

**Exhibit No.:** \_\_\_\_\_  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2017-0215  
**Date Prepared:** March 14, 2018



**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**STAFF ACCOUNTING SCHEDULES**

**LACLEDE GAS COMPANY**

**Commission Amended Report & Order-March 7, 2018**

**Test Year Ended: 12/31/2016**

**Update Period Ended: 06/30/2017**

**True-Up Period Ended: 09/30/2017**

**CASE NO. GR-2017-0215**

**Jefferson City, MO**

**March 2018**

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

Line Number	<u>A</u> Description	<u>B</u> 7.20% Return	<u>C</u> 7.20% Return	<u>D</u> 7.20% Return
1	Net Orig Cost Rate Base	\$1,220,578,917	\$1,220,578,917	\$1,220,578,917
2	Rate of Return	7.20%	7.20%	7.20%
3	Net Operating Income Requirement	\$87,857,270	\$87,857,270	\$87,857,270
4	Net Income Available	\$74,414,439	\$74,414,439	\$74,414,439
5	Additional Net Income Required	\$13,442,831	\$13,442,831	\$13,442,831
6	Income Tax Requirement			
7	Required Current Income Tax	\$11,630,545	\$11,630,545	\$11,630,545
8	Current Income Tax Available	\$7,041,831	\$7,041,831	\$7,041,831
9	Additional Current Tax Required	\$4,588,714	\$4,588,714	\$4,588,714
10	Revenue Requirement	\$18,031,545	\$18,031,545	\$18,031,545
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$18,031,545</b>	<b>\$18,031,545</b>	<b>\$18,031,545</b>

Laclede Gas Company  
Case No. GR-2017-0215  
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**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,916,737,520
2	Less Accumulated Depreciation Reserve		\$686,751,666
3	Net Plant In Service		<u>\$1,229,985,854</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
5	Cash Working Capital		\$9,450,758
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$82,577,720
8	Propane Inventory		\$11,951,141
9	Materials & Supplies		\$4,431,114
10	Prepayments		\$10,547,722
11	Insulation Financing/Energy Wise		\$1,748,707
12	Low Income Program Net of Amortization		\$32,083
13	Initial Energy Efficiency Asset Net of Amortization		\$239,166
14	Leasehold Improvements		\$0
15	Prepaid Pension Asset		\$131,393,693
16	OPEBS		\$41,575,188
17	Energy Efficiency Program		\$13,331,607
18	MGE Transition Cost - SETTLEMENT		\$5,320,000
19	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$312,598,899</u>
20	<b>SUBTRACT FROM NET PLANT</b>		
21	Federal Tax Offset	-3.6575%	-\$331,266
22	State Tax Offset	-3.6575%	-\$94,122
23	City Tax Offset	-13.9315%	\$0
24	Interest Expense Offset	9.0411%	\$2,085,686
25	Contributions in Aid of Construction		\$0
26	Customer Deposits		\$6,683,129
27	Customer Advances for Construction		\$937,070
28	Deferred Taxes		\$309,109,830
29	Forest Park Relocation - Reg. Liability - ORDER		\$3,615,509
30	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$322,005,836</u>
31	<b>Total Rate Base</b>		<u><u>\$1,220,578,917</u></u>

Laclede Gas Company  
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True-Up through 9-30-2017  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,501	P-2	\$0	\$2,501	100.0000%	\$0	\$2,501
3	302.000	Franchises	\$8,484	P-3	\$0	\$8,484	100.0000%	\$0	\$8,484
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0	\$10,985		\$0	\$10,985
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$3,040,444	P-6	\$84,433	\$3,124,877	100.0000%	\$0	\$3,124,877
7	375.100	Structures & Improvements - Dist	\$786,503	P-7	\$285,812	\$1,072,315	100.0000%	\$0	\$1,072,315
8	375.200	Structures & Improvements - Service Centers	\$13,378,049	P-8	\$1,078,978	\$14,457,027	100.0000%	\$0	\$14,457,027
9	375.210	Structures & Improvements - Leased Property	\$94,641	P-9	-\$289	\$94,352	100.0000%	\$0	\$94,352
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	-\$885	\$289,312	100.0000%	\$0	\$289,312
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	P-11	-\$19	\$6,429	100.0000%	\$0	\$6,429
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	\$0	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$230,736,646	P-13	\$4,626,229	\$235,362,875	100.0000%	\$0	\$235,362,875
14	376.200	Mains - Cast Iron	\$21,555,524	P-14	\$737,599	\$22,293,123	100.0000%	\$0	\$22,293,123
15	376.300	Mains - Plastic	\$451,903,950	P-15	\$42,106,026	\$494,009,976	100.0000%	\$0	\$494,009,976
16	378.000	Meas. & Reg. Station - General	\$12,743,518	P-16	\$41,096	\$12,784,614	100.0000%	\$0	\$12,784,614
17	379.000	Meas. & Reg. Station - City Gate	\$2,844,287	P-17	\$32,752	\$2,877,039	100.0000%	\$0	\$2,877,039
18	380.100	Services - Steel	\$38,730,897	P-18	\$20,877	\$38,751,774	100.0000%	\$0	\$38,751,774
19	380.200	Services - Plastic	\$645,762,615	P-19	\$22,198,330	\$667,960,945	100.0000%	\$0	\$667,960,945
20	381.000	Meters	\$129,541,012	P-20	\$1,392,087	\$130,933,099	100.0000%	\$0	\$130,933,099
21	383.000	House Regulators	\$25,568,099	P-21	\$352,730	\$25,920,829	100.0000%	\$0	\$25,920,829
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,480,417	P-22	\$300,117	\$14,780,534	100.0000%	\$0	\$14,780,534
23	386.000	Other Property - Customer Premises	\$22,975	P-23	-\$70	\$22,905	100.0000%	\$0	\$22,905
24	387.000	Other Equipment - Dist.	\$406,070	P-24	-\$1,239	\$404,831	100.0000%	\$0	\$404,831
25		TOTAL DISTRIBUTION PLANT	\$1,591,961,340		\$73,254,564	\$1,665,215,904		\$0	\$1,665,215,904
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$119,929	P-27	\$0	\$119,929	100.0000%	\$0	\$119,929
28	305.000	Structures & Improvments - Mfg Gas	\$1,869,054	P-28	-\$5,704	\$1,863,350	100.0000%	\$0	\$1,863,350
29	307.000	Other Power Equipment	\$159,016	P-29	-\$126,362	\$32,654	100.0000%	\$0	\$32,654
30	311.000	Propane Equipment - Gas Operations	\$4,749,845	P-30	-\$359,514	\$4,390,331	100.0000%	\$0	\$4,390,331
31	311.100	Propane Stroage Cavern - Gas Ops	\$4,829,688	P-31	-\$16,493	\$4,813,195	100.0000%	\$0	\$4,813,195
32		TOTAL PRODUCTION PLANT	\$11,727,532		-\$508,073	\$11,219,459		\$0	\$11,219,459
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$1,201,600	P-34	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
35	350.200	Rights of Way - UG Storage	\$778,418	P-35	-\$2,375	\$776,043	100.0000%	\$0	\$776,043
36	351.200	Structures - Compression Station	\$612,741	P-36	\$61,979	\$674,720	100.0000%	\$0	\$674,720
37	351.400	Other Structures - UG Storage	\$1,009,838	P-37	-\$3,082	\$1,006,756	100.0000%	\$0	\$1,006,756
38	352.000	Wells	\$6,090,514	P-38	-\$18,589	\$6,071,925	100.0000%	\$0	\$6,071,925
39	352.100	Storage Leaseholds & Rights	\$2,055,422	P-39	-\$6,274	\$2,049,148	100.0000%	\$0	\$2,049,148
40	352.200	Reservoirs	\$245,023	P-40	-\$748	\$244,275	100.0000%	\$0	\$244,275
41	352.300	Non-Recoverable Natural Gas	\$6,503,628	P-41	-\$19,850	\$6,483,778	100.0000%	\$0	\$6,483,778
42	352.400	Wells - Oil & Vent Gas	\$1,932,818	P-42	-\$5,899	\$1,926,919	100.0000%	\$0	\$1,926,919
43	353.000	Lines	\$2,876,382	P-43	-\$8,779	\$2,867,603	100.0000%	\$0	\$2,867,603
44	354.000	Equipment - Compressor Station	\$2,747,710	P-44	-\$8,387	\$2,739,323	100.0000%	\$0	\$2,739,323
45	355.000	Measuring & Regulating Equipment	\$2,247,516	P-45	-\$6,860	\$2,240,656	100.0000%	\$0	\$2,240,656
46	356.000	Purification Equipment	\$233,042	P-46	-\$711	\$232,331	100.0000%	\$0	\$232,331
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	-\$204	\$66,692	100.0000%	\$0	\$66,692
48		TOTAL UNDERGROUND GAS STORAGE	\$28,601,548		-\$19,779	\$28,581,769		\$0	\$28,581,769
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	\$0	\$50,654	100.0000%	\$0	\$50,654
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	-\$327	\$106,906	100.0000%	\$0	\$106,906
52	362.000	Gas Holders	\$659,027	P-52	-\$2,012	\$657,015	100.0000%	\$0	\$657,015
53	363.300	Compressor Equip. Other Storage	\$338,616	P-53	-\$1,034	\$337,582	100.0000%	\$0	\$337,582
54		TOTAL OTHER STORAGE	\$1,155,530		-\$3,373	\$1,152,157		\$0	\$1,152,157
55		TRANSMISSION PLANT							

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56	365.200	Rights of Way - Transmission	\$41,153	P-56	\$0	\$41,153	100.0000%	\$0	\$41,153
57	367.000	Structures & Improvements - Trans	\$2,013,840	P-57	-\$6,147	\$2,007,693	100.0000%	\$0	\$2,007,693
58	371.000	Other Equipment - Transmission	\$9,654	P-58	-\$29	\$9,625	100.0000%	\$0	\$9,625
59		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$2,064,647</b>		<b>-\$6,176</b>	<b>\$2,058,471</b>		<b>\$0</b>	<b>\$2,058,471</b>
60		<b>GENERAL PLANT</b>							
61	389.000	Land - Gen Plant	\$10,089	P-61	-\$10,089	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$2,253,171	P-63	-\$1,221,759	\$1,031,412	100.0000%	\$0	\$1,031,412
64	390.300	Structures - Leased - St. Charles	\$35,641	P-64	-\$109	\$35,532	100.0000%	\$0	\$35,532
65	390.700	Structures - Gen Plant - MoNat	\$569,960	P-65	-\$408,580	\$161,380	100.0000%	\$0	\$161,380
66	390.710	Structures - Leased - MoNat	\$119,738	P-66	-\$366	\$119,372	100.0000%	\$0	\$119,372
67	390.810	Structures - Leased - Franklin County	\$52,745	P-67	-\$161	\$52,584	100.0000%	\$0	\$52,584
68	391.000	Office Furniture & Equipment	\$4,008,541	P-68	\$239,690	\$4,248,231	100.0000%	\$0	\$4,248,231
69	391.100	Computers	\$12,891,697	P-69	-\$305,449	\$12,586,248	100.0000%	\$0	\$12,586,248
70	391.200	Mech. Office Equipment	\$30,559	P-70	-\$93	\$30,466	100.0000%	\$0	\$30,466
71	391.300	Data Processing Software	\$34,308,318	P-71	\$1,100,260	\$35,408,578	100.0000%	\$0	\$35,408,578
72	391.400	Data Processing Systems	\$329,979	P-72	\$316,760	\$646,739	100.0000%	\$0	\$646,739
73	391.500	Enterprise Software - EIMS	\$116,904,317	P-73	-\$61,871,019	\$55,033,298	100.0000%	\$0	\$55,033,298
74	391.950	EIMS - Shared Services	\$0	P-74	\$3,725,713	\$3,725,713	100.0000%	\$0	\$3,725,713
75	392.100	Transportation Eq - Automobiles	\$2,932,261	P-75	\$504,127	\$3,436,388	100.0000%	\$0	\$3,436,388
76	392.200	Transportation Eq - Trucks	\$16,547,461	P-76	\$10,596,727	\$27,144,188	100.0000%	\$0	\$27,144,188
77	393.000	Stores Equipment	\$332,530	P-77	-\$1,015	\$331,515	100.0000%	\$0	\$331,515
78	394.000	Tools, Shop, & Garage Equipment	\$14,615,834	P-78	\$2,389,745	\$17,005,579	100.0000%	\$0	\$17,005,579
79	395.000	Lab Equipment	\$306,723	P-79	-\$936	\$305,787	100.0000%	\$0	\$305,787
80	396.000	Power Operated Equipment	\$8,935,199	P-80	\$3,022,884	\$11,958,083	100.0000%	\$0	\$11,958,083
81	396.100	Power Operated Equipment -- T	\$13,414,711	P-81	-\$84,089	\$13,330,622	100.0000%	\$0	\$13,330,622
82	397.000	Communication Equipment	\$1,237,715	P-82	\$798,567	\$2,036,282	100.0000%	\$0	\$2,036,282
83	397.200	Comm Equipment - AMRs	\$0	P-83	\$16,624,220	\$16,624,220	100.0000%	\$0	\$16,624,220
84	398.000	Misc. Equipment	\$3,134,059	P-84	\$112,499	\$3,246,558	100.0000%	\$0	\$3,246,558
85		<b>TOTAL GENERAL PLANT</b>	<b>\$232,971,248</b>		<b>-\$24,472,473</b>	<b>\$208,498,775</b>		<b>\$0</b>	<b>\$208,498,775</b>
86		<b>GENERAL PLANT - ALLOCATED</b>							
87		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
88		<b>RETIREMENT WORK IN PROGRESS</b>							
89		Retirement Work-In Progress	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0
90		<b>TOTAL RETIREMENT WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
91		<b>TOTAL PLANT IN SERVICE</b>	<b>\$1,868,492,830</b>		<b>\$48,244,690</b>	<b>\$1,916,737,520</b>		<b>\$0</b>	<b>\$1,916,737,520</b>

Laclede Gas Company  
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True-Up through 9-30-2017  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land - Dist Plant	374.000		\$84,433		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$51,950		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$41,763		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$6,365		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,915		\$0	
P-7	Structures & Improvements - Dist	375.100		\$285,812		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$13,502		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$274,710		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,646		\$0	
	4. To remove capitalized equity compensation (Young)		-\$754		\$0	
P-8	Structures & Improvements - Service Centers	375.200		\$1,078,978		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$803,178		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$316,631		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$28,004		\$0	
	4. To remove capitalized equity compensation (Young)		-\$12,827		\$0	
P-9	Structures & Improvements - Leased Property	375.210		-\$289		\$0

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	1. To remove capitalized incentive compensation (Young)		-\$198		\$0	
	2. To remove capitalized equity compensation (Young)		-\$91		\$0	
P-10	Structures & Improvements - Garage	375.300		-\$885		\$0
	1. To remove capitalized incentive compensation (Young)		-\$607		\$0	
	2. To remove capitalized equity compensation (Young)		-\$278		\$0	
P-11	Structures & Improvements - Other Small Struc	375.410		-\$19		\$0
	1. To remove capitalized incentive compensation (Young)		-\$13		\$0	
	2. To remove capitalized equity compensation (Young)		-\$6		\$0	
P-13	Mains - Steel	376.100		\$4,626,229		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$222,896		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$5,107,566		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$482,998		\$0	
	4. To remove capitalized equity compensation (Young)		-\$221,235		\$0	
P-14	Mains - Cast Iron	376.200		\$737,599		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$885,034		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$81,645		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$45,122		\$0	

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	4. To remove capitalized equity compensation (Young)		-\$20,668		\$0	
P-15	Mains - Plastic	376.300		\$42,106,026		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$17,742,522		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$25,742,762		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$945,964		\$0	
	4. To remove capitalized equity compensation (Young)		-\$433,294		\$0	
P-16	Meas. & Reg. Station - General	378.000		\$41,096		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$394,131		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$314,140		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$26,676		\$0	
	4. To remove capitalized equity compensation (Young)		-\$12,219		\$0	
P-17	Meas. & Reg. Station - City Gate	379.000		\$32,752		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,433		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$5,954		\$0	
	3. To remove capitalized equity compensation (Young)		-\$2,727		\$0	
P-18	Services - Steel	380.100		\$20,877		\$0



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	1. To include plant additions through 6/30/17 (Featherstone)		\$55,687		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$83,401		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$81,075		\$0	
	4. To remove capitalized equity compensation (Young)		-\$37,136		\$0	
P-19	Services - Plastic	380.200		\$22,198,330		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$11,723,365		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$12,445,901		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,351,766		\$0	
	4. To remove capitalized equity compensation (Young)		-\$619,170		\$0	
P-20	Meters	381.000		\$1,392,087		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$1,483,443		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$304,016		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$271,166		\$0	
	4. To remove capitalized equity compensation (Young)		-\$124,206		\$0	
P-21	House Regulators	383.000		\$352,730		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,107		\$0	

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	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$130,659		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$53,521		\$0	
	4. To remove capitalized equity compensation (Young)		-\$24,515		\$0	
P-22	<b>Commercial &amp; Ind. Meas. &amp; Reg Equip</b>	<b>385.000</b>		<b>\$300,117</b>		<b>\$0</b>
	1. To include plant additions through 6/30/17 (Featherstone)		\$175,912		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$168,401		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$30,312		\$0	
	4. To remove capitalized equity compensation (Young)		-\$13,884		\$0	
P-23	<b>Other Property - Customer Premises</b>	<b>386.000</b>		<b>-\$70</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$48		\$0	
	2. To remove capitalized equity compensation (Young)		-\$22		\$0	
P-24	<b>Other Equipment - Dist.</b>	<b>387.000</b>		<b>-\$1,239</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$850		\$0	
	2. To remove capitalized equity compensation (Young)		-\$389		\$0	
P-28	<b>Structures &amp; Improvments - Mfg Gas</b>	<b>305.000</b>		<b>-\$5,704</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$3,912		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,792		\$0	

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P-29	Other Power Equipment	307.000		-\$126,362		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$125,877		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$333		\$0	
	3. To remove capitalized equity compensation (Young)		-\$152		\$0	
P-30	Propane Equipment - Gas Operations	311.000		-\$359,514		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$345,017		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$9,943		\$0	
	3. To remove capitalized equity compensation (Young)		-\$4,554		\$0	
P-31	Propane Stroage Cavern - Gas Ops	311.100		-\$16,493		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$1,752		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$10,110		\$0	
	3. To remove capitalized equity compensation (Young)		-\$4,631		\$0	
P-35	Rights of Way - UG Storage	350.200		-\$2,375		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,629		\$0	
	2. To remove capitalized equity compensation (Young)		-\$746		\$0	
P-36	Structures - Compression Station	351.200		\$61,979		\$0

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	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$63,850		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,283		\$0	
	3. To remove capitalized equity compensation (Young)		-\$588		\$0	
P-37	<b>Other Structures - UG Storage</b>	<b>351.400</b>		<b>-\$3,082</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$2,114		\$0	
	2. To remove capitalized equity compensation (Young)		-\$968		\$0	
P-38	<b>Wells</b>	<b>352.000</b>		<b>-\$18,589</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$12,749		\$0	
	2. To remove capitalized equity compensation (Young)		-\$5,840		\$0	
P-39	<b>Storage Leaseholds &amp; Rights</b>	<b>352.100</b>		<b>-\$6,274</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$4,303		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,971		\$0	
P-40	<b>Reservoirs</b>	<b>352.200</b>		<b>-\$748</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$513		\$0	
	2. To remove capitalized equity compensation (Young)		-\$235		\$0	
P-41	<b>Non-Recoverable Natural Gas</b>	<b>352.300</b>		<b>-\$19,850</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$13,614		\$0	

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	2. To remove capitalized equity compensation (Young)		-\$6,236		\$0	
P-42	Wells - Oil & Vent Gas	352.400		-\$5,899		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,046		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,853		\$0	
P-43	Lines	353.000		-\$8,779		\$0
	1. To remove capitalized incentive compensation (Young)		-\$6,021		\$0	
	2. To remove capitalized equity compensation (Young)		-\$2,758		\$0	
P-44	Equipment - Compressor Station	354.000		-\$8,387		\$0
	1. To remove capitalized incentive compensation (Young)		-\$5,752		\$0	
	2. To remove capitalized equity compensation (Young)		-\$2,635		\$0	
P-45	Measuring & Regulating Equipment	355.000		-\$6,860		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,705		\$0	
	2. To remove capitalized equity compensation (Young)		-\$2,155		\$0	
P-46	Purification Equipment	356.000		-\$711		\$0
	1. To remove capitalized incentive compensation (Young)		-\$488		\$0	
	2. To remove capitalized equity compensation (Young)		-\$223		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-47	<b>Other Equipment - UG Storage</b>	<b>357.000</b>		<b>-\$204</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$140		\$0	
	2. To remove capitalized equity compensation (Young)		-\$64		\$0	
P-51	<b>Structures &amp; Improvements - Other Storage</b>	<b>361.000</b>		<b>-\$327</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$224		\$0	
	2. To remove capitalized equity compensation (Young)		-\$103		\$0	
P-52	<b>Gas Holders</b>	<b>362.000</b>		<b>-\$2,012</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$1,380		\$0	
	2. To remove capitalized equity compensation (Young)		-\$632		\$0	
P-53	<b>Compressor Equip. Other Storage</b>	<b>363.300</b>		<b>-\$1,034</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$709		\$0	
	2. To remove capitalized equity compensation (Young)		-\$325		\$0	
P-57	<b>Structures &amp; Improvements - Trans</b>	<b>367.000</b>		<b>-\$6,147</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$4,216		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,931		\$0	
P-58	<b>Other Equipment - Transmission</b>	<b>371.000</b>		<b>-\$29</b>		<b>\$0</b>
	1. To remove capitalized incentive compensation (Young)		-\$20		\$0	

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	2. To remove capitalized equity compensation (Young)		-\$9		\$0	
P-61	Land - Gen Plant	389.000		-\$10,089		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$10,089		\$0	
	2. To remove capitalized incentive compensation (Young)		\$0		\$0	
	3. To remove capitalized equity compensation (Young)		\$0		\$0	
P-63	LH Improvements 700 Market	390.200		-\$1,221,759		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,965		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$25,582		\$0	
	3. To allocate leasehold improvements (Kunst)		-\$1,282,429		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$4,717		\$0	
	5. To remove capitalized equity compensation (Young)		-\$2,160		\$0	
P-64	Structures - Leased - St. Charles	390.300		-\$109		\$0
	1. To remove capitalized incentive compensation (Young)		-\$75		\$0	
	2. To remove capitalized equity compensation (Young)		-\$34		\$0	
P-65	Structures - Gen Plant - MoNat	390.700		-\$408,580		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$406,841		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,193		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized equity compensation (Young)		-\$546		\$0	
P-66	Structures - Leased - MoNat	390.710		-\$366		\$0
	1. To remove capitalized incentive compensation (Young)		-\$251		\$0	
	2. To remove capitalized equity compensation (Young)		-\$115		\$0	
P-67	Structures - Leased - Franklin County	390.810		-\$161		\$0
	1. To remove capitalized incentive compensation (Young)		-\$110		\$0	
	2. To remove capitalized equity compensation (Young)		-\$51		\$0	
P-68	Office Furniture & Equipment	391.000		\$239,690		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$190,673		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$61,251		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$8,391		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,843		\$0	
P-69	Computers	391.100		-\$305,449		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$743,993		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$1,010,095		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$26,986		\$0	



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	4. To remove capitalized equity compensation (Young)		-\$12,361		\$0	
P-70	Mech. Office Equipment	391.200		-\$93		\$0
	1. To remove capitalized incentive compensation (Young)		-\$64		\$0	
	2. To remove capitalized equity compensation (Young)		-\$29		\$0	
P-71	Data Processing Software	391.300		\$1,100,260		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$511,740		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$693,232		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$71,817		\$0	
	4. To remove capitalized equity compensation (Young)		-\$32,895		\$0	
P-72	Data Processing Systems	391.400		\$316,760		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$317,767		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$691		\$0	
	3. To remove capitalized equity compensation (Young)		-\$316		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$61,871,019		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$752,478		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$647,175		\$0	
	3. To allocate enterprise management software (Kunst)		-\$62,913,868		\$0	

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	4. To remove capitalized incentive compensation (Young)		-\$244,714		\$0	
	5. To remove capitalized equity compensation (Young)		-\$112,090		\$0	
P-74	EIMS - Shared Services	391.950		\$3,725,713		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$3,725,713		\$0	
P-75	Transportation Eq - Automobiles	392.100		\$504,127		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$42,253		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$555,330		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$6,138		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,812		\$0	
P-76	Transporation Eq - Trucks	392.200		\$10,596,727		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$4,369,200		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$6,278,032		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$34,639		\$0	
	4. To remove capitalized equity compensation (Young)		-\$15,866		\$0	
P-77	Stores Equipment	393.000		-\$1,015		\$0
	1. To remove capitalized incentive compensation (Young)		-\$696		\$0	

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	2. To remove capitalized equity compensation (Young)		-\$319		\$0	
P-78	Tools, Shop, & Garage Equipment	394.000		\$2,389,745		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$831,537		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$1,602,817		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$30,595		\$0	
	4. To remove capitalized equity compensation (Young)		-\$14,014		\$0	
P-79	Lab Equipment	395.000		-\$936		\$0
	1. To remove capitalized incentive compensation (Young)		-\$642		\$0	
	2. To remove capitalized equity compensation (Young)		-\$294		\$0	
P-80	Power Operated Equipment	396.000		\$3,022,884		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,198		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$2,790,901		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$46,785		\$0	
	4. To remove capitalized equity compensation (Young)		-\$21,430		\$0	
P-81	Power Operated Equipment -- T	396.100		-\$84,089		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$133,530		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$49,441		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-82	<b>Communication Equipment</b>	397.000		\$798,567		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$17,097		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$819,442		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,591		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,187		\$0	
P-83	<b>Comm Equipment - AMRs</b>	397.200		\$16,624,220		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$16,624,220		\$0	
P-84	<b>Misc. Equipment</b>	398.000		\$112,499		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$12,500		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$109,564		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$6,560		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,005		\$0	
<b>Total Plant Adjustments</b>				<u>\$48,244,690</u>		<u>\$0</u>

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,501	0.00%	\$0	0	20.00%
3	302.000	Franchises	\$8,484	0.00%	\$0	0	20.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
5		DISTRIBUTION PLANT					
6	374.000	Land - Dist Plant	\$3,124,877	0.00%	\$0	0	0.00%
7	375.100	Structures & Improvements - Dist	\$1,072,315	3.00%	\$32,169	45	-35.00%
8	375.200	Structures & Improvements - Service Centers	\$14,457,027	3.00%	\$433,711	45	-35.00%
9	375.210	Structures & Improvements - Leased Property	\$94,352	0.00%	\$0	0	0.00%
10	375.300	Structures & Improvements - Garage	\$289,312	3.00%	\$8,679	45	-35.00%
11	375.410	Structures & Improvements - Other Small Structures	\$6,429	0.00%	\$0	0	-10.00%
12	375.700	Structures & Improvements - MONAT	\$69,048	3.00%	\$2,071	45	-35.00%
13	376.100	Mains - Steel	\$235,362,875	1.44%	\$3,389,225	80	-15.00%
14	376.200	Mains - Cast Iron	\$22,293,123	3.31%	\$737,902	80	-165.00%
15	376.300	Mains - Plastic	\$494,009,976	1.57%	\$7,755,957	70	-10.00%
16	378.000	Meas. & Reg. Station - General	\$12,784,614	3.71%	\$474,309	35	-30.00%
17	379.000	Meas. & Reg. Station - City Gate	\$2,877,039	3.71%	\$106,738	35	-30.00%
18	380.100	Services - Steel	\$38,751,774	5.23%	\$2,026,718	44	-130.00%
19	380.200	Services - Plastic	\$667,960,945	3.75%	\$25,048,535	44	-65.00%
20	381.000	Meters	\$130,933,099	2.37%	\$3,103,114	38	10.00%
21	383.000	House Regulators	\$25,920,829	2.00%	\$518,417	50	0.00%
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,780,534	3.25%	\$480,367	40	-30.00%
23	386.000	Other Property - Customer Premises	\$22,905	7.14%	\$1,635	14	0.00%
24	387.000	Other Equipment - Dist.	\$404,831	2.78%	\$11,254	36	0.00%
25		TOTAL DISTRIBUTION PLANT	\$1,665,215,904		\$44,130,801		
26		PRODUCTION PLANT					
27	304.000	Land and Land Rights	\$119,929	0.00%	\$0	0	0.00%
28	305.000	Structures & Improvements - Mfg Gas	\$1,863,350	1.67%	\$31,118	60	0.00%
29	307.000	Other Power Equipment	\$32,654	3.50%	\$1,143	30	-5.00%
30	311.000	Propane Equipment - Gas Operations	\$4,390,331	3.71%	\$162,881	35	-30.00%
31	311.100	Propane Storage Cavern - Gas Ops	\$4,813,195	1.11%	\$53,426	90	0.00%
32		TOTAL PRODUCTION PLANT	\$11,219,459		\$248,568		
33		UNDERGROUND GAS STORAGE					
34	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0	0	0.00%
35	350.200	Rights of Way - UG Storage	\$776,043	0.00%	\$0	0	0.00%
36	351.200	Structures - Compression Station	\$674,720	3.33%	\$22,468	45	-50.00%
37	351.400	Other Structures - UG Storage	\$1,006,756	2.18%	\$21,947	55	-20.00%
38	352.000	Wells	\$6,071,925	1.22%	\$74,077	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,049,148	0.00%	\$0	0	0.00%
40	352.200	Reservoirs	\$244,275	1.22%	\$2,980	90	-10.00%
41	352.300	Non-Recoverable Natural Gas	\$6,483,778	1.11%	\$71,970	90	0.00%
42	352.400	Wells - Oil & Vent Gas	\$1,926,919	1.22%	\$23,508	90	-10.00%
43	353.000	Lines	\$2,867,603	1.17%	\$33,551	90	-5.00%
44	354.000	Equipment - Compressor Station	\$2,739,323	1.22%	\$33,420	90	-10.00%
45	355.000	Measuring & Regulating Equipment	\$2,240,656	1.79%	\$40,108	56	0.00%
46	356.000	Purification Equipment	\$232,331	2.38%	\$5,529	42	0.00%
47	357.000	Other Equipment - UG Storage	\$66,692	4.55%	\$3,034	20	0.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$28,581,769		\$332,592		
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%

Laclede Gas Company  
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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
51	361.000	Structures & Improvements - Other Storage	\$106,906	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$657,015	0.00%	\$0	0	0.00%
53	363.300	Compressor Equip. Other Storage	\$337,582	0.00%	\$0	0	0.00%
54		TOTAL OTHER STORAGE	\$1,152,157		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
57	367.000	Structures & Improvements - Trans	\$2,007,693	1.44%	\$28,911	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,625	2.33%	\$224	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,058,471		\$29,135		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
62	390.100	Structures - Leased - GO	\$0	0.00%	\$0	35	0.00%
63	390.200	LH Improvements 700 Market	\$1,031,412	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$35,532	0.00%	\$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$161,380	3.00%	\$4,841	35	-5.00%
66	390.710	Structures - Leased - MoNat	\$119,372	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$52,584	0.00%	\$0	35	0.00%
68	391.000	Office Furniture & Equipment	\$4,248,231	3.33%	\$141,466	30	0.00%
69	391.100	Computers	\$12,586,248	20.00%	\$2,517,250	5	0.00%
70	391.200	Mech. Office Equipment	\$30,466	10.00%	\$3,047	10	0.00%
71	391.300	Data Processing Software	\$35,408,578	0.00%	\$0	0	0.00%
72	391.400	Data Processing Systems	\$646,739	10.00%	\$64,674	10	0.00%
73	391.500	Enterprise Software - EIMS	\$55,033,298	0.00%	\$0	15	-5.00%
74	391.950	EIMS - Shared Services	\$3,725,713	0.00%	\$0	0	0.00%
75	392.100	Transportation Eq - Automobiles	\$3,436,388	14.17%	\$486,936	6	15.00%
76	392.200	Transportation Eq - Trucks	\$27,144,188	8.18%	\$2,220,395	11	10.00%
77	393.000	Stores Equipment	\$331,515	2.22%	\$7,360	45	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$17,005,579	2.63%	\$447,247	38	0.00%
79	395.000	Lab Equipment	\$305,787	3.57%	\$10,917	28	0.00%
80	396.000	Power Operated Equipment	\$11,958,083	6.92%	\$827,499	13	10.00%
81	396.100	Power Operated Equipment -- T	\$13,330,622	6.92%	\$922,479	13	10.00%
82	397.000	Communication Equipment	\$2,036,282	5.00%	\$101,814	20	0.00%
83	397.200	Comm Equipment - AMRs	\$16,624,220	0.00%	\$0	0	0.00%
84	398.000	Misc. Equipment	\$3,246,558	3.45%	\$112,006	29	0.00%
85		TOTAL GENERAL PLANT	\$208,498,775		\$7,867,931		
86		GENERAL PLANT - ALLOCATED					
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
88		RETIREMENT WORK IN PROGRESS					
89		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
90		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
91		Total Depreciation	\$1,916,737,520		\$52,609,027		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$1	\$1	100.0000%	\$0	\$1
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$1	\$1		\$0	\$1
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$19,361	R-6	-\$322	\$19,039	100.0000%	\$0	\$19,039
7	375.100	Structures & Improvements - Dist	\$245,496	R-7	\$20,415	\$265,911	100.0000%	\$0	\$265,911
8	375.200	Structures & Improvements - Service Centers	\$1,347,587	R-8	\$2,085,343	\$3,432,930	100.0000%	\$0	\$3,432,930
9	375.210	Structures & Improvements - Leased Property	\$94,641	R-9	-\$10	\$94,631	100.0000%	\$0	\$94,631
10	375.300	Structures & Improvements - Garage	-\$1,037	R-10	\$6,499	\$5,462	100.0000%	\$0	\$5,462
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	R-11	\$0	\$6,448	100.0000%	\$0	\$6,448
12	375.700	Structures & Improvements - MONAT	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	376.100	Mains - Steel	\$138,181,069	R-13	\$1,228,594	\$139,409,663	100.0000%	\$0	\$139,409,663
14	376.200	Mains - Cast Iron	\$1,966,041	R-14	-\$308,845	\$1,657,196	100.0000%	\$0	\$1,657,196
15	376.300	Mains - Plastic	\$78,174,794	R-15	\$3,040,685	\$81,215,479	100.0000%	\$0	\$81,215,479
16	378.000	Meas. & Reg. Station - General	\$851,327	R-16	\$39,542	\$890,869	100.0000%	\$0	\$890,869
17	379.000	Meas. & Reg. Station - City Gate	\$876,089	R-17	\$77,055	\$953,144	100.0000%	\$0	\$953,144
18	380.100	Services - Steel	\$36,075,778	R-18	\$439,989	\$36,515,767	100.0000%	\$0	\$36,515,767
19	380.200	Services - Plastic	\$245,081,235	R-19	\$8,879,590	\$253,960,825	100.0000%	\$0	\$253,960,825
20	381.000	Meters	\$30,286,296	R-20	\$1,849,383	\$32,135,679	100.0000%	\$0	\$32,135,679
21	383.000	House Regulators	\$11,032,284	R-21	\$384,421	\$11,416,705	100.0000%	\$0	\$11,416,705
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$5,778,276	R-22	\$142,632	\$5,920,908	100.0000%	\$0	\$5,920,908
23	386.000	Other Property - Customer Premises	\$166,614	R-23	\$1,227	\$167,841	100.0000%	\$0	\$167,841
24	387.000	Other Equipment - Dist.	\$391,291	R-24	\$8,423	\$399,714	100.0000%	\$0	\$399,714
25		TOTAL DISTRIBUTION PLANT	\$550,573,392		\$17,894,621	\$568,468,013		\$0	\$568,468,013
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	305.000	Structures & Improvements - Mfg Gas	\$912,862	R-28	\$23,212	\$936,074	100.0000%	\$0	\$936,074
29	307.000	Other Power Equipment	\$175,292	R-29	-\$127,211	\$48,081	100.0000%	\$0	\$48,081
30	311.000	Propane Equipment - Gas Operations	\$3,302,598	R-30	-\$213,889	\$3,088,709	100.0000%	\$0	\$3,088,709
31	311.100	Propane Storage Cavern - Gas Ops	\$5,287,916	R-31	\$37,942	\$5,325,858	100.0000%	\$0	\$5,325,858
32		TOTAL PRODUCTION PLANT	\$9,678,668		-\$279,946	\$9,398,722		\$0	\$9,398,722
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	350.200	Rights of Way - UG Storage	\$772,160	R-35	-\$82	\$772,078	100.0000%	\$0	\$772,078
36	351.200	Structures - Compression Station	\$788,268	R-36	\$84,485	\$872,753	100.0000%	\$0	\$872,753
37	351.400	Other Structures - UG Storage	\$993,167	R-37	\$16,404	\$1,009,571	100.0000%	\$0	\$1,009,571
38	352.000	Wells	\$6,451,938	R-38	\$55,082	\$6,507,020	100.0000%	\$0	\$6,507,020
39	352.100	Storage Leaseholds & Rights	\$2,050,552	R-39	\$86	\$2,050,638	100.0000%	\$0	\$2,050,638
40	352.200	Reservoirs	\$203,408	R-40	\$2,216	\$205,624	100.0000%	\$0	\$205,624
41	352.300	Non-Recoverable Natural Gas	\$2,852,233	R-41	\$53,453	\$2,905,686	100.0000%	\$0	\$2,905,686
42	352.400	Wells - Oil & Vent Gas	\$572,923	R-42	\$17,480	\$590,403	100.0000%	\$0	\$590,403
43	353.000	Lines	\$2,558,386	R-43	\$24,935	\$2,583,321	100.0000%	\$0	\$2,583,321
44	354.000	Equipment - Compressor Station	\$2,533,298	R-44	\$24,851	\$2,558,149	100.0000%	\$0	\$2,558,149
45	355.000	Measuring & Regulating Equipment	\$2,209,556	R-45	\$29,935	\$2,239,491	100.0000%	\$0	\$2,239,491
46	356.000	Purification Equipment	\$250,680	R-46	\$4,135	\$254,815	100.0000%	\$0	\$254,815
47	357.000	Other Equipment - UG Storage	\$42,803	R-47	\$2,276	\$45,079	100.0000%	\$0	\$45,079
48		TOTAL UNDERGROUND GAS STORAGE	\$22,279,372		\$315,256	\$22,594,628		\$0	\$22,594,628
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	361.000	Structures & Improvements - Other Storage	\$343,322	R-51	-\$11	\$343,311	100.0000%	\$0	\$343,311
52	362.000	Gas Holders	\$5,851,325	R-52	-\$69	\$5,851,256	100.0000%	\$0	\$5,851,256
53	363.300	Compressor Equip. Other Storage	\$523,423	R-53	-\$36	\$523,387	100.0000%	\$0	\$523,387
54		TOTAL OTHER STORAGE	\$6,718,070		-\$116	\$6,717,954		\$0	\$6,717,954
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	367.000	Structures & Improvements - Trans	\$1,980,146	R-57	-\$42,473	\$1,937,673	100.0000%	\$0	\$1,937,673

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	371.000	Other Equipment - Transmission	-\$64,156	R-58	\$64,177	\$21	100.0000%	\$0	\$21
59		TOTAL TRANSMISSION PLANT	\$1,915,990		\$21,704	\$1,937,694		\$0	\$1,937,694
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$143,896	R-63	-\$40,050	\$103,846	100.0000%	\$0	\$103,846
64	390.300	Structures - Leased - St. Charles	\$16,257	R-64	\$218	\$16,475	100.0000%	\$0	\$16,475
65	390.700	Structures - Gen Plant - MoNat	\$195,707	R-65	-\$182,369	\$13,338	100.0000%	\$0	\$13,338
66	390.710	Structures - Leased - MoNat	\$91,456	R-66	-\$8,903	\$82,553	100.0000%	\$0	\$82,553
67	390.810	Structures - Leased - Franklin County	\$17,363	R-67	\$2,647	\$20,010	100.0000%	\$0	\$20,010
68	391.000	Office Furniture & Equipment	-\$2,401,812	R-68	\$2,410,237	\$8,425	100.0000%	\$0	\$8,425
69	391.100	Computers	\$11,644,788	R-69	-\$1,838,044	\$9,806,744	100.0000%	\$0	\$9,806,744
70	391.200	Mech. Office Equipment	-\$241,580	R-70	\$241,645	\$65	100.0000%	\$0	\$65
71	391.300	Data Processing Software	\$27,947,380	R-71	\$1,718,909	\$29,666,289	100.0000%	\$0	\$29,666,289
72	391.400	Data Processing Systems	-\$903,381	R-72	\$904,074	\$693	100.0000%	\$0	\$693
73	391.500	Enterprise Software - EIMS	\$24,164,971	R-73	-\$6,847,526	\$17,317,445	100.0000%	\$0	\$17,317,445
74	391.950	EIMS - Shared Services	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	392.100	Transportation Eq - Automobiles	\$1,817,056	R-75	\$123,615	\$1,940,671	100.0000%	\$0	\$1,940,671
76	392.200	Transportation Eq - Trucks	\$5,203,901	R-76	\$1,097,804	\$6,301,705	100.0000%	\$0	\$6,301,705
77	393.000	Stores Equipment	\$260,864	R-77	-\$30,921	\$229,943	100.0000%	\$0	\$229,943
78	394.000	Tools, Shop, & Garage Equipment	\$3,323,099	R-78	\$284,730	\$3,607,829	100.0000%	\$0	\$3,607,829
79	395.000	Lab Equipment	\$150,649	R-79	-\$804	\$149,845	100.0000%	\$0	\$149,845
80	396.000	Power Operated Equipment	\$7,016,087	R-80	-\$286,957	\$6,729,130	100.0000%	\$0	\$6,729,130
81	396.100	Power Operated Equipment -- T	\$7,230,439	R-81	\$6,196	\$7,236,635	100.0000%	\$0	\$7,236,635
82	397.000	Communication Equipment	\$894,175	R-82	\$9,381	\$903,556	100.0000%	\$0	\$903,556
83	397.200	Comm Equipment - AMRs	\$0	R-83	\$593,722	\$593,722	100.0000%	\$0	\$593,722
84	398.000	Misc. Equipment	-\$109,158	R-84	\$115,746	\$6,588	100.0000%	\$0	\$6,588
85		TOTAL GENERAL PLANT	\$86,462,157		-\$1,726,650	\$84,735,507		\$0	\$84,735,507
86		GENERAL PLANT - ALLOCATED							
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
88		RETIREMENT WORK IN PROGRESS							
89		Retirement Work-In Progress	-\$5,013,089	R-89	-\$2,087,764	-\$7,100,853	100.0000%	\$0	-\$7,100,853
90		TOTAL RETIREMENT WORK IN PROGRESS	-\$5,013,089		-\$2,087,764	-\$7,100,853		\$0	-\$7,100,853
91		TOTAL DEPRECIATION RESERVE	\$672,614,560		\$14,137,106	\$686,751,666		\$0	\$686,751,666



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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	<b>Organization</b>	301.000		\$1		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1		\$0	
R-6	<b>Land - Dist Plant</b>	374.000		-\$322		\$0
	1. To remove capitalized incentive compensation (Young)		-\$223		\$0	
	2. To remove capitalized equity compensation (Young)		-\$99		\$0	
R-7	<b>Structures &amp; Improvements - Dist</b>	375.100		\$20,415		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$12,951		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,548		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$58		\$0	
	4. To remove capitalized equity compensation (Young)		-\$26		\$0	
R-8	<b>Structures &amp; Improvements - Service Centers</b>	375.200		\$2,085,343		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$208,952		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$107,421		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$983		\$0	
	4. To remove capitalized equity compensation (Young)		-\$435		\$0	
	5. ORDER: To include reserve for Forest Park Service Facility.		\$1,770,388		\$0	
R-9	<b>Structures &amp; Improvements - Leased Property</b>	375.210		-\$10		\$0
	1. To remove capitalized incentive compensation (Young)		-\$7		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized equity compensation (Young)		-\$3		\$0	
R-10	Structures & Improvements - Garage	375.300		\$6,499		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,353		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,176		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$21		\$0	
	4. To remove capitalized equity compensation (Young)		-\$9		\$0	
R-13	Mains - Steel	376.100		\$1,228,594		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$619,956		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$633,105		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$16,959		\$0	
	4. To remove capitalized equity compensation (Young)		-\$7,508		\$0	
R-14	Mains - Cast Iron	376.200		-\$308,845		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$121,661		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$184,899		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,584		\$0	
	4. To remove capitalized equity compensation (Young)		-\$701		\$0	
R-15	Mains - Plastic	376.300		\$3,040,685		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,238,464		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$850,142		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$33,215		\$0	
	4. To remove capitalized equity compensation (Young)		-\$14,706		\$0	
R-16	Meas. & Reg. Station - General	378.000		\$39,542		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$220,841		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$179,947		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$937		\$0	
	4. To remove capitalized equity compensation (Young)		-\$415		\$0	
R-17	Meas. & Reg. Station - City Gate	379.000		\$77,055		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$50,592		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$26,765		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$209		\$0	
	4. To remove capitalized equity compensation (Young)		-\$93		\$0	
R-18	Services - Steel	380.100		\$439,989		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$330,693		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$113,403		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,847		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,260		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-19	Services - Plastic	380.200		\$8,879,590		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$6,097,765		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,850,302		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$47,463		\$0	
	4. To remove capitalized equity compensation (Young)		-\$21,014		\$0	
R-20	Meters	381.000		\$1,849,383		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,160,544		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$702,575		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$9,521		\$0	
	4. To remove capitalized equity compensation (Young)		-\$4,215		\$0	
R-21	House Regulators	383.000		\$384,421		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$257,459		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$129,673		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,879		\$0	
	4. To remove capitalized equity compensation (Young)		-\$832		\$0	
R-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$142,632		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$190,627		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$46,460		\$0	

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	3. To remove capitalized incentive compensation (Young)		-\$1,064		\$0	
	4. To remove capitalized equity compensation (Young)		-\$471		\$0	
R-23	Other Property - Customer Premises	386.000		\$1,227		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$820		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$410		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1		\$0	
R-24	Other Equipment - Dist.	387.000		\$8,423		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$5,644		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,822		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$30		\$0	
	4. To remove capitalized equity compensation (Young)		-\$13		\$0	
R-28	Structures & Improvements - Mfg Gas	305.000		\$23,212		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$15,607		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,803		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$137		\$0	
	4. To remove capitalized equity compensation (Young)		-\$61		\$0	
R-29	Other Power Equipment	307.000		-\$127,211		\$0

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	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,783		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$129,977		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$12		\$0	
	4. To remove capitalized equity compensation (Young)		-\$5		\$0	
R-30	<b>Propane Equipment - Gas Operations</b>	311.000		-\$213,889		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$88,110		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$301,495		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$349		\$0	
	4. To remove capitalized equity compensation (Young)		-\$155		\$0	
R-31	<b>Propane Storage Cavern - Gas Ops</b>	311.100		\$37,942		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$26,805		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$11,649		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$355		\$0	
	4. To remove capitalized equity compensation (Young)		-\$157		\$0	
R-35	<b>Rights of Way - UG Storage</b>	350.200		-\$82		\$0
	1. To remove capitalized incentive compensation (Young)		-\$57		\$0	
	2. To remove capitalized equity compensation (Young)		-\$25		\$0	
R-36	<b>Structures - Compression Station</b>	351.200		\$84,485		\$0

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	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$10,202		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$74,348		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$45		\$0	
	4. To remove capitalized equity compensation (Young)		-\$20		\$0	
R-37	Other Structures - UG Storage	351.400		\$16,404		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,007		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$5,504		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$74		\$0	
	4. To remove capitalized equity compensation (Young)		-\$33		\$0	
R-38	Wells	352.000		\$55,082		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$37,152		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$18,576		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$448		\$0	
	4. To remove capitalized equity compensation (Young)		-\$198		\$0	
R-39	Storage Leaseholds & Rights	352.100		\$86		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$203		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$101		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$151		\$0	

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	4. To remove capitalized equity compensation (Young)		-\$67		\$0	
R-40	Reservoirs	352.200		\$2,216		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,495		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$747		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$18		\$0	
	4. To remove capitalized equity compensation (Young)		-\$8		\$0	
R-41	Non-Recoverable Natural Gas	352.300		\$53,453		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$36,095		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$18,048		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$478		\$0	
	4. To remove capitalized equity compensation (Young)		-\$212		\$0	
R-42	Wells - Oil & Vent Gas	352.400		\$17,480		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,790		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$5,895		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$142		\$0	
	4. To remove capitalized equity compensation (Young)		-\$63		\$0	
R-43	Lines	353.000		\$24,935		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,827		\$0	



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	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$8,413		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$211		\$0	
	4. To remove capitalized equity compensation (Young)		-\$94		\$0	
R-44	Equipment - Compressor Station	354.000		\$24,851		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,761		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$8,381		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$202		\$0	
	4. To remove capitalized equity compensation (Young)		-\$89		\$0	
R-45	Measuring & Regulating Equipment	355.000		\$29,935		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$20,115		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$10,058		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$165		\$0	
	4. To remove capitalized equity compensation (Young)		-\$73		\$0	
R-46	Purification Equipment	356.000		\$4,135		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,773		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,387		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$17		\$0	
	4. To remove capitalized equity compensation (Young)		-\$8		\$0	

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R-47	Other Equipment - UG Storage	357.000		\$2,276		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,522		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$761		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$5		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2		\$0	
R-51	Structures & Improvements - Other Storage	361.000		-\$11		\$0
	1. To remove capitalized incentive compensation (Young)		-\$8		\$0	
	2. To remove capitalized equity compensation (Young)		-\$3		\$0	
R-52	Gas Holders	362.000		-\$69		\$0
	1. To remove capitalized incentive compensation (Young)		-\$48		\$0	
	2. To remove capitalized equity compensation (Young)		-\$21		\$0	
R-53	Compressor Equip. Other Storage	363.300		-\$36		\$0
	1. To remove capitalized incentive compensation (Young)		-\$25		\$0	
	2. To remove capitalized equity compensation (Young)		-\$11		\$0	
R-57	Structures & Improvements - Trans	367.000		-\$42,473		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$14,500		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,250		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$148		\$0	

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	4. To remove capitalized equity compensation (Young)		-\$66		\$0	
	5. To adjust negative reserve. (Patterson)		-\$64,009		\$0	
R-58	Other Equipment - Transmission	371.000		\$64,177		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$113		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$56		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1		\$0	
	4. To adjust negative reserve (Patterson)		\$64,009		\$0	
	5. To remove capitalized equity compensation (Young)		\$0		\$0	
R-63	LH Improvements 700 Market	390.200		-\$40,050		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$59,081		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$29,668		\$0	
	3. To allocate leasehold improvements (Kunst)		-\$128,560		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$166		\$0	
	5. To remove capitalized equity compensation (Young)		-\$73		\$0	
R-64	Structures - Leased - St. Charles	390.300		\$218		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$596		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$299		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$3		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1		\$0	

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	5. To adjust negative reserve. (Patterson)		-\$673		\$0	
R-65	Structures - Gen Plant - MoNat	390.700		-\$182,369		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$183,532		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,224		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$42		\$0	
	4. To remove capitalized equity compensation (Young)		-\$19		\$0	
R-66	Structures - Leased - MoNat	390.710		-\$8,903		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,752		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,376		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$9		\$0	
	4. To remove capitalized equity compensation (Young)		-\$4		\$0	
	5. To adjust negative reserve. (Patterson)		-\$13,018		\$0	
R-67	Structures - Leased - Franklin County	390.810		\$2,647		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,769		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$884		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$4		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2		\$0	
R-68	Office Furniture & Equipment	391.000		\$2,410,237		\$0

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	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$69,096		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$35,043		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$295		\$0	
	4. To adjust negative reserve (Patterson)		\$2,306,523		\$0	
	5. To remove capitalized equity compensation (Young)		-\$130		\$0	
R-69	Computers	391.100		-\$1,838,044		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$446,293		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$473,982		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$948		\$0	
	4. To remove capitalized equity compensation (Young)		-\$420		\$0	
	5. To adjust negative reserve. (Patterson)		-\$1,808,987		\$0	
R-70	Mech. Office Equipment	391.200		\$241,645		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,528		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$764		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2		\$0	
	4. To adjust negative reserve (Patterson)		\$239,356		\$0	
	5. To remove capitalized equity compensation (Young)		-\$1		\$0	
R-71	Data Processing Software	391.300		\$1,718,909		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,122,360		\$0	

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	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$600,187		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,522		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,116		\$0	
R-72	Data Processing Systems	391.400		\$904,074		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$17,946		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$16,210		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$24		\$0	
	4. To adjust negative reserve (Patterson)		\$869,953		\$0	
	5. To remove capitalized equity compensation (Young)		-\$11		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$6,847,526		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,105,968		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,061,219		\$0	
	3. To allocate enterprise management software (Kunst)		-\$13,002,317		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$8,592		\$0	
	5. To remove capitalized equity compensation (Young)		-\$3,804		\$0	
R-75	Transportation Eq - Automobiles	392.100		\$123,615		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$186,699		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$138,824		\$0	

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	3. To remove capitalized incentive compensation (Young)		-\$216		\$0	
	4. To remove capitalized equity compensation (Young)		-\$95		\$0	
	5. To adjust negative reserve. (Patterson)		-\$201,597		\$0	
R-76	Transporation Eq - Trucks	392.200		\$1,097,804		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$612,333		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$487,225		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,216		\$0	
	4. To remove capitalized equity compensation (Young)		-\$538		\$0	
R-77	Stores Equipment	393.000		-\$30,921		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$3,691		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,846		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$24		\$0	
	4. To adjust negative reserve (Patterson)		-\$36,423		\$0	
	5. To remove capitalized equity compensation (Young)		-\$11		\$0	
R-78	Tools, Shop, & Garage Equipment	394.000		\$284,730		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$184,955		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$101,325		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,074		\$0	
	4. To remove capitalized equity compensation (Young)		-\$476		\$0	

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R-79	<b>Lab Equipment</b>	395.000		-\$804		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$5,475		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,738		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$23		\$0	
	4. To adjust negative reserve (Patterson)		-\$8,984		\$0	
	5. To remove capitalized equity compensation (Young)		-\$10		\$0	
R-80	<b>Power Operated Equipment</b>	396.000		-\$286,957		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$279,200		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$148,727		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,643		\$0	
	4. To adjust negative reserve (Patterson)		-\$712,514		\$0	
	5. To remove capitalized equity compensation (Young)		-\$727		\$0	
R-81	<b>Power Operated Equipment -- T</b>	396.100		\$6,196		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$422,275		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$231,424		\$0	
	3. To adjust negative reserve (Patterson)		-\$647,503		\$0	
R-82	<b>Communication Equipment</b>	397.000		\$9,381		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$13,738		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$16,966		\$0	



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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized incentive compensation (Young)		-\$91		\$0	
	4. To remove capitalized equity compensation (Young)		-\$40		\$0	
	5. To adjust negative reserve (Patterson)		-\$21,192		\$0	
R-83	Comm Equipment - AMRs	397.200		\$593,722		\$0
	1. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$593,722		\$0	
R-84	Misc. Equipment	398.000		\$115,746		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$53,722		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$27,297		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$230		\$0	
	4. To adjust negative reserve (Patterson).		\$35,059		\$0	
	5. To remove capitalized equity compensation (Young)		-\$102		\$0	
R-89	Retirement Work-In Progress			-\$2,087,764		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$1,739,812		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$347,952		\$0	
<b>Total Reserve Adjustments</b>				<b>\$14,137,106</b>		<b>\$0</b>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Purchased Gas Costs	\$303,832,562	50.85	39.44	11.41	0.031260	\$9,497,806
3	Purchase Gas - Back Out	-\$303,832,562	50.85	50.85	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$63,700,879	50.85	11.96	38.89	0.106548	\$6,787,201
5	Vacation - Union & Non-Union	\$4,703,075	50.85	182.50	-131.65	-0.360685	-\$1,696,329
6	Pension & OPEBS	\$20,428,080	50.85	84.95	-34.10	-0.093425	-\$1,908,493
7	Employee Benefits	\$10,070,300	50.85	9.46	41.39	0.113397	\$1,141,942
8	Incentive Comp	\$2,851,822	50.85	258.50	-207.65	-0.568904	-\$1,622,413
9	Bad Debt	\$8,328,097	50.85	50.85	0.00	0.000000	\$0
10	PSC Assessment	\$1,956,325	50.85	50.85	0.00	0.000000	\$0
11	Cash Vouchers	\$62,586,157	50.85	36.90	13.95	0.038219	\$2,391,980
12	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$174,624,735</b>					<b>\$14,591,694</b>
13	<b>TAXES</b>						
14	Payroll Taxes	\$3,709,924	50.85	11.96	38.89	0.106548	\$395,285
15	Federal & State SUTA	\$78,255	50.85	60.25	-9.40	-0.025753	-\$2,015
16	Property Taxes	\$16,924,301	50.85	182.50	-131.65	-0.360685	-\$6,104,342
17	Gross Receipt Taxes	\$33,503,393	33.47	31.39	2.08	0.005699	\$190,936
18	Use Tax	\$358,929	33.47	52.66	-19.19	-0.052575	-\$18,871
19	Sales Tax	\$8,204,103	33.47	15.76	17.71	0.048521	\$398,071
20	<b>TOTAL TAXES</b>	<b>\$62,778,905</b>					<b>-\$5,140,936</b>
21	<b>OTHER EXPENSES</b>						
22	<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>					<b>\$0</b>
23	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$9,450,758</b>
24	<b>TAX OFFSET FROM RATE BASE</b>						
25	Federal Tax Offset	\$9,057,161	50.85	37.50	13.35	0.036575	\$331,266
26	State Tax Offset	\$2,573,384	50.85	37.50	13.35	0.036575	\$94,122
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$23,068,942	50.85	83.85	-33.00	-0.090411	-\$2,085,686
29	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$34,699,487</b>					<b>-\$1,660,298</b>
30	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$7,790,460</b>

Laclede Gas Company  
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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$688,359,442	See Note (1)	See Note (1)	See Note (1)	\$688,359,442	-\$356,757,510	\$331,601,932	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$302,328,239	\$0	\$302,328,239	-\$302,756,502	-\$428,263	\$0	-\$428,263	\$0	-\$428,263
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,215,289	\$1,882,867	\$1,332,422	\$149,394	\$3,364,683	\$0	\$3,364,683	\$2,042,743	\$1,321,940
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,778,568	\$206,811	\$1,571,757	-\$1,599,540	\$179,028	\$0	\$179,028	\$224,371	-\$45,343
6	TOTAL DISTRIBUTION EXPENSES	\$56,441,872	\$44,662,987	\$11,778,885	\$3,779,381	\$60,221,253	\$0	\$60,221,253	\$48,455,372	\$11,765,881
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,606,735	\$8,076,672	\$24,530,063	-\$2,863,248	\$29,743,487	\$0	\$29,743,487	\$8,762,471	\$20,981,016
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,582,603	\$177,845	\$1,404,758	\$1,197,116	\$2,779,719	\$0	\$2,779,719	\$192,946	\$2,586,773
9	TOTAL SALES EXPENSES	\$2,094,121	\$928,918	\$1,165,203	-\$246,967	\$1,847,154	\$0	\$1,847,154	\$1,007,793	\$839,361
10	TOTAL ADMIN. & GENERAL EXPENSES	\$58,449,181	\$7,114,186	\$51,334,995	\$18,468,493	\$76,917,674	\$0	\$76,917,674	\$7,787,243	\$69,130,431
11	TOTAL DEPRECIATION EXPENSE	\$47,472,639	See Note (1)	See Note (1)	See Note (1)	\$47,472,639	\$3,590,941	\$51,063,580	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$10,778,862	\$10,778,862	\$0	-\$9,952,847	\$826,015	-\$2,481,446	-\$1,655,431	\$10,778,862	-\$12,434,293
13	TOTAL OTHER OPERATING EXPENSES	\$56,629,115	\$56,629,115	\$0	-\$33,975,512	\$22,653,603	\$0	\$22,653,603	\$56,629,115	-\$33,975,512
14	TOTAL OPERATING EXPENSE	\$573,377,224	\$130,458,263	\$395,446,322	-\$327,800,232	\$245,576,992	\$1,109,495	\$246,686,487	\$135,880,916	\$59,741,991
15	NET INCOME BEFORE TAXES	\$114,982,218	\$0	\$0	\$0	\$442,782,450	-\$357,867,005	\$84,915,445	\$0	\$0
16	TOTAL INCOME TAXES	\$5,222,239	See Note (1)	See Note (1)	See Note (1)	\$5,222,239	\$1,819,592	\$7,041,831	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$18,876,265	See Note (1)	See Note (1)	See Note (1)	\$18,876,265	-\$15,417,090	\$3,459,175	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$90,883,714	\$0	\$0	\$0	\$418,683,946	-\$344,269,507	\$74,414,439	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		<b>OPERATING REVENUES</b>											
Rev-5	480.000	Residential Revenue	\$476,773,725	See note (1)	See note (1)	Rev-5	See note (1)	\$476,773,725	100.0000%	-\$218,451,031	\$258,322,694	See note (1)	See note (1)
Rev-6	481.000	Commercial	\$134,804,365			Rev-6		\$134,804,365	100.0000%	-\$83,534,582	\$51,269,783		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	0.000	Residential - Seasonal/Air Conditioning	\$0			Rev-10		\$0	100.0000%	\$3,048	\$3,048		
Rev-11	0.000	C&I 1 - Seasonal/Air Conditioning	\$0			Rev-11		\$0	100.0000%	\$1,510	\$1,510		
Rev-12	0.000	C&I 2 - Seasonal/Air Conditioning	\$0			Rev-12		\$0	100.0000%	\$44,099	\$44,099		
Rev-13	0.000	C&I 3 - Seasonal/Air Conditioning	\$0			Rev-13		\$0	100.0000%	\$222,391	\$222,391		
Rev-14	480.000	Residential - LP	\$26,373			Rev-14		\$26,373	100.0000%	-\$16,512	\$9,861		
Rev-15	481.000	Large Volume	\$6,381,116			Rev-15		\$6,381,116	100.0000%	-\$4,431,510	\$1,949,606		
Rev-16	481.000	Interruptible	\$2,342,422			Rev-16		\$2,342,422	100.0000%	-\$1,947,947	\$394,475		
Rev-17	481.000	Vehicle Fuel	\$1,228,043			Rev-17		\$1,228,043	100.0000%	-\$1,055,138	\$172,905		
Rev-18	481.000	Transportation	\$631,233			Rev-18		\$631,233	100.0000%	-\$444,479	\$186,754		
Rev-19	481.000	Unmetered Gas Lighting	\$43,662			Rev-19		\$43,662	100.0000%	\$0	\$43,662		
Rev-20	481.000	C&I - LP	\$4,353			Rev-20		\$4,353	100.0000%	-\$3,102	\$1,251		
Rev-21	487.000	Late Payment Charges	\$4,749,544			Rev-21		\$4,749,544	100.0000%	\$0	\$4,749,544		
Rev-22	488.000	Misc. Service Revenue	\$0			Rev-22		\$0	100.0000%	\$0	\$0		
Rev-23	489.000	Transport	\$16,743,806			Rev-23		\$16,743,806	100.0000%	-\$3,257,025	\$13,486,781		
Rev-24	493.000	Rent From Property	\$29,241			Rev-24		\$29,241	100.0000%	\$0	\$29,241		
Rev-25	495.000	Other Gas Revenue - Oper. Rev.	\$44,601,559			Rev-25		\$44,601,559	100.0000%	-\$43,887,232	\$714,327		
Rev-26		<b>TOTAL OTHER OPERATING REVENUES</b>	\$688,359,442					\$688,359,442		-\$356,757,510	\$331,601,932		
Rev-27		<b>TOTAL OPERATING REVENUES</b>	\$688,359,442					\$688,359,442		-\$356,757,510	\$331,601,932		
1		<b>GAS SUPPLY EXPENSES</b>											
2	804.000	Purchased Gas Expense	\$298,486,626	\$0	\$298,486,626	E-2	-\$302,756,502	-\$4,269,876	100.0000%	\$0	-\$4,269,876	\$0	-\$4,269,876
3	808.100	Gas Withdrawn from Storage Debt.	\$4,038,366	\$0	\$4,038,366	E-3	\$0	\$4,038,366	100.0000%	\$0	\$4,038,366	\$0	\$4,038,366
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$63,447	\$0	-\$63,447	E-4	\$0	-\$63,447	100.0000%	\$0	-\$63,447	\$0	-\$63,447
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$133,306	\$0	-\$133,306	E-5	\$0	-\$133,306	100.0000%	\$0	-\$133,306	\$0	-\$133,306
6		<b>TOTAL GAS SUPPLY EXPENSES</b>	\$302,328,239	\$0	\$302,328,239		-\$302,756,502	-\$428,263		\$0	-\$428,263	\$0	-\$428,263
7		<b>NATURAL GAS STORAGE EXPENSE</b>											
8	814.000	Operation Supervision and Engineering	\$261,517	\$207,824	\$53,693	E-8	\$15,369	\$276,886	100.0000%	\$0	\$276,886	\$225,471	\$51,415
9	815.000	Maps and Records	\$57,853	\$50,627	\$7,226	E-9	\$3,751	\$61,604	100.0000%	\$0	\$61,604	\$54,926	\$6,678
10	816.000	Wells Expenses	\$359,840	\$290,632	\$69,208	E-10	\$23,467	\$383,307	100.0000%	\$0	\$383,307	\$315,310	\$67,997
11	817.000	Lines Expenses	\$13,694	\$11,628	\$2,066	E-11	\$941	\$14,635	100.0000%	\$0	\$14,635	\$12,615	\$2,020
12	818.000	Compressor Station Expenses	\$112,123	\$98,460	\$13,663	E-12	\$7,963	\$120,086	100.0000%	\$0	\$120,086	\$106,820	\$13,266
13	819.000	Compressor Station Fuel and Power	\$65,942	\$0	\$65,942	E-13	\$0	\$65,942	100.0000%	\$0	\$65,942	\$0	\$65,942
14	820.000	Measuring & Regulation Station Expenses	\$518,160	\$431,384	\$86,776	E-14	\$34,628	\$552,788	100.0000%	\$0	\$552,788	\$468,013	\$84,775
15	821.000	Purification Expenses	\$106,553	\$78,755	\$27,798	E-15	\$6,379	\$112,932	100.0000%	\$0	\$112,932	\$85,442	\$27,490
16	823.000	Gas Losses	\$6,883	\$0	\$6,883	E-16	\$0	\$6,883	100.0000%	\$0	\$6,883	\$0	\$6,883
17	824.000	Other Expenses	\$237,850	\$116,002	\$121,848	E-17	\$9,345	\$247,195	100.0000%	\$0	\$247,195	\$125,852	\$121,343
18	825.000	Storage Well Royalties	\$99,907	\$0	\$99,907	E-18	\$0	\$99,907	100.0000%	\$0	\$99,907	\$0	\$99,907
19	830.000	Maint. Supervision & Engineering	\$30,457	\$27,066	\$3,391	E-19	\$2,032	\$32,489	100.0000%	\$0	\$32,489	\$29,364	\$3,125
20	831.000	Maint. Of Structures & Improvements	\$207,692	\$104,991	\$102,701	E-20	\$8,514	\$216,206	100.0000%	\$0	\$216,206	\$113,906	\$102,300
21	832.000	Maint. Of Reservoirs & Wells	\$200,399	\$41,936	\$158,463	E-21	\$3,155	\$203,554	100.0000%	\$0	\$203,554	\$45,497	\$158,057
22	833.000	Maint. Of Lines	\$180,531	\$109,735	\$70,796	E-22	\$8,952	\$189,483	100.0000%	\$0	\$189,483	\$119,053	\$70,430
23	834.000	Maint. Of Compressor Station Equipment	\$308,876	\$136,441	\$172,435	E-23	\$11,072	\$319,948	100.0000%	\$0	\$319,948	\$148,026	\$171,922

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
24	835.000	Maint. Of Measuring & Regulating Station	\$44,832	\$37,639	\$7,193	E-24	\$3,051	\$47,883	100.0000%	\$0	\$47,883	\$40,835	\$7,048
25	836.000	Maint. Of Purification Equipment	\$51,568	\$15,081	\$36,487	E-25	\$1,155	\$52,723	100.0000%	\$0	\$52,723	\$16,362	\$36,361
26	837.000	Maint. Of Other Equipment	\$244,982	\$50,969	\$194,013	E-26	\$4,111	\$249,093	100.0000%	\$0	\$249,093	\$55,297	\$193,796
27	840.000	Operation Supervision & Engineering	\$20,870	\$18,139	\$2,731	E-27	\$1,329	\$22,199	100.0000%	\$0	\$22,199	\$19,679	\$2,520
28	841.000	Operation Labor & Expenses	\$6,068	\$2,877	\$3,191	E-28	\$237	\$6,305	100.0000%	\$0	\$6,305	\$3,121	\$3,184
29	842.100	Fuel	\$9,497	\$0	\$9,497	E-29	\$0	\$9,497	100.0000%	\$0	\$9,497	\$0	\$9,497
30	843.200	Maintenance of Structures & Improvements	\$69,195	\$52,681	\$16,514	E-30	\$3,943	\$73,138	100.0000%	\$0	\$73,138	\$57,154	\$15,984
31		<b>TOTAL NATURAL GAS STORAGE EXPENSE</b>	<b>\$3,215,289</b>	<b>\$1,882,867</b>	<b>\$1,332,422</b>		<b>\$149,394</b>	<b>\$3,364,683</b>		<b>\$0</b>	<b>\$3,364,683</b>	<b>\$2,042,743</b>	<b>\$1,321,940</b>
32		<b>TRANSMISSION EXPENSES</b>											
33		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
34		<b>PRODUCTION EXPENSES</b>											
35	710.000	Operation Supervisor and Engineering	\$86,504	\$75,582	\$10,922	E-35	\$5,574	\$92,078	100.0000%	\$0	\$92,078	\$82,000	\$10,078
36	712.000	Other Power Expense	\$137	\$135	\$2	E-36	\$11	\$148	100.0000%	\$0	\$148	\$146	\$2
37	717.000	Liquified Petroleum Gas Expenses	\$2,927	\$531	\$2,396	E-37	\$43	\$2,970	100.0000%	\$0	\$2,970	\$576	\$2,394
38	723.000	Fuel for Liquified Petroleum Gas Process	\$1,275	\$328	\$947	E-38	\$527	\$1,302	100.0000%	\$0	\$1,302	\$356	\$946
39	728.000	Liquified Petroleum Gas	\$1,504,322	\$0	\$1,504,322	E-39	-\$1,615,570	-\$111,248	100.0000%	\$0	-\$111,248	\$0	-\$111,248
40	735.000	Misc. Production Expenses	\$80,275	\$63,243	\$17,032	E-40	\$5,104	\$85,379	100.0000%	\$0	\$85,379	\$68,613	\$16,766
41	740.000	Maint. Supervision & Eng	\$18,969	\$16,500	\$2,469	E-41	\$1,218	\$20,187	100.0000%	\$0	\$20,187	\$17,901	\$2,286
42	741.000	Maint. Of Structures and Improv	\$5,498	\$3,782	\$1,716	E-42	\$309	\$5,807	100.0000%	\$0	\$5,807	\$4,103	\$1,704
43	742.000	Maint. Of Production Equipment	\$78,661	\$46,710	\$31,951	E-43	\$3,744	\$82,405	100.0000%	\$0	\$82,405	\$50,676	\$31,729
44		<b>TOTAL PRODUCTION EXPENSES</b>	<b>\$1,778,568</b>	<b>\$206,811</b>	<b>\$1,571,757</b>		<b>-\$1,599,540</b>	<b>\$179,028</b>		<b>\$0</b>	<b>\$179,028</b>	<b>\$224,371</b>	<b>-\$45,343</b>
45		<b>DISTRIBUTION EXPENSES</b>											
46	870.000	Operation Supervision & Engineering - Dist	\$4,914,668	\$4,321,280	\$593,388	E-46	\$366,621	\$5,281,289	100.0000%	\$0	\$5,281,289	\$4,688,205	\$593,084
47	871.000	Distribution Load Dispatching	\$1,180,217	\$957,083	\$223,134	E-47	\$70,972	\$1,251,189	100.0000%	\$0	\$1,251,189	\$1,038,350	\$212,839
48	874.000	Mains & Service Expenses	\$9,640,343	\$5,439,701	\$4,200,642	E-48	\$558,874	\$10,199,217	100.0000%	\$0	\$10,199,217	\$5,901,592	\$4,297,625
49	875.000	Measuring & Regulating Station Expenses - General	\$792,828	\$615,299	\$177,529	E-49	\$47,917	\$840,745	100.0000%	\$0	\$840,745	\$667,545	\$173,200
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$155,837	\$105,256	\$50,581	E-50	\$7,564	\$163,401	100.0000%	\$0	\$163,401	\$114,193	\$49,208
51	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$110,205	\$67,862	\$42,343	E-51	\$5,181	\$115,386	100.0000%	\$0	\$115,386	\$73,624	\$41,762
52	878.000	Meter & House Regulator Expenses	\$14,896,146	\$12,186,351	\$2,709,795	E-52	\$1,000,348	\$15,896,494	100.0000%	\$0	\$15,896,494	\$13,221,108	\$2,675,386
53	879.000	Customer Installations Expenses	\$2,371,255	\$3,925,651	-\$1,554,396	E-53	\$322,746	\$2,694,001	100.0000%	\$0	\$2,694,001	\$4,258,982	-\$1,564,981
54	880.000	Other Expenses - Dist. Exp.	\$2,034,041	\$883,204	\$1,150,837	E-54	\$74,095	\$2,108,136	100.0000%	\$0	\$2,108,136	\$958,198	\$1,149,938
55	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	885.000	Maintenance Supervision & Engineering	\$2,740,753	\$2,507,346	\$233,407	E-56	\$212,066	\$2,952,819	100.0000%	\$0	\$2,952,819	\$2,720,248	\$232,571
57	886.000	Maint. Of Structures and Improvements	\$810,702	\$346,831	\$463,871	E-57	\$28,419	\$839,121	100.0000%	\$0	\$839,121	\$376,281	\$462,840
58	887.000	Maint. Of Mains	\$8,162,915	\$6,153,661	\$2,009,254	E-58	\$503,532	\$8,666,447	100.0000%	\$0	\$8,666,447	\$6,676,175	\$1,990,272
59	889.000	Maint. Of Measuring & Regulating Eq - Gen	\$673,932	\$500,869	\$173,063	E-59	\$39,454	\$713,386	100.0000%	\$0	\$713,386	\$543,398	\$169,988
60	890.000	Maint. Of Measuring & Regulating Eq - Ind	\$60,228	\$41,228	\$19,000	E-60	\$3,238	\$63,466	100.0000%	\$0	\$63,466	\$44,729	\$18,737
61	891.000	Maint. Of Measuring & Regulating Eq - City Gate	\$34,504	\$20,584	\$13,920	E-61	\$1,551	\$36,055	100.0000%	\$0	\$36,055	\$22,332	\$13,723
62	892.000	Maintenance Of Services	\$4,715,313	\$4,078,343	\$636,970	E-62	\$333,737	\$5,049,050	100.0000%	\$0	\$5,049,050	\$4,424,640	\$624,410
63	893.000	Maint. Of Meters and House Regulators	\$2,791,293	\$2,259,852	\$531,441	E-63	\$182,553	\$2,973,846	100.0000%	\$0	\$2,973,846	\$2,451,739	\$522,107
64	894.000	Maintenance of Other Equipment	\$356,692	\$252,586	\$104,106	E-64	\$20,513	\$377,205	100.0000%	\$0	\$377,205	\$274,033	\$103,172
65		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$56,441,872</b>	<b>\$44,662,987</b>	<b>\$11,778,885</b>		<b>\$3,779,381</b>	<b>\$60,221,253</b>		<b>\$0</b>	<b>\$60,221,253</b>	<b>\$48,455,372</b>	<b>\$11,765,881</b>
66		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

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												L + M = K	
67	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	902.000	Meter Reading Expenses	\$8,680,330	\$371,236	\$8,309,094	E-68	\$29,505	\$8,709,835	100.0000%	\$0	\$8,709,835	\$402,758	\$8,307,077
69	903.000	Customer Records & Collection Expenses	\$17,549,572	\$7,607,563	\$9,942,009	E-69	-\$4,971,488	\$12,578,084	100.0000%	\$0	\$12,578,084	\$8,253,530	\$4,324,554
70	904.000	Uncollectible Expense	\$6,257,451	\$0	\$6,257,451	E-70	\$2,070,646	\$8,328,097	100.0000%	\$0	\$8,328,097	\$0	\$8,328,097
71	905.000	Misc. Customer Accounts Expense	\$119,382	\$97,873	\$21,509	E-71	\$8,089	\$127,471	100.0000%	\$0	\$127,471	\$106,183	\$21,288
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,606,735	\$8,076,672	\$24,530,063		-\$2,863,248	\$29,743,487		\$0	\$29,743,487	\$8,762,471	\$20,981,016
73		CUSTOMER SERVICE & INFO. EXP.											
74	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	908.000	Customer Assistance Expenses	\$1,483,989	\$177,148	\$1,306,841	E-75	\$1,197,111	\$2,681,100	100.0000%	\$0	\$2,681,100	\$192,190	\$2,488,910
76	909.000	Informational & Instructional Advertising Expenses	\$98,614	\$697	\$97,917	E-76	\$5	\$98,619	100.0000%	\$0	\$98,619	\$756	\$97,863
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,582,603	\$177,845	\$1,404,758		\$1,197,116	\$2,779,719		\$0	\$2,779,719	\$192,946	\$2,586,773
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$328,536	\$67,064	\$261,472	E-79	\$2,402	\$330,938	100.0000%	\$0	\$330,938	\$72,758	\$258,180
80	912.000	Demonstrating & Selling Expenses	\$1,626,886	\$859,567	\$767,319	E-80	-\$131	\$1,626,755	100.0000%	\$0	\$1,626,755	\$932,554	\$694,201
81	913.000	Advertising Expenses	\$138,699	\$2,287	\$136,412	E-81	-\$249,238	-\$110,539	100.0000%	\$0	-\$110,539	\$2,481	-\$113,020
82	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83		TOTAL SALES EXPENSES	\$2,094,121	\$928,918	\$1,165,203		-\$246,967	\$1,847,154		\$0	\$1,847,154	\$1,007,793	\$839,361
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$20,728,266	\$14,173,840	\$6,554,426	E-85	-\$365,903	\$20,362,363	100.0000%	\$0	\$20,362,363	\$15,377,356	\$4,985,007
86	921.000	Office Supplies & Expenses	\$1,336,170	-\$10,682	\$1,346,852	E-86	-\$443,835	\$892,335	100.0000%	\$0	\$892,335	-\$11,589	\$903,924
87	922.000	Admin. Expenses Transferred - Credit	-\$12,025,514	-\$7,426,536	-\$4,598,978	E-87	-\$630,595	-\$12,656,109	100.0000%	\$0	-\$12,656,109	-\$8,057,131	-\$4,598,978
88	923.000	Outside Services Employed	\$10,302,849	\$0	\$10,302,849	E-88	-\$644,724	\$9,658,125	100.0000%	\$0	\$9,658,125	\$0	\$9,658,125
89	924.000	Property Insurance	\$632,413	\$0	\$632,413	E-89	\$36,173	\$668,586	100.0000%	\$0	\$668,586	\$0	\$668,586
90	925.000	Injuries & Damages	\$5,268,150	\$0	\$5,268,150	E-90	\$1,026,708	\$6,294,858	100.0000%	\$0	\$6,294,858	\$0	\$6,294,858
91	926.000	Employee Pensions & Benefits	\$24,776,425	\$261,752	\$24,514,673	E-91	\$18,783,939	\$43,560,364	100.0000%	\$0	\$43,560,364	\$283,978	\$43,276,386
92	928.000	Regulatory Commission Expenses	\$1,946,243	\$0	\$1,946,243	E-92	\$266,495	\$2,212,738	100.0000%	\$0	\$2,212,738	\$0	\$2,212,738
93	930.000	Misc. General Expenses	\$3,127,102	-\$1,425	\$3,128,527	E-93	\$881,731	\$4,008,833	100.0000%	\$0	\$4,008,833	\$67,437	\$3,941,396
94	931.000	Rents	\$2,148,699	\$0	\$2,148,699	E-94	-\$451,165	\$1,697,534	100.0000%	\$0	\$1,697,534	\$0	\$1,697,534
95	932.000	Maint. Of General Plant	\$208,378	\$117,237	\$91,141	E-95	\$9,669	\$218,047	100.0000%	\$0	\$218,047	\$127,192	\$90,855
96		TOTAL ADMIN. & GENERAL EXPENSES	\$58,449,181	\$7,114,186	\$51,334,995		\$18,468,493	\$76,917,674		\$0	\$76,917,674	\$7,787,243	\$69,130,431
97		DEPRECIATION EXPENSE											
98	403.000	Depreciation Expense, Dep. Exp.	\$47,472,639	See note (1)	See note (1)	E-98	See note (1)	\$47,472,639	100.0000%	\$3,590,941	\$51,063,580	See note (1)	See note (1)
99		TOTAL DEPRECIATION EXPENSE	\$47,472,639	\$0	\$0		\$0	\$47,472,639		\$3,590,941	\$51,063,580	\$0	\$0
100		AMORTIZATION EXPENSE											
101	404.000	Amortization of Net Cost of Removal	\$10,778,862	\$10,778,862	\$0	E-101	\$0	\$10,778,862	100.0000%	-\$2,481,446	\$8,297,416	\$10,778,862	-\$2,481,446
102	405.000	Amortization of Expense	\$0	\$0	\$0	E-102	-\$9,952,847	-\$9,952,847	100.0000%	\$0	-\$9,952,847	\$0	-\$9,952,847
103		TOTAL AMORTIZATION EXPENSE	\$10,778,862	\$10,778,862	\$0		-\$9,952,847	\$826,015		-\$2,481,446	-\$1,655,431	\$10,778,862	-\$12,434,293
104		OTHER OPERATING EXPENSES											
105	408.000	Property Taxes	\$16,116,471	\$16,116,471	\$0	E-105	\$807,830	\$16,924,301	100.0000%	\$0	\$16,924,301	\$16,116,471	\$807,830
106	408.000	Payroll Taxes	\$4,736,408	\$4,736,408	\$0	E-106	\$540,613	\$5,277,021	100.0000%	\$0	\$5,277,021	\$4,736,408	\$540,613
107	408.000	Gross Receipts Tax	\$33,503,393	\$33,503,393	\$0	E-107	-\$33,503,393	\$0	100.0000%	\$0	\$0	\$33,503,393	-\$33,503,393
108	408.000	Other Taxes	\$314,901	\$314,901	\$0	E-108	-\$128,677	\$186,224	100.0000%	\$0	\$186,224	\$314,901	-\$128,677
109	431.000	Interest on Customer Deposits	\$1,957,942	\$1,957,942	\$0	E-109	-\$1,691,885	\$266,057	100.0000%	\$0	\$266,057	\$1,957,942	-\$1,691,885
110		TOTAL OTHER OPERATING EXPENSES	\$56,629,115	\$56,629,115	\$0		-\$33,975,512	\$22,653,603		\$0	\$22,653,603	\$56,629,115	-\$33,975,512

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111		<b>TOTAL OPERATING EXPENSE</b>	<b>\$573,377,224</b>	<b>\$130,458,263</b>	<b>\$395,446,322</b>		<b>-\$327,800,232</b>	<b>\$245,576,992</b>		<b>\$1,109,495</b>	<b>\$246,686,487</b>	<b>\$135,880,916</b>	<b>\$59,741,991</b>
112		NET INCOME BEFORE TAXES	\$114,982,218					\$442,782,450		-\$357,867,005	\$84,915,445		
113		INCOME TAXES											
114	409.000	Current Income Taxes	\$5,222,239	See note (1)	See note (1)	E-114	See note (1)	\$5,222,239	100.0000%	\$1,819,592	\$7,041,831	See note (1)	See note (1)
115		TOTAL INCOME TAXES	\$5,222,239					\$5,222,239		\$1,819,592	\$7,041,831		
116		DEFERRED INCOME TAXES											
117	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$23,596,831	See note (1)	See note (1)	E-117	See note (1)	\$23,596,831	100.0000%	-\$19,928,256	\$3,668,575	See note (1)	See note (1)
118	411.000	Amortization of Deferred ITC	-\$4,720,566			E-118		-\$4,720,566	100.0000%	\$4,511,166	-\$209,400		
119		TOTAL DEFERRED INCOME TAXES	\$18,876,265					\$18,876,265		-\$15,417,090	\$3,459,175		
120		<b>NET OPERATING INCOME</b>	<b>\$90,883,714</b>					<b>\$418,683,946</b>		<b>-\$344,269,507</b>	<b>\$74,414,439</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$218,451,031	-\$218,451,031
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$218,451,031	
Rev-6	Commercial	481.000	\$0	\$0	\$0	\$0	-\$83,534,582	-\$83,534,582
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$83,534,582	
Rev-10	Residential - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$3,048	\$3,048
	1. To include residential seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$3,048	
Rev-11	C&I 1 - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$1,510	\$1,510
	1. To include commercial & industrial (C&I 1) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$1,510	
Rev-12	C&I 2 - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$44,099	\$44,099
	1. To include commercial & industrial (C&I 2) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$44,099	
Rev-13	C&I 3 - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$222,391	\$222,391
	1. To include commercial & industrial (C&I 3) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$222,391	
Rev-14	Residential - LP	480.000	\$0	\$0	\$0	\$0	-\$16,512	-\$16,512
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$950	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$15,562	
Rev-15	Large Volume	481.000	\$0	\$0	\$0	\$0	-\$4,431,510	-\$4,431,510
	1. Revenue Adjustment for Rate-Switching (Roling)		\$0	\$0		\$0	-\$22,105	
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	\$15,030	
	3. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$99,725	
	4. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$373,481	
	5. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,951,229	
Rev-16	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$1,947,947	-\$1,947,947
	1. Revenue Adjustment for Rate-Switching (Roling)		\$0	\$0		\$0	\$115,725	
	2. Days Adjustment (Roling)		\$0	\$0		\$0	-\$311	
	3. Misc. Adj to annualize customer bills (Roling)		\$0	\$0		\$0	-\$1,167	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$24,471	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$114,819	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,564,529	
	7. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$358,375	



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Rev-17	Vehicle Fuel	481.000	\$0	\$0	\$0	\$0	-\$1,055,138	-\$1,055,138
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$290	
	2. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$76,436	
	3. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$978,412	
Rev-18	Transportation	481.000	\$0	\$0	\$0	\$0	-\$444,479	-\$444,479
	1. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$444,479	
Rev-20	C&I - LP	481.000	\$0	\$0	\$0	\$0	-\$3,102	-\$3,102
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$85	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,017	
Rev-23	Transport	489.000	\$0	\$0	\$0	\$0	-\$3,257,025	-\$3,257,025
	1. Revenue Adjustment for Rate-Switching & Gains/Losses (Roling)		\$0	\$0		\$0	\$4,648	
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	-\$8,919	
	3. Adj to Sales due to Weather (Roling)		\$0	\$0		\$0	-\$4	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$501,492	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$1,248,395	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,502,863	
Rev-25	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	-\$43,887,232	-\$43,887,232
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$311,006,272	
	2. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$21,680,059	
	3. Removal of Gross Receipts Taxes (McMellen)		\$0	\$0		\$0	-\$31,405,377	
	4. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$238,184,288	
	5. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$19,777,428	
	6. Removal of OSS (McMellen)		\$0	\$0		\$0	-\$43,846,352	
E-2	Purchased Gas Expense	804.000	\$0	-\$302,756,502	-\$302,756,502	\$0	\$0	\$0
	1. Remove purchase gas costs (McMellen)		\$0	-\$302,756,502		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	\$17,647	-\$2,278	\$15,369	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$17,647	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$2,278		\$0	\$0	
E-9	Maps and Records	815.000	\$4,299	-\$548	\$3,751	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$4,299	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$548		\$0	\$0	

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E-10	<b>Wells Expenses</b>	816.000	\$24,678	-\$1,211	\$23,467	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$24,678	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$1,211		\$0	\$0	
E-11	<b>Lines Expenses</b>	817.000	\$987	-\$46	\$941	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$987	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$46		\$0	\$0	
E-12	<b>Compressor Station Expenses</b>	818.000	\$8,360	-\$397	\$7,963	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,360	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$397		\$0	\$0	
E-14	<b>Measuring &amp; Regulation Station Expenses</b>	820.000	\$36,629	-\$2,001	\$34,628	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$36,629	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$2,001		\$0	\$0	
E-15	<b>Purification Expenses</b>	821.000	\$6,687	-\$308	\$6,379	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$6,687	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$308		\$0	\$0	
E-17	<b>Other Expenses</b>	824.000	\$9,850	-\$505	\$9,345	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$9,850	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$505		\$0	\$0	
E-19	<b>Maint. Supervision &amp; Engineering</b>	830.000	\$2,298	-\$266	\$2,032	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$2,298	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$266		\$0	\$0	
E-20	<b>Maint. Of Structures &amp; Improvements</b>	831.000	\$8,915	-\$401	\$8,514	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,915	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$401		\$0	\$0	
E-21	<b>Maint. Of Reservoirs &amp; Wells</b>	832.000	\$3,561	-\$406	\$3,155	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,561	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$406		\$0	\$0	

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E-22	Maint. Of Lines	833.000	\$9,318	-\$366	\$8,952	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$9,318	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$366		\$0	\$0	
E-23	Maint. Of Compressor Station Equipment	834.000	\$11,585	-\$513	\$11,072	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$11,585	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$513		\$0	\$0	
E-24	Maint. Of Measuring & Regulating Station	835.000	\$3,196	-\$145	\$3,051	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,196	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$145		\$0	\$0	
E-25	Maint. Of Purification Equipment	836.000	\$1,281	-\$126	\$1,155	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,281	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$126		\$0	\$0	
E-26	Maint. Of Other Equipment	837.000	\$4,328	-\$217	\$4,111	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$4,328	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$217		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$1,540	-\$211	\$1,329	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,540	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$211		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	\$244	-\$7	\$237	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$244	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$7		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	\$4,473	-\$530	\$3,943	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$4,473	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$530		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	\$6,418	-\$844	\$5,574	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$6,418	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$844		\$0	\$0	

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E-36	<b>Other Power Expense</b>	712.000	\$11	\$0	\$11	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$11	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	\$0		\$0	\$0	
E-37	<b>Liquified Petroleum Gas Expenses</b>	717.000	\$45	-\$2	\$43	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$45	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$2		\$0	\$0	
E-38	<b>Fuel for Liquified Petroleum Gas Process</b>	723.000	\$28	-\$1	\$27	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$28	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$1		\$0	\$0	
E-39	<b>Liquified Petroleum Gas</b>	728.000	\$0	-\$1,615,570	-\$1,615,570	\$0	\$0	\$0
	1. To remove purchased gas costs (McMellen)		\$0	-\$1,615,570		\$0	\$0	
E-40	<b>Misc. Production Expenses</b>	735.000	\$5,370	-\$266	\$5,104	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,370	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$266		\$0	\$0	
E-41	<b>Maint. Supervision &amp; Eng</b>	740.000	\$1,401	-\$183	\$1,218	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,401	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$183		\$0	\$0	
E-42	<b>Maint. Of Structures and Improv</b>	741.000	\$321	-\$12	\$309	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$321	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$12		\$0	\$0	
E-43	<b>Maint. Of Production Equipment</b>	742.000	\$3,966	-\$222	\$3,744	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,966	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$222		\$0	\$0	
E-46	<b>Operation Supervision &amp; Engineering - Dist</b>	870.000	\$366,925	-\$304	\$366,621	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$366,925	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$304		\$0	\$0	
E-47	<b>Distribution Load Dispatching</b>	871.000	\$81,267	-\$10,295	\$70,972	\$0	\$0	\$0

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	1. To annualize payroll (Nieto)		\$81,267	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$10,295		\$0	\$0	
E-48	<b>Mains &amp; Service Expenses</b>	874.000	\$461,891	\$96,983	\$558,874	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$461,891	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$17,152		\$0	\$0	
	3. To Annualize Line Locate Expense (Kunst)		\$0	\$114,135		\$0	\$0	
E-49	<b>Measuring &amp; Regulating Station Expenses - General</b>	875.000	\$52,246	-\$4,329	\$47,917	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$52,246	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$4,329		\$0	\$0	
E-50	<b>Measuring &amp; Regulating Station Expenses - Industrial</b>	876.000	\$8,937	-\$1,373	\$7,564	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,937	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$1,373		\$0	\$0	
E-51	<b>Measuring &amp; Regulating Station Expenses-City Gate Check Stations</b>	877.000	\$5,762	-\$581	\$5,181	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,762	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$581		\$0	\$0	
E-52	<b>Meter &amp; House Regulator Expenses</b>	878.000	\$1,034,757	-\$34,409	\$1,000,348	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,034,757	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$34,409		\$0	\$0	
E-53	<b>Customer Installations Expenses</b>	879.000	\$333,331	-\$10,585	\$322,746	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$333,331	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$10,585		\$0	\$0	
E-54	<b>Other Expenses - Dist. Exp.</b>	880.000	\$74,994	-\$899	\$74,095	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$74,994	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$899		\$0	\$0	
E-56	<b>Maintenance Supervision &amp; Engineering</b>	885.000	\$212,902	-\$836	\$212,066	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$212,902	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$836		\$0	\$0	

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E-57	Maint. Of Structures and Improvements	886.000	\$29,450	-\$1,031	\$28,419	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$29,450	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$1,031		\$0	\$0	
E-58	Maint. Of Mains	887.000	\$522,514	-\$18,982	\$503,532	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$522,514	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$18,982		\$0	\$0	
E-59	Maint. Of Measuring & Regulating Eq - Gen	889.000	\$42,529	-\$3,075	\$39,454	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$42,529	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$3,075		\$0	\$0	
E-60	Maint. Of Measuring & Regulating Eq - Ind	890.000	\$3,501	-\$263	\$3,238	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,501	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$263		\$0	\$0	
E-61	Maint. Of Measuring & Regulating Eq - City Gate	891.000	\$1,748	-\$197	\$1,551	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,748	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$197		\$0	\$0	
E-62	Maintenance Of Services	892.000	\$346,297	-\$12,560	\$333,737	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$346,297	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$12,560		\$0	\$0	
E-63	Maint. Of Meters and House Regulators	893.000	\$191,887	-\$9,334	\$182,553	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$191,887	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$9,334		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	\$21,447	-\$934	\$20,513	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$21,447	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$934		\$0	\$0	
E-68	Meter Reading Expenses	902.000	\$31,522	-\$2,017	\$29,505	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$31,522	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$2,017		\$0	\$0	

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E-69	<b>Customer Records &amp; Collection Expenses</b>	903.000	\$645,967	-\$5,617,455	-\$4,971,488	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$645,967	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$47,094		\$0	\$0	
	3. ORDER: To include credit card processing fees		\$0	\$632,266		\$0	\$0	
	4. To remove certain officer expense account charges (Kunst)		\$0	-\$645		\$0	\$0	
	5. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,429		\$0	\$0	
	6. To reduce meter reading expense due to the purchase of Landis+Gyr AMR devices. (Ferguson)		\$0	-\$6,200,553		\$0	\$0	
E-70	<b>Uncollectible Expense</b>	904.000	\$0	\$2,070,646	\$2,070,646	\$0	\$0	\$0
	1. ORDER: To include a five year average level of bad debt expense		\$0	\$2,070,646		\$0	\$0	
E-71	<b>Misc. Customer Accounts Expense</b>	905.000	\$8,310	-\$221	\$8,089	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,310	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$221		\$0	\$0	
E-75	<b>Customer Assistance Expenses</b>	908.000	\$15,042	\$1,182,069	\$1,197,111	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$15,042	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$183		\$0	\$0	
	3. To include an annual amortization of the Energy Efficiency Program (Lyons)		\$0	\$1,183,161		\$0	\$0	
	4. Amortization of Low Income Program & Initial Energy Efficiency Program (Lyons)		\$0	-\$9,978		\$0	\$0	
	5. To include an annual amortization of Red Tag costs based on a 4 year amortization (Lyons)		\$0	\$9,069		\$0	\$0	
E-76	<b>Informational &amp; Instructional Advertising Expenses</b>	909.000	\$59	-\$54	\$5	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$59	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$54		\$0	\$0	
E-79	<b>Supervision - Sales Exp.</b>	911.000	\$5,694	-\$3,292	\$2,402	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,694	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$158		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst)		\$0	-\$1,688		\$0	\$0	
	4. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,446		\$0	\$0	
E-80	<b>Demostrating &amp; Selling Expenses</b>	912.000	\$72,987	-\$73,118	-\$131	\$0	\$0	\$0

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	1. To annualize payroll (Nieto)		\$72,987	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$9,929		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst)		\$0	-\$62,162		\$0	\$0	
	4. To remove certain dues and donations (Hodges)		\$0	-\$500		\$0	\$0	
	5. To remove certain dues and donations (Hodges)		\$0	-\$527		\$0	\$0	
E-81	<b>Advertising Expenses</b>	<b>913.000</b>	<b>\$194</b>	<b>-\$249,432</b>	<b>-\$249,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll (Nieto)		\$194	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$40		\$0	\$0	
	3. To remove institutional advertising expense (Hodges)		\$0	-\$17,623		\$0	\$0	
	4. To remove social media institutional advertising expenses (Hodges)		\$0	-\$2,011		\$0	\$0	
	5. To remove Energy Efficiency advertising expense (Lyons)		\$0	-\$18,362		\$0	\$0	
	6. To remove test year Pipeline Upgrade Advertising Expenses (Hodges)		\$0	-\$281,862		\$0	\$0	
	7. To normalize Pipeline Upgrade Advertising Expenses over 4 years (Hodges)		\$0	\$70,466		\$0	\$0	
E-85	<b>Admin. &amp; General Salaries</b>	<b>920.000</b>	<b>\$1,203,516</b>	<b>-\$1,569,419</b>	<b>-\$365,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll (Nieto)		\$1,203,516	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$177,958		\$0	\$0	
	3. ORDER: To remove Equity Based Incentive Compensation		\$0	-\$1,336,159		\$0	\$0	
	4. To remove test year MGE acquisition transition costs (Majors)		\$0	-\$55,302		\$0	\$0	
E-86	<b>Office Supplies &amp; Expenses</b>	<b>921.000</b>	<b>-\$907</b>	<b>-\$442,928</b>	<b>-\$443,835</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll (Nieto)		-\$907	\$0		\$0	\$0	
	2. To remove ticket and entertainment expenses (Kunst)		\$0	-\$485,180		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst)		\$0	-\$19,170		\$0	\$0	
	4. To remove rebranding costs (Kunst)		\$0	-\$41,865		\$0	\$0	
	5. To remove test year MGE acquisition transition costs (Majors)		\$0	-\$10,383		\$0	\$0	
	6. To include an annualized level of Software maintenance and agreements (Lyons)		\$0	\$113,670		\$0	\$0	
E-87	<b>Admin. Expenses Transferred - Credit</b>	<b>922.000</b>	<b>-\$630,595</b>	<b>\$0</b>	<b>-\$630,595</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll (Nieto)		-\$630,595	\$0		\$0	\$0	



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E-88	<b>Outside Services Employed</b>	923.000	\$0	-\$644,724	-\$644,724	\$0	\$0	\$0
	1. To remove advertising expense related to Spire name change (Hodges)		\$0	-\$13,312		\$0	\$0	
	2. To remove certain outside service expenses (Kunst)		\$0	-\$161,995		\$0	\$0	
	3. SETTLEMENT: To remove rebranding costs (Kunst)		\$0	-\$427,792		\$0	\$0	
	4. To remove legal fees associated with rebranding (Kunst)		\$0	-\$93,410		\$0	\$0	
	5. To eliminate other lobbying expense (Hodges)		\$0	-\$90,495		\$0	\$0	
	6. SETTLEMENT: To include a 4 year amortization of transition costs (Majors)		\$0	\$1,330,000		\$0	\$0	
	7. To include an annualized level of Software maintenance and agreements (Lyons)		\$0	\$45,581		\$0	\$0	
	8. To remove test year MGE acquisition transition costs (Majors)		\$0	-\$1,233,301		\$0	\$0	
E-89	<b>Property Insurance</b>	924.000	\$0	\$36,173	\$36,173	\$0	\$0	\$0
	1. To adjust insurance expense (Taylor)		\$0	\$36,173		\$0	\$0	
E-90	<b>Injuries &amp; Damages</b>	925.000	\$0	\$1,026,708	\$1,026,708	\$0	\$0	\$0
	1. To adjust Injuries & Damages (Taylor)		\$0	\$597,141		\$0	\$0	
	2. To adjust insurance expense (Taylor)		\$0	\$429,567		\$0	\$0	
E-91	<b>Employee Pensions &amp; Benefits</b>	926.000	\$22,226	\$18,761,713	\$18,783,939	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$22,226	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$150		\$0	\$0	
	3. To annualize employee benefits (Nieto)		\$0	\$526,971		\$0	\$0	
	4. To remove test year severance costs (Young)		\$0	-\$314,493		\$0	\$0	
	5. To remove certain officer expense account charges (Kunst)		\$0	-\$23,671		\$0	\$0	
	6. To include pension expense (Young)		\$0	\$16,257,824		\$0	\$0	
	7. To include OPEB expense (Young)		\$0	\$2,358,954		\$0	\$0	
	8. To normalize SERP expense (Young)		\$0	-\$8,850		\$0	\$0	
	9. To annualize 401k (Nieto)		\$0	-\$400,544		\$0	\$0	
	10. To allocate LIRS insurance proceeds (Majors)		\$0	\$0		\$0	\$0	
	11. To include uniform expense (Ferguson)		\$0	\$365,672		\$0	\$0	
E-92	<b>Regulatory Commission Expenses</b>	928.000	\$0	\$266,495	\$266,495	\$0	\$0	\$0
	1. To adjust PSC Assessment (Taylor)		\$0	\$103,517		\$0	\$0	
	2. To include an annualized level of NRRI fees (Lyons)		\$0	\$5,341		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$18,573		\$0	\$0	

Laclede Gas Company  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. ORDER: To include depreciation study expense over 5 years		\$0	\$5,869		\$0	\$0	
	5. ORDER: To include shared rate case expenses, and rate case mailings expense over 4 years.		\$0	\$170,341		\$0	\$0	
E-93	Misc. General Expenses	930.000	\$68,862	\$812,869	\$881,731	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$68,862	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$23		\$0	\$0	
	3. To remove dues and donations AGA lobbying expense (Hodges)		\$0	-\$2,575		\$0	\$0	
	4. To remove certain dues and donations (Hodges)		\$0	-\$20,000		\$0	\$0	
	5. To remove certain officer expense account charges (Kunst)		\$0	-\$1,125		\$0	\$0	
	6. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,711		\$0	\$0	
	7. To remove dues and donations expense (Hodges)		\$0	-\$5,267		\$0	\$0	
	8. To eliminate MEDA lobbying expense (Hodges)		\$0	-\$81,645		\$0	\$0	
	9. SETTLEMENT: To include a settled amount for energy efficiency & institutional advertising; dues & donations; ticket/entertainment expense; outside services; lobbying; and 800 Market. (Ferguson)		\$0	\$234,663		\$0	\$0	
	10. SETTLEMENT: To include a settled amount for officers expense. (Ferguson)		\$0	-\$150,856		\$0	\$0	
	11. SETTLEMENT: Cash Working Capital.		\$0	-\$42,025		\$0	\$0	
	12. ORDER: To include union incentive compensation previously removed (estimated adjustment for TU hearing).		\$0	\$0		\$0	\$0	
	13. ORDER: To include gas carrying costs and associated line of credit fees.		\$0	\$883,433		\$0	\$0	
E-94	Rents	931.000	\$0	-\$451,165	-\$451,165	\$0	\$0	\$0
	1. To annualize lease expense (Kunst)		\$0	-\$428,997		\$0	\$0	
	2. To adjust lease expense for unused call center space (Kunst)		\$0	-\$22,168		\$0	\$0	
E-95	Maint. Of General Plant	932.000	\$9,955	-\$286	\$9,669	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$9,955	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$286		\$0	\$0	
E-98	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$3,590,941	\$3,590,941
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,136,388	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Featherstone)		\$0	\$0		\$0	-\$1,545,447	
E-101	Amortization of Net Cost of Removal	404.000	\$0	\$0	\$0	\$0	-\$2,481,446	-\$2,481,446
	1. To annualize amortization expense (Kunst)		\$0	\$0		\$0	-\$4,186,025	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To return overcollection of gas safety AAO (Ferguson)		\$0	\$0		\$0	-\$43,073	
	3. ORDER: To include amortization of Forest Park sale gain (Kunst)		\$0	\$0		\$0	\$0	
	4. To amortize underground storage easements/royalties (Ferguson)		\$0	\$0		\$0	\$313	
	5. To remove test year 720 Olive leasehold improvement amortizations (Majors)		\$0	\$0		\$0	-\$469,224	
	6. ORDER: To include amortization of AMR devices purchased on July 1, 2017.		\$0	\$0		\$0	\$2,216,563	
E-102	<b>Amortization of Expense</b>	405.000	\$0	-\$9,952,847	-\$9,952,847	\$0	\$0	\$0
	1. To include an annual amortization of the St. Peters Pipeline Lateral Costs (Lyons)		\$0	\$529,501		\$0	\$0	
	2. ORDER: To amortize excess deferred taxes reflecting Tax Cut and Jobs Act tax reform.		\$0	-\$10,482,348		\$0	\$0	
E-105	<b>Property Taxes</b>	408.000	\$0	\$807,830	\$807,830	\$0	\$0	\$0
	1. ORDER: To include 2017 property taxes as an annualized level.		\$0	\$807,830		\$0	\$0	
E-106	<b>Payroll Taxes</b>	408.000	\$0	\$540,613	\$540,613	\$0	\$0	\$0
	1. To annualize payroll Tax (Nieto)		\$0	\$540,613		\$0	\$0	
E-107	<b>Gross Receipts Tax</b>	408.000	\$0	-\$33,503,393	-\$33,503,393	\$0	\$0	\$0
	1. To remove gross receipts tax (McMellen)		\$0	-\$33,503,393		\$0	\$0	
E-108	<b>Other Taxes</b>	408.000	\$0	-\$128,677	-\$128,677	\$0	\$0	\$0
	1. To remove MO Franchise Tax (Hodges)		\$0	-\$128,677		\$0	\$0	
E-109	<b>Interest on Customer Deposits</b>	431.000	\$0	-\$1,691,885	-\$1,691,885	\$0	\$0	\$0
	1. To annualize interest on customer deposits (Hodges)		\$0	-\$1,607,078		\$0	\$0	
	2. To include EnergyWise financing interest income (Ferguson)		\$0	-\$53,910		\$0	\$0	
	3. To include insulation financing interest income (Ferguson)		\$0	-\$30,897		\$0	\$0	
E-114	<b>Current Income Taxes</b>	409.000	\$0	\$0	\$0	\$0	\$1,819,592	\$1,819,592
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,819,592	
E-117	<b>Deferred Income Taxes - Def. Inc. Tax.</b>	410.000	\$0	\$0	\$0	\$0	-\$19,928,256	-\$19,928,256
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$19,928,256	
E-118	<b>Amortization of Deferred ITC</b>	411.000	\$0	\$0	\$0	\$0	\$4,511,166	\$4,511,166
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,511,166	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$356,757,510	-\$356,757,510
	Total Operating & Maint. Expense		\$5,422,653	-\$333,222,885	-\$327,800,232	\$0	-\$12,488,003	-\$12,488,003

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.20% Return	E 7.20% Return	F 7.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$84,915,445	\$102,946,990	\$102,946,990	\$102,946,990
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$51,063,580	\$51,063,580	\$51,063,580	\$51,063,580
4	Uncertain Tax Position Adjustment		\$1,152,392	\$1,152,392	\$1,152,392	\$1,152,392
5	Other Non Operating Non-Deductible Expense		\$0	\$0	\$0	\$0
6	Other Non Misc. Non-Deductible Expenses		\$69,769	\$69,769	\$69,769	\$69,769
7	Meals & Entertainment		\$261,087	\$261,087	\$261,087	\$261,087
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$52,546,828	\$52,546,828	\$52,546,828	\$52,546,828
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	1.8900%	\$23,068,942	\$23,068,942	\$23,068,942	\$23,068,942
11	Tax Straight-Line Depreciation		\$51,063,580	\$51,063,580	\$51,063,580	\$51,063,580
12	MACRS and Bonus Depreciation in Excess of Book		\$14,415,797	\$14,415,797	\$14,415,797	\$14,415,797
13	Life Insurance Proceeds		\$0	\$0	\$0	\$0
14	Nontaxable Insurance - Cash Surrender Value		\$0	\$0	\$0	\$0
15	Admin & General Nondeductible		\$1,272,903	\$1,272,903	\$1,272,903	\$1,272,903
16	ESOP		\$3,773,840	\$3,773,840	\$3,773,840	\$3,773,840
17	Depreciation 263A		\$16,196,036	\$16,196,036	\$16,196,036	\$16,196,036
18	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$109,791,098	\$109,791,098	\$109,791,098	\$109,791,098
19	NET TAXABLE INCOME		\$27,671,175	\$45,702,720	\$45,702,720	\$45,702,720
20	PROVISION FOR FED. INCOME TAX					
21	Net Taxable Inc. - Fed. Inc. Tax		\$27,671,175	\$45,702,720	\$45,702,720	\$45,702,720
22	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,558,081	\$2,573,384	\$2,573,384	\$2,573,384
23	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
24	Federal Taxable Income - Fed. Inc. Tax		\$26,113,094	\$43,129,336	\$43,129,336	\$43,129,336
25	Federal Income Tax at the Rate of	21.000%	\$5,483,750	\$9,057,161	\$9,057,161	\$9,057,161
26	Subtract Federal Income Tax Credits					
27	Net Federal Income Tax		\$5,483,750	\$9,057,161	\$9,057,161	\$9,057,161
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$27,671,175	\$45,702,720	\$45,702,720	\$45,702,720
30	Deduct Federal Income Tax at the Rate of	50.000%	\$2,741,875	\$4,528,581	\$4,528,581	\$4,528,581
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$24,929,300	\$41,174,139	\$41,174,139	\$41,174,139
33	Subtract Missouri Income Tax Credits					
34	Missouri Income Tax at the Rate of	6.250%	\$1,558,081	\$2,573,384	\$2,573,384	\$2,573,384
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$27,671,175	\$45,702,720	\$45,702,720	\$45,702,720
37	Deduct Federal Income Tax - City Inc. Tax		\$5,483,750	\$9,057,161	\$9,057,161	\$9,057,161
38	Deduct Missouri Income Tax - City Inc. Tax		\$1,558,081	\$2,573,384	\$2,573,384	\$2,573,384
39	City Taxable Income		\$20,629,344	\$34,072,175	\$34,072,175	\$34,072,175
40	Subtract City Income Tax Credits					
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$5,483,750	\$9,057,161	\$9,057,161	\$9,057,161
44	State Income Tax		\$1,558,081	\$2,573,384	\$2,573,384	\$2,573,384
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$7,041,831	\$11,630,545	\$11,630,545	\$11,630,545
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$3,668,575	\$3,668,575	\$3,668,575	\$3,668,575
49	Amortization of Deferred ITC		-\$209,400	-\$209,400	-\$209,400	-\$209,400
50	TOTAL DEFERRED INCOME TAXES		\$3,459,175	\$3,459,175	\$3,459,175	\$3,459,175
51	TOTAL INCOME TAX		\$10,501,006	\$15,089,720	\$15,089,720	\$15,089,720

**Laclede Gas Company**  
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**Test Year Ending 12-31-2016**  
**True-Up through 9-30-2017**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.80%	F Weighted Cost of Capital 9.80%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$1,170,951,764	54.16%		5.308%	5.308%	5.308%
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	\$990,894,186	45.84%	4.12%	1.890%	1.890%	1.890%
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>\$2,161,845,950</b>	<b>100.00%</b>		<b>7.198%</b>	<b>7.198%</b>	<b>7.198%</b>
8	PreTax Cost of Capital				9.010%	9.010%	9.010%

Laclede Gas Company  
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True-Up through 9-30-2017  
Residential Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers	
January		609,805	162.452970	99,064,633					609,805	
	Bills < 30				17.9861%	17,817,864	0.91686	\$16,336,487		
	Bills > 30				82.0139%	81,246,769	0.00000	\$0		
February		609,807	147.166940	89,743,430					609,807	
	Bills < 30				19.8826%	17,843,327	0.91686	\$16,359,833		
	Bills > 30				80.1174%	71,900,103	0.00000	\$0		
March		617,065	120.411700	74,301,846					617,065	
	Bills < 30				24.0640%	17,879,996	0.91686	\$16,393,453		
	Bills > 30				75.9360%	56,421,850	0.00000	\$0		
April		609,805	77.048890	46,984,798					609,805	
	Bills < 30				36.0870%	16,955,404	0.91686	\$15,545,732		
	Bills > 30				63.9130%	30,029,394	0.00000	\$0		
May		609,806	29.292270	17,862,602					609,806	
	Bills < 30				78.4028%	14,004,780	0.31290	\$4,382,096		
	Bills > 30				21.5972%	3,857,822	0.15297	\$590,131		
June		602,547	20.112040	12,118,449					602,547	
	Bills < 30				87.3353%	10,583,684	0.31290	\$3,311,635		
	Bills > 30				12.6647%	1,534,765	0.15297	\$234,773		
July		602,547	14.748050	8,886,393					602,547	
	Bills < 30				93.1255%	8,275,498	0.31290	\$2,589,403		
	Bills > 30				6.8745%	610,895	0.15297	\$93,449		
August		602,547	13.278490	8,000,914					602,547	
	Bills < 30				94.9208%	7,594,532	0.31290	\$2,376,329		
	Bills > 30				5.0792%	406,382	0.15297	\$62,164		
September		595,288	16.009980	9,530,549					595,288	
	Bills < 30				89.7302%	8,551,781	0.31290	\$2,675,852		
	Bills > 30				10.2698%	978,768	0.15297	\$149,722		
October		595,287	25.500000	15,179,819					595,287	
	Bills < 30				80.3922%	12,203,390	0.31290	\$3,818,441		
	Bills > 30				19.6078%	2,976,429	0.15297	\$455,304		
November		595,286	52.814550	31,439,762					595,286	
	Bills < 30				52.0843%	16,375,180	0.91686	\$15,013,748		
	Bills > 30				47.9157%	15,064,582	0.00000	\$0		
December		609,807	126.253610	76,990,335					609,807	
	Bills < 30				23.1933%	17,856,599	0.91686	\$16,372,001		
	Bills > 30				76.8067%	59,133,736	0.00000	\$0		
<b>Total Annualized Customers</b>		<b>7,259,597</b>		<b>490,103,530</b>		<b>490,103,530</b>		<b>\$116,760,552</b>	<b>7,259,597</b>	
<b>Monthly Customer Charge</b>		<b>\$19.50</b>					<b>Annualized Monthly Charge Customers</b>	<b>\$141,562,142</b>		
<b>Total Monthly Charge Customers</b>		<b>\$141,562,142</b>					<b>Annualized Revenues</b>	<b>\$258,322,694</b>		

Laclede Gas Company  
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Commercial Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		31,625	308.085680	9,743,210					31,625
	Bills < 50				14.2243%	1,385,903	0.87711	\$1,215,589	
	Bills > 50				85.7757%	8,357,307	0.00000	\$0	
February		31,789	311.452700	9,900,770					31,789
	Bills < 50				14.2888%	1,414,701	0.87711	\$1,240,848	
	Bills > 50				85.7112%	8,486,069	0.00000	\$0	
March		31,864	251.918180	8,027,121					31,864
	Bills < 50				16.5968%	1,332,245	0.87711	\$1,168,525	
	Bills > 50				83.4032%	6,694,876	0.00000	\$0	
April		31,603	141.555300	4,473,572					31,603
	Bills < 50				28.5063%	1,275,250	0.87711	\$1,118,535	
	Bills > 50				71.4937%	3,198,322	0.00000	\$0	
May		31,108	54.843780	1,706,080					31,108
	Bills < 50				38.9835%	665,090	0.33832	\$225,013	
	Bills > 50				61.0165%	1,040,990	0.11492	\$119,631	
June		30,797	35.874680	1,104,833					30,797
	Bills < 50				36.3206%	401,282	0.33832	\$135,762	
	Bills > 50				63.6794%	703,551	0.11492	\$80,852	
July		30,538	29.814750	910,483					30,538
	Bills < 50				34.4621%	313,772	0.33832	\$106,155	
	Bills > 50				65.5379%	596,711	0.11492	\$68,574	
August		30,397	28.324700	860,986					30,397
	Bills < 50				34.7635%	299,309	0.33832	\$101,262	
	Bills > 50				65.2365%	561,677	0.11492	\$64,548	
September		30,245	34.439840	1,041,633					30,245
	Bills < 50				31.7670%	330,896	0.33832	\$111,949	
	Bills > 50				68.2330%	710,737	0.11492	\$81,678	
October		30,198	56.560240	1,708,006					30,198
	Bills < 50				35.5442%	607,097	0.33832	\$205,393	
	Bills > 50				64.4558%	1,100,909	0.11492	\$126,516	
November		30,452	92.058200	2,803,356					30,452
	Bills < 50				33.9600%	952,020	0.87711	\$835,026	
	Bills > 50				66.0400%	1,851,336	0.00000	\$0	
December		31,160	228.121940	7,108,280					31,160
	Bills < 50				17.7863%	1,264,300	0.87711	\$1,108,930	
	Bills > 50				82.2137%	5,843,980	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>371,776</b>		<b>49,388,330</b>		<b>49,388,330</b>		<b>\$8,114,787</b>	<b>371,776</b>
<b>Monthly Customer Charge</b>		<b>\$25.50</b>				<b>Annualized Monthly Charge Customers</b>		<b>\$9,480,288</b>	
<b>Total Monthly Charge Customers</b>		<b>\$9,480,288</b>				<b>Annualized Revenues</b>		<b>\$17,595,075</b>	



Laclede Gas Company  
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C - 2 Commercial Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		9,082	1,955.056540	17,755,823					9,082
	Bills < 500				23.5440%	4,180,431	0.61244	\$2,560,263	
	Bills > 500				76.4560%	13,575,392	0.00000	\$0	
February		9,115	2,101.894210	19,158,766					9,115
	Bills < 500				21.8574%	4,187,608	0.61244	\$2,564,659	
	Bills > 500				78.1426%	14,971,158	0.00000	\$0	
March		9,103	1,834.926230	16,703,333					9,103
	Bills < 500				24.4452%	4,083,163	0.61244	\$2,500,692	
	Bills > 500				75.5548%	12,620,170	0.00000	\$0	
April		9,067	1,164.944470	10,562,552					9,067
	Bills < 500				37.9552%	4,009,038	0.61244	\$2,455,295	
	Bills > 500				62.0448%	6,553,514	0.00000	\$0	
May		9,012	599.028910	5,398,449					9,012
	Bills < 500				51.0388%	2,755,304	0.15306	\$421,727	
	Bills > 500				48.9612%	2,643,145	0.12421	\$328,305	
June		8,960	424.735120	3,805,627					8,960
	Bills < 500				53.2937%	2,028,159	0.15306	\$310,430	
	Bills > 500				46.7063%	1,777,468	0.12421	\$220,779	
July		8,935	360.000610	3,216,605					8,935
	Bills < 500				54.2758%	1,745,838	0.15306	\$267,218	
	Bills > 500				45.7242%	1,470,767	0.12421	\$182,684	
August		8,944	337.420140	3,017,886					8,944
	Bills < 500				55.2206%	1,666,495	0.15306	\$255,074	
	Bills > 500				44.7794%	1,351,391	0.12421	\$167,856	
September		8,902	378.944410	3,373,363					8,902
	Bills < 500				52.8521%	1,782,893	0.15306	\$272,890	
	Bills > 500				47.1479%	1,590,470	0.12421	\$197,552	
October		8,925	530.579460	4,735,422					8,925
	Bills < 500				50.8137%	2,406,243	0.15306	\$368,300	
	Bills > 500				49.1863%	2,329,179	0.12421	\$289,307	
November		8,905	763.756490	6,801,252					8,905
	Bills < 500				46.8244%	3,184,645	0.61244	\$1,950,404	
	Bills > 500				53.1756%	3,616,607	0.00000	\$0	
December		9,047	1,509.668130	13,657,968					9,047
	Bills < 500				28.6285%	3,910,071	0.61244	\$2,394,684	
	Bills > 500				71.3715%	9,747,897	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>107,997</b>		<b>108,187,046</b>		<b>108,187,046</b>		<b>\$17,708,119</b>	<b>107,997</b>
<b>Monthly Customer Charge</b>		<b>\$44.29</b>				<b>Annualized Monthly Charge Customers</b>		<b>\$4,783,187</b>	
<b>Total Monthly Charge Customers</b>		<b>\$4,783,187</b>				<b>Annualized Revenues</b>		<b>\$22,491,306</b>	

Laclede Gas Company  
Case No. GR-2017-0215  
Test Year Ending 12-31-2016  
True-Up through 9-30-2017  
C - 3 Commercial Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		627	12,707.177480	7,967,400					627
	Bills < 3000				22.2937%	1,776,228	0.85663	\$1,521,570	
	Bills > 3000				77.7063%	6,191,172	0.00000	\$0	
February		612	13,342.950530	8,165,886					612
	Bills < 3000				20.9674%	1,712,174	0.85663	\$1,466,700	
	Bills > 3000				79.0326%	6,453,712	0.00000	\$0	
March		613	12,434.016330	7,622,052					613
	Bills < 3000				22.5073%	1,715,518	0.85663	\$1,469,564	
	Bills > 3000				77.4927%	5,906,534	0.00000	\$0	
April		620	8,413.057240	5,216,095					620
	Bills < 3000				33.2731%	1,735,557	0.85663	\$1,486,730	
	Bills > 3000				66.7269%	3,480,538	0.00000	\$0	
May		616	4,626.026340	2,849,632					616
	Bills < 3000				49.7949%	1,418,971	0.15444	\$219,146	
	Bills > 3000				50.2051%	1,430,661	0.12457	\$178,217	
June		616	3,557.247960	2,191,265					616
	Bills < 3000				50.2413%	1,100,920	0.15444	\$170,026	
	Bills > 3000				49.7587%	1,090,345	0.12457	\$135,824	
July		614	2,810.520050	1,725,659					614
	Bills < 3000				53.8756%	929,709	0.15444	\$143,584	
	Bills > 3000				46.1244%	795,950	0.12457	\$99,151	
August		622	2,720.239410	1,691,989					622
	Bills < 3000				54.0033%	913,730	0.15444	\$141,116	
	Bills > 3000				45.9967%	778,259	0.12457	\$96,948	
September		605	3,015.326170	1,824,272					605
	Bills < 3000				52.1065%	950,564	0.15444	\$146,805	
	Bills > 3000				47.8935%	873,708	0.12457	\$108,838	
October		619	4,370.504420	2,705,342					619
	Bills < 3000				47.1717%	1,276,156	0.15444	\$197,090	
	Bills > 3000				52.8283%	1,429,186	0.12457	\$178,034	
November		589	6,299.849090	3,710,611					589
	Bills < 3000				41.6789%	1,546,542	0.85663	\$1,324,814	
	Bills > 3000				58.3211%	2,164,069	0.00000	\$0	
December		624	11,102.161690	6,927,749					624
	Bills < 3000				24.3636%	1,687,849	0.85663	\$1,445,862	
	Bills > 3000				75.6364%	5,239,900	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>7,377</b>		<b>52,597,952</b>		<b>52,597,952</b>		<b>\$10,530,020</b>	<b>7,377</b>
<b>Monthly Customer Charge</b>		<b>\$88.57</b>				<b>Annualized Monthly Charge Customers</b>		<b>\$653,381</b>	
<b>Total Monthly Charge Customers</b>		<b>\$653,381</b>				<b>Annualized Revenues</b>		<b>\$11,183,401</b>	

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

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Other Gas Revenue	<u>\$714,327</u>
2	Total Miscellaneous Revenues	<u><u>\$714,327</u></u>

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

<b>A</b>	<b>B</b>	
<b>Line Number</b>	<b>Description</b>	<b>Amount</b>
1	Annualized Missouri Retail Revenues	\$331,601,932
2	Annualized Customer Numbers	7,746,747
3	Annualized Customer Usage	700,276,858
4	Profit (Return on Equity)	\$64,788,329
5	Interest Expense	\$23,068,942
6	Annualized Payroll	\$135,880,916
7	Utility Employees	1,344
8	Depreciation	\$52,609,027
9	Net Investment Plant	\$1,229,985,854