\$2,852,233	R-41	\$39,784	\$2,892,017	100.0000%	\$0	\$2,892,017
42	352.400	Wells - Oil & Vent Gas	\$572,923	R-42	\$13,417	\$586,340	100.0000%	\$0	\$586,340
43	353.000	Lines	\$2,558,386	R-43	\$18,890	\$2,577,276	100.0000%	\$0	\$2,577,276
44	354.000	Equipment - Compressor Station	\$2,533,298	R-44	\$19,075	\$2,552,373	100.0000%	\$0	\$2,552,373
45	355.000	Measuring & Regulating Equipment	\$2,209,556	R-45	\$25,211	\$2,234,767	100.0000%	\$0	\$2,234,767
46	366.000	Purification Equipment	\$250,680	R-46	\$3,645	\$254,325	100.0000%	\$0	\$254,325
47	357.000	Other Equipment - UG Storage	\$42,803	R-47	\$2,135	\$44,938	100.0000%	\$0	\$44,938
48		TOTAL UNDERGROUND GAS STORAGE	\$22,279,372		\$257,665	\$22,537,037		\$0	\$22,537,037
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	361.000	Structures & Improvements - Other Storage	\$343,322	R-51	-\$236	\$343,086	100.0000%	\$0	\$343,086
52	362.000	Gas Holders	\$5,851,325	R-52	-\$1,455	\$5,849,870	100.0000%	\$0	\$5,849,870
53	363.300	Compressor Equip. Other Storage	\$523,423	R-53	-\$748	\$522,675	100.0000%	\$0	\$522,675
54		TOTAL OTHER STORAGE	\$6,718,070		-\$2,439	\$6,715,631		\$0	\$6,715,631
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	367.000	Structures & Improvements - Trans	\$1,980,146	R-57	-\$46,706	\$1,933,440	100.0000%	\$0	\$1,933,440

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	\$64,156	\$0	100.0000%	\$0	\$0
59		TOTAL TRANSMISSION PLANT	\$1,915,990		\$17,460	\$1,933,440		\$0	\$1,933,440
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
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	-\$44,786	\$99,110	100.0000%	\$0	\$99,110
64	390.300	Structures - Leased - St. Charles	\$16,257	R-64	\$143	\$16,400	100.0000%	\$0	\$16,400
65	390.700	Structures - Gen Plant - MoNat	\$195,707	R-65	-\$183,567	\$12,140	100.0000%	\$0	\$12,140
66	390.710	Structures - Leased - MoNat	\$91,456	R-66	-\$9,155	\$82,301	100.0000%	\$0	\$82,301
67	390.810	Structures - Leased - Franklin County	\$17,363	R-67	\$2,536	\$19,899	100.0000%	\$0	\$19,899
68	391.000	Office Furniture & Equipment	-\$2,401,812	R-68	\$2,401,812	\$0	100.0000%	\$0	\$0
69	391.100	Computers	\$11,644,788	R-69	-\$1,865,140	\$9,779,648	100.0000%	\$0	\$9,779,648
70	391.200	Mech. Office Equipment	-\$241,580	R-70	\$241,580	\$0	100.0000%	\$0	\$0
71	391.300	Data Processing Software	\$27,947,380	R-71	\$1,646,796	\$29,594,176	100.0000%	\$0	\$29,594,176
72	391.400	Data Processing Systems	-\$903,381	R-72	\$903,381	\$0	100.0000%	\$0	\$0
73	391.500	Enterprise Software - EIMS	\$24,164,971	R-73	-\$7,093,247	\$17,071,724	100.0000%	\$0	\$17,071,724
74	391.950	EIMS - Shared Services	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	392.100	Transportation Eq - Automobiles	\$1,817,056	R-75	\$117,452	\$1,934,508	100.0000%	\$0	\$1,934,508
76	392.200	Transportation Eq - Trucks	\$5,203,901	R-76	\$1,063,023	\$6,266,924	100.0000%	\$0	\$6,266,924
77	393.000	Stores Equipment	\$260,864	R-77	-\$31,620	\$229,244	100.0000%	\$0	\$229,244
78	394.000	Tools, Shop, & Garage Equipment	\$3,323,099	R-78	\$254,009	\$3,577,108	100.0000%	\$0	\$3,577,108
79	395.000	Lab Equipment	\$150,649	R-79	-\$1,448	\$149,201	100.0000%	\$0	\$149,201
80	396.000	Power Operated Equipment	\$7,016,087	R-80	-\$333,934	\$6,682,153	100.0000%	\$0	\$6,682,153
81	396.100	Power Operated Equipment -- T	\$7,230,439	R-81	\$6,196	\$7,236,635	100.0000%	\$0	\$7,236,635
82	397.000	Communication Equipment	\$894,175	R-82	\$6,779	\$900,954	100.0000%	\$0	\$900,954
83	397.200	Comm Equipment - AMRs	\$0	R-83	\$593,722	\$593,722	100.0000%	\$0	\$593,722
84	398.000	Misc. Equipment	-\$109,158	R-84	\$109,158	\$0	100.0000%	\$0	\$0
85		TOTAL GENERAL PLANT	\$86,462,157		-\$2,216,310	\$84,245,847		\$0	\$84,245,847
86		GENERAL PLANT - ALLOCATED							
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
88		RETIREMENT WORK IN PROGRESS							
89		Retirement Work-In Progress	-\$5,013,089	R-89	-\$2,087,764	-\$7,100,853	100.0000%	\$0	-\$7,100,853
90		TOTAL RETIREMENT WORK IN PROGRESS	-\$5,013,089		-\$2,087,764	-\$7,100,853		\$0	-\$7,100,853
91		TOTAL DEPRECIATION RESERVE	\$872,614,560		\$8,442,607	\$881,057,067		\$0	\$881,057,067

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	E 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		-\$6,713		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,261		\$0	
	2. To remove capitalized equity compensation (Young)		-\$2,452		\$0	
R-7	Structures & Improvements - Dist	375.100		\$18,763		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$12,951		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,548		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,102		\$0	
	4. To remove capitalized equity compensation (Young)		-\$634		\$0	
R-8	Structures & Improvements - Service Centers	375.200		\$286,835		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$208,952		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$107,421		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$18,750		\$0	
	4. To remove capitalized equity compensation (Young)		-\$10,788		\$0	
R-9	Structures & Improvements - Leased Property	375.210		-\$209		\$0
	1. To remove capitalized incentive compensation (Young)		-\$133		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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 equity compensation (Young)		-\$76		\$0	
R-10	Structures & Improvements - Garage	375.300		\$5,888		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,353		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,176		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$407		\$0	
	4. To remove capitalized equity compensation (Young)		-\$234		\$0	
R-11	Structures & Improvements - Other Small Structures	375.410		-\$14		\$0
	1. To remove capitalized incentive compensation (Young)		-\$9		\$0	
	2. To remove capitalized equity compensation (Young)		-\$5		\$0	
R-13	Mains - Steel	376.100		\$743,610		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$619,956		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$633,105		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$323,394		\$0	
	4. To remove capitalized equity compensation (Young)		-\$186,057		\$0	
R-14	Mains - Cast Iron	376.200		\$354,154		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$121,661		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$184,899		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$30,212		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	4. To remove capitalized equity compensation (Young)		-\$17,382		\$0	
R-15	Mains - Plastic	376.300		\$2,090,833		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,238,464		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$850,142		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$633,375		\$0	
	4. To remove capitalized equity compensation (Young)		-\$364,398		\$0	
R-16	Meas. & Reg. Station - General	378.000		\$12,757		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$220,841		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$179,947		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$17,861		\$0	
	4. To remove capitalized equity compensation (Young)		-\$10,276		\$0	
R-17	Meas. & Reg. Station - City Gate	379.000		\$71,077		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$50,592		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$26,765		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$3,986		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,294		\$0	
R-18	Services - Steel	380.100		\$358,581		\$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
True-Up 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 update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$113,403		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$54,284		\$0	
	4. To remove capitalized equity compensation (Young)		-\$31,231		\$0	
R-19	Services - Plastic	380.200		\$7,522,267		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$6,097,765		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,850,302		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$905,082		\$0	
	4. To remove capitalized equity compensation (Young)		-\$520,718		\$0	
R-20	Meters	381.000		\$1,577,101		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,160,544		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$702,575		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$181,561		\$0	
	4. To remove capitalized equity compensation (Young)		-\$104,457		\$0	
R-21	House Regulators	383.000		\$330,660		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$257,459		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$129,673		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$35,835		\$0	
	4. To remove capitalized equity compensation (Young)		-\$20,617		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$112,196		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$190,627		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$46,460		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$20,295		\$0	
	4. To remove capitalized equity compensation (Young)		-\$11,676		\$0	
R-23	Other Property - Customer Premises	386.000		\$1,179		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$820		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$410		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$32		\$0	
	4. To remove capitalized equity compensation (Young)		-\$19		\$0	
R-24	Other Equipment - Dist.	387.000		\$7,570		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$5,644		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,822		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$569		\$0	
	4. To remove capitalized equity compensation (Young)		-\$327		\$0	
R-28	Structures & Improvements - Mfg Gas	305.000		\$19,283		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$15,607		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,803		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	3. To remove capitalized incentive compensation (Young)		-\$2,620		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,507		\$0	
R-29	Other Power Equipment	307,000		-\$127,545		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,783		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$129,977		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$223		\$0	
	4. To remove capitalized equity compensation (Young)		-\$128		\$0	
R-30	Propane Equipment - Gas Operations	311,000		-\$223,872		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$88,110		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$301,495		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$6,657		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,830		\$0	
R-31	Propane Storage Cavern - Gas Ops	311,100		\$27,791		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$26,805		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$11,649		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$6,769		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,894		\$0	
R-35	Rights of Way - UG Storage	350,200		-\$1,719		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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)		-\$1,091		\$0	
	2. To remove capitalized equity compensation (Young)		-\$628		\$0	
R-36	Structures - Compression Station	351.200		\$83,197		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$10,202		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$74,348		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$859		\$0	
	4. To remove capitalized equity compensation (Young)		-\$494		\$0	
R-37	Other Structures - UG Storage	351.400		\$14,282		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,007		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$5,504		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,415		\$0	
	4. To remove capitalized equity compensation (Young)		-\$814		\$0	
R-38	Wells	352.000		\$42,281		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$37,152		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$18,576		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$8,536		\$0	
	4. To remove capitalized equity compensation (Young)		-\$4,911		\$0	
R-39	Storage Leaseholds & Rights	352.100		\$4,234		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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 include reserve adjustments through June 30, 2017 (Featherstone)		\$203		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$101		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,881		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,657		\$0	
R-40	Reservoirs	352.200		\$1,701		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,495		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$747		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$343		\$0	
	4. To remove capitalized equity compensation (Young)		-\$198		\$0	
R-41	Non-Recoverable Natural Gas	352.300		\$39,784		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$36,095		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$18,048		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$9,115		\$0	
	4. To remove capitalized equity compensation (Young)		-\$5,244		\$0	
R-42	Wells - Oil & Vent Gas	352.400		\$13,417		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,790		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$5,895		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,709		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	4. To remove capitalized equity compensation (Young)		-\$1,559		\$0	
R-43	Lines	353.000		\$18,890		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,827		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$8,413		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$4,031		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,319		\$0	
R-44	Equipment - Compressor Station	354.000		\$19,075		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,761		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$8,381		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$3,851		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,216		\$0	
R-45	Measuring & Regulating Equipment	355.000		\$25,211		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$20,115		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$10,058		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$3,150		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,812		\$0	
R-46	Purification Equipment	356.000		\$3,645		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,773		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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 update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,387		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$327		\$0	
	4. To remove capitalized equity compensation (Young)		-\$188		\$0	
R-47	Other Equipment - UG Storage	357,000		\$2,135		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,522		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$761		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$94		\$0	
	4. To remove capitalized equity compensation (Young)		-\$54		\$0	
R-51	Structures & Improvements - Other Storage	361,000		-\$236		\$0
	1. To remove capitalized incentive compensation (Young)		-\$150		\$0	
	2. To remove capitalized equity compensation (Young)		-\$86		\$0	
R-52	Gas Holders	362,000		-\$1,455		\$0
	1. To remove capitalized incentive compensation (Young)		-\$924		\$0	
	2. To remove capitalized equity compensation (Young)		-\$531		\$0	
R-53	Compressor Equip. Other Storage	363,300		-\$748		\$0
	1. To remove capitalized incentive compensation (Young)		-\$475		\$0	
	2. To remove capitalized equity compensation (Young)		-\$273		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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-57	Structures & Improvements - Trans	367.000		-\$46,706		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$14,500		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,250		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,823		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,624		\$0	
	5. To adjust negative reserve. (Patterson)		-\$64,009		\$0	
R-58	Other Equipment - Transmission	371.000		\$64,156		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$113		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$56		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$14		\$0	
	4. To adjust negative reserve (Patterson)		\$64,009		\$0	
	5. To remove capitalized equity compensation (Young)		-\$8		\$0	
R-63	LH Improvements 700 Market	390.200		-\$44,786		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$59,081		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$29,668		\$0	
	3. To allocate leasehold improvements (Kunst)		-\$128,560		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$3,158		\$0	
	5. To remove capitalized equity compensation (Young)		-\$1,817		\$0	
R-64	Structures - Leased - St. Charles	390.300		\$143		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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 include reserve adjustments through June 30, 2017 (Featherstone)		\$596		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$299		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$50		\$0	
	4. To remove capitalized equity compensation (Young)		-\$29		\$0	
	5. To adjust negative reserve. (Patterson)		-\$673		\$0	
R-65	Structures - Gen Plant - MoNat	390.700		-\$183,567		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$183,532		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,224		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$799		\$0	
	4. To remove capitalized equity compensation (Young)		-\$460		\$0	
R-66	Structures - Leased - MoNat	390.710		-\$9,155		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,752		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,376		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$168		\$0	
	4. To remove capitalized equity compensation (Young)		-\$97		\$0	
	5. To adjust negative reserve. (Patterson)		-\$13,018		\$0	
R-67	Structures - Leased - Franklin County	390.810		\$2,536		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,769		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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 update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$884		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$74		\$0	
	4. To remove capitalized equity compensation (Young)		-\$43		\$0	
R-68	Office Furniture & Equipment	391.000		\$2,401,812		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$69,096		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$35,043		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$5,618		\$0	
	4. To adjust negative reserve (Patterson)		\$2,306,523		\$0	
	5. To remove capitalized equity compensation (Young)		-\$3,232		\$0	
R-69	Computers	391.100		-\$1,865,140		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$446,293		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$473,982		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$18,069		\$0	
	4. To remove capitalized equity compensation (Young)		-\$10,395		\$0	
	5. To adjust negative reserve. (Patterson)		-\$1,808,987		\$0	
R-70	Mech. Office Equipment	391.200		\$241,580		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,528		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$764		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$43		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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
	4. To adjust negative reserve (Patterson)		\$239,356		\$0	
	5. To remove capitalized equity compensation (Young)		-\$25		\$0	
R-71	Data Processing Software	391.300		\$1,646,796		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,122,360		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$600,187		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$48,086		\$0	
	4. To remove capitalized equity compensation (Young)		-\$27,665		\$0	
R-72	Data Processing Systems	391.400		\$903,381		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$17,946		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$16,210		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$462		\$0	
	4. To adjust negative reserve (Patterson)		\$869,953		\$0	
	5. To remove capitalized equity compensation (Young)		-\$266		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$7,093,247		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,105,968		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,061,219		\$0	
	3. To allocate enterprise management software (Kunst)		-\$13,002,317		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$163,850		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized equity compensation (Young)		-\$94,267		\$0	
R-75	Transportation Eq - Automobiles	392.100		\$117,452		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$186,699		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$138,824		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$4,110		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,364		\$0	
	5. To adjust negative reserve. (Patterson)		-\$201,597		\$0	
R-76	Transportation Eq - Trucks	392.200		\$1,063,023		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$612,333		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$487,225		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$23,192		\$0	
	4. To remove capitalized equity compensation (Young)		-\$13,343		\$0	
R-77	Stores Equipment	393.000		-\$31,620		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$3,691		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,846		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$466		\$0	
	4. To adjust negative reserve (Patterson)		-\$36,423		\$0	
	5. To remove capitalized equity compensation (Young)		-\$268		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	Tools, Shop, & Garage Equipment	394.000		\$254,009		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$184,955		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$101,325		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$20,485		\$0	
	4. To remove capitalized equity compensation (Young)		-\$11,786		\$0	
R-79	Lab Equipment	395.000		-\$1,448		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$5,475		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,738		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$430		\$0	
	4. To adjust negative reserve (Patterson)		-\$8,984		\$0	
	5. To remove capitalized equity compensation (Young)		-\$247		\$0	
R-80	Power Operated Equipment	396.000		\$333,934		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$279,200		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$148,727		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$31,325		\$0	
	4. To adjust negative reserve (Patterson)		-\$712,514		\$0	
	5. To remove capitalized equity compensation (Young)		-\$18,022		\$0	
R-81	Power Operated Equipment -- T	396.100		\$6,196		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$422,275		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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 update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$231,424		\$0	
	3. To adjust negative reserve (Patterson)		-\$647,503		\$0	
R-82	Communication Equipment	397.000		\$6,779		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$13,738		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$16,966		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,735		\$0	
	4. To remove capitalized equity compensation (Young)		-\$998		\$0	
	5. To adjust negative reserve (Patterson)		-\$21,192		\$0	
R-83	Comm Equipment - AMRs	397.200		\$593,722		\$0
	1. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$593,722		\$0	
R-84	Misc. Equipment	398.000		\$109,158		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$53,722		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$27,297		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$4,393		\$0	
	4. To adjust negative reserve (Patterson).		\$35,059		\$0	
	5. To remove capitalized equity compensation (Young)		-\$2,527		\$0	
R-89	Retirement Work-In Progress			-\$2,087,764		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$1,739,812		\$0	

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

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$347,952		\$0	
Total Reserve Adjustments				\$8,442,507		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	\$63,700,879	50.85	11.96	38.89	0.106548	\$6,787,201
5	Vacation - Union & Non-Union	\$4,703,075	50.85	182.50	-131.65	-0.360685	-\$1,696,329
6	Pension & OPEBS	\$20,428,080	50.85	84.95	-34.10	-0.093425	-\$1,908,493
7	Employee Benefits	\$10,033,484	50.85	9.46	41.39	0.113397	\$1,137,767
8	Incentive Comp	\$959,516	50.85	258.50	-207.65	-0.568904	-\$545,872
9	Bad Debt	\$7,859,852	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	\$62,951,387	50.85	36.90	13.95	0.038219	\$2,405,939
12	TOTAL OPERATION AND MAINT. EXPENSE	\$172,592,598					\$15,678,019
13	TAXES						
14	Payroll Taxes	\$3,641,062	50.85	11.96	38.89	0.106548	\$387,948
15	Federal & State SUTA	\$78,255	50.85	60.25	-9.40	-0.025753	-\$2,015
16	Property Taxes	\$16,304,419	50.85	182.50	-131.65	-0.360685	-\$5,880,759
17	Gross Receipt Taxes	\$33,503,393	33.47	31.39	2.08	0.005699	\$190,936
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	\$62,090,161					-\$4,924,690
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,753,329
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$11,299,307	50.85	37.50	13.35	0.036575	\$413,272
26	State Tax Offset	\$1,775,605	50.85	37.50	13.35	0.036575	\$64,943
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$24,971,004	50.85	83.85	-33.00	-0.090411	-\$2,257,653
29	TOTAL OFFSET FROM RATE BASE	\$38,045,916					-\$1,779,438
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$8,973,891

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	-\$356,757,510	\$331,601,932	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$302,328,239	\$0	\$302,328,239	-\$302,756,502	-\$428,263	\$0	-\$428,263	\$0	-\$428,263
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,215,289	\$1,882,867	\$1,332,422	\$96,812	\$3,312,101	\$0	\$3,312,101	\$2,042,743	\$1,269,358
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	-\$1,607,212	\$171,356	\$0	\$171,356	\$224,371	-\$53,015
6	TOTAL DISTRIBUTION EXPENSES	\$56,441,872	\$44,662,987	\$11,778,885	\$3,141,675	\$59,583,547	\$0	\$59,583,547	\$48,455,372	\$11,128,175
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,606,735	\$8,076,672	\$24,530,063	-\$3,578,896	\$29,027,839	\$0	\$29,027,839	\$8,762,471	\$20,265,368
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,582,603	\$177,845	\$1,404,758	\$1,195,926	\$2,778,529	\$0	\$2,778,529	\$192,946	\$2,585,583
9	TOTAL SALES EXPENSES	\$2,094,121	\$928,918	\$1,165,203	-\$297,760	\$1,796,361	\$0	\$1,796,361	\$1,007,793	\$788,568
10	TOTAL ADMIN. & GENERAL EXPENSES	\$58,449,181	\$7,114,186	\$51,334,995	\$17,901,947	\$76,351,128	\$0	\$76,351,128	\$7,718,260	\$68,632,868
11	TOTAL DEPRECIATION EXPENSE	\$47,472,639	See Note (1)	See Note (1)	See Note (1)	\$47,472,639	\$2,836,259	\$50,308,898	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$10,778,862	\$10,778,862	\$0	\$529,501	\$11,308,363	-\$3,112,870	\$8,195,493	\$10,778,862	-\$2,583,369
13	TOTAL OTHER OPERATING EXPENSES	\$56,629,115	\$56,629,115	\$0	-\$34,664,256	\$21,964,859	\$0	\$21,964,859	\$56,629,115	-\$34,664,256
14	TOTAL OPERATING EXPENSE	\$573,377,224	\$130,458,263	\$395,446,322	-\$320,038,765	\$253,338,459	-\$276,611	\$253,061,848	\$135,811,933	\$66,941,017
15	NET INCOME BEFORE TAXES	\$114,982,218	\$0	\$0	\$0	\$435,020,983	-\$356,480,899	\$78,540,084	\$0	\$0
16	TOTAL INCOME TAXES	\$5,222,239	See Note (1)	See Note (1)	See Note (1)	\$5,222,239	\$1,913,457	\$7,135,696	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	-\$13,261,930	\$5,614,335	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$90,883,714	\$0	\$0	\$0	\$410,922,479	-\$345,132,426	\$65,790,053	\$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
True-Up 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	-\$218,451,031	-\$218,451,031
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$218,451,031	
Rev-6	Commercial	481.000	\$0	\$0	\$0	\$0	-\$83,534,582	-\$83,534,582
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$83,534,582	
Rev-10	Residential - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$3,048	\$3,048
	1. To include residential seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$3,048	
Rev-11	C&I 1 - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$1,510	\$1,510
	1. To include commercial & industrial (C&I 1) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$1,510	
Rev-12	C&I 2 - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$44,099	\$44,099
	1. To include commercial & industrial (C&I 2) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$44,099	
Rev-13	C&I 3 - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$222,391	\$222,391
	1. To include commercial & industrial (C&I 3) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$222,391	
Rev-14	Residential - 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-15	Large Volume	481.000	\$0	\$0	\$0	\$0	-\$4,431,510	-\$4,431,510
	1. Revenue Adjustment for Rate-Switching (Roling)		\$0	\$0		\$0	-\$22,105	
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	\$15,030	
	3. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$99,725	
	4. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$373,481	
	5. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,951,229	
Rev-16	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$1,947,947	-\$1,947,947
	1. Revenue Adjustment for Rate-Switching (Roling)		\$0	\$0		\$0	\$115,725	
	2. Days Adjustment (Roling)		\$0	\$0		\$0	-\$311	
	3. Misc. Adj to annualize customer bills (Roling)		\$0	\$0		\$0	-\$1,167	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$24,471	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$114,819	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,564,529	
	7. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$358,375	

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

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Rev-17	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-18	Transportation	481,000	\$0	\$0	\$0	\$0	-\$444,479	-\$444,479
	1. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$444,479	
Rev-20	C&I - LP	481,000	\$0	\$0	\$0	\$0	-\$3,102	-\$3,102
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$85	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,017	
Rev-23	Transport	489,000	\$0	\$0	\$0	\$0	-\$3,267,025	-\$3,267,025
	1. Revenue Adjustment for Rate-Switching & Gains/Losses (Rolling)		\$0	\$0		\$0	\$4,648	
	2. Weather Adjustment (Rolling)		\$0	\$0		\$0	-\$8,919	
	3. Adj to Sales due to Weather (Rolling)		\$0	\$0		\$0	-\$4	
	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-25	Other Gas Revenue - Oper. Rev.	495,000	\$0	\$0	\$0	\$0	-\$43,887,232	-\$43,887,232
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$311,006,272	
	2. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$21,680,059	
	3. Removal of Gross Receipts Taxes (McMellen)		\$0	\$0		\$0	-\$31,405,377	
	4. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$238,184,288	
	5. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$19,777,428	
	6. Removal of OSS (McMellen)		\$0	\$0		\$0	-\$43,846,352	
E-2	Purchased Gas Expense	804,000	\$0	-\$302,756,502	-\$302,756,502	\$0	\$0	\$0
	1. Remove purchase gas costs (McMellen)		\$0	-\$302,756,502		\$0	\$0	
E-8	Operation Supervision and Engineering	814,000	\$17,647	-\$13,707	\$3,940	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$17,647	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$13,707		\$0	\$0	
E-9	Maps and Records	815,000	\$4,299	-\$3,299	\$1,000	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$4,299	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,299		\$0	\$0	
E-10	Wells Expenses	816,000	\$24,678	-\$7,288	\$17,390	\$0	\$0	\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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)		\$24,678	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$7,288		\$0	\$0	
E-11	Lines Expenses	817.000	\$987	-\$276	\$711	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$987	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$276		\$0	\$0	
E-12	Compressor Station Expenses	818.000	\$8,360	-\$2,388	\$5,972	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,360	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,388		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	\$36,629	-\$12,036	\$24,593	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$36,629	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$12,036		\$0	\$0	
E-15	Purification Expenses	821.000	\$6,687	-\$1,850	\$4,837	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$6,687	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,850		\$0	\$0	
E-17	Other Expenses	824.000	\$9,850	-\$3,041	\$6,809	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$9,850	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,041		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	\$2,298	-\$1,598	\$700	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$2,298	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,598		\$0	\$0	
E-20	Maint. Of Structures & Improvements	831.000	\$8,915	-\$2,410	\$6,505	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,915	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,410		\$0	\$0	
E-21	Maint. Of Reservoirs & Wells	832.000	\$3,561	-\$2,441	\$1,120	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,561	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,441		\$0	\$0	
E-22	Maint. Of Lines	833.000	\$9,318	-\$2,204	\$7,114	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$9,318	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,204		\$0	\$0	
E-23	Maint. Of Compressor Station Equipment	834.000	\$11,585	-\$3,086	\$8,499	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$11,585	\$0		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	-\$3,086		\$0	\$0	
E-24	Maint. Of Measuring & Regulating Station	835.000	\$3,196	-\$875	\$2,321	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,196	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$875		\$0	\$0	
E-25	Maint. Of Purification Equipment	836.000	\$1,281	-\$756	\$525	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,281	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$756		\$0	\$0	
E-26	Maint. Of Other Equipment	837.000	\$4,328	-\$1,303	\$3,025	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$4,328	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,303		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$1,540	-\$1,272	\$268	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,540	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,272		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	\$244	-\$43	\$201	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$244	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$43		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	\$4,473	-\$3,191	\$1,282	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$4,473	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,191		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	\$6,418	-\$5,075	\$1,343	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$6,418	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,075		\$0	\$0	
E-36	Other Power Expense	712.000	\$11	-\$2	\$9	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$11	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2		\$0	\$0	
E-37	Liquified Petroleum Gas Expenses	717.000	\$45	-\$13	\$32	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$45	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$13		\$0	\$0	
E-38	Fuel for Liquified Petroleum Gas Process	723.000	\$28	-\$4	\$24	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$28	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$4		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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-39	Liquified Petroleum Gas	728.000	\$0	-\$1,615,570	-\$1,615,570	\$0	\$0	\$0
	1. To remove purchased gas costs (McMellen)		\$0	-\$1,615,570		\$0	\$0	
E-40	Misc. Production Expenses	735.000	\$5,370	-\$1,598	\$3,772	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,370	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,598		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	\$1,401	-\$1,102	\$299	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,401	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,102		\$0	\$0	
E-42	Maint. Of Structures and Improv	741.000	\$321	-\$70	\$251	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$321	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$70		\$0	\$0	
E-43	Maint. Of Production Equipment	742.000	\$3,966	-\$1,338	\$2,628	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,966	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,338		\$0	\$0	
E-46	Operation Supervision & Engineering - Dist	870.000	\$366,925	-\$1,828	\$365,097	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$366,925	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,828		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	\$81,287	-\$61,935	\$19,332	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$81,267	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$61,935		\$0	\$0	
E-48	Mains & Service Expenses	874.000	\$461,891	\$10,948	\$472,839	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$461,891	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$103,187		\$0	\$0	
	3. To Annualize Line Locate Expense (Kunst)		\$0	\$114,135		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	\$52,246	-\$26,042	\$26,204	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$52,246	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$26,042		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	\$8,937	-\$8,260	\$677	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,937	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$8,260		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$5,762	-\$3,494	\$2,268	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,762	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,494		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	\$1,034,757	-\$207,002	\$827,755	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,034,757	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$207,002		\$0	\$0	
E-53	Customer Installations Expenses	879.000	\$333,331	-\$63,678	\$269,653	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$333,331	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$63,678		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	\$74,994	-\$5,405	\$69,589	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$74,994	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,405		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	\$212,902	-\$5,027	\$207,875	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$212,902	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,027		\$0	\$0	
E-57	Maint. Of Structures and Improvements	886.000	\$29,450	-\$6,201	\$23,249	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$29,450	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$6,201		\$0	\$0	
E-58	Maint. Of Mains	887.000	\$522,514	-\$114,194	\$408,320	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$522,514	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$114,194		\$0	\$0	
E-59	Maint. Of Measuring & Regulating Eq - Gen	889.000	\$42,529	-\$18,497	\$24,032	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$42,529	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$18,497		\$0	\$0	
E-60	Maint. Of Measuring & Regulating Eq - Ind	890.000	\$3,501	-\$1,582	\$1,919	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,501	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,582		\$0	\$0	
E-61	Maint. Of Measuring & Regulating Eq - City Gate	891.000	\$1,748	-\$1,182	\$566	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,748	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,182		\$0	\$0	
E-62	Maintenance Of Services	892.000	\$346,297	-\$75,560	\$270,737	\$0	\$0	\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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)		\$346,297	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$75,560		\$0	\$0	
E-63	Maint. Of Meters and House Regulators	893.000	\$191,887	-\$56,152	\$135,735	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$191,887	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$56,152		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	\$21,447	-\$5,619	\$15,828	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$21,447	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,619		\$0	\$0	
E-68	Meter Reading Expenses	902.000	\$31,522	-\$12,133	\$19,389	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$31,522	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$12,133		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	\$645,967	-\$5,853,671	-\$5,207,704	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$645,967	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$283,310		\$0	\$0	
	3. To include credit card processing fees (Kunst)		\$0	\$632,266		\$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	
	6. To reduce meter reading expense due to the purchase of Landis+Gyr AMR devices. (Ferguson)		\$0	-\$6,200,553		\$0	\$0	
E-70	Uncollectible Expense	904.000	\$0	\$1,602,441	\$1,602,441	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (McMellen)		\$0	\$1,602,441		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	\$8,310	-\$1,332	\$6,978	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,310	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,332		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	\$15,042	\$1,181,161	\$1,196,193	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$15,042	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,101		\$0	\$0	
	3. To include an annual amortization of the Energy Efficiency Program (Lyons)		\$0	\$1,183,161		\$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	\$9,069		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	\$59	-\$326	-\$267	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$59	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$326		\$0	\$0	
E-79	Supervision - Sales Exp.	911.000	\$5,694	-\$4,084	\$1,610	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,694	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$950		\$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	\$72,987	-\$122,920	-\$49,933	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$72,987	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$59,731		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst)		\$0	-\$62,162		\$0	\$0	
	4. To remove certain dues and donations (Hodges)		\$0	-\$500		\$0	\$0	
	5. To remove certain dues and donations (Hodges)		\$0	-\$527		\$0	\$0	
E-81	Advertising Expenses	913.000	\$194	-\$249,631	-\$249,437	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$194	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$239		\$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. To remove Energy Efficiency advertising expense (Lyons)		\$0	-\$18,362		\$0	\$0	
	6. To remove 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	\$1,203,516	-\$2,462,037	-\$1,258,521	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,203,516	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,070,576		\$0	\$0	
	3. To remove Equity Based Incentive Compensation - (Young)		\$0	-\$1,336,159		\$0	\$0	
	4. To remove test year MGE acquisition transition costs (Majors)		\$0	-\$55,302		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	\$907	-\$442,928	-\$443,835	\$0	\$0	\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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)		-\$907	\$0		\$0	\$0	
	2. To remove ticket and entertainment expenses (Kunst)		\$0	-\$485,180		\$0	\$0	
	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	-\$10,383		\$0	\$0	
	6. To include an annualized level of Software maintenance and agreements (Lyons)		\$0	\$113,670		\$0	\$0	
E-87	Admin. Expenses Transferred - Credit	922.000	-\$630,595	\$0	-\$630,595	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$630,595	\$0		\$0	\$0	
E-88	Outside Services Employed	923.000	\$0	-\$644,724	-\$644,724	\$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. SETTLEMENT: To remove rebranding costs (Kunst)		\$0	-\$427,792		\$0	\$0	
	4. To remove legal fees associated with rebranding (Kunst)		\$0	-\$93,410		\$0	\$0	
	5. To eliminate other lobbying expense (Hodges)		\$0	-\$90,495		\$0	\$0	
	6. SETTLEMENT: To include a 4 year amortization of transition costs (Majors)		\$0	\$1,330,000		\$0	\$0	
	7. To include an annualized level of Software maintenance and agreements (Lyons)		\$0	\$45,581		\$0	\$0	
	8. To remove test year MGE acquisition transition costs (Majors)		\$0	-\$1,233,301		\$0	\$0	
E-89	Property Insurance	924.000	\$0	\$36,173	\$36,173	\$0	\$0	\$0
	1. To adjust insurance expense (Taylor)		\$0	\$36,173		\$0	\$0	
E-90	Injuries & Damages	925.000	\$0	\$1,026,708	\$1,026,708	\$0	\$0	\$0
	1. To adjust Injuries & Damages (Taylor)		\$0	\$597,141		\$0	\$0	
	2. To adjust insurance expense (Taylor)		\$0	\$429,567		\$0	\$0	
E-91	Employee Pensions & Benefits	926.000	\$22,226	-\$18,724,145	-\$18,746,371	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$22,226	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$902		\$0	\$0	
	3. To annualize employee benefits (Nieto)		\$0	\$526,971		\$0	\$0	
	4. To remove test year severance costs (Young)		\$0	-\$314,493		\$0	\$0	
	5. To remove certain officer expense account charges (Kunst)		\$0	-\$23,671		\$0	\$0	

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

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	6. To include pension expense (Young)		\$0	\$16,257,824		\$0	\$0	
	7. To include OPEB expense (Young)		\$0	\$2,358,954		\$0	\$0	
	8. To normalize SERP expense (Young)		\$0	-\$8,850		\$0	\$0	
	9. To annualize 401k (Nieto)		\$0	-\$437,360		\$0	\$0	
	10. To allocate LIRS insurance proceeds (Majors)		\$0	\$0		\$0	\$0	
	11. To include uniform expense (Ferguson)		\$0	\$365,672		\$0	\$0	
E-92	Regulatory Commission Expenses	928,000	\$0	\$152,117	\$152,117	\$0	\$0	\$0
	1. To adjust PSC Assessment (Taylor)		\$0	\$103,517		\$0	\$0	
	2. To include an annualized level of NRRI fees (Lyons)		\$0	\$5,341		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$18,573		\$0	\$0	
	4. To include depreciation study expense over 5 years (Majors)		\$0	\$5,766		\$0	\$0	
	5. To include a 4 year normalized level of shared rate case expense (Majors)		\$0	\$56,066		\$0	\$0	
E-93	Misc. General Expenses	930,000	-\$121	\$1,361,303	\$1,361,182	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$121	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$140		\$0	\$0	
	3. To remove dues and donations AGA lobbying expense (Hodges)		\$0	-\$2,575		\$0	\$0	
	4. To remove certain dues and donations (Hodges)		\$0	-\$20,000		\$0	\$0	
	5. To remove certain officer expense account charges (Kunst)		\$0	-\$1,125		\$0	\$0	
	6. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,711		\$0	\$0	
	7. To remove dues and donations expense (Hodges)		\$0	-\$5,267		\$0	\$0	
	8. To eliminate MEDA lobbying expense (Hodges)		\$0	-\$81,645		\$0	\$0	
	9. SETTLEMENT: To include a settled amount for energy efficiency & institutional advertising; dues & donations; ticket/entertainment expense; outside services; lobbying; and 800 Market. (Ferguson)		\$0	\$234,663		\$0	\$0	
	10. SETTLEMENT: To include a settled amount for officers expense. (Ferguson)		\$0	-\$150,856		\$0	\$0	
	11. SETTLEMENT: Cash Working Capital.		\$0	-\$42,025		\$0	\$0	
	12. To include union incentive compensation previously removed. (Young)		\$0	\$1,431,984		\$0	\$0	
E-94	Rents	931,000	\$0	-\$451,165	\$451,165	\$0	\$0	\$0
	1. To annualize lease expense (Kunst)		\$0	-\$428,997		\$0	\$0	
	2. To adjust lease expense for unused call center space (Kunst)		\$0	-\$22,168		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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-95	MaInt. Of General Plant	932.000	\$9,955	-\$1,719	\$8,236	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$9,955	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,719		\$0	\$0	
E-98	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,836,259	\$2,836,259
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,381,706	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Featherstone)		\$0	\$0		\$0	-\$1,545,447	
E-101	Amortization of Net Cost of Removal	404.000	\$0	\$0	\$0	\$0	-\$3,112,870	-\$3,112,870
	1. To annualize amortization expense (Kunst)		\$0	\$0		\$0	-\$4,186,025	
	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	-\$631,424	
	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	
	6. To include amortization of AMR devices purchased on July 1, 2017. (Ferguson)		\$0	\$0		\$0	\$2,216,563	
E-102	Amortization of Expense	405.000	\$0	\$529,501	\$529,501	\$0	\$0	\$0
	1. To include an annual amortization of the St. Peters Pipeline Lateral Costs (Lyons)		\$0	\$529,501		\$0	\$0	
E-105	Property Taxes	408.000	\$0	\$187,948	\$187,948	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Lyons)		\$0	\$187,948		\$0	\$0	
E-106	Payroll Taxes	408.000	\$0	\$471,751	\$471,751	\$0	\$0	\$0
	1. To annualize payroll Tax (Nieto)		\$0	\$471,751		\$0	\$0	
E-107	Gross Receipts Tax	408.000	\$0	-\$33,503,393	-\$33,503,393	\$0	\$0	\$0
	1. To remove gross receipts tax (McMellen)		\$0	-\$33,503,393		\$0	\$0	
E-108	Other Taxes	408.000	\$0	-\$128,677	-\$128,677	\$0	\$0	\$0
	1. To remove MO Franchise Tax (Hodges)		\$0	-\$128,677		\$0	\$0	
E-109	Interest on Customer Deposits	431.000	\$0	-\$1,691,885	-\$1,691,885	\$0	\$0	\$0
	1. To annualize interest on customer deposits (Hodges)		\$0	-\$1,607,078		\$0	\$0	
	2. To include EnergyWise financing interest income (Ferguson)		\$0	-\$53,910		\$0	\$0	
	3. To include insulation financing interest income (Ferguson)		\$0	-\$30,897		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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-114	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,913,457	\$1,913,457
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,913,457	
E-117	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$17,773,096	-\$17,773,096
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$17,773,096	
E-118	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$4,511,166	\$4,511,166
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,511,166	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$358,767,510	-\$358,767,510
Total Operating & Maint. Expense			\$5,353,670	-\$325,392,435	-\$320,038,765	\$0	-\$11,825,084	-\$11,825,084

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.19% Return	E 6.31% Return	F 6.42% Return
1	TOTAL NET INCOME BEFORE TAXES		\$78,540,084	\$91,751,748	\$93,960,352	\$96,168,959
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$50,308,898	\$50,308,898	\$50,308,898	\$50,308,898
4	Uncertain Tax Position Adjustment		\$1,152,392	\$1,152,392	\$1,152,392	\$1,152,392
5	Other Non Operating Non-Deductible Expense		\$0	\$0	\$0	\$0
6	Other Non Misc. Non-Deductible Expenses		\$69,769	\$69,769	\$69,769	\$69,769
7	Meals & Entertainment		\$261,087	\$261,087	\$261,087	\$261,087
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$51,792,146	\$51,792,146	\$51,792,146	\$51,792,146
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.0920%	\$24,971,004	\$24,971,004	\$24,971,004	\$24,971,004
11	Tax Straight-Line Depreciation		\$50,308,898	\$50,308,898	\$50,308,898	\$50,308,898
12	MACRS and Bonus Depreciation in Excess of Book		\$15,170,479	\$15,170,479	\$15,170,479	\$15,170,479
13	Life Insurance Proceeds		\$0	\$0	\$0	\$0
14	Nontaxable Insurance - Cash Surrender Value		\$0	\$0	\$0	\$0
15	Admin & General Nondeductible		\$1,272,903	\$1,272,903	\$1,272,903	\$1,272,903
16	ESOP		\$3,773,840	\$3,773,840	\$3,773,840	\$3,773,840
17	Depreciation 263A		\$16,196,036	\$16,196,036	\$16,196,036	\$16,196,036
18	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$111,693,160	\$111,693,160	\$111,693,160	\$111,693,160
19	NET TAXABLE INCOME		\$18,639,070	\$31,850,734	\$34,059,338	\$36,267,945
20	PROVISION FOR FED. INCOME TAX					
21	Net Taxable Inc. - Fed. Inc. Tax		\$18,639,070	\$31,850,734	\$34,059,338	\$36,267,945
22	Deduct Missouri Income Tax at the Rate of	100.000%	\$972,337	\$1,660,465	\$1,775,605	\$1,890,746
23	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
24	Federal Taxable Income - Fed. Inc. Tax		\$17,666,733	\$30,190,269	\$32,283,733	\$34,377,199
25	Federal Income Tax at the Rate of	See Tax Table	\$6,163,359	\$10,566,595	\$11,299,307	\$12,032,020
26	Subtract Federal Income Tax Credits					
27	Net Federal Income Tax		\$6,163,359	\$10,566,595	\$11,299,307	\$12,032,020
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$18,639,070	\$31,850,734	\$34,059,338	\$36,267,945
30	Deduct Federal Income Tax at the Rate of	50.000%	\$3,081,680	\$5,283,298	\$5,649,654	\$6,016,010
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$15,557,390	\$26,567,436	\$28,409,684	\$30,251,935
33	Subtract Missouri Income Tax Credits					
34	Missouri Income Tax at the Rate of	6.250%	\$972,337	\$1,660,465	\$1,775,605	\$1,890,746
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$18,639,070	\$31,850,734	\$34,059,338	\$36,267,945
37	Deduct Federal Income Tax - City Inc. Tax		\$6,163,359	\$10,566,595	\$11,299,307	\$12,032,020
38	Deduct Missouri Income Tax - City Inc. Tax		\$972,337	\$1,660,465	\$1,775,605	\$1,890,746
39	City Taxable Income		\$11,503,374	\$19,623,674	\$20,984,426	\$22,345,179
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		\$6,163,359	\$10,566,595	\$11,299,307	\$12,032,020
44	State Income Tax		\$972,337	\$1,660,465	\$1,775,605	\$1,890,746
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$7,135,696	\$12,227,060	\$13,074,912	\$13,922,766
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$5,823,735	\$5,823,735	\$5,823,735	\$5,823,735
49	Amortization of Deferred ITC		-\$209,400	-\$209,400	-\$209,400	-\$209,400
50	TOTAL DEFERRED INCOME TAXES		\$5,614,335	\$5,614,335	\$5,614,335	\$5,614,335
51	TOTAL INCOME TAX		\$12,750,031	\$17,841,395	\$18,689,247	\$19,537,101

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.19% Return	E 6.31% Return	F 6.42% Return
----------------	------------------	-------------------------	-------------------	----------------------	----------------------	----------------------

Federal Tax Table						
	Federal Taxable Income		\$17,666,733	\$30,190,269	\$32,283,733	\$34,377,199
	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		\$1,013,359	\$1,266,667	\$1,266,667	\$1,266,667
	35% > \$18,333,333		\$0	\$4,149,928	\$4,882,640	\$5,615,353
	Total Federal Income Taxes		\$6,163,359	\$10,566,595	\$11,299,307	\$12,032,020

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up 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	\$1,991,120,000	45.56%		4.100%	4.214%	4.328%
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	\$2,096,378,000	47.97%	4.16%	1.995%	1.995%	1.995%
5	Short Term Debt	\$282,949,000	6.47%	1.50%	0.097%	0.097%	0.097%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$4,370,447,000	100.00%		6.192%	6.306%	6.420%
8	PreTax Cost of Capital				8.747%	8.932%	9.117%

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Executive Case Summary

Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$331,601,932
2	Annualized Customer Numbers	7,746,747
3	Annualized Customer Usage	700,276,858
4	Profit (Return on Equity)	\$50,300,101
5	Interest Expense	\$24,971,004
6	Annualized Payroll	\$135,811,933
7	Utility Employees	1,344
8	Depreciation	\$51,854,345
9	Net Investment Plant	\$1,207,348,036