

ATTACHMENT B1

SELECTED COMMISSION CASES IN WHICH THE USE OF ACCOUNTING TRACKERS HAVE BEEN APPROVED

1. ***Re: Aquila, Inc.***, Case No. ER-2005-0436, Order Approving Stipulation and Agreement, Issued February 23, 2006;

Accounting tracker approved for Pensions
2. ***Re: Laclede Gas Company***, Case No. GR-2005-0284, Order Approving Stipulation and Agreement and Approving Tariffs Issued September 30, 2005;

Accounting trackers approved for Pensions
3. ***Re Empire District Electric Company***, Case No. ER-2004-0570, Report and Order issued March 10, 2005;

Accounting tracker approved for Pensions
4. ***Re Missouri Gas Energy Case*** No. GR-2004-0209, Report and Order Issued September 21, 2004;

Accounting tracker approved for Pensions
5. ***Re Laclede Gas Company***, Case No GR-2001-629, Order Approving Unanimous Stipulation and Agreement, Issued November 29, 2001.

Accounting tracker approved for Bad Debt Expense associated with Emergency Cold Weather Rule Amendment
6. ***Re Laclede Gas Company***, Case No. GR-94-220, Report and Order Issued August 22, 1994;

Accounting trackers approved for Post-Retirement Benefits Other than Pensions, the Supplemental Retirement Benefit Plan and Directors' pension plan, and Environmental costs