

**Exhibit No.:** .  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2014-0007  
**Date Prepared:** April 3, 2014

FILED  
December 27, 2017  
Data Center  
Missouri Public  
Service Commission



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**UTILITY SERVICES DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI GAS ENERGY**  
**Division of Laclede Gas Company**  
**Revised-True Up Filing-April 3, 2014**  
**Test Year Ended 04/30/2013**  
**Update Period Ended: 09/30/2013**  
**True-Up Period Ended 12/31/13**

**CASE NO. GR-2014-0007**

Jefferson City, MO

*Spire* Exhibit No. 60  
Date 12-11-17 Reporter DH  
File No. GR2017-0215  
GR 2017-0216

Missouri Gas Energy  
Case No. GR-2014-0007  
Test Year Ending 04-30-2013  
True Up Period Ending 12-31-13  
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 7.90%	F Weighted Cost of Capital 8.40%	G Weighted Cost of Capital 8.90%
1	Common Stock	\$1,066,388,000	53.56%		4.231%	4.499%	4.767%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$924,723,000	46.44%	3.12%	1.449%	1.449%	1.449%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$1,991,111,000</b>	<b>100.00%</b>		<b>5.680%</b>	<b>5.948%</b>	<b>6.216%</b>
8	PreTax Cost of Capital				8.316%	8.751%	9.186%