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2016 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2016

Company _____ Exhibit No. 3
Date 12-6-17 Reporter becca Tuggle
File No. GIR 2017-0216

Prepared by:



Excellence Delivered As Promised

LACLEDE GAS COMPANY

St. Louis, Missouri

2016 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2016

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered As Promised

April 5, 2017

Laclede Gas Company
700 Market Street
St. Louis, MO 63101

Attention Mr. Glenn W. Buck
Director, Regulatory and Finance

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Laclede Gas Company as of September 30, 2016. The study results include annual depreciation rates and amounts for regulatory reporting purposes. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
Senior Vice President

JJS:mlw

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LACLEDE GAS COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Laclede Gas Company's ("Laclede" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas plant as of September 30, 2016. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a whole life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

Laclede's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in depreciation rates caused by the proposed service life and net salvage estimates in this depreciation study as compared to those proposed in the previous depreciation study as of September 30, 2012.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of September 30, 2016 as summarized in Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$49.8 million when applied to depreciable plant balances as of September 30, 2016. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF SEPTEMBER 30, 2016	PROPOSED RATE	PROPOSED EXPENSE
Manufactured Gas Plant - LPG	\$ 11,607,603.04	2.08	\$ 240,903
Underground Storage Plant	24,566,109.94	1.49	366,474
Transmission Plant	2,023,494.50	1.67	33,755
Distribution Plant	1,570,553,495.32	2.75	43,173,925
General Plant	<u>82,338,720.85</u>	7.21	<u>5,937,254</u>
Total Depreciable Plant	<u>\$1,691,089,423.65</u>	2.94	<u>\$ 49,752,311</u>

LACLEDE GAS COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Laclede Gas Company (the Company) as applied to gas plant in service as of September 30, 2016. The study results include annual depreciation rates and amounts for regulatory reporting. The regulatory rates and amounts are based on the straight line whole life method of depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through September 2016; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and net salvage estimates used for other gas properties.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation,

describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VII, Service Life Statistics presents the statistical analysis of service life estimates; Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents; and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line whole life method using the average service life procedure. The calculated annual and accrued depreciation were based on attained ages of plant in service and the estimated service

life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is used for most general plant accounts

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and estimates of future experience yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through September 2016 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1964 through 2016 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2016. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and five-year moving average bases. The estimates of net salvage are expressed as percentages of the cost of plant retired.

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

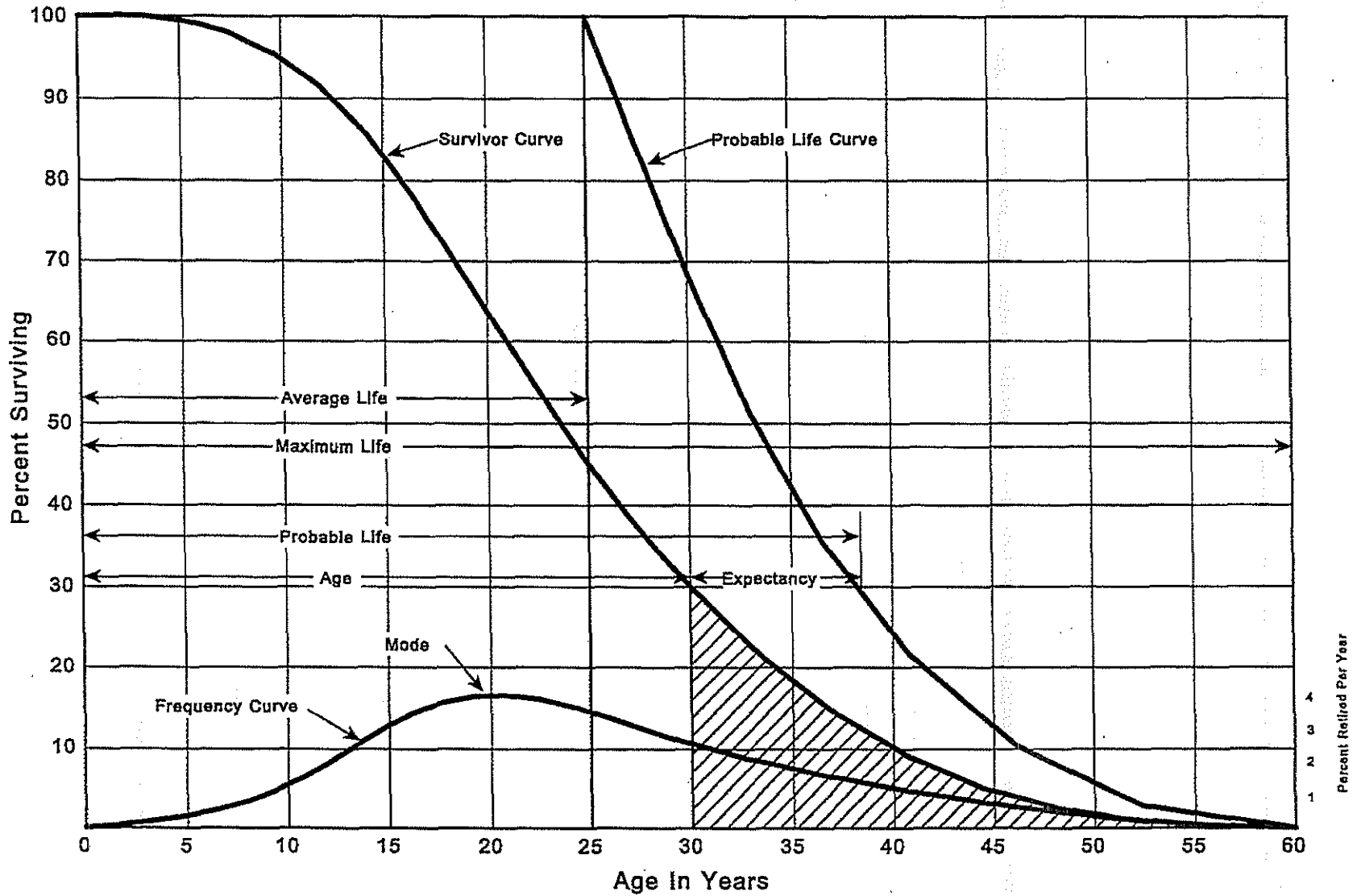


Figure 1. A Typical Survivor Curve and Derived Curves

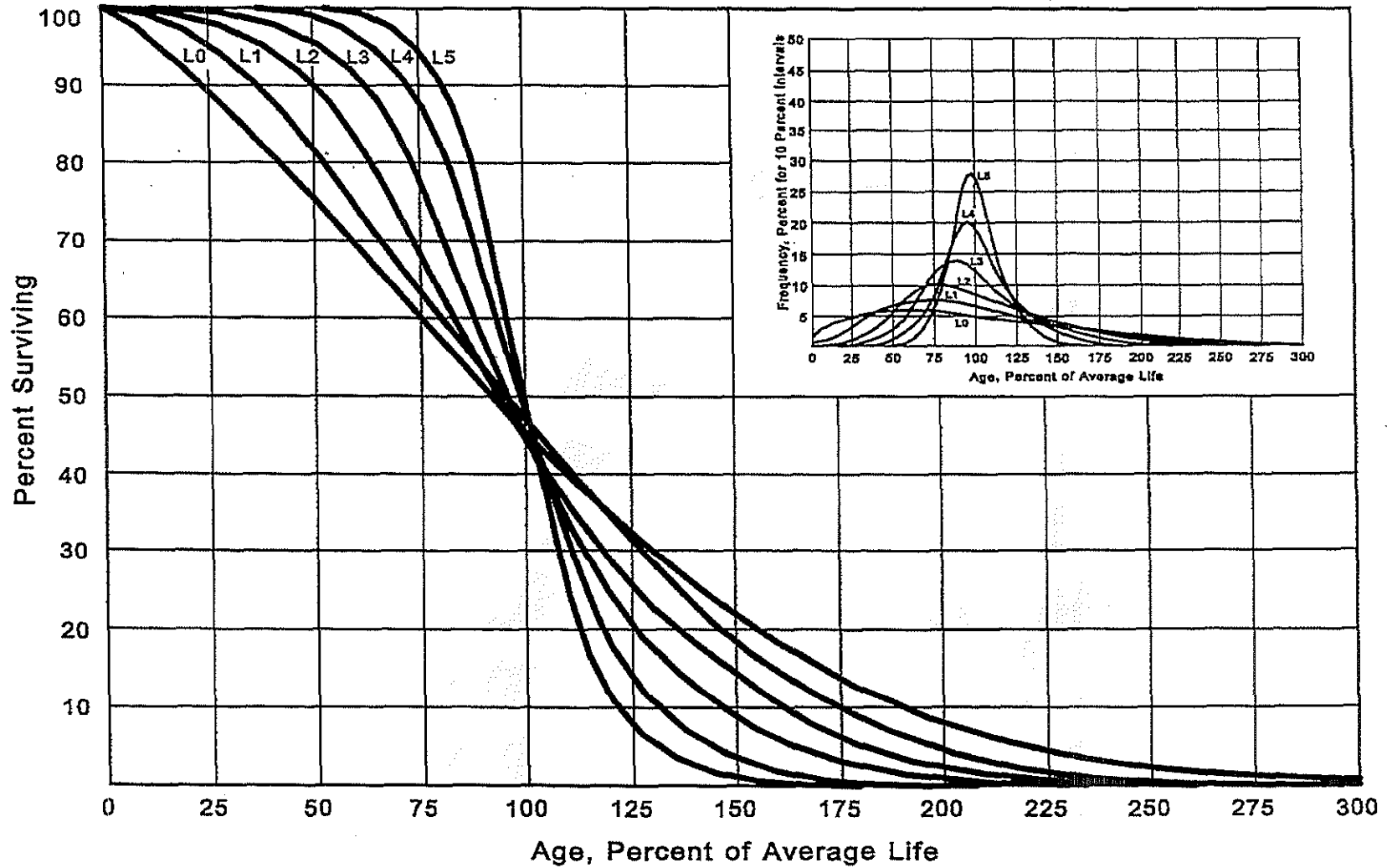


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

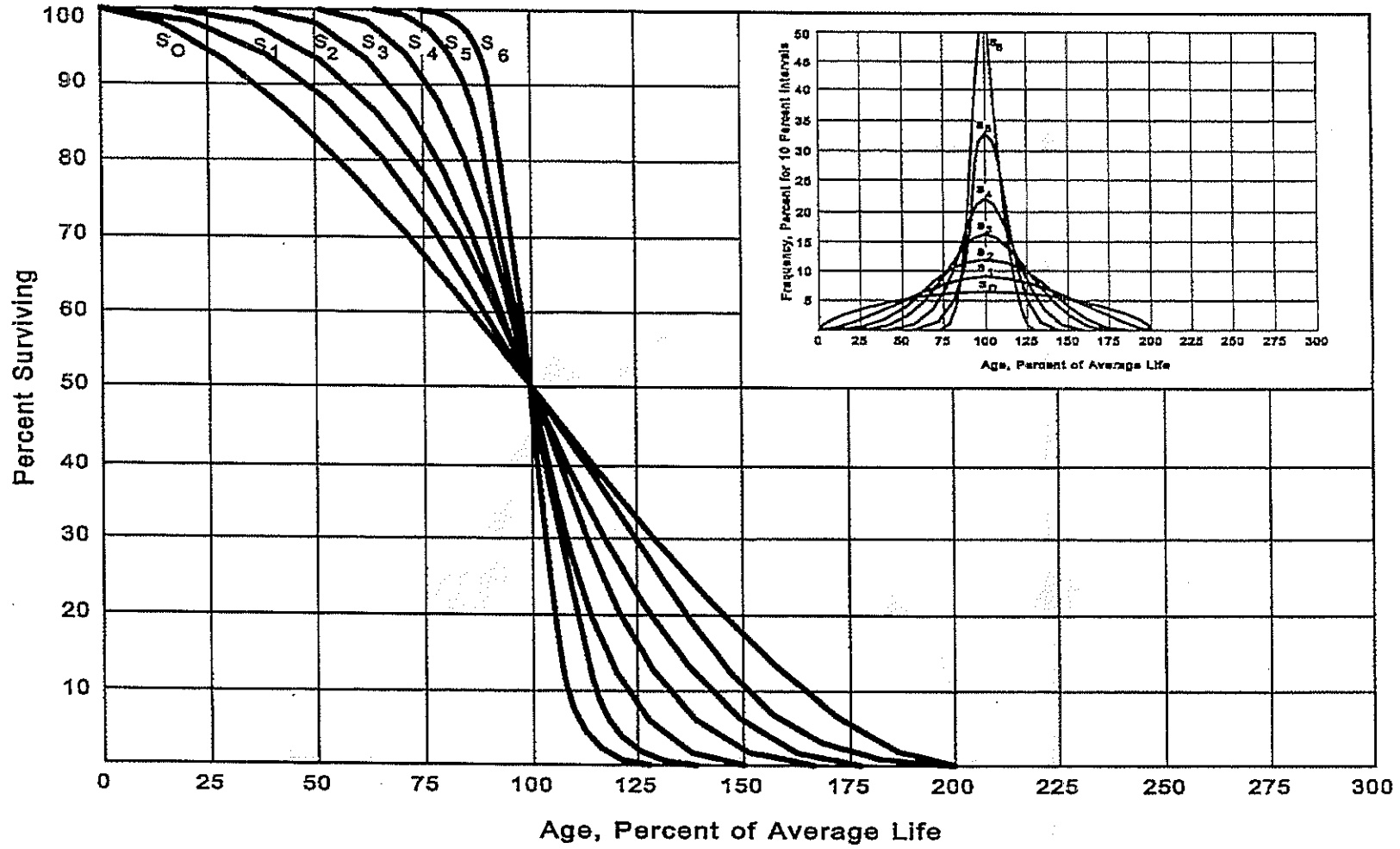


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

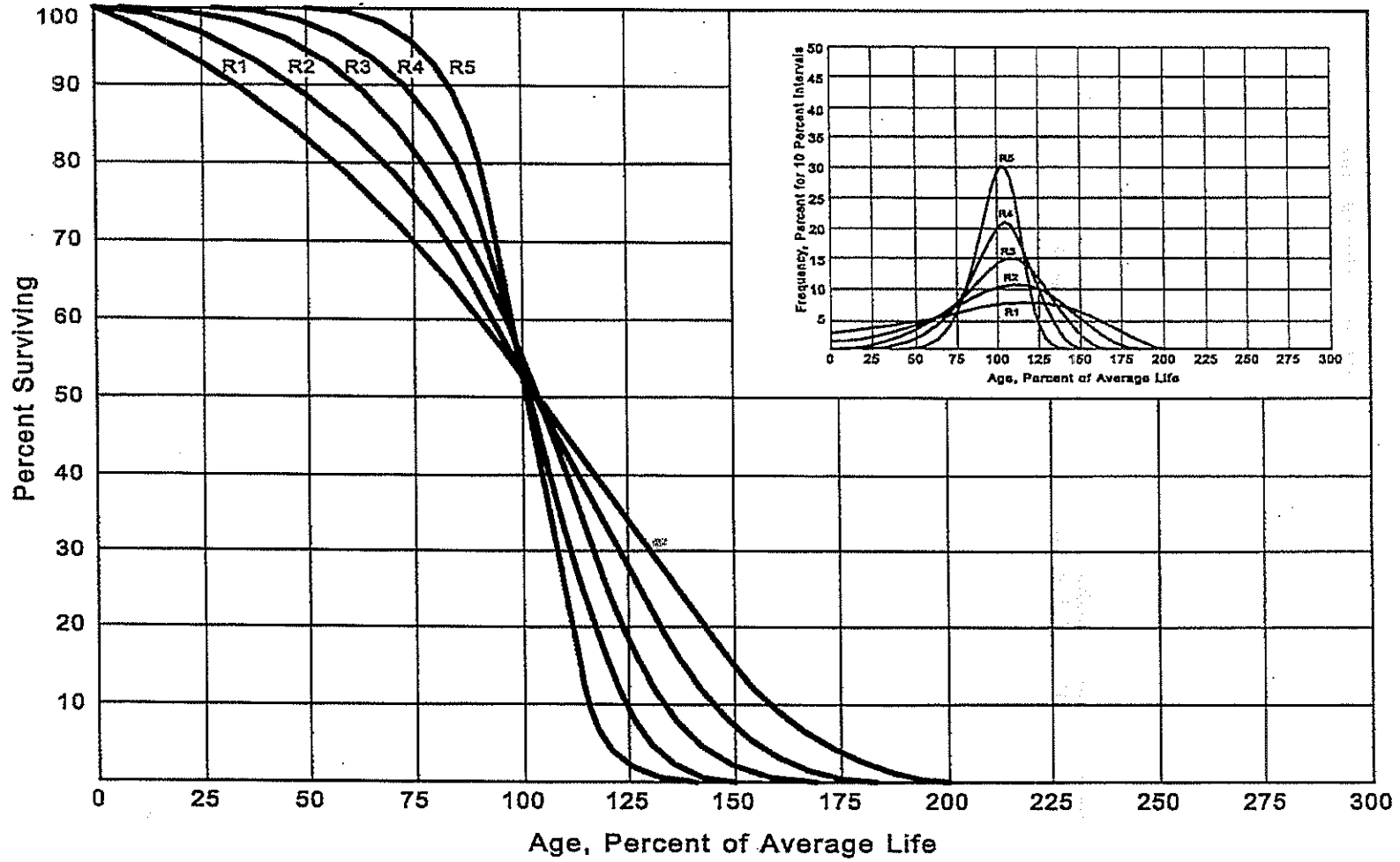


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

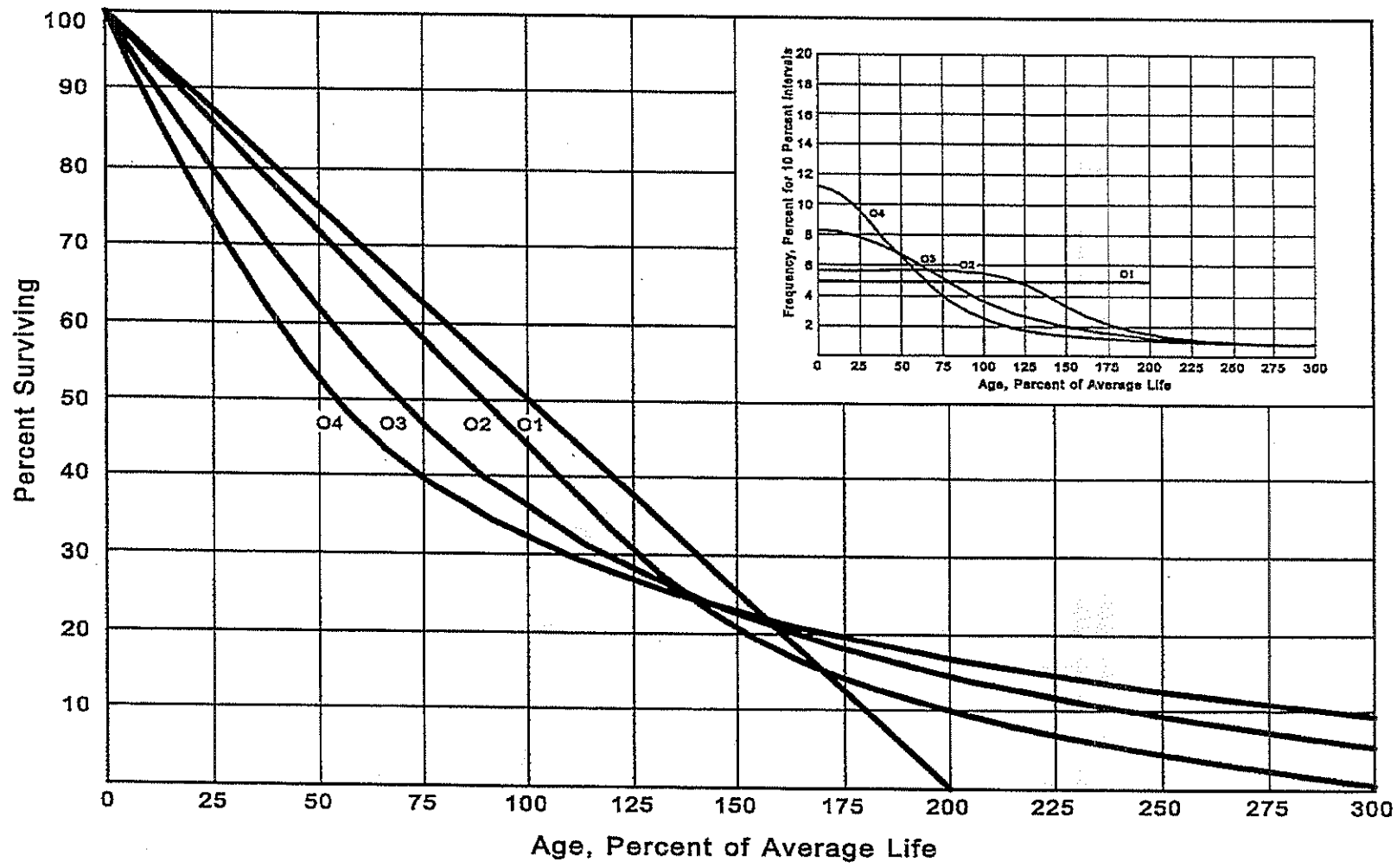


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. *Engineering Valuation and Depreciation*, 2nd Edition. New York, McGraw-Hill Book Company, 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, *Supra* Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2007-2016 during which there were placements (or installations) during the years 2002-2016. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, year placed and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2002 were retired in 2007. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2007 retirements of 2002 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)	(12)	(13)
2002	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2003	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2004	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2005	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2006	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2007	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2008		5	11	12	13	14	15	16	18	20	113	7½-8½
2009			6	12	13	15	16	17	19	19	124	6½-7½
2010				6	13	15	16	17	19	19	131	5½-6½
2011					7	14	16	17	19	20	143	4½-5½
2012						8	18	20	22	23	146	3½-4½
2013							9	20	22	25	150	2½-3½
2014								11	23	25	151	1½-2½
2015									11	24	153	½-1½
2016										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval	
	During Year												
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2002	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2003	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2004	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2005	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2006	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2007	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2008	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2009	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2010	-	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2011	-	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2012	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2013	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2014	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2015	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2016	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)		

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2012 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2007-2016
 SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)	(12)	(13)
2002	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2003	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2004	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2005	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2006	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2007	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2008		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2009			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2010				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2011					660 ^a	653	639	623	628	609	3,789	4½-5½
2012						750 ^a	742	724	685	663	4,332	3½-4½
2013							850 ^a	841	821	799	4,955	2½-3½
2014								960 ^a	949	926	5,719	1½-2½
2015									1,080 ^a	1,069	6,579	½-1½
2016										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2007-2016, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	143,000 ÷ 3,789,000 = 0.0377
Survivor Ratio	=	1.000 - 0.0377 = 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623) = 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

**SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD**

Experience Band 2007-2016

Placement Band 2002-2016

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.



FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

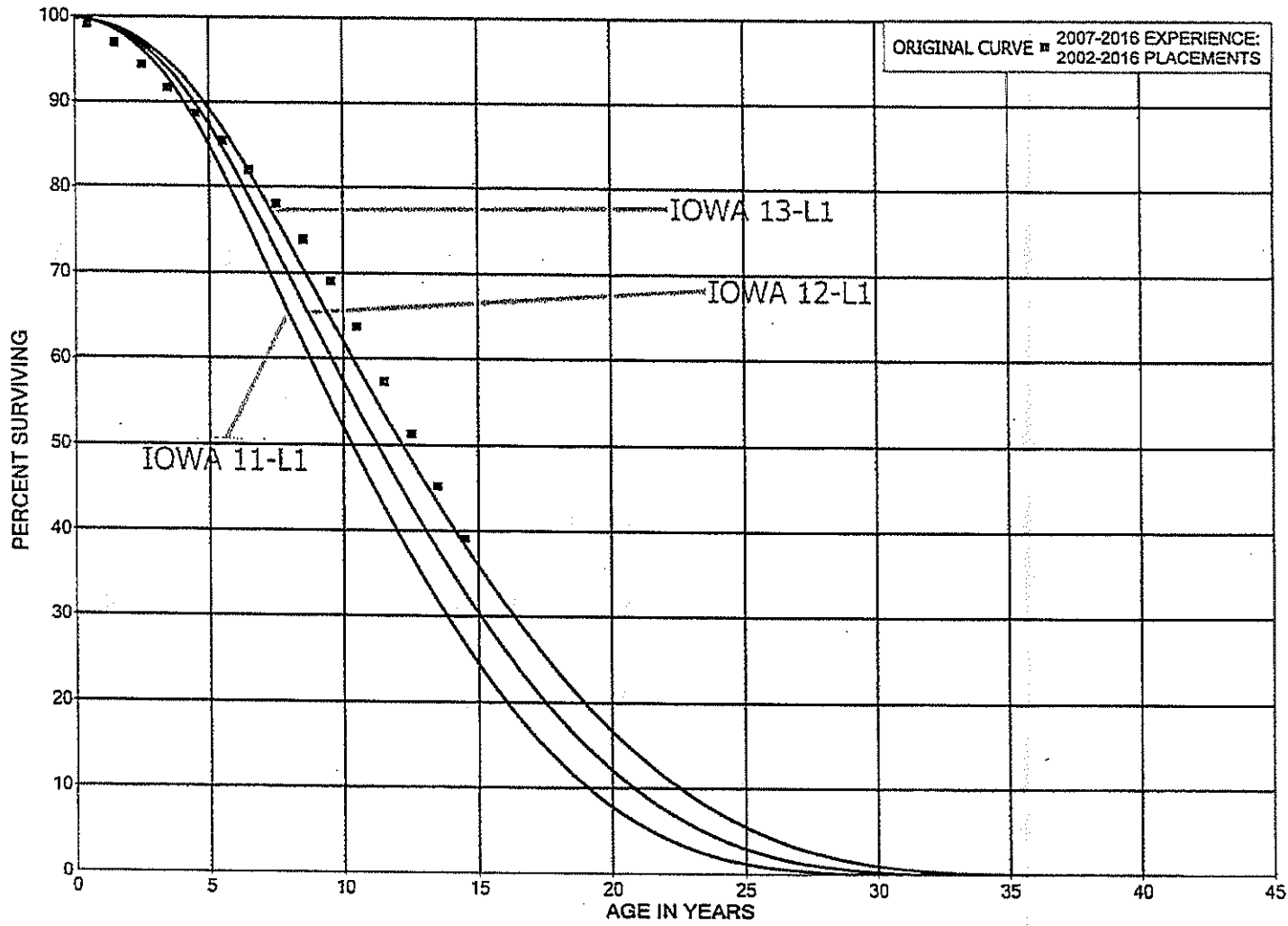




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

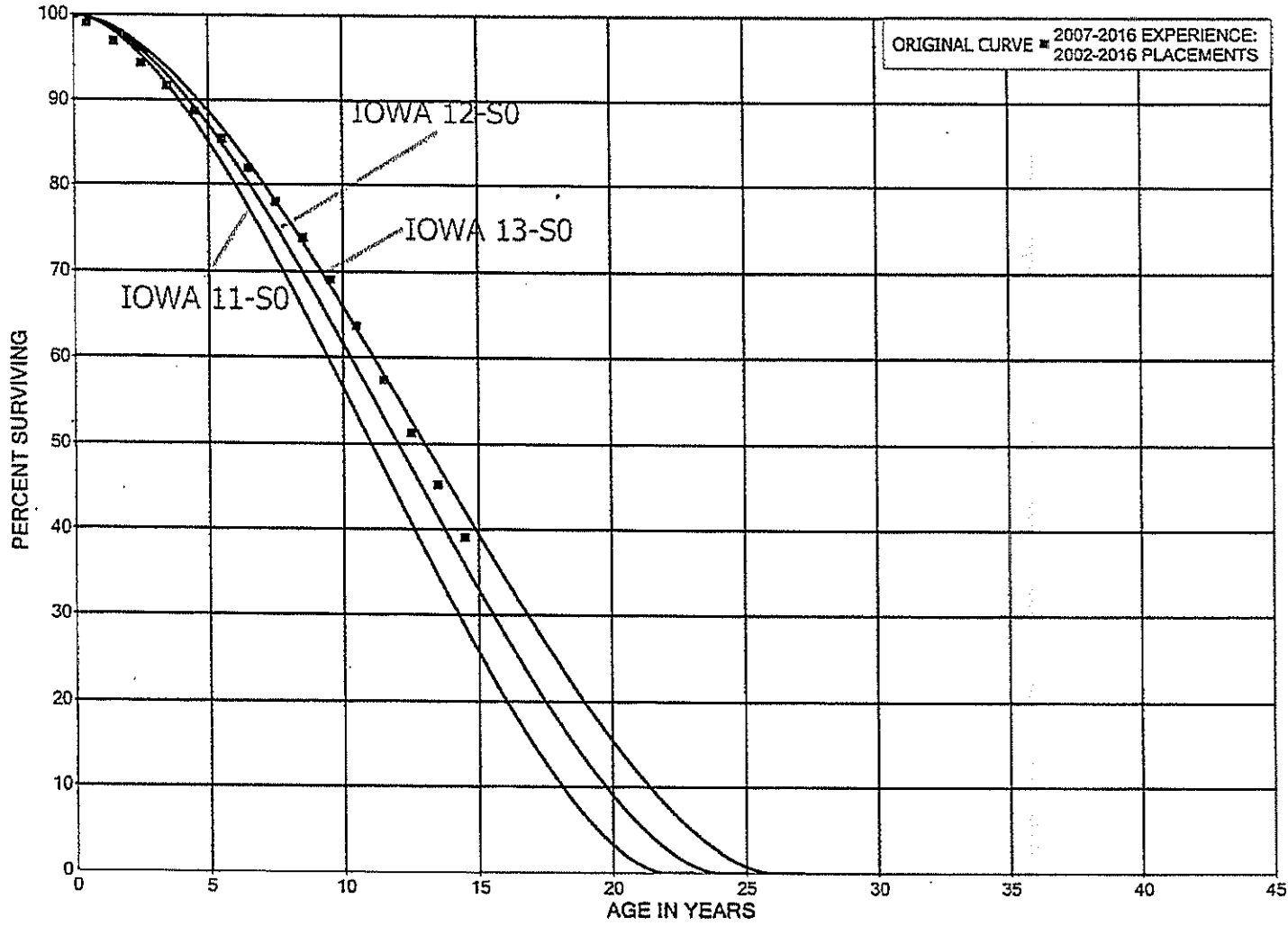




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

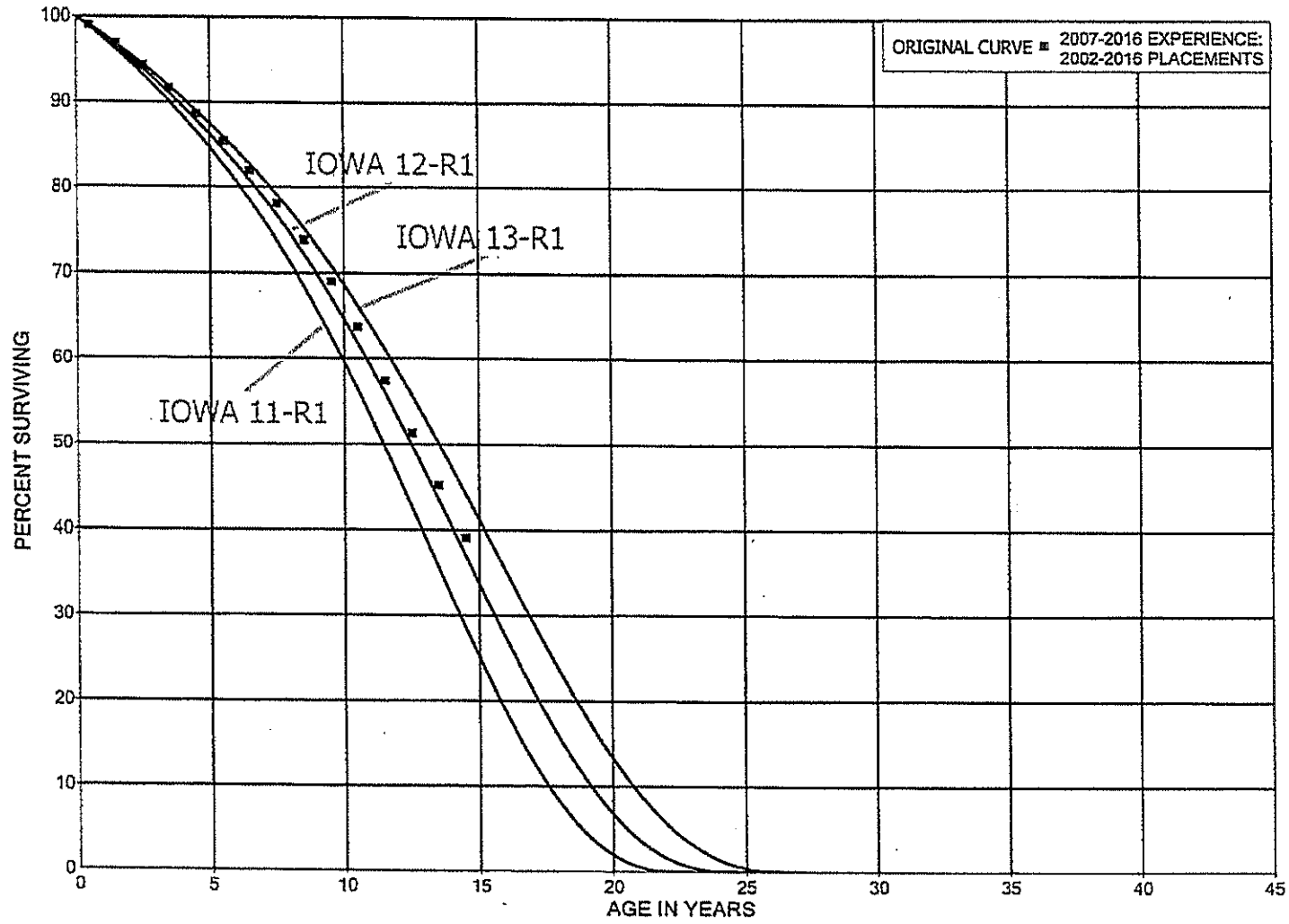
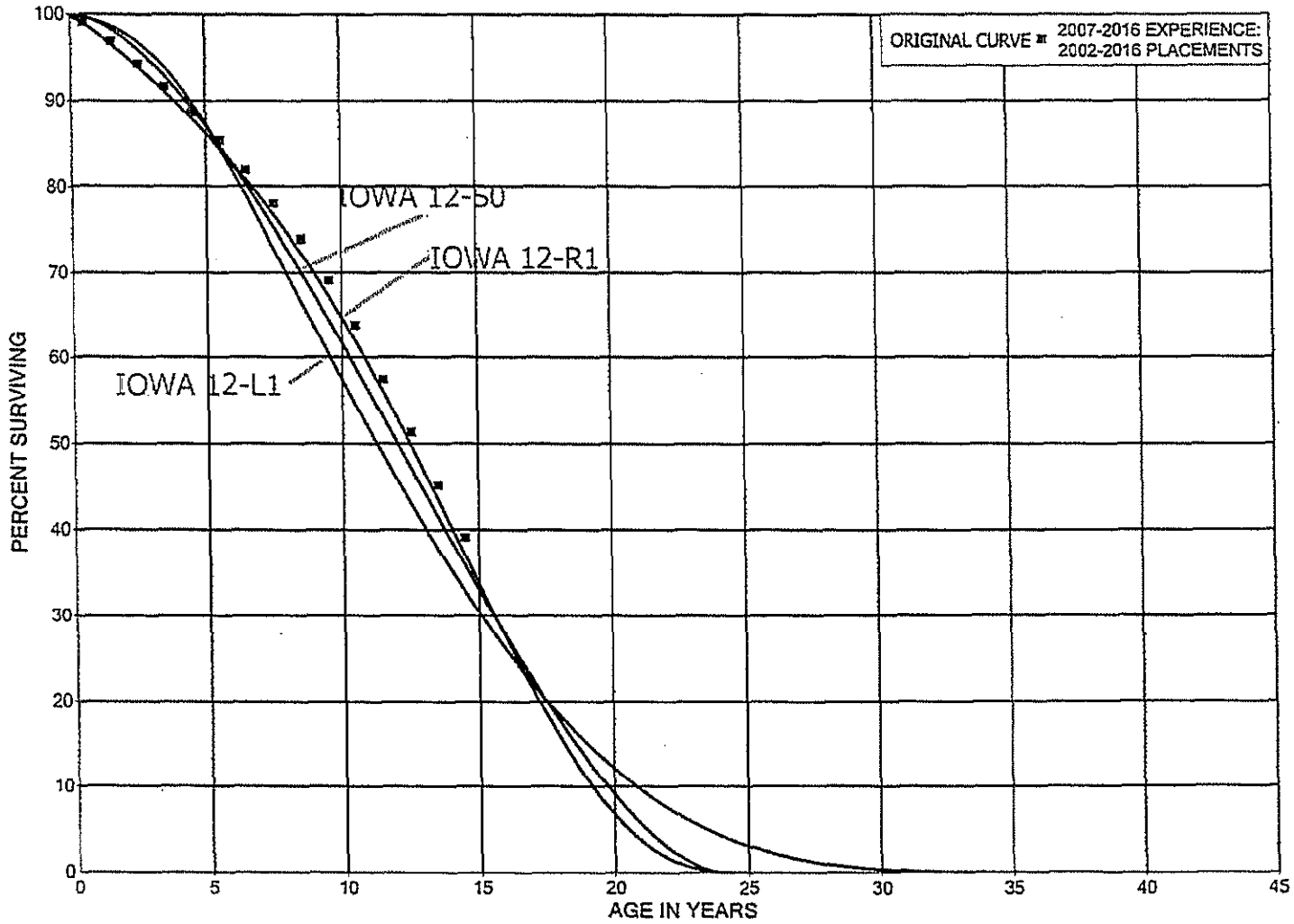




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

March 23, 2017

Ivory Take Point
Lorentz Regulating Station
Catalan Propane Vaporization Plant
3rd and Geyer Regulating Station
Euclid and Hooke Regulating Station
Chain of Rocks Take Point
Lange Underground Storage Facility
Berkeley Service Center

December 5, 2012

Lange Underground Storage Facility
Chain of Rocks Take Point
Redman Regulating Station
Bellefontaine and Dunn Road Regulating Station
Haney Road Cast Iron Replacement Project
Florissant Road Cast Iron Replacement Project
Forest Park Service Center

March 2, 2005

Berkeley Service Center
Lange Underground Storage Facility
Chain of Rocks Take Point
Catalan Propane Vaporization Plant
Ivory Take Point
Shrewsbury Service Center

Shrewsbury Take Point
Forest Park Service Center

SERVICE LIFE CONSIDERATIONS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during field reviews of the property and other conversations with management, and the survivor curve estimates from other gas companies.

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data, management policies and outlook, and previous estimates for the Company and other gas utilities. Account 380.2, Services - Plastic and Copper, is the largest depreciable group, representing 38 percent of depreciable plant, and is used to illustrate the manner in which the study was conducted for groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1964 through 2016. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-80 and the life tables for the experience bands, 1964-2016 and 1987-2016, plotted on the chart follow it.

The previous estimate for this account was the 46-R2 for Plastic and Copper Services. The primary causes of retirements for plastic and copper services are breaks and main replacement. Management has completed replacement of copper services with plastic services and increased its capital budget for installing new plastic services when the associated main is replaced, particularly the replacement of cast iron main. The historical indication of life characteristics is quite supportive of the 46-R2 through age 57. Due to the significant installations of plastic services and removal of copper services, the retirement ratios increase from age 30 through age 63, which substantiates the good fit of the 46-R2.

The estimated survivor curve for Account 376.2, Mains - Cast Iron, reflects the Cast Iron Replacement Program. The program was initiated in 1989 but the current practices were developed in 2009 and will continue until all cast iron main and related assets are replaced. The current practices anticipate completing the replacement program in less than 10 years. Therefore, the survivor curve is truncated at year end 2025 to reflect the remaining life cycle. The 80-R0.5 survivor curve reflects the historical indications as well as the future plans. The previous estimate for this account was the same 80-R0.5 survivor curve.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2016. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts and five-year moving average bases.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the gas industry, and net salvage estimates used by other gas companies. Depreciation reserve accounting data were compiled for the years 1972 through 2016. These data include the retirements, cost of removal and gross salvage.

The net salvage results for combined Accounts 367.0, Mains, and 376.1, Mains - Steel, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for these steel transmission and distribution mains is negative 50 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages VIII-48 through VIII-50 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1972 through 2016 is negative 53 percent. The most recent five-year average, 2012-2016, was negative 143 percent net salvage. Based on the overall average and the range of estimates used by others, negative 50 percent net salvage is estimated for both Account 367.0, Mains, and Account 376.1, Mains - Steel.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-2.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \left(\frac{\text{Average Remaining Life}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent}).$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or

over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
391.0, Office Furniture and Equipment	20
391.1, Mechanical Office Equipment	15
391.2, DP Systems	5
391.3, DP Equipment	10
393.0, Stores Equipment	30
394.0, Tools, Shop and Garage Equipment	25
395.0, Laboratory Equipment	20
397.0, Communication Equipment	15
398.0, Miscellaneous Equipment	20

The annual amortization amount is determined by dividing the original cost for vintages whose age is less than the amortization period by the period of amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

The Company has identified a reserve variance of \$51,510,052 as of September 30, 2016, based on the results of the updated service life and net salvage studies. The amortization of this amount could occur over the remaining life of each account commencing with the effective date of customer rates based on this proceeding. However, utilizing the rates based on the life and net salvage parameters in this study would correct the variance over time.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line whole life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas in service as of September 30, 2016. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to September 30, 2016, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and net salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and net salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary table of the results of the study, as applied to the original cost of gas plant as of September 30, 2016, are presented on pages VI-4 through VI-7 of this report. The table summarizes the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation.

The tables of the calculated annual and accrued depreciation are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth for each installation year the original cost, the average life, the calculated annual accrual amount and rate, the expectancy, and the calculated accrued factor and depreciation.

LACLEDE GAS COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2016

DEPRECIABLE GROUP		SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF SEPTEMBER 30, 2016	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCRUED DEPRECIATION
(1)		(2)	(3)	(4)	AMOUNT	RATE	(7)
MANUFACTURED GAS PLANT - LPG							
305	STRUCTURES AND IMPROVEMENTS	60-R2	(15)	1,869,054.12	35,895	1.92	691,145
307	OTHER POWER EQUIPMENT	55-R4	(10)	159,015.53	3,183	2.00	101,887
311	LIQUEFIED PETROLEUM GAS EQUIPMENT	38-R2.5	(5)	4,749,844.99	131,167	2.76	1,986,397
311.1	LIQUEFIED PETROLEUM GAS STORAGE CAVERNS	75-R4	(10)	4,829,688.40	70,658	1.46	3,007,878
TOTAL MANUFACTURED GAS PLANT - LPG				11,607,603.04	240,903	2.08	5,787,307
UNDERGROUND STORAGE PLANT							
STRUCTURES AND IMPROVEMENTS							
351.2	COMPRESSOR STATION	50-R1	(10)	612,741.42	13,480	2.20	407,439
351.4	OTHER STRUCTURES	50-R1	(20)	1,009,838.01	24,236	2.40	662,538
TOTAL ACCOUNT 351				1,622,579.43	37,716	2.32	1,069,977
WELLS							
352	WELLS	90-R3	(10)	6,090,514.06	74,365	1.22	3,398,036
352.2	RESERVOIRS	90-R3	0	245,023.20	2,720	1.11	114,345
352.3	NON-RECOVERABLE GAS	90-R3	0	6,503,627.92	72,190	1.11	1,353,338
352.4	WELLS - OIL AND VENT GAS	90-R3	(20)	1,932,818.32	25,745	1.33	455,345
TOTAL ACCOUNT 352				14,771,983.50	175,020	1.18	5,321,064
LINES							
353	LINES	80-R3	(30)	2,876,382.42	46,741	1.62	1,768,119
354	COMPRESSOR STATION EQUIPMENT	60-R3	(10)	2,747,710.09	50,475	1.84	1,897,818
355	MEASURING AND REGULATING EQUIPMENT	50-R2.5	(5)	2,247,516.42	47,198	2.10	1,419,794
356	PURIFICATION EQUIPMENT	40-R2.5	(10)	233,042.45	6,409	2.75	207,963
357	OTHER EQUIPMENT	20-L2.5	(5)	66,895.63	2,915	4.36	43,529
TOTAL UNDERGROUND STORAGE PLANT				24,566,109.94	366,474	1.49	11,728,264
TRANSMISSION PLANT							
367.7	MAINS	90-R2	(50)	2,013,840.16	33,530	1.67	1,500,241
371.7	OTHER EQUIPMENT	45-S3	(5)	9,654.34	225	2.33	9,232
TOTAL TRANSMISSION PLANT				2,023,494.50	33,755	1.67	1,509,473

LACLEDE GAS COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (4)	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCRUED DEPRECIATION (7)	
				AMOUNT (5)	RATE (6)		
DISTRIBUTION PLANT							
STRUCTURES AND IMPROVEMENTS							
375.1	MEASURING AND REGULATING	50-R1.5	(15)	786,502.80	18,090	2.30	177,238
375.2	SERVICE CENTERS	60-R1.5	(25)	7,906,885.66	165,056	2.09	2,542,668
375.3	GARAGE	60-S0.5	(20)	290,197.25	5,816	2.00	175,032
375.4	OTHER SMALL STRUCTURES	50-R1.5	(10)	69,047.88	1,519	2.20	48,130
TOTAL ACCOUNT 375				9,052,633.59	190,481	2.10	2,943,068
MAINS							
376.1	STEEL	90-R2	(50)	230,024,332.42	3,829,905	1.67	108,246,450
376.2	CAST IRON	80-R0.5	(150)	15,938,104.89	571,977	3.59	35,055,522
376.21	CAST IRON ENCAPSULATIONS	80-R0.5	0	5,376,623.41	499,784	9.30	858,127
376.3	PLASTIC AND COPPER	75-R2.5	(30)	446,155,810.43	7,714,034	1.73	80,611,036
TOTAL ACCOUNT 376				697,494,871	12,615,700	1.81	224,771,135
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	35-L0.5	(40)	12,743,245.68	510,240	4.00	3,966,582
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	37-S0	(25)	2,844,287.36	95,851	3.37	1,068,119
SERVICES							
380.1	STEEL	45-R0.5	(110)	38,744,839.45	1,781,169	4.60	38,940,892
380.2	PLASTIC AND COPPER	46-R2	(70)	639,248,536.46	23,581,879	3.69	278,865,883
TOTAL ACCOUNT 380				677,993,375.91	25,363,048	3.74	317,806,775
381	METERS	35-S0	3	130,177,442.89	3,610,387	2.77	44,900,195
383	HOUSE REGULATORS	60-R3	0	25,415,418.28	424,437	1.67	7,936,776
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	47-S0	(15)	14,403,174.98	352,806	2.45	3,907,540
386	OTHER PROPERTY ON CUSTOMER'S PREMISES	15-L3	0	22,975.29	1,067	4.64	20,886
387	OTHER EQUIPMENT	45-R1	(10)	406,070.19	9,908	2.44	168,499
TOTAL DISTRIBUTION PLANT				1,570,553,495.32	43,173,925	2.75	607,489,575

LACLEDE GAS COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (4)	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCRUED DEPRECIATION (7)
					AMOUNT (5)	RATE (6)	
GENERAL PLANT							
390.2	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S0.5	0	2,767,765.48	79,158	2.86	317,954
391	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	4,037,660.11	187,486	4.64	913,757
391.1	MECHANICAL OFFICE EQUIPMENT	15-SQ	0	30,559.16	0	-	30,559
391.2	DP SYSTEMS	5-SQ	0	13,326,598.02	1,811,865	13.60	8,779,731
391.3	DP EQUIPMENT	10-SQ	0	329,979.36	12,350	3.74	226,350
	TOTAL ACCOUNT 391			13,687,136.54	1,824,215	13.33	9,036,680
TRANSPORTATION EQUIPMENT							
392.1	AUTOS	6-L2.5	20	3,028,976.96	403,944	13.34	1,051,492
392.2	TRUCKS	11-L3	15	16,233,388.19	1,254,273	7.73	4,621,147
	TOTAL ACCOUNT 392			19,262,365.15	1,658,217	8.61	5,682,639
393	STORES EQUIPMENT	30-SQ	0	332,530.18	6,097	1.83	239,657
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	14,528,823.12	512,019	3.52	6,703,460
395	LABORATORY EQUIPMENT	20-SQ	0	306,723.12	11,865	3.87	183,610
396	POWER OPERATED EQUIPMENT	14-L2.5	10	23,044,115.96	1,480,570	6.42	9,259,789
397	COMMUNICATION EQUIPMENT	15-SQ	0	1,237,097.89	25,707	2.08	1,179,976
398	MISCELLANEOUS EQUIPMENT	20-SQ	0	3,134,503.30	151,920	4.85	663,612
	TOTAL GENERAL PLANT			82,338,720.85	5,937,254	7.21	34,181,134
	TOTAL DEPRECIABLE PLANT			1,691,089,423.65	49,752,311	2.94	660,695,753

LACLEDE GAS COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (4)	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCRUED DEPRECIATION (7)
				AMOUNT (5)	RATE (6)	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED						
301	ORGANIZATION		2,501.22			
302	FRANCHISES AND CONSENTS		8,484.49			
304	LAND		119,929.40			
321	ASSET RETIREMENT COSTS		(512,256.63)			
350.1	LAND AND LAND RIGHTS		1,201,600.30			
350.2	RIGHTS-OF-WAY		778,417.59			
352.1	STORAGE LEASEHOLD RIGHTS		2,055,421.60			
358	ASSET RETIREMENT COSTS		1,788,347.39			
360	LAND AND LAND RIGHTS		50,653.53			
361	STRUCTURES AND IMPROVEMENTS		107,232.63			
362	GAS HOLDERS		659,027.10			
363.3	COMPRESSOR EQUIPMENT		338,616.06			
363.6	ASSET RETIREMENT COSTS		1,759,258.30			
365.2	RIGHTS-OF-WAY		41,152.62			
374	LAND AND LAND RIGHTS		3,025,142.49			
375.2	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY		94,641.31			
375.4	STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY		6,448.03			
388	ASSET RETIREMENT COSTS		5,188,174.00			
389	LAND AND RIGHTS		10,088.75			
390.3	STRUCTURES AND IMPROVEMENTS LEASED PROPERTY		35,641.38			
390.7	STRUCTURES AND IMPROVEMENTS LEASED PROPERTY		119,737.67			
390.8	STRUCTURES AND IMPROVEMENTS LEASED PROPERTY		52,745.49			
391.2	DP SYSTEMS		3,612.42			
391.3	DP SOFTWARE		24,464,031.72			
391.3	DP SOFTWARE - OCT 2012 FORWARD		9,836,359.97			
391.5	ENTERPRISE SOFTWARE - EIMS		116,467,968.80			
399.1	ASSET RETIREMENT COSTS		(55,452.38)			
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			<u>167,647,525.25</u>			
TOTAL GAS PLANT			<u>1,858,736,948.90</u>	<u>49,752,311</u>		<u>660,695,753</u>

*Cast iron replacement program to continue through 12-2025

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF SEPTEMBER 30, 2016 WITH THE RESERVE VARIANCE

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE VARIANCE (5) = (3)-(4)	
MANUFACTURED GAS PLANT - LPG					
305	STRUCTURES AND IMPROVEMENTS	1,869,054.12	691,145	905,059	(213,914)
307	OTHER POWER EQUIPMENT	159,015.53	101,887	173,901	(72,014)
311	LIQUEFIED PETROLEUM GAS EQUIPMENT	4,749,844.99	1,986,397	3,258,543	(1,272,146)
311.1	LIQUEFIED PETROLEUM GAS STORAGE CAVERNS	4,829,688.40	3,007,878	5,274,514	(2,266,636)
	TOTAL MANUFACTURED GAS PLANT - LPG	11,607,603.04	5,787,307	9,612,016	(3,824,709)
UNDERGROUND STORAGE PLANT					
STRUCTURES AND IMPROVEMENTS					
351.2	COMPRESSOR STATION	612,741.42	407,439	674,015	(266,576)
351.4	OTHER STRUCTURES	1,009,838.01	662,538	1,096,815	(434,277)
	TOTAL ACCOUNT 351	1,622,579.43	1,069,977	1,770,830	(700,853)
WELLS					
352	WELLS	6,090,514.06	3,398,036	6,433,362	(3,035,326)
352.2	RESERVOIRS	245,023.20	114,345	202,661	(88,316)
352.3	NON-RECOVERABLE GAS	6,503,627.92	1,353,338	2,834,185	(1,480,847)
352.4	WELLS - OIL AND VENT GAS	1,932,818.32	455,345	567,027	(111,682)
	TOTAL ACCOUNT 352	14,771,983.50	5,321,064	10,037,235	(4,716,171)
LINES					
353	LINES	2,876,382.42	1,768,119	2,549,972	(781,853)
354	COMPRESSOR STATION EQUIPMENT	2,747,710.09	1,897,818	2,524,917	(627,099)
355	MEASURING AND REGULATING EQUIPMENT	2,247,516.42	1,419,794	2,199,498	(779,704)
356	PURIFICATION EQUIPMENT	233,042.45	207,963	249,293	(41,330)
357	OTHER EQUIPMENT	66,895.63	43,529	42,042	1,487
	TOTAL UNDERGROUND STORAGE PLANT	24,566,109.94	11,728,264	19,373,788	(7,645,524)

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF SEPTEMBER 30, 2016 WITH THE RESERVE VARIANCE

DEPRECIABLE GROUP		ORIGINAL COST AS OF SEPTEMBER 30, 2016	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE VARIANCE
(1)		(2)	(3)	(4)	(5) = (3)-(4)
TRANSMISSION PLANT					
367.7	MAINS	2,013,840.16	1,500,241	1,900,797	(400,556)
371.7	OTHER EQUIPMENT	9,654.34	9,232	7,888	1,344
TOTAL TRANSMISSION PLANT		2,023,494.50	1,509,473	1,908,685	(399,212)
DISTRIBUTION PLANT					
STRUCTURES AND IMPROVEMENTS					
375.1	MEASURING AND REGULATING	786,502.80	177,238	170,613	6,625
375.2	SERVICE CENTERS	7,906,885.66	2,542,668	1,201,304	1,341,364
375.3	GARAGE	290,197.25	175,032	80,186	94,846
375.4	OTHER SMALL STRUCTURES	69,047.88	48,130	53,266	(5,136)
TOTAL ACCOUNT 375		9,052,633.59	2,943,068	1,505,369	1,437,699
MAINS					
376.1	STEEL	230,024,332.42	108,246,450	137,537,993	(29,291,543)
376.2	CAST IRON	15,938,104.89	35,055,522	2,037,846	33,017,676
376.21	CAST IRON ENCAPSULATIONS	5,376,623.41	858,127	49,885	808,242
376.3	PLASTIC AND COPPER	446,155,810.43	80,611,036	76,888,718	3,722,318
TOTAL ACCOUNT 376		697,494,871.15	224,771,135	216,514,442	8,256,693
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	12,743,245.68	3,966,582	853,247	3,113,335
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	2,844,287.36	1,068,119	849,709	218,410
SERVICES					
380.1	STEEL	38,744,839.45	38,940,892	35,955,478	2,985,414
380.2	PLASTIC AND COPPER	639,248,536.46	278,865,883	241,441,266	37,424,617
TOTAL ACCOUNT 380		677,993,375.91	317,806,775	277,396,744	40,410,031

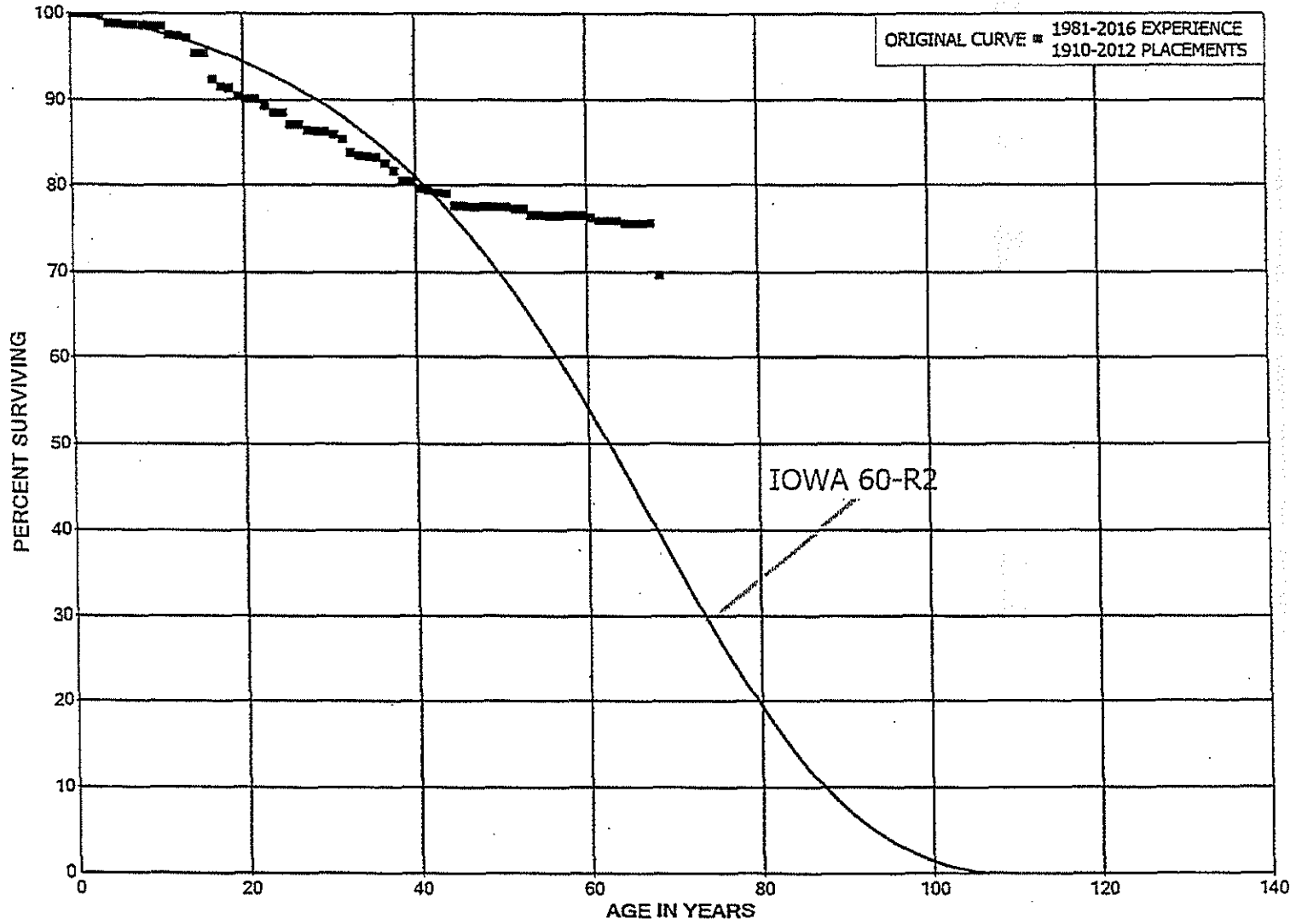
LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF SEPTEMBER 30, 2016 WITH THE RESERVE VARIANCE

DEPRECIABLE GROUP		ORIGINAL COST AS OF SEPTEMBER 30, 2016	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE VARIANCE
(1)		(2)	(3)	(4)	(5) = (3)-(4)
381	METERS	130,177,442.89	44,900,195	30,477,535	14,422,660
383	HOUSE REGULATORS	25,415,418.28	7,936,776	10,904,829	(2,968,053)
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	14,403,174.98	3,907,540	5,663,195	(1,755,655)
386	OTHER PROPERTY ON CUSTOMER'S PREMISES	22,975.29	20,886	21,006	(120)
387	OTHER EQUIPMENT	406,070.19	168,499	388,469	(219,970)
TOTAL DISTRIBUTION PLANT		1,570,553,495.32	607,489,575	544,574,544	62,915,031
GENERAL PLANT					
390.2	STRUCTURES AND IMPROVEMENTS - GENERAL	2,767,765.48	317,954	191,433	126,521
391	OFFICE FURNITURE AND EQUIPMENT	4,037,660.11	913,757	845,022	68,735
391.1	MECHANICAL OFFICE EQUIPMENT	30,559.16	30,559	27,656	2,903
391.2	DP SYSTEMS	13,326,598.02	8,779,731	6,911,946	1,867,785
391.3	DP EQUIPMENT	329,979.36	226,390	138,370	88,020
TOTAL ACCOUNT 391		13,687,136.54	9,036,680	7,077,972	1,958,708
TRANSPORTATION EQUIPMENT					
392.1	AUTOS	3,028,976.96	1,061,492	1,798,081	(736,589)
392.2	TRUCKS	16,233,388.19	4,621,147	5,071,624	(450,477)
TOTAL ACCOUNT 392		19,262,365.15	5,682,639	6,869,704	(1,187,065)
393	STORES EQUIPMENT	332,530.18	239,657	259,018	(19,361)
394	TOOLS, SHOP AND GARAGE EQUIPMENT	14,528,823.12	6,703,460	2,629,666	4,073,794
395	LABORATORY EQUIPMENT	306,723.12	183,610	147,911	35,699
396	POWER OPERATED EQUIPMENT	23,044,115.96	9,259,789	14,417,986	(5,158,197)
397	COMMUNICATION EQUIPMENT	1,237,097.89	1,179,976	878,705	301,271
398	MISCELLANEOUS EQUIPMENT	3,134,503.30	663,612	399,252	264,360
TOTAL GENERAL PLANT		82,338,720.85	34,181,134	33,716,668	464,466
TOTAL DEPRECIABLE PLANT		1,691,089,423.65	660,695,753	609,185,701	51,510,052

PART VII. SERVICE LIFE STATISTICS

LACLEDE GAS COMPANY
ACCOUNT 305 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2012

EXPERIENCE BAND 1981-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,341,668		0.0000	1.0000	100.00
0.5	1,431,702		0.0000	1.0000	100.00
1.5	1,355,961		0.0000	1.0000	100.00
2.5	1,373,704		0.0000	1.0000	100.00
3.5	1,373,870	16,214	0.0118	0.9882	100.00
4.5	572,382		0.0000	1.0000	98.82
5.5	571,641	395	0.0007	0.9993	98.82
6.5	580,348	220	0.0004	0.9996	98.75
7.5	590,462	581	0.0010	0.9990	98.71
8.5	578,813	847	0.0015	0.9985	98.62
9.5	577,332		0.0000	1.0000	98.47
10.5	427,580	4,382	0.0102	0.9898	98.47
11.5	386,606	288	0.0007	0.9993	97.46
12.5	396,682	914	0.0023	0.9977	97.39
13.5	396,235	7,336	0.0185	0.9815	97.17
14.5	387,626	37	0.0001	0.9999	95.37
15.5	380,771	11,728	0.0308	0.9692	95.36
16.5	375,932	3,538	0.0094	0.9906	92.42
17.5	367,292	1,033	0.0028	0.9972	91.55
18.5	359,882	3,363	0.0093	0.9907	91.29
19.5	357,903	1,310	0.0037	0.9963	90.44
20.5	445,028	203	0.0005	0.9995	90.11
21.5	334,151	2,761	0.0083	0.9917	90.07
22.5	331,390	3,206	0.0097	0.9903	89.32
23.5	351,123		0.0000	1.0000	88.46
24.5	431,832	6,839	0.0158	0.9842	88.46
25.5	378,632		0.0000	1.0000	87.06
26.5	378,632	2,925	0.0077	0.9923	87.06
27.5	361,880	301	0.0008	0.9992	86.39
28.5	393,253		0.0000	1.0000	86.32
29.5	556,829	2,731	0.0049	0.9951	86.32
30.5	543,107	2,894	0.0053	0.9947	85.89
31.5	533,748	10,147	0.0190	0.9810	85.43
32.5	523,227	1,800	0.0034	0.9966	83.81
33.5	512,786	960	0.0019	0.9981	83.52
34.5	512,535	620	0.0012	0.9988	83.37
35.5	511,915	4,299	0.0084	0.9916	83.26
36.5	497,338	5,116	0.0103	0.9897	82.57
37.5	493,659	7,176	0.0145	0.9855	81.72
38.5	471,350		0.0000	1.0000	80.53

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1981-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	482,005	5,473	0.0114	0.9886	80.53	
40.5	476,627	1,525	0.0032	0.9968	79.61	
41.5	476,213	1,150	0.0024	0.9976	79.36	
42.5	473,235	832	0.0018	0.9982	79.17	
43.5	472,593	8,291	0.0175	0.9825	79.03	
44.5	463,336	407	0.0009	0.9991	77.64	
45.5	463,031	685	0.0015	0.9985	77.57	
46.5	462,606		0.0000	1.0000	77.46	
47.5	458,755		0.0000	1.0000	77.46	
48.5	463,413	29	0.0001	0.9999	77.46	
49.5	464,449		0.0000	1.0000	77.45	
50.5	466,910	1,333	0.0029	0.9971	77.45	
51.5	463,945		0.0000	1.0000	77.23	
52.5	437,573	3,494	0.0080	0.9920	77.23	
53.5	421,036		0.0000	1.0000	76.62	
54.5	418,469	383	0.0009	0.9991	76.62	
55.5	430,622	211	0.0005	0.9995	76.55	
56.5	343,700		0.0000	1.0000	76.51	
57.5	344,779		0.0000	1.0000	76.51	
58.5	346,104	108	0.0003	0.9997	76.51	
59.5	324,160	673	0.0021	0.9979	76.48	
60.5	241,639	1,325	0.0055	0.9945	76.33	
61.5	240,748		0.0000	1.0000	75.91	
62.5	240,748	20	0.0001	0.9999	75.91	
63.5	240,358	1,050	0.0044	0.9956	75.90	
64.5	214,026		0.0000	1.0000	75.57	
65.5	50,832		0.0000	1.0000	75.57	
66.5	47,737		0.0000	1.0000	75.57	
67.5	47,957	3,805	0.0793	0.9207	75.57	
68.5	45,674	136	0.0030	0.9970	69.57	
69.5	87,201	3	0.0000	1.0000	69.37	
70.5	92,141	1,136	0.0123	0.9877	69.36	
71.5	91,005	4,890	0.0537	0.9463	68.51	
72.5	86,115		0.0000	1.0000	64.83	
73.5	85,043		0.0000	1.0000	64.83	
74.5	84,393		0.0000	1.0000	64.83	
75.5	77,377	13	0.0002	0.9998	64.83	
76.5	77,364		0.0000	1.0000	64.82	
77.5	77,340	552	0.0071	0.9929	64.82	
78.5	76,665		0.0000	1.0000	64.35	

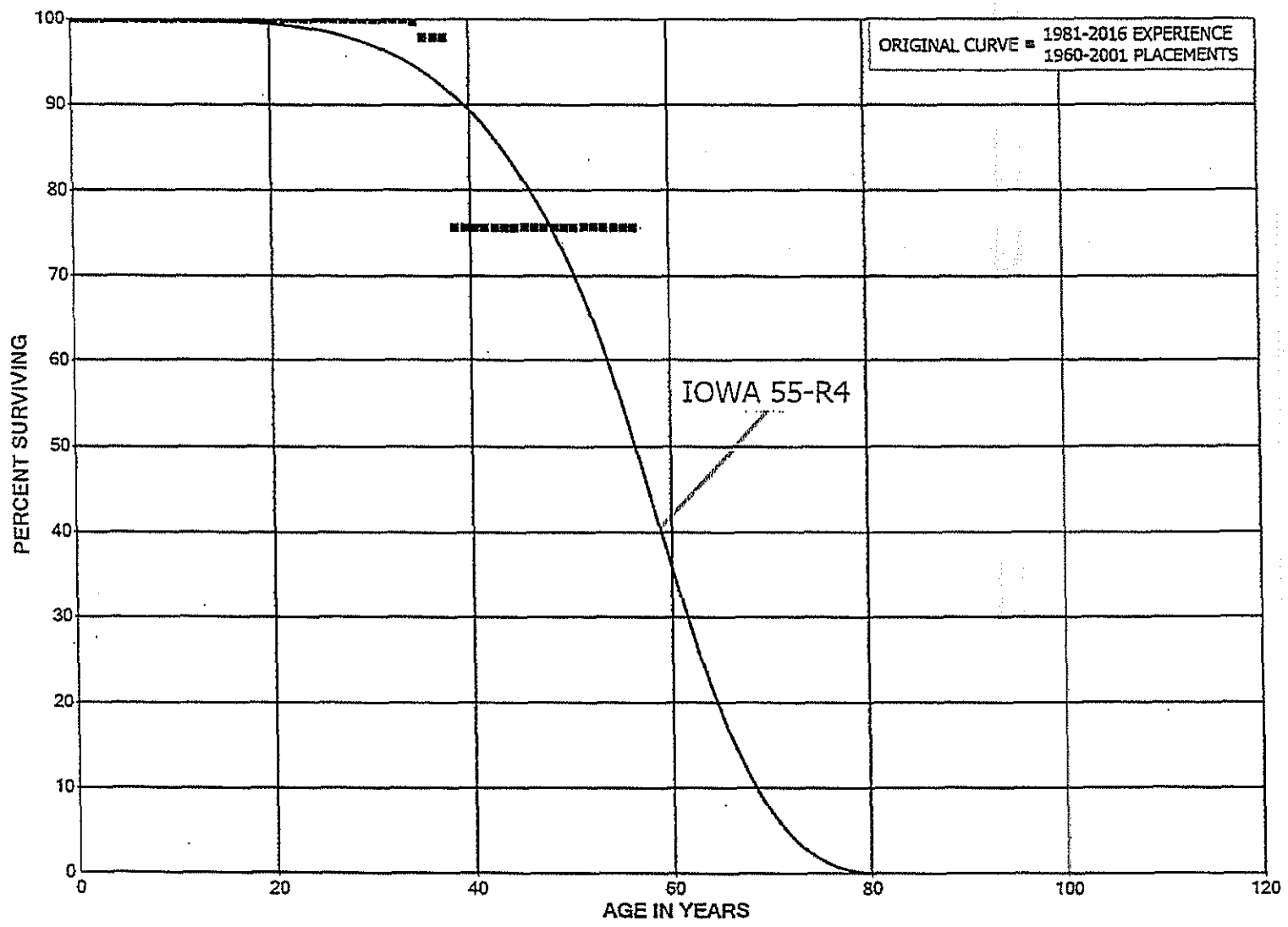
LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,034		0.0000	1.0000	64.35
80.5	75,034	50	0.0007	0.9993	64.35
81.5	74,757	912	0.0122	0.9878	64.31
82.5	73,614		0.0000	1.0000	63.53
83.5	73,160	374	0.0051	0.9949	63.53
84.5	68,313	512	0.0075	0.9925	63.20
85.5	66,736	77	0.0012	0.9988	62.73
86.5	65,746	375	0.0057	0.9943	62.66
87.5	65,284	466	0.0071	0.9929	62.30
88.5	64,687		0.0000	1.0000	61.85
89.5	63,436		0.0000	1.0000	61.85
90.5	63,135		0.0000	1.0000	61.85
91.5	48,101		0.0000	1.0000	61.85
92.5	48,004		0.0000	1.0000	61.85
93.5	47,688		0.0000	1.0000	61.85
94.5	47,688	289	0.0061	0.9939	61.85
95.5	47,342		0.0000	1.0000	61.48
96.5	47,342		0.0000	1.0000	61.48
97.5	47,342	1,808	0.0382	0.9618	61.48
98.5	45,534		0.0000	1.0000	59.13
99.5	45,534		0.0000	1.0000	59.13
100.5	45,534		0.0000	1.0000	59.13
101.5	45,534		0.0000	1.0000	59.13
102.5	45,534		0.0000	1.0000	59.13
103.5	45,314		0.0000	1.0000	59.13
104.5	44,056		0.0000	1.0000	59.13
105.5	5,414		0.0000	1.0000	59.13
106.5					59.13

LACLEDE GAS COMPANY
 ACCOUNT 307 OTHER POWER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2001			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,844		0.0000	1.0000	100.00
0.5	77,844		0.0000	1.0000	100.00
1.5	77,844		0.0000	1.0000	100.00
2.5	77,844		0.0000	1.0000	100.00
3.5	77,844		0.0000	1.0000	100.00
4.5	77,844		0.0000	1.0000	100.00
5.5	77,844		0.0000	1.0000	100.00
6.5	77,844		0.0000	1.0000	100.00
7.5	77,844		0.0000	1.0000	100.00
8.5	77,844		0.0000	1.0000	100.00
9.5	77,844		0.0000	1.0000	100.00
10.5	77,844		0.0000	1.0000	100.00
11.5	77,844		0.0000	1.0000	100.00
12.5	77,844		0.0000	1.0000	100.00
13.5	77,844		0.0000	1.0000	100.00
14.5	77,844		0.0000	1.0000	100.00
15.5	13,994		0.0000	1.0000	100.00
16.5	14,715		0.0000	1.0000	100.00
17.5	57,022		0.0000	1.0000	100.00
18.5	78,381		0.0000	1.0000	100.00
19.5	88,206		0.0000	1.0000	100.00
20.5	120,592		0.0000	1.0000	100.00
21.5	107,355		0.0000	1.0000	100.00
22.5	107,355		0.0000	1.0000	100.00
23.5	107,355		0.0000	1.0000	100.00
24.5	107,355		0.0000	1.0000	100.00
25.5	107,355		0.0000	1.0000	100.00
26.5	107,355		0.0000	1.0000	100.00
27.5	107,355		0.0000	1.0000	100.00
28.5	107,355		0.0000	1.0000	100.00
29.5	107,355		0.0000	1.0000	100.00
30.5	107,355		0.0000	1.0000	100.00
31.5	107,355		0.0000	1.0000	100.00
32.5	107,355		0.0000	1.0000	100.00
33.5	107,355	400	0.0037	0.9963	100.00
34.5	106,955	1,900	0.0178	0.9822	99.63
35.5	105,055		0.0000	1.0000	97.86
36.5	105,055		0.0000	1.0000	97.86
37.5	105,055	23,883	0.2273	0.7727	97.86
38.5	81,172		0.0000	1.0000	75.61

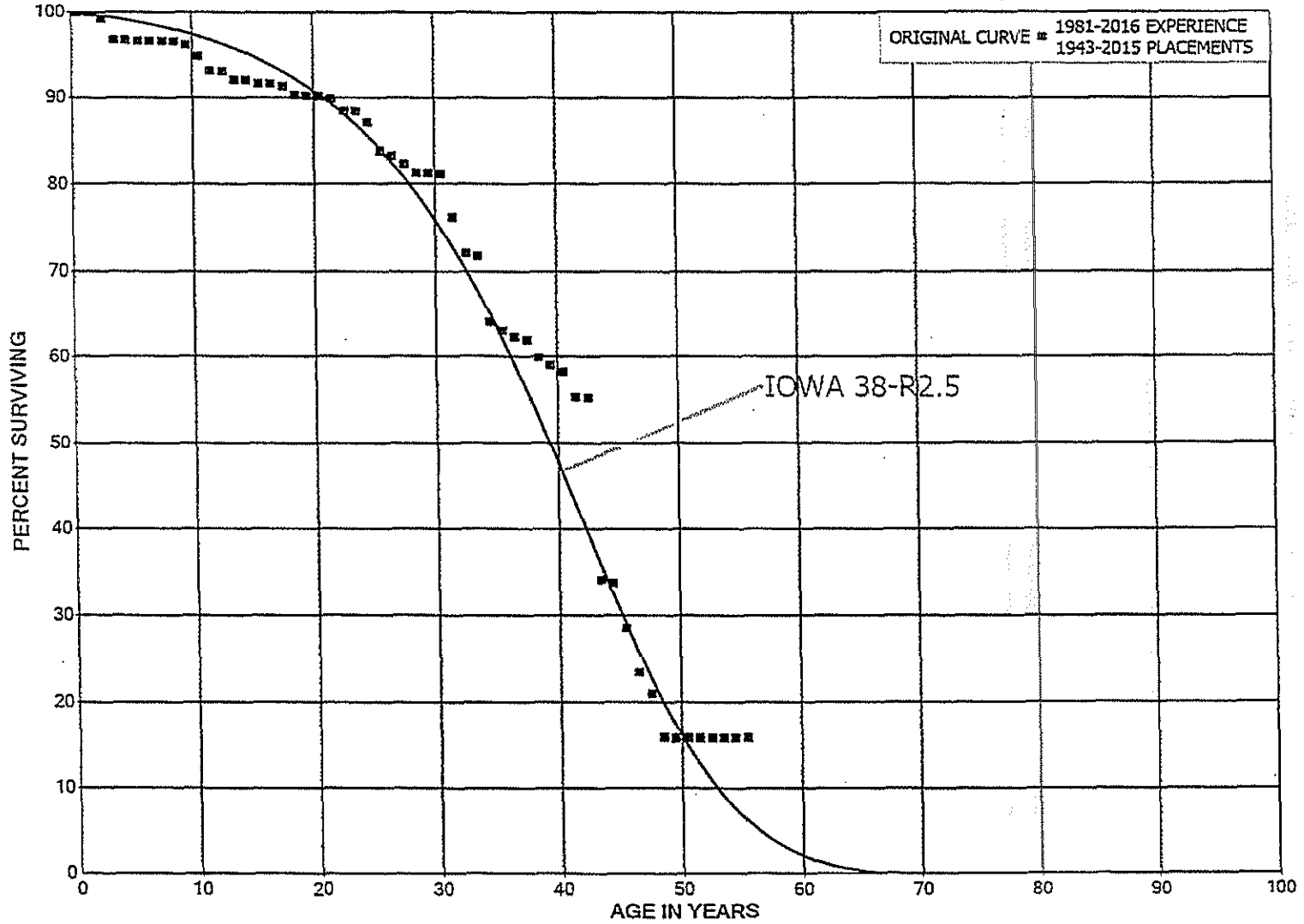
LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2001			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,172		0.0000	1.0000	75.61
40.5	81,172		0.0000	1.0000	75.61
41.5	81,172		0.0000	1.0000	75.61
42.5	81,172		0.0000	1.0000	75.61
43.5	81,172		0.0000	1.0000	75.61
44.5	81,172		0.0000	1.0000	75.61
45.5	81,172		0.0000	1.0000	75.61
46.5	81,172		0.0000	1.0000	75.61
47.5	81,172		0.0000	1.0000	75.61
48.5	81,172		0.0000	1.0000	75.61
49.5	81,172		0.0000	1.0000	75.61
50.5	81,172		0.0000	1.0000	75.61
51.5	81,172		0.0000	1.0000	75.61
52.5	80,451		0.0000	1.0000	75.61
53.5	62,027		0.0000	1.0000	75.61
54.5	40,668		0.0000	1.0000	75.61
55.5	31,243		0.0000	1.0000	75.61
56.5					75.61

LACLEDE GAS COMPANY
ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2015			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,313,699		0.0000	1.0000	100.00
0.5	4,289,966		0.0000	1.0000	100.00
1.5	4,154,801	32,869	0.0079	0.9921	100.00
2.5	4,101,081	103,087	0.0251	0.9749	99.21
3.5	4,083,068		0.0000	1.0000	96.72
4.5	4,037,932	2,000	0.0005	0.9995	96.72
5.5	4,037,072		0.0000	1.0000	96.67
6.5	4,336,231		0.0000	1.0000	96.67
7.5	3,486,755	1,039	0.0003	0.9997	96.67
8.5	3,628,532	15,744	0.0043	0.9957	96.64
9.5	3,612,788	51,308	0.0142	0.9858	96.22
10.5	3,115,253	54,205	0.0174	0.9826	94.85
11.5	2,360,047	4,661	0.0020	0.9980	93.20
12.5	2,438,437	24,600	0.0101	0.9899	93.02
13.5	2,430,261		0.0000	1.0000	92.08
14.5	2,456,315	13,808	0.0056	0.9944	92.08
15.5	2,469,128		0.0000	1.0000	91.56
16.5	2,271,981	7,826	0.0034	0.9966	91.56
17.5	2,076,008	22,352	0.0108	0.9892	91.25
18.5	1,518,258	867	0.0006	0.9994	90.26
19.5	1,822,971	2,143	0.0012	0.9988	90.21
20.5	2,309,804	8,238	0.0036	0.9964	90.11
21.5	2,276,916	35,117	0.0154	0.9846	89.79
22.5	2,159,813		0.0000	1.0000	88.40
23.5	2,140,622	33,193	0.0155	0.9845	88.40
24.5	2,129,620	79,650	0.0374	0.9626	87.03
25.5	2,033,711	13,762	0.0068	0.9932	83.77
26.5	2,009,528	22,569	0.0112	0.9888	83.21
27.5	1,958,177	22,247	0.0114	0.9886	82.27
28.5	1,929,254	378	0.0002	0.9998	81.34
29.5	2,488,070	4,004	0.0016	0.9984	81.32
30.5	2,468,139	153,638	0.0622	0.9378	81.19
31.5	2,273,052	121,789	0.0536	0.9464	76.14
32.5	2,145,230	9,490	0.0044	0.9956	72.06
33.5	2,220,696	236,416	0.1065	0.8935	71.74
34.5	1,996,134	33,475	0.0168	0.9832	64.10
35.5	1,961,148	24,371	0.0124	0.9876	63.03
36.5	1,932,770	7,813	0.0040	0.9960	62.24
37.5	1,816,307	61,106	0.0336	0.9664	61.99
38.5	1,711,320	23,774	0.0139	0.9861	59.91

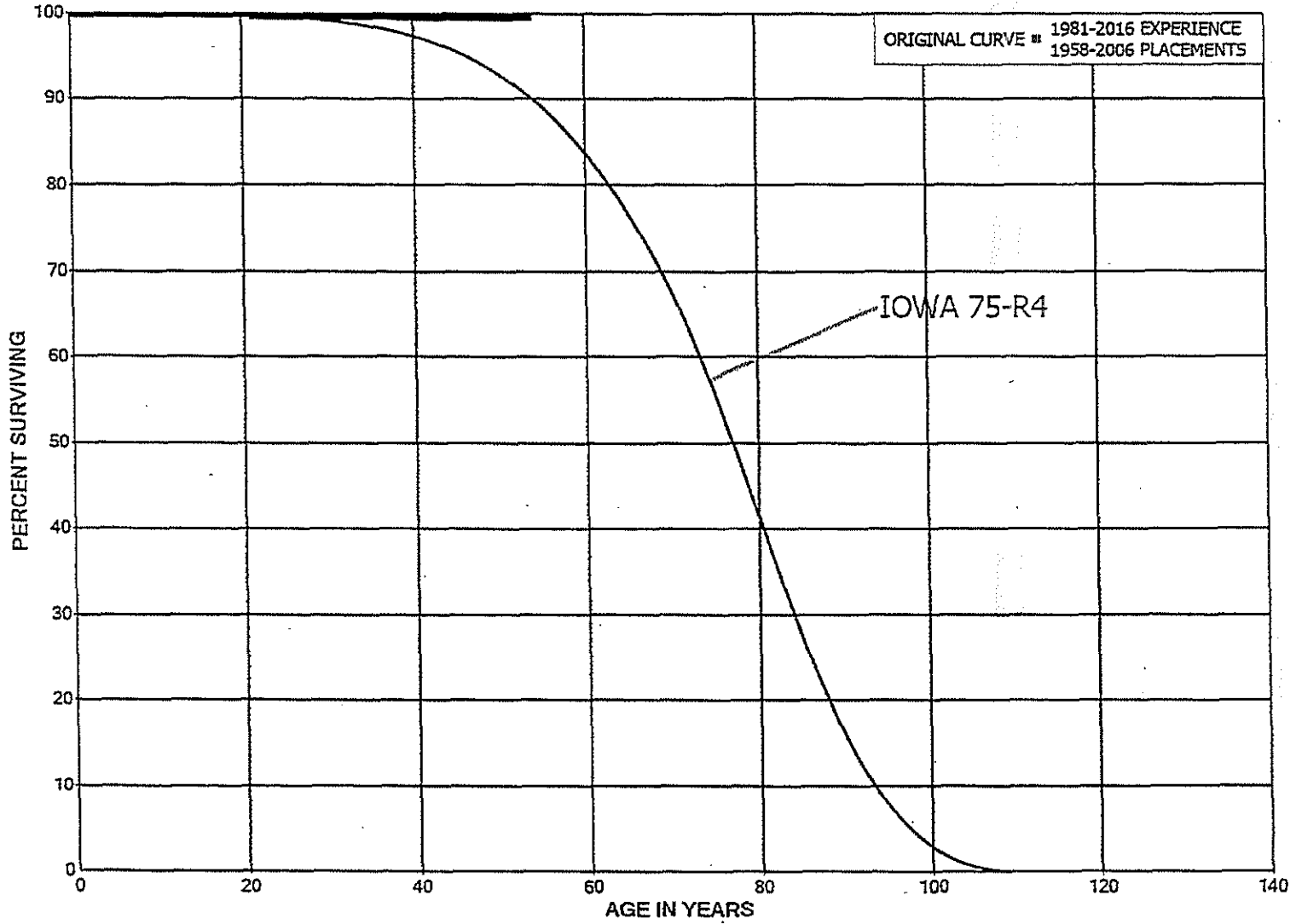
LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2015			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,660,010	22,869	0.0138	0.9862	59.07
40.5	1,664,981	81,844	0.0492	0.9508	58.26
41.5	1,685,366	3,422	0.0020	0.9980	55.40
42.5	1,459,171	560,507	0.3841	0.6159	55.28
43.5	832,874	7,585	0.0091	0.9909	34.05
44.5	714,762	111,040	0.1554	0.8446	33.74
45.5	601,696	107,229	0.1782	0.8218	28.50
46.5	493,747	52,057	0.1054	0.8946	23.42
47.5	426,552	102,022	0.2392	0.7608	20.95
48.5	309,091	1,267	0.0041	0.9959	15.94
49.5	299,606	373	0.0012	0.9988	15.87
50.5	276,820	914	0.0033	0.9967	15.85
51.5	253,795		0.0000	1.0000	15.80
52.5	217,943		0.0000	1.0000	15.80
53.5	209,500		0.0000	1.0000	15.80
54.5	177,194		0.0000	1.0000	15.80
55.5	70,370		0.0000	1.0000	15.80
56.5	9,720		0.0000	1.0000	15.80
57.5	9,720		0.0000	1.0000	15.80
58.5	9,720		0.0000	1.0000	15.80
59.5	9,720		0.0000	1.0000	15.80
60.5	9,720		0.0000	1.0000	15.80
61.5	9,720		0.0000	1.0000	15.80
62.5	9,720		0.0000	1.0000	15.80
63.5	9,720		0.0000	1.0000	15.80
64.5	9,720		0.0000	1.0000	15.80
65.5	9,720		0.0000	1.0000	15.80
66.5	9,720		0.0000	1.0000	15.80
67.5	9,720		0.0000	1.0000	15.80
68.5					15.80

LACLEDE GAS COMPANY
ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2006			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,966		0.0000	1.0000	100.00
0.5	71,850		0.0000	1.0000	100.00
1.5	74,909		0.0000	1.0000	100.00
2.5	74,909		0.0000	1.0000	100.00
3.5	74,909		0.0000	1.0000	100.00
4.5	74,909		0.0000	1.0000	100.00
5.5	77,681		0.0000	1.0000	100.00
6.5	89,134		0.0000	1.0000	100.00
7.5	94,363		0.0000	1.0000	100.00
8.5	4,841,145		0.0000	1.0000	100.00
9.5	4,817,862		0.0000	1.0000	100.00
10.5	4,814,886		0.0000	1.0000	100.00
11.5	4,838,834		0.0000	1.0000	100.00
12.5	4,838,834	345	0.0001	0.9999	100.00
13.5	4,838,489		0.0000	1.0000	99.99
14.5	4,815,206		0.0000	1.0000	99.99
15.5	4,815,206		0.0000	1.0000	99.99
16.5	4,815,206		0.0000	1.0000	99.99
17.5	4,798,674		0.0000	1.0000	99.99
18.5	4,796,805		0.0000	1.0000	99.99
19.5	4,813,337		0.0000	1.0000	99.99
20.5	4,800,744	15,308	0.0032	0.9968	99.99
21.5	4,785,639		0.0000	1.0000	99.67
22.5	4,787,561		0.0000	1.0000	99.67
23.5	4,783,528		0.0000	1.0000	99.67
24.5	4,783,528		0.0000	1.0000	99.67
25.5	4,758,288		0.0000	1.0000	99.67
26.5	4,757,692		0.0000	1.0000	99.67
27.5	4,770,635		0.0000	1.0000	99.67
28.5	4,769,067		0.0000	1.0000	99.67
29.5	4,769,067		0.0000	1.0000	99.67
30.5	4,756,123		0.0000	1.0000	99.67
31.5	4,755,527		0.0000	1.0000	99.67
32.5	4,755,527		0.0000	1.0000	99.67
33.5	4,755,527		0.0000	1.0000	99.67
34.5	4,755,527		0.0000	1.0000	99.67
35.5	4,755,527		0.0000	1.0000	99.67
36.5	4,749,696	83	0.0000	1.0000	99.67
37.5	4,738,160	665	0.0001	0.9999	99.67
38.5	4,743,326		0.0000	1.0000	99.66

LACLEDE GAS COMPANY

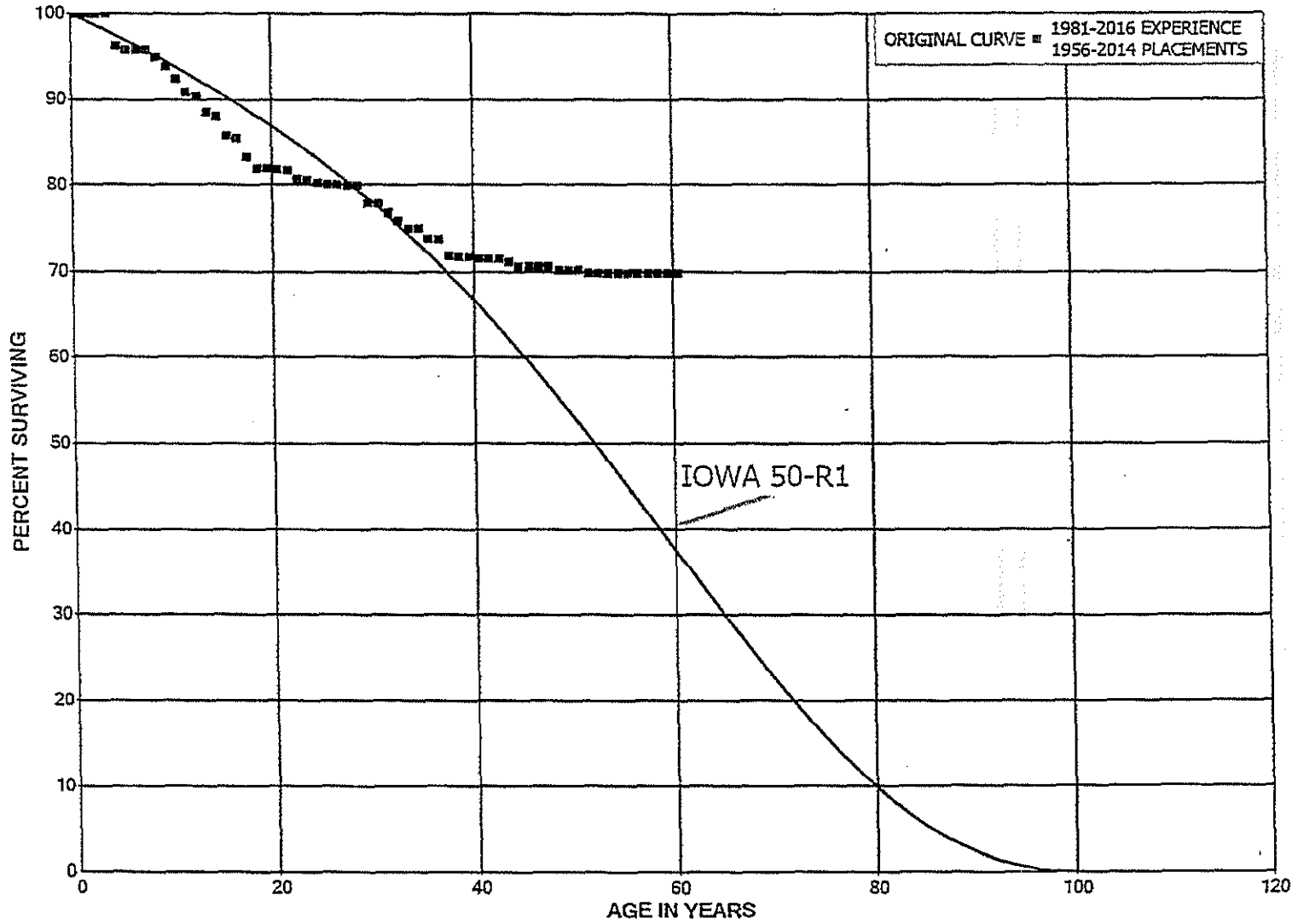
ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2006			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,480		0.0000	1.0000	99.66
40.5	19,310		0.0000	1.0000	99.66
41.5	4,748,948		0.0000	1.0000	99.66
42.5	4,737,495		0.0000	1.0000	99.66
43.5	4,737,495		0.0000	1.0000	99.66
44.5	4,196		0.0000	1.0000	99.66
45.5	4,196		0.0000	1.0000	99.66
46.5	4,196		0.0000	1.0000	99.66
47.5	4,196		0.0000	1.0000	99.66
48.5	4,196		0.0000	1.0000	99.66
49.5	4,196		0.0000	1.0000	99.66
50.5	4,196		0.0000	1.0000	99.66
51.5	4,196		0.0000	1.0000	99.66
52.5	3,993		0.0000	1.0000	99.66
53.5					99.66
54.5	203		0.0000		
55.5	4,196		0.0000		
56.5	4,196		0.0000		
57.5	3,993		0.0000		
58.5					



LACLEDE GAS COMPANY
ACCOUNTS 351.2 AND 351.4 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNTS 351.2 AND 351.4 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2014			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	520,984		0.0000	1.0000	100.00
0.5	530,901		0.0000	1.0000	100.00
1.5	538,205		0.0000	1.0000	100.00
2.5	546,033		0.0000	1.0000	100.00
3.5	546,033	20,064	0.0367	0.9633	100.00
4.5	533,508	2,474	0.0046	0.9954	96.33
5.5	495,616	462	0.0009	0.9991	95.88
6.5	501,131		0.0000	1.0000	95.79
7.5	498,516	4,562	0.0092	0.9908	95.79
8.5	503,202	5,492	0.0109	0.9891	94.91
9.5	476,231	7,262	0.0152	0.9848	93.88
10.5	450,763	7,933	0.0176	0.9824	92.45
11.5	438,150	1,940	0.0044	0.9956	90.82
12.5	384,909	8,142	0.0212	0.9788	90.42
13.5	337,028	2,124	0.0063	0.9937	88.50
14.5	336,194	8,482	0.0252	0.9748	87.95
15.5	357,999	1,471	0.0041	0.9959	85.73
16.5	360,954	8,854	0.0245	0.9755	85.37
17.5	402,732	6,435	0.0160	0.9840	83.28
18.5	512,976	75	0.0001	0.9999	81.95
19.5	562,013	975	0.0017	0.9983	81.94
20.5	607,793	370	0.0006	0.9994	81.80
21.5	886,038	11,526	0.0130	0.9870	81.75
22.5	940,025	156	0.0002	0.9998	80.68
23.5	1,006,539	6,844	0.0068	0.9932	80.67
24.5	1,443,274	200	0.0001	0.9999	80.12
25.5	1,443,074	1,000	0.0007	0.9993	80.11
26.5	1,442,036	869	0.0006	0.9994	80.05
27.5	1,433,757		0.0000	1.0000	80.01
28.5	1,425,920	37,761	0.0265	0.9735	80.01
29.5	1,375,015	1,419	0.0010	0.9990	77.89
30.5	1,369,993	19,774	0.0144	0.9856	77.81
31.5	1,347,016	15,281	0.0113	0.9887	76.68
32.5	1,311,624	14,700	0.0112	0.9888	75.81
33.5	1,294,395		0.0000	1.0000	74.96
34.5	1,255,942	19,873	0.0158	0.9842	74.96
35.5	1,235,901	1,061	0.0009	0.9991	73.78
36.5	1,222,929	30,906	0.0253	0.9747	73.71
37.5	1,187,039	1,340	0.0011	0.9989	71.85
38.5	1,182,839	1,200	0.0010	0.9990	71.77

LACLEDE GAS COMPANY

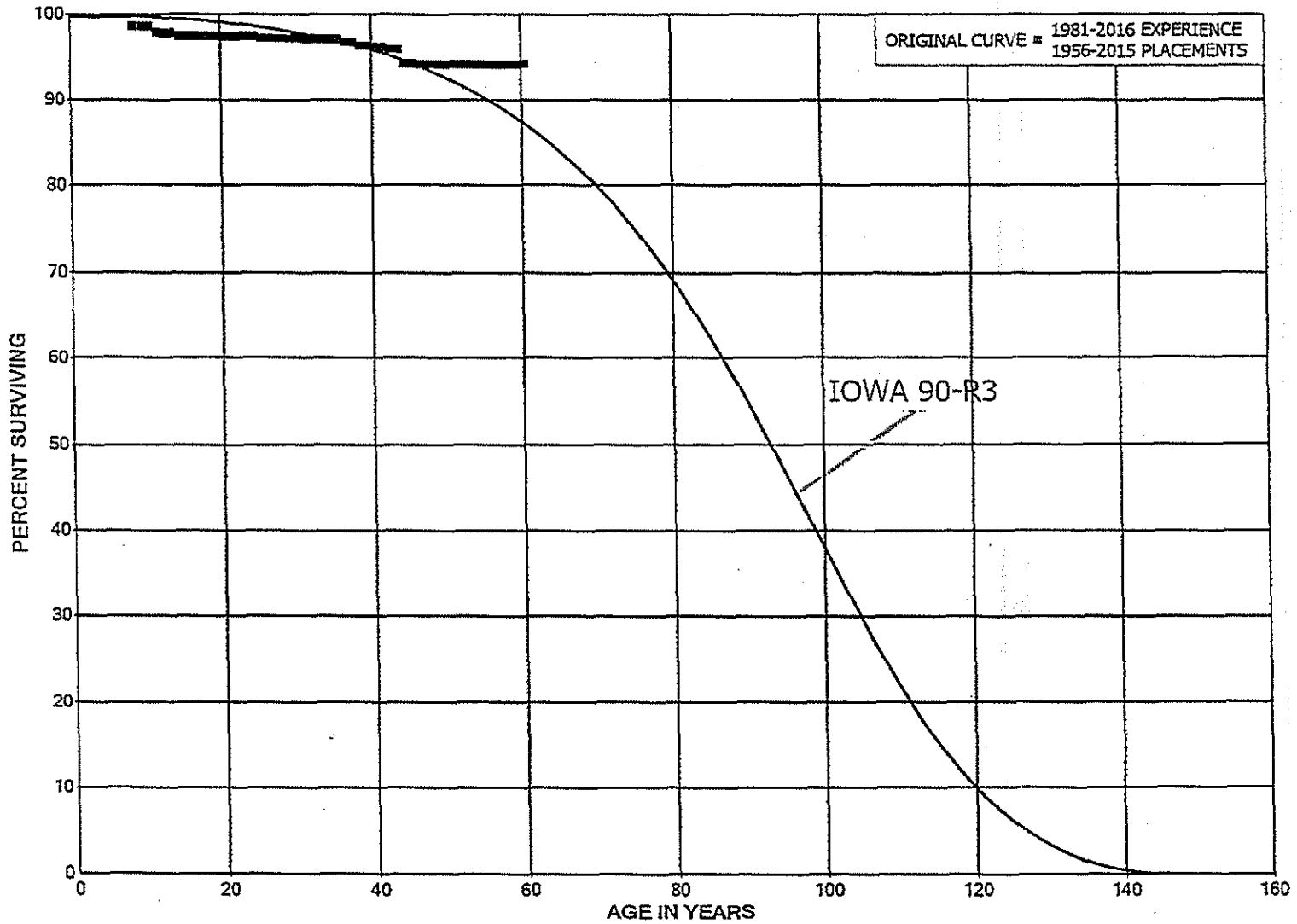
ACCOUNTS 351.2 AND 351.4 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2014			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,181,639	2,406	0.0020	0.9980	71.70
40.5	1,170,514		0.0000	1.0000	71.55
41.5	1,169,119		0.0000	1.0000	71.55
42.5	1,163,142	5,291	0.0045	0.9955	71.55
43.5	1,157,851	9,686	0.0084	0.9916	71.23
44.5	1,130,140		0.0000	1.0000	70.63
45.5	1,130,140		0.0000	1.0000	70.63
46.5	1,126,028	430	0.0004	0.9996	70.63
47.5	1,105,047	6,909	0.0063	0.9937	70.60
48.5	1,072,347		0.0000	1.0000	70.16
49.5	1,070,992		0.0000	1.0000	70.16
50.5	1,050,663	4,690	0.0045	0.9955	70.16
51.5	1,044,466		0.0000	1.0000	69.85
52.5	1,024,380		0.0000	1.0000	69.85
53.5	968,641		0.0000	1.0000	69.85
54.5	884,494		0.0000	1.0000	69.85
55.5	833,370		0.0000	1.0000	69.85
56.5	806,302		0.0000	1.0000	69.85
57.5	509,000		0.0000	1.0000	69.85
58.5	474,205		0.0000	1.0000	69.85
59.5	407,535		0.0000	1.0000	69.85
60.5					69.85



LACLEDE GAS COMPANY
ACCOUNTS 352, 352.2, 352.3 AND 352.4 UNDERGROUND STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNTS 352, 352.2, 352.3 AND 352.4 UNDERGROUND STORAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2015			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,054,116		0.0000	1.0000	100.00
0.5	6,412,532		0.0000	1.0000	100.00
1.5	6,427,255		0.0000	1.0000	100.00
2.5	6,452,138		0.0000	1.0000	100.00
3.5	6,120,742		0.0000	1.0000	100.00
4.5	5,991,030		0.0000	1.0000	100.00
5.5	5,002,602		0.0000	1.0000	100.00
6.5	5,099,662		0.0000	1.0000	100.00
7.5	1,105,025	14,810	0.0134	0.9866	100.00
8.5	1,266,628		0.0000	1.0000	98.66
9.5	3,594,470		0.0000	1.0000	98.66
10.5	3,813,446	28,011	0.0073	0.9927	98.66
11.5	3,899,700	4,061	0.0010	0.9990	97.94
12.5	4,151,227	1,100	0.0003	0.9997	97.83
13.5	4,262,270	11,398	0.0027	0.9973	97.81
14.5	4,460,355		0.0000	1.0000	97.55
15.5	4,515,232		0.0000	1.0000	97.55
16.5	4,754,721		0.0000	1.0000	97.55
17.5	5,256,101		0.0000	1.0000	97.55
18.5	5,681,594		0.0000	1.0000	97.55
19.5	6,027,490		0.0000	1.0000	97.55
20.5	6,232,542	1,166	0.0002	0.9998	97.55
21.5	6,434,212		0.0000	1.0000	97.53
22.5	6,969,672		0.0000	1.0000	97.53
23.5	7,423,521	3,412	0.0005	0.9995	97.53
24.5	8,743,579	13,165	0.0015	0.9985	97.48
25.5	8,727,503	4,570	0.0005	0.9995	97.34
26.5	8,722,933	2,161	0.0002	0.9998	97.28
27.5	8,720,772	731	0.0001	0.9999	97.26
28.5	8,720,041		0.0000	1.0000	97.25
29.5	8,720,041	142	0.0000	1.0000	97.25
30.5	8,719,899	3,729	0.0004	0.9996	97.25
31.5	8,714,423		0.0000	1.0000	97.21
32.5	8,714,423		0.0000	1.0000	97.21
33.5	8,706,333		0.0000	1.0000	97.21
34.5	8,704,631		0.0000	1.0000	97.21
35.5	8,697,873	32,161	0.0037	0.9963	97.21
36.5	8,643,660	3,565	0.0004	0.9996	96.85
37.5	8,620,440	32,252	0.0037	0.9963	96.81
38.5	8,564,405		0.0000	1.0000	96.45

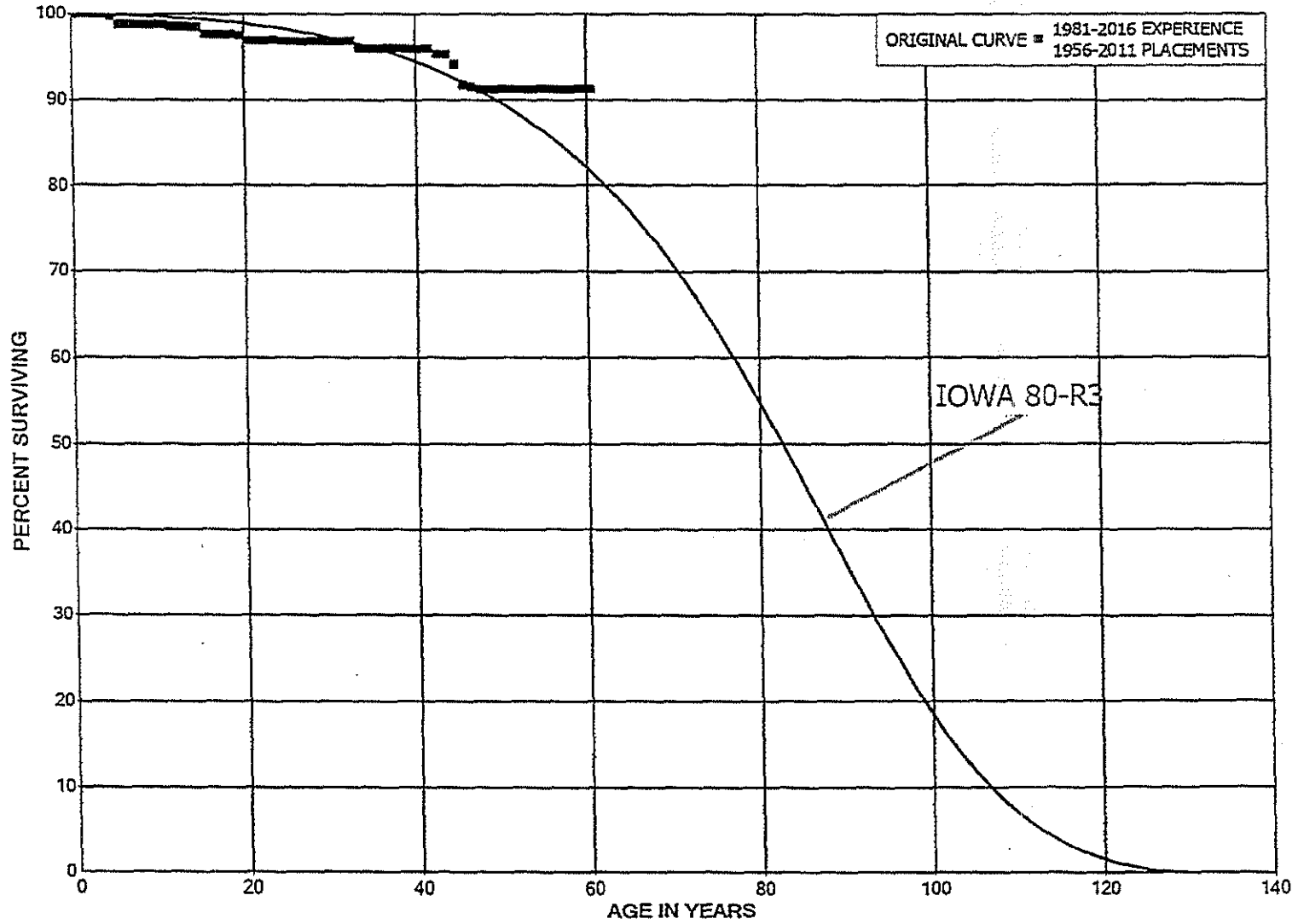
LACLEDE GAS COMPANY

ACCOUNTS 352, 352.2, 352.3 AND 352.4 UNDERGROUND STORAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2015			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,559,437	19,324	0.0023	0.9977	96.45
40.5	8,522,432	89	0.0000	1.0000	96.23
41.5	8,393,427	20,003	0.0024	0.9976	96.23
42.5	8,224,425	953	0.0001	0.9999	96.00
43.5	8,131,613	147,985	0.0182	0.9818	95.99
44.5	7,807,216		0.0000	1.0000	94.24
45.5	5,297,455	2,472	0.0005	0.9995	94.24
46.5	5,191,564		0.0000	1.0000	94.20
47.5	5,084,457		0.0000	1.0000	94.20
48.5	4,820,988	953	0.0002	0.9998	94.20
49.5	4,707,892		0.0000	1.0000	94.18
50.5	4,463,581		0.0000	1.0000	94.18
51.5	4,408,704		0.0000	1.0000	94.18
52.5	4,164,900		0.0000	1.0000	94.18
53.5	3,661,846		0.0000	1.0000	94.18
54.5	3,221,610		0.0000	1.0000	94.18
55.5	2,821,846		0.0000	1.0000	94.18
56.5	2,615,908		0.0000	1.0000	94.18
57.5	2,337,212		0.0000	1.0000	94.18
58.5	1,846,873		0.0000	1.0000	94.18
59.5	1,320,916		0.0000	1.0000	94.18
60.5					94.18

LACLEDE GAS COMPANY
ACCOUNT 353 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2011

EXPERIENCE BAND 1981-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	705,572		0.0000	1.0000	100.00
0.5	717,958		0.0000	1.0000	100.00
1.5	710,338		0.0000	1.0000	100.00
2.5	721,136		0.0000	1.0000	100.00
3.5	735,399	1,863	0.0025	0.9975	100.00
4.5	733,536	7,893	0.0108	0.9892	99.75
5.5	719,398		0.0000	1.0000	98.67
6.5	721,168		0.0000	1.0000	98.67
7.5	583,036		0.0000	1.0000	98.67
8.5	1,317,397		0.0000	1.0000	98.67
9.5	931,467		0.0000	1.0000	98.67
10.5	939,828	1,775	0.0019	0.9981	98.67
11.5	947,351		0.0000	1.0000	98.49
12.5	1,033,576		0.0000	1.0000	98.49
13.5	1,010,715	784	0.0008	0.9992	98.49
14.5	1,047,252	7,923	0.0076	0.9924	98.41
15.5	1,033,042	753	0.0007	0.9993	97.67
16.5	1,062,490		0.0000	1.0000	97.59
17.5	1,370,051		0.0000	1.0000	97.59
18.5	1,469,037	1,770	0.0012	0.9988	97.59
19.5	1,639,238	8,464	0.0052	0.9948	97.48
20.5	1,689,646	816	0.0005	0.9995	96.97
21.5	1,901,471	676	0.0004	0.9996	96.93
22.5	2,037,783		0.0000	1.0000	96.89
23.5	2,105,410	402	0.0002	0.9998	96.89
24.5	2,383,959		0.0000	1.0000	96.87
25.5	2,336,595		0.0000	1.0000	96.87
26.5	2,313,235		0.0000	1.0000	96.87
27.5	2,308,597		0.0000	1.0000	96.87
28.5	2,308,597		0.0000	1.0000	96.87
29.5	2,308,597		0.0000	1.0000	96.87
30.5	2,302,886		0.0000	1.0000	96.87
31.5	2,299,815	44	0.0000	1.0000	96.87
32.5	2,299,771	21,269	0.0092	0.9908	96.87
33.5	2,269,140		0.0000	1.0000	95.98
34.5	2,269,140		0.0000	1.0000	95.98
35.5	2,269,140		0.0000	1.0000	95.98
36.5	2,264,374		0.0000	1.0000	95.98
37.5	2,264,374		0.0000	1.0000	95.98
38.5	2,253,576		0.0000	1.0000	95.98

LACLEDE GAS COMPANY

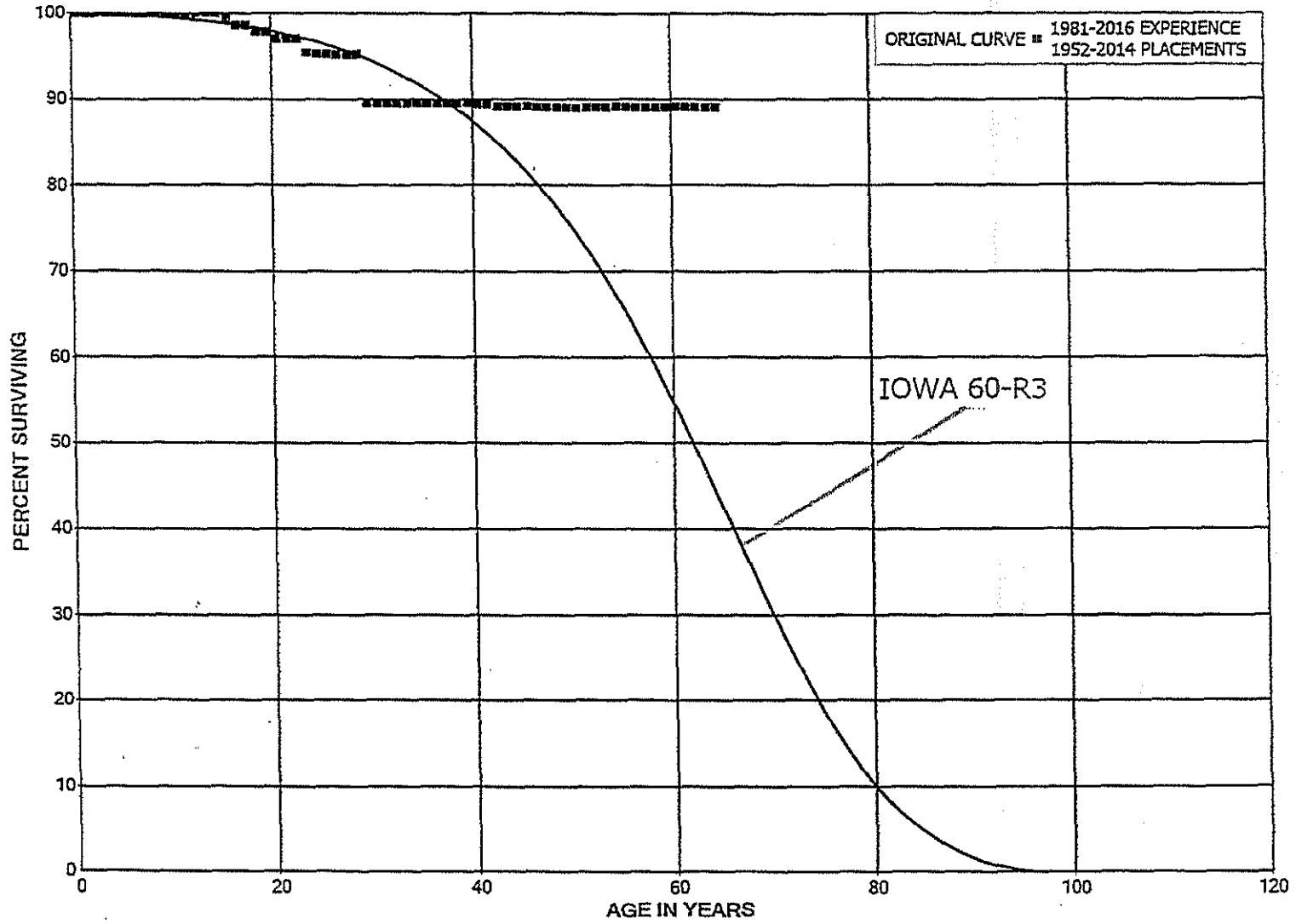
ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,239,314		0.0000	1.0000	95.98
40.5	2,239,314		0.0000	1.0000	95.98
41.5	2,239,314	15,420	0.0069	0.9931	95.98
42.5	2,223,894		0.0000	1.0000	95.32
43.5	2,223,894	27,560	0.0124	0.9876	95.32
44.5	1,480,659	37,280	0.0252	0.9748	94.13
45.5	1,443,379	3,738	0.0026	0.9974	91.76
46.5	1,433,499	4,335	0.0030	0.9970	91.53
47.5	1,427,789		0.0000	1.0000	91.25
48.5	1,341,564		0.0000	1.0000	91.25
49.5	1,322,779	241	0.0002	0.9998	91.25
50.5	1,285,217		0.0000	1.0000	91.23
51.5	1,272,673		0.0000	1.0000	91.23
52.5	1,242,472		0.0000	1.0000	91.23
53.5	938,370		0.0000	1.0000	91.23
54.5	839,384		0.0000	1.0000	91.23
55.5	667,413		0.0000	1.0000	91.23
56.5	608,540		0.0000	1.0000	91.23
57.5	423,745		0.0000	1.0000	91.23
58.5	342,243		0.0000	1.0000	91.23
59.5	274,616		0.0000	1.0000	91.23
60.5					91.23



LACLEDE GAS COMPANY
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2014			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	443,907		0.0000	1.0000	100.00
0.5	443,907		0.0000	1.0000	100.00
1.5	446,223		0.0000	1.0000	100.00
2.5	439,555		0.0000	1.0000	100.00
3.5	439,555		0.0000	1.0000	100.00
4.5	119,424		0.0000	1.0000	100.00
5.5	129,991		0.0000	1.0000	100.00
6.5	1,011,585		0.0000	1.0000	100.00
7.5	1,011,585		0.0000	1.0000	100.00
8.5	1,011,585		0.0000	1.0000	100.00
9.5	1,011,585		0.0000	1.0000	100.00
10.5	1,006,380		0.0000	1.0000	100.00
11.5	984,423		0.0000	1.0000	100.00
12.5	984,423		0.0000	1.0000	100.00
13.5	984,968	2	0.0000	1.0000	100.00
14.5	995,620	6,418	0.0064	0.9936	100.00
15.5	994,258	7,872	0.0079	0.9921	99.36
16.5	1,017,335		0.0000	1.0000	98.57
17.5	1,100,370	8,155	0.0074	0.9926	98.57
18.5	1,135,912		0.0000	1.0000	97.84
19.5	1,236,791	9,169	0.0074	0.9926	97.84
20.5	1,563,808		0.0000	1.0000	97.11
21.5	1,776,230		0.0000	1.0000	97.11
22.5	1,810,733	31,174	0.0172	0.9828	97.11
23.5	1,779,559	3,807	0.0021	0.9979	95.44
24.5	2,228,749		0.0000	1.0000	95.24
25.5	2,228,749	317	0.0001	0.9999	95.24
26.5	2,228,432		0.0000	1.0000	95.22
27.5	2,228,432		0.0000	1.0000	95.22
28.5	2,483,541	148,426	0.0598	0.9402	95.22
29.5	2,335,115		0.0000	1.0000	89.53
30.5	2,335,115		0.0000	1.0000	89.53
31.5	2,335,115		0.0000	1.0000	89.53
32.5	2,335,115		0.0000	1.0000	89.53
33.5	2,335,115		0.0000	1.0000	89.53
34.5	2,335,115		0.0000	1.0000	89.53
35.5	2,329,674		0.0000	1.0000	89.53
36.5	2,329,674		0.0000	1.0000	89.53
37.5	2,327,358		0.0000	1.0000	89.53
38.5	2,327,358		0.0000	1.0000	89.53

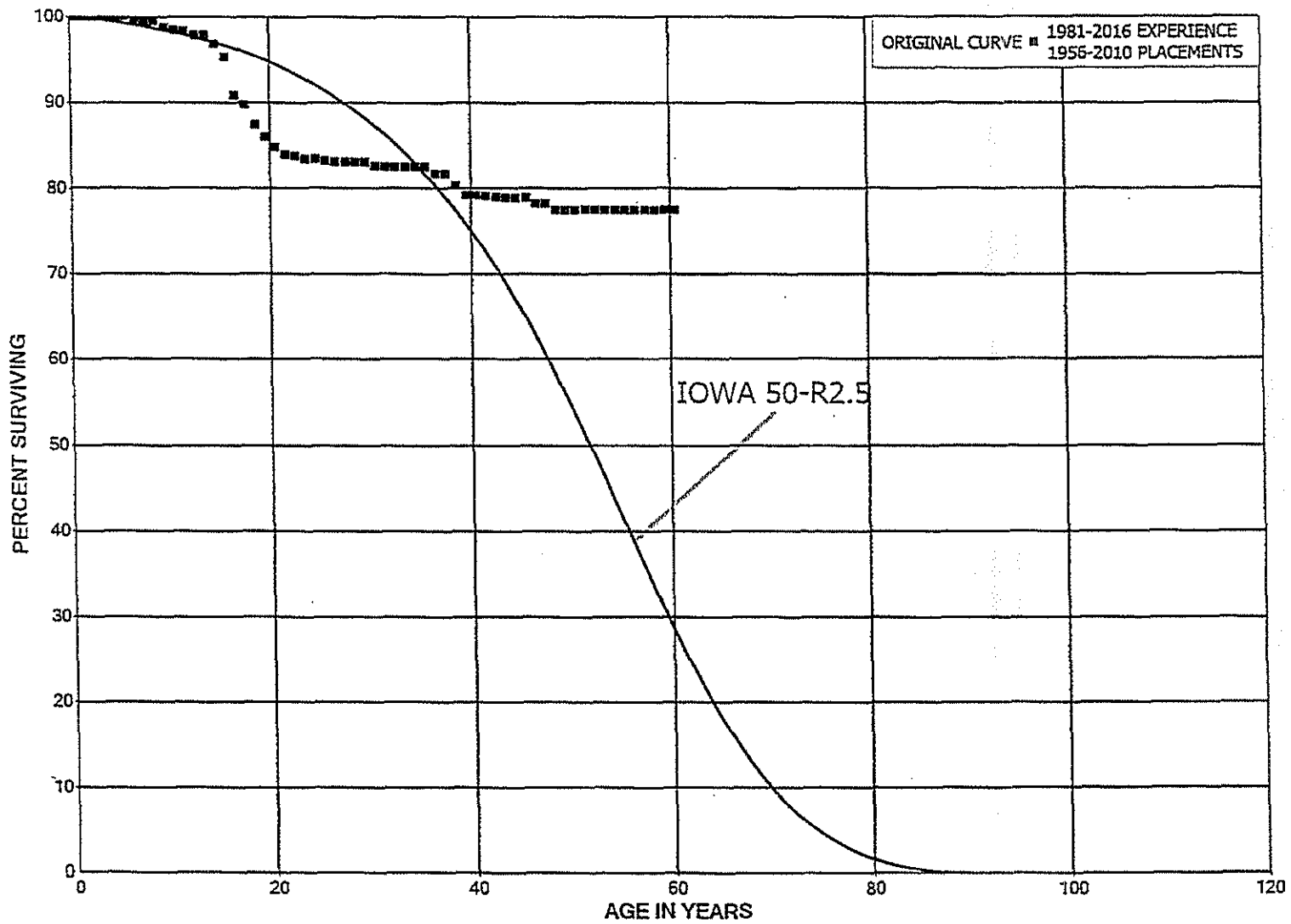
LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2014			EXPERIENCE BAND 1981-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,327,358	3,700	0.0016	0.9984	89.53	
40.5	2,305,902		0.0000	1.0000	89.39	
41.5	2,299,142	4,849	0.0021	0.9979	89.39	
42.5	1,412,699		0.0000	1.0000	89.20	
43.5	1,412,699		0.0000	1.0000	89.20	
44.5	1,412,699		0.0000	1.0000	89.20	
45.5	1,412,699	2,747	0.0019	0.9981	89.20	
46.5	1,409,952		0.0000	1.0000	89.03	
47.5	1,409,952		0.0000	1.0000	89.03	
48.5	1,409,952		0.0000	1.0000	89.03	
49.5	1,409,407		0.0000	1.0000	89.03	
50.5	1,406,625		0.0000	1.0000	89.03	
51.5	1,401,569		0.0000	1.0000	89.03	
52.5	1,370,620		0.0000	1.0000	89.03	
53.5	1,256,688		0.0000	1.0000	89.03	
54.5	1,227,009		0.0000	1.0000	89.03	
55.5	1,126,130		0.0000	1.0000	89.03	
56.5	920,157		0.0000	1.0000	89.03	
57.5	742,609		0.0000	1.0000	89.03	
58.5	708,106		0.0000	1.0000	89.03	
59.5	708,106		0.0000	1.0000	89.03	
60.5	255,109		0.0000	1.0000	89.03	
61.5	255,109		0.0000	1.0000	89.03	
62.5	255,109		0.0000	1.0000	89.03	
63.5	255,109		0.0000	1.0000	89.03	
64.5					89.03	

LACLEDE GAS COMPANY
 ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	830,764		0.0000	1.0000	100.00
0.5	833,244		0.0000	1.0000	100.00
1.5	833,244		0.0000	1.0000	100.00
2.5	850,329		0.0000	1.0000	100.00
3.5	879,047		0.0000	1.0000	100.00
4.5	879,047		0.0000	1.0000	100.00
5.5	879,047	2,219	0.0025	0.9975	100.00
6.5	672,722	2,381	0.0035	0.9965	99.75
7.5	487,016		0.0000	1.0000	99.39
8.5	500,820	3,414	0.0068	0.9932	99.39
9.5	514,249	1,820	0.0035	0.9965	98.72
10.5	534,059	497	0.0009	0.9991	98.37
11.5	560,168	2,750	0.0049	0.9951	98.28
12.5	590,827		0.0000	1.0000	97.79
13.5	601,756	5,572	0.0093	0.9907	97.79
14.5	647,434	10,904	0.0168	0.9832	96.89
15.5	639,826	29,410	0.0460	0.9540	95.26
16.5	874,499	11,402	0.0130	0.9870	90.88
17.5	888,299	23,134	0.0260	0.9740	89.69
18.5	1,061,030	16,507	0.0156	0.9844	87.36
19.5	1,406,206	21,634	0.0154	0.9846	86.00
20.5	1,421,058	13,561	0.0095	0.9905	84.67
21.5	1,466,520	2,674	0.0018	0.9982	83.87
22.5	1,497,213	5,038	0.0034	0.9966	83.71
23.5	1,564,506		0.0000	1.0000	83.43
24.5	1,697,452	4,456	0.0026	0.9974	83.43
25.5	1,691,040	2,411	0.0014	0.9986	83.21
26.5	1,688,629		0.0000	1.0000	83.09
27.5	1,676,229	579	0.0003	0.9997	83.09
28.5	1,674,696	872	0.0005	0.9995	83.07
29.5	1,664,699	10,094	0.0061	0.9939	83.02
30.5	1,612,412	275	0.0002	0.9998	82.52
31.5	1,609,070		0.0000	1.0000	82.51
32.5	1,584,119		0.0000	1.0000	82.51
33.5	1,584,119		0.0000	1.0000	82.51
34.5	1,578,704		0.0000	1.0000	82.51
35.5	1,578,704	14,916	0.0094	0.9906	82.51
36.5	1,563,788		0.0000	1.0000	81.73
37.5	1,563,788	25,737	0.0165	0.9835	81.73
38.5	1,529,698	21,456	0.0140	0.9860	80.38

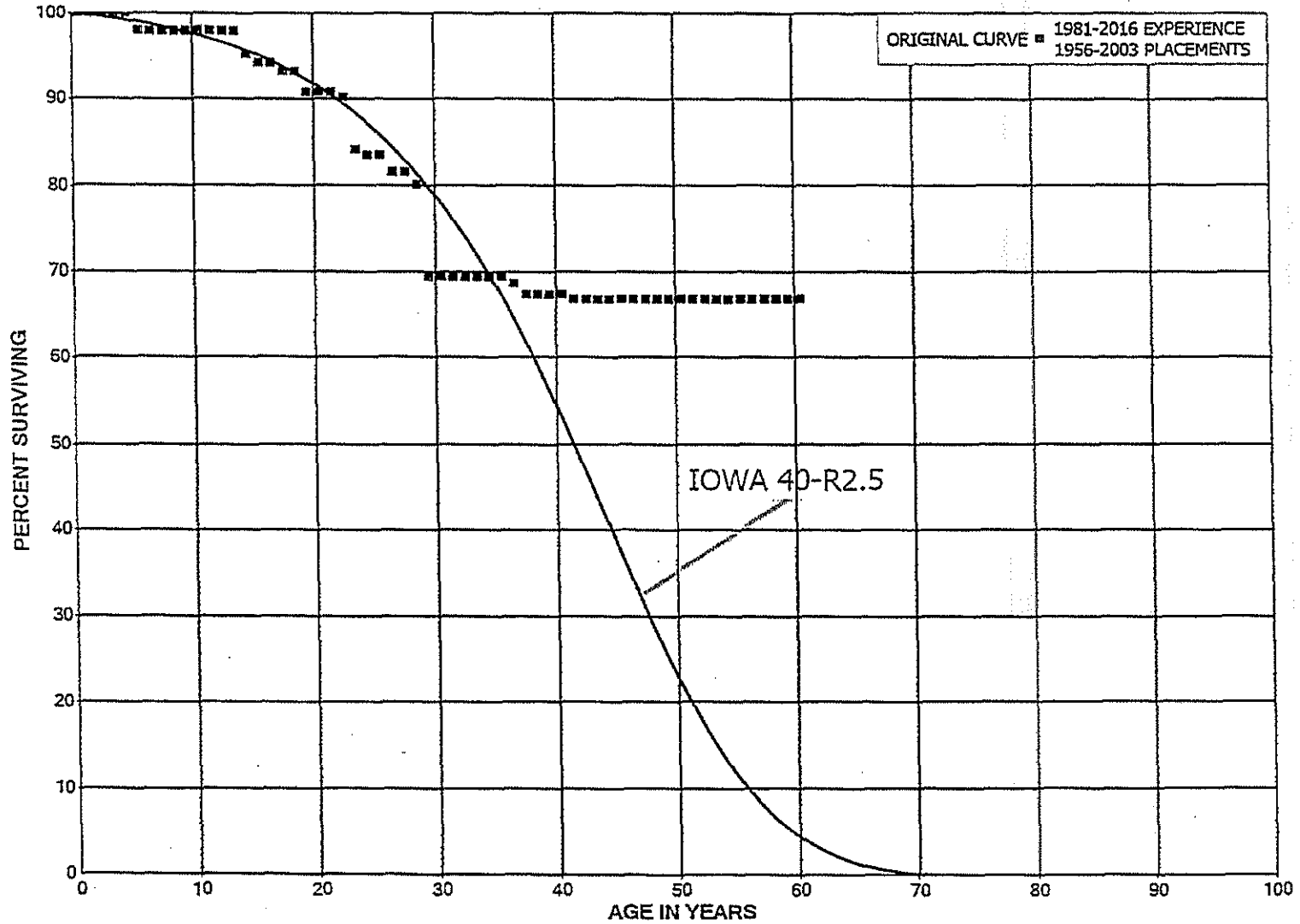
LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,506,468	203	0.0001	0.9999	79.25
40.5	1,506,265	518	0.0003	0.9997	79.24
41.5	1,505,747	1,968	0.0013	0.9987	79.22
42.5	1,503,779	2,793	0.0019	0.9981	79.11
43.5	1,455,266		0.0000	1.0000	78.96
44.5	1,404,519		0.0000	1.0000	78.96
45.5	1,395,073	11,304	0.0081	0.9919	78.96
46.5	1,366,430		0.0000	1.0000	78.32
47.5	1,340,099	13,266	0.0099	0.9901	78.32
48.5	1,291,247		0.0000	1.0000	77.55
49.5	1,281,514		0.0000	1.0000	77.55
50.5	1,230,264		0.0000	1.0000	77.55
51.5	1,224,915		0.0000	1.0000	77.55
52.5	988,086		0.0000	1.0000	77.55
53.5	870,893		0.0000	1.0000	77.55
54.5	680,490		0.0000	1.0000	77.55
55.5	331,099		0.0000	1.0000	77.55
56.5	294,851		0.0000	1.0000	77.55
57.5	238,031		0.0000	1.0000	77.55
58.5	206,918		0.0000	1.0000	77.55
59.5	135,426		0.0000	1.0000	77.55
60.5					77.55

LACLEDE GAS COMPANY
ACCOUNT 356 PURIFICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2003			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,707		0.0000	1.0000	100.00
0.5	42,475		0.0000	1.0000	100.00
1.5	47,110		0.0000	1.0000	100.00
2.5	95,328		0.0000	1.0000	100.00
3.5	95,328		0.0000	1.0000	100.00
4.5	98,940	2,062	0.0208	0.9792	100.00
5.5	99,914		0.0000	1.0000	97.92
6.5	102,806		0.0000	1.0000	97.92
7.5	102,806		0.0000	1.0000	97.92
8.5	102,806		0.0000	1.0000	97.92
9.5	106,648		0.0000	1.0000	97.92
10.5	106,648		0.0000	1.0000	97.92
11.5	107,070		0.0000	1.0000	97.92
12.5	139,180		0.0000	1.0000	97.92
13.5	132,831	3,768	0.0284	0.9716	97.92
14.5	138,665	1,472	0.0106	0.9894	95.14
15.5	137,193		0.0000	1.0000	94.13
16.5	137,234	1,420	0.0103	0.9897	94.13
17.5	160,042		0.0000	1.0000	93.15
18.5	184,665	4,923	0.0267	0.9733	93.15
19.5	216,465		0.0000	1.0000	90.67
20.5	221,030		0.0000	1.0000	90.67
21.5	249,161	1,442	0.0058	0.9942	90.67
22.5	277,467	18,295	0.0659	0.9341	90.15
23.5	260,195	2,300	0.0088	0.9912	84.20
24.5	265,421		0.0000	1.0000	83.46
25.5	265,421	5,918	0.0223	0.9777	83.46
26.5	259,503		0.0000	1.0000	81.60
27.5	256,359	4,404	0.0172	0.9828	81.60
28.5	248,685	33,408	0.1343	0.8657	80.20
29.5	214,303		0.0000	1.0000	69.42
30.5	204,547		0.0000	1.0000	69.42
31.5	204,547	150	0.0007	0.9993	69.42
32.5	204,397		0.0000	1.0000	69.37
33.5	204,397		0.0000	1.0000	69.37
34.5	204,397		0.0000	1.0000	69.37
35.5	204,397	2,169	0.0106	0.9894	69.37
36.5	202,228	4,093	0.0202	0.9798	68.64
37.5	197,904		0.0000	1.0000	67.25
38.5	190,080		0.0000	1.0000	67.25

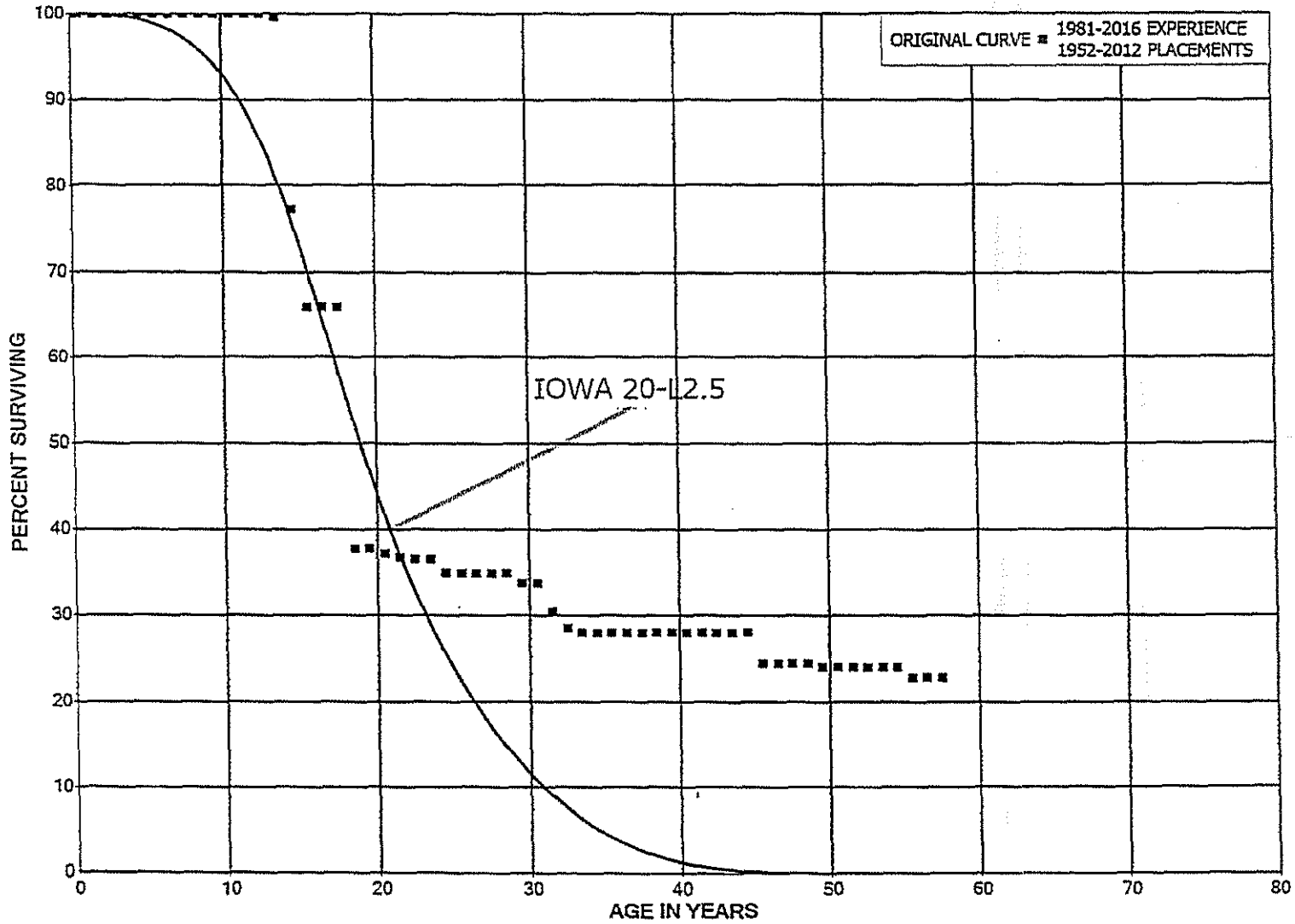
LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2003			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	190,080		0.0000	1.0000	67.25
40.5	186,468	1,500	0.0080	0.9920	67.25
41.5	182,082		0.0000	1.0000	66.71
42.5	182,082		0.0000	1.0000	66.71
43.5	182,082		0.0000	1.0000	66.71
44.5	182,082		0.0000	1.0000	66.71
45.5	180,266		0.0000	1.0000	66.71
46.5	180,266		0.0000	1.0000	66.71
47.5	179,260		0.0000	1.0000	66.71
48.5	165,445		0.0000	1.0000	66.71
49.5	165,445		0.0000	1.0000	66.71
50.5	158,913		0.0000	1.0000	66.71
51.5	158,913		0.0000	1.0000	66.71
52.5	158,872		0.0000	1.0000	66.71
53.5	121,730		0.0000	1.0000	66.71
54.5	103,025		0.0000	1.0000	66.71
55.5	66,301		0.0000	1.0000	66.71
56.5	61,736		0.0000	1.0000	66.71
57.5	33,605		0.0000	1.0000	66.71
58.5	7,526		0.0000	1.0000	66.71
59.5	7,526		0.0000	1.0000	66.71
60.5					66.71

LACLEDE GAS COMPANY
 ACCOUNT 357 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2012			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,344		0.0000	1.0000	100.00
0.5	58,344		0.0000	1.0000	100.00
1.5	58,344		0.0000	1.0000	100.00
2.5	73,785		0.0000	1.0000	100.00
3.5	73,785		0.0000	1.0000	100.00
4.5	70,612		0.0000	1.0000	100.00
5.5	71,413		0.0000	1.0000	100.00
6.5	72,306		0.0000	1.0000	100.00
7.5	73,913		0.0000	1.0000	100.00
8.5	73,913		0.0000	1.0000	100.00
9.5	50,791		0.0000	1.0000	100.00
10.5	49,985		0.0000	1.0000	100.00
11.5	46,202		0.0000	1.0000	100.00
12.5	59,558	296	0.0050	0.9950	100.00
13.5	59,562	13,356	0.2242	0.7758	99.50
14.5	46,206	6,714	0.1453	0.8547	77.19
15.5	39,492		0.0000	1.0000	65.97
16.5	33,994		0.0000	1.0000	65.97
17.5	34,132	14,599	0.4277	0.5723	65.97
18.5	21,004		0.0000	1.0000	37.76
19.5	21,286	335	0.0157	0.9843	37.76
20.5	27,198	282	0.0104	0.9896	37.16
21.5	27,407	165	0.0060	0.9940	36.78
22.5	24,456		0.0000	1.0000	36.55
23.5	26,205	1,151	0.0439	0.9561	36.55
24.5	28,744	106	0.0037	0.9963	34.95
25.5	28,638		0.0000	1.0000	34.82
26.5	28,638		0.0000	1.0000	34.82
27.5	24,738		0.0000	1.0000	34.82
28.5	25,343	800	0.0316	0.9684	34.82
29.5	20,880		0.0000	1.0000	33.72
30.5	20,880	2,033	0.0974	0.9026	33.72
31.5	18,847	1,198	0.0636	0.9364	30.44
32.5	19,648	368	0.0187	0.9813	28.50
33.5	19,280		0.0000	1.0000	27.97
34.5	19,280		0.0000	1.0000	27.97
35.5	19,280		0.0000	1.0000	27.97
36.5	19,280		0.0000	1.0000	27.97
37.5	19,280		0.0000	1.0000	27.97
38.5	18,734		0.0000	1.0000	27.97

LACLEDE GAS COMPANY

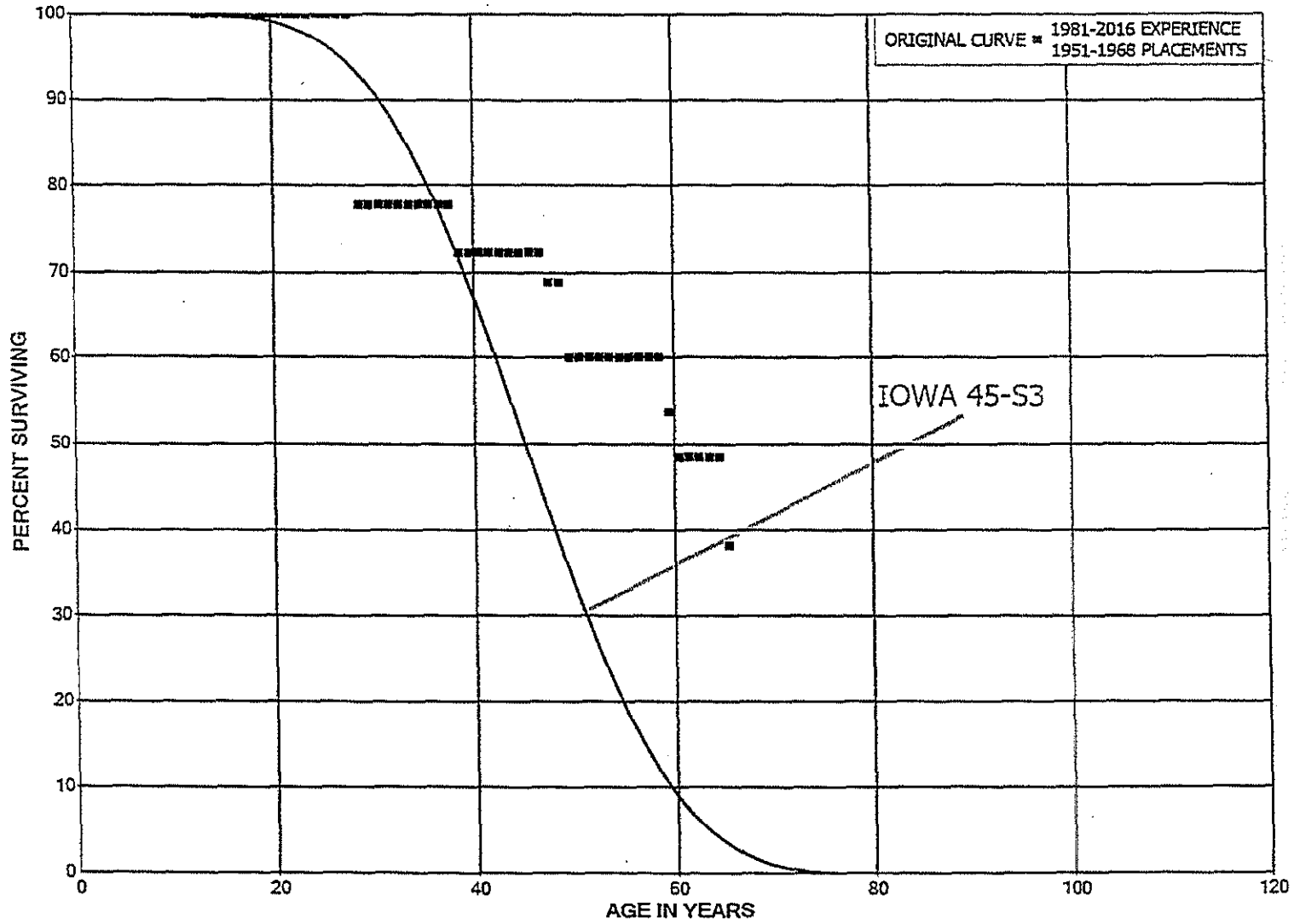
ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2012			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,734		0.0000	1.0000	27.97
40.5	18,734		0.0000	1.0000	27.97
41.5	17,933		0.0000	1.0000	27.97
42.5	17,040		0.0000	1.0000	27.97
43.5	15,801		0.0000	1.0000	27.97
44.5	15,801	2,000	0.1266	0.8734	27.97
45.5	13,801		0.0000	1.0000	24.43
46.5	13,801		0.0000	1.0000	24.43
47.5	13,801		0.0000	1.0000	24.43
48.5	13,801	258	0.0187	0.9813	24.43
49.5	13,243		0.0000	1.0000	23.97
50.5	13,243		0.0000	1.0000	23.97
51.5	13,243		0.0000	1.0000	23.97
52.5	13,243		0.0000	1.0000	23.97
53.5	13,105		0.0000	1.0000	23.97
54.5	11,970	605	0.0505	0.9495	23.97
55.5	11,365		0.0000	1.0000	22.76
56.5	5,283		0.0000	1.0000	22.76
57.5	5,283		0.0000	1.0000	22.76
58.5	5,181		0.0000	1.0000	22.76
59.5	3,432		0.0000	1.0000	22.76
60.5					22.76



LACLEDE GAS COMPANY
ACCOUNT 371 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-1968			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5	3,159		0.0000	1.0000	100.00
13.5	5,235		0.0000	1.0000	100.00
14.5	5,235		0.0000	1.0000	100.00
15.5	5,902		0.0000	1.0000	100.00
16.5	5,902		0.0000	1.0000	100.00
17.5	5,902		0.0000	1.0000	100.00
18.5	5,902		0.0000	1.0000	100.00
19.5	5,902		0.0000	1.0000	100.00
20.5	5,902		0.0000	1.0000	100.00
21.5	5,902		0.0000	1.0000	100.00
22.5	5,902		0.0000	1.0000	100.00
23.5	7,279		0.0000	1.0000	100.00
24.5	8,435		0.0000	1.0000	100.00
25.5	8,435		0.0000	1.0000	100.00
26.5	8,435		0.0000	1.0000	100.00
27.5	8,435	1,872	0.2219	0.7781	100.00
28.5	6,563		0.0000	1.0000	77.81
29.5	18,494		0.0000	1.0000	77.81
30.5	18,494		0.0000	1.0000	77.81
31.5	18,494		0.0000	1.0000	77.81
32.5	18,494		0.0000	1.0000	77.81
33.5	18,494		0.0000	1.0000	77.81
34.5	18,494		0.0000	1.0000	77.81
35.5	18,494		0.0000	1.0000	77.81
36.5	18,494		0.0000	1.0000	77.81
37.5	18,494	1,313	0.0710	0.9290	77.81
38.5	17,181		0.0000	1.0000	72.28

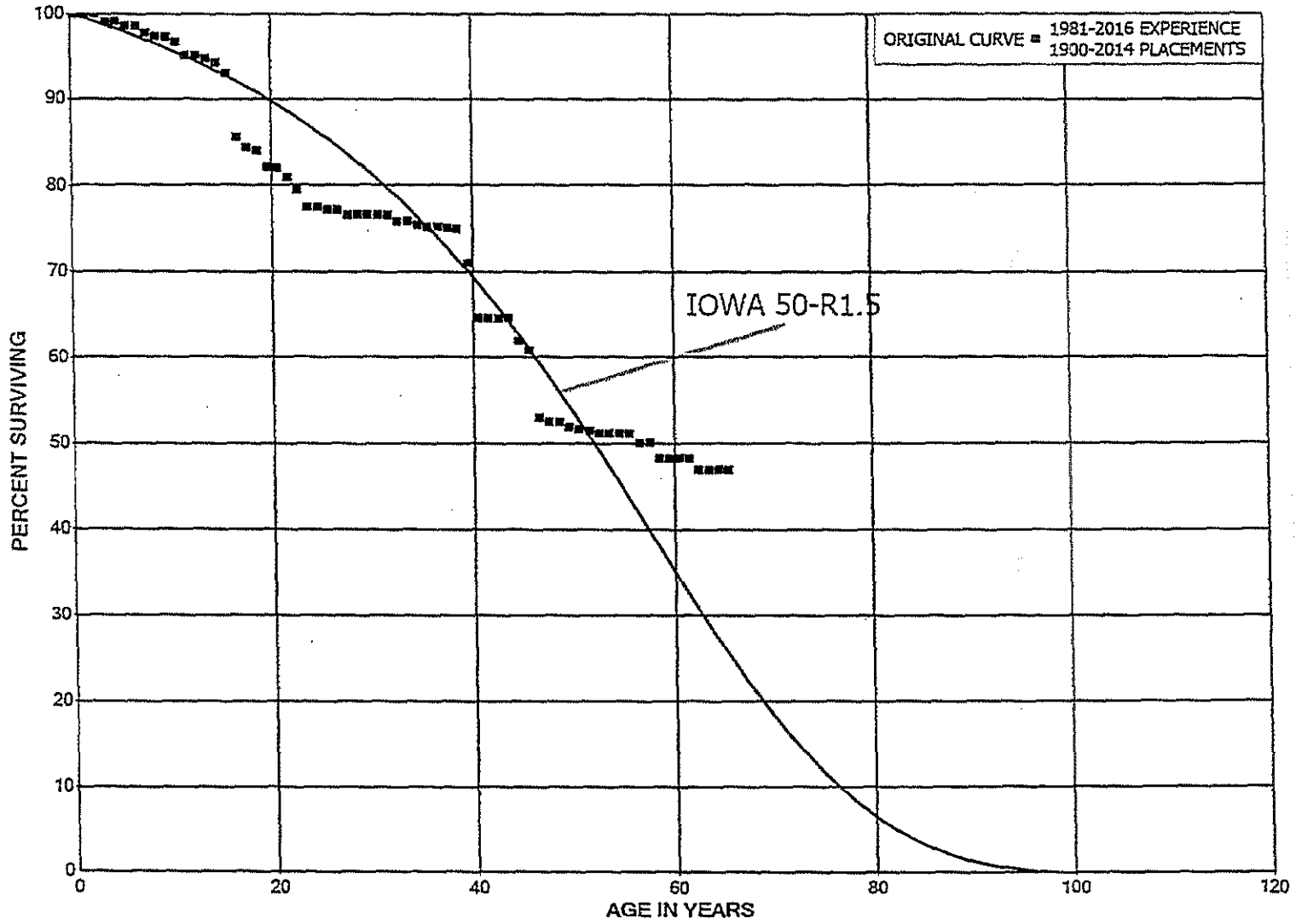
LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-1968			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,181		0.0000	1.0000	72.28
40.5	17,181		0.0000	1.0000	72.28
41.5	17,181		0.0000	1.0000	72.28
42.5	17,181		0.0000	1.0000	72.28
43.5	17,181		0.0000	1.0000	72.28
44.5	17,181		0.0000	1.0000	72.28
45.5	17,181		0.0000	1.0000	72.28
46.5	17,181	822	0.0479	0.9521	72.28
47.5	16,359		0.0000	1.0000	68.82
48.5	15,072	1,920	0.1274	0.8726	68.82
49.5	13,151		0.0000	1.0000	60.06
50.5	13,151		0.0000	1.0000	60.06
51.5	13,151		0.0000	1.0000	60.06
52.5	13,151		0.0000	1.0000	60.06
53.5	13,151		0.0000	1.0000	60.06
54.5	13,151		0.0000	1.0000	60.06
55.5	13,151		0.0000	1.0000	60.06
56.5	13,151		0.0000	1.0000	60.06
57.5	13,151		0.0000	1.0000	60.06
58.5	13,151	1,377	0.1047	0.8953	60.06
59.5	11,774	1,156	0.0982	0.9018	53.77
60.5	10,618		0.0000	1.0000	48.49
61.5	10,618		0.0000	1.0000	48.49
62.5	10,618		0.0000	1.0000	48.49
63.5	10,618		0.0000	1.0000	48.49
64.5	10,618	2,251	0.2120	0.7880	48.49
65.5					38.21

LACLEDE GAS COMPANY
ACCOUNTS 375.1 AND 375.4 STRUCTURES AND IMPROVEMENTS - SMALL
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNTS 375.1 AND 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	691,341		0.0000	1.0000	100.00
0.5	694,452		0.0000	1.0000	100.00
1.5	695,191		0.0000	1.0000	100.00
2.5	485,083	4,487	0.0092	0.9908	100.00
3.5	231,669		0.0000	1.0000	99.08
4.5	213,910	1,177	0.0055	0.9945	99.08
5.5	188,256		0.0000	1.0000	98.53
6.5	179,408	1,452	0.0081	0.9919	98.53
7.5	133,999	622	0.0046	0.9954	97.73
8.5	137,164		0.0000	1.0000	97.28
9.5	145,399	889	0.0061	0.9939	97.28
10.5	151,293	2,563	0.0169	0.9831	96.68
11.5	171,327		0.0000	1.0000	95.05
12.5	173,631	542	0.0031	0.9969	95.05
13.5	185,542	1,114	0.0060	0.9940	94.75
14.5	162,633	2,084	0.0128	0.9872	94.18
15.5	164,592	13,108	0.0796	0.9204	92.97
16.5	168,654	2,280	0.0135	0.9865	85.57
17.5	118,488	651	0.0055	0.9945	84.41
18.5	125,042	2,653	0.0212	0.9788	83.95
19.5	154,876	292	0.0019	0.9981	82.17
20.5	172,965	2,360	0.0136	0.9864	82.01
21.5	196,133	3,495	0.0178	0.9822	80.89
22.5	195,443	4,873	0.0249	0.9751	79.45
23.5	252,112	35	0.0001	0.9999	77.47
24.5	239,484	1,030	0.0043	0.9957	77.46
25.5	239,254		0.0000	1.0000	77.13
26.5	240,309	1,494	0.0062	0.9938	77.13
27.5	268,290		0.0000	1.0000	76.65
28.5	270,382	80	0.0003	0.9997	76.65
29.5	275,520		0.0000	1.0000	76.63
30.5	278,323	17	0.0001	0.9999	76.63
31.5	280,134	2,383	0.0085	0.9915	76.62
32.5	278,232		0.0000	1.0000	75.97
33.5	278,283	1,547	0.0056	0.9944	75.97
34.5	276,736	897	0.0032	0.9968	75.55
35.5	275,798		0.0000	1.0000	75.30
36.5	272,685	320	0.0012	0.9988	75.30
37.5	271,815	370	0.0014	0.9986	75.21
38.5	270,572	15,082	0.0557	0.9443	75.11

LACLEDE GAS COMPANY

ACCOUNTS 375.1 AND 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	255,490	22,563	0.0883	0.9117	70.92
40.5	231,262		0.0000	1.0000	64.66
41.5	231,262		0.0000	1.0000	64.66
42.5	231,262		0.0000	1.0000	64.66
43.5	231,336	9,793	0.0423	0.9577	64.66
44.5	219,318	3,685	0.0168	0.9832	61.92
45.5	212,149	27,710	0.1306	0.8694	60.88
46.5	177,656	1,428	0.0080	0.9920	52.93
47.5	165,954		0.0000	1.0000	52.51
48.5	157,403	1,842	0.0117	0.9883	52.51
49.5	146,650	815	0.0056	0.9944	51.89
50.5	146,062	368	0.0025	0.9975	51.60
51.5	144,346	938	0.0065	0.9935	51.47
52.5	126,298		0.0000	1.0000	51.14
53.5	123,883		0.0000	1.0000	51.14
54.5	113,359		0.0000	1.0000	51.14
55.5	85,486	1,710	0.0200	0.9800	51.14
56.5	85,482	99	0.0012	0.9988	50.12
57.5	80,012	3,007	0.0376	0.9624	50.06
58.5	77,005		0.0000	1.0000	48.18
59.5	45,869		0.0000	1.0000	48.18
60.5	45,869		0.0000	1.0000	48.18
61.5	45,869	1,234	0.0269	0.9731	48.18
62.5	43,580		0.0000	1.0000	46.88
63.5	12,959		0.0000	1.0000	46.88
64.5	10,867		0.0000	1.0000	46.88
65.5	7,126		0.0000	1.0000	46.88
66.5	4,323		0.0000	1.0000	46.88
67.5	2,495		0.0000	1.0000	46.88
68.5	2,495	79	0.0317	0.9683	46.88
69.5	2,416		0.0000	1.0000	45.40
70.5	2,416		0.0000	1.0000	45.40
71.5	2,416		0.0000	1.0000	45.40
72.5	2,416		0.0000	1.0000	45.40
73.5	2,416	160	0.0662	0.9338	45.40
74.5	2,256		0.0000	1.0000	42.39
75.5	2,256		0.0000	1.0000	42.39
76.5	3,917		0.0000	1.0000	42.39
77.5	3,917	1,661	0.4240	0.5760	42.39
78.5	2,256		0.0000	1.0000	24.41

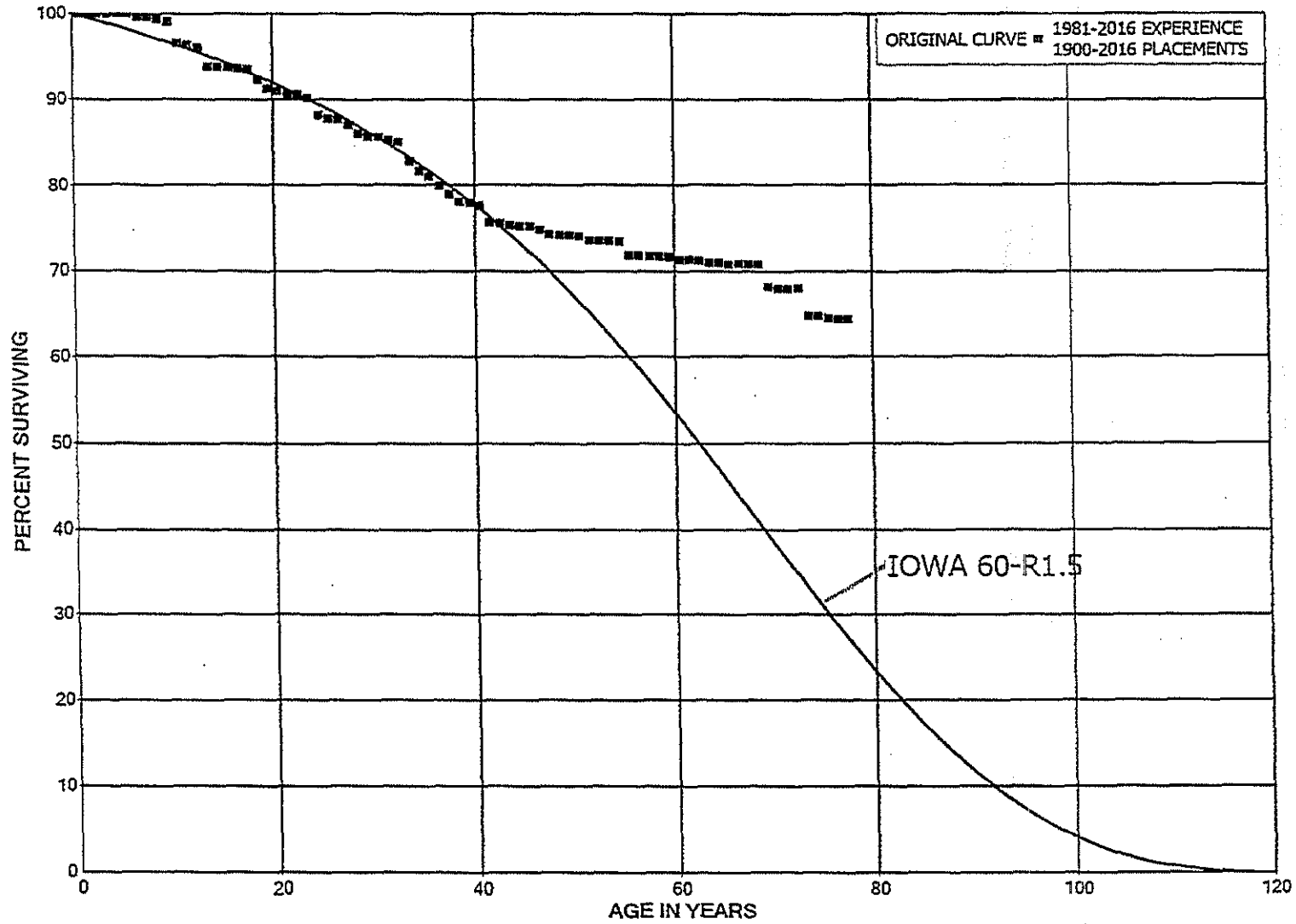
LACLEDE GAS COMPANY

ACCOUNTS 375.1 AND 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,256		0.0000	1.0000	24.41
80.5	4,668		0.0000	1.0000	24.41
81.5	4,668	2,412	0.5167	0.4833	24.41
82.5	2,256		0.0000	1.0000	11.80
83.5	2,256		0.0000	1.0000	11.80
84.5	2,256		0.0000	1.0000	11.80
85.5	1,573		0.0000	1.0000	11.80
86.5					11.80

LACLEDE GAS COMPANY
ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,024,557		0.0000	1.0000	100.00
0.5	8,061,925		0.0000	1.0000	100.00
1.5	7,630,833		0.0000	1.0000	100.00
2.5	7,013,159	3,302	0.0005	0.9995	100.00
3.5	6,797,734	3,601	0.0005	0.9995	99.95
4.5	5,847,192		0.0000	1.0000	99.90
5.5	5,867,400	14,726	0.0025	0.9975	99.90
6.5	5,326,976		0.0000	1.0000	99.65
7.5	5,004,596	10,678	0.0021	0.9979	99.65
8.5	4,661,537	19,060	0.0041	0.9959	99.44
9.5	4,264,376	102,050	0.0239	0.9761	99.03
10.5	3,844,718	10,651	0.0028	0.9972	96.66
11.5	3,839,475	13,150	0.0034	0.9966	96.39
12.5	3,854,032	88,729	0.0230	0.9770	96.06
13.5	3,136,366	3,470	0.0011	0.9989	93.85
14.5	2,818,917	1,703	0.0006	0.9994	93.75
15.5	2,783,890	3,486	0.0013	0.9987	93.69
16.5	2,766,351	1,174	0.0004	0.9996	93.57
17.5	2,686,484	35,190	0.0131	0.9869	93.53
18.5	2,238,306	24,766	0.0111	0.9889	92.31
19.5	1,834,953	7,728	0.0042	0.9958	91.29
20.5	2,378,557	8,303	0.0035	0.9965	90.90
21.5	2,281,110		0.0000	1.0000	90.58
22.5	2,144,726	9,760	0.0046	0.9954	90.58
23.5	2,179,606	49,312	0.0226	0.9774	90.17
24.5	2,972,236	13,207	0.0044	0.9956	88.13
25.5	2,828,728	87	0.0000	1.0000	87.74
26.5	2,803,372	23,223	0.0083	0.9917	87.74
27.5	3,176,139	34,686	0.0109	0.9891	87.01
28.5	3,217,888	13,232	0.0041	0.9959	86.06
29.5	3,214,632	3,743	0.0012	0.9988	85.71
30.5	3,144,233	11,389	0.0036	0.9964	85.61
31.5	3,127,904	7,153	0.0023	0.9977	85.30
32.5	3,109,540	83,919	0.0270	0.9730	85.10
33.5	3,019,577	39,628	0.0131	0.9869	82.81
34.5	2,935,296	25,046	0.0085	0.9915	81.72
35.5	2,909,194	38,920	0.0134	0.9866	81.02
36.5	2,853,730	33,843	0.0119	0.9881	79.94
37.5	2,802,318	33,085	0.0118	0.9882	78.99
38.5	2,762,234	3,803	0.0014	0.9986	78.06

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,755,548	12,262	0.0044	0.9956	77.95
40.5	2,754,401	68,176	0.0248	0.9752	77.60
41.5	2,680,622	3,666	0.0014	0.9986	75.68
42.5	2,676,419	7,917	0.0030	0.9970	75.58
43.5	2,653,882	4,177	0.0016	0.9984	75.35
44.5	2,772,493	2,388	0.0009	0.9991	75.24
45.5	2,719,122	11,231	0.0041	0.9959	75.17
46.5	2,688,109	20,258	0.0075	0.9925	74.86
47.5	2,651,721	3,205	0.0012	0.9988	74.30
48.5	2,560,392		0.0000	1.0000	74.21
49.5	2,529,782	3,483	0.0014	0.9986	74.21
50.5	2,505,522	19,577	0.0078	0.9922	74.10
51.5	2,471,238	1,796	0.0007	0.9993	73.53
52.5	2,461,386	100	0.0000	1.0000	73.47
53.5	2,455,833	1,383	0.0006	0.9994	73.47
54.5	2,433,801	54,267	0.0223	0.9777	73.43
55.5	2,372,742	30	0.0000	1.0000	71.79
56.5	1,661,598	1,021	0.0006	0.9994	71.79
57.5	1,658,858	68	0.0000	1.0000	71.75
58.5	1,632,666	2,046	0.0013	0.9987	71.74
59.5	1,430,811	6,350	0.0044	0.9956	71.65
60.5	674,246	103	0.0002	0.9998	71.33
61.5	219,115	294	0.0013	0.9987	71.32
62.5	194,373	789	0.0041	0.9959	71.23
63.5	185,716		0.0000	1.0000	70.94
64.5	178,659	498	0.0028	0.9972	70.94
65.5	176,647		0.0000	1.0000	70.74
66.5	176,647		0.0000	1.0000	70.74
67.5	172,538		0.0000	1.0000	70.74
68.5	172,538	6,209	0.0360	0.9640	70.74
69.5	210,404	608	0.0029	0.9971	68.20
70.5	210,666		0.0000	1.0000	68.00
71.5	210,666		0.0000	1.0000	68.00
72.5	211,436	9,784	0.0463	0.9537	68.00
73.5	201,652		0.0000	1.0000	64.85
74.5	201,543	876	0.0043	0.9957	64.85
75.5	200,205	93	0.0005	0.9995	64.57
76.5	189,420		0.0000	1.0000	64.54
77.5	189,420	1,544	0.0082	0.9918	64.54
78.5	79,762	1,410	0.0177	0.9823	64.01

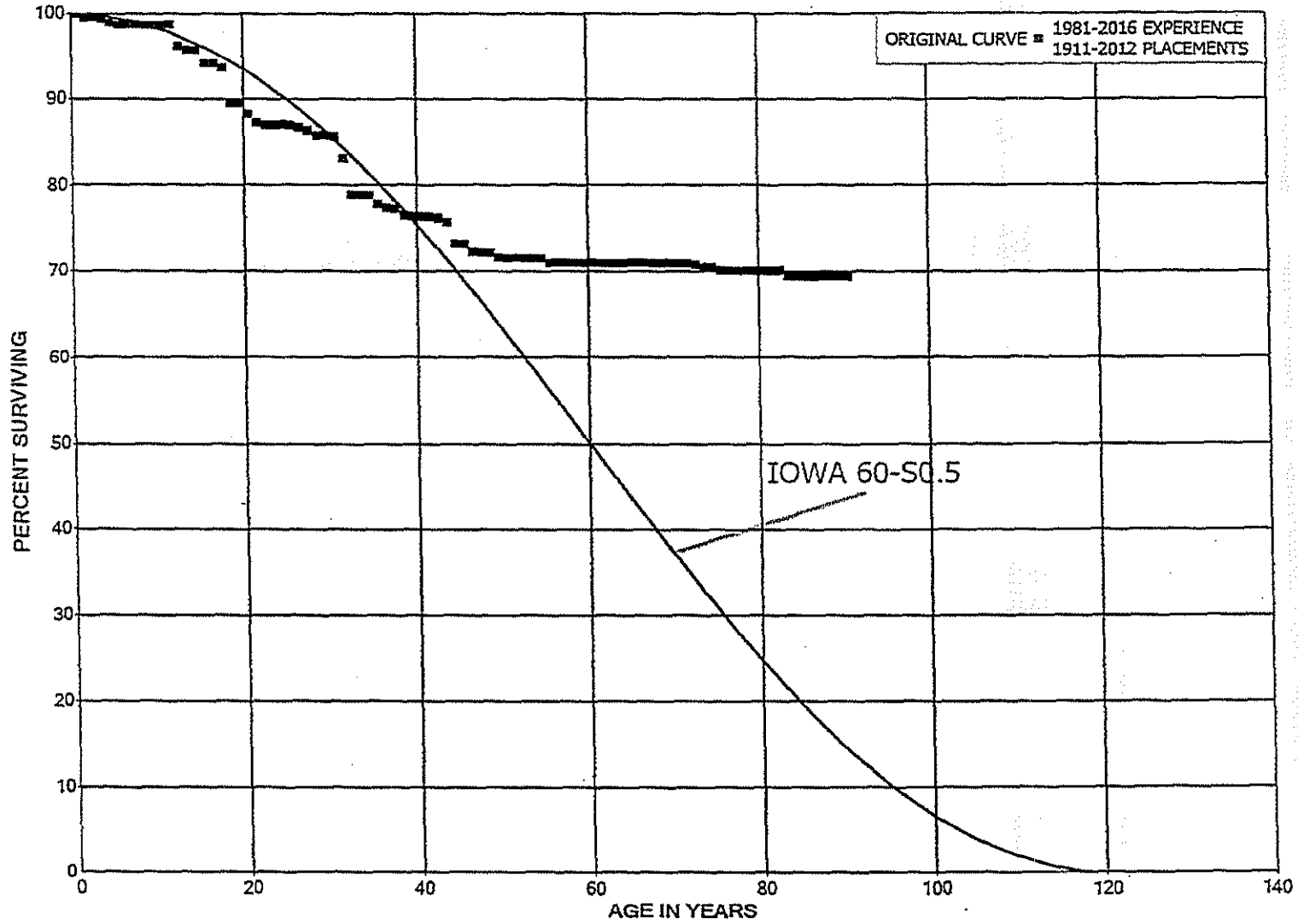
LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	78,352		0.0000	1.0000	62.88
80.5	85,967		0.0000	1.0000	62.88
81.5	85,967	15	0.0002	0.9998	62.88
82.5	84,770		0.0000	1.0000	62.87
83.5	84,770		0.0000	1.0000	62.87
84.5	84,770		0.0000	1.0000	62.87
85.5	84,663	894	0.0106	0.9894	62.87
86.5	81,670		0.0000	1.0000	62.21
87.5	80,459		0.0000	1.0000	62.21
88.5	79,809		0.0000	1.0000	62.21
89.5	79,618		0.0000	1.0000	62.21
90.5	76,710		0.0000	1.0000	62.21
91.5	75,572		0.0000	1.0000	62.21
92.5	75,572	490	0.0065	0.9935	62.21
93.5	71,473	2,241	0.0314	0.9686	61.80
94.5	69,232		0.0000	1.0000	59.87
95.5	69,103		0.0000	1.0000	59.87
96.5	62,533	736	0.0118	0.9882	59.87
97.5	61,185		0.0000	1.0000	59.16
98.5	61,185		0.0000	1.0000	59.16
99.5	47,955	3,904	0.0814	0.9186	59.16
100.5	44,051	4,946	0.1123	0.8877	54.35
101.5	39,105		0.0000	1.0000	48.24
102.5	39,105		0.0000	1.0000	48.24
103.5	37,281		0.0000	1.0000	48.24
104.5	37,281		0.0000	1.0000	48.24
105.5	7,051		0.0000	1.0000	48.24
106.5	7,051		0.0000	1.0000	48.24
107.5	7,051		0.0000	1.0000	48.24
108.5	7,051		0.0000	1.0000	48.24
109.5	7,051		0.0000	1.0000	48.24
110.5	7,051		0.0000	1.0000	48.24
111.5	7,051		0.0000	1.0000	48.24
112.5	7,051		0.0000	1.0000	48.24
113.5	7,051		0.0000	1.0000	48.24
114.5	7,051		0.0000	1.0000	48.24

LACLEDE GAS COMPANY
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	391,381		0.0000	1.0000	100.00
0.5	403,814	1,849	0.0046	0.9954	100.00
1.5	411,589		0.0000	1.0000	99.54
2.5	392,056	1,088	0.0028	0.9972	99.54
3.5	372,881	1,427	0.0038	0.9962	99.27
4.5	375,211	1,165	0.0031	0.9969	98.89
5.5	335,789		0.0000	1.0000	98.58
6.5	337,103		0.0000	1.0000	98.58
7.5	333,205		0.0000	1.0000	98.58
8.5	333,657		0.0000	1.0000	98.58
9.5	338,114		0.0000	1.0000	98.58
10.5	338,920		0.0000	1.0000	98.58
11.5	339,485	8,374	0.0247	0.9753	98.58
12.5	340,701	1,575	0.0046	0.9954	96.15
13.5	355,604		0.0000	1.0000	95.70
14.5	356,692	5,938	0.0166	0.9834	95.70
15.5	320,014		0.0000	1.0000	94.11
16.5	313,581	1,651	0.0053	0.9947	94.11
17.5	314,988	13,901	0.0441	0.9559	93.61
18.5	307,979		0.0000	1.0000	89.48
19.5	309,964	4,692	0.0151	0.9849	89.48
20.5	242,178	2,501	0.0103	0.9897	88.13
21.5	257,865	732	0.0028	0.9972	87.22
22.5	211,916		0.0000	1.0000	86.97
23.5	210,051		0.0000	1.0000	86.97
24.5	213,621	208	0.0010	0.9990	86.97
25.5	213,313	754	0.0035	0.9965	86.89
26.5	209,148	621	0.0030	0.9970	86.58
27.5	209,228	1,322	0.0063	0.9937	86.32
28.5	298,592		0.0000	1.0000	85.78
29.5	298,471	536	0.0018	0.9982	85.78
30.5	290,914	8,846	0.0304	0.9696	85.62
31.5	274,246	13,697	0.0499	0.9501	83.02
32.5	259,353		0.0000	1.0000	78.87
33.5	259,764		0.0000	1.0000	78.87
34.5	251,342	3,407	0.0136	0.9864	78.87
35.5	243,689	1,382	0.0057	0.9943	77.80
36.5	243,024	382	0.0016	0.9984	77.36
37.5	238,674	2,400	0.0101	0.9899	77.24
38.5	236,274	360	0.0015	0.9985	76.46

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	235,914		0.0000	1.0000	76.35
40.5	235,292		0.0000	1.0000	76.35
41.5	235,292	625	0.0027	0.9973	76.35
42.5	234,967	1,256	0.0053	0.9947	76.14
43.5	232,526	7,931	0.0341	0.9659	75.74
44.5	224,143		0.0000	1.0000	73.15
45.5	222,255	2,776	0.0125	0.9875	73.15
46.5	219,479	250	0.0011	0.9989	72.24
47.5	202,185		0.0000	1.0000	72.16
48.5	191,101	1,481	0.0077	0.9923	72.16
49.5	189,620	285	0.0015	0.9985	71.60
50.5	168,923		0.0000	1.0000	71.49
51.5	136,427		0.0000	1.0000	71.49
52.5	159,799		0.0000	1.0000	71.49
53.5	157,782		0.0000	1.0000	71.49
54.5	179,180	1,256	0.0070	0.9930	71.49
55.5	173,382		0.0000	1.0000	70.99
56.5	167,553		0.0000	1.0000	70.99
57.5	210,685		0.0000	1.0000	70.99
58.5	209,894		0.0000	1.0000	70.99
59.5	208,695		0.0000	1.0000	70.99
60.5	207,028		0.0000	1.0000	70.99
61.5	206,708		0.0000	1.0000	70.99
62.5	197,819		0.0000	1.0000	70.99
63.5	197,819		0.0000	1.0000	70.99
64.5	116,733		0.0000	1.0000	70.99
65.5	115,694		0.0000	1.0000	70.99
66.5	115,694		0.0000	1.0000	70.99
67.5	113,107		0.0000	1.0000	70.99
68.5	113,107		0.0000	1.0000	70.99
69.5	118,248		0.0000	1.0000	70.99
70.5	117,173		0.0000	1.0000	70.99
71.5	117,173	440	0.0038	0.9962	70.99
72.5	116,733	501	0.0043	0.9957	70.72
73.5	116,232		0.0000	1.0000	70.42
74.5	116,232	553	0.0048	0.9952	70.42
75.5	115,679		0.0000	1.0000	70.09
76.5	115,679		0.0000	1.0000	70.09
77.5	115,679		0.0000	1.0000	70.09
78.5	115,679		0.0000	1.0000	70.09

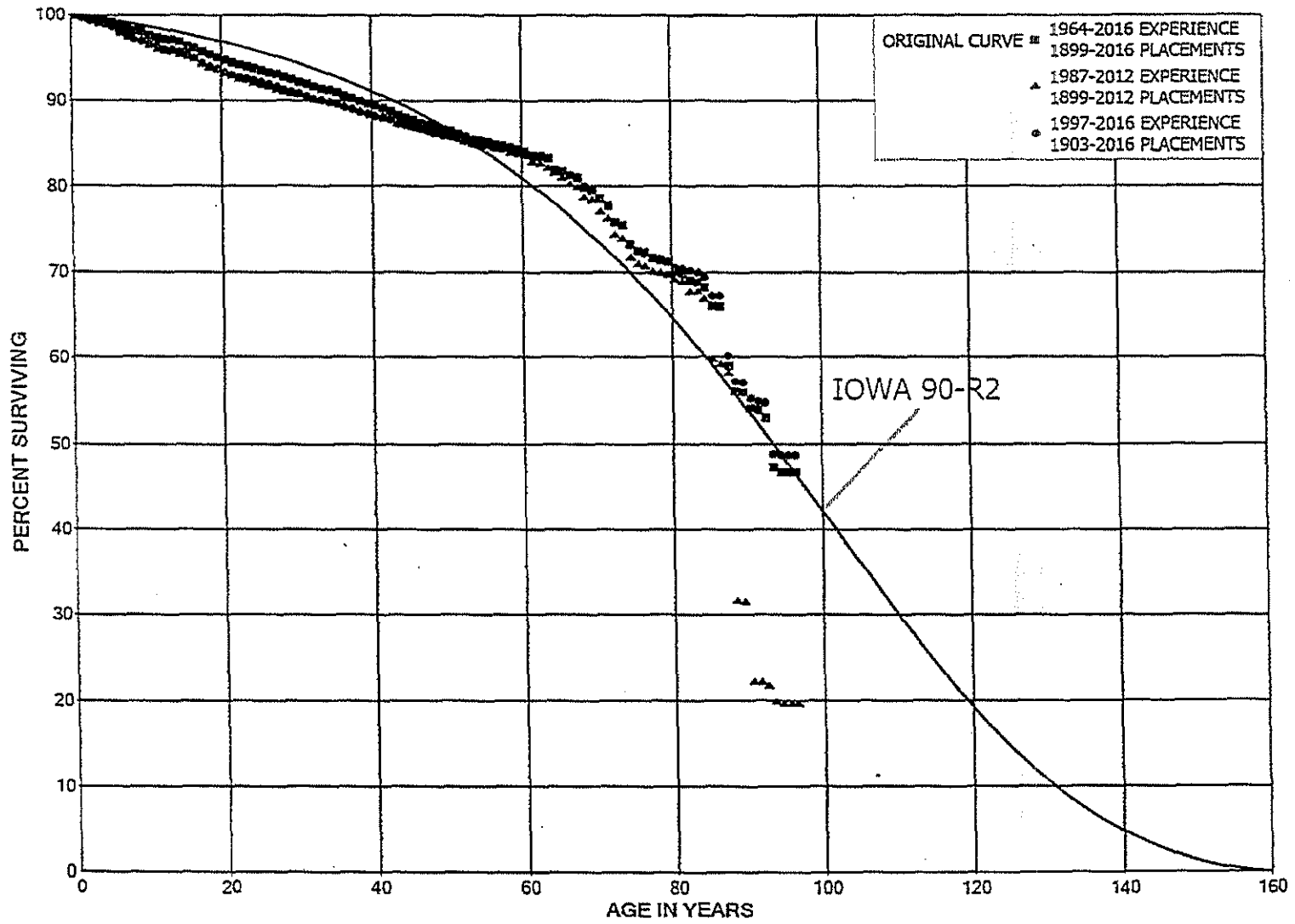
LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	115,679		0.0000	1.0000	70.09
80.5	115,679		0.0000	1.0000	70.09
81.5	115,679		0.0000	1.0000	70.09
82.5	115,377	1,176	0.0102	0.9898	70.09
83.5	114,201		0.0000	1.0000	69.37
84.5	114,201		0.0000	1.0000	69.37
85.5	114,201		0.0000	1.0000	69.37
86.5	86,096		0.0000	1.0000	69.37
87.5	86,096		0.0000	1.0000	69.37
88.5	83,832		0.0000	1.0000	69.37
89.5	83,832		0.0000	1.0000	69.37
90.5	63,201		0.0000	1.0000	69.37
91.5	3,986		0.0000	1.0000	69.37
92.5	3,986		0.0000	1.0000	69.37
93.5	3,986		0.0000	1.0000	69.37
94.5	3,986		0.0000	1.0000	69.37
95.5	3,986		0.0000	1.0000	69.37
96.5	3,986		0.0000	1.0000	69.37
97.5	3,986		0.0000	1.0000	69.37
98.5	3,986		0.0000	1.0000	69.37
99.5	3,986		0.0000	1.0000	69.37
100.5	3,986		0.0000	1.0000	69.37
101.5	3,986		0.0000	1.0000	69.37
102.5	3,986		0.0000	1.0000	69.37
103.5	3,986		0.0000	1.0000	69.37
104.5	3,986		0.0000	1.0000	69.37
105.5					69.37

LACLEDE GAS COMPANY
ACCOUNTS 367 AND 376.1 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	199,841,576	98,504	0.0005	0.9995	100.00
0.5	197,715,332	274,566	0.0014	0.9986	99.95
1.5	197,143,132	341,794	0.0017	0.9983	99.81
2.5	199,548,654	376,152	0.0019	0.9981	99.64
3.5	201,681,428	329,222	0.0016	0.9984	99.45
4.5	203,634,440	342,502	0.0017	0.9983	99.29
5.5	205,556,578	742,978	0.0036	0.9964	99.12
6.5	206,795,792	700,380	0.0034	0.9966	98.76
7.5	204,576,196	427,400	0.0021	0.9979	98.43
8.5	200,835,191	372,039	0.0019	0.9981	98.22
9.5	198,386,025	775,109	0.0039	0.9961	98.04
10.5	196,311,356	501,044	0.0026	0.9974	97.66
11.5	194,060,341	462,004	0.0024	0.9976	97.41
12.5	196,811,396	334,939	0.0017	0.9983	97.18
13.5	196,669,792	456,344	0.0023	0.9977	97.01
14.5	193,465,851	734,945	0.0038	0.9962	96.79
15.5	189,920,238	587,619	0.0031	0.9969	96.42
16.5	186,002,455	788,157	0.0042	0.9958	96.12
17.5	183,135,603	649,328	0.0035	0.9965	95.71
18.5	179,718,536	629,037	0.0035	0.9965	95.37
19.5	175,839,413	597,930	0.0034	0.9966	95.04
20.5	171,639,835	497,468	0.0029	0.9971	94.72
21.5	168,584,693	453,310	0.0027	0.9973	94.44
22.5	165,036,521	325,565	0.0020	0.9980	94.19
23.5	160,036,971	440,523	0.0028	0.9972	94.00
24.5	143,507,223	322,835	0.0022	0.9978	93.74
25.5	138,829,069	314,892	0.0023	0.9977	93.53
26.5	134,672,979	407,688	0.0030	0.9970	93.32
27.5	131,232,140	431,900	0.0033	0.9967	93.04
28.5	126,734,938	355,601	0.0028	0.9972	92.73
29.5	124,154,675	361,911	0.0029	0.9971	92.47
30.5	120,595,250	395,790	0.0033	0.9967	92.20
31.5	118,838,717	383,368	0.0032	0.9968	91.90
32.5	118,087,868	257,404	0.0022	0.9978	91.60
33.5	117,210,011	360,900	0.0031	0.9969	91.40
34.5	114,570,921	277,676	0.0024	0.9976	91.12
35.5	111,499,812	384,564	0.0034	0.9966	90.90
36.5	110,583,080	314,108	0.0028	0.9972	90.59
37.5	109,405,695	485,900	0.0044	0.9956	90.33
38.5	107,008,337	325,925	0.0030	0.9970	89.93

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	105,571,326	365,053	0.0035	0.9965	89.66
40.5	103,975,006	324,857	0.0031	0.9969	89.35
41.5	102,590,225	391,269	0.0038	0.9962	89.07
42.5	100,405,437	561,851	0.0056	0.9944	88.73
43.5	97,832,212	260,499	0.0027	0.9973	88.23
44.5	94,804,623	311,855	0.0033	0.9967	88.00
45.5	90,971,901	273,681	0.0030	0.9970	87.71
46.5	86,591,783	230,820	0.0027	0.9973	87.44
47.5	79,962,502	297,034	0.0037	0.9963	87.21
48.5	75,143,141	194,903	0.0026	0.9974	86.88
49.5	68,876,285	129,318	0.0019	0.9981	86.66
50.5	62,906,555	199,699	0.0032	0.9968	86.50
51.5	58,406,671	236,774	0.0041	0.9959	86.22
52.5	53,927,916	199,784	0.0037	0.9963	85.87
53.5	49,544,996	89,360	0.0018	0.9982	85.55
54.5	44,329,976	130,878	0.0030	0.9970	85.40
55.5	37,143,323	85,674	0.0023	0.9977	85.15
56.5	33,060,270	86,514	0.0026	0.9974	84.95
57.5	28,656,787	90,030	0.0031	0.9969	84.73
58.5	23,955,622	44,181	0.0018	0.9982	84.46
59.5	20,072,378	51,927	0.0026	0.9974	84.31
60.5	16,876,575	98,498	0.0058	0.9942	84.09
61.5	14,631,548	16,684	0.0011	0.9989	83.60
62.5	13,008,082	26,872	0.0021	0.9979	83.50
63.5	11,618,762	191,337	0.0165	0.9835	83.33
64.5	9,797,641	17,989	0.0018	0.9982	81.96
65.5	4,288,142	29,809	0.0070	0.9930	81.81
66.5	2,692,631	9,688	0.0036	0.9964	81.24
67.5	2,351,997	31,195	0.0133	0.9867	80.95
68.5	2,100,940	8,675	0.0041	0.9959	79.87
69.5	1,924,734	25,858	0.0134	0.9866	79.54
70.5	1,666,119	16,859	0.0101	0.9899	78.47
71.5	1,632,426	38,242	0.0234	0.9766	77.68
72.5	1,589,209	8,088	0.0051	0.9949	75.86
73.5	1,564,079	46,112	0.0295	0.9705	75.47
74.5	1,505,480	16,281	0.0108	0.9892	73.25
75.5	1,430,793	3,468	0.0024	0.9976	72.46
76.5	1,395,860	13,822	0.0099	0.9901	72.28
77.5	1,347,824	2,719	0.0020	0.9980	71.57
78.5	1,337,548	5,076	0.0038	0.9962	71.42

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,295,548	20,078	0.0155	0.9845	71.15
80.5	1,245,944	4,666	0.0037	0.9963	70.05
81.5	1,231,978	12,674	0.0103	0.9897	69.79
82.5	1,214,114	3,158	0.0026	0.9974	69.07
83.5	1,204,019	12,003	0.0100	0.9900	68.89
84.5	1,186,417	37,056	0.0312	0.9688	68.20
85.5	666,643	1,747	0.0026	0.9974	66.07
86.5	351,355	36,183	0.1030	0.8970	65.90
87.5	289,227	14,243	0.0492	0.9508	59.11
88.5	247,204	602	0.0024	0.9976	56.20
89.5	177,962	5,862	0.0329	0.9671	56.06
90.5	20,030	109	0.0054	0.9946	54.22
91.5	12,545	212	0.0169	0.9831	53.92
92.5	10,513	1,126	0.1071	0.8929	53.01
93.5	8,608	101	0.0117	0.9883	47.33
94.5	8,507		0.0000	1.0000	46.78
95.5	8,507		0.0000	1.0000	46.78
96.5	8,507		0.0000	1.0000	46.78
97.5	8,507		0.0000	1.0000	46.78
98.5	8,507	958	0.1126	0.8874	46.78
99.5	7,549	432	0.0572	0.9428	41.51
100.5	4,623	188	0.0407	0.9593	39.14
101.5	4,274	709	0.1659	0.8341	37.54
102.5	3,450	399	0.1157	0.8843	31.32
103.5	1,436	415	0.2890	0.7110	27.69
104.5	980		0.0000	1.0000	19.69
105.5	915		0.0000	1.0000	19.69
106.5	915		0.0000	1.0000	19.69
107.5	471		0.0000	1.0000	19.69
108.5	447		0.0000	1.0000	19.69
109.5	242		0.0000	1.0000	19.69
110.5	242		0.0000	1.0000	19.69
111.5	242		0.0000	1.0000	19.69
112.5					19.69

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2012

EXPERIENCE BAND 1987-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,885,413	93,026	0.0008	0.9992	100.00
0.5	113,985,765	246,030	0.0022	0.9978	99.92
1.5	109,443,977	286,615	0.0026	0.9974	99.71
2.5	108,413,452	269,505	0.0025	0.9975	99.44
3.5	104,034,481	171,027	0.0016	0.9984	99.20
4.5	100,135,107	269,979	0.0027	0.9973	99.03
5.5	99,148,391	537,291	0.0054	0.9946	98.77
6.5	96,006,197	539,646	0.0056	0.9944	98.23
7.5	92,571,106	357,866	0.0039	0.9961	97.68
8.5	91,074,927	257,660	0.0028	0.9972	97.30
9.5	90,026,281	602,222	0.0067	0.9933	97.03
10.5	86,761,898	351,705	0.0041	0.9959	96.38
11.5	84,252,272	193,753	0.0023	0.9977	95.99
12.5	82,224,223	124,328	0.0015	0.9985	95.77
13.5	81,790,454	263,264	0.0032	0.9968	95.62
14.5	82,468,829	191,197	0.0023	0.9977	95.31
15.5	82,878,973	338,560	0.0041	0.9959	95.09
16.5	83,418,813	467,597	0.0056	0.9944	94.70
17.5	86,993,859	397,799	0.0046	0.9954	94.17
18.5	88,175,532	250,670	0.0028	0.9972	93.74
19.5	89,644,190	363,705	0.0041	0.9959	93.48
20.5	79,340,667	291,396	0.0037	0.9963	93.10
21.5	79,187,845	282,907	0.0036	0.9964	92.76
22.5	79,567,358	163,054	0.0020	0.9980	92.42
23.5	80,749,522	299,529	0.0037	0.9963	92.23
24.5	81,710,444	159,749	0.0020	0.9980	91.89
25.5	86,959,897	216,079	0.0025	0.9975	91.71
26.5	87,542,895	271,834	0.0031	0.9969	91.48
27.5	90,374,013	259,760	0.0029	0.9971	91.20
28.5	93,782,481	217,287	0.0023	0.9977	90.94
29.5	96,460,500	162,790	0.0017	0.9983	90.73
30.5	97,141,390	268,968	0.0028	0.9972	90.57
31.5	96,187,105	251,246	0.0026	0.9974	90.32
32.5	96,790,945	166,921	0.0017	0.9983	90.09
33.5	97,267,398	227,881	0.0023	0.9977	89.93
34.5	96,809,479	178,050	0.0018	0.9982	89.72
35.5	101,484,708	308,759	0.0030	0.9970	89.56
36.5	101,454,082	213,307	0.0021	0.9979	89.28
37.5	100,460,602	370,030	0.0037	0.9963	89.10
38.5	98,577,984	248,077	0.0025	0.9975	88.77

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012

EXPERIENCE BAND 1987-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96,477,402	271,713	0.0028	0.9972	88.55
40.5	93,737,591	264,230	0.0028	0.9972	88.30
41.5	89,943,719	274,989	0.0031	0.9969	88.05
42.5	85,483,889	461,550	0.0054	0.9946	87.78
43.5	78,601,201	141,571	0.0018	0.9982	87.30
44.5	73,881,120	239,628	0.0032	0.9968	87.15
45.5	67,604,134	180,457	0.0027	0.9973	86.86
46.5	61,593,414	172,067	0.0028	0.9972	86.63
47.5	57,130,665	141,884	0.0025	0.9975	86.39
48.5	52,729,521	103,508	0.0020	0.9980	86.18
49.5	48,483,454	75,842	0.0016	0.9984	86.01
50.5	43,280,262	127,224	0.0029	0.9971	85.87
51.5	36,055,075	185,016	0.0051	0.9949	85.62
52.5	31,859,294	143,462	0.0045	0.9955	85.18
53.5	27,368,232	51,543	0.0019	0.9981	84.80
54.5	22,654,738	45,640	0.0020	0.9980	84.64
55.5	19,259,560	41,525	0.0022	0.9978	84.47
56.5	16,445,583	31,161	0.0019	0.9981	84.28
57.5	14,301,958	41,587	0.0029	0.9971	84.12
58.5	12,678,372	19,890	0.0016	0.9984	83.88
59.5	11,480,013	27,335	0.0024	0.9976	83.75
60.5	9,983,641	91,536	0.0092	0.9908	83.55
61.5	4,242,417	9,856	0.0023	0.9977	82.78
62.5	2,670,230	17,421	0.0065	0.9935	82.59
63.5	2,324,818	15,166	0.0065	0.9935	82.05
64.5	2,067,922	15,029	0.0073	0.9927	81.52
65.5	1,889,713	16,262	0.0086	0.9914	80.92
66.5	1,642,137	7,975	0.0049	0.9951	80.23
67.5	1,621,184	24,607	0.0152	0.9848	79.84
68.5	1,612,516	7,985	0.0050	0.9950	78.63
69.5	1,587,609	25,698	0.0162	0.9838	78.24
70.5	1,554,616	15,503	0.0100	0.9900	76.97
71.5	1,481,582	36,900	0.0249	0.9751	76.20
72.5	1,414,630	8,004	0.0057	0.9943	74.30
73.5	1,381,005	42,434	0.0307	0.9693	73.88
74.5	1,346,676	14,531	0.0108	0.9892	71.61
75.5	1,309,257	3,383	0.0026	0.9974	70.84
76.5	1,266,955	13,135	0.0104	0.9896	70.66
77.5	1,244,387	1,852	0.0015	0.9985	69.93
78.5	1,238,164	4,397	0.0036	0.9964	69.82

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1987-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,231,062	9,771	0.0079	0.9921	69.57
80.5	1,214,296	3,405	0.0028	0.9972	69.02
81.5	726,221	12,454	0.0171	0.9829	68.83
82.5	393,788	127	0.0003	0.9997	67.65
83.5	365,730	4,655	0.0127	0.9873	67.63
84.5	334,053	35,039	0.1049	0.8951	66.77
85.5	194,671	1,747	0.0090	0.9910	59.76
86.5	40,718	748	0.0184	0.9816	59.23
87.5	31,035	14,243	0.4589	0.5411	58.14
88.5	14,948	10	0.0007	0.9993	31.46
89.5	13,706	4,072	0.2971	0.7029	31.44
90.5	9,634		0.0000	1.0000	22.10
91.5	9,634	212	0.0220	0.9780	22.10
92.5	9,422	814	0.0864	0.9136	21.61
93.5	8,608	101	0.0117	0.9883	19.74
94.5	8,507		0.0000	1.0000	19.51
95.5	8,507		0.0000	1.0000	19.51
96.5	5,897		0.0000	1.0000	19.51
97.5	5,707		0.0000	1.0000	19.51
98.5	5,592	813	0.1454	0.8546	19.51
99.5	2,321	81	0.0349	0.9651	16.67
100.5	2,199	179	0.0814	0.9186	16.09
101.5	1,955	226	0.1156	0.8844	14.78
102.5	1,729	399	0.2308	0.7692	13.07
103.5	886	415	0.4684	0.5316	10.06
104.5	447		0.0000	1.0000	5.35
105.5	242		0.0000	1.0000	5.35
106.5	242		0.0000	1.0000	5.35
107.5	242		0.0000	1.0000	5.35
108.5					5.35

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,799,804	85,630	0.0011	0.9989	100.00
0.5	72,811,331	231,184	0.0032	0.9968	99.89
1.5	70,289,151	219,737	0.0031	0.9969	99.57
2.5	69,367,859	124,856	0.0018	0.9982	99.26
3.5	71,245,297	113,695	0.0016	0.9984	99.08
4.5	85,205,588	258,349	0.0030	0.9970	98.92
5.5	87,040,246	555,257	0.0064	0.9936	98.62
6.5	88,719,237	477,693	0.0054	0.9946	97.99
7.5	86,705,126	303,008	0.0035	0.9965	97.47
8.5	85,056,695	170,117	0.0020	0.9980	97.12
9.5	83,550,901	272,821	0.0033	0.9967	96.93
10.5	83,439,802	187,468	0.0022	0.9978	96.61
11.5	80,695,363	248,315	0.0031	0.9969	96.40
12.5	78,221,773	136,861	0.0017	0.9983	96.10
13.5	77,239,378	198,125	0.0026	0.9974	95.93
14.5	76,398,385	262,343	0.0034	0.9966	95.69
15.5	75,875,978	280,645	0.0037	0.9963	95.36
16.5	72,957,517	454,077	0.0062	0.9938	95.00
17.5	71,294,840	327,044	0.0046	0.9954	94.41
18.5	70,236,149	221,343	0.0032	0.9968	93.98
19.5	67,784,776	299,673	0.0044	0.9956	93.68
20.5	65,257,640	194,351	0.0030	0.9970	93.27
21.5	63,570,251	165,492	0.0026	0.9974	92.99
22.5	62,010,360	97,225	0.0016	0.9984	92.75
23.5	59,285,217	113,986	0.0019	0.9981	92.60
24.5	45,869,495	101,944	0.0022	0.9978	92.43
25.5	45,207,683	117,456	0.0026	0.9974	92.22
26.5	45,520,291	158,546	0.0035	0.9965	91.98
27.5	48,910,769	207,804	0.0042	0.9958	91.66
28.5	49,384,701	112,028	0.0023	0.9977	91.27
29.5	53,386,521	147,560	0.0028	0.9972	91.06
30.5	56,100,967	192,396	0.0034	0.9966	90.81
31.5	59,029,681	192,496	0.0033	0.9967	90.50
32.5	62,343,218	127,859	0.0021	0.9979	90.21
33.5	65,534,197	190,847	0.0029	0.9971	90.02
34.5	68,246,966	165,321	0.0024	0.9976	89.76
35.5	72,811,398	259,700	0.0036	0.9964	89.54
36.5	75,772,514	195,619	0.0026	0.9974	89.22
37.5	78,970,154	307,943	0.0039	0.9961	88.99
38.5	81,361,729	211,018	0.0026	0.9974	88.65

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	83,954,432	244,700	0.0029	0.9971	88.42
40.5	85,647,756	214,050	0.0025	0.9975	88.16
41.5	86,562,805	239,868	0.0028	0.9972	87.94
42.5	86,232,172	370,513	0.0043	0.9957	87.69
43.5	85,374,114	151,843	0.0018	0.9982	87.32
44.5	84,192,919	236,897	0.0028	0.9972	87.16
45.5	86,327,984	231,255	0.0027	0.9973	86.92
46.5	83,528,703	212,062	0.0025	0.9975	86.68
47.5	77,225,164	253,266	0.0033	0.9967	86.46
48.5	72,720,487	160,723	0.0022	0.9978	86.18
49.5	66,648,421	97,994	0.0015	0.9985	85.99
50.5	60,924,984	179,620	0.0029	0.9971	85.86
51.5	56,433,856	219,891	0.0039	0.9961	85.61
52.5	51,957,044	171,019	0.0033	0.9967	85.28
53.5	47,617,513	65,022	0.0014	0.9986	85.00
54.5	42,497,971	97,339	0.0023	0.9977	84.88
55.5	35,416,129	61,491	0.0017	0.9983	84.68
56.5	31,382,819	71,512	0.0023	0.9977	84.54
57.5	27,031,327	71,811	0.0027	0.9973	84.35
58.5	22,355,433	34,478	0.0015	0.9985	84.12
59.5	18,534,807	26,077	0.0014	0.9986	83.99
60.5	15,408,032	84,670	0.0055	0.9945	83.87
61.5	13,187,239	6,815	0.0005	0.9995	83.41
62.5	11,581,472	9,604	0.0008	0.9992	83.37
63.5	10,217,105	176,932	0.0173	0.9827	83.30
64.5	8,420,054	8,893	0.0011	0.9989	81.86
65.5	3,426,954	16,172	0.0047	0.9953	81.77
66.5	2,185,240	5,924	0.0027	0.9973	81.39
67.5	1,886,483	24,607	0.0130	0.9870	81.16
68.5	1,670,509	7,985	0.0048	0.9952	80.11
69.5	1,685,121	25,523	0.0151	0.9849	79.72
70.5	1,587,896	16,756	0.0106	0.9894	78.52
71.5	1,566,933	36,867	0.0235	0.9765	77.69
72.5	1,529,603	7,821	0.0051	0.9949	75.86
73.5	1,508,564	45,959	0.0305	0.9695	75.47
74.5	1,450,118	15,387	0.0106	0.9894	73.17
75.5	1,376,325	3,317	0.0024	0.9976	72.40
76.5	1,341,543	11,612	0.0087	0.9913	72.22
77.5	1,295,717	2,381	0.0018	0.9982	71.60
78.5	1,285,779	3,248	0.0025	0.9975	71.46

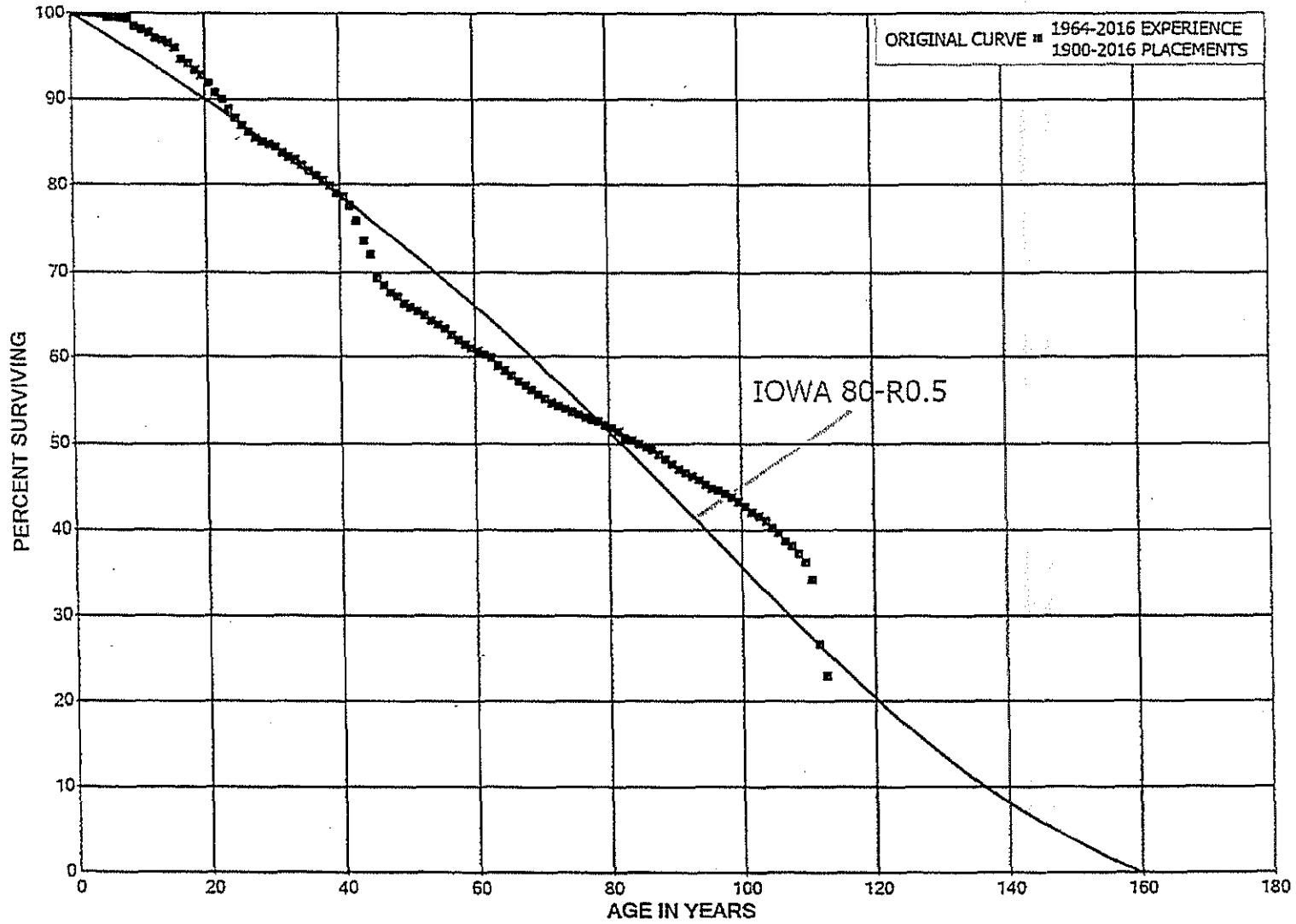
LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,245,607	12,789	0.0103	0.9897	71.28
80.5	1,207,037	2,295	0.0019	0.9981	70.55
81.5	1,195,925	3,911	0.0033	0.9967	70.42
82.5	1,187,176	3,031	0.0026	0.9974	70.19
83.5	1,187,106	10,562	0.0089	0.9911	70.01
84.5	1,182,136	37,056	0.0313	0.9687	69.39
85.5	662,606	757	0.0011	0.9989	67.21
86.5	348,308	36,152	0.1038	0.8962	67.13
87.5	286,858	13,818	0.0482	0.9518	60.17
88.5	245,877	592	0.0024	0.9976	57.27
89.5	177,301	5,783	0.0326	0.9674	57.13
90.5	19,448	109	0.0056	0.9944	55.27
91.5	11,963	30	0.0025	0.9975	54.96
92.5	10,398	1,126	0.1083	0.8917	54.82
93.5	8,541	34	0.0040	0.9960	48.88
94.5	8,507		0.0000	1.0000	48.69
95.5	8,507		0.0000	1.0000	48.69
96.5	8,507		0.0000	1.0000	48.69
97.5	8,507		0.0000	1.0000	48.69
98.5	8,507	958	0.1126	0.8874	48.69
99.5	7,549	432	0.0572	0.9428	43.21
100.5	4,623	188	0.0407	0.9593	40.73
101.5	4,274	709	0.1659	0.8341	39.08
102.5	3,450	399	0.1157	0.8843	32.59
103.5	1,436	415	0.2890	0.7110	28.82
104.5	980		0.0000	1.0000	20.49
105.5	915		0.0000	1.0000	20.49
106.5	915		0.0000	1.0000	20.49
107.5	471		0.0000	1.0000	20.49
108.5	447		0.0000	1.0000	20.49
109.5	242		0.0000	1.0000	20.49
110.5	242		0.0000	1.0000	20.49
111.5	242		0.0000	1.0000	20.49
112.5					20.49

LACLEDE GAS COMPANY
ACCOUNTS 376.2 AND 376.21 MAINS - CAST IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNTS 376.2 AND 376.21 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,866,664	12	0.0000	1.0000	100.00
0.5	4,293,305	1,965	0.0005	0.9995	100.00
1.5	2,747,321	1,632	0.0006	0.9994	99.95
2.5	2,161,744	48	0.0000	1.0000	99.89
3.5	1,259,148	219	0.0002	0.9998	99.89
4.5	1,366,325	4,809	0.0035	0.9965	99.88
5.5	1,671,959	476	0.0003	0.9997	99.52
6.5	2,251,412	1,657	0.0007	0.9993	99.50
7.5	2,462,636	3,256	0.0013	0.9987	99.42
8.5	2,762,088	25,756	0.0093	0.9907	99.29
9.5	2,973,494	10,581	0.0036	0.9964	98.36
10.5	3,263,687	8,146	0.0025	0.9975	98.01
11.5	3,744,684	28,329	0.0076	0.9924	97.77
12.5	4,766,959	10,999	0.0023	0.9977	97.03
13.5	5,696,177	15,638	0.0027	0.9973	96.81
14.5	5,835,117	37,278	0.0064	0.9936	96.54
15.5	6,084,209	86,231	0.0142	0.9858	95.92
16.5	6,304,030	27,605	0.0044	0.9956	94.56
17.5	6,385,403	49,061	0.0077	0.9923	94.15
18.5	6,380,978	50,024	0.0078	0.9922	93.43
19.5	6,340,761	62,396	0.0098	0.9902	92.69
20.5	6,291,272	72,562	0.0115	0.9885	91.78
21.5	6,275,119	55,031	0.0088	0.9912	90.72
22.5	6,288,643	72,896	0.0116	0.9884	89.93
23.5	6,273,797	73,014	0.0116	0.9884	88.89
24.5	6,262,663	60,153	0.0096	0.9904	87.85
25.5	6,238,213	62,096	0.0100	0.9900	87.01
26.5	6,280,888	43,760	0.0070	0.9930	86.14
27.5	6,330,241	39,185	0.0062	0.9938	85.54
28.5	6,326,255	17,556	0.0028	0.9972	85.01
29.5	6,349,151	29,056	0.0046	0.9954	84.78
30.5	6,358,502	47,634	0.0075	0.9925	84.39
31.5	6,373,416	34,268	0.0054	0.9946	83.76
32.5	6,446,708	30,454	0.0047	0.9953	83.31
33.5	6,648,580	42,544	0.0064	0.9936	82.91
34.5	6,976,573	57,049	0.0082	0.9918	82.38
35.5	7,211,024	43,185	0.0060	0.9940	81.71
36.5	7,681,238	53,127	0.0069	0.9931	81.22
37.5	7,986,819	68,649	0.0086	0.9914	80.66
38.5	8,850,104	97,817	0.0111	0.9889	79.96

LACLEDE GAS COMPANY

ACCOUNTS 376.2 AND 376.21 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,057,977	52,612	0.0058	0.9942	79.08
40.5	9,808,910	123,748	0.0126	0.9874	78.62
41.5	9,789,112	206,076	0.0211	0.9789	77.63
42.5	9,636,815	294,735	0.0306	0.9694	75.99
43.5	9,395,693	207,576	0.0221	0.9779	73.67
44.5	9,204,591	347,355	0.0377	0.9623	72.04
45.5	8,865,874	99,928	0.0113	0.9887	69.32
46.5	8,896,308	113,822	0.0128	0.9872	68.54
47.5	8,916,186	69,003	0.0077	0.9923	67.67
48.5	8,992,980	116,900	0.0130	0.9870	67.14
49.5	9,184,555	58,397	0.0064	0.9936	66.27
50.5	9,306,362	68,426	0.0074	0.9926	65.85
51.5	9,495,613	62,663	0.0066	0.9934	65.36
52.5	9,599,114	100,719	0.0105	0.9895	64.93
53.5	9,704,584	58,190	0.0060	0.9940	64.25
54.5	10,087,992	74,170	0.0074	0.9926	63.87
55.5	10,323,592	130,205	0.0126	0.9874	63.40
56.5	10,319,021	90,672	0.0088	0.9912	62.60
57.5	15,360,844	139,365	0.0091	0.9909	62.05
58.5	15,128,342	97,530	0.0064	0.9936	61.48
59.5	14,757,229	87,630	0.0059	0.9941	61.09
60.5	14,612,127	94,444	0.0065	0.9935	60.72
61.5	14,381,927	92,571	0.0064	0.9936	60.33
62.5	14,177,169	219,177	0.0155	0.9845	59.94
63.5	13,812,455	122,894	0.0089	0.9911	59.02
64.5	13,408,223	133,671	0.0100	0.9900	58.49
65.5	12,516,853	126,248	0.0101	0.9899	57.91
66.5	11,689,313	104,257	0.0089	0.9911	57.32
67.5	11,581,324	113,131	0.0098	0.9902	56.81
68.5	11,311,747	106,889	0.0094	0.9906	56.26
69.5	11,036,383	84,753	0.0077	0.9923	55.73
70.5	10,916,865	106,590	0.0098	0.9902	55.30
71.5	10,784,169	73,905	0.0069	0.9931	54.76
72.5	10,707,358	62,782	0.0059	0.9941	54.38
73.5	10,640,477	62,145	0.0058	0.9942	54.06
74.5	10,558,532	76,115	0.0072	0.9928	53.75
75.5	10,463,578	52,391	0.0050	0.9950	53.36
76.5	10,389,880	45,688	0.0044	0.9956	53.09
77.5	10,328,559	52,114	0.0050	0.9950	52.86
78.5	10,266,802	72,691	0.0071	0.9929	52.59

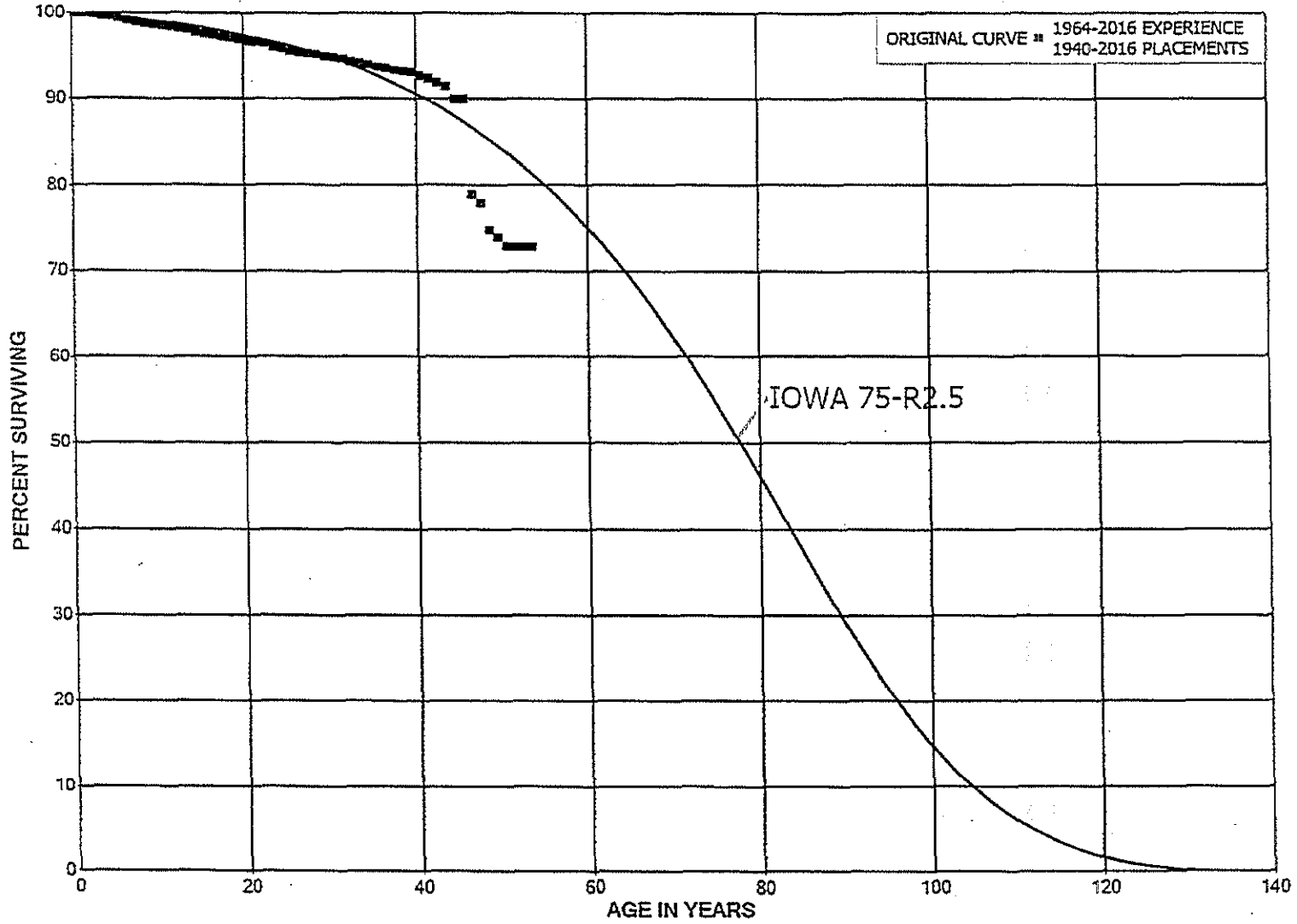
LACLEDE GAS COMPANY

ACCOUNTS 376.2 AND 376.21 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10,170,671	81,983	0.0081	0.9919	52.22
80.5	10,040,351	83,020	0.0083	0.9917	51.80
81.5	9,951,854	139,285	0.0140	0.9860	51.37
82.5	9,795,229	55,617	0.0057	0.9943	50.65
83.5	9,730,510	83,782	0.0086	0.9914	50.37
84.5	9,620,336	55,878	0.0058	0.9942	49.93
85.5	9,544,555	77,423	0.0081	0.9919	49.64
86.5	9,393,545	88,088	0.0094	0.9906	49.24
87.5	10,113,315	115,972	0.0115	0.9885	48.78
88.5	9,856,065	117,298	0.0119	0.9881	48.22
89.5	9,493,293	111,992	0.0118	0.9882	47.64
90.5	9,511,996	95,396	0.0100	0.9900	47.08
91.5	7,374,728	72,458	0.0098	0.9902	46.61
92.5	7,081,503	61,428	0.0087	0.9913	46.15
93.5	6,970,995	82,708	0.0119	0.9881	45.75
94.5	6,754,593	67,836	0.0100	0.9900	45.21
95.5	6,684,185	43,202	0.0065	0.9935	44.76
96.5	6,640,440	43,778	0.0066	0.9934	44.47
97.5	6,591,989	64,131	0.0097	0.9903	44.17
98.5	6,613,688	79,168	0.0120	0.9880	43.74
99.5	6,449,900	96,867	0.0150	0.9850	43.22
100.5	6,318,077	95,314	0.0151	0.9849	42.57
101.5	6,189,850	68,740	0.0111	0.9889	41.93
102.5	5,816,182	66,476	0.0114	0.9886	41.46
103.5	5,812,068	114,444	0.0197	0.9803	40.99
104.5	5,565,272	86,050	0.0155	0.9845	40.18
105.5	6,113,475	148,129	0.0242	0.9758	39.56
106.5	8,447,934	118,038	0.0140	0.9860	38.60
107.5	7,916,193	177,819	0.0225	0.9775	38.06
108.5	7,354,769	205,534	0.0279	0.9721	37.21
109.5	6,808,459	383,607	0.0563	0.9437	36.17
110.5	76,365	16,707	0.2188	0.7812	34.13
111.5	13,150	1,830	0.1392	0.8608	26.66
112.5					22.95

LACLEDE GAS COMPANY
ACCOUNT 376.3 MAINS - PLASTIC AND COPPER
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	457,719,714	190,771	0.0004	0.9996	100.00
0.5	421,871,979	226,124	0.0005	0.9995	99.96
1.5	363,493,535	286,907	0.0008	0.9992	99.90
2.5	324,414,886	552,089	0.0017	0.9983	99.83
3.5	290,930,786	271,990	0.0009	0.9991	99.66
4.5	285,915,220	565,591	0.0020	0.9980	99.56
5.5	263,704,789	496,158	0.0019	0.9981	99.37
6.5	244,982,963	511,041	0.0021	0.9979	99.18
7.5	221,641,882	453,152	0.0020	0.9980	98.97
8.5	210,274,235	310,053	0.0015	0.9985	98.77
9.5	198,418,115	281,467	0.0014	0.9986	98.62
10.5	186,450,956	254,064	0.0014	0.9986	98.48
11.5	172,040,663	295,708	0.0017	0.9983	98.35
12.5	161,400,320	261,293	0.0016	0.9984	98.18
13.5	150,654,274	380,799	0.0025	0.9975	98.02
14.5	143,050,576	409,607	0.0029	0.9971	97.77
15.5	134,549,785	147,307	0.0011	0.9989	97.49
16.5	126,210,457	221,115	0.0018	0.9982	97.39
17.5	118,246,133	202,127	0.0017	0.9983	97.22
18.5	111,229,396	196,188	0.0018	0.9982	97.05
19.5	102,513,220	231,707	0.0023	0.9977	96.88
20.5	92,917,107	160,291	0.0017	0.9983	96.66
21.5	82,522,006	94,485	0.0011	0.9989	96.49
22.5	72,872,333	340,906	0.0047	0.9953	96.38
23.5	62,572,648	162,397	0.0026	0.9974	95.93
24.5	56,024,480	145,880	0.0026	0.9974	95.68
25.5	49,452,052	95,140	0.0019	0.9981	95.43
26.5	43,683,120	37,661	0.0009	0.9991	95.25
27.5	38,719,237	36,262	0.0009	0.9991	95.17
28.5	34,573,943	101,389	0.0029	0.9971	95.08
29.5	30,183,009	39,011	0.0013	0.9987	94.80
30.5	26,527,302	38,328	0.0014	0.9986	94.68
31.5	23,676,407	95,184	0.0040	0.9960	94.54
32.5	21,250,752	21,342	0.0010	0.9990	94.16
33.5	19,330,894	42,724	0.0022	0.9978	94.07
34.5	17,716,386	42,127	0.0024	0.9976	93.86
35.5	15,560,259	23,139	0.0015	0.9985	93.64
36.5	13,720,018	24,366	0.0018	0.9982	93.50
37.5	11,269,296	22,534	0.0020	0.9980	93.33
38.5	8,708,734	6,570	0.0008	0.9992	93.14

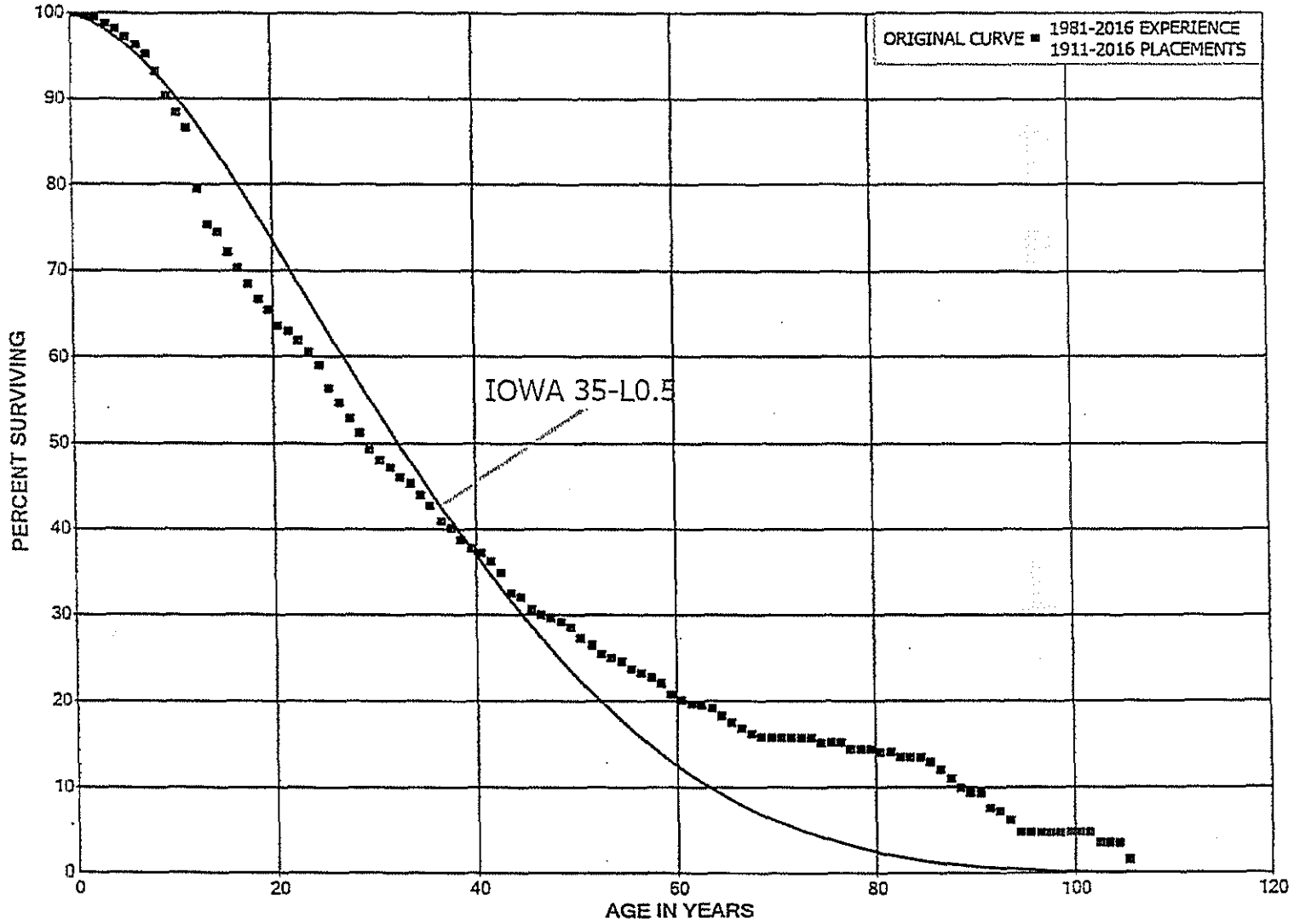
LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,677,404	33,994	0.0051	0.9949	93.07
40.5	4,761,892	18,436	0.0039	0.9961	92.60
41.5	3,210,294	14,818	0.0046	0.9954	92.24
42.5	1,717,504	7,486	0.0044	0.9956	91.82
43.5	526,825	8,751	0.0166	0.9834	91.42
44.5	36,836		0.0000	1.0000	89.90
45.5	25,623	3,133	0.1223	0.8777	89.90
46.5	21,059	240	0.0114	0.9886	78.90
47.5	17,902	720	0.0402	0.9598	78.01
48.5	15,688	193	0.0123	0.9877	74.87
49.5	15,495	228	0.0147	0.9853	73.95
50.5	14,953		0.0000	1.0000	72.86
51.5	14,953		0.0000	1.0000	72.86
52.5	3,503		0.0000	1.0000	72.86
53.5	3,500		0.0000	1.0000	72.86
54.5	2,659	235	0.0884	0.9116	72.86
55.5	1,424	559	0.3924	0.6076	66.42
56.5	800		0.0000	1.0000	40.35
57.5	800		0.0000	1.0000	40.35
58.5	800		0.0000	1.0000	40.35
59.5	800		0.0000	1.0000	40.35
60.5	800		0.0000	1.0000	40.35
61.5	800		0.0000	1.0000	40.35
62.5	800		0.0000	1.0000	40.35
63.5					40.35

LACLEDE GAS COMPANY
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,709,013		0.0000	1.0000	100.00
0.5	13,194,978	39,186	0.0030	0.9970	100.00
1.5	12,257,265	22,583	0.0018	0.9982	99.70
2.5	11,072,434	89,644	0.0081	0.9919	99.52
3.5	10,519,473	58,695	0.0056	0.9944	98.71
4.5	10,302,932	101,707	0.0099	0.9901	98.16
5.5	9,355,722	83,571	0.0089	0.9911	97.19
6.5	8,402,558	98,621	0.0117	0.9883	96.33
7.5	7,853,966	171,187	0.0218	0.9782	95.20
8.5	6,440,111	197,105	0.0306	0.9694	93.12
9.5	5,999,795	126,806	0.0211	0.9789	90.27
10.5	5,605,762	113,098	0.0202	0.9798	88.36
11.5	5,654,283	462,431	0.0818	0.9182	86.58
12.5	4,733,818	250,648	0.0529	0.9471	79.50
13.5	4,517,543	52,926	0.0117	0.9883	75.29
14.5	4,350,714	137,887	0.0317	0.9683	74.41
15.5	4,142,521	99,161	0.0239	0.9761	72.05
16.5	4,139,580	108,183	0.0261	0.9739	70.32
17.5	4,034,474	102,985	0.0255	0.9745	68.49
18.5	3,907,596	70,448	0.0180	0.9820	66.74
19.5	3,948,200	115,252	0.0292	0.9708	65.54
20.5	3,833,229	44,059	0.0115	0.9885	63.62
21.5	3,889,345	55,195	0.0142	0.9858	62.89
22.5	3,872,550	83,922	0.0217	0.9783	62.00
23.5	3,644,592	97,607	0.0268	0.9732	60.65
24.5	3,543,446	158,158	0.0446	0.9554	59.03
25.5	3,484,356	106,297	0.0305	0.9695	56.40
26.5	3,347,830	109,926	0.0328	0.9672	54.68
27.5	3,231,832	102,891	0.0318	0.9682	52.88
28.5	3,156,493	116,911	0.0370	0.9630	51.20
29.5	3,042,933	76,641	0.0252	0.9748	49.30
30.5	3,013,710	55,662	0.0185	0.9815	48.06
31.5	2,864,018	64,204	0.0224	0.9776	47.17
32.5	2,791,871	49,649	0.0178	0.9822	46.11
33.5	2,741,595	78,006	0.0285	0.9715	45.29
34.5	2,629,773	75,749	0.0288	0.9712	44.00
35.5	2,488,969	109,548	0.0440	0.9560	42.74
36.5	2,348,408	45,791	0.0195	0.9805	40.86
37.5	2,299,149	75,919	0.0330	0.9670	40.06
38.5	2,222,536	55,998	0.0252	0.9748	38.74

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,145,690	31,045	0.0145	0.9855	37.76
40.5	2,104,204	56,883	0.0270	0.9730	37.21
41.5	2,044,268	76,817	0.0376	0.9624	36.21
42.5	1,933,983	128,687	0.0665	0.9335	34.85
43.5	1,798,481	24,858	0.0138	0.9862	32.53
44.5	1,753,684	80,307	0.0458	0.9542	32.08
45.5	1,633,331	35,800	0.0219	0.9781	30.61
46.5	1,537,080	18,708	0.0122	0.9878	29.94
47.5	1,428,557	20,236	0.0142	0.9858	29.58
48.5	1,357,335	32,645	0.0241	0.9759	29.16
49.5	1,159,610	48,505	0.0418	0.9582	28.45
50.5	1,031,312	28,058	0.0272	0.9728	27.26
51.5	949,616	35,878	0.0378	0.9622	26.52
52.5	852,760	13,615	0.0160	0.9840	25.52
53.5	804,361	15,606	0.0194	0.9806	25.11
54.5	799,086	30,075	0.0376	0.9624	24.63
55.5	697,826	11,053	0.0158	0.9842	23.70
56.5	689,550	16,127	0.0234	0.9766	23.32
57.5	640,886	20,678	0.0323	0.9677	22.78
58.5	590,463	34,226	0.0580	0.9420	22.04
59.5	486,958	15,280	0.0314	0.9686	20.77
60.5	446,058	11,389	0.0255	0.9745	20.11
61.5	388,973	2,407	0.0062	0.9938	19.60
62.5	370,498	6,633	0.0179	0.9821	19.48
63.5	315,248	13,965	0.0443	0.9557	19.13
64.5	265,740	11,992	0.0451	0.9549	18.28
65.5	163,373	5,592	0.0342	0.9658	17.46
66.5	63,021	2,492	0.0395	0.9605	16.86
67.5	48,398	1,166	0.0241	0.9759	16.19
68.5	47,504	80	0.0017	0.9983	15.80
69.5	36,672		0.0000	1.0000	15.78
70.5	36,672		0.0000	1.0000	15.78
71.5	36,672		0.0000	1.0000	15.78
72.5	36,672		0.0000	1.0000	15.78
73.5	36,672	1,327	0.0362	0.9638	15.78
74.5	37,452		0.0000	1.0000	15.21
75.5	37,452		0.0000	1.0000	15.21
76.5	37,452	1,999	0.0534	0.9466	15.21
77.5	35,453		0.0000	1.0000	14.39
78.5	35,453		0.0000	1.0000	14.39

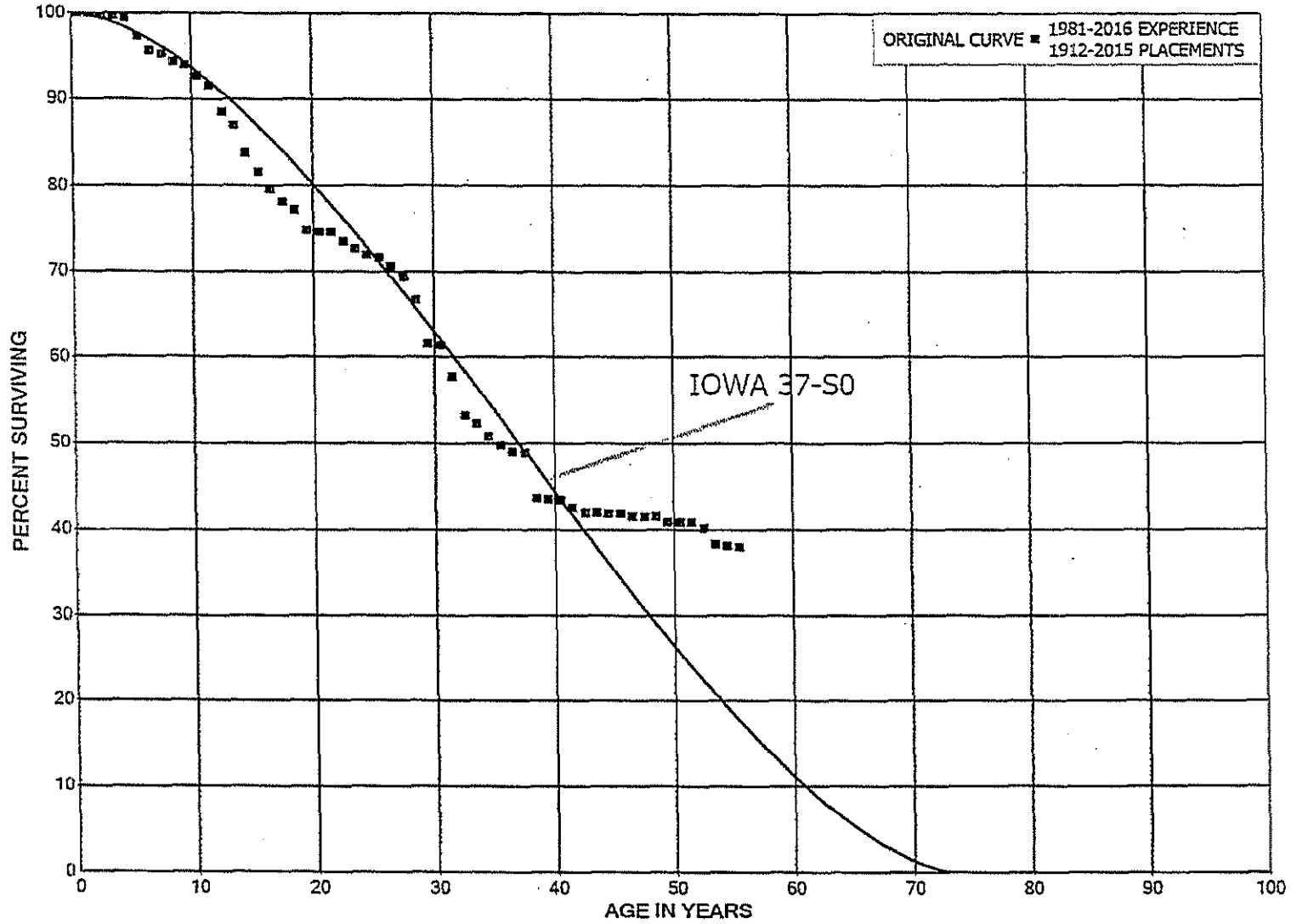
LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2016			EXPERIENCE BAND 1981-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	34,206	904	0.0264	0.9736	14.39	
80.5	33,302		0.0000	1.0000	14.01	
81.5	33,302	1,246	0.0374	0.9626	14.01	
82.5	32,056		0.0000	1.0000	13.49	
83.5	29,949		0.0000	1.0000	13.49	
84.5	29,949	1,246	0.0416	0.9584	13.49	
85.5	28,703	1,820	0.0634	0.9366	12.93	
86.5	26,594	2,492	0.0937	0.9063	12.11	
87.5	23,339	2,456	0.1052	0.8948	10.97	
88.5	20,883	1,246	0.0597	0.9403	9.82	
89.5	19,637		0.0000	1.0000	9.23	
90.5	19,513	3,739	0.1916	0.8084	9.23	
91.5	15,774	510	0.0323	0.9677	7.46	
92.5	15,264	2,492	0.1633	0.8367	7.22	
93.5	1,636	372	0.2274	0.7726	6.04	
94.5	1,264		0.0000	1.0000	4.67	
95.5	1,264		0.0000	1.0000	4.67	
96.5	1,264		0.0000	1.0000	4.67	
97.5	1,264		0.0000	1.0000	4.67	
98.5	1,264		0.0000	1.0000	4.67	
99.5	1,264		0.0000	1.0000	4.67	
100.5	1,264		0.0000	1.0000	4.67	
101.5	1,264	350	0.2769	0.7231	4.67	
102.5	914		0.0000	1.0000	3.38	
103.5	914		0.0000	1.0000	3.38	
104.5	914	518	0.5663	0.4337	3.38	
105.5					1.46	

LACLEDE GAS COMPANY
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2015

EXPERIENCE BAND 1981-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,317,195		0.0000	1.0000	100.00
0.5	3,343,388		0.0000	1.0000	100.00
1.5	2,888,094	5,079	0.0018	0.9982	100.00
2.5	2,798,607	6,251	0.0022	0.9978	99.82
3.5	2,286,813	4,198	0.0018	0.9982	99.60
4.5	2,315,579	49,310	0.0213	0.9787	99.42
5.5	2,135,179	35,873	0.0168	0.9832	97.30
6.5	2,111,934	11,920	0.0056	0.9944	95.67
7.5	2,102,995	19,661	0.0093	0.9907	95.13
8.5	2,084,248	6,082	0.0029	0.9971	94.24
9.5	2,056,820	30,302	0.0147	0.9853	93.96
10.5	2,069,603	24,653	0.0119	0.9881	92.58
11.5	2,096,904	68,416	0.0326	0.9674	91.48
12.5	1,942,160	33,617	0.0173	0.9827	88.49
13.5	1,890,453	69,766	0.0369	0.9631	86.96
14.5	1,894,806	49,498	0.0261	0.9739	83.75
15.5	1,746,875	41,049	0.0235	0.9765	81.56
16.5	1,269,715	22,924	0.0181	0.9819	79.65
17.5	1,132,974	15,626	0.0138	0.9862	78.21
18.5	1,067,480	31,832	0.0298	0.9702	77.13
19.5	1,087,998	2,690	0.0025	0.9975	74.83
20.5	986,653	581	0.0006	0.9994	74.64
21.5	860,362	12,151	0.0141	0.9859	74.60
22.5	803,416	10,104	0.0126	0.9874	73.55
23.5	706,885	6,827	0.0097	0.9903	72.62
24.5	680,840	2,924	0.0043	0.9957	71.92
25.5	664,238	8,730	0.0131	0.9869	71.61
26.5	640,602	11,638	0.0182	0.9818	70.67
27.5	670,990	26,171	0.0390	0.9610	69.39
28.5	635,907	48,147	0.0757	0.9243	66.68
29.5	631,387	2,250	0.0036	0.9964	61.63
30.5	603,558	36,515	0.0605	0.9395	61.41
31.5	554,062	43,656	0.0788	0.9212	57.70
32.5	479,912	9,183	0.0191	0.9809	53.15
33.5	469,743	12,819	0.0273	0.9727	52.13
34.5	450,767	9,064	0.0201	0.9799	50.71
35.5	441,703	6,843	0.0155	0.9845	49.69
36.5	431,322	426	0.0010	0.9990	48.92
37.5	422,962	45,480	0.1075	0.8925	48.87
38.5	375,919	723	0.0019	0.9981	43.62

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	375,196	1,245	0.0033	0.9967	43.53
40.5	369,407	7,851	0.0213	0.9787	43.39
41.5	359,219	3,904	0.0109	0.9891	42.47
42.5	354,475	381	0.0011	0.9989	42.01
43.5	354,083	608	0.0017	0.9983	41.96
44.5	361,403	859	0.0024	0.9976	41.89
45.5	353,451	2,275	0.0064	0.9936	41.79
46.5	317,843		0.0000	1.0000	41.52
47.5	289,237	381	0.0013	0.9987	41.52
48.5	282,024	3,950	0.0140	0.9860	41.46
49.5	206,788	85	0.0004	0.9996	40.88
50.5	192,475	381	0.0020	0.9980	40.87
51.5	192,094	2,753	0.0143	0.9857	40.79
52.5	184,763	8,739	0.0473	0.9527	40.20
53.5	83,345	417	0.0050	0.9950	38.30
54.5	54,605	283	0.0052	0.9948	38.11
55.5	48,130		0.0000	1.0000	37.91
56.5	11,808		0.0000	1.0000	37.91
57.5	11,808		0.0000	1.0000	37.91
58.5	11,808		0.0000	1.0000	37.91
59.5	11,808		0.0000	1.0000	37.91
60.5	11,808		0.0000	1.0000	37.91
61.5	11,808		0.0000	1.0000	37.91
62.5	11,808		0.0000	1.0000	37.91
63.5	9,335		0.0000	1.0000	37.91
64.5	9,035		0.0000	1.0000	37.91
65.5	7,611		0.0000	1.0000	37.91
66.5	3,216		0.0000	1.0000	37.91
67.5	3,216		0.0000	1.0000	37.91
68.5	4,032		0.0000	1.0000	37.91
69.5	4,658		0.0000	1.0000	37.91
70.5	4,658		0.0000	1.0000	37.91
71.5	4,658		0.0000	1.0000	37.91
72.5	3,549		0.0000	1.0000	37.91
73.5	3,549		0.0000	1.0000	37.91
74.5	626		0.0000	1.0000	37.91
75.5					37.91
76.5					
77.5					
78.5					

LACLEDE GAS COMPANY

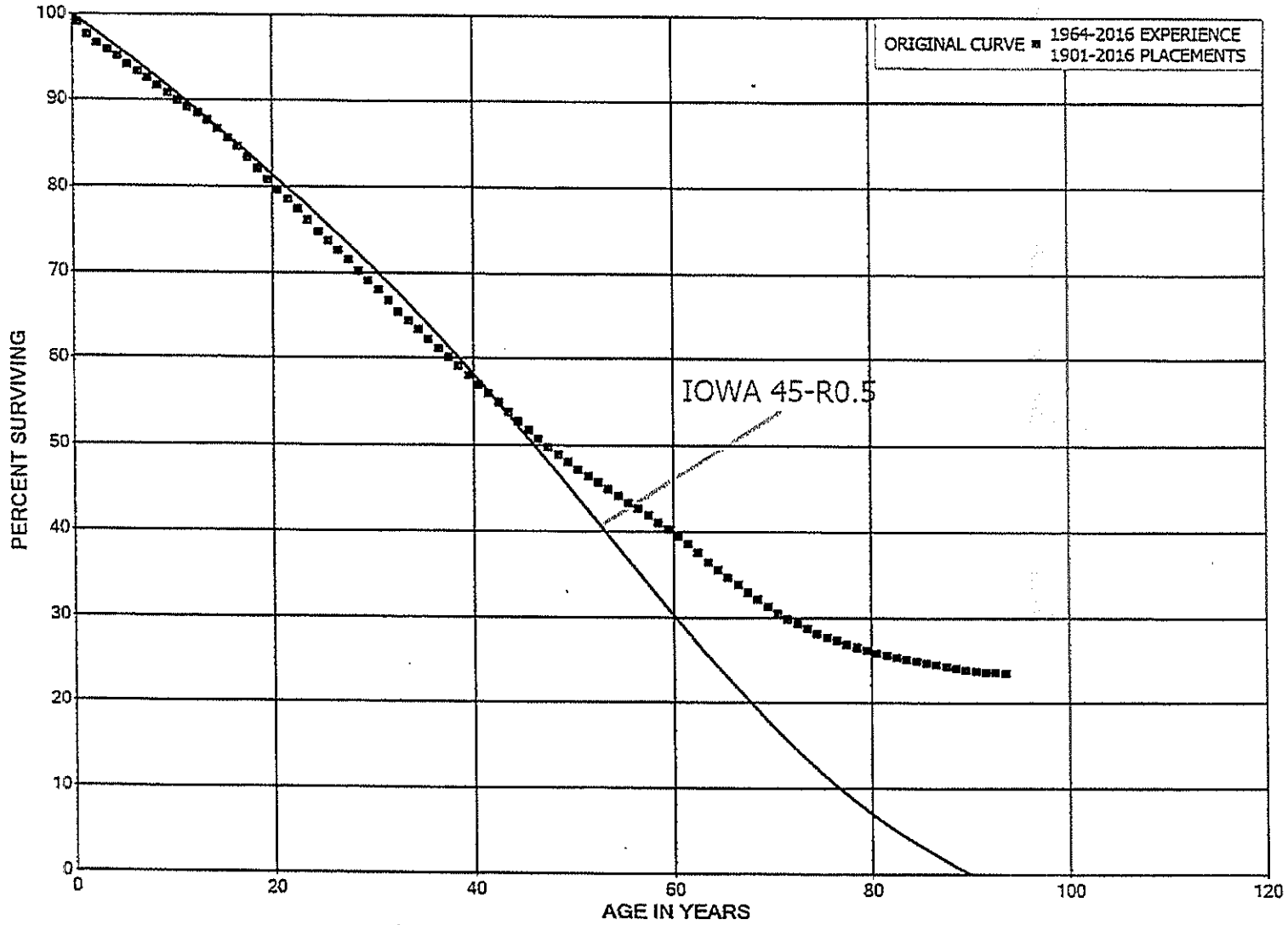
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5	1,426		0.0000		
83.5	1,426		0.0000		
84.5	1,426		0.0000		
85.5	2,789		0.0000		
86.5	2,789		0.0000		
87.5	2,789		0.0000		
88.5	1,363		0.0000		
89.5	1,363		0.0000		
90.5	1,363		0.0000		
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5	33		0.0000		
99.5	33		0.0000		
100.5	33		0.0000		
101.5	33		0.0000		
102.5	33		0.0000		
103.5	33		0.0000		
104.5					



LACLEDE GAS COMPANY
ACCOUNT 380.1 SERVICES - STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,235,029	334,568	0.0095	0.9905	100.00
0.5	35,229,694	529,434	0.0150	0.9850	99.05
1.5	34,590,396	331,361	0.0096	0.9904	97.56
2.5	35,405,675	288,833	0.0082	0.9918	96.63
3.5	36,537,699	310,163	0.0085	0.9915	95.84
4.5	38,900,412	383,513	0.0099	0.9901	95.03
5.5	40,852,604	345,859	0.0085	0.9915	94.09
6.5	42,566,849	376,397	0.0088	0.9912	93.29
7.5	44,067,600	388,185	0.0088	0.9912	92.47
8.5	45,312,495	432,253	0.0095	0.9905	91.65
9.5	46,357,652	415,235	0.0090	0.9910	90.78
10.5	46,697,677	387,164	0.0083	0.9917	89.97
11.5	46,618,091	390,248	0.0084	0.9916	89.22
12.5	46,603,903	400,970	0.0086	0.9914	88.47
13.5	46,634,663	531,016	0.0114	0.9886	87.71
14.5	45,767,454	550,601	0.0120	0.9880	86.71
15.5	45,235,785	578,550	0.0128	0.9872	85.67
16.5	44,572,145	609,550	0.0137	0.9863	84.57
17.5	43,620,577	670,702	0.0154	0.9846	83.42
18.5	42,701,063	687,696	0.0161	0.9839	82.13
19.5	41,691,667	615,851	0.0148	0.9852	80.81
20.5	40,843,864	556,145	0.0136	0.9864	79.62
21.5	40,118,331	591,632	0.0147	0.9853	78.53
22.5	39,252,090	586,943	0.0150	0.9850	77.38
23.5	38,506,537	672,393	0.0175	0.9825	76.22
24.5	37,638,065	560,158	0.0149	0.9851	74.89
25.5	37,004,945	567,626	0.0153	0.9847	73.77
26.5	36,369,858	560,137	0.0154	0.9846	72.64
27.5	35,612,877	645,701	0.0181	0.9819	71.52
28.5	34,689,043	579,218	0.0167	0.9833	70.23
29.5	34,006,602	556,353	0.0164	0.9836	69.05
30.5	33,349,538	595,960	0.0179	0.9821	67.92
31.5	32,704,208	624,828	0.0191	0.9809	66.71
32.5	32,110,490	515,220	0.0160	0.9840	65.44
33.5	31,821,100	500,113	0.0157	0.9843	64.39
34.5	31,357,893	529,957	0.0169	0.9831	63.37
35.5	30,950,657	552,635	0.0179	0.9821	62.30
36.5	30,502,462	505,632	0.0166	0.9834	61.19
37.5	30,137,183	525,257	0.0174	0.9826	60.18
38.5	29,623,922	529,083	0.0179	0.9821	59.13

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

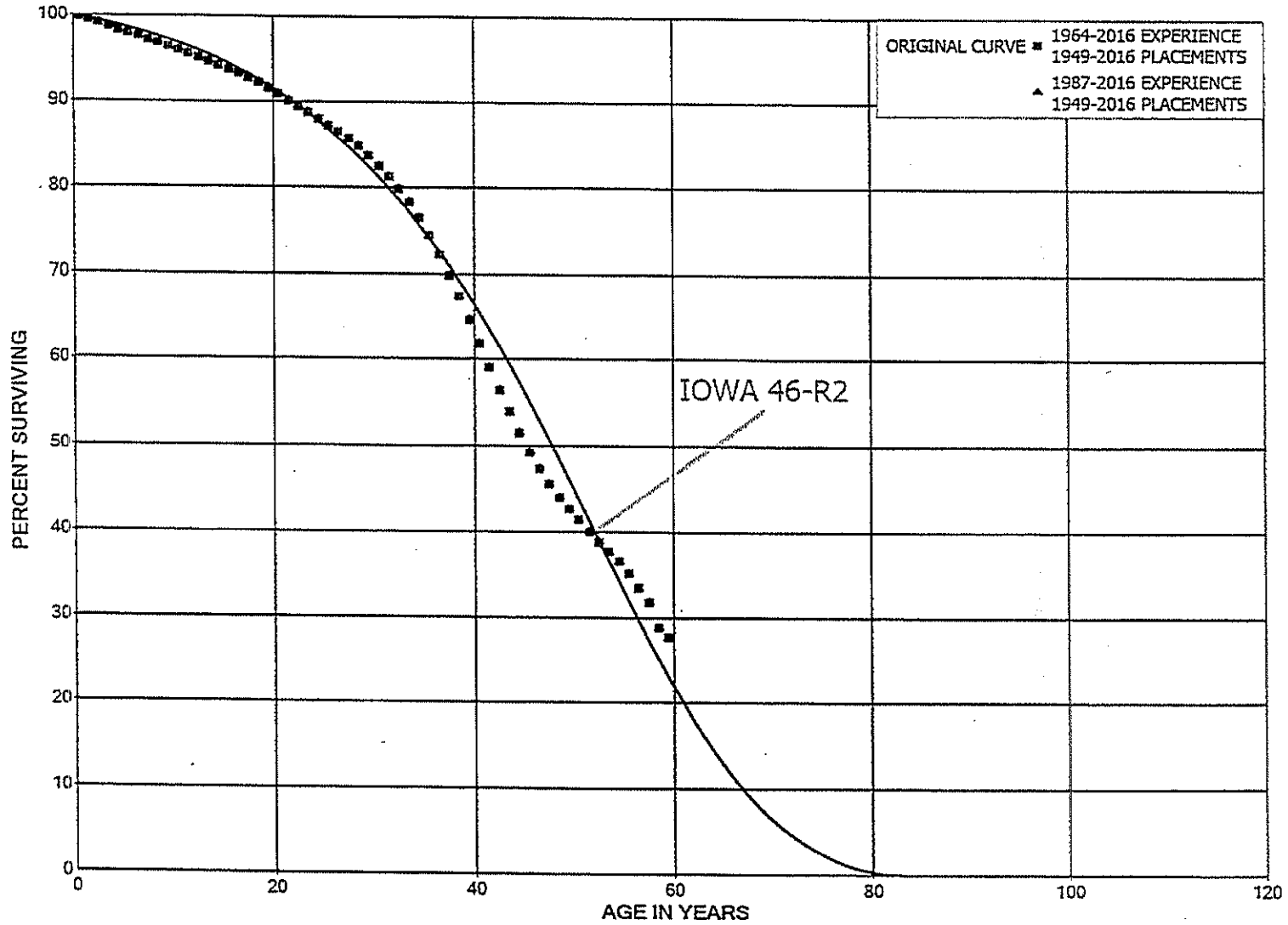
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,088,563	531,854	0.0183	0.9817	58.07
40.5	29,006,736	514,770	0.0177	0.9823	57.01
41.5	28,263,832	530,821	0.0188	0.9812	56.00
42.5	27,270,394	535,779	0.0196	0.9804	54.95
43.5	26,061,242	542,635	0.0208	0.9792	53.87
44.5	24,702,260	477,544	0.0193	0.9807	52.74
45.5	23,329,935	458,701	0.0197	0.9803	51.73
46.5	22,096,491	424,651	0.0192	0.9808	50.71
47.5	21,010,445	396,961	0.0189	0.9811	49.73
48.5	19,957,746	363,578	0.0182	0.9818	48.79
49.5	18,962,412	316,389	0.0167	0.9833	47.91
50.5	18,063,290	299,285	0.0166	0.9834	47.11
51.5	17,345,719	284,839	0.0164	0.9836	46.33
52.5	16,530,700	270,445	0.0164	0.9836	45.56
53.5	15,713,230	260,207	0.0166	0.9834	44.82
54.5	14,836,364	251,622	0.0170	0.9830	44.08
55.5	13,536,439	234,858	0.0174	0.9826	43.33
56.5	12,009,926	218,841	0.0182	0.9818	42.58
57.5	9,864,809	190,833	0.0193	0.9807	41.80
58.5	7,984,484	154,650	0.0194	0.9806	40.99
59.5	6,392,021	125,815	0.0197	0.9803	40.20
60.5	4,690,075	109,721	0.0234	0.9766	39.41
61.5	3,233,562	84,054	0.0260	0.9740	38.49
62.5	2,243,231	64,671	0.0288	0.9712	37.49
63.5	1,880,822	46,188	0.0246	0.9754	36.40
64.5	1,771,369	45,467	0.0257	0.9743	35.51
65.5	1,655,450	38,952	0.0235	0.9765	34.60
66.5	1,587,341	37,986	0.0239	0.9761	33.79
67.5	1,535,531	38,555	0.0251	0.9749	32.98
68.5	1,490,535	40,551	0.0272	0.9728	32.15
69.5	1,441,951	34,251	0.0238	0.9762	31.27
70.5	1,364,700	29,722	0.0218	0.9782	30.53
71.5	1,333,009	24,322	0.0182	0.9818	29.87
72.5	1,287,994	23,937	0.0186	0.9814	29.32
73.5	1,257,623	24,644	0.0196	0.9804	28.78
74.5	1,222,466	19,915	0.0163	0.9837	28.21
75.5	1,175,427	17,356	0.0148	0.9852	27.75
76.5	1,138,614	16,792	0.0147	0.9853	27.34
77.5	1,099,701	13,018	0.0118	0.9882	26.94
78.5	1,060,049	15,551	0.0147	0.9853	26.62

LACLEDE GAS COMPANY
 ACCOUNT 380.1 SERVICES - STEEL
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2016			EXPERIENCE BAND 1964-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,014,459	11,893	0.0117	0.9883	26.23	
80.5	973,876	9,367	0.0096	0.9904	25.92	
81.5	931,880	9,511	0.0102	0.9898	25.67	
82.5	895,209	7,900	0.0088	0.9912	25.41	
83.5	857,465	8,400	0.0098	0.9902	25.19	
84.5	805,773	8,506	0.0106	0.9894	24.94	
85.5	757,212	5,805	0.0077	0.9923	24.68	
86.5	698,325	6,961	0.0100	0.9900	24.49	
87.5	643,285	5,579	0.0087	0.9913	24.24	
88.5	596,191	3,609	0.0061	0.9939	24.03	
89.5	546,157	2,721	0.0050	0.9950	23.89	
90.5	490,524	2,268	0.0046	0.9954	23.77	
91.5	426,513	1,332	0.0031	0.9969	23.66	
92.5	388,244	1,109	0.0029	0.9971	23.59	
93.5					23.52	

LACLEDE GAS COMPANY
ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	702,237,599	878,449	0.0013	0.9987	100.00
0.5	670,017,327	2,396,655	0.0036	0.9964	99.87
1.5	629,597,967	2,403,370	0.0038	0.9962	99.52
2.5	599,523,790	2,255,842	0.0038	0.9962	99.14
3.5	568,774,242	2,526,430	0.0044	0.9956	98.76
4.5	559,987,963	2,213,602	0.0040	0.9960	98.33
5.5	529,466,027	1,905,586	0.0036	0.9964	97.94
6.5	504,562,197	2,102,076	0.0042	0.9958	97.58
7.5	455,200,968	1,809,104	0.0040	0.9960	97.18
8.5	429,028,933	1,922,991	0.0045	0.9955	96.79
9.5	403,757,127	1,626,764	0.0040	0.9960	96.36
10.5	377,832,203	1,645,030	0.0044	0.9956	95.97
11.5	351,285,278	1,709,191	0.0049	0.9951	95.55
12.5	328,075,260	1,449,937	0.0044	0.9956	95.09
13.5	304,247,493	1,560,032	0.0051	0.9949	94.67
14.5	283,170,949	1,396,999	0.0049	0.9951	94.18
15.5	265,266,267	1,321,101	0.0050	0.9950	93.72
16.5	247,844,085	1,341,784	0.0054	0.9946	93.25
17.5	232,271,475	1,453,702	0.0063	0.9937	92.75
18.5	216,574,738	1,472,414	0.0068	0.9932	92.16
19.5	202,560,339	1,520,907	0.0075	0.9925	91.54
20.5	188,737,061	1,576,776	0.0084	0.9916	90.85
21.5	175,572,997	1,283,178	0.0073	0.9927	90.09
22.5	162,484,334	1,229,274	0.0076	0.9924	89.43
23.5	150,670,435	1,328,342	0.0088	0.9912	88.76
24.5	140,355,421	1,229,022	0.0088	0.9912	87.97
25.5	130,482,800	1,121,987	0.0086	0.9914	87.20
26.5	121,865,965	1,091,948	0.0090	0.9910	86.45
27.5	112,821,603	1,110,148	0.0098	0.9902	85.68
28.5	104,229,865	1,431,015	0.0137	0.9863	84.84
29.5	95,026,370	1,277,529	0.0134	0.9866	83.67
30.5	86,904,295	1,308,405	0.0151	0.9849	82.55
31.5	79,062,102	1,426,541	0.0180	0.9820	81.30
32.5	71,128,179	1,349,412	0.0190	0.9810	79.84
33.5	63,787,898	1,494,727	0.0234	0.9766	78.32
34.5	57,038,502	1,505,682	0.0264	0.9736	76.49
35.5	50,802,328	1,591,327	0.0313	0.9687	74.47
36.5	45,240,102	1,458,570	0.0322	0.9678	72.14
37.5	39,564,240	1,394,859	0.0353	0.9647	69.81
38.5	34,473,269	1,395,610	0.0405	0.9595	67.35

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,631,998	1,271,570	0.0429	0.9571	64.62
40.5	25,308,000	1,160,583	0.0459	0.9541	61.85
41.5	21,553,134	947,449	0.0440	0.9560	59.01
42.5	18,251,204	801,892	0.0439	0.9561	56.42
43.5	15,130,836	671,653	0.0444	0.9556	53.94
44.5	12,150,094	547,974	0.0451	0.9549	51.55
45.5	10,240,209	393,496	0.0384	0.9616	49.22
46.5	8,877,035	333,455	0.0376	0.9624	47.33
47.5	7,653,562	264,052	0.0345	0.9655	45.55
48.5	6,591,212	210,678	0.0320	0.9680	43.98
49.5	5,673,304	162,255	0.0286	0.9714	42.57
50.5	4,903,664	160,247	0.0327	0.9673	41.36
51.5	4,206,015	129,965	0.0309	0.9691	40.01
52.5	3,492,851	107,783	0.0309	0.9691	38.77
53.5	2,796,620	83,094	0.0297	0.9703	37.57
54.5	2,080,415	80,329	0.0386	0.9614	36.46
55.5	1,503,309	71,903	0.0478	0.9522	35.05
56.5	838,866	40,093	0.0478	0.9522	33.37
57.5	635,652	58,507	0.0920	0.9080	31.78
58.5	464,821	18,536	0.0399	0.9601	28.85
59.5	359,715	19,546	0.0543	0.9457	27.70
60.5	228,187	14,049	0.0616	0.9384	26.20
61.5	127,343	10,782	0.0847	0.9153	24.58
62.5	61,769	7,734	0.1252	0.8748	22.50
63.5	11,875	2,154	0.1814	0.8186	19.68
64.5					16.11

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2016 EXPERIENCE BAND 1987-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	597,112,584	822,401	0.0014	0.9986	100.00
0.5	571,230,559	2,099,083	0.0037	0.9963	99.86
1.5	537,197,842	2,037,076	0.0038	0.9962	99.50
2.5	514,380,974	1,876,237	0.0036	0.9964	99.12
3.5	490,527,823	2,125,196	0.0043	0.9957	98.76
4.5	488,619,906	1,864,682	0.0038	0.9962	98.33
5.5	464,451,434	1,592,498	0.0034	0.9966	97.95
6.5	444,840,244	1,805,459	0.0041	0.9959	97.62
7.5	400,850,486	1,545,271	0.0039	0.9961	97.22
8.5	379,233,720	1,670,823	0.0044	0.9956	96.85
9.5	358,307,003	1,383,626	0.0039	0.9961	96.42
10.5	336,451,723	1,411,294	0.0042	0.9958	96.05
11.5	313,491,203	1,498,244	0.0048	0.9952	95.64
12.5	293,711,113	1,257,482	0.0043	0.9957	95.19
13.5	273,389,753	1,379,581	0.0050	0.9950	94.78
14.5	255,886,247	1,229,948	0.0048	0.9952	94.30
15.5	241,393,284	1,181,896	0.0049	0.9951	93.85
16.5	226,751,910	1,197,739	0.0053	0.9947	93.39
17.5	214,016,300	1,339,478	0.0063	0.9937	92.90
18.5	200,899,400	1,377,906	0.0069	0.9931	92.31
19.5	189,090,183	1,444,380	0.0076	0.9924	91.68
20.5	177,732,127	1,505,406	0.0085	0.9915	90.98
21.5	166,502,162	1,224,704	0.0074	0.9926	90.21
22.5	155,426,986	1,177,806	0.0076	0.9924	89.55
23.5	145,372,249	1,293,888	0.0089	0.9911	88.87
24.5	136,733,664	1,203,436	0.0088	0.9912	88.08
25.5	127,821,153	1,104,922	0.0086	0.9914	87.30
26.5	120,196,567	1,083,893	0.0090	0.9910	86.55
27.5	111,470,287	1,098,125	0.0099	0.9901	85.77
28.5	103,333,486	1,423,532	0.0138	0.9862	84.92
29.5	94,359,816	1,270,685	0.0135	0.9865	83.75
30.5	86,464,203	1,305,327	0.0151	0.9849	82.62
31.5	78,771,490	1,425,479	0.0181	0.9819	81.38
32.5	70,944,711	1,348,005	0.0190	0.9810	79.90
33.5	63,703,629	1,493,399	0.0234	0.9766	78.39
34.5	56,994,773	1,504,979	0.0264	0.9736	76.55
35.5	50,780,162	1,589,804	0.0313	0.9687	74.53
36.5	45,234,655	1,458,333	0.0322	0.9678	72.19
37.5	39,564,240	1,394,859	0.0353	0.9647	69.87
38.5	34,473,269	1,395,610	0.0405	0.9595	67.40

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

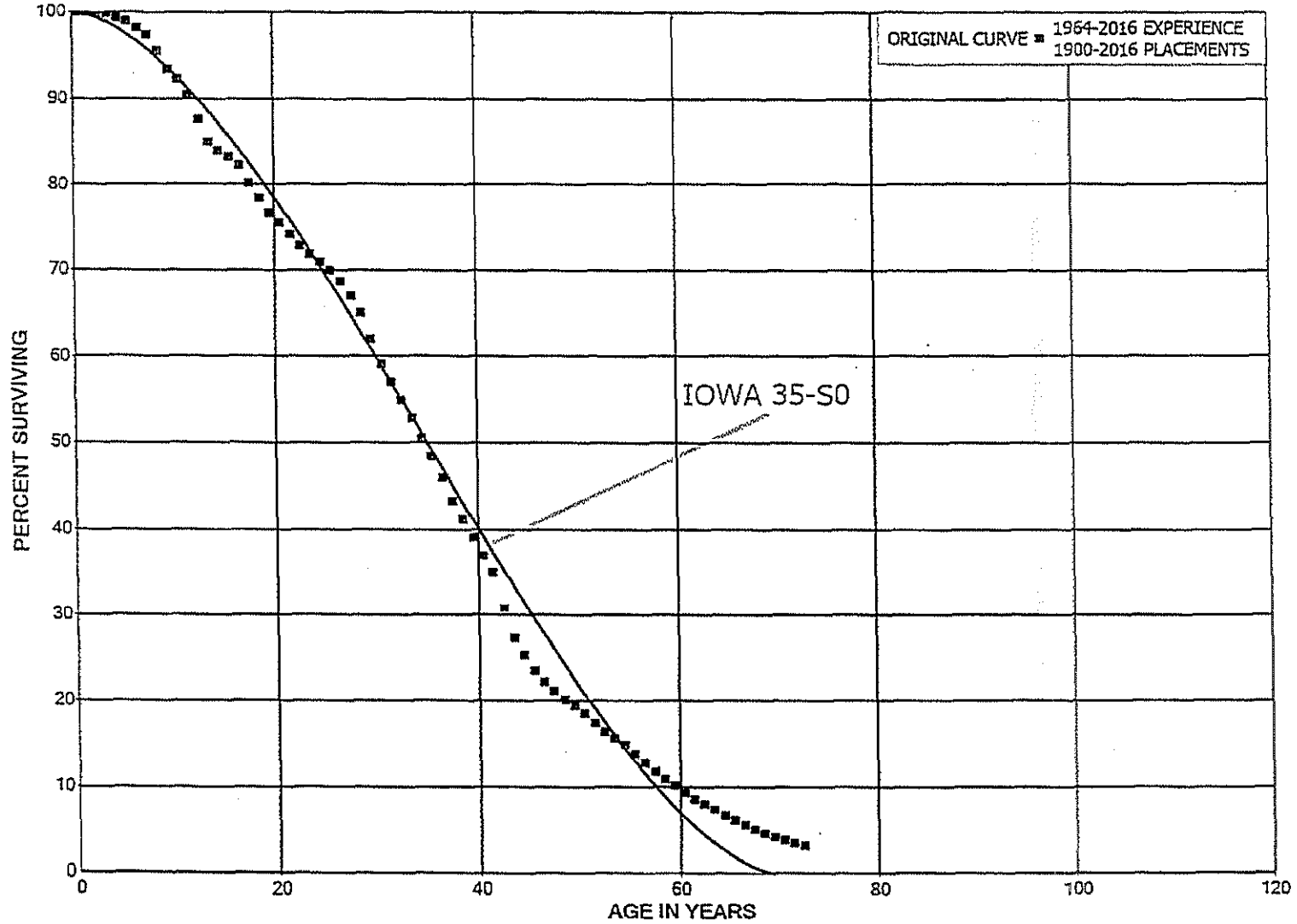
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2016

EXPERIENCE BAND 1987-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,631,998	1,271,570	0.0429	0.9571	64.67
40.5	25,308,000	1,160,583	0.0459	0.9541	61.90
41.5	21,553,134	947,449	0.0440	0.9560	59.06
42.5	18,251,204	801,892	0.0439	0.9561	56.46
43.5	15,130,836	671,653	0.0444	0.9556	53.98
44.5	12,150,094	547,974	0.0451	0.9549	51.59
45.5	10,240,209	393,496	0.0384	0.9616	49.26
46.5	8,877,035	333,455	0.0376	0.9624	47.37
47.5	7,653,562	264,052	0.0345	0.9655	45.59
48.5	6,591,212	210,678	0.0320	0.9680	44.02
49.5	5,673,304	162,255	0.0286	0.9714	42.61
50.5	4,903,664	160,247	0.0327	0.9673	41.39
51.5	4,206,015	129,965	0.0309	0.9691	40.04
52.5	3,492,851	107,783	0.0309	0.9691	38.80
53.5	2,796,620	83,094	0.0297	0.9703	37.60
54.5	2,080,415	80,329	0.0386	0.9614	36.49
55.5	1,503,309	71,903	0.0478	0.9522	35.08
56.5	838,866	40,093	0.0478	0.9522	33.40
57.5	635,652	58,507	0.0920	0.9080	31.80
58.5	464,821	18,536	0.0399	0.9601	28.88
59.5	359,715	19,546	0.0543	0.9457	27.72
60.5	228,187	14,049	0.0616	0.9384	26.22
61.5	127,343	10,782	0.0847	0.9153	24.60
62.5	61,769	7,734	0.1252	0.8748	22.52
63.5	11,875	2,154	0.1814	0.8186	19.70
64.5					16.13

LACLEDE GAS COMPANY
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2016

EXPERIENCE BAND 1964-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	178,398,826	3,064	0.0000	1.0000	100.00
0.5	176,964,691	175,571	0.0010	0.9990	100.00
1.5	173,508,942	117,064	0.0007	0.9993	99.90
2.5	178,235,680	235,230	0.0013	0.9987	99.83
3.5	176,675,228	665,659	0.0038	0.9962	99.70
4.5	176,634,604	713,567	0.0040	0.9960	99.32
5.5	170,246,160	1,215,571	0.0071	0.9929	98.92
6.5	164,389,558	1,395,352	0.0085	0.9915	98.22
7.5	159,606,538	3,111,860	0.0195	0.9805	97.38
8.5	153,068,016	3,295,806	0.0215	0.9785	95.48
9.5	145,798,965	1,825,061	0.0125	0.9875	93.43
10.5	140,880,746	2,641,687	0.0188	0.9812	92.26
11.5	135,806,674	4,356,676	0.0321	0.9679	90.53
12.5	129,036,067	3,881,438	0.0301	0.9699	87.62
13.5	120,978,777	1,475,674	0.0122	0.9878	84.99
14.5	114,463,544	1,118,748	0.0098	0.9902	83.95
15.5	108,608,609	1,061,892	0.0098	0.9902	83.13
16.5	102,930,622	2,638,952	0.0256	0.9744	82.32
17.5	96,530,849	2,172,455	0.0225	0.9775	80.21
18.5	90,632,611	2,028,491	0.0224	0.9776	78.40
19.5	84,351,898	1,314,697	0.0156	0.9844	76.65
20.5	78,836,548	1,472,164	0.0187	0.9813	75.45
21.5	72,164,265	1,223,677	0.0170	0.9830	74.04
22.5	65,878,071	870,845	0.0132	0.9868	72.79
23.5	60,507,834	725,450	0.0120	0.9880	71.83
24.5	55,340,612	796,030	0.0144	0.9856	70.97
25.5	51,047,925	907,993	0.0178	0.9822	69.95
26.5	47,041,329	1,158,459	0.0246	0.9754	68.70
27.5	42,224,913	1,253,832	0.0297	0.9703	67.01
28.5	37,798,287	1,718,985	0.0455	0.9545	65.02
29.5	34,978,556	1,651,948	0.0472	0.9528	62.06
30.5	31,600,803	1,078,833	0.0341	0.9659	59.13
31.5	30,019,261	1,136,294	0.0379	0.9621	57.11
32.5	26,634,777	1,020,622	0.0383	0.9617	54.95
33.5	24,484,616	1,086,111	0.0444	0.9556	52.85
34.5	22,890,921	936,543	0.0409	0.9591	50.50
35.5	20,233,962	1,058,681	0.0523	0.9477	48.43
36.5	18,513,195	1,044,855	0.0564	0.9436	45.90
37.5	16,751,242	824,246	0.0492	0.9508	43.31
38.5	15,066,325	778,266	0.0517	0.9483	41.18

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,105,885	765,251	0.0543	0.9457	39.05
40.5	13,195,238	707,767	0.0536	0.9464	36.93
41.5	12,204,226	1,468,866	0.1204	0.8796	34.95
42.5	10,202,760	1,156,557	0.1134	0.8866	30.75
43.5	8,856,003	655,887	0.0741	0.9259	27.26
44.5	8,106,999	585,113	0.0722	0.9278	25.24
45.5	7,409,255	395,681	0.0534	0.9466	23.42
46.5	6,892,028	345,471	0.0501	0.9499	22.17
47.5	6,303,602	293,744	0.0466	0.9534	21.06
48.5	5,767,396	206,847	0.0359	0.9641	20.08
49.5	5,277,978	245,321	0.0465	0.9535	19.36
50.5	4,730,474	270,307	0.0571	0.9429	18.46
51.5	4,252,889	242,468	0.0570	0.9430	17.40
52.5	3,737,045	186,042	0.0498	0.9502	16.41
53.5	3,307,147	170,731	0.0516	0.9484	15.59
54.5	2,814,589	207,152	0.0736	0.9264	14.79
55.5	1,989,013	143,871	0.0723	0.9277	13.70
56.5	1,656,135	132,740	0.0802	0.9198	12.71
57.5	1,413,512	109,081	0.0772	0.9228	11.69
58.5	1,217,283	72,480	0.0595	0.9405	10.79
59.5	1,028,370	89,841	0.0874	0.9126	10.15
60.5	854,788	72,591	0.0849	0.9151	9.26
61.5	767,116	46,340	0.0604	0.9396	8.47
62.5	675,384	59,938	0.0887	0.9113	7.96
63.5	604,639	50,279	0.0832	0.9168	7.25
64.5	496,313	42,248	0.0851	0.9149	6.65
65.5	377,049	36,702	0.0973	0.9027	6.09
66.5	306,199	30,120	0.0984	0.9016	5.49
67.5	274,268	24,448	0.0891	0.9109	4.95
68.5	249,384	20,877	0.0837	0.9163	4.51
69.5	224,215	22,462	0.1002	0.8998	4.13
70.5	199,558	18,994	0.0952	0.9048	3.72
71.5	180,564	17,671	0.0979	0.9021	3.37
72.5	162,893	20,413	0.1253	0.8747	3.04
73.5	142,231	13,379	0.0941	0.9059	2.66
74.5	127,628	13,206	0.1035	0.8965	2.41
75.5	112,054	11,878	0.1060	0.8940	2.16
76.5	99,322	15,283	0.1539	0.8461	1.93
77.5	82,373	14,209	0.1725	0.8275	1.63
78.5	56,464	11,108	0.1967	0.8033	1.35

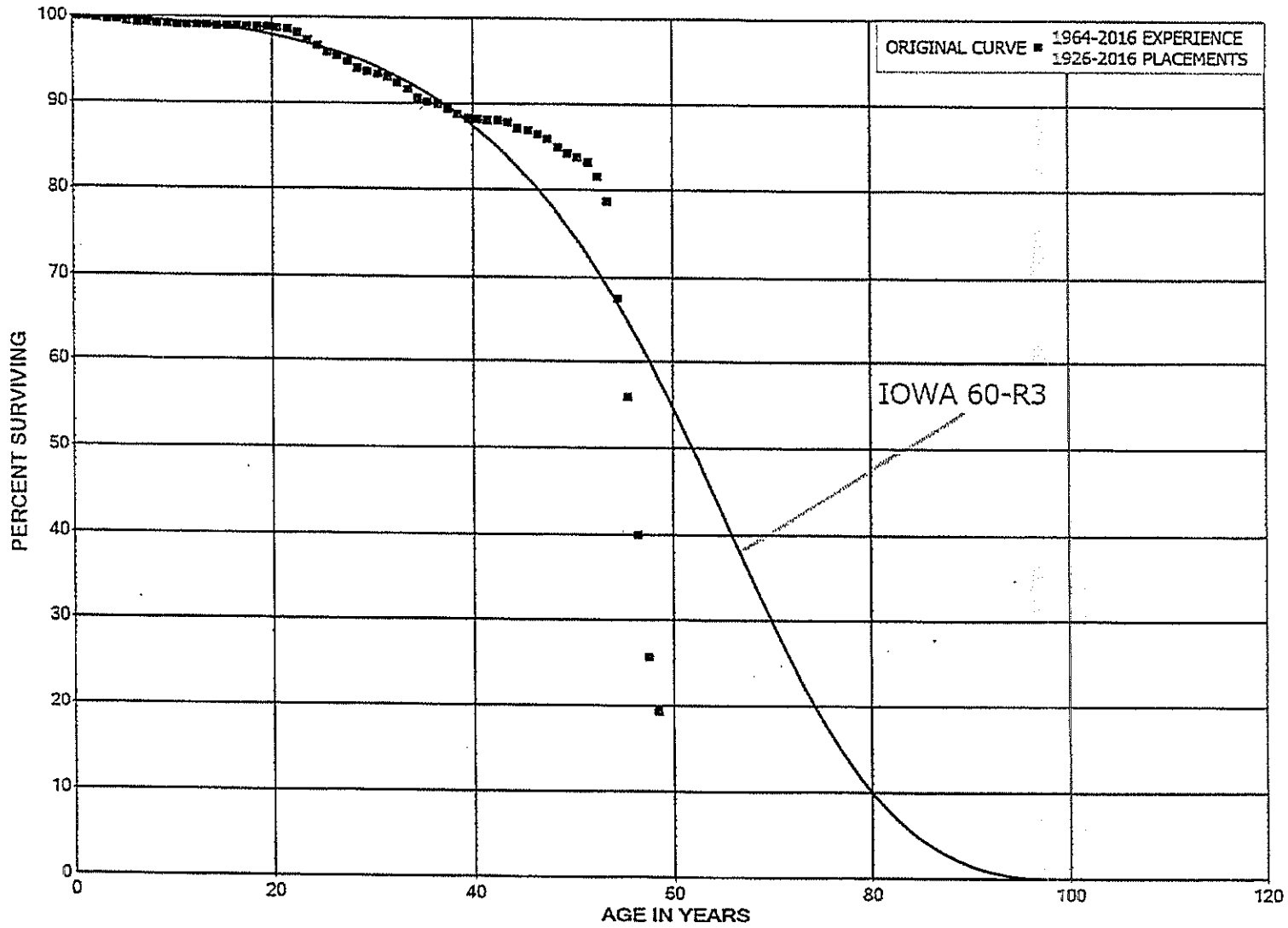
LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	34,675	17,680	0.5099	0.4901	1.08
80.5	14,110	8,964	0.6353	0.3647	0.53
81.5	3,385	23	0.0068	0.9932	0.19
82.5	3,362	1,772	0.5271	0.4729	0.19
83.5	1,590	54	0.0340	0.9660	0.09
84.5	1,536	32	0.0208	0.9792	0.09
85.5	1,504		0.0000	1.0000	0.09
86.5	1,504		0.0000	1.0000	0.09
87.5	1,504		0.0000	1.0000	0.09
88.5	1,504	1,202	0.7992	0.2008	0.09
89.5	302		0.0000	1.0000	0.02
90.5	302		0.0000	1.0000	0.02
91.5	302		0.0000	1.0000	0.02
92.5	302		0.0000	1.0000	0.02
93.5	302		0.0000	1.0000	0.02
94.5	302		0.0000	1.0000	0.02
95.5	302		0.0000	1.0000	0.02
96.5	302		0.0000	1.0000	0.02
97.5	302		0.0000	1.0000	0.02
98.5	302		0.0000	1.0000	0.02
99.5	302		0.0000	1.0000	0.02
100.5	302		0.0000	1.0000	0.02
101.5	302		0.0000	1.0000	0.02
102.5	302		0.0000	1.0000	0.02
103.5	302		0.0000	1.0000	0.02
104.5	302		0.0000	1.0000	0.02
105.5	302		0.0000	1.0000	0.02
106.5	302		0.0000	1.0000	0.02
107.5	302		0.0000	1.0000	0.02
108.5	302		0.0000	1.0000	0.02
109.5	302		0.0000	1.0000	0.02
110.5	302		0.0000	1.0000	0.02
111.5	302		0.0000	1.0000	0.02
112.5	302		0.0000	1.0000	0.02
113.5	302		0.0000	1.0000	0.02
114.5	302		0.0000	1.0000	0.02
115.5	302		0.0000	1.0000	0.02
116.5					0.02

LACLEDE GAS COMPANY
ACCOUNT 383 HOUSE REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,788,981	312	0.0000	1.0000	100.00
0.5	24,852,663	19,489	0.0008	0.9992	100.00
1.5	24,342,853	36,768	0.0015	0.9985	99.92
2.5	23,538,013	24,794	0.0011	0.9989	99.77
3.5	23,153,167	22,865	0.0010	0.9990	99.66
4.5	23,132,024	36,258	0.0016	0.9984	99.57
5.5	22,338,357	17,690	0.0008	0.9992	99.41
6.5	21,668,995	3,313	0.0002	0.9998	99.33
7.5	20,992,800	18,768	0.0009	0.9991	99.32
8.5	20,341,965	6,234	0.0003	0.9997	99.23
9.5	19,692,218	17,336	0.0009	0.9991	99.20
10.5	19,048,055	4,131	0.0002	0.9998	99.11
11.5	18,536,341	4,551	0.0002	0.9998	99.09
12.5	18,259,904	4,919	0.0003	0.9997	99.06
13.5	17,695,109	11,267	0.0006	0.9994	99.04
14.5	17,179,034	4,268	0.0002	0.9998	98.97
15.5	16,632,799	5,873	0.0004	0.9996	98.95
16.5	15,963,590	5,080	0.0003	0.9997	98.91
17.5	15,084,239	5,048	0.0003	0.9997	98.88
18.5	14,071,988	6,010	0.0004	0.9996	98.85
19.5	13,110,377	5,531	0.0004	0.9996	98.81
20.5	12,200,437	19,714	0.0016	0.9984	98.77
21.5	11,414,445	46,963	0.0041	0.9959	98.61
22.5	10,506,426	87,478	0.0083	0.9917	98.20
23.5	9,630,836	60,651	0.0063	0.9937	97.38
24.5	8,919,101	76,768	0.0086	0.9914	96.77
25.5	8,144,727	32,436	0.0040	0.9960	95.94
26.5	7,584,877	58,026	0.0077	0.9923	95.55
27.5	6,930,972	52,526	0.0076	0.9924	94.82
28.5	6,349,019	22,740	0.0036	0.9964	94.11
29.5	5,802,108	22,230	0.0038	0.9962	93.77
30.5	5,249,803	18,850	0.0036	0.9964	93.41
31.5	4,889,080	38,420	0.0079	0.9921	93.07
32.5	4,524,715	38,094	0.0084	0.9916	92.34
33.5	4,248,146	42,052	0.0099	0.9901	91.56
34.5	3,999,589	19,911	0.0050	0.9950	90.66
35.5	3,764,437	12,664	0.0034	0.9966	90.21
36.5	3,522,720	24,822	0.0070	0.9930	89.90
37.5	3,325,571	18,812	0.0057	0.9943	89.27
38.5	3,170,014	15,670	0.0049	0.9951	88.76

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,994,397	5,183	0.0017	0.9983	88.33
40.5	2,877,254	3,146	0.0011	0.9989	88.17
41.5	2,721,949	391	0.0001	0.9999	88.08
42.5	2,570,878	5,374	0.0021	0.9979	88.06
43.5	2,404,099	17,953	0.0075	0.9925	87.88
44.5	2,258,865	8,624	0.0038	0.9962	87.22
45.5	2,077,900	8,707	0.0042	0.9958	86.89
46.5	1,843,737	13,562	0.0074	0.9926	86.53
47.5	1,658,921	18,831	0.0114	0.9886	85.89
48.5	1,470,294	9,961	0.0068	0.9932	84.92
49.5	1,287,927	8,466	0.0066	0.9934	84.34
50.5	1,114,859	6,262	0.0056	0.9944	83.79
51.5	982,152	19,508	0.0199	0.9801	83.31
52.5	871,329	30,858	0.0354	0.9646	81.66
53.5	749,956	107,317	0.1431	0.8569	78.77
54.5	545,306	93,156	0.1708	0.8292	67.50
55.5	423,514	121,608	0.2871	0.7129	55.97
56.5	288,113	103,400	0.3589	0.6411	39.90
57.5	167,789	40,980	0.2442	0.7558	25.58
58.5	107,388	2,822	0.0263	0.9737	19.33
59.5	85,580	743	0.0087	0.9913	18.82
60.5	68,300	855	0.0125	0.9875	18.66
61.5	59,694	2,425	0.0406	0.9594	18.43
62.5	53,148	3,773	0.0710	0.9290	17.68
63.5	44,523		0.0000	1.0000	16.42
64.5	36,494	32	0.0009	0.9991	16.42
65.5	11,875		0.0000	1.0000	16.41
66.5	1,194		0.0000	1.0000	16.41
67.5	1,194		0.0000	1.0000	16.41
68.5	1,194		0.0000	1.0000	16.41
69.5	1,194		0.0000	1.0000	16.41
70.5	1,172		0.0000	1.0000	16.41
71.5	1,172		0.0000	1.0000	16.41
72.5	1,172		0.0000	1.0000	16.41
73.5	1,172		0.0000	1.0000	16.41
74.5	1,172		0.0000	1.0000	16.41
75.5	1,172		0.0000	1.0000	16.41
76.5	1,172		0.0000	1.0000	16.41
77.5	1,172		0.0000	1.0000	16.41
78.5	1,172		0.0000	1.0000	16.41

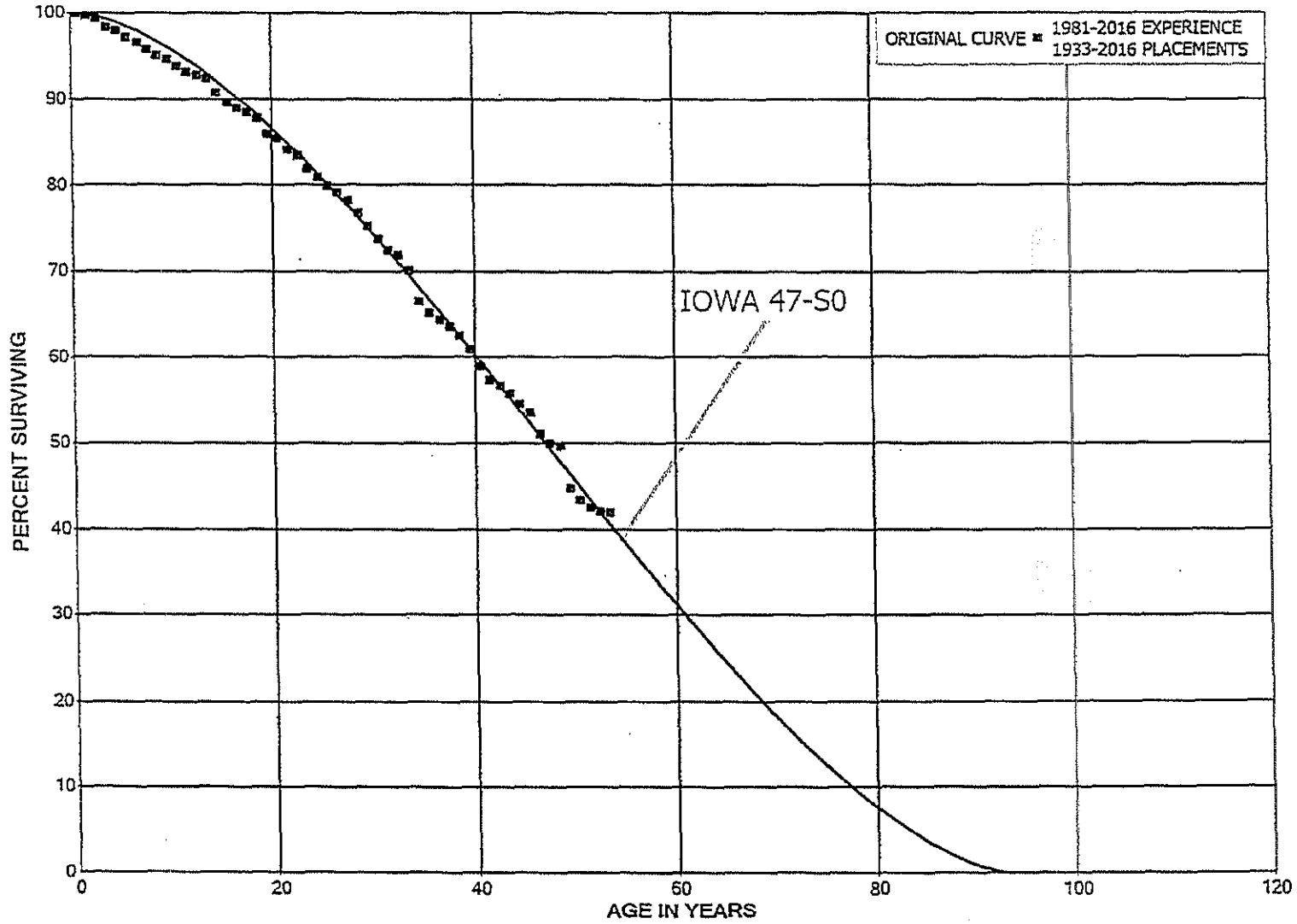
LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,172		0.0000	1.0000	16.41
80.5	1,172		0.0000	1.0000	16.41
81.5	1,172		0.0000	1.0000	16.41
82.5	1,172		0.0000	1.0000	16.41
83.5	912		0.0000	1.0000	16.41
84.5					16.41

LACLEDE GAS COMPANY
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,178,257		0.0000	1.0000	100.00
0.5	15,032,811	57,657	0.0038	0.9962	100.00
1.5	14,974,009	45,997	0.0031	0.9969	99.62
2.5	14,683,009	152,785	0.0104	0.9896	99.31
3.5	14,155,044	52,231	0.0037	0.9963	98.28
4.5	13,307,912	100,105	0.0075	0.9925	97.91
5.5	12,565,406	82,211	0.0065	0.9935	97.18
6.5	12,038,727	97,450	0.0081	0.9919	96.54
7.5	10,930,728	76,049	0.0070	0.9930	95.76
8.5	10,201,166	54,840	0.0054	0.9946	95.09
9.5	9,685,935	71,366	0.0074	0.9926	94.58
10.5	9,118,452	70,940	0.0078	0.9922	93.89
11.5	8,677,134	41,850	0.0048	0.9952	93.16
12.5	8,298,630	29,983	0.0036	0.9964	92.71
13.5	7,780,895	136,788	0.0176	0.9824	92.37
14.5	7,451,811	93,200	0.0125	0.9875	90.75
15.5	7,065,601	50,600	0.0072	0.9928	89.61
16.5	6,401,550	42,579	0.0067	0.9933	88.97
17.5	5,767,382	43,002	0.0075	0.9925	88.38
18.5	5,238,714	103,825	0.0198	0.9802	87.72
19.5	4,908,765	33,657	0.0069	0.9931	85.98
20.5	4,398,260	67,927	0.0154	0.9846	85.39
21.5	3,865,044	33,693	0.0087	0.9913	84.07
22.5	3,515,094	58,567	0.0167	0.9833	83.34
23.5	3,135,519	36,510	0.0116	0.9884	81.95
24.5	2,959,569	38,548	0.0130	0.9870	81.00
25.5	2,497,673	23,133	0.0093	0.9907	79.94
26.5	2,170,171	27,243	0.0126	0.9874	79.20
27.5	1,938,991	35,534	0.0183	0.9817	78.21
28.5	1,708,555	34,112	0.0200	0.9800	76.77
29.5	1,556,227	31,808	0.0204	0.9796	75.24
30.5	1,386,691	23,943	0.0173	0.9827	73.70
31.5	1,235,079	11,040	0.0089	0.9911	72.43
32.5	1,138,633	26,939	0.0237	0.9763	71.78
33.5	1,039,277	53,302	0.0513	0.9487	70.09
34.5	894,536	17,642	0.0197	0.9803	66.49
35.5	814,540	10,010	0.0123	0.9877	65.18
36.5	762,334	9,052	0.0119	0.9881	64.38
37.5	725,131	12,895	0.0178	0.9822	63.61
38.5	680,709	16,136	0.0237	0.9763	62.48

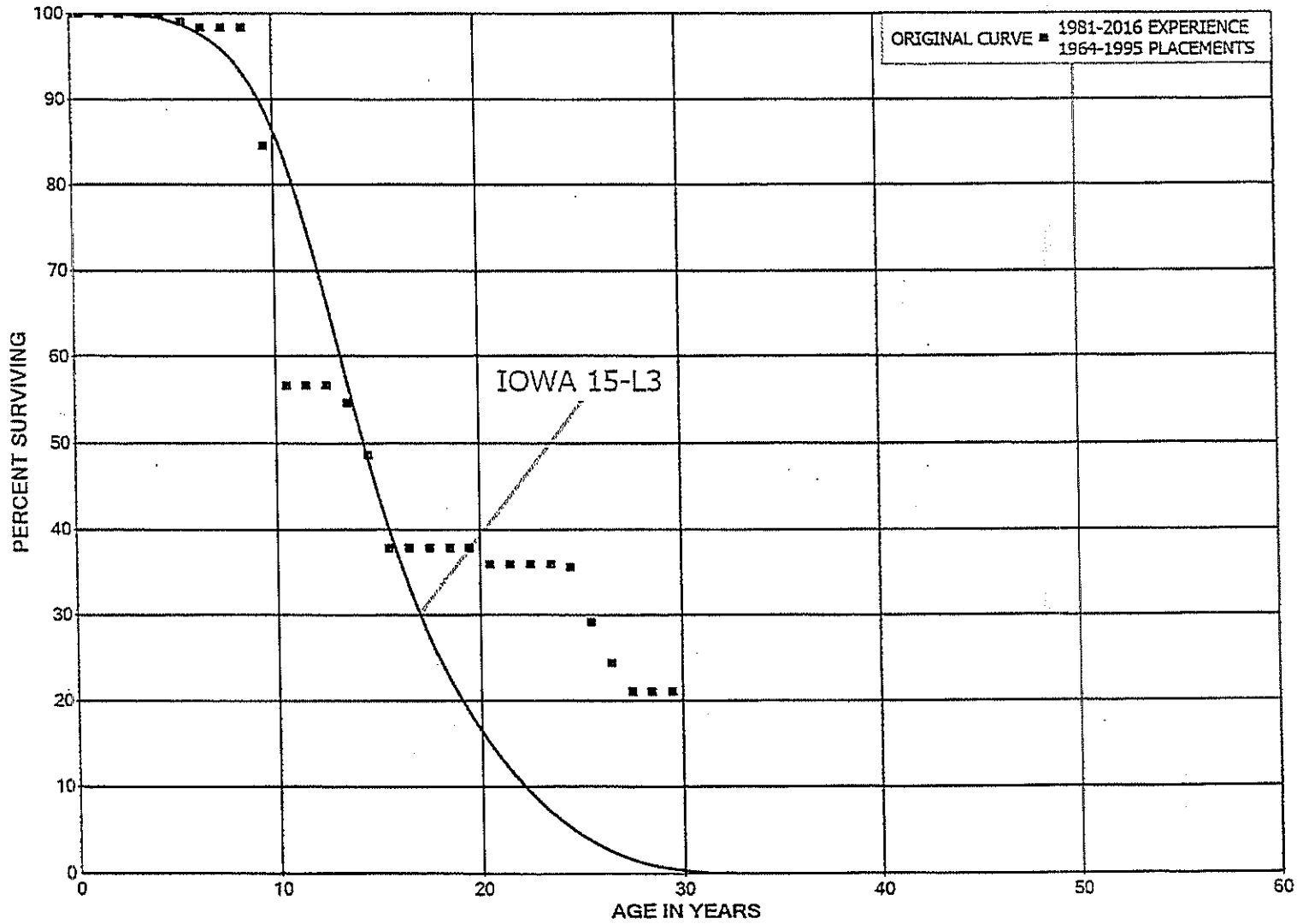
LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	635,319	21,775	0.0343	0.9657	61.00
40.5	572,139	14,421	0.0252	0.9748	58.91
41.5	525,930	6,509	0.0124	0.9876	57.43
42.5	495,867	8,258	0.0167	0.9833	56.72
43.5	467,721	10,626	0.0227	0.9773	55.77
44.5	443,362	8,273	0.0187	0.9813	54.50
45.5	397,247	18,343	0.0462	0.9538	53.49
46.5	346,269	7,641	0.0221	0.9779	51.02
47.5	307,303	1,589	0.0052	0.9948	49.89
48.5	271,173	27,085	0.0999	0.9001	49.63
49.5	206,869	5,818	0.0281	0.9719	44.68
50.5	186,512	3,920	0.0210	0.9790	43.42
51.5	168,509	1,815	0.0108	0.9892	42.51
52.5	143,436	389	0.0027	0.9973	42.05
53.5	137,913	139	0.0010	0.9990	41.94
54.5	125,871	505	0.0040	0.9960	41.89
55.5	28,674		0.0000	1.0000	41.72
56.5	28,188		0.0000	1.0000	41.72
57.5	23,924	101	0.0042	0.9958	41.72
58.5	21,134		0.0000	1.0000	41.55
59.5	11,551		0.0000	1.0000	41.55
60.5	5,380		0.0000	1.0000	41.55
61.5	2,549		0.0000	1.0000	41.55
62.5	2,549		0.0000	1.0000	41.55
63.5	2,549		0.0000	1.0000	41.55
64.5	2,549		0.0000	1.0000	41.55
65.5	2,549	115	0.0451	0.9549	41.55
66.5	1,485		0.0000	1.0000	39.67
67.5	1,377		0.0000	1.0000	39.67
68.5	1,377		0.0000	1.0000	39.67
69.5	1,346	43	0.0319	0.9681	39.67
70.5	770		0.0000	1.0000	38.41
71.5	770		0.0000	1.0000	38.41
72.5	770	434	0.5636	0.4364	38.41
73.5	336		0.0000	1.0000	16.76
74.5	336		0.0000	1.0000	16.76
75.5	336		0.0000	1.0000	16.76
76.5	336	336	1.0000		16.76
77.5					

LACLEDE GAS COMPANY
ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-1995			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,316		0.0000	1.0000	100.00
0.5	48,316		0.0000	1.0000	100.00
1.5	48,316		0.0000	1.0000	100.00
2.5	48,316		0.0000	1.0000	100.00
3.5	48,316		0.0000	1.0000	100.00
4.5	48,316	458	0.0095	0.9905	100.00
5.5	47,858	300	0.0063	0.9937	99.05
6.5	47,558		0.0000	1.0000	98.43
7.5	47,558		0.0000	1.0000	98.43
8.5	48,765	6,888	0.1412	0.8588	98.43
9.5	43,659	14,389	0.3296	0.6704	84.53
10.5	33,933		0.0000	1.0000	56.67
11.5	33,933		0.0000	1.0000	56.67
12.5	33,933	1,207	0.0356	0.9644	56.67
13.5	34,329	3,800	0.1107	0.8893	54.65
14.5	31,383	6,963	0.2219	0.7781	48.60
15.5	32,133		0.0000	1.0000	37.82
16.5	34,327		0.0000	1.0000	37.82
17.5	34,327		0.0000	1.0000	37.82
18.5	34,327		0.0000	1.0000	37.82
19.5	34,327	1,782	0.0519	0.9481	37.82
20.5	32,545		0.0000	1.0000	35.86
21.5	23,152		0.0000	1.0000	35.86
22.5	23,152		0.0000	1.0000	35.86
23.5	23,152	250	0.0108	0.9892	35.86
24.5	22,902	4,037	0.1763	0.8237	35.47
25.5	18,865	3,089	0.1637	0.8363	29.22
26.5	15,776	2,194	0.1391	0.8609	24.43
27.5	13,582		0.0000	1.0000	21.03
28.5	13,582		0.0000	1.0000	21.03
29.5	13,582		0.0000	1.0000	21.03
30.5	13,582		0.0000	1.0000	21.03
31.5	13,582		0.0000	1.0000	21.03
32.5	13,582		0.0000	1.0000	21.03
33.5	10,378		0.0000	1.0000	21.03
34.5	6,978		0.0000	1.0000	21.03
35.5	6,978		0.0000	1.0000	21.03
36.5	6,978		0.0000	1.0000	21.03
37.5	6,978		0.0000	1.0000	21.03
38.5	6,978		0.0000	1.0000	21.03

LACLEDE GAS COMPANY

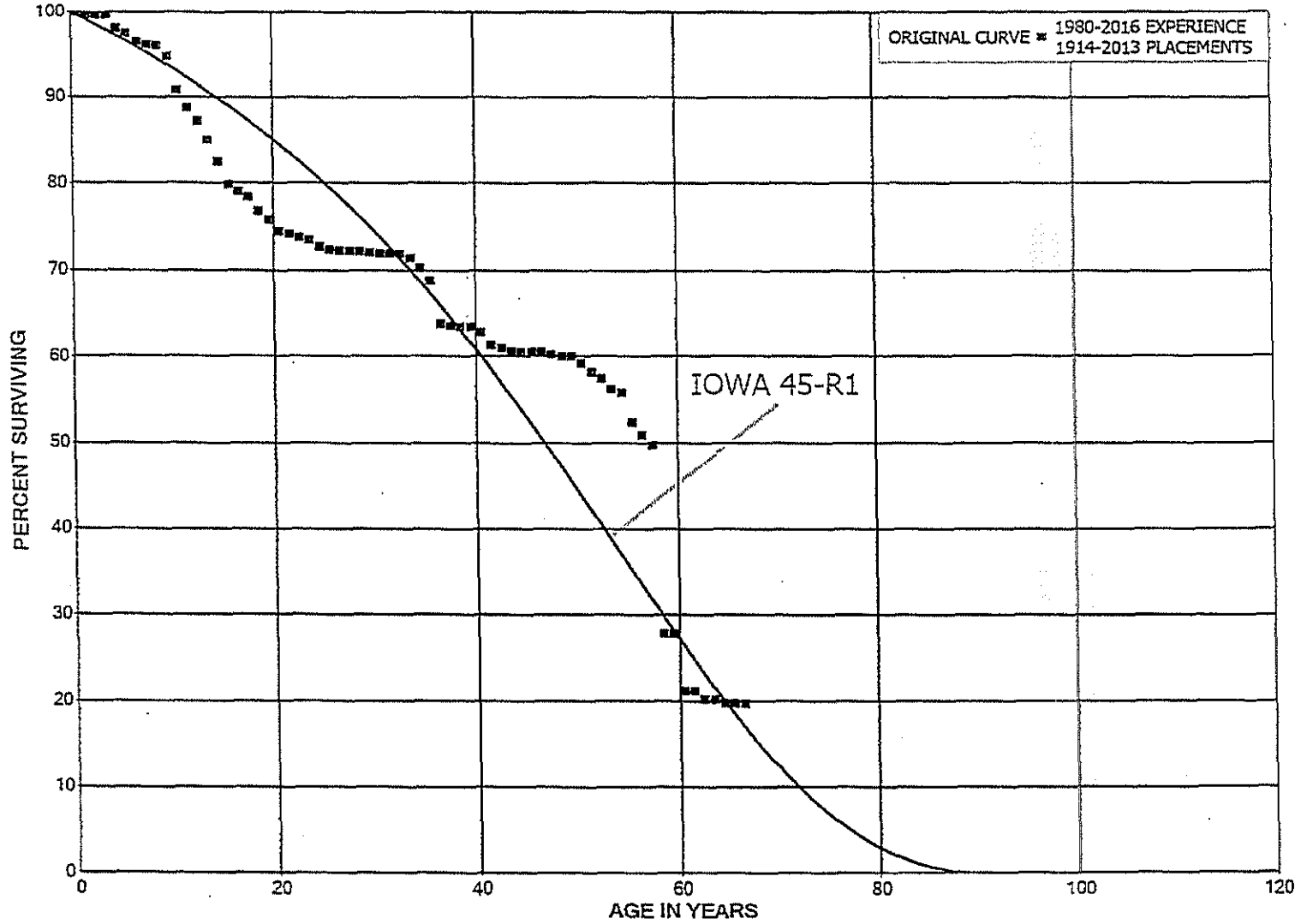
ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-1995			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,978		0.0000	1.0000	21.03
40.5	6,978		0.0000	1.0000	21.03
41.5	6,978		0.0000	1.0000	21.03
42.5	6,978		0.0000	1.0000	21.03
43.5	6,978		0.0000	1.0000	21.03
44.5	6,978		0.0000	1.0000	21.03
45.5	6,978		0.0000	1.0000	21.03
46.5	6,978		0.0000	1.0000	21.03
47.5	6,978		0.0000	1.0000	21.03
48.5	6,978		0.0000	1.0000	21.03
49.5	5,624		0.0000	1.0000	21.03
50.5	5,624		0.0000	1.0000	21.03
51.5					21.03



LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2013

EXPERIENCE BAND 1980-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	309,329		0.0000	1.0000	100.00
0.5	316,085	1,350	0.0043	0.9957	100.00
1.5	324,457		0.0000	1.0000	99.57
2.5	328,302		0.0000	1.0000	99.57
3.5	342,225	5,069	0.0148	0.9852	99.57
4.5	342,915	1,956	0.0057	0.9943	98.10
5.5	348,978	3,772	0.0108	0.9892	97.54
6.5	362,218	1,338	0.0037	0.9963	96.48
7.5	377,353	429	0.0011	0.9989	96.13
8.5	390,012	5,118	0.0131	0.9869	96.02
9.5	391,722	16,464	0.0420	0.9580	94.76
10.5	329,871	7,313	0.0222	0.9778	90.78
11.5	312,709	5,715	0.0183	0.9817	88.76
12.5	318,241	8,100	0.0255	0.9745	87.14
13.5	309,673	8,992	0.0290	0.9710	84.92
14.5	302,158	9,749	0.0323	0.9677	82.46
15.5	295,292	2,818	0.0095	0.9905	79.80
16.5	294,662	2,353	0.0080	0.9920	79.04
17.5	285,848	5,669	0.0198	0.9802	78.40
18.5	273,664	3,674	0.0134	0.9866	76.85
19.5	271,864	4,833	0.0178	0.9822	75.82
20.5	256,157	964	0.0038	0.9962	74.47
21.5	246,576	1,266	0.0051	0.9949	74.19
22.5	239,425	825	0.0034	0.9966	73.81
23.5	224,260	2,373	0.0106	0.9894	73.55
24.5	202,064	1,086	0.0054	0.9946	72.78
25.5	189,282	256	0.0014	0.9986	72.38
26.5	174,113	304	0.0017	0.9983	72.29
27.5	154,122		0.0000	1.0000	72.16
28.5	152,847	149	0.0010	0.9990	72.16
29.5	151,832	206	0.0014	0.9986	72.09
30.5	143,455		0.0000	1.0000	71.99
31.5	142,074		0.0000	1.0000	71.99
32.5	139,929	1,188	0.0085	0.9915	71.99
33.5	135,622	2,003	0.0148	0.9852	71.38
34.5	132,269	2,867	0.0217	0.9783	70.33
35.5	123,297	8,842	0.0717	0.9283	68.80
36.5	111,535	358	0.0032	0.9968	63.87
37.5	109,497	265	0.0024	0.9976	63.66
38.5	101,205		0.0000	1.0000	63.51

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2013

EXPERIENCE BAND 1980-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	97,810	1,002	0.0102	0.9898	53.51
40.5	91,426	2,204	0.0241	0.9759	62.86
41.5	82,357	305	0.0037	0.9963	61.34
42.5	76,113	476	0.0063	0.9937	61.12
43.5	67,935	165	0.0024	0.9976	60.73
44.5	61,131		0.0000	1.0000	60.59
45.5	52,134		0.0000	1.0000	60.59
46.5	47,092	199	0.0042	0.9958	60.59
47.5	43,391	174	0.0040	0.9960	60.33
48.5	36,825		0.0000	1.0000	60.09
49.5	21,932	310	0.0141	0.9859	60.09
50.5	16,866	288	0.0171	0.9829	59.24
51.5	10,653	139	0.0130	0.9870	58.23
52.5	6,510	130	0.0200	0.9800	57.47
53.5	4,843	38	0.0078	0.9922	56.32
54.5	4,805	304	0.0633	0.9367	55.88
55.5	4,501	116	0.0258	0.9742	52.34
56.5	4,076	102	0.0250	0.9750	50.99
57.5	3,974	1,747	0.4396	0.5604	49.72
58.5	2,227		0.0000	1.0000	27.86
59.5	2,227	538	0.2415	0.7585	27.86
60.5	1,689		0.0000	1.0000	21.13
61.5	1,689	80	0.0474	0.9526	21.13
62.5	1,803		0.0000	1.0000	20.13
63.5	1,803	40	0.0222	0.9778	20.13
64.5	1,763		0.0000	1.0000	19.69
65.5	1,887		0.0000	1.0000	19.69
66.5	1,887	49	0.0260	0.9740	19.69
67.5	1,838		0.0000	1.0000	19.17
68.5	1,838		0.0000	1.0000	19.17
69.5	1,838		0.0000	1.0000	19.17
70.5	1,838		0.0000	1.0000	19.17
71.5	1,838		0.0000	1.0000	19.17
72.5	1,838		0.0000	1.0000	19.17
73.5	1,838		0.0000	1.0000	19.17
74.5	1,828		0.0000	1.0000	19.17
75.5	1,828		0.0000	1.0000	19.17
76.5	1,828	39	0.0213	0.9787	19.17
77.5	1,767		0.0000	1.0000	18.77
78.5	1,767		0.0000	1.0000	18.77

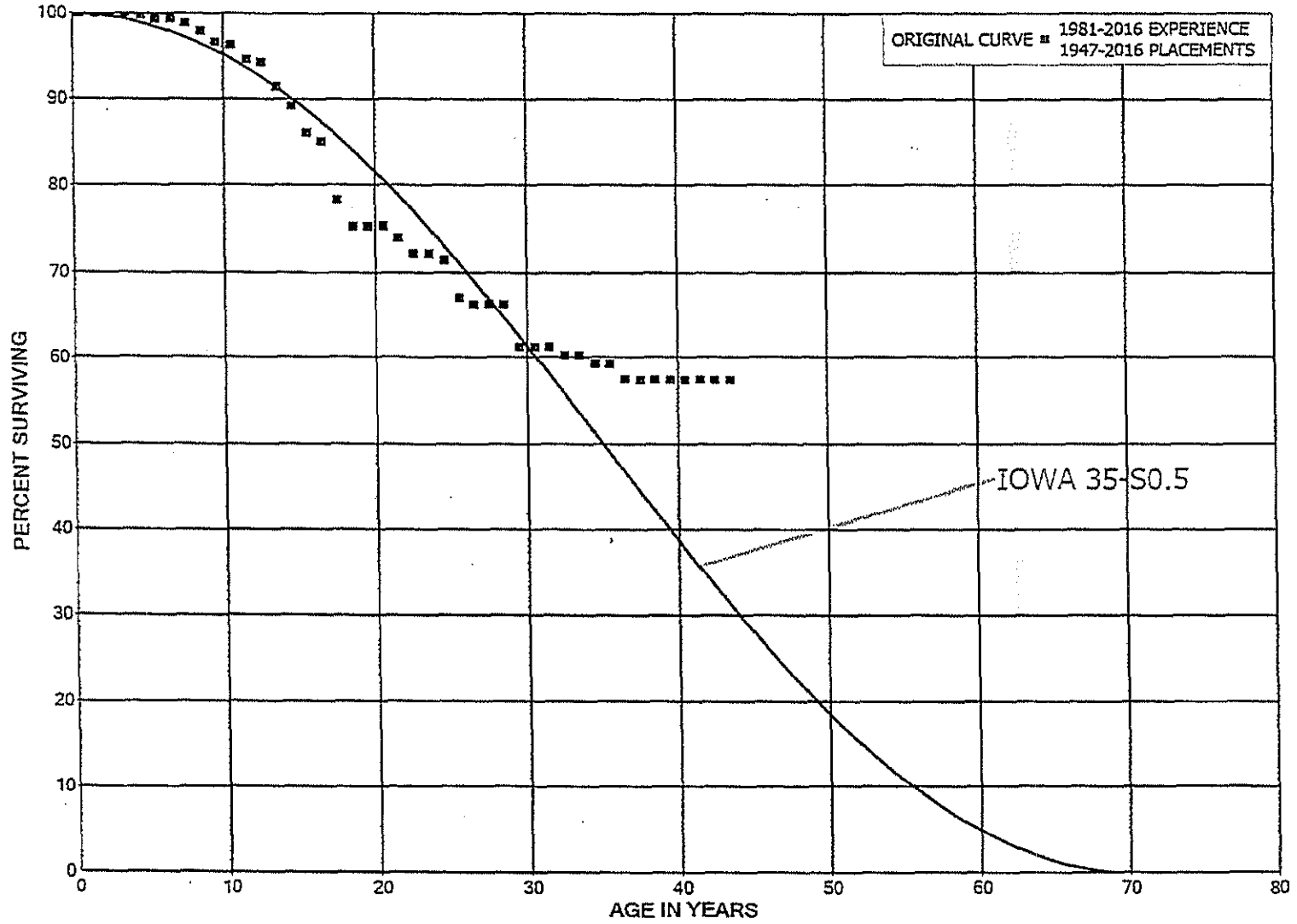
LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2013			EXPERIENCE BAND 1980-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,767		0.0000	1.0000	18.77
80.5	1,767		0.0000	1.0000	18.77
81.5	1,767		0.0000	1.0000	18.77
82.5	1,767		0.0000	1.0000	18.77
83.5	1,767		0.0000	1.0000	18.77
84.5	324		0.0000	1.0000	18.77
85.5	324		0.0000	1.0000	18.77
86.5	324		0.0000	1.0000	18.77
87.5	318		0.0000	1.0000	18.77
88.5	318		0.0000	1.0000	18.77
89.5	318		0.0000	1.0000	18.77
90.5	318		0.0000	1.0000	18.77
91.5	318		0.0000	1.0000	18.77
92.5	318		0.0000	1.0000	18.77
93.5	318		0.0000	1.0000	18.77
94.5	318		0.0000	1.0000	18.77
95.5	318		0.0000	1.0000	18.77
96.5	318		0.0000	1.0000	18.77
97.5	318		0.0000	1.0000	18.77
98.5	318		0.0000	1.0000	18.77
99.5	124		0.0000	1.0000	18.77
100.5	124		0.0000	1.0000	18.77
101.5	124		0.0000	1.0000	18.77
102.5					18.77

LACLEDE GAS COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,741,054		0.0000	1.0000	100.00
0.5	2,727,910		0.0000	1.0000	100.00
1.5	553,356		0.0000	1.0000	100.00
2.5	553,356		0.0000	1.0000	100.00
3.5	554,957	1,675	0.0030	0.9970	100.00
4.5	553,282	1,995	0.0036	0.9964	99.70
5.5	542,255		0.0000	1.0000	99.34
6.5	537,876	2,973	0.0055	0.9945	99.34
7.5	492,205	4,365	0.0089	0.9911	98.79
8.5	604,268	7,905	0.0131	0.9869	97.91
9.5	517,113	1,569	0.0030	0.9970	96.63
10.5	498,630	9,139	0.0183	0.9817	96.34
11.5	465,355	1,294	0.0028	0.9972	94.57
12.5	464,061	14,131	0.0305	0.9695	94.31
13.5	386,747	9,636	0.0249	0.9751	91.44
14.5	348,286	12,177	0.0350	0.9650	89.16
15.5	328,429	3,661	0.0111	0.9889	86.04
16.5	312,384	24,874	0.0796	0.9204	85.08
17.5	250,490	9,629	0.0384	0.9616	78.31
18.5	220,571		0.0000	1.0000	75.30
19.5	191,925		0.0000	1.0000	75.30
20.5	191,925	3,574	0.0186	0.9814	75.30
21.5	188,351	4,321	0.0229	0.9771	73.90
22.5	182,586		0.0000	1.0000	72.20
23.5	182,586	1,990	0.0109	0.9891	72.20
24.5	177,183	10,757	0.0607	0.9393	71.41
25.5	166,426	2,055	0.0123	0.9877	67.08
26.5	154,589		0.0000	1.0000	66.25
27.5	148,520		0.0000	1.0000	66.25
28.5	145,109	10,869	0.0749	0.9251	66.25
29.5	134,240		0.0000	1.0000	61.29
30.5	135,578		0.0000	1.0000	61.29
31.5	135,578	2,338	0.0172	0.9828	61.29
32.5	137,254		0.0000	1.0000	60.23
33.5	132,098	2,027	0.0153	0.9847	60.23
34.5	130,071		0.0000	1.0000	59.31
35.5	130,071	4,014	0.0309	0.9691	59.31
36.5	126,057	136	0.0011	0.9989	57.48
37.5	105,836		0.0000	1.0000	57.41
38.5	105,836		0.0000	1.0000	57.41

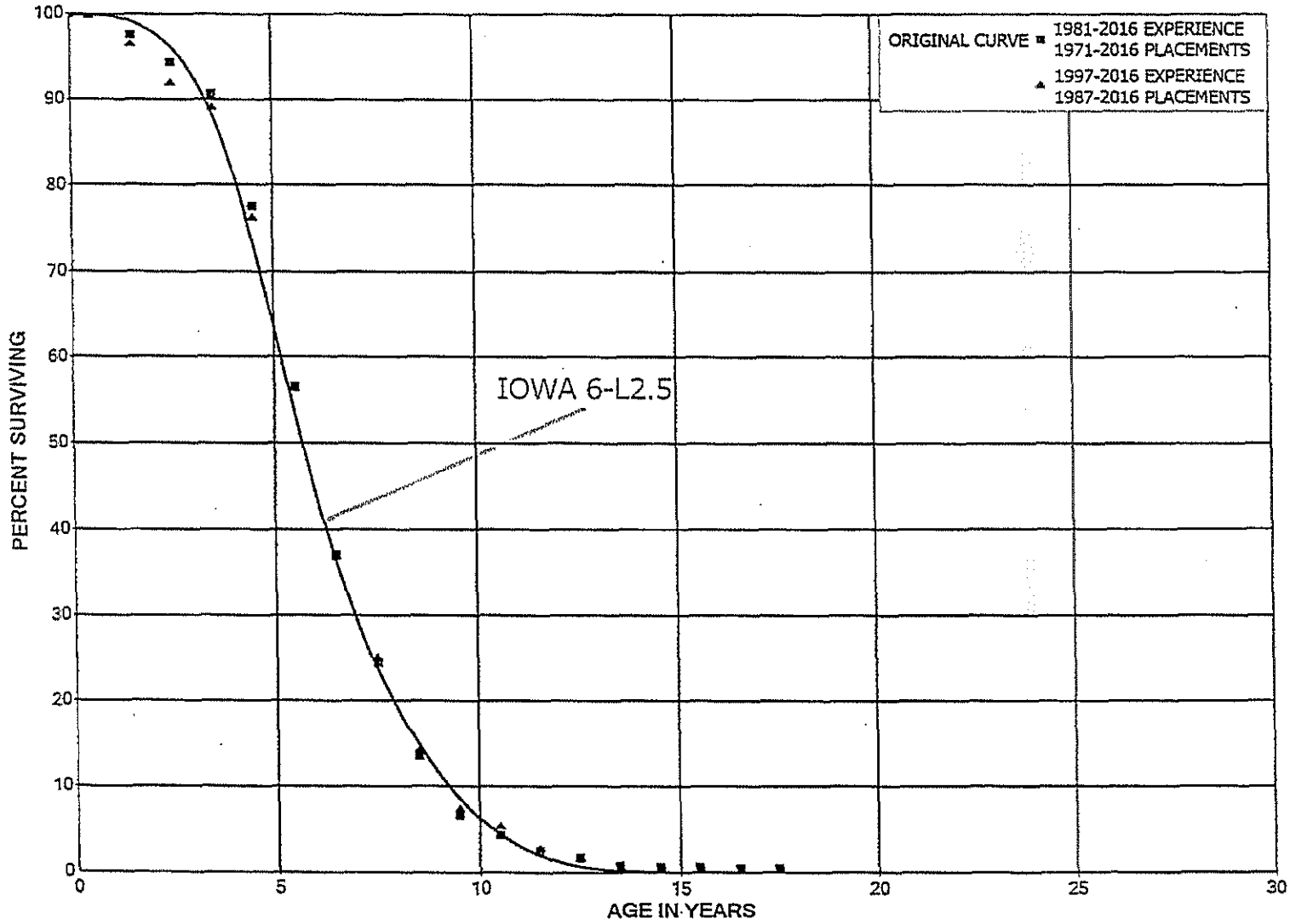
LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	104,235		0.0000	1.0000	57.41
40.5	104,235		0.0000	1.0000	57.41
41.5	104,235		0.0000	1.0000	57.41
42.5	104,235		0.0000	1.0000	57.41
43.5	104,235		0.0000	1.0000	57.41
44.5	845		0.0000	1.0000	57.41
45.5	845		0.0000	1.0000	57.41
46.5	845		0.0000	1.0000	57.41
47.5	845		0.0000	1.0000	57.41
48.5	845		0.0000	1.0000	57.41
49.5	845		0.0000	1.0000	57.41
50.5	845		0.0000	1.0000	57.41
51.5	845		0.0000	1.0000	57.41
52.5	845		0.0000	1.0000	57.41
53.5	845		0.0000	1.0000	57.41
54.5	845		0.0000	1.0000	57.41
55.5	845		0.0000	1.0000	57.41
56.5	845		0.0000	1.0000	57.41
57.5	845		0.0000	1.0000	57.41
58.5	845		0.0000	1.0000	57.41
59.5	845		0.0000	1.0000	57.41
60.5	845		0.0000	1.0000	57.41
61.5	845		0.0000	1.0000	57.41
62.5	845		0.0000	1.0000	57.41
63.5	845		0.0000	1.0000	57.41
64.5	845		0.0000	1.0000	57.41
65.5	845		0.0000	1.0000	57.41
66.5	168		0.0000	1.0000	57.41
67.5	168		0.0000	1.0000	57.41
68.5	168		0.0000	1.0000	57.41
69.5					57.41

LACLEDE GAS COMPANY
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,365,682	23,933	0.0016	0.9984	100.00
0.5	15,458,278	364,270	0.0236	0.9764	99.84
1.5	14,821,717	480,337	0.0324	0.9676	97.49
2.5	14,067,241	557,593	0.0396	0.9604	94.33
3.5	12,869,754	1,861,910	0.1447	0.8553	90.59
4.5	10,906,983	2,940,629	0.2696	0.7304	77.49
5.5	7,465,631	2,583,574	0.3461	0.6539	56.60
6.5	4,939,897	1,671,391	0.3383	0.6617	37.01
7.5	3,276,720	1,463,184	0.4465	0.5535	24.49
8.5	1,729,036	889,778	0.5146	0.4854	13.55
9.5	849,948	297,270	0.3498	0.6502	6.58
10.5	552,678	244,275	0.4420	0.5580	4.28
11.5	308,403	105,621	0.3425	0.6575	2.39
12.5	202,781	109,209	0.5386	0.4614	1.57
13.5	93,572	8,714	0.0931	0.9069	0.72
14.5	84,858		0.0000	1.0000	0.66
15.5	84,858	17,143	0.2020	0.7980	0.66
16.5	67,715		0.0000	1.0000	0.52
17.5	67,715	1,657	0.0245	0.9755	0.52
18.5	65,305	54,615	0.8363	0.1637	0.51
19.5	10,690		0.0000	1.0000	0.08
20.5	10,690		0.0000	1.0000	0.08
21.5	10,690	10,690	1.0000		0.08
22.5					

LACLEDE GAS COMPANY

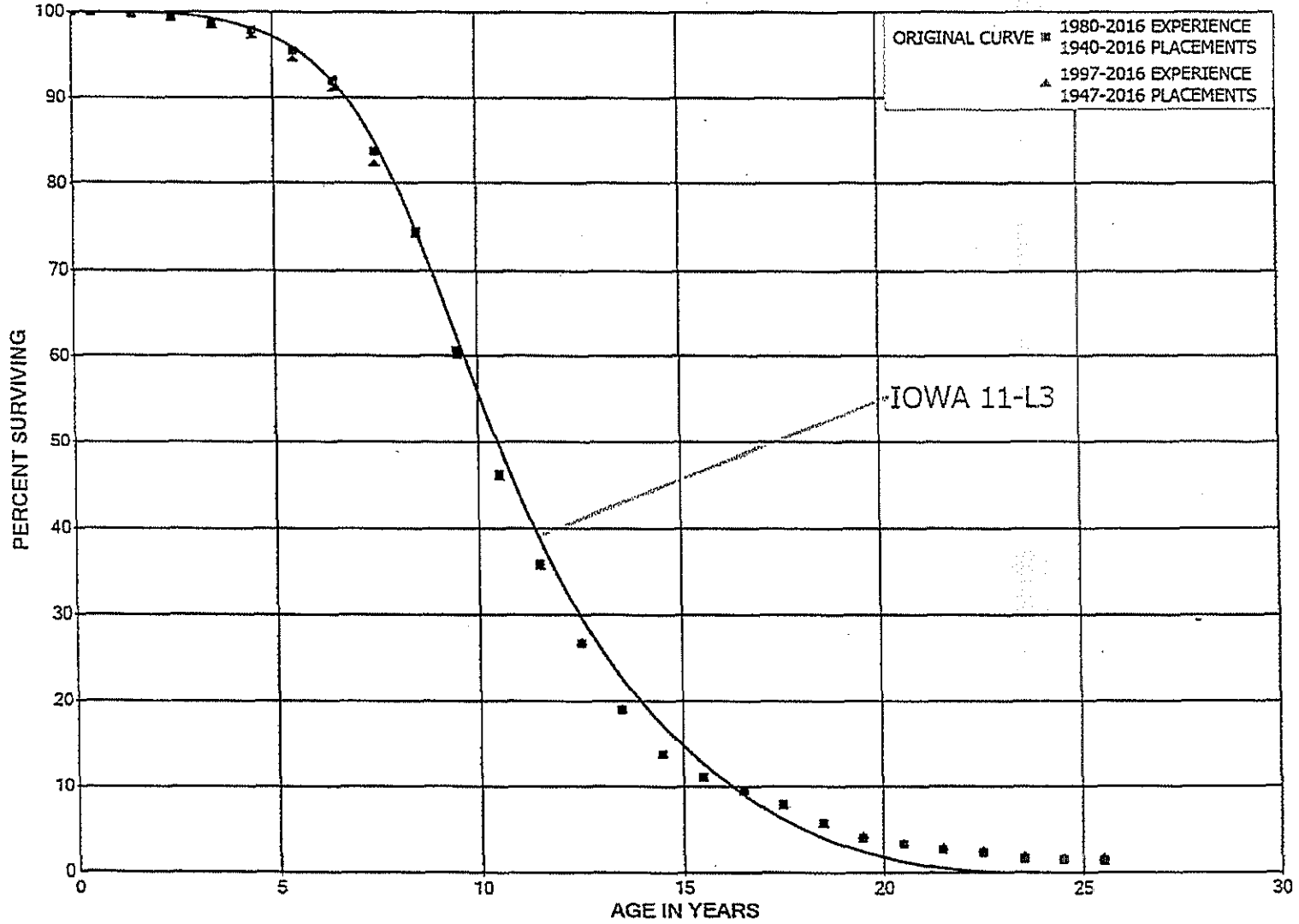
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,796,510	23,933	0.0031	0.9969	100.00
0.5	8,112,536	267,971	0.0330	0.9670	99.69
1.5	8,211,912	386,628	0.0471	0.9529	96.40
2.5	7,639,639	244,768	0.0320	0.9680	91.86
3.5	7,217,658	1,037,358	0.1437	0.8563	88.92
4.5	6,427,485	1,677,472	0.2610	0.7390	76.14
5.5	4,473,803	1,562,044	0.3492	0.6508	56.27
6.5	3,037,358	962,886	0.3170	0.6830	36.62
7.5	2,178,443	944,867	0.4337	0.5663	25.01
8.5	1,207,837	585,343	0.4846	0.5154	14.16
9.5	643,058	191,502	0.2978	0.7022	7.30
10.5	451,556	220,900	0.4892	0.5108	5.13
11.5	230,656	98,107	0.4253	0.5747	2.62
12.5	132,548	106,691	0.8049	0.1951	1.50
13.5	25,857	8,714	0.3370	0.6630	0.29
14.5	17,143		0.0000	1.0000	0.19
15.5	17,143	17,143	1.0000		0.19
16.5					



LACLEDE GAS COMPANY
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2016

EXPERIENCE BAND 1980-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,734,800		0.0000	1.0000	100.00
0.5	35,662,706	88,536	0.0025	0.9975	100.00
1.5	34,002,282	164,292	0.0048	0.9952	99.75
2.5	31,627,939	178,422	0.0056	0.9944	99.27
3.5	28,964,621	272,357	0.0094	0.9906	98.71
4.5	28,484,996	703,573	0.0247	0.9753	97.78
5.5	26,814,244	951,191	0.0355	0.9645	95.37
6.5	23,937,136	2,137,896	0.0893	0.9107	91.98
7.5	21,499,890	2,387,866	0.1111	0.8889	83.77
8.5	18,907,987	3,491,692	0.1847	0.8153	74.46
9.5	15,348,695	3,660,785	0.2385	0.7615	60.71
10.5	11,537,553	2,586,581	0.2242	0.7758	46.23
11.5	8,876,071	2,277,870	0.2566	0.7434	35.87
12.5	6,392,156	1,852,422	0.2898	0.7102	26.66
13.5	4,444,914	1,230,920	0.2769	0.7231	18.94
14.5	2,973,944	574,099	0.1930	0.8070	13.69
15.5	2,276,029	312,614	0.1374	0.8626	11.05
16.5	1,786,956	293,044	0.1640	0.8360	9.53
17.5	1,468,835	416,258	0.2834	0.7166	7.97
18.5	1,051,054	340,916	0.3244	0.6756	5.71
19.5	683,021	127,288	0.1864	0.8136	3.86
20.5	485,187	99,699	0.2055	0.7945	3.14
21.5	298,336	42,774	0.1434	0.8566	2.49
22.5	258,225	73,771	0.2857	0.7143	2.14
23.5	189,285	22,642	0.1196	0.8804	1.53
24.5	166,643	2,663	0.0160	0.9840	1.34
25.5	163,980		0.0000	1.0000	1.32
26.5	164,155		0.0000	1.0000	1.32
27.5	164,155	13,389	0.0816	0.9184	1.32
28.5	150,919	14,931	0.0989	0.9011	1.21
29.5	140,060	26,169	0.1868	0.8132	1.09
30.5	113,891	58,171	0.5108	0.4892	0.89
31.5	55,720		0.0000	1.0000	0.44
32.5	56,472	33,390	0.5913	0.4087	0.44
33.5	23,082	1,467	0.0636	0.9364	0.18
34.5	21,615	14,768	0.6832	0.3168	0.17
35.5	6,847	5,865	0.8566	0.1434	0.05
36.5	982		0.0000	1.0000	0.01
37.5	982		0.0000	1.0000	0.01
38.5	982	289	0.2943	0.7057	0.01

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2016			EXPERIENCE BAND 1980-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	917		0.0000	1.0000	0.01
40.5	917		0.0000	1.0000	0.01
41.5	917		0.0000	1.0000	0.01
42.5	917		0.0000	1.0000	0.01
43.5	917		0.0000	1.0000	0.01
44.5	917		0.0000	1.0000	0.01
45.5	917	224	0.2443	0.7557	0.01
46.5	693		0.0000	1.0000	0.00
47.5	693	230	0.3319	0.6681	0.00
48.5	463		0.0000	1.0000	0.00
49.5	463		0.0000	1.0000	0.00
50.5	463		0.0000	1.0000	0.00
51.5	463		0.0000	1.0000	0.00
52.5	463		0.0000	1.0000	0.00
53.5	463		0.0000	1.0000	0.00
54.5	463		0.0000	1.0000	0.00
55.5	463		0.0000	1.0000	0.00
56.5	463		0.0000	1.0000	0.00
57.5	463		0.0000	1.0000	0.00
58.5	463	463	1.0000		0.00
59.5					

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,319,172		0.0000	1.0000	100.00
0.5	22,344,388	76,480	0.0034	0.9966	100.00
1.5	22,256,265	134,855	0.0061	0.9939	99.66
2.5	19,899,228	163,043	0.0082	0.9918	99.05
3.5	17,650,354	205,075	0.0116	0.9884	98.24
4.5	18,217,840	513,813	0.0282	0.9718	97.10
5.5	17,307,488	629,811	0.0364	0.9636	94.36
6.5	15,151,594	1,442,430	0.0952	0.9048	90.93
7.5	13,925,739	1,393,944	0.1001	0.8999	82.27
8.5	12,962,667	2,474,943	0.1909	0.8091	74.04
9.5	10,903,029	2,563,535	0.2351	0.7649	59.90
10.5	8,879,314	2,020,593	0.2276	0.7724	45.82
11.5	7,076,159	1,735,183	0.2452	0.7548	35.39
12.5	5,352,041	1,524,173	0.2848	0.7152	26.71
13.5	3,764,499	1,084,355	0.2880	0.7120	19.11
14.5	2,583,298	521,585	0.2019	0.7981	13.60
15.5	1,957,531	284,722	0.1454	0.8546	10.86
16.5	1,515,513	269,257	0.1777	0.8223	9.28
17.5	1,235,743	365,397	0.2957	0.7043	7.63
18.5	870,328	216,328	0.2486	0.7514	5.37
19.5	625,388	111,917	0.1790	0.8210	4.04
20.5	442,925	81,537	0.1841	0.8159	3.31
21.5	273,776	25,938	0.0947	0.9053	2.70
22.5	247,838	68,866	0.2779	0.7221	2.45
23.5	178,972	21,778	0.1217	0.8783	1.77
24.5	157,194		0.0000	1.0000	1.55
25.5	157,194		0.0000	1.0000	1.55
26.5	157,194		0.0000	1.0000	1.55
27.5	157,194	9,795	0.0623	0.9377	1.55
28.5	147,399	13,436	0.0912	0.9088	1.46
29.5	134,707	26,169	0.1943	0.8057	1.32
30.5	108,538	58,171	0.5360	0.4640	1.07
31.5	50,367		0.0000	1.0000	0.49
32.5	50,367	30,060	0.5968	0.4032	0.49
33.5	20,307		0.0000	1.0000	0.20
34.5	20,307	14,615	0.7197	0.2803	0.20
35.5	5,692	5,692	1.0000		0.06
36.5					
37.5					
38.5	230		0.0000		

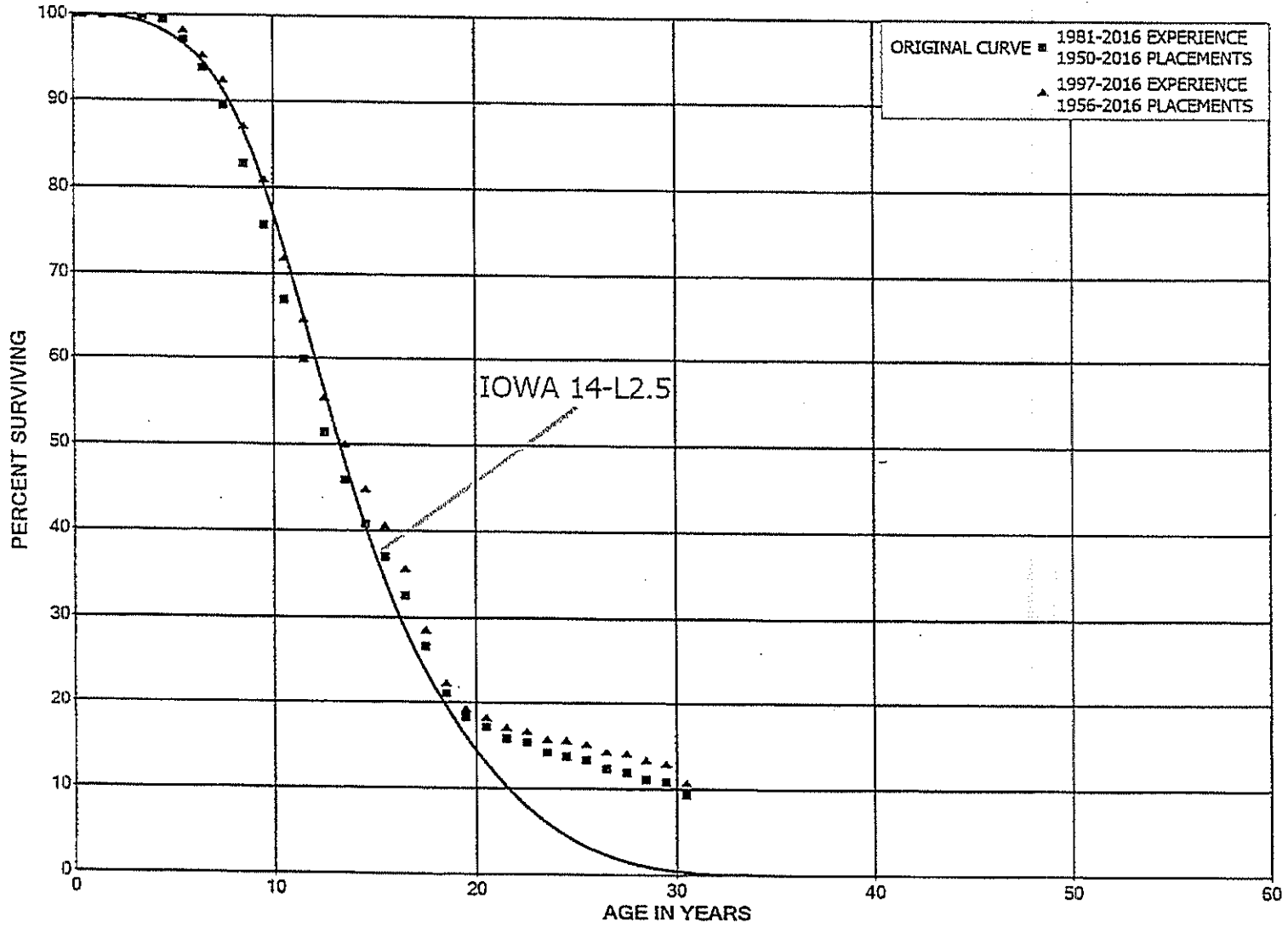
LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	230		0.0000		
40.5	230		0.0000		
41.5	230		0.0000		
42.5	230		0.0000		
43.5	230		0.0000		
44.5	230		0.0000		
45.5	230		0.0000		
46.5	230		0.0000		
47.5	230	230	1.0000		
48.5					
49.5	463		0.0000		
50.5	463		0.0000		
51.5	463		0.0000		
52.5	463		0.0000		
53.5	463		0.0000		
54.5	463		0.0000		
55.5	463		0.0000		
56.5	463		0.0000		
57.5	463		0.0000		
58.5	463	463	1.0000		
59.5					

LACLEDE GAS COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,419,904		0.0000	1.0000	100.00
0.5	41,408,802	15,567	0.0004	0.9996	100.00
1.5	39,761,890	5,350	0.0001	0.9999	99.96
2.5	39,678,686	81,752	0.0021	0.9979	99.95
3.5	37,577,379	148,433	0.0040	0.9960	99.74
4.5	36,349,537	797,379	0.0219	0.9781	99.35
5.5	34,362,979	1,167,298	0.0340	0.9660	97.17
6.5	32,111,454	1,510,887	0.0471	0.9529	93.87
7.5	29,099,259	2,181,520	0.0750	0.9250	89.45
8.5	26,546,182	2,259,605	0.0851	0.9149	82.75
9.5	23,364,896	2,717,381	0.1163	0.8837	75.70
10.5	19,591,942	2,038,827	0.1041	0.8959	66.90
11.5	15,941,290	2,264,688	0.1421	0.8579	59.94
12.5	13,599,371	1,479,212	0.1088	0.8912	51.42
13.5	11,850,537	1,316,048	0.1111	0.8889	45.83
14.5	9,648,806	890,218	0.0923	0.9077	40.74
15.5	6,813,219	833,607	0.1224	0.8776	36.98
16.5	5,332,018	962,483	0.1805	0.8195	32.46
17.5	4,129,825	855,252	0.2071	0.7929	26.60
18.5	2,954,023	392,829	0.1330	0.8670	21.09
19.5	2,521,312	158,298	0.0628	0.9372	18.28
20.5	2,407,587	184,646	0.0767	0.9233	17.14
21.5	2,123,900	56,361	0.0265	0.9735	15.82
22.5	1,961,136	159,969	0.0816	0.9184	15.40
23.5	1,772,567	53,822	0.0304	0.9696	14.15
24.5	1,570,364	50,252	0.0320	0.9680	13.72
25.5	1,263,689	92,788	0.0734	0.9266	13.28
26.5	1,135,035	39,763	0.0350	0.9650	12.30
27.5	940,470	62,233	0.0662	0.9338	11.87
28.5	520,527	15,681	0.0301	0.9699	11.09
29.5	420,694	59,283	0.1409	0.8591	10.75
30.5	181,123	9,766	0.0539	0.9461	9.24
31.5	110,454	11,010	0.0997	0.9003	8.74
32.5	99,444	19,746	0.1986	0.8014	7.87
33.5	79,698	7,545	0.0947	0.9053	6.31
34.5	72,153	7,730	0.1071	0.8929	5.71
35.5	64,423	9,508	0.1476	0.8524	5.10
36.5	54,915	11,560	0.2105	0.7895	4.34
37.5	43,355	4,844	0.1117	0.8883	3.43
38.5	38,511	8,116	0.2107	0.7893	3.05

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2016			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,395		0.0000	1.0000	2.40
40.5	30,011	4,929	0.1642	0.8358	2.40
41.5	25,082	1,039	0.0414	0.9586	2.01
42.5	24,043	7,661	0.3186	0.6814	1.93
43.5	16,382	1,033	0.0631	0.9369	1.31
44.5	14,592	1,098	0.0753	0.9247	1.23
45.5	13,494	5,507	0.4081	0.5919	1.14
46.5	7,987	968	0.1212	0.8788	0.67
47.5	6,236		0.0000	1.0000	0.59
48.5	5,486	5,106	0.9308	0.0692	0.59
49.5	380		0.0000	1.0000	0.04
50.5					0.04

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2016

EXPERIENCE BAND 1997-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,911,815		0.0000	1.0000	100.00
0.5	27,541,078		0.0000	1.0000	100.00
1.5	26,699,613	5,350	0.0002	0.9998	100.00
2.5	27,224,812	37,813	0.0014	0.9986	99.98
3.5	25,671,641	4,850	0.0002	0.9998	99.84
4.5	25,008,538	450,648	0.0180	0.9820	99.82
5.5	24,460,248	718,030	0.0294	0.9706	98.02
6.5	22,888,352	681,170	0.0298	0.9702	95.15
7.5	21,650,673	1,251,015	0.0578	0.9422	92.31
8.5	21,128,386	1,487,447	0.0704	0.9296	86.98
9.5	19,038,693	2,150,130	0.1129	0.8871	80.86
10.5	16,520,015	1,667,229	0.1009	0.8991	71.73
11.5	13,917,216	1,994,549	0.1433	0.8567	64.49
12.5	12,052,598	1,173,214	0.0973	0.9027	55.24
13.5	10,862,423	1,147,230	0.1056	0.8944	49.87
14.5	8,962,196	850,219	0.0949	0.9051	44.60
15.5	6,152,468	764,638	0.1243	0.8757	40.37
16.5	4,723,686	928,014	0.1965	0.8035	35.35
17.5	3,621,065	789,117	0.2179	0.7821	28.41
18.5	2,512,327	356,601	0.1419	0.8581	22.22
19.5	2,122,235	114,930	0.0542	0.9458	19.06
20.5	1,972,723	124,474	0.0631	0.9369	18.03
21.5	1,752,581	34,672	0.0198	0.9802	16.89
22.5	1,629,872	91,720	0.0563	0.9437	16.56
23.5	1,524,897	12,843	0.0084	0.9916	15.63
24.5	1,362,095	36,881	0.0271	0.9729	15.50
25.5	1,066,838	66,539	0.0624	0.9376	15.08
26.5	967,781	12,827	0.0133	0.9867	14.14
27.5	834,412	46,388	0.0556	0.9444	13.95
28.5	437,042	15,681	0.0359	0.9641	13.17
29.5	341,149	57,998	0.1700	0.8300	12.70
30.5	125,322	6,152	0.0491	0.9509	10.54
31.5	58,267	10,870	0.1866	0.8134	10.02
32.5	53,060	8,186	0.1543	0.8457	8.15
33.5	44,874	7,545	0.1681	0.8319	6.90
34.5	37,329		0.0000	1.0000	5.74
35.5	37,329	9,508	0.2547	0.7453	5.74
36.5	50,806	10,211	0.2010	0.7990	4.28
37.5	40,595	3,831	0.0944	0.9056	3.42
38.5	36,764	8,116	0.2208	0.7792	3.09

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2016			EXPERIENCE BAND 1997-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,648		0.0000	1.0000	2.41
40.5	30,011	4,929	0.1642	0.8358	2.41
41.5	25,082	1,039	0.0414	0.9586	2.01
42.5	24,043	7,661	0.3186	0.6814	1.93
43.5	16,382	1,033	0.0631	0.9369	1.32
44.5	14,592	1,098	0.0753	0.9247	1.23
45.5	13,494	5,507	0.4081	0.5919	1.14
46.5	7,987	968	0.1212	0.8788	0.67
47.5	6,236		0.0000	1.0000	0.59
48.5	5,486	5,106	0.9308	0.0692	0.59
49.5	380		0.0000	1.0000	0.04
50.5					0.04

PART VIII. NET SALVAGE STATISTICS

LACLEDE GAS COMPANY
ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	2,473		0		0		0
1973							
1974	785	185	24		0	185-	24-
1975							
1976	273	112	41		0	112-	41-
1977	1,956	385	20		0	385-	20-
1978	4,828	7,107	147		0	7,107-	147-
1979							
1980	5,758	368	6		0	368-	6-
1981							
1982	100		0		0		0
1983	14,985		0		0		0
1984	3,414	26	1		0	26-	1-
1985	4,080	462	11		0	462-	11-
1986	239	411	172		0	411-	172-
1987	1,310		0		0		0
1988	847	67	8		0	67-	8-
1989	6,161	231	4		0	231-	4-
1990	2,549	138	5		0	138-	5-
1991	5,805	1,445	25		0	1,445-	25-
1992	520	87	17		0	87-	17-
1993							
1994	16,851		0		0		0
1995	16,588		0		0		0
1996	2,784		0		0		0
1997	2,119		0		0		0
1998	1,679		0		0		0
1999	12,685	1,050	8		0	1,050-	8-
2000							
2001	5,234	1,870	36		0	1,870-	36-
2002	2,738		0		0		0
2003							
2004	10,499		0		0		0
2005							
2006	289	13,550			0	13,550-	
2007	9,501		0		0		0
2008	4,413		0		0		0
2009	18,660		0		0		0
2010							
2011	774		0		0		0
2012							
2013							
2014							

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015							
2016							
TOTAL	160,897	27,493	17		0	27,493-	17-

THREE-YEAR MOVING AVERAGES

72-74	1,086	62	6		0	62-	6-
73-75	262	62	24		0	62-	24-
74-76	353	99	28		0	99-	28-
75-77	743	166	22		0	166-	22-
76-78	2,352	2,535	108		0	2,535-	108-
77-79	2,261	2,497	110		0	2,497-	110-
78-80	3,528	2,492	71		0	2,492-	71-
79-81	1,919	123	6		0	123-	6-
80-82	1,953	123	6		0	123-	6-
81-83	5,028		0		0		0
82-84	6,166	9	0		0	9-	0
83-85	7,493	163	2		0	163-	2-
84-86	2,578	299	12		0	299-	12-
85-87	1,876	291	15		0	291-	15-
86-88	799	159	20		0	159-	20-
87-89	2,773	99	4		0	99-	4-
88-90	3,186	145	5		0	145-	5-
89-91	4,839	605	12		0	605-	12-
90-92	2,958	557	19		0	557-	19-
91-93	2,108	511	24		0	511-	24-
92-94	5,790	29	0		0	29-	0
93-95	11,146		0		0		0
94-96	12,074		0		0		0
95-97	7,164		0		0		0
96-98	2,194		0		0		0
97-99	5,494	350	6		0	350-	6-
98-00	4,788	350	7		0	350-	7-
99-01	5,973	973	16		0	973-	16-
00-02	2,657	623	23		0	623-	23-
01-03	2,657	623	23		0	623-	23-
02-04	4,412		0		0		0
03-05	3,500		0		0		0
04-06	3,596	4,517	126		0	4,517-	126-
05-07	3,263	4,517	138		0	4,517-	138-
06-08	4,734	4,517	95		0	4,517-	95-
07-09	10,858		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	7,691		0		0		0
09-11	6,478		0		0		0
10-12	258		0		0		0
11-13	258		0		0		0
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	2,300		0		0		0
1996							
1997							
1998							
1999							
2000	543		0		0		0
2001	23,883	3,740	16		0	3,740-	16-
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	26,726	3,740	14		0	3,740-	14-

THREE-YEAR MOVING AVERAGES

95-97	767		0		0		0
96-98							
97-99							
98-00	181		0		0		0
99-01	8,142	1,247	15		0	1,247-	15-
00-02	8,142	1,247	15		0	1,247-	15-
01-03	7,961	1,247	16		0	1,247-	16-
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	27,702		0		0		0
1973	12,459	1,583	13	46,875	376	45,292	364
1974	25,594	1,030	4	10,600	41	9,570	37
1975							
1976							
1977	9,739	1,620	17		0	1,620-	17-
1978	856	40	5		0	40-	5-
1979	3,623	390	11		0	390-	11-
1980							
1981							
1982	38,561		0		0		0
1983	2,854		0		0		0
1984	4,036		0		0		0
1985	12,923	491	4		0	491-	4-
1986	6,461	229	4		0	229-	4-
1987							
1988							
1989							
1990	812	294	36		0	294-	36-
1991							
1992	28,631	1,353	5		0	1,353-	5-
1993	276,761	2,319	1		0	2,319-	1-
1994	995,186	27,510	3		0	27,510-	3-
1995	155,905	8,467	5		0	8,467-	5-
1996	7,954		0		0		0
1997	1,997		0		0		0
1998	59,957	39,131	65		0	39,131-	65-
1999	3,401	3,210	94		0	3,210-	94-
2000	45,249	19,972	44		0	19,972-	44-
2001							
2002							
2003							
2004							
2005	201,825	49,720	25		0	49,720-	25-
2006	105,178	22,739	22		0	22,739-	22-
2007	62,969		0		0		0
2008	42,345		0		0		0
2009	77,933	22,373	29		0	22,373-	29-
2010	129,741	8,306	6		0	8,306-	6-
2011	15,100		0		0		0
2012	2,891		0		0		0
2013							
2014							

LACLEDE GAS COMPANY
ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
TOTAL	2,358,645	210,776	9	57,475	2	153,301-	6-

THREE-YEAR MOVING AVERAGES

72-74	21,919	871	4	19,158	87	18,287	83
73-75	12,685	871	7	19,158	151	18,287	144
74-76	8,531	343	4	3,533	41	3,190	37
75-77	3,246	540	17		0	540-	17-
76-78	3,532	553	16		0	553-	16-
77-79	4,740	683	14		0	683-	14-
78-80	1,493	143	10		0	143-	10-
79-81	1,208	130	11		0	130-	11-
80-82	12,854		0		0		0
81-83	13,805		0		0		0
82-84	15,150		0		0		0
83-85	6,604	164	2		0	164-	2-
84-86	7,807	240	3		0	240-	3-
85-87	6,461	240	4		0	240-	4-
86-88	2,154	76	4		0	76-	4-
87-89							
88-90	271	98	36		0	98-	36-
89-91	271	98	36		0	98-	36-
90-92	9,814	549	6		0	549-	6-
91-93	101,797	1,224	1		0	1,224-	1-
92-94	433,526	10,394	2		0	10,394-	2-
93-95	475,951	12,765	3		0	12,765-	3-
94-96	386,348	11,992	3		0	11,992-	3-
95-97	55,285	2,822	5		0	2,822-	5-
96-98	23,303	13,044	56		0	13,044-	56-
97-99	21,785	14,114	65		0	14,114-	65-
98-00	36,202	20,771	57		0	20,771-	57-
99-01	16,217	7,727	48		0	7,727-	48-
00-02	15,083	6,657	44		0	6,657-	44-
01-03							
02-04							
03-05	67,275	16,573	25		0	16,573-	25-
04-06	102,334	24,153	24		0	24,153-	24-
05-07	123,324	24,153	20		0	24,153-	20-
06-08	70,164	7,580	11		0	7,580-	11-
07-09	61,082	7,458	12		0	7,458-	12-

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	83,340	10,226	12	0		10,226-	12-
09-11	74,258	10,226	14	0		10,226-	14-
10-12	49,244	2,769	6	0		2,769-	6-
11-13	5,997		0	0			0
12-14	964		0	0			0
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16	578		0	0			0

LACLEDE GAS COMPANY

ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	345		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993	15,308		0		0		0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	748		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	16,401		0		0		0

THREE-YEAR MOVING AVERAGES

85-87	115		0		0		0
86-88							
87-89							
88-90							
89-91							
90-92							

LACLEDE GAS COMPANY

ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	5,103		0		0		0
92-94	5,103		0		0		0
93-95	5,103		0		0		0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	249		0		0		0
06-08	249		0		0		0
07-09	249		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	4,000	540	14		0	540-	14-
1979							
1980	3,000		0		0		0
1981							
1982	24,553	331	1	800	3	469	2
1983							
1984							
1985							
1986	370	244	66		0	244-	66-
1987							
1988							
1989	8,189		0		0		0
1990							
1991							
1992	3,550	115	3		0	115-	3-
1993	3,866		0		0		0
1994							
1995	9,629		0		0		0
1996	1,567		0		0		0
1997							
1998							
1999	3,574	9,000	252		0	9,000-	252-
2000							
2001	9,721		0		0		0
2002							
2003							
2004							
2005	23,938	435	2		0	435-	2-
2006							
2007	11,599		0		0		0
2008							
2009							
2010							
2011	1,465		0		0		0
2012							
2013							
2014							
2015							
2016							
TOTAL	109,018	10,665	10	800	1	9,865-	9-

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	2,333	180	8		0	180-	8-
79-81	1,000		0		0		0
80-82	9,184	110	1	267	3	156	2
81-83	8,184	110	1	267	3	156	2
82-84	8,184	110	1	267	3	156	2
83-85							
84-86	123	81	66		0	81-	66-
85-87	123	81	66		0	81-	66-
86-88	123	81	66		0	81-	66-
87-89	2,730		0		0		0
88-90	2,730		0		0		0
89-91	2,730		0		0		0
90-92	1,183	38	3		0	38-	3-
91-93	2,472	38	2		0	38-	2-
92-94	2,472	38	2		0	38-	2-
93-95	4,498		0		0		0
94-96	3,732		0		0		0
95-97	3,732		0		0		0
96-98	522		0		0		0
97-99	1,191	3,000	252		0	3,000-	252-
98-00	1,191	3,000	252		0	3,000-	252-
99-01	4,431	3,000	68		0	3,000-	68-
00-02	3,240		0		0		0
01-03	3,240		0		0		0
02-04							
03-05	7,979	145	2		0	145-	2-
04-06	7,979	145	2		0	145-	2-
05-07	11,846	145	1		0	145-	1-
06-08	3,866		0		0		0
07-09	3,866		0		0		0
08-10							
09-11	488		0		0		0
10-12	488		0		0		0
11-13	488		0		0		0
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	475	180	38		0	180-	38-
1979	2,757		0		0		0
1980	325		0		0		0
1981							
1982	8,451	103	1		0	103-	1-
1983							
1984							
1985	1,000		0		0		0
1986							
1987							
1988	892		0		0		0
1989							
1990	200		0		0		0
1991							
1992							
1993	51,099	9,660	19		0	9,660-	19-
1994	75,362	41,454	55		0	41,454-	55-
1995	22,147	22,858	103	150	1	22,708-	103-
1996							
1997	349		0		0		0
1998	325	382	117		0	382-	117-
1999	5,157	4,935	96		0	4,935-	96-
2000	714		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	430		0		0		0
2010							
2011	2,607		0		0		0
2012							
2013							
2014	9,686	1,043	11		0	1,043-	11-
2015		88-				88	
2016		212-				212	
TOTAL	181,975	80,315	44	150	0	80,165-	44-

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	1,186	60	5		0	60-	5-
79-81	1,027		0		0		0
80-82	2,925	34	1		0	34-	1-
81-83	2,817	34	1		0	34-	1-
82-84	2,817	34	1		0	34-	1-
83-85	333		0		0		0
84-86	333		0		0		0
85-87	333		0		0		0
86-88	297		0		0		0
87-89	297		0		0		0
88-90	364		0		0		0
89-91	67		0		0		0
90-92	67		0		0		0
91-93	17,033	3,220	19		0	3,220-	19-
92-94	42,154	17,038	40		0	17,038-	40-
93-95	49,536	24,657	50	50	0	24,607-	50-
94-96	32,503	21,437	66	50	0	21,387-	66-
95-97	7,499	7,619	102	50	1	7,569-	101-
96-98	225	127	57		0	127-	57-
97-99	1,944	1,772	91		0	1,772-	91-
98-00	2,065	1,772	86		0	1,772-	86-
99-01	1,957	1,645	84		0	1,645-	84-
00-02	238		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	143		0		0		0
08-10	143		0		0		0
09-11	1,012		0		0		0
10-12	869		0		0		0
11-13	869		0		0		0
12-14	3,229	348	11		0	348-	11-
13-15	3,229	318	10		0	318-	10-
14-16	3,229	248	8		0	248-	8-
FIVE-YEAR AVERAGE							
12-16	1,937	149	8		0	149-	8-

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	6,249	13,169	211	3,987	64	9,182-	147-
1973	651	560	86		0	560-	86-
1974							
1975				1,500		1,500	
1976							
1977	613	239	39		0	239-	39-
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	9,625		0		0		0
1998	2,263	1,274	56		0	1,274-	56-
1999							
2000							
2001							
2002							
2003							
2004							
2005	3,811		0		0		0
2006							
2007	14,291	2,888	20		0	2,888-	20-
2008		2,407				2,407-	
2009	12,386		0		0		0
2010							
2011	20,097	2,899	14		0	2,899-	14-
2012	953		0		0		0
2013	6,669		0		0		0
2014	142,269	475	0		0	475-	0

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015			40-			40	
2016			96-			96	
TOTAL	219,877	23,774	11	5,487	2	18,287-	8-

THREE-YEAR MOVING AVERAGES

72-74	2,300	4,576	199	1,329	58	3,247-	141-
73-75	217	187	86	500	231	313	145
74-76				500		500	
75-77	204	80	39	500	245	420	206
76-78	204	80	39		0	80-	39-
77-79	204	80	39		0	80-	39-
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	3,208		0		0		0
96-98	3,963	425	11		0	425-	11-
97-99	3,963	425	11		0	425-	11-
98-00	754	425	56		0	425-	56-
99-01							
00-02							
01-03							
02-04							
03-05	1,270		0		0		0
04-06	1,270		0		0		0
05-07	6,034	963	16		0	963-	16-
06-08	4,764	1,765	37		0	1,765-	37-
07-09	8,892	1,765	20		0	1,765-	20-

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	4,129	802	19		0	802-	19-
09-11	10,828	966	9		0	966-	9-
10-12	7,017	966	14		0	966-	14-
11-13	9,240	966	10		0	966-	10-
12-14	49,964	158	0		0	158-	0
13-15	49,646	145	0		0	145-	0
14-16	47,423	113	0		0	113-	0
FIVE-YEAR AVERAGE							
12-16	29,978	68	0		0	68-	0

LACLEDE GAS COMPANY

ACCOUNT 352.4 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	52,912	66,628	126	9,900	19	56,728-	107-
1981							
1982	3,453		0		0		0
1983	14,898	18,192	122		0	18,192-	122-
1984							
1985	771		0		0		0
1986							
1987							
1988							
1989							
1990							
1991	5,161	596	12		0	596-	12-
1992							
1993	1,403	1,163	83		0	1,163-	83-
1994	36,350	36,724	101		0	36,724-	101-
1995							
1996	10,733		0		0		0
1997	1,403-		0		0		0
1998							
1999							
2000	1,236		0		0		0
2001							
2002							
2003							
2004	13,219		0		0		0
2005	3,990		0		0		0
2006							
2007	39,389	5,238	13		0	5,238-	13-
2008							
2009	5,985	3,972	66		0	3,972-	66-
2010							
2011	665		0		0		0
2012							
2013							
2014							
2015							
2016							
TOTAL	188,761	132,513	70	9,900	5	122,613-	65-

THREE-YEAR MOVING AVERAGES

80-82	18,788	22,209	118	3,300	18	18,909-	101-
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LACLEDE GAS COMPANY
ACCOUNT 352.4 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	6,117	6,064	99		0	6,064-	99-
82-84	6,117	6,064	99		0	6,064-	99-
83-85	5,223	6,064	116		0	6,064-	116-
84-86	257		0		0		0
85-87	257		0		0		0
86-88							
87-89							
88-90							
89-91	1,720	199	12		0	199-	12-
90-92	1,720	199	12		0	199-	12-
91-93	2,188	587	27		0	587-	27-
92-94	12,584	12,629	100		0	12,629-	100-
93-95	12,584	12,629	100		0	12,629-	100-
94-96	15,694	12,241	78		0	12,241-	78-
95-97	3,110		0		0		0
96-98	3,110		0		0		0
97-99	468-		0		0		0
98-00	412		0		0		0
99-01	412		0		0		0
00-02	412		0		0		0
01-03							
02-04	4,406		0		0		0
03-05	5,736		0		0		0
04-06	5,736		0		0		0
05-07	14,460	1,746	12		0	1,746-	12-
06-08	13,130	1,746	13		0	1,746-	13-
07-09	15,125	3,070	20		0	3,070-	20-
08-10	1,995	1,324	66		0	1,324-	66-
09-11	2,217	1,324	60		0	1,324-	60-
10-12	222		0		0		0
11-13	222		0		0		0
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	22,907	333	1		0	333-	1-
1973							
1974	882	1,150	130		0	1,150-	130-
1975							
1976							
1977							
1978							
1979	894		0		0		0
1980	7,613		0		0		0
1981							
1982							
1983	1,775	2,486	140		0	2,486-	140-
1984	8,707	2,459	28		0	2,459-	28-
1985							
1986	753	1,485	197		0	1,485-	197-
1987							
1988							
1989	1,863		0		0		0
1990							
1991	21,313	6,065	28		0	6,065-	28-
1992							
1993	11,050	451	4		0	451-	4-
1994	1,078		0		0		0
1995			0		0		0
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	55,410	12,280	22		0	12,280-	22-
2004							
2005							
2006							
2007							
2008	7,893	32,723	415		0	32,723-	415-
2009	3,979		0		0		0
2010							
2011							
2012							
2013							
2014	15,420		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015		8,068				8,068-	
2016							
TOTAL	161,537	67,499	42		0	67,499-	42-
THREE-YEAR MOVING AVERAGES							
72-74	7,930	494	6		0	494-	6-
73-75	294	383	130		0	383-	130-
74-76	294	383	130		0	383-	130-
75-77							
76-78							
77-79	298		0		0		0
78-80	2,836		0		0		0
79-81	2,836		0		0		0
80-82	2,538		0		0		0
81-83	592	829	140		0	829-	140-
82-84	3,494	1,649	47		0	1,649-	47-
83-85	3,494	1,649	47		0	1,649-	47-
84-86	3,153	1,315	42		0	1,315-	42-
85-87	251	495	197		0	495-	197-
86-88	251	495	197		0	495-	197-
87-89	621		0		0		0
88-90	621		0		0		0
89-91	7,725	2,022	26		0	2,022-	26-
90-92	7,104	2,022	28		0	2,022-	28-
91-93	10,788	2,172	20		0	2,172-	20-
92-94	4,043	150	4		0	150-	4-
93-95	4,043	150	4		0	150-	4-
94-96	359		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	18,470	4,093	22		0	4,093-	22-
02-04	18,470	4,093	22		0	4,093-	22-
03-05	18,470	4,093	22		0	4,093-	22-
04-06							
05-07							
06-08	2,631	10,908	415		0	10,908-	415-
07-09	3,957	10,908	276		0	10,908-	276-

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	3,957	10,908	276		0	10,908-	276-
09-11	1,326		0		0		0
10-12							
11-13							
12-14	5,140		0		0		0
13-15	5,140	2,689	52		0	2,689-	52-
14-16	5,140	2,689	52		0	2,689-	52-
FIVE-YEAR AVERAGE							
12-16	3,084	1,614	52		0	1,614-	52-

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1979	662	181	27		0	181-	27-
1980							
1981							
1982	48,216		0		0		0
1983							
1984							
1985							
1986							
1987							
1988							
1989	148,744	770	1		0	770-	1-
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997		6,898				6,898-	
1998							
1999	7,507	2,865	38		0	2,865-	38-
2000							
2001							
2002							
2003							
2004	11,269	20,090	178		0	20,090-	178-
2005		198				198-	
2006	2,747		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	8,155		0		0		0
2015							
2016							
TOTAL	227,299	31,001	14		0	31,001-	14-

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	221	60	27			60-	27-
80-82	16,072		0				0
81-83	16,072		0				0
82-84	16,072		0				0
83-85							
84-86							
85-87							
86-88							
87-89	49,581	257	1			257-	1-
88-90	49,581	257	1			257-	1-
89-91	49,581	257	1			257-	1-
90-92							
91-93							
92-94							
93-95							
94-96							
95-97		2,299				2,299-	
96-98		2,299				2,299-	
97-99	2,502	3,254	130			3,254-	130-
98-00	2,502	955	38			955-	38-
99-01	2,502	955	38			955-	38-
00-02							
01-03							
02-04	3,756	6,697	178			6,697-	178-
03-05	3,756	6,763	180			6,763-	180-
04-06	4,672	6,763	145			6,763-	145-
05-07	916	66	7			66-	7-
06-08	916		0				0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	2,718		0				0
13-15	2,718		0				0
14-16	2,718		0				0
FIVE-YEAR AVERAGE							
12-16	1,631		0				0

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	17,380	534	3	1,332	8	798	5
1973	19,828	4,187	21	9,330	47	5,142	26
1974							
1975							
1976							
1977							
1978							
1979							
1980							
1981	21,367	1,723	8	11,767	55	10,044	47
1982	49,306	1,501	3	315	1	1,186-	2-
1983	876	98	11		0	98-	11-
1984	3,225	288	9	2,545	79	2,257	70
1985	1,587	122	8		0	122-	8-
1986							
1987	5,338	379	7		0	379-	7-
1988							
1989							
1990							
1991							
1992							
1993	35,011	1,429	4		0	1,429-	4-
1994	2,254	2,226	99		0	2,226-	99-
1995							
1996	3,616	11,075	306		0	11,075-	306-
1997	2,411		0		0		0
1998							
1999	8,204	2,924	36		0	2,924-	36-
2000	116,201		0		0		0
2001							
2002							
2003							
2004	2,219		0		0		0
2005	2,381		0		0		0
2006							
2007	825		0		0		0
2008	999		0		0		0
2009							
2010	19,332	10,098	52		0	10,098-	52-
2011	21,088	3,913	19		0	3,913-	19-
2012							
2013							
2014							

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
TOTAL	333,448	40,496	12	25,289	8	15,207-	5-

THREE-YEAR MOVING AVERAGES

72-74	12,403	1,574	13	3,554	29	1,980	16
73-75	6,609	1,396	21	3,110	47	1,714	26
74-76							
75-77							
76-78							
77-79							
78-80							
79-81	7,122	574	8	3,922	55	3,348	47
80-82	23,557	1,075	5	4,027	17	2,953	13
81-83	23,850	1,107	5	4,027	17	2,920	12
82-84	17,802	629	4	953	5	324	2
83-85	1,896	170	9	848	45	679	36
84-86	1,604	137	9	848	53	711	44
85-87	2,308	167	7		0	167-	7-
86-88	1,779	126	7		0	126-	7-
87-89	1,779	126	7		0	126-	7-
88-90							
89-91							
90-92							
91-93	11,670	476	4		0	476-	4-
92-94	12,422	1,218	10		0	1,218-	10-
93-95	12,422	1,218	10		0	1,218-	10-
94-96	1,957	4,433	227		0	4,433-	227-
95-97	2,009	3,692	184		0	3,692-	184-
96-98	2,009	3,692	184		0	3,692-	184-
97-99	3,538	975	28		0	975-	28-
98-00	41,468	975	2		0	975-	2-
99-01	41,468	975	2		0	975-	2-
00-02	38,734		0		0		0
01-03							
02-04	740		0		0		0
03-05	1,533		0		0		0
04-06	1,533		0		0		0
05-07	1,069		0		0		0
06-08	608		0		0		0
07-09	608		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	6,777	3,366	50		0	3,366-	50-
09-11	13,473	4,670	35		0	4,670-	35-
10-12	13,473	4,670	35		0	4,670-	35-
11-13	7,029	1,304	19		0	1,304-	19-
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

LACLEDE GAS COMPANY
ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	703		0		0		0
1976							
1977							
1978	3,640	600	16		0	600-	16-
1979							
1980							
1981							
1982							
1983	2,062		0		0		0
1984							
1985							
1986							
1987							
1988	5,918	2,869	48		0	2,869-	48-
1989	1,472		0		0		0
1990							
1991	21,157	1,824	9		0	1,824-	9-
1992							
1993							
1994	6,960	6,852	98		0	6,852-	98-
1995							
1996							
1997	4,923		0		0		0
1998							
1999	1,500		0		0		0
2000							
2001							
2002							
2003	3,070		0		0		0
2004							
2005							
2006							
2007	40,262		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							

LACLEDE GAS COMPANY
ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
TOTAL	91,666	12,144	13		0	12,144-	13-
THREE-YEAR MOVING AVERAGES							
75-77	234		0		0		0
76-78	1,213	200	16		0	200-	16-
77-79	1,213	200	16		0	200-	16-
78-80	1,213	200	16		0	200-	16-
79-81							
80-82							
81-83	687		0		0		0
82-84	687		0		0		0
83-85	687		0		0		0
84-86							
85-87							
86-88	1,973	956	48		0	956-	48-
87-89	2,463	956	39		0	956-	39-
88-90	2,463	956	39		0	956-	39-
89-91	7,543	608	8		0	608-	8-
90-92	7,052	608	9		0	608-	9-
91-93	7,052	608	9		0	608-	9-
92-94	2,320	2,284	98		0	2,284-	98-
93-95	2,320	2,284	98		0	2,284-	98-
94-96	2,320	2,284	98		0	2,284-	98-
95-97	1,641		0		0		0
96-98	1,641		0		0		0
97-99	2,141		0		0		0
98-00	500		0		0		0
99-01	500		0		0		0
00-02							
01-03	1,023		0		0		0
02-04	1,023		0		0		0
03-05	1,023		0		0		0
04-06							
05-07	13,421		0		0		0
06-08	13,421		0		0		0
07-09	13,421		0		0		0
08-10							
09-11							
10-12							

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

LACLEDE GAS COMPANY
ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	20,883		0		0		0
1973							
1974							
1975							
1976	3,037	119	4	2,512	83	2,393	79
1977							
1978	1,342		0		0		0
1979							
1980							
1981	1,397		0		0		0
1982	14,139		0		0		0
1983							
1984							
1985							
1986							
1987							
1988	800		0		0		0
1989							
1990							
1991	1,494	2,957	198		0	2,957-	198-
1992							
1993							
1994							
1995	106		0	103	97	103	97
1996	14,599	703	5		0	703-	5-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	1,999	3,564	178		0	3,564-	178-
2005	1,409		0		0		0
2006	368		0		0		0
2007	9,353		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							

LACLEDE GAS COMPANY
ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
TOTAL	70,927	7,343	10	2,615	4	4,728-	7-

THREE-YEAR MOVING AVERAGES

72-74	6,961		0		0		0
73-75							
74-76	1,012	40	4	837	83	798	79
75-77	1,012	40	4	837	83	798	79
76-78	1,460	40	3	837	57	798	55
77-79	447		0		0		0
78-80	447		0		0		0
79-81	466		0		0		0
80-82	5,179		0		0		0
81-83	5,179		0		0		0
82-84	4,713		0		0		0
83-85							
84-86							
85-87							
86-88	267		0		0		0
87-89	267		0		0		0
88-90	267		0		0		0
89-91	498	986	198		0	986-	198-
90-92	498	986	198		0	986-	198-
91-93	498	986	198		0	986-	198-
92-94							
93-95	35		0	34	97	34	97
94-96	4,902	234	5	34	1	200-	4-
95-97	4,902	234	5	34	1	200-	4-
96-98	4,866	234	5		0	234-	5-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	666	1,188	178		0	1,188-	178-
03-05	1,136	1,188	105		0	1,188-	105-
04-06	1,259	1,188	94		0	1,188-	94-
05-07	3,710		0		0		0
06-08	3,240		0		0		0
07-09	3,118		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	08-10						
	09-11						
	10-12						
	11-13						
	12-14						
	13-15						
	14-16						
FIVE-YEAR AVERAGE							
	12-16						

LACLEDE GAS COMPANY
ACCOUNT 371 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	1,313		0		0		0
1991							
1992							
1993							
1994							
1995							
1996	1,872	1,062	57		0	1,062-	57-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	1,489		0		0		0
2015		19,829				19,829-	
2016	6,038	58,456	968		0	58,456-	968-
TOTAL	10,712	79,347	741		0	79,347-	741-

THREE-YEAR MOVING AVERAGES

90-92	438		0		0		0
91-93							
92-94							
93-95							
94-96	624	354	57		0	354-	57-
95-97	624	354	57		0	354-	57-
96-98	624	354	57		0	354-	57-
97-99							
98-00							
99-01							
00-02							

LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	496		0		0		0
13-15	496	6,610			0	6,610-	
14-16	2,509	26,095			0	26,095-	
FIVE-YEAR AVERAGE							
12-16	1,505	15,657			0	15,657-	

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1977	934		0		0		0
1978	1,387	114	8		0	114-	8-
1979							
1980	263		0		0		0
1981							
1982							
1983							
1984	7,681		0		0		0
1985							
1986							
1987							
1988							
1989							
1990	195	68	35		0	68-	35-
1991							
1992							
1993	1,494		0		0		0
1994							
1995							
1996	648		0		0		0
1997							
1998							
1999	40,014	5,776	14		0	5,776-	14-
2000							
2001	1,443		0		0		0
2002							
2003							
2004	525		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011	2,205		0		0		0
2012							
2013	14,906	8,560	57		0	8,560-	57-
2014							
2015	1,518		0		0		0
2016							
TOTAL	73,212	14,518	20		0	14,518-	20-

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
77-79	774	38	5		0	38-	5-
78-80	550	38	7		0	38-	7-
79-81	88		0		0		0
80-82	88		0		0		0
81-83							
82-84	2,560		0		0		0
83-85	2,560		0		0		0
84-86	2,560		0		0		0
85-87							
86-88							
87-89							
88-90	65	23	35		0	23-	35-
89-91	65	23	35		0	23-	35-
90-92	65	23	35		0	23-	35-
91-93	498		0		0		0
92-94	498		0		0		0
93-95	498		0		0		0
94-96	216		0		0		0
95-97	216		0		0		0
96-98	216		0		0		0
97-99	13,338	1,925	14		0	1,925-	14-
98-00	13,338	1,925	14		0	1,925-	14-
99-01	13,819	1,925	14		0	1,925-	14-
00-02	481		0		0		0
01-03	481		0		0		0
02-04	175		0		0		0
03-05	175		0		0		0
04-06	175		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11	735		0		0		0
10-12	735		0		0		0
11-13	5,704	2,853	50		0	2,853-	50-
12-14	4,969	2,853	57		0	2,853-	57-

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	5,475	2,853	52		0	2,853-	52-
14-16	506		0		0		0
FIVE-YEAR AVERAGE							
12-16	3,285	1,712	52		0	1,712-	52-

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	14,062	1,200	9		0	1,200-	9-
1973	1,550	38	2		0	38-	2-
1974	4,472		0		0		0
1975	4,334		0		0		0
1976							
1977	476	195	41		0	195-	41-
1978							
1979							
1980	8,266	2,789	34		0	2,789-	34-
1981	24,398	3,034	12		0	3,034-	12-
1982	5,839	608	10	50	1	558-	10-
1983	11,347	54	0		0	54-	0
1984	60,893	5,302	9		0	5,302-	9-
1985	158,231	29,592	19		0	29,592-	19-
1986	2,120	3,000	142		0	3,000-	142-
1987	874	103	12		0	103-	12-
1988	2,933		0		0		0
1989	501		0		0		0
1990	20,708	4,156	20		0	4,156-	20-
1991	89,875	28,488	32		0	28,488-	32-
1992	17,457	14,882	85	7,393	42	7,489-	43-
1993	11,927	18,178	152		0	18,178-	152-
1994	92,155	24,655	27		0	24,655-	27-
1995	9,927	1,416	14		0	1,416-	14-
1996	62,729	11,300	18		0	11,300-	18-
1997	174,827	8,736	5	200	0	8,536-	5-
1998	2,528		0		0		0
1999	8,764	5,279	60		0	5,279-	60-
2000	61,140	2,457	4		0	2,457-	4-
2001	2,267	1,397	62		0	1,397-	62-
2002	11,421	33,536	294		0	33,536-	294-
2003	7,073	690	10		0	690-	10-
2004	1,465	2,677	183		0	2,677-	183-
2005	1,446		0		0		0
2006	2,900	83	3		0	83-	3-
2007	23,175	59,187	255	20	0	59,167-	255-
2008	5,356	17,337	324		0	17,337-	324-
2009	28,635	45,609	159		0	45,609-	159-
2010	28,934	9,398	32		0	9,398-	32-
2011	70,085	48,416	69		0	48,416-	69-
2012	9,171	957	10		0	957-	10-
2013	2,551		0		0		0
2014							

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	3,185	326	10		0	326-	10-
2016	32,866	27,246	83		0	27,246-	83-
TOTAL	1,082,864	412,322	38	7,663	1	404,659-	37-

THREE-YEAR MOVING AVERAGES

72-74	6,695	413	6		0	413-	6-
73-75	3,452	13	0		0	13-	0
74-76	2,935		0		0		0
75-77	1,603	65	4		0	65-	4-
76-78	159	65	41		0	65-	41-
77-79	159	65	41		0	65-	41-
78-80	2,755	930	34		0	930-	34-
79-81	10,888	1,941	18		0	1,941-	18-
80-82	12,835	2,144	17	17	0	2,127-	17-
81-83	13,861	1,232	9	17	0	1,215-	9-
82-84	26,026	1,988	8	17	0	1,972-	8-
83-85	76,823	11,650	15		0	11,650-	15-
84-86	73,748	12,632	17		0	12,632-	17-
85-87	53,741	10,898	20		0	10,898-	20-
86-88	1,976	1,034	52		0	1,034-	52-
87-89	1,436	34	2		0	34-	2-
88-90	8,047	1,385	17		0	1,385-	17-
89-91	37,028	10,881	29		0	10,881-	29-
90-92	42,680	15,842	37	2,464	6	13,378-	31-
91-93	39,753	20,516	52	2,464	6	18,052-	45-
92-94	40,513	19,238	47	2,464	6	16,774-	41-
93-95	38,003	14,750	39		0	14,750-	39-
94-96	54,937	12,457	23		0	12,457-	23-
95-97	82,494	7,151	9	67	0	7,084-	9-
96-98	80,028	6,679	8	67	0	6,612-	8-
97-99	62,040	4,671	8	67	0	4,605-	7-
98-00	24,144	2,579	11		0	2,579-	11-
99-01	24,057	3,044	13		0	3,044-	13-
00-02	24,943	12,463	50		0	12,463-	50-
01-03	6,921	11,874	172		0	11,874-	172-
02-04	6,653	12,301	185		0	12,301-	185-
03-05	3,328	1,122	34		0	1,122-	34-
04-06	1,937	920	47		0	920-	47-
05-07	9,174	19,757	215	7	0	19,750-	215-
06-08	10,477	25,536	244	7	0	25,529-	244-
07-09	19,055	40,711	214	7	0	40,704-	214-

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	20,975	24,115	115		0	24,115-	115-
09-11	42,551	34,475	81		0	34,475-	81-
10-12	36,063	19,591	54		0	19,591-	54-
11-13	27,269	16,458	60		0	16,458-	60-
12-14	3,907	319	8		0	319-	8-
13-15	1,912	109	6		0	109-	6-
14-16	12,017	9,191	76		0	9,191-	76-
FIVE-YEAR AVERAGE							
12-16	9,555	5,706	60		0	5,706-	60-

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	102		0		0		0
1974							
1975							
1976	200	15	7		0	15-	7-
1977	2,413	263	11		0	263-	11-
1978	559	62	11		0	62-	11-
1979							
1980	1,941	123	6		0	123-	6-
1981	9,386	76	1		0	76-	1-
1982	932		0		0		0
1983	440		0		0		0
1984	2,557		0		0		0
1985	3,797	213	6		0	213-	6-
1986	123		0		0		0
1987							
1988	9,952		0		0		0
1989							
1990	4,402	7,633	173		0	7,633-	173-
1991	1,166	113	10		0	113-	10-
1992	1,427	800	56		0	800-	56-
1993							
1994	18,213	13,350	73		0	13,350-	73-
1995	514		0		0		0
1996	5,296		0		0		0
1997	7,404		0		0		0
1998	4,010	2,204	55		0	2,204-	55-
1999	18,502	9,048	49		0	9,048-	49-
2000	3,941		0		0		0
2001							
2002	382		0		0		0
2003							
2004	1,979		0		0		0
2005							
2006							
2007	1,256		0		0		0
2008							
2009	2,897		0		0		0
2010							
2011	5,354		0		0		0
2012	2,149		0		0		0
2013							
2014							

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
TOTAL	111,295	33,899	30		0	33,899-	30-

THREE-YEAR MOVING AVERAGES

73-75	34		0		0		0
74-76	67	5	7		0	5-	7-
75-77	871	92	11		0	92-	11-
76-78	1,058	113	11		0	113-	11-
77-79	991	108	11		0	108-	11-
78-80	833	61	7		0	61-	7-
79-81	3,776	66	2		0	66-	2-
80-82	4,086	66	2		0	66-	2-
81-83	3,586	25	1		0	25-	1-
82-84	1,310		0		0		0
83-85	2,265	71	3		0	71-	3-
84-86	2,159	71	3		0	71-	3-
85-87	1,307	71	5		0	71-	5-
86-88	3,358		0		0		0
87-89	3,317		0		0		0
88-90	4,785	2,544	53		0	2,544-	53-
89-91	1,856	2,582	139		0	2,582-	139-
90-92	2,332	2,849	122		0	2,849-	122-
91-93	864	304	35		0	304-	35-
92-94	6,547	4,717	72		0	4,717-	72-
93-95	6,242	4,450	71		0	4,450-	71-
94-96	8,008	4,450	56		0	4,450-	56-
95-97	4,405		0		0		0
96-98	5,570	735	13		0	735-	13-
97-99	9,972	3,751	38		0	3,751-	38-
98-00	8,818	3,751	43		0	3,751-	43-
99-01	7,481	3,016	40		0	3,016-	40-
00-02	1,441		0		0		0
01-03	127		0		0		0
02-04	787		0		0		0
03-05	660		0		0		0
04-06	660		0		0		0
05-07	419		0		0		0
06-08	419		0		0		0
07-09	1,384		0		0		0
08-10	966		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	2,750		0		0		0
10-12	2,501		0		0		0
11-13	2,501		0		0		0
12-14	716		0		0		0
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16	430		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	18,916		0		0		0
1983							
1984							
1985							
1986							
1987							
1988	8,519		0		0		0
1989							
1990							
1991							
1992							
1993							
1994	800		0		0		0
1995							
1996							
1997							
1998							
1999							
2000	1,827		0		0		0
2001							
2002							
2003							
2004	800	2,653	332		0	2,653-	332-
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	1,301	4,023	309		0	4,023-	309-
TOTAL	32,162	6,677	21		0	6,677-	21-

THREE-YEAR MOVING AVERAGES

82-84	6,305		0		0		0
83-85							
84-86							

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87							
86-88	2,840		0		0		0
87-89	2,840		0		0		0
88-90	2,840		0		0		0
89-91							
90-92							
91-93							
92-94	267		0		0		0
93-95	267		0		0		0
94-96	267		0		0		0
95-97							
96-98							
97-99							
98-00	609		0		0		0
99-01	609		0		0		0
00-02	609		0		0		0
01-03							
02-04	267	884	332		0	884-	332-
03-05	267	884	332		0	884-	332-
04-06	267	884	332		0	884-	332-
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	434	1,341	309		0	1,341-	309-
FIVE-YEAR AVERAGE							
12-16	260	805	309		0	805-	309-

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	309,367	114,603	37	12,684	4	101,919-	33-
1973	277,407	95,269	34	8,360	3	86,910-	31-
1974	171,762	86,536	50	28,079	16	58,456-	34-
1975	229,480	110,699	48	27,649	12	83,049-	36-
1976	212,236	102,451	48	15,448	7	87,003-	41-
1977	194,227	67,591	35	43,540	22	24,051-	12-
1978	166,453	94,290	57	14,350	9	79,939-	48-
1979	151,068	83,591	55	30,455	20	53,136-	35-
1980	222,657	109,074	49	29,066	13	80,008-	36-
1981	248,399	136,422	55	27,788	11	108,634-	44-
1982	218,273	101,430	46	29,821	14	71,609-	33-
1983	157,442	100,287	64	18,325	12	81,961-	52-
1984	194,601	120,878	62	45,711	23	75,167-	39-
1985	313,365	126,380	40	99,038	32	27,342-	9-
1986	122,507	78,783	64	14,222	12	64,561-	53-
1987	286,730	161,073	56	85,789	30	75,284-	26-
1988	209,199	141,446	68	38,896	19	102,550-	49-
1989	358,258	154,640	43	38,981	11	115,659-	32-
1990	255,535	150,846	59	17,761	7	133,085-	52-
1991	382,710	157,552	41	94,309	25	63,243-	17-
1992	372,299	201,646	54	108,715	29	92,931-	25-
1993	379,465	218,442	58	72,012	19	146,430-	39-
1994	302,578	209,661	69	62,952	21	146,709-	48-
1995	932,546	205,782	22	329,932	35	124,150	13
1996	433,281	241,454	56	149,209	34	92,245-	21-
1997	849,073	285,424	34	322,417	38	36,992	4
1998	277,419	156,208	56	101,800	37	54,408-	20-
1999	692,175	160,457	23	263,295	38	102,838	15
2000	655,734	254,839	39	101,240	15	153,599-	23-
2001	634,088	309,814	49	331,311	52	21,497	3
2002	476,838	266,475	56	63,792	13	202,683-	43-
2003	915,035	533,654	58	186,445	20	347,210-	38-
2004	1,103,635	1,039,321	94	640,684	58	398,637-	36-
2005	606,610	460,027	76	275,988	45	184,040-	30-
2006	562,069	552,502	98	255,667	45	296,835-	53-
2007	528,379	844,343	160	517,626	98	326,717-	62-
2008	484,663	833,078	172	123,892	26	709,186-	146-
2009	949,721	962,319	101	235,242	25	727,077-	77-
2010	299,001	520,828	174	95,956	32	424,872-	142-
2011	582,089	892,204	153	462,806	80	429,398-	74-
2012	1,041,013	1,365,553	131	353,263	34	1,012,290-	97-
2013	231,795	456,429	197	9,084	4	447,345-	193-
2014	513,802	693,397	135	41,593	8	651,804-	127-

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	630,204	1,139,035	181	44,015	7	1,095,021-	174-
2016	699,384	1,238,668	177	10,248-	1-	1,248,916-	179-
TOTAL	19,834,572	16,335,403	82	5,858,959	30	10,476,443-	53-

THREE-YEAR MOVING AVERAGES

72-74	252,846	98,803	39	16,374	6	82,428-	33-
73-75	226,216	97,501	43	21,363	9	76,139-	34-
74-76	204,493	99,895	49	23,726	12	76,170-	37-
75-77	211,981	93,581	44	28,879	14	64,701-	31-
76-78	190,972	88,111	46	24,446	13	63,665-	33-
77-79	170,583	81,824	48	29,448	17	52,376-	31-
78-80	180,059	95,652	53	24,624	14	71,028-	39-
79-81	207,375	109,696	53	29,103	14	80,593-	39-
80-82	229,777	115,642	50	28,892	13	86,750-	38-
81-83	208,038	112,713	54	25,312	12	87,401-	42-
82-84	190,105	107,532	57	31,286	16	76,246-	40-
83-85	221,803	115,848	52	54,358	25	61,490-	28-
84-86	210,158	108,680	52	52,991	25	55,690-	26-
85-87	240,868	122,079	51	66,350	28	55,729-	23-
86-88	206,145	127,101	62	46,302	22	80,798-	39-
87-89	284,729	152,386	54	54,555	19	97,831-	34-
88-90	274,331	148,977	54	31,879	12	117,098-	43-
89-91	332,168	154,346	46	50,350	15	103,996-	31-
90-92	336,848	170,015	50	73,595	22	96,420-	29-
91-93	378,158	192,547	51	91,679	24	100,868-	27-
92-94	351,447	209,916	60	81,226	23	128,690-	37-
93-95	538,196	211,295	39	154,965	29	56,330-	10-
94-96	556,135	218,966	39	180,698	32	38,268-	7-
95-97	738,300	244,220	33	267,186	36	22,966	3
96-98	519,924	227,696	44	191,142	37	36,554-	7-
97-99	606,222	200,696	33	229,171	38	28,474	5
98-00	541,776	190,501	35	155,445	29	35,056-	6-
99-01	660,665	241,703	37	231,949	35	9,755-	1-
00-02	588,886	277,043	47	165,448	28	111,595-	19-
01-03	675,320	369,981	55	193,849	29	176,132-	26-
02-04	831,836	613,150	74	296,973	36	316,177-	38-
03-05	875,093	677,668	77	367,705	42	309,962-	35-
04-06	757,438	683,950	90	390,779	52	293,170-	39-
05-07	565,686	618,957	109	349,760	62	269,197-	48-
06-08	525,037	743,308	142	299,062	57	444,246-	85-
07-09	654,254	879,913	134	292,253	45	587,660-	90-

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	577,795	772,075	134	151,697	26	620,378-	107-
09-11	610,270	791,784	130	264,668	43	527,116-	86-
10-12	640,701	926,195	145	304,008	47	622,187-	97-
11-13	618,299	904,729	146	275,051	44	629,678-	102-
12-14	595,537	838,460	141	134,647	23	703,813-	118-
13-15	458,601	762,954	166	31,564	7	731,390-	159-
14-16	614,463	1,023,700	167	25,120	4	998,580-	163-
FIVE-YEAR AVERAGE							
12-16	623,240	978,616	157	87,541	14	891,075-	143-

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	231,029	117,611	51	2,427	1	115,184-	50-
1973	201,579	114,983	57	7,178	4	107,806-	53-
1974	187,401	106,945	57	3,803	2	103,142-	55-
1975	159,171	106,415	67	7,013	4	99,402-	62-
1976	139,718	90,383	65	1,993	1	88,390-	63-
1977	116,492	83,899	72	2,239	2	81,660-	70-
1978	144,814	102,101	71	1,914	1	100,187-	69-
1979	111,073	82,118	74	2,950	3	79,168-	71-
1980	31,903	44,017	138	1,041	3	42,976-	135-
1981	57,931	62,083	107	3,042	5	59,041-	102-
1982	67,827	76,662	113	1,272	2	75,390-	111-
1983	31,058	79,895	257	14,073	45	65,821-	212-
1984	43,845	61,139	139	3,008	7	58,130-	133-
1985	30,703	44,734	146	1,391	5	43,342-	141-
1986	70,422	66,294	94	2,333	3	63,961-	91-
1987	66,002	50,036	76	6,371	10	43,665-	66-
1988	75,698	115,897	153	10,619	14	105,278-	139-
1989	67,689	50,066	74	315	0	49,751-	73-
1990	96,902	67,081	69	3,448	4	63,633-	66-
1991	69,487	83,310	120	13,270	19	70,040-	101-
1992	104,308	65,170	62	38	0	65,132-	62-
1993	143,229	110,658	77	9,097	6	101,561-	71-
1994	163,536	183,666	112	11,682	7	171,984-	105-
1995	234,177	216,822	93	1,940	1	214,882-	92-
1996	181,368	263,229	145	542	0	262,687-	145-
1997	186,579	301,156	161	4,413	2	296,743-	159-
1998	167,737	163,951	98	6,025	4	157,926-	94-
1999	101,227	167,357	165	4,634	5	162,723-	161-
2000	149,362	217,312	145	66,635	45	150,678-	101-
2001	158,916	315,934	199	13,888	9	302,046-	190-
2002	85,425	115,643	135	89	0	115,554-	135-
2003	97,986	254,880	260	12,901	13	241,979-	247-
2004	103,441	323,271	313	90,877	88	232,394-	225-
2005	65,431	208,996	319	43,537	67	165,460-	253-
2006	74,782	140,406	188	27,909	37	112,498-	150-
2007	117,988	367,836	312	13,721	12	354,116-	300-
2008	66,624	419,078	629	53,142	80	365,936-	549-
2009	118,280	266,620	225	1,831	2	264,789-	224-
2010	122,711	619,275	505	10,933	9	608,342-	496-
2011	313,038	461,525	147	45,374	14	416,151-	133-
2012	386,020	616,331	160	34,095	9	582,236-	151-
2013	346,770	513,715	148		0	513,715-	148-
2014	332,534	977,610	294		0	977,610-	294-

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	744,776	1,669,808	224		0	1,669,808-	224-
2016	965,083	940,073	97		0	940,073-	97-
TOTAL	7,532,075	11,505,993	153	543,003	7	10,962,989-	146-

THREE-YEAR MOVING AVERAGES

72-74	206,670	113,180	55	4,469	2	108,711-	53-
73-75	182,717	109,448	60	5,998	3	103,450-	57-
74-76	162,096	101,248	62	4,270	3	96,978-	60-
75-77	138,460	93,566	68	3,748	3	89,817-	65-
76-78	133,675	92,128	69	2,049	2	90,079-	67-
77-79	124,127	89,373	72	2,368	2	87,005-	70-
78-80	95,930	76,079	79	1,968	2	74,110-	77-
79-81	66,969	62,739	94	2,344	4	60,395-	90-
80-82	52,554	60,921	116	1,785	3	59,136-	113-
81-83	52,272	72,880	139	6,129	12	66,751-	128-
82-84	47,577	72,565	153	6,118	13	66,447-	140-
83-85	35,202	61,922	176	6,158	17	55,765-	158-
84-86	48,323	57,389	119	2,244	5	55,144-	114-
85-87	55,709	53,688	96	3,365	6	50,323-	90-
86-88	70,708	77,409	109	6,441	9	70,968-	100-
87-89	69,796	72,000	103	5,768	8	66,231-	95-
88-90	80,096	77,681	97	4,794	6	72,887-	91-
89-91	78,026	66,819	86	5,678	7	61,141-	78-
90-92	90,232	71,854	80	5,586	6	66,268-	73-
91-93	105,675	86,379	82	7,469	7	78,911-	75-
92-94	137,024	119,831	87	6,939	5	112,892-	82-
93-95	180,314	170,382	94	7,573	4	162,809-	90-
94-96	193,027	221,239	115	4,722	2	216,517-	112-
95-97	200,708	260,402	130	2,299	1	258,104-	129-
96-98	178,561	242,779	136	3,660	2	239,119-	134-
97-99	151,848	210,822	139	5,024	3	205,797-	136-
98-00	139,442	182,874	131	25,765	18	157,109-	113-
99-01	136,502	233,534	171	28,385	21	205,149-	150-
00-02	131,234	216,296	165	26,870	20	189,426-	144-
01-03	114,109	228,819	201	8,959	8	219,860-	193-
02-04	95,617	231,265	242	34,622	36	196,642-	206-
03-05	88,953	262,382	295	49,105	55	213,278-	240-
04-06	81,218	224,225	276	54,107	67	170,117-	209-
05-07	86,067	239,080	278	28,389	33	210,691-	245-
06-08	86,465	309,107	357	31,590	37	277,516-	321-
07-09	100,964	351,178	348	22,898	23	328,280-	325-

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	102,538	434,991	424	21,968	21	413,022-	403-
09-11	184,676	449,140	243	19,379	10	429,761-	233-
10-12	273,923	565,710	207	30,134	11	535,577-	196-
11-13	348,609	530,524	152	26,490	8	504,034-	145-
12-14	355,108	702,552	198	11,365	3	691,187-	195-
13-15	474,694	1,053,711	222		0	1,053,711-	222-
14-16	680,798	1,195,830	176		0	1,195,830-	176-
FIVE-YEAR AVERAGE							
12-16	555,037	943,507	170	6,819	1	936,688-	169-

LACLEDE GAS COMPANY
ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	13,799	7,195	52	4,194	30	3,000-	22-
1989	52,613	15,730	30	15,599	30	131-	0
1990	65,881	20,894	32	14,710	22	6,184-	9-
1991	24,892	14,866	60	14,651	59	215-	1-
1992	40,871	23,229	57	3,076	8	20,153-	49-
1993	27,522	29,901	109	2,884	10	27,017-	98-
1994	45,208	23,477	52	6,537	14	16,941-	37-
1995	53,188	21,838	41	10,825	20	11,013-	21-
1996	64,390	26,096	41	17,095	27	9,002-	14-
1997	67,279	29,707	44	18,210	27	11,496-	17-
1998	58,920	20,139	34	4,591	8	15,547-	26-
1999	94,843	46,609	49	42,601	45	4,008-	4-
2000	123,465	23,266	19	16,150	13	7,115-	6-
2001	97,024	36,696	38	40,755	42	4,060	4
2002	338,121	58,536	17	5,619	2	52,916-	16-
2003	209,535	66,402	32	37,407	18	28,995-	14-
2004	411,488	178,606	43	166,409	40	12,197-	3-
2005	173,703	130,828	75	72,164	42	58,664-	34-
2006	360,873	68,244	19	107,455	30	39,211	11
2007	218,811	123,495	56	102,181	47	21,314-	10-
2008	190,466	80,834	42	90,479	48	9,645	5
2009	195,789	96,806	49	62,388	32	34,418-	18-
2010	126,710	50,408	40	20,185	16	30,223-	24-
2011	262,882	265,371	101	39,955	15	225,416-	86-
2012	443,545	282,763	64	58,207	13	224,556-	51-
2013	598,611	92,766	15	135	0	92,631-	15-
2014	862,458	366,097	42		0	366,097-	42-
2015	849,319	399,967	47	1,581	0	398,386-	47-
2016	2,074,589	600,631	29	25,765-	1-	626,397-	30-
TOTAL	8,146,796	3,201,397	39	950,278	12	2,251,119-	28-

THREE-YEAR MOVING AVERAGES

88-90	44,098	14,606	33	11,501	26	3,105-	7-
89-91	47,795	17,163	36	14,987	31	2,177-	5-
90-92	43,881	19,663	45	10,812	25	8,851-	20-
91-93	31,095	22,665	73	6,870	22	15,795-	51-
92-94	37,867	25,536	67	4,165	11	21,370-	56-
93-95	41,973	25,072	60	6,748	16	18,324-	44-
94-96	54,262	23,804	44	11,485	21	12,318-	23-
95-97	61,619	25,880	42	15,377	25	10,504-	17-
96-98	63,530	25,314	40	13,299	21	12,015-	19-

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	73,681	32,152	44	21,801	30	10,351-	14-
98-00	92,409	30,005	32	21,114	23	8,890-	10-
99-01	105,111	35,524	34	33,169	32	2,355-	2-
00-02	186,204	39,499	21	20,842	11	18,657-	10-
01-03	214,893	53,878	25	27,927	13	25,951-	12-
02-04	319,715	101,181	32	69,812	22	31,369-	10-
03-05	264,909	125,278	47	91,993	35	33,285-	13-
04-06	315,355	125,893	40	115,343	37	10,550-	3-
05-07	251,129	107,523	43	93,934	37	13,589-	5-
06-08	256,717	90,858	35	100,039	39	9,181	4
07-09	201,689	100,379	50	85,016	42	15,362-	8-
08-10	170,988	76,016	44	57,684	34	18,332-	11-
09-11	195,127	137,529	70	40,843	21	96,686-	50-
10-12	277,712	199,514	72	39,449	14	160,065-	58-
11-13	435,013	213,634	49	32,766	8	180,868-	42-
12-14	634,871	247,209	39	19,447	3	227,761-	36-
13-15	770,129	286,277	37	572	0	285,705-	37-
14-16	1,262,122	455,565	36	8,061-	1-	463,626-	37-
FIVE-YEAR AVERAGE							
12-16	965,704	348,445	36	6,832	1	341,613-	35-

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	42,782	8,734	20	8,412	20	322-	1-
1973	6,709	4,484	67	2,338	35	2,145-	32-
1974	149,115	7,227	5	7,093	5	134-	0
1975	20,711	2,404	12	518	2	1,886-	9-
1976	15,141	3,714	25	2,974	20	741-	5-
1977	4,872	1,542	32	277	6	1,264-	26-
1978	28,194	2,002	7		0	2,002-	7-
1979	13,149	922	7	272	2	649-	5-
1980	14,280	934	7		0	934-	7-
1981	62,534	12,397	20	16,052	26	3,655	6
1982	34,171	3,069	9		0	3,069-	9-
1983	35,275	6,981	20	2,827	8	4,154-	12-
1984	22,878	2,822	12	2,827	12	5	0
1985	67,932	6,182	9	9,144	13	2,962	4
1986	69,104	41,514	60	4,902	7	36,612-	53-
1987	85,386	28,836	34	7,864	9	20,972-	25-
1988	126,540	2,723	2	4,829	4	2,105	2
1989	119,470	35,446	30		0	35,446-	30-
1990	96,244	61,454	64	2,151	2	59,302-	62-
1991	90,328	40,777	45	64	0	40,714-	45-
1992	350,737	23,828	7	132	0	23,695-	7-
1993	29,252	5,798	20	144	0	5,654-	19-
1994	118,829	35,954	30	15,997	13	19,957-	17-
1995	63,449	53,461	84	4,603	7	48,858-	77-
1996	169,987	54,313	32	3,048	2	51,265-	30-
1997	42,632	29,195	68	1,180	3	28,014-	66-
1998	24,804	25,107	101	39	0	25,069-	101-
1999	84,365	70,568	84	13	0	70,555-	84-
2000	116,197	75,344	65	14,107	12	61,237-	53-
2001	133,441	65,385	49	207	0	65,178-	49-
2002	128,537	41,411	32	4,851	4	36,560-	28-
2003	96,913	79,063	82	19	0	79,045-	82-
2004	85,792	14,095	16		0	14,095-	16-
2005	192,954	39,421	20		0	39,421-	20-
2006	111,894	9,813	9		0	9,813-	9-
2007	90,480	97,745	108		0	97,745-	108-
2008	172,011	19,527	11		0	19,527-	11-
2009	111,734	113,594	102	1,868	2	111,726-	100-
2010	120,052	140,430	117		0	140,430-	117-
2011	190,397	159,295	84		0	159,295-	84-
2012	663,635	44,891	7		0	44,891-	7-
2013	60,548	94,849	157		0	94,849-	157-
2014	348,906	198,012	57		0	198,012-	57-

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	302,376	34,796	12		0	34,796-	12-
2016	357,828	552,603	154		0	552,603-	154-
TOTAL	5,272,563	2,352,662	45	118,753	2	2,233,909-	42-

THREE-YEAR MOVING AVERAGES

72-74	66,202	6,815	10	5,948	9	867-	1-
73-75	58,845	4,705	8	3,316	6	1,389-	2-
74-76	61,656	4,448	7	3,528	6	920-	1-
75-77	13,575	2,553	19	1,256	9	1,297-	10-
76-78	16,069	2,419	15	1,084	7	1,336-	8-
77-79	15,405	1,489	10	183	1	1,305-	8-
78-80	18,541	1,286	7	91	0	1,195-	6-
79-81	29,988	4,751	16	5,442	18	691	2
80-82	36,995	5,467	15	5,351	14	116-	0
81-83	43,993	7,482	17	6,293	14	1,189-	3-
82-84	30,775	4,290	14	1,884	6	2,406-	8-
83-85	42,028	5,328	13	4,932	12	396-	1-
84-86	53,305	16,839	32	5,624	11	11,215-	21-
85-87	74,141	25,510	34	7,303	10	18,207-	25-
86-88	93,677	24,358	26	5,865	6	18,493-	20-
87-89	110,465	22,335	20	4,231	4	18,104-	16-
88-90	114,085	33,208	29	2,327	2	30,881-	27-
89-91	102,014	45,892	45	738	1	45,154-	44-
90-92	179,103	42,019	23	782	0	41,237-	23-
91-93	156,772	23,468	15	113	0	23,354-	15-
92-94	166,272	21,860	13	5,424	3	16,435-	10-
93-95	70,510	31,738	45	6,915	10	24,823-	35-
94-96	117,422	47,910	41	7,883	7	40,027-	34-
95-97	92,023	45,657	50	2,944	3	42,712-	46-
96-98	79,141	36,205	46	1,423	2	34,783-	44-
97-99	50,600	41,623	82	411	1	41,213-	81-
98-00	75,122	57,007	76	4,720	6	52,287-	70-
99-01	111,334	70,432	63	4,776	4	65,657-	59-
00-02	126,058	60,713	48	6,389	5	54,325-	43-
01-03	119,630	61,953	52	1,692	1	60,261-	50-
02-04	103,747	44,857	43	1,623	2	43,233-	42-
03-05	125,220	44,193	35	6	0	44,187-	35-
04-06	130,213	21,110	16		0	21,110-	16-
05-07	131,776	48,993	37		0	48,993-	37-
06-08	124,795	42,362	34		0	42,362-	34-
07-09	124,742	76,955	62	623	0	76,333-	61-

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	134,599	91,184	68	623	0	90,561-	67-
09-11	140,728	137,773	98	623	0	137,150-	97-
10-12	324,695	114,872	35		0	114,872-	35-
11-13	304,860	99,678	33		0	99,678-	33-
12-14	357,696	112,584	31		0	112,584-	31-
13-15	237,277	109,219	46		0	109,219-	46-
14-16	336,370	261,804	78		0	261,804-	78-
FIVE-YEAR AVERAGE							
12-16	346,658	185,030	53		0	185,030-	53-

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	4,165	504	12		0	504-	12-
1974	4,703	819	17		0	819-	17-
1975							
1976	569	54	10		0	54-	10-
1977	13,035	443	3		0	443-	3-
1978	3,256		0	1,000	31	1,000	31
1979	6,538	801	12	4,922	75	4,120	63
1980							
1981	636	724	114		0	724-	114-
1982	18	171-	932-	79	429	250	
1983							
1984	4,382	470	11		0	470-	11-
1985	26,083	1,005	4		0	1,005-	4-
1986	22,131	3,340	15	750	3	2,590-	12-
1987	2,014	164	8		0	164-	8-
1988	13,839	2,878	21		0	2,878-	21-
1989	4,500	133	3		0	133-	3-
1990	6,077	596	10		0	596-	10-
1991	11,689	2,446	21		0	2,446-	21-
1992							
1993	25,841	1,723	7		0	1,723-	7-
1994	14,513	1,095	8		0	1,095-	8-
1995	50,503	3,251	6		0	3,251-	6-
1996							
1997							
1998	22,906	24,322	106		0	24,322-	106-
1999	100,440	34,140	34		0	34,140-	34-
2000	6,326	9,321	147		0	9,321-	147-
2001	83,591	22,255	27		0	22,255-	27-
2002	13,765	89,722	652		0	89,722-	652-
2003	157,827	29,887	19		0	29,887-	19-
2004	17,689	10,450	59		0	10,450-	59-
2005	32,733	11,462	35		0	11,462-	35-
2006	58,061	1,196	2		0	1,196-	2-
2007							
2008							
2009							
2010							
2011							
2012	111,226		0		0		0
2013		610				610-	
2014	25,378	630	2		0	630-	2-

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	34,479		0		0		0
2016							
TOTAL	878,915	254,270	29	6,751	1	247,519-	28-

THREE-YEAR MOVING AVERAGES

73-75	2,956	441	15		0	441-	15-
74-76	1,757	291	17		0	291-	17-
75-77	4,535	166	4		0	166-	4-
76-78	5,620	166	3	333	6	168	3
77-79	7,610	415	5	1,974	26	1,559	20
78-80	3,265	267	8	1,974	60	1,707	52
79-81	2,391	508	21	1,641	69	1,132	47
80-82	218	184	84	26	12	158-	72-
81-83	218	184	84	26	12	158-	72-
82-84	1,467	100	7	26	2	73-	5-
83-85	10,155	492	5		0	492-	5-
84-86	17,532	1,605	9	250	1	1,355-	8-
85-87	16,743	1,503	9	250	1	1,253-	7-
86-88	12,661	2,127	17	250	2	1,877-	15-
87-89	6,784	1,058	16		0	1,058-	16-
88-90	8,139	1,202	15		0	1,202-	15-
89-91	7,422	1,058	14		0	1,058-	14-
90-92	5,922	1,014	17		0	1,014-	17-
91-93	12,510	1,390	11		0	1,390-	11-
92-94	13,451	939	7		0	939-	7-
93-95	30,286	2,023	7		0	2,023-	7-
94-96	21,672	1,449	7		0	1,449-	7-
95-97	16,834	1,084	6		0	1,084-	6-
96-98	7,635	8,107	106		0	8,107-	106-
97-99	41,115	19,487	47		0	19,487-	47-
98-00	43,224	22,594	52		0	22,594-	52-
99-01	63,452	21,905	35		0	21,905-	35-
00-02	34,561	40,432	117		0	40,432-	117-
01-03	85,061	47,288	56		0	47,288-	56-
02-04	63,094	43,353	69		0	43,353-	69-
03-05	69,416	17,266	25		0	17,266-	25-
04-06	36,161	7,703	21		0	7,703-	21-
05-07	30,265	4,219	14		0	4,219-	14-
06-08	19,354	399	2		0	399-	2-
07-09							
08-10							

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11							
10-12	37,075		0		0		0
11-13	37,075	203	1		0	203-	1-
12-14	45,535	413	1		0	413-	1-
13-15	19,952	413	2		0	413-	2-
14-16	19,952	210	1		0	210-	1-
FIVE-YEAR AVERAGE							
12-16	34,217	248	1		0	248-	1-

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	1,020,940	411,176	40	12,856	1	398,319-	39-
1973	733,643	298,752	41	8,070	1	290,682-	40-
1974	805,157	410,457	51	21,032	3	389,425-	48-
1975	639,621	448,014	70	13,575	2	434,439-	68-
1976	745,561	446,083	60	8,894	1	437,189-	59-
1977	556,238	312,221	56	7,958	1	304,262-	55-
1978	474,656	364,754	77	12,076	3	352,678-	74-
1979	426,738	346,660	81	11,489	3	335,171-	79-
1980	461,324	349,397	76	15,056	3	334,342-	72-
1981	578,745	548,829	95	38,282	7	510,548-	88-
1982	627,491	453,311	72	28,342	5	424,969-	68-
1983	512,921	432,029	84	27,966	5	404,062-	79-
1984	392,813	418,674	107	18,139	5	400,535-	102-
1985	340,050	410,546	121	17,950	5	392,596-	115-
1986	405,655	398,954	98	13,619	3	385,335-	95-
1987	345,307	388,659	113	19,122	6	369,538-	107-
1988	302,294	350,129	116	19,297	6	330,832-	109-
1989	378,646	393,042	104	19,593	5	373,449-	99-
1990	340,804	351,999	103	34,163	10	317,836-	93-
1991	446,685	534,451	120	42,988	10	491,464-	110-
1992	372,591	576,681	155	15,588	4	561,093-	151-
1993	417,417	547,819	131	26,442	6	521,378-	125-
1994	553,863	611,950	110	30,416	5	581,535-	105-
1995	475,342	526,690	111	25,611	5	501,080-	105-
1996	566,245	616,244	109	32,891	6	583,352-	103-
1997	523,681	646,597	123	29,453	6	617,144-	118-
1998	433,480	604,792	140	22,881	5	581,911-	134-
1999	479,060	725,153	151	63,133	13	662,019-	138-
2000	448,220	736,724	164	71,683	16	665,041-	148-
2001	411,213	609,824	148	128,717	31	481,106-	117-
2002	529,394	627,276	118	33,549	6	593,727-	112-
2003	495,891	706,058	142	28,819	6	677,239-	137-
2004	398,200	795,613	200	35,304	9	760,309-	191-
2005	565,904	923,620	163	64,022	11	859,598-	152-
2006	377,222	966,376	256	77,599	21	888,777-	236-
2007	418,545	901,027	215	75,987	18	825,040-	197-
2008	592,310	1,050,350	177	126,456	21	923,895-	156-
2009	261,152	817,190	313	68,015	26	749,176-	287-
2010	482,637	807,455	167	113,466	24	693,989-	144-
2011	411,899	882,612	214	123,399	30	759,213-	184-
2012	546,668	939,106	172	155,362	28	783,745-	143-
2013	468,674	888,690	190	19,683	4	869,007-	185-
2014	543,804	661,083	122		0	661,083-	122-

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015	652,925	1,195,659	183		0	1,195,659-	183-
2016	860,328	673,031	78		0	673,031-	78-
TOTAL	22,821,955	27,105,757	119	1,758,941	8	25,346,816-	111-

THREE-YEAR MOVING AVERAGES

72-74	853,247	373,462	44	13,986	2	359,475-	42-
73-75	726,141	385,741	53	14,226	2	371,515-	51-
74-76	730,113	434,851	60	14,500	2	420,351-	58-
75-77	647,140	402,106	62	10,143	2	391,963-	61-
76-78	592,152	374,352	63	9,643	2	364,710-	62-
77-79	485,878	341,211	70	10,508	2	330,704-	68-
78-80	454,240	353,604	78	12,873	3	340,730-	75-
79-81	488,936	414,962	85	21,609	4	393,353-	80-
80-82	555,853	450,513	81	27,226	5	423,286-	76-
81-83	573,052	478,056	83	31,530	6	446,526-	78-
82-84	511,075	434,671	85	24,816	5	409,855-	80-
83-85	415,261	420,416	101	21,352	5	399,065-	96-
84-86	379,506	409,391	108	16,569	4	392,822-	104-
85-87	363,671	399,386	110	16,897	5	382,489-	105-
86-88	351,085	379,247	108	17,346	5	361,901-	103-
87-89	342,082	377,277	110	19,337	6	357,940-	105-
88-90	340,581	365,057	107	24,351	7	340,706-	100-
89-91	388,711	426,498	110	32,248	8	394,250-	101-
90-92	386,693	487,710	126	30,913	8	456,797-	118-
91-93	412,231	552,984	134	28,339	7	524,645-	127-
92-94	447,957	578,817	129	24,148	5	554,668-	124-
93-95	482,208	562,153	117	27,489	6	534,664-	111-
94-96	531,817	584,961	110	29,639	6	555,322-	104-
95-97	521,756	596,510	114	29,318	6	567,192-	109-
96-98	507,802	622,544	123	28,409	6	594,136-	117-
97-99	478,740	658,847	138	38,489	8	620,358-	130-
98-00	453,587	688,889	152	52,566	12	636,323-	140-
99-01	446,164	690,567	155	87,845	20	602,722-	135-
00-02	462,942	657,941	142	77,983	17	579,958-	125-
01-03	478,833	647,719	135	63,695	13	584,024-	122-
02-04	474,495	709,649	150	32,557	7	677,092-	143-
03-05	486,665	808,430	166	42,715	9	765,715-	157-
04-06	447,109	895,203	200	58,975	13	836,228-	187-
05-07	453,890	930,341	205	72,536	16	857,805-	189-
06-08	462,692	972,585	210	93,347	20	879,237-	190-
07-09	424,002	922,856	218	90,153	21	832,703-	196-

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	445,366	891,665	200	102,645	23	789,020-	177-
09-11	385,229	835,752	217	101,626	26	734,126-	191-
10-12	480,401	876,391	182	130,742	27	745,649-	155-
11-13	475,747	903,469	190	99,481	21	803,988-	169-
12-14	519,715	829,626	160	58,348	11	771,278-	148-
13-15	555,134	915,144	165	6,561	1	908,583-	164-
14-16	685,685	843,258	123		0	843,258-	123-
FIVE-YEAR AVERAGE							
12-16	614,480	871,514	142	35,009	6	836,505-	136-

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	244,535	102,726	42	484	0	102,242-	42-
1973	246,299	122,123	50	58	0	122,065-	50-
1974	304,920	169,848	56	417	0	169,432-	56-
1975	256,712	169,562	66	1,496	1	168,067-	65-
1976	324,373	205,182	63		0	205,182-	63-
1977	251,171	187,154	75	148	0	187,005-	74-
1978	258,560	214,913	83	2,527	1	212,386-	82-
1979	220,417	225,564	102	114	0	225,450-	102-
1980	185,987	165,698	89	858	0	164,840-	89-
1981	363,522	389,268	107	599	0	388,669-	107-
1982	339,360	290,113	85	1	0	290,112-	85-
1983	213,518	246,679	116	133	0	246,547-	115-
1984	216,798	200,982	93	114	0	200,869-	93-
1985	331,479	274,420	83	35,050	11	239,369-	72-
1986	317,462	283,404	89	327	0	283,076-	89-
1987	340,713	262,320	77	577	0	261,743-	77-
1988	411,736	304,229	74		0	304,228-	74-
1989	488,606	363,901	74	15	0	363,886-	74-
1990	477,247	440,922	92	709	0	440,213-	92-
1991	549,481	486,507	89	311	0	486,196-	88-
1992	765,478	777,574	102	5,342	1	772,232-	101-
1993	726,331	863,059	119	622	0	862,436-	119-
1994	1,032,330	905,856	88	716	0	905,139-	88-
1995	1,052,698	834,324	79	97	0	834,227-	79-
1996	1,141,700	1,021,433	89	568	0	1,020,865-	89-
1997	1,322,767	1,154,519	87	758	0	1,153,761-	87-
1998	1,088,093	1,667,609	153	322	0	1,667,288-	153-
1999	2,032,688	2,272,617	112	1,935	0	2,270,682-	112-
2000	2,338,956	3,143,473	134	138,250	6	3,005,223-	128-
2001	2,504,715	3,678,317	147	34,687	1	3,643,630-	145-
2002	2,558,143	4,377,156	171	130,200	5	4,246,956-	166-
2003	2,624,666	1,755,128	67	19,600	1	1,735,528-	66-
2004	2,387,738	1,855,711	78	345,853	14	1,509,858-	63-
2005	2,850,428	2,276,489	80	412,861	14	1,863,628-	65-
2006	2,284,467	2,204,701	97	341,209	15	1,863,492-	82-
2007	2,724,718	2,670,489	98	419,552	15	2,250,937-	83-
2008	2,949,101	2,630,054	89	324,391	11	2,305,663-	78-
2009	1,883,553	2,376,744	126	322,890	17	2,053,854-	109-
2010	2,473,456	2,591,324	105	300,831	12	2,290,492-	93-
2011	1,893,357	2,647,574	140	310,257	16	2,337,317-	123-
2012	2,249,581	2,105,411	94	452,784	20	1,652,627-	73-
2013	3,256,300	2,105,047	65	2,726	0	2,102,321-	65-
2014	4,448,011	1,588,763	36		0	1,588,763-	36-

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	4,830,811	2,752,391	57		0	2,752,391-	57-
2016	9,332,375	3,573,236	38	2,959-	0	3,576,195-	38-
TOTAL	69,095,358	58,934,514	85	3,607,431	5	55,327,083-	80-

THREE-YEAR MOVING AVERAGES

72-74	265,251	131,566	50	320	0	131,246-	49-
73-75	269,310	153,845	57	657	0	153,188-	57-
74-76	295,335	181,531	61	637	0	180,893-	61-
75-77	277,418	187,299	68	548	0	186,751-	67-
76-78	278,035	202,416	73	892	0	201,525-	72-
77-79	243,383	209,210	86	930	0	208,281-	86-
78-80	221,655	202,058	91	1,166	1	200,892-	91-
79-81	256,642	260,177	101	524	0	259,653-	101-
80-82	296,290	281,693	95	486	0	281,207-	95-
81-83	305,467	308,687	101	244	0	308,443-	101-
82-84	256,559	245,925	96	82	0	245,843-	96-
83-85	253,932	240,694	95	11,766	5	228,928-	90-
84-86	288,580	252,935	88	11,830	4	241,105-	84-
85-87	329,885	273,381	83	11,985	4	261,396-	79-
86-88	356,637	283,317	79	302	0	283,016-	79-
87-89	413,685	310,150	75	198	0	309,952-	75-
88-90	459,196	369,684	81	241	0	369,443-	80-
89-91	505,111	430,443	85	345	0	430,099-	85-
90-92	597,402	568,335	95	2,121	0	566,214-	95-
91-93	680,430	709,047	104	2,092	0	706,955-	104-
92-94	841,379	848,830	101	2,227	0	846,602-	101-
93-95	937,119	867,746	93	479	0	867,268-	93-
94-96	1,075,576	920,538	86	460	0	920,077-	86-
95-97	1,172,388	1,003,425	86	474	0	1,002,951-	86-
96-98	1,184,187	1,281,187	108	549	0	1,280,638-	108-
97-99	1,481,183	1,698,249	115	1,005	0	1,697,244-	115-
98-00	1,819,912	2,361,233	130	46,836	3	2,314,398-	127-
99-01	2,292,120	3,031,469	132	58,291	3	2,973,178-	130-
00-02	2,467,271	3,732,982	151	101,046	4	3,631,936-	147-
01-03	2,562,508	3,270,200	128	61,496	2	3,208,704-	125-
02-04	2,523,516	2,662,665	106	165,218	7	2,497,447-	99-
03-05	2,620,944	1,962,443	75	259,438	10	1,703,005-	65-
04-06	2,507,544	2,112,300	84	366,641	15	1,745,659-	70-
05-07	2,619,871	2,383,893	91	391,207	15	1,992,686-	76-
06-08	2,652,762	2,501,748	94	361,717	14	2,140,031-	81-
07-09	2,519,124	2,559,095	102	355,611	14	2,203,485-	87-

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,435,370	2,532,707	104	316,037	13	2,216,670-	91-
09-11	2,083,455	2,538,547	122	311,326	15	2,227,221-	107-
10-12	2,205,465	2,448,103	111	354,624	16	2,093,479-	95-
11-13	2,466,413	2,286,011	93	255,256	10	2,030,755-	82-
12-14	3,317,964	1,933,074	58	151,837	5	1,781,237-	54-
13-15	4,178,374	2,148,734	51	909	0	2,147,825-	51-
14-16	6,203,732	2,638,130	43	986-	0	2,639,116-	43-
FIVE-YEAR AVERAGE							
12-16	4,823,416	2,424,970	50	90,510	2	2,334,459-	48-

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	84,388	1,797	2	4,862	6	3,066	4
1973	100,753	2,299	2	7,136	7	4,837	5
1974	141,846	4,043	3	12,921	9	8,879	6
1975	146,556	3,377	2	13,447	9	10,070	7
1976	233,265	7,966	3	29,479	13	21,513	9
1977	320,043	8,666	3	26,312	8	17,646	6
1978	255,712	6,345	2	39,196	15	32,851	13
1979	326,646	4,609	1	45,309	14	40,700	12
1980	200,862	1,124	1	51,054	25	49,930	25
1981	223,382	2,605	1	48,900	22	46,295	21
1982	305,318	2,768	1	36,741	12	33,973	11
1983	280,148	5,947	2	48,495	17	42,548	15
1984	237,418	2,405	1	20,361	9	17,956	8
1985	355,204	2,556	1	22,205	6	19,648	6
1986	571,218	3,940	1	6,763	1	2,823	0
1987	512,231	5,087	1	6,605	1	1,518	0
1988	618,290	4,451	1	7,413	1	2,962	0
1989	729,647	4,125	1	3,087	0	1,037-	0
1990	742,050		0	2,415	0	2,415	0
1991	1,017,064	540-	0	4,484	0	5,024	0
1992	1,535,494	88	0	5,814	0	5,726	0
1993	1,762,664	847	0	2,668	0	1,821	0
1994	1,729,950	35	0	2,678	0	2,643	0
1995	2,004,199	941	0	91,969	5	91,027	5
1996	1,455,129	1,673	0	2,396	0	722	0
1997	1,085,278	234	0	41,899	4	41,665	4
1998	1,704,703	169	0	558,085	33	557,916	33
1999	1,143,382	20-	0	97,555	9	97,575	9
2000	1,254,853		0	122,164	10	122,164	10
2001	1,528,107	3,159	0	225,237	15	222,078	15
2002	1,372,646	3,113	0	72,797	5	69,683	5
2003	1,352,138	847	0	23,004	2	22,156	2
2004	841,781	2,060	0	52,904	6	50,844	6
2005	5,665,412	1,773	0	19,631	0	17,858	0
2006	12,293,135	924	0	33,548	0	32,624	0
2007	3,728,404		0	31,186	1	31,186	1
2008	6,411,780	2,506	0	90,502	1	87,996	1
2009	1,294,541		0	43,882	3	43,882	3
2010	857,075	2,568	0	33,660	4	31,092	4
2011	1,879,151		0	38,577	2	38,577	2
2012	1,685,507		0	87,194	5	87,194	5
2013	695,574		0	38,701	6	38,701	6
2014	922,699		0	36,646	4	36,646	4

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	1,950,244		0	44,436	2	44,436	2
2016	829,482		0	69,588	8	69,588	8
TOTAL	64,385,366	94,489	0	2,303,907	4	2,209,418	3

THREE-YEAR MOVING AVERAGES

72-74	108,996	2,713	2	8,307	8	5,594	5
73-75	129,718	3,240	2	11,168	9	7,929	6
74-76	173,889	5,129	3	18,616	11	13,487	8
75-77	233,288	6,670	3	23,080	10	16,410	7
76-78	269,673	7,659	3	31,662	12	24,003	9
77-79	300,800	6,540	2	36,939	12	30,399	10
78-80	261,073	4,026	2	45,186	17	41,160	16
79-81	250,297	2,779	1	48,421	19	45,642	18
80-82	243,188	2,166	1	45,565	19	43,399	18
81-83	269,616	3,773	1	44,712	17	40,939	15
82-84	274,295	3,707	1	35,199	13	31,492	11
83-85	290,923	3,636	1	30,354	10	26,718	9
84-86	387,947	2,967	1	16,443	4	13,476	3
85-87	479,551	3,861	1	11,858	2	7,996	2
86-88	567,246	4,493	1	6,927	1	2,434	0
87-89	620,056	4,555	1	5,702	1	1,147	0
88-90	696,662	2,859	0	4,305	1	1,446	0
89-91	829,587	1,195	0	3,329	0	2,134	0
90-92	1,098,203	151	0	4,238	0	4,388	0
91-93	1,438,408	132	0	4,322	0	4,190	0
92-94	1,676,036	323	0	3,720	0	3,396	0
93-95	1,832,271	608	0	32,438	2	31,830	2
94-96	1,729,759	883	0	32,347	2	31,464	2
95-97	1,514,868	950	0	45,421	3	44,471	3
96-98	1,415,036	692	0	200,793	14	200,101	14
97-99	1,311,121	128	0	232,513	18	232,385	18
98-00	1,367,646	50	0	259,268	19	259,218	19
99-01	1,308,781	1,046	0	148,319	11	147,272	11
00-02	1,385,202	2,091	0	140,066	10	137,975	10
01-03	1,417,630	2,373	0	107,012	8	104,639	7
02-04	1,188,855	2,007	0	49,568	4	47,561	4
03-05	2,619,777	1,560	0	31,846	1	30,286	1
04-06	6,266,776	1,586	0	35,361	1	33,775	1
05-07	7,228,984	899	0	28,122	0	27,223	0
06-08	7,477,773	1,143	0	51,745	1	50,602	1
07-09	3,811,575	835	0	55,190	1	54,355	1

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,854,465	1,691	0	56,015	2	54,323	2
09-11	1,343,589	856	0	38,707	3	37,851	3
10-12	1,473,911	856	0	53,144	4	52,288	4
11-13	1,420,077		0	54,824	4	54,824	4
12-14	1,101,260		0	54,180	5	54,180	5
13-15	1,189,505		0	39,928	3	39,928	3
14-16	1,234,141		0	50,223	4	50,223	4
FIVE-YEAR AVERAGE							
12-16	1,216,701		0	55,313	5	55,313	5

LACLEDE GAS COMPANY
ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	36,678	45	0	3,379	9	3,334	9
1973	25,485		0		0		0
1974	17,888		0		0		0
1975	7,421		0		0		0
1976	15,638		0		0		0
1977	5,961	162-	3-	406	7	568	10
1978	5,709	156	3		0	156-	3-
1979	12,135	44	0	19-	0	62-	1-
1980	10,022	26-	0	723	7	749	7
1981	18,670	567	3	567	3		0
1982	14,154		0	159	1	159	1
1983	36,832		0		0		0
1984	30,773		0		0		0
1985	69,225	52	0		0	52-	0
1986	78,275		0		0		0
1987	63,465		0		0		0
1988	30,593		0		0		0
1989	28,235	222	1		0	222-	1-
1990	37,374		0	200	1	200	1
1991	30,341		0		0		0
1992	14,597		0		0		0
1993	148,362		0		0		0
1994	17,322		0		0		0
1995	30,258		0		0		0
1996	19,504		0		0		0
1997	4,363		0		0		0
1998	3,103		0		0		0
1999	4,326		0		0		0
2000	666	215	32		0	215-	32-
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	273,450		0		0		0
2009							
2010							
2011							
2012	259,701		0		0		0
2013							
2014							

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015							
2016							
TOTAL	1,350,528	1,111	0	5,415	0	4,303	0
THREE-YEAR MOVING AVERAGES							
72-74	26,684	15	0	1,126	4	1,111	4
73-75	16,931		0		0		0
74-76	13,649		0		0		0
75-77	9,674	54-	1-	135	1	189	2
76-78	9,103	2-	0	135	1	138	2
77-79	7,935	12	0	129	2	117	1
78-80	9,289	58	1	235	3	177	2
79-81	13,609	195	1	424	3	229	2
80-82	14,282	180	1	483	3	303	2
81-83	23,219	189	1	242	1	53	0
82-84	27,253		0	53	0	53	0
83-85	45,610	17	0		0	17-	0
84-86	59,424	17	0		0	17-	0
85-87	70,321	17	0		0	17-	0
86-88	57,444		0		0		0
87-89	40,764	74	0		0	74-	0
88-90	32,068	74	0	67	0	7-	0
89-91	31,984	74	0	67	0	7-	0
90-92	27,437		0	67	0	67	0
91-93	64,433		0		0		0
92-94	60,094		0		0		0
93-95	65,314		0		0		0
94-96	22,361		0		0		0
95-97	18,041		0		0		0
96-98	8,990		0		0		0
97-99	3,931		0		0		0
98-00	2,698	72	3		0	72-	3-
99-01	1,664	72	4		0	72-	4-
00-02	222	72	32		0	72-	32-
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	91,150		0		0		0
07-09	91,150		0		0		0

LACLEDE GAS COMPANY
 ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	91,150		0		0		0
09-11							
10-12	86,567		0		0		0
11-13	86,567		0		0		0
12-14	86,567		0		0		0
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16	51,940		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	33,389	3,822	11	7,027	21	3,205	10
1973	17,026	2,386	14	4,842	28	2,456	14
1974	24,926	4,068	16	5,812	23	1,744	7
1975	29,822	3,341	11	6,580	22	3,239	11
1976	19,392	2,091	11	4,713	24	2,622	14
1977	28,033	5,664	20	7,638	27	1,974	7
1978	24,941	7,149	29	9,707	39	2,558	10
1979	16,148	4,138	26	6,459	40	2,322	14
1980	16,076	2,652	16	3,573	22	921	6
1981	21,105	4,154	20	6,524	31	2,370	11
1982	22,755	6,267	28	8,707	38	2,440	11
1983	45,147	6,258	14	14,099	31	7,841	17
1984	21,236	6,584	31	11,800	56	5,216	25
1985	74,762	14,796	20	20,517	27	5,721	8
1986	53,519	16,902	32	25,482	48	8,580	16
1987	67,619	24,133	36	22,102	33	2,032-	3-
1988	39,186	17,482	45	12,613	32	4,869-	12-
1989	26,461	16,890	64	10,982	42	5,908-	22-
1990	130,461	9,615	7	3,932	3	5,683-	4-
1991	30,849	7,014	23	1,968	6	5,046-	16-
1992	50,443	17,384	34	702	1	16,682-	33-
1993	59,704	33,377	56		0	33,377-	56-
1994	30,873	23,923	77	1,978	6	21,945-	71-
1995	26,749	12,272	46	4,112	15	8,160-	31-
1996	25,505	6,973	27	2,211	9	4,761-	19-
1997	20,548	6,100	30	431	2	5,669-	28-
1998	62,127	14,471	23	2,663	4	11,808-	19-
1999	4,370	1,825	42		0	1,825-	42-
2000	62,090	25,292	41	5,762	9	19,531-	31-
2001	84,483	19,103	23	561	1	18,542-	22-
2002	4,190	1,301	31		0	1,301-	31-
2003	2,059	4,483	218		0	4,483-	218-
2004	50,174	8,871	18		0	8,871-	18-
2005	53,058	15,929	30	990	2	14,939-	28-
2006	30,230	2,224	7		0	2,224-	7-
2007	160,791	25,234	16		0	25,234-	16-
2008	32,367	9,764	30		0	9,764-	30-
2009	157,468	21,033	13		0	21,033-	13-
2010	171,062	7,788	5		0	7,788-	5-
2011	161,639	27,232	17		0	27,232-	17-
2012	110,508	6,508	6		0	6,508-	6-
2013	71,656	19,973	28		0	19,973-	28-
2014	62,774	3,646	6		0	3,646-	6-

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	54,459	3,557	7		0	3,557-	7-
2016	68,485	9,940	15		0	9,940-	15-
TOTAL	2,360,665	493,605	21	214,485	9	279,120-	12-

THREE-YEAR MOVING AVERAGES

72-74	25,114	3,425	14	5,894	23	2,469	10
73-75	23,925	3,265	14	5,745	24	2,480	10
74-76	24,713	3,166	13	5,702	23	2,535	10
75-77	25,749	3,698	14	6,310	25	2,612	10
76-78	24,122	4,968	21	7,353	30	2,385	10
77-79	23,041	5,650	25	7,935	34	2,285	10
78-80	19,055	4,646	24	6,580	35	1,934	10
79-81	17,776	3,648	21	5,519	31	1,871	11
80-82	19,979	4,358	22	6,268	31	1,910	10
81-83	29,669	5,560	19	9,776	33	4,217	14
82-84	29,712	6,370	21	11,535	39	5,166	17
83-85	47,048	9,212	20	15,472	33	6,259	13
84-86	49,839	12,760	26	19,266	39	6,506	13
85-87	65,300	18,610	28	22,700	35	4,090	6
86-88	53,442	19,506	36	20,065	38	560	1
87-89	44,422	19,502	44	15,232	34	4,269-	10-
88-90	65,369	14,662	22	9,176	14	5,487-	8-
89-91	62,590	11,173	18	5,627	9	5,546-	9-
90-92	70,584	11,338	16	2,201	3	9,137-	13-
91-93	46,999	19,258	41	890	2	18,368-	39-
92-94	47,007	24,895	53	893	2	24,001-	51-
93-95	39,109	23,191	59	2,030	5	21,161-	54-
94-96	27,709	14,389	52	2,767	10	11,622-	42-
95-97	24,267	8,448	35	2,251	9	6,197-	26-
96-98	36,060	9,181	25	1,768	5	7,413-	21-
97-99	29,015	7,465	26	1,031	4	6,434-	22-
98-00	42,862	13,863	32	2,808	7	11,054-	26-
99-01	50,315	15,407	31	2,108	4	13,299-	26-
00-02	50,254	15,232	30	2,108	4	13,124-	26-
01-03	30,244	8,295	27	187	1	8,109-	27-
02-04	18,808	4,885	26		0	4,885-	26-
03-05	35,097	9,761	28	330	1	9,431-	27-
04-06	44,487	9,008	20	330	1	8,678-	20-
05-07	81,360	14,462	18	330	0	14,132-	17-
06-08	74,463	12,407	17		0	12,407-	17-
07-09	116,875	18,677	16		0	18,677-	16-

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	120,299	12,862	11		0	12,862-	11-
09-11	163,390	18,684	11		0	18,684-	11-
10-12	147,736	13,842	9		0	13,842-	9-
11-13	114,601	17,904	16		0	17,904-	16-
12-14	81,646	10,042	12		0	10,042-	12-
13-15	62,963	9,059	14		0	9,059-	14-
14-16	61,906	5,714	9		0	5,714-	9-
FIVE-YEAR AVERAGE							
12-16	73,576	8,725	12		0	8,725-	12-

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	3,011	936	31	2,105	70	1,169	39
1979	749	164	22	900	120	736	98
1980							
1981	2,448		0	836	34	836	34
1982							
1983	117,637	52,639	45	38,543	33	14,097-	12-
1984				1,600		1,600	
1985	5,870	3,465	59		0	3,465-	59-
1986							
1987							
1988	730		0		0		0
1989	758	150	20	1,073	142	923	122
1990							
1991	7,169	1,219	17	2,400	33	1,181	16
1992							
1993							
1994	21,276	534	3	3,000	14	2,466	12
1995							
1996							
1997	6,100		0	4,700	77	4,700	77
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	4,183		0	2,000	48	2,000	48
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	169,931	59,107	35	57,157	34	1,950-	1-

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	1,253	367	29	1,002	80	635	51
79-81	1,066	55	5	579	54	524	49
80-82	816		0	279	34	279	34
81-83	40,028	17,546	44	13,126	33	4,420	11
82-84	39,212	17,546	45	13,381	34	4,166	11
83-85	41,169	18,701	45	13,381	33	5,321	13
84-86	1,957	1,155	59	533	27	622	32
85-87	1,957	1,155	59		0	1,155	59
86-88	243		0		0		0
87-89	496	50	10	358	72	308	62
88-90	496	50	10	358	72	308	62
89-91	2,642	456	17	1,158	44	701	27
90-92	2,390	406	17	800	33	394	16
91-93	2,390	406	17	800	33	394	16
92-94	7,092	178	3	1,000	14	822	12
93-95	7,092	178	3	1,000	14	822	12
94-96	7,092	178	3	1,000	14	822	12
95-97	2,033		0	1,567	77	1,567	77
96-98	2,033		0	1,567	77	1,567	77
97-99	2,033		0	1,567	77	1,567	77
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	1,394		0	667	48	667	48
07-09	1,394		0	667	48	667	48
08-10	1,394		0	667	48	667	48
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	3,080	1,611	52		0	1,611-	52-
1973	1,241	991	80		0	991-	80-
1974	2,513	2,001	80	23	1	1,978-	79-
1975	3,973	2,708	68		0	2,708-	68-
1976	3,987	3,532	89		0	3,532-	89-
1977	1,807	3,867	214		0	3,867-	214-
1978	3,216	3,032	94		0	3,032-	94-
1979	706	3,899	552		0	3,899-	552-
1980	5,411	7,042	130		0	7,042-	130-
1981	26,742	36,468	136	50	0	36,418-	136-
1982	18,726	26,515	142		0	26,515-	142-
1983	32,495	22,732	70	69	0	22,663-	70-
1984	4,655	12,647	272		0	12,647-	272-
1985	4,874	9,985	205		0	9,985-	205-
1986	26,473	44,015	166		0	44,015-	166-
1987	11,162	19,469	174		0	19,469-	174-
1988	704	3,629	515		0	3,629-	515-
1989	659	14,680			0	14,680-	
1990		13,937				13,937-	
1991	314		0		0		0
1992		1,389				1,389-	
1993							
1994	384	1,291	336		0	1,291-	336-
1995	206	458	222		0	458-	222-
1996		585				585-	
1997	945	1,910	202	36	4	1,874-	198-
1998	312	1,200	385		0	1,200-	385-
1999	356	42	12		0	42-	12-
2000	39	1,384			0	1,384-	
2001		1,639				1,639-	
2002	91	685	753		0	685-	753-
2003	1,318	2,093	159		0	2,093-	159-
2004	219	171	78		0	171-	78-
2005							
2006							
2007							
2008	7,527	4,052	54		0	4,052-	54-
2009							
2010	3,593		0		0		0
2011		618				618-	
2012		348				348-	
2013							
2014							

LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
TOTAL	167,729	250,624	149	179	0	250,446-	149-

THREE-YEAR MOVING AVERAGES

72-74	2,278	1,534	67	8	0	1,527-	67-
73-75	2,576	1,900	74	8	0	1,892-	73-
74-76	3,491	2,747	79	8	0	2,739-	78-
75-77	3,256	3,369	103		0	3,369-	103-
76-78	3,003	3,477	116		0	3,477-	116-
77-79	1,910	3,599	188		0	3,599-	188-
78-80	3,111	4,658	150		0	4,658-	150-
79-81	10,953	15,803	144	17	0	15,786-	144-
80-82	16,960	23,341	138	17	0	23,325-	138-
81-83	25,988	28,572	110	40	0	28,532-	110-
82-84	18,625	20,631	111	23	0	20,608-	111-
83-85	14,008	15,121	108	23	0	15,098-	108-
84-86	12,000	22,216	185		0	22,216-	185-
85-87	14,169	24,490	173		0	24,490-	173-
86-88	12,780	22,371	175		0	22,371-	175-
87-89	4,175	12,592	302		0	12,592-	302-
88-90	455	10,749			0	10,749-	
89-91	325	9,539			0	9,539-	
90-92	105	5,109			0	5,109-	
91-93	105	463	442		0	463-	442-
92-94	128	893	698		0	893-	698-
93-95	197	583	296		0	583-	296-
94-96	197	778	395		0	778-	395-
95-97	384	984	256	12	3	972-	253-
96-98	419	1,232	294	12	3	1,220-	291-
97-99	538	1,051	195	12	2	1,039-	193-
98-00	236	876	371		0	876-	371-
99-01	132	1,022	775		0	1,022-	775-
00-02	43	1,236			0	1,236-	
01-03	470	1,472	313		0	1,472-	313-
02-04	543	983	181		0	983-	181-
03-05	512	755	147		0	755-	147-
04-06	73	57	78		0	57-	78-
05-07							
06-08	2,509	1,351	54		0	1,351-	54-
07-09	2,509	1,351	54		0	1,351-	54-

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	3,707	1,351	36		0	1,351-	36-
09-11	1,198	206	17		0	206-	17-
10-12	1,198	322	27		0	322-	27-
11-13		322				322-	
12-14		116				116-	
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16		70				70-	

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	23,205		0	23,293	100	23,293	100
1976							
1977							
1978							
1979							
1980	2,749		0		0		0
1981							
1982							
1983							
1984	4,812		0		0		0
1985	2,639		0		0		0
1986							
1987	6,336		0		0		0
1988	910	400	44		0	400-	44-
1989	9,111	1,860	20		0	1,860-	20-
1990	4,294	449	10		0	449-	10-
1991							
1992							
1993	1,422		0		0		0
1994	1,686		0		0		0
1995							
1996							
1997	10,490		0		0		0
1998							
1999	3,252		0		0		0
2000	5,476	999	18		0	999-	18-
2001							
2002	7,032		0		0		0
2003	35,453	514	1		0	514-	1-
2004	21,268		0		0		0
2005							
2006	1,366		0		0		0
2007	763		0		0		0
2008	4,365		0		0		0
2009	2,973		0		0		0
2010							
2011	4,787		0		0		0
2012	6,689		0		0		0
2013							
2014							

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
TOTAL	161,078	4,222	3	23,293	14	19,071	12
THREE-YEAR MOVING AVERAGES							
75-77	7,735		0	7,764	100	7,764	100
76-78							
77-79							
78-80	916		0		0		0
79-81	916		0		0		0
80-82	916		0		0		0
81-83							
82-84	1,604		0		0		0
83-85	2,484		0		0		0
84-86	2,484		0		0		0
85-87	2,992		0		0		0
86-88	2,415	133	6		0	133-	6-
87-89	5,452	753	14		0	753-	14-
88-90	4,772	903	19		0	903-	19-
89-91	4,468	769	17		0	769-	17-
90-92	1,431	150	10		0	150-	10-
91-93	474		0		0		0
92-94	1,036		0		0		0
93-95	1,036		0		0		0
94-96	562		0		0		0
95-97	3,497		0		0		0
96-98	3,497		0		0		0
97-99	4,581		0		0		0
98-00	2,909	333	11		0	333-	11-
99-01	2,909	333	11		0	333-	11-
00-02	4,169	333	8		0	333-	8-
01-03	14,162	171	1		0	171-	1-
02-04	21,251	171	1		0	171-	1-
03-05	18,907	171	1		0	171-	1-
04-06	7,545		0		0		0
05-07	710		0		0		0
06-08	2,165		0		0		0
07-09	2,700		0		0		0
08-10	2,446		0		0		0
09-11	2,587		0		0		0
10-12	3,825		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	3,825		0		0		0
12-14	2,230		0		0		0
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16	1,338		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	167,624		0	38,984	23	38,984	23
1973	129,611		0	16,267	13	16,267	13
1974	122,882		0	18,978	15	18,978	15
1975	193,899		0	26,852	14	26,852	14
1976	214,724		0	40,540	19	40,540	19
1977	112,593		0	19,550	17	19,550	17
1978	135,888		0	20,977	15	20,977	15
1979	167,978		0	28,189	17	28,189	17
1980	205,105		0	31,717	15	31,717	15
1981	164,241		0	21,566	13	21,566	13
1982	233,296		0	58,911	25	58,911	25
1983	263,823		0	64,471	24	64,471	24
1984	261,686		0	69,296	26	69,296	26
1985	307,118		0	69,338	23	69,338	23
1986	306,924		0	68,487	22	68,487	22
1987	398,631		0	65,908	17	65,908	17
1988	424,086		0	72,055	17	72,055	17
1989	258,035		0	39,605	15	39,605	15
1990	206,574		0	39,491	19	39,491	19
1991	357,028		0	37,484	10	37,484	10
1992	240,366		0	35,273	15	35,273	15
1993	548,699	388	0	81,724	15	81,336	15
1994	204,086		0	43,630	21	43,630	21
1995	808,368		0	99,018	12	99,018	12
1996	531,324		0	81,604	15	81,604	15
1997	433,456		0	84,252	19	84,252	19
1998	437,774		0	65,634	15	65,634	15
1999	490,091	1,654	0	66,986	14	65,332	13
2000	122,331	581	0	21,640	18	21,059	17
2001	803,607		0	95,342	12	95,342	12
2002	936,468		0	23,034	2	23,034	2
2003	453,602		0	94,794	21	94,794	21
2004	883,416		0	180,728	20	180,728	20
2005	771,855		0	118,417	15	118,417	15
2006	589,280		0	61,669	10	61,669	10
2007	342,242		0	65,386	19	65,386	19
2008	147,441		0	25,592	17	25,592	17
2009	82,160		0	7,660	9	7,660	9
2010	161,970		0	45,366	28	45,366	28
2011	88,931		0	52,240	59	52,240	59
2012	374,027		0	230,219	62	230,219	62
2013	184,922		0	25,607	14	25,607	14
2014	52,671		0	80,982	154	80,982	154

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	339,232		0	133,700	39	133,700	39
2016	502,863		0	252,734	50	252,734	50
TOTAL	15,162,929	2,622	0	2,921,900	19	2,919,278	19

THREE-YEAR MOVING AVERAGES

72-74	140,039		0	24,743	18	24,743	18
73-75	148,797		0	20,699	14	20,699	14
74-76	177,169		0	28,790	16	28,790	16
75-77	173,739		0	28,981	17	28,981	17
76-78	154,402		0	27,022	18	27,022	18
77-79	138,820		0	22,905	17	22,905	17
78-80	169,657		0	26,961	16	26,961	16
79-81	179,108		0	27,158	15	27,158	15
80-82	200,881		0	37,398	19	37,398	19
81-83	220,453		0	48,316	22	48,316	22
82-84	252,935		0	64,226	25	64,226	25
83-85	277,542		0	67,702	24	67,702	24
84-86	291,909		0	69,040	24	69,040	24
85-87	337,558		0	67,911	20	67,911	20
86-88	376,547		0	68,816	18	68,816	18
87-89	360,251		0	59,189	16	59,189	16
88-90	296,232		0	50,384	17	50,384	17
89-91	273,879		0	38,860	14	38,860	14
90-92	267,989		0	37,416	14	37,416	14
91-93	382,031	129	0	51,494	13	51,364	13
92-94	331,050	129	0	53,542	16	53,413	16
93-95	520,384	129	0	74,791	14	74,661	14
94-96	514,592		0	74,751	15	74,751	15
95-97	591,049		0	88,291	15	88,291	15
96-98	467,518		0	77,163	17	77,163	17
97-99	453,774	551	0	72,291	16	71,740	16
98-00	350,066	745	0	51,420	15	50,675	14
99-01	472,010	745	0	61,323	13	60,578	13
00-02	620,802	194	0	46,672	8	46,479	7
01-03	731,226		0	71,057	10	71,057	10
02-04	757,829		0	99,519	13	99,519	13
03-05	702,958		0	131,313	19	131,313	19
04-06	748,184		0	120,272	16	120,272	16
05-07	567,792		0	81,824	14	81,824	14
06-08	359,654		0	50,882	14	50,882	14
07-09	190,614		0	32,879	17	32,879	17

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	130,524		0	26,206	20	26,206	20
09-11	111,020		0	35,089	32	35,089	32
10-12	208,309		0	109,275	52	109,275	52
11-13	215,960		0	102,689	48	102,689	48
12-14	203,873		0	112,270	55	112,270	55
13-15	192,275		0	80,096	42	80,096	42
14-16	298,255		0	155,806	52	155,806	52
FIVE-YEAR AVERAGE							
12-16	290,743		0	144,649	50	144,649	50

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	80,909		0	12,638	16	12,638	16
1973	146,242		0	28,368	19	28,368	19
1974	62,056		0	9,334	15	9,334	15
1975	159,388		0	25,849	16	25,849	16
1976	157,517		0	30,666	19	30,666	19
1977	193,977		0	29,162	15	29,162	15
1978	250,805		0	43,441	17	43,441	17
1979	246,986		0	55,610	23	55,610	23
1980	135,164		0	19,000	14	19,000	14
1981	173,323		0	28,667	17	28,667	17
1982	178,476		0	34,057	19	34,057	19
1983	265,556		0	49,636	19	49,636	19
1984	195,877		0	26,882	14	26,882	14
1985	567,358		0	86,417	15	86,417	15
1986	457,977		0	63,522	14	63,522	14
1987	356,507		0	30,310	9	30,310	9
1988	630,978		0	59,203	9	59,203	9
1989	263,889		0	29,246	11	29,246	11
1990	211,092		0	22,783	11	22,783	11
1991	301,252	45	0	23,558	8	23,513	8
1992	222,060		0	35,372	16	35,372	16
1993	567,266		0	24,335	4	24,335	4
1994	548,584		0	49,220	9	49,220	9
1995	1,055,297		0	114,884	11	114,884	11
1996	547,106		0	27,729	5	27,729	5
1997	577,870		0	62,284	11	62,284	11
1998	590,754	768	0	50,696	9	49,928	8
1999	794,778	4,187	1	64,257	8	60,070	8
2000	337,137	3,000-	1-	36,468	11	39,468	12
2001	1,530,828		0	68,603	4	68,603	4
2002	715,890		0	33,336	5	33,336	5
2003	170,971		0	27,291	16	27,291	16
2004	883,451	453	0	74,440	8	73,987	8
2005	1,929,867	32	0	113,957	6	113,925	6
2006	3,381,840		0	203,086	6	203,086	6
2007	642,553		0	62,404	10	62,404	10
2008	1,664,079		0	146,061	9	146,061	9
2009	1,297,914		0	106,707	8	106,707	8
2010	569,917		0	51,359	9	51,359	9
2011	1,088,979	1,500	0	133,402	12	131,902	12
2012	254,325		0	118,501	47	118,501	47
2013	343,311		0	164,652	48	164,652	48
2014	149,330		0	119,834	80	119,834	80

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	314,956		0	34,868	11	34,868	11
2016	640,867		0	312,141	49	312,141	49
TOTAL	25,855,261	3,985	0	2,944,236	11	2,940,251	11

THREE-YEAR MOVING AVERAGES

72-74	96,402		0	16,780	17	16,780	17
73-75	122,562		0	21,183	17	21,183	17
74-76	126,320		0	21,950	17	21,950	17
75-77	170,294		0	28,559	17	28,559	17
76-78	200,766		0	34,423	17	34,423	17
77-79	230,589		0	42,738	19	42,738	19
78-80	210,985		0	39,350	19	39,350	19
79-81	185,158		0	34,426	19	34,426	19
80-82	162,321		0	27,241	17	27,241	17
81-83	205,785		0	37,453	18	37,453	18
82-84	213,303		0	36,859	17	36,859	17
83-85	342,930		0	54,312	16	54,312	16
84-86	407,071		0	58,940	14	58,940	14
85-87	460,614		0	60,083	13	60,083	13
86-88	481,821		0	51,012	11	51,012	11
87-89	417,125		0	39,586	9	39,586	9
88-90	368,653		0	37,077	10	37,077	10
89-91	258,744	15	0	25,195	10	25,180	10
90-92	244,801	15	0	27,238	11	27,223	11
91-93	363,526	15	0	27,755	8	27,740	8
92-94	445,970		0	36,309	8	36,309	8
93-95	723,716		0	62,813	9	62,813	9
94-96	716,996		0	63,944	9	63,944	9
95-97	726,758		0	68,299	9	68,299	9
96-98	571,910	256	0	46,903	8	46,647	8
97-99	654,468	1,652	0	59,079	9	57,428	9
98-00	574,223	652	0	50,474	9	49,822	9
99-01	887,581	396	0	56,443	6	56,047	6
00-02	861,285	1,000	0	46,136	5	47,136	5
01-03	805,896		0	43,077	5	43,077	5
02-04	590,104	151	0	45,022	8	44,871	8
03-05	994,763	162	0	71,896	7	71,734	7
04-06	2,065,053	162	0	130,494	6	130,332	6
05-07	1,984,753	11	0	126,482	6	126,471	6
06-08	1,896,157		0	137,184	7	137,184	7
07-09	1,201,515		0	105,057	9	105,057	9

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	1,177,303		0	101,376	9	101,376	9
09-11	985,603	500	0	97,156	10	96,656	10
10-12	637,740	500	0	101,087	16	100,587	16
11-13	562,205	500	0	138,851	25	138,351	25
12-14	248,989		0	134,329	54	134,329	54
13-15	269,199		0	106,451	40	106,451	40
14-16	368,385		0	155,614	42	155,614	42
FIVE-YEAR AVERAGE							
12-16	340,558		0	149,999	44	149,999	44

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	193,021		0	40,801	21	40,801	21
1973	22,864		0	20,338	89	20,338	89
1974	123,799		0	57,502	46	57,502	46
1975	325,456		0	60,804	19	60,804	19
1976	349,701		0	95,601	27	95,601	27
1977	263,589		0	91,503	35	91,503	35
1978	244,605		0	89,104	36	89,104	36
1979	205,776		0	30,730	15	30,730	15
1980	148,819		0	32,090	22	32,090	22
1981	179,100	120	0	51,210	29	51,089	29
1982	264,360		0	65,402	25	65,402	25
1983	401,142		0	65,446	16	65,446	16
1984	478,947		0	173,434	36	173,434	36
1985	396,844		0	72,515	18	72,515	18
1986	393,904		0	53,379	14	53,379	14
1987	449,891		0	62,508	14	62,508	14
1988	336,341		0	79,241	24	79,241	24
1989	386,417		0	82,930	21	82,930	21
1990	261,152	53	0	16,444	6	16,391	6
1991	291,642		0	51,795	18	51,795	18
1992	273,190	1,009	0	42,724	16	41,715	15
1993	480,668		0	80,052	17	80,052	17
1994	382,422		0	35,997	9	35,997	9
1995	581,088	22	0	95,695	16	95,673	16
1996	483,473	6,143	1	20,351	4	14,208	3
1997	883,816	290	0	83,935	9	83,645	9
1998	412,857		0	49,599	12	49,599	12
1999	780,948	667	0	98,997	13	98,330	13
2000	254,581	364	0	1,358	1	994	0
2001	1,610,470		0	118,035	7	118,035	7
2002	1,424,211		0	56,396	4	56,396	4
2003	288,809		0	44,821	16	44,821	16
2004	213,602	24	0	26,474	12	26,450	12
2005	1,645,332		0	259,697	16	259,697	16
2006	1,573,574		0	99,874	6	99,874	6
2007	1,085,002		0	148,340	14	148,340	14
2008	1,092,215		0	145,191	13	145,191	13
2009	1,091,297		0	130,595	12	130,595	12
2010	1,980,837		0	284,025	14	284,025	14
2011	878,800		0	60,750	7	60,750	7
2012	837,362		0	67,276	8	67,276	8
2013	237,587		0	12,152	5	12,152	5
2014	59,145		0	10,786	18	10,786	18

LACLEDE GAS COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	303,504		0	14,849	5	14,849	5
2016	358,036		0	37,823	11	37,823	11
TOTAL	24,930,196	8,692	0	3,318,567	13	3,309,875	13

THREE-YEAR MOVING AVERAGES

72-74	113,228		0	39,547	35	39,547	35
73-75	157,373		0	46,215	29	46,215	29
74-76	266,319		0	71,302	27	71,302	27
75-77	312,915		0	82,636	26	82,636	26
76-78	285,965		0	92,069	32	92,069	32
77-79	237,990		0	70,446	30	70,446	30
78-80	199,733		0	50,641	25	50,641	25
79-81	177,898	40	0	38,010	21	37,970	21
80-82	197,426	40	0	49,567	25	49,527	25
81-83	281,534	40	0	60,686	22	60,646	22
82-84	381,483		0	101,427	27	101,427	27
83-85	425,644		0	103,798	24	103,798	24
84-86	423,231		0	99,776	24	99,776	24
85-87	413,546		0	62,801	15	62,801	15
86-88	393,378		0	65,043	17	65,043	17
87-89	390,883		0	74,893	19	74,893	19
88-90	327,970	18	0	59,539	18	59,521	18
89-91	313,070	18	0	50,390	16	50,372	16
90-92	275,328	354	0	36,988	13	36,634	13
91-93	348,500	336	0	58,190	17	57,854	17
92-94	378,760	336	0	52,924	14	52,588	14
93-95	481,393	7	0	70,581	15	70,574	15
94-96	482,328	2,055	0	50,681	11	48,626	10
95-97	649,459	2,151	0	66,660	10	64,509	10
96-98	593,382	2,144	0	51,295	9	49,151	8
97-99	692,540	319	0	77,510	11	77,191	11
98-00	482,795	344	0	49,985	10	49,641	10
99-01	882,000	344	0	72,797	8	72,453	8
00-02	1,096,421	121	0	58,596	5	58,475	5
01-03	1,107,830		0	73,084	7	73,084	7
02-04	642,207	8	0	42,564	7	42,556	7
03-05	715,914	8	0	110,331	15	110,323	15
04-06	1,144,169	8	0	128,681	11	128,673	11
05-07	1,434,636		0	169,303	12	169,303	12
06-08	1,250,264		0	131,135	10	131,135	10
07-09	1,089,505		0	141,375	13	141,375	13

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	1,388,116		0	186,604	13	186,604	13
09-11	1,316,978		0	158,457	12	158,457	12
10-12	1,232,333		0	137,350	11	137,350	11
11-13	651,250		0	46,726	7	46,726	7
12-14	378,031		0	30,072	8	30,072	8
13-15	200,079		0	12,596	6	12,596	6
14-16	240,228		0	21,153	9	21,153	9
FIVE-YEAR AVERAGE							
12-16	359,127		0	28,577	8	28,577	8

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -15							
1910	5,414.00	60.00	1.67	103.98	1.27	0.9788	6,094
1911	38,642.00	60.00	1.67	742.12	1.53	0.9745	43,305
1912	1,258.00	60.00	1.67	24.16	1.80	0.9700	1,403
1913	220.00	60.00	1.67	4.23	2.06	0.9657	244
1921	57.00	60.00	1.67	1.09	4.31	0.9282	61
1923	315.84	60.00	1.67	6.07	4.89	0.9185	334
1924	97.00	60.00	1.67	1.86	5.18	0.9137	102
1925	15,034.00	60.00	1.67	288.73	5.47	0.9088	15,713
1926	301.00	60.00	1.67	5.78	5.76	0.9040	313
1927	1,251.00	60.00	1.67	24.03	6.05	0.8992	1,294
1928	131.00	60.00	1.67	2.52	6.34	0.8943	135
1929	87.00	60.00	1.67	1.67	6.63	0.8895	89
1930	913.00	60.00	1.67	17.53	6.93	0.8845	929
1931	1,065.00	60.00	1.67	20.45	7.22	0.8797	1,077
1932	4,473.00	60.00	1.67	85.90	7.52	0.8747	4,499
1933	454.54	60.00	1.67	8.73	7.82	0.8697	455
1934	231.00	60.00	1.67	4.44	8.12	0.8647	230
1935	227.00	60.00	1.67	4.36	8.42	0.8597	224
1937	1,631.00	60.00	1.67	31.32	9.04	0.8493	1,593
1938	123.00	60.00	1.67	2.36	9.36	0.8440	119
1939	24.00	60.00	1.67	0.46	9.69	0.8385	23
1941	7,016.00	60.00	1.67	134.74	10.35	0.8275	6,677
1942	650.00	60.00	1.67	12.48	10.69	0.8218	614
1943	1,072.00	60.00	1.67	20.59	11.04	0.8160	1,006
1946	470.50	60.00	1.67	9.04	12.14	0.7977	432
1947	5,181.00	60.00	1.67	99.50	12.52	0.7913	4,715
1950	3,095.00	60.00	1.67	59.44	13.71	0.7715	2,746
1951	163,194.00	60.00	1.67	3,134.14	14.13	0.7645	143,476
1952	25,282.00	60.00	1.67	485.54	14.56	0.7573	22,019
1953	370.00	60.00	1.67	7.11	14.99	0.7502	319
1955	216.00	60.00	1.67	4.15	15.90	0.7350	183
1956	81,868.00	60.00	1.67	1,572.27	16.36	0.7273	68,477
1957	21,893.00	60.00	1.67	420.46	16.84	0.7193	18,111
1960	87,428.00	60.00	1.67	1,679.05	18.32	0.6947	69,844
1961	2,898.00	60.00	1.67	55.66	18.84	0.6860	2,286
1962	2,868.00	60.00	1.67	55.08	19.36	0.6773	2,234
1963	14,432.00	60.00	1.67	277.17	19.90	0.6683	11,092
1964	26,553.00	60.00	1.67	509.95	20.44	0.6593	20,133
1965	2,496.00	60.00	1.67	47.94	21.00	0.6500	1,866
1966	814.00	60.00	1.67	15.63	21.56	0.6407	600
1968	1,148.00	60.00	1.67	22.05	22.72	0.6213	820
1969	4,305.00	60.00	1.67	82.68	23.31	0.6115	3,027
1971	125.00	60.00	1.67	2.40	24.53	0.5912	85

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -15							
1972	966.00	60.00	1.67	18.55	25.15	0.5808	645
1973	1,441.00	60.00	1.67	27.67	25.78	0.5703	945
1974	2,823.00	60.00	1.67	54.22	26.41	0.5598	1,817
1977	166.00	60.00	1.67	3.19	28.38	0.5270	101
1978	15,533.91	60.00	1.67	298.33	29.05	0.5158	9,215
1980	10,507.00	60.00	1.67	201.79	30.42	0.4930	5,957
1983	13,822.00	60.00	1.67	265.45	32.52	0.4580	7,280
1985	7,085.00	60.00	1.67	136.07	33.97	0.4338	3,535
1986	15,272.00	60.00	1.67	293.30	34.70	0.4217	7,406
1987	2,525.00	60.00	1.67	48.49	35.44	0.4093	1,189
1988	3,152.00	60.00	1.67	60.53	36.19	0.3968	1,438
1989	20,320.00	60.00	1.67	390.25	36.94	0.3843	8,981
1991	46,577.00	60.00	1.67	894.51	38.47	0.3588	19,220
1992	6,763.00	60.00	1.67	129.88	39.25	0.3458	2,690
1995	110,674.00	60.00	1.67	2,125.49	41.61	0.3065	39,010
1996	7,314.00	60.00	1.67	140.47	42.41	0.2932	2,466
1997	6,748.00	60.00	1.67	129.60	43.21	0.2798	2,172
1998	9,930.00	60.00	1.67	190.71	44.02	0.2663	3,041
1999	19,534.00	60.00	1.67	375.15	44.84	0.2527	5,676
2000	19,575.00	60.00	1.67	375.94	45.67	0.2388	5,376
2001	8,875.00	60.00	1.67	170.44	46.49	0.2252	2,298
2002	3,458.00	60.00	1.67	66.41	47.33	0.2112	840
2005	49,566.00	60.00	1.67	951.92	49.87	0.1688	9,623
2006	149,752.00	60.00	1.67	2,875.99	50.72	0.1547	26,636
2007	11,423.00	60.00	1.67	219.38	51.58	0.1403	1,843
2008	12,034.00	60.00	1.67	231.11	52.45	0.1258	1,741
2012	787,894.33	60.00	1.67	15,131.51	55.96	0.0673	61,006
	1,869,054.12			35,895.21			691,145

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.92

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. -10							
1960	31,243.27	55.00	1.82	625.49	7.38	0.8658	29,756
1961	9,424.23	55.00	1.82	188.67	7.82	0.8578	8,893
1962	21,359.02	55.00	1.82	427.61	8.29	0.8493	19,954
1963	18,424.40	55.00	1.82	368.86	8.78	0.8404	17,031
1964	720.79	55.00	1.82	14.43	9.31	0.8307	659
1995	13,237.38	55.00	1.82	265.01	33.77	0.3860	5,621
1996	756.71	55.00	1.82	15.15	34.73	0.3686	307
2001	63,849.73	55.00	1.82	1,278.27	39.60	0.2800	19,666
	159,015.53			3,183.49			101,887

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 38-R2.5							
NET SALVAGE PERCENT.. -5							
1948	9,719.69	38.00	2.63	268.41	0.53	0.9861	10,063
1960	60,649.93	38.00	2.63	1,674.85	3.51	0.9076	57,800
1961	106,824.00	38.00	2.63	2,949.94	3.74	0.9016	101,126
1962	32,306.75	38.00	2.63	892.15	3.96	0.8958	30,387
1963	8,443.00	38.00	2.63	233.15	4.19	0.8897	7,888
1964	35,852.00	38.00	2.63	990.05	4.42	0.8837	33,266
1965	22,110.59	38.00	2.63	610.58	4.66	0.8774	20,369
1966	22,413.00	38.00	2.63	618.93	4.90	0.8711	20,499
1967	8,218.00	38.00	2.63	226.94	5.15	0.8645	7,459
1968	15,439.00	38.00	2.63	426.35	5.41	0.8576	13,903
1969	15,138.00	38.00	2.63	418.04	5.68	0.8505	13,519
1970	720.00	38.00	2.63	19.88	5.96	0.8432	637
1971	2,026.00	38.00	2.63	55.95	6.26	0.8353	1,777
1972	110,526.98	38.00	2.63	3,052.20	6.57	0.8271	95,989
1973	53,935.96	38.00	2.63	1,489.44	6.90	0.8184	46,349
1974	222,772.74	38.00	2.63	6,151.87	7.24	0.8095	189,344
1976	10,652.86	38.00	2.63	294.18	8.00	0.7895	8,831
1977	10,480.03	38.00	2.63	289.41	8.42	0.7784	8,566
1978	4,290.00	38.00	2.63	118.47	8.85	0.7671	3,455
1979	20,877.00	38.00	2.63	576.52	9.31	0.7550	16,550
1980	8,619.18	38.00	2.63	238.02	9.79	0.7424	6,719
1981	1,510.82	38.00	2.63	41.72	10.30	0.7290	1,156
1983	24,984.97	38.00	2.63	689.96	11.37	0.7008	18,385
1984	65,438.67	38.00	2.63	1,807.09	11.94	0.6858	47,121
1985	35,061.00	38.00	2.63	968.21	12.53	0.6703	24,675
1986	16,714.00	38.00	2.63	461.56	13.14	0.6542	11,481
1988	7,540.00	38.00	2.63	208.22	14.42	0.6205	4,913
1989	29,894.00	38.00	2.63	825.52	15.08	0.6032	18,932
1990	10,421.00	38.00	2.63	287.78	15.76	0.5853	6,404
1991	17,460.00	38.00	2.63	482.16	16.45	0.5671	10,397
1992	5,523.00	38.00	2.63	152.52	17.16	0.5484	3,180
1993	19,191.00	38.00	2.63	529.96	17.88	0.5295	10,669
1994	81,986.00	38.00	2.63	2,264.04	18.62	0.5100	43,904
1995	25,022.14	38.00	2.63	690.99	19.37	0.4903	12,881
1996	5,606.49	38.00	2.63	154.82	20.13	0.4703	2,768
1997	3,355.06	38.00	2.63	92.65	20.91	0.4497	1,584
1998	638,032.72	38.00	2.63	17,619.27	21.70	0.4290	287,368
1999	203,007.00	38.00	2.63	5,606.04	22.50	0.4079	86,945
2000	304,302.00	38.00	2.63	8,403.30	23.31	0.3866	123,519
2001	61,471.00	38.00	2.63	1,697.52	24.13	0.3650	23,559
2003	51,951.00	38.00	2.63	1,434.63	25.81	0.3208	17,499
2005	807,625.55	38.00	2.63	22,302.58	27.52	0.2758	233,872
2006	390,559.00	38.00	2.63	10,785.29	28.39	0.2529	103,707

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 38-R2.5							
NET SALVAGE PERCENT.. -5							
2009	899,767.17	38.00	2.63	24,847.07	31.06	0.1826	172,541
2010	57,580.43	38.00	2.63	1,590.08	31.96	0.1590	9,610
2012	89,364.00	38.00	2.63	2,467.79	33.80	0.1105	10,371
2015	114,462.26	38.00	2.63	3,160.88	36.59	0.0371	4,460
	4,749,844.99			131,166.98			1,986,397
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.76							

LACLEDE GAS COMPANY

ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -10							
1958	3,993.35	75.00	1.33	58.42	21.15	0.7180	3,154
1959	202.51	75.00	1.33	2.96	21.88	0.7083	158
1972	4,733,299.43	75.00	1.33	69,248.17	32.21	0.5705	2,970,538
1974	11,452.61	75.00	1.33	167.55	33.94	0.5475	6,897
1975	5,831.00	75.00	1.33	85.31	34.81	0.5359	3,437
1985	596.31	75.00	1.33	8.72	43.98	0.4136	271
1986	12,943.26	75.00	1.33	189.36	44.93	0.4009	5,708
1988	2,165.10	75.00	1.33	31.68	46.84	0.3755	894
1991	14,461.66	75.00	1.33	211.57	49.73	0.3369	5,360
1993	1,868.71	75.00	1.33	27.34	51.68	0.3109	639
1994	16,532.36	75.00	1.33	241.87	52.66	0.2979	5,417
2002	23,283.04	75.00	1.33	340.63	60.55	0.1927	4,935
2006	3,059.06	75.00	1.33	44.75	64.52	0.1397	470
	4,829,688.40			70,658.33			3,007,878
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.46							

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -10							
1956	278,101.00	50.00	2.00	6,118.22	13.62	0.7276	222,581
1959	169,807.00	50.00	2.00	3,735.75	14.90	0.7020	131,125
1960	4,564.66	50.00	2.00	100.42	15.34	0.6932	3,481
1962	7,837.76	50.00	2.00	172.43	16.24	0.6752	5,821
1968	2,232.00	50.00	2.00	49.10	19.10	0.6180	1,517
1969	2,368.00	50.00	2.00	52.10	19.60	0.6080	1,584
1975	816.00	50.00	2.00	17.95	22.74	0.5452	489
1978	2,860.00	50.00	2.00	62.92	24.41	0.5118	1,610
1980	4,598.00	50.00	2.00	101.16	25.55	0.4890	2,473
1986	3,357.00	50.00	2.00	73.85	29.15	0.4170	1,540
1987	13,144.00	50.00	2.00	289.17	29.77	0.4046	5,850
1995	30,893.00	50.00	2.00	679.65	34.93	0.3014	10,242
1999	26,867.00	50.00	2.00	591.07	37.61	0.2478	7,323
2000	4,446.00	50.00	2.00	97.81	38.29	0.2342	1,145
2001	1,420.00	50.00	2.00	31.24	38.98	0.2204	344
2005	27,427.00	50.00	2.00	603.39	41.74	0.1652	4,984
2006	32,003.00	50.00	2.00	704.07	42.43	0.1514	5,330
	612,741.42			13,480.30			407,439

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1 NET SALVAGE PERCENT.. -20							
1956	129,434.00	50.00	2.00	3,106.42	13.62	0.7276	113,011
1957	66,670.47	50.00	2.00	1,600.09	14.04	0.7192	57,539
1958	34,794.49	50.00	2.00	835.07	14.47	0.7106	29,670
1959	127,495.00	50.00	2.00	3,059.88	14.90	0.7020	107,402
1960	22,503.33	50.00	2.00	540.08	15.34	0.6932	18,719
1961	51,124.10	50.00	2.00	1,226.98	15.79	0.6842	41,975
1962	76,309.00	50.00	2.00	1,831.42	16.24	0.6752	61,829
1963	55,739.00	50.00	2.00	1,337.74	16.70	0.6660	44,547
1964	20,086.00	50.00	2.00	482.06	17.17	0.6566	15,826
1965	1,507.00	50.00	2.00	36.17	17.64	0.6472	1,170
1966	20,329.00	50.00	2.00	487.90	18.12	0.6376	15,554
1967	1,355.40	50.00	2.00	32.53	18.61	0.6278	1,021
1968	23,559.00	50.00	2.00	565.42	19.10	0.6180	17,471
1969	18,183.00	50.00	2.00	436.39	19.60	0.6080	13,266
1970	4,111.36	50.00	2.00	98.67	20.11	0.5978	2,949
1972	18,026.00	50.00	2.00	432.62	21.14	0.5772	12,486
1974	5,977.00	50.00	2.00	143.45	22.20	0.5560	3,988
1975	578.45	50.00	2.00	13.88	22.74	0.5452	378
1976	8,719.00	50.00	2.00	209.26	23.29	0.5342	5,589
1979	4,984.14	50.00	2.00	119.62	24.98	0.5004	2,993
1980	7,313.01	50.00	2.00	175.51	25.55	0.4890	4,291
1981	168.00	50.00	2.00	4.03	26.14	0.4772	96
1982	38,453.00	50.00	2.00	922.87	26.73	0.4654	21,475
1983	2,529.00	50.00	2.00	60.70	27.32	0.4536	1,377
1984	20,111.00	50.00	2.00	482.66	27.93	0.4414	10,652
1985	3,203.21	50.00	2.00	76.88	28.53	0.4294	1,651
1986	246.25	50.00	2.00	5.91	29.15	0.4170	123
1988	7,837.00	50.00	2.00	188.09	30.40	0.3920	3,687
1989	7,410.15	50.00	2.00	177.84	31.03	0.3794	3,374
1990	38.00	50.00	2.00	0.91	31.67	0.3666	17
1997	2,289.00	50.00	2.00	54.94	36.26	0.2748	755
1999	8,735.00	50.00	2.00	209.64	37.61	0.2478	2,597
2000	22,692.00	50.00	2.00	544.61	38.29	0.2342	6,377
2002	19,039.00	50.00	2.00	456.94	39.66	0.2068	4,725
2003	42,312.00	50.00	2.00	1,015.49	40.35	0.1930	9,799
2004	77,092.00	50.00	2.00	1,850.21	41.04	0.1792	16,578
2005	4,021.00	50.00	2.00	96.50	41.74	0.1652	797
2007	21,479.00	50.00	2.00	515.50	43.13	0.1374	3,541
2008	9,334.00	50.00	2.00	224.02	43.84	0.1232	1,380

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -20							
2009	2,615.00	50.00	2.00	62.76	44.55	0.1090	342
2011	10,978.00	50.00	2.00	263.47	45.98	0.0804	1,059
2014	10,458.65	50.00	2.00	251.01	48.16	0.0368	462
	1,009,838.01			24,236.14			662,538
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.40							

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R3							
NET SALVAGE PERCENT.. -10							
1956	1,315,533.29	90.00	1.11	16,062.66	36.25	0.5972	864,229
1957	470,435.00	90.00	1.11	5,744.01	36.99	0.5890	304,795
1958	181,997.00	90.00	1.11	2,222.18	37.74	0.5807	116,248
1959	268,867.00	90.00	1.11	3,282.87	38.49	0.5723	169,269
1960	205,736.00	90.00	1.11	2,512.04	39.25	0.5639	127,614
1961	399,763.43	90.00	1.11	4,881.11	40.02	0.5553	244,201
1962	440,236.00	90.00	1.11	5,375.28	40.79	0.5468	264,783
1963	502,702.99	90.00	1.11	6,138.00	41.57	0.5381	297,560
1964	243,803.44	90.00	1.11	2,976.84	42.35	0.5294	141,987
1965	54,876.91	90.00	1.11	670.05	43.14	0.5207	31,430
1966	237,040.00	90.00	1.11	2,894.26	43.93	0.5119	133,472
1967	112,143.00	90.00	1.11	1,369.27	44.74	0.5029	62,035
1968	261,923.00	90.00	1.11	3,198.08	45.54	0.4940	142,329
1969	105,112.32	90.00	1.11	1,283.42	46.36	0.4849	56,065
1970	103,418.48	90.00	1.11	1,262.74	47.18	0.4758	54,125
1971	258,392.00	90.00	1.11	3,154.97	48.00	0.4667	132,642
1972	102,341.33	90.00	1.11	1,249.59	48.83	0.4574	51,497
1973	91,859.00	90.00	1.11	1,121.60	49.66	0.4482	45,290
1974	50,057.40	90.00	1.11	611.20	50.50	0.4389	24,167
1975	108,291.27	90.00	1.11	1,322.24	51.35	0.4294	51,155
1983	8,090.00	90.00	1.11	98.78	58.30	0.3522	3,134
1995	81,756.00	90.00	1.11	998.24	69.26	0.2304	20,724
1996	886.00	90.00	1.11	10.82	70.20	0.2200	214
1997	55,034.00	90.00	1.11	671.97	71.14	0.2096	12,686
1998	15,696.00	90.00	1.11	191.65	72.08	0.1991	3,438
1999	1,675.00	90.00	1.11	20.45	73.03	0.1886	347
2002	35,625.00	90.00	1.11	434.98	75.89	0.1568	6,144
2005	36,731.00	90.00	1.11	448.49	78.78	0.1247	5,037
2006	18,354.00	90.00	1.11	224.10	79.74	0.1140	2,302
2007	144,690.00	90.00	1.11	1,766.66	80.71	0.1032	16,428
2009	45,227.00	90.00	1.11	552.22	82.65	0.0817	4,063
2010	51,938.00	90.00	1.11	634.16	83.63	0.0708	4,044
2011	38,222.00	90.00	1.11	466.69	84.60	0.0600	2,523
2012	36,127.00	90.00	1.11	441.11	85.58	0.0491	1,952
2015	5,934.20	90.00	1.11	72.46	88.52	0.0164	107
	6,090,514.06			74,365.19			3,398,036

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.22

LACLEDE GAS COMPANY

ACCOUNT 352.2 RESERVOIRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R3							
NET SALVAGE PERCENT.. 0							
1971	245,023.20	90.00	1.11	2,719.76	48.00	0.4667	114,345
	245,023.20			2,719.76			114,345
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11							

LACLEDE GAS COMPANY

ACCOUNT 352.3 NON-RECOVERABLE GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R3							
NET SALVAGE PERCENT.. 0							
1971	2,006,346.00	90.00	1.11	22,270.44	48.00	0.4667	936,301
1972	74,071.00	90.00	1.11	822.19	48.83	0.4574	33,883
1974	72,745.00	90.00	1.11	807.47	50.50	0.4389	31,927
1976	17,681.00	90.00	1.11	196.26	52.20	0.4200	7,426
1980	15,196.00	90.00	1.11	168.68	55.66	0.3816	5,798
2009	3,981,224.45	90.00	1.11	44,191.59	82.65	0.0817	325,147
2013	336,364.47	90.00	1.11	3,733.65	86.56	0.0382	12,856
	6,503,627.92			72,190.28			1,353,338

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11

LACLEDE GAS COMPANY

ACCOUNT 352.4 WELLS - OIL AND VENT GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R3							
NET SALVAGE PERCENT.. -20							
1956	5,383.00	90.00	1.11	71.70	36.25	0.5972	3,858
1957	55,522.00	90.00	1.11	739.55	36.99	0.5890	39,243
1958	308,341.67	90.00	1.11	4,107.11	37.74	0.5807	214,854
1959	9,829.11	90.00	1.11	130.92	38.49	0.5723	6,751
1960	202.00	90.00	1.11	2.69	39.25	0.5639	137
1963	352.00	90.00	1.11	4.69	41.57	0.5381	227
1966	7,271.25	90.00	1.11	96.85	43.93	0.5119	4,466
1968	1,546.00	90.00	1.11	20.59	45.54	0.4940	916
1969	1,994.97	90.00	1.11	26.57	46.36	0.4849	1,161
1974	26,195.82	90.00	1.11	348.93	50.50	0.4389	13,797
1975	20,625.00	90.00	1.11	274.72	51.35	0.4294	10,629
1977	4,968.00	90.00	1.11	66.17	53.06	0.4104	2,447
1978	23,783.00	90.00	1.11	316.79	53.92	0.4009	11,441
1979	19,655.53	90.00	1.11	261.81	54.79	0.3912	9,228
1980	6,855.90	90.00	1.11	91.32	55.66	0.3816	3,139
1981	6,758.00	90.00	1.11	90.02	56.53	0.3719	3,016
1982	1,701.67	90.00	1.11	22.67	57.41	0.3621	739
1985	1,747.00	90.00	1.11	23.27	60.08	0.3324	697
1991	2,911.00	90.00	1.11	38.77	65.54	0.2718	949
1992	1,244.00	90.00	1.11	16.57	66.47	0.2614	390
1993	75,909.00	90.00	1.11	1,011.11	67.39	0.2512	22,884
2000	4,314.00	90.00	1.11	57.46	73.98	0.1780	921
2002	2,932.00	90.00	1.11	39.05	75.89	0.1568	552
2004	12,357.00	90.00	1.11	164.60	77.81	0.1354	2,008
2005	30,285.00	90.00	1.11	403.40	78.78	0.1247	4,531
2006	9,177.00	90.00	1.11	122.24	79.74	0.1140	1,255
2007	39,572.00	90.00	1.11	527.10	80.71	0.1032	4,902
2009	60,044.00	90.00	1.11	799.79	82.65	0.0817	5,885
2011	1,080,075.00	90.00	1.11	14,386.60	84.60	0.0600	77,765
2012	111,266.40	90.00	1.11	1,482.07	85.58	0.0491	6,557
	1,932,818.32			25,745.13			455,345

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R3							
NET SALVAGE PERCENT.. -30							
1956	274,616.00	80.00	1.25	4,462.51	27.46	0.6568	234,460
1957	67,627.29	80.00	1.25	1,098.94	28.15	0.6481	56,980
1958	81,501.58	80.00	1.25	1,324.40	28.84	0.6395	67,756
1959	184,795.23	80.00	1.25	3,002.92	29.54	0.6308	151,527
1960	58,872.54	80.00	1.25	956.68	30.25	0.6219	47,595
1961	171,971.00	80.00	1.25	2,794.53	30.97	0.6129	137,017
1962	98,986.00	80.00	1.25	1,608.52	31.70	0.6038	77,692
1963	304,102.52	80.00	1.25	4,941.67	32.43	0.5946	235,073
1964	30,201.00	80.00	1.25	490.77	33.17	0.5854	22,983
1965	12,264.00	80.00	1.25	199.29	33.92	0.5760	9,183
1966	37,321.00	80.00	1.25	606.47	34.68	0.5665	27,485
1967	18,785.00	80.00	1.25	305.26	35.44	0.5570	13,602
1968	86,225.00	80.00	1.25	1,401.16	36.21	0.5474	61,357
1969	1,375.00	80.00	1.25	22.34	36.99	0.5376	961
1970	6,422.00	80.00	1.25	104.36	37.77	0.5279	4,407
1972	715,674.59	80.00	1.25	11,629.71	39.36	0.5080	472,631
1977	14,262.52	80.00	1.25	231.77	43.45	0.4569	8,471
1978	10,798.00	80.00	1.25	175.47	44.29	0.4464	6,266
1980	4,766.00	80.00	1.25	77.45	45.98	0.4253	2,635
1983	9,362.00	80.00	1.25	152.13	48.55	0.3931	4,785
1985	3,071.00	80.00	1.25	49.90	50.30	0.3713	1,482
1986	5,710.95	80.00	1.25	92.80	51.18	0.3603	2,675
1989	4,638.20	80.00	1.25	75.37	53.86	0.3268	1,970
1990	23,360.00	80.00	1.25	379.60	54.76	0.3155	9,581
1991	47,364.00	80.00	1.25	769.66	55.67	0.3041	18,726
1994	3,342.00	80.00	1.25	54.31	58.41	0.2699	1,173
2001	18,551.00	80.00	1.25	301.45	64.97	0.1879	4,531
2003	41,646.00	80.00	1.25	676.75	66.87	0.1641	8,885
2007	385,930.00	80.00	1.25	6,271.36	70.72	0.1160	58,198
2009	146,596.00	80.00	1.25	2,382.18	72.66	0.0918	17,485
2011	6,245.00	80.00	1.25	101.48	74.61	0.0674	547
	2,876,382.42			46,741.21			1,768,119

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.62

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -10							
1952	255,109.00	60.00	1.67	4,686.35	10.15	0.8308	233,147
1956	452,997.48	60.00	1.67	8,321.56	11.87	0.8022	399,719
1958	34,503.00	60.00	1.67	633.82	12.83	0.7862	29,838
1959	177,548.00	60.00	1.67	3,261.56	13.33	0.7778	151,912
1960	205,973.00	60.00	1.67	3,783.72	13.85	0.7692	174,271
1961	100,879.00	60.00	1.67	1,853.15	14.38	0.7603	84,371
1962	29,679.00	60.00	1.67	545.20	14.93	0.7512	24,523
1963	113,932.00	60.00	1.67	2,092.93	15.49	0.7418	92,970
1964	30,949.00	60.00	1.67	568.53	16.07	0.7322	24,926
1965	5,055.76	60.00	1.67	92.87	16.66	0.7223	4,017
1966	2,782.00	60.00	1.67	51.11	17.27	0.7122	2,179
1967	545.00	60.00	1.67	10.01	17.89	0.7018	421
1974	881,594.00	60.00	1.67	16,194.88	22.60	0.6233	604,476
1975	6,760.00	60.00	1.67	124.18	23.32	0.6113	4,546
1976	17,756.00	60.00	1.67	326.18	24.05	0.5992	11,703
1979	2,316.00	60.00	1.67	42.54	26.29	0.5618	1,431
1981	5,441.00	60.00	1.67	99.95	27.84	0.5360	3,208
1996	20,960.15	60.00	1.67	385.04	40.51	0.3248	7,489
1999	31,214.00	60.00	1.67	573.40	43.24	0.2793	9,591
2005	21,957.00	60.00	1.67	403.35	48.85	0.1858	4,488
2006	5,205.00	60.00	1.67	95.62	49.80	0.1700	973
2012	337,886.98	60.00	1.67	6,206.98	55.59	0.0735	27,318
2014	6,667.72	60.00	1.67	122.49	57.54	0.0410	301
	2,747,710.09			50,475.42			1,897,818

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.84

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -5							
1956	135,426.00	50.00	2.00	2,843.95	8.04	0.8392	119,332
1957	71,492.00	50.00	2.00	1,501.33	8.34	0.8332	62,545
1958	31,113.00	50.00	2.00	653.37	8.66	0.8268	27,010
1959	56,820.00	50.00	2.00	1,193.22	8.99	0.8202	48,934
1960	36,248.00	50.00	2.00	761.21	9.33	0.8134	30,958
1961	349,391.00	50.00	2.00	7,337.21	9.68	0.8064	295,836
1962	190,403.00	50.00	2.00	3,998.46	10.06	0.7988	159,699
1963	117,193.40	50.00	2.00	2,461.06	10.45	0.7910	97,335
1964	236,829.00	50.00	2.00	4,973.41	10.85	0.7830	194,709
1965	5,349.00	50.00	2.00	112.33	11.28	0.7744	4,349
1966	51,250.00	50.00	2.00	1,076.25	11.72	0.7656	41,199
1967	9,733.00	50.00	2.00	204.39	12.18	0.7564	7,730
1968	35,585.64	50.00	2.00	747.30	12.66	0.7468	27,904
1969	26,331.00	50.00	2.00	552.95	13.15	0.7370	20,376
1970	17,339.00	50.00	2.00	364.12	13.66	0.7268	13,232
1971	9,446.00	50.00	2.00	198.37	14.19	0.7162	7,103
1972	50,747.00	50.00	2.00	1,065.69	14.73	0.7054	37,587
1973	45,720.00	50.00	2.00	960.12	15.29	0.6942	33,326
1977	1,774.00	50.00	2.00	37.25	17.69	0.6462	1,204
1978	8,353.00	50.00	2.00	175.41	18.32	0.6336	5,557
1982	5,415.00	50.00	2.00	113.72	20.99	0.5802	3,299
1984	22,952.00	50.00	2.00	481.99	22.39	0.5522	13,308
1985	3,067.00	50.00	2.00	64.41	23.11	0.5378	1,732
1986	42,193.00	50.00	2.00	886.05	23.84	0.5232	23,179
1987	9,125.00	50.00	2.00	191.62	24.58	0.5084	4,871
1988	954.00	50.00	2.00	20.03	25.33	0.4934	494
1989	12,400.32	50.00	2.00	260.41	26.09	0.4782	6,226
1991	1,956.06	50.00	2.00	41.08	27.63	0.4474	919
1992	2,480.00	50.00	2.00	52.08	28.42	0.4316	1,124
1995	2,828.00	50.00	2.00	59.39	30.84	0.3832	1,138
1997	21,724.00	50.00	2.00	456.20	32.49	0.3502	7,988
1998	42,610.00	50.00	2.00	894.81	33.33	0.3334	14,916
1999	105,882.00	50.00	2.00	2,223.52	34.18	0.3164	35,176
2001	2,053.00	50.00	2.00	43.11	35.89	0.2822	608
2004	6,113.00	50.00	2.00	128.37	38.52	0.2296	1,474
2006	5,803.00	50.00	2.00	121.86	40.30	0.1940	1,182
2008	38,817.00	50.00	2.00	815.16	42.11	0.1578	6,432
2009	230,495.00	50.00	2.00	4,840.40	43.02	0.1396	33,786
2010	204,106.00	50.00	2.00	4,286.23	43.93	0.1214	26,017
	2,247,516.42			47,197.84			1,419,794

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.10

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. -10							
1956	7,526.00	40.00	2.50	206.96	3.48	0.9130	7,558
1958	26,079.00	40.00	2.50	717.17	3.91	0.9023	25,883
1959	28,131.00	40.00	2.50	773.60	4.14	0.8965	27,741
1960	4,565.00	40.00	2.50	125.54	4.37	0.8908	4,473
1961	36,723.64	40.00	2.50	1,009.90	4.60	0.8850	35,750
1962	18,705.00	40.00	2.50	514.39	4.83	0.8793	18,091
1963	37,142.00	40.00	2.50	1,021.40	5.08	0.8730	35,667
1964	41.00	40.00	2.50	1.13	5.32	0.8670	39
1966	6,532.00	40.00	2.50	179.63	5.84	0.8540	6,136
1968	13,815.00	40.00	2.50	379.91	6.40	0.8400	12,765
1969	1,006.00	40.00	2.50	27.66	6.71	0.8323	921
1971	1,816.00	40.00	2.50	49.94	7.36	0.8160	1,630
1975	2,886.00	40.00	2.50	79.36	8.89	0.7778	2,469
1976	3,612.00	40.00	2.50	99.33	9.33	0.7668	3,046
1978	7,824.81	40.00	2.50	215.18	10.27	0.7433	6,397
1979	231.00	40.00	2.50	6.35	10.77	0.7308	186
1986	9,756.00	40.00	2.50	268.29	14.85	0.6288	6,747
1987	974.00	40.00	2.50	26.78	15.50	0.6125	656
1988	3,270.00	40.00	2.50	89.92	16.17	0.5958	2,143
1989	3,144.00	40.00	2.50	86.46	16.86	0.5785	2,001
1999	12,914.00	40.00	2.50	355.14	24.43	0.3893	5,529
2003	6,349.00	40.00	2.50	174.60	27.77	0.3058	2,135
	233,042.45			6,408.64			207,963

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.75

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-L2.5							
NET SALVAGE PERCENT.. -5							
1956	3,432.00	20.00				1.0000	3,604
1957	1,749.00	20.00				1.0000	1,836
1958	102.00	20.00				1.0000	107
1960	6,082.00	20.00				1.0000	6,386
1962	1,135.00	20.00	5.00	59.59	0.50	0.9750	1,162
1963	138.00	20.00	5.00	7.24	0.65	0.9675	140
1967	300.00	20.00	5.00	15.75	1.33	0.9335	294
1973	1,239.00	20.00	5.00	65.05	2.36	0.8820	1,147
1974	893.00	20.00	5.00	46.88	2.50	0.8750	820
1975	801.00	20.00	5.00	42.05	2.65	0.8675	730
1978	545.96	20.00	5.00	28.66	3.08	0.8460	485
1987	3,663.52	20.00	5.00	192.33	4.81	0.7595	2,922
1989	3,899.52	20.00	5.00	204.72	5.28	0.7360	3,014
1994	2,888.00	20.00	5.00	151.62	6.42	0.6790	2,059
1995	1,507.00	20.00	5.00	79.12	6.62	0.6690	1,059
2000	5,497.59	20.00	5.00	288.62	7.67	0.6165	3,559
2005	3,783.00	20.00	5.00	198.61	9.92	0.5040	2,002
2006	912.00	20.00	5.00	47.88	10.59	0.4705	451
2007	23,122.00	20.00	5.00	1,213.90	11.31	0.4345	10,549
2012	5,206.04	20.00	5.00	273.32	15.60	0.2200	1,203
	66,895.63			2,915.34			43,529

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.36

LACLEDE GAS COMPANY

ACCOUNT 367 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2							
NET SALVAGE PERCENT.. -50							
1930	25,330.00	90.00	1.11	421.74	26.60	0.7044	26,765
1947	37,461.00	90.00	1.11	623.73	36.02	0.5998	33,703
1948	214.00	90.00	1.11	3.56	36.64	0.5929	190
1949	65,706.00	90.00	1.11	1,094.00	37.25	0.5861	57,766
1950	58,588.90	90.00	1.11	975.51	37.88	0.5791	50,894
1951	65,100.00	90.00	1.11	1,083.92	38.50	0.5722	55,877
1952	48,942.60	90.00	1.11	814.89	39.14	0.5651	41,487
1953	62,043.00	90.00	1.11	1,033.02	39.78	0.5580	51,930
1954	36,430.00	90.00	1.11	606.56	40.43	0.5508	30,097
1955	17,885.60	90.00	1.11	297.80	41.08	0.5436	14,583
1956	3,383.00	90.00	1.11	56.33	41.74	0.5362	2,721
1957	80,707.00	90.00	1.11	1,343.77	42.40	0.5289	64,028
1958	572,596.00	90.00	1.11	9,533.72	43.07	0.5214	447,862
1959	162,518.00	90.00	1.11	2,705.92	43.74	0.5140	125,301
1960	33,738.00	90.00	1.11	561.74	44.42	0.5064	25,629
1962	2,325.00	90.00	1.11	38.71	45.80	0.4911	1,713
1963	16,826.00	90.00	1.11	280.15	46.49	0.4834	12,202
1964	10,580.00	90.00	1.11	176.16	47.19	0.4757	7,549
1965	2,685.00	90.00	1.11	44.71	47.90	0.4678	1,884
1967	81,440.00	90.00	1.11	1,355.98	49.32	0.4520	55,216
1968	293,965.00	90.00	1.11	4,894.52	50.05	0.4439	195,732
1969	135,072.00	90.00	1.11	2,248.95	50.77	0.4359	88,315
1970	31,353.00	90.00	1.11	522.03	51.50	0.4278	20,118
1971	2,377.00	90.00	1.11	39.58	52.24	0.4196	1,496
1972	114,511.00	90.00	1.11	1,906.61	52.98	0.4113	70,653
1994	24,856.00	90.00	1.11	413.85	70.37	0.2181	8,132
1995	19,407.55	90.00	1.11	323.14	71.20	0.2089	6,081
1996	7,170.00	90.00	1.11	119.38	72.04	0.1996	2,146
1998	629.51	90.00	1.11	10.48	73.73	0.1808	171
	2,013,840.16			33,530.46			1,500,241

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S3							
NET SALVAGE PERCENT.. -5							
1951	8,367.05	45.00	2.22	195.04	3.46	0.9231	8,110
1968	1,287.29	45.00	2.22	30.01	7.64	0.8302	1,122
	9,654.34			225.05			9,232

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
NET SALVAGE PERCENT.. -15							
1951	2,951.49	50.00	2.00	67.88	9.97	0.8006	2,717
1953	24,603.54	50.00	2.00	565.88	10.64	0.7872	22,273
1954	1,055.53	50.00	2.00	24.28	10.99	0.7802	947
1957	25,583.49	50.00	2.00	588.42	12.07	0.7586	22,319
1961	27,972.52	50.00	2.00	643.37	13.65	0.7270	23,386
1962	10,544.44	50.00	2.00	242.52	14.07	0.7186	8,714
1964	17,110.75	50.00	2.00	393.55	14.93	0.7014	13,802
1966	1,487.76	50.00	2.00	34.22	15.84	0.6832	1,169
1967	3,586.60	50.00	2.00	82.49	16.31	0.6738	2,779
1969	7,877.93	50.00	2.00	181.19	17.28	0.6544	5,929
1970	2,648.58	50.00	2.00	60.92	17.78	0.6444	1,963
1971	2,188.00	50.00	2.00	50.32	18.29	0.6342	1,596
1976	1,665.00	50.00	2.00	38.30	21.00	0.5800	1,111
1978	873.00	50.00	2.00	20.08	22.16	0.5568	559
1979	569.69	50.00	2.00	13.10	22.75	0.5450	357
1980	3,288.00	50.00	2.00	75.62	23.35	0.5330	2,015
1981	41.00	50.00	2.00	0.94	23.96	0.5208	25
1989	1,386.00	50.00	2.00	31.88	29.14	0.4172	665
1992	11,944.00	50.00	2.00	274.71	31.22	0.3756	5,159
1993	169.00	50.00	2.00	3.89	31.92	0.3616	70
1998	3,839.00	50.00	2.00	88.30	35.53	0.2894	1,278
1999	37,807.00	50.00	2.00	869.56	36.27	0.2746	11,939
2001	5,330.00	50.00	2.00	122.59	37.77	0.2446	1,499
2002	27,123.00	50.00	2.00	623.83	38.52	0.2296	7,162
2009	43,957.00	50.00	2.00	1,011.01	43.94	0.1212	6,127
2010	9,115.00	50.00	2.00	209.64	44.73	0.1054	1,105
2011	25,019.00	50.00	2.00	575.44	45.53	0.0894	2,572
2012	11,075.34	50.00	2.00	254.73	46.33	0.0734	935
2013	248,926.64	50.00	2.00	5,725.31	47.14	0.0572	16,374
2014	226,764.50	50.00	2.00	5,215.58	47.95	0.0410	10,692
	786,502.80			18,089.55			177,238

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.30

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -25							
1911	30,229.14	60.00	1.67	631.03	4.66	0.9223	34,852
1917	13,230.38	60.00	1.67	276.18	6.03	0.8995	14,876
1919	612.00	60.00	1.67	12.78	6.52	0.8913	682
1920	367.70	60.00	1.67	7.68	6.77	0.8872	408
1921	128.89	60.00	1.67	2.69	7.03	0.8828	142
1923	3,608.10	60.00	1.67	75.32	7.55	0.8742	3,943
1926	2,907.60	60.00	1.67	60.70	8.38	0.8603	3,127
1927	191.00	60.00	1.67	3.99	8.66	0.8557	204
1928	248.00	60.00	1.67	5.18	8.94	0.8510	264
1929	1,210.56	60.00	1.67	25.27	9.23	0.8462	1,280
1930	2,099.00	60.00	1.67	43.82	9.52	0.8413	2,207
1931	107.00	60.00	1.67	2.23	9.82	0.8363	112
1934	1,182.24	60.00	1.67	24.68	10.73	0.8212	1,214
1938	3,594.92	60.00	1.67	75.04	12.00	0.8000	3,595
1940	9,969.11	60.00	1.67	208.11	12.67	0.7888	9,830
1946	118.00	60.00	1.67	2.46	14.83	0.7528	111
1951	799.98	60.00	1.67	16.70	16.84	0.7193	719
1952	338.27	60.00	1.67	7.06	17.26	0.7123	301
1953	9,353.06	60.00	1.67	195.25	17.70	0.7050	8,242
1954	24,343.75	60.00	1.67	508.18	18.14	0.6977	21,230
1955	11,941.86	60.00	1.67	249.29	18.59	0.6902	10,302
1956	679,680.42	60.00	1.67	14,188.33	19.05	0.6825	579,852
1957	189,322.84	60.00	1.67	3,952.11	19.52	0.6747	159,663
1958	7,949.39	60.00	1.67	165.94	20.00	0.6667	6,625
1959	5,491.46	60.00	1.67	114.63	20.49	0.6585	4,520
1960	657,913.26	60.00	1.67	13,733.94	20.99	0.6502	534,694
1961	3,265.89	60.00	1.67	68.18	21.49	0.6418	2,620
1962	11,656.62	60.00	1.67	243.33	22.00	0.6333	9,228
1964	517.53	60.00	1.67	10.80	23.06	0.6157	398
1965	3,734.32	60.00	1.67	77.95	23.59	0.6068	2,833
1966	5,030.59	60.00	1.67	105.01	24.14	0.5977	3,758
1967	1,697.81	60.00	1.67	35.44	24.70	0.5883	1,249
1968	47,364.26	60.00	1.67	988.73	25.26	0.5790	34,280
1969	10,306.08	60.00	1.67	215.14	25.83	0.5695	7,337
1970	8,570.65	60.00	1.67	178.91	26.41	0.5598	5,998
1971	20,700.59	60.00	1.67	432.12	27.00	0.5500	14,232
1972	1,834.28	60.00	1.67	38.29	27.60	0.5400	1,238
1973	6,679.86	60.00	1.67	139.44	28.20	0.5300	4,425
1974	2,805.00	60.00	1.67	58.55	28.81	0.5198	1,823
1975	4,887.07	60.00	1.67	102.02	29.43	0.5095	3,112
1976	1,059.00	60.00	1.67	22.11	30.06	0.4990	661
1978	7,249.20	60.00	1.67	151.33	31.33	0.4778	4,330
1979	13.00	60.00	1.67	0.27	31.98	0.4670	8

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -25							
1980	8,325.50	60.00	1.67	173.79	32.63	0.4562	4,747
1981	1,267.47	60.00	1.67	26.46	33.29	0.4452	705
1982	1,422.79	60.00	1.67	29.70	33.96	0.4340	772
1983	9,010.00	60.00	1.67	188.08	34.63	0.4228	4,762
1984	11,241.28	60.00	1.67	234.66	35.31	0.4115	5,782
1985	5,654.21	60.00	1.67	118.03	36.00	0.4000	2,827
1986	67,827.64	60.00	1.67	1,415.90	36.69	0.3885	32,939
1987	1,058.00	60.00	1.67	22.09	37.39	0.3768	498
1988	14,515.56	60.00	1.67	303.01	38.09	0.3652	6,626
1989	91,679.92	60.00	1.67	1,913.82	38.80	0.3533	40,492
1990	32,543.27	60.00	1.67	679.34	39.51	0.3415	13,892
1991	154,173.04	60.00	1.67	3,218.36	40.23	0.3295	63,500
1992	32,345.37	60.00	1.67	675.21	40.96	0.3173	12,830
1993	85,812.91	60.00	1.67	1,791.34	41.68	0.3053	32,752
1994	165,238.28	60.00	1.67	3,449.35	42.42	0.2930	60,519
1995	38,921.14	60.00	1.67	812.48	43.16	0.2807	13,655
1996	192,491.58	60.00	1.67	4,018.26	43.90	0.2683	64,564
1997	256,450.33	60.00	1.67	5,353.40	44.65	0.2558	82,010
1998	331,704.03	60.00	1.67	6,924.32	45.40	0.2433	100,892
1999	62,532.62	60.00	1.67	1,305.37	46.15	0.2308	18,043
2000	28,408.27	60.00	1.67	593.02	46.91	0.2182	7,747
2001	60,903.48	60.00	1.67	1,271.36	47.67	0.2055	15,645
2003	574,213.40	60.00	1.67	11,986.70	49.21	0.1798	129,076
2004	10,689.95	60.00	1.67	223.15	49.99	0.1668	2,229
2005	28,888.45	60.00	1.67	603.05	50.76	0.1540	5,561
2006	271,413.22	60.00	1.67	5,665.75	51.55	0.1408	47,779
2007	296,787.11	60.00	1.67	6,195.43	52.33	0.1278	47,423
2008	295,579.68	60.00	1.67	6,170.23	53.12	0.1147	42,368
2009	230,715.04	60.00	1.67	4,816.18	53.92	0.1013	29,223
2010	350,486.26	60.00	1.67	7,316.40	54.72	0.0880	38,553
2011	11,908.24	60.00	1.67	248.58	55.52	0.0747	1,111
2012	917,886.40	60.00	1.67	19,160.88	56.33	0.0612	70,184
2013	118,485.47	60.00	1.67	2,473.38	57.14	0.0477	7,060
2014	518,252.30	60.00	1.67	10,818.52	57.95	0.0342	22,136
2015	358,310.38	60.00	1.67	7,479.73	58.77	0.0205	9,182
2016	475,433.39	60.00	1.67	9,924.67	59.59	0.0068	4,059
	7,906,885.66			165,056.21			2,542,668

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.09

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-S0.5							
NET SALVAGE PERCENT.. -20							
1911	3,986.17	60.00	1.67	79.88	5.01	0.9165	4,384
1926	20,630.48	60.00	1.67	413.43	10.07	0.8322	20,602
1946	358.42	60.00	1.67	7.18	17.31	0.7115	306
1951	1,039.02	60.00	1.67	20.82	19.29	0.6785	846
1952	81,086.64	60.00	1.67	1,624.98	19.69	0.6718	65,372
1954	8,328.45	60.00	1.67	166.90	20.51	0.6582	6,578
1955	319.31	60.00	1.67	6.40	20.93	0.6512	250
1957	1,198.32	60.00	1.67	24.01	21.77	0.6372	916
1959	16,283.28	60.00	1.67	326.32	22.63	0.6228	12,170
1960	5,828.69	60.00	1.67	116.81	23.07	0.6155	4,305
1962	1,496.35	60.00	1.67	29.99	23.96	0.6007	1,079
1968	8,849.65	60.00	1.67	177.35	26.73	0.5545	5,889
1969	565.00	60.00	1.67	11.32	27.21	0.5465	371
1971	1,888.01	60.00	1.67	37.84	28.19	0.5302	1,201
1972	452.00	60.00	1.67	9.06	28.69	0.5218	283
1973	764.00	60.00	1.67	15.31	29.20	0.5133	471
1976	474.00	60.00	1.67	9.50	30.75	0.4875	277
1979	3,968.00	60.00	1.67	79.52	32.36	0.4607	2,194
1981	4,245.58	60.00	1.67	85.08	33.48	0.4420	2,252
1982	2,963.88	60.00	1.67	59.40	34.04	0.4327	1,539
1983	739.47	60.00	1.67	14.82	34.62	0.4230	375
1984	1,127.61	60.00	1.67	22.60	35.20	0.4133	559
1985	1,207.53	60.00	1.67	24.20	35.79	0.4035	585
1986	4,690.00	60.00	1.67	93.99	36.39	0.3935	2,215
1988	1,197.40	60.00	1.67	24.00	37.62	0.3730	536
1990	4,032.00	60.00	1.67	80.80	38.88	0.3520	1,703
1991	2,856.70	60.00	1.67	57.25	39.53	0.3412	1,170
1994	47,980.25	60.00	1.67	961.52	41.52	0.3080	17,734
1996	27,842.79	60.00	1.67	557.97	42.91	0.2848	9,517
1997	31.63	60.00	1.67	0.63	43.62	0.2730	10
1999	29,104.59	60.00	1.67	583.26	45.06	0.2490	8,696
2009	4,662.03	60.00	1.67	93.43	53.06	0.1157	647
	290,197.25			5,815.57			175,032

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
NET SALVAGE PERCENT.. -10							
1930	1,573.00	50.00	2.00	34.61	4.21	0.9158	1,585
1931	683.00	50.00	2.00	15.03	4.43	0.9114	685
1949	1,828.00	50.00	2.00	40.22	9.33	0.8134	1,636
1950	2,803.00	50.00	2.00	61.67	9.65	0.8070	2,488
1951	789.86	50.00	2.00	17.38	9.97	0.8006	696
1952	2,092.00	50.00	2.00	46.02	10.30	0.7940	1,827
1953	6,017.00	50.00	2.00	132.37	10.64	0.7872	5,210
1957	5,552.00	50.00	2.00	122.14	12.07	0.7586	4,633
1959	5,370.85	50.00	2.00	118.16	12.84	0.7432	4,391
1963	2,415.00	50.00	2.00	53.13	14.49	0.7102	1,887
1965	1,347.00	50.00	2.00	29.63	15.38	0.6924	1,026
1966	251.00	50.00	2.00	5.52	15.84	0.6832	189
1967	6,085.60	50.00	2.00	133.88	16.31	0.6738	4,511
1968	9,295.00	50.00	2.00	204.49	16.79	0.6642	6,791
1969	2,494.00	50.00	2.00	54.87	17.28	0.6544	1,795
1970	4,135.00	50.00	2.00	90.97	17.78	0.6444	2,931
1971	1,296.00	50.00	2.00	28.51	18.29	0.6342	904
1972	2,272.99	50.00	2.00	50.01	18.81	0.6238	1,560
1984	1,066.00	50.00	2.00	23.45	25.84	0.4832	567
1992	649.58	50.00	2.00	14.29	31.22	0.3756	268
2000	2,020.00	50.00	2.00	44.44	37.02	0.2596	577
2004	9,012.00	50.00	2.00	198.26	40.05	0.1990	1,973
	69,047.88			1,519.05			48,130

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE... IOWA 90-R2							
NET SALVAGE PERCENT... -50							
1904	242.00	90.00	1.11	4.03	15.78	0.8247	299
1907	205.00	90.00	1.11	3.41	16.83	0.8130	250
1908	24.00	90.00	1.11	0.40	17.19	0.8090	29
1909	444.00	90.00	1.11	7.39	17.55	0.8050	536
1911	65.00	90.00	1.11	1.08	18.30	0.7967	78
1912	41.00	90.00	1.11	0.68	18.68	0.7924	49
1913	1,614.85	90.00	1.11	26.89	19.07	0.7881	1,909
1914	115.00	90.00	1.11	1.91	19.46	0.7838	135
1915	160.92	90.00	1.11	2.68	19.86	0.7793	188
1916	2,494.14	90.00	1.11	41.53	20.26	0.7749	2,899
1923	779.10	90.00	1.11	12.97	23.27	0.7414	866
1924	1,820.12	90.00	1.11	30.30	23.73	0.7363	2,010
1925	7,376.62	90.00	1.11	122.82	24.19	0.7312	8,091
1926	152,069.75	90.00	1.11	2,531.96	24.66	0.7260	165,604
1927	68,639.41	90.00	1.11	1,142.85	25.14	0.7207	74,200
1928	27,780.00	90.00	1.11	462.54	25.62	0.7153	29,808
1929	25,945.25	90.00	1.11	431.99	26.11	0.7099	27,627
1930	288,210.63	90.00	1.11	4,798.71	26.60	0.7044	304,541
1931	482,717.62	90.00	1.11	8,037.25	27.10	0.6989	506,050
1932	5,598.97	90.00	1.11	93.22	27.61	0.6932	5,822
1933	6,937.00	90.00	1.11	115.50	28.13	0.6874	7,153
1934	5,383.00	90.00	1.11	89.63	28.65	0.6817	5,504
1935	10,286.91	90.00	1.11	171.28	29.18	0.6758	10,428
1936	29,525.35	90.00	1.11	491.60	29.71	0.6699	29,668
1937	36,924.11	90.00	1.11	614.79	30.26	0.6638	36,764
1938	7,952.00	90.00	1.11	132.40	30.80	0.6578	7,846
1939	34,608.68	90.00	1.11	576.23	31.36	0.6516	33,824
1940	31,465.34	90.00	1.11	523.90	31.92	0.6453	30,458
1941	58,998.58	90.00	1.11	982.33	32.49	0.6390	56,550
1942	12,683.61	90.00	1.11	211.18	33.06	0.6327	12,037
1943	17,042.00	90.00	1.11	283.75	33.64	0.6262	16,008
1944	5,681.68	90.00	1.11	94.60	34.23	0.6197	5,281
1945	21,347.00	90.00	1.11	355.43	34.82	0.6131	19,632
1946	234,278.00	90.00	1.11	3,900.73	35.42	0.6064	213,113
1947	130,190.00	90.00	1.11	2,167.66	36.02	0.5998	117,128
1948	242,624.62	90.00	1.11	4,039.70	36.64	0.5929	215,775
1949	273,609.00	90.00	1.11	4,555.59	37.25	0.5861	240,547
1950	1,510,487.30	90.00	1.11	25,149.61	37.88	0.5791	1,312,107
1951	5,430,880.73	90.00	1.11	90,424.16	38.50	0.5722	4,661,488
1952	1,582,894.54	90.00	1.11	26,355.19	39.14	0.5651	1,341,764
1953	1,305,709.71	90.00	1.11	21,740.07	39.78	0.5580	1,092,879
1954	1,580,436.97	90.00	1.11	26,314.28	40.43	0.5508	1,305,710
1955	2,139,225.10	90.00	1.11	35,618.10	41.08	0.5436	1,744,196

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4) AMOUNT (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7) AMOUNT (8)	
SURVIVOR CURVE.. IOWA 90-R2							
NET SALVAGE PERCENT.. -50							
1956	3,145,275.49	90.00	1.11	52,368.84	41.74	0.5362	2,529,839
1957	3,764,569.21	90.00	1.11	62,680.08	42.40	0.5289	2,986,565
1958	4,046,217.56	90.00	1.11	67,369.52	43.07	0.5214	3,164,790
1959	4,160,558.36	90.00	1.11	69,273.30	43.74	0.5140	3,207,790
1960	3,971,223.15	90.00	1.11	66,120.87	44.42	0.5064	3,016,779
1961	7,064,412.50	90.00	1.11	117,622.47	45.11	0.4988	5,285,382
1962	5,128,323.52	90.00	1.11	85,386.59	45.80	0.4911	3,777,856
1963	4,174,195.56	90.00	1.11	69,500.36	46.49	0.4834	3,026,960
1964	4,263,446.45	90.00	1.11	70,986.38	47.19	0.4757	3,041,990
1965	4,342,663.75	90.00	1.11	72,305.35	47.90	0.4678	3,047,117
1966	5,872,112.50	90.00	1.11	97,770.67	48.61	0.4599	4,050,789
1967	6,015,882.02	90.00	1.11	100,164.44	49.32	0.4520	4,078,768
1968	4,273,037.27	90.00	1.11	71,146.07	50.05	0.4439	2,845,138
1969	6,315,741.06	90.00	1.11	105,157.09	50.77	0.4359	4,129,453
1970	4,115,411.73	90.00	1.11	68,521.61	51.50	0.4278	2,640,736
1971	3,559,674.77	90.00	1.11	59,268.58	52.24	0.4196	2,240,246
1972	2,690,546.55	90.00	1.11	44,797.60	52.98	0.4113	1,660,054
1973	2,057,098.41	90.00	1.11	34,250.69	53.72	0.4031	1,243,855
1974	1,813,819.95	90.00	1.11	30,200.10	54.47	0.3948	1,074,090
1975	1,124,014.06	90.00	1.11	18,714.83	55.23	0.3863	651,361
1976	1,383,045.63	90.00	1.11	23,027.71	55.98	0.3780	784,187
1977	1,186,191.13	90.00	1.11	19,750.08	56.75	0.3694	657,340
1978	1,993,793.49	90.00	1.11	33,196.66	57.52	0.3609	1,079,310
1979	1,112,124.58	90.00	1.11	18,516.87	58.29	0.3523	587,752
1980	905,694.73	90.00	1.11	15,079.82	59.06	0.3438	467,040
1981	2,950,875.88	90.00	1.11	49,132.08	59.84	0.3351	1,483,302
1982	2,440,547.82	90.00	1.11	40,635.12	60.63	0.3263	1,194,636
1983	1,120,461.60	90.00	1.11	18,655.69	61.42	0.3176	533,721
1984	1,052,399.46	90.00	1.11	17,522.45	62.21	0.3088	487,440
1985	1,457,356.30	90.00	1.11	24,264.98	63.01	0.2999	655,570
1986	3,291,502.69	90.00	1.11	54,803.52	63.81	0.2910	1,436,741
1987	2,326,644.92	90.00	1.11	38,738.64	64.62	0.2820	984,171
1988	4,134,236.41	90.00	1.11	68,835.04	65.43	0.2730	1,692,970
1989	3,154,743.95	90.00	1.11	52,526.49	66.24	0.2640	1,249,279
1990	4,023,201.76	90.00	1.11	66,986.31	67.06	0.2549	1,538,211
1991	4,431,254.02	90.00	1.11	73,780.38	67.88	0.2458	1,633,670
1992	16,228,148.85	90.00	1.11	270,198.68	68.70	0.2367	5,761,074
1993	4,766,439.65	90.00	1.11	79,361.22	69.53	0.2274	1,626,119
1994	3,257,198.80	90.00	1.11	54,232.36	70.37	0.2181	1,065,641
1995	2,731,669.49	90.00	1.11	45,482.30	71.20	0.2089	855,928
1996	3,687,723.86	90.00	1.11	61,400.60	72.04	0.1996	1,103,883
1997	3,476,513.09	90.00	1.11	57,883.94	72.89	0.1901	991,380
1998	2,939,781.44	90.00	1.11	48,947.36	73.73	0.1808	797,181

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2							
NET SALVAGE PERCENT.. -50							
1999	2,465,729.43	90.00	1.11	41,054.40	74.59	0.1712	633,273
2000	3,683,582.77	90.00	1.11	61,331.65	75.44	0.1618	893,895
2001	3,463,250.36	90.00	1.11	57,663.12	76.30	0.1522	790,764
2002	4,120,400.06	90.00	1.11	68,604.66	77.16	0.1427	881,786
2003	2,020,995.59	90.00	1.11	33,649.58	78.02	0.1331	403,522
2004	3,375,530.29	90.00	1.11	56,202.58	78.89	0.1234	625,013
2005	4,178,933.18	90.00	1.11	69,579.24	79.76	0.1138	713,219
2006	3,681,527.33	90.00	1.11	61,297.43	80.64	0.1040	574,318
2007	3,891,267.09	90.00	1.11	64,789.60	81.51	0.0943	550,595
2008	5,644,173.44	90.00	1.11	93,975.49	82.39	0.0846	715,907
2009	4,937,240.83	90.00	1.11	82,205.06	83.28	0.0747	552,996
2010	2,166,102.90	90.00	1.11	36,065.61	84.17	0.0648	210,480
2011	2,620,065.53	90.00	1.11	43,624.09	85.05	0.0550	216,155
2012	1,728,357.66	90.00	1.11	28,777.16	85.95	0.0450	116,664
2013	1,401,326.43	90.00	1.11	23,332.09	86.84	0.0351	73,801
2014	5,977,223.79	90.00	1.11	99,520.78	87.74	0.0251	225,132
2015	2,235,386.21	90.00	1.11	37,219.18	88.64	0.0151	50,665
2016	707,951.50	90.00	1.11	11,787.39	89.55	0.0050	5,310
				230,024,332.42	3,829,905.17	108,246,450	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 80-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2025							
NET SALVAGE PERCENT.. -150							
1904	11,320.45	76.83	1.30	367.91	8.03	0.8955	25,343
1905	46,507.83	76.64	1.30	1,511.50	8.05	0.8950	104,057
1906	6,357,860.86	76.44	1.31	208,219.94	8.08	0.8943	14,214,587
1907	142,688.06	76.23	1.31	4,673.03	8.10	0.8937	318,815
1908	370,305.63	76.01	1.32	12,220.09	8.12	0.8932	826,865
1909	425,364.28	75.79	1.32	14,037.02	8.14	0.8926	949,200
1910	151,943.90	75.56	1.32	5,014.15	8.17	0.8919	338,786
1911	110,113.47	75.33	1.33	3,661.27	8.19	0.8913	245,355
1912	169,057.54	75.08	1.33	5,621.16	8.21	0.8907	376,428
1913	88,576.60	74.83	1.34	2,967.32	8.23	0.8900	197,087
1914	326,807.45	74.57	1.34	10,948.05	8.25	0.8894	726,632
1915	46,544.07	74.30	1.35	1,570.86	8.27	0.8887	103,408
1916	72,368.56	74.03	1.35	2,442.44	8.29	0.8880	160,662
1917	78,043.47	73.74	1.36	2,653.48	8.31	0.8873	173,122
1918	5,090.75	73.45	1.36	173.09	8.32	0.8867	11,285
1919	15,901.73	73.16	1.37	544.63	8.34	0.8860	35,222
1920	17,771.12	72.85	1.37	608.66	8.36	0.8852	39,329
1921	29,847.07	72.54	1.38	1,029.72	8.38	0.8845	65,998
1922	133,693.34	72.21	1.38	4,612.42	8.39	0.8838	295,399
1923	71,062.45	71.88	1.39	2,469.42	8.41	0.8830	156,870
1924	214,053.82	71.55	1.40	7,491.88	8.42	0.8823	472,160
1925	2,049,409.15	71.20	1.40	71,729.32	8.44	0.8815	4,516,180
1926	189,189.35	70.85	1.41	6,668.92	8.46	0.8806	416,496
1927	280,587.11	70.49	1.42	9,960.84	8.47	0.8798	617,179
1928	161,068.02	70.12	1.43	5,758.18	8.49	0.8789	353,915
1929	212,811.53	69.74	1.43	7,608.01	8.50	0.8781	467,185
1930	94,799.59	69.35	1.44	3,412.79	8.51	0.8773	207,917
1931	52,302.76	68.96	1.45	1,895.98	8.53	0.8763	114,584
1932	31,043.30	68.56	1.46	1,133.08	8.54	0.8754	67,941
1933	22,367.40	68.15	1.47	822.00	8.55	0.8745	48,903
1934	26,737.47	67.73	1.48	989.29	8.57	0.8735	58,386
1935	19,820.80	67.31	1.49	738.32	8.58	0.8725	43,236
1936	48,336.86	66.87	1.50	1,812.63	8.59	0.8715	105,319
1937	28,186.72	66.43	1.51	1,064.05	8.60	0.8705	61,344
1938	9,643.51	65.98	1.52	366.45	8.62	0.8694	20,959
1939	24,360.94	65.52	1.53	931.81	8.63	0.8683	52,880
1940	21,306.02	65.06	1.54	820.28	8.64	0.8672	46,191
1941	20,317.22	64.59	1.55	787.29	8.65	0.8661	43,991
1942	19,799.80	64.10	1.56	772.19	8.66	0.8649	42,812
1943	4,099.00	63.62	1.57	160.89	8.67	0.8637	8,851
1944	2,905.85	63.12	1.58	114.78	8.68	0.8625	6,266
1945	26,105.42	62.61	1.60	1,044.22	8.69	0.8612	56,205

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 80-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2025							
NET SALVAGE PERCENT.. -150							
1946	34,765.62	62.10	1.61	1,399.32	8.70	0.8599	74,737
1947	169,214.06	61.58	1.62	6,853.17	8.71	0.8586	363,201
1948	156,446.39	61.05	1.64	6,414.30	8.72	0.8572	335,253
1949	3,731.66	60.52	1.65	153.93	8.73	0.8558	7,983
1950	701,291.93	59.97	1.67	29,278.94	8.74	0.8543	1,497,714
1951	757,699.74	59.42	1.68	31,823.39	8.75	0.8527	1,615,302
1952	281,338.58	58.86	1.70	11,956.89	8.76	0.8512	598,667
1953	145,588.53	58.30	1.72	6,260.31	8.77	0.8496	309,219
1954	112,186.56	57.73	1.73	4,852.07	8.78	0.8479	237,810
1955	140,455.49	57.14	1.75	6,144.93	8.78	0.8463	297,183
1956	62,122.38	56.56	1.77	2,748.92	8.79	0.8446	131,170
1957	294,151.54	55.96	1.79	13,163.28	8.80	0.8427	619,733
1958	156,245.86	55.36	1.81	7,070.13	8.81	0.8409	328,452
1959	290,269.49	54.75	1.83	13,279.83	8.82	0.8389	608,768
1960	82,568.30	54.13	1.85	3,818.78	8.82	0.8371	172,787
1961	122,931.34	53.51	1.87	5,747.04	8.83	0.8350	256,613
1962	54,492.00	52.87	1.89	2,574.75	8.84	0.8328	113,452
1963	20,197.47	52.24	1.91	964.43	8.84	0.8308	41,949
1964	54,294.39	51.59	1.94	2,633.28	8.85	0.8285	112,452
1965	31,942.63	50.94	1.96	1,565.19	8.86	0.8261	65,967
1966	12,832.77	50.28	1.99	638.43	8.86	0.8238	26,429
1967	5,834.12	49.61	2.02	294.62	8.87	0.8212	11,978
1968	9,296.14	48.94	2.04	474.10	8.88	0.8186	19,023
1969	1,027.00	48.26	2.07	53.15	8.88	0.8160	2,095
1970	1,199.00	47.57	2.10	62.95	8.89	0.8131	2,437
1971	70.63	46.88	2.13	3.76	8.89	0.8104	143
1972	4,610.00	46.18	2.17	250.09	8.90	0.8073	9,304
1974	39.00	44.76	2.23	2.17	8.91	0.8009	78
1975	1,026.00	44.04	2.27	58.23	8.91	0.7977	2,046
1976	20.00	43.32	2.31	1.16	8.92	0.7941	40
1977	9.00	42.59	2.35	0.53	8.92	0.7906	18
1978	37.00	41.85	2.39	2.21	8.93	0.7866	73
1981	43.00	39.60	2.53	2.72	8.94	0.7742	83
1982	7.00	38.83	2.58	0.45	8.95	0.7695	13

15,938,104.89

571,976.81

35,055,522

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.59

LACLEDE GAS COMPANY

ACCOUNT 376.21 MAINS - CAST IRON ENCAPSULATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 80-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2025							
NET SALVAGE PERCENT.. 0							
2012	385,973.11	13.29	7.52	29,025.18	9.03	0.3205	123,720
2013	1,035,614.87	12.36	8.09	83,781.24	9.04	0.2686	278,177
2014	757,490.30	11.42	8.76	66,356.15	9.04	0.2084	157,869
2015	1,591,706.70	10.47	9.55	152,007.99	9.04	0.1366	217,395
2016	1,605,838.43	9.52	10.50	168,613.04	9.04	0.0504	80,966
	5,376,623.41			499,783.60			858,127
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.30							

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -30							
1953	800.00	75.00	1.33	13.83	23.95	0.6807	708
1960	65.12	75.00	1.33	1.13	28.29	0.6228	53
1961	1,000.00	75.00	1.33	17.29	28.95	0.6140	798
1962	841.00	75.00	1.33	14.54	29.61	0.6052	662
1963	3.00	75.00	1.33	0.05	30.28	0.5963	2
1964	11,450.00	75.00	1.33	197.97	30.96	0.5872	8,740
1966	314.58	75.00	1.33	5.44	32.35	0.5687	233
1968	1,494.00	75.00	1.33	25.83	33.76	0.5499	1,068
1969	2,916.76	75.00	1.33	50.43	34.48	0.5403	2,049
1970	1,431.50	75.00	1.33	24.75	35.21	0.5305	987
1971	11,212.33	75.00	1.33	193.86	35.94	0.5208	7,591
1972	481,238.53	75.00	1.33	8,320.61	36.68	0.5109	319,643
1973	1,183,193.43	75.00	1.33	20,457.41	37.43	0.5009	770,506
1974	1,477,971.93	75.00	1.33	25,554.13	38.18	0.4909	943,255
1975	1,533,161.46	75.00	1.33	26,508.36	38.94	0.4808	958,287
1976	1,881,518.23	75.00	1.33	32,531.45	39.70	0.4707	1,151,246
1977	2,024,759.85	75.00	1.33	35,008.10	40.48	0.4603	1,211,517
1978	2,538,028.10	75.00	1.33	43,882.51	41.26	0.4499	1,484,318
1979	2,426,356.04	75.00	1.33	41,951.70	42.04	0.4395	1,386,204
1980	1,817,102.04	75.00	1.33	31,417.69	42.83	0.4289	1,013,232
1981	2,114,000.86	75.00	1.33	36,551.07	43.63	0.4183	1,149,490
1982	1,573,158.74	75.00	1.33	27,199.91	44.43	0.4076	833,585
1983	1,898,515.38	75.00	1.33	32,825.33	45.24	0.3968	979,330
1984	2,330,471.80	75.00	1.33	40,293.86	46.05	0.3860	1,169,431
1985	2,812,566.63	75.00	1.33	48,629.28	46.87	0.3751	1,371,382
1986	3,616,696.09	75.00	1.33	62,532.68	47.70	0.3640	1,711,421
1987	4,297,298.67	75.00	1.33	74,300.29	48.53	0.3529	1,971,639
1988	4,109,257.51	75.00	1.33	71,049.06	49.37	0.3417	1,825,534
1989	4,926,220.96	75.00	1.33	85,174.36	50.21	0.3305	2,116,743
1990	5,673,792.37	75.00	1.33	98,099.87	51.05	0.3193	2,355,356
1991	6,426,547.68	75.00	1.33	111,115.01	51.91	0.3079	2,572,104
1992	6,385,770.89	75.00	1.33	110,409.98	52.76	0.2965	2,461,644
1993	9,960,179.83	75.00	1.33	172,211.51	53.62	0.2851	3,691,153
1994	9,555,187.59	75.00	1.33	165,209.19	54.49	0.2735	3,396,974
1995	10,260,477.52	75.00	1.33	177,403.66	55.36	0.2619	3,492,985
1996	9,367,939.05	75.00	1.33	161,971.67	56.24	0.2501	3,046,163
1997	8,519,987.40	75.00	1.33	147,310.58	57.11	0.2385	2,641,954
1998	6,817,744.85	75.00	1.33	117,878.81	58.00	0.2267	2,008,992
1999	7,750,729.03	75.00	1.33	134,010.10	58.89	0.2148	2,164,314
2000	8,194,361.54	75.00	1.33	141,680.51	59.78	0.2029	2,161,746
2001	8,159,720.40	75.00	1.33	141,081.57	60.68	0.1909	2,025,316
2002	7,895,789.65	75.00	1.33	136,518.20	61.58	0.1789	1,836,632
2003	10,580,509.88	75.00	1.33	182,937.02	62.48	0.1669	2,296,066

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -30							
2004	10,378,659.29	75.00	1.33	179,447.02	63.39	0.1548	2,088,601
2005	14,173,945.57	75.00	1.33	245,067.52	64.30	0.1427	2,628,856
2006	11,702,848.55	75.00	1.33	202,342.25	65.21	0.1305	1,985,845
2007	11,626,722.50	75.00	1.33	201,026.03	66.13	0.1183	1,787,620
2008	10,962,595.12	75.00	1.33	189,543.27	67.05	0.1060	1,510,646
2009	22,874,848.00	75.00	1.33	395,506.12	67.98	0.0936	2,783,412
2010	18,253,389.44	75.00	1.33	315,601.10	68.90	0.0813	1,929,913
2011	21,823,023.12	75.00	1.33	377,320.07	69.84	0.0688	1,951,851
2012	4,736,263.94	75.00	1.33	81,890.00	70.77	0.0564	347,263
2013	32,967,993.14	75.00	1.33	570,016.60	71.70	0.0440	1,885,769
2014	38,281,538.92	75.00	1.33	661,887.81	72.64	0.0315	1,566,136
2015	53,013,782.53	75.00	1.33	916,608.30	73.58	0.0189	1,304,616
2016	36,738,418.09	75.00	1.33	635,207.25	74.53	0.0063	299,455
446,155,810.43				7,714,033.94	80,611,036		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.73

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-L0.5							
NET SALVAGE PERCENT.. -40							
1911	396.42	35.00	2.86	15.87	5.96	0.8297	460
1923	11,136.16	35.00	2.86	445.89	7.35	0.7900	12,317
1926	123.77	35.00	2.86	4.96	7.66	0.7811	135
1929	763.00	35.00	2.86	30.55	7.97	0.7723	825
1930	289.00	35.00	2.86	11.57	8.08	0.7691	311
1933	2,107.00	35.00	2.86	84.36	8.41	0.7597	2,241
1937	1,247.05	35.00	2.86	49.93	8.89	0.7460	1,302
1947	12,629.00	35.00	2.86	505.67	10.34	0.7046	12,457
1948	78.00	35.00	2.86	3.12	10.51	0.6997	76
1949	12,130.94	35.00	2.86	485.72	10.68	0.6949	11,801
1950	94,760.25	35.00	2.86	3,794.20	10.85	0.6900	91,538
1951	90,375.15	35.00	2.86	3,618.62	11.03	0.6849	86,652
1952	35,543.70	35.00	2.86	1,423.17	11.21	0.6797	33,823
1953	48,616.71	35.00	2.86	1,946.61	11.39	0.6746	45,914
1954	16,067.00	35.00	2.86	643.32	11.58	0.6691	15,052
1955	45,696.31	35.00	2.86	1,829.68	11.77	0.6637	42,461
1956	25,619.91	35.00	2.86	1,025.82	11.96	0.6583	23,611
1957	69,279.35	35.00	2.86	2,773.95	12.16	0.6526	63,293
1958	29,745.12	35.00	2.86	1,190.99	12.36	0.6469	26,937
1959	66,021.58	35.00	2.86	2,643.50	12.57	0.6409	59,235
1960	33,544.46	35.00	2.86	1,343.12	12.78	0.6349	29,814
1961	76,105.42	35.00	2.86	3,047.26	12.99	0.6289	67,004
1962	17,904.47	35.00	2.86	716.89	13.21	0.6226	15,606
1963	34,784.69	35.00	2.86	1,392.78	13.43	0.6163	30,012
1964	61,944.42	35.00	2.86	2,480.25	13.65	0.6100	52,901
1965	54,402.00	35.00	2.86	2,178.26	13.88	0.6034	45,959
1966	81,074.20	35.00	2.86	3,246.21	14.11	0.5969	67,746
1967	170,333.58	35.00	2.86	6,820.16	14.35	0.5900	140,696
1968	51,902.53	35.00	2.86	2,078.18	14.59	0.5831	42,373
1969	101,296.00	35.00	2.86	4,055.89	14.83	0.5763	81,726
1970	60,451.19	35.00	2.86	2,420.47	15.08	0.5691	48,167
1971	40,950.86	35.00	2.86	1,639.67	15.33	0.5620	32,220
1972	19,938.63	35.00	2.86	798.34	15.59	0.5546	15,480
1973	8,815.00	35.00	2.86	352.95	15.85	0.5471	6,752
1974	33,467.17	35.00	2.86	1,340.03	16.11	0.5397	25,288
1975	3,054.31	35.00	2.86	122.29	16.38	0.5320	2,275
1976	10,569.00	35.00	2.86	423.18	16.65	0.5243	7,758
1977	20,847.29	35.00	2.86	834.73	16.93	0.5163	15,069
1978	694.55	35.00	2.86	27.81	17.21	0.5083	494
1979	3,468.00	35.00	2.86	138.86	17.50	0.5000	2,428
1980	31,012.50	35.00	2.86	1,241.74	17.79	0.4917	21,349
1981	65,057.69	35.00	2.86	2,604.91	18.08	0.4834	44,031
1982	35,896.00	35.00	2.86	1,437.28	18.38	0.4749	23,864

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-L0.5							
NET SALVAGE PERCENT.. -40							
1983	22,318.00	35.00	2.86	893.61	18.68	0.4663	14,569
1984	10,716.34	35.00	2.86	429.08	18.99	0.4574	6,863
1985	121,680.77	35.00	2.86	4,872.10	19.31	0.4483	76,368
1986	113,510.14	35.00	2.86	4,544.95	19.63	0.4391	69,786
1987	112,762.81	35.00	2.86	4,515.02	19.95	0.4300	67,883
1988	43,695.35	35.00	2.86	1,749.56	20.28	0.4206	25,728
1989	64,939.83	35.00	2.86	2,600.19	20.61	0.4111	37,379
1990	55,707.90	35.00	2.86	2,230.54	20.95	0.4014	31,308
1991	22,046.83	35.00	2.86	882.76	21.30	0.3914	12,082
1992	60,535.07	35.00	2.86	2,423.82	21.65	0.3814	32,326
1993	283,438.32	35.00	2.86	11,348.87	22.01	0.3711	147,273
1994	63,163.02	35.00	2.86	2,529.05	22.37	0.3609	31,910
1995	54,946.50	35.00	2.86	2,200.06	22.74	0.3503	26,946
1996	63,537.38	35.00	2.86	2,544.04	23.11	0.3397	30,218
1997	30,093.78	35.00	2.86	1,204.95	23.49	0.3289	13,855
1998	98,257.00	35.00	2.86	3,934.21	23.88	0.3177	43,704
1999	137,477.00	35.00	2.86	5,504.58	24.29	0.3060	58,895
2000	128,396.00	35.00	2.86	5,140.98	24.71	0.2940	52,848
2001	173,330.36	35.00	2.86	6,940.15	25.14	0.2817	68,360
2002	350,314.19	35.00	2.86	14,026.58	25.59	0.2689	131,860
2003	386,537.35	35.00	2.86	15,476.96	26.07	0.2551	138,070
2004	550,714.43	35.00	2.86	22,050.61	26.56	0.2411	185,919
2005	144,376.18	35.00	2.86	5,780.82	27.08	0.2263	45,739
2006	462,197.32	35.00	2.86	18,506.38	27.62	0.2109	136,442
2007	384,751.72	35.00	2.86	15,405.46	28.19	0.1946	104,806
2008	1,312,045.43	35.00	2.86	52,534.30	28.78	0.1777	326,429
2009	504,361.11	35.00	2.86	20,194.62	29.40	0.1600	112,977
2010	954,920.04	35.00	2.86	38,235.00	30.05	0.1414	189,076
2011	822,718.66	35.00	2.86	32,941.66	30.72	0.1223	140,854
2012	217,759.00	35.00	2.86	8,719.07	31.42	0.1023	31,184
2013	551,033.45	35.00	2.86	22,063.38	32.15	0.0814	62,819
2014	1,200,359.62	35.00	2.86	48,062.40	32.91	0.0597	100,343
2015	964,702.79	35.00	2.86	38,626.70	33.71	0.0369	49,783
2016	695,762.61	35.00	2.86	27,858.33	34.55	0.0129	12,527
	12,743,245.68			510,239.55			3,966,582

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--			--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)	EXP. (6)	FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 37-S0							
NET SALVAGE PERCENT.. -25							
1912	33.00	37.00				1.0000	41
1925	1,363.00	37.00				1.0000	1,704
1928	1,426.00	37.00				1.0000	1,782
1941	626.00	37.00				1.0000	782
1942	816.00	37.00				1.0000	1,020
1944	1,109.00	37.00	2.70	37.43	0.56	0.9849	1,365
1950	5,504.01	37.00	2.70	185.76	2.77	0.9251	6,365
1951	1,424.00	37.00	2.70	48.06	3.14	0.9151	1,629
1952	300.00	37.00	2.70	10.12	3.52	0.9049	339
1953	2,473.00	37.00	2.70	83.46	3.90	0.8946	2,765
1961	1,273.00	37.00	2.70	42.96	6.98	0.8114	1,291
1962	1,151.00	37.00	2.70	38.85	7.38	0.8005	1,152
1963	92,678.68	37.00	2.70	3,127.91	7.78	0.7897	91,489
1964	4,578.00	37.00	2.70	154.51	8.18	0.7789	4,457
1966	14,228.00	37.00	2.70	480.20	8.98	0.7573	13,469
1967	66,032.00	37.00	2.70	2,228.58	9.39	0.7462	61,593
1968	5,916.00	37.00	2.70	199.66	9.80	0.7351	5,436
1969	21,086.00	37.00	2.70	711.65	10.21	0.7241	19,084
1970	33,333.00	37.00	2.70	1,124.99	10.62	0.7130	29,707
1971	7,093.00	37.00	2.70	239.39	11.04	0.7016	6,221
1972	1,425.00	37.00	2.70	48.09	11.46	0.6903	1,230
1973	10.51	37.00	2.70	0.35	11.88	0.6789	9
1974	840.00	37.00	2.70	28.35	12.31	0.6673	701
1975	2,337.00	37.00	2.70	78.87	12.74	0.6557	1,915
1976	8,876.44	37.00	2.70	299.58	13.17	0.6441	7,146
1978	1,563.00	37.00	2.70	52.75	14.04	0.6205	1,212
1979	7,934.00	37.00	2.70	267.77	14.49	0.6084	6,034
1980	3,538.00	37.00	2.70	119.41	14.93	0.5965	2,638
1982	6,157.00	37.00	2.70	207.80	15.84	0.5719	4,401
1984	30,413.00	37.00	2.70	1,026.44	16.77	0.5468	20,786
1985	12,981.00	37.00	2.70	438.11	17.24	0.5341	8,666
1986	46,917.00	37.00	2.70	1,583.45	17.71	0.5214	30,575
1988	16,068.29	37.00	2.70	542.30	18.67	0.4954	9,950
1989	558.00	37.00	2.70	18.83	19.16	0.4822	336
1990	15,552.00	37.00	2.70	524.88	19.66	0.4687	9,111
1991	14,170.00	37.00	2.70	478.24	20.16	0.4551	8,062
1992	19,217.61	37.00	2.70	648.59	20.67	0.4414	10,602
1993	101,945.00	37.00	2.70	3,440.64	21.19	0.4273	54,451
1994	34,108.00	37.00	2.70	1,151.14	21.71	0.4132	17,618
1995	101,215.29	37.00	2.70	3,416.02	22.24	0.3989	50,471
1996	112,237.00	37.00	2.70	3,788.00	22.78	0.3843	53,919
1998	35,830.00	37.00	2.70	1,209.26	23.89	0.3543	15,869
1999	214,174.39	37.00	2.70	7,228.39	24.45	0.3392	90,807

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 37-S0							
NET SALVAGE PERCENT.. -25							
2000	454,741.24	37.00	2.70	15,347.52	25.03	0.3235	183,892
2001	99,683.00	37.00	2.70	3,364.30	25.62	0.3076	38,324
2002	5,057.00	37.00	2.70	170.67	26.22	0.2914	1,842
2003	113,783.00	37.00	2.70	3,840.18	26.83	0.2749	39,093
2004	92,099.24	37.00	2.70	3,108.35	27.45	0.2581	29,715
2006	49,699.01	37.00	2.70	1,677.34	28.75	0.2230	13,852
2007	64,833.33	37.00	2.70	2,188.12	29.42	0.2049	16,602
2009	9,302.00	37.00	2.70	313.94	30.81	0.1673	1,945
2010	2,689.00	37.00	2.70	90.75	31.54	0.1476	496
2011	81,717.00	37.00	2.70	2,757.95	32.29	0.1273	13,003
2013	508,837.25	37.00	2.70	17,173.26	33.87	0.0846	53,803
2014	84,814.49	37.00	2.70	2,862.49	34.71	0.0619	6,561
2015	226,521.58	37.00	2.70	7,645.10	35.59	0.0381	10,791
	2,844,287.36			95,850.76			1,068,119

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.37

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)	(6)	FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -110							
1923	387,135.40	45.00				1.0000	812,984
1924	36,937.31	45.00				1.0000	77,568
1925	61,742.14	45.00				1.0000	129,658
1926	52,911.68	45.00				1.0000	111,115
1927	46,425.92	45.00	2.22	2,164.38	0.26	0.9942	96,931
1928	41,514.72	45.00	2.22	1,935.42	0.75	0.9833	85,728
1929	48,079.35	45.00	2.22	2,241.46	1.23	0.9727	98,207
1930	53,080.80	45.00	2.22	2,474.63	1.71	0.9620	107,234
1931	40,055.60	45.00	2.22	1,867.39	2.18	0.9516	80,042
1932	43,292.12	45.00	2.22	2,018.28	2.65	0.9411	85,560
1933	29,843.26	45.00	2.22	1,391.29	3.12	0.9307	58,326
1934	27,159.58	45.00	2.22	1,266.18	3.57	0.9207	52,511
1935	32,629.30	45.00	2.22	1,521.18	4.02	0.9107	62,401
1936	28,690.04	45.00	2.22	1,337.53	4.46	0.9009	54,278
1937	30,038.44	45.00	2.22	1,400.39	4.89	0.8913	56,226
1938	26,633.50	45.00	2.22	1,241.65	5.31	0.8820	49,331
1939	22,120.67	45.00	2.22	1,031.27	5.73	0.8727	40,538
1940	19,457.41	45.00	2.22	907.10	6.14	0.8636	35,286
1941	27,124.38	45.00	2.22	1,264.54	6.55	0.8544	48,670
1942	10,512.71	45.00	2.22	490.10	6.96	0.8453	18,662
1943	6,434.78	45.00	2.22	299.99	7.36	0.8364	11,303
1944	20,692.48	45.00	2.22	964.68	7.76	0.8276	35,961
1945	1,968.87	45.00	2.22	91.79	8.15	0.8189	3,386
1946	43,001.00	45.00	2.22	2,004.71	8.55	0.8100	73,145
1947	8,032.73	45.00	2.22	374.49	8.95	0.8011	13,514
1948	6,441.35	45.00	2.22	300.30	9.34	0.7924	10,719
1949	13,823.39	45.00	2.22	644.45	9.74	0.7836	22,746
1950	29,156.24	45.00	2.22	1,359.26	10.14	0.7747	47,432
1951	70,452.56	45.00	2.22	3,284.50	10.53	0.7660	113,330
1952	63,265.31	45.00	2.22	2,949.43	10.93	0.7571	100,587
1953	297,737.52	45.00	2.22	13,880.52	11.34	0.7480	467,686
1954	906,277.19	45.00	2.22	42,250.64	11.74	0.7391	1,406,661
1955	1,346,792.80	45.00	2.22	62,787.48	12.15	0.7300	2,064,633
1956	1,576,130.75	45.00	2.22	73,479.22	12.56	0.7209	2,386,055
1957	1,437,811.95	45.00	2.22	67,030.79	12.97	0.7118	2,149,152
1958	1,688,904.95	45.00	2.22	78,736.75	13.39	0.7024	2,491,344
1959	1,926,275.72	45.00	2.22	89,802.97	13.81	0.6931	2,803,754
1960	1,291,654.60	45.00	2.22	60,216.94	14.23	0.6838	1,854,736
1961	1,048,303.23	45.00	2.22	48,871.90	14.66	0.6742	1,484,253
1962	617,145.31	45.00	2.22	28,771.31	15.09	0.6647	861,416
1963	550,101.95	45.00	2.22	25,645.75	15.53	0.6549	756,538
1964	529,909.36	45.00	2.22	24,704.37	15.97	0.6451	717,885
1965	418,285.53	45.00	2.22	19,500.47	16.42	0.6351	557,880

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -110							
1966	581,758.47	45.00	2.22	27,121.58	16.87	0.6251	763,692
1967	631,755.18	45.00	2.22	29,452.43	17.32	0.6151	816,058
1968	655,737.89	45.00	2.22	30,570.50	17.78	0.6049	832,964
1969	660,380.68	45.00	2.22	30,786.95	18.25	0.5944	824,369
1970	774,742.62	45.00	2.22	36,118.50	18.72	0.5840	950,144
1971	894,781.97	45.00	2.22	41,714.74	19.19	0.5736	1,077,743
1972	815,635.83	45.00	2.22	38,024.94	19.67	0.5629	964,138
1973	673,372.77	45.00	2.22	31,392.64	20.15	0.5522	780,885
1974	462,393.31	45.00	2.22	21,556.78	20.64	0.5413	525,645
1975	227,578.89	45.00	2.22	10,609.73	21.14	0.5302	253,400
1976	177,653.62	45.00	2.22	8,282.21	21.64	0.5191	193,666
1977	167,696.44	45.00	2.22	7,818.01	22.14	0.5080	178,899
1978	229,910.95	45.00	2.22	10,718.45	22.66	0.4964	239,688
1979	214,282.43	45.00	2.22	9,989.85	23.17	0.4851	218,296
1980	202,903.02	45.00	2.22	9,459.34	23.69	0.4736	201,782
1981	235,702.92	45.00	2.22	10,988.47	24.22	0.4618	228,570
1982	326,239.07	45.00	2.22	15,209.27	24.75	0.4500	308,296
1983	170,661.02	45.00	2.22	7,956.22	25.28	0.4382	157,053
1984	241,637.49	45.00	2.22	11,265.14	25.82	0.4262	216,281
1985	324,380.63	45.00	2.22	15,122.62	26.37	0.4140	282,017
1986	315,806.13	45.00	2.22	14,722.88	26.92	0.4018	266,458
1987	368,465.27	45.00	2.22	17,177.85	27.47	0.3896	301,433
1988	490,217.28	45.00	2.22	22,853.93	28.03	0.3771	388,218
1989	484,319.70	45.00	2.22	22,578.98	28.59	0.3647	370,895
1990	412,868.70	45.00	2.22	19,247.94	29.16	0.3520	305,193
1991	396,752.43	45.00	2.22	18,496.60	29.73	0.3393	282,723
1992	520,380.78	45.00	2.22	24,260.15	30.30	0.3267	356,985
1993	452,929.92	45.00	2.22	21,115.59	30.87	0.3140	298,662
1994	591,989.79	45.00	2.22	27,598.56	31.45	0.3011	374,333
1995	458,655.13	45.00	2.22	21,382.50	32.04	0.2880	277,395
1996	533,475.33	45.00	2.22	24,870.62	32.62	0.2751	308,205
1997	610,934.06	45.00	2.22	28,481.75	33.21	0.2620	336,136
1998	513,257.00	45.00	2.22	23,928.04	33.80	0.2489	268,264
1999	641,153.55	45.00	2.22	29,890.58	34.39	0.2358	317,459
2000	523,436.19	45.00	2.22	24,402.60	34.98	0.2227	244,762
2001	461,594.98	45.00	2.22	21,519.56	35.58	0.2093	202,914
2002	581,395.96	45.00	2.22	27,104.68	36.17	0.1962	239,571
2003	348,410.37	45.00	2.22	16,242.89	36.77	0.1829	133,814
2004	456,686.97	45.00	2.22	21,290.75	37.37	0.1696	162,615
2005	558,321.91	45.00	2.22	26,028.97	37.97	0.1562	183,164
2006	503,434.23	45.00	2.22	23,470.10	38.57	0.1429	151,065
2007	197,600.50	45.00	2.22	9,212.14	39.18	0.1293	53,667
2008	507,018.01	45.00	2.22	23,637.18	39.78	0.1160	123,510

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -110							
2009	505,852.17	45.00	2.22	23,582.83	40.39	0.1024	108,821
2010	304,777.44	45.00	2.22	14,208.72	41.00	0.0889	56,892
2011	334,994.60	45.00	2.22	15,617.45	41.61	0.0753	52,994
2012	169,363.55	45.00	2.22	7,895.73	42.22	0.0618	21,973
2013	550,226.27	45.00	2.22	25,651.55	42.84	0.0480	55,463
2014	329,368.45	45.00	2.22	15,355.16	43.45	0.0344	23,821
2015	1,235,903.46	45.00	2.22	57,617.82	44.07	0.0207	53,647
2016	752,060.22	45.00	2.22	35,061.05	44.69	0.0069	10,882
	38,744,839.45			1,781,169.02			38,940,892
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.60							

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-R2							
NET SALVAGE PERCENT.. -70							
1952	9,720.94	46.00	2.17	358.61	5.85	0.8728	14,424
1953	42,160.30	46.00	2.17	1,555.29	6.15	0.8663	62,090
1954	54,792.29	46.00	2.17	2,021.29	6.45	0.8598	80,086
1955	86,794.55	46.00	2.17	3,201.85	6.76	0.8530	125,867
1956	111,982.32	46.00	2.17	4,131.03	7.08	0.8461	161,070
1957	86,569.84	46.00	2.17	3,193.56	7.40	0.8391	123,494
1958	112,323.32	46.00	2.17	4,143.61	7.73	0.8320	158,862
1959	163,121.34	46.00	2.17	6,017.55	8.07	0.8246	228,658
1960	592,539.77	46.00	2.17	21,858.79	8.41	0.8172	823,150
1961	496,777.16	46.00	2.17	18,326.11	8.77	0.8094	683,513
1962	633,112.09	46.00	2.17	23,355.51	9.14	0.8013	862,432
1963	588,447.77	46.00	2.17	21,707.84	9.51	0.7933	793,547
1964	583,199.34	46.00	2.17	21,514.22	9.90	0.7848	778,061
1965	537,401.85	46.00	2.17	19,824.75	10.30	0.7761	709,023
1966	607,384.92	46.00	2.17	22,406.43	10.71	0.7672	792,145
1967	707,230.56	46.00	2.17	26,089.74	11.14	0.7578	911,133
1968	798,297.72	46.00	2.17	29,449.20	11.58	0.7483	1,015,468
1969	890,017.64	46.00	2.17	32,832.75	12.03	0.7385	1,117,342
1970	969,678.84	46.00	2.17	35,771.45	12.49	0.7285	1,200,866
1971	1,361,910.38	46.00	2.17	50,240.87	12.96	0.7183	1,662,950
1972	2,309,088.85	46.00	2.17	85,182.29	13.45	0.7076	2,777,688
1973	2,318,476.99	46.00	2.17	85,528.62	13.95	0.6967	2,746,139
1974	2,354,481.52	46.00	2.17	86,856.82	14.47	0.6854	2,743,515
1975	2,594,283.06	46.00	2.17	95,703.10	15.00	0.6739	2,972,133
1976	3,052,427.66	46.00	2.17	112,604.06	15.54	0.6622	3,436,084
1977	3,445,661.27	46.00	2.17	127,110.44	16.09	0.6502	3,808,744
1978	3,696,112.57	46.00	2.17	136,349.59	16.66	0.6378	4,007,736
1979	4,217,291.77	46.00	2.17	155,575.89	17.23	0.6254	4,483,955
1980	3,970,899.21	46.00	2.17	146,486.47	17.82	0.6126	4,135,441
1981	4,730,492.87	46.00	2.17	174,507.88	18.43	0.5994	4,819,876
1982	5,253,293.65	46.00	2.17	193,794.00	19.04	0.5861	5,234,135
1983	5,990,868.93	46.00	2.17	221,003.15	19.67	0.5724	5,829,493
1984	6,507,382.75	46.00	2.17	240,057.35	20.30	0.5587	6,180,647
1985	6,533,788.04	46.00	2.17	241,031.44	20.95	0.5446	6,048,778
1986	6,844,546.51	46.00	2.17	252,495.32	21.61	0.5302	6,169,496
1987	7,764,725.22	46.00	2.17	286,440.71	22.28	0.5157	6,806,597
1988	7,481,364.82	46.00	2.17	275,987.55	22.96	0.5009	6,370,225
1989	7,952,413.39	46.00	2.17	293,364.53	23.65	0.4859	6,568,526
1990	7,494,848.50	46.00	2.17	276,484.96	24.36	0.4704	5,993,863
1991	8,645,816.36	46.00	2.17	318,944.17	25.07	0.4550	6,687,539
1992	8,989,719.94	46.00	2.17	331,630.77	25.79	0.4394	6,714,377
1993	10,583,495.89	46.00	2.17	390,425.16	26.52	0.4235	7,619,228
1994	11,815,285.58	46.00	2.17	435,865.89	27.26	0.4074	8,182,830

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-R2							
NET SALVAGE PERCENT.. -70							
1995	11,570,181.82	46.00	2.17	426,824.01	28.01	0.3911	7,692,470
1996	12,312,829.24	46.00	2.17	454,220.27	28.77	0.3746	7,840,428
1997	12,577,645.72	46.00	2.17	463,989.35	29.53	0.3580	7,655,610
1998	14,265,078.94	46.00	2.17	526,238.76	30.31	0.3411	8,271,649
1999	14,234,761.86	46.00	2.17	525,120.37	31.09	0.3241	7,843,653
2000	16,111,558.34	46.00	2.17	594,355.39	31.89	0.3067	8,401,501
2001	16,513,015.55	46.00	2.17	609,165.14	32.69	0.2894	8,122,670
2002	19,862,193.73	46.00	2.17	732,716.33	33.49	0.2720	9,182,928
2003	22,489,056.38	46.00	2.17	829,621.29	34.31	0.2541	9,715,745
2004	21,602,111.58	46.00	2.17	796,901.90	35.13	0.2363	8,677,784
2005	24,985,716.07	46.00	2.17	921,723.07	35.97	0.2180	9,261,405
2006	24,481,305.01	46.00	2.17	903,115.34	36.80	0.2000	8,323,644
2007	23,514,716.59	46.00	2.17	867,457.90	37.65	0.1815	7,256,265
2008	24,553,078.94	46.00	2.17	905,763.08	38.50	0.1630	6,805,328
2009	47,578,075.04	46.00	2.17	1,755,155.19	39.36	0.1444	11,675,422
2010	23,349,489.25	46.00	2.17	861,362.66	40.23	0.1254	4,978,835
2011	28,924,717.97	46.00	2.17	1,067,032.85	41.10	0.1065	5,237,804
2012	6,554,320.86	46.00	2.17	241,788.90	41.98	0.0874	973,730
2013	29,644,575.08	46.00	2.17	1,093,588.37	42.86	0.0683	3,440,016
2014	28,648,333.71	46.00	2.17	1,056,837.03	43.75	0.0489	2,382,023
2015	38,987,111.08	46.00	2.17	1,438,234.53	44.65	0.0294	1,945,262
2016	32,508,435.41	46.00	2.17	1,199,236.18	45.55	0.0098	540,485
	639,248,536.46			23,581,878.52			278,865,883

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.69

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-50							
NET SALVAGE PERCENT.. +3							
1900	302.00	35.00				1.0000	293
1935	1,761.23	35.00				1.0000	1,708
1936	2,885.00	35.00				1.0000	2,798
1937	10,681.00	35.00				1.0000	10,361
1938	11,699.59	35.00				1.0000	11,349
1939	1,666.00	35.00				1.0000	1,616
1940	853.67	35.00				1.0000	828
1941	2,368.09	35.00				1.0000	2,297
1942	1,223.58	35.00				1.0000	1,187
1943	249.09	35.00				1.0000	242
1946	2,195.00	35.00				1.0000	2,129
1947	4,292.00	35.00	2.86	119.07	0.20	0.9943	4,139
1948	436.15	35.00	2.86	12.10	0.55	0.9843	416
1949	1,810.98	35.00	2.86	50.24	0.92	0.9737	1,710
1950	34,148.06	35.00	2.86	947.34	1.29	0.9631	31,903
1951	77,016.02	35.00	2.86	2,136.58	1.65	0.9529	71,184
1952	58,046.56	35.00	2.86	1,610.33	2.02	0.9423	53,056
1953	11,298.33	35.00	2.86	313.44	2.40	0.9314	10,208
1954	45,483.83	35.00	2.86	1,261.81	2.77	0.9209	40,628
1955	14,976.00	35.00	2.86	415.46	3.15	0.9100	13,219
1956	83,845.26	35.00	2.86	2,326.04	3.52	0.8994	73,151
1957	116,445.13	35.00	2.86	3,230.42	3.90	0.8886	100,366
1958	86,834.54	35.00	2.86	2,408.96	4.28	0.8777	73,929
1959	110,196.07	35.00	2.86	3,057.06	4.66	0.8669	92,659
1960	189,007.33	35.00	2.86	5,243.44	5.05	0.8557	156,883
1961	618,423.91	35.00	2.86	17,156.32	5.44	0.8446	506,633
1962	321,827.23	35.00	2.86	8,928.13	5.82	0.8337	260,261
1963	243,879.09	35.00	2.86	6,765.69	6.21	0.8226	194,589
1964	273,387.17	35.00	2.86	7,584.31	6.61	0.8111	215,103
1965	207,301.49	35.00	2.86	5,750.96	7.00	0.8000	160,866
1966	302,206.55	35.00	2.86	8,383.81	7.40	0.7886	231,162
1967	282,571.03	35.00	2.86	7,839.09	7.80	0.7771	213,009
1968	242,543.68	35.00	2.86	6,728.65	8.20	0.7657	180,147
1969	243,259.71	35.00	2.86	6,748.51	8.61	0.7540	177,915
1970	121,635.48	35.00	2.86	3,374.41	9.01	0.7426	87,613
1971	112,828.53	35.00	2.86	3,130.09	9.42	0.7309	79,988
1972	93,207.66	35.00	2.86	2,585.77	9.83	0.7191	65,018
1973	190,376.21	35.00	2.86	5,281.42	10.25	0.7071	130,584
1974	532,613.15	35.00	2.86	14,775.75	10.67	0.6951	359,133
1975	283,502.64	35.00	2.86	7,864.93	11.09	0.6831	187,862
1976	226,688.69	35.00	2.86	6,288.80	11.51	0.6711	147,576
1977	255,457.02	35.00	2.86	7,086.89	11.94	0.6589	163,261
1978	946,077.62	35.00	2.86	26,246.09	12.37	0.6466	593,354

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S0							
NET SALVAGE PERCENT.. +3							
1979	819,976.37	35.00	2.86	22,747.78	12.81	0.6340	504,269
1980	755,666.74	35.00	2.86	20,963.71	13.25	0.6214	455,506
1981	1,824,306.67	35.00	2.86	50,609.92	13.69	0.6089	1,077,425
1982	603,344.56	35.00	2.86	16,737.98	14.14	0.5960	348,806
1983	1,230,125.64	35.00	2.86	34,126.15	14.59	0.5831	695,815
1984	2,272,703.12	35.00	2.86	63,049.33	15.05	0.5700	1,256,578
1985	517,577.26	35.00	2.86	14,358.63	15.51	0.5569	279,572
1986	1,742,806.76	35.00	2.86	48,348.95	15.97	0.5437	919,154
1987	1,149,627.65	35.00	2.86	31,892.97	16.44	0.5303	591,347
1988	3,235,464.08	35.00	2.86	89,758.24	16.92	0.5166	1,621,203
1989	3,724,894.59	35.00	2.86	103,336.03	17.40	0.5029	1,816,907
1990	3,203,271.15	35.00	2.86	88,865.15	17.89	0.4889	1,518,973
1991	3,573,074.61	35.00	2.86	99,124.24	18.38	0.4749	1,645,809
1992	4,571,356.19	35.00	2.86	126,818.56	18.88	0.4606	2,042,267
1993	4,728,566.04	35.00	2.86	131,179.88	19.39	0.4460	2,045,672
1994	5,358,273.93	35.00	2.86	148,649.24	19.90	0.4314	2,242,369
1995	5,438,129.30	35.00	2.86	150,864.58	20.43	0.4163	2,195,924
1996	4,339,361.05	35.00	2.86	120,382.55	20.96	0.4011	1,688,471
1997	4,413,394.14	35.00	2.86	122,436.38	21.49	0.3860	1,652,463
1998	3,869,682.32	35.00	2.86	107,352.73	22.04	0.3703	1,389,918
1999	4,040,589.95	35.00	2.86	112,094.05	22.60	0.3543	1,388,594
2000	4,872,682.10	35.00	2.86	135,177.95	23.16	0.3383	1,598,928
2001	4,935,637.03	35.00	2.86	136,924.44	23.74	0.3217	1,540,208
2002	5,318,819.84	35.00	2.86	147,554.70	24.33	0.3049	1,572,851
2003	4,861,524.74	35.00	2.86	134,868.42	24.93	0.2877	1,356,748
2004	3,191,100.45	35.00	2.86	88,527.51	25.55	0.2700	835,749
2005	3,064,139.31	35.00	2.86	85,005.35	26.17	0.2523	749,860
2006	3,294,017.12	35.00	2.86	91,382.62	26.82	0.2337	746,749
2007	4,402,369.53	35.00	2.86	122,130.54	27.48	0.2149	917,516
2008	3,847,285.46	35.00	2.86	106,731.39	28.16	0.1954	729,319
2009	3,954,093.73	35.00	2.86	109,694.47	28.86	0.1754	672,857
2010	5,253,106.92	35.00	2.86	145,731.69	29.57	0.1551	790,518
2011	6,138,583.65	35.00	2.86	170,296.59	30.32	0.1337	796,166
2012	204,053.58	35.00	2.86	5,660.85	31.09	0.1117	22,111
2013	2,094,521.86	35.00	2.86	58,106.23	31.89	0.0889	180,536
2014	2,787,354.93	35.00	2.86	77,326.80	32.72	0.0651	176,121
2015	2,660,248.28	35.00	2.86	73,800.61	33.59	0.0403	103,966
2016	1,518,204.87	35.00	2.86	42,118.04	34.51	0.0140	20,617
130,177,442.89			3,610,387.16			44,900,195	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.77

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. 0							
1932	912.00	60.00	1.67	15.23	4.16	0.9307	849
1933	260.00	60.00	1.67	4.34	4.42	0.9263	241
1946	22.00	60.00	1.67	0.37	8.00	0.8667	19
1950	10,681.00	60.00	1.67	178.37	9.38	0.8437	9,011
1951	24,587.00	60.00	1.67	410.60	9.76	0.8373	20,587
1952	8,029.00	60.00	1.67	134.08	10.15	0.8308	6,671
1953	4,852.00	60.00	1.67	81.03	10.56	0.8240	3,998
1954	4,121.00	60.00	1.67	68.82	10.98	0.8170	3,367
1955	7,751.00	60.00	1.67	129.44	11.42	0.8097	6,276
1956	16,537.00	60.00	1.67	276.17	11.87	0.8022	13,265
1957	18,986.00	60.00	1.67	317.07	12.34	0.7943	15,081
1958	19,421.00	60.00	1.67	324.33	12.83	0.7862	15,268
1959	16,924.00	60.00	1.67	282.63	13.33	0.7778	13,164
1960	13,793.00	60.00	1.67	230.34	13.85	0.7692	10,609
1961	28,636.00	60.00	1.67	478.22	14.38	0.7603	21,773
1962	97,333.00	60.00	1.67	1,625.46	14.93	0.7512	73,114
1963	90,515.00	60.00	1.67	1,511.60	15.49	0.7418	67,147
1964	91,315.00	60.00	1.67	1,524.96	16.07	0.7322	66,858
1965	126,445.00	60.00	1.67	2,111.63	16.66	0.7223	91,335
1966	164,602.00	60.00	1.67	2,748.85	17.27	0.7122	117,225
1967	172,406.00	60.00	1.67	2,879.18	17.89	0.7018	121,000
1968	169,796.00	60.00	1.67	2,835.59	18.53	0.6912	117,358
1969	171,254.00	60.00	1.67	2,859.94	19.18	0.6803	116,509
1970	225,456.00	60.00	1.67	3,765.12	19.84	0.6693	150,904
1971	172,341.00	60.00	1.67	2,878.09	20.51	0.6582	113,430
1972	127,281.00	60.00	1.67	2,125.59	21.19	0.6468	82,329
1973	161,405.00	60.00	1.67	2,695.46	21.89	0.6352	102,520
1974	150,680.00	60.00	1.67	2,516.36	22.60	0.6233	93,923
1975	152,159.00	60.00	1.67	2,541.06	23.32	0.6113	93,019
1976	111,959.95	60.00	1.67	1,869.73	24.05	0.5992	67,083
1977	159,947.00	60.00	1.67	2,671.11	24.79	0.5868	93,862
1978	136,745.00	60.00	1.67	2,283.64	25.53	0.5745	78,560
1979	180,876.00	60.00	1.67	3,020.63	26.29	0.5618	101,622
1980	236,248.00	60.00	1.67	3,945.34	27.06	0.5490	129,700
1981	222,855.00	60.00	1.67	3,721.68	27.84	0.5360	119,450
1982	206,624.00	60.00	1.67	3,450.62	28.63	0.5228	108,029
1983	245,169.00	60.00	1.67	4,094.32	29.42	0.5097	124,955
1984	332,335.00	60.00	1.67	5,549.99	30.23	0.4962	164,895
1985	347,947.00	60.00	1.67	5,810.71	31.04	0.4827	167,944
1986	531,137.00	60.00	1.67	8,869.99	31.86	0.4690	249,103
1987	525,814.00	60.00	1.67	8,781.09	32.69	0.4552	239,335
1988	531,702.00	60.00	1.67	8,879.42	33.53	0.4412	234,571
1989	597,854.00	60.00	1.67	9,984.16	34.38	0.4270	255,284

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. 0							
1990	531,012.00	60.00	1.67	8,867.90	35.23	0.4128	219,218
1991	709,302.00	60.00	1.67	11,845.34	36.09	0.3985	282,657
1992	664,025.00	60.00	1.67	11,089.22	36.96	0.3840	254,986
1993	813,045.00	60.00	1.67	13,577.85	37.84	0.3693	300,282
1994	884,790.00	60.00	1.67	14,775.99	38.72	0.3547	313,808
1995	774,383.00	60.00	1.67	12,932.20	39.61	0.3398	263,159
1996	908,208.00	60.00	1.67	15,167.07	40.51	0.3248	295,013
1997	970,996.00	60.00	1.67	16,215.63	41.41	0.3098	300,844
1998	1,042,425.00	60.00	1.67	17,408.50	42.32	0.2947	307,171
1999	907,449.00	60.00	1.67	15,154.40	43.24	0.2793	253,478
2000	695,482.00	60.00	1.67	11,614.55	44.16	0.2640	183,607
2001	577,935.00	60.00	1.67	9,651.51	45.08	0.2487	143,715
2002	578,228.00	60.00	1.67	9,656.41	46.02	0.2330	134,727
2003	654,045.00	60.00	1.67	10,922.55	46.96	0.2173	142,144
2004	454,564.00	60.00	1.67	7,591.22	47.90	0.2017	91,672
2005	592,608.00	60.00	1.67	9,896.55	48.85	0.1858	110,124
2006	656,572.00	60.00	1.67	10,964.75	49.80	0.1700	111,617
2007	729,229.00	60.00	1.67	12,178.12	50.75	0.1542	112,425
2008	729,626.00	60.00	1.67	12,184.75	51.71	0.1382	100,812
2009	783,609.00	60.00	1.67	13,086.27	52.68	0.1220	95,600
2010	757,138.34	60.00	1.67	12,644.21	53.64	0.1060	80,257
2011	823,572.47	60.00	1.67	13,753.66	54.62	0.0897	73,850
2012	74,355.45	60.00	1.67	1,241.74	55.59	0.0735	5,465
2013	490,671.05	60.00	1.67	8,194.21	56.56	0.0573	28,130
2014	886,132.85	60.00	1.67	14,798.42	57.54	0.0410	36,331
2015	325,468.01	60.00	1.67	5,435.32	58.52	0.0247	8,029
2016	784,834.16	60.00	1.67	13,106.73	59.51	0.0082	6,412
	25,415,418.28			424,437.43			7,936,776

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-S0							
NET SALVAGE PERCENT.. -15							
1946	533.00	47.00	2.13	13.06	8.87	0.8113	497
1947	30.69	47.00	2.13	0.75	9.27	0.8028	28
1949	108.00	47.00	2.13	2.65	10.06	0.7860	98
1950	949.00	47.00	2.13	23.25	10.46	0.7775	848
1955	2,831.00	47.00	2.13	69.35	12.49	0.7343	2,390
1956	6,171.00	47.00	2.13	151.16	12.90	0.7255	5,149
1957	9,583.00	47.00	2.13	234.74	13.31	0.7168	7,900
1958	2,689.00	47.00	2.13	65.87	13.73	0.7079	2,189
1959	4,264.00	47.00	2.13	104.45	14.15	0.6989	3,427
1960	486.00	47.00	2.13	11.90	14.57	0.6900	386
1961	96,691.73	47.00	2.13	2,368.46	14.99	0.6811	75,731
1962	11,903.00	47.00	2.13	291.56	15.41	0.6721	9,200
1963	5,134.00	47.00	2.13	125.76	15.84	0.6630	3,914
1964	23,258.00	47.00	2.13	569.70	16.27	0.6538	17,488
1965	13,909.08	47.00	2.13	340.70	16.70	0.6447	10,312
1966	14,539.06	47.00	2.13	356.13	17.14	0.6353	10,622
1967	37,218.75	47.00	2.13	911.67	17.58	0.6260	26,792
1968	34,541.00	47.00	2.13	846.08	18.02	0.6166	24,493
1969	31,660.90	47.00	2.13	775.53	18.46	0.6072	22,109
1970	32,635.34	47.00	2.13	799.40	18.91	0.5977	22,431
1971	37,841.73	47.00	2.13	926.93	19.36	0.5881	25,592
1972	13,733.83	47.00	2.13	336.41	19.81	0.5785	9,137
1973	20,778.95	47.00	2.13	508.98	20.27	0.5687	13,590
1974	22,420.55	47.00	2.13	549.19	20.73	0.5589	14,412
1975	31,787.00	47.00	2.13	778.62	21.20	0.5489	20,067
1976	41,755.52	47.00	2.13	1,022.80	21.66	0.5392	25,889
1977	29,253.50	47.00	2.13	716.56	22.14	0.5289	17,794
1978	31,527.39	47.00	2.13	772.26	22.61	0.5189	18,815
1979	28,150.73	47.00	2.13	689.55	23.09	0.5087	16,469
1980	38,125.00	47.00	2.13	933.87	23.58	0.4983	21,847
1981	56,487.56	47.00	2.13	1,383.66	24.06	0.4881	31,707
1982	82,920.47	47.00	2.13	2,031.14	24.56	0.4775	45,529
1983	69,940.00	47.00	2.13	1,713.18	25.06	0.4668	37,546
1984	64,699.00	47.00	2.13	1,584.80	25.56	0.4562	33,941
1985	123,953.83	47.00	2.13	3,036.25	26.07	0.4453	63,479
1986	142,277.00	47.00	2.13	3,485.08	26.58	0.4345	71,087
1987	112,181.00	47.00	2.13	2,747.87	27.10	0.4234	54,622
1988	185,867.89	47.00	2.13	4,552.83	27.62	0.4123	88,137
1989	192,833.00	47.00	2.13	4,723.44	28.15	0.4011	88,938
1990	238,033.58	47.00	2.13	5,830.63	28.69	0.3896	106,640
1991	409,359.77	47.00	2.13	10,027.27	29.24	0.3779	177,887
1992	149,318.00	47.00	2.13	3,657.54	29.79	0.3662	62,877
1993	324,150.00	47.00	2.13	7,940.05	30.34	0.3545	132,137

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-S0							
NET SALVAGE PERCENT.. -15							
1994	315,145.42	47.00	2.13	7,719.49	30.91	0.3423	124,070
1995	481,693.99	47.00	2.13	11,799.09	31.48	0.3302	182,919
1996	459,970.82	47.00	2.13	11,266.99	32.06	0.3179	168,143
1997	495,837.00	47.00	2.13	12,145.53	32.66	0.3051	173,978
1998	508,448.82	47.00	2.13	12,454.45	33.25	0.2926	171,059
1999	597,379.38	47.00	2.13	14,632.81	33.86	0.2796	192,061
2000	668,003.29	47.00	2.13	16,362.74	34.48	0.2664	204,634
2001	279,274.00	47.00	2.13	6,840.82	35.11	0.2530	81,248
2002	187,388.00	47.00	2.13	4,590.07	35.75	0.2394	51,581
2003	529,855.00	47.00	2.13	12,978.80	36.41	0.2253	137,295
2004	376,017.00	47.00	2.13	9,210.54	37.07	0.2113	91,362
2005	418,862.97	47.00	2.13	10,260.05	37.75	0.1968	94,802
2006	545,032.18	47.00	2.13	13,350.56	38.45	0.1819	114,019
2007	516,788.00	47.00	2.13	12,658.72	39.16	0.1668	99,136
2008	711,805.00	47.00	2.13	17,435.66	39.88	0.1515	124,006
2009	1,064,251.36	47.00	2.13	26,068.84	40.63	0.1355	165,874
2010	506,269.23	47.00	2.13	12,401.06	41.39	0.1194	69,493
2011	718,832.13	47.00	2.13	17,607.79	42.17	0.1028	84,956
2012	851,433.12	47.00	2.13	20,855.85	42.98	0.0855	83,747
2013	434,422.79	47.00	2.13	10,641.19	43.82	0.0677	33,802
2014	311,555.41	47.00	2.13	7,631.55	44.68	0.0494	17,685
2015	423,922.57	47.00	2.13	10,383.98	45.57	0.0304	14,835
2016	224,456.65	47.00	2.13	5,498.07	46.51	0.0104	2,692
	14,403,174.98			352,805.73			3,907,540

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.45

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)	(6)	FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-L3							
NET SALVAGE PERCENT.. 0							
1965	5,624.08	15.00				1.0000	5,624
1967	1,353.43	15.00				1.0000	1,353
1982	3,400.00	15.00	6.67	226.78	0.29	0.9807	3,334
1983	3,204.13	15.00	6.67	213.72	0.47	0.9687	3,104
1995	9,393.65	15.00	6.67	626.56	3.07	0.7953	7,471
	22,975.29			1,067.06			20,886

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.64

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1								
NET SALVAGE PERCENT.. -10								
1914	124.00	45.00				1.0000		136
1917	193.59	45.00				1.0000		213
1929	6.76	45.00	2.22	0.17	0.97	0.9784		7
1932	1,442.78	45.00	2.22	35.23	1.98	0.9560		1,517
1939	21.79	45.00	2.22	0.53	4.13	0.9082		22
1942	10.00	45.00	2.22	0.24	5.04	0.8880		10
1960	309.00	45.00	2.22	7.55	11.41	0.7464		254
1963	1,536.87	45.00	2.22	37.53	12.66	0.7187		1,215
1964	4,004.00	45.00	2.22	97.78	13.09	0.7091		3,123
1965	5,925.00	45.00	2.22	144.69	13.52	0.6996		4,559
1966	4,763.00	45.00	2.22	116.31	13.96	0.6898		3,614
1967	15,008.86	45.00	2.22	366.52	14.41	0.6798		11,223
1968	6,510.00	45.00	2.22	158.97	14.87	0.6696		4,795
1969	5,102.00	45.00	2.22	124.59	15.33	0.6593		3,700
1970	5,042.00	45.00	2.22	123.13	15.81	0.6487		3,598
1971	8,997.00	45.00	2.22	219.71	16.28	0.6382		6,316
1972	6,639.00	45.00	2.22	162.12	16.77	0.6273		4,581
1973	7,702.00	45.00	2.22	188.08	17.26	0.6164		5,223
1974	5,939.00	45.00	2.22	145.03	17.77	0.6051		3,953
1975	6,865.00	45.00	2.22	167.64	18.27	0.5940		4,486
1976	5,449.00	45.00	2.22	133.06	18.79	0.5824		3,491
1977	3,395.00	45.00	2.22	82.91	19.32	0.5707		2,131
1978	8,171.00	45.00	2.22	199.54	19.85	0.5589		5,023
1979	1,690.00	45.00	2.22	41.27	20.39	0.5469		1,017
1980	2,920.00	45.00	2.22	71.31	20.93	0.5349		1,718
1981	6,105.00	45.00	2.22	149.08	21.49	0.5224		3,508
1982	1,350.00	45.00	2.22	32.97	22.05	0.5100		757
1983	3,119.00	45.00	2.22	76.17	22.62	0.4973		1,706
1984	2,145.00	45.00	2.22	52.38	23.20	0.4844		1,143
1985	2,128.00	45.00	2.22	51.97	23.79	0.4713		1,103
1986	8,171.00	45.00	2.22	199.54	24.38	0.4582		4,119
1987	2,704.00	45.00	2.22	66.03	24.98	0.4449		1,323
1988	1,479.00	45.00	2.22	36.12	25.59	0.4313		702
1989	19,687.00	45.00	2.22	480.76	26.20	0.4178		9,047
1990	15,308.00	45.00	2.22	373.82	26.82	0.4040		6,803
1991	11,696.00	45.00	2.22	285.62	27.45	0.3900		5,018
1992	19,823.00	45.00	2.22	484.08	28.09	0.3758		8,194
1993	14,479.00	45.00	2.22	353.58	28.73	0.3616		5,759
1994	6,322.00	45.00	2.22	154.38	29.37	0.3473		2,415
1995	9,084.75	45.00	2.22	221.85	30.02	0.3329		3,327
1996	11,027.00	45.00	2.22	269.28	30.68	0.3182		3,860
1997	876.60	45.00	2.22	21.41	31.34	0.3036		293
1998	6,709.00	45.00	2.22	163.83	32.00	0.2889		2,132

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
1999	8,440.00	45.00	2.22	206.10	32.67	0.2740	2,544
2000	3,806.00	45.00	2.22	92.94	33.35	0.2589	1,084
2001	4,683.00	45.00	2.22	114.36	34.02	0.2440	1,257
2002	6,697.00	45.00	2.22	163.54	34.70	0.2289	1,686
2003	10,125.00	45.00	2.22	247.25	35.39	0.2136	2,379
2004	16,557.00	45.00	2.22	404.32	36.07	0.1984	3,614
2005	24,897.00	45.00	2.22	607.98	36.76	0.1831	5,015
2006	60,438.00	45.00	2.22	1,475.90	37.46	0.1676	11,140
2007	6,705.00	45.00	2.22	163.74	38.15	0.1522	1,123
2008	5,607.00	45.00	2.22	136.92	38.86	0.1364	842
2009	727.69	45.00	2.22	17.77	39.56	0.1209	97
2010	173.65	45.00	2.22	4.24	40.27	0.1051	20
2011	529.88	45.00	2.22	12.94	40.99	0.0891	52
2012	5,189.30	45.00	2.22	126.72	41.71	0.0731	417
2013	1,514.67	45.00	2.22	36.99	42.43	0.0571	95
	406,070.19			9,908.49			168,499

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.44

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S0.5							
NET SALVAGE PERCENT.. 0							
1947	168.00	35.00	2.86	4.80	0.20	0.9943	167
1950	677.00	35.00	2.86	19.36	1.24	0.9646	653
1972	103,389.68	35.00	2.86	2,956.94	8.82	0.7480	77,335
1977	1,601.00	35.00	2.86	45.79	10.73	0.6934	1,110
1979	20,085.03	35.00	2.86	574.43	11.54	0.6703	13,463
1983	5,460.00	35.00	2.86	156.16	13.22	0.6223	3,398
1988	3,411.00	35.00	2.86	97.55	15.49	0.5574	1,901
1989	6,069.25	35.00	2.86	173.58	15.98	0.5434	3,298
1990	9,781.60	35.00	2.86	279.75	16.47	0.5294	5,179
1992	3,413.53	35.00	2.86	97.63	17.48	0.5006	1,709
1994	1,444.00	35.00	2.86	41.30	18.54	0.4703	679
1997	28,646.00	35.00	2.86	819.28	20.22	0.4223	12,097
1998	20,290.00	35.00	2.86	580.29	20.81	0.4054	8,226
1999	37,020.33	35.00	2.86	1,058.78	21.41	0.3883	14,375
2000	12,384.00	35.00	2.86	354.18	22.02	0.3709	4,593
2001	7,680.00	35.00	2.86	219.65	22.65	0.3529	2,710
2002	28,825.00	35.00	2.86	824.40	23.30	0.3343	9,636
2003	63,183.00	35.00	2.86	1,807.03	23.97	0.3151	19,911
2005	24,136.00	35.00	2.86	690.29	25.35	0.2757	6,655
2006	16,913.90	35.00	2.86	483.74	26.07	0.2551	4,315
2007	79,249.50	35.00	2.86	2,266.54	26.81	0.2340	18,544
2008	6,779.00	35.00	2.86	193.88	27.58	0.2120	1,437
2009	46,992.30	35.00	2.86	1,343.98	28.36	0.1897	8,915
2010	25,172.55	35.00	2.86	719.93	29.16	0.1669	4,200
2011	17,187.92	35.00	2.86	491.57	29.99	0.1431	2,460
2015	2,195,355.89	35.00	2.86	62,787.18	33.55	0.0414	90,954
2016	2,450.00	35.00	2.86	70.07	34.51	0.0140	34
	2,767,765.48			79,158.08			317,954

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1911	13.78	20.00				1.0000	14
1912	47.86	20.00				1.0000	48
1923	490.49	20.00				1.0000	490
1924	48.56	20.00				1.0000	49
1925	132.07	20.00				1.0000	132
1926	17.15	20.00				1.0000	17
1928	113.39	20.00				1.0000	113
1929	234.48	20.00				1.0000	234
1930	523.30	20.00				1.0000	523
1931	1,153.06	20.00				1.0000	1,153
1932	55.17	20.00				1.0000	55
1933	59.89	20.00				1.0000	60
1934	342.82	20.00				1.0000	343
1935	160.77	20.00				1.0000	161
1936	162.15	20.00				1.0000	162
1937	2,542.84	20.00				1.0000	2,543
1938	437.02	20.00				1.0000	437
1939	126.86	20.00				1.0000	127
1940	520.24	20.00				1.0000	520
1941	204.43	20.00				1.0000	204
1942	97.09	20.00				1.0000	97
1944	49.16	20.00				1.0000	49
1945	184.90	20.00				1.0000	185
1946	99.96	20.00				1.0000	100
1947	347.89	20.00				1.0000	348
1949	362.87	20.00				1.0000	363
1950	1,028.14	20.00				1.0000	1,028
1951	1,142.51	20.00				1.0000	1,143
1952	1,072.24	20.00				1.0000	1,072
1953	3,964.85	20.00				1.0000	3,965
1954	2,927.01	20.00				1.0000	2,927
1955	1,396.74	20.00				1.0000	1,397
1956	7,463.40	20.00				1.0000	7,463
1957	3,155.21	20.00				1.0000	3,155
1958	993.80	20.00				1.0000	994
1959	4,651.25	20.00				1.0000	4,651
1960	2,859.64	20.00				1.0000	2,860
1961	1,551.48	20.00				1.0000	1,551
1962	625.69	20.00				1.0000	626
1963	4,236.91	20.00				1.0000	4,237
1964	2,613.65	20.00				1.0000	2,614
1965	3,512.19	20.00				1.0000	3,512
1966	2,738.52	20.00				1.0000	2,739

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1967	1,886.89	20.00				1.0000	1,887
1968	2,085.41	20.00				1.0000	2,085
1969	1,440.41	20.00				1.0000	1,440
1970	1,970.98	20.00				1.0000	1,971
1971	723.04	20.00				1.0000	723
1972	754.40	20.00				1.0000	754
1973	1,050.58	20.00				1.0000	1,051
1974	2,097.62	20.00				1.0000	2,098
1975	3,053.37	20.00				1.0000	3,053
1976	4,141.79	20.00				1.0000	4,142
1977	1,626.24	20.00				1.0000	1,626
1978	1,709.25	20.00				1.0000	1,709
1979	1,018.41	20.00				1.0000	1,018
1980	488.69	20.00				1.0000	489
1981	3,852.96	20.00				1.0000	3,853
1982	19,055.39	20.00				1.0000	19,055
1983	5,191.64	20.00				1.0000	5,192
1984	3,376.55	20.00				1.0000	3,377
1985	5,280.74	20.00				1.0000	5,281
1986	9,289.17	20.00				1.0000	9,289
1987	3,969.69	20.00				1.0000	3,970
1988	10,457.93	20.00				1.0000	10,458
1989	14,816.60	20.00				1.0000	14,817
1990	29,715.88	20.00				1.0000	29,716
1991	10,855.70	20.00				1.0000	10,856
1992	15,320.22	20.00				1.0000	15,320
1993	18,309.40	20.00				1.0000	18,309
1994	15,280.44	20.00				1.0000	15,280
1995	26,196.21	20.00				1.0000	26,196
1996	18,464.28	20.00				1.0000	18,464
1997	28,769.11	20.00	5.00	1,438.46	0.50	0.9750	28,050
1998	34,758.32	20.00	5.00	1,737.92	1.50	0.9250	32,151
1999	21,628.09	20.00	5.00	1,081.40	2.50	0.8750	18,925
2000	21,128.83	20.00	5.00	1,056.44	3.50	0.8250	17,431
2001	36,410.03	20.00	5.00	1,820.50	4.50	0.7750	28,218
2002	1,328.62	20.00	5.00	66.43	5.50	0.7250	963
2003	15,496.52	20.00	5.00	774.83	6.50	0.6750	10,460
2004	7,615.76	20.00	5.00	380.79	7.50	0.6250	4,760
2005	25,463.59	20.00	5.00	1,273.18	8.50	0.5750	14,642
2006	189,380.38	20.00	5.00	9,469.02	9.50	0.5250	99,425
2007	17,819.14	20.00	5.00	890.96	10.50	0.4750	8,464
2008	69,485.28	20.00	5.00	3,474.26	11.50	0.4250	29,531
2009	45,527.03	20.00	5.00	2,276.35	12.50	0.3750	17,073

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2010	25,920.21	20.00	5.00	1,296.01	13.50	0.3250	8,424
2011	48,803.76	20.00	5.00	2,440.19	14.50	0.2750	13,421
2012	52,286.25	20.00	5.00	2,614.31	15.50	0.2250	11,764
2013	563,937.95	20.00	5.00	28,196.90	16.50	0.1750	98,689
2014	18,753.79	20.00	5.00	937.69	17.50	0.1250	2,344
2015	2,359,022.74	20.00	5.00	117,951.14	18.50	0.0750	176,927
2016	166,183.40	20.00	5.00	8,309.17	19.50	0.0250	4,155
	4,037,660.11			187,485.95			913,757

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.64

LACLEDE GAS COMPANY

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)	(6)	FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1956	434.48	15.00				1.0000	434
1973	520.00	15.00				1.0000	520
1974	554.00	15.00				1.0000	554
1978	1,098.04	15.00				1.0000	1,098
1982	124.42	15.00				1.0000	124
1983	1,246.50	15.00				1.0000	1,246
1984	897.81	15.00				1.0000	898
1985	2,092.42	15.00				1.0000	2,092
1988	6,299.42	15.00				1.0000	6,299
1989	597.71	15.00				1.0000	598
1991	1,769.67	15.00				1.0000	1,770
1992	950.74	15.00				1.0000	951
1993	528.87	15.00				1.0000	529
1995	7,219.84	15.00				1.0000	7,220
1997	581.55	15.00				1.0000	582
1999	2,300.00	15.00				1.0000	2,300
2001	3,343.69	15.00				1.0000	3,344
	30,559.16						30,559

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00

LACLEDE GAS COMPANY

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - DP SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
1973	405.00	5.00				1.0000	405
1974	282.79	5.00				1.0000	283
1976	757.00	5.00				1.0000	757
1977	563.00	5.00				1.0000	563
1979	295.00	5.00				1.0000	295
1980	305.00	5.00				1.0000	305
1982	953.00	5.00				1.0000	953
1983	5,581.00	5.00				1.0000	5,581
1984	3,437.00	5.00				1.0000	3,437
1985	655.00	5.00				1.0000	655
1986	622.00	5.00				1.0000	622
1987	749.79	5.00				1.0000	750
1988	4,194.00	5.00				1.0000	4,194
1990	14,311.00	5.00				1.0000	14,311
1991	15,739.77	5.00				1.0000	15,740
1993	13,709.00	5.00				1.0000	13,709
1996	732.97	5.00				1.0000	733
1997	2,302.72	5.00				1.0000	2,303
1998	3,878.17	5.00				1.0000	3,878
1999	7,088.88	5.00				1.0000	7,089
2000	14,429.00	5.00				1.0000	14,429
2001	10,914.00	5.00				1.0000	10,914
2002	26,996.11	5.00				1.0000	26,996
2003	30,662.01	5.00				1.0000	30,662
2004	151,348.53	5.00				1.0000	151,349
2005	402,272.31	5.00				1.0000	402,272
2006	241,601.98	5.00				1.0000	241,602
2007	880,366.96	5.00				1.0000	880,367
2008	345,973.51	5.00				1.0000	345,974
2009	121,611.50	5.00				1.0000	121,612
2010	887,341.16	5.00				1.0000	887,341
2011	1,077,196.15	5.00				1.0000	1,077,196
2012	1,626,727.92	5.00	20.00	325,345.58	0.50	0.9000	1,464,055
2013	1,583,960.93	5.00	20.00	316,792.19	1.50	0.7000	1,108,773
2014	1,315,192.36	5.00	20.00	263,038.47	2.50	0.5000	657,596
2015	4,143,429.67	5.00	20.00	828,685.93	3.50	0.3000	1,243,029
2016	390,011.83	5.00	20.00	78,002.37	4.50	0.1000	39,001
	13,326,598.02			1,811,864.54			8,779,731

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 13.60

LACLEDE GAS COMPANY

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - DP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016.

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE									
NET SALVAGE PERCENT.. 0									
1990	173,530.66	10.00					1.0000		173,531
2001	32,947.48	10.00					1.0000		32,947
2007	1,733.58	10.00	10.00		173.36	0.50	0.9500		1,647
2015	121,767.64	10.00	10.00		12,176.76	8.50	0.1500		18,265
	329,979.36				12,350.12				226,390

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.74

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 6-L2.5							
NET SALVAGE PERCENT.. +20							
2008	84,500.19	6.00	16.67	11,268.95	1.53	0.7450	50,362
2010	29,968.63	6.00	16.67	3,996.62	1.98	0.6700	16,063
2011	544,311.31	6.00	16.67	72,589.36	2.17	0.6383	277,960
2012	209,126.80	6.00	16.67	27,889.15	2.45	0.5917	98,987
2013	778,617.94	6.00	16.67	103,836.49	2.95	0.5083	316,636
2014	516,575.44	6.00	16.67	68,890.50	3.67	0.3883	160,481
2015	650,621.37	6.00	16.67	86,766.87	4.54	0.2433	126,653
2016	215,255.28	6.00	16.67	28,706.44	5.50	0.0833	14,350
	3,028,976.96			403,944.38			1,061,492
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 13.34							

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-L3							
NET SALVAGE PERCENT.. +15							
1995	87,611.66	11.00	9.09	6,769.31	0.93	0.9155	68,173
1996	70,545.43	11.00	9.09	5,450.69	1.14	0.8964	53,749
1997	28,612.10	11.00	9.09	2,210.71	1.35	0.8773	21,335
1998	18.65	11.00	9.09	1.44	1.58	0.8564	14
1999	25,076.45	11.00	9.09	1,937.53	1.82	0.8346	17,788
2000	178,177.72	11.00	9.09	13,766.90	2.07	0.8118	122,951
2001	113,312.06	11.00	9.09	8,755.06	2.32	0.7891	76,001
2002	251,705.97	11.00	9.09	19,448.06	2.58	0.7655	163,768
2003	144,034.46	11.00	9.09	11,128.82	2.83	0.7427	90,932
2004	220,712.43	11.00	9.09	17,053.35	3.04	0.7236	135,759
2005	95,082.00	11.00	9.09	7,346.51	3.22	0.7073	57,161
2006	224,921.00	11.00	9.09	17,378.52	3.39	0.6918	132,264
2007	101,300.00	11.00	9.09	7,826.94	3.60	0.6727	57,925
2008	286,471.00	11.00	9.09	22,134.18	3.92	0.6436	156,727
2009	366,572.88	11.00	9.09	28,323.25	4.39	0.6009	187,236
2010	2,052,721.26	11.00	9.09	158,603.51	5.02	0.5436	948,550
2011	1,309,218.67	11.00	9.09	101,156.78	5.79	0.4736	527,084
2012	476,332.51	11.00	9.09	36,803.83	6.65	0.3955	160,111
2013	3,089,644.27	11.00	9.09	238,721.36	7.56	0.3127	821,291
2014	2,542,115.81	11.00	9.09	196,416.58	8.51	0.2264	489,118
2015	2,027,735.25	11.00	9.09	156,672.96	9.50	0.1364	235,027
2016	2,541,466.61	11.00	9.09	196,366.42	10.50	0.0455	98,183
	16,233,388.19			1,254,272.71			4,621,147

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.73

LACLEDE GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 30-SQUARE							
NET SALVAGE PERCENT.. 0							
1936	3,564.00	30.00				1.0000	3,564
1937	288.69	30.00				1.0000	289
1938	244.75	30.00				1.0000	245
1939	452.00	30.00				1.0000	452
1940	21.00	30.00				1.0000	21
1949	46.80	30.00				1.0000	47
1950	46.00	30.00				1.0000	46
1953	5,530.84	30.00				1.0000	5,531
1954	601.70	30.00				1.0000	602
1955	16,100.51	30.00				1.0000	16,101
1956	397.53	30.00				1.0000	398
1957	3,722.72	30.00				1.0000	3,723
1958	2,791.00	30.00				1.0000	2,791
1959	109.88	30.00				1.0000	110
1960	21,611.00	30.00				1.0000	21,611
1961	3,089.00	30.00				1.0000	3,089
1962	1,093.80	30.00				1.0000	1,094
1963	10,944.00	30.00				1.0000	10,944
1964	2,786.00	30.00				1.0000	2,786
1965	2,201.00	30.00				1.0000	2,201
1966	7,746.00	30.00				1.0000	7,746
1967	9,374.00	30.00				1.0000	9,374
1968	6,624.00	30.00				1.0000	6,624
1969	3,815.00	30.00				1.0000	3,815
1970	6,388.00	30.00				1.0000	6,388
1971	383.00	30.00				1.0000	383
1972	757.00	30.00				1.0000	757
1977	12,176.00	30.00				1.0000	12,176
1982	13,635.00	30.00				1.0000	13,635
1984	12,882.00	30.00				1.0000	12,882
1988	558.00	30.00	3.33	18.58	1.50	0.9500	530
1990	639.00	30.00	3.33	21.28	3.50	0.8833	564
1992	491.00	30.00	3.33	16.35	5.50	0.8167	401
1995	1,769.00	30.00	3.33	58.91	8.50	0.7167	1,268
1996	395.00	30.00	3.33	13.15	9.50	0.6833	270
1997	12,913.21	30.00	3.33	430.01	10.50	0.6500	8,394
1998	20,398.00	30.00	3.33	679.25	11.50	0.6167	12,579
1999	66,937.00	30.00	3.33	2,229.00	12.50	0.5833	39,046
2000	1,049.00	30.00	3.33	34.93	13.50	0.5500	577
2001	1,411.00	30.00	3.33	46.99	14.50	0.5167	729
2002	1,019.00	30.00	3.33	33.93	15.50	0.4833	493
2003	40,412.00	30.00	3.33	1,345.72	16.50	0.4500	18,185
2004	2,106.00	30.00	3.33	70.13	17.50	0.4167	878

LACLEDE GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 30-SQUARE							
NET SALVAGE PERCENT.. 0							
2005	982.00	30.00	3.33	32.70	18.50	0.3833	376
2006	153.00	30.00	3.33	5.09	19.50	0.3500	54
2007	6,642.00	30.00	3.33	221.18	20.50	0.3167	2,103
2012	25,233.75	30.00	3.33	840.28	25.50	0.1500	3,785
	332,530.18			6,097.48			239,657
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.83							

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE AMOUNT (4) (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR AMOUNT (7) (8)	
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT.. 0							
1923	3,374.89	25.00				1.0000	3,375
1924	268.00	25.00				1.0000	268
1925	508.00	25.00				1.0000	508
1926	1,748.00	25.00				1.0000	1,748
1927	355.50	25.00				1.0000	356
1928	702.00	25.00				1.0000	702
1929	1,233.00	25.00				1.0000	1,233
1931	326.00	25.00				1.0000	326
1932	435.97	25.00				1.0000	436
1933	117.00	25.00				1.0000	117
1936	1,862.67	25.00				1.0000	1,863
1937	73.00	25.00				1.0000	73
1938	84.00	25.00				1.0000	84
1939	259.00	25.00				1.0000	259
1940	7,959.00	25.00				1.0000	7,959
1941	827.00	25.00				1.0000	827
1942	194.00	25.00				1.0000	194
1944	87.00	25.00				1.0000	87
1945	862.00	25.00				1.0000	862
1946	1,130.47	25.00				1.0000	1,130
1947	4,822.38	25.00				1.0000	4,822
1948	1,736.00	25.00				1.0000	1,736
1949	806.97	25.00				1.0000	807
1950	10,163.00	25.00				1.0000	10,163
1951	4,308.88	25.00				1.0000	4,309
1952	4,974.98	25.00				1.0000	4,975
1953	8,085.69	25.00				1.0000	8,086
1954	4,384.87	25.00				1.0000	4,385
1955	11,371.42	25.00				1.0000	11,371
1956	18,274.12	25.00				1.0000	18,274
1957	8,886.56	25.00				1.0000	8,887
1958	5,456.50	25.00				1.0000	5,456
1959	24,309.00	25.00				1.0000	24,309
1960	10,793.36	25.00				1.0000	10,793
1961	12,497.68	25.00				1.0000	12,498
1962	23,461.61	25.00				1.0000	23,462
1963	22,042.70	25.00				1.0000	22,043
1964	20,462.31	25.00				1.0000	20,462
1965	8,765.34	25.00				1.0000	8,765
1966	22,897.98	25.00				1.0000	22,898
1967	16,136.95	25.00				1.0000	16,137
1968	37,669.95	25.00				1.0000	37,670
1969	40,619.04	25.00				1.0000	40,619

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)	(6)	FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1970	24,695.40	25.00				1.0000	24,695
1971	22,064.57	25.00				1.0000	22,065
1972	8,214.47	25.00				1.0000	8,214
1973	16,449.21	25.00				1.0000	16,449
1974	22,463.75	25.00				1.0000	22,464
1975	46,464.98	25.00				1.0000	46,465
1976	17,100.11	25.00				1.0000	17,100
1977	19,591.79	25.00				1.0000	19,592
1978	41,127.39	25.00				1.0000	41,127
1979	30,554.00	25.00				1.0000	30,554
1980	34,588.71	25.00				1.0000	34,589
1981	44,553.53	25.00				1.0000	44,554
1982	55,511.62	25.00				1.0000	55,512
1983	100,915.68	25.00				1.0000	100,916
1984	79,394.73	25.00				1.0000	79,395
1985	75,049.80	25.00				1.0000	75,050
1986	77,108.19	25.00				1.0000	77,108
1987	25,281.21	25.00				1.0000	25,281
1988	272,941.28	25.00				1.0000	272,941
1989	61,798.65	25.00				1.0000	61,799
1990	115,773.39	25.00				1.0000	115,773
1991	191,368.76	25.00				1.0000	191,369
1992	190,386.60	25.00	4.00	7,615.46	0.50	0.9800	186,579
1993	309,375.55	25.00	4.00	12,375.02	1.50	0.9400	290,813
1994	159,057.04	25.00	4.00	6,362.28	2.50	0.9000	143,151
1995	318,138.87	25.00	4.00	12,725.55	3.50	0.8600	273,599
1996	365,532.50	25.00	4.00	14,621.30	4.50	0.8200	299,737
1997	219,643.99	25.00	4.00	8,785.76	5.50	0.7800	171,322
1998	349,457.87	25.00	4.00	13,978.31	6.50	0.7400	258,599
1999	495,743.68	25.00	4.00	19,829.75	7.50	0.7000	347,021
2000	322,337.69	25.00	4.00	12,893.51	8.50	0.6600	212,743
2001	409,459.31	25.00	4.00	16,378.37	9.50	0.6200	253,865
2002	485,985.00	25.00	4.00	19,439.40	10.50	0.5800	281,871
2003	415,840.56	25.00	4.00	16,633.62	11.50	0.5400	224,554
2004	508,345.71	25.00	4.00	20,333.83	12.50	0.5000	254,173
2005	561,553.50	25.00	4.00	22,462.14	13.50	0.4600	258,315
2006	483,417.01	25.00	4.00	19,336.68	14.50	0.4200	203,035
2007	573,759.19	25.00	4.00	22,950.37	15.50	0.3800	218,028
2008	640,412.00	25.00	4.00	25,616.48	16.50	0.3400	217,740
2009	650,489.35	25.00	4.00	26,019.57	17.50	0.3000	195,147
2010	568,959.42	25.00	4.00	22,758.38	18.50	0.2600	147,929
2011	639,616.15	25.00	4.00	25,584.65	19.50	0.2200	140,716
2012	479,608.18	25.00	4.00	19,184.33	20.50	0.1800	86,329

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2013	850,457.81	25.00	4.00	34,018.31	21.50	0.1400	119,064
2014	1,276,297.40	25.00	4.00	51,051.90	22.50	0.1000	127,630
2015	815,543.57	25.00	4.00	32,621.74	23.50	0.0600	48,933
2016	711,060.16	25.00	4.00	28,442.41	24.50	0.0200	14,221
	14,528,823.12			512,019.12			6,703,460
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.52							

LACLEDE GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1952	203.00	20.00				1.0000	203
1955	96.90	20.00				1.0000	97
1962	50.00	20.00				1.0000	50
1964	5,501.00	20.00				1.0000	5,501
1965	266.00	20.00				1.0000	266
1967	209.00	20.00				1.0000	209
1968	155.00	20.00				1.0000	155
1969	280.00	20.00				1.0000	280
1970	1,180.00	20.00				1.0000	1,180
1971	704.00	20.00				1.0000	704
1972	170.00	20.00				1.0000	170
1973	91.00	20.00				1.0000	91
1976	948.00	20.00				1.0000	948
1977	413.00	20.00				1.0000	413
1978	488.00	20.00				1.0000	488
1979	2,481.00	20.00				1.0000	2,481
1980	1,490.00	20.00				1.0000	1,490
1981	8,613.00	20.00				1.0000	8,613
1982	5,515.09	20.00				1.0000	5,515
1984	3,209.00	20.00				1.0000	3,209
1985	12,005.00	20.00				1.0000	12,005
1986	2,664.00	20.00				1.0000	2,664
1987	4,958.00	20.00				1.0000	4,958
1988	359.00	20.00				1.0000	359
1989	7,641.00	20.00				1.0000	7,641
1990	4,135.00	20.00				1.0000	4,135
1991	641.00	20.00				1.0000	641
1994	299.00	20.00				1.0000	299
1995	2,188.00	20.00				1.0000	2,188
1996	2,478.88	20.00				1.0000	2,479
1997	7,645.00	20.00	5.00	382.25	0.50	0.9750	7,454
1998	1,756.00	20.00	5.00	87.80	1.50	0.9250	1,624
1999	4,167.00	20.00	5.00	208.35	2.50	0.8750	3,646
2000	24,304.00	20.00	5.00	1,215.20	3.50	0.8250	20,051
2001	11,401.00	20.00	5.00	570.05	4.50	0.7750	8,836
2002	18,854.00	20.00	5.00	942.70	5.50	0.7250	13,669
2003	4,064.00	20.00	5.00	203.20	6.50	0.6750	2,743
2004	3,249.00	20.00	5.00	162.45	7.50	0.6250	2,031
2005	22,248.00	20.00	5.00	1,112.40	8.50	0.5750	12,793
2006	13,121.00	20.00	5.00	656.05	9.50	0.5250	6,889
2007	15,719.00	20.00	5.00	785.95	10.50	0.4750	7,467
2008	11,743.00	20.00	5.00	587.15	11.50	0.4250	4,991
2010	18,118.00	20.00	5.00	905.90	13.50	0.3250	5,888

LACLEDE GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2011	18,244.01	20.00	5.00	912.20	14.50	0.2750	5,017
2012	41,628.55	20.00	5.00	2,081.43	15.50	0.2250	9,366
2013	6,135.56	20.00	5.00	306.78	16.50	0.1750	1,074
2015	5,328.18	20.00	5.00	266.41	18.50	0.0750	400
2016	9,565.95	20.00	5.00	478.30	19.50	0.0250	239
	306,723.12			11,864.57			183,610

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.87

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 14-L2.5							
NET SALVAGE PERCENT.. +10							
1966	379.87	14.00				1.0000	342
1968	749.76	14.00				1.0000	675
1969	783.00	14.00				1.0000	705
1972	757.00	14.00				1.0000	681
1976	1,141.00	14.00				1.0000	1,027
1980	0.29	14.00	7.14	0.02	0.61	0.9564	
1985	60,903.19	14.00	7.14	3,913.64	1.48	0.8943	49,019
1986	180,568.00	14.00	7.14	11,603.30	1.64	0.8829	143,475
1987	84,152.00	14.00	7.14	5,407.61	1.79	0.8721	66,053
1988	357,850.00	14.00	7.14	22,995.44	1.93	0.8621	277,665
1989	154,801.53	14.00	7.14	9,947.55	2.08	0.8514	118,622
1990	35,866.60	14.00	7.14	2,304.79	2.23	0.8407	27,138
1991	259,606.00	14.00	7.14	16,682.28	2.39	0.8293	193,760
1992	200,300.58	14.00	7.14	12,871.32	2.57	0.8164	147,178
1993	20,019.63	14.00	7.14	1,286.46	2.76	0.8029	14,466
1994	107,688.29	14.00	7.14	6,920.05	2.96	0.7886	76,428
1995	99,620.40	14.00	7.14	6,401.61	3.18	0.7729	69,293
1996	65,096.82	14.00	7.14	4,183.12	3.40	0.7571	44,359
1997	42,822.58	14.00	7.14	2,751.78	3.64	0.7400	28,520
1998	320,550.03	14.00	7.14	20,598.54	3.88	0.7229	208,542
1999	264,872.81	14.00	7.14	17,020.73	4.12	0.7057	168,231
2000	678,285.78	14.00	7.14	43,586.64	4.34	0.6900	421,215
2001	2,017,241.70	14.00	7.14	129,627.95	4.55	0.6750	1,225,474
2002	964,562.59	14.00	7.14	61,982.79	4.74	0.6614	574,192
2003	283,266.92	14.00	7.14	18,202.73	4.92	0.6486	165,347
2004	193,073.00	14.00	7.14	12,406.87	5.13	0.6336	110,093
2005	1,762,970.45	14.00	7.14	113,288.48	5.38	0.6157	976,931
2006	1,115,251.15	14.00	7.14	71,666.04	5.71	0.5921	594,346
2007	1,009,346.00	14.00	7.14	64,860.57	6.14	0.5614	510,009
2008	421,678.70	14.00	7.14	27,097.07	6.67	0.5236	198,700
2009	1,639,176.86	14.00	7.14	105,333.51	7.31	0.4779	704,967
2010	1,301,363.80	14.00	7.14	83,625.64	8.03	0.4264	499,447
2011	1,368,014.00	14.00	7.14	87,908.58	8.83	0.3693	454,675
2012	1,416,680.30	14.00	7.14	91,035.88	9.69	0.3079	392,525
2013	2,208,363.26	14.00	7.14	141,909.42	10.60	0.2429	482,691
2014	438,799.84	14.00	7.14	28,197.28	11.54	0.1757	69,391
2015	1,824,020.53	14.00	7.14	117,211.56	12.51	0.1064	174,717
2016	2,143,491.70	14.00	7.14	137,740.78	13.50	0.0357	68,890
23,044,115.96			1,480,570.03			9,259,789	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.42

LACLEDE GAS COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE									
NET SALVAGE PERCENT.. 0									
1952	37.00	15.00					1.0000		37
1954	4,687.74	15.00					1.0000		4,688
1956	208.78	15.00					1.0000		209
1959	841.00	15.00					1.0000		841
1960	304.00	15.00					1.0000		304
1977	12,286.00	15.00					1.0000		12,286
1978	1,325.00	15.00					1.0000		1,325
1980	764.51	15.00					1.0000		765
1981	3,810.86	15.00					1.0000		3,811
1982	997.86	15.00					1.0000		998
1985	9,596.00	15.00					1.0000		9,596
1986	27,987.00	15.00					1.0000		27,987
1987	15,670.00	15.00					1.0000		15,670
1988	20,668.00	15.00					1.0000		20,668
1989	1,397.00	15.00					1.0000		1,397
1990	3,737.00	15.00					1.0000		3,737
1991	316.12	15.00					1.0000		316
1992	31,134.44	15.00					1.0000		31,134
1993	59,432.00	15.00					1.0000		59,432
1994	28,012.00	15.00					1.0000		28,012
1995	1,492.00	15.00					1.0000		1,492
1996	8,341.00	15.00					1.0000		8,341
1997	2,911.00	15.00					1.0000		2,911
1998	8,955.00	15.00					1.0000		8,955
1999	535,719.00	15.00					1.0000		535,719
2000	8,731.00	15.00					1.0000		8,731
2001	62,327.00	15.00					1.0000		62,327
2002	282,558.00	15.00	6.67		18,846.62	0.50	0.9667		273,140
2003	1,346.89	15.00	6.67		89.84	1.50	0.9000		1,212
2005	22,372.00	15.00	6.67		1,492.21	3.50	0.7667		17,152
2007	48,452.00	15.00	6.67		3,231.75	5.50	0.6333		30,686
2011	5,441.00	15.00	6.67		362.91	9.50	0.3667		1,995
2013	16,303.66	15.00	6.67		1,087.45	11.50	0.2333		3,804
2016	8,936.03	15.00	6.67		596.03	14.50	0.0333		298
	1,237,097.89				25,706.81				1,179,976

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.08

LACLEDE GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1938	24.00	20.00				1.0000	24
1952	408.05	20.00				1.0000	408
1956	362.00	20.00				1.0000	362
1958	354.53	20.00				1.0000	355
1960	9,662.52	20.00				1.0000	9,663
1961	514.00	20.00				1.0000	514
1962	2,160.85	20.00				1.0000	2,161
1963	1,301.00	20.00				1.0000	1,301
1966	173.00	20.00				1.0000	173
1967	88.00	20.00				1.0000	88
1969	1,261.94	20.00				1.0000	1,262
1970	166.82	20.00				1.0000	167
1971	922.95	20.00				1.0000	923
1974	324.80	20.00				1.0000	325
1976	3,235.00	20.00				1.0000	3,235
1977	70.68	20.00				1.0000	71
1978	2,478.11	20.00				1.0000	2,478
1979	10,899.59	20.00				1.0000	10,900
1980	157.00	20.00				1.0000	157
1981	573.50	20.00				1.0000	574
1983	439.62	20.00				1.0000	440
1984	702.07	20.00				1.0000	702
1985	2,685.63	20.00				1.0000	2,686
1986	954.72	20.00				1.0000	955
1987	777.28	20.00				1.0000	777
1988	1,930.96	20.00				1.0000	1,931
1989	3,867.69	20.00				1.0000	3,868
1990	4,764.53	20.00				1.0000	4,765
1991	7,377.94	20.00				1.0000	7,378
1992	2,572.39	20.00				1.0000	2,572
1993	3,721.82	20.00				1.0000	3,722
1994	9,732.69	20.00				1.0000	9,733
1995	13,528.75	20.00				1.0000	13,529
1996	7,905.07	20.00				1.0000	7,905
1997	15,206.51	20.00	5.00	760.33	0.50	0.9750	14,826
1998	6,219.72	20.00	5.00	310.99	1.50	0.9250	5,753
1999	3,017.40	20.00	5.00	150.87	2.50	0.8750	2,640
2000	15,831.89	20.00	5.00	791.59	3.50	0.8250	13,061
2001	6,980.36	20.00	5.00	349.02	4.50	0.7750	5,410
2002	66,120.49	20.00	5.00	3,306.02	5.50	0.7250	47,937
2003	13,514.73	20.00	5.00	675.74	6.50	0.6750	9,122
2004	9,614.55	20.00	5.00	480.73	7.50	0.6250	6,009
2005	18,445.03	20.00	5.00	922.25	8.50	0.5750	10,606

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CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2006	15,779.33	20.00	5.00	788.97	9.50	0.5250	8,284
2007	109,345.36	20.00	5.00	5,467.27	10.50	0.4750	51,939
2008	261,960.49	20.00	5.00	13,098.02	11.50	0.4250	111,333
2009	28,246.36	20.00	5.00	1,412.32	12.50	0.3750	10,592
2010	121,362.69	20.00	5.00	6,068.13	13.50	0.3250	39,443
2011	150,284.37	20.00	5.00	7,514.22	14.50	0.2750	41,328
2012	49,316.71	20.00	5.00	2,465.84	15.50	0.2250	11,096
2013	156,631.51	20.00	5.00	7,831.58	16.50	0.1750	27,411
2014	196,721.79	20.00	5.00	9,836.09	17.50	0.1250	24,590
2015	1,625,648.74	20.00	5.00	81,282.44	18.50	0.0750	121,924
2016	168,155.77	20.00	5.00	8,407.79	19.50	0.0250	4,204
	3,134,503.30			151,920.21			663,612
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.85							