Exhibit No.:	
Issues:	**True-Up Accounting Schedules**
Witness:	**MoPSC Accountant**
Sponsoring Party:	**MoPSC Staff**
Case No.:	**GR-99-315**

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

FILED
OCT 1 1999
Missouri Public Service Commission

LACLEDE GAS COMPANY

CASE NO. GR-99-315

STAFF TRUE-UP ACCOUNTING SCHEDULES

Jefferson City, Missouri
October, 1999

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

True-up Revenue Requirement
(000)

Line	(A)	9.00% Equity Return (B)	9.50% Equity Return (C)	10.00% Equity Return (D)
1	Net Original Cost Rate Base (From Acctg. Sch. 2)	$ 532,977	$ 532,977	$ 532,977
2	Rate of Return	8.01%	8.27%	8.52%
3	Net Operating Income Requirement	$ 42,691	$ 44,077	$ 45,410
4	Net Income Available (From Acctg. Sch 9)	40,966	40,966	40,966
5	Additional Net Operating Income Needed Before Income Taxes	$ 1,725	$ 3,111	$ 4,444
6	Income Tax Requirement: (From Acctg. Sch. 11)			
7	Required Current Income Tax	$ 12,280	$ 13,150	$ 13,986
8	Test Year Current Income Tax	11,197	11,197	11,197
9	Additional Current Income Tax Required	$ 1,083	$ 1,952	$ 2,789
10	Gross Revenue Requirement before bad debts	$ 2,807	$ 5,063	$ 7,233
11	Bad Debts @ 1.5%	42	76	108
12	**Gross Revenue Requirement**	**$ 2,850**	**$ 5,139**	**$ 7,341**

Accounting Schedule 2
Sponsor: Gibbs
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Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Rate Base

(000)

Line	(A)			(B)
1	Total Plant In Service			
2	Utility Plant In Service	(From Acctg. Sch 3)	$	856,850
3	Natural Gas Stored Underground - CUSHIA			5,884
4	Laclede Pipeline Plant			3,814
5	Less Depreciation and Amortization Reserves:			
6	Utility Plant In Service	(From Acctg. Sch 5)		348,423
7	Accumulated Amortization			5,232
8	Laclede Pipeline			2,148
9	Net Plant In Service		$	510,745
10	Add:			
11	Cash Working Capital	(From Acctg. Sch. 8)	$	5,404
12	Materials and Supplies			5,219
13	Prepayments			1,244
14	Prepaid Pension Asset			34,545
15	Propane Gas Inventory			12,602
16	Natural Gas Stored Underground - Laclede			11,670
17	Natural Gas Stored Underground - MRT			24,234
18	Insulation Financing Program Loans			557
19	Energy Wise			3,332
20	Total Additions To Net Plant In Service		$	98,807
21	Less:			
22	Interest Offset	(From Acctg. Sch. 8)	$	1,653
23	Federal Income Tax Offset	(From Acctg. Sch. 8)		539
24	State Income Tax Offset	(From Acctg. Sch. 8)		89
25	City Tax Offset	(From Acctg. Sch. 8)		60
26	Customer Advances For Construction			512
27	Customer Deposits			3,066
28	Deferred Income Taxes			70,655
29	Total Deductions To Net Plant In Service		$	76,574
30	**Total Rate Base**		$	532,978

Accounting Schedule 3
Sponsor: Gibbs
30-Sep-99
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Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Plant In Service
(000)

Line	Account (A)	Plant Title (B)	Balance 3-31-99 (C)	Adjust-ments (D)	Adj. No. (E)	Adjusted Balance 7-31-99 (F)
1		Intangible				
2	301.00	Organization	$ 3	$ 0	P-1	$ 3
3	302.00	Franchise & Consents	8	0	P-2	8
4		Total Intangible	$ 11	$ 0		$ 11
5		Production Plant - Manufactured				
6	304.00	Land & Land Rights	$ 190	$ 0	P-3	$ 190
7	305.00	Structures & Improvements	892	(12)	P-4	880
8	307.00	Other Power Equip	119	0	P-5	119
9	311.00	Liquified Petrol Gas Equip	2,591	(7)	P-6	2,585
10	311.10	LP Gas Storage Cavern	4,804	0	P-7	4,804
11		Total Prod Plant - Mfg	$ 8,596	$ (19)		$ 8,577
12		Underground Gas Storage				
13	350.00	Land & Rights-Of--Way	$ 1,993	$ 0	P-9	$ 1,993
14	351.20	Compressor Sta Struct	562	0	P-10	562
15	351.40	Other Struct	806	0	P-11	806
16	352.00	Wells	5,876	2	P-12	5,878
17	352.10	Storage Leaseholds & Rts	2,025	0	P-13	2,025
18	352.20	Reservoirs	245	0	P-14	245
19	352.30	Nonrecoverable Natural Gas	2,186	0	P-15	2,186
20	352.40	Wells-Oil & Vent Gas	647	0	P-16	647
21	353.00	Lines	2,352	0	P-17	2,352
22	354.00	Compressor Sta Equip	2,398	0	P-18	2,398
23	355.00	Meas & Reg Equip	1,926	0	P-19	1,926
24	356.00	Purification Equip	259	(2)	P-20	257
25	357.00	Other Equip	42	0	P-21	42
26		Total UG Gas Storage	$ 21,318	$ 0		$ 21,318
27		Other Storage Plant				
28	360.00	Land & Land Rights	$ 80	$ 0	P-22	$ 80
29	361.00	Structures & Improvements	256	(5)	P-23	251
30	362.00	Gas Holders	1,903	12	P-24	1,915
31	363.30	Compressor Equip	811	0	P-25	811

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Plant In Service
(000)

Line	Account (A)	Plant Title (B)	Balance 3-31-99 (C)	Adjust-ments (D)	Adj No. (E)	Adjusted Balance 7-31-99 (F)
32		Total Other Storage	$ 3,050	$ 6		$ 3,057
33		Transmission Plant				
34	365.72	Right-Of-Way - Monat	41	0	P-26	41
35	367.70	Mains - Monat	2,066	0	P-27	2,066
36	371.70	Other Equip - Monat	17	0	P-28	17
37		Total Transmission Plant	$ 2,124	$ 0		$ 2,124
38		Distribution Plant				
39	374.00	Land & Land Rights	1,234	5	P-29	1,239
40	375.10	S & I Meas & Reg Sta	230	(40)	P-30	190
41	375.20	S & I Svc Ctr & Storerms	5,317	18	P-31	5,335
42	375.30	S & I Garages	597	25	P-32	622
43	375.41	S & I Leased - St. Charles	6	0	P-33	6
44	375.70	S & I - Monat	61	0	P-34	61
45	375.90	S & I - Midwest	4	0	P-35	4
46	376.10	Mains - Steel	156,717	633	P-36	157,350
47	376.20	Mains - Cast Iron	15,121	(38)	P-37	15,083
48	376.30	Mains - Plastic	104,368	1,989	P-38	106,357
49	376.70	Mains - Steel - Monat	9,759	108	P-39	9,867
50	376.73	Mains - Plastic - Monat	3,023	75	P-40	3,098
51	376.80	Mains - Steel - Franklin Co	10,233	0	P-41	10,233
52	376.83	Mains - Plastic - Franklin Co	8,380	2	P-42	8,382
53	376.90	Mains - Steel - Midwest	4,495	0	P-43	4,495
54	376.93	Mains - Plastic - Midwest	5,970	250	P-44	6,220
55	378.00	Meas & Reg Sta Equip	4,998	(19)	P-45	4,979
56	379.00	M&R Sta Equip - City Gate	1,522	(51)	P-46	1,470
57	380.10	Services - Steel	33,863	3	P-47	33,866
58	380.20	Services - Plastic & Copper	228,547	3,537	P-48	232,084
59	380.70	Services - Steel - Monat	4,245	4	P-49	4,249
60	380.72	Services - P & C - Monat	2,744	96	P-50	2,840
61	380.80	Services - Steel - Franklin Co	60	1	P-51	61
62	380.82	Services - P & C - Frank. Co.	2,288	49	P-52	2,337
63	380.90	Services - Steel - Midwest	91	1	P-53	93
64	380.92	Services - P & Cr - Midwest	8,618	216	P-54	8,834

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Plant In Service

(000)

Line	Account (A)	Plant Title (B)	Balance 3-31-99 (C)	Adjust-ments (D)	Adj No (E)	Adjusted Balance 7-31-99 (F)
65	381.00	Meters	109,052	253	P-55	109,305
66	383.00	House Regulators	14,924	339	P-56	15,263
67	385.00	Indust Meas & Reg Sta Equip	6,544	62	P-57	6,606
68	386.00	Other Prop on Cust Premises	27	0	P-58	27
69	387.00	Other Equip	265	7	P-59	272
70		Total Distribution Plant	$ 743,304	$ 7,523		$ 750,827
71		General Plant				
72	389.70	Land & Land Rights	10	0	P-60	10
73	390.10	S & I Leased - GO	1,542	36	P-61	1,578
74	390.30	S & I Leased - St. Chas	7	0	P-62	7
75	390.70	Structures & Improvements	274	16	P-63	290
76	390.71	S & I Leased - Monat	35	0	P-64	35
77	390.80	S & I - Franklin Co	6	3	P-65	9
78	390.81	S & I Leased - Franklin Co	27	0	P-66	27
79	390.90	S & I Leased - Midwest	16	0	P-67	16
80	391.00	Office Furniture & Equip	2,614	64	P-68	2,678
81	391.10	Data Processing Systems	4	0	P-69	4
82	391.11	Data Processing Systems	8,988	796	P-70	9,784
83	391.12	Of Furn & Equip - St. Chas	40	1	P-71	40
84	391.13	Data Proc Sys - St. Chas	45	(5)	P-72	40
85	391.20	Mech Office Equip	446	(1)	P-73	446
86	391.30	Data Processing Software	3,223	12,447	P-74	15,670
87	391.70	Of Furniture & Equip - Monat	87	0	P-75	87
88	391.71	Data Proc Sys - Monat	208	(27)	P-76	181
89	391.72	Mech Of Equip - Monat	13	1	P-77	14
90	391.80	Of Furn & Equip - Franklin Co	15	0	P-78	15
91	391.81	Data Proc Sys - Franklin Co	9	0	P-79	9
92	391.82	Mech Off Equip - Franklin Co	8	0	P-80	8
93	391.90	Office Furn & Equip - Midwest	4	0	P-81	4
94	391.91	Data Proc Sys - Midwest	23	(4)	P-82	19
95	391.92	Mechl Of Equip - Midwest	2	0	P-83	2
96	392.10	Trans Equip - Auto	3,470	313	P-84	3,783
97	392.20	Trans Equip - Trucks	10,290	(264)	P-85	10,026
98	392.70	Trans Equip - Auto - Monat	355	0	P-86	355
99	392.71	Trans Equip - Trucks - Monat	1,753	3	P-87	1,756

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Plant In Service
(000)

Line	Account (A)	Plant Title (B)	Balance 3-31-99 (C)	Adjust-ments (D)	Adj. No. (E)	Adjusted Balance 7-31-99 (F)
100	393.00	Stores Equip	294	(4)	P-88	290
101	394.00	Tools, Shop & Garage Equip	6,985	181	P-89	7,165
102	395.00	Laboratory Equip	198	3	P-90	200
103	396.00	Power Op Equip	9,583	229	P-91	9,812
104	396.10	Power Op Equip - Trucks	3,309	(17)	P-92	3,292
105	396.70	Power Op Equip - Monat	687	22	P-93	709
106	397.00	Communications Equip	1,686	535	P-94	2,220
107	398.00	Misc Equip	355	(1)	P-95	354
108		Total General Plant	$ 56,609	$ 14,326		$ 70,935
109		**Total Plant In Service**	**$ 835,013**	**$ 21,837**		**$ 856,850**

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Plant In Service

Adj. No.	Description	Adjustment Amount	Adjustment Total

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Depreciation Reserve

(000)

Line	Account (A)	Plant Title (B)	Balance 3-31-99 (C)	Adjust-ments (D)	Adj. No. (E)	Adjusted Balance 7-31-99 (F)
1		Intangible				
2	301.00	Organization	$	$		$
3	302.00	Franchise & Consents				
4	303.00	Misc Intangible Plant				
5		Unidentified				
6		Total Intangible	$	$		$
7		Production Plant - Manufactured				
8	305.00	Structures & Improvements	$ 659	$	R-1	$ 659
9	307.00	Other Power Equip	119		R-2	119
10	311.00	Liquified Petrol Gas Equip	1,640		R-3	1,640
11	311.10	LP Gas Storage Cavern	4,476		R-4	4,476
12		Total Prod Plant - Mfg	$ 6,895	$		$ 6,895
13		*Underground Gas Storage*				
14	351.20	Compressor Sta Struct	$ 450	$	R-5	$ 450
15	351.40	Other Struct	666		R-6	666
16	352.00	Wells	6,002		R-7	6,002
17	352.20	Reservoirs	173		R-8	173
18	352.30	Nonrecoverable Natural Gas	2,406		R-9	2,406
19	352.40	Wells-Oil & Vent Gas	440		R-10	440
20	353.00	Lines	2,266		R-11	2,266
21	354.00	Compressor Sta Equip	1,952		R-12	1,952
22	355.00	Meas & Reg Equip	1,703		R-13	1,703
23	356.00	Purification Equip	195		R-14	195
24	357.00	Other Equip	15		R-15	15
25		Total UG Gas Storage	$ 16,267	$		$ 16,267
26		Other Storage Plant				
27	361.00	Structures & Improvements	$ 360	$	R-16	$ 360
28	362.00	Gas Holders	2,002		R-17	2,002
29	363.30	Compressor Equip	953		R-18	953
30		Total Other Storage	$ 3,315	$		$ 3,315

Accounting Schedule 5
Sponsor: Gibbs
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Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Depreciation Reserve

(000)

Line	Account (A)	Plant Title (B)	Balance 3-31-99 (C)	Adjust-ments (D)	Adj. No. (E)	Adjusted Balance 7-31-99 (F)
31		Transmission Plant				
32	367.70	Mains - Monat	$ 1,533	$	R-19	$ 1,533
33	371.70	Other Equip - Monat	19		R-20	19
34		Total Transmission Plant	$ 1,552	$		$ 1,552
35		Distribution Plant				
36	375.10	S & I Meas & Reg Sta	$ 98	$	R-21	$ 98
37	375.20	S & I Svc Ctr & Storerms	1,551		R-22	1,551
38	375.30	S & I Garages	169		R-23	169
39	375.70	S & I - Monat	55		R-24	55
40	375.90	S & I - Midwest	(5)		R-25	(5)
41	376.10	Mains - Steel	104,827		R-26	104,827
42	376.20	Mains - Cast Iron	6,068		R-27	6,068
43	376.30	Mains - Plastic	21,328		R-28	21,328
44	376.70	Mains - Steel - Monat	5,674		R-29	5,674
45	376.73	Mains - Plastic - Monat	409		R-30	409
46	376.80	Mains - Steel - Franklin Co	1,207		R-31	1,207
47	376.83	Mains - Plastic - Franklin Co	957		R-32	957
48	376.90	Mains - Steel - Midwest	2,252		R-33	2,252
49	376.93	Mains - Plastic - Midwest	1,198		R-34	1,198
50	378.00	Meas & Reg Sta Equip	913		R-35	913
51	379.00	M&R Sta Equip - City Gate	426		R-36	426
52	380.10	Services - Steel	27,965		R-37	27,965
53	380.20	Services - Plastic & Copper	83,646		R-38	83,646
54	380.70	Services - Steel - Monat	3,614		R-39	3,614
55	380.72	Services - P & C - Monat	542		R-40	542
56	380.80	Services - Steel - Franklin Co	12		R-41	12
57	380.82	Services - P & C - Frank. Co.	374		R-42	374
58	380.90	Services - Steel - Midwest	60		R-43	60
59	380.92	Services - P & Cr - Midwest	2,625		R-44	2,625
60	381.00	Meters	21,370		R-45	21,370
61	383.00	House Regulators	4,095		R-46	4,095
62	385.00	Indust Meas & Reg Sta Equip	1,241		R-47	1,241
63	386.00	Other Prop on Cust Premises	150		R-48	150
64	387.00	Other Equip	170		R-49	170
65		Total Distribution Plant	$ 292,990	$		$ 292,990

Accounting Schedule 5
Sponsor: Gibbs
30-Sep-99
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Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Depreciation Reserve

(000)

Line	Account (A)	Plant Title (B)	Balance 3-31-99 (C)	Adjust-ments (D)	Adj. No. (E)	Adjusted Balance 7-31-99 (F)
66		General Plant				
67	390.70	Structures & Improvements	$ 61	$	R-50	$ 61
68	391.00	Office Furniture & Equip	701		R-52	701
69	391.10	Data Processing Systems	(53)		R-53	(53)
70	391.11	Data Processing Systems	5,152		R-54	5,152
71	391.12	Of Furn & Equip - St. Chas	9		R-55	9
72	391.13	Data Proc Sys - St. Chas	50		R-56	50
73	391.20	Mech Office Equip	(291)		R-57	(291)
74	391.70	Of Furniture & Equip - Monat	63		R-58	63
75	391.71	Data Proc Sys - Monat	190		R-59	190
76	391.72	Mech Of Equip - Monat	45		R-60	45
77	391.80	Of Furn & Equip - Franklin Co	2		R-61	2
78	391.81	Data Proc Sys - Franklin Co	7		R-62	7
79	391.82	Mech Off Equip - Franklin Co	4		R-63	4
80	391.90	Office Furn & Equip - Midwest	3		R-64	3
81	391.91	Data Proc Sys - Midwest	28		R-65	28
82	392.10	Trans Equip - Auto	2,313		R-66	2,313
83	392.20	Trans Equip - Trucks	4,747		R-67	4,747
84	392.70	Trans Equip - Auto - Monat	177		R-68	177
85	392.71	Trans Equip - Trucks - Monat	304		R-69	304
86	393.00	Stores Equip	177		R-70	177
87	394.00	Tools, Shop & Garage Equip	2,006		R-71	2,006
88	395.00	Laboratory Equip	93		R-72	93
89	396.00	Power Op Equip	5,174		R-73	5,174
90	396.10	Power Op Equip - Trucks	1,844		R-74	1,844
91	396.70	Power Op Equip - Monat			R-75	
92	396.71	Power Op Equip - Trucks - Monat			R-76	
93	397.00	Communications Equip	985		R-77	985
94	398.00	Misc Equip	160		R-78	160
95		Total General Plant Reserve	$ 23,952	$		$ 23,952
96	All	Change Through July 31, 1999	$	$ 3,453		$ 3,453
97		**Total Depreciation Reserve**	**$ 344,970**	**$ 3,453**		**$ 348,423**

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Depreciation Reserve

Adj. No.	Description	Adjustment Amount	Adjustment Total

No Adjustments

Laclede Gas Company
Case No. GR-98-374
Test Year Ending February 28, 1998 Updated Through June 30, 1998

Depreciation Expense

(000)

Line	Account (A)	Plant Title (B)		Adjusted Plant (Acctg Sch 3) (C)	Depreciation Rate (D)		Depreciation Expense (E)
1		Intangible					
2	301.00	Organization	$	3		$	0
3	302.00	Franchise & Consents		8			0
4		Total Intangible	$	11		$	0
5		Production Plant - Manufactured					
6	304.00	Land & Land Rights	$	190		$	0
7	305.00	Structures & Improvements		880	0.0000%		0
8	307.00	Other Power Equipment		119	2.6300%		3
9	311.00	Liquified Petroleum Gas Equipment		2,585	3.2300%		83
10	311.10	LP Gas Storage Cavern		4,804	1.0000%		48
11		Total Production Plant - Manufactured	$	8,577		$	134
12		Underground Gas Storage Plant					
13	350.00	Land & Rights-Of--Way	$	1,993		$	0
14	351.20	Compressor Station Structures		562	3.1300%		18
15	351.40	Other Structures		806	1.9800%		16
16	352.00	Wells		5,878	1.1700%		69
17	352.10	Storage Leaseholds & Rights		2,025			0
18	352.20	Reservoirs		245	1.2700%		3
19	352.30	Nonrecoverable Natural Gas		2,186			0
20	352.40	Wells-Oil & Vent Gas		647	3.0800%		20
21	353.00	Lines		2,352	1.5000%		35
22	354.00	Compressor Station Equipment		2,398	2.0400%		49
23	355.00	Measuring & Regulating Equipment		1,926	2.6600%		51
24	356.00	Purification Equipment		257	2.5800%		7
25	357.00	Other Equipment		42	2.3600%		1
26		Total Underground Gas Storage Plant	$	21,318		$	269
27		Other Storage Plant					
28	360.00	Land & Land Rights	$	80		$	0
29	361.00	Structures & Improvements		251	22.2000%		56
30	362.00	Gas Holders		1,915	0.0000%		0
31	363.30	Compresspor Equipment		811			0
32		Total Other Storage Plant	$	3,057		$	56
33		Transmission Plant					
34	365.72	Right-Of-Way - Monat		41			0
35	367.70	Mains - Monat		2,066	1.7100%		35
36	371.70	Other Equipment - Monat		17			0
37		Total Transmission Plant	$	2,124		$	35

Sponsor: Gibbs
30-Sep-99
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Laclede Gas Company
Case No. GR-98-374
Test Year Ending February 28, 1998 Updated Through June 30, 1998

Depreciation Expense

(000)

Line	Account (A)	Plant Title (B)	Adjusted Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	Depreciation Expense (E)
38		Distribution Plant			
39	374.00	Land & Land Rights	1,239		0
40	375.10	S & I Meas. & Reg. Stations	190	1.1100%	2
41	375.20	S & I Service Ctr & Storerooms	5,335	1.4500%	77
42	375.30	S & I Garages	622	1.6400%	10
43	375.41	S & I Leased - St. Charles	6		0
44	375.70	S & I - Monat	61	2.0000%	1
45	375.90	S & I - Midwest	4	2.0000%	0
46	376.10	Mains - Steel	157,350	1.2800%	2,014
47	376.20	Mains - Cast Iron	15,083	2.4300%	367
48	376.30	Mains - Plastic	106,357	1.9100%	2,031
49	376.70	Mains - Steel - Monat	9,867	1.2800%	126
50	376.73	Mains - Plastic - Monat	3,098	1.9100%	59
51	376.80	Mains - Steel - Franklin County	10,233	1.2800%	131
52	376.83	Mains - Plastic - Franklin County	8,382	1.9100%	160
53	376.90	Mains - Steel - Midwest	4,495	1.2800%	58
54	376.93	Mains - Plastic - Midwest	6,220	1.9100%	119
55	378.00	Measuring & Regulating Sta. Equip	4,979	3.6900%	184
56	379.00	Meas. & Reg. Sta. Equip. - City Gate	1,470	2.2600%	33
57	380.10	Services - Steel	33,866	3.5500%	1,202
58	380.20	Services - Plastic & Copper	232,084	2.6100%	6,057
59	380.70	Services - Steel - Monat	4,249	3.5500%	151
60	380.72	Services - Plastic & Copper - Monat	2,840	2.6100%	74
61	380.80	Services - Steel - Franklin County	61	3.5500%	2
62	380.82	Services - Plastic & Copper - Frank. Cc	2,337	2.6100%	61
63	380.90	Services - Steel - Midwest	93	3.5500%	3
64	380.92	Services - Plastic & Copper - Midwest	8,834	2.6100%	231
65	381.00	Meters	109,305	2.8300%	3,093
66	383.00	House Regulators	15,263	2.4400%	372
67	385.00	Indust. Meas. & Reg. Sta. Equip.	6,606	3.8500%	254
68	386.00	Other Property on Cust. Premises	27		0
69	387.00	Other Equipment	272	10.9200%	30
70		Total Distribution Plant	$ 750,827		$ 16,902
71		General Plant			
72	389.70	Land & Land Rights	10		0
73	390.10	S & I Leased - General Office	1,578		0
74	390.30	S & I Leased - St. Charles	7		0
75	390.70	Structures & Improvements	290	2.0000%	6
76	390.71	S & I Leased - Monat	35		0
	390.80	S & I - Franklin County	9	2.0000%	0
77	390.81	S & I Leased - Franklin County	27		0

Sponsor: Gibbs
30-Sep-99
4:49 PM

Laclede Gas Company
Case No. GR-98-374
Test Year Ending February 28, 1998 Updated Through June 30, 1998

Depreciation Expense
(000)

Line	Account (A)	Plant Title (B)	Adjusted Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	Depreciation Expense (E)
78	390.90	S & I - Midwest	16	2.0000%	0
79	391.00	Office Furniture & Equipment	2,678	3.2300%	87
80	391.10	Data Processing Systems	4		0
81	391.11	Data Processing Systems	9,784	10.0000%	978
82	391.12	Office Furn & Equip - St. Charles	40	3.2300%	1
83	391.13	Data Processing Systems - St. Charles	40	10.0000%	4
84	391.20	Mecchanical Office Equipment	446	9.6700%	43
85	391.30	Data Processing Software	15,670		0
86	391.70	Office Furniture & Equipment - Monat	87	3.2300%	3
87	391.71	Data Processing Systems - Monat	181	10.0000%	18
88	391.72	Mecchanical Office Equipment - Monat	14	0.0000%	0
89	391.80	Office Furn & Equip - Franklin County	15	3.2300%	1
90	391.81	Data Processing Sys - Franklin County	9	10.0000%	1
91	391.82	Mechanical Off Equip - Franklin Count	8	9.6700%	1
92	391.90	Office Furniture & Equipment - Midwe	4	3.2300%	0
93	391.91	Data Processing Systems - Midwest	19	0.0000%	0
94	391.92	Mecchanical Office Equipment - Midw	2	9.6700%	0
95	392.10	Transportation Equipment - Auto	3,783	15.1700%	574
96	392.20	Transportation Equipment - Trucks	10,026	8.6300%	865
97	392.70	Trans Equipment - Auto - Monat	355	15.1700%	54
98	392.71	Trans Equipment - Trucks - Monat	1,756	8.6300%	152
99	393.00	Stores Equipment	290	2.5400%	7
100	394.00	Tools, Shop & Garage Equipment	7,165	2.3600%	169
101	395.00	Laboratory Equipment	200	4.5500%	9
102	396.00	Power Operated Equipment	9,812	7.8000%	765
103	396.10	Power Operated Equipment - Trucks	3,292	8.1600%	269
104	396.70	Power Operated Equipment - Monat	709	7.8000%	55
105	397.00	Communications Equipment	2,220	6.2100%	138
106	398.00	Miscellaneous Equipment	354	3.7300%	13
107		Total General Plant	$ 70,935		$ 4,213
108		**Total Depreciation**	**$ 856,850**		**$ 21,609**

Accounting Schedule 8
Sponsor: Griggs
30-Sep-99
04:49 PM

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Cash Working Capital

(000)

Line	Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net Lag (C)-(D) (E)	Factor (E)/365 (F)	CWC Req (B)x(F) (G)
1	Operation and Maintenance Expense						
2	Base Payroll	$ 56,115	43.3100	11.1300	32.1800	0.088164	$ 4,947
3	Tax Withholding	19,454	43.3100	17.7200	25.5900	0.070110	1,364
4	Pension Fees & 401K	2,703	43.3100	30.6900	12.6200	0.034575	93
5	Pension Expense	(10,909)	43.3100	43.3100	0.0000	0.000000	0
6	OPEB's (FAS 106)	4,358	43.3100	12.0023	31.3077	0.085775	374
7	Group Insurance	8,942	43.3100	(2.6000)	45.9100	0.125781	1,125
8	Natural Gas, Company Use	(0)	43.3100	40.4000	2.9100	0.007973	0
8	Propane Peaking & Subdivision	0	43.3100	32.2300	11.0800	0.030356	0
8	Uncollectible Accounts	6,352	43.3100	43.3100	0.0000	0.000000	0
9	Rent Expense	798	43.3100	(1.2300)	44.5400	0.122027	97
10	Materials & Supplies	4,401	43.3100	43.3100	0.0000	0.000000	0
11	PSC Assessment	1,825	43.3100	(30.0000)	73.3100	0.200849	367
12	Cash Vouchers	13,232	43.3100	36.6300	6.6800	0.018301	242
13	Total Operation & Maintenance Expense	$ 107,271					$ 8,609
14	Taxes Other Tan Income						
15	FICA - Employer Portion	5,362	43.3100	12.7700	30.5400	0.083671	$ 449
16	Unemployment	65	43.3100	76.3000	(32.9900)	(0.090384)	(6)
17	Property Tax	11,651	43.3100	182.5000	(139.1900)	(0.381342)	(4,443)
18	Corporate Franchise	421	43.3100	(75.5000)	118.8100	0.325507	137
19	Test Year Gross Receipts	24,726	25.4000	46.1700	(20.7700)	(0.056904)	(1,407)
20	PET	173	43.3100	76.1000	(32.7900)	(0.089836)	(16)
21	Total Taxes Other Than Income	$ 42,398					$ (5,286)
22	Other Expenses						
23	Incidental Oil Expenses	$ 10	43.3100	60.5300	(17.2200)	(0.047178)	$ 0
24	Sales Tax	6,652	25.4000	26.2600	(0.8600)	(0.002356)	(16)
25	Natural Gas	281,212	43.3100	40.4000	2.9100	0.007973	2,242
26	GRT Adjustment	2,548	25.4000	46.1700	(20.7700)	(0.056904)	(145)
27	Pension Fund Contributions	2,804	43.3100	43.3100	0.0000	0.000000	0
28	Total Other Expenses	$ 293,226					$ 2,081
29	**Total Cash Working Capital Requirement Before Income Tax and Interest**						**$ 5,404**
30	Federal Tax Offset	$ 10,536	43.3100	62.0000	(18.6900)	(0.051205)	$ (539)
31	State Tax Offset	$ 1,656	43.3100	63.0000	(19.6900)	(0.053945)	$ (89)
32	City Tax Offset	$ 88	43.3100	289.5000	(246.1900)	(0.674493)	$ (60)
33	Interest Expense Offset	$ 18,281	43.3100	76.3200	(33.0100)	(0.090438)	$ (1,653)

Accounting Schedule 9
Sponsor: Westerfield
30-Sep-99
04:49 PM

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Income Statement
(000)

Line	Description (A)	Test Year Amounts (B)	Adjustment Amount (C)	Adjust. No. (D)	As Adjusted (E)
1	Operating Revenue	$	$		$
2	Residential Sales	332,297	(167,286)	S-1	165,011
3	Commercial & Small Industrial Sales	116,707	(60,469)	S-2	56,238
4	Interruptible Sales	2,131	(1,131)	S-3	1,000
5	Transportation Sales	12,816	(6,760)	S-4	6,056
6	Late Payment Charges	3,020	0	S-5	3,020
7	Other Operating Revenues	30,287	(31,233)	S-6	(946)
8	Total Operating Revenue	$ 497,258	$ (266,879)		$ 230,379
9	Operating Expenses				
10	Operation & Maintenance Expense				
11	Natural Gas Supply Expense	$ 270,936	$ (270,936)	S-7	$ (0)
12	Manufactured Gas Production	1,480	(936)	S-8	544
13	Underground Storage	1,821	55	S-9	1,876
14	Other Storage	603	18	S-10	621
15	Distribution	45,607	1,565	S-11	47,172
16	Customer Accounts	26,474	1,347	S-12	27,821
17	Customer Service & Information	590	(172)	S-13	418
18	Sales	3,705	(277)	S-14	3,428
19	Administrative & General	26,778	(1,388)	S-15	25,390
20	Total O & M Expense	$ 377,995	$ (270,724)		$ 107,271
21	Other Operating Expenses				
22	Depreciation	$ 23,341	$ (2,368)	S-16	$ 20,973
23	Amortization	647	3,619	S-17	4,266
24	Taxes Other Than Income Taxes	41,548	850	S-18	42,398
25	Laclede Pipeline		(299)	S-19	(299)
26	Other		(73)	S-20	(73)
27	Total Other Operating Expenses	$ 65,536	$ 1,729		$ 67,265
28	Total Operating Expenses	$ 443,532	$ (268,995)		$ 174,536
29	Net Income Before Income Taxes	$ 53,726	$ 2,116		$ 55,843

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Income Statement
(000)

Line	Description (A)		Test Year Amounts (B)		Adjustment Amount (C)	Adjust. No. (D)		As Adjusted (E)
30	Net Income Before Income Taxes (Fm Pg1)	$	53,726	$	2,116		$	55,843
31	Current Income Tax Expense	$	1,491	$	9,706	S-21	$	11,197
32	Deferred Income Tax Expense							
33	Deferred Income Tax Expense- Debit	$	12,084	$	(6,535)	S-22	$	5,549
34	Deferred Income Tax Expense - Credit		(1,383)		(140)	S-23		(1,523)
35	Deferred ITC Amortization		(347)		0	S-24		(347)
36	Total Deferred Income Tax Expense	$	10,354	$	(6,675)		$	3,679
37	Total Income Tax Expense	$	11,845	$	3,031		$	14,877
38	**Net Operating Income**	**$**	**41,881**	**$**	**(915)**		**$**	**40,966**

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Income Statement
(000)

Adj. No.	Description	Adjustment Amount	Total Adjustment
Residential Sales	S-1		$ (167,286)
1	To annualize residential sales revenue for customer growth. (Westerfield)	$ 1,328	
2	To reflect normal weather. (Westerfield)	6,463	
3	To eliminate unbilled revenue. (Westerfield)	4,300	
4	To eliminate natural gas costs. (Westerfield)	(179,377)	
Commercial & Small Industrial Sales	S-2		$ (60,469)
1	To annualize for customer growth. (Westerfield)	$ 482	
2	To reflect normal weather. (Westerfield)	2,387	
3	To adjust revenue for customer rate switching and load changes. (Westerfield)	(367)	
4	To eliminate natural gas costs. (Westerfield)	(62,999)	
5	To reflect normal weather for large volume users. (Westerfield)	28	
Interruptible Sales	S-3		$ (1,131)
1	To normalize revenue for weather. (Westerfield)	$ 11	
2	To adjust revenue for customer rate switching and load changes. (Westerfield)	8	
3	To eliminate natural gas costs. (Westerfield)	(1,150)	
Transportation Sales	S-4		$ (6,760)
1	To adjust revenues for changes for rate switching and load changes. (Westerfield)	$ 124	

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Income Statement
(000)

Adj. No.	Description	Adjustment Amount	Total Adjustment
2	To normalize revenue for weather. (Westerfield)	34	
3	To eliminate natural gas costs. (Westerfield)	(6,918)	
	S-5		$ 0
	Late Payment Charges		
1	No adjustment required.	$	
	S-6		$ (31,233)
	Other Operating Revenues		
1	To reflect revenue from Insulation Financing Program. (Gibbs)	$ 17	
2	To reflect revenue from Energy Wise program. (Gibbs)	267	
3	To reflect profits from off-system sales. (Wallis)		
4	To eliminate recorded revenue associated with the Company's Gas Supply Incentive Plan. (Westerfield)	(29,416)	
5	To eliminate natural gas costs. (Westerfield)	(2,100)	
	S-7		$ (270,936)
	Natural Gas Supply Expense		
1	To eliminate natural gas costs. (Westerfield)	$ (251,384)	
2	To eliminate natural gas cost associated with the incentive program. (Westerfield)	(23,925)	
3	To eliminate natural gas costs associated with unbilled revenue. (Westefield)	4,373	
	S-8		$ (936)
	Manufactured Gas Production		
1	To annualize payroll. (Griggs)	$ 9	
2	To eliminate natural gas costs. (Westerfield)	(1,161)	

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Income Statement
(000)

Adj. No.	Description		Adjustment Amount		Total Adjustment
3	To reflect an annualized level of manufactured gas plant site remediation. (Rackers)		216		
Underground Storage	S-9			$	55
1	To annualize payroll. (Griggs)	$	55		
Other Storage	S-10			$	18
1	To annualize payroll. (Griggs)	$	18		
Distribution	S-11			$	1,565
1	To annualize payroll. (Griggs)	$	1,395		
2	To impute maintenance savings from safety program. (Rackers)		(190)		
3	To adjust for facility locates. (Rackers)		360		
Customer Accounts	S-12			$	1,347
1	To annualize payroll. (Griggs)	$	789		
2	To annualize bad debt expense. (Westerfield)		712		
3	To reflect interest on customer deposits at 8.75%. (Gibbs)		268		
4	To annualize postage. (Boczkiewicz)		47		
5	To adjust reconnection charge revenue. (Imhoff)		(261)		
6	To adjust lock box expense. (Gibbs)		164		
7	To eliminate the cost of computer related costs expensed in the test year. (Rackers)		(107)		

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Income Statement
(000)

Adj. No.	Description	Adjustment Amount	Total Adjustment
8	To reflect the capitalization of computer related costs expensed in the test year. (Rackers)	(265)	
Customer Service and Information	**S-13**		$ (172)
1	To remove promotional advertising from test year expense. (Boczkiewicz)	$ (152)	
2	To remove institutional advertising from test year expense. (Boczkiewicz)	0	
3	To move advertising expense below-the-line. (Boczkiewicz)	(8)	
4	To disallow a portion of "Ernest" license fee considered promotional. (Boczkiewicz)	(12)	
Sales	**S-14**		$ (277)
1	To annualize payroll. (Griggs)	$ 144	
2	To disallow merchandise salesmen salaries. (Griggs)	(42)	
3	To remove miscellaneous items from test year expense. (Boczkiewicz)	(374)	
4	To remove promotional advertising from the test year expense. (Boczkiewicz)	(3)	
5	To remove membership expense. (Boczkiewicz)	(2)	
Administrative and General	**S-15**		$ (1,388)
1	To annualize payroll. (Griggs)	$ 540	
2	To annualize pension plan trustee fees. (Griggs)	12	

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Income Statement
(000)

Adj. No.	Description	Adjustment Amount	Total Adjustment
3	To adjust pension expense to reflect current actuarial valuation for FAS 87. (Rackers)	(4,742)	
4	To reflect current actuarial valuation for FAS 106. (Rackers)	1,198	
5	To reflect increase in expense for SERP payments. (Rackers)	470	
6	To annualize the 401k plan. (Griggs)	140	
7	To disallow the retirement provisions of incentive compensation. (Boczkiewicz)	(302)	
8	To remove directors pension expense. (Boczkiewicz)	(35)	
9	To annualize employee health care costs. (Griggs)	821	
10	To annualize dental benefits. (Griggs)	20	
11	To annualize vision benefits. (Griggs)	6	
12	To remove test year dividend equivalent payments. (Boczkiewicz)	(75)	
13	To adjust Injuries and Damages accrual. (Boczkiewicz)	452	
14	To eliminate consulting fees. (Boczkiewicz)	(112)	
15	To remove promotional advertising from test year expense. (Boczkiewicz)	(165)	
16	To remove institutional advertising from test year expense. (Boczkiewicz)	(88)	
17	To move advertising expense below-the-line. (Boczkiewicz)	(8)	

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Income Statement
(000)

Adj. No.	Description		Adjustment Amount	Total Adjustment
18	To remove miscellaneous items from test year expense. (Boczkiewicz)		(145)	
19	To remove membership expense. (Boczkiewicz)		(114)	
20	To annualize PSC assessment. (Griggs)		14	
21	To annualize rent expense. (Gibbs)		10	
22	To include a five year amortization of equity issuance costs. (Broadwater)		490	
23	To remove deferred compensation accrual. (Boczkiewicz)		(19)	
24	To eliminate the cost of computer related costs expensed in the test year. (Rackers)		(72)	
25	To reflect the capitalization of computer related costs expensed in the test year. (Rackers)		(616)	
26	To disallow a portion of "Ernest" license fee considered promotional. (Boczkiewicz)		(12)	
27	To include a 5 year average of FAS 88 gains and losses. (Rackers)		648	
28	To adjust rate case expense. (Boczkiewicz)		14	
29	To adjust for computer maintenance. (Rackers)		281	
Depreciation	S-16			$ (2,368)
1	To annualize depreciation. (Gibbs)	$	(1,732)	

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Income Statement
(000)

Adj. No.	Description	Adjustment Amount	Total Adjustment
2	To annualize capitalized depreciation. (Gibbs)	(636)	
Amortization	S-17		$ 3,619
1	To adjust utility plant amortization expense. (Gibbs)	$ 2,654	
2	To reflect an amortization of safety related cost deferrals. (Rackers)	789	
3	To adjust amortization to reflect the capitalization of computer costs. (Gibbs)	176	
Taxes Other Than Income Taxes	S-18		$ 850
1	To annualize payroll taxes. (Griggs)	$ 94	
2	To disallow payroll tax associated with merchandise salesmen salaries. (Griggs)	(3)	
3	To annualize property tax expense. (Gibbs)	759	
Laclede Pipeline	S-19		$ (299)
1	To reflect Laclede Pipeline income above the line. (Gibbs)	$ (299)	
Other	S-20		$ (73)
1	To adjust test period to move non-utility expense below-the-line. (Westerfield)	(73)	
Current Income Tax Expense	S-21		$ 9,706
1	To annualize current income tax expense. (Gibbs)	$ 9,706	
Deferred Income Tax Expense - Debit	S-22		$ (6,535)
1	To adjust deferred income tax expense. (Gibbs)	$ (6,535)	
Deferred Income Tax Expense - Credit	S-23		$ (140)
1	To adjust deferred income tax expense. (Gibbs)	$ (140)	

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Adjustments To Income Statement
(000)

Adj. No.	Description		Adjustment Amount	Total Adjustment
Deferred ITC Amortization		S-24		$ 0
1	No adjustment required.		$ 0	

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Income Tax
(000)

Line	Description (A)	Test Year (B)	8.01% Return (C)	8.27% Return (D)	8.52% Return (E)
1	Net Operating Income (Acctg. Sch. 1)	$ 40,966	$ 42,691	$ 44,077	$ 45,410
2	Add:				
3	Current Income Tax	11,197	12,280	13,150	13,986
4	Deferred Income Taxes				
5	Deferred Income Tax Expense- Dr	5,549	5,549	5,549	5,549
6	Deferred Income Tax Expense - Cr	(1,523)	(1,523)	(1,523)	(1,523)
7	Deferred ITC Amortization	(347)	(347)	(347)	(347)
8	Net Income Before Taxes (Acctg. Sch. 9)	$ 55,843	$ 58,650	$ 60,906	$ 63,076
9	Add to Net Income Before Taxes				
10	Book Depreciation and Amortization	25,239	25,239	25,239	25,239
11	Contributions In Aid of Construction	580	580	580	580
12	Miscellaneous Non-deductible Expnses	141	141	141	141
13	Inventory Overheads Capitalized	225	225	225	225
14	Total Additions	$ 26,185	$ 26,185	$ 26,185	$ 26,185
15	Subtractions From Net Income Before Taxes				
16	Interest Expense @ 3.43%	$ 18,281	$ 18,281	$ 18,281	$ 18,281
17	Tax Straight Line Depreciation	22,605	22,605	22,605	22,605
18	Excess Tax Depreciation	10,737	10,737	10,737	10,737
19	A&G Expense Capitalized	268	268	268	268
20	Transfer of Services	857	857	857	857
21	Cost of Removal	241	241	241	241
22	Total Subtractions	$ 52,989	$ 52,989	$ 52,989	$ 52,989
23	Net Taxable Income	$ 29,039	$ 31,846	$ 34,102	$ 36,272

Laclede Gas Company
Case No. GR-99-315
Test Year Ending December 31, 1998 Trued-up Through August 1, 1999

Income Tax
(000)

Line	Description (A)			Test Year (B)	8.01% Return (C)	8.27% Return (D)	8.52% Return (E)
24	Provision For Federal Income Tax						
25	Net Taxable Income (Page 1)			$ 29,039	$ 31,846	$ 34,102	$ 36,272
26	Deduct:						
27	Missouri Income Tax		100.00%	1,510	1,656	1,773	1,886
28	City Income Tax			81	88	95	101
29	Federal Taxable Income			$ 27,449	$ 30,102	$ 32,234	$ 34,285
30	Federal Income Tax	@	35.00%	$ 9,607	$ 10,536	$ 11,282	$ 12,000
31	Provision For Missouri Income Tax						
32	Net Taxable Income (Page 1)			$ 29,039	$ 31,846	$ 34,102	$ 36,272
33	Deduct:						
34	Federal Income Tax		50.00%	4,804	5,268	5,641	6,000
35	City Income Tax			81	88	95	101
36	Missouri Taxable Income			$ 24,154	$ 26,490	$ 28,366	$ 30,171
37	Missouri Income Tax	@	6.25%	$ 1,510	$ 1,656	$ 1,773	$ 1,886
38	Provision For City Income Tax						
39	Net Taxable Income (Page 1)			$ 29,039	$ 31,846	$ 34,102	$ 36,272
40	Deduct:						
41	Federal Income Tax			NA	NA	NA	NA
42	Missouri Income Tax			NA	NA	NA	NA
43	City Taxable Income			$ 29,039	$ 31,846	$ 34,102	$ 36,272
44	City Income Tax	@	0.37%	$ 107	$ 118	$ 126	$ 134
	Less Tax Credit			27	29	32	34
	City Income Tax			$ 81	$ 88	$ 95	$ 101
45	Summary of Provision For Income Tax						
46	Federal Income Tax			$ 9,607	10,536	11,282	12,000
47	Missouri Income Tax			1,510	1,656	1,773	1,886
48	City Income Tax			81	88	95	101
49	**Total Income Tax**			**$ 11,197**	**$ 12,280**	**$ 13,150**	**$ 13,986**