

LACLEDE GAS COMPANY
St. Louis, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT SEPTEMBER 30, 2012

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



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December 13, 2012

Laclede Gas Company
720 Olive Street
St. Louis, MO 63101

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Attention Mr. Glenn W. Buck
Manager of Financial Services

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Laclede Gas Company. The study results include the annual depreciation rates and reserve variance as of September 30, 2012. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

Respectfully submitted,

GANNETT FLEMING, INC.

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

JOHN J. SPANOS
Sr. Vice President
Valuation and Rate Division

JJS:krm

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PART I. INTRODUCTION

LACLEDE GAS COMPANY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2012

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Laclede Gas Company (the Company) as applied to gas plant in service as of September 30, 2012. The study results include annual depreciation rates and amortization amounts. The rates and amounts are based on the straight line whole life method of depreciation. The reserve variance between the book depreciation reserve and the calculated accrued depreciation is set forth based on the life and salvage parameters. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2012; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and salvage estimates used for other gas properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables

resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated annual accruals and accrued depreciation.

BASIS OF STUDY

Depreciation

For all accounts, the annual depreciation was calculated by the straight line whole life method using the average service life procedure. The calculated annual and accrued depreciation were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts. The calculations of annual depreciation use the whole life basis plus establish the reserve variance using these parameters.

Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the gas industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for gas property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future.

The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2012 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1964 through 2012 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2012. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public gas regulation, is the loss in service value not restored by current repairs or covered by insurance.

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

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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

Iowa Type Curves. The range of survivor characteristics usually experienced by gas and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the

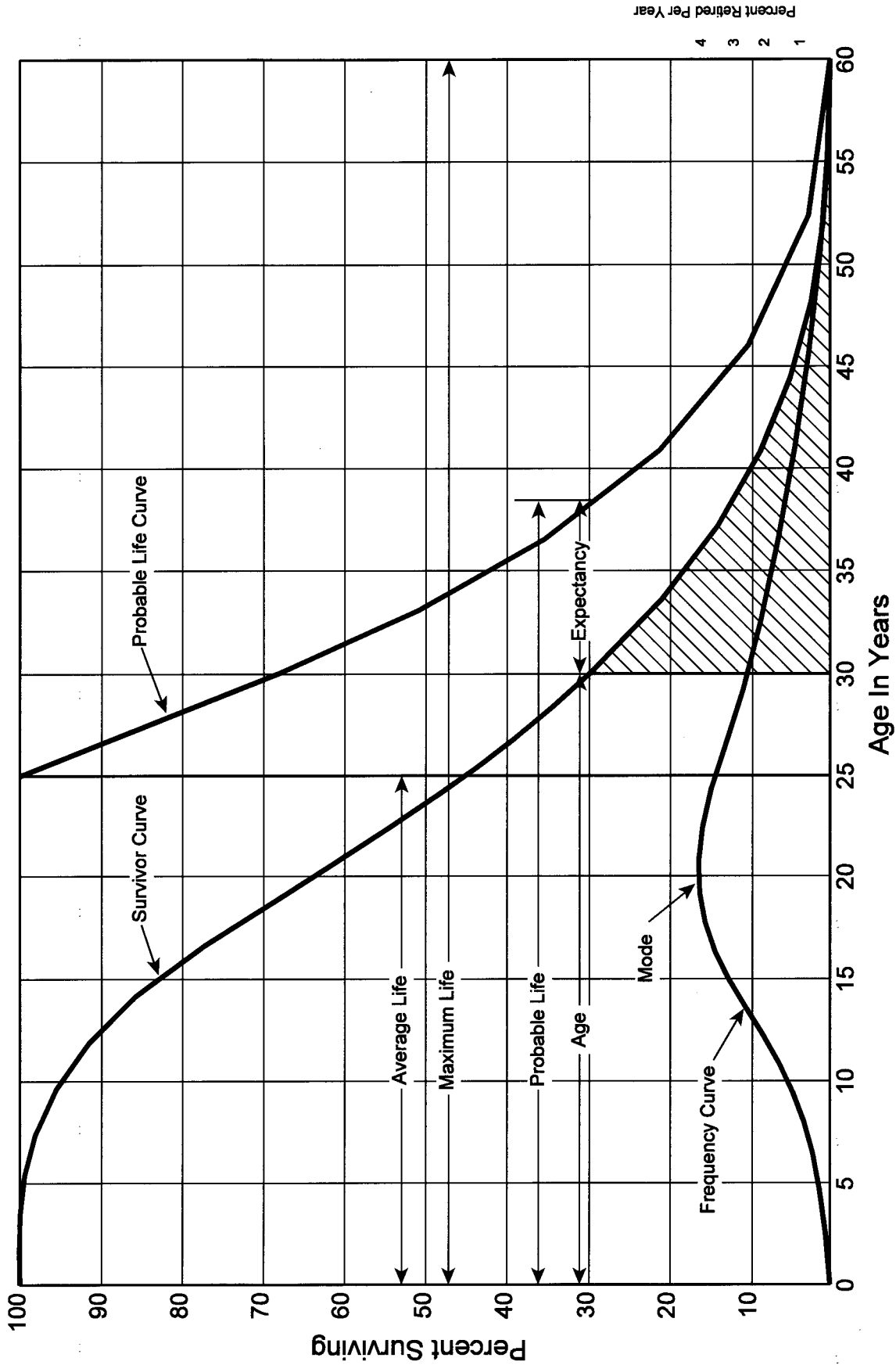


Figure 1. A Typical Survivor Curve and Derived Curves

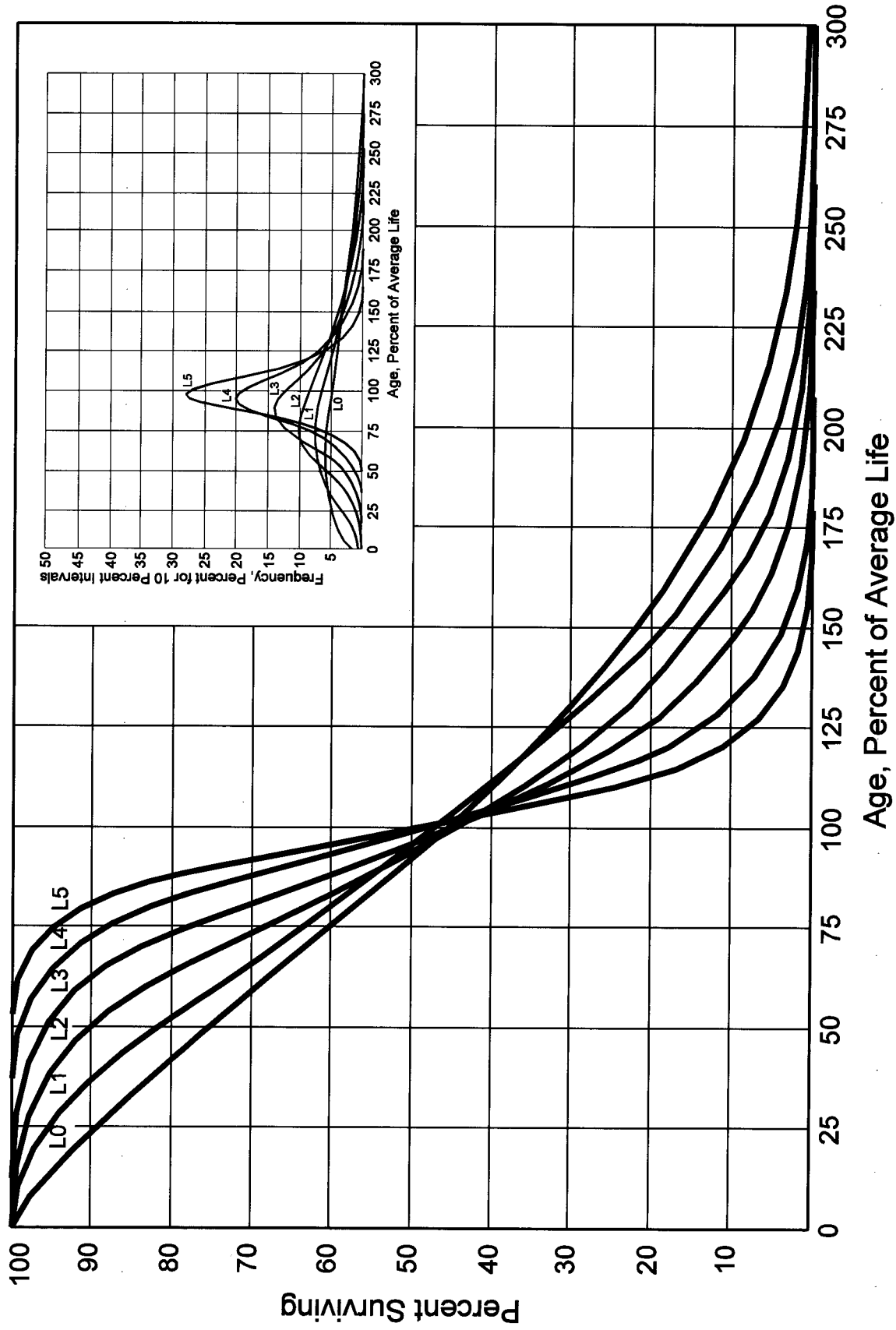


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

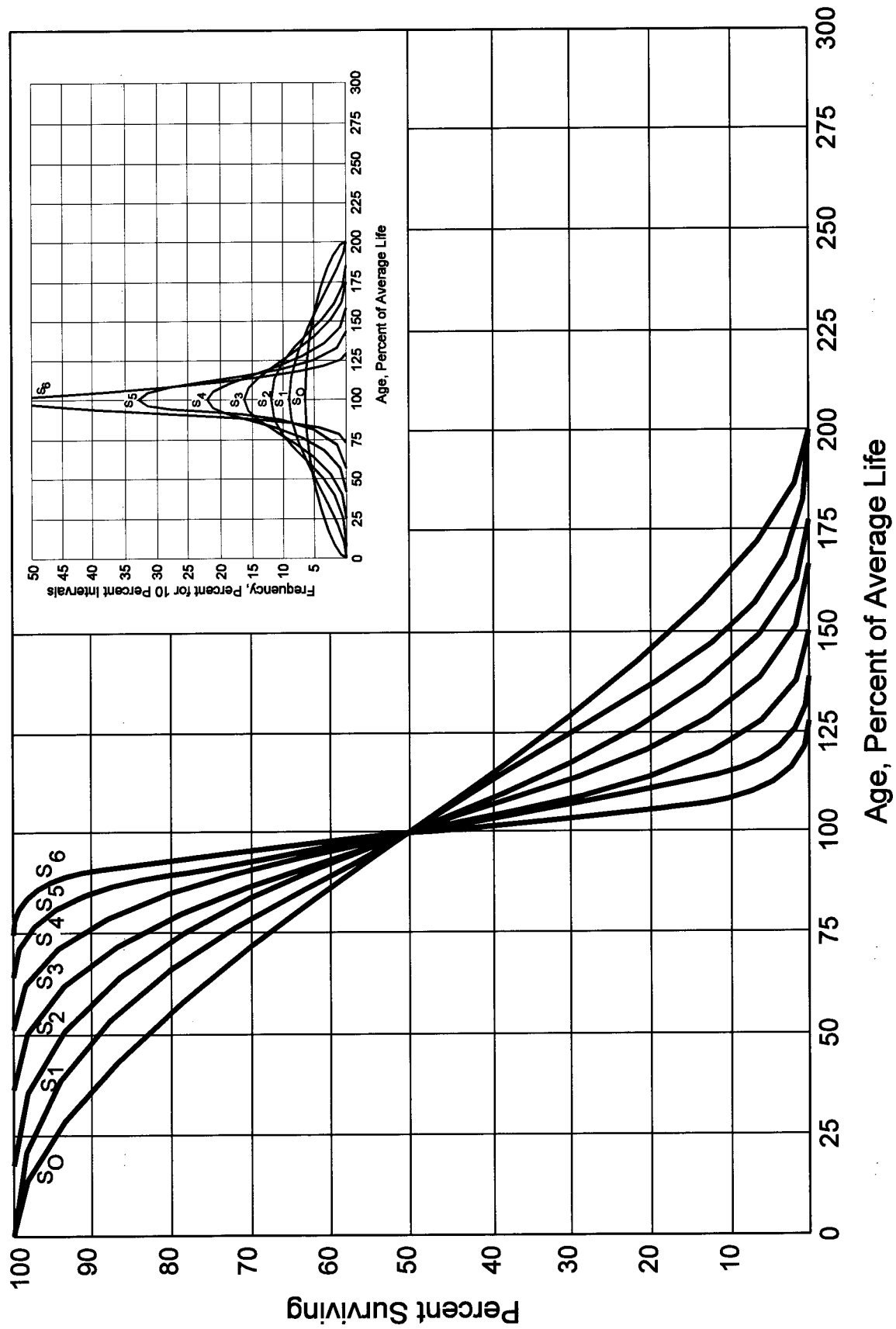


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

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

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

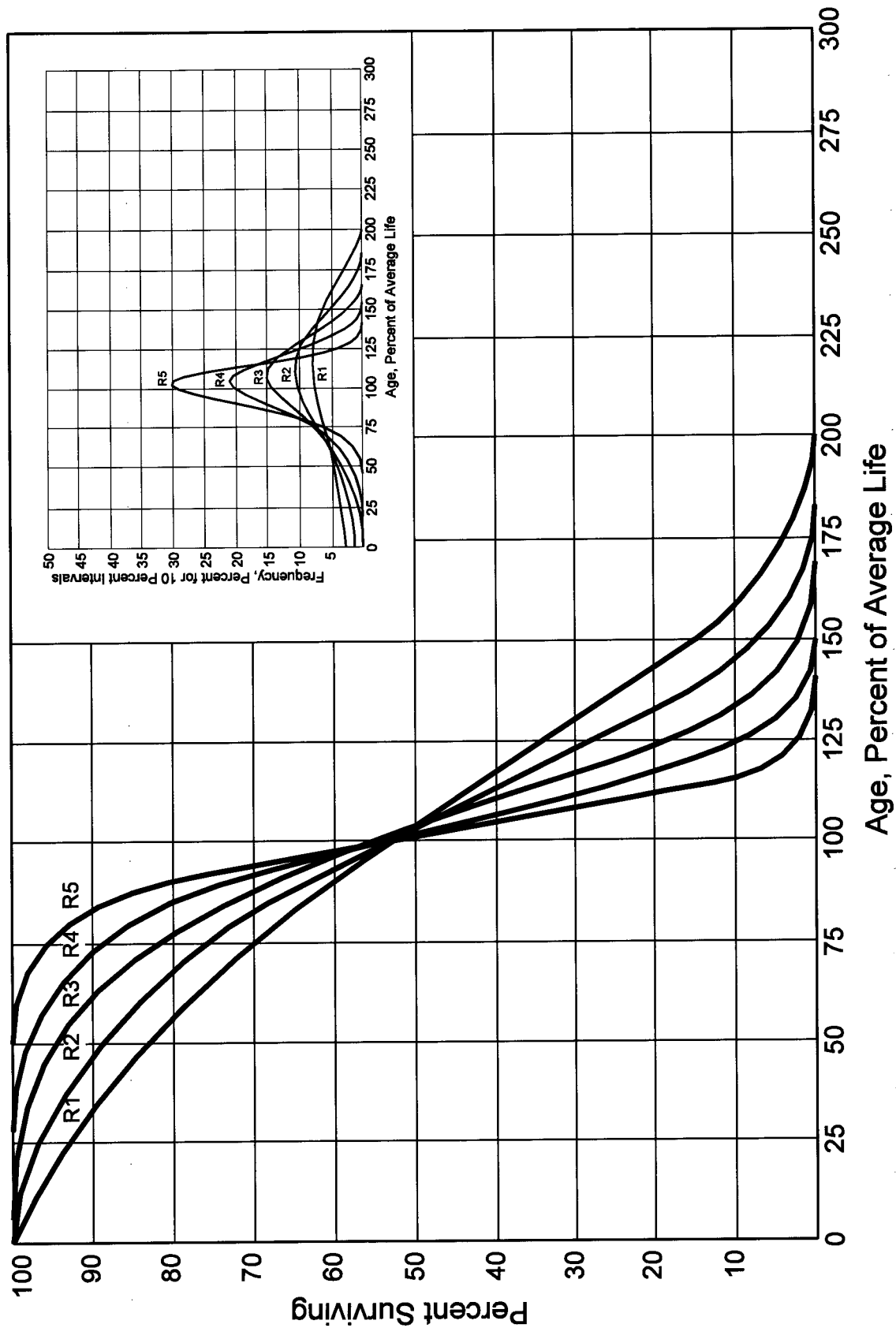


Figure 4. Right Modal or "R" lowa Type Survivor Curves

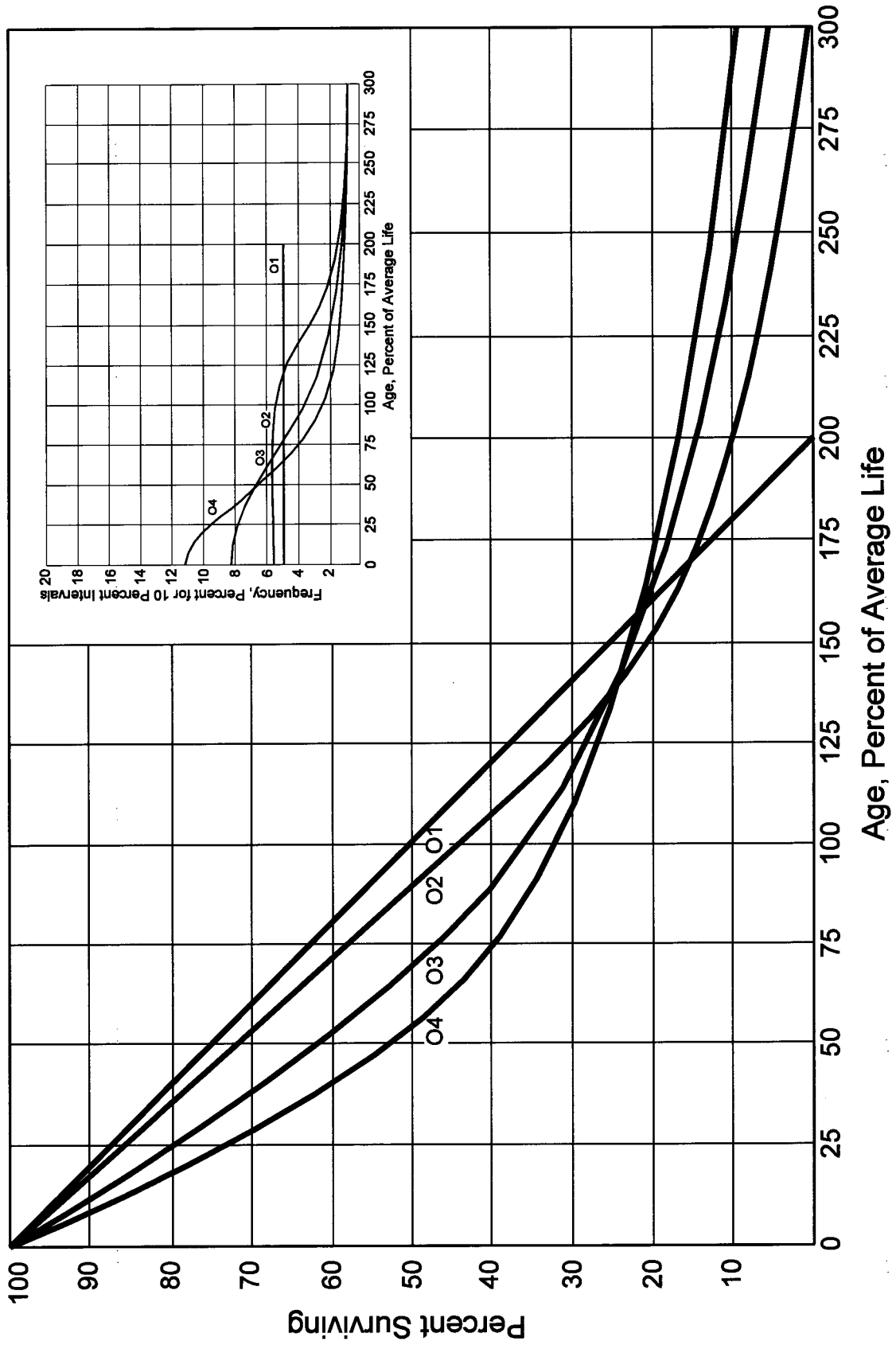


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including “Statistical Analyses of Industrial Property Retirements,”⁴ “Engineering Valuation and Depreciation,”⁵ and “Depreciation Systems.”⁶

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

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2003-2012 during which there were placements during the years 1998-2012. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1998 were retired in 2003. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the staircase line drawn on the table beginning with the 2003 retirements of 1998 installations and ending with the 2012 retirements of the 2007 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2003-2012
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012	Retirements, Thousands of Dollars											Placement Band 1998-2012	
	Year Placed (1)	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)	Total During Age Interval (12)	Age Interval (13)
1998	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
1999	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2000	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2001	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2002	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2003	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2004		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2005			6	12	13	15	16	17	19	19	19	124	6½-7½
2006				6	13	15	16	17	19	19	19	131	5½-6½
2007					7	14	16	17	19	20	20	143	4½-5½
2008						8	18	20	22	23	23	146	3½-4½
2009							9	20	22	25	25	150	2½-3½
2010								11	23	25	25	151	1½-2½
2011									11	24	24	153	½-1½
2012										13	80	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2003-2012
SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars												Total During Age Interval	Age Interval
	During Year													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
1998	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	13½-14½
1999	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2000	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2001	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	-	10½-11½
2002	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½
2003	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½
2004	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2005	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2006	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2007	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2008	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	-	3½-4½
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2010	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	-	1½-2½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	60	(30)	22	(102)	(50)	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 2003 through 2012 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2008 are calculated in the following manner:

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

For the entire experience band 2003-2012, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2003-2012
 SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Exposures, Thousands of Dollars												Total at Beginning of Age Interval (12)	Age Interval (13)
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)				
1998	255	245	234	222	209	195	239	216	192	167	167	13½-14½		
1999	279	268	256	243	228	212	194	174	153	131	323	12½-13½		
2000	307	296	284	271	257	241	224	205	184	162	531	11½-12½		
2001	338	330	321	311	300	289	276	262	242	226	823	10½-11½		
2002	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½		
2003	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½		
2004		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½		
2005			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½		
2006				580 ^a	574	561	546	530	501	482	3,057	5½-6½		
2007					660 ^a	653	639	623	628	609	3,789	4½-5½		
2008						750 ^a	742	724	685	663	4,332	3½-4½		
2009							850 ^a	841	821	799	4,955	2½-3½		
2010								960 ^a	949	926	5,719	1½-2½		
2011									1,080 ^a	1,069	6,579	½-1½		
2012										1,220 ^a	7,490	0-½		
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780			

^a Additions during the year.

of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

Experience Band 2003-2012

Placement Band 1998-2012

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

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

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be

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

ORIGINAL CURVE: X 2003-2012 EXPERIENCE: 1998-2012 PLACEMENTS

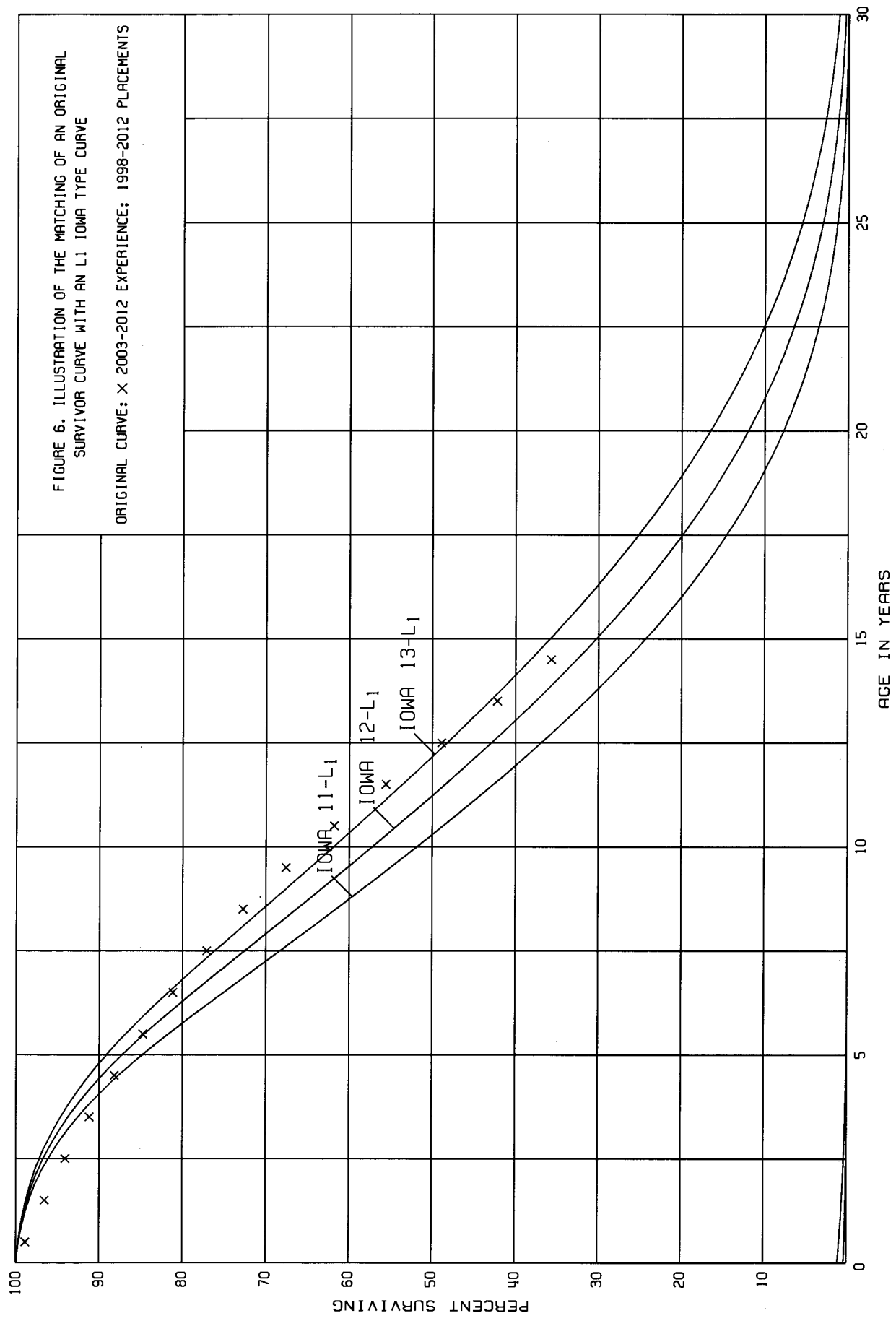


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE

ORIGINAL CURVE: X 2003-2012 EXPERIENCE; 1998-2012 PLACEMENTS

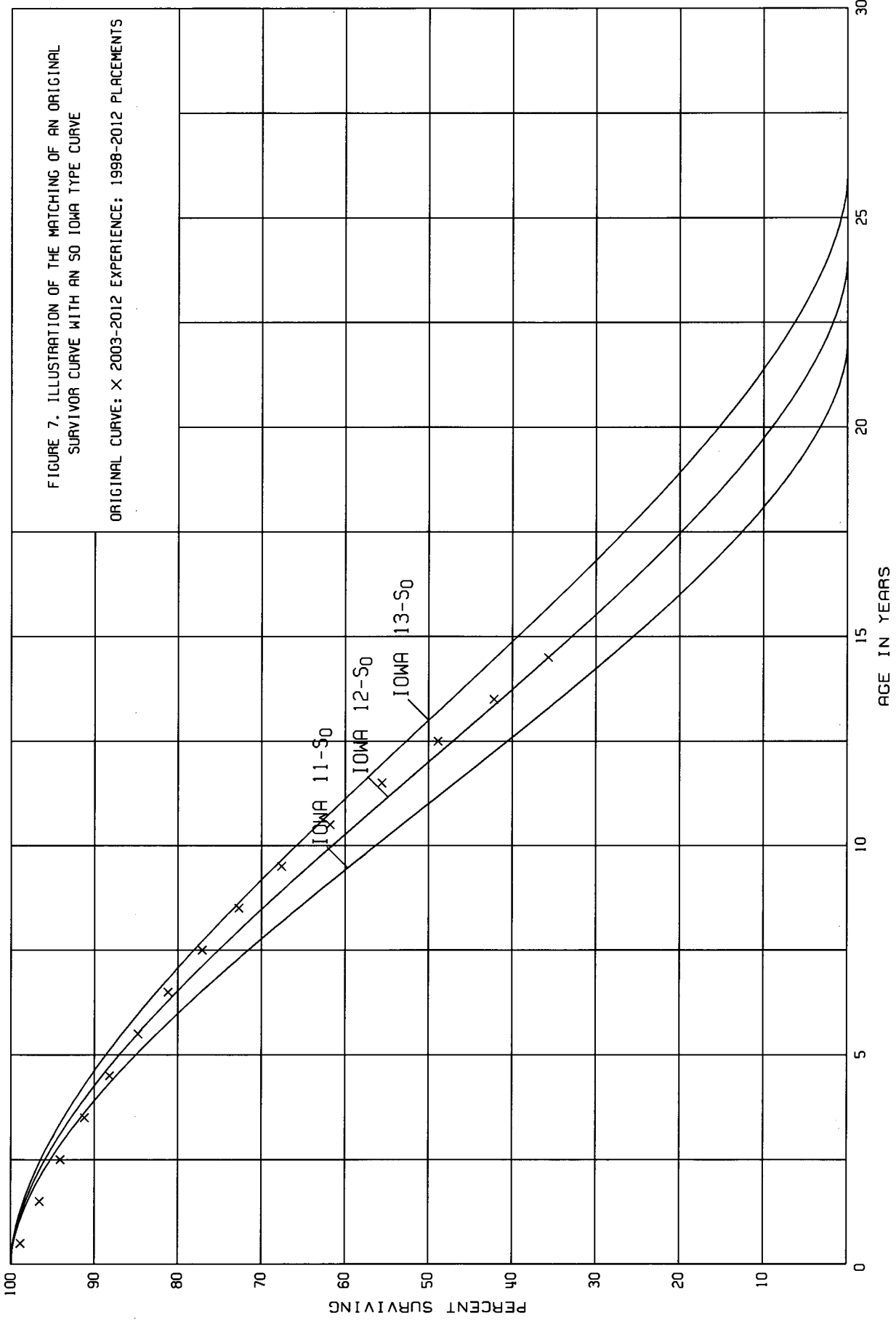
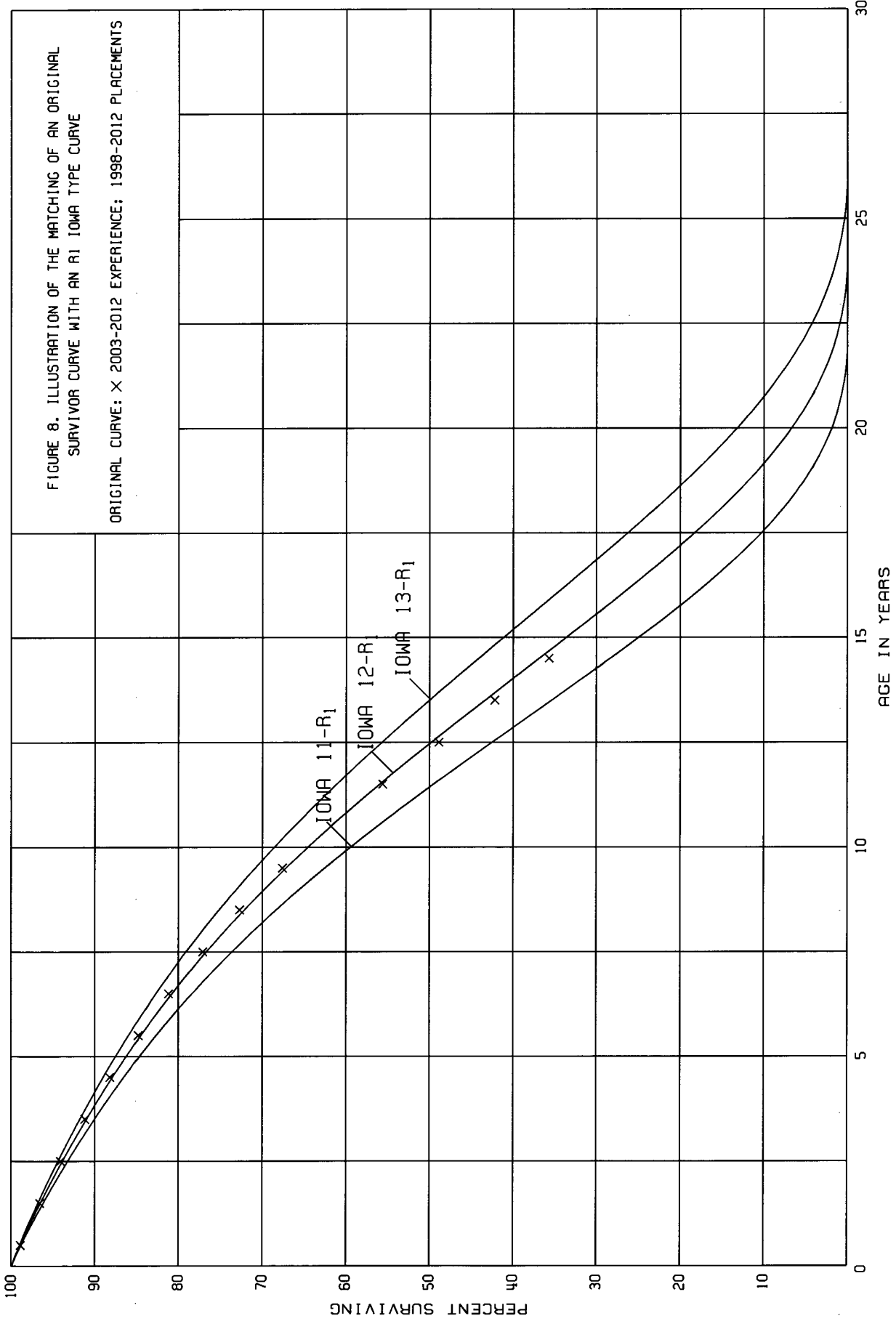
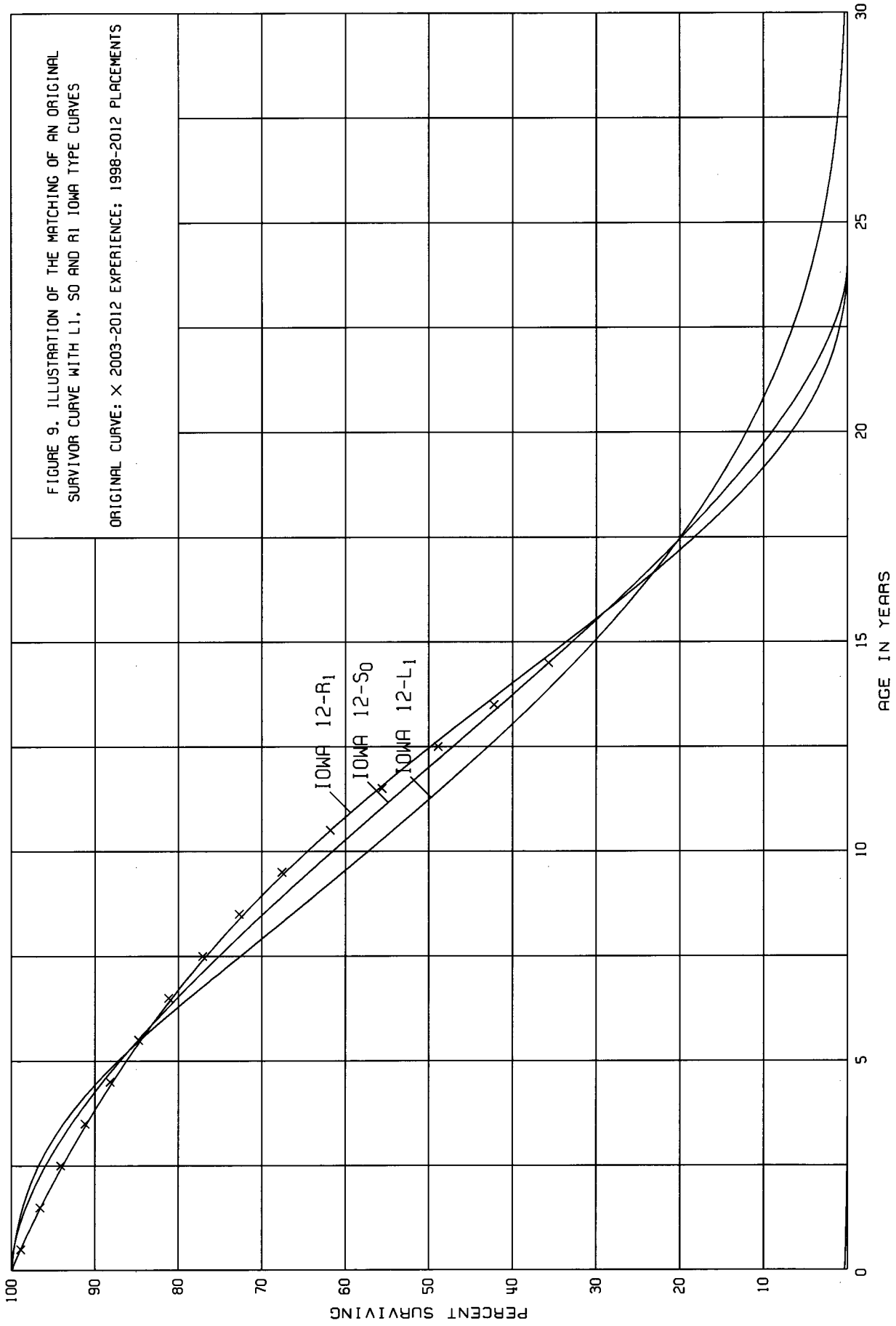


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE

ORIGINAL CURVE: X 2003-2012 EXPERIENCE; 1998-2012 PLACEMENTS





selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Service Life Considerations

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

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data, management policies and outlook, and previous estimates for the Company and other gas utilities. Account 380.2, Services - Plastic and Copper, is the largest depreciable group, representing 38 percent of depreciable plant, and is used to illustrate the manner in which the study was conducted for groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1964 through 2012. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-92 and the life tables for the experience bands, 1964-2012, 1983-2012 and 1998-2012, plotted on the chart follow it.

The previous estimate for this account was the 42-R2.5 for Plastic and Copper Services. The primary causes of retirements for plastic and copper services are breaks and main replacement. Management has increased its capital budget for replacement

of copper services with plastic services in the past fifteen years as well as installing new plastic services when the associated main is replaced. The historical indication of life characteristics is quite supportive of the 46-R2 through age 58. Significant installations of plastic services occurred in the last 20 years and the original survivor curve declines to 38 percent at age 52, which substantiates the good fit of the 46-R2.

The estimated survivor curve for Account 376.2, Mains - Cast Iron, reflects the early stages of the Cast Iron Replacement Program. The program was initiated in 1989 but the current practices were developed in 2009 and will continue until all cast iron main and related assets are replaced. The current practices anticipate completing the replacement program in about 20 years. Therefore, the survivor curve is truncated at year end 2035 to reflect the remaining life cycle. The 80-R0.5 survivor curve reflects the historical indications as well as the future plans. The previous estimate for this account was the 85-S1 survivor curve.

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

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

Net Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2012. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts, three-year moving average bases and the most recent five-year average.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the gas industry, and net salvage estimates used by other gas companies. Depreciation reserve accounting data were compiled for the years 1972 through 2012. These data include the retirements, cost of removal and gross salvage.

The net salvage results for combined Accounts 367.0, Mains, and 376.1, Mains - Steel, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for these steel transmission and distribution mains is negative 40 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages III-178 through III-180 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1972 through 2012 is negative 40 percent. The most recent five-year average, 2008-2012, was negative 98 percent net salvage. Based on the overall average and the range of estimates used by others, negative 40 percent net salvage is estimated for both Account 367.0, Mains, and Account 376.1, Mains - Steel.

The net salvage estimates for the remaining accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page III-135.

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

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

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

retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

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

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

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture and Equipment	20
Mechanical Office Equipment	15
Data Processing Systems	5
Data Processing Equipment	10
393, Stores Equipment	30
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	20

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

MONITORING OF BOOK ACCUMULATED DEPRECIATION

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

The Company has identified a reserve variance of \$45,190,384 as of September 30, 2012, based on the results of the updated service life and net salvage studies. The amortization of this amount could occur over the remaining life of each account commencing with the effective date of customer rates based on this proceeding. However, utilizing the rates based on the life and net salvage parameters in this study would correct the variance over time.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of September 30, 2012. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to September 30, 2012, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant at September 30, 2012, are presented on pages III-4 through III-12 of this report. Tables 1 and 2 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and sets forth the reserve variance.

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

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2012

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at September 30, 2012 (4)	Calculated		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)=(5)/(4)	
DEPRECIABLE PLANT							
MANUFACTURED GAS PLANT - LPG							
305	Structures and Improvements	60-R1.5	(15)	1,351,572.00	25,957	1.92	536,723
307	Other Power Equipment	50-R4	(10)	159,015.00	3,498	2.20	97,874
311	Liquefied Petroleum Gas Equipment	33-R2	(15)	4,194,768.00	145,828	3.48	1,539,025
	<i>Total Manufactured Gas Plant - LPG</i>			5,705,355.00	175,283		2,173,622
UNDERGROUND STORAGE PLANT							
Structures and Improvements							
351.2	Compressor Station	50-R0.5	(10)	612,742.00	13,480	2.20	341,384
351.4	Other Structures	50-R0.5	(20)	1,009,062.00	24,218	2.40	550,440
	<i>Total Account 351</i>			1,621,804.00	37,698	2.32	891,824
Wells							
352	Reservoirs	90-R2.5	(20)	6,233,515.00	83,030	1.33	3,336,481
352.2	Non-Recoverable Gas	90-R2.5	0	245,023.00	2,720	1.11	99,533
352.3	Wells - Oil and Vent Gas	90-R2.5	0	6,167,263.00	68,457	1.11	1,018,676
352.4	<i>Total account 352</i>		(20)	1,825,170.00	24,311	1.33	336,298
				14,470,971.00	178,518	1.23	4,790,988
Lines							
353	Compressor Station Equipment	80-R2.5	(25)	2,891,804.00	45,184	1.56	1,478,205
354	Measuring and Regulating Equipment	60-R3	(10)	2,411,310.00	44,296	1.84	1,757,278
355	Purification Equipment	50-R2.5	(10)	2,247,514.00	49,445	2.20	1,364,728
356	Other Equipment	42-R2	(10)	233,043.00	6,101	2.62	186,827
357		20-L2.5	(5)	61,691.00	3,059	4.96	35,554
	<i>Total Underground Storage Plant</i>			23,938,137.00	364,301		10,505,404

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2012

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at September 30, 2012 (4)	Calculated Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)=(5)/(4)	
TRANSMISSION PLANT							
367	Mains	85-R2	(40)	2,013,842.00	33,269	1.65	1,372,831
371	Other Equipment	45-S3	(5)	17,180.00	400	2.33	15,820
	<i>Total Transmission Plant</i>			2,031,022.00	33,669		1,388,651
DISTRIBUTION PLANT							
Structures and Improvements							
375	District Measuring and Regulating Service Centers	45-R1	(10)	316,165.00	7,721	2.44	138,049
	Garage	55-R1.5	(25)	9,352,838.00	212,617	2.27	3,563,168
	Other Small Structures	60-S0	(20)	698,664.00	14,001	2.00	333,223
	<i>Total Account 375</i>	45-R1	(10)	70,344.00	1,718	2.44	46,799
				10,438,011.00	236,056	2.26	4,081,239
Mains							
376	Steel	85-R2	(40)	220,535,978.00	3,643,254	1.65	94,902,592
	Cast Iron	80-R0.5 *	(140)	18,327,272.00	603,561	3.29	33,008,281
	Plastic and Copper	75-R2.5	(25)	284,433,363.00	4,728,705	1.66	54,541,749
	<i>Total Account 376</i>			523,296,613.00	8,975,520	1.72	182,452,622
Meas and Reg Equipment - General							
378	Meas and Reg Equipment - General	35-L0	(30)	10,396,174.00	386,530	3.72	2,696,078
379	Meas and Reg Equipment - City Gate Services	35-L1	(30)	2,083,974.00	77,482	3.72	880,225
380	Steel	45-R0.5	(110)	38,152,317.00	1,778,661	4.66	37,888,979
	Plastic and Copper	46-R2	(85)	522,074,507.00	20,958,681	4.01	234,627,373
	<i>Total Account 380</i>			560,226,824.00	22,737,342	4.06	272,516,352
Meters							
381	House Regulators	33-S0	3	125,369,844.00	3,683,619	2.94	39,489,037
383	Industrial Measuring and Regulating Equipment	55-R3	0	22,928,314.00	417,295	1.82	6,927,860
385	Other Property on Customer's Premises	42-S0	(15)	12,900,543.00	353,088	2.74	3,263,336
386	Other Equipment	15-L3	0	22,974.00	1,067	4.64	19,882
387		40-R1	(10)	399,370.00	10,974	2.75	157,190
	<i>Total Distribution Plant</i>			1,268,062,641.00	36,878,973		512,483,821

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2012

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at September 30, 2012 (4)	Calculated		Calculated Accrued Depreciation (7)
					Amount (5)	Annual Accrual Rate (6)=(5)/(4)	
GENERAL PLANT							
390	Structures and Improvements - General	35-SQ	(5)	569,964.00	17,116	3.00	177,223
391	Office Furniture and Equipment	20-SQ	0	955,527.00	0	-	955,527
	Fully Accrued	20-SQ	0	4,309,218.00	215,461	5.00	1,663,936
	Amortized			5,264,745.00	215,461	4.09	2,619,463
	<i>Total Office Furniture and Equipment</i>						
	Mechanical Office Equipment	15-SQ	0	76,110.00	0	-	76,110
	Fully Accrued	15-SQ	0	63,541.00	4,238	6.67	40,837
	Amortized			139,651.00	4,238	3.03	116,947
	<i>Total Mechanical Office Equipment</i>						
	DP Systems	5-SQ	0	3,185,293.00	0	-	3,185,293
	Fully Accrued	5-SQ	0	6,248,298.00	1,249,660	20.00	2,500,592
	Amortized			9,433,591.00	1,249,660	13.25	5,685,885
	<i>Total DP Systems</i>						
	DP Equipment	10-SQ	0	880,031.00	0	-	880,031
	Fully Accrued	10-SQ	0	479,393.00	47,939	10.00	300,073
	Amortized			1,359,424.00	47,939	3.53	1,180,104
	<i>Total DP Equipment</i>						
	<i>Total Account 391</i>			16,197,411.00	1,517,298	9.37	9,602,399
392.1	Transportation Equipment - Autos	6-L2.5	15	1,745,509.00	247,330	14.17	446,478
392.2	Transportation Equipment - Trucks	11-L3	10	7,357,003.00	590,856	8.03	2,316,918
	<i>Total Account 392</i>			9,102,512.00	838,186	9.21	2,763,396
393	Stores Equipment	30-SQ	0	136,543.00	0	-	136,543
	Fully Accrued	30-SQ	0	209,808.00	6,987	3.33	96,061
	Amortized			346,351.00	6,987	2.02	232,604
	<i>Total Account 393</i>						

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2012

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at September 30, 2012 (4)	Calculated Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)=(5)/(4)	
394	Tools, Shop and Garage Equipment Fully Accrued Amortized Total Account 394	25-SQ 25-SQ	0 0	1,332,357.00 10,258,151.00 11,590,508.00	0 410,326 410,326	- 4.00 3.54	1,332,357 4,060,956 5,393,313
395	Laboratory Equipment Fully Accrued Amortized Total Account 395	20-SQ 20-SQ	0 0	64,466.00 206,995.00 271,461.00	0 10,350 10,350	- 5.00 3.81	64,466 70,647 135,113
396	Power Operated Equipment	13-L2.5	15	17,214,622.00	1,124,590	6.53	6,438,425
397	Communication Equipment Fully Accrued Amortized Total Account 397	15-SQ 15-SQ	0 0	235,958.00 975,902.00 1,211,860.00	0 65,093 65,093	- 6.67 5.37	235,958 757,734 993,692
398	Miscellaneous Equipment Fully Accrued Amortized Total Account 398	20-SQ 20-SQ	0 0	122,184.00 1,612,604.00 1,734,788.00	0 80,630 80,630	- 5.00 4.65	122,184 430,536 552,720
	Total General Plant			58,239,477.00	4,070,576		26,288,885
	Total Depreciable Plant			1,357,976,632.00	41,522,802		552,840,383

NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED

301	Organization			2,500.22			
302	Franchises and Consents			8,484.49			
304	Land			119,929.40			
350.1	Land			1,201,600.30			
350.2	Right-of-Way			778,417.59			
352.1	Storage Leasehold Rights			2,055,421.60			
360	Land and Land Rights			50,653.53			
361	Structures and Improvements			107,232.63			
362	Holders			659,027.10			
363.3	Compressor Equipment			338,616.06			

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2012

	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
	Depreciable Group	Survivor Curve	Net Salvage	Original Cost at September 30, 2012	Annual Amount	Accrual Rate	Calculated Accrued Depreciation
365	Right-of-Way			41,152.62			
374	Land Rights			1,679,143.41			
375.2	Structures and Improvements			94,641.31			
375.4	Structures and Improvements Leased Property			6,448.03			
389	Land and Rights			10,088.75			
390.1	Structures and Improvements - Office			5,629,061.30			
390.3	Structures and Improvements Leased Property			35,641.38			
390.7	Structures and Improvements Leased Property			118,552.01			
390.8	Structures and Improvements Leased Property			52,745.49			
391.2	DP Systems			3,612.65			
391.3	DP Software			43,706,358.63			
	<i>Total Nondepreciable Plant and Accounts Not Studied</i>			56,699,328.50			
	Total Gas Plant			1,414,675,960.50	41,522,802		552,840,383

* Cast iron replacement program to continue through 12-2035.

NOTE: New assets related to the newBlue system will have a life of 15 years.

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AT SEPTEMBER 30, 2012 WITH THE RESERVE VARIANCE

	(1) Depreciable Group	(2) Original Cost at September 30, 2012	(3) Calculated Accrued Depreciation	(4) Book Depreciation Reserve	(5)=(3)-(4) Reserve Variance
DEPRECIABLE PLANT					
MANUFACTURED GAS PLANT - LPG					
305	Structures and Improvements	1,351,572.00	536,723	781,565	(244,842)
307	Other Power Equipment	159,015.00	97,874	151,638	(53,764)
311	Liquefied Petroleum Gas Equipment	4,194,768.00	1,539,025	2,608,107 *	(1,069,082)
	<i>Total Manufactured Gas Plant - LPG</i>	5,705,355.00	2,173,622	3,541,310	(1,367,688)
UNDERGROUND STORAGE PLANT					
Structures and Improvements					
351.2	Compressor Station	612,742.00	341,384	701,549	(360,165)
351.4	Other Structures	1,009,062.00	550,440	910,037	(359,597)
	<i>Total Account 351</i>	1,621,804.00	891,824	1,611,586	(719,762)
352	Wells	6,233,515.00	3,336,481	6,282,283	(2,945,802)
352.2	Reservoirs	245,023.00	99,533	190,704	(91,171)
352.3	Non-Recoverable Gas	6,167,263.00	1,018,676	2,549,002	(1,530,326)
352.4	Wells - Oil and Vent Gas	1,825,170.00	336,298	473,635	(137,337)
	<i>Total account 352</i>	14,470,971.00	4,790,988	9,495,624	(4,704,636)
353	Lines	2,891,804.00	1,478,205	2,588,567	(1,110,362)
354	Compressor Station Equipment	2,411,310.00	1,757,278	2,399,809	(642,531)
355	Measuring and Regulating Equipment	2,247,514.00	1,364,728	2,038,576	(673,848)
356	Purification Equipment	233,043.00	186,827	227,108	(40,281)
357.	Other Equipment	61,691.00	35,554	29,916	5,638
	<i>Total Underground Storage Plant</i>	23,938,137.00	10,505,404	18,391,186	(7,885,782)

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AT SEPTEMBER 30, 2012 WITH THE RESERVE VARIANCE

	Depreciable Group (1)	Original Cost at September 30, 2012 (2)	Calculated Accrued Depreciation (3)	Book Depreciation Reserve (4)	Reserve Variance (5)=(3)-(4)
TRANSMISSION PLANT					
367	Mains	2,013,842.00	1,372,831	1,856,899	(484,068)
371	Other Equipment	17,180.00	15,820	20,145	(4,325)
	<i>Total Transmission Plant</i>	2,031,022.00	1,388,651	1,877,044	(488,393)
DISTRIBUTION PLANT					
375	Structures and Improvements	316,165.00	138,049	124,744	13,305
	District Measuring and Regulating	9,352,838.00	3,563,168	3,267,427	295,741
	Service Centers	698,664.00	333,223	350,521	(17,298)
	Garage	70,344.00	46,799	65,376	(18,577)
	Other Small Structures	10,438,011.00	4,081,239	3,808,068	273,171
	<i>Total Account 375</i>				
376	Mains	220,535,978.00	94,902,592	130,048,106	(35,145,514)
	Steel	18,327,272.00	33,008,281	5,966,023	27,042,258
	Cast Iron	284,433,363.00	54,541,749	60,639,837	(6,098,088)
	Plastic and Copper	523,296,613.00	182,452,622	196,653,966	(14,201,344)
	<i>Total Account 376</i>				
378	Meas and Reg Equipment - General	10,396,174.00	2,696,078	1,075,228	1,620,850
379	Meas and Reg Equipment - City Gate	2,083,974.00	880,225	557,655	322,570
380	Services	38,152,317.00	37,888,979	33,857,494	4,031,485
	Steel	522,074,507.00	234,627,373	186,803,649	47,823,724
	Plastic and Copper	560,226,824.00	272,516,352	220,661,143	51,855,209
	<i>Total Account 380</i>				
381	Meters	125,369,844.00	39,489,037	22,393,764	17,095,273
383	House Regulators	22,928,314.00	6,927,860	8,981,443	(2,053,583)
385	Industrial Measuring and Regulating Equipment	12,900,543.00	3,263,336	4,184,814	(921,478)

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AT SEPTEMBER 30, 2012 WITH THE RESERVE VARIANCE

	Depreciable Group (1)	Original Cost at September 30, 2012 (2)	Calculated Accrued Depreciation (3)	Book Depreciation Reserve (4)	Reserve Variance (5)=(3)-(4)
386	Other Property on Customer's Premises	22,974.00	19,882	159,445	(139,563)
387	Other Equipment	399,370.00	157,190	343,348	(186,158)
	<i>Total Distribution Plant</i>	1,268,062,641.00	512,483,821	458,818,874	53,664,947
	GENERAL PLANT				
390	Structures and Improvements - General	569,964.00	177,223	169,312	7,911
391	Office Furniture and Equipment				
	Fully Accrued	955,527.00	955,527	955,527	0
	Amortized	4,309,218.00	1,663,936	1,663,328	608
	<i>Total Office Furniture and Equipment</i>	5,264,745.00	2,619,463	2,618,855	608
	Mechanical Office Equipment				
	Fully Accrued	76,110.00	76,110	76,110	0
	Amortized	63,541.00	40,837	40,748	89
	<i>Total Mechanical Office Equipment</i>	139,651.00	116,947	116,858	89
	DP Systems				
	Fully Accrued	3,185,293.00	3,185,293	3,185,293	0
	Amortized	6,248,298.00	2,500,592	2,329,961	170,631
	<i>Total DP Systems</i>	9,433,591.00	5,685,885	5,515,254	170,631
	DP Equipment				
	Fully Accrued	880,031.00	880,031	880,031	0
	Amortized	479,393.00	300,073	232,365	67,708
	<i>Total DP Equipment</i>	1,359,424.00	1,180,104	1,112,396	67,708
	<i>Total Account 391</i>	16,197,411.00	9,602,399	9,363,363	239,036
392.1	Transportation Equipment - Autos	1,745,509.00	446,478	446,319	159
392.2	Transportation Equipment - Trucks	7,357,003.00	2,316,918	1,866,965	449,953
	<i>Total Account 392</i>	9,102,512.00	2,763,396	2,313,284	450,112

LACLEDE GAS COMPANY

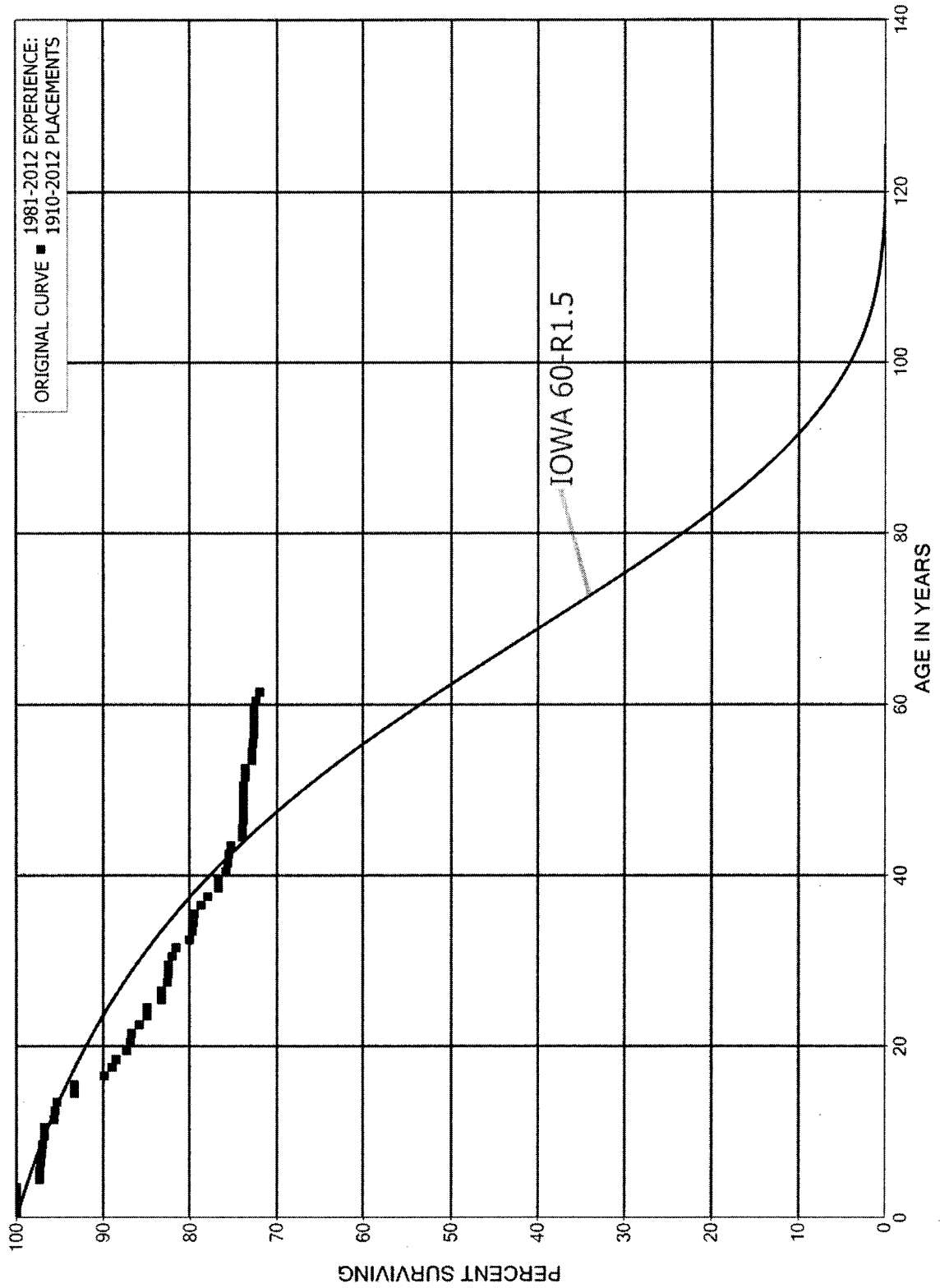
TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AT SEPTEMBER 30, 2012 WITH THE RESERVE VARIANCE

	Depreciable Group (1)	Original Cost at September 30, 2012 (2)	Calculated Accrued Depreciation (3)	Book Depreciation Reserve (4)	Reserve Variance (5)=(3)-(4)
393	Stores Equipment				
	Fully Accrued	136,543.00	136,543	136,543	0
	Amortized	209,808.00	96,061	96,006	55
	<i>Total Account 393</i>	<u>346,351.00</u>	<u>232,604</u>	<u>232,549</u>	<u>55</u>
394	Tools, Shop and Garage Equipment				
	Fully Accrued	1,332,357.00	1,332,357	1,332,357	0
	Amortized	10,258,151.00	4,060,956	4,060,884	72
	<i>Total Account 394</i>	<u>11,590,508.00</u>	<u>5,393,313</u>	<u>5,393,241</u>	<u>72</u>
395	Laboratory Equipment				
	Fully Accrued	64,466.00	64,466	64,466	0
	Amortized	206,995.00	70,647	70,615	32
	<i>Total Account 395</i>	<u>271,461.00</u>	<u>135,113</u>	<u>135,081</u>	<u>32</u>
396	Power Operated Equipment				
397	Communication Equipment	17,214,622.00	6,438,425	5,868,556	569,869
	Fully Accrued	235,958.00	235,958	235,958	0
	Amortized	975,902.00	757,734	757,637	97
	<i>Total Account 397</i>	<u>1,211,860.00</u>	<u>993,692</u>	<u>993,595</u>	<u>97</u>
398	Miscellaneous Equipment				
	Fully Accrued	122,184.00	122,184	122,184	0
	Amortized	1,612,604.00	430,536	430,420	116
	<i>Total Account 398</i>	<u>1,734,788.00</u>	<u>552,720</u>	<u>552,604</u>	<u>116</u>
	<i>Total General Plant</i>	<u>58,239,477.00</u>	<u>26,288,885</u>	<u>25,021,585</u>	<u>1,267,300</u>
	Total Depreciable Plant	<u>1,357,976,632.00</u>	<u>552,840,383</u>	<u>507,649,999</u>	<u>45,190,384</u>

* Reserve includes 322,458 from account 311.1 - Liquefied Petroleum Gas Storage Caverns

SERVICE LIFE STATISTICS

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



LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	824,185		0.0000	1.0000	100.00
0.5	643,808		0.0000	1.0000	100.00
1.5	568,067		0.0000	1.0000	100.00
2.5	585,810		0.0000	1.0000	100.00
3.5	585,976	16,214	0.0277	0.9723	100.00
4.5	560,348		0.0000	1.0000	97.23
5.5	548,184	395	0.0007	0.9993	97.23
6.5	407,139	220	0.0005	0.9995	97.16
7.5	367,687	581	0.0016	0.9984	97.11
8.5	368,072	847	0.0023	0.9977	96.96
9.5	378,014		0.0000	1.0000	96.73
10.5	374,556	4,382	0.0117	0.9883	96.73
11.5	374,273	288	0.0008	0.9992	95.60
12.5	364,774	914	0.0025	0.9975	95.53
13.5	344,793	7,336	0.0213	0.9787	95.29
14.5	329,712	37	0.0001	0.9999	93.26
15.5	324,984	11,728	0.0361	0.9639	93.25
16.5	332,406	3,538	0.0106	0.9894	89.89
17.5	232,626	1,033	0.0044	0.9956	88.93
18.5	235,146	3,363	0.0143	0.9857	88.53
19.5	239,915	1,310	0.0055	0.9945	87.27
20.5	327,591	203	0.0006	0.9994	86.79
21.5	280,811	2,761	0.0098	0.9902	86.74
22.5	278,050	3,206	0.0115	0.9885	85.89
23.5	277,463		0.0000	1.0000	84.89
24.5	361,783	6,839	0.0189	0.9811	84.89
25.5	352,635		0.0000	1.0000	83.29
26.5	337,363	2,925	0.0087	0.9913	83.29
27.5	333,846	301	0.0009	0.9991	82.57
28.5	368,371		0.0000	1.0000	82.49
29.5	520,650	2,731	0.0052	0.9948	82.49
30.5	522,200	2,894	0.0055	0.9945	82.06
31.5	519,926	10,147	0.0195	0.9805	81.61
32.5	498,898	1,800	0.0036	0.9964	80.01
33.5	502,279	960	0.0019	0.9981	79.72
34.5	486,495	620	0.0013	0.9987	79.57
35.5	485,709	4,299	0.0089	0.9911	79.47
36.5	481,639	5,116	0.0106	0.9894	78.77
37.5	477,960	7,176	0.0150	0.9850	77.93
38.5	468,361		0.0000	1.0000	76.76

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1981-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	477,741	5,473	0.0115	0.9885	76.76	
40.5	471,397	1,525	0.0032	0.9968	75.88	
41.5	470,858	1,150	0.0024	0.9976	75.64	
42.5	470,703	832	0.0018	0.9982	75.45	
43.5	467,197	8,291	0.0177	0.9823	75.32	
44.5	457,758	407	0.0009	0.9991	73.98	
45.5	457,578	685	0.0015	0.9985	73.92	
46.5	456,339		0.0000	1.0000	73.80	
47.5	454,298		0.0000	1.0000	73.80	
48.5	433,551	29	0.0001	0.9999	73.80	
49.5	420,155		0.0000	1.0000	73.80	
50.5	420,562	1,333	0.0032	0.9968	73.80	
51.5	417,195		0.0000	1.0000	73.57	
52.5	329,948	3,494	0.0106	0.9894	73.57	
53.5	327,843		0.0000	1.0000	72.79	
54.5	328,144	383	0.0012	0.9988	72.79	
55.5	321,302	211	0.0007	0.9993	72.70	
56.5	239,940		0.0000	1.0000	72.65	
57.5	240,803		0.0000	1.0000	72.65	
58.5	242,128	108	0.0004	0.9996	72.65	
59.5	241,707	673	0.0028	0.9972	72.62	
60.5	215,772	1,325	0.0061	0.9939	72.42	
61.5	51,903		0.0000	1.0000	71.97	
62.5	48,808	20	0.0004	0.9996	71.97	
63.5	48,788	1,050	0.0215	0.9785	71.95	
64.5	47,738		0.0000	1.0000	70.40	
65.5	42,557		0.0000	1.0000	70.40	
66.5	42,086		0.0000	1.0000	70.40	
67.5	42,306	3,805	0.0899	0.9101	70.40	
68.5	40,023	136	0.0034	0.9966	64.07	
69.5	85,659	3	0.0000	1.0000	63.85	
70.5	90,420	1,136	0.0126	0.9874	63.85	
71.5	82,268	4,890	0.0594	0.9406	63.04	
72.5	77,378		0.0000	1.0000	59.30	
73.5	77,354		0.0000	1.0000	59.30	
74.5	77,231		0.0000	1.0000	59.30	
75.5	75,600	13	0.0002	0.9998	59.30	
76.5	75,587		0.0000	1.0000	59.29	
77.5	75,360	552	0.0073	0.9927	59.29	
78.5	74,577		0.0000	1.0000	58.85	

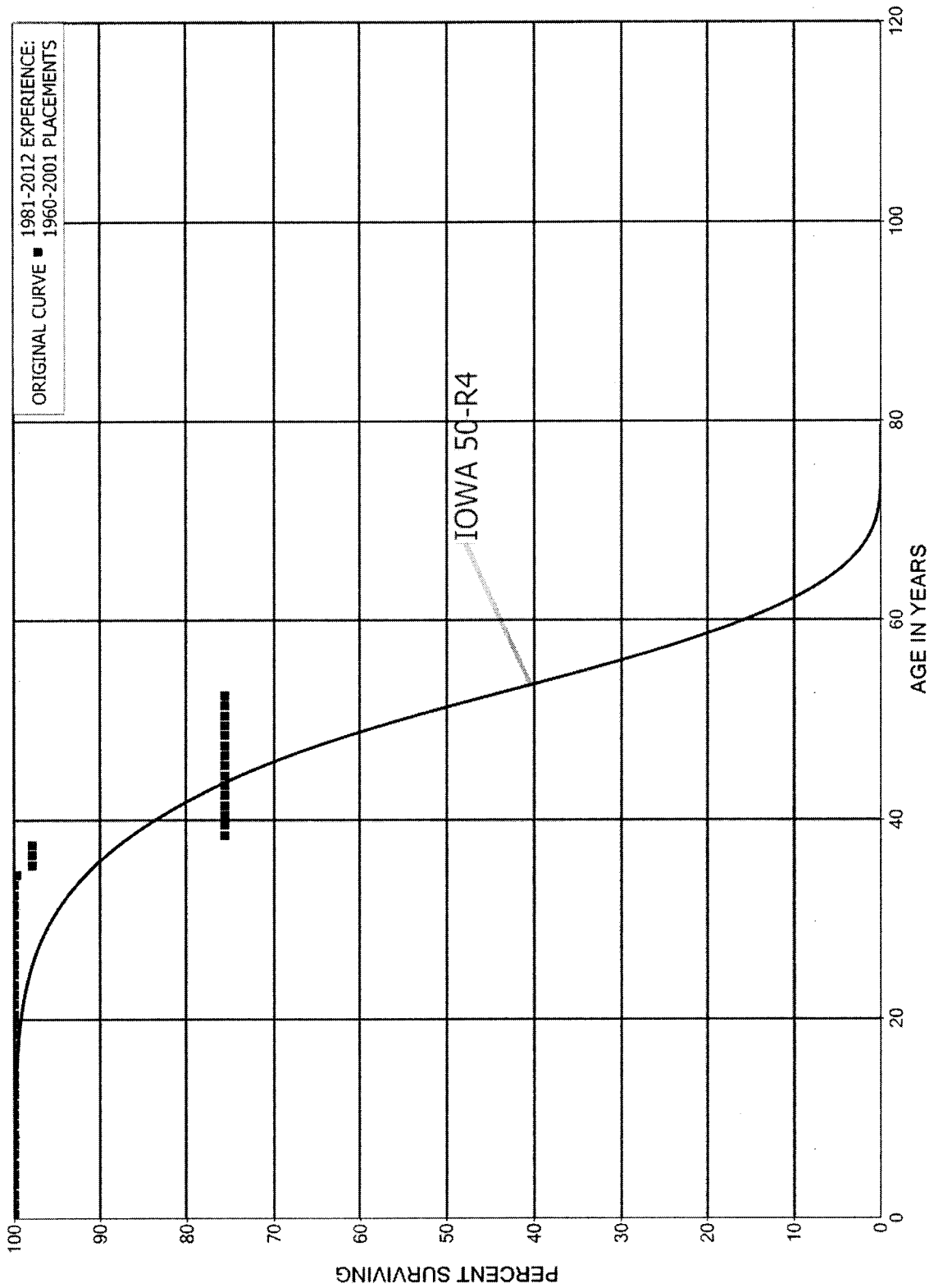
LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,122		0.0000	1.0000	58.85
80.5	69,649	50	0.0007	0.9993	58.85
81.5	68,534	912	0.0133	0.9867	58.81
82.5	66,709		0.0000	1.0000	58.03
83.5	66,622	374	0.0056	0.9944	58.03
84.5	66,117	512	0.0077	0.9923	57.70
85.5	64,354	77	0.0012	0.9988	57.25
86.5	63,976	375	0.0059	0.9941	57.19
87.5	48,567	466	0.0096	0.9904	56.85
88.5	48,004		0.0000	1.0000	56.31
89.5	47,688		0.0000	1.0000	56.31
90.5	47,688		0.0000	1.0000	56.31
91.5	47,631		0.0000	1.0000	56.31
92.5	47,631		0.0000	1.0000	56.31
93.5	47,631		0.0000	1.0000	56.31
94.5	47,631	289	0.0061	0.9939	56.31
95.5	47,342		0.0000	1.0000	55.96
96.5	47,342		0.0000	1.0000	55.96
97.5	47,342	1,808	0.0382	0.9618	55.96
98.5	45,534		0.0000	1.0000	53.83
99.5	45,314		0.0000	1.0000	53.83
100.5	44,056		0.0000	1.0000	53.83
101.5	5,414		0.0000	1.0000	53.83
102.5					53.83

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



LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2001			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,844		0.0000	1.0000	100.00
0.5	77,844		0.0000	1.0000	100.00
1.5	77,844		0.0000	1.0000	100.00
2.5	77,844		0.0000	1.0000	100.00
3.5	77,844		0.0000	1.0000	100.00
4.5	77,844		0.0000	1.0000	100.00
5.5	77,844		0.0000	1.0000	100.00
6.5	77,844		0.0000	1.0000	100.00
7.5	77,844		0.0000	1.0000	100.00
8.5	77,844		0.0000	1.0000	100.00
9.5	77,844		0.0000	1.0000	100.00
10.5	77,844		0.0000	1.0000	100.00
11.5	13,994		0.0000	1.0000	100.00
12.5	13,994		0.0000	1.0000	100.00
13.5	13,994		0.0000	1.0000	100.00
14.5	13,994		0.0000	1.0000	100.00
15.5	13,994		0.0000	1.0000	100.00
16.5	13,958		0.0000	1.0000	100.00
17.5	43,028		0.0000	1.0000	100.00
18.5	64,387		0.0000	1.0000	100.00
19.5	74,211		0.0000	1.0000	100.00
20.5	107,354		0.0000	1.0000	100.00
21.5	107,354		0.0000	1.0000	100.00
22.5	107,354		0.0000	1.0000	100.00
23.5	107,354		0.0000	1.0000	100.00
24.5	107,354		0.0000	1.0000	100.00
25.5	107,354		0.0000	1.0000	100.00
26.5	107,354		0.0000	1.0000	100.00
27.5	107,354		0.0000	1.0000	100.00
28.5	107,354		0.0000	1.0000	100.00
29.5	107,354		0.0000	1.0000	100.00
30.5	107,354		0.0000	1.0000	100.00
31.5	107,354		0.0000	1.0000	100.00
32.5	107,354		0.0000	1.0000	100.00
33.5	107,354	400	0.0037	0.9963	100.00
34.5	106,954	1,900	0.0178	0.9822	99.63
35.5	105,054		0.0000	1.0000	97.86
36.5	105,054		0.0000	1.0000	97.86
37.5	105,054	23,883	0.2273	0.7727	97.86
38.5	81,171		0.0000	1.0000	75.61

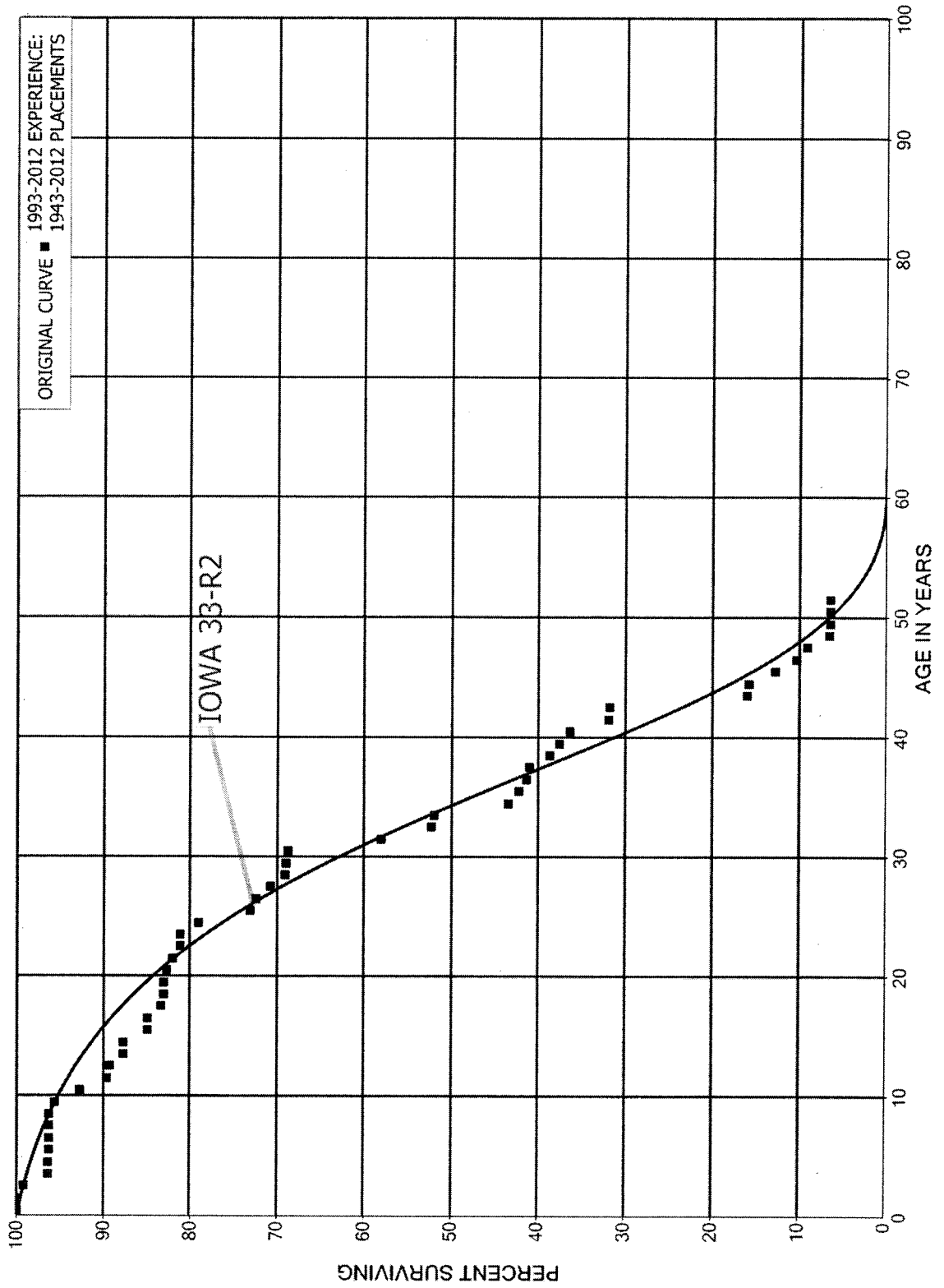
LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2001			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,171		0.0000	1.0000	75.61
40.5	81,171		0.0000	1.0000	75.61
41.5	81,171		0.0000	1.0000	75.61
42.5	81,171		0.0000	1.0000	75.61
43.5	81,171		0.0000	1.0000	75.61
44.5	81,171		0.0000	1.0000	75.61
45.5	81,171		0.0000	1.0000	75.61
46.5	81,171		0.0000	1.0000	75.61
47.5	81,171		0.0000	1.0000	75.61
48.5	80,450		0.0000	1.0000	75.61
49.5	62,026		0.0000	1.0000	75.61
50.5	40,667		0.0000	1.0000	75.61
51.5	31,243		0.0000	1.0000	75.61
52.5					75.61

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



LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,796,408		0.0000	1.0000	100.00
0.5	3,726,567		0.0000	1.0000	100.00
1.5	3,740,585	32,869	0.0088	0.9912	100.00
2.5	3,688,219	103,087	0.0280	0.9720	99.12
3.5	2,772,918		0.0000	1.0000	96.35
4.5	2,781,343	2,000	0.0007	0.9993	96.35
5.5	2,779,343		0.0000	1.0000	96.28
6.5	2,423,839		0.0000	1.0000	96.28
7.5	1,650,745		0.0000	1.0000	96.28
8.5	1,739,926	12,890	0.0074	0.9926	96.28
9.5	1,714,637	51,308	0.0299	0.9701	95.57
10.5	1,614,441	54,205	0.0336	0.9664	92.71
11.5	1,561,747	4,661	0.0030	0.9970	89.60
12.5	1,261,403	22,998	0.0182	0.9818	89.33
13.5	1,050,069		0.0000	1.0000	87.70
14.5	437,761	13,808	0.0315	0.9685	87.70
15.5	430,818		0.0000	1.0000	84.93
16.5	445,128	7,826	0.0176	0.9824	84.93
17.5	413,420	2,109	0.0051	0.9949	83.44
18.5	680,316		0.0000	1.0000	83.01
19.5	719,093	2,143	0.0030	0.9970	83.01
20.5	854,244	7,660	0.0090	0.9910	82.77
21.5	831,150	8,110	0.0098	0.9902	82.03
22.5	818,422		0.0000	1.0000	81.22
23.5	884,641	23,424	0.0265	0.9735	81.22
24.5	875,257	66,727	0.0762	0.9238	79.07
25.5	887,150	7,301	0.0082	0.9918	73.05
26.5	889,375	21,757	0.0245	0.9755	72.44
27.5	898,954	20,862	0.0232	0.9768	70.67
28.5	904,532	378	0.0004	0.9996	69.03
29.5	889,348	4,004	0.0045	0.9955	69.00
30.5	987,030	152,263	0.1543	0.8457	68.69
31.5	1,136,174	114,427	0.1007	0.8993	58.10
32.5	1,465,854	9,490	0.0065	0.9935	52.24
33.5	1,435,860	236,416	0.1647	0.8353	51.91
34.5	1,207,008	33,475	0.0277	0.9723	43.36
35.5	1,167,665	24,371	0.0209	0.9791	42.16
36.5	1,163,030	7,813	0.0067	0.9933	41.28
37.5	1,065,056	61,106	0.0574	0.9426	41.00
38.5	840,761	23,774	0.0283	0.9717	38.65

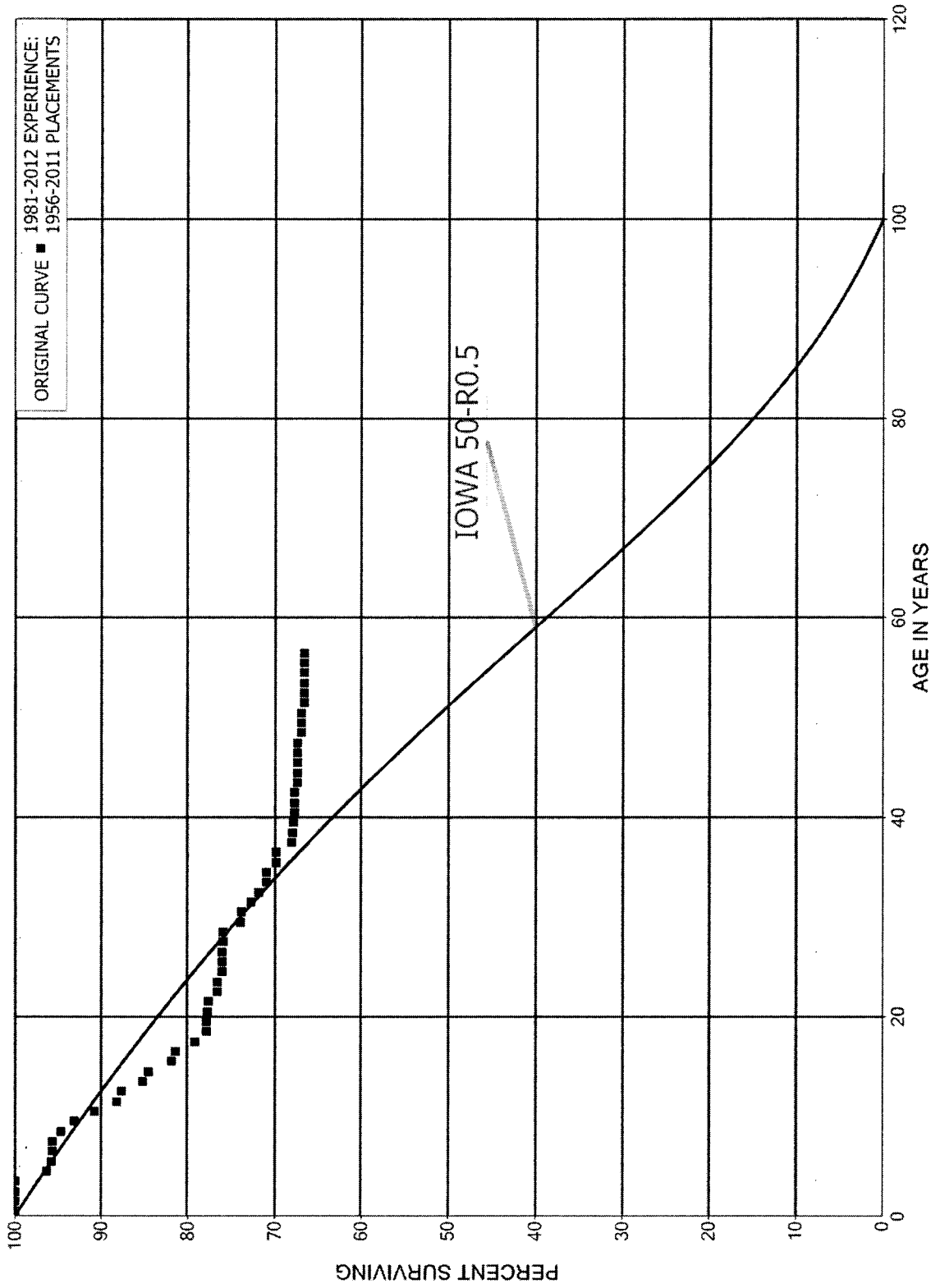
LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	692,844	22,869	0.0330	0.9670	37.56
40.5	664,276	81,844	0.1232	0.8768	36.32
41.5	1,133,181	3,422	0.0030	0.9970	31.84
42.5	1,129,039	560,507	0.4964	0.5036	31.75
43.5	541,540	7,585	0.0140	0.9860	15.99
44.5	576,973	111,040	0.1925	0.8075	15.76
45.5	561,268	107,229	0.1910	0.8090	12.73
46.5	431,626	52,057	0.1206	0.8794	10.30
47.5	357,458	102,022	0.2854	0.7146	9.05
48.5	219,584	1,267	0.0058	0.9942	6.47
49.5	210,788	373	0.0018	0.9982	6.43
50.5	178,108	914	0.0051	0.9949	6.42
51.5	70,370		0.0000	1.0000	6.39
52.5	9,720		0.0000	1.0000	6.39
53.5	9,720		0.0000	1.0000	6.39
54.5	9,720		0.0000	1.0000	6.39
55.5	9,720		0.0000	1.0000	6.39
56.5	9,720		0.0000	1.0000	6.39
57.5	9,720		0.0000	1.0000	6.39
58.5	9,720		0.0000	1.0000	6.39
59.5	9,720		0.0000	1.0000	6.39
60.5	9,720		0.0000	1.0000	6.39
61.5	9,720		0.0000	1.0000	6.39
62.5	9,720		0.0000	1.0000	6.39
63.5	9,720		0.0000	1.0000	6.39
64.5					6.39

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



LACLEDE GAS COMPANY

ACCOUNTS 351.2 AND 351.4 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	510,525		0.0000	1.0000	100.00
0.5	520,442		0.0000	1.0000	100.00
1.5	516,768		0.0000	1.0000	100.00
2.5	535,054		0.0000	1.0000	100.00
3.5	532,439	20,064	0.0377	0.9623	100.00
4.5	510,580	2,474	0.0048	0.9952	96.23
5.5	462,187	462	0.0010	0.9990	95.77
6.5	435,699		0.0000	1.0000	95.67
7.5	404,251	4,562	0.0113	0.9887	95.67
8.5	341,179	5,492	0.0161	0.9839	94.59
9.5	293,375	7,262	0.0248	0.9752	93.07
10.5	280,871	7,933	0.0282	0.9718	90.76
11.5	298,286	1,940	0.0065	0.9935	88.20
12.5	294,999	8,142	0.0276	0.9724	87.63
13.5	253,827	2,124	0.0084	0.9916	85.21
14.5	272,032	8,482	0.0312	0.9688	84.49
15.5	292,968	1,471	0.0050	0.9950	81.86
16.5	323,061	8,854	0.0274	0.9726	81.45
17.5	369,548	6,435	0.0174	0.9826	79.22
18.5	479,793	75	0.0002	0.9998	77.84
19.5	531,119	975	0.0018	0.9982	77.83
20.5	576,899	370	0.0006	0.9994	77.68
21.5	886,037	11,526	0.0130	0.9870	77.63
22.5	939,985	156	0.0002	0.9998	76.62
23.5	999,089	6,844	0.0069	0.9931	76.61
24.5	1,427,987	200	0.0001	0.9999	76.09
25.5	1,414,643	1,000	0.0007	0.9993	76.07
26.5	1,410,040	869	0.0006	0.9994	76.02
27.5	1,405,968		0.0000	1.0000	75.97
28.5	1,385,857	37,761	0.0272	0.9728	75.97
29.5	1,345,567	1,419	0.0011	0.9989	73.90
30.5	1,305,695	19,774	0.0151	0.9849	73.83
31.5	1,285,753	15,281	0.0119	0.9881	72.71
32.5	1,258,561	14,700	0.0117	0.9883	71.84
33.5	1,238,877		0.0000	1.0000	71.00
34.5	1,236,017	19,873	0.0161	0.9839	71.00
35.5	1,216,144	1,061	0.0009	0.9991	69.86
36.5	1,206,364	30,906	0.0256	0.9744	69.80
37.5	1,174,064	1,340	0.0011	0.9989	68.01
38.5	1,166,747	1,200	0.0010	0.9990	67.94

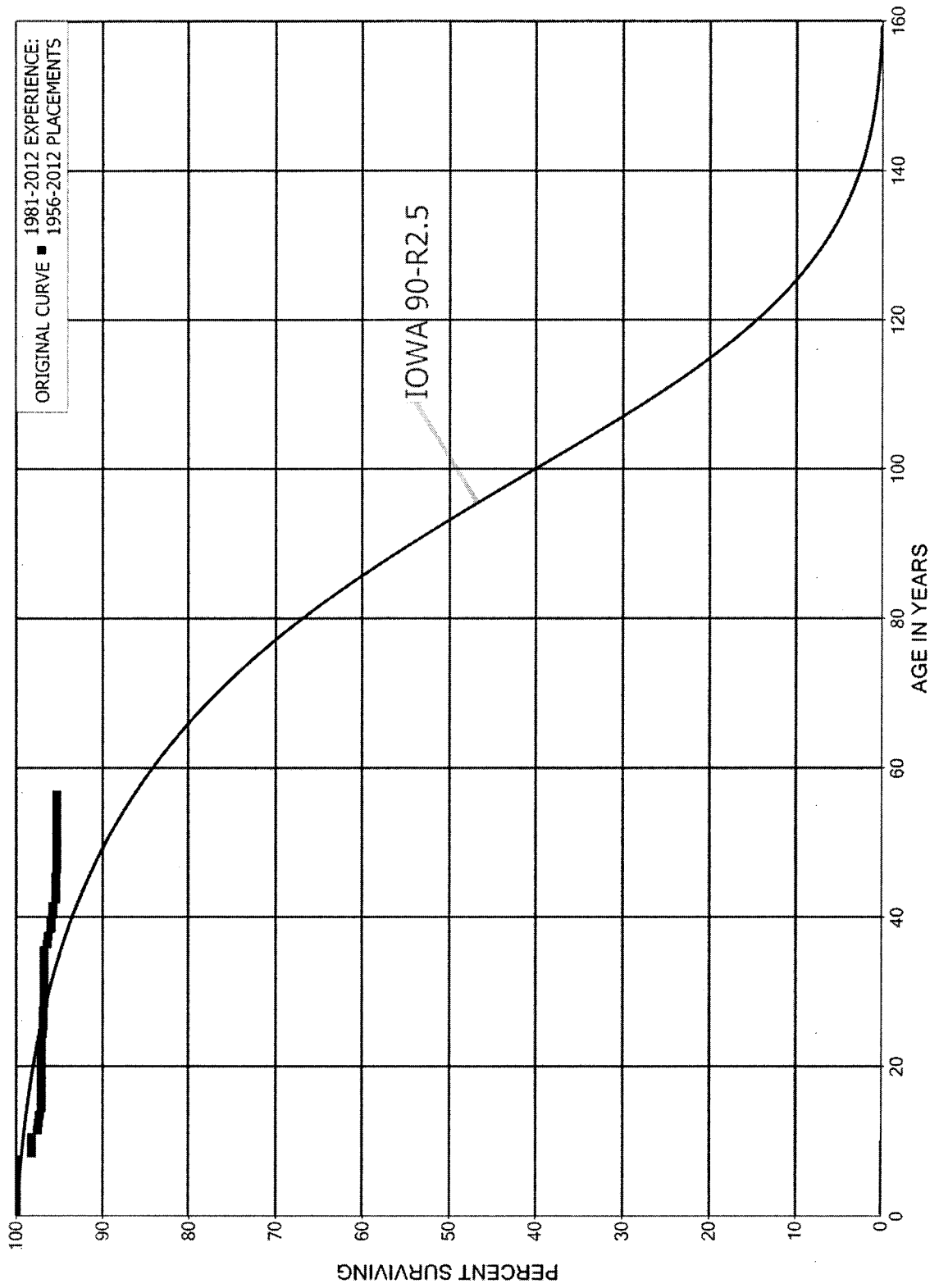
LACLEDE GAS COMPANY

ACCOUNTS 351.2 AND 351.4 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1981-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,165,547	2,406	0.0021	0.9979	67.87	
40.5	1,145,115		0.0000	1.0000	67.73	
41.5	1,145,115		0.0000	1.0000	67.73	
42.5	1,131,318	5,291	0.0047	0.9953	67.73	
43.5	1,105,476		0.0000	1.0000	67.41	
44.5	1,079,685		0.0000	1.0000	67.41	
45.5	1,078,330		0.0000	1.0000	67.41	
46.5	1,058,001	430	0.0004	0.9996	67.41	
47.5	1,056,064	6,909	0.0065	0.9935	67.38	
48.5	1,029,069		0.0000	1.0000	66.94	
49.5	973,330		0.0000	1.0000	66.94	
50.5	889,183	4,690	0.0053	0.9947	66.94	
51.5	833,369		0.0000	1.0000	66.59	
52.5	806,301		0.0000	1.0000	66.59	
53.5	508,999		0.0000	1.0000	66.59	
54.5	474,205		0.0000	1.0000	66.59	
55.5	407,535		0.0000	1.0000	66.59	
56.5					66.59	

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



LACLEDE GAS COMPANY

ACCOUNTS 352, 352.2, 352.3 AND 352.4 UNDERGROUND STORAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,940,532		0.0000	1.0000	100.00
0.5	5,922,840		0.0000	1.0000	100.00
1.5	4,825,201		0.0000	1.0000	100.00
2.5	4,798,146		0.0000	1.0000	100.00
3.5	716,619		0.0000	1.0000	100.00
4.5	734,300		0.0000	1.0000	100.00
5.5	679,907		0.0000	1.0000	100.00
6.5	801,374		0.0000	1.0000	100.00
7.5	826,217	14,810	0.0179	0.9821	100.00
8.5	975,462		0.0000	1.0000	98.21
9.5	3,487,566		0.0000	1.0000	98.21
10.5	3,695,516	28,011	0.0076	0.9924	98.21
11.5	3,848,785	4,061	0.0011	0.9989	97.46
12.5	4,108,355	1,100	0.0003	0.9997	97.36
13.5	4,217,212	11,398	0.0027	0.9973	97.33
14.5	4,438,669		0.0000	1.0000	97.07
15.5	4,438,512		0.0000	1.0000	97.07
16.5	4,681,429		0.0000	1.0000	97.07
17.5	5,102,728		0.0000	1.0000	97.07
18.5	5,543,917		0.0000	1.0000	97.07
19.5	5,868,937		0.0000	1.0000	97.07
20.5	6,073,631	1,166	0.0002	0.9998	97.07
21.5	6,354,146		0.0000	1.0000	97.05
22.5	6,889,607		0.0000	1.0000	97.05
23.5	7,419,365	3,412	0.0005	0.9995	97.05
24.5	8,740,666	13,165	0.0015	0.9985	97.01
25.5	8,727,501	4,570	0.0005	0.9995	96.86
26.5	8,722,931	2,161	0.0002	0.9998	96.81
27.5	8,719,023	731	0.0001	0.9999	96.79
28.5	8,718,292		0.0000	1.0000	96.78
29.5	8,710,202	142	0.0000	1.0000	96.78
30.5	8,708,358	3,729	0.0004	0.9996	96.78
31.5	8,697,871		0.0000	1.0000	96.74
32.5	8,675,819		0.0000	1.0000	96.74
33.5	8,656,163		0.0000	1.0000	96.74
34.5	8,632,380		0.0000	1.0000	96.74
35.5	8,627,412	32,161	0.0037	0.9963	96.74
36.5	8,577,570	3,565	0.0004	0.9996	96.38
37.5	8,444,136	31,299	0.0037	0.9963	96.34
38.5	8,263,839		0.0000	1.0000	95.98

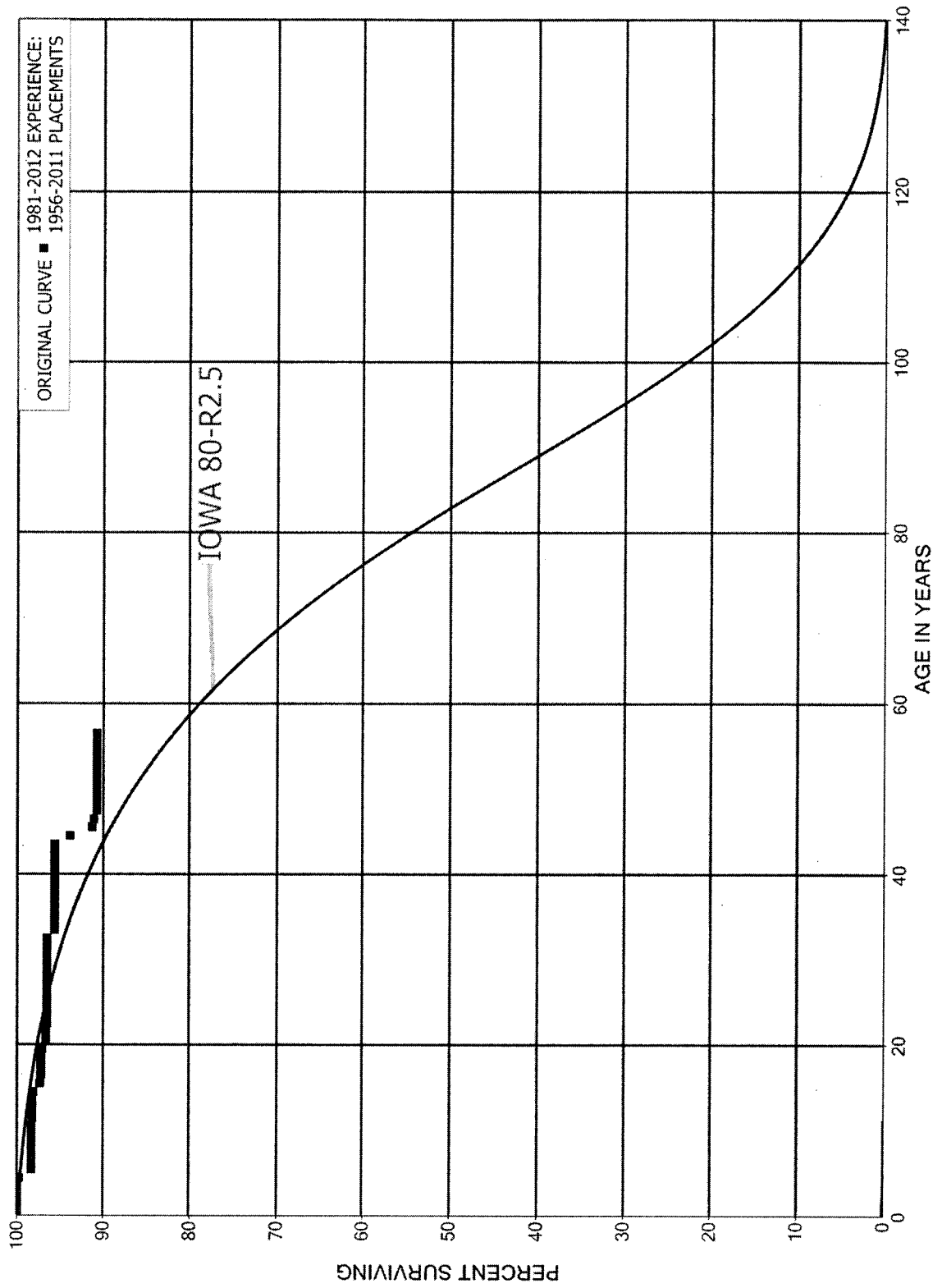
LACLEDE GAS COMPANY

ACCOUNTS 352, 352.2, 352.3 AND 352.4 UNDERGROUND STORAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,171,980	19,324	0.0024	0.9976	95.98
40.5	7,976,244	89	0.0000	1.0000	95.75
41.5	5,466,394	20,003	0.0037	0.9963	95.75
42.5	5,200,704	953	0.0002	0.9998	95.40
43.5	5,086,928		0.0000	1.0000	95.38
44.5	4,823,459		0.0000	1.0000	95.38
45.5	4,711,827	2,472	0.0005	0.9995	95.38
46.5	4,464,533		0.0000	1.0000	95.33
47.5	4,409,656		0.0000	1.0000	95.33
48.5	4,165,853	953	0.0002	0.9998	95.33
49.5	3,661,845		0.0000	1.0000	95.31
50.5	3,221,609		0.0000	1.0000	95.31
51.5	2,821,846		0.0000	1.0000	95.31
52.5	2,615,908		0.0000	1.0000	95.31
53.5	2,337,212		0.0000	1.0000	95.31
54.5	1,846,873		0.0000	1.0000	95.31
55.5	1,320,916		0.0000	1.0000	95.31
56.5					95.31

LACLEDE GAS COMPANY
 ACCOUNT 353 LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	705,572		0.0000	1.0000	100.00
0.5	717,958		0.0000	1.0000	100.00
1.5	704,093		0.0000	1.0000	100.00
2.5	714,891		0.0000	1.0000	100.00
3.5	582,558	1,863	0.0032	0.9968	100.00
4.5	580,695	7,893	0.0136	0.9864	99.68
5.5	186,872		0.0000	1.0000	98.33
6.5	188,642		0.0000	1.0000	98.33
7.5	197,106		0.0000	1.0000	98.33
8.5	931,468		0.0000	1.0000	98.33
9.5	889,822		0.0000	1.0000	98.33
10.5	898,183	1,775	0.0020	0.9980	98.33
11.5	887,155		0.0000	1.0000	98.13
12.5	973,380		0.0000	1.0000	98.13
13.5	992,165	784	0.0008	0.9992	98.13
14.5	1,028,702	7,923	0.0077	0.9923	98.05
15.5	1,033,043	753	0.0007	0.9993	97.30
16.5	1,062,491		0.0000	1.0000	97.23
17.5	1,370,052		0.0000	1.0000	97.23
18.5	1,465,696	1,770	0.0012	0.9988	97.23
19.5	1,635,897	8,464	0.0052	0.9948	97.11
20.5	1,686,306	816	0.0005	0.9995	96.61
21.5	1,850,766	676	0.0004	0.9996	96.56
22.5	1,967,061		0.0000	1.0000	96.53
23.5	2,030,050	402	0.0002	0.9998	96.53
24.5	2,308,599		0.0000	1.0000	96.51
25.5	2,308,599		0.0000	1.0000	96.51
26.5	2,302,888		0.0000	1.0000	96.51
27.5	2,299,817		0.0000	1.0000	96.51
28.5	2,299,817		0.0000	1.0000	96.51
29.5	2,290,455		0.0000	1.0000	96.51
30.5	2,290,455		0.0000	1.0000	96.51
31.5	2,290,455	44	0.0000	1.0000	96.51
32.5	2,285,645	21,269	0.0093	0.9907	96.50
33.5	2,264,376		0.0000	1.0000	95.61
34.5	2,253,578		0.0000	1.0000	95.61
35.5	2,239,315		0.0000	1.0000	95.61
36.5	2,239,315		0.0000	1.0000	95.61
37.5	2,239,315		0.0000	1.0000	95.61
38.5	2,239,315		0.0000	1.0000	95.61

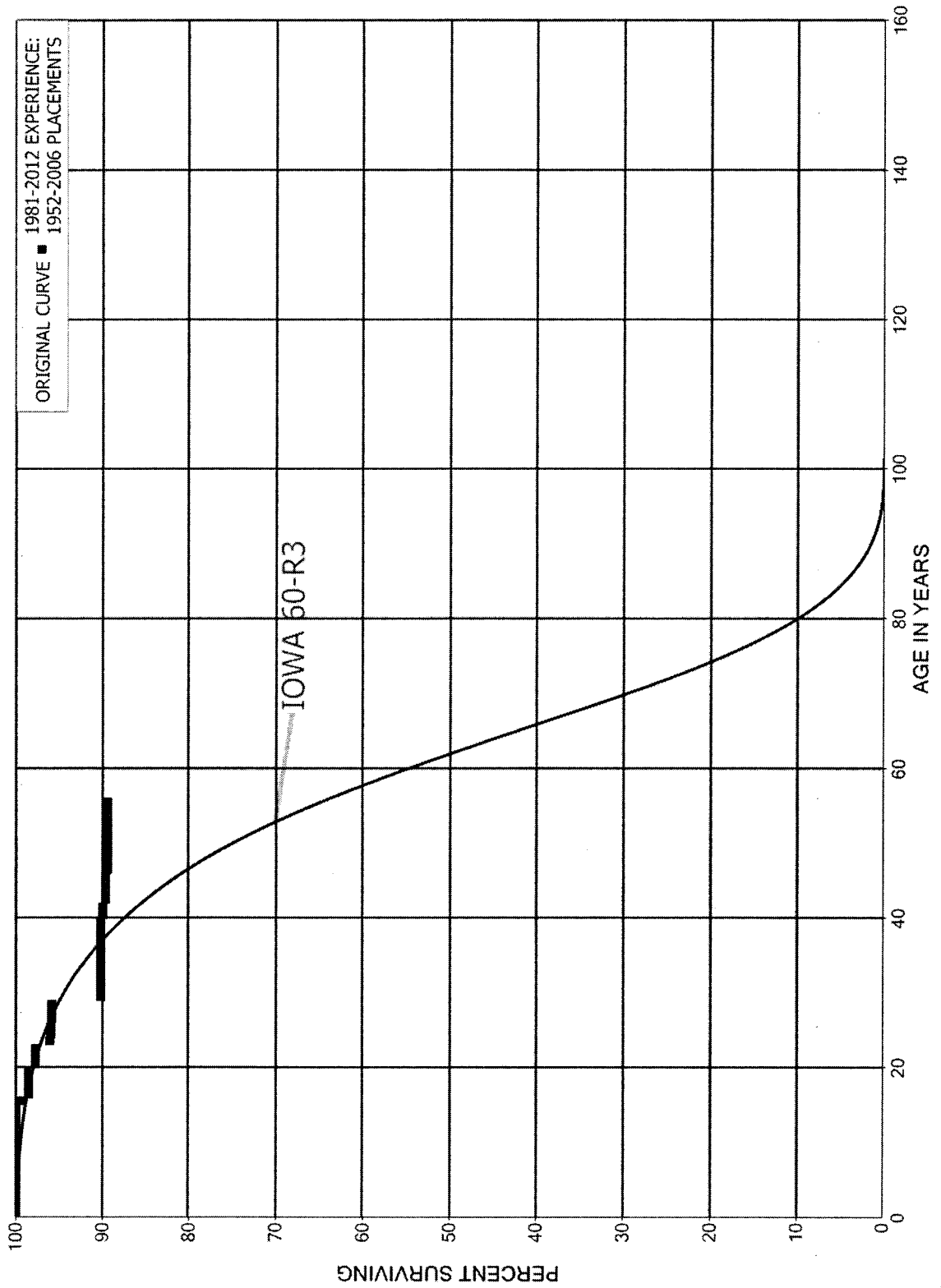
LACLEDE GAS COMPANY

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,239,315		0.0000	1.0000	95.61
40.5	1,508,220		0.0000	1.0000	95.61
41.5	1,508,220		0.0000	1.0000	95.61
42.5	1,501,798		0.0000	1.0000	95.61
43.5	1,500,423	27,560	0.0184	0.9816	95.61
44.5	1,386,638	37,280	0.0269	0.9731	93.85
45.5	1,330,573	3,738	0.0028	0.9972	91.33
46.5	1,289,794	4,335	0.0034	0.9966	91.07
47.5	1,273,195		0.0000	1.0000	90.76
48.5	1,242,994		0.0000	1.0000	90.76
49.5	938,891	241	0.0003	0.9997	90.76
50.5	839,664		0.0000	1.0000	90.74
51.5	667,413		0.0000	1.0000	90.74
52.5	608,540		0.0000	1.0000	90.74
53.5	423,745		0.0000	1.0000	90.74
54.5	342,243		0.0000	1.0000	90.74
55.5	274,616		0.0000	1.0000	90.74
56.5					90.74

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



LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2006			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	99,352		0.0000	1.0000	100.00
0.5	99,352		0.0000	1.0000	100.00
1.5	101,668		0.0000	1.0000	100.00
2.5	101,668		0.0000	1.0000	100.00
3.5	101,668		0.0000	1.0000	100.00
4.5	119,424		0.0000	1.0000	100.00
5.5	129,991		0.0000	1.0000	100.00
6.5	1,006,380		0.0000	1.0000	100.00
7.5	984,423		0.0000	1.0000	100.00
8.5	984,423		0.0000	1.0000	100.00
9.5	984,423		0.0000	1.0000	100.00
10.5	984,423		0.0000	1.0000	100.00
11.5	984,423		0.0000	1.0000	100.00
12.5	984,423		0.0000	1.0000	100.00
13.5	953,754	2	0.0000	1.0000	100.00
14.5	964,406	6,418	0.0067	0.9933	100.00
15.5	963,044	7,872	0.0082	0.9918	99.33
16.5	957,006		0.0000	1.0000	98.52
17.5	1,071,255		0.0000	1.0000	98.52
18.5	1,114,952		0.0000	1.0000	98.52
19.5	1,215,831	9,169	0.0075	0.9925	98.52
20.5	1,563,808		0.0000	1.0000	97.78
21.5	1,776,230		0.0000	1.0000	97.78
22.5	1,810,733	31,174	0.0172	0.9828	97.78
23.5	1,779,559	3,807	0.0021	0.9979	96.10
24.5	2,228,749		0.0000	1.0000	95.89
25.5	2,228,749	317	0.0001	0.9999	95.89
26.5	2,228,432		0.0000	1.0000	95.88
27.5	2,228,432		0.0000	1.0000	95.88
28.5	2,483,541	148,426	0.0598	0.9402	95.88
29.5	2,335,115		0.0000	1.0000	90.15
30.5	2,335,115		0.0000	1.0000	90.15
31.5	2,329,674		0.0000	1.0000	90.15
32.5	2,329,674		0.0000	1.0000	90.15
33.5	2,327,358		0.0000	1.0000	90.15
34.5	2,327,358		0.0000	1.0000	90.15
35.5	2,327,358		0.0000	1.0000	90.15
36.5	2,309,602		0.0000	1.0000	90.15
37.5	2,302,842		0.0000	1.0000	90.15
38.5	1,421,248		0.0000	1.0000	90.15

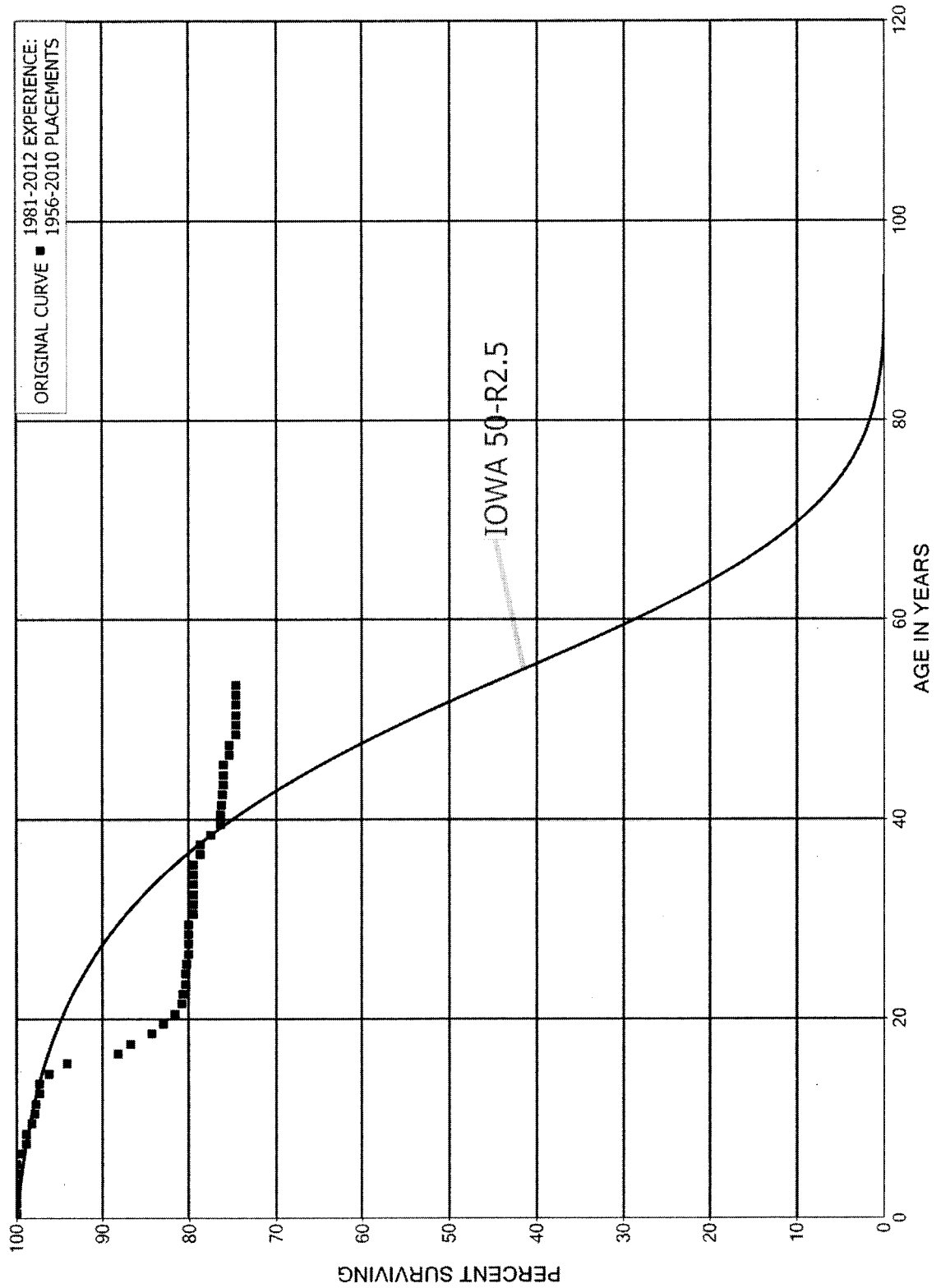
LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2006			EXPERIENCE BAND 1981-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,421,248	3,700	0.0026	0.9974	90.15	
40.5	1,417,548		0.0000	1.0000	89.91	
41.5	1,417,548	4,849	0.0034	0.9966	89.91	
42.5	1,412,699		0.0000	1.0000	89.60	
43.5	1,412,699		0.0000	1.0000	89.60	
44.5	1,412,699		0.0000	1.0000	89.60	
45.5	1,412,154	2,747	0.0019	0.9981	89.60	
46.5	1,406,625		0.0000	1.0000	89.43	
47.5	1,401,569		0.0000	1.0000	89.43	
48.5	1,370,620		0.0000	1.0000	89.43	
49.5	1,256,688		0.0000	1.0000	89.43	
50.5	1,227,009		0.0000	1.0000	89.43	
51.5	1,126,130		0.0000	1.0000	89.43	
52.5	920,157		0.0000	1.0000	89.43	
53.5	742,609		0.0000	1.0000	89.43	
54.5	708,106		0.0000	1.0000	89.43	
55.5	708,106		0.0000	1.0000	89.43	
56.5	255,109		0.0000	1.0000	89.43	
57.5	255,109		0.0000	1.0000	89.43	
58.5	255,109		0.0000	1.0000	89.43	
59.5	255,109		0.0000	1.0000	89.43	
60.5					89.43	

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



LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	830,763		0.0000	1.0000	100.00
0.5	833,243		0.0000	1.0000	100.00
1.5	833,243		0.0000	1.0000	100.00
2.5	646,222		0.0000	1.0000	100.00
3.5	444,445		0.0000	1.0000	100.00
4.5	405,628		0.0000	1.0000	100.00
5.5	405,628	2,219	0.0055	0.9945	100.00
6.5	397,606	2,381	0.0060	0.9940	99.45
7.5	442,395		0.0000	1.0000	98.86
8.5	488,903	3,414	0.0070	0.9930	98.86
9.5	502,332	1,820	0.0036	0.9964	98.17
10.5	527,945	497	0.0009	0.9991	97.81
11.5	552,001	2,750	0.0050	0.9950	97.72
12.5	588,772		0.0000	1.0000	97.23
13.5	493,819	5,572	0.0113	0.9887	97.23
14.5	496,887	10,904	0.0219	0.9781	96.14
15.5	469,608	29,410	0.0626	0.9374	94.03
16.5	704,281	11,402	0.0162	0.9838	88.14
17.5	821,135	23,134	0.0282	0.9718	86.71
18.5	1,036,476	16,507	0.0159	0.9841	84.27
19.5	1,403,376	21,634	0.0154	0.9846	82.93
20.5	1,415,748	13,561	0.0096	0.9904	81.65
21.5	1,462,082	2,674	0.0018	0.9982	80.86
22.5	1,492,775	5,038	0.0034	0.9966	80.72
23.5	1,547,669		0.0000	1.0000	80.44
24.5	1,682,141	4,456	0.0026	0.9974	80.44
25.5	1,668,560	2,411	0.0014	0.9986	80.23
26.5	1,623,956		0.0000	1.0000	80.12
27.5	1,620,889	579	0.0004	0.9996	80.12
28.5	1,597,358	872	0.0005	0.9995	80.09
29.5	1,596,486	10,094	0.0063	0.9937	80.04
30.5	1,580,977	275	0.0002	0.9998	79.54
31.5	1,580,702		0.0000	1.0000	79.52
32.5	1,578,703		0.0000	1.0000	79.52
33.5	1,578,703		0.0000	1.0000	79.52
34.5	1,570,350		0.0000	1.0000	79.52
35.5	1,568,576	14,916	0.0095	0.9905	79.52
36.5	1,553,660		0.0000	1.0000	78.77
37.5	1,553,660	25,737	0.0166	0.9834	78.77
38.5	1,527,923	21,456	0.0140	0.9860	77.46

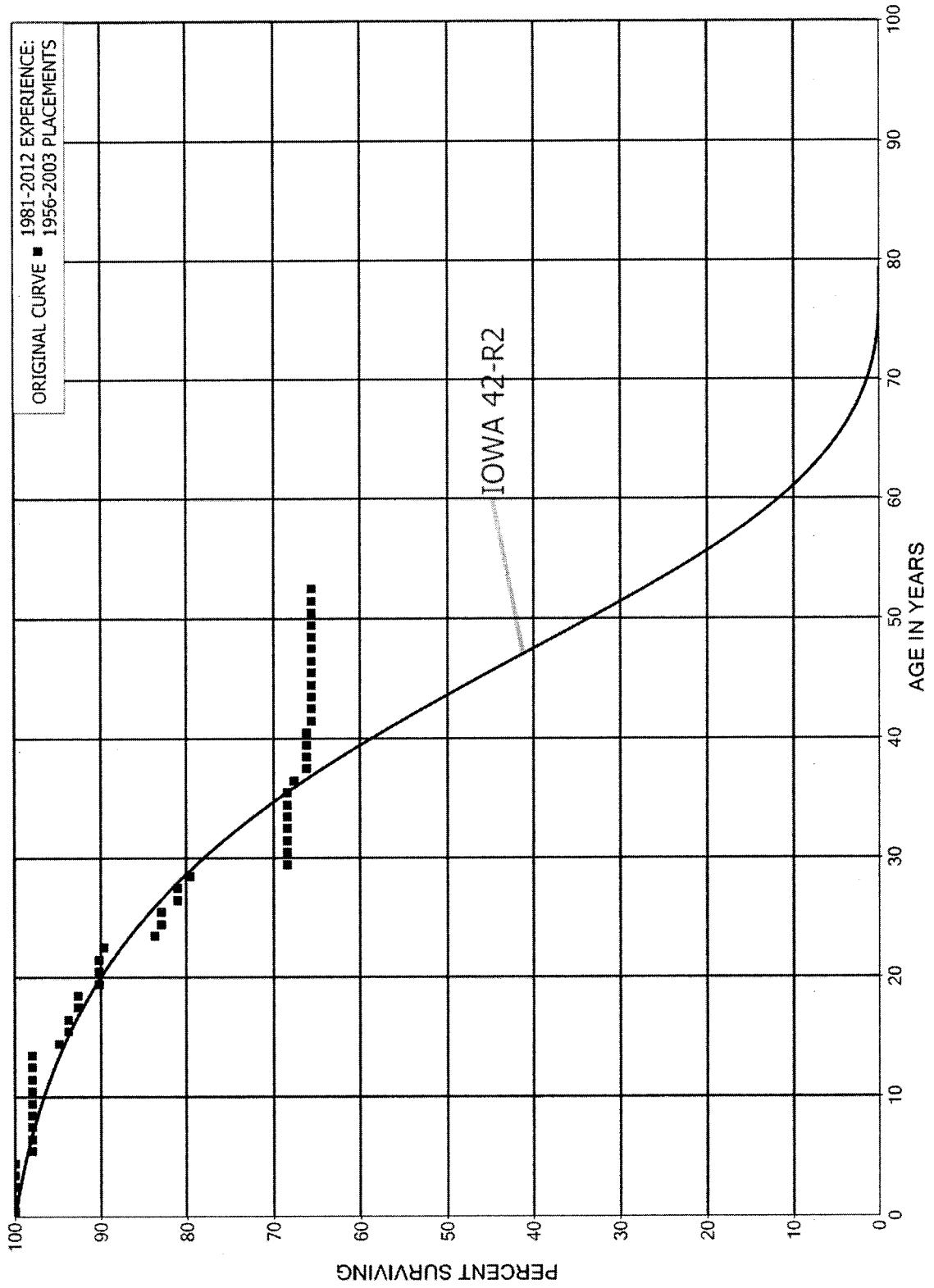
LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2010			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,460,747	203	0.0001	0.9999	76.37
40.5	1,409,797	518	0.0004	0.9996	76.36
41.5	1,399,833	1,968	0.0014	0.9986	76.34
42.5	1,380,526	2,793	0.0020	0.9980	76.23
43.5	1,351,402		0.0000	1.0000	76.07
44.5	1,315,817		0.0000	1.0000	76.07
45.5	1,306,084	11,304	0.0087	0.9913	76.07
46.5	1,243,530		0.0000	1.0000	75.42
47.5	1,238,181	13,266	0.0107	0.9893	75.42
48.5	988,086		0.0000	1.0000	74.61
49.5	870,893		0.0000	1.0000	74.61
50.5	680,490		0.0000	1.0000	74.61
51.5	331,099		0.0000	1.0000	74.61
52.5	294,851		0.0000	1.0000	74.61
53.5	238,031		0.0000	1.0000	74.61
54.5	206,918		0.0000	1.0000	74.61
55.5	135,426		0.0000	1.0000	74.61
56.5					74.61

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



LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2003			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,707		0.0000	1.0000	100.00
0.5	42,475		0.0000	1.0000	100.00
1.5	47,110		0.0000	1.0000	100.00
2.5	95,328		0.0000	1.0000	100.00
3.5	95,328		0.0000	1.0000	100.00
4.5	98,940	2,062	0.0208	0.9792	100.00
5.5	99,914		0.0000	1.0000	97.92
6.5	102,806		0.0000	1.0000	97.92
7.5	102,806		0.0000	1.0000	97.92
8.5	102,806		0.0000	1.0000	97.92
9.5	100,299		0.0000	1.0000	97.92
10.5	100,299		0.0000	1.0000	97.92
11.5	100,721		0.0000	1.0000	97.92
12.5	132,831		0.0000	1.0000	97.92
13.5	119,917	3,768	0.0314	0.9686	97.92
14.5	125,751	1,472	0.0117	0.9883	94.84
15.5	124,279		0.0000	1.0000	93.73
16.5	124,320	1,420	0.0114	0.9886	93.73
17.5	160,042		0.0000	1.0000	92.66
18.5	184,665	4,923	0.0267	0.9733	92.66
19.5	216,466		0.0000	1.0000	90.19
20.5	221,031		0.0000	1.0000	90.19
21.5	249,162	1,442	0.0058	0.9942	90.19
22.5	277,468	18,295	0.0659	0.9341	89.67
23.5	257,052	2,300	0.0089	0.9911	83.75
24.5	259,008		0.0000	1.0000	83.00
25.5	258,034	5,918	0.0229	0.9771	83.00
26.5	242,360		0.0000	1.0000	81.10
27.5	242,360	4,404	0.0182	0.9818	81.10
28.5	237,956	33,408	0.1404	0.8596	79.63
29.5	204,548		0.0000	1.0000	68.45
30.5	204,548		0.0000	1.0000	68.45
31.5	204,548	150	0.0007	0.9993	68.45
32.5	204,398		0.0000	1.0000	68.40
33.5	204,167		0.0000	1.0000	68.40
34.5	196,342		0.0000	1.0000	68.40
35.5	196,342	2,169	0.0110	0.9890	68.40
36.5	190,561	4,093	0.0215	0.9785	67.64
37.5	183,582		0.0000	1.0000	66.19
38.5	183,582		0.0000	1.0000	66.19

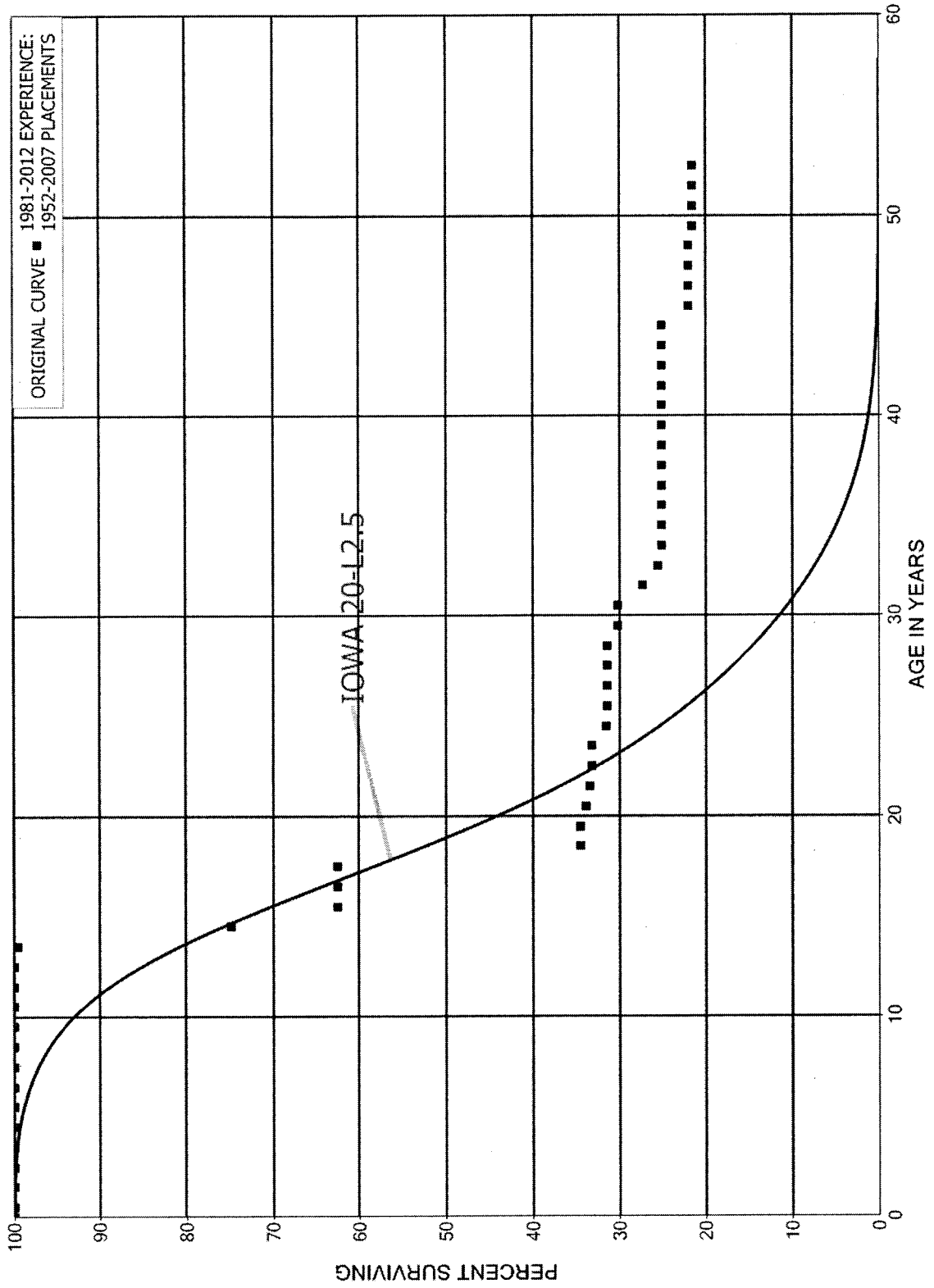
LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2003			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	183,582		0.0000	1.0000	66.19
40.5	183,582	1,500	0.0082	0.9918	66.19
41.5	180,266		0.0000	1.0000	65.65
42.5	180,266		0.0000	1.0000	65.65
43.5	179,260		0.0000	1.0000	65.65
44.5	165,445		0.0000	1.0000	65.65
45.5	165,445		0.0000	1.0000	65.65
46.5	158,913		0.0000	1.0000	65.65
47.5	158,913		0.0000	1.0000	65.65
48.5	158,872		0.0000	1.0000	65.65
49.5	121,730		0.0000	1.0000	65.65
50.5	103,025		0.0000	1.0000	65.65
51.5	66,301		0.0000	1.0000	65.65
52.5	61,736		0.0000	1.0000	65.65
53.5	33,605		0.0000	1.0000	65.65
54.5	7,526		0.0000	1.0000	65.65
55.5	7,526		0.0000	1.0000	65.65
56.5					65.65

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



LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2007			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,139		0.0000	1.0000	100.00
0.5	53,139		0.0000	1.0000	100.00
1.5	53,139		0.0000	1.0000	100.00
2.5	68,580		0.0000	1.0000	100.00
3.5	68,580		0.0000	1.0000	100.00
4.5	70,613		0.0000	1.0000	100.00
5.5	48,292		0.0000	1.0000	100.00
6.5	48,273		0.0000	1.0000	100.00
7.5	46,097		0.0000	1.0000	100.00
8.5	46,097		0.0000	1.0000	100.00
9.5	46,097		0.0000	1.0000	100.00
10.5	46,203		0.0000	1.0000	100.00
11.5	46,203		0.0000	1.0000	100.00
12.5	54,061	296	0.0055	0.9945	100.00
13.5	54,065	13,356	0.2470	0.7530	99.45
14.5	40,709	6,714	0.1649	0.8351	74.88
15.5	33,995		0.0000	1.0000	62.53
16.5	33,995		0.0000	1.0000	62.53
17.5	32,626	14,599	0.4475	0.5525	62.53
18.5	16,610		0.0000	1.0000	34.55
19.5	16,892	335	0.0198	0.9802	34.55
20.5	22,804	282	0.0124	0.9876	33.87
21.5	24,520	165	0.0067	0.9933	33.45
22.5	24,457		0.0000	1.0000	33.22
23.5	22,306	1,151	0.0516	0.9484	33.22
24.5	24,845	106	0.0043	0.9957	31.51
25.5	21,075		0.0000	1.0000	31.37
26.5	21,075		0.0000	1.0000	31.37
27.5	21,075		0.0000	1.0000	31.37
28.5	21,680	800	0.0369	0.9631	31.37
29.5	20,880		0.0000	1.0000	30.22
30.5	20,880	2,033	0.0974	0.9026	30.22
31.5	18,847	1,198	0.0636	0.9364	27.27
32.5	19,648	368	0.0187	0.9813	25.54
33.5	19,280		0.0000	1.0000	25.06
34.5	18,734		0.0000	1.0000	25.06
35.5	18,734		0.0000	1.0000	25.06
36.5	18,734		0.0000	1.0000	25.06
37.5	17,933		0.0000	1.0000	25.06
38.5	17,040		0.0000	1.0000	25.06

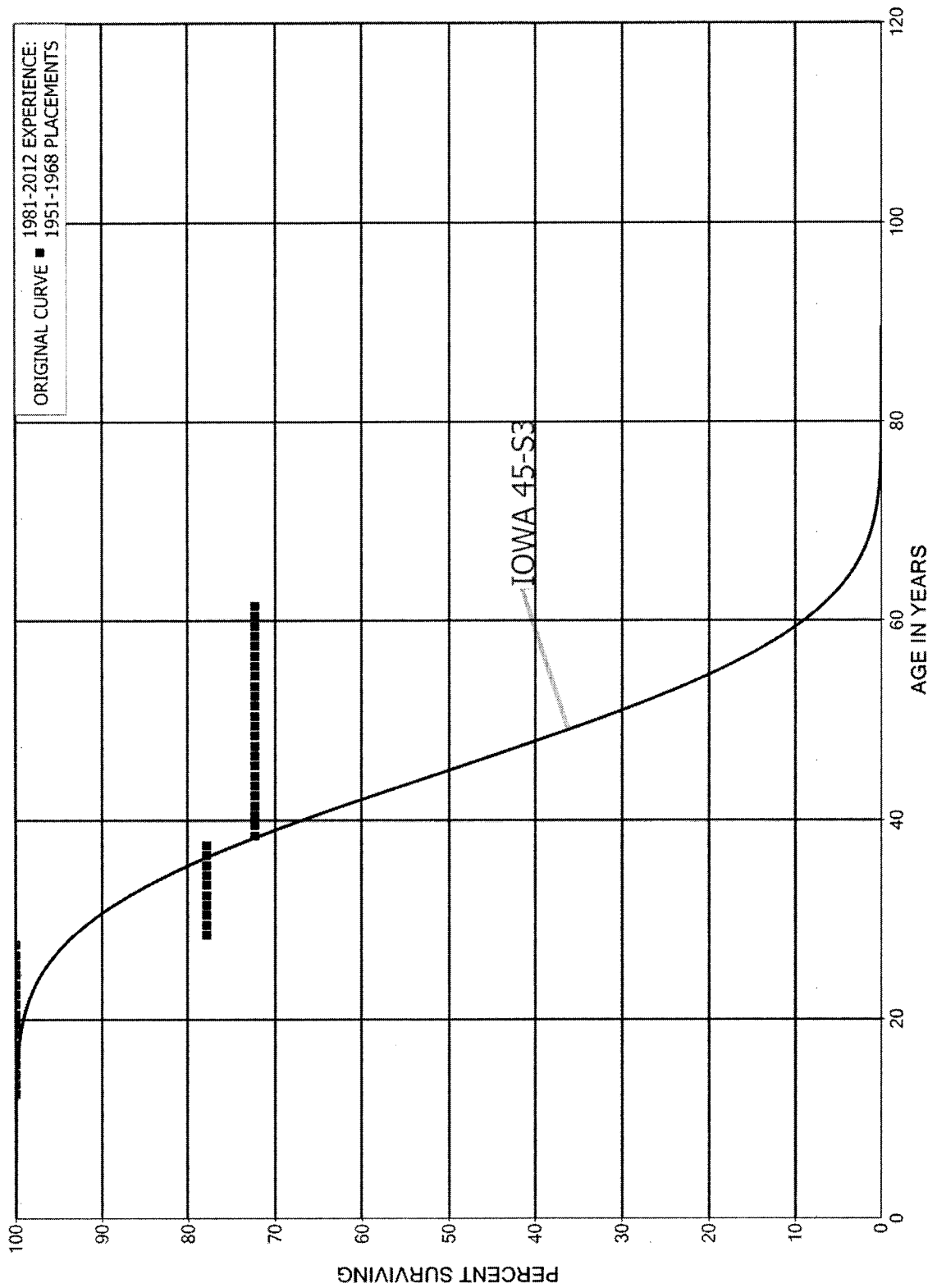
LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2007			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,801		0.0000	1.0000	25.06
40.5	15,801		0.0000	1.0000	25.06
41.5	15,801		0.0000	1.0000	25.06
42.5	15,801		0.0000	1.0000	25.06
43.5	15,801		0.0000	1.0000	25.06
44.5	15,801	2,000	0.1266	0.8734	25.06
45.5	13,501		0.0000	1.0000	21.89
46.5	13,501		0.0000	1.0000	21.89
47.5	13,501		0.0000	1.0000	21.89
48.5	13,501	258	0.0191	0.9809	21.89
49.5	13,105		0.0000	1.0000	21.47
50.5	11,970		0.0000	1.0000	21.47
51.5	11,970		0.0000	1.0000	21.47
52.5	5,888		0.0000	1.0000	21.47
53.5	5,888		0.0000	1.0000	21.47
54.5	5,786	605	0.1046	0.8954	21.47
55.5	3,432		0.0000	1.0000	19.23
56.5					19.23

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



LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-1968			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5	3,159		0.0000	1.0000	100.00
13.5	5,234		0.0000	1.0000	100.00
14.5	5,234		0.0000	1.0000	100.00
15.5	5,901		0.0000	1.0000	100.00
16.5	5,901		0.0000	1.0000	100.00
17.5	5,901		0.0000	1.0000	100.00
18.5	5,901		0.0000	1.0000	100.00
19.5	5,901		0.0000	1.0000	100.00
20.5	5,901		0.0000	1.0000	100.00
21.5	5,901		0.0000	1.0000	100.00
22.5	5,901		0.0000	1.0000	100.00
23.5	7,278		0.0000	1.0000	100.00
24.5	8,434		0.0000	1.0000	100.00
25.5	8,434		0.0000	1.0000	100.00
26.5	8,434		0.0000	1.0000	100.00
27.5	8,434	1,872	0.2220	0.7780	100.00
28.5	6,562		0.0000	1.0000	77.80
29.5	18,493		0.0000	1.0000	77.80
30.5	18,493		0.0000	1.0000	77.80
31.5	18,493		0.0000	1.0000	77.80
32.5	18,493		0.0000	1.0000	77.80
33.5	18,493		0.0000	1.0000	77.80
34.5	18,493		0.0000	1.0000	77.80
35.5	18,493		0.0000	1.0000	77.80
36.5	18,493		0.0000	1.0000	77.80
37.5	18,493	1,313	0.0710	0.9290	77.80
38.5	17,180		0.0000	1.0000	72.28

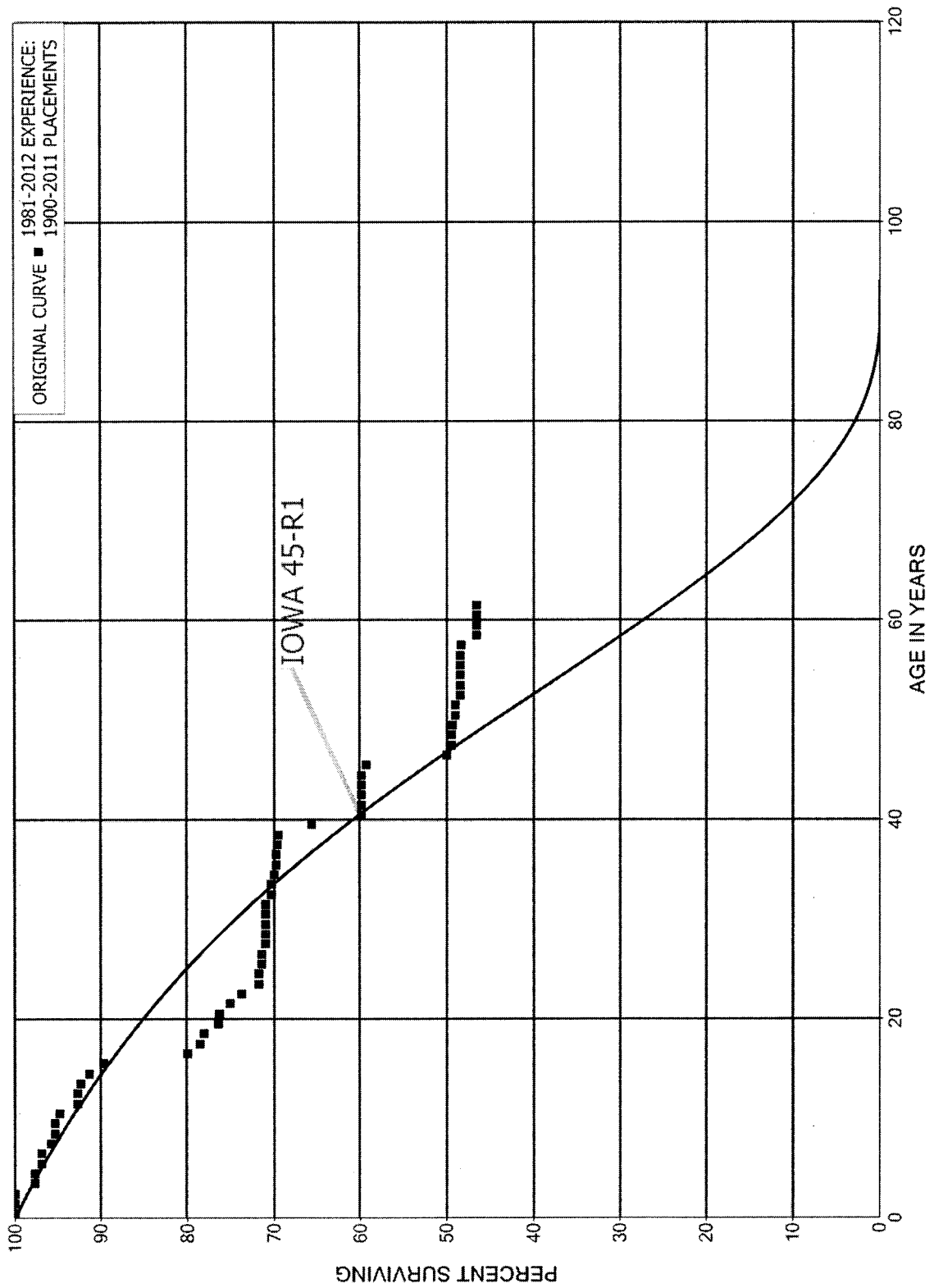
LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-1968			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,180		0.0000	1.0000	72.28
40.5	17,180		0.0000	1.0000	72.28
41.5	17,180		0.0000	1.0000	72.28
42.5	17,180		0.0000	1.0000	72.28
43.5	17,180		0.0000	1.0000	72.28
44.5	15,893		0.0000	1.0000	72.28
45.5	13,818		0.0000	1.0000	72.28
46.5	13,818		0.0000	1.0000	72.28
47.5	13,151		0.0000	1.0000	72.28
48.5	13,151		0.0000	1.0000	72.28
49.5	13,151		0.0000	1.0000	72.28
50.5	13,151		0.0000	1.0000	72.28
51.5	13,151		0.0000	1.0000	72.28
52.5	13,151		0.0000	1.0000	72.28
53.5	13,151		0.0000	1.0000	72.28
54.5	13,151		0.0000	1.0000	72.28
55.5	11,774		0.0000	1.0000	72.28
56.5	10,618		0.0000	1.0000	72.28
57.5	10,618		0.0000	1.0000	72.28
58.5	10,618		0.0000	1.0000	72.28
59.5	10,618		0.0000	1.0000	72.28
60.5	10,618		0.0000	1.0000	72.28
61.5					72.28

LACLEDE GAS COMPANY
 ACCOUNTS 375.1.1 AND 375.4 STRUCTURES AND IMPROVEMENTS - SMALL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNTS 375.1 AND 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2011			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	204,575		0.0000	1.0000	100.00
0.5	207,686		0.0000	1.0000	100.00
1.5	183,406		0.0000	1.0000	100.00
2.5	190,947	4,487	0.0235	0.9765	100.00
3.5	142,503		0.0000	1.0000	97.65
4.5	135,819	1,177	0.0087	0.9913	97.65
5.5	135,184		0.0000	1.0000	96.80
6.5	135,451	1,452	0.0107	0.9893	96.80
7.5	133,999	622	0.0046	0.9954	95.77
8.5	128,152		0.0000	1.0000	95.32
9.5	136,387	889	0.0065	0.9935	95.32
10.5	115,159	2,563	0.0223	0.9777	94.70
11.5	129,863		0.0000	1.0000	92.59
12.5	139,159	542	0.0039	0.9961	92.59
13.5	113,264	1,114	0.0098	0.9902	92.23
14.5	113,639	2,084	0.0183	0.9817	91.32
15.5	120,928	13,108	0.1084	0.8916	89.65
16.5	127,010	2,280	0.0180	0.9820	79.93
17.5	114,002	651	0.0057	0.9943	78.50
18.5	124,396	2,653	0.0213	0.9787	78.05
19.5	154,061	292	0.0019	0.9981	76.38
20.5	160,206	2,360	0.0147	0.9853	76.24
21.5	183,374	3,495	0.0191	0.9809	75.12
22.5	182,684	4,873	0.0267	0.9733	73.69
23.5	238,136	35	0.0001	0.9999	71.72
24.5	238,101	1,030	0.0043	0.9957	71.71
25.5	237,871		0.0000	1.0000	71.40
26.5	238,927	1,494	0.0063	0.9937	71.40
27.5	268,294		0.0000	1.0000	70.95
28.5	269,320	80	0.0003	0.9997	70.95
29.5	274,459		0.0000	1.0000	70.93
30.5	277,262	17	0.0001	0.9999	70.93
31.5	279,032	2,383	0.0085	0.9915	70.93
32.5	274,908		0.0000	1.0000	70.32
33.5	274,389	1,547	0.0056	0.9944	70.32
34.5	271,969	897	0.0033	0.9967	69.92
35.5	271,072		0.0000	1.0000	69.69
36.5	269,582	320	0.0012	0.9988	69.69
37.5	269,282	370	0.0014	0.9986	69.61
38.5	268,912	15,082	0.0561	0.9439	69.52

LACLEDE GAS COMPANY

ACCOUNTS 375.1 AND 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011			EXPERIENCE BAND 1981-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	253,830	22,563	0.0889	0.9111	65.62	
40.5	228,994		0.0000	1.0000	59.78	
41.5	225,510		0.0000	1.0000	59.78	
42.5	218,726		0.0000	1.0000	59.78	
43.5	198,635		0.0000	1.0000	59.78	
44.5	187,406	1,703	0.0091	0.9909	59.78	
45.5	176,030	27,710	0.1574	0.8426	59.24	
46.5	145,063	1,428	0.0098	0.9902	49.92	
47.5	142,386		0.0000	1.0000	49.42	
48.5	126,019	324	0.0026	0.9974	49.42	
49.5	124,041	815	0.0066	0.9934	49.30	
50.5	115,082	160	0.0014	0.9986	48.97	
51.5	86,949	938	0.0108	0.9892	48.91	
52.5	86,011		0.0000	1.0000	48.38	
53.5	79,996		0.0000	1.0000	48.38	
54.5	78,716		0.0000	1.0000	48.38	
55.5	45,991	21	0.0005	0.9995	48.38	
56.5	47,676	99	0.0021	0.9979	48.36	
57.5	47,577	1,706	0.0359	0.9641	48.26	
58.5	44,815		0.0000	1.0000	46.52	
59.5	14,194		0.0000	1.0000	46.52	
60.5	12,102		0.0000	1.0000	46.52	
61.5	7,126		0.0000	1.0000	46.52	
62.5	4,323		0.0000	1.0000	46.52	
63.5	2,495		0.0000	1.0000	46.52	
64.5	2,495		0.0000	1.0000	46.52	
65.5	2,495		0.0000	1.0000	46.52	
66.5	2,495		0.0000	1.0000	46.52	
67.5	2,495		0.0000	1.0000	46.52	
68.5	2,495	79	0.0317	0.9683	46.52	
69.5	2,416		0.0000	1.0000	45.05	
70.5	2,416		0.0000	1.0000	45.05	
71.5	2,416		0.0000	1.0000	45.05	
72.5	2,416		0.0000	1.0000	45.05	
73.5	2,416	160	0.0662	0.9338	45.05	
74.5	2,256		0.0000	1.0000	42.07	
75.5	2,256		0.0000	1.0000	42.07	
76.5	3,917		0.0000	1.0000	42.07	
77.5	3,917	1,661	0.4240	0.5760	42.07	
78.5	2,256		0.0000	1.0000	24.23	

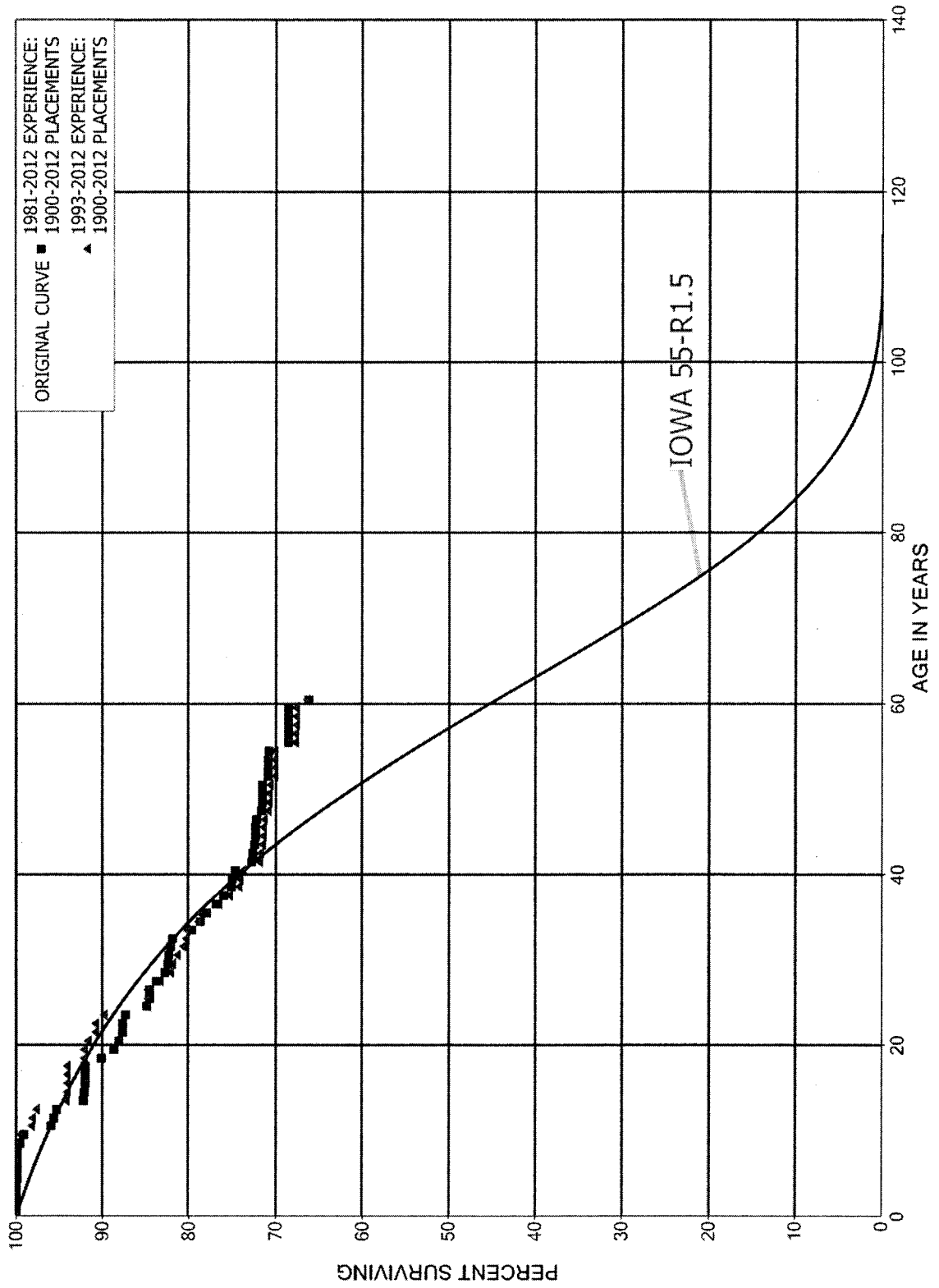
LACLEDE GAS COMPANY

ACCOUNTS 375.1 AND 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,256		0.0000	1.0000	24.23
80.5	4,668		0.0000	1.0000	24.23
81.5	3,985	2,412	0.6053	0.3947	24.23
82.5					9.56

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



LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,522,417		0.0000	1.0000	100.00
0.5	6,132,070		0.0000	1.0000	100.00
1.5	5,953,098		0.0000	1.0000	100.00
2.5	5,457,189	3,302	0.0006	0.9994	100.00
3.5	5,239,980	3,601	0.0007	0.9993	99.94
4.5	4,769,797		0.0000	1.0000	99.87
5.5	4,402,585	3,339	0.0008	0.9992	99.87
6.5	4,077,766		0.0000	1.0000	99.80
7.5	3,948,234	10,678	0.0027	0.9973	99.80
8.5	3,868,406	19,060	0.0049	0.9951	99.53
9.5	3,294,083	102,050	0.0310	0.9690	99.03
10.5	3,195,070	10,651	0.0033	0.9967	95.97
11.5	3,103,306	13,150	0.0042	0.9958	95.65
12.5	2,753,237	88,729	0.0322	0.9678	95.24
13.5	2,589,535	3,470	0.0013	0.9987	92.17
14.5	2,259,293	1,703	0.0008	0.9992	92.05
15.5	2,018,384	481	0.0002	0.9998	91.98
16.5	1,782,073	1,174	0.0007	0.9993	91.96
17.5	1,631,476	32,819	0.0201	0.9799	91.90
18.5	1,426,297	23,279	0.0163	0.9837	90.05
19.5	1,252,722	7,728	0.0062	0.9938	88.58
20.5	1,931,352	8,303	0.0043	0.9957	88.03
21.5	1,726,062		0.0000	1.0000	87.65
22.5	1,703,079	7,209	0.0042	0.9958	87.65
23.5	1,797,425	49,312	0.0274	0.9726	87.28
24.5	2,581,442	13,207	0.0051	0.9949	84.89
25.5	2,591,111	87	0.0000	1.0000	84.45
26.5	2,625,899	23,223	0.0088	0.9912	84.45
27.5	3,081,167	34,686	0.0113	0.9887	83.70
28.5	3,122,522	13,232	0.0042	0.9958	82.76
29.5	3,114,816	3,743	0.0012	0.9988	82.41
30.5	3,112,136	11,365	0.0037	0.9963	82.31
31.5	3,098,468	7,153	0.0023	0.9977	82.01
32.5	3,039,543	83,919	0.0276	0.9724	81.82
33.5	2,960,326	35,225	0.0119	0.9881	79.56
34.5	2,910,224	25,046	0.0086	0.9914	78.62
35.5	2,867,833	38,920	0.0136	0.9864	77.94
36.5	2,827,854	33,843	0.0120	0.9880	76.88
37.5	2,786,241	33,085	0.0119	0.9881	75.96
38.5	2,750,601	3,803	0.0014	0.9986	75.06

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1981-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,738,940	12,262	0.0045	0.9955	74.96	
40.5	2,735,738	68,176	0.0249	0.9751	74.62	
41.5	2,638,287	3,666	0.0014	0.9986	72.76	
42.5	2,621,723	7,917	0.0030	0.9970	72.66	
43.5	2,572,122	4,177	0.0016	0.9984	72.44	
44.5	2,631,836	1,396	0.0005	0.9995	72.32	
45.5	2,622,773	3,751	0.0014	0.9986	72.28	
46.5	2,575,781	19,058	0.0074	0.9926	72.18	
47.5	2,524,116	3,205	0.0013	0.9987	71.65	
48.5	2,502,548		0.0000	1.0000	71.56	
49.5	2,490,615	3,483	0.0014	0.9986	71.56	
50.5	2,469,788	19,577	0.0079	0.9921	71.46	
51.5	2,442,321	1,796	0.0007	0.9993	70.89	
52.5	1,768,984	100	0.0001	0.9999	70.84	
53.5	1,759,681	1,383	0.0008	0.9992	70.83	
54.5	1,691,386	53,128	0.0314	0.9686	70.78	
55.5	1,447,353	30	0.0000	1.0000	68.55	
56.5	756,928	597	0.0008	0.9992	68.55	
57.5	739,129	68	0.0001	0.9999	68.50	
58.5	641,173		0.0000	1.0000	68.49	
59.5	188,250	6,350	0.0337	0.9663	68.49	
60.5	176,364	103	0.0006	0.9994	66.18	
61.5	162,087	294	0.0018	0.9982	66.14	
62.5	163,177	789	0.0048	0.9952	66.02	
63.5	177,147		0.0000	1.0000	65.70	
64.5	177,147	498	0.0028	0.9972	65.70	
65.5	172,539		0.0000	1.0000	65.52	
66.5	172,421		0.0000	1.0000	65.52	
67.5	172,421		0.0000	1.0000	65.52	
68.5	172,421	6,209	0.0360	0.9640	65.52	
69.5	210,287	608	0.0029	0.9971	63.16	
70.5	210,667		0.0000	1.0000	62.98	
71.5	210,667		0.0000	1.0000	62.98	
72.5	201,266	9,784	0.0486	0.9514	62.98	
73.5	191,020		0.0000	1.0000	59.92	
74.5	186,702	876	0.0047	0.9953	59.92	
75.5	185,826		0.0000	1.0000	59.64	
76.5	81,307		0.0000	1.0000	59.64	
77.5	81,307	1,544	0.0190	0.9810	59.64	
78.5	78,409	1,410	0.0180	0.9820	58.50	

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	76,999		0.0000	1.0000	57.45
80.5	84,786		0.0000	1.0000	57.45
81.5	84,679	15	0.0002	0.9998	57.45
82.5	82,565		0.0000	1.0000	57.44
83.5	81,354		0.0000	1.0000	57.44
84.5	81,106		0.0000	1.0000	57.44
85.5	80,915	894	0.0110	0.9890	57.44
86.5	76,711		0.0000	1.0000	56.81
87.5	76,711		0.0000	1.0000	56.81
88.5	76,711		0.0000	1.0000	56.81
89.5	71,964		0.0000	1.0000	56.81
90.5	71,964		0.0000	1.0000	56.81
91.5	71,835		0.0000	1.0000	56.81
92.5	71,467	490	0.0069	0.9931	56.81
93.5	70,365	2,241	0.0318	0.9682	56.42
94.5	61,921		0.0000	1.0000	54.62
95.5	48,690		0.0000	1.0000	54.62
96.5	48,690	736	0.0151	0.9849	54.62
97.5	47,954		0.0000	1.0000	53.79
98.5	47,954		0.0000	1.0000	53.79
99.5	47,954	3,904	0.0814	0.9186	53.79
100.5	44,050	4,946	0.1123	0.8877	49.41
101.5	7,051		0.0000	1.0000	43.87
102.5	7,051		0.0000	1.0000	43.87
103.5	7,051		0.0000	1.0000	43.87
104.5	7,051		0.0000	1.0000	43.87
105.5	7,051		0.0000	1.0000	43.87
106.5	7,051		0.0000	1.0000	43.87
107.5	7,051		0.0000	1.0000	43.87
108.5	7,051		0.0000	1.0000	43.87
109.5	7,051		0.0000	1.0000	43.87
110.5	7,051		0.0000	1.0000	43.87
111.5	7,051		0.0000	1.0000	43.87
112.5					43.87

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,454,165		0.0000	1.0000	100.00
0.5	5,115,951		0.0000	1.0000	100.00
1.5	5,194,833		0.0000	1.0000	100.00
2.5	4,804,253		0.0000	1.0000	100.00
3.5	4,664,524	2,824	0.0006	0.9994	100.00
4.5	4,313,086		0.0000	1.0000	99.94
5.5	3,937,107	3,339	0.0008	0.9992	99.94
6.5	3,707,023		0.0000	1.0000	99.85
7.5	3,579,323		0.0000	1.0000	99.85
8.5	3,589,614	16,623	0.0046	0.9954	99.85
9.5	3,046,185	42,258	0.0139	0.9861	99.39
10.5	2,997,894	1,331	0.0004	0.9996	98.01
11.5	2,874,901	13,150	0.0046	0.9954	97.97
12.5	2,514,737	88,729	0.0353	0.9647	97.52
13.5	2,339,254	2,381	0.0010	0.9990	94.08
14.5	1,971,800		0.0000	1.0000	93.99
15.5	1,697,862		0.0000	1.0000	93.99
16.5	1,410,537		0.0000	1.0000	93.99
17.5	1,253,534	27,442	0.0219	0.9781	93.99
18.5	1,039,098		0.0000	1.0000	91.93
19.5	887,476	4,578	0.0052	0.9948	91.93
20.5	801,216	7,424	0.0093	0.9907	91.45
21.5	606,776		0.0000	1.0000	90.61
22.5	522,955	6,005	0.0115	0.9885	90.61
23.5	471,643	26,030	0.0552	0.9448	89.57
24.5	395,636		0.0000	1.0000	84.62
25.5	402,245	87	0.0002	0.9998	84.62
26.5	372,699	6,204	0.0166	0.9834	84.60
27.5	391,358	5,938	0.0152	0.9848	83.20
28.5	424,293	1,232	0.0029	0.9971	81.93
29.5	428,541	2,743	0.0064	0.9936	81.70
30.5	442,186	3,579	0.0081	0.9919	81.17
31.5	445,397	1,891	0.0042	0.9958	80.52
32.5	1,125,696	1,990	0.0018	0.9982	80.17
33.5	1,143,723	19,440	0.0170	0.9830	80.03
34.5	1,180,304	870	0.0007	0.9993	78.67
35.5	1,352,783	38,920	0.0288	0.9712	78.61
36.5	2,180,748	33,843	0.0155	0.9845	76.35
37.5	2,163,069	32,485	0.0150	0.9850	75.17
38.5	2,229,123	3,003	0.0013	0.9987	74.04

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1993-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,701,943	12,262	0.0045	0.9955	73.94	
40.5	2,695,829	68,176	0.0253	0.9747	73.60	
41.5	2,612,702	3,666	0.0014	0.9986	71.74	
42.5	2,599,309	7,917	0.0030	0.9970	71.64	
43.5	2,550,317	4,177	0.0016	0.9984	71.42	
44.5	2,490,075	1,396	0.0006	0.9994	71.31	
45.5	2,485,671	1,631	0.0007	0.9993	71.27	
46.5	2,438,865	18,461	0.0076	0.9924	71.22	
47.5	2,387,862	668	0.0003	0.9997	70.68	
48.5	2,368,831		0.0000	1.0000	70.66	
49.5	2,356,791	3,483	0.0015	0.9985	70.66	
50.5	2,333,865	19,577	0.0084	0.9916	70.56	
51.5	2,305,187	250	0.0001	0.9999	69.96	
52.5	1,642,518	100	0.0001	0.9999	69.96	
53.5	1,633,438	187	0.0001	0.9999	69.95	
54.5	1,566,143	52,578	0.0336	0.9664	69.94	
55.5	1,322,660	30	0.0000	1.0000	67.60	
56.5	738,274	549	0.0007	0.9993	67.59	
57.5	715,168		0.0000	1.0000	67.54	
58.5	618,634		0.0000	1.0000	67.54	
59.5	165,728	3,053	0.0184	0.9816	67.54	
60.5	154,129	103	0.0007	0.9993	66.30	
61.5	139,347	294	0.0021	0.9979	66.26	
62.5	134,433	423	0.0031	0.9969	66.12	
63.5	134,508		0.0000	1.0000	65.91	
64.5	134,756	498	0.0037	0.9963	65.91	
65.5	130,339		0.0000	1.0000	65.66	
66.5	133,531		0.0000	1.0000	65.66	
67.5	133,531		0.0000	1.0000	65.66	
68.5	139,740	6,209	0.0444	0.9556	65.66	
69.5	138,886	608	0.0044	0.9956	62.75	
70.5	139,266		0.0000	1.0000	62.47	
71.5	139,395		0.0000	1.0000	62.47	
72.5	133,004	9,065	0.0682	0.9318	62.47	
73.5	124,089		0.0000	1.0000	58.21	
74.5	127,874	876	0.0069	0.9931	58.21	
75.5	142,470		0.0000	1.0000	57.82	
76.5	37,951		0.0000	1.0000	57.82	
77.5	37,951		0.0000	1.0000	57.82	
78.5	36,597	1,410	0.0385	0.9615	57.82	

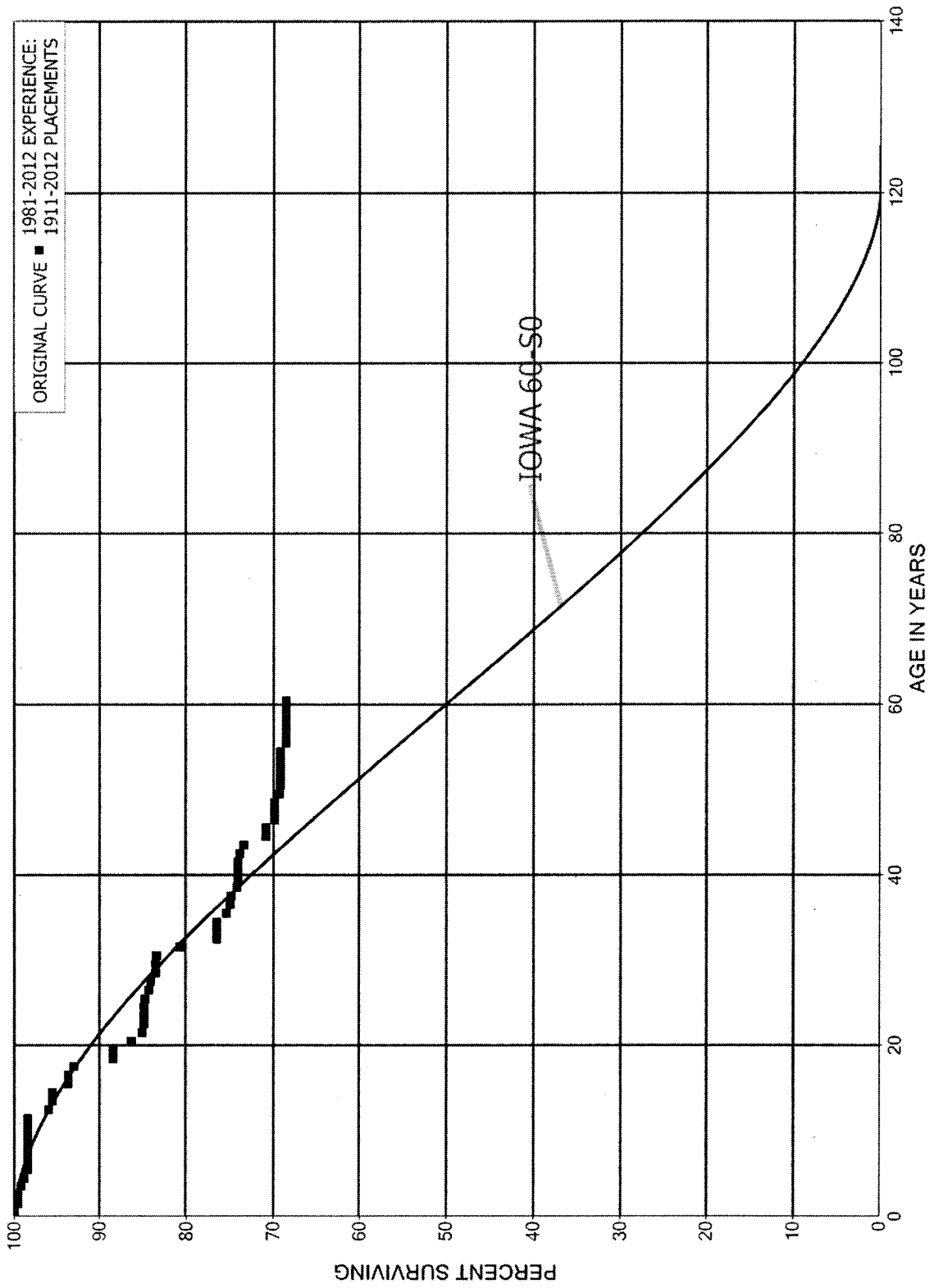
LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,187		0.0000	1.0000	55.59
80.5	35,187		0.0000	1.0000	55.59
81.5	76,892	15	0.0002	0.9998	55.59
82.5	74,778		0.0000	1.0000	55.58
83.5	73,567		0.0000	1.0000	55.58
84.5	73,319		0.0000	1.0000	55.58
85.5	73,128	894	0.0122	0.9878	55.58
86.5	68,924		0.0000	1.0000	54.90
87.5	68,924		0.0000	1.0000	54.90
88.5	68,924		0.0000	1.0000	54.90
89.5	64,177		0.0000	1.0000	54.90
90.5	64,177		0.0000	1.0000	54.90
91.5	64,048		0.0000	1.0000	54.90
92.5	71,467	490	0.0069	0.9931	54.90
93.5	70,365	2,241	0.0318	0.9682	54.52
94.5	61,921		0.0000	1.0000	52.78
95.5	48,690		0.0000	1.0000	52.78
96.5	48,690	736	0.0151	0.9849	52.78
97.5	47,954		0.0000	1.0000	51.99
98.5	47,954		0.0000	1.0000	51.99
99.5	47,954	3,904	0.0814	0.9186	51.99
100.5	44,050	4,946	0.1123	0.8877	47.75
101.5	7,051		0.0000	1.0000	42.39
102.5	7,051		0.0000	1.0000	42.39
103.5	7,051		0.0000	1.0000	42.39
104.5	7,051		0.0000	1.0000	42.39
105.5	7,051		0.0000	1.0000	42.39
106.5	7,051		0.0000	1.0000	42.39
107.5	7,051		0.0000	1.0000	42.39
108.5	7,051		0.0000	1.0000	42.39
109.5	7,051		0.0000	1.0000	42.39
110.5	7,051		0.0000	1.0000	42.39
111.5	7,051		0.0000	1.0000	42.39
112.5					42.39

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



LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	391,380		0.0000	1.0000	100.00
0.5	375,097	1,849	0.0049	0.9951	100.00
1.5	364,677		0.0000	1.0000	99.51
2.5	373,860	1,088	0.0029	0.9971	99.51
3.5	329,962	1,427	0.0043	0.9957	99.22
4.5	332,292	1,165	0.0035	0.9965	98.79
5.5	331,127		0.0000	1.0000	98.44
6.5	332,440		0.0000	1.0000	98.44
7.5	333,204		0.0000	1.0000	98.44
8.5	333,656		0.0000	1.0000	98.44
9.5	338,113		0.0000	1.0000	98.44
10.5	337,406		0.0000	1.0000	98.44
11.5	337,971	8,374	0.0248	0.9752	98.44
12.5	339,251	1,575	0.0046	0.9954	96.00
13.5	293,644		0.0000	1.0000	95.56
14.5	284,712	5,938	0.0209	0.9791	95.56
15.5	272,515		0.0000	1.0000	93.56
16.5	249,708	1,651	0.0066	0.9934	93.56
17.5	287,112	13,901	0.0484	0.9516	92.95
18.5	190,311		0.0000	1.0000	88.45
19.5	188,729	4,692	0.0249	0.9751	88.45
20.5	190,598	2,501	0.0131	0.9869	86.25
21.5	203,311	732	0.0036	0.9964	85.11
22.5	194,014		0.0000	1.0000	84.81
23.5	195,865		0.0000	1.0000	84.81
24.5	172,034	208	0.0012	0.9988	84.81
25.5	172,506	754	0.0044	0.9956	84.71
26.5	201,183	621	0.0031	0.9969	84.34
27.5	200,970	1,322	0.0066	0.9934	84.08
28.5	288,074		0.0000	1.0000	83.52
29.5	281,759	536	0.0019	0.9981	83.52
30.5	278,191	8,846	0.0318	0.9682	83.36
31.5	263,413	13,697	0.0520	0.9480	80.71
32.5	243,899		0.0000	1.0000	76.52
33.5	242,768		0.0000	1.0000	76.52
34.5	243,126	3,407	0.0140	0.9860	76.52
35.5	239,719	1,382	0.0058	0.9942	75.44
36.5	238,580	382	0.0016	0.9984	75.01
37.5	238,198	2,400	0.0101	0.9899	74.89
38.5	235,650	360	0.0015	0.9985	74.13

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	234,526		0.0000	1.0000	74.02
40.5	234,074		0.0000	1.0000	74.02
41.5	231,765	625	0.0027	0.9973	74.02
42.5	231,440	1,256	0.0054	0.9946	73.82
43.5	229,619	7,931	0.0345	0.9655	73.42
44.5	212,839		0.0000	1.0000	70.88
45.5	196,361	2,776	0.0141	0.9859	70.88
46.5	191,048	250	0.0013	0.9987	69.88
47.5	190,798		0.0000	1.0000	69.79
48.5	191,100	1,481	0.0077	0.9923	69.79
49.5	157,123	285	0.0018	0.9982	69.25
50.5	129,534		0.0000	1.0000	69.12
51.5	127,517		0.0000	1.0000	69.12
52.5	150,455		0.0000	1.0000	69.12
53.5	129,630		0.0000	1.0000	69.12
54.5	152,524	1,256	0.0082	0.9918	69.12
55.5	149,417		0.0000	1.0000	68.56
56.5	148,626		0.0000	1.0000	68.56
57.5	208,375		0.0000	1.0000	68.56
58.5	198,379		0.0000	1.0000	68.56
59.5	198,379		0.0000	1.0000	68.56
60.5	116,732		0.0000	1.0000	68.56
61.5	115,693		0.0000	1.0000	68.56
62.5	115,693		0.0000	1.0000	68.56
63.5	115,693		0.0000	1.0000	68.56
64.5	115,693		0.0000	1.0000	68.56
65.5	113,106		0.0000	1.0000	68.56
66.5	112,748		0.0000	1.0000	68.56
67.5	112,748		0.0000	1.0000	68.56
68.5	112,031		0.0000	1.0000	68.56
69.5	117,172		0.0000	1.0000	68.56
70.5	117,172		0.0000	1.0000	68.56
71.5	117,172	440	0.0038	0.9962	68.56
72.5	116,732	501	0.0043	0.9957	68.30
73.5	116,231		0.0000	1.0000	68.00
74.5	116,231	553	0.0048	0.9952	68.00
75.5	115,678		0.0000	1.0000	67.68
76.5	115,678		0.0000	1.0000	67.68
77.5	115,678		0.0000	1.0000	67.68
78.5	115,678		0.0000	1.0000	67.68

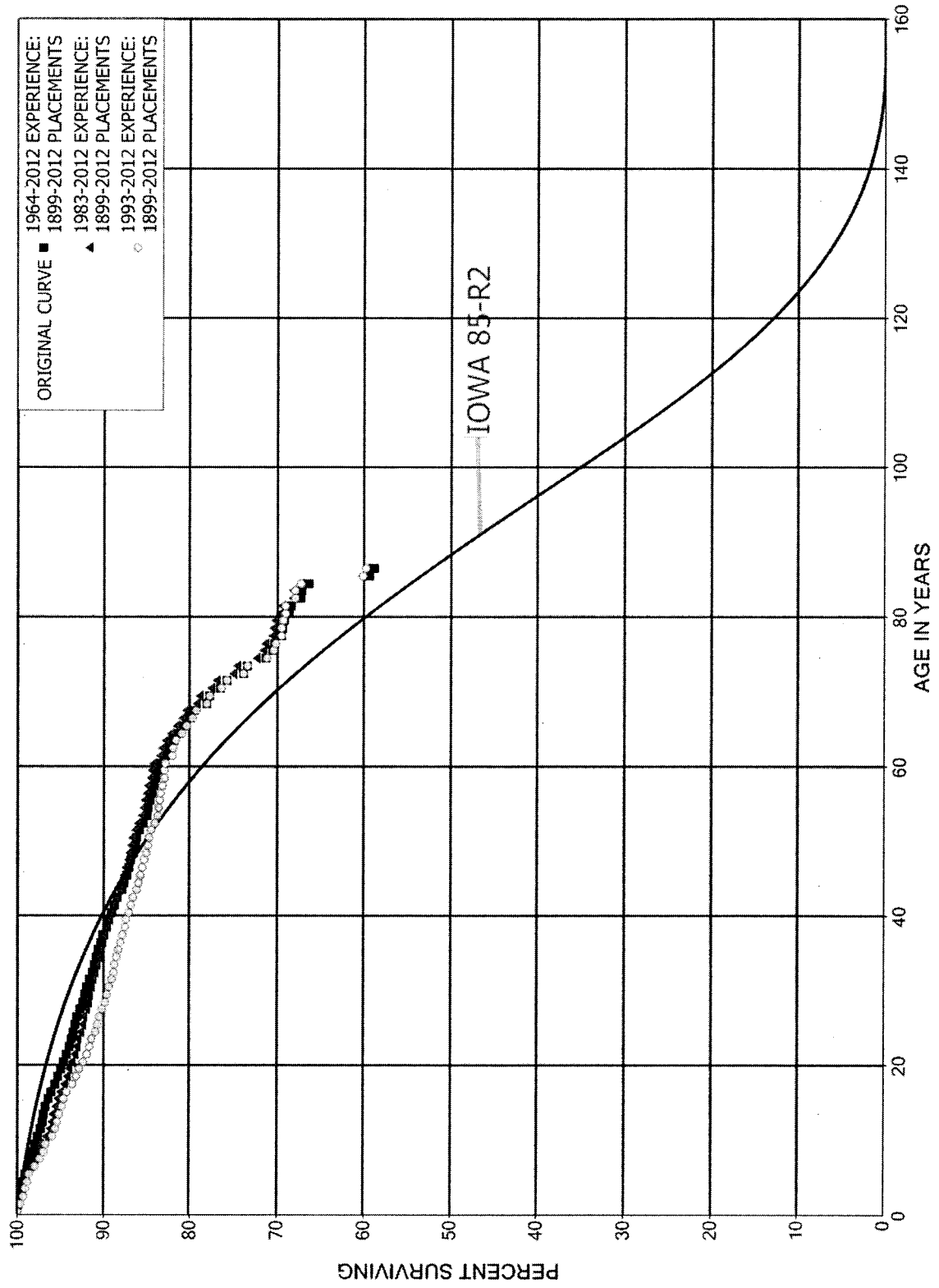
LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	115,678		0.0000	1.0000	67.68
80.5	115,376		0.0000	1.0000	67.68
81.5	115,376		0.0000	1.0000	67.68
82.5	115,376	1,176	0.0102	0.9898	67.68
83.5	114,200		0.0000	1.0000	66.99
84.5	86,095		0.0000	1.0000	66.99
85.5	86,095		0.0000	1.0000	66.99
86.5	63,201		0.0000	1.0000	66.99
87.5	63,201		0.0000	1.0000	66.99
88.5	63,201		0.0000	1.0000	66.99
89.5	3,986		0.0000	1.0000	66.99
90.5	3,986		0.0000	1.0000	66.99
91.5	3,986		0.0000	1.0000	66.99
92.5	3,986		0.0000	1.0000	66.99
93.5	3,986		0.0000	1.0000	66.99
94.5	3,986		0.0000	1.0000	66.99
95.5	3,986		0.0000	1.0000	66.99
96.5	3,986		0.0000	1.0000	66.99
97.5	3,986		0.0000	1.0000	66.99
98.5	3,986		0.0000	1.0000	66.99
99.5	3,986		0.0000	1.0000	66.99
100.5	3,986		0.0000	1.0000	66.99
101.5					66.99

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



LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,862,356	98,504	0.0005	0.9995	100.00
0.5	184,898,686	262,377	0.0014	0.9986	99.95
1.5	183,830,706	341,794	0.0019	0.9981	99.81
2.5	189,499,288	354,772	0.0019	0.9981	99.62
3.5	190,195,968	303,510	0.0016	0.9984	99.43
4.5	188,153,856	332,467	0.0018	0.9982	99.28
5.5	188,809,167	685,675	0.0036	0.9964	99.10
6.5	188,589,941	654,145	0.0035	0.9965	98.74
7.5	187,169,424	422,564	0.0023	0.9977	98.40
8.5	185,676,428	368,457	0.0020	0.9980	98.18
9.5	185,062,720	761,272	0.0041	0.9959	97.98
10.5	182,489,225	478,348	0.0026	0.9974	97.58
11.5	180,961,671	376,617	0.0021	0.9979	97.32
12.5	183,429,164	320,067	0.0017	0.9983	97.12
13.5	182,790,661	445,380	0.0024	0.9976	96.95
14.5	180,731,247	626,802	0.0035	0.9965	96.71
15.5	177,261,997	583,371	0.0033	0.9967	96.38
16.5	173,328,001	719,353	0.0042	0.9958	96.06
17.5	170,221,407	636,801	0.0037	0.9963	95.66
18.5	166,453,474	602,008	0.0036	0.9964	95.30
19.5	161,309,376	574,688	0.0036	0.9964	94.96
20.5	144,596,871	487,239	0.0034	0.9966	94.62
21.5	139,857,565	448,052	0.0032	0.9968	94.30
22.5	135,564,131	321,487	0.0024	0.9976	94.00
23.5	132,175,292	434,683	0.0033	0.9967	93.78
24.5	127,741,100	303,785	0.0024	0.9976	93.47
25.5	125,161,762	312,318	0.0025	0.9975	93.25
26.5	121,649,722	401,045	0.0033	0.9967	93.01
27.5	119,905,452	390,886	0.0033	0.9967	92.71
28.5	118,500,325	339,655	0.0029	0.9971	92.41
29.5	117,131,220	294,241	0.0025	0.9975	92.14
30.5	114,470,484	384,009	0.0034	0.9966	91.91
31.5	111,216,921	360,209	0.0032	0.9968	91.60
32.5	110,633,464	245,674	0.0022	0.9978	91.30
33.5	109,766,959	337,129	0.0031	0.9969	91.10
34.5	107,532,550	247,339	0.0023	0.9977	90.82
35.5	106,241,321	375,306	0.0035	0.9965	90.61
36.5	104,843,259	282,201	0.0027	0.9973	90.29
37.5	103,666,733	456,364	0.0044	0.9956	90.05
38.5	101,466,481	318,070	0.0031	0.9969	89.65

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	99,164,793	347,563	0.0035	0.9965	89.37
40.5	96,138,225	318,574	0.0033	0.9967	89.06
41.5	92,269,503	375,274	0.0041	0.9959	88.76
42.5	87,702,428	523,236	0.0060	0.9940	88.40
43.5	80,731,399	206,048	0.0026	0.9974	87.88
44.5	75,870,379	279,985	0.0037	0.9963	87.65
45.5	69,480,812	213,884	0.0031	0.9969	87.33
46.5	63,411,702	187,391	0.0030	0.9970	87.06
47.5	58,895,631	176,637	0.0030	0.9970	86.80
48.5	54,451,946	132,662	0.0024	0.9976	86.54
49.5	50,096,782	104,439	0.0021	0.9979	86.33
50.5	44,837,430	140,362	0.0031	0.9969	86.15
51.5	37,618,205	201,582	0.0054	0.9946	85.88
52.5	33,411,330	161,575	0.0048	0.9952	85.42
53.5	28,900,359	62,006	0.0021	0.9979	85.01
54.5	24,166,832	59,278	0.0025	0.9975	84.82
55.5	20,231,755	54,190	0.0027	0.9973	84.62
56.5	17,026,699	38,930	0.0023	0.9977	84.39
57.5	14,818,692	49,766	0.0034	0.9966	84.20
58.5	13,148,229	22,925	0.0017	0.9983	83.91
59.5	11,751,669	31,254	0.0027	0.9973	83.77
60.5	10,089,772	92,090	0.0091	0.9909	83.55
61.5	4,336,116	12,313	0.0028	0.9972	82.78
62.5	2,750,514	23,406	0.0085	0.9915	82.55
63.5	2,393,098	15,166	0.0063	0.9937	81.85
64.5	2,136,348	17,592	0.0082	0.9918	81.33
65.5	1,955,576	16,262	0.0083	0.9917	80.66
66.5	1,708,000	9,140	0.0054	0.9946	79.99
67.5	1,685,882	31,195	0.0185	0.9815	79.56
68.5	1,670,626	8,675	0.0052	0.9948	78.09
69.5	1,645,029	25,858	0.0157	0.9843	77.68
70.5	1,607,592	15,503	0.0096	0.9904	76.46
71.5	1,533,603	37,890	0.0247	0.9753	75.72
72.5	1,464,870	8,024	0.0055	0.9945	73.85
73.5	1,421,300	42,462	0.0299	0.9701	73.45
74.5	1,371,083	14,993	0.0109	0.9891	71.25
75.5	1,319,683	3,383	0.0026	0.9974	70.47
76.5	1,276,028	13,338	0.0105	0.9895	70.29
77.5	1,252,299	2,190	0.0017	0.9983	69.56
78.5	1,245,121	5,076	0.0041	0.9959	69.44

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,233,108	9,771	0.0079	0.9921	69.15
80.5	1,215,971	3,405	0.0028	0.9972	68.61
81.5	727,896	12,454	0.0171	0.9829	68.41
82.5	394,922	127	0.0003	0.9997	67.24
83.5	366,816	4,655	0.0127	0.9873	67.22
84.5	334,381	35,039	0.1048	0.8952	66.37
85.5	194,999	1,747	0.0090	0.9910	59.41
86.5	40,864	748	0.0183	0.9817	58.88
87.5	31,035	14,243	0.4589	0.5411	57.80
88.5	14,948	10	0.0007	0.9993	31.28
89.5	13,706	4,072	0.2971	0.7029	31.25
90.5	9,634		0.0000	1.0000	21.97
91.5	9,634	212	0.0220	0.9780	21.97
92.5	9,422	814	0.0864	0.9136	21.49
93.5	8,608	101	0.0117	0.9883	19.63
94.5	8,507		0.0000	1.0000	19.40
95.5	8,507		0.0000	1.0000	19.40
96.5	5,897		0.0000	1.0000	19.40
97.5	5,707		0.0000	1.0000	19.40
98.5	5,592	813	0.1454	0.8546	19.40
99.5	2,321	81	0.0349	0.9651	16.58
100.5	2,199	179	0.0814	0.9186	16.00
101.5	1,955	226	0.1156	0.8844	14.70
102.5	1,729	399	0.2308	0.7692	13.00
103.5	886	415	0.4684	0.5316	10.00
104.5	447		0.0000	1.0000	5.32
105.5	242		0.0000	1.0000	5.32
106.5	242		0.0000	1.0000	5.32
107.5	242		0.0000	1.0000	5.32
108.5					5.32

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	124,879,844	93,122	0.0007	0.9993	100.00
0.5	119,117,226	247,734	0.0021	0.9979	99.93
1.5	115,633,952	300,400	0.0026	0.9974	99.72
2.5	114,489,321	270,666	0.0024	0.9976	99.46
3.5	112,217,149	196,608	0.0018	0.9982	99.22
4.5	107,773,074	270,043	0.0025	0.9975	99.05
5.5	104,921,058	551,524	0.0053	0.9947	98.80
6.5	102,098,695	542,941	0.0053	0.9947	98.28
7.5	98,754,748	366,546	0.0037	0.9963	97.76
8.5	96,968,988	260,238	0.0027	0.9973	97.40
9.5	96,803,017	674,678	0.0070	0.9930	97.14
10.5	95,079,315	356,921	0.0038	0.9962	96.46
11.5	95,309,436	234,334	0.0025	0.9975	96.10
12.5	96,021,932	142,525	0.0015	0.9985	95.86
13.5	100,232,442	303,835	0.0030	0.9970	95.72
14.5	102,640,533	258,596	0.0025	0.9975	95.43
15.5	105,340,809	360,085	0.0034	0.9966	95.19
16.5	107,604,135	484,537	0.0045	0.9955	94.86
17.5	108,954,613	430,127	0.0039	0.9961	94.43
18.5	109,971,590	274,985	0.0025	0.9975	94.06
19.5	109,599,825	381,740	0.0035	0.9965	93.83
20.5	98,421,706	301,697	0.0031	0.9969	93.50
21.5	101,479,758	298,331	0.0029	0.9971	93.21
22.5	101,356,765	173,230	0.0017	0.9983	92.94
23.5	102,612,876	308,772	0.0030	0.9970	92.78
24.5	102,931,332	198,476	0.0019	0.9981	92.50
25.5	104,395,021	228,095	0.0022	0.9978	92.32
26.5	104,059,548	277,316	0.0027	0.9973	92.12
27.5	104,560,549	265,601	0.0025	0.9975	91.88
28.5	104,973,866	219,192	0.0021	0.9979	91.64
29.5	105,425,976	172,382	0.0016	0.9984	91.45
30.5	104,696,155	292,553	0.0028	0.9972	91.30
31.5	107,575,347	283,898	0.0026	0.9974	91.05
32.5	108,098,676	196,605	0.0018	0.9982	90.81
33.5	107,145,621	263,542	0.0025	0.9975	90.64
34.5	105,166,492	205,699	0.0020	0.9980	90.42
35.5	103,953,324	324,940	0.0031	0.9969	90.24
36.5	102,512,891	229,795	0.0022	0.9978	89.96
37.5	101,205,915	379,437	0.0037	0.9963	89.76
38.5	99,035,558	251,421	0.0025	0.9975	89.42

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96,789,396	275,487	0.0028	0.9972	89.19
40.5	93,883,971	265,289	0.0028	0.9972	88.94
41.5	90,135,542	277,438	0.0031	0.9969	88.69
42.5	85,697,495	463,161	0.0054	0.9946	88.42
43.5	78,840,636	142,461	0.0018	0.9982	87.94
44.5	74,057,518	241,904	0.0033	0.9967	87.78
45.5	67,790,475	183,873	0.0027	0.9973	87.49
46.5	61,790,343	174,099	0.0028	0.9972	87.25
47.5	57,285,823	144,439	0.0025	0.9975	87.01
48.5	52,892,792	105,447	0.0020	0.9980	86.79
49.5	48,571,069	76,698	0.0016	0.9984	86.62
50.5	43,333,081	127,492	0.0029	0.9971	86.48
51.5	36,628,381	188,346	0.0051	0.9949	86.23
52.5	32,801,213	150,050	0.0046	0.9954	85.78
53.5	28,354,197	54,528	0.0019	0.9981	85.39
54.5	23,669,754	49,438	0.0021	0.9979	85.23
55.5	19,944,501	44,830	0.0022	0.9978	85.05
56.5	16,907,240	33,900	0.0020	0.9980	84.86
57.5	14,716,530	43,594	0.0030	0.9970	84.69
58.5	13,063,901	22,884	0.0018	0.9982	84.43
59.5	11,673,042	28,277	0.0024	0.9976	84.29
60.5	10,014,074	91,536	0.0091	0.9909	84.08
61.5	4,260,214	10,494	0.0025	0.9975	83.31
62.5	2,676,431	17,421	0.0065	0.9935	83.11
63.5	2,324,818	15,166	0.0065	0.9935	82.57
64.5	2,067,922	15,029	0.0073	0.9927	82.03
65.5	1,889,713	16,262	0.0086	0.9914	81.43
66.5	1,647,324	8,878	0.0054	0.9946	80.73
67.5	1,626,423	24,607	0.0151	0.9849	80.30
68.5	1,618,546	7,985	0.0049	0.9951	79.08
69.5	1,603,766	25,698	0.0160	0.9840	78.69
70.5	1,582,349	15,503	0.0098	0.9902	77.43
71.5	1,522,366	37,102	0.0244	0.9756	76.67
72.5	1,455,794	8,024	0.0055	0.9945	74.80
73.5	1,413,182	42,462	0.0300	0.9700	74.39
74.5	1,363,582	14,990	0.0110	0.9890	72.16
75.5	1,317,365	3,383	0.0026	0.9974	71.36
76.5	1,274,353	13,338	0.0105	0.9895	71.18
77.5	1,250,624	2,190	0.0018	0.9982	70.44
78.5	1,243,987	5,076	0.0041	0.9959	70.31

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,232,022	9,771	0.0079	0.9921	70.02
80.5	1,215,643	3,405	0.0028	0.9972	69.47
81.5	727,568	12,454	0.0171	0.9829	69.27
82.5	394,776	127	0.0003	0.9997	68.09
83.5	366,816	4,655	0.0127	0.9873	68.07
84.5	334,381	35,039	0.1048	0.8952	67.20
85.5	194,999	1,747	0.0090	0.9910	60.16
86.5	40,864	748	0.0183	0.9817	59.62
87.5	31,035	14,243	0.4589	0.5411	58.53
88.5	14,948	10	0.0007	0.9993	31.67
89.5	13,706	4,072	0.2971	0.7029	31.65
90.5	9,634		0.0000	1.0000	22.25
91.5	9,634	212	0.0220	0.9780	22.25
92.5	9,422	814	0.0864	0.9136	21.76
93.5	8,608	101	0.0117	0.9883	19.88
94.5	8,507		0.0000	1.0000	19.64
95.5	8,507		0.0000	1.0000	19.64
96.5	5,897		0.0000	1.0000	19.64
97.5	5,707		0.0000	1.0000	19.64
98.5	5,592	813	0.1454	0.8546	19.64
99.5	2,321	81	0.0349	0.9651	16.79
100.5	2,199	179	0.0814	0.9186	16.20
101.5	1,955	226	0.1156	0.8844	14.88
102.5	1,729	399	0.2308	0.7692	13.16
103.5	886	415	0.4684	0.5316	10.12
104.5	447		0.0000	1.0000	5.38
105.5	242		0.0000	1.0000	5.38
106.5	242		0.0000	1.0000	5.38
107.5	242		0.0000	1.0000	5.38
108.5					5.38

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	80,702,253	85,630	0.0011	0.9989	100.00
0.5	88,566,843	230,603	0.0026	0.9974	99.89
1.5	86,686,811	275,865	0.0032	0.9968	99.63
2.5	88,957,655	261,011	0.0029	0.9971	99.32
3.5	88,921,488	147,932	0.0017	0.9983	99.03
4.5	86,594,266	253,178	0.0029	0.9971	98.86
5.5	85,029,241	529,986	0.0062	0.9938	98.57
6.5	84,697,451	508,665	0.0060	0.9940	97.96
7.5	81,949,437	318,349	0.0039	0.9961	97.37
8.5	79,404,671	246,461	0.0031	0.9969	96.99
9.5	78,293,406	585,542	0.0075	0.9925	96.69
10.5	76,262,472	313,122	0.0041	0.9959	95.97
11.5	75,660,879	176,179	0.0023	0.9977	95.57
12.5	72,786,800	123,418	0.0017	0.9983	95.35
13.5	71,380,329	230,293	0.0032	0.9968	95.19
14.5	71,306,977	174,105	0.0024	0.9976	94.88
15.5	68,999,400	294,747	0.0043	0.9957	94.65
16.5	66,503,296	435,153	0.0065	0.9935	94.25
17.5	64,566,172	333,123	0.0052	0.9948	93.63
18.5	62,824,893	198,605	0.0032	0.9968	93.15
19.5	60,009,116	306,186	0.0051	0.9949	92.85
20.5	46,437,731	201,981	0.0043	0.9957	92.38
21.5	45,735,654	182,227	0.0040	0.9960	91.98
22.5	46,017,375	113,476	0.0025	0.9975	91.61
23.5	49,509,598	233,583	0.0047	0.9953	91.38
24.5	49,968,539	115,071	0.0023	0.9977	90.95
25.5	53,952,585	164,671	0.0031	0.9969	90.74
26.5	56,644,147	213,868	0.0038	0.9962	90.47
27.5	59,510,654	194,112	0.0033	0.9967	90.12
28.5	62,870,463	177,041	0.0028	0.9972	89.83
29.5	66,037,706	110,416	0.0017	0.9983	89.58
30.5	68,880,241	248,445	0.0036	0.9964	89.43
31.5	73,407,113	216,443	0.0029	0.9971	89.10
32.5	76,407,454	128,160	0.0017	0.9983	88.84
33.5	79,698,217	195,627	0.0025	0.9975	88.69
34.5	82,161,545	151,596	0.0018	0.9982	88.48
35.5	84,789,074	262,019	0.0031	0.9969	88.31
36.5	86,366,341	191,695	0.0022	0.9978	88.04
37.5	87,267,134	283,038	0.0032	0.9968	87.84
38.5	86,899,827	208,437	0.0024	0.9976	87.56

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	86,303,229	244,105	0.0028	0.9972	87.35
40.5	85,124,035	233,050	0.0027	0.9973	87.10
41.5	87,298,954	252,320	0.0029	0.9971	86.86
42.5	84,432,170	454,992	0.0054	0.9946	86.61
43.5	77,852,366	139,966	0.0018	0.9982	86.15
44.5	73,334,650	234,522	0.0032	0.9968	85.99
45.5	67,154,668	177,624	0.0026	0.9974	85.72
46.5	61,350,308	169,854	0.0028	0.9972	85.49
47.5	56,860,768	138,508	0.0024	0.9976	85.25
48.5	52,460,074	103,173	0.0020	0.9980	85.04
49.5	48,158,371	74,591	0.0015	0.9985	84.88
50.5	42,984,616	126,558	0.0029	0.9971	84.75
51.5	35,820,270	184,753	0.0052	0.9948	84.50
52.5	31,638,413	132,810	0.0042	0.9958	84.06
53.5	27,190,939	39,229	0.0014	0.9986	83.71
54.5	22,489,771	25,739	0.0011	0.9989	83.59
55.5	18,640,257	30,092	0.0016	0.9984	83.49
56.5	15,498,418	27,847	0.0018	0.9982	83.36
57.5	13,311,618	34,654	0.0026	0.9974	83.21
58.5	11,668,893	13,408	0.0011	0.9989	82.99
59.5	10,289,684	7,395	0.0007	0.9993	82.89
60.5	8,661,914	81,425	0.0094	0.9906	82.83
61.5	3,425,541	2,862	0.0008	0.9992	82.06
62.5	2,211,485	10,448	0.0047	0.9953	81.99
63.5	1,913,815	13,883	0.0073	0.9927	81.60
64.5	1,689,379	13,671	0.0081	0.9919	81.01
65.5	1,705,193	13,997	0.0082	0.9918	80.35
66.5	1,621,112	7,913	0.0049	0.9951	79.69
67.5	1,612,848	24,607	0.0153	0.9847	79.30
68.5	1,608,692	7,985	0.0050	0.9950	78.09
69.5	1,587,609	25,698	0.0162	0.9838	77.71
70.5	1,550,332	15,400	0.0099	0.9901	76.45
71.5	1,476,446	36,515	0.0247	0.9753	75.69
72.5	1,409,088	7,757	0.0055	0.9945	73.82
73.5	1,365,785	42,309	0.0310	0.9690	73.41
74.5	1,315,721	14,099	0.0107	0.9893	71.14
75.5	1,265,215	3,232	0.0026	0.9974	70.37
76.5	1,225,456	11,128	0.0091	0.9909	70.20
77.5	1,204,420	1,852	0.0015	0.9985	69.56
78.5	1,197,932	3,248	0.0027	0.9973	69.45

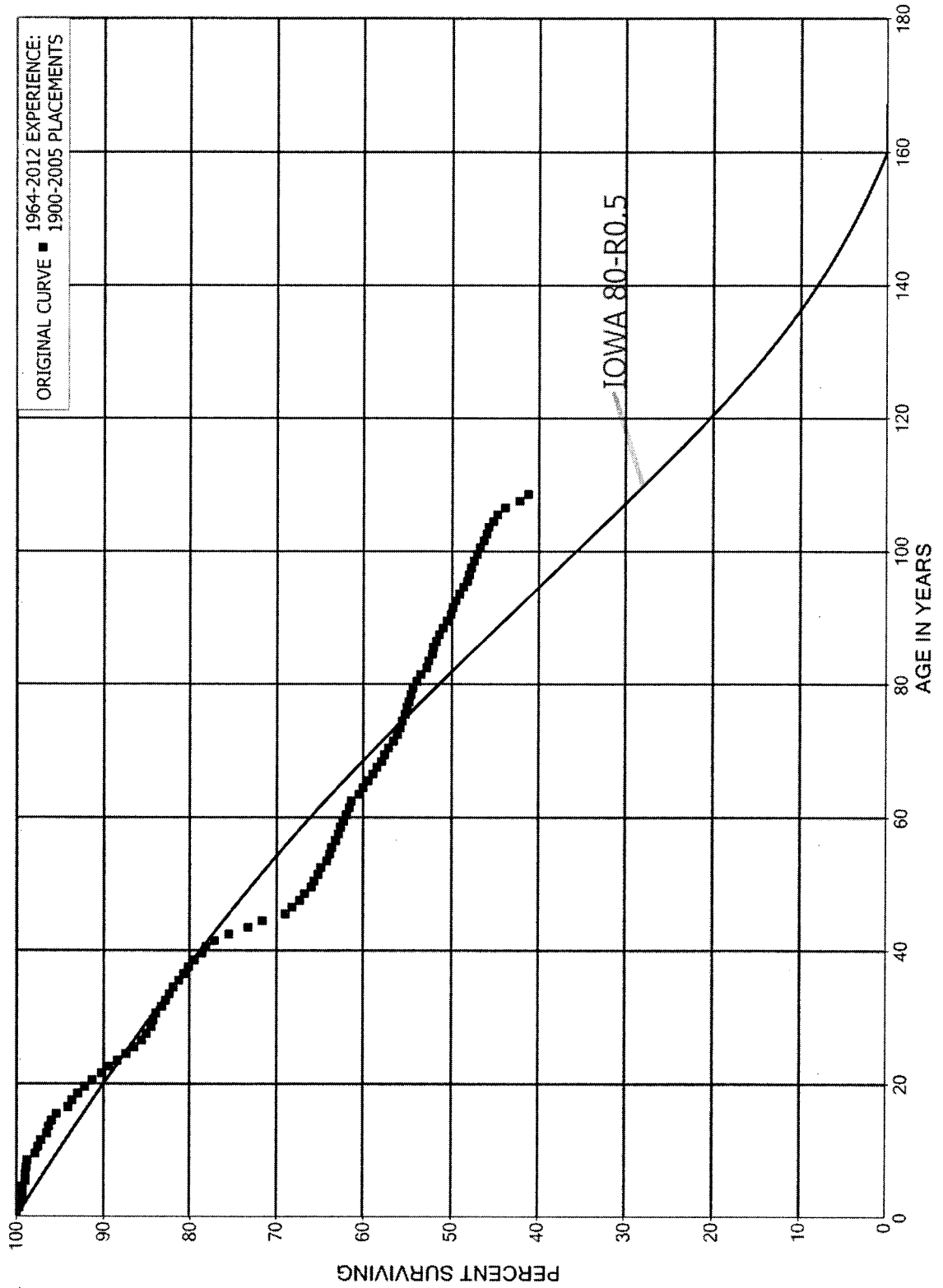
LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,197,645	2,482	0.0021	0.9979	69.26
80.5	1,198,988	1,034	0.0009	0.9991	69.12
81.5	721,968	12,078	0.0167	0.9833	69.06
82.5	389,370		0.0000	1.0000	67.90
83.5	362,067	3,296	0.0091	0.9909	67.90
84.5	331,608	35,039	0.1057	0.8943	67.29
85.5	193,081	956	0.0050	0.9950	60.18
86.5	39,768	748	0.0188	0.9812	59.88
87.5	29,939	13,818	0.4615	0.5385	58.75
88.5	14,572	10	0.0007	0.9993	31.64
89.5	13,378	3,993	0.2985	0.7015	31.61
90.5	9,385		0.0000	1.0000	22.18
91.5	9,385	30	0.0032	0.9968	22.18
92.5	9,355	814	0.0870	0.9130	22.11
93.5	8,608	101	0.0117	0.9883	20.18
94.5	8,507		0.0000	1.0000	19.95
95.5	8,507		0.0000	1.0000	19.95
96.5	5,897		0.0000	1.0000	19.95
97.5	5,707		0.0000	1.0000	19.95
98.5	5,592	813	0.1454	0.8546	19.95
99.5	2,321	81	0.0349	0.9651	17.05
100.5	2,199	179	0.0814	0.9186	16.45
101.5	1,955	226	0.1156	0.8844	15.11
102.5	1,729	399	0.2308	0.7692	13.37
103.5	886	415	0.4684	0.5316	10.28
104.5	447		0.0000	1.0000	5.47
105.5	242		0.0000	1.0000	5.47
106.5	242		0.0000	1.0000	5.47
107.5	242		0.0000	1.0000	5.47
108.5					5.47

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



LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1964-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	490,041	12	0.0000	1.0000	100.00	
0.5	522,520	1,965	0.0038	0.9962	100.00	
1.5	568,243	1,632	0.0029	0.9971	99.62	
2.5	740,156	48	0.0001	0.9999	99.34	
3.5	873,175	219	0.0003	0.9997	99.33	
4.5	1,366,325	4,809	0.0035	0.9965	99.30	
5.5	1,671,959	476	0.0003	0.9997	98.95	
6.5	2,251,412	1,657	0.0007	0.9993	98.93	
7.5	2,462,636	3,256	0.0013	0.9987	98.85	
8.5	2,762,088	25,756	0.0093	0.9907	98.72	
9.5	2,973,494	10,581	0.0036	0.9964	97.80	
10.5	3,263,687	8,146	0.0025	0.9975	97.45	
11.5	3,744,684	28,329	0.0076	0.9924	97.21	
12.5	4,766,959	10,999	0.0023	0.9977	96.48	
13.5	5,696,178	15,638	0.0027	0.9973	96.25	
14.5	5,835,118	37,278	0.0064	0.9936	95.99	
15.5	6,084,211	86,231	0.0142	0.9858	95.38	
16.5	6,304,032	27,605	0.0044	0.9956	94.02	
17.5	6,385,405	49,061	0.0077	0.9923	93.61	
18.5	6,380,980	50,024	0.0078	0.9922	92.89	
19.5	6,340,763	62,396	0.0098	0.9902	92.16	
20.5	6,291,274	72,562	0.0115	0.9885	91.26	
21.5	6,275,121	55,031	0.0088	0.9912	90.21	
22.5	6,288,645	72,896	0.0116	0.9884	89.41	
23.5	6,273,799	73,014	0.0116	0.9884	88.38	
24.5	6,262,665	60,153	0.0096	0.9904	87.35	
25.5	6,238,215	62,096	0.0100	0.9900	86.51	
26.5	6,280,890	43,760	0.0070	0.9930	85.65	
27.5	6,330,243	39,185	0.0062	0.9938	85.05	
28.5	6,326,257	17,556	0.0028	0.9972	84.53	
29.5	6,349,153	29,056	0.0046	0.9954	84.29	
30.5	6,358,497	47,634	0.0075	0.9925	83.91	
31.5	6,373,368	34,268	0.0054	0.9946	83.28	
32.5	6,446,660	30,454	0.0047	0.9953	82.83	
33.5	6,648,532	42,544	0.0064	0.9936	82.44	
34.5	6,976,495	57,049	0.0082	0.9918	81.91	
35.5	7,210,980	43,185	0.0060	0.9940	81.24	
36.5	7,681,174	53,127	0.0069	0.9931	80.75	
37.5	7,985,729	68,649	0.0086	0.9914	80.20	
38.5	8,849,012	97,817	0.0111	0.9889	79.51	

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,056,894	52,612	0.0058	0.9942	78.63
40.5	9,803,237	123,748	0.0126	0.9874	78.17
41.5	9,784,388	206,070	0.0211	0.9789	77.18
42.5	9,630,937	294,735	0.0306	0.9694	75.56
43.5	9,388,788	207,576	0.0221	0.9779	73.25
44.5	9,189,656	347,355	0.0378	0.9622	71.63
45.5	8,841,351	99,928	0.0113	0.9887	68.92
46.5	8,858,688	112,782	0.0127	0.9873	68.14
47.5	8,852,045	65,598	0.0074	0.9926	67.27
48.5	8,872,243	111,440	0.0126	0.9874	66.77
49.5	9,041,526	47,735	0.0053	0.9947	65.94
50.5	9,122,985	60,056	0.0066	0.9934	65.59
51.5	9,211,621	93,799	0.0048	0.9952	65.16
52.5	9,299,807	43,081	0.0100	0.9900	64.85
53.5	9,056,612	48,680	0.0054	0.9946	64.20
54.5	9,280,940	41,295	0.0044	0.9956	63.85
55.5	9,284,020	64,814	0.0070	0.9930	63.57
56.5	9,357,058	42,689	0.0046	0.9954	63.12
57.5	14,571,738	61,523	0.0042	0.9958	62.84
58.5	14,445,132	54,053	0.0037	0.9963	62.57
59.5	14,259,545	77,222	0.0054	0.9946	62.34
60.5	13,874,712	76,101	0.0055	0.9945	62.00
61.5	12,967,010	51,634	0.0040	0.9960	61.66
62.5	12,182,950	182,253	0.0150	0.9850	61.41
63.5	11,991,158	90,632	0.0076	0.9924	60.49
64.5	11,711,942	101,875	0.0087	0.9913	60.04
65.5	11,410,323	100,076	0.0088	0.9912	59.51
66.5	11,274,419	96,382	0.0085	0.9915	58.99
67.5	11,149,327	96,022	0.0086	0.9914	58.49
68.5	11,049,812	79,298	0.0072	0.9928	57.98
69.5	10,967,154	84,456	0.0077	0.9923	57.57
70.5	10,860,794	105,292	0.0097	0.9903	57.13
71.5	10,723,257	70,669	0.0066	0.9934	56.57
72.5	10,620,989	58,457	0.0055	0.9945	56.20
73.5	10,529,439	56,667	0.0054	0.9946	55.89
74.5	10,454,373	58,960	0.0056	0.9944	55.59
75.5	10,327,626	47,209	0.0046	0.9954	55.28
76.5	10,224,768	33,401	0.0033	0.9967	55.02
77.5	10,173,210	45,852	0.0045	0.9955	54.84
78.5	10,096,134	34,787	0.0034	0.9966	54.60

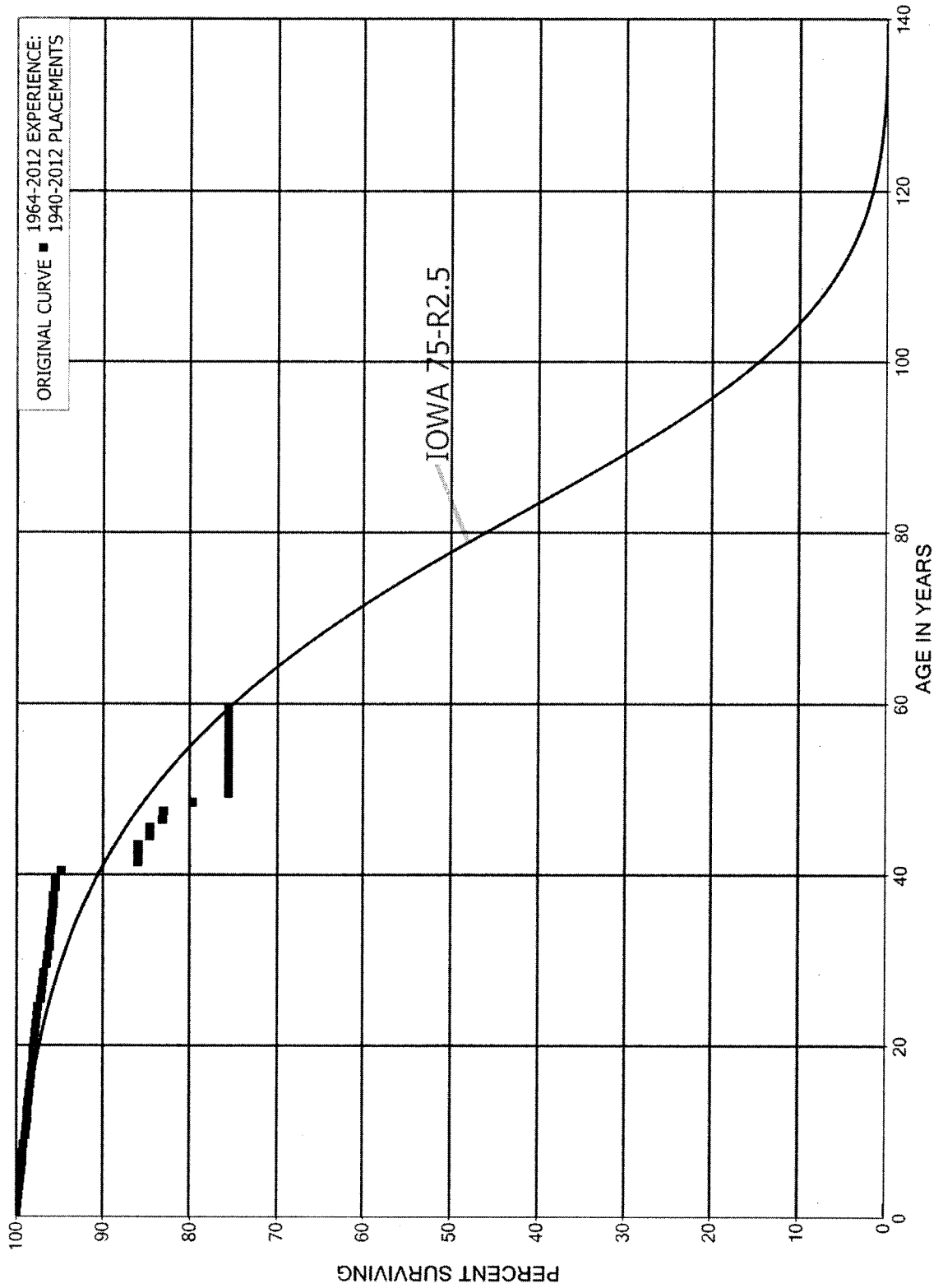
LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10,040,338	78,904	0.0079	0.9921	54.41
80.5	9,921,892	77,970	0.0079	0.9921	53.98
81.5	9,790,903	132,981	0.0136	0.9864	53.56
82.5	9,545,550	45,646	0.0048	0.9952	52.83
83.5	9,275,700	62,793	0.0068	0.9932	52.58
84.5	9,014,380	35,171	0.0039	0.9961	52.22
85.5	8,687,776	43,925	0.0051	0.9949	52.02
86.5	8,421,409	64,085	0.0076	0.9924	51.75
87.5	7,534,156	57,786	0.0077	0.9923	51.36
88.5	7,230,939	63,909	0.0088	0.9912	50.97
89.5	7,086,779	61,015	0.0086	0.9914	50.51
90.5	6,951,208	41,280	0.0059	0.9941	50.08
91.5	6,874,466	42,348	0.0062	0.9938	49.78
92.5	6,804,346	51,827	0.0076	0.9924	49.48
93.5	6,736,330	64,846	0.0096	0.9904	49.10
94.5	6,665,462	54,497	0.0082	0.9918	48.63
95.5	6,533,042	30,196	0.0046	0.9954	48.23
96.5	6,406,927	36,632	0.0057	0.9943	48.01
97.5	6,266,311	41,704	0.0067	0.9933	47.73
98.5	5,958,686	46,397	0.0078	0.9922	47.41
99.5	5,790,039	36,358	0.0063	0.9937	47.04
100.5	5,569,382	58,976	0.0106	0.9894	46.75
101.5	5,367,084	36,731	0.0068	0.9932	46.25
102.5	5,156,306	28,129	0.0055	0.9945	45.94
103.5	4,730,089	47,782	0.0101	0.9899	45.69
104.5	4,310,161	44,203	0.0103	0.9897	45.23
105.5	4,787,628	95,941	0.0200	0.9800	44.76
106.5	92,282	3,489	0.0378	0.9622	43.86
107.5	26,447	675	0.0255	0.9745	42.21
108.5					41.13

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



LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	291,031,708	172,741	0.0006	0.9994	100.00
0.5	270,057,480	213,224	0.0008	0.9992	99.94
1.5	247,431,246	216,188	0.0009	0.9991	99.86
2.5	234,513,152	394,071	0.0017	0.9983	99.77
3.5	222,298,366	198,685	0.0009	0.9991	99.61
4.5	210,980,903	171,420	0.0008	0.9992	99.52
5.5	199,259,907	263,320	0.0013	0.9987	99.44
6.5	187,115,771	121,353	0.0006	0.9994	99.31
7.5	172,822,249	189,783	0.0011	0.9989	99.24
8.5	162,172,761	247,089	0.0015	0.9985	99.13
9.5	151,247,710	178,719	0.0012	0.9988	98.98
10.5	143,116,361	144,019	0.0010	0.9990	98.86
11.5	134,508,319	104,373	0.0008	0.9992	98.76
12.5	125,988,080	115,634	0.0009	0.9991	98.69
13.5	118,052,668	144,233	0.0012	0.9988	98.60
14.5	111,709,498	149,954	0.0013	0.9987	98.48
15.5	102,958,694	39,892	0.0004	0.9996	98.34
16.5	93,297,579	83,479	0.0009	0.9991	98.31
17.5	82,805,039	103,209	0.0012	0.9988	98.22
18.5	73,090,545	43,221	0.0006	0.9994	98.10
19.5	62,781,958	69,800	0.0011	0.9989	98.04
20.5	56,225,129	35,072	0.0006	0.9994	97.93
21.5	49,776,765	64,769	0.0013	0.9987	97.87
22.5	43,965,560	61,145	0.0014	0.9986	97.74
23.5	38,950,277	37,325	0.0010	0.9990	97.60
24.5	34,799,666	123,106	0.0035	0.9965	97.51
25.5	30,360,301	30,633	0.0010	0.9990	97.17
26.5	26,706,687	31,946	0.0012	0.9988	97.07
27.5	23,835,448	31,828	0.0013	0.9987	96.95
28.5	21,438,144	63,699	0.0030	0.9970	96.82
29.5	19,445,657	33,403	0.0017	0.9983	96.54
30.5	17,831,700	31,089	0.0017	0.9983	96.37
31.5	15,639,326	13,189	0.0008	0.9992	96.20
32.5	13,792,318	14,501	0.0011	0.9989	96.12
33.5	11,306,121	11,532	0.0010	0.9990	96.02
34.5	8,750,396	4,275	0.0005	0.9995	95.92
35.5	6,707,666	7,729	0.0012	0.9988	95.87
36.5	4,788,601	1,772	0.0004	0.9996	95.76
37.5	3,233,316	8,331	0.0026	0.9974	95.73
38.5	1,730,913	55	0.0000	1.0000	95.48

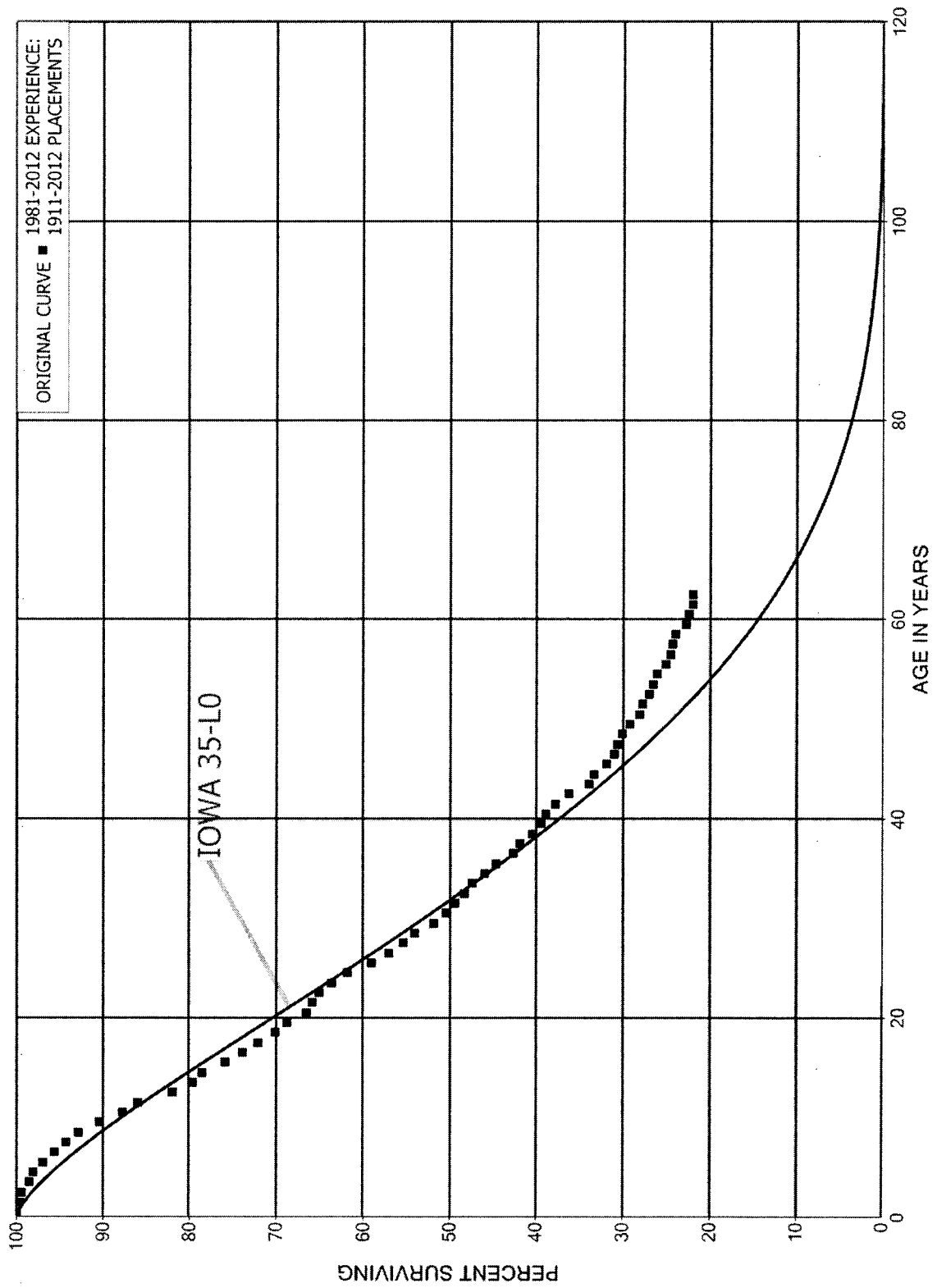
LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2012			EXPERIENCE BAND 1964-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	540,170	3,685	0.0068	0.9932	95.48	
40.5	41,723	3,887	0.0932	0.9068	94.83	
41.5	26,624		0.0000	1.0000	85.99	
42.5	24,492		0.0000	1.0000	85.99	
43.5	18,735	300	0.0160	0.9840	85.99	
44.5	16,941		0.0000	1.0000	84.62	
45.5	16,717	293	0.0175	0.9825	84.62	
46.5	15,789	16	0.0010	0.9990	83.13	
47.5	15,773	627	0.0398	0.9602	83.05	
48.5	3,696	193	0.0522	0.9478	79.75	
49.5	3,500		0.0000	1.0000	75.58	
50.5	2,659		0.0000	1.0000	75.58	
51.5	1,659		0.0000	1.0000	75.58	
52.5	800		0.0000	1.0000	75.58	
53.5	800		0.0000	1.0000	75.58	
54.5	800		0.0000	1.0000	75.58	
55.5	800		0.0000	1.0000	75.58	
56.5	800		0.0000	1.0000	75.58	
57.5	800		0.0000	1.0000	75.58	
58.5	800		0.0000	1.0000	75.58	
59.5					75.58	

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



LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,292,285		0.0000	1.0000	100.00
0.5	10,256,253	39,186	0.0038	0.9962	100.00
1.5	9,444,424	22,583	0.0024	0.9976	99.62
2.5	8,484,134	70,842	0.0083	0.9917	99.38
3.5	7,972,796	38,412	0.0048	0.9952	98.55
4.5	6,641,337	75,073	0.0113	0.9887	98.08
5.5	6,072,375	83,571	0.0138	0.9862	96.97
6.5	5,607,790	77,857	0.0139	0.9861	95.63
7.5	5,355,882	82,530	0.0154	0.9846	94.30
8.5	4,777,262	126,980	0.0266	0.9734	92.85
9.5	4,099,357	118,415	0.0289	0.9711	90.38
10.5	3,696,925	75,624	0.0205	0.9795	87.77
11.5	3,747,808	173,503	0.0463	0.9537	85.98
12.5	3,538,589	101,277	0.0286	0.9714	82.00
13.5	3,720,745	51,804	0.0139	0.9861	79.65
14.5	3,807,096	131,729	0.0346	0.9654	78.54
15.5	3,739,813	99,161	0.0265	0.9735	75.82
16.5	3,793,926	92,393	0.0244	0.9756	73.81
17.5	3,785,303	102,985	0.0272	0.9728	72.02
18.5	3,683,798	69,949	0.0190	0.9810	70.06
19.5	3,459,275	113,414	0.0328	0.9672	68.73
20.5	3,338,387	31,778	0.0095	0.9905	66.47
21.5	3,437,790	41,273	0.0120	0.9880	65.84
22.5	3,439,742	78,665	0.0229	0.9771	65.05
23.5	3,430,377	94,859	0.0277	0.9723	63.56
24.5	3,348,180	149,921	0.0448	0.9552	61.80
25.5	3,187,587	105,658	0.0331	0.9669	59.04
26.5	2,957,628	89,990	0.0304	0.9696	57.08
27.5	2,799,330	67,728	0.0242	0.9758	55.34
28.5	2,790,765	111,222	0.0399	0.9601	54.00
29.5	2,773,338	76,641	0.0276	0.9724	51.85
30.5	2,821,730	54,293	0.0192	0.9808	50.42
31.5	2,729,521	64,204	0.0235	0.9765	49.45
32.5	2,635,805	49,649	0.0188	0.9812	48.29
33.5	2,604,379	78,006	0.0300	0.9700	47.38
34.5	2,527,679	75,241	0.0298	0.9702	45.96
35.5	2,428,348	108,196	0.0446	0.9554	44.59
36.5	2,309,583	42,545	0.0184	0.9816	42.60
37.5	2,263,970	75,919	0.0335	0.9665	41.82
38.5	2,152,934	55,998	0.0260	0.9740	40.42

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1981-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,088,121	30,241	0.0145	0.9855	39.36	
40.5	2,038,014	56,023	0.0275	0.9725	38.79	
41.5	1,914,978	76,817	0.0401	0.9599	37.73	
42.5	1,776,815	119,242	0.0671	0.9329	36.21	
43.5	1,558,277	23,852	0.0153	0.9847	33.78	
44.5	1,482,293	63,746	0.0430	0.9570	33.27	
45.5	1,236,918	35,800	0.0289	0.9711	31.84	
46.5	1,118,793	12,504	0.0112	0.9888	30.91	
47.5	1,063,688	18,985	0.0178	0.9822	30.57	
48.5	956,490	26,740	0.0280	0.9720	30.02	
49.5	888,261	35,648	0.0401	0.9599	29.18	
50.5	825,624	9,080	0.0110	0.9890	28.01	
51.5	735,231	19,648	0.0267	0.9733	27.70	
52.5	679,989	12,726	0.0187	0.9813	26.96	
53.5	586,282	7,651	0.0131	0.9869	26.46	
54.5	565,292	22,659	0.0401	0.9599	26.11	
55.5	464,951	10,090	0.0217	0.9783	25.07	
56.5	463,106	3,632	0.0078	0.9922	24.52	
57.5	433,286	7,436	0.0172	0.9828	24.33	
58.5	409,783	20,832	0.0508	0.9492	23.91	
59.5	333,578	4,013	0.0120	0.9880	22.70	
60.5	284,226	5,276	0.0186	0.9814	22.43	
61.5	176,953		0.0000	1.0000	22.01	
62.5	75,619		0.0000	1.0000	22.01	
63.5	61,438	6,577	0.1071	0.8929	22.01	
64.5	52,983	2,043	0.0386	0.9614	19.65	
65.5	38,311	128	0.0033	0.9967	18.90	
66.5	38,183	2,492	0.0653	0.9347	18.83	
67.5	35,691	1,166	0.0327	0.9673	17.60	
68.5	34,875	80	0.0023	0.9977	17.03	
69.5	36,672		0.0000	1.0000	16.99	
70.5	36,672		0.0000	1.0000	16.99	
71.5	36,672		0.0000	1.0000	16.99	
72.5	36,672		0.0000	1.0000	16.99	
73.5	36,672	1,327	0.0362	0.9638	16.99	
74.5	37,452		0.0000	1.0000	16.37	
75.5	35,452		0.0000	1.0000	16.37	
76.5	35,452	1,246	0.0351	0.9649	16.37	
77.5	33,302		0.0000	1.0000	15.80	
78.5	33,302		0.0000	1.0000	15.80	

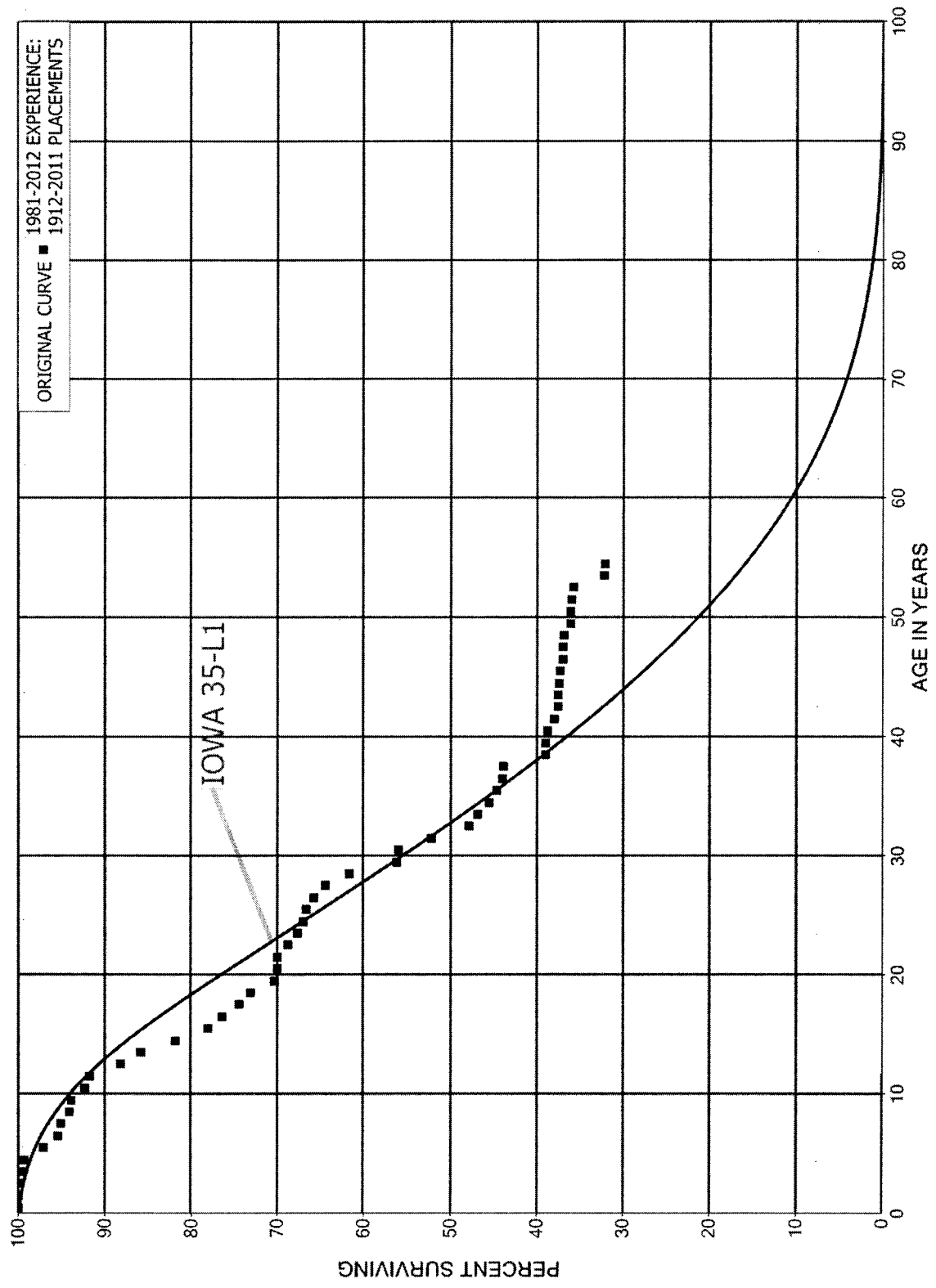
LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	31,195		0.0000	1.0000	15.80
80.5	31,195		0.0000	1.0000	15.80
81.5	31,195	1,246	0.0399	0.9601	15.80
82.5	29,660		0.0000	1.0000	15.17
83.5	28,897		0.0000	1.0000	15.17
84.5	28,897	1,246	0.0431	0.9569	15.17
85.5	27,651	1,820	0.0658	0.9342	14.51
86.5	25,663	2,492	0.0971	0.9029	13.56
87.5	23,171	2,412	0.1041	0.8959	12.24
88.5	20,759	1,246	0.0600	0.9400	10.97
89.5	2,146		0.0000	1.0000	10.31
90.5	2,146		0.0000	1.0000	10.31
91.5	2,146	510	0.2377	0.7623	10.31
92.5	1,636		0.0000	1.0000	7.86
93.5	1,636	372	0.2274	0.7726	7.86
94.5	1,264		0.0000	1.0000	6.07
95.5	1,264		0.0000	1.0000	6.07
96.5	1,264		0.0000	1.0000	6.07
97.5	1,264		0.0000	1.0000	6.07
98.5	1,264		0.0000	1.0000	6.07
99.5	1,264		0.0000	1.0000	6.07
100.5	914		0.0000	1.0000	6.07
101.5					6.07

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



LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,497,023		0.0000	1.0000	100.00
0.5	2,523,216		0.0000	1.0000	100.00
1.5	2,212,727	5,079	0.0023	0.9977	100.00
2.5	2,205,366	6,251	0.0028	0.9972	99.77
3.5	2,193,107	4,198	0.0019	0.9981	99.49
4.5	2,221,873	49,310	0.0222	0.9778	99.30
5.5	2,053,558	35,873	0.0175	0.9825	97.09
6.5	1,982,485	7,121	0.0036	0.9964	95.40
7.5	1,987,648	19,661	0.0099	0.9901	95.05
8.5	1,862,523	5,264	0.0028	0.9972	94.11
9.5	1,786,963	28,760	0.0161	0.9839	93.85
10.5	1,845,930	11,916	0.0065	0.9935	92.34
11.5	1,786,285	68,416	0.0383	0.9617	91.74
12.5	1,249,861	33,617	0.0269	0.9731	88.23
13.5	1,078,995	50,728	0.0470	0.9530	85.86
14.5	1,071,613	49,498	0.0462	0.9538	81.82
15.5	1,023,365	22,281	0.0218	0.9782	78.04
16.5	907,476	22,924	0.0253	0.9747	76.34
17.5	883,694	15,626	0.0177	0.9823	74.41
18.5	819,922	31,832	0.0388	0.9612	73.10
19.5	738,495	2,690	0.0036	0.9964	70.26
20.5	730,169	581	0.0008	0.9992	70.00
21.5	690,923	12,151	0.0176	0.9824	69.95
22.5	652,533	10,104	0.0155	0.9845	68.72
23.5	657,389	6,827	0.0104	0.9896	67.65
24.5	634,493	2,924	0.0046	0.9954	66.95
25.5	632,061	8,730	0.0138	0.9862	66.64
26.5	577,060	11,638	0.0202	0.9798	65.72
27.5	595,025	26,171	0.0440	0.9560	64.40
28.5	545,597	48,147	0.0882	0.9118	61.56
29.5	541,077	2,250	0.0042	0.9958	56.13
30.5	554,008	36,515	0.0659	0.9341	55.90
31.5	517,493	43,656	0.0844	0.9156	52.21
32.5	470,218	9,183	0.0195	0.9805	47.81
33.5	452,115	12,819	0.0284	0.9716	46.87
34.5	437,733	9,064	0.0207	0.9793	45.55
35.5	428,669	6,843	0.0160	0.9840	44.60
36.5	412,949	426	0.0010	0.9990	43.89
37.5	410,186	45,480	0.1109	0.8891	43.85
38.5	363,866	723	0.0020	0.9980	38.98

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1981-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	363,132	1,245	0.0034	0.9966	38.91	
40.5	364,794	7,851	0.0215	0.9785	38.77	
41.5	349,850	3,904	0.0112	0.9888	37.94	
42.5	312,613	381	0.0012	0.9988	37.52	
43.5	291,146	608	0.0021	0.9979	37.47	
44.5	293,975	859	0.0029	0.9971	37.39	
45.5	227,084	2,275	0.0100	0.9900	37.28	
46.5	210,581		0.0000	1.0000	36.91	
47.5	203,061	381	0.0019	0.9981	36.91	
48.5	197,186	3,950	0.0200	0.9800	36.84	
49.5	93,147	85	0.0009	0.9991	36.10	
50.5	91,911	381	0.0041	0.9959	36.07	
51.5	90,257	597	0.0066	0.9934	35.92	
52.5	89,660	8,739	0.0975	0.9025	35.68	
53.5	80,921	417	0.0052	0.9948	32.20	
54.5	53,332	283	0.0053	0.9947	32.04	
55.5	48,130		0.0000	1.0000	31.87	
56.5	11,808		0.0000	1.0000	31.87	
57.5	11,808		0.0000	1.0000	31.87	
58.5	11,808		0.0000	1.0000	31.87	
59.5	9,335		0.0000	1.0000	31.87	
60.5	9,035		0.0000	1.0000	31.87	
61.5	7,611		0.0000	1.0000	31.87	
62.5	2,107		0.0000	1.0000	31.87	
63.5	2,107		0.0000	1.0000	31.87	
64.5	2,107		0.0000	1.0000	31.87	
65.5	2,107		0.0000	1.0000	31.87	
66.5	3,216		0.0000	1.0000	31.87	
67.5	3,216		0.0000	1.0000	31.87	
68.5	2,923		0.0000	1.0000	31.87	
69.5	3,549		0.0000	1.0000	31.87	
70.5	2,733		0.0000	1.0000	31.87	
71.5	2,107		0.0000	1.0000	31.87	
72.5	2,107		0.0000	1.0000	31.87	
73.5	2,107		0.0000	1.0000	31.87	
74.5					31.87	
75.5						
76.5						
77.5						
78.5						

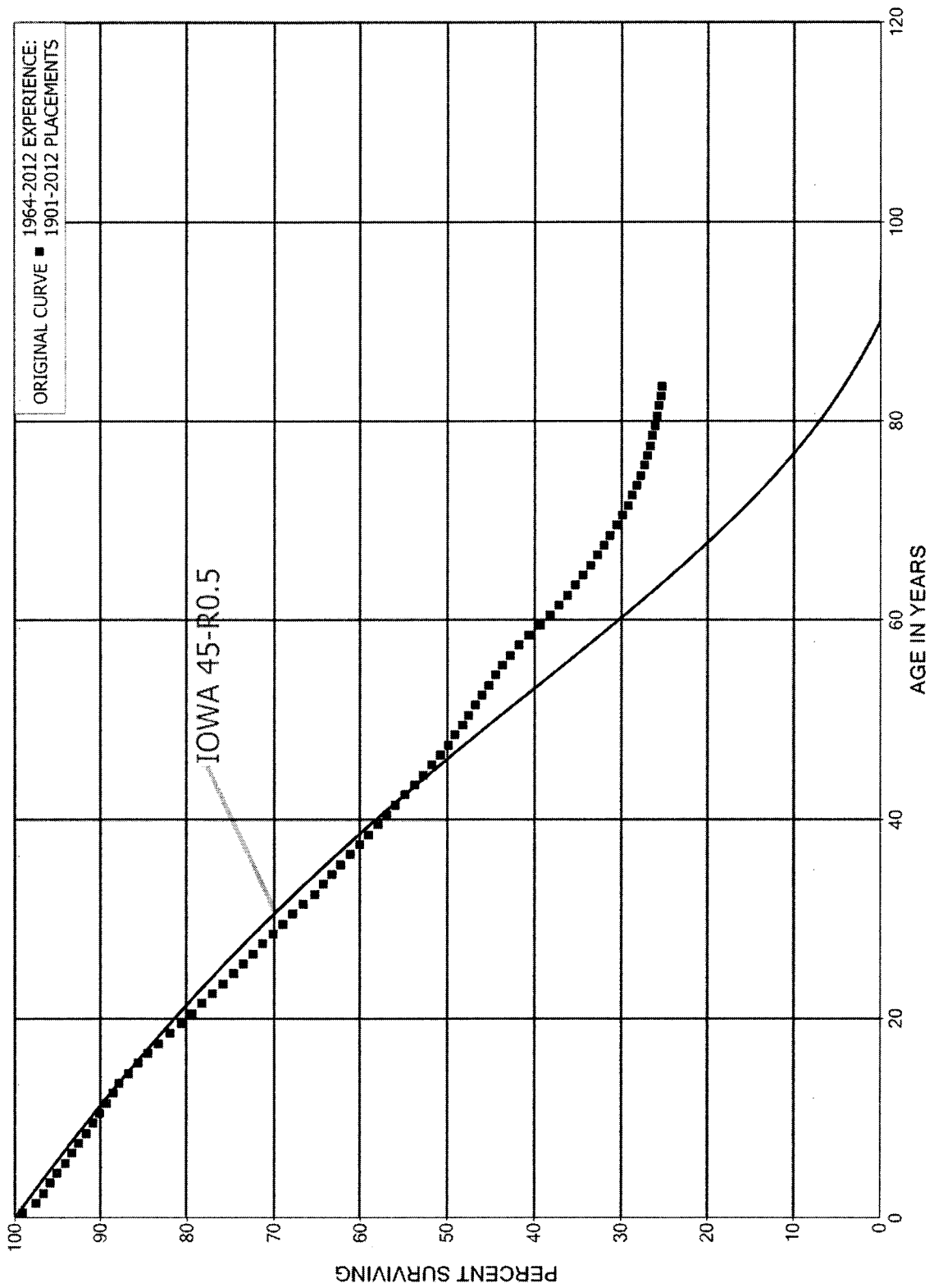
LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5	1,426		0.0000		
83.5	1,426		0.0000		
84.5					
85.5	1,363		0.0000		
86.5	1,363		0.0000		
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5	33		0.0000		
99.5	33		0.0000		
100.5					

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



LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,116,778	315,366	0.0098	0.9902	100.00
0.5	32,539,590	487,582	0.0150	0.9850	99.02
1.5	32,866,024	314,232	0.0096	0.9904	97.53
2.5	33,817,061	283,169	0.0084	0.9916	96.60
3.5	35,172,629	283,318	0.0081	0.9919	95.79
4.5	37,220,440	368,970	0.0099	0.9901	95.02
5.5	39,301,906	326,563	0.0083	0.9917	94.08
6.5	40,793,368	354,418	0.0087	0.9913	93.30
7.5	42,244,409	382,435	0.0091	0.9909	92.49
8.5	43,521,349	410,747	0.0094	0.9906	91.65
9.5	44,428,239	377,579	0.0085	0.9915	90.78
10.5	44,699,886	367,868	0.0082	0.9918	90.01
11.5	44,723,484	365,252	0.0082	0.9918	89.27
12.5	44,657,264	381,807	0.0085	0.9915	88.54
13.5	44,413,190	527,891	0.0119	0.9881	87.79
14.5	43,617,245	545,011	0.0125	0.9875	86.74
15.5	42,932,143	573,495	0.0134	0.9866	85.66
16.5	42,253,073	608,703	0.0144	0.9856	84.51
17.5	41,481,000	658,356	0.0159	0.9841	83.30
18.5	40,490,844	680,243	0.0168	0.9832	81.98
19.5	39,628,324	603,541	0.0152	0.9848	80.60
20.5	38,799,227	544,733	0.0140	0.9860	79.37
21.5	38,087,308	582,088	0.0153	0.9847	78.26
22.5	37,402,172	576,233	0.0154	0.9846	77.06
23.5	36,617,294	625,532	0.0171	0.9829	75.87
24.5	35,777,730	538,576	0.0151	0.9849	74.58
25.5	35,156,581	532,565	0.0151	0.9849	73.45
26.5	34,588,307	530,692	0.0153	0.9847	72.34
27.5	33,976,769	581,741	0.0171	0.9829	71.23
28.5	33,335,092	529,939	0.0159	0.9841	70.01
29.5	32,870,973	530,625	0.0161	0.9839	68.90
30.5	32,213,228	577,698	0.0179	0.9821	67.79
31.5	31,642,806	589,189	0.0186	0.9814	66.57
32.5	31,102,691	483,497	0.0155	0.9845	65.33
33.5	30,793,939	484,096	0.0157	0.9843	64.32
34.5	30,434,802	512,185	0.0168	0.9832	63.30
35.5	30,096,226	532,057	0.0177	0.9823	62.24
36.5	29,688,219	499,798	0.0168	0.9832	61.14
37.5	29,305,572	513,245	0.0175	0.9825	60.11
38.5	28,543,684	517,417	0.0181	0.9819	59.06

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,479,899	507,264	0.0185	0.9815	57.99
40.5	26,715,269	478,052	0.0179	0.9821	56.92
41.5	25,225,938	493,868	0.0196	0.9804	55.90
42.5	23,871,119	479,013	0.0201	0.9799	54.80
43.5	22,640,834	434,208	0.0192	0.9808	53.70
44.5	21,472,893	391,208	0.0182	0.9818	52.67
45.5	20,368,512	376,368	0.0185	0.9815	51.71
46.5	19,345,869	349,412	0.0181	0.9819	50.76
47.5	18,517,629	301,421	0.0163	0.9837	49.84
48.5	17,626,693	304,269	0.0173	0.9827	49.03
49.5	16,728,002	254,608	0.0152	0.9848	48.18
50.5	15,802,012	246,378	0.0156	0.9844	47.45
51.5	14,428,500	229,359	0.0159	0.9841	46.71
52.5	12,827,476	211,409	0.0165	0.9835	45.97
53.5	10,585,671	179,490	0.0170	0.9830	45.21
54.5	8,611,884	162,485	0.0189	0.9811	44.44
55.5	6,928,041	141,005	0.0204	0.9796	43.61
56.5	5,134,328	115,044	0.0224	0.9776	42.72
57.5	3,589,599	100,401	0.0280	0.9720	41.76
58.5	2,517,477	81,243	0.0323	0.9677	40.59
59.5	2,094,632	59,660	0.0285	0.9715	39.28
60.5	1,966,517	52,811	0.0269	0.9731	38.16
61.5	1,831,238	46,268	0.0253	0.9747	37.14
62.5	1,755,745	46,508	0.0265	0.9735	36.20
63.5	1,695,099	42,674	0.0252	0.9748	35.24
64.5	1,645,912	40,122	0.0244	0.9756	34.35
65.5	1,588,270	37,756	0.0238	0.9762	33.52
66.5	1,502,264	34,868	0.0232	0.9768	32.72
67.5	1,464,021	32,796	0.0224	0.9776	31.96
68.5	1,404,917	34,671	0.0247	0.9753	31.25
69.5	1,359,799	30,900	0.0227	0.9773	30.47
70.5	1,315,589	26,289	0.0200	0.9800	29.78
71.5	1,258,384	21,466	0.0171	0.9829	29.19
72.5	1,213,532	20,362	0.0168	0.9832	28.69
73.5	1,166,151	20,683	0.0177	0.9823	28.21
74.5	1,115,065	15,615	0.0140	0.9860	27.71
75.5	1,063,247	12,677	0.0119	0.9881	27.32
76.5	1,017,578	12,505	0.0123	0.9877	26.99
77.5	970,590	9,294	0.0096	0.9904	26.66
78.5	930,752	10,524	0.0113	0.9887	26.41

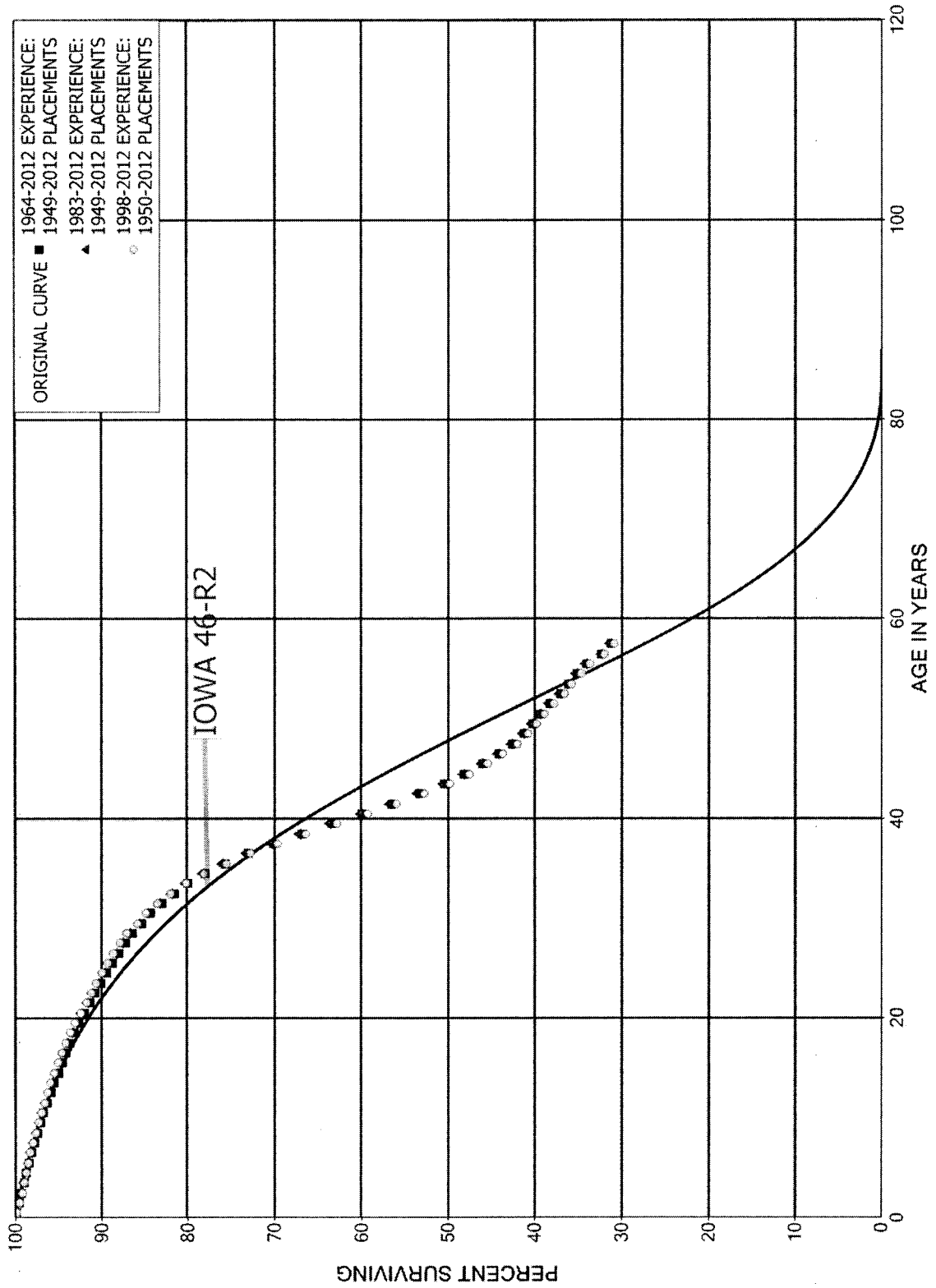
LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2012			EXPERIENCE BAND 1964-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	888,144	8,162	0.0092	0.9908	26.11	
80.5	834,019	7,019	0.0084	0.9916	25.87	
81.5	784,950	6,959	0.0089	0.9911	25.65	
82.5	719,629	5,108	0.0071	0.9929	25.42	
83.5	658,458	3,536	0.0054	0.9946	25.24	
84.5	608,858	3,889	0.0064	0.9936	25.11	
85.5	555,485	1,147	0.0021	0.9979	24.95	
86.5	498,138	1,967	0.0039	0.9961	24.89	
87.5	431,350	1,147	0.0027	0.9973	24.80	
88.5	391,347	762	0.0019	0.9981	24.73	
89.5					24.68	

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



LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	563,192,337	781,878	0.0014	0.9986	100.00
0.5	533,564,587	1,714,247	0.0032	0.9968	99.86
1.5	508,695,426	1,459,758	0.0029	0.9971	99.54
2.5	484,806,546	1,272,155	0.0026	0.9974	99.25
3.5	459,646,797	1,433,418	0.0031	0.9969	98.99
4.5	433,440,114	1,312,715	0.0030	0.9970	98.69
5.5	408,488,965	1,218,855	0.0030	0.9970	98.39
6.5	382,497,886	1,335,030	0.0035	0.9965	98.09
7.5	356,027,188	1,282,909	0.0036	0.9964	97.75
8.5	332,703,463	1,221,987	0.0037	0.9963	97.40
9.5	308,776,164	1,114,929	0.0036	0.9964	97.04
10.5	287,601,493	1,172,542	0.0041	0.9959	96.69
11.5	269,637,436	1,207,279	0.0045	0.9955	96.30
12.5	252,046,006	1,055,286	0.0042	0.9958	95.86
13.5	236,550,948	1,197,227	0.0051	0.9949	95.46
14.5	220,900,045	1,038,657	0.0047	0.9953	94.98
15.5	206,835,480	969,361	0.0047	0.9953	94.53
16.5	193,130,028	931,828	0.0048	0.9952	94.09
17.5	180,031,780	952,804	0.0053	0.9947	93.64
18.5	167,011,421	1,025,725	0.0061	0.9939	93.14
19.5	154,919,146	1,082,713	0.0070	0.9930	92.57
20.5	144,386,358	991,252	0.0069	0.9931	91.92
21.5	134,355,843	884,013	0.0066	0.9934	91.29
22.5	125,649,286	834,044	0.0066	0.9934	90.69
23.5	116,501,471	841,034	0.0072	0.9928	90.09
24.5	107,821,073	883,155	0.0082	0.9918	89.44
25.5	98,789,388	828,866	0.0084	0.9916	88.71
26.5	90,636,372	777,665	0.0086	0.9914	87.96
27.5	82,989,560	773,455	0.0093	0.9907	87.21
28.5	75,341,621	993,084	0.0132	0.9868	86.39
29.5	67,912,265	788,556	0.0116	0.9884	85.26
30.5	61,455,341	939,145	0.0153	0.9847	84.27
31.5	55,507,310	966,991	0.0174	0.9826	82.98
32.5	50,010,711	986,399	0.0197	0.9803	81.53
33.5	44,551,358	1,110,711	0.0249	0.9751	79.92
34.5	39,537,400	1,160,972	0.0294	0.9706	77.93
35.5	34,729,039	1,238,758	0.0357	0.9643	75.64
36.5	30,101,947	1,195,679	0.0397	0.9603	72.94
37.5	26,071,149	1,202,842	0.0461	0.9539	70.05
38.5	22,222,147	1,140,904	0.0513	0.9487	66.82

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,509,697	1,016,594	0.0549	0.9451	63.39
40.5	14,907,508	842,410	0.0565	0.9435	59.90
41.5	12,503,877	713,521	0.0571	0.9429	56.52
42.5	10,681,534	581,909	0.0545	0.9455	53.29
43.5	9,022,675	419,708	0.0465	0.9535	50.39
44.5	7,669,269	327,243	0.0427	0.9573	48.05
45.5	6,522,674	268,453	0.0412	0.9588	46.00
46.5	5,524,449	203,881	0.0369	0.9631	44.10
47.5	4,690,702	141,209	0.0301	0.9699	42.48
48.5	3,877,790	93,233	0.0240	0.9760	41.20
49.5	3,117,200	71,159	0.0228	0.9772	40.21
50.5	2,333,973	66,627	0.0285	0.9715	39.29
51.5	1,714,195	55,211	0.0322	0.9678	38.17
52.5	976,500	22,190	0.0227	0.9773	36.94
53.5	762,230	22,011	0.0289	0.9711	36.10
54.5	542,168	16,356	0.0302	0.9698	35.06
55.5	411,641	20,812	0.0506	0.9494	34.00
56.5	264,045	8,756	0.0332	0.9668	32.28
57.5	157,235	4,537	0.0289	0.9711	31.21
58.5	88,525	2,253	0.0255	0.9745	30.31
59.5	25,760	1,694	0.0658	0.9342	29.54
60.5					27.59

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	489,844,914	740,626	0.0015	0.9985	100.00
0.5	465,283,021	1,476,145	0.0032	0.9968	99.85
1.5	445,552,414	1,146,464	0.0026	0.9974	99.53
2.5	426,289,524	963,158	0.0023	0.9977	99.28
3.5	405,777,469	1,125,706	0.0028	0.9972	99.05
4.5	383,991,837	1,043,697	0.0027	0.9973	98.78
5.5	362,994,388	953,166	0.0026	0.9974	98.51
6.5	340,920,286	1,089,817	0.0032	0.9968	98.25
7.5	317,845,193	1,055,675	0.0033	0.9967	97.94
8.5	297,865,775	1,012,757	0.0034	0.9966	97.61
9.5	277,396,945	912,843	0.0033	0.9967	97.28
10.5	259,762,733	979,027	0.0038	0.9962	96.96
11.5	245,221,142	1,046,266	0.0043	0.9957	96.59
12.5	230,456,972	901,912	0.0039	0.9961	96.18
13.5	217,836,843	1,063,796	0.0049	0.9951	95.80
14.5	204,790,839	927,754	0.0045	0.9955	95.34
15.5	192,981,357	876,510	0.0045	0.9955	94.90
16.5	181,797,507	834,835	0.0046	0.9954	94.47
17.5	170,696,306	875,290	0.0051	0.9949	94.04
18.5	159,745,344	965,763	0.0060	0.9940	93.56
19.5	149,452,545	1,040,192	0.0070	0.9930	92.99
20.5	140,630,357	953,161	0.0068	0.9932	92.34
21.5	131,587,160	852,702	0.0065	0.9935	91.72
22.5	123,901,434	807,970	0.0065	0.9935	91.12
23.5	115,096,484	823,010	0.0072	0.9928	90.53
24.5	106,888,780	869,120	0.0081	0.9919	89.88
25.5	98,100,803	821,212	0.0084	0.9916	89.15
26.5	90,181,332	774,287	0.0086	0.9914	88.41
27.5	82,686,761	770,608	0.0093	0.9907	87.65
28.5	75,151,293	989,998	0.0132	0.9868	86.83
29.5	67,823,946	786,607	0.0116	0.9884	85.69
30.5	61,408,770	938,444	0.0153	0.9847	84.69
31.5	55,483,012	966,591	0.0174	0.9826	83.40
32.5	50,002,883	985,759	0.0197	0.9803	81.95
33.5	44,551,358	1,110,711	0.0249	0.9751	80.33
34.5	39,537,400	1,160,972	0.0294	0.9706	78.33
35.5	34,729,039	1,238,758	0.0357	0.9643	76.03
36.5	30,101,947	1,195,679	0.0397	0.9603	73.32
37.5	26,071,149	1,202,842	0.0461	0.9539	70.40
38.5	22,222,147	1,140,904	0.0513	0.9487	67.15

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1983-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,509,697	1,016,594	0.0549	0.9451	63.71
40.5	14,907,508	842,410	0.0565	0.9435	60.21
41.5	12,503,877	713,521	0.0571	0.9429	56.81
42.5	10,681,534	581,909	0.0545	0.9455	53.56
43.5	9,022,675	419,708	0.0465	0.9535	50.65
44.5	7,669,269	327,243	0.0427	0.9573	48.29
45.5	6,522,674	268,453	0.0412	0.9588	46.23
46.5	5,524,449	203,881	0.0369	0.9631	44.33
47.5	4,690,702	141,209	0.0301	0.9699	42.69
48.5	3,877,790	93,233	0.0240	0.9760	41.41
49.5	3,117,200	71,159	0.0228	0.9772	40.41
50.5	2,333,973	66,627	0.0285	0.9715	39.49
51.5	1,714,195	55,211	0.0322	0.9678	38.36
52.5	976,500	22,190	0.0227	0.9773	37.13
53.5	762,230	22,011	0.0289	0.9711	36.28
54.5	542,168	16,356	0.0302	0.9698	35.23
55.5	411,641	20,812	0.0506	0.9494	34.17
56.5	264,045	8,756	0.0332	0.9668	32.44
57.5	157,235	4,537	0.0289	0.9711	31.37
58.5	88,525	2,253	0.0255	0.9745	30.46
59.5	25,760	1,694	0.0658	0.9342	29.69
60.5					27.73

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2012			EXPERIENCE BAND 1998-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	338,033,421	548,224	0.0016	0.9984	100.00
0.5	320,397,709	1,076,470	0.0034	0.9966	99.84
1.5	307,798,270	875,383	0.0028	0.9972	99.50
2.5	296,153,319	651,292	0.0022	0.9978	99.22
3.5	283,087,532	722,814	0.0026	0.9974	99.00
4.5	268,595,975	677,395	0.0025	0.9975	98.75
5.5	253,790,398	660,214	0.0026	0.9974	98.50
6.5	237,653,711	756,775	0.0032	0.9968	98.24
7.5	219,903,036	702,203	0.0032	0.9968	97.93
8.5	205,911,937	669,776	0.0033	0.9967	97.62
9.5	190,819,631	616,324	0.0032	0.9968	97.30
10.5	178,834,640	630,966	0.0035	0.9965	96.99
11.5	169,286,355	684,340	0.0040	0.9960	96.64
12.5	159,736,990	562,089	0.0035	0.9965	96.25
13.5	152,304,014	732,304	0.0048	0.9952	95.91
14.5	144,404,480	629,368	0.0044	0.9956	95.45
15.5	137,342,668	612,788	0.0045	0.9955	95.04
16.5	130,155,887	609,193	0.0047	0.9953	94.61
17.5	122,437,577	655,090	0.0054	0.9946	94.17
18.5	114,763,233	727,227	0.0063	0.9937	93.67
19.5	107,243,330	768,971	0.0072	0.9928	93.07
20.5	101,038,426	728,354	0.0072	0.9928	92.41
21.5	95,018,858	623,335	0.0066	0.9934	91.74
22.5	89,800,133	555,663	0.0062	0.9938	91.14
23.5	84,044,756	552,794	0.0066	0.9934	90.57
24.5	78,835,874	608,519	0.0077	0.9923	89.98
25.5	73,337,775	573,595	0.0078	0.9922	89.28
26.5	68,379,927	576,443	0.0084	0.9916	88.58
27.5	63,290,418	547,737	0.0087	0.9913	87.84
28.5	58,282,725	811,408	0.0139	0.9861	87.08
29.5	53,310,182	624,315	0.0117	0.9883	85.87
30.5	48,961,499	806,064	0.0165	0.9835	84.86
31.5	45,302,059	849,749	0.0188	0.9812	83.46
32.5	41,625,794	891,769	0.0214	0.9786	81.90
33.5	38,037,876	1,006,928	0.0265	0.9735	80.14
34.5	34,675,387	1,099,100	0.0317	0.9683	78.02
35.5	31,436,893	1,185,670	0.0377	0.9623	75.55
36.5	27,706,425	1,155,320	0.0417	0.9583	72.70
37.5	24,615,826	1,168,607	0.0475	0.9525	69.67
38.5	21,059,875	1,112,468	0.0528	0.9472	66.36

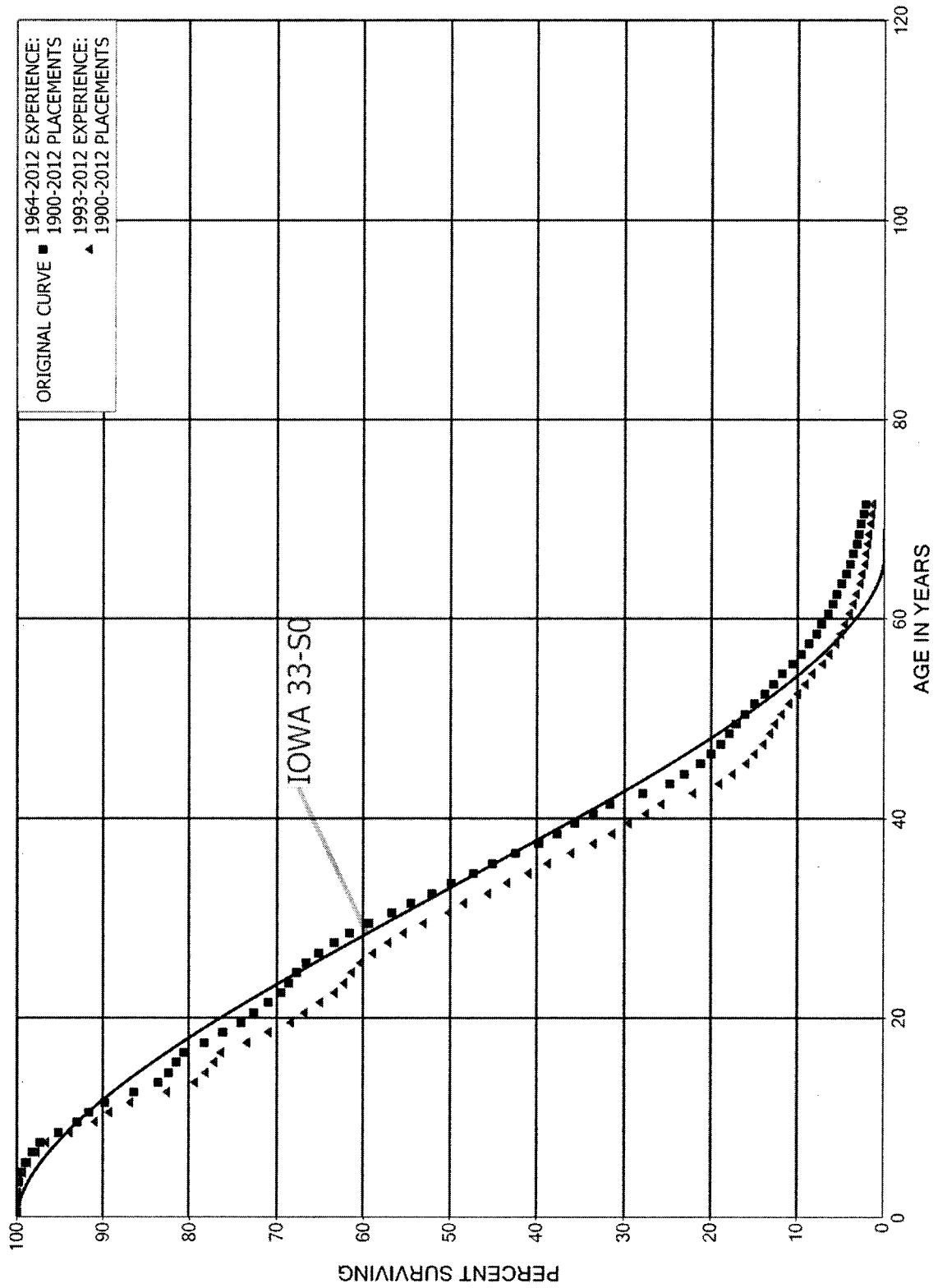
LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2012			EXPERIENCE BAND 1998-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,711,396	991,725	0.0560	0.9440	62.85
40.5	14,320,243	826,607	0.0577	0.9423	59.34
41.5	12,115,425	698,977	0.0577	0.9423	55.91
42.5	10,433,549	575,841	0.0552	0.9448	52.68
43.5	8,870,862	413,404	0.0466	0.9534	49.78
44.5	7,609,220	325,240	0.0427	0.9573	47.46
45.5	6,498,464	266,744	0.0410	0.9590	45.43
46.5	5,518,930	200,855	0.0364	0.9636	43.56
47.5	4,690,576	141,083	0.0301	0.9699	41.98
48.5	3,877,790	93,233	0.0240	0.9760	40.72
49.5	3,117,200	71,159	0.0228	0.9772	39.74
50.5	2,333,973	66,627	0.0285	0.9715	38.83
51.5	1,714,195	55,211	0.0322	0.9678	37.72
52.5	976,500	22,190	0.0227	0.9773	36.51
53.5	762,230	22,011	0.0289	0.9711	35.68
54.5	542,168	16,356	0.0302	0.9698	34.65
55.5	411,641	20,812	0.0506	0.9494	33.60
56.5	264,045	8,756	0.0332	0.9668	31.90
57.5	157,235	4,537	0.0289	0.9711	30.84
58.5	88,525	2,253	0.0255	0.9745	29.95
59.5	25,760	1,694	0.0658	0.9342	29.19
60.5					27.27

LACLEDE GAS COMPANY
 ACCOUNT 381 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012

EXPERIENCE BAND 1964-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	169,193,233	3,064	0.0000	1.0000	100.00
0.5	165,738,716	70,110	0.0004	0.9996	100.00
1.5	161,080,431	86,963	0.0005	0.9995	99.96
2.5	164,466,273	205,491	0.0012	0.9988	99.90
3.5	161,092,456	659,892	0.0041	0.9959	99.78
4.5	157,394,854	699,249	0.0044	0.9956	99.37
5.5	152,754,888	1,202,725	0.0079	0.9921	98.93
6.5	148,838,121	1,375,839	0.0092	0.9908	98.15
7.5	144,954,585	3,109,806	0.0215	0.9785	97.24
8.5	139,010,527	3,263,705	0.0235	0.9765	95.15
9.5	131,013,025	1,815,077	0.0139	0.9861	92.92
10.5	124,022,477	2,577,912	0.0208	0.9792	91.63
11.5	117,112,545	4,328,429	0.0370	0.9630	89.73
12.5	108,646,490	3,550,778	0.0327	0.9673	86.41
13.5	101,656,698	1,437,224	0.0141	0.9859	83.59
14.5	96,552,898	1,054,471	0.0109	0.9891	82.41
15.5	91,178,570	973,518	0.0107	0.9893	81.51
16.5	86,049,405	2,552,627	0.0297	0.9703	80.64
17.5	78,286,636	2,076,579	0.0265	0.9735	78.24
18.5	70,915,059	1,961,672	0.0277	0.9723	76.17
19.5	64,247,660	1,241,421	0.0193	0.9807	74.06
20.5	58,382,367	1,357,528	0.0233	0.9767	72.63
21.5	53,542,936	1,070,123	0.0200	0.9800	70.94
22.5	49,407,757	673,103	0.0136	0.9864	69.52
23.5	45,127,578	565,017	0.0125	0.9875	68.58
24.5	41,354,637	653,651	0.0158	0.9842	67.72
25.5	38,993,046	848,267	0.0218	0.9782	66.65
26.5	36,305,513	991,700	0.0273	0.9727	65.20
27.5	34,362,440	965,321	0.0281	0.9719	63.42
28.5	31,158,882	1,104,847	0.0355	0.9645	61.64
29.5	28,843,186	1,319,316	0.0457	0.9543	59.45
30.5	26,847,482	1,032,293	0.0385	0.9615	56.73
31.5	23,955,593	1,086,821	0.0454	0.9546	54.55
32.5	22,068,364	954,033	0.0432	0.9568	52.07
33.5	20,350,873	1,030,810	0.0507	0.9493	49.82
34.5	18,432,454	869,647	0.0472	0.9528	47.30
35.5	17,378,449	1,019,833	0.0587	0.9413	45.07
36.5	16,195,068	1,015,389	0.0627	0.9373	42.42
37.5	14,975,615	791,055	0.0528	0.9472	39.76
38.5	13,715,879	748,637	0.0546	0.9454	37.66

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,705,816	741,087	0.0583	0.9417	35.61
40.5	11,923,329	671,522	0.0563	0.9437	33.53
41.5	11,129,897	1,337,419	0.1202	0.8798	31.64
42.5	9,509,280	1,061,284	0.1116	0.8884	27.84
43.5	8,172,486	565,335	0.0692	0.9308	24.73
44.5	7,360,812	579,764	0.0788	0.9212	23.02
45.5	6,491,783	379,203	0.0584	0.9416	21.21
46.5	5,804,541	337,285	0.0581	0.9419	19.97
47.5	5,253,810	285,433	0.0543	0.9457	18.81
48.5	4,691,605	201,200	0.0429	0.9571	17.79
49.5	4,242,142	243,654	0.0574	0.9426	17.02
50.5	3,674,354	263,964	0.0718	0.9282	16.05
51.5	2,748,634	218,775	0.0796	0.9204	14.89
52.5	2,334,821	171,187	0.0733	0.9267	13.71
53.5	2,040,457	149,127	0.0731	0.9269	12.70
54.5	1,802,764	201,521	0.1118	0.8882	11.77
55.5	1,465,834	133,451	0.0910	0.9090	10.46
56.5	1,243,910	122,418	0.0984	0.9016	9.51
57.5	1,106,829	104,499	0.0944	0.9056	8.57
58.5	954,420	70,720	0.0741	0.9259	7.76
59.5	872,071	89,489	0.1026	0.8974	7.19
60.5	718,949	68,138	0.0948	0.9052	6.45
61.5	558,833	42,037	0.0752	0.9248	5.84
62.5	478,183	54,573	0.1141	0.8859	5.40
63.5	419,930	39,290	0.0936	0.9064	4.78
64.5	379,739	39,550	0.1042	0.8958	4.34
65.5	335,897	36,237	0.1079	0.8921	3.88
66.5	297,465	30,120	0.1013	0.8987	3.46
67.5	267,345	24,448	0.0914	0.9086	3.11
68.5	242,897	20,877	0.0860	0.9140	2.83
69.5	221,681	22,462	0.1013	0.8987	2.59
70.5	197,858	18,794	0.0950	0.9050	2.32
71.5	175,932	17,671	0.1004	0.8996	2.10
72.5	157,338	19,622	0.1247	0.8753	1.89
73.5	136,050	13,379	0.0983	0.9017	1.66
74.5	110,066	12,764	0.1160	0.8840	1.49
75.5	86,621	11,674	0.1348	0.8652	1.32
76.5	72,062	15,283	0.2121	0.7879	1.14
77.5	54,545	13,804	0.2531	0.7469	0.90
78.5	40,741	10,712	0.2629	0.7371	0.67

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,029	17,680	0.5888	0.4112	0.50
80.5	12,349	8,964	0.7259	0.2741	0.20
81.5	3,385	23	0.0068	0.9932	0.06
82.5	3,362	1,772	0.5271	0.4729	0.06
83.5	1,590	54	0.0340	0.9660	0.03
84.5	1,536	32	0.0208	0.9792	0.03
85.5	1,504		0.0000	1.0000	0.02
86.5	1,504		0.0000	1.0000	0.02
87.5	1,504		0.0000	1.0000	0.02
88.5	1,504	1,202	0.7992	0.2008	0.02
89.5	302		0.0000	1.0000	0.00
90.5	302		0.0000	1.0000	0.00
91.5	302		0.0000	1.0000	0.00
92.5	302		0.0000	1.0000	0.00
93.5	302		0.0000	1.0000	0.00
94.5	302		0.0000	1.0000	0.00
95.5	302		0.0000	1.0000	0.00
96.5	302		0.0000	1.0000	0.00
97.5	302		0.0000	1.0000	0.00
98.5	302		0.0000	1.0000	0.00
99.5	302		0.0000	1.0000	0.00
100.5	302		0.0000	1.0000	0.00
101.5	302		0.0000	1.0000	0.00
102.5	302		0.0000	1.0000	0.00
103.5	302		0.0000	1.0000	0.00
104.5	302		0.0000	1.0000	0.00
105.5	302		0.0000	1.0000	0.00
106.5	302		0.0000	1.0000	0.00
107.5	302		0.0000	1.0000	0.00
108.5	302		0.0000	1.0000	0.00
109.5	302		0.0000	1.0000	0.00
110.5	302		0.0000	1.0000	0.00
111.5	302		0.0000	1.0000	0.00
112.5					0.00

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,778,755	1,667	0.0000	1.0000	100.00
0.5	109,400,420	58,278	0.0005	0.9995	100.00
1.5	109,817,849	69,183	0.0006	0.9994	99.95
2.5	110,564,217	189,372	0.0017	0.9983	99.88
3.5	111,726,310	595,124	0.0053	0.9947	99.71
4.5	111,670,178	629,942	0.0056	0.9944	99.18
5.5	109,913,751	1,125,259	0.0102	0.9898	98.62
6.5	108,340,249	1,286,569	0.0119	0.9881	97.61
7.5	105,933,973	3,019,351	0.0285	0.9715	96.45
8.5	102,565,519	3,190,310	0.0311	0.9689	93.70
9.5	96,253,155	1,713,676	0.0178	0.9822	90.79
10.5	90,996,671	2,477,275	0.0272	0.9728	89.17
11.5	86,232,882	4,175,840	0.0484	0.9516	86.74
12.5	78,767,701	3,144,145	0.0399	0.9601	82.54
13.5	72,854,486	1,087,885	0.0149	0.9851	79.25
14.5	69,205,000	847,491	0.0122	0.9878	78.07
15.5	64,574,297	722,612	0.0112	0.9888	77.11
16.5	60,330,257	2,371,901	0.0393	0.9607	76.25
17.5	53,270,738	1,795,325	0.0337	0.9663	73.25
18.5	47,223,812	1,633,365	0.0346	0.9654	70.78
19.5	42,356,301	980,308	0.0231	0.9769	68.33
20.5	37,468,851	1,041,032	0.0278	0.9722	66.75
21.5	32,955,995	819,722	0.0249	0.9751	64.90
22.5	29,329,673	500,155	0.0171	0.9829	63.28
23.5	25,403,919	366,612	0.0144	0.9856	62.20
24.5	22,445,307	358,888	0.0160	0.9840	61.30
25.5	21,497,445	521,374	0.0243	0.9757	60.32
26.5	20,345,324	620,428	0.0305	0.9695	58.86
27.5	19,735,511	602,478	0.0305	0.9695	57.07
28.5	17,709,899	756,014	0.0427	0.9573	55.32
29.5	16,397,996	886,108	0.0540	0.9460	52.96
30.5	15,354,902	559,323	0.0364	0.9636	50.10
31.5	16,822,016	951,984	0.0566	0.9434	48.28
32.5	15,685,636	774,027	0.0493	0.9507	45.54
33.5	14,688,970	852,022	0.0580	0.9420	43.30
34.5	13,205,803	694,990	0.0526	0.9474	40.79
35.5	12,634,308	859,671	0.0680	0.9320	38.64
36.5	11,796,906	864,348	0.0733	0.9267	36.01
37.5	10,764,680	655,886	0.0609	0.9391	33.37
38.5	9,729,704	616,863	0.0634	0.9366	31.34

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,836,996	604,017	0.0684	0.9316	29.35
40.5	8,465,301	541,569	0.0640	0.9360	27.34
41.5	8,317,113	1,194,732	0.1436	0.8564	25.60
42.5	7,167,095	964,250	0.1345	0.8655	21.92
43.5	6,016,483	483,080	0.0803	0.9197	18.97
44.5	5,387,637	498,552	0.0925	0.9075	17.45
45.5	4,710,862	308,791	0.0655	0.9345	15.83
46.5	4,225,056	272,452	0.0645	0.9355	14.79
47.5	3,789,223	218,205	0.0576	0.9424	13.84
48.5	3,353,376	139,374	0.0416	0.9584	13.04
49.5	3,022,707	180,409	0.0597	0.9403	12.50
50.5	2,607,698	209,096	0.0802	0.9198	11.76
51.5	1,865,312	169,251	0.0907	0.9093	10.81
52.5	1,597,419	139,341	0.0872	0.9128	9.83
53.5	1,392,708	123,292	0.0885	0.9115	8.97
54.5	1,220,640	179,139	0.1468	0.8532	8.18
55.5	951,329	111,215	0.1169	0.8831	6.98
56.5	781,877	98,496	0.1260	0.8740	6.16
57.5	693,993	78,028	0.1124	0.8876	5.39
58.5	586,141	47,501	0.0810	0.9190	4.78
59.5	530,179	67,252	0.1268	0.8732	4.39
60.5	402,016	45,952	0.1143	0.8857	3.84
61.5	271,612	22,690	0.0835	0.9165	3.40
62.5	236,745	35,724	0.1509	0.8491	3.11
63.5	224,576	23,288	0.1037	0.8963	2.64
64.5	230,504	27,911	0.1211	0.8789	2.37
65.5	222,783	20,235	0.0908	0.9092	2.08
66.5	237,670	21,505	0.0905	0.9095	1.89
67.5	246,137	20,109	0.0817	0.9183	1.72
68.5	239,906	20,877	0.0870	0.9130	1.58
69.5	221,379	22,462	0.1015	0.8985	1.44
70.5	197,556	18,794	0.0951	0.9049	1.30
71.5	175,630	17,671	0.1006	0.8994	1.17
72.5	157,036	19,622	0.1250	0.8750	1.06
73.5	135,748	13,379	0.0986	0.9014	0.92
74.5	109,764	12,764	0.1163	0.8837	0.83
75.5	86,319	11,674	0.1352	0.8648	0.74
76.5	71,760	15,283	0.2130	0.7870	0.64
77.5	54,243	13,804	0.2545	0.7455	0.50
78.5	40,439	10,712	0.2649	0.7351	0.37

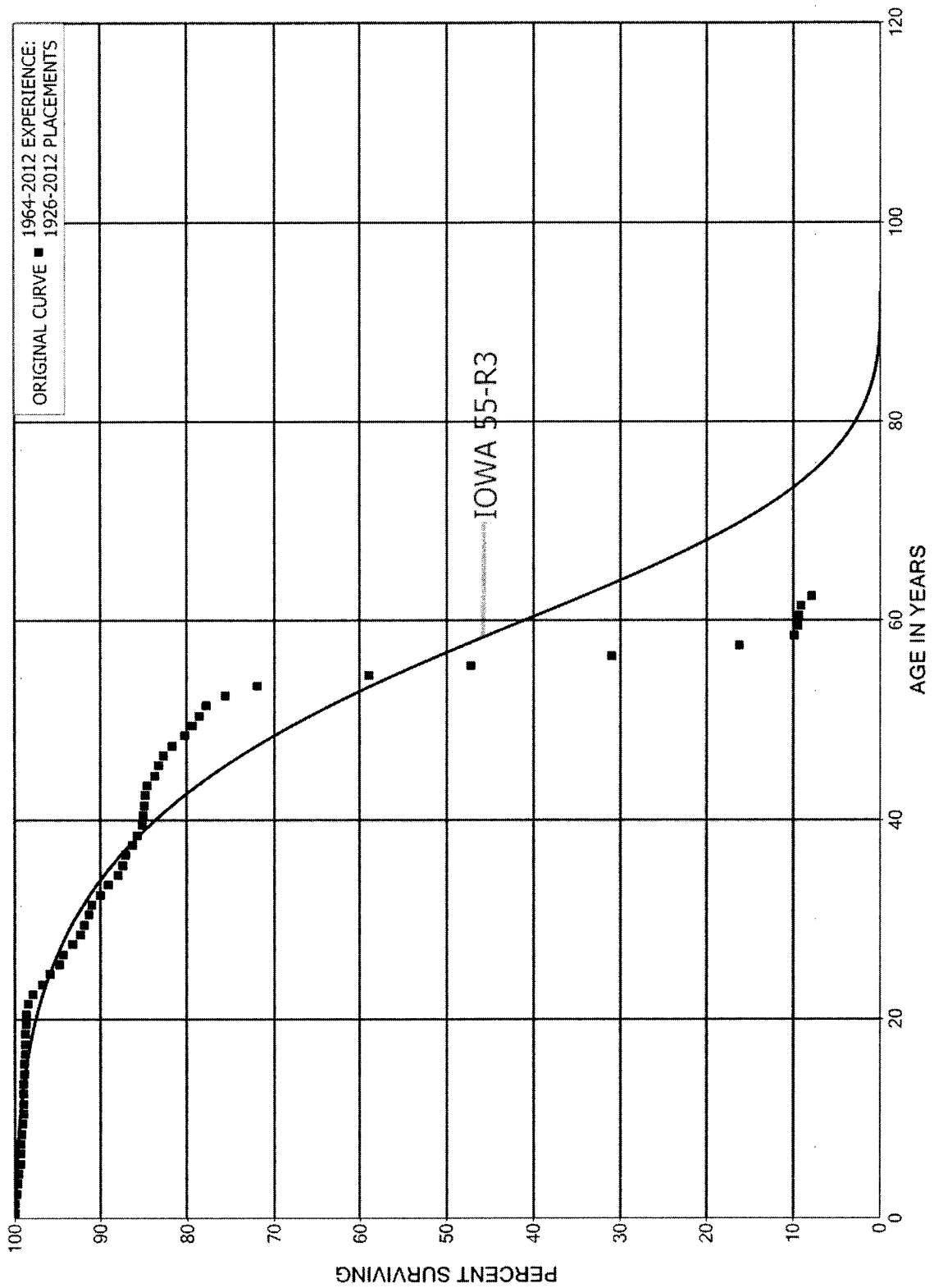
LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1993-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	29,727	17,680	0.5947	0.4053	0.27	
80.5	12,047	8,964	0.7441	0.2559	0.11	
81.5	3,083	23	0.0075	0.9925	0.03	
82.5	3,060	1,772	0.5791	0.4209	0.03	
83.5	1,288	54	0.0419	0.9581	0.01	
84.5	1,234	32	0.0259	0.9741	0.01	
85.5	1,202		0.0000	1.0000	0.01	
86.5	1,202		0.0000	1.0000	0.01	
87.5	1,202		0.0000	1.0000	0.01	
88.5	1,202	1,202	1.0000		0.01	
89.5						
90.5						
91.5						
92.5	302		0.0000			
93.5	302		0.0000			
94.5	302		0.0000			
95.5	302		0.0000			
96.5	302		0.0000			
97.5	302		0.0000			
98.5	302		0.0000			
99.5	302		0.0000			
100.5	302		0.0000			
101.5	302		0.0000			
102.5	302		0.0000			
103.5	302		0.0000			
104.5	302		0.0000			
105.5	302		0.0000			
106.5	302		0.0000			
107.5	302		0.0000			
108.5	302		0.0000			
109.5	302		0.0000			
110.5	302		0.0000			
111.5	302		0.0000			
112.5						

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



LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2012			EXPERIENCE BAND 1964-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,301,877	312	0.0000	1.0000	100.00
0.5	22,473,329	19,489	0.0009	0.9991	100.00
1.5	21,887,035	36,768	0.0017	0.9983	99.91
2.5	21,392,277	24,794	0.0012	0.9988	99.74
3.5	20,714,493	22,865	0.0011	0.9989	99.63
4.5	20,038,079	36,258	0.0018	0.9982	99.52
5.5	19,338,756	17,690	0.0009	0.9991	99.34
6.5	18,769,960	3,313	0.0002	0.9998	99.25
7.5	18,284,766	18,768	0.0010	0.9990	99.23
8.5	17,908,993	6,234	0.0003	0.9997	99.13
9.5	17,334,430	17,336	0.0010	0.9990	99.09
10.5	16,768,611	4,131	0.0002	0.9998	98.99
11.5	16,271,570	4,551	0.0003	0.9997	98.97
12.5	15,754,215	4,919	0.0003	0.9997	98.94
13.5	14,936,016	11,267	0.0008	0.9992	98.91
14.5	13,955,744	4,268	0.0003	0.9997	98.84
15.5	13,016,448	5,873	0.0005	0.9995	98.81
16.5	12,134,513	5,080	0.0004	0.9996	98.76
17.5	11,388,228	5,048	0.0004	0.9996	98.72
18.5	10,533,612	6,010	0.0006	0.9994	98.68
19.5	9,729,952	5,531	0.0006	0.9994	98.62
20.5	9,064,195	19,714	0.0022	0.9978	98.56
21.5	8,343,284	46,963	0.0056	0.9944	98.35
22.5	7,789,043	87,478	0.0112	0.9888	97.80
23.5	7,128,644	60,651	0.0085	0.9915	96.70
24.5	6,549,232	76,768	0.0117	0.9883	95.88
25.5	5,958,346	32,436	0.0054	0.9946	94.75
26.5	5,398,371	58,026	0.0107	0.9893	94.24
27.5	4,994,373	52,526	0.0105	0.9895	93.22
28.5	4,611,787	22,740	0.0049	0.9951	92.24
29.5	4,345,521	22,230	0.0051	0.9949	91.79
30.5	4,117,729	18,850	0.0046	0.9954	91.32
31.5	3,882,098	38,420	0.0099	0.9901	90.90
32.5	3,613,820	38,094	0.0105	0.9895	90.00
33.5	3,401,544	42,052	0.0124	0.9876	89.05
34.5	3,222,866	19,911	0.0062	0.9938	87.95
35.5	3,050,622	12,664	0.0042	0.9958	87.41
36.5	2,933,192	24,822	0.0085	0.9915	87.04
37.5	2,764,760	18,812	0.0068	0.9932	86.31
38.5	2,595,268	15,670	0.0060	0.9940	85.72

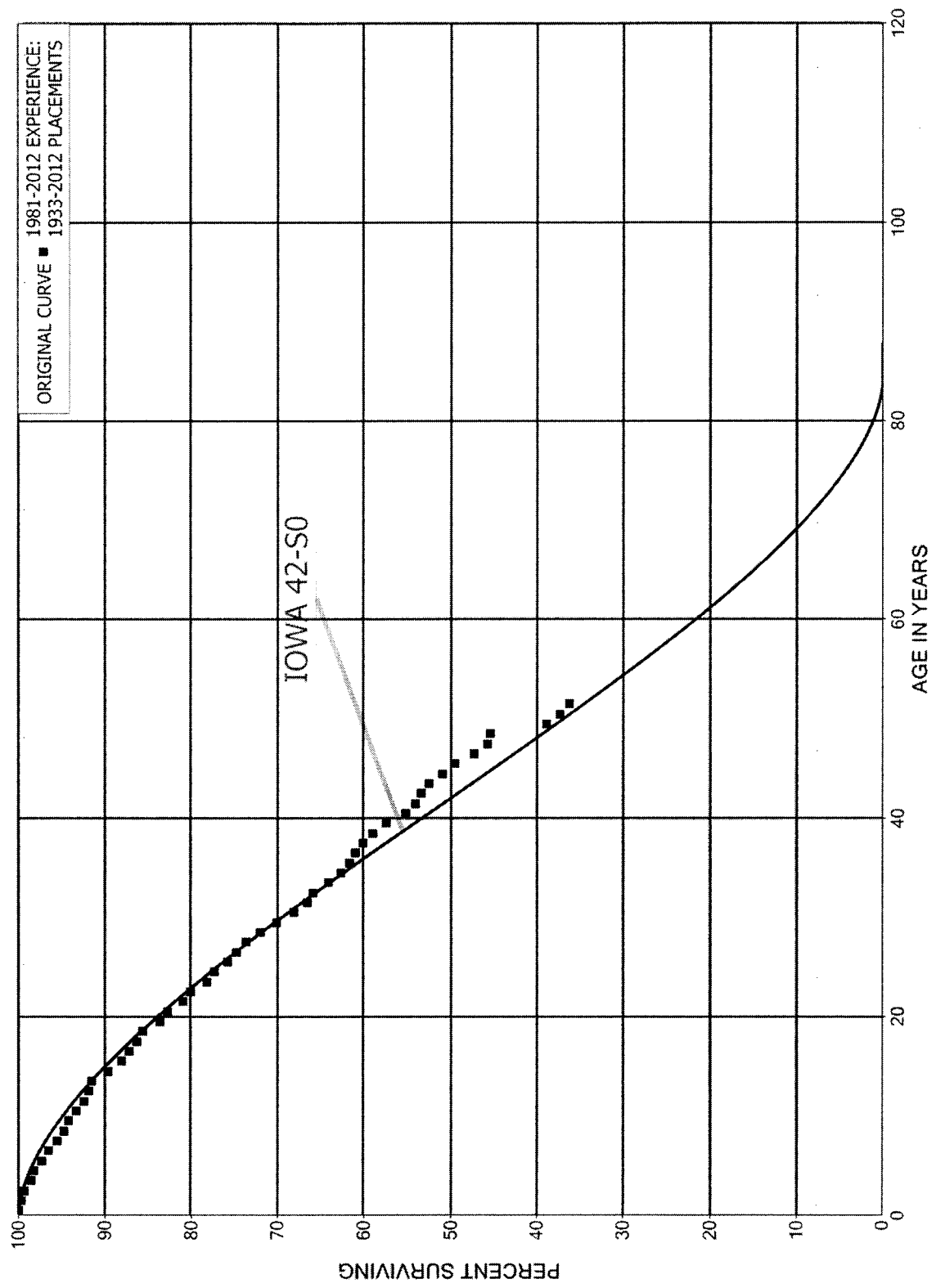
LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2012			EXPERIENCE BAND 1964-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,418,193	5,183	0.0021	0.9979	85.20	
40.5	2,285,729	3,146	0.0014	0.9986	85.02	
41.5	2,110,242	391	0.0002	0.9998	84.90	
42.5	1,884,395	5,374	0.0029	0.9971	84.89	
43.5	1,707,767	17,953	0.0105	0.9895	84.65	
44.5	1,520,018	8,624	0.0057	0.9943	83.76	
45.5	1,338,988	8,707	0.0065	0.9935	83.28	
46.5	1,165,679	13,562	0.0116	0.9884	82.74	
47.5	1,025,672	18,831	0.0184	0.9816	81.78	
48.5	915,526	9,961	0.0109	0.9891	80.28	
49.5	815,050	8,466	0.0104	0.9896	79.40	
50.5	709,251	6,262	0.0088	0.9912	78.58	
51.5	674,353	19,508	0.0289	0.9711	77.88	
52.5	641,052	30,858	0.0481	0.9519	75.63	
53.5	593,270	107,317	0.1809	0.8191	71.99	
54.5	466,532	93,156	0.1997	0.8003	58.97	
55.5	354,390	121,608	0.3431	0.6569	47.19	
56.5	216,245	103,400	0.4782	0.5218	31.00	
57.5	105,094	40,980	0.3899	0.6101	16.18	
58.5	59,993	2,822	0.0470	0.9530	9.87	
59.5	52,319	743	0.0142	0.9858	9.40	
60.5	43,547	855	0.0196	0.9804	9.27	
61.5	18,105	2,425	0.1339	0.8661	9.09	
62.5	4,999	3,773	0.7548	0.2452	7.87	
63.5	1,226		0.0000	1.0000	1.93	
64.5	1,226	32	0.0261	0.9739	1.93	
65.5	1,194		0.0000	1.0000	1.88	
66.5	1,172		0.0000	1.0000	1.88	
67.5	1,172		0.0000	1.0000	1.88	
68.5	1,172		0.0000	1.0000	1.88	
69.5	1,172		0.0000	1.0000	1.88	
70.5	1,172		0.0000	1.0000	1.88	
71.5	1,172		0.0000	1.0000	1.88	
72.5	1,172		0.0000	1.0000	1.88	
73.5	1,172		0.0000	1.0000	1.88	
74.5	1,172		0.0000	1.0000	1.88	
75.5	1,172		0.0000	1.0000	1.88	
76.5	1,172		0.0000	1.0000	1.88	
77.5	1,172		0.0000	1.0000	1.88	
78.5	1,172		0.0000	1.0000	1.88	
79.5	912		0.0000	1.0000	1.88	
80.5					1.88	

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



LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,418,249		0.0000	1.0000	100.00
0.5	12,864,620	50,160	0.0039	0.9961	100.00
1.5	12,595,701	45,997	0.0037	0.9963	99.61
2.5	11,854,502	90,717	0.0077	0.9923	99.25
3.5	10,991,154	29,123	0.0026	0.9974	98.49
4.5	10,306,758	100,105	0.0097	0.9903	98.23
5.5	9,766,296	82,211	0.0084	0.9916	97.27
6.5	9,196,184	92,779	0.0101	0.9899	96.45
7.5	8,727,992	70,415	0.0081	0.9919	95.48
8.5	8,339,851	50,222	0.0060	0.9940	94.71
9.5	7,816,172	71,366	0.0091	0.9909	94.14
10.5	7,606,333	70,940	0.0093	0.9907	93.28
11.5	7,304,604	41,850	0.0057	0.9943	92.41
12.5	6,629,348	25,217	0.0038	0.9962	91.88
13.5	6,039,180	127,113	0.0210	0.9790	91.53
14.5	5,398,708	93,200	0.0173	0.9827	89.60
15.5	4,795,936	50,600	0.0106	0.9894	88.06
16.5	4,330,019	42,579	0.0098	0.9902	87.13
17.5	3,786,554	30,016	0.0079	0.9921	86.27
18.5	3,463,325	81,079	0.0234	0.9766	85.59
19.5	3,327,808	33,657	0.0101	0.9899	83.58
20.5	3,127,956	67,927	0.0217	0.9783	82.74
21.5	2,654,964	27,327	0.0103	0.9897	80.94
22.5	2,382,128	58,567	0.0246	0.9754	80.11
23.5	2,133,870	24,402	0.0114	0.9886	78.14
24.5	1,927,678	38,548	0.0200	0.9800	77.25
25.5	1,762,961	23,133	0.0131	0.9869	75.70
26.5	1,531,215	21,444	0.0140	0.9860	74.71
27.5	1,370,587	31,408	0.0229	0.9771	73.66
28.5	1,265,446	34,112	0.0270	0.9730	71.97
29.5	1,155,359	31,808	0.0275	0.9725	70.03
30.5	1,042,078	23,943	0.0230	0.9770	68.11
31.5	920,563	9,452	0.0103	0.9897	66.54
32.5	852,279	23,837	0.0280	0.9720	65.86
33.5	792,571	17,521	0.0221	0.9779	64.02
34.5	733,778	11,248	0.0153	0.9847	62.60
35.5	685,371	7,971	0.0116	0.9884	61.64
36.5	629,512	9,052	0.0144	0.9856	60.92
37.5	588,673	10,758	0.0183	0.9817	60.05
38.5	551,483	14,074	0.0255	0.9745	58.95

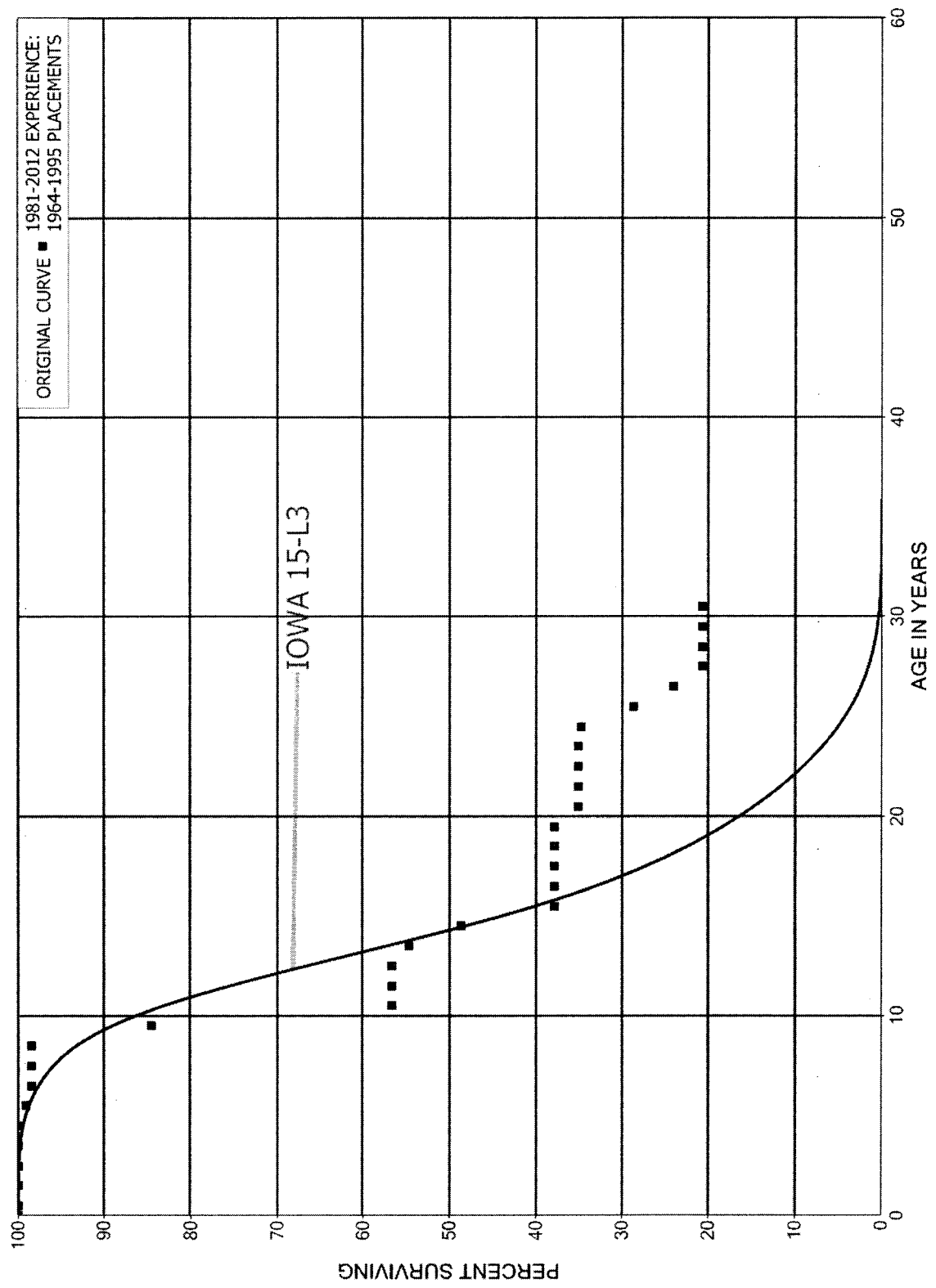
LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2012			EXPERIENCE BAND 1981-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	512,644	19,804	0.0386	0.9614	57.45	
40.5	477,483	10,433	0.0218	0.9782	55.23	
41.5	427,438	4,560	0.0107	0.9893	54.02	
42.5	386,128	6,488	0.0168	0.9832	53.44	
43.5	344,837	10,626	0.0308	0.9692	52.55	
44.5	299,670	8,273	0.0276	0.9724	50.93	
45.5	253,273	11,328	0.0447	0.9553	49.52	
46.5	227,405	7,641	0.0336	0.9664	47.31	
47.5	206,190	1,589	0.0077	0.9923	45.72	
48.5	181,343	26,180	0.1444	0.8556	45.36	
49.5	150,029	5,818	0.0388	0.9612	38.81	
50.5	132,308	3,920	0.0296	0.9704	37.31	
51.5	31,017	1,815	0.0585	0.9415	36.20	
52.5	28,716	389	0.0135	0.9865	34.09	
53.5	24,063	139	0.0058	0.9942	33.62	
54.5	21,235		0.0000	1.0000	33.43	
55.5	11,652		0.0000	1.0000	33.43	
56.5	5,481		0.0000	1.0000	33.43	
57.5	2,650	101	0.0381	0.9619	33.43	
58.5	2,549		0.0000	1.0000	32.16	
59.5	2,549		0.0000	1.0000	32.16	
60.5	2,549		0.0000	1.0000	32.16	
61.5	2,549		0.0000	1.0000	32.16	
62.5	1,600		0.0000	1.0000	32.16	
63.5	1,492		0.0000	1.0000	32.16	
64.5	1,492		0.0000	1.0000	32.16	
65.5	1,461	115	0.0787	0.9213	32.16	
66.5	813		0.0000	1.0000	29.62	
67.5	813		0.0000	1.0000	29.62	
68.5	813		0.0000	1.0000	29.62	
69.5	813	43	0.0529	0.9471	29.62	
70.5	770		0.0000	1.0000	28.06	
71.5	770		0.0000	1.0000	28.06	
72.5	770	434	0.5636	0.4364	28.06	
73.5	336		0.0000	1.0000	12.24	
74.5	336		0.0000	1.0000	12.24	
75.5	336		0.0000	1.0000	12.24	
76.5	336	336	1.0000		12.24	
77.5						

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



LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-1995			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,315		0.0000	1.0000	100.00
0.5	48,315		0.0000	1.0000	100.00
1.5	48,315		0.0000	1.0000	100.00
2.5	48,315		0.0000	1.0000	100.00
3.5	48,315		0.0000	1.0000	100.00
4.5	48,315	458	0.0095	0.9905	100.00
5.5	47,857	300	0.0063	0.9937	99.05
6.5	47,557		0.0000	1.0000	98.43
7.5	47,557		0.0000	1.0000	98.43
8.5	48,764	6,888	0.1413	0.8587	98.43
9.5	43,658	14,389	0.3296	0.6704	84.53
10.5	33,932		0.0000	1.0000	56.67
11.5	33,932		0.0000	1.0000	56.67
12.5	33,932	1,207	0.0356	0.9644	56.67
13.5	34,328	3,800	0.1107	0.8893	54.65
14.5	31,382	6,963	0.2219	0.7781	48.60
15.5	32,132		0.0000	1.0000	37.82
16.5	34,326		0.0000	1.0000	37.82
17.5	24,933		0.0000	1.0000	37.82
18.5	24,933		0.0000	1.0000	37.82
19.5	24,933	1,782	0.0715	0.9285	37.82
20.5	23,151		0.0000	1.0000	35.12
21.5	23,151		0.0000	1.0000	35.12
22.5	23,151		0.0000	1.0000	35.12
23.5	23,151	250	0.0108	0.9892	35.12
24.5	22,901	4,037	0.1763	0.8237	34.74
25.5	18,864	3,089	0.1638	0.8362	28.61
26.5	15,775	2,194	0.1391	0.8609	23.93
27.5	13,581		0.0000	1.0000	20.60
28.5	13,581		0.0000	1.0000	20.60
29.5	10,377		0.0000	1.0000	20.60
30.5	6,977		0.0000	1.0000	20.60
31.5	6,977		0.0000	1.0000	20.60
32.5	6,977		0.0000	1.0000	20.60
33.5	6,977		0.0000	1.0000	20.60
34.5	6,977		0.0000	1.0000	20.60
35.5	6,977		0.0000	1.0000	20.60
36.5	6,977		0.0000	1.0000	20.60
37.5	6,977		0.0000	1.0000	20.60
38.5	6,977		0.0000	1.0000	20.60

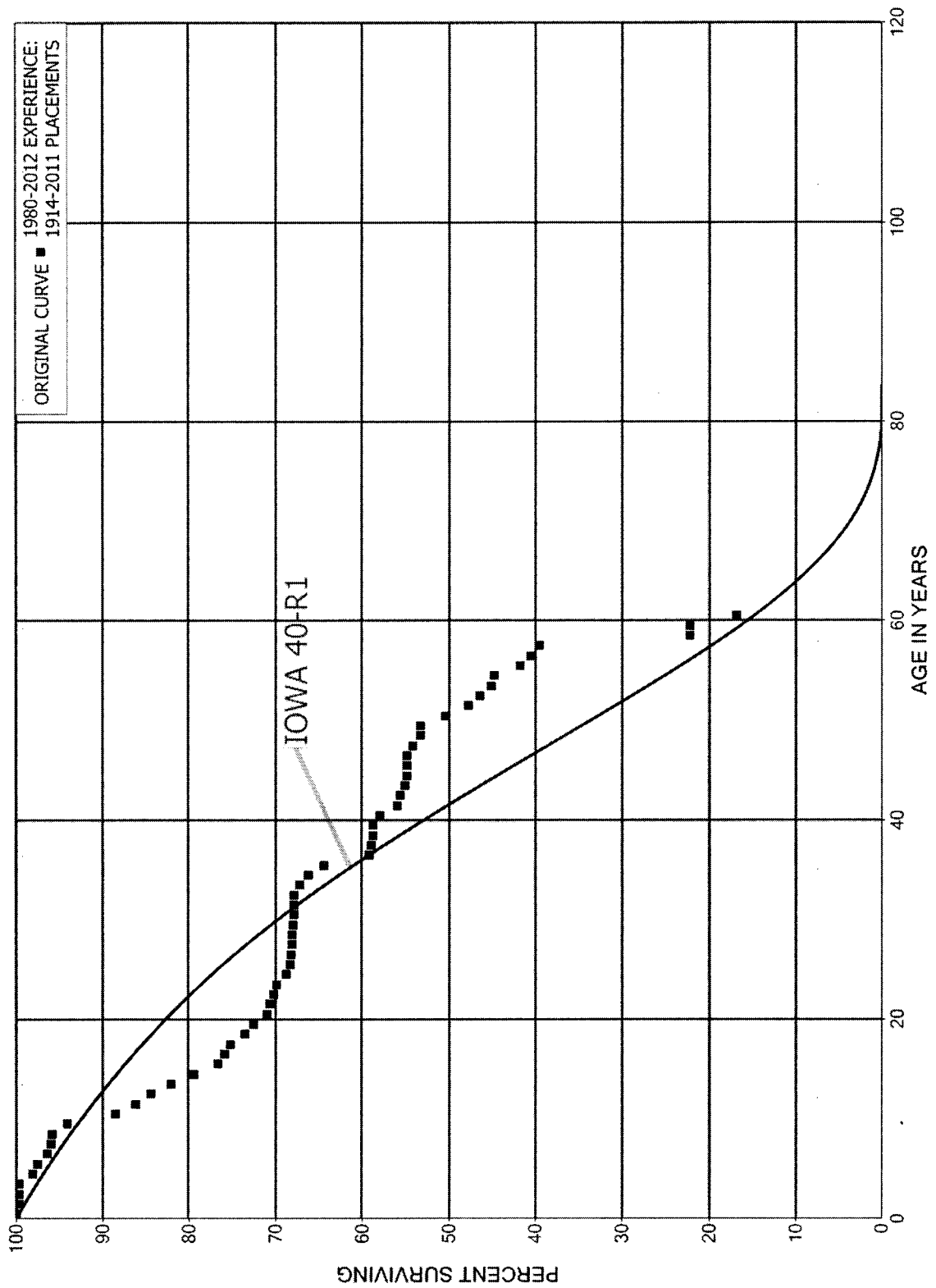
LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-1995			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,977		0.0000	1.0000	20.60
40.5	6,977		0.0000	1.0000	20.60
41.5	6,977		0.0000	1.0000	20.60
42.5	6,977		0.0000	1.0000	20.60
43.5	6,977		0.0000	1.0000	20.60
44.5	6,977		0.0000	1.0000	20.60
45.5	5,624		0.0000	1.0000	20.60
46.5	5,624		0.0000	1.0000	20.60
47.5					20.60

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



LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2011			EXPERIENCE BAND 1980-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	302,626		0.0000	1.0000	100.00
0.5	309,382	1,350	0.0044	0.9956	100.00
1.5	317,224		0.0000	1.0000	99.56
2.5	320,895		0.0000	1.0000	99.56
3.5	335,605	5,069	0.0151	0.9849	99.56
4.5	335,877	1,956	0.0058	0.9942	98.06
5.5	335,765	3,772	0.0112	0.9888	97.49
6.5	288,741	1,338	0.0046	0.9954	96.39
7.5	279,707	429	0.0015	0.9985	95.95
8.5	281,416	5,118	0.0182	0.9818	95.80
9.5	279,706	16,464	0.0589	0.9411	94.06
10.5	271,596	7,313	0.0269	0.9731	88.52
11.5	274,648	5,715	0.0208	0.9792	86.14
12.5	292,932	8,100	0.0277	0.9723	84.35
13.5	286,049	8,992	0.0314	0.9686	82.01
14.5	278,522	9,749	0.0350	0.9650	79.43
15.5	275,462	2,818	0.0102	0.9898	76.65
16.5	267,611	2,353	0.0088	0.9912	75.87
17.5	258,152	5,669	0.0220	0.9780	75.20
18.5	246,355	3,674	0.0149	0.9851	73.55
19.5	230,953	4,833	0.0209	0.9791	72.45
20.5	206,450	964	0.0047	0.9953	70.94
21.5	194,257	1,266	0.0065	0.9935	70.61
22.5	178,120	825	0.0046	0.9954	70.15
23.5	157,747	2,373	0.0150	0.9850	69.82
24.5	153,895	1,086	0.0071	0.9929	68.77
25.5	150,105	256	0.0017	0.9983	68.29
26.5	142,073	304	0.0021	0.9979	68.17
27.5	139,641		0.0000	1.0000	68.02
28.5	137,700	149	0.0011	0.9989	68.02
29.5	136,270	206	0.0015	0.9985	67.95
30.5	134,714		0.0000	1.0000	67.85
31.5	129,356		0.0000	1.0000	67.85
32.5	126,436	1,188	0.0094	0.9906	67.85
33.5	123,558	2,003	0.0162	0.9838	67.21
34.5	113,384	2,867	0.0253	0.9747	66.12
35.5	107,122	8,842	0.0825	0.9175	64.45
36.5	92,831	358	0.0039	0.9961	59.13
37.5	85,618	265	0.0031	0.9969	58.90
38.5	79,558		0.0000	1.0000	58.72

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2011			EXPERIENCE BAND 1980-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	71,856	1,002	0.0139	0.9861	58.72	
40.5	64,282	2,204	0.0343	0.9657	57.90	
41.5	53,081	305	0.0057	0.9943	55.91	
42.5	47,734	476	0.0100	0.9900	55.59	
43.5	42,156	165	0.0039	0.9961	55.04	
44.5	35,481		0.0000	1.0000	54.82	
45.5	20,471		0.0000	1.0000	54.82	
46.5	15,708	199	0.0127	0.9873	54.82	
47.5	11,185	174	0.0156	0.9844	54.13	
48.5	7,125		0.0000	1.0000	53.29	
49.5	5,704	310	0.0543	0.9457	53.29	
50.5	5,401	288	0.0533	0.9467	50.39	
51.5	5,113	139	0.0272	0.9728	47.70	
52.5	4,665	130	0.0279	0.9721	46.41	
53.5	4,535	38	0.0084	0.9916	45.11	
54.5	4,497	304	0.0676	0.9324	44.74	
55.5	4,193	116	0.0277	0.9723	41.71	
56.5	4,077	102	0.0250	0.9750	40.56	
57.5	3,975	1,747	0.4395	0.5605	39.54	
58.5	2,228		0.0000	1.0000	22.16	
59.5	2,228	538	0.2415	0.7585	22.16	
60.5	1,690		0.0000	1.0000	16.81	
61.5	1,690	80	0.0473	0.9527	16.81	
62.5	1,804		0.0000	1.0000	16.02	
63.5	1,804	40	0.0222	0.9778	16.02	
64.5	1,764		0.0000	1.0000	15.66	
65.5	1,888		0.0000	1.0000	15.66	
66.5	1,888	49	0.0260	0.9740	15.66	
67.5	1,839		0.0000	1.0000	15.25	
68.5	1,839		0.0000	1.0000	15.25	
69.5	1,839		0.0000	1.0000	15.25	
70.5	1,829		0.0000	1.0000	15.25	
71.5	1,829		0.0000	1.0000	15.25	
72.5	1,829		0.0000	1.0000	15.25	
73.5	1,807		0.0000	1.0000	15.25	
74.5	1,807		0.0000	1.0000	15.25	
75.5	1,807		0.0000	1.0000	15.25	
76.5	1,807	39	0.0216	0.9784	15.25	
77.5	1,768		0.0000	1.0000	14.93	
78.5	1,768		0.0000	1.0000	14.93	

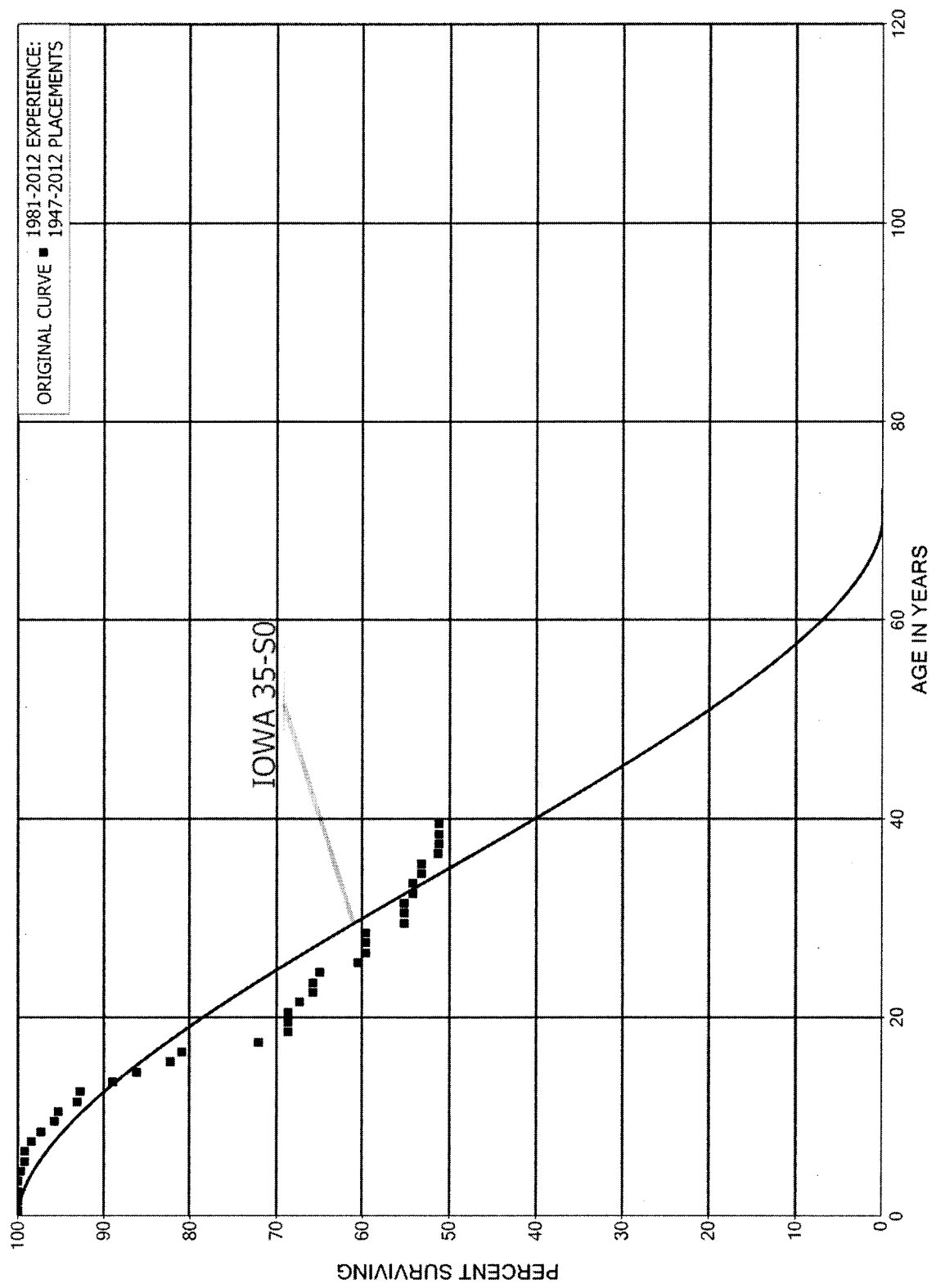
LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2011			EXPERIENCE BAND 1980-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,768		0.0000	1.0000	14.93
80.5	325		0.0000	1.0000	14.93
81.5	325		0.0000	1.0000	14.93
82.5	325		0.0000	1.0000	14.93
83.5	318		0.0000	1.0000	14.93
84.5	318		0.0000	1.0000	14.93
85.5	318		0.0000	1.0000	14.93
86.5	318		0.0000	1.0000	14.93
87.5	318		0.0000	1.0000	14.93
88.5	318		0.0000	1.0000	14.93
89.5	318		0.0000	1.0000	14.93
90.5	318		0.0000	1.0000	14.93
91.5	318		0.0000	1.0000	14.93
92.5	318		0.0000	1.0000	14.93
93.5	318		0.0000	1.0000	14.93
94.5	318		0.0000	1.0000	14.93
95.5	124		0.0000	1.0000	14.93
96.5	124		0.0000	1.0000	14.93
97.5	124		0.0000	1.0000	14.93
98.5					14.93

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



LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	543,252		0.0000	1.0000	100.00
0.5	521,225		0.0000	1.0000	100.00
1.5	536,171		0.0000	1.0000	100.00
2.5	474,654		0.0000	1.0000	100.00
3.5	465,607	1,675	0.0036	0.9964	100.00
4.5	457,153	1,995	0.0044	0.9956	99.64
5.5	384,064		0.0000	1.0000	99.21
6.5	387,944	2,973	0.0077	0.9923	99.21
7.5	365,129	4,365	0.0120	0.9880	98.45
8.5	483,971	7,905	0.0163	0.9837	97.27
9.5	412,883	1,569	0.0038	0.9962	95.68
10.5	382,489	9,139	0.0239	0.9761	95.32
11.5	365,670	1,294	0.0035	0.9965	93.04
12.5	351,992	14,131	0.0401	0.9599	92.71
13.5	300,840	9,636	0.0320	0.9680	88.99
14.5	270,914	12,177	0.0449	0.9551	86.14
15.5	230,091	3,661	0.0159	0.9841	82.27
16.5	226,430	24,874	0.1099	0.8901	80.96
17.5	201,556	9,629	0.0478	0.9522	72.06
18.5	190,483		0.0000	1.0000	68.62
19.5	190,483		0.0000	1.0000	68.62
20.5	187,069	3,574	0.0191	0.9809	68.62
21.5	183,495	4,321	0.0235	0.9765	67.31
22.5	169,392		0.0000	1.0000	65.72
23.5	163,322	1,990	0.0122	0.9878	65.72
24.5	157,921	10,757	0.0681	0.9319	64.92
25.5	147,164	2,055	0.0140	0.9860	60.50
26.5	145,109		0.0000	1.0000	59.66
27.5	145,109		0.0000	1.0000	59.66
28.5	145,109	10,869	0.0749	0.9251	59.66
29.5	128,780		0.0000	1.0000	55.19
30.5	130,118		0.0000	1.0000	55.19
31.5	130,118	2,338	0.0180	0.9820	55.19
32.5	131,794		0.0000	1.0000	54.20
33.5	112,013	2,027	0.0181	0.9819	54.20
34.5	109,986		0.0000	1.0000	53.22
35.5	108,385	4,014	0.0370	0.9630	53.22
36.5	104,371	136	0.0013	0.9987	51.24
37.5	104,235		0.0000	1.0000	51.18
38.5	104,235		0.0000	1.0000	51.18

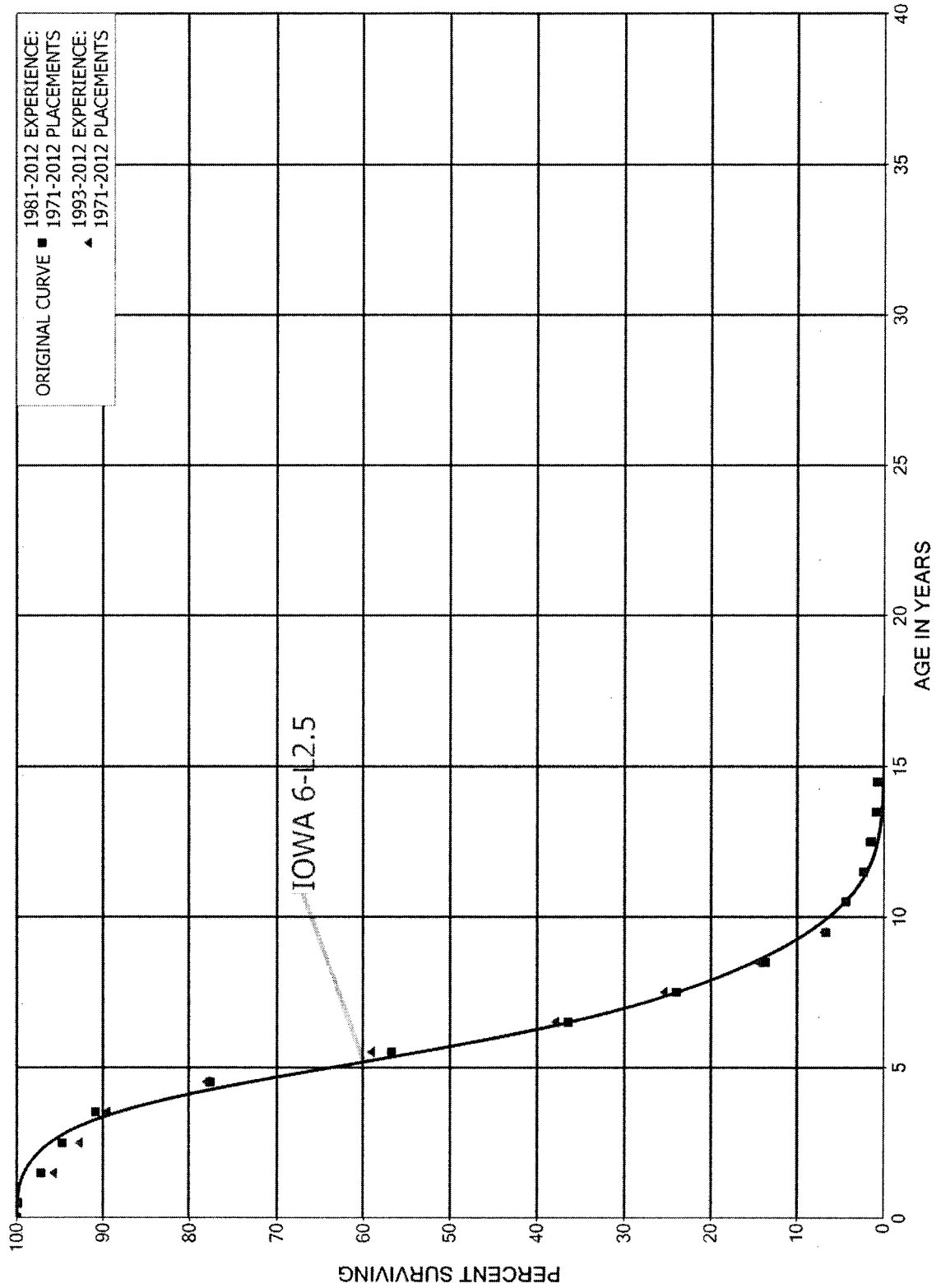
LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	104,235		0.0000	1.0000	51.18
40.5	845		0.0000	1.0000	51.18
41.5	845		0.0000	1.0000	51.18
42.5	845		0.0000	1.0000	51.18
43.5	845		0.0000	1.0000	51.18
44.5	845		0.0000	1.0000	51.18
45.5	845		0.0000	1.0000	51.18
46.5	845		0.0000	1.0000	51.18
47.5	845		0.0000	1.0000	51.18
48.5	845		0.0000	1.0000	51.18
49.5	845		0.0000	1.0000	51.18
50.5	845		0.0000	1.0000	51.18
51.5	845		0.0000	1.0000	51.18
52.5	845		0.0000	1.0000	51.18
53.5	845		0.0000	1.0000	51.18
54.5	845		0.0000	1.0000	51.18
55.5	845		0.0000	1.0000	51.18
56.5	845		0.0000	1.0000	51.18
57.5	845		0.0000	1.0000	51.18
58.5	845		0.0000	1.0000	51.18
59.5	845		0.0000	1.0000	51.18
60.5	845		0.0000	1.0000	51.18
61.5	845		0.0000	1.0000	51.18
62.5	168		0.0000	1.0000	51.18
63.5	168		0.0000	1.0000	51.18
64.5	168		0.0000	1.0000	51.18
65.5					51.18

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



LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,002,526	23,933	0.0018	0.9982	100.00
0.5	12,998,135	345,410	0.0266	0.9734	99.82
1.5	12,193,266	305,127	0.0250	0.9750	97.16
2.5	12,063,303	497,056	0.0412	0.9588	94.73
3.5	11,700,596	1,695,770	0.1449	0.8551	90.83
4.5	9,624,227	2,591,257	0.2692	0.7308	77.66
5.5	7,076,558	2,533,529	0.3580	0.6420	56.75
6.5	4,630,838	1,592,308	0.3438	0.6562	36.44
7.5	3,046,744	1,317,709	0.4325	0.5675	23.91
8.5	1,729,035	889,778	0.5146	0.4854	13.57
9.5	849,947	297,270	0.3498	0.6502	6.59
10.5	531,899	244,275	0.4593	0.5407	4.28
11.5	273,436	91,433	0.3344	0.6656	2.32
12.5	182,003	88,431	0.4859	0.5141	1.54
13.5	93,572	8,714	0.0931	0.9069	0.79
14.5	84,858		0.0000	1.0000	0.72
15.5	84,858	17,143	0.2020	0.7980	0.72
16.5	67,715		0.0000	1.0000	0.57
17.5	67,715	1,657	0.0245	0.9755	0.57
18.5	65,305	54,615	0.8363	0.1637	0.56
19.5	10,690		0.0000	1.0000	0.09
20.5	10,690		0.0000	1.0000	0.09
21.5	10,690	10,690	1.0000		0.09
22.5					

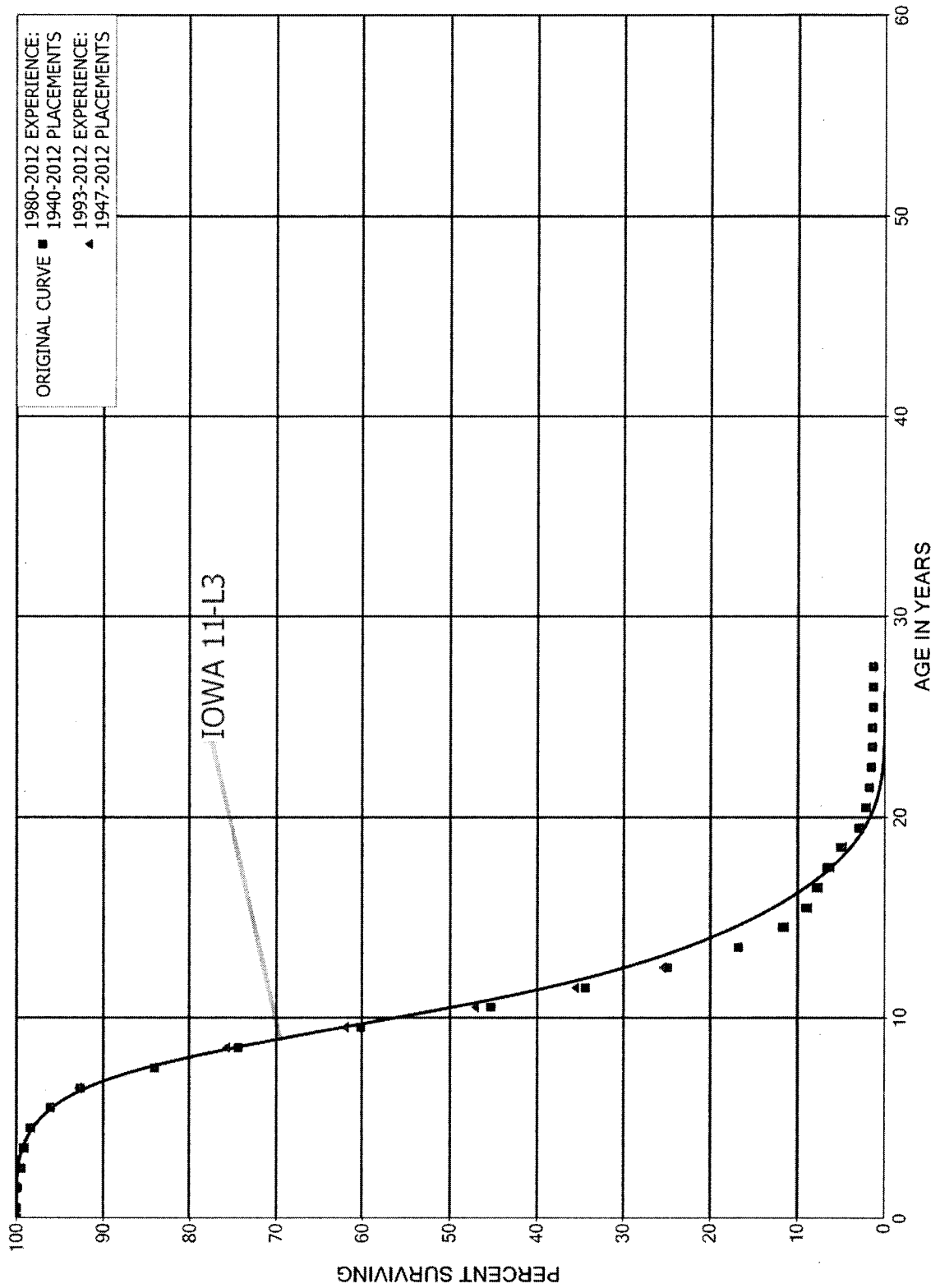
LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,905,990	23,933	0.0030	0.9970	100.00
0.5	8,110,215	331,521	0.0409	0.9591	99.70
1.5	7,503,656	234,576	0.0313	0.9687	95.62
2.5	7,517,365	258,587	0.0344	0.9656	92.63
3.5	7,681,624	990,696	0.1290	0.8710	89.45
4.5	6,684,920	1,629,987	0.2438	0.7562	77.91
5.5	5,444,641	1,957,146	0.3595	0.6405	58.91
6.5	3,720,367	1,227,626	0.3300	0.6700	37.74
7.5	2,602,146	1,122,173	0.4312	0.5688	25.28
8.5	1,507,633	798,306	0.5295	0.4705	14.38
9.5	725,086	265,543	0.3662	0.6338	6.77
10.5	453,159	235,768	0.5203	0.4797	4.29
11.5	203,203	91,433	0.4500	0.5500	2.06
12.5	114,288	88,431	0.7738	0.2262	1.13
13.5	25,857	8,714	0.3370	0.6630	0.26
14.5	17,143		0.0000	1.0000	0.17
15.5	17,143	17,143	1.0000		0.17
16.5					
17.5	2,410	1,657	0.6876		
18.5	54,615	54,615	1.0000		
19.5					
20.5					
21.5	10,690	10,690	1.0000		
22.5					

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



LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2012			EXPERIENCE BAND 1980-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,588,255		0.0000	1.0000	100.00
0.5	27,587,028	33,593	0.0012	0.9988	100.00
1.5	26,271,466	124,126	0.0047	0.9953	99.88
2.5	24,494,667	68,006	0.0028	0.9972	99.41
3.5	24,422,576	190,550	0.0078	0.9922	99.13
4.5	24,214,620	566,342	0.0234	0.9766	98.36
5.5	23,889,017	847,335	0.0355	0.9645	96.06
6.5	22,943,566	2,123,590	0.0926	0.9074	92.65
7.5	20,792,117	2,387,866	0.1148	0.8852	84.07
8.5	18,207,088	3,472,064	0.1907	0.8093	74.42
9.5	14,596,618	3,632,714	0.2489	0.7511	60.23
10.5	10,786,761	2,586,581	0.2398	0.7602	45.24
11.5	7,969,189	2,217,281	0.2782	0.7218	34.39
12.5	5,415,076	1,765,935	0.3261	0.6739	24.82
13.5	3,640,482	1,094,712	0.3007	0.6993	16.73
14.5	2,557,406	574,099	0.2245	0.7755	11.70
15.5	1,806,606	245,458	0.1359	0.8641	9.07
16.5	1,459,840	232,289	0.1591	0.8409	7.84
17.5	1,055,045	242,568	0.2299	0.7701	6.59
18.5	810,033	340,916	0.4209	0.5791	5.08
19.5	434,608	120,358	0.2769	0.7231	2.94
20.5	296,888	52,379	0.1764	0.8236	2.13
21.5	244,969	31,734	0.1295	0.8705	1.75
22.5	206,845	22,391	0.1083	0.8917	1.52
23.5	167,507	864	0.0052	0.9948	1.36
24.5	166,643	2,663	0.0160	0.9840	1.35
25.5	163,980		0.0000	1.0000	1.33
26.5	138,136		0.0000	1.0000	1.33
27.5	113,084	13,389	0.1184	0.8816	1.33
28.5	66,579	14,931	0.2243	0.7757	1.17
29.5	25,660		0.0000	1.0000	0.91
30.5	25,660		0.0000	1.0000	0.91
31.5	25,660		0.0000	1.0000	0.91
32.5	11,797	3,330	0.2823	0.7177	0.91
33.5	2,775	1,467	0.5286	0.4714	0.65
34.5	1,308	153	0.1170	0.8830	0.31
35.5	1,155	173	0.1498	0.8502	0.27
36.5	982		0.0000	1.0000	0.23
37.5	982		0.0000	1.0000	0.23
38.5	982	289	0.2943	0.7057	0.23

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2012			EXPERIENCE BAND 1980-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	917		0.0000	1.0000	0.16
40.5	917		0.0000	1.0000	0.16
41.5	917		0.0000	1.0000	0.16
42.5	917		0.0000	1.0000	0.16
43.5	917		0.0000	1.0000	0.16
44.5	917		0.0000	1.0000	0.16
45.5	917	224	0.2443	0.7557	0.16
46.5	693		0.0000	1.0000	0.12
47.5	693	230	0.3319	0.6681	0.12
48.5	463		0.0000	1.0000	0.08
49.5	463		0.0000	1.0000	0.08
50.5	463		0.0000	1.0000	0.08
51.5	463		0.0000	1.0000	0.08
52.5	463		0.0000	1.0000	0.08
53.5	463		0.0000	1.0000	0.08
54.5	463		0.0000	1.0000	0.08
55.5	463		0.0000	1.0000	0.08
56.5	463		0.0000	1.0000	0.08
57.5	463		0.0000	1.0000	0.08
58.5	463	463	1.0000		0.08
59.5					

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,845,316		0.0000	1.0000	100.00
0.5	18,804,856	21,537	0.0011	0.9989	100.00
1.5	17,805,600	109,325	0.0061	0.9939	99.89
2.5	16,221,060	67,589	0.0042	0.9958	99.27
3.5	16,332,980	123,268	0.0075	0.9925	98.86
4.5	16,832,590	378,273	0.0225	0.9775	98.11
5.5	17,085,912	574,509	0.0336	0.9664	95.91
6.5	17,360,045	1,611,664	0.0928	0.9072	92.68
7.5	16,475,300	1,656,365	0.1005	0.8995	84.08
8.5	15,327,874	2,795,950	0.1824	0.8176	75.63
9.5	12,706,158	3,059,169	0.2408	0.7592	61.83
10.5	9,727,166	2,399,449	0.2467	0.7533	46.94
11.5	7,332,085	2,092,060	0.2853	0.7147	35.36
12.5	4,984,945	1,698,946	0.3408	0.6592	25.27
13.5	3,282,373	1,059,747	0.3229	0.6771	16.66
14.5	2,236,807	534,493	0.2390	0.7610	11.28
15.5	1,524,846	217,566	0.1427	0.8573	8.59
16.5	1,216,210	209,794	0.1725	0.8275	7.36
17.5	836,561	204,810	0.2448	0.7552	6.09
18.5	739,841	323,718	0.4376	0.5624	4.60
19.5	389,356	110,387	0.2835	0.7165	2.59
20.5	266,878	40,263	0.1509	0.8491	1.85
21.5	233,561	23,978	0.1027	0.8973	1.57
22.5	202,227	22,391	0.1107	0.8893	1.41
23.5	158,058	864	0.0055	0.9945	1.26
24.5	157,194		0.0000	1.0000	1.25
25.5	157,194		0.0000	1.0000	1.25
26.5	131,175		0.0000	1.0000	1.25
27.5	106,123	9,795	0.0923	0.9077	1.25
28.5	63,059	13,436	0.2131	0.7869	1.13
29.5	20,307		0.0000	1.0000	0.89
30.5	20,307		0.0000	1.0000	0.89
31.5	20,307		0.0000	1.0000	0.89
32.5	5,692		0.0000	1.0000	0.89
33.5					0.89
34.5	230		0.0000		
35.5	230		0.0000		
36.5	230		0.0000		
37.5	230		0.0000		
38.5	230		0.0000		

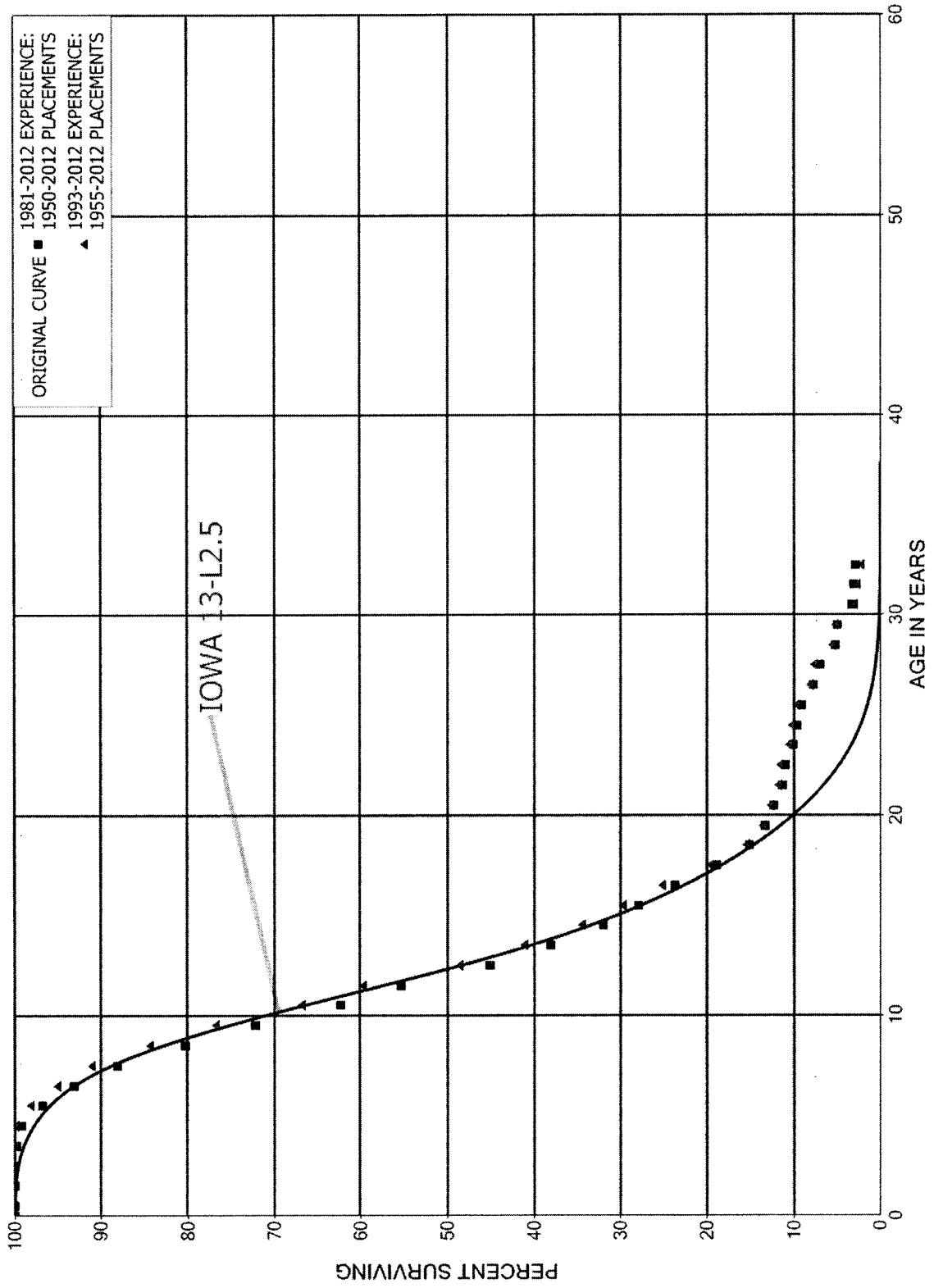
LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	230		0.0000		
40.5	230		0.0000		
41.5	230		0.0000		
42.5	230		0.0000		
43.5	230		0.0000		
44.5	230		0.0000		
45.5	693		0.0000		
46.5	693		0.0000		
47.5	693	230	0.3319		
48.5	463		0.0000		
49.5	463		0.0000		
50.5	463		0.0000		
51.5	463		0.0000		
52.5	463		0.0000		
53.5	463		0.0000		
54.5	463		0.0000		
55.5	463		0.0000		
56.5	463		0.0000		
57.5	463		0.0000		
58.5	463	463	1.0000		
59.5					

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



LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,443,931		0.0000	1.0000	100.00
0.5	35,342,639	15,567	0.0004	0.9996	100.00
1.5	34,139,207	5,350	0.0002	0.9998	99.96
2.5	33,184,628	81,752	0.0025	0.9975	99.94
3.5	31,852,149	148,433	0.0047	0.9953	99.69
4.5	31,599,142	792,229	0.0251	0.9749	99.23
5.5	29,966,991	1,147,787	0.0383	0.9617	96.74
6.5	27,917,658	1,507,456	0.0540	0.9460	93.04
7.5	24,714,653	2,176,604	0.0881	0.9119	88.01
8.5	22,395,098	2,259,605	0.1009	0.8991	80.26
9.5	19,926,375	2,717,381	0.1364	0.8636	72.16
10.5	16,174,695	1,838,965	0.1137	0.8863	62.32
11.5	12,313,054	2,264,688	0.1839	0.8161	55.24
12.5	9,451,056	1,465,696	0.1551	0.8449	45.08
13.5	7,696,747	1,232,846	0.1602	0.8398	38.09
14.5	6,148,405	806,319	0.1311	0.8689	31.99
15.5	5,250,892	798,741	0.1521	0.8479	27.79
16.5	4,276,019	865,313	0.2024	0.7976	23.56
17.5	3,307,667	663,799	0.2007	0.7993	18.80
18.5	2,511,605	293,770	0.1170	0.8830	15.02
19.5	2,142,088	154,741	0.0722	0.9278	13.27
20.5	1,895,336	160,071	0.0845	0.9155	12.31
21.5	1,476,238	43,816	0.0297	0.9703	11.27
22.5	1,388,090	113,845	0.0820	0.9180	10.93
23.5	1,107,623	52,443	0.0473	0.9527	10.04
24.5	749,249	41,354	0.0552	0.9448	9.56
25.5	626,926	91,935	0.1466	0.8534	9.03
26.5	354,423	36,523	0.1030	0.8970	7.71
27.5	245,584	62,233	0.2534	0.7466	6.91
28.5	183,491	6,986	0.0381	0.9619	5.16
29.5	176,505	59,283	0.3359	0.6641	4.97
30.5	117,502	7,048	0.0600	0.9400	3.30
31.5	110,454	11,010	0.0997	0.9003	3.10
32.5	96,962	19,746	0.2036	0.7964	2.79
33.5	77,216	7,545	0.0977	0.9023	2.22
34.5	69,671	7,730	0.1110	0.8890	2.01
35.5	61,941	7,026	0.1134	0.8866	1.78
36.5	53,774	11,560	0.2150	0.7850	1.58
37.5	42,214	4,844	0.1147	0.8853	1.24
38.5	37,370	8,116	0.2172	0.7828	1.10

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2012			EXPERIENCE BAND 1981-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,254		0.0000	1.0000	0.86
40.5	29,254	4,929	0.1685	0.8315	0.86
41.5	24,325	1,039	0.0427	0.9573	0.72
42.5	23,286	7,661	0.3290	0.6710	0.68
43.5	14,842	1,033	0.0696	0.9304	0.46
44.5	11,961		0.0000	1.0000	0.43
45.5	11,961	5,507	0.4604	0.5396	0.43
46.5					0.23

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,862,486		0.0000	1.0000	100.00
0.5	25,159,980		0.0000	1.0000	100.00
1.5	25,063,391	5,350	0.0002	0.9998	100.00
2.5	24,195,915	51,445	0.0021	0.9979	99.98
3.5	23,636,875	4,850	0.0002	0.9998	99.77
4.5	24,630,875	445,498	0.0181	0.9819	99.75
5.5	23,623,599	741,481	0.0314	0.9686	97.94
6.5	22,699,967	958,571	0.0422	0.9578	94.87
7.5	20,980,269	1,547,086	0.0737	0.9263	90.86
8.5	19,795,505	1,781,426	0.0900	0.9100	84.16
9.5	18,223,351	2,369,839	0.1300	0.8700	76.59
10.5	15,234,937	1,616,531	0.1061	0.8939	66.63
11.5	11,552,059	2,160,229	0.1870	0.8130	59.56
12.5	8,721,196	1,341,164	0.1538	0.8462	48.42
13.5	7,143,072	1,159,656	0.1623	0.8377	40.97
14.5	5,613,209	788,630	0.1405	0.8595	34.32
15.5	4,708,795	730,038	0.1550	0.8450	29.50
16.5	3,791,332	836,187	0.2206	0.7794	24.93
17.5	2,824,473	599,488	0.2122	0.7878	19.43
18.5	2,131,000	260,871	0.1224	0.8776	15.31
19.5	1,804,386	122,263	0.0678	0.9322	13.43
20.5	1,513,919	108,567	0.0717	0.9283	12.52
21.5	1,184,661	28,805	0.0243	0.9757	11.62
22.5	1,128,026	92,118	0.0817	0.9183	11.34
23.5	942,570	35,350	0.0375	0.9625	10.41
24.5	608,725	33,803	0.0555	0.9445	10.02
25.5	496,868	79,930	0.1609	0.8391	9.47
26.5	259,746	13,543	0.0521	0.9479	7.94
27.5	176,814	50,129	0.2835	0.7165	7.53
28.5	132,348	6,986	0.0528	0.9472	5.40
29.5	128,976	57,998	0.4497	0.5503	5.11
30.5	70,978	7,048	0.0993	0.9007	2.81
31.5	63,930	10,870	0.1700	0.8300	2.53
32.5	92,713	19,746	0.2130	0.7870	2.10
33.5	72,967	7,545	0.1034	0.8966	1.65
34.5	65,422	7,590	0.1160	0.8840	1.48
35.5	57,832	7,026	0.1215	0.8785	1.31
36.5	52,481	11,280	0.2149	0.7851	1.15
37.5	42,214	4,844	0.1147	0.8853	0.90
38.5	37,370	8,116	0.2172	0.7828	0.80

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,254		0.0000	1.0000	0.63
40.5	29,254	4,929	0.1685	0.8315	0.63
41.5	24,325	1,039	0.0427	0.9573	0.52
42.5	23,286	7,661	0.3290	0.6710	0.50
43.5	14,842	1,033	0.0696	0.9304	0.33
44.5	11,961		0.0000	1.0000	0.31
45.5	11,961	5,507	0.4604	0.5396	0.31
46.5					0.17

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NET SALVAGE STATISTICS

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	774		0		0		0
2012							
TOTAL	160,897	27,493	17		0	27,493-	17-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	10,858		0		0		0
08-10	7,691		0		0		0
09-11	6,478		0		0		0
10-12	258		0		0		0
FIVE-YEAR AVERAGE							
08-12	4,769		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	15,100		0		0		0
2012	2,891		0		0		0
TOTAL	2,358,645	210,776	9	57,475	2	153,301-	6-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	61,082	7,458	12		0	7,458-	12-
08-10	83,340	10,226	12		0	10,226-	12-
09-11	74,258	10,226	14		0	10,226-	14-
10-12	49,244	2,769	6		0	2,769-	6-
FIVE-YEAR AVERAGE							
08-12	53,602	6,136	11		0	6,136-	11-

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

78-80	2,333	180	8		0	180-	8-
79-81	1,000		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
80-82	9,184	110	1	267	3	156	2
81-83	8,184	110	1	267	3	156	2
82-84	8,184	110	1	267	3	156	2
83-85							
84-86	123	81	66		0	81-	66-
85-87	123	81	66		0	81-	66-
86-88	123	81	66		0	81-	66-
87-89	2,730		0		0		0
88-90	2,730		0		0		0
89-91	2,730		0		0		0
90-92	1,183	38	3		0	38-	3-
91-93	2,472	38	2		0	38-	2-
92-94	2,472	38	2		0	38-	2-
93-95	4,498		0		0		0
94-96	3,732		0		0		0
95-97	3,732		0		0		0
96-98	522		0		0		0
97-99	1,191	3,000	252		0	3,000-	252-
98-00	1,191	3,000	252		0	3,000-	252-
99-01	4,431	3,000	68		0	3,000-	68-
00-02	3,240		0		0		0
01-03	3,240		0		0		0
02-04							
03-05	7,979	145	2		0	145-	2-
04-06	7,979	145	2		0	145-	2-
05-07	11,846	145	1		0	145-	1-
06-08	3,866		0		0		0
07-09	3,866		0		0		0
08-10							
09-11	488		0		0		0
10-12	488		0		0		0
FIVE-YEAR AVERAGE							
08-12	293		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	475	180	38		0	180-	38-
1979	2,757		0		0		0
1980	325		0		0		0
1981							
1982	8,451	103	1		0	103-	1-
1983							
1984							
1985	1,000		0		0		0
1986							
1987							
1988	892		0		0		0
1989							
1990	200		0		0		0
1991							
1992							
1993	51,099	9,660	19		0	9,660-	19-
1994	75,362	41,454	55		0	41,454-	55-
1995	22,147	22,858	103	150	1	22,708-	103-
1996							
1997	349		0		0		0
1998	325	382	117		0	382-	117-
1999	5,157	4,935	96		0	4,935-	96-
2000	714		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	430		0		0		0
2010							
2011	2,607		0		0		0
2012							
TOTAL	172,290	79,572	46	150	0	79,422-	46-

THREE-YEAR MOVING AVERAGES

78-80	1,186	60	5		0	60-	5-
79-81	1,027		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	20,097	2,899	14		0	2,899-	14-
2012	953		0		0		0
TOTAL	70,939	23,435	33	5,487	8	17,948-	25-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	8,892	1,765	20		0	1,765-	20-
08-10	4,129	802	19		0	802-	19-
09-11	10,828	966	9		0	966-	9-
10-12	7,017	966	14		0	966-	14-
FIVE-YEAR AVERAGE							
08-12	6,687	1,061	16		0	1,061-	16-

LACLEDE GAS COMPANY

ACCOUNT 352.4 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

80-82	18,788	22,209	118	3,300	18	18,909-	101-
81-83	6,117	6,064	99		0	6,064-	99-
82-84	6,117	6,064	99		0	6,064-	99-
83-85	5,223	6,064	116		0	6,064-	116-

LACLEDE GAS COMPANY

ACCOUNT 352.4 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	257		0		0		0
85-87	257		0		0		0
86-88							
87-89							
88-90							
89-91	1,720	199	12		0	199-	12-
90-92	1,720	199	12		0	199-	12-
91-93	2,188	587	27		0	587-	27-
92-94	12,584	12,629	100		0	12,629-	100-
93-95	12,584	12,629	100		0	12,629-	100-
94-96	15,694	12,241	78		0	12,241-	78-
95-97	3,110		0		0		0
96-98	3,110		0		0		0
97-99	468-		0		0		0
98-00	412		0		0		0
99-01	412		0		0		0
00-02	412		0		0		0
01-03							
02-04	4,406		0		0		0
03-05	5,736		0		0		0
04-06	5,736		0		0		0
05-07	14,460	1,746	12		0	1,746-	12-
06-08	13,130	1,746	13		0	1,746-	13-
07-09	15,125	3,070	20		0	3,070-	20-
08-10	1,995	1,324	66		0	1,324-	66-
09-11	2,217	1,324	60		0	1,324-	60-
10-12	222		0		0		0
FIVE-YEAR AVERAGE							
08-12	1,330	794	60		0	794-	60-

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011							
2012							
TOTAL	146,117	59,432	41		0	59,432-	41-

THREE-YEAR MOVING AVERAGES

72-74	7,930	494	6		0	494-	6-
73-75	294	383	130		0	383-	130-
74-76	294	383	130		0	383-	130-
75-77							
76-78							
77-79	298		0		0		0
78-80	2,836		0		0		0
79-81	2,836		0		0		0
80-82	2,538		0		0		0
81-83	592	829	140		0	829-	140-
82-84	3,494	1,649	47		0	1,649-	47-
83-85	3,494	1,649	47		0	1,649-	47-
84-86	3,153	1,315	42		0	1,315-	42-
85-87	251	495	197		0	495-	197-
86-88	251	495	197		0	495-	197-
87-89	621		0		0		0
88-90	621		0		0		0
89-91	7,725	2,022	26		0	2,022-	26-
90-92	7,104	2,022	28		0	2,022-	28-
91-93	10,788	2,172	20		0	2,172-	20-
92-94	4,043	150	4		0	150-	4-
93-95	4,043	150	4		0	150-	4-
94-96	359		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	18,470	4,093	22		0	4,093-	22-
02-04	18,470	4,093	22		0	4,093-	22-
03-05	18,470	4,093	22		0	4,093-	22-
04-06							
05-07							
06-08	2,631	10,908	415		0	10,908-	415-

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	3,957	10,908	276		0	10,908-	276-
08-10	3,957	10,908	276		0	10,908-	276-
09-11	1,326		0		0		0
10-12							
FIVE-YEAR AVERAGE							
08-12	2,374	6,545	276		0	6,545-	276-

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1979	662	181	27		0	181-	27-
1980							
1981							
1982	48,216		0		0		0
1983							
1984							
1985							
1986							
1987							
1988							
1989	148,744	770	1		0	770-	1-
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997		6,898				6,898-	
1998							
1999	7,507	2,865	38		0	2,865-	38-
2000							
2001							
2002							
2003							
2004	11,269	20,090	178		0	20,090-	178-
2005		198				198-	
2006	2,747		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
TOTAL	219,145	31,001	14		0	31,001-	14-

THREE-YEAR MOVING AVERAGES

79-81	221	60	27		0	60-	27-
80-82	16,072		0		0		0
81-83	16,072		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

FIVE-YEAR AVERAGE

08-12

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	21,088	3,913	19		0	3,913-	19-
2012							
TOTAL	333,448	40,496	12	25,289	8	15,207-	5-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	608		0		0		0
08-10	6,777	3,366	50		0	3,366-	50-
09-11	13,473	4,670	35		0	4,670-	35-
10-12	13,473	4,670	35		0	4,670-	35-
FIVE-YEAR AVERAGE							
08-12	8,284	2,802	34		0	2,802-	34-

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	703		0		0		0
1976							
1977							
1978	3,640	600	16		0	600-	16-
1979							
1980							
1981							
1982							
1983	2,062		0		0		0
1984							
1985							
1986							
1987							
1988	5,918	2,869	48		0	2,869-	48-
1989	1,472		0		0		0
1990							
1991	21,157	1,824	9		0	1,824-	9-
1992							
1993							
1994	6,960	6,852	98		0	6,852-	98-
1995							
1996							
1997	4,923		0		0		0
1998							
1999	1,500		0		0		0
2000							
2001							
2002							
2003	3,070		0		0		0
2004							
2005							
2006							
2007	40,262		0		0		0
2008							
2009							
2010							
2011							
2012							
TOTAL	91,666	12,144	13		0	12,144-	13-

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

FIVE-YEAR AVERAGE

08-12

LACLEDE GAS COMPANY
ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011							
2012							
TOTAL	70,927	7,343	10	2,615	4	4,728-	7-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	3,118		0		0		0
08-10							
09-11							
10-12							
FIVE-YEAR AVERAGE							
08-12							

LACLEDE GAS COMPANY
ACCOUNT 371 OTHER EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990	1,313		0		0		0
1991							
1992							
1993							
1994							
1995							
1996	1,872	1,062	57		0	1,062-	57-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
TOTAL	3,185	1,062	33		0	1,062-	33-

THREE-YEAR MOVING AVERAGES

90-92	438		0		0		0
91-93							
92-94							
93-95							
94-96	624	354	57		0	354-	57-
95-97	624	354	57		0	354-	57-
96-98	624	354	57		0	354-	57-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							

LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	04-06						
	05-07						
	06-08						
	07-09						
	08-10						
	09-11						
	10-12						
FIVE-YEAR AVERAGE							
	08-12						

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DISTRICT MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1977	934		0		0		0
1978	1,387	114	8		0	114-	8-
1979							
1980	263		0		0		0
1981							
1982							
1983							
1984	7,681		0		0		0
1985							
1986							
1987							
1988							
1989							
1990	195	68	35		0	68-	35-
1991							
1992							
1993	1,494		0		0		0
1994							
1995							
1996	648		0		0		0
1997							
1998							
1999	40,014	5,776	14		0	5,776-	14-
2000							
2001	1,443		0		0		0
2002							
2003							
2004	525		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011	2,205		0		0		0
2012							
TOTAL	56,788	5,958	10		0	5,958-	10-
THREE-YEAR MOVING AVERAGES							
77-79	774	38	5		0	38-	5-

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DISTRICT MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	550	38	7		0	38-	7-
79-81	88		0		0		0
80-82	88		0		0		0
81-83							
82-84	2,560		0		0		0
83-85	2,560		0		0		0
84-86	2,560		0		0		0
85-87							
86-88							
87-89							
88-90	65	23	35		0	23-	35-
89-91	65	23	35		0	23-	35-
90-92	65	23	35		0	23-	35-
91-93	498		0		0		0
92-94	498		0		0		0
93-95	498		0		0		0
94-96	216		0		0		0
95-97	216		0		0		0
96-98	216		0		0		0
97-99	13,338	1,925	14		0	1,925-	14-
98-00	13,338	1,925	14		0	1,925-	14-
99-01	13,819	1,925	14		0	1,925-	14-
00-02	481		0		0		0
01-03	481		0		0		0
02-04	175		0		0		0
03-05	175		0		0		0
04-06	175		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11	735		0		0		0
10-12	735		0		0		0
FIVE-YEAR AVERAGE							
08-12	441		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	70,085	48,416	69		0	48,416-	69-
2012	9,171	957	10		0	957-	10-
TOTAL	1,044,262	384,750	37	7,663	1	377,087-	36-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	19,055	40,711	214	7	0	40,704-	214-
08-10	20,975	24,115	115		0	24,115-	115-
09-11	42,551	34,475	81		0	34,475-	81-
10-12	36,063	19,591	54		0	19,591-	54-
FIVE-YEAR AVERAGE							
08-12	28,436	24,344	86		0	24,344-	86-

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	102		0		0		0
1974							
1975							
1976	200	15	7		0	15-	7-
1977	2,413	263	11		0	263-	11-
1978	559	62	11		0	62-	11-
1979							
1980	1,941	123	6		0	123-	6-
1981	9,386	76	1		0	76-	1-
1982	932		0		0		0
1983	440		0		0		0
1984	2,557		0		0		0
1985	3,797	213	6		0	213-	6-
1986	123		0		0		0
1987							
1988	9,952		0		0		0
1989							
1990	4,402	7,633	173		0	7,633-	173-
1991	1,166	113	10		0	113-	10-
1992	1,427	800	56		0	800-	56-
1993							
1994	18,213	13,350	73		0	13,350-	73-
1995	514		0		0		0
1996	5,296		0		0		0
1997	7,404		0		0		0
1998	4,010	2,204	55		0	2,204-	55-
1999	18,502	9,048	49		0	9,048-	49-
2000	3,941		0		0		0
2001							
2002	382		0		0		0
2003							
2004	1,979		0		0		0
2005							
2006							
2007	1,256		0		0		0
2008							
2009	2,897		0		0		0
2010							
2011	5,354		0		0		0
2012	2,149		0		0		0
TOTAL	111,295	33,899	30		0	33,899-	30-

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	2,750		0		0		0
10-12	2,501		0		0		0
FIVE-YEAR AVERAGE							
08-12	2,080		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1982	18,916		0		0		0
1983							
1984							
1985							
1986							
1987							
1988	8,519		0		0		0
1989							
1990							
1991							
1992							
1993							
1994	800		0		0		0
1995							
1996							
1997							
1998							
1999							
2000	1,827		0		0		0
2001							
2002							
2003							
2004	800	2,653	332		0	2,653-	332-
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
TOTAL	30,861	2,653	9		0	2,653-	9-
THREE-YEAR MOVING AVERAGES							
82-84	6,305		0		0		0
83-85							
84-86							
85-87							
86-88	2,840		0		0		0
87-89	2,840		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
88-90	2,840		0		0		0
89-91							
90-92							
91-93							
92-94	267		0		0		0
93-95	267		0		0		0
94-96	267		0		0		0
95-97							
96-98							
97-99							
98-00	609		0		0		0
99-01	609		0		0		0
00-02	609		0		0		0
01-03							
02-04	267	884	332		0	884-	332-
03-05	267	884	332		0	884-	332-
04-06	267	884	332		0	884-	332-
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							

FIVE-YEAR AVERAGE

08-12

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	582,089	892,204	153	462,806	80	429,398-	74-
2012	1,041,013	1,365,553	131	353,263	34	1,012,290-	97-
TOTAL	17,759,386	12,807,873	72	5,774,516	33	7,033,357-	40-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	654,254	879,913	134	292,253	45	587,660-	90-
08-10	577,795	772,075	134	151,697	26	620,378-	107-
09-11	610,270	791,784	130	264,668	43	527,116-	86-
10-12	640,701	926,195	145	304,008	47	622,187-	97-
FIVE-YEAR AVERAGE							
08-12	671,297	914,796	136	254,232	38	660,565-	98-

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	313,038	461,525	147	45,374	14	416,151-	133-
2012	386,020	616,331	160	34,095	9	582,236-	151-
TOTAL	5,142,911	7,404,787	144	543,003	11	6,861,783-	133-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	100,964	351,178	348	22,898	23	328,280-	325-
08-10	102,538	434,991	424	21,968	21	413,022-	403-
09-11	184,676	449,140	243	19,379	10	429,761-	233-
10-12	273,923	565,710	207	30,134	11	535,577-	196-
FIVE-YEAR AVERAGE							
08-12	201,335	476,566	237	29,075	14	447,491-	222-

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	13,799	7,195	52	4,194	30	3,000-	22-
1989	52,613	15,730	30	15,599	30	131-	0
1990	65,881	20,894	32	14,710	22	6,184-	9-
1991	24,892	14,866	60	14,651	59	215-	1-
1992	40,871	23,229	57	3,076	8	20,153-	49-
1993	27,522	29,901	109	2,884	10	27,017-	98-
1994	45,208	23,477	52	6,537	14	16,941-	37-
1995	53,188	21,838	41	10,825	20	11,013-	21-
1996	64,390	26,096	41	17,095	27	9,002-	14-
1997	67,279	29,707	44	18,210	27	11,496-	17-
1998	58,920	20,139	34	4,591	8	15,547-	26-
1999	94,843	46,609	49	42,601	45	4,008-	4-
2000	123,465	23,266	19	16,150	13	7,115-	6-
2001	97,024	36,696	38	40,755	42	4,060	4
2002	338,121	58,536	17	5,619	2	52,916-	16-
2003	209,535	66,402	32	37,407	18	28,995-	14-
2004	411,488	178,606	43	166,409	40	12,197-	3-
2005	173,703	130,828	75	72,164	42	58,664-	34-
2006	360,873	68,244	19	107,455	30	39,211	11
2007	218,811	123,495	56	102,181	47	21,314-	10-
2008	190,466	80,834	42	90,479	48	9,645	5
2009	195,789	96,806	49	62,388	32	34,418-	18-
2010	126,710	50,408	40	20,185	16	30,223-	24-
2011	262,882	265,371	101	39,955	15	225,416-	86-
2012	443,545	282,763	64	58,207	13	224,556-	51-
TOTAL	3,761,818	1,741,936	46	974,327	26	767,609-	20-

THREE-YEAR MOVING AVERAGES

88-90	44,098	14,606	33	11,501	26	3,105-	7-
89-91	47,795	17,163	36	14,987	31	2,177-	5-
90-92	43,881	19,663	45	10,812	25	8,851-	20-
91-93	31,095	22,665	73	6,870	22	15,795-	51-
92-94	37,867	25,536	67	4,165	11	21,370-	56-
93-95	41,973	25,072	60	6,748	16	18,324-	44-
94-96	54,262	23,804	44	11,485	21	12,318-	23-
95-97	61,619	25,880	42	15,377	25	10,504-	17-
96-98	63,530	25,314	40	13,299	21	12,015-	19-
97-99	73,681	32,152	44	21,801	30	10,351-	14-
98-00	92,409	30,005	32	21,114	23	8,890-	10-
99-01	105,111	35,524	34	33,169	32	2,355-	2-

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	186,204	39,499	21	20,842	11	18,657-	10-
01-03	214,893	53,878	25	27,927	13	25,951-	12-
02-04	319,715	101,181	32	69,812	22	31,369-	10-
03-05	264,909	125,278	47	91,993	35	33,285-	13-
04-06	315,355	125,893	40	115,343	37	10,550-	3-
05-07	251,129	107,523	43	93,934	37	13,589-	5-
06-08	256,717	90,858	35	100,039	39	9,181	4
07-09	201,689	100,379	50	85,016	42	15,362-	8-
08-10	170,988	76,016	44	57,684	34	18,332-	11-
09-11	195,127	137,529	70	40,843	21	96,686-	50-
10-12	277,712	199,514	72	39,449	14	160,065-	58-
FIVE-YEAR AVERAGE							
08-12	243,878	155,237	64	54,243	22	100,994-	41-

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	190,397	159,295	84		0	159,295-	84-
2012	663,635	44,891	7		0	44,891-	7-
TOTAL	4,202,906	1,472,402	35	118,753	3	1,353,649-	32-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	124,742	76,955	62	623	0	76,333-	61-
08-10	134,599	91,184	68	623	0	90,561-	67-
09-11	140,728	137,773	98	623	0	137,150-	97-
10-12	324,695	114,872	35		0	114,872-	35-
FIVE-YEAR AVERAGE							
08-12	251,566	95,547	38	374	0	95,174-	38-

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	4,165	504	12		0	504-	12-
1974	4,703	819	17		0	819-	17-
1975							
1976	569	54	10		0	54-	10-
1977	13,035	443	3		0	443-	3-
1978	3,256		0	1,000	31	1,000	31
1979	6,538	801	12	4,922	75	4,120	63
1980							
1981	636	724	114		0	724-	114-
1982	18	171-	932-	79	429	250	
1983							
1984	4,382	470	11		0	470-	11-
1985	26,083	1,005	4		0	1,005-	4-
1986	22,131	3,340	15	750	3	2,590-	12-
1987	2,014	164	8		0	164-	8-
1988	13,839	2,878	21		0	2,878-	21-
1989	4,500	133	3		0	133-	3-
1990	6,077	596	10		0	596-	10-
1991	11,689	2,446	21		0	2,446-	21-
1992							
1993	25,841	1,723	7		0	1,723-	7-
1994	14,513	1,095	8		0	1,095-	8-
1995	50,503	3,251	6		0	3,251-	6-
1996							
1997							
1998	22,906	24,322	106		0	24,322-	106-
1999	100,440	34,140	34		0	34,140-	34-
2000	6,326	9,321	147		0	9,321-	147-
2001	83,591	22,255	27		0	22,255-	27-
2002	13,765	89,722	652		0	89,722-	652-
2003	157,827	29,887	19		0	29,887-	19-
2004	17,689	10,450	59		0	10,450-	59-
2005	32,733	11,462	35		0	11,462-	35-
2006	58,061	1,196	2		0	1,196-	2-
2007							
2008							
2009							
2010							
2011							
2012	111,226		0		0		0
TOTAL	819,058	253,029	31	6,751	1	246,279-	30-

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11							
10-12	37,075		0		0		0
FIVE-YEAR AVERAGE							
08-12	22,245		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	411,899	882,612	214	123,399	30	759,213-	184-
2012	546,668	939,106	172	155,362	28	783,745-	143-
TOTAL	20,296,225	23,687,294	117	1,739,258	9	21,948,036-	108-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	424,002	922,856	218	90,153	21	832,703-	196-
08-10	445,366	891,665	200	102,645	23	789,020-	177-
09-11	385,229	835,752	217	101,626	26	734,126-	191-
10-12	480,401	876,391	182	130,742	27	745,649-	155-
FIVE-YEAR AVERAGE							
08-12	458,933	899,343	196	117,339	26	782,003-	170-

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	1,893,357	2,647,574	140	310,257	16	2,337,317-	123-
2012	2,249,581	2,105,411	94	452,784	20	1,652,627-	73-
TOTAL	47,227,860	48,915,077	104	3,607,664	8	45,307,414-	96-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	2,519,124	2,559,095	102	355,611	14	2,203,485-	87-
08-10	2,435,370	2,532,707	104	316,037	13	2,216,670-	91-
09-11	2,083,455	2,538,547	122	311,326	15	2,227,221-	107-
10-12	2,205,465	2,448,103	111	354,624	16	2,093,479-	95-
FIVE-YEAR AVERAGE							
08-12	2,289,810	2,470,221	108	342,231	15	2,127,991-	93-

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	1,879,151		0	38,577	2	38,577	2
2012	1,685,507		0	87,194	5	87,194	5
TOTAL	59,987,368	94,489	0	2,114,536	4	2,020,048	3

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	3,811,575	835	0	55,190	1	54,355	1
08-10	2,854,465	1,691	0	56,015	2	54,323	2
09-11	1,343,589	856	0	38,707	3	37,851	3
10-12	1,473,911	856	0	53,144	4	52,288	4
FIVE-YEAR AVERAGE							
08-12	2,425,611	1,015	0	58,763	2	57,748	2

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011							
2012	259,701		0		0		0
TOTAL	1,350,528	1,111	0	5,415	0	4,303	0

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	91,150		0		0		0
08-10	91,150		0		0		0
09-11							
10-12	86,567		0		0		0
FIVE-YEAR AVERAGE							
08-12	106,630		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	161,639	27,232	17		0	27,232-	17-
2012	110,508	6,508	6		0	6,508-	6-
TOTAL	2,103,291	456,489	22	214,485	10	242,004-	12-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	116,875	18,677	16		0	18,677-	16-
08-10	120,299	12,862	11		0	12,862-	11-
09-11	163,390	18,684	11		0	18,684-	11-
10-12	147,736	13,842	9		0	13,842-	9-
FIVE-YEAR AVERAGE							
08-12	126,609	14,465	11		0	14,465-	11-

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

78-80	1,253	367	29	1,002	80	635	51
79-81	1,066	55	5	579	54	524	49

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
80-82	816		0	279	34	279	34
81-83	40,028	17,546	44	13,126	33	4,420-	11-
82-84	39,212	17,546	45	13,381	34	4,166-	11-
83-85	41,169	18,701	45	13,381	33	5,321-	13-
84-86	1,957	1,155	59	533	27	622-	32-
85-87	1,957	1,155	59		0	1,155-	59-
86-88	243		0		0		0
87-89	496	50	10	358	72	308	62
88-90	496	50	10	358	72	308	62
89-91	2,642	456	17	1,158	44	701	27
90-92	2,390	406	17	800	33	394	16
91-93	2,390	406	17	800	33	394	16
92-94	7,092	178	3	1,000	14	822	12
93-95	7,092	178	3	1,000	14	822	12
94-96	7,092	178	3	1,000	14	822	12
95-97	2,033		0	1,567	77	1,567	77
96-98	2,033		0	1,567	77	1,567	77
97-99	2,033		0	1,567	77	1,567	77
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	1,394		0	667	48	667	48
07-09	1,394		0	667	48	667	48
08-10	1,394		0	667	48	667	48
09-11							
10-12							
FIVE-YEAR AVERAGE							
08-12	837		0	400	48	400	48

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011		618				618-	
2012		348				348-	
TOTAL	167,729	250,624	149	179	0	250,446-	149-

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	2,509	1,351	54		0	1,351-	54-
08-10	3,707	1,351	36		0	1,351-	36-
09-11	1,198	206	17		0	206-	17-
10-12	1,198	322	27		0	322-	27-
FIVE-YEAR AVERAGE							
08-12	2,224	1,004	45		0	1,004-	45-

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	23,205		0	23,293	100	23,293	100
1976							
1977							
1978							
1979							
1980	2,749		0		0		0
1981							
1982							
1983							
1984	4,812		0		0		0
1985	2,639		0		0		0
1986							
1987	6,336		0		0		0
1988	910	400	44		0	400-	44-
1989	9,111	1,860	20		0	1,860-	20-
1990	4,294	449	10		0	449-	10-
1991							
1992							
1993	1,422		0		0		0
1994	1,686		0		0		0
1995							
1996							
1997	10,490		0		0		0
1998							
1999	3,252		0		0		0
2000	5,476	999	18		0	999-	18-
2001							
2002	7,032		0		0		0
2003	35,453	514	1		0	514-	1-
2004	21,268		0		0		0
2005							
2006	1,366		0		0		0
2007	763		0		0		0
2008	4,365		0		0		0
2009	2,973		0		0		0
2010							
2011	4,787		0		0		0
2012	6,689		0		0		0
TOTAL	161,078	4,222	3	23,293	14	19,071	12

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
75-77	7,735		0	7,764	100	7,764	100
76-78							
77-79							
78-80	916		0		0		0
79-81	916		0		0		0
80-82	916		0		0		0
81-83							
82-84	1,604		0		0		0
83-85	2,484		0		0		0
84-86	2,484		0		0		0
85-87	2,992		0		0		0
86-88	2,415	133	6		0	133-	6-
87-89	5,452	753	14		0	753-	14-
88-90	4,772	903	19		0	903-	19-
89-91	4,468	769	17		0	769-	17-
90-92	1,431	150	10		0	150-	10-
91-93	474		0		0		0
92-94	1,036		0		0		0
93-95	1,036		0		0		0
94-96	562		0		0		0
95-97	3,497		0		0		0
96-98	3,497		0		0		0
97-99	4,581		0		0		0
98-00	2,909	333	11		0	333-	11-
99-01	2,909	333	11		0	333-	11-
00-02	4,169	333	8		0	333-	8-
01-03	14,162	171	1		0	171-	1-
02-04	21,251	171	1		0	171-	1-
03-05	18,907	171	1		0	171-	1-
04-06	7,545		0		0		0
05-07	710		0		0		0
06-08	2,165		0		0		0
07-09	2,700		0		0		0
08-10	2,446		0		0		0
09-11	2,587		0		0		0
10-12	3,825		0		0		0
FIVE-YEAR AVERAGE							
08-12	3,763		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	88,931		0	52,240	59	52,240	59
2012	374,027		0	230,219	62	230,219	62
TOTAL	14,083,241	2,622	0	2,428,877	17	2,426,254	17

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	190,614		0	32,879	17	32,879	17
08-10	130,524		0	26,206	20	26,206	20
09-11	111,020		0	35,089	32	35,089	32
10-12	208,309		0	109,275	52	109,275	52
FIVE-YEAR AVERAGE							
08-12	170,906		0	72,215	42	72,215	42

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	1,088,979	1,500	0	133,402	12	131,902	12
2012	254,325		0	118,501	47	118,501	47
TOTAL	24,406,796	3,985	0	2,312,741	9	2,308,756	9

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,201,515		0	105,057	9	105,057	9
08-10	1,177,303		0	101,376	9	101,376	9
09-11	985,603	500	0	97,156	10	96,656	10
10-12	637,740	500	0	101,087	16	100,587	16
FIVE-YEAR AVERAGE							
08-12	975,043	300	0	111,206	11	110,906	11

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	878,800		0	60,750	7	60,750	7
2012	837,362		0	67,276	8	67,276	8
TOTAL	23,971,924	8,692	0	3,242,957	14	3,234,265	13

THREE-YEAR MOVING AVERAGES

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

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,089,505		0	141,375	13	141,375	13
08-10	1,388,116		0	186,604	13	186,604	13
09-11	1,316,978		0	158,457	12	158,457	12
10-12	1,232,333		0	137,350	11	137,350	11
FIVE-YEAR AVERAGE							
08-12	1,176,102		0	137,567	12	137,567	12

DEPRECIATION CALCULATIONS

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -15							
1910	5,414.00	60.00	1.67	103.98	5.39	0.9102	5,667
1911	38,642.00	60.00	1.67	742.12	5.62	0.9063	40,276
1912	1,258.00	60.00	1.67	24.16	5.86	0.9023	1,305
1913	220.00	60.00	1.67	4.23	6.09	0.8985	227
1921	57.00	60.00	1.67	1.09	8.17	0.8638	57
1923	316.00	60.00	1.67	6.07	8.73	0.8545	311
1924	97.00	60.00	1.67	1.86	9.01	0.8498	95
1925	15,034.00	60.00	1.67	288.73	9.30	0.8450	14,609
1926	301.00	60.00	1.67	5.78	9.60	0.8400	291
1927	1,251.00	60.00	1.67	24.03	9.89	0.8352	1,202
1928	131.00	60.00	1.67	2.52	10.19	0.8302	125
1929	87.00	60.00	1.67	1.67	10.50	0.8250	83
1930	913.00	60.00	1.67	17.53	10.80	0.8200	861
1931	1,065.00	60.00	1.67	20.45	11.12	0.8147	998
1932	4,473.00	60.00	1.67	85.90	11.43	0.8095	4,164
1933	455.00	60.00	1.67	8.74	11.76	0.8040	421
1934	231.00	60.00	1.67	4.44	12.08	0.7987	212
1935	227.00	60.00	1.67	4.36	12.42	0.7930	207
1937	1,631.00	60.00	1.67	31.32	13.10	0.7817	1,466
1938	123.00	60.00	1.67	2.36	13.45	0.7758	110
1939	24.00	60.00	1.67	0.46	13.81	0.7698	21
1941	7,016.00	60.00	1.67	134.74	14.55	0.7575	6,112
1942	650.00	60.00	1.67	12.48	14.92	0.7513	562
1943	1,072.00	60.00	1.67	20.59	15.31	0.7448	918
1946	471.00	60.00	1.67	9.05	16.52	0.7247	393
1947	5,181.00	60.00	1.67	99.50	16.94	0.7177	4,276
1950	3,095.00	60.00	1.67	59.44	18.25	0.6958	2,477
1951	163,194.00	60.00	1.67	3,134.14	18.71	0.6882	129,151
1952	25,282.00	60.00	1.67	485.54	19.17	0.6805	19,785
1953	370.00	60.00	1.67	7.11	19.64	0.6727	286
1955	216.00	60.00	1.67	4.15	20.61	0.6565	163
1956	81,868.00	60.00	1.67	1,572.27	21.11	0.6482	61,024
1957	21,893.00	60.00	1.67	420.46	21.62	0.6397	16,105
1960	87,428.00	60.00	1.67	1,679.05	23.19	0.6135	61,683
1961	2,898.00	60.00	1.67	55.66	23.73	0.6045	2,015
1962	2,868.00	60.00	1.67	55.08	24.28	0.5953	1,964
1963	14,432.00	60.00	1.67	277.17	24.84	0.5860	9,726
1964	26,553.00	60.00	1.67	509.95	25.40	0.5767	17,609
1965	2,496.00	60.00	1.67	47.94	25.98	0.5670	1,628
1966	814.00	60.00	1.67	15.63	26.56	0.5573	522
1968	1,148.00	60.00	1.67	22.05	27.75	0.5375	710
1969	4,305.00	60.00	1.67	82.68	28.35	0.5275	2,612

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -15							
1971	125.00	60.00	1.67	2.40	29.59	0.5068	73
1972	966.00	60.00	1.67	18.55	30.22	0.4963	551
1973	1,441.00	60.00	1.67	27.67	30.85	0.4858	805
1974	2,823.00	60.00	1.67	54.22	31.49	0.4752	1,543
1977	166.00	60.00	1.67	3.19	33.46	0.4423	84
1978	15,534.00	60.00	1.67	298.33	34.13	0.4312	7,702
1980	10,507.00	60.00	1.67	201.79	35.48	0.4087	4,938
1983	13,822.00	60.00	1.67	265.45	37.56	0.3740	5,945
1985	7,085.00	60.00	1.67	136.07	38.98	0.3503	2,854
1986	15,272.00	60.00	1.67	293.30	39.69	0.3385	5,945
1987	2,525.00	60.00	1.67	48.49	40.41	0.3265	948
1988	3,152.00	60.00	1.67	60.53	41.14	0.3143	1,139
1989	20,320.00	60.00	1.67	390.25	41.87	0.3022	7,061
1991	46,577.00	60.00	1.67	894.51	43.34	0.2777	14,873
1992	6,763.00	60.00	1.67	129.88	44.08	0.2653	2,064
1995	110,674.00	60.00	1.67	2,125.49	46.34	0.2277	28,977
1996	7,314.00	60.00	1.67	140.47	47.10	0.2150	1,808
1997	6,748.00	60.00	1.67	129.60	47.86	0.2023	1,570
1998	9,930.00	60.00	1.67	190.71	48.63	0.1895	2,164
1999	19,534.00	60.00	1.67	375.15	49.40	0.1767	3,969
2000	19,575.00	60.00	1.67	375.94	50.18	0.1637	3,684
2001	8,875.00	60.00	1.67	170.44	50.96	0.1507	1,538
2002	3,458.00	60.00	1.67	66.41	51.74	0.1377	547
2005	49,566.00	60.00	1.67	951.92	54.12	0.0980	5,586
2006	149,752.00	60.00	1.67	2,875.99	54.92	0.0847	14,581
2007	11,423.00	60.00	1.67	219.38	55.72	0.0713	937
2008	12,034.00	60.00	1.67	231.11	56.53	0.0578	800
2012	270,411.00	60.00	1.67	5,193.24	59.69	0.0052	1,608
	1,351,572.00			25,956.96			536,723

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.92

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R4							
NET SALVAGE PERCENT.. -10							
1960	31,243.00	50.00	2.00	687.35	6.35	0.8730	30,003
1961	9,424.00	50.00	2.00	207.33	6.76	0.8648	8,965
1962	21,359.00	50.00	2.00	469.90	7.20	0.8560	20,112
1963	18,424.00	50.00	2.00	405.33	7.68	0.8464	17,153
1964	721.00	50.00	2.00	15.86	8.18	0.8364	663
1995	13,237.00	50.00	2.00	291.21	32.91	0.3418	4,977
1996	757.00	50.00	2.00	16.65	33.89	0.3222	268
2001	63,850.00	50.00	2.00	1,404.70	38.80	0.2240	15,733
	159,015.00			3,498.33			97,874

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-R2							
NET SALVAGE PERCENT.. -15							
1948	9,720.00	33.00				1.0000	11,178
1960	60,650.00	33.00	3.03	2,113.35	2.45	0.9258	64,569
1961	106,824.00	33.00	3.03	3,722.28	2.74	0.9170	112,648
1962	32,307.00	33.00	3.03	1,125.74	3.03	0.9082	33,742
1963	8,443.00	33.00	3.03	294.20	3.32	0.8994	8,733
1964	35,852.00	33.00	3.03	1,249.26	3.61	0.8906	36,720
1965	22,111.00	33.00	3.03	770.46	3.91	0.8815	22,415
1966	22,413.00	33.00	3.03	780.98	4.20	0.8727	22,495
1967	8,218.00	33.00	3.03	286.36	4.50	0.8636	8,162
1968	15,439.00	33.00	3.03	537.97	4.81	0.8542	15,167
1969	15,138.00	33.00	3.03	527.48	5.13	0.8446	14,703
1970	720.00	33.00	3.03	25.09	5.45	0.8349	691
1971	2,026.00	33.00	3.03	70.60	5.79	0.8246	1,921
1972	8,299.00	33.00	3.03	289.18	6.13	0.8142	7,771
1973	15,443.00	33.00	3.03	538.11	6.50	0.8030	14,261
1974	123,598.00	33.00	3.03	4,306.77	6.87	0.7918	112,547
1976	7,978.00	33.00	3.03	277.99	7.68	0.7673	7,039
1977	5,868.00	33.00	3.03	204.47	8.10	0.7546	5,092
1978	4,290.00	33.00	3.03	149.49	8.55	0.7409	3,655
1979	20,877.00	33.00	3.03	727.46	9.01	0.7270	17,453
1980	2,231.00	33.00	3.03	77.74	9.49	0.7124	1,828
1981	562.00	33.00	3.03	19.58	9.99	0.6973	451
1983	23,249.00	33.00	3.03	810.11	11.04	0.6655	17,792
1984	59,020.00	33.00	3.03	2,056.55	11.59	0.6488	44,035
1985	35,061.00	33.00	3.03	1,221.70	12.16	0.6315	25,463
1986	16,714.00	33.00	3.03	582.40	12.75	0.6136	11,795
1988	7,540.00	33.00	3.03	262.73	13.97	0.5767	5,000
1989	29,894.00	33.00	3.03	1,041.66	14.61	0.5573	19,158
1990	10,421.00	33.00	3.03	363.12	15.26	0.5376	6,442
1991	17,460.00	33.00	3.03	608.39	15.93	0.5173	10,386
1992	5,523.00	33.00	3.03	192.45	16.61	0.4967	3,155
1993	19,191.00	33.00	3.03	668.71	17.30	0.4758	10,500
1994	81,986.00	33.00	3.03	2,856.80	18.01	0.4542	42,828
1995	25,022.00	33.00	3.03	871.89	18.74	0.4321	12,434
1996	1.00	33.00	3.03	0.03	19.47	0.4100	
1998	618,019.00	33.00	3.03	21,534.87	20.99	0.3639	258,660
1999	203,007.00	33.00	3.03	7,073.78	21.76	0.3406	79,518
2000	304,302.00	33.00	3.03	10,603.40	22.55	0.3167	110,818
2003	51,951.00	33.00	3.03	1,810.23	24.97	0.2433	14,537
2005	807,626.00	33.00	3.03	28,141.73	26.64	0.1927	179,002
2006	390,559.00	33.00	3.03	13,609.03	27.49	0.1670	74,993

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-R2							
NET SALVAGE PERCENT.. -15							
2009	869,850.00	33.00	3.03	30,309.92	30.09	0.0882	88,209
2010	1.00	33.00	3.03	0.03	30.98	0.0612	
2012	89,364.00	33.00	3.03	3,113.89	32.66	0.0103	1,059
	4,194,768.00			145,827.98			1,539,025

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.48

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -10							
1956	278,101.00	50.00	2.00	6,118.22	18.68	0.6264	191,623
1959	169,807.00	50.00	2.00	3,735.75	20.05	0.5990	111,886
1960	4,565.00	50.00	2.00	100.43	20.52	0.5896	2,961
1962	7,838.00	50.00	2.00	172.44	21.47	0.5706	4,920
1968	2,232.00	50.00	2.00	49.10	24.42	0.5116	1,256
1969	2,368.00	50.00	2.00	52.10	24.93	0.5014	1,306
1975	816.00	50.00	2.00	17.95	28.08	0.4384	394
1978	2,860.00	50.00	2.00	62.92	29.71	0.4058	1,277
1980	4,598.00	50.00	2.00	101.16	30.82	0.3836	1,940
1986	3,357.00	50.00	2.00	73.85	34.22	0.3156	1,165
1987	13,144.00	50.00	2.00	289.17	34.80	0.3040	4,395
1995	30,893.00	50.00	2.00	679.65	39.51	0.2098	7,129
1999	26,867.00	50.00	2.00	591.07	41.91	0.1618	4,782
2000	4,446.00	50.00	2.00	97.81	42.51	0.1498	733
2001	1,420.00	50.00	2.00	31.24	43.11	0.1378	215
2005	27,427.00	50.00	2.00	603.39	45.54	0.0892	2,691
2006	32,003.00	50.00	2.00	704.07	46.15	0.0770	2,711
	612,742.00			13,480.32			341,384

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -20							
1956	129,434.00	50.00	2.00	3,106.42	18.68	0.6264	97,293
1957	66,670.00	50.00	2.00	1,600.08	19.13	0.6174	49,394
1958	34,794.00	50.00	2.00	835.06	19.59	0.6082	25,394
1959	127,495.00	50.00	2.00	3,059.88	20.05	0.5990	91,643
1960	22,503.00	50.00	2.00	540.07	20.52	0.5896	15,921
1961	51,124.00	50.00	2.00	1,226.98	20.99	0.5802	35,595
1962	76,309.00	50.00	2.00	1,831.42	21.47	0.5706	52,250
1963	55,739.00	50.00	2.00	1,337.74	21.95	0.5610	37,523
1964	20,086.00	50.00	2.00	482.06	22.43	0.5514	13,291
1965	1,507.00	50.00	2.00	36.17	22.92	0.5416	979
1966	20,329.00	50.00	2.00	487.90	23.42	0.5316	12,968
1967	1,355.00	50.00	2.00	32.52	23.92	0.5216	848
1968	23,559.00	50.00	2.00	565.42	24.42	0.5116	14,463
1969	18,183.00	50.00	2.00	436.39	24.93	0.5014	10,940
1970	13,797.00	50.00	2.00	331.13	25.44	0.4912	8,133
1972	18,026.00	50.00	2.00	432.62	26.48	0.4704	10,175
1974	5,977.00	50.00	2.00	143.45	27.54	0.4492	3,222
1975	578.00	50.00	2.00	13.87	28.08	0.4384	304
1976	8,719.00	50.00	2.00	209.26	28.62	0.4276	4,474
1979	4,984.00	50.00	2.00	119.62	30.26	0.3948	2,361
1980	7,313.00	50.00	2.00	175.51	30.82	0.3836	3,366
1981	168.00	50.00	2.00	4.03	31.38	0.3724	75
1982	38,453.00	50.00	2.00	922.87	31.94	0.3612	16,667
1983	2,529.00	50.00	2.00	60.70	32.51	0.3498	1,062
1984	20,111.00	50.00	2.00	482.66	33.08	0.3384	8,167
1985	3,203.00	50.00	2.00	76.87	33.65	0.3270	1,257
1986	246.00	50.00	2.00	5.90	34.22	0.3156	93
1988	7,837.00	50.00	2.00	188.09	35.38	0.2924	2,750
1989	7,410.00	50.00	2.00	177.84	35.97	0.2806	2,495
1990	38.00	50.00	2.00	0.91	36.55	0.2690	12
1997	2,289.00	50.00	2.00	54.94	40.71	0.1858	510
1999	8,735.00	50.00	2.00	209.64	41.91	0.1618	1,696
2000	22,692.00	50.00	2.00	544.61	42.51	0.1498	4,079
2002	19,039.00	50.00	2.00	456.94	43.72	0.1256	2,870
2003	42,312.00	50.00	2.00	1,015.49	44.32	0.1136	5,768
2004	77,092.00	50.00	2.00	1,850.21	44.93	0.1014	9,381
2005	4,021.00	50.00	2.00	96.50	45.54	0.0892	430
2007	21,479.00	50.00	2.00	515.50	46.76	0.0648	1,670

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -20							
2008	9,334.00	50.00	2.00	224.02	47.37	0.0526	589
2009	2,615.00	50.00	2.00	62.76	47.99	0.0402	126
2011	10,978.00	50.00	2.00	263.47	49.22	0.0156	206
	1,009,062.00			24,217.52			550,440
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.40							

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2.5							
NET SALVAGE PERCENT.. -20							
1956	1,315,533.00	90.00	1.11	17,522.90	41.92	0.5342	843,341
1957	470,435.00	90.00	1.11	6,266.19	42.65	0.5261	297,001
1958	181,997.00	90.00	1.11	2,424.20	43.39	0.5179	113,105
1959	268,867.00	90.00	1.11	3,581.31	44.13	0.5097	164,440
1960	205,736.00	90.00	1.11	2,740.40	44.87	0.5014	123,797
1961	399,763.00	90.00	1.11	5,324.84	45.63	0.4930	236,500
1962	440,236.00	90.00	1.11	5,863.94	46.38	0.4847	256,043
1963	502,703.00	90.00	1.11	6,696.00	47.15	0.4761	287,210
1964	243,803.00	90.00	1.11	3,247.46	47.92	0.4676	136,791
1965	54,877.00	90.00	1.11	730.96	48.69	0.4590	30,226
1966	237,040.00	90.00	1.11	3,157.37	49.47	0.4503	128,095
1967	112,143.00	90.00	1.11	1,493.74	50.25	0.4417	59,436
1968	261,923.00	90.00	1.11	3,488.81	51.04	0.4329	136,061
1969	110,828.00	90.00	1.11	1,476.23	51.84	0.4240	56,389
1970	245,687.00	90.00	1.11	3,272.55	52.63	0.4152	122,417
1971	258,392.00	90.00	1.11	3,441.78	53.44	0.4062	125,957
1972	102,341.00	90.00	1.11	1,363.18	54.25	0.3972	48,782
1973	91,859.00	90.00	1.11	1,223.56	55.06	0.3882	42,794
1974	50,057.00	90.00	1.11	666.76	55.88	0.3791	22,773
1975	109,244.00	90.00	1.11	1,455.13	56.70	0.3700	48,504
1983	8,090.00	90.00	1.11	107.76	63.44	0.2951	2,865
1995	81,756.00	90.00	1.11	1,088.99	74.03	0.1774	17,408
1996	886.00	90.00	1.11	11.80	74.93	0.1674	178
1997	55,034.00	90.00	1.11	733.05	75.84	0.1573	10,390
1998	15,696.00	90.00	1.11	209.07	76.75	0.1472	2,773
1999	1,675.00	90.00	1.11	22.31	77.66	0.1371	276
2002	35,625.00	90.00	1.11	474.52	80.42	0.1064	4,550
2005	36,731.00	90.00	1.11	489.26	83.20	0.0756	3,330
2006	18,354.00	90.00	1.11	244.48	84.13	0.0652	1,436
2007	144,690.00	90.00	1.11	1,927.27	85.06	0.0549	9,530
2009	45,227.00	90.00	1.11	602.42	86.94	0.0340	1,845
2010	51,938.00	90.00	1.11	691.81	87.88	0.0236	1,468
2011	38,222.00	90.00	1.11	509.12	88.82	0.0131	601
2012	36,127.00	90.00	1.11	481.21	89.65	0.0039	169
	6,233,515.00			83,030.38			3,336,481

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

LACLEDE GAS COMPANY

ACCOUNT 352.2 RESERVOIRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2.5							
NET SALVAGE PERCENT.. 0							
1971	245,023.00	90.00	1.11	2,719.76	53.44	0.4062	99,533
	245,023.00			2,719.76			99,533
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11							

LACLEDE GAS COMPANY

ACCOUNT 352.3 NON-RECOVERABLE GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2.5							
NET SALVAGE PERCENT.. 0							
1971	2,006,346.00	90.00	1.11	22,270.44	53.44	0.4062	815,018
1972	74,071.00	90.00	1.11	822.19	54.25	0.3972	29,422
1974	72,745.00	90.00	1.11	807.47	55.88	0.3791	27,578
1976	17,681.00	90.00	1.11	196.26	57.53	0.3608	6,379
1980	15,196.00	90.00	1.11	168.68	60.88	0.3236	4,917
2009	3,981,224.00	90.00	1.11	44,191.59	86.94	0.0340	135,362
	6,167,263.00			68,456.63			1,018,676
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11							

LACLEDE GAS COMPANY

ACCOUNT 352.4 WELLS - OIL AND VENT GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2.5							
NET SALVAGE PERCENT.. -20							
1956	5,383.00	90.00	1.11	71.70	41.92	0.5342	3,451
1957	55,522.00	90.00	1.11	739.55	42.65	0.5261	35,053
1958	308,342.00	90.00	1.11	4,107.12	43.39	0.5179	191,625
1959	9,829.00	90.00	1.11	130.92	44.13	0.5097	6,011
1960	202.00	90.00	1.11	2.69	44.87	0.5014	122
1963	352.00	90.00	1.11	4.69	47.15	0.4761	201
1966	7,271.00	90.00	1.11	96.85	49.47	0.4503	3,929
1968	1,546.00	90.00	1.11	20.59	51.04	0.4329	803
1969	1,995.00	90.00	1.11	26.57	51.84	0.4240	1,015
1974	26,196.00	90.00	1.11	348.93	55.88	0.3791	11,917
1975	20,625.00	90.00	1.11	274.72	56.70	0.3700	9,158
1977	4,968.00	90.00	1.11	66.17	58.36	0.3516	2,096
1978	23,783.00	90.00	1.11	316.79	59.20	0.3422	9,767
1979	19,656.00	90.00	1.11	261.82	60.04	0.3329	7,852
1980	6,856.00	90.00	1.11	91.32	60.88	0.3236	2,662
1981	6,758.00	90.00	1.11	90.02	61.73	0.3141	2,547
1982	1,702.00	90.00	1.11	22.67	62.59	0.3046	622
1985	1,747.00	90.00	1.11	23.27	65.17	0.2759	578
1991	2,911.00	90.00	1.11	38.77	70.44	0.2173	759
1992	1,244.00	90.00	1.11	16.57	71.33	0.2074	310
1993	75,909.00	90.00	1.11	1,011.11	72.23	0.1974	17,985
2000	4,314.00	90.00	1.11	57.46	78.58	0.1269	657
2002	2,932.00	90.00	1.11	39.05	80.42	0.1064	374
2004	12,357.00	90.00	1.11	164.60	82.27	0.0859	1,274
2005	30,285.00	90.00	1.11	403.40	83.20	0.0756	2,746
2006	9,177.00	90.00	1.11	122.24	84.13	0.0652	718
2007	39,572.00	90.00	1.11	527.10	85.06	0.0549	2,607
2009	60,044.00	90.00	1.11	799.79	86.94	0.0340	2,450
2011	1,080,075.00	90.00	1.11	14,386.60	88.82	0.0131	16,992
2012	3,617.00	90.00	1.11	48.18	89.65	0.0039	17
	1,825,170.00			24,311.26			336,298

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R2.5							
NET SALVAGE PERCENT.. -25							
1956	274,616.00	80.00	1.25	4,290.88	32.86	0.5893	202,272
1957	67,627.00	80.00	1.25	1,056.67	33.54	0.5808	49,093
1958	81,502.00	80.00	1.25	1,273.47	34.24	0.5720	58,274
1959	184,795.00	80.00	1.25	2,887.42	34.94	0.5633	130,107
1960	58,873.00	80.00	1.25	919.89	35.65	0.5544	40,798
1961	171,971.00	80.00	1.25	2,687.05	36.36	0.5455	117,263
1962	98,986.00	80.00	1.25	1,546.66	37.08	0.5365	66,382
1963	304,103.00	80.00	1.25	4,751.61	37.81	0.5274	200,472
1964	30,201.00	80.00	1.25	471.89	38.55	0.5181	19,560
1965	12,264.00	80.00	1.25	191.62	39.29	0.5089	7,801
1966	37,321.00	80.00	1.25	583.14	40.03	0.4996	23,308
1967	18,785.00	80.00	1.25	293.52	40.79	0.4901	11,509
1968	86,225.00	80.00	1.25	1,347.27	41.55	0.4806	51,802
1969	1,375.00	80.00	1.25	21.48	42.31	0.4711	810
1970	6,422.00	80.00	1.25	100.34	43.09	0.4614	3,704
1972	731,095.00	80.00	1.25	11,423.36	44.65	0.4419	403,820
1977	14,263.00	80.00	1.25	222.86	48.65	0.3919	6,987
1978	10,798.00	80.00	1.25	168.72	49.46	0.3818	5,153
1980	4,766.00	80.00	1.25	74.47	51.11	0.3611	2,151
1983	9,362.00	80.00	1.25	146.28	53.62	0.3298	3,859
1985	3,071.00	80.00	1.25	47.98	55.32	0.3085	1,184
1986	5,711.00	80.00	1.25	89.23	56.18	0.2978	2,126
1989	4,638.00	80.00	1.25	72.47	58.77	0.2654	1,539
1990	23,360.00	80.00	1.25	365.00	59.65	0.2544	7,428
1991	47,364.00	80.00	1.25	740.06	60.53	0.2434	14,409
1994	3,342.00	80.00	1.25	52.22	63.18	0.2103	878
2001	18,551.00	80.00	1.25	289.86	69.52	0.1310	3,038
2003	41,646.00	80.00	1.25	650.72	71.35	0.1081	5,628
2007	385,930.00	80.00	1.25	6,030.16	75.07	0.0616	29,726
2009	146,596.00	80.00	1.25	2,290.56	76.94	0.0383	7,009
2011	6,245.00	80.00	1.25	97.58	78.82	0.0148	115
	2,891,804.00			45,184.44			1,478,205

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.56

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -10							
1952	255,109.00	60.00	1.67	4,686.35	11.99	0.8002	224,544
1956	452,997.00	60.00	1.67	8,321.55	13.98	0.7670	382,194
1958	34,503.00	60.00	1.67	633.82	15.07	0.7488	28,421
1959	177,548.00	60.00	1.67	3,261.56	15.64	0.7393	144,393
1960	205,973.00	60.00	1.67	3,783.72	16.22	0.7297	165,322
1961	100,879.00	60.00	1.67	1,853.15	16.82	0.7197	79,860
1962	29,679.00	60.00	1.67	545.20	17.43	0.7095	23,163
1963	113,932.00	60.00	1.67	2,092.93	18.05	0.6992	87,624
1964	30,949.00	60.00	1.67	568.53	18.69	0.6885	23,439
1965	5,056.00	60.00	1.67	92.88	19.34	0.6777	3,769
1966	2,782.00	60.00	1.67	51.11	20.00	0.6667	2,040
1967	545.00	60.00	1.67	10.01	20.68	0.6553	393
1974	881,594.00	60.00	1.67	16,194.88	25.72	0.5713	554,049
1975	6,760.00	60.00	1.67	124.18	26.48	0.5587	4,154
1976	17,756.00	60.00	1.67	326.18	27.26	0.5457	10,658
1979	2,316.00	60.00	1.67	42.54	29.62	0.5063	1,290
1981	5,441.00	60.00	1.67	99.95	31.24	0.4793	2,869
1996	29,115.00	60.00	1.67	534.84	44.39	0.2602	8,332
1999	31,214.00	60.00	1.67	573.40	47.19	0.2135	7,331
2005	21,957.00	60.00	1.67	403.35	52.92	0.1180	2,850
2006	5,205.00	60.00	1.67	95.62	53.89	0.1018	583
	2,411,310.00			44,295.75			1,757,278

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.84

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -10							
1956	135,426.00	50.00	2.00	2,979.37	9.41	0.8118	120,933
1957	71,492.00	50.00	2.00	1,572.82	9.78	0.8044	63,259
1958	31,113.00	50.00	2.00	684.49	10.15	0.7970	27,277
1959	56,820.00	50.00	2.00	1,250.04	10.55	0.7890	49,314
1960	36,248.00	50.00	2.00	797.46	10.96	0.7808	31,133
1961	349,391.00	50.00	2.00	7,686.60	11.39	0.7722	296,780
1962	190,403.00	50.00	2.00	4,188.87	11.83	0.7634	159,889
1963	117,193.00	50.00	2.00	2,578.25	12.30	0.7540	97,200
1964	236,829.00	50.00	2.00	5,210.24	12.78	0.7444	193,925
1965	5,349.00	50.00	2.00	117.68	13.28	0.7344	4,321
1966	51,250.00	50.00	2.00	1,127.50	13.79	0.7242	40,827
1967	9,733.00	50.00	2.00	214.13	14.32	0.7136	7,640
1968	35,585.00	50.00	2.00	782.87	14.87	0.7026	27,502
1969	26,331.00	50.00	2.00	579.28	15.44	0.6912	20,020
1970	17,339.00	50.00	2.00	381.46	16.02	0.6796	12,962
1971	9,446.00	50.00	2.00	207.81	16.61	0.6678	6,939
1972	50,747.00	50.00	2.00	1,116.43	17.22	0.6556	36,597
1973	45,720.00	50.00	2.00	1,005.84	17.84	0.6432	32,348
1977	1,774.00	50.00	2.00	39.03	20.47	0.5906	1,152
1978	8,353.00	50.00	2.00	183.77	21.16	0.5768	5,300
1982	5,415.00	50.00	2.00	119.13	24.02	0.5196	3,095
1984	22,952.00	50.00	2.00	504.94	25.52	0.4896	12,361
1985	3,067.00	50.00	2.00	67.47	26.28	0.4744	1,600
1986	42,193.00	50.00	2.00	928.25	27.05	0.4590	21,303
1987	9,125.00	50.00	2.00	200.75	27.83	0.4434	4,451
1988	954.00	50.00	2.00	20.99	28.62	0.4276	449
1989	12,399.00	50.00	2.00	272.78	29.42	0.4116	5,614
1991	1,956.00	50.00	2.00	43.03	31.04	0.3792	816
1992	2,480.00	50.00	2.00	54.56	31.87	0.3626	989
1995	2,828.00	50.00	2.00	62.22	34.39	0.3122	971
1997	21,724.00	50.00	2.00	477.93	36.11	0.2778	6,638
1998	42,610.00	50.00	2.00	937.42	36.98	0.2604	12,205
1999	105,882.00	50.00	2.00	2,329.40	37.86	0.2428	28,279
2001	2,053.00	50.00	2.00	45.17	39.63	0.2074	468
2004	6,113.00	50.00	2.00	134.49	42.33	0.1534	1,032
2006	5,803.00	50.00	2.00	127.67	44.16	0.1168	746

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -10							
2008	38,817.00	50.00	2.00	853.97	46.01	0.0798	3,407
2009	230,495.00	50.00	2.00	5,070.89	46.95	0.0610	15,466
2010	204,106.00	50.00	2.00	4,490.33	47.88	0.0424	9,520
	2,247,514.00			49,445.33			1,364,728

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R2							
NET SALVAGE PERCENT.. -10							
1956	7,526.00	42.00	2.38	197.03	6.14	0.8538	7,068
1958	26,079.00	42.00	2.38	682.75	6.78	0.8386	24,056
1959	28,131.00	42.00	2.38	736.47	7.11	0.8307	25,706
1960	4,565.00	42.00	2.38	119.51	7.45	0.8226	4,131
1961	36,724.00	42.00	2.38	961.43	7.80	0.8143	32,894
1962	18,705.00	42.00	2.38	489.70	8.16	0.8057	16,578
1963	37,142.00	42.00	2.38	972.38	8.53	0.7969	32,558
1964	41.00	42.00	2.38	1.07	8.92	0.7876	36
1966	6,532.00	42.00	2.38	171.01	9.72	0.7686	5,522
1968	13,815.00	42.00	2.38	361.68	10.58	0.7481	11,369
1969	1,006.00	42.00	2.38	26.34	11.03	0.7374	816
1971	1,816.00	42.00	2.38	47.54	11.98	0.7148	1,428
1975	2,886.00	42.00	2.38	75.56	14.04	0.6657	2,113
1976	3,612.00	42.00	2.38	94.56	14.59	0.6526	2,593
1978	7,825.00	42.00	2.38	204.86	15.73	0.6255	5,384
1979	231.00	42.00	2.38	6.05	16.32	0.6114	155
1986	9,756.00	42.00	2.38	255.41	20.81	0.5045	5,414
1987	974.00	42.00	2.38	25.50	21.50	0.4881	523
1988	3,270.00	42.00	2.38	85.61	22.20	0.4714	1,696
1989	3,144.00	42.00	2.38	82.31	22.91	0.4545	1,572
1999	12,914.00	42.00	2.38	338.09	30.57	0.2721	3,866
2003	6,349.00	42.00	2.38	166.22	33.89	0.1931	1,349
	233,043.00			6,101.08			186,827

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.62

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-L2.5									
NET SALVAGE PERCENT.. -5									
1956	3,432.00	20.00					1.0000		3,604
1957	1,749.00	20.00	5.00		91.82	0.42	0.9790		1,798
1958	102.00	20.00	5.00		5.36	0.53	0.9735		104
1960	6,082.00	20.00	5.00		319.30	0.86	0.9570		6,111
1962	1,135.00	20.00	5.00		59.59	1.20	0.9400		1,120
1963	138.00	20.00	5.00		7.24	1.37	0.9315		135
1967	300.00	20.00	5.00		15.75	2.08	0.8960		282
1973	1,239.00	20.00	5.00		65.05	2.97	0.8515		1,108
1974	893.00	20.00	5.00		46.88	3.12	0.8440		791
1975	801.00	20.00	5.00		42.05	3.28	0.8360		703
1978	546.00	20.00	5.00		28.66	3.81	0.8095		464
1987	3,664.00	20.00	5.00		192.36	5.82	0.7090		2,728
1989	3,900.00	20.00	5.00		204.75	6.27	0.6865		2,811
1994	2,888.00	20.00	5.00		151.62	7.24	0.6380		1,935
1995	1,507.00	20.00	5.00		79.12	7.47	0.6265		991
2000	5,498.00	20.00	5.00		288.64	9.47	0.5265		3,039
2005	3,783.00	20.00	5.00		198.61	13.13	0.3435		1,364
2006	912.00	20.00	5.00		47.88	14.01	0.2995		287
2007	23,122.00	20.00	5.00		1,213.90	14.91	0.2545		6,179
	61,691.00				3,058.58				35,554

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.96

LACLEDE GAS COMPANY

ACCOUNT 367 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2							
NET SALVAGE PERCENT.. -40							
1930	25,330.00	85.00	1.18	418.45	24.85	0.7077	25,095
1947	37,461.00	85.00	1.18	618.86	34.26	0.5969	31,307
1948	214.00	85.00	1.18	3.54	34.87	0.5898	177
1949	65,706.00	85.00	1.18	1,085.46	35.49	0.5825	53,580
1950	58,589.00	85.00	1.18	967.89	36.12	0.5751	47,169
1951	65,100.00	85.00	1.18	1,075.45	36.75	0.5677	51,736
1952	48,943.00	85.00	1.18	808.54	37.39	0.5601	38,380
1953	62,043.00	85.00	1.18	1,024.95	38.04	0.5525	47,988
1954	36,430.00	85.00	1.18	601.82	38.69	0.5448	27,787
1955	17,886.00	85.00	1.18	295.48	39.34	0.5372	13,451
1956	3,383.00	85.00	1.18	55.89	40.01	0.5293	2,507
1957	80,707.00	85.00	1.18	1,333.28	40.67	0.5215	58,928
1958	572,596.00	85.00	1.18	9,459.29	41.35	0.5135	411,663
1959	162,518.00	85.00	1.18	2,684.80	42.03	0.5055	115,021
1960	33,738.00	85.00	1.18	557.35	42.72	0.4974	23,494
1962	2,325.00	85.00	1.18	38.41	44.10	0.4812	1,566
1963	16,826.00	85.00	1.18	277.97	44.81	0.4728	11,138
1964	10,580.00	85.00	1.18	174.78	45.51	0.4646	6,882
1965	2,685.00	85.00	1.18	44.36	46.23	0.4561	1,715
1967	81,440.00	85.00	1.18	1,345.39	47.67	0.4392	50,074
1968	293,965.00	85.00	1.18	4,856.30	48.40	0.4306	177,210
1969	135,072.00	85.00	1.18	2,231.39	49.13	0.4220	79,801
1970	31,353.00	85.00	1.18	517.95	49.87	0.4133	18,141
1971	2,377.00	85.00	1.18	39.27	50.61	0.4046	1,346
1972	114,511.00	85.00	1.18	1,891.72	51.36	0.3958	63,446
1994	24,856.00	85.00	1.18	410.62	68.98	0.1885	6,558
1995	19,408.00	85.00	1.18	320.62	69.83	0.1785	4,849
1996	7,170.00	85.00	1.18	118.45	70.68	0.1685	1,691
1998	630.00	85.00	1.18	10.41	72.39	0.1484	131
	2,013,842.00			33,268.69			1,372,831

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.65

LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. IOWA		45-S3						
NET SALVAGE PERCENT..		-5						
1951	10,618.00	45.00	2.22	247.51	4.29	0.9047	10,086	
1956	1,156.00	45.00	2.22	26.95	5.43	0.8793	1,067	
1957	1,377.00	45.00	2.22	32.10	5.68	0.8738	1,263	
1965	667.00	45.00	2.22	15.55	8.07	0.8207	575	
1967	2,075.00	45.00	2.22	48.37	8.80	0.8044	1,753	
1968	1,287.00	45.00	2.22	30.00	9.18	0.7960	1,076	
	17,180.00			400.48			15,820	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DISTRICT MEASURING AND REGULATING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
1951	4,186.00	45.00	2.22	102.22	9.55	0.7878	3,627
1953	24,604.00	45.00	2.22	600.83	10.32	0.7707	20,858
1954	1,056.00	45.00	2.22	25.79	10.71	0.7620	885
1957	27,272.00	45.00	2.22	665.98	11.92	0.7351	22,053
1961	27,973.00	45.00	2.22	683.10	13.63	0.6971	21,450
1962	10,753.00	45.00	2.22	262.59	14.08	0.6871	8,127
1963	1.00	45.00	2.22	0.02	14.53	0.6771	1
1964	17,111.00	45.00	2.22	417.85	14.99	0.6669	12,552
1966	3,006.00	45.00	2.22	73.41	15.92	0.6462	2,137
1967	3,587.00	45.00	2.22	87.59	16.41	0.6353	2,507
1968	1,982.00	45.00	2.22	48.40	16.89	0.6247	1,362
1969	17,671.00	45.00	2.22	431.53	17.39	0.6136	11,926
1970	2,649.00	45.00	2.22	64.69	17.89	0.6024	1,755
1971	2,188.00	45.00	2.22	53.43	18.40	0.5911	1,423
1976	1,665.00	45.00	2.22	40.66	21.07	0.5318	974
1978	873.00	45.00	2.22	21.32	22.20	0.5067	487
1979	570.00	45.00	2.22	13.92	22.77	0.4940	310
1980	3,288.00	45.00	2.22	80.29	23.35	0.4811	1,740
1981	41.00	45.00	2.22	1.00	23.94	0.4680	21
1989	1,386.00	45.00	2.22	33.85	28.89	0.3580	546
1992	11,944.00	45.00	2.22	291.67	30.84	0.3147	4,134
1993	169.00	45.00	2.22	4.13	31.50	0.3000	56
1998	3,839.00	45.00	2.22	93.75	34.87	0.2251	951
1999	37,807.00	45.00	2.22	923.25	35.56	0.2098	8,724
2001	5,330.00	45.00	2.22	130.16	36.94	0.1791	1,050
2002	27,123.00	45.00	2.22	662.34	37.63	0.1638	4,886
2009	43,957.00	45.00	2.22	1,073.43	42.61	0.0531	2,568
2010	9,115.00	45.00	2.22	222.59	43.34	0.0369	370
2011	25,019.00	45.00	2.22	610.96	44.07	0.0207	569
	316,165.00			7,720.75			138,049

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.44

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4) AMOUNT (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7) AMOUNT (8)	
SURVIVOR CURVE.. IOWA 55-R1.5							
NET SALVAGE PERCENT.. -25							
1900	7,051.00	55.00				1.0000	8,814
1911	32,053.00	55.00	1.82	729.21	3.09	0.9438	37,815
1917	13,231.00	55.00	1.82	301.01	4.60	0.9164	15,155
1918	6,203.00	55.00	1.82	141.12	4.83	0.9122	7,073
1919	612.00	55.00	1.82	13.92	5.05	0.9082	695
1920	368.00	55.00	1.82	8.37	5.28	0.9040	416
1921	129.00	55.00	1.82	2.93	5.52	0.8996	145
1923	4,747.00	55.00	1.82	107.99	6.01	0.8907	5,285
1926	3,310.00	55.00	1.82	75.30	6.78	0.8767	3,627
1927	191.00	55.00	1.82	4.35	7.05	0.8718	208
1928	248.00	55.00	1.82	5.64	7.32	0.8669	269
1929	1,211.00	55.00	1.82	27.55	7.60	0.8618	1,305
1930	2,099.00	55.00	1.82	47.75	7.88	0.8567	2,248
1931	107.00	55.00	1.82	2.43	8.16	0.8516	114
1934	1,354.00	55.00	1.82	30.80	9.04	0.8356	1,414
1936	104,519.00	55.00	1.82	2,377.81	9.64	0.8247	107,750
1938	4,318.00	55.00	1.82	98.23	10.26	0.8135	4,391
1939	462.00	55.00	1.82	10.51	10.58	0.8076	466
1940	10,171.00	55.00	1.82	231.39	10.90	0.8018	10,194
1946	118.00	55.00	1.82	2.68	12.98	0.7640	113
1947	4,110.00	55.00	1.82	93.50	13.36	0.7571	3,890
1949	713.00	55.00	1.82	16.22	14.13	0.7431	662
1950	6,719.00	55.00	1.82	152.86	14.52	0.7360	6,181
1951	14,786.00	55.00	1.82	336.38	14.93	0.7286	13,465
1952	8,546.00	55.00	1.82	194.42	15.35	0.7209	7,701
1953	453,052.00	55.00	1.82	10,306.93	15.77	0.7133	403,936
1954	97,888.00	55.00	1.82	2,226.95	16.20	0.7055	86,319
1955	22,557.00	55.00	1.82	513.17	16.65	0.6973	19,660
1956	699,901.00	55.00	1.82	15,922.75	17.10	0.6891	602,868
1957	190,905.00	55.00	1.82	4,343.09	17.56	0.6807	162,443
1958	70,656.00	55.00	1.82	1,607.42	18.04	0.6720	59,351
1959	9,442.00	55.00	1.82	214.81	18.52	0.6633	7,828
1960	671,789.00	55.00	1.82	15,283.20	19.01	0.6544	549,490
1961	9,101.00	55.00	1.82	207.05	19.51	0.6453	7,341
1962	19,443.00	55.00	1.82	442.33	20.02	0.6360	15,457
1963	12,040.00	55.00	1.82	273.91	20.54	0.6266	9,430
1964	18,363.00	55.00	1.82	417.76	21.07	0.6169	14,160
1965	32,753.00	55.00	1.82	745.13	21.61	0.6071	24,855
1966	45,791.00	55.00	1.82	1,041.75	22.15	0.5973	34,187
1967	7,667.00	55.00	1.82	174.42	22.71	0.5871	5,627
1968	61,126.00	55.00	1.82	1,390.62	23.27	0.5769	44,080
1969	41,788.00	55.00	1.82	950.68	23.85	0.5664	29,584

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1.5							
NET SALVAGE PERCENT.. -25							
1970	16,446.00	55.00	1.82	374.15	24.43	0.5558	11,426
1971	29,737.00	55.00	1.82	676.52	25.02	0.5451	20,262
1972	3,115.00	55.00	1.82	70.87	25.62	0.5342	2,080
1973	7,858.00	55.00	1.82	178.77	26.23	0.5231	5,138
1974	2,805.00	55.00	1.82	63.81	26.85	0.5118	1,795
1975	7,770.00	55.00	1.82	176.77	27.47	0.5006	4,862
1976	1,059.00	55.00	1.82	24.09	28.11	0.4889	647
1977	17,556.00	55.00	1.82	399.40	28.75	0.4773	10,474
1978	15,467.00	55.00	1.82	351.87	29.39	0.4656	9,003
1979	13.00	55.00	1.82	0.30	30.05	0.4536	7
1980	52,146.00	55.00	1.82	1,186.32	30.71	0.4416	28,787
1981	3,016.00	55.00	1.82	68.61	31.38	0.4295	1,619
1982	6,026.00	55.00	1.82	137.09	32.06	0.4171	3,142
1983	9,010.00	55.00	1.82	204.98	32.74	0.4047	4,558
1984	17,301.00	55.00	1.82	393.60	33.43	0.3922	8,481
1985	9,180.00	55.00	1.82	208.84	34.13	0.3795	4,354
1986	70,219.00	55.00	1.82	1,597.48	34.83	0.3667	32,189
1987	1,058.00	55.00	1.82	24.07	35.54	0.3538	468
1988	112,335.00	55.00	1.82	2,555.62	36.25	0.3409	47,870
1989	91,742.00	55.00	1.82	2,087.13	36.97	0.3278	37,594
1990	106,471.00	55.00	1.82	2,422.22	37.69	0.3147	41,887
1991	217,017.00	55.00	1.82	4,937.14	38.42	0.3015	81,775
1992	86,979.00	55.00	1.82	1,978.77	39.16	0.2880	31,312
1993	156,066.00	55.00	1.82	3,550.50	39.90	0.2746	53,560
1994	194,752.00	55.00	1.82	4,430.61	40.64	0.2611	63,560
1995	166,828.00	55.00	1.82	3,795.34	41.39	0.2475	51,602
1996	296,168.00	55.00	1.82	6,737.82	42.15	0.2336	86,496
1997	291,502.00	55.00	1.82	6,631.67	42.91	0.2198	80,097
1998	380,540.00	55.00	1.82	8,657.28	43.67	0.2060	97,989
1999	86,767.00	55.00	1.82	1,973.95	44.43	0.1922	20,844
2000	399,160.00	55.00	1.82	9,080.89	45.21	0.1780	88,813
2001	127,421.00	55.00	1.82	2,898.83	45.98	0.1640	26,121
2002	23,845.00	55.00	1.82	542.47	46.76	0.1498	4,466
2003	586,224.00	55.00	1.82	13,336.60	47.55	0.1355	99,255
2004	83,767.00	55.00	1.82	1,905.70	48.33	0.1213	12,698
2005	141,164.00	55.00	1.82	3,211.48	49.13	0.1067	18,833
2006	322,831.00	55.00	1.82	7,344.41	49.92	0.0924	37,271
2007	400,084.00	55.00	1.82	9,101.91	50.73	0.0776	38,828
2008	472,142.00	55.00	1.82	10,741.23	51.53	0.0631	37,234
2009	231,471.00	55.00	1.82	5,265.97	52.34	0.0484	13,992

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1.5							
NET SALVAGE PERCENT.. -25							
2010	396,488.00	55.00	1.82	9,020.10	53.15	0.0336	16,672
2011	116,506.00	55.00	1.82	2,650.51	53.97	0.0187	2,728
2012	903,148.00	55.00	1.82	20,546.62	54.69	0.0056	6,367
	9,352,838.00			212,616.65			3,563,168

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.27

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-S0							
NET SALVAGE PERCENT.. -20							
1911	3,986.00	60.00	1.67	79.88	6.97	0.8838	4,228
1923	59,215.00	60.00	1.67	1,186.67	11.62	0.8063	57,296
1926	22,894.00	60.00	1.67	458.80	12.81	0.7865	21,607
1928	28,105.00	60.00	1.67	563.22	13.61	0.7732	26,076
1932	302.00	60.00	1.67	6.05	15.23	0.7462	270
1944	717.00	60.00	1.67	14.37	20.24	0.6627	570
1946	358.00	60.00	1.67	7.17	21.11	0.6482	278
1947	2,587.00	60.00	1.67	51.84	21.54	0.6410	1,990
1951	1,039.00	60.00	1.67	20.82	23.30	0.6117	763
1952	81,647.00	60.00	1.67	1,636.21	23.74	0.6043	59,210
1954	9,996.00	60.00	1.67	200.32	24.64	0.5893	7,069
1955	319.00	60.00	1.67	6.39	25.09	0.5818	223
1956	791.00	60.00	1.67	15.85	25.55	0.5742	545
1957	1,851.00	60.00	1.67	37.09	26.01	0.5665	1,258
1959	20,825.00	60.00	1.67	417.33	26.93	0.5512	13,774
1960	5,829.00	60.00	1.67	116.81	27.40	0.5433	3,800
1961	2,017.00	60.00	1.67	40.42	27.87	0.5355	1,296
1962	6,892.00	60.00	1.67	138.12	28.34	0.5277	4,364
1963	32,496.00	60.00	1.67	651.22	28.82	0.5197	20,265
1966	2,537.00	60.00	1.67	50.84	30.26	0.4957	1,509
1967	16,478.00	60.00	1.67	330.22	30.75	0.4875	9,640
1968	8,849.00	60.00	1.67	177.33	31.25	0.4792	5,088
1969	565.00	60.00	1.67	11.32	31.74	0.4710	319
1971	2,309.00	60.00	1.67	46.27	32.75	0.4542	1,258
1972	452.00	60.00	1.67	9.06	33.26	0.4457	242
1973	764.00	60.00	1.67	15.31	33.77	0.4372	401
1974	148.00	60.00	1.67	2.97	34.29	0.4285	76
1976	474.00	60.00	1.67	9.50	35.33	0.4112	234
1979	3,968.00	60.00	1.67	79.52	36.94	0.3843	1,830
1980	5,817.00	60.00	1.67	116.57	37.49	0.3752	2,619
1981	5,932.00	60.00	1.67	118.88	38.04	0.3660	2,605
1982	3,032.00	60.00	1.67	60.76	38.60	0.3567	1,298
1983	7,354.00	60.00	1.67	147.37	39.16	0.3473	3,065
1984	3,458.00	60.00	1.67	69.30	39.73	0.3378	1,402
1985	2,368.00	60.00	1.67	47.45	40.31	0.3282	933
1986	4,690.00	60.00	1.67	93.99	40.89	0.3185	1,793
1987	2,076.00	60.00	1.67	41.60	41.48	0.3087	769
1988	34,697.00	60.00	1.67	695.33	42.07	0.2988	12,442
1990	11,328.00	60.00	1.67	227.01	43.29	0.2785	3,786
1991	6,573.00	60.00	1.67	131.72	43.90	0.2683	2,116
1993	3,599.00	60.00	1.67	72.12	45.17	0.2472	1,067
1994	89,792.00	60.00	1.67	1,799.43	45.81	0.2365	25,483

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-S0							
NET SALVAGE PERCENT.. -20							
1996	27,843.00	60.00	1.67	557.97	47.13	0.2145	7,167
1997	6,924.00	60.00	1.67	138.76	47.81	0.2032	1,688
1998	11,469.00	60.00	1.67	229.84	48.49	0.1918	2,640
1999	60,510.00	60.00	1.67	1,212.62	49.19	0.1802	13,083
2000	1,449.00	60.00	1.67	29.04	49.90	0.1683	293
2002	1,513.00	60.00	1.67	30.32	51.36	0.1440	261
2009	42,919.00	60.00	1.67	860.10	56.99	0.0502	2,584
2011	18,195.00	60.00	1.67	364.63	58.80	0.0200	437
2012	28,716.00	60.00	1.67	575.47	59.63	0.0062	213
	698,664.00			14,001.20			333,223

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
1930	1,573.00	45.00	2.22	38.41	2.71	0.9398	1,626
1931	683.00	45.00	2.22	16.68	3.02	0.9329	701
1949	1,828.00	45.00	2.22	44.64	8.81	0.8042	1,617
1950	2,803.00	45.00	2.22	68.45	9.18	0.7960	2,454
1951	790.00	45.00	2.22	19.29	9.55	0.7878	685
1952	2,092.00	45.00	2.22	51.09	9.93	0.7793	1,793
1953	6,017.00	45.00	2.22	146.94	10.32	0.7707	5,101
1957	5,552.00	45.00	2.22	135.58	11.92	0.7351	4,489
1958	1,301.00	45.00	2.22	31.77	12.34	0.7258	1,039
1959	6,015.00	45.00	2.22	146.89	12.76	0.7164	4,740
1963	2,415.00	45.00	2.22	58.97	14.53	0.6771	1,799
1965	1,347.00	45.00	2.22	32.89	15.45	0.6567	973
1966	251.00	45.00	2.22	6.13	15.92	0.6462	178
1967	6,086.00	45.00	2.22	148.62	16.41	0.6353	4,253
1968	9,295.00	45.00	2.22	226.98	16.89	0.6247	6,387
1969	2,494.00	45.00	2.22	60.90	17.39	0.6136	1,683
1970	4,135.00	45.00	2.22	100.98	17.89	0.6024	2,740
1971	1,296.00	45.00	2.22	31.65	18.40	0.5911	843
1972	2,273.00	45.00	2.22	55.51	18.92	0.5796	1,449
1984	1,066.00	45.00	2.22	26.03	25.74	0.4280	502
2000	2,020.00	45.00	2.22	49.33	36.25	0.1944	432
2004	9,012.00	45.00	2.22	220.07	39.03	0.1327	1,315
	70,344.00			1,717.80			46,799

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.44

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2							
NET SALVAGE PERCENT.. -40							
1904	242.00	85.00	1.18	4.00	14.23	0.8326	282
1907	205.00	85.00	1.18	3.39	15.25	0.8206	236
1908	24.00	85.00	1.18	0.40	15.60	0.8165	27
1909	444.00	85.00	1.18	7.33	15.95	0.8124	505
1911	65.00	85.00	1.18	1.07	16.68	0.8038	73
1912	41.00	85.00	1.18	0.68	17.05	0.7994	46
1913	2,458.00	85.00	1.18	40.61	17.43	0.7949	2,736
1914	115.00	85.00	1.18	1.90	17.81	0.7905	127
1915	190.00	85.00	1.18	3.14	18.20	0.7859	209
1916	2,610.00	85.00	1.18	43.12	18.60	0.7812	2,854
1923	1,232.00	85.00	1.18	20.35	21.56	0.7464	1,287
1924	1,844.00	85.00	1.18	30.46	22.00	0.7412	1,913
1925	9,081.00	85.00	1.18	150.02	22.46	0.7358	9,354
1926	152,388.00	85.00	1.18	2,517.45	22.92	0.7304	155,815
1927	104,343.00	85.00	1.18	1,723.75	23.40	0.7247	105,866
1928	27,780.00	85.00	1.18	458.93	23.87	0.7192	27,970
1929	27,979.00	85.00	1.18	462.21	24.36	0.7134	27,945
1930	295,383.00	85.00	1.18	4,879.73	24.85	0.7077	292,639
1931	485,657.00	85.00	1.18	8,023.05	25.35	0.7018	477,141
1932	7,366.00	85.00	1.18	121.69	25.85	0.6959	7,176
1933	6,937.00	85.00	1.18	114.60	26.36	0.6899	6,700
1934	5,383.00	85.00	1.18	88.93	26.88	0.6838	5,153
1935	10,786.00	85.00	1.18	178.18	27.41	0.6775	10,231
1936	40,272.00	85.00	1.18	665.29	27.94	0.6713	37,848
1937	36,999.00	85.00	1.18	611.22	28.48	0.6649	34,443
1938	7,952.00	85.00	1.18	131.37	29.03	0.6585	7,331
1939	35,546.00	85.00	1.18	587.22	29.59	0.6519	32,440
1940	31,550.00	85.00	1.18	521.21	30.15	0.6453	28,502
1941	62,999.00	85.00	1.18	1,040.74	30.71	0.6387	56,333
1942	13,100.00	85.00	1.18	216.41	31.29	0.6319	11,589
1943	17,042.00	85.00	1.18	281.53	31.87	0.6251	14,913
1944	7,038.00	85.00	1.18	116.27	32.46	0.6181	6,090
1945	21,347.00	85.00	1.18	352.65	33.05	0.6112	18,266
1946	234,688.00	85.00	1.18	3,877.05	33.65	0.6041	198,492
1947	130,190.00	85.00	1.18	2,150.74	34.26	0.5969	108,802
1948	243,423.00	85.00	1.18	4,021.35	34.87	0.5898	200,986
1949	273,609.00	85.00	1.18	4,520.02	35.49	0.5825	223,117
1950	1,524,785.00	85.00	1.18	25,189.45	36.12	0.5751	1,227,580
1951	5,607,047.00	85.00	1.18	92,628.42	36.75	0.5677	4,455,976
1952	1,586,483.00	85.00	1.18	26,208.70	37.39	0.5601	1,244,069
1953	1,317,805.00	85.00	1.18	21,770.14	38.04	0.5525	1,019,267
1954	1,591,946.00	85.00	1.18	26,298.95	38.69	0.5448	1,214,254

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2							
NET SALVAGE PERCENT.. -40							
1955	2,157,298.00	85.00	1.18	35,638.56	39.34	0.5372	1,622,400
1956	3,155,066.00	85.00	1.18	52,121.69	40.01	0.5293	2,337,923
1957	3,803,729.00	85.00	1.18	62,837.60	40.67	0.5215	2,777,262
1958	4,103,913.00	85.00	1.18	67,796.64	41.35	0.5135	2,950,475
1959	4,194,764.00	85.00	1.18	69,297.50	42.03	0.5055	2,968,811
1960	4,003,600.00	85.00	1.18	66,139.47	42.72	0.4974	2,788,003
1961	7,124,027.00	85.00	1.18	117,688.93	43.41	0.4893	4,880,001
1962	5,184,288.00	85.00	1.18	85,644.44	44.10	0.4812	3,492,406
1963	4,231,045.00	85.00	1.18	69,896.86	44.81	0.4728	2,800,732
1964	4,301,144.00	85.00	1.18	71,054.90	45.51	0.4646	2,797,576
1965	4,378,347.00	85.00	1.18	72,330.29	46.23	0.4561	2,795,872
1966	5,895,553.00	85.00	1.18	97,394.54	46.94	0.4478	3,695,710
1967	6,069,327.00	85.00	1.18	100,265.28	47.67	0.4392	3,731,738
1968	4,398,975.00	85.00	1.18	72,671.07	48.40	0.4306	2,651,817
1969	6,358,446.00	85.00	1.18	105,041.53	49.13	0.4220	3,756,570
1970	4,180,749.00	85.00	1.18	69,065.97	49.87	0.4133	2,419,006
1971	3,611,861.00	85.00	1.18	59,667.94	50.61	0.4046	2,045,852
1972	2,716,273.00	85.00	1.18	44,872.83	51.36	0.3958	1,504,989
1973	2,058,723.00	85.00	1.18	34,010.10	52.12	0.3868	1,114,897
1974	1,826,223.00	85.00	1.18	30,169.20	52.87	0.3780	966,437
1975	1,143,173.00	85.00	1.18	18,885.22	53.64	0.3689	590,467
1976	1,396,282.00	85.00	1.18	23,066.58	54.41	0.3599	703,492
1977	1,201,333.00	85.00	1.18	19,846.02	55.18	0.3508	590,032
1978	2,059,638.00	85.00	1.18	34,025.22	55.96	0.3417	985,145
1979	1,120,840.00	85.00	1.18	18,516.28	56.74	0.3325	521,704
1980	908,166.00	85.00	1.18	15,002.90	57.52	0.3233	411,041
1981	2,966,168.00	85.00	1.18	49,001.10	58.31	0.3140	1,303,927
1982	2,460,483.00	85.00	1.18	40,647.18	59.11	0.3046	1,049,214
1983	1,131,433.00	85.00	1.18	18,691.27	59.91	0.2952	467,567
1984	1,083,176.00	85.00	1.18	17,894.07	60.71	0.2858	433,340
1985	1,464,819.00	85.00	1.18	24,198.81	61.52	0.2762	566,498
1986	3,381,726.00	85.00	1.18	55,866.11	62.33	0.2667	1,262,716
1987	2,351,488.00	85.00	1.18	38,846.58	63.15	0.2571	846,263
1988	4,138,433.00	85.00	1.18	68,366.91	63.97	0.2474	1,433,446
1989	3,159,806.00	85.00	1.18	52,200.00	64.80	0.2377	1,051,299
1990	4,032,575.00	85.00	1.18	66,618.14	65.62	0.2280	1,287,198
1991	4,445,470.00	85.00	1.18	73,439.16	66.46	0.2181	1,357,504
1992	16,231,063.00	85.00	1.18	268,137.16	67.29	0.2084	4,734,439
1993	4,768,517.00	85.00	1.18	78,775.90	68.13	0.1985	1,324,971
1994	3,278,948.00	85.00	1.18	54,168.22	68.98	0.1885	865,177
1995	2,754,867.00	85.00	1.18	45,510.40	69.83	0.1785	688,326
1996	3,696,874.00	85.00	1.18	61,072.36	70.68	0.1685	871,937

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2							
NET SALVAGE PERCENT.. -40							
1997	3,495,030.00	85.00	1.18	57,737.90	71.53	0.1585	775,400
1998	2,986,207.00	85.00	1.18	49,332.14	72.39	0.1484	620,205
1999	2,532,766.00	85.00	1.18	41,841.29	73.26	0.1381	489,756
2000	3,744,480.00	85.00	1.18	61,858.81	74.12	0.1280	671,011
2001	3,478,168.00	85.00	1.18	57,459.34	74.99	0.1178	573,425
2002	4,194,191.00	85.00	1.18	69,288.04	75.86	0.1075	631,402
2003	2,059,391.00	85.00	1.18	34,021.14	76.74	0.0972	280,184
2004	3,401,002.00	85.00	1.18	56,184.55	77.62	0.0868	413,385
2005	4,184,396.00	85.00	1.18	69,126.22	78.50	0.0765	447,973
2006	3,681,845.00	85.00	1.18	60,824.08	79.39	0.0660	340,202
2007	3,896,928.00	85.00	1.18	64,377.25	80.28	0.0555	302,955
2008	5,670,903.00	85.00	1.18	93,683.32	81.17	0.0451	357,743
2009	2,933,535.00	85.00	1.18	48,462.00	82.07	0.0345	141,567
2010	2,133,403.00	85.00	1.18	35,243.82	82.97	0.0239	71,324
2011	2,743,355.00	85.00	1.18	45,320.22	83.87	0.0133	51,043
2012	2,545,375.00	85.00	1.18	42,049.60	84.66	0.0040	14,254
	220,535,978.00			3,643,254.37			94,902,592
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.65							

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 80-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2035							
NET SALVAGE PERCENT.. -140							
1904	25,772.00	78.38	1.28	791.72	16.45	0.7901	48,872
1905	74,240.00	78.25	1.28	2,280.65	16.57	0.7882	140,445
1906	7,277,471.00	78.11	1.28	223,563.91	16.69	0.7863	13,733,985
1907	234,086.00	77.97	1.28	7,191.12	16.80	0.7845	440,754
1908	415,904.00	77.82	1.29	12,876.39	16.91	0.7827	781,267
1909	549,027.00	77.66	1.29	16,997.88	17.02	0.7808	1,028,885
1910	195,926.00	77.50	1.29	6,065.87	17.13	0.7790	366,289
1911	161,753.00	77.33	1.29	5,007.87	17.24	0.7771	301,660
1912	221,712.00	77.16	1.30	6,917.41	17.34	0.7753	412,528
1913	127,060.00	76.97	1.30	3,964.27	17.45	0.7733	235,810
1914	356,842.00	76.79	1.30	11,133.47	17.55	0.7715	660,686
1915	115,213.00	76.59	1.31	3,622.30	17.64	0.7697	212,825
1916	113,147.00	76.39	1.31	3,557.34	17.74	0.7678	208,490
1917	105,198.00	76.18	1.31	3,307.43	17.83	0.7660	193,383
1918	6,022.00	75.96	1.32	190.78	17.93	0.7640	11,041
1919	17,072.00	75.74	1.32	540.84	18.02	0.7621	31,225
1920	38,287.00	75.50	1.32	1,212.93	18.11	0.7601	69,847
1921	42,999.00	75.26	1.33	1,372.53	18.20	0.7582	78,241
1922	126,576.00	75.02	1.33	4,040.31	18.28	0.7563	229,760
1923	106,866.00	74.76	1.34	3,436.81	18.37	0.7543	193,457
1924	256,782.00	74.50	1.34	8,258.11	18.45	0.7524	463,656
1925	1,843,837.00	74.23	1.35	59,740.32	18.53	0.7504	3,320,544
1926	247,992.00	73.96	1.35	8,034.94	18.62	0.7482	445,338
1927	323,833.00	73.67	1.36	10,569.91	18.69	0.7463	580,024
1928	203,178.00	73.38	1.36	6,631.73	18.77	0.7442	362,897
1929	237,469.00	73.08	1.37	7,807.98	18.85	0.7421	422,919
1930	121,770.00	72.77	1.37	4,003.80	18.92	0.7400	216,264
1931	67,362.00	72.46	1.38	2,231.03	19.00	0.7378	119,278
1932	39,542.00	72.13	1.39	1,319.12	19.07	0.7356	69,811
1933	25,756.00	71.80	1.39	859.22	19.14	0.7334	45,337
1934	31,224.00	71.46	1.40	1,049.13	19.21	0.7312	54,793
1935	26,885.00	71.11	1.41	909.79	19.28	0.7289	47,030
1936	55,649.00	70.76	1.41	1,883.16	19.35	0.7265	97,035
1937	69,265.00	70.40	1.42	2,360.55	19.42	0.7242	120,380
1938	18,399.00	70.02	1.43	631.45	19.48	0.7218	31,873
1939	33,093.00	69.64	1.44	1,143.69	19.55	0.7193	57,127
1940	31,599.00	69.26	1.44	1,092.06	19.61	0.7169	54,365
1941	32,245.00	68.86	1.45	1,122.13	19.67	0.7144	55,282
1942	21,904.00	68.46	1.46	767.52	19.73	0.7118	37,419
1943	4,099.00	68.05	1.47	144.61	19.79	0.7092	6,977
1944	3,493.00	67.63	1.48	124.07	19.85	0.7065	5,923

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 80-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2035							
NET SALVAGE PERCENT.. -140							
1945	28,710.00	67.20	1.49	1,026.67	19.91	0.7037	48,489
1946	35,828.00	66.76	1.50	1,289.81	19.96	0.7010	60,279
1947	199,744.00	66.32	1.51	7,238.72	20.02	0.6981	334,673
1948	188,584.00	65.87	1.52	6,879.54	20.07	0.6953	314,698
1949	9,591.00	65.41	1.53	352.18	20.13	0.6923	15,934
1950	732,426.00	64.94	1.54	27,070.46	20.18	0.6893	1,211,579
1951	836,300.00	64.47	1.55	31,110.36	20.23	0.6862	1,377,306
1952	312,262.00	63.98	1.56	11,691.09	20.28	0.6830	511,882
1953	152,102.00	63.49	1.58	5,767.71	20.33	0.6798	248,154
1954	128,192.00	62.99	1.59	4,891.81	20.38	0.6765	208,120
1955	165,395.00	62.49	1.60	6,351.17	20.43	0.6731	267,174
1956	70,350.00	61.97	1.61	2,718.32	20.47	0.6697	113,069
1957	388,326.00	61.45	1.63	15,191.31	20.52	0.6661	620,766
1958	223,082.00	60.92	1.64	8,780.51	20.57	0.6623	354,615
1959	376,501.00	60.38	1.66	14,999.80	20.61	0.6587	595,167
1960	88,474.00	59.84	1.67	3,546.04	20.65	0.6549	139,062
1961	149,542.00	59.28	1.69	6,065.42	20.69	0.6510	233,637
1962	59,155.00	58.72	1.70	2,413.52	20.73	0.6470	91,852
1963	33,586.00	58.16	1.72	1,386.43	20.78	0.6427	51,807
1964	69,297.00	57.58	1.74	2,893.84	20.81	0.6386	106,206
1965	28,587.00	57.00	1.75	1,200.65	20.85	0.6342	43,512
1966	14,296.00	56.41	1.77	607.29	20.89	0.6297	21,605
1967	9,659.00	55.81	1.79	414.95	20.93	0.6250	14,488
1968	12,640.00	55.21	1.81	549.08	20.96	0.6204	18,819
1969	1,027.00	54.59	1.83	45.11	21.00	0.6153	1,517
1970	1,199.00	53.97	1.85	53.24	21.03	0.6103	1,756
1971	77.00	53.35	1.87	3.46	21.06	0.6053	112
1972	4,610.00	52.72	1.90	210.22	21.10	0.5998	6,636
1974	39.00	51.43	1.94	1.82	21.16	0.5886	55
1975	1,026.00	50.77	1.97	48.51	21.19	0.5826	1,435
1976	20.00	50.11	2.00	0.96	21.22	0.5765	28
1977	9.00	49.44	2.02	0.44	21.25	0.5702	12
1978	37.00	48.77	2.05	1.82	21.27	0.5639	50
1981	43.00	46.71	2.14	2.21	21.35	0.5429	56
1982	7.00	46.00	2.17	0.36	21.38	0.5352	9
	18,327,272.00			603,560.98			33,008,281

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.29

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -25							
1953	800.00	75.00	1.33	13.30	26.53	0.6463	646
1960	859.00	75.00	1.33	14.28	31.14	0.5848	628
1961	1,000.00	75.00	1.33	16.62	31.83	0.5756	720
1962	841.00	75.00	1.33	13.98	32.52	0.5664	595
1963	3.00	75.00	1.33	0.05	33.23	0.5569	2
1964	11,450.00	75.00	1.33	190.36	33.94	0.5475	7,836
1966	635.00	75.00	1.33	10.56	35.39	0.5281	419
1967	224.00	75.00	1.33	3.72	36.13	0.5183	145
1968	1,494.00	75.00	1.33	24.84	36.87	0.5084	949
1969	5,757.00	75.00	1.33	95.71	37.61	0.4985	3,588
1970	2,132.00	75.00	1.33	35.44	38.37	0.4884	1,302
1971	11,212.00	75.00	1.33	186.40	39.13	0.4783	6,703
1972	494,762.00	75.00	1.33	8,225.42	39.90	0.4680	289,436
1973	1,190,688.00	75.00	1.33	19,795.19	40.67	0.4577	681,267
1974	1,494,072.00	75.00	1.33	24,838.95	41.45	0.4473	835,429
1975	1,553,513.00	75.00	1.33	25,827.15	42.24	0.4368	848,218
1976	1,911,336.00	75.00	1.33	31,775.96	43.03	0.4263	1,018,431
1977	2,038,455.00	75.00	1.33	33,889.31	43.83	0.4156	1,058,977
1978	2,545,568.00	75.00	1.33	42,320.07	44.63	0.4049	1,288,471
1979	2,471,696.00	75.00	1.33	41,091.95	45.44	0.3941	1,217,712
1980	1,833,819.00	75.00	1.33	30,487.24	46.26	0.3832	878,399
1981	2,161,285.00	75.00	1.33	35,931.36	47.08	0.3723	1,005,727
1982	1,580,554.00	75.00	1.33	26,276.71	47.91	0.3612	713,620
1983	1,936,542.00	75.00	1.33	32,195.01	48.74	0.3501	847,552
1984	2,365,701.00	75.00	1.33	39,329.78	49.58	0.3389	1,002,259
1985	2,839,293.00	75.00	1.33	47,203.25	50.42	0.3277	1,163,152
1986	3,622,981.00	75.00	1.33	60,232.06	51.27	0.3164	1,432,889
1987	4,316,259.00	75.00	1.33	71,757.81	52.12	0.3051	1,645,951
1988	4,113,286.00	75.00	1.33	68,383.38	52.98	0.2936	1,509,576
1989	4,955,538.00	75.00	1.33	82,385.82	53.84	0.2821	1,747,632
1990	5,746,436.00	75.00	1.33	95,534.50	54.71	0.2705	1,943,229
1991	6,438,959.00	75.00	1.33	107,047.69	55.58	0.2589	2,084,050
1992	6,490,562.00	75.00	1.33	107,905.59	56.45	0.2473	2,006,638
1993	10,265,366.00	75.00	1.33	170,661.71	57.34	0.2355	3,021,482
1994	9,614,420.00	75.00	1.33	159,839.73	58.22	0.2237	2,688,793
1995	10,416,581.00	75.00	1.33	173,175.66	59.11	0.2119	2,758,701
1996	9,623,563.00	75.00	1.33	159,991.73	60.00	0.2000	2,405,891
1997	8,669,386.00	75.00	1.33	144,128.54	60.90	0.1880	2,037,306
1998	6,871,828.00	75.00	1.33	114,244.14	61.80	0.1760	1,511,802
1999	7,915,534.00	75.00	1.33	131,595.75	62.71	0.1639	1,621,398
2000	8,449,891.00	75.00	1.33	140,479.44	63.62	0.1517	1,602,627
2001	8,481,739.00	75.00	1.33	141,008.91	64.53	0.1396	1,480,063

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -25							
2002	7,969,787.00	75.00	1.33	132,497.71	65.44	0.1275	1,269,886
2003	10,758,617.00	75.00	1.33	178,862.01	66.36	0.1152	1,549,241
2004	10,504,070.00	75.00	1.33	174,630.16	67.28	0.1029	1,351,480
2005	14,216,977.00	75.00	1.33	236,357.24	68.21	0.0905	1,608,829
2006	11,908,538.00	75.00	1.33	197,979.44	69.14	0.0781	1,163,018
2007	11,727,759.00	75.00	1.33	194,973.99	70.07	0.0657	963,582
2008	11,185,602.00	75.00	1.33	185,960.63	71.00	0.0533	745,660
2009	11,786,299.00	75.00	1.33	195,947.22	71.94	0.0408	601,101
2010	12,772,280.00	75.00	1.33	212,339.16	72.88	0.0283	451,340
2011	17,274,473.00	75.00	1.33	287,188.11	73.82	0.0157	339,659
2012	21,882,941.00	75.00	1.33	363,803.89	74.65	0.0047	127,742
	284,433,363.00			4,728,704.63			54,541,749
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.66							

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-L0							
NET SALVAGE PERCENT.. -30							
1911	914.00	35.00	2.86	33.98	6.57	0.8123	965
1912	350.00	35.00	2.86	13.01	6.72	0.8080	368
1923	17,367.00	35.00	2.86	645.71	8.39	0.7603	17,165
1926	168.00	35.00	2.86	6.25	8.87	0.7466	163
1929	763.00	35.00	2.86	28.37	9.37	0.7323	726
1930	289.00	35.00	2.86	10.75	9.54	0.7274	273
1933	2,107.00	35.00	2.86	78.34	10.06	0.7126	1,952
1935	904.00	35.00	2.86	33.61	10.41	0.7026	826
1937	2,000.00	35.00	2.86	74.36	10.77	0.6923	1,800
1947	12,629.00	35.00	2.86	469.55	12.70	0.6371	10,460
1948	1,878.00	35.00	2.86	69.82	12.90	0.6314	1,542
1949	14,181.00	35.00	2.86	527.25	13.11	0.6254	11,530
1950	101,334.00	35.00	2.86	3,767.60	13.32	0.6194	81,600
1951	101,997.00	35.00	2.86	3,792.25	13.53	0.6134	81,338
1952	45,339.00	35.00	2.86	1,685.70	13.74	0.6074	35,802
1953	55,373.00	35.00	2.86	2,058.77	13.96	0.6011	43,273
1954	16,067.00	35.00	2.86	597.37	14.17	0.5951	12,431
1955	59,673.00	35.00	2.86	2,218.64	14.40	0.5886	45,658
1956	28,077.00	35.00	2.86	1,043.90	14.62	0.5823	21,254
1957	82,601.00	35.00	2.86	3,071.11	14.85	0.5757	61,820
1958	41,575.00	35.00	2.86	1,545.76	15.08	0.5691	30,761
1959	80,981.00	35.00	2.86	3,010.87	15.31	0.5626	59,225
1960	36,561.00	35.00	2.86	1,359.34	15.54	0.5560	26,426
1961	82,076.00	35.00	2.86	3,051.59	15.78	0.5491	58,593
1962	28,271.00	35.00	2.86	1,051.12	16.02	0.5423	19,930
1963	46,743.00	35.00	2.86	1,737.90	16.26	0.5354	32,536
1964	89,129.00	35.00	2.86	3,313.82	16.51	0.5283	61,212
1965	54,083.00	35.00	2.86	2,010.81	16.76	0.5211	36,640
1966	82,325.00	35.00	2.86	3,060.84	17.01	0.5140	55,010
1967	182,533.00	35.00	2.86	6,786.58	17.27	0.5066	120,205
1968	52,132.00	35.00	2.86	1,938.27	17.53	0.4991	33,828
1969	101,296.00	35.00	2.86	3,766.19	17.79	0.4917	64,751
1970	61,346.00	35.00	2.86	2,280.84	18.06	0.4840	38,599
1971	67,013.00	35.00	2.86	2,491.54	18.33	0.4763	41,493
1972	19,994.00	35.00	2.86	743.38	18.60	0.4686	12,179
1973	8,815.00	35.00	2.86	327.74	18.88	0.4606	5,278
1974	35,117.00	35.00	2.86	1,305.65	19.16	0.4526	20,661
1975	3,068.00	35.00	2.86	114.07	19.45	0.4443	1,772
1976	10,569.00	35.00	2.86	392.96	19.74	0.4360	5,991
1977	24,093.00	35.00	2.86	895.78	20.03	0.4277	13,396
1978	774.00	35.00	2.86	28.78	20.33	0.4191	422
1979	3,468.00	35.00	2.86	128.94	20.63	0.4106	1,851

LACLEDE GAS COMPANY

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-L0							
NET SALVAGE PERCENT.. -30							
1980	32,285.00	35.00	2.86	1,200.36	20.93	0.4020	16,872
1981	65,566.00	35.00	2.86	2,437.74	21.24	0.3931	33,510
1982	35,896.00	35.00	2.86	1,334.61	21.56	0.3840	17,919
1983	22,318.00	35.00	2.86	829.78	21.87	0.3751	10,884
1984	12,085.00	35.00	2.86	449.32	22.20	0.3657	5,745
1985	127,176.00	35.00	2.86	4,728.40	22.52	0.3566	58,951
1986	149,779.00	35.00	2.86	5,568.78	22.86	0.3469	67,538
1987	131,787.00	35.00	2.86	4,899.84	23.19	0.3374	57,810
1988	44,334.00	35.00	2.86	1,648.34	23.54	0.3274	18,871
1989	70,103.00	35.00	2.86	2,606.43	23.88	0.3177	28,954
1990	58,338.00	35.00	2.86	2,169.01	24.23	0.3077	23,337
1991	23,940.00	35.00	2.86	890.09	24.59	0.2974	9,257
1992	71,292.00	35.00	2.86	2,650.64	24.95	0.2871	26,612
1993	295,719.00	35.00	2.86	10,994.83	25.32	0.2766	106,323
1994	72,884.00	35.00	2.86	2,709.83	25.69	0.2660	25,203
1995	56,784.00	35.00	2.86	2,111.23	26.07	0.2551	18,834
1996	71,342.00	35.00	2.86	2,652.50	26.46	0.2440	22,630
1997	38,578.00	35.00	2.86	1,434.33	26.85	0.2329	11,678
1998	98,257.00	35.00	2.86	3,653.20	27.25	0.2214	28,284
1999	137,477.00	35.00	2.86	5,111.39	27.66	0.2097	37,479
2000	128,396.00	35.00	2.86	4,773.76	28.08	0.1977	33,001
2001	179,488.00	35.00	2.86	6,673.36	28.51	0.1854	43,267
2002	478,988.00	35.00	2.86	17,808.77	28.96	0.1726	107,457
2003	692,465.00	35.00	2.86	25,745.85	29.42	0.1594	143,520
2004	565,467.00	35.00	2.86	21,024.06	29.90	0.1457	107,112
2005	228,441.00	35.00	2.86	8,493.44	30.40	0.1314	39,031
2006	466,341.00	35.00	2.86	17,338.56	30.92	0.1166	70,670
2007	471,105.00	35.00	2.86	17,515.68	31.46	0.1011	61,942
2008	1,352,961.00	35.00	2.86	50,303.09	32.03	0.0849	149,256
2009	528,212.00	35.00	2.86	19,638.92	32.64	0.0674	46,303
2010	975,819.00	35.00	2.86	36,280.95	33.29	0.0489	61,982
2011	838,819.00	35.00	2.86	31,187.29	33.99	0.0289	31,471
2012	217,759.00	35.00	2.86	8,096.28	34.67	0.0094	2,670
	10,396,174.00			386,529.77			2,696,078

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.72

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-L1							
NET SALVAGE PERCENT.. -30							
1912	33.00	35.00	2.86	1.23	2.04	0.9417	40
1925	1,363.00	35.00	2.86	50.68	4.23	0.8791	1,558
1928	1,426.00	35.00	2.86	53.02	4.77	0.8637	1,601
1941	626.00	35.00	2.86	23.27	7.26	0.7926	645
1942	816.00	35.00	2.86	30.34	7.47	0.7866	834
1944	1,109.00	35.00	2.86	41.23	7.88	0.7749	1,117
1950	5,504.00	35.00	2.86	204.64	9.18	0.7377	5,278
1951	1,424.00	35.00	2.86	52.94	9.41	0.7311	1,353
1952	300.00	35.00	2.86	11.15	9.63	0.7249	283
1953	2,473.00	35.00	2.86	91.95	9.86	0.7183	2,309
1961	1,273.00	35.00	2.86	47.33	11.80	0.6629	1,097
1962	1,151.00	35.00	2.86	42.79	12.05	0.6557	981
1963	94,835.00	35.00	2.86	3,525.97	12.31	0.6483	79,925
1964	4,578.00	35.00	2.86	170.21	12.57	0.6409	3,814
1966	14,228.00	35.00	2.86	529.00	13.11	0.6254	11,568
1967	66,032.00	35.00	2.86	2,455.07	13.38	0.6177	53,025
1968	5,916.00	35.00	2.86	219.96	13.66	0.6097	4,689
1969	21,086.00	35.00	2.86	783.98	13.93	0.6020	16,502
1970	33,333.00	35.00	2.86	1,239.32	14.22	0.5937	25,727
1971	7,093.00	35.00	2.86	263.72	14.50	0.5857	5,401
1972	1,425.00	35.00	2.86	52.98	14.80	0.5771	1,069
1973	11.00	35.00	2.86	0.41	15.09	0.5689	8
1974	840.00	35.00	2.86	31.23	15.39	0.5603	612
1975	2,337.00	35.00	2.86	86.89	15.69	0.5517	1,676
1976	8,877.00	35.00	2.86	330.05	16.00	0.5429	6,265
1978	1,563.00	35.00	2.86	58.11	16.63	0.5249	1,066
1979	7,934.00	35.00	2.86	294.99	16.95	0.5157	5,319
1980	3,538.00	35.00	2.86	131.54	17.27	0.5066	2,330
1982	6,157.00	35.00	2.86	228.92	17.94	0.4874	3,901
1984	30,413.00	35.00	2.86	1,130.76	18.63	0.4677	18,492
1985	12,981.00	35.00	2.86	482.63	18.98	0.4577	7,724
1986	46,917.00	35.00	2.86	1,744.37	19.33	0.4477	27,307
1988	16,069.00	35.00	2.86	597.45	20.06	0.4269	8,917
1989	558.00	35.00	2.86	20.75	20.44	0.4160	302
1990	15,552.00	35.00	2.86	578.22	20.82	0.4051	8,191
1991	14,170.00	35.00	2.86	526.84	21.20	0.3943	7,263
1992	19,218.00	35.00	2.86	714.53	21.60	0.3829	9,565
1993	101,945.00	35.00	2.86	3,790.32	22.00	0.3714	49,225
1994	34,108.00	35.00	2.86	1,268.14	22.42	0.3594	15,937
1995	101,216.00	35.00	2.86	3,763.21	22.85	0.3471	45,677
1996	112,237.00	35.00	2.86	4,172.97	23.31	0.3340	48,733
1998	35,830.00	35.00	2.86	1,332.16	24.30	0.3057	14,240

LACLEDE GAS COMPANY

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-L1							
NET SALVAGE PERCENT.. -30							
1999	232,942.00	35.00	2.86	8,660.78	24.84	0.2903	87,907
2000	473,779.00	35.00	2.86	17,615.10	25.41	0.2740	168,760
2001	99,683.00	35.00	2.86	3,706.21	26.01	0.2569	33,286
2002	5,057.00	35.00	2.86	188.02	26.65	0.2386	1,568
2003	113,783.00	35.00	2.86	4,230.45	27.32	0.2194	32,458
2004	106,378.00	35.00	2.86	3,955.13	28.02	0.1994	27,579
2006	50,517.00	35.00	2.86	1,878.22	29.53	0.1563	10,264
2007	69,632.00	35.00	2.86	2,588.92	30.34	0.1331	12,052
2009	9,302.00	35.00	2.86	345.85	32.03	0.0849	1,026
2010	2,689.00	35.00	2.86	99.98	32.92	0.0594	208
2011	81,717.00	35.00	2.86	3,038.24	33.83	0.0334	3,551
	2,083,974.00			77,482.17			880,225

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.72

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -110							
1923	390,585.00	45.00	2.22	18,209.07	0.38	0.9916	813,306
1924	38,856.00	45.00	2.22	1,811.47	0.87	0.9807	80,020
1925	64,821.00	45.00	2.22	3,021.96	1.35	0.9700	132,040
1926	56,200.00	45.00	2.22	2,620.04	1.83	0.9593	113,220
1927	49,484.00	45.00	2.22	2,306.94	2.30	0.9489	98,605
1928	46,064.00	45.00	2.22	2,147.50	2.77	0.9384	90,779
1929	56,063.00	45.00	2.22	2,613.66	3.23	0.9282	109,281
1930	58,362.00	45.00	2.22	2,720.84	3.68	0.9182	112,537
1931	42,050.00	45.00	2.22	1,960.37	4.13	0.9082	80,200
1932	45,963.00	45.00	2.22	2,142.80	4.57	0.8984	86,719
1933	32,084.00	45.00	2.22	1,495.76	5.00	0.8889	59,890
1934	30,544.00	45.00	2.22	1,423.96	5.42	0.8796	56,417
1935	34,483.00	45.00	2.22	1,607.60	5.83	0.8704	63,032
1936	32,992.00	45.00	2.22	1,538.09	6.25	0.8611	59,660
1937	36,203.00	45.00	2.22	1,687.78	6.65	0.8522	64,791
1938	30,403.00	45.00	2.22	1,417.39	7.06	0.8431	53,829
1939	27,019.00	45.00	2.22	1,259.63	7.46	0.8342	47,334
1940	23,386.00	45.00	2.22	1,090.26	7.86	0.8253	40,532
1941	30,916.00	45.00	2.22	1,441.30	8.25	0.8167	53,021
1942	13,310.00	45.00	2.22	620.51	8.65	0.8078	22,578
1943	10,447.00	45.00	2.22	487.04	9.05	0.7989	17,527
1944	26,308.00	45.00	2.22	1,226.48	9.44	0.7902	43,657
1945	3,375.00	45.00	2.22	157.34	9.84	0.7813	5,538
1946	48,250.00	45.00	2.22	2,249.42	10.24	0.7724	78,267
1947	17,520.00	45.00	2.22	816.78	10.63	0.7638	28,101
1948	6,513.00	45.00	2.22	303.64	11.04	0.7547	10,322
1949	14,138.00	45.00	2.22	659.11	11.44	0.7458	22,142
1950	29,225.00	45.00	2.22	1,362.47	11.84	0.7369	45,225
1951	82,468.00	45.00	2.22	3,844.66	12.25	0.7278	126,039
1952	68,455.00	45.00	2.22	3,191.37	12.66	0.7187	103,313
1953	341,602.00	45.00	2.22	15,925.49	13.08	0.7093	508,848
1954	971,133.00	45.00	2.22	45,274.22	13.49	0.7002	1,428,014
1955	1,429,685.00	45.00	2.22	66,651.91	13.92	0.6907	2,073,625
1956	1,652,708.00	45.00	2.22	77,049.25	14.34	0.6813	2,364,683
1957	1,521,358.00	45.00	2.22	70,925.71	14.77	0.6718	2,146,238
1958	1,794,783.00	45.00	2.22	83,672.78	15.20	0.6622	2,495,937
1959	2,033,473.00	45.00	2.22	94,800.51	15.64	0.6524	2,786,110
1960	1,371,394.00	45.00	2.22	63,934.39	16.08	0.6427	1,850,843
1961	1,127,134.00	45.00	2.22	52,546.99	16.53	0.6327	1,497,518
1962	670,407.00	45.00	2.22	31,254.37	16.98	0.6227	876,629
1963	594,422.00	45.00	2.22	27,711.95	17.44	0.6124	764,500
1964	589,515.00	45.00	2.22	27,483.19	17.90	0.6022	745,537

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -110							
1965	477,813.00	45.00	2.22	22,275.64	18.36	0.5920	594,017
1966	646,275.00	45.00	2.22	30,129.34	18.83	0.5816	789,280
1967	713,173.00	45.00	2.22	33,248.13	19.31	0.5709	855,001
1968	733,022.00	45.00	2.22	34,173.49	19.79	0.5602	862,373
1969	751,272.00	45.00	2.22	35,024.30	20.28	0.5493	866,662
1970	860,728.00	45.00	2.22	40,127.14	20.77	0.5384	973,246
1971	1,010,724.00	45.00	2.22	47,119.95	21.26	0.5276	1,119,757
1972	885,046.00	45.00	2.22	41,260.84	21.77	0.5162	959,445
1973	707,788.00	45.00	2.22	32,997.08	22.27	0.5051	750,773
1974	490,549.00	45.00	2.22	22,869.39	22.78	0.4938	508,669
1975	237,485.00	45.00	2.22	11,071.55	23.30	0.4822	240,492
1976	183,292.00	45.00	2.22	8,545.07	23.82	0.4707	181,167
1977	184,815.00	45.00	2.22	8,616.08	24.35	0.4589	178,100
1978	238,186.00	45.00	2.22	11,104.23	24.88	0.4471	223,640
1979	221,746.00	45.00	2.22	10,337.80	25.42	0.4351	202,616
1980	223,674.00	45.00	2.22	10,427.68	25.96	0.4231	198,741
1981	267,735.00	45.00	2.22	12,481.81	26.50	0.4111	231,144
1982	342,215.00	45.00	2.22	15,954.06	27.06	0.3987	286,505
1983	199,422.00	45.00	2.22	9,297.05	27.61	0.3864	161,836
1984	272,019.00	45.00	2.22	12,681.53	28.17	0.3740	213,644
1985	368,321.00	45.00	2.22	17,171.13	28.73	0.3616	279,657
1986	381,117.00	45.00	2.22	17,767.67	29.30	0.3489	279,233
1987	406,364.00	45.00	2.22	18,944.69	29.87	0.3362	286,918
1988	538,334.00	45.00	2.22	25,097.13	30.44	0.3236	365,785
1989	502,965.00	45.00	2.22	23,448.23	31.02	0.3107	328,138
1990	420,429.00	45.00	2.22	19,600.40	31.60	0.2978	262,910
1991	456,453.00	45.00	2.22	21,279.84	32.18	0.2849	273,082
1992	527,079.00	45.00	2.22	24,572.42	32.77	0.2718	300,824
1993	471,512.00	45.00	2.22	21,981.89	33.35	0.2589	256,346
1994	596,245.00	45.00	2.22	27,796.94	33.94	0.2458	307,745
1995	462,506.00	45.00	2.22	21,562.03	34.54	0.2324	225,760
1996	543,921.00	45.00	2.22	25,357.60	35.13	0.2193	250,526
1997	620,619.00	45.00	2.22	28,933.26	35.73	0.2060	268,480
1998	513,257.00	45.00	2.22	23,928.04	36.32	0.1929	207,904
1999	642,407.00	45.00	2.22	29,949.01	36.92	0.1796	242,236
2000	533,715.00	45.00	2.22	24,881.79	37.52	0.1662	186,300
2001	474,433.00	45.00	2.22	22,118.07	38.12	0.1529	152,326
2002	609,469.00	45.00	2.22	28,413.44	38.72	0.1396	178,621
2003	357,373.00	45.00	2.22	16,660.73	39.33	0.1260	94,561
2004	480,723.00	45.00	2.22	22,411.31	39.93	0.1127	113,742
2005	577,541.00	45.00	2.22	26,924.96	40.54	0.0991	120,204
2006	546,856.00	45.00	2.22	25,494.43	41.15	0.0856	98,257

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -110							
2007	220,264.00	45.00	2.22	10,268.71	41.76	0.0720	33,304
2008	511,110.00	45.00	2.22	23,827.95	42.37	0.0584	62,725
2009	332,346.00	45.00	2.22	15,493.97	42.99	0.0447	31,176
2010	210,740.00	45.00	2.22	9,824.70	43.61	0.0309	13,670
2011	312,023.00	45.00	2.22	14,546.51	44.22	0.0173	11,355
2012	343,115.00	45.00	2.22	15,996.02	44.77	0.0051	3,682
	38,152,317.00			1,778,661.03			37,888,979
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.66							

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-R2							
NET SALVAGE PERCENT.. -85							
1952	24,066.00	46.00	2.17	966.13	7.16	0.8444	37,592
1953	60,512.00	46.00	2.17	2,429.25	7.48	0.8374	93,743
1954	64,173.00	46.00	2.17	2,576.23	7.81	0.8302	98,564
1955	98,054.00	46.00	2.17	3,936.38	8.15	0.8228	149,261
1956	126,784.00	46.00	2.17	5,089.74	8.50	0.8152	191,210
1957	114,171.00	46.00	2.17	4,583.39	8.86	0.8074	170,534
1958	198,051.00	46.00	2.17	7,950.76	9.23	0.7994	292,877
1959	192,080.00	46.00	2.17	7,711.05	9.61	0.7911	281,112
1960	682,484.00	46.00	2.17	27,398.32	10.00	0.7826	988,120
1961	553,151.00	46.00	2.17	22,206.25	10.40	0.7739	791,965
1962	712,068.00	46.00	2.17	28,585.97	10.82	0.7648	1,007,464
1963	667,357.00	46.00	2.17	26,791.05	11.25	0.7554	932,662
1964	671,703.00	46.00	2.17	26,965.52	11.69	0.7459	926,856
1965	629,866.00	46.00	2.17	25,285.97	12.14	0.7361	857,730
1966	729,772.00	46.00	2.17	29,296.70	12.61	0.7259	979,981
1967	819,352.00	46.00	2.17	32,892.89	13.09	0.7154	1,084,450
1968	933,698.00	46.00	2.17	37,483.31	13.58	0.7048	1,217,396
1969	1,076,950.00	46.00	2.17	43,234.16	14.08	0.6939	1,382,517
1970	1,108,822.00	46.00	2.17	44,513.66	14.60	0.6826	1,400,252
1971	1,561,221.00	46.00	2.17	62,675.22	15.13	0.6711	1,938,282
1972	2,585,595.00	46.00	2.17	103,798.71	15.67	0.6594	3,153,902
1973	2,571,546.00	46.00	2.17	103,234.71	16.23	0.6472	3,078,821
1974	2,646,160.00	46.00	2.17	106,230.09	16.80	0.6348	3,107,499
1975	2,835,119.00	46.00	2.17	113,815.85	17.38	0.6222	3,263,263
1976	3,388,334.00	46.00	2.17	136,024.67	17.97	0.6094	3,819,660
1977	3,647,389.00	46.00	2.17	146,424.43	18.58	0.5961	4,022,218
1978	3,901,872.00	46.00	2.17	156,640.65	19.20	0.5826	4,205,549
1979	4,472,954.00	46.00	2.17	179,566.74	19.82	0.5691	4,709,531
1980	4,529,608.00	46.00	2.17	181,841.11	20.46	0.5552	4,652,619
1981	5,008,886.00	46.00	2.17	201,081.73	21.12	0.5409	5,011,939
1982	5,668,368.00	46.00	2.17	227,556.63	21.78	0.5265	5,521,342
1983	6,428,518.00	46.00	2.17	258,072.86	22.45	0.5120	6,088,617
1984	6,874,259.00	46.00	2.17	275,967.13	23.13	0.4972	6,322,699
1985	6,869,147.00	46.00	2.17	275,761.91	23.83	0.4820	6,124,710
1986	7,324,150.00	46.00	2.17	294,028.00	24.53	0.4667	6,324,176
1987	8,150,748.00	46.00	2.17	327,211.78	25.25	0.4511	6,801,934
1988	7,842,411.00	46.00	2.17	314,833.59	25.97	0.4354	6,317,419
1989	8,312,642.00	46.00	2.17	333,711.01	26.70	0.4196	6,452,310
1990	7,832,344.00	46.00	2.17	314,429.45	27.45	0.4033	5,843,171
1991	9,022,157.00	46.00	2.17	362,194.49	28.20	0.3870	6,458,746
1992	9,460,533.00	46.00	2.17	379,793.10	28.96	0.3704	6,483,261
1993	11,102,211.00	46.00	2.17	445,698.26	29.73	0.3537	7,264,676

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-R2							
NET SALVAGE PERCENT.. -85							
1994	12,089,599.00	46.00	2.17	485,336.95	30.50	0.3370	7,536,366
1995	12,170,356.00	46.00	2.17	488,578.94	31.29	0.3198	7,199,897
1996	12,746,568.00	46.00	2.17	511,710.97	32.09	0.3024	7,130,704
1997	13,031,241.00	46.00	2.17	523,139.17	32.89	0.2850	6,870,722
1998	14,799,358.00	46.00	2.17	594,120.23	33.70	0.2674	7,320,821
1999	14,550,998.00	46.00	2.17	584,149.81	34.52	0.2496	6,718,261
2000	16,485,435.00	46.00	2.17	661,807.79	35.34	0.2317	7,067,619
2001	16,875,336.00	46.00	2.17	677,460.36	36.17	0.2137	6,671,580
2002	20,242,887.00	46.00	2.17	812,650.70	37.01	0.1954	7,318,725
2003	22,871,214.00	46.00	2.17	918,164.89	37.86	0.1770	7,487,487
2004	22,234,699.00	46.00	2.17	892,611.99	38.72	0.1583	6,509,897
2005	25,454,590.00	46.00	2.17	1,021,874.52	39.58	0.1396	6,572,490
2006	25,123,469.00	46.00	2.17	1,008,581.66	40.44	0.1209	5,617,846
2007	24,254,818.00	46.00	2.17	973,709.67	41.32	0.1017	4,565,218
2008	25,067,736.00	46.00	2.17	1,006,344.26	42.20	0.0826	3,831,064
2009	25,038,464.00	46.00	2.17	1,005,169.14	43.08	0.0635	2,940,467
2010	23,406,649.00	46.00	2.17	939,659.92	43.97	0.0441	1,910,931
2011	24,119,319.00	46.00	2.17	968,270.06	44.87	0.0246	1,096,332
2012	30,012,485.00	46.00	2.17	1,204,851.21	45.66	0.0074	410,316
	522,074,507.00			20,958,681.09			234,627,373
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.01							

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)	(6)	FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-S0							
NET SALVAGE PERCENT.. +3							
1900	302.00	33.00				1.0000	293
1935	2,234.00	33.00				1.0000	2,167
1936	2,885.00	33.00				1.0000	2,798
1937	10,681.00	33.00				1.0000	10,361
1938	12,605.00	33.00				1.0000	12,227
1939	1,666.00	33.00				1.0000	1,616
1940	923.00	33.00				1.0000	895
1941	3,132.00	33.00				1.0000	3,038
1942	1,361.00	33.00				1.0000	1,320
1943	339.00	33.00				1.0000	329
1946	2,195.00	33.00				1.0000	2,129
1947	4,292.00	33.00	3.03	126.15	0.28	0.9915	4,128
1948	901.00	33.00	3.03	26.48	0.64	0.9806	857
1949	4,171.00	33.00	3.03	122.59	1.01	0.9694	3,922
1950	38,705.00	33.00	3.03	1,137.58	1.38	0.9582	35,974
1951	91,873.00	33.00	3.03	2,700.24	1.75	0.9470	84,391
1952	63,738.00	33.00	3.03	1,873.32	2.12	0.9358	57,854
1953	11,641.00	33.00	3.03	342.14	2.49	0.9246	10,440
1954	47,596.00	33.00	3.03	1,398.89	2.87	0.9130	42,153
1955	14,976.00	33.00	3.03	440.16	3.24	0.9018	13,100
1956	88,473.00	33.00	3.03	2,600.31	3.62	0.8903	76,404
1957	135,409.00	33.00	3.03	3,979.81	4.00	0.8788	115,426
1958	88,566.00	33.00	3.03	2,603.04	4.38	0.8673	74,506
1959	123,200.00	33.00	3.03	3,620.97	4.77	0.8555	102,230
1960	195,050.00	33.00	3.03	5,732.71	5.16	0.8436	159,615
1961	661,779.00	33.00	3.03	19,450.35	5.54	0.8321	534,159
1962	324,157.00	33.00	3.03	9,527.30	5.93	0.8203	257,929
1963	248,263.00	33.00	3.03	7,296.70	6.33	0.8082	194,622
1964	276,854.00	33.00	3.03	8,137.02	6.72	0.7964	213,861
1965	213,751.00	33.00	3.03	6,282.36	7.12	0.7842	162,603
1966	308,128.00	33.00	3.03	9,056.19	7.52	0.7721	230,774
1967	289,463.00	33.00	3.03	8,507.61	7.93	0.7597	213,308
1968	246,429.00	33.00	3.03	7,242.79	8.33	0.7476	178,699
1969	275,686.00	33.00	3.03	8,102.69	8.74	0.7352	196,590
1970	283,212.00	33.00	3.03	8,323.88	9.15	0.7227	198,545
1971	122,167.00	33.00	3.03	3,590.61	9.57	0.7100	84,136
1972	122,693.00	33.00	3.03	3,606.07	9.98	0.6976	83,021
1973	334,709.00	33.00	3.03	9,837.43	10.41	0.6846	222,251
1974	554,088.00	33.00	3.03	16,285.20	10.83	0.6718	361,080
1975	306,942.00	33.00	3.03	9,021.33	11.26	0.6588	196,144
1976	257,129.00	33.00	3.03	7,557.28	11.69	0.6458	161,062
1977	288,248.00	33.00	3.03	8,471.90	12.13	0.6324	176,825

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-S0							
NET SALVAGE PERCENT.. +3							
1978	983,370.00	33.00	3.03	28,902.23	12.56	0.6194	590,817
1979	864,044.00	33.00	3.03	25,395.12	13.01	0.6058	507,701
1980	824,921.00	33.00	3.03	24,245.25	13.46	0.5921	473,799
1981	1,874,465.00	33.00	3.03	55,092.40	13.91	0.5785	1,051,810
1982	693,390.00	33.00	3.03	20,379.43	14.37	0.5646	379,710
1983	1,259,730.00	33.00	3.03	37,024.72	14.83	0.5506	672,811
1984	2,300,907.00	33.00	3.03	67,625.96	15.30	0.5364	1,197,091
1985	1,018,311.00	33.00	3.03	29,929.18	15.77	0.5221	515,730
1986	1,943,934.00	33.00	3.03	57,134.16	16.25	0.5076	957,101
1987	1,784,358.00	33.00	3.03	52,444.07	16.74	0.4927	852,831
1988	3,337,508.00	33.00	3.03	98,092.70	17.23	0.4779	1,547,080
1989	3,836,250.00	33.00	3.03	112,751.22	17.73	0.4627	1,721,894
1990	3,360,813.00	33.00	3.03	98,777.65	18.23	0.4476	1,459,106
1991	3,719,913.00	33.00	3.03	109,331.96	18.75	0.4318	1,558,143
1992	4,762,580.00	33.00	3.03	139,976.99	19.27	0.4161	1,922,073
1993	4,866,900.00	33.00	3.03	143,043.06	19.80	0.4000	1,888,357
1994	5,438,897.00	33.00	3.03	159,854.62	20.34	0.3836	2,023,981
1995	5,489,911.00	33.00	3.03	161,353.97	20.89	0.3670	1,954,194
1996	4,412,234.00	33.00	3.03	129,679.97	21.45	0.3500	1,497,953
1997	4,519,307.00	33.00	3.03	132,826.95	22.02	0.3327	1,458,598
1998	3,945,836.00	33.00	3.03	115,972.07	22.60	0.3152	1,206,224
1999	4,124,687.00	33.00	3.03	121,228.68	23.19	0.2973	1,189,361
2000	4,914,795.00	33.00	3.03	144,450.74	23.80	0.2788	1,329,090
2001	4,963,774.00	33.00	3.03	145,890.28	24.42	0.2600	1,251,864
2002	5,376,330.00	33.00	3.03	158,015.72	25.06	0.2406	1,254,791
2003	5,162,922.00	33.00	3.03	151,743.44	25.71	0.2209	1,106,325
2004	3,254,875.00	33.00	3.03	95,664.03	26.39	0.2003	632,393
2005	3,074,123.00	33.00	3.03	90,351.55	27.08	0.1794	534,923
2006	3,326,118.00	33.00	3.03	97,757.93	27.80	0.1576	508,406
2007	4,404,424.00	33.00	3.03	129,450.43	28.54	0.1352	577,400
2008	3,866,798.00	33.00	3.03	113,649.06	29.31	0.1118	419,414
2009	3,966,940.00	33.00	3.03	116,592.33	30.10	0.0879	338,156
2010	4,129,038.00	33.00	3.03	121,356.56	30.94	0.0624	250,003
2011	3,968,242.00	33.00	3.03	116,630.60	31.82	0.0358	137,647
2012	3,538,587.00	33.00	3.03	104,002.61	32.63	0.0112	38,478
	125,369,844.00			3,683,618.74			39,489,037

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.94

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. 0							
1932	912.00	55.00	1.82	16.60	3.10	0.9436	861
1933	260.00	55.00	1.82	4.73	3.35	0.9391	244
1946	22.00	55.00	1.82	0.40	6.83	0.8758	19
1950	10,681.00	55.00	1.82	194.39	8.13	0.8522	9,102
1951	24,587.00	55.00	1.82	447.48	8.49	0.8456	20,792
1952	8,029.00	55.00	1.82	146.13	8.86	0.8389	6,736
1953	4,852.00	55.00	1.82	88.31	9.25	0.8318	4,036
1954	4,121.00	55.00	1.82	75.00	9.66	0.8244	3,397
1955	7,751.00	55.00	1.82	141.07	10.08	0.8167	6,330
1956	16,537.00	55.00	1.82	300.97	10.52	0.8087	13,374
1957	18,986.00	55.00	1.82	345.55	10.98	0.8004	15,196
1958	19,421.00	55.00	1.82	353.46	11.45	0.7918	15,378
1959	16,924.00	55.00	1.82	308.02	11.95	0.7827	13,247
1960	13,793.00	55.00	1.82	251.03	12.45	0.7736	10,671
1961	28,636.00	55.00	1.82	521.18	12.98	0.7640	21,878
1962	97,333.00	55.00	1.82	1,771.46	13.52	0.7542	73,407
1963	90,515.00	55.00	1.82	1,647.37	14.08	0.7440	67,343
1964	91,315.00	55.00	1.82	1,661.93	14.66	0.7335	66,975
1965	126,445.00	55.00	1.82	2,301.30	15.25	0.7227	91,386
1966	164,602.00	55.00	1.82	2,995.76	15.86	0.7116	117,137
1967	172,406.00	55.00	1.82	3,137.79	16.48	0.7004	120,746
1968	169,796.00	55.00	1.82	3,090.29	17.12	0.6887	116,944
1969	171,254.00	55.00	1.82	3,116.82	17.77	0.6769	115,924
1970	225,456.00	55.00	1.82	4,103.30	18.43	0.6649	149,908
1971	172,341.00	55.00	1.82	3,136.61	19.11	0.6526	112,461
1972	127,281.00	55.00	1.82	2,316.51	19.80	0.6400	81,460
1973	161,405.00	55.00	1.82	2,937.57	20.51	0.6271	101,215
1974	150,680.00	55.00	1.82	2,742.38	21.22	0.6142	92,545
1975	152,159.00	55.00	1.82	2,769.29	21.95	0.6009	91,434
1976	111,961.00	55.00	1.82	2,037.69	22.69	0.5875	65,771
1977	159,947.00	55.00	1.82	2,911.04	23.44	0.5738	91,781
1978	136,745.00	55.00	1.82	2,488.76	24.20	0.5600	76,577
1979	180,876.00	55.00	1.82	3,291.94	24.97	0.5460	98,758
1980	236,248.00	55.00	1.82	4,299.71	25.75	0.5318	125,641
1981	222,855.00	55.00	1.82	4,055.96	26.54	0.5175	115,316
1982	206,624.00	55.00	1.82	3,760.56	27.34	0.5029	103,913
1983	245,169.00	55.00	1.82	4,462.08	28.15	0.4882	119,687
1984	332,335.00	55.00	1.82	6,048.50	28.97	0.4733	157,284
1985	347,947.00	55.00	1.82	6,332.64	29.79	0.4584	159,485
1986	531,137.00	55.00	1.82	9,666.69	30.63	0.4431	235,341
1987	525,814.00	55.00	1.82	9,569.81	31.48	0.4276	224,859
1988	531,702.00	55.00	1.82	9,676.98	32.33	0.4122	219,157

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. 0							
1989	597,854.00	55.00	1.82	10,880.94	33.19	0.3966	237,079
1990	531,012.00	55.00	1.82	9,664.42	34.06	0.3807	202,172
1991	709,302.00	55.00	1.82	12,909.30	34.94	0.3647	258,704
1992	664,025.00	55.00	1.82	12,085.26	35.83	0.3486	231,446
1993	813,045.00	55.00	1.82	14,797.42	36.72	0.3324	270,224
1994	884,790.00	55.00	1.82	16,103.18	37.62	0.3160	279,594
1995	774,383.00	55.00	1.82	14,093.77	38.53	0.2995	231,889
1996	908,208.00	55.00	1.82	16,529.39	39.44	0.2829	256,941
1997	970,996.00	55.00	1.82	17,672.13	40.36	0.2662	258,460
1998	1,042,425.00	55.00	1.82	18,972.14	41.29	0.2493	259,845
1999	907,449.00	55.00	1.82	16,515.57	42.22	0.2324	210,855
2000	695,482.00	55.00	1.82	12,657.77	43.16	0.2153	149,716
2001	577,935.00	55.00	1.82	10,518.42	44.10	0.1982	114,535
2002	578,228.00	55.00	1.82	10,523.75	45.05	0.1809	104,607
2003	654,045.00	55.00	1.82	11,903.62	46.01	0.1635	106,904
2004	454,564.00	55.00	1.82	8,273.06	46.96	0.1462	66,448
2005	592,608.00	55.00	1.82	10,785.47	47.93	0.1286	76,180
2006	656,572.00	55.00	1.82	11,949.61	48.89	0.1111	72,939
2007	729,229.00	55.00	1.82	13,271.97	49.86	0.0935	68,146
2008	729,626.00	55.00	1.82	13,279.19	50.83	0.0758	55,320
2009	783,609.00	55.00	1.82	14,261.68	51.81	0.0580	45,449
2010	576,051.00	55.00	1.82	10,484.13	52.79	0.0402	23,146
2011	401,952.00	55.00	1.82	7,315.53	53.77	0.0224	8,988
2012	677,064.00	55.00	1.82	12,322.56	54.63	0.0067	4,557
	22,928,314.00			417,295.34			6,927,860

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.82

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-S0							
NET SALVAGE PERCENT.. -15							
1946	533.00	42.00	2.38	14.59	6.66	0.8414	516
1947	31.00	42.00	2.38	0.85	7.05	0.8321	30
1949	108.00	42.00	2.38	2.96	7.83	0.8136	101
1950	949.00	42.00	2.38	25.97	8.22	0.8043	878
1955	2,831.00	42.00	2.38	77.48	10.22	0.7567	2,463
1956	6,171.00	42.00	2.38	168.90	10.63	0.7469	5,300
1957	9,583.00	42.00	2.38	262.29	11.04	0.7371	8,124
1958	2,689.00	42.00	2.38	73.60	11.45	0.7274	2,249
1959	4,264.00	42.00	2.38	116.71	11.86	0.7176	3,519
1960	486.00	42.00	2.38	13.30	12.28	0.7076	395
1961	97,197.00	42.00	2.38	2,660.28	12.70	0.6976	77,978
1962	11,903.00	42.00	2.38	325.79	13.12	0.6876	9,412
1963	5,134.00	42.00	2.38	140.52	13.54	0.6776	4,001
1964	23,258.00	42.00	2.38	636.57	13.97	0.6674	17,850
1965	13,910.00	42.00	2.38	380.72	14.40	0.6571	10,512
1966	14,540.00	42.00	2.38	397.96	14.83	0.6469	10,817
1967	38,124.00	42.00	2.38	1,043.45	15.26	0.6367	27,913
1968	34,541.00	42.00	2.38	945.39	15.70	0.6262	24,874
1969	35,695.00	42.00	2.38	976.97	16.14	0.6157	25,274
1970	35,616.00	42.00	2.38	974.81	16.59	0.6050	24,780
1971	39,612.00	42.00	2.38	1,084.18	17.04	0.5943	27,072
1972	15,707.00	42.00	2.38	429.90	17.49	0.5836	10,541
1973	24,765.00	42.00	2.38	677.82	17.94	0.5729	16,315
1974	26,432.00	42.00	2.38	723.44	18.40	0.5619	17,080
1975	31,787.00	42.00	2.38	870.01	18.86	0.5510	20,140
1976	43,817.00	42.00	2.38	1,199.27	19.33	0.5398	27,198
1977	31,292.00	42.00	2.38	856.46	19.80	0.5286	19,021
1978	32,754.00	42.00	2.38	896.48	20.28	0.5171	19,479
1979	33,394.00	42.00	2.38	913.99	20.76	0.5057	19,421
1980	38,125.00	42.00	2.38	1,043.48	21.25	0.4941	21,661
1981	93,857.00	42.00	2.38	2,568.87	21.74	0.4824	52,066
1982	86,022.00	42.00	2.38	2,354.42	22.23	0.4707	46,565
1983	69,940.00	42.00	2.38	1,914.26	22.73	0.4588	36,903
1984	64,699.00	42.00	2.38	1,770.81	23.24	0.4467	33,234
1985	128,080.00	42.00	2.38	3,505.55	23.76	0.4343	63,967
1986	142,277.00	42.00	2.38	3,894.12	24.27	0.4221	69,070
1987	112,181.00	42.00	2.38	3,070.39	24.80	0.4095	52,831
1988	191,668.00	42.00	2.38	5,245.95	25.33	0.3969	87,484
1989	192,833.00	42.00	2.38	5,277.84	25.87	0.3841	85,166
1990	244,398.00	42.00	2.38	6,689.17	26.42	0.3710	104,258
1991	421,470.00	42.00	2.38	11,535.63	26.98	0.3576	173,335
1992	149,318.00	42.00	2.38	4,086.83	27.54	0.3443	59,120

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-S0							
NET SALVAGE PERCENT.. -15							
1993	324,150.00	42.00	2.38	8,871.99	28.11	0.3307	123,280
1994	315,996.00	42.00	2.38	8,648.81	28.69	0.3169	115,160
1995	506,677.00	42.00	2.38	13,867.75	29.29	0.3026	176,330
1996	469,869.00	42.00	2.38	12,860.31	29.89	0.2883	155,799
1997	495,837.00	42.00	2.38	13,571.06	30.50	0.2738	156,130
1998	508,451.00	42.00	2.38	13,916.30	31.12	0.2591	151,471
1999	607,054.00	42.00	2.38	16,615.07	31.76	0.2438	170,207
2000	672,769.00	42.00	2.38	18,413.69	32.41	0.2283	176,655
2001	279,274.00	42.00	2.38	7,643.73	33.08	0.2124	68,209
2002	187,388.00	42.00	2.38	5,128.81	33.75	0.1964	42,330
2003	529,855.00	42.00	2.38	14,502.13	34.45	0.1798	109,534
2004	376,017.00	42.00	2.38	10,291.59	35.16	0.1629	70,424
2005	429,115.00	42.00	2.38	11,744.88	35.89	0.1455	71,792
2006	549,703.00	42.00	2.38	15,045.37	36.65	0.1274	80,524
2007	516,788.00	42.00	2.38	14,144.49	37.42	0.1091	64,809
2008	711,805.00	42.00	2.38	19,482.10	38.22	0.0900	73,672
2009	831,874.00	42.00	2.38	22,768.39	39.05	0.0702	67,195
2010	761,754.00	42.00	2.38	20,849.21	39.91	0.0498	43,591
2011	641,536.00	42.00	2.38	17,558.84	40.81	0.0283	20,901
2012	632,640.00	42.00	2.38	17,315.36	41.63	0.0088	6,410
	12,900,543.00			353,087.86			3,263,336

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.74

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER'S PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-L3								
NET SALVAGE PERCENT.. 0								
1965	5,624.00	15.00				1.0000		5,624
1967	1,353.00	15.00				1.0000		1,353
1982	3,400.00	15.00	6.67	226.78	1.08	0.9280		3,155
1983	3,204.00	15.00	6.67	213.71	1.28	0.9147		2,931
1995	9,393.00	15.00	6.67	626.51	4.11	0.7260		6,819
	22,974.00			1,067.00				19,882

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.64

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. -10							
1914	124.00	40.00				1.0000	136
1917	194.00	40.00				1.0000	213
1929	7.00	40.00				1.0000	8
1932	1,443.00	40.00	2.50	39.68	0.07	0.9983	1,585
1939	22.00	40.00	2.50	0.60	2.37	0.9408	23
1942	10.00	40.00	2.50	0.28	3.27	0.9183	10
1960	309.00	40.00	2.50	8.50	9.33	0.7668	261
1963	1,537.00	40.00	2.50	42.27	10.54	0.7365	1,245
1964	4,004.00	40.00	2.50	110.11	10.96	0.7260	3,198
1965	5,925.00	40.00	2.50	162.94	11.38	0.7155	4,663
1966	4,763.00	40.00	2.50	130.98	11.81	0.7048	3,692
1967	15,010.00	40.00	2.50	412.78	12.25	0.6938	11,455
1968	6,510.00	40.00	2.50	179.02	12.70	0.6825	4,887
1969	5,102.00	40.00	2.50	140.30	13.15	0.6713	3,767
1970	5,042.00	40.00	2.50	138.66	13.62	0.6595	3,658
1971	8,997.00	40.00	2.50	247.42	14.09	0.6478	6,411
1972	6,639.00	40.00	2.50	182.57	14.57	0.6358	4,643
1973	7,702.00	40.00	2.50	211.80	15.06	0.6235	5,282
1974	5,939.00	40.00	2.50	163.32	15.55	0.6113	3,993
1975	6,865.00	40.00	2.50	188.79	16.06	0.5985	4,520
1976	5,449.00	40.00	2.50	149.85	16.57	0.5858	3,511
1977	3,395.00	40.00	2.50	93.36	17.10	0.5725	2,138
1978	8,171.00	40.00	2.50	224.70	17.63	0.5593	5,027
1979	1,690.00	40.00	2.50	46.48	18.17	0.5458	1,015
1980	2,920.00	40.00	2.50	80.30	18.72	0.5320	1,709
1981	6,105.00	40.00	2.50	167.89	19.27	0.5183	3,480
1982	1,350.00	40.00	2.50	37.12	19.84	0.5040	748
1983	3,119.00	40.00	2.50	85.77	20.41	0.4898	1,680
1984	2,145.00	40.00	2.50	58.99	21.00	0.4750	1,121
1985	2,128.00	40.00	2.50	58.52	21.59	0.4603	1,077
1986	8,171.00	40.00	2.50	224.70	22.19	0.4453	4,002
1987	2,704.00	40.00	2.50	74.36	22.80	0.4300	1,279
1988	1,479.00	40.00	2.50	40.67	23.41	0.4148	675
1989	19,687.00	40.00	2.50	541.39	24.04	0.3990	8,641
1990	15,308.00	40.00	2.50	420.97	24.67	0.3833	6,453
1991	11,696.00	40.00	2.50	321.64	25.30	0.3675	4,728
1992	19,823.00	40.00	2.50	545.13	25.95	0.3513	7,659
1993	14,479.00	40.00	2.50	398.17	26.59	0.3353	5,339
1994	6,322.00	40.00	2.50	173.86	27.25	0.3188	2,217
1995	9,085.00	40.00	2.50	249.84	27.91	0.3023	3,021
1996	11,027.00	40.00	2.50	303.24	28.58	0.2855	3,463
1997	877.00	40.00	2.50	24.12	29.25	0.2688	259

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. -10							
1998	6,709.00	40.00	2.50	184.50	29.92	0.2520	1,860
1999	8,440.00	40.00	2.50	232.10	30.60	0.2350	2,182
2000	3,806.00	40.00	2.50	104.66	31.28	0.2180	913
2001	4,683.00	40.00	2.50	128.78	31.97	0.2008	1,034
2002	6,697.00	40.00	2.50	184.17	32.66	0.1835	1,352
2003	10,125.00	40.00	2.50	278.44	33.35	0.1663	1,852
2004	16,557.00	40.00	2.50	455.32	34.05	0.1488	2,709
2005	24,897.00	40.00	2.50	684.67	34.75	0.1313	3,595
2006	60,438.00	40.00	2.50	1,662.04	35.46	0.1135	7,546
2007	6,705.00	40.00	2.50	184.39	36.17	0.0958	706
2008	5,607.00	40.00	2.50	154.19	36.89	0.0778	480
2009	728.00	40.00	2.50	20.02	37.61	0.0598	48
2010	174.00	40.00	2.50	4.78	38.34	0.0415	8
2011	530.00	40.00	2.50	14.58	39.08	0.0230	13
	399,370.00			10,973.73			157,190

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.75

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEP'REC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S0							
NET SALVAGE PERCENT.. -5							
1947	168.00	35.00	2.86	5.05	1.75	0.9500	168
1950	677.00	35.00	2.86	20.33	2.86	0.9183	653
1972	103,390.00	35.00	2.86	3,104.80	11.62	0.6680	72,518
1977	1,601.00	35.00	2.86	48.08	13.80	0.6057	1,018
1979	20,085.00	35.00	2.86	603.15	14.70	0.5800	12,232
1983	5,460.00	35.00	2.86	163.96	16.56	0.5269	3,020
1988	3,411.00	35.00	2.86	102.43	19.01	0.4569	1,636
1989	6,070.00	35.00	2.86	182.28	19.52	0.4423	2,819
1990	9,782.00	35.00	2.86	293.75	20.03	0.4277	4,393
1992	3,414.00	35.00	2.86	102.52	21.09	0.3974	1,425
1994	1,444.00	35.00	2.86	43.36	22.18	0.3663	555
1997	28,646.00	35.00	2.86	860.24	23.89	0.3174	9,548
1998	20,290.00	35.00	2.86	609.31	24.48	0.3006	6,403
1999	37,021.00	35.00	2.86	1,111.74	25.08	0.2834	11,018
2000	12,384.00	35.00	2.86	371.89	25.70	0.2657	3,455
2001	7,680.00	35.00	2.86	230.63	26.33	0.2477	1,998
2002	28,825.00	35.00	2.86	865.61	26.98	0.2291	6,935
2003	63,183.00	35.00	2.86	1,897.39	27.65	0.2100	13,932
2005	24,136.00	35.00	2.86	724.80	29.03	0.1706	4,323
2006	16,914.00	35.00	2.86	507.93	29.76	0.1497	2,659
2007	79,250.00	35.00	2.86	2,379.88	30.51	0.1283	10,675
2008	6,779.00	35.00	2.86	203.57	31.28	0.1063	757
2009	10,648.00	35.00	2.86	319.76	32.09	0.0831	930
2010	61,517.00	35.00	2.86	1,847.36	32.93	0.0591	3,820
2011	5,856.00	35.00	2.86	175.86	33.82	0.0337	207
2012	11,333.00	35.00	2.86	340.33	34.63	0.0106	126
	569,964.00			17,116.01			177,223

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1911	38.00					1.0000	38
1912	58.00					1.0000	58
1916	19.00					1.0000	19
1923	1,502.00					1.0000	1,502
1924	510.00					1.0000	510
1925	920.00					1.0000	920
1926	605.00					1.0000	605
1927	2,838.00					1.0000	2,838
1928	215.00					1.0000	215
1929	302.00					1.0000	302
1930	2,808.00					1.0000	2,808
1931	2,646.00					1.0000	2,646
1932	1,385.00					1.0000	1,385
1933	303.00					1.0000	303
1934	585.00					1.0000	585
1935	573.00					1.0000	573
1936	3,220.00					1.0000	3,220
1937	6,575.00					1.0000	6,575
1938	1,145.00					1.0000	1,145
1939	1,902.00					1.0000	1,902
1940	1,173.00					1.0000	1,173
1941	1,344.00					1.0000	1,344
1942	190.00					1.0000	190
1943	88.00					1.0000	88
1944	98.00					1.0000	98
1945	853.00					1.0000	853
1946	683.00					1.0000	683
1947	1,949.00					1.0000	1,949
1948	146.00					1.0000	146
1949	2,589.00					1.0000	2,589
1950	6,600.00					1.0000	6,600
1951	11,189.00					1.0000	11,189
1952	5,577.00					1.0000	5,577
1953	13,576.00					1.0000	13,576
1954	12,272.00					1.0000	12,272
1955	10,393.00					1.0000	10,393
1956	18,032.00					1.0000	18,032
1957	10,000.00					1.0000	10,000
1958	8,034.00					1.0000	8,034
1959	18,958.00					1.0000	18,958
1960	7,576.00					1.0000	7,576
1961	9,080.00					1.0000	9,080

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1962	8,580.00					1.0000	8,580
1963	13,287.00					1.0000	13,287
1964	10,284.00					1.0000	10,284
1965	15,287.00					1.0000	15,287
1966	8,999.00					1.0000	8,999
1967	13,897.00					1.0000	13,897
1968	5,519.00					1.0000	5,519
1969	5,500.00					1.0000	5,500
1970	41,420.00					1.0000	41,420
1971	9,897.00					1.0000	9,897
1972	3,670.00					1.0000	3,670
1973	2,714.00					1.0000	2,714
1974	5,000.00					1.0000	5,000
1975	7,061.00					1.0000	7,061
1976	9,107.00					1.0000	9,107
1977	3,383.00					1.0000	3,383
1978	6,013.00					1.0000	6,013
1979	5,108.00					1.0000	5,108
1980	5,187.00					1.0000	5,187
1981	14,286.00					1.0000	14,286
1982	27,772.00					1.0000	27,772
1983	9,518.00					1.0000	9,518
1984	15,108.00					1.0000	15,108
1985	22,796.00					1.0000	22,796
1986	27,916.00					1.0000	27,916
1987	23,693.00					1.0000	23,693
1988	118,817.00					1.0000	118,817
1989	79,177.00					1.0000	79,177
1990	144,464.00					1.0000	144,464
1991	81,347.00					1.0000	81,347
1992	42,171.00					1.0000	42,171
	955,527.00						955,527

AMORTIZED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1993	50,069.00	20.00	5.00	2,503.45	0.75	0.9625	48,191
1994	146,667.00	20.00	5.00	7,333.35	1.75	0.9125	133,834
1995	79,938.00	20.00	5.00	3,996.90	2.75	0.8625	68,947
1996	89,714.00	20.00	5.00	4,485.70	3.75	0.8125	72,893

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1997	200,466.00	20.00	5.00	10,023.30	4.75	0.7625	152,855
1998	177,479.00	20.00	5.00	8,873.95	5.75	0.7125	126,454
1999	162,562.00	20.00	5.00	8,128.10	6.75	0.6625	107,697
2000	88,144.00	20.00	5.00	4,407.20	7.75	0.6125	53,988
2001	361,756.00	20.00	5.00	18,087.80	8.75	0.5625	203,488
2002	62,142.00	20.00	5.00	3,107.10	9.75	0.5125	31,848
2003	88,319.00	20.00	5.00	4,415.95	10.75	0.4625	40,848
2004	171,202.00	20.00	5.00	8,560.10	11.75	0.4125	70,621
2005	422,259.00	20.00	5.00	21,112.95	12.75	0.3625	153,069
2006	322,144.00	20.00	5.00	16,107.20	13.75	0.3125	100,670
2007	305,732.00	20.00	5.00	15,286.60	14.75	0.2625	80,255
2008	532,148.00	20.00	5.00	26,607.40	15.75	0.2125	113,081
2009	368,724.00	20.00	5.00	18,436.20	16.75	0.1625	59,918
2010	193,106.00	20.00	5.00	9,655.30	17.75	0.1125	21,724
2011	328,944.00	20.00	5.00	16,447.20	18.75	0.0625	20,559
2012	157,703.00	20.00	5.00	7,885.15	19.62	0.0190	2,996

4,309,218.00 215,460.90 1,663,936

5,264,745.00 215,460.90 2,619,463

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.09

LACLEDE GAS COMPANY

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1950	473.00					1.0000	473
1956	434.00					1.0000	434
1973	520.00					1.0000	520
1974	554.00					1.0000	554
1975	121.00					1.0000	121
1977	94.00					1.0000	94
1978	1,192.00					1.0000	1,192
1980	826.00					1.0000	826
1982	124.00					1.0000	124
1983	1,322.00					1.0000	1,322
1984	897.00					1.0000	897
1985	2,488.00					1.0000	2,488
1986	1,254.00					1.0000	1,254
1987	1,016.00					1.0000	1,016
1988	8,288.00					1.0000	8,288
1989	2,213.00					1.0000	2,213
1990	6,405.00					1.0000	6,405
1991	8,599.00					1.0000	8,599
1992	1,236.00					1.0000	1,236
1993	3,246.00					1.0000	3,246
1994	3,357.00					1.0000	3,357
1995	8,527.00					1.0000	8,527
1996	16,186.00					1.0000	16,186
1997	6,738.00					1.0000	6,738
	76,110.00						76,110

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

1998	4,825.00	15.00	6.67	321.83	0.75	0.9500	4,584
1999	4,284.00	15.00	6.67	285.74	1.75	0.8833	3,784
2000	2,951.00	15.00	6.67	196.83	2.75	0.8167	2,410
2001	8,598.00	15.00	6.67	573.49	3.75	0.7500	6,448
2002	2,312.00	15.00	6.67	154.21	4.75	0.6833	1,580
2003	9,516.00	15.00	6.67	634.72	5.75	0.6167	5,868

LACLEDE GAS COMPANY

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2004	21,343.00	15.00	6.67	1,423.58	6.75	0.5500	11,739
2005	8,361.00	15.00	6.67	557.68	7.75	0.4833	4,041
2008	1,351.00	15.00	6.67	90.11	10.75	0.2833	383
	63,541.00			4,238.19			40,837
	139,651.00			4,238.19			116,947
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.03							

LACLEDE GAS COMPANY

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - DP SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
FULLY ACCRUED								
NET SALVAGE PERCENT.. 0								
1973	405.00					1.0000		405
1974	283.00					1.0000		283
1976	757.00					1.0000		757
1977	563.00					1.0000		563
1979	295.00					1.0000		295
1980	305.00					1.0000		305
1982	953.00					1.0000		953
1983	5,581.00					1.0000		5,581
1984	3,437.00					1.0000		3,437
1985	655.00					1.0000		655
1986	622.00					1.0000		622
1987	978.00					1.0000		978
1988	4,194.00					1.0000		4,194
1990	14,311.00					1.0000		14,311
1991	15,740.00					1.0000		15,740
1993	13,709.00					1.0000		13,709
1996	7,160.00					1.0000		7,160
1997	2,303.00					1.0000		2,303
1998	3,879.00					1.0000		3,879
1999	7,155.00					1.0000		7,155
2000	14,429.00					1.0000		14,429
2001	10,914.00					1.0000		10,914
2002	45,543.00					1.0000		45,543
2003	57,717.00					1.0000		57,717
2004	218,526.00					1.0000		218,526
2005	726,718.00					1.0000		726,718
2006	543,797.00					1.0000		543,797
2007	1,484,364.00					1.0000		1,484,364
	3,185,293.00							3,185,293

AMORTIZED

SURVIVOR CURVE.. 5-SQUARE

NET SALVAGE PERCENT.. 0

2008	885,488.00	5.00	20.00	177,097.60	0.75	0.8500	752,665
2009	253,849.00	5.00	20.00	50,769.80	1.75	0.6500	165,002

LACLEDE GAS COMPANY

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - DP SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2010	2,482,162.00	5.00	20.00	496,432.40	2.75	0.4500	1,116,973
2011	1,530,547.00	5.00	20.00	306,109.40	3.75	0.2500	382,637
2012	1,096,252.00	5.00	20.00	219,250.40	4.62	0.0760	83,315
	6,248,298.00			1,249,659.60			2,500,592
	9,433,591.00			1,249,659.60			5,685,885
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 13.25							

LACLEDE GAS COMPANY

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - DP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1990	173,531.00					1.0000	173,531
1998	556,442.00					1.0000	556,442
2001	32,948.00					1.0000	32,948
2002	117,110.00					1.0000	117,110
	880,031.00						880,031
AMORTIZED							
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	4,241.00	10.00	10.00	424.10	0.75	0.9250	3,923
2005	121,280.00	10.00	10.00	12,128.00	2.75	0.7250	87,928
2006	224,393.00	10.00	10.00	22,439.30	3.75	0.6250	140,246
2007	129,479.00	10.00	10.00	12,947.90	4.75	0.5250	67,976
	479,393.00			47,939.30			300,073
	1,359,424.00			47,939.30			1,180,104
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.53							

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 6-L2.5							
NET SALVAGE PERCENT.. +15							
2001	14,188.00	6.00	16.67	2,010.37	0.97	0.8383	10,110
2002	20,778.00	6.00	16.67	2,944.14	1.15	0.8083	14,276
2008	488,865.00	6.00	16.67	69,269.73	2.55	0.5750	238,933
2009	4,375.00	6.00	16.67	619.92	3.11	0.4817	1,791
2010	67,271.00	6.00	16.67	9,531.96	3.88	0.3533	20,204
2011	837,790.00	6.00	16.67	118,710.65	4.78	0.2033	144,796
2012	312,242.00	6.00	16.67	44,243.13	5.63	0.0617	16,368
	1,745,509.00			247,329.90			446,478

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 14.17

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-L3							
NET SALVAGE PERCENT.. +10							
1979	5,692.00	11.00				1.0000	5,123
1980	14,615.00	11.00				1.0000	13,154
1983	30,060.00	11.00				1.0000	27,054
1984	33,269.00	11.00				1.0000	29,942
1985	25,052.00	11.00				1.0000	22,547
1986	26,019.00	11.00				1.0000	23,417
1989	21,778.00	11.00	9.09	1,781.66	0.59	0.9464	18,549
1990	9,053.00	11.00	9.09	740.63	0.78	0.9291	7,570
1992	17,362.00	11.00	9.09	1,420.39	1.19	0.8918	13,935
1993	36,004.00	11.00	9.09	2,945.49	1.41	0.8718	28,250
1994	939.00	11.00	9.09	76.82	1.64	0.8509	719
1995	172,506.00	11.00	9.09	14,112.72	1.88	0.8291	128,721
1996	103,027.00	11.00	9.09	8,428.64	2.13	0.8064	74,769
1997	166,197.00	11.00	9.09	13,596.58	2.39	0.7827	117,079
1998	19.00	11.00	9.09	1.55	2.65	0.7591	13
1999	57,873.00	11.00	9.09	4,734.59	2.88	0.7382	38,449
2000	351,500.00	11.00	9.09	28,756.22	3.09	0.7191	227,484
2001	251,172.00	11.00	9.09	20,548.38	3.26	0.7036	159,061
2002	251,707.00	11.00	9.09	20,592.15	3.44	0.6873	155,692
2003	172,106.00	11.00	9.09	14,079.99	3.67	0.6664	103,216
2004	279,597.00	11.00	9.09	22,873.83	4.02	0.6346	159,676
2005	95,082.00	11.00	9.09	7,778.66	4.53	0.5882	50,333
2006	224,921.00	11.00	9.09	18,400.79	5.20	0.5273	106,735
2007	101,300.00	11.00	9.09	8,287.35	6.00	0.4546	41,441
2008	286,471.00	11.00	9.09	23,436.19	6.87	0.3755	96,800
2009	418,002.00	11.00	9.09	34,196.74	7.79	0.2918	109,783
2010	1,984,738.00	11.00	9.09	162,371.42	8.76	0.2036	363,755
2011	1,750,342.00	11.00	9.09	143,195.48	9.75	0.1136	179,018
2012	470,600.00	11.00	9.09	38,499.79	10.62	0.0346	14,633
	7,357,003.00			590,856.06			2,316,918

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.03

LACLEDE GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1936	3,564.00					1.0000	3,564
1937	289.00					1.0000	289
1938	245.00					1.0000	245
1939	452.00					1.0000	452
1940	21.00					1.0000	21
1949	47.00					1.0000	47
1950	46.00					1.0000	46
1953	5,531.00					1.0000	5,531
1954	602.00					1.0000	602
1955	16,101.00					1.0000	16,101
1956	398.00					1.0000	398
1957	3,723.00					1.0000	3,723
1958	2,791.00					1.0000	2,791
1959	110.00					1.0000	110
1960	21,611.00					1.0000	21,611
1961	3,089.00					1.0000	3,089
1962	1,094.00					1.0000	1,094
1963	10,944.00					1.0000	10,944
1964	2,786.00					1.0000	2,786
1965	2,201.00					1.0000	2,201
1966	7,746.00					1.0000	7,746
1967	9,374.00					1.0000	9,374
1968	6,624.00					1.0000	6,624
1969	3,815.00					1.0000	3,815
1970	6,388.00					1.0000	6,388
1971	383.00					1.0000	383
1972	757.00					1.0000	757
1977	12,176.00					1.0000	12,176
1982	13,635.00					1.0000	13,635
	136,543.00						136,543

AMORTIZED
SURVIVOR CURVE.. 30-SQUARE
NET SALVAGE PERCENT.. 0

1984	12,882.00	30.00	3.33	428.97	1.75	0.9417	12,131
1988	558.00	30.00	3.33	18.58	5.75	0.8083	451
1990	639.00	30.00	3.33	21.28	7.75	0.7417	474
1992	491.00	30.00	3.33	16.35	9.75	0.6750	331
1995	1,769.00	30.00	3.33	58.91	12.75	0.5750	1,017
1996	395.00	30.00	3.33	13.15	13.75	0.5417	214

LACLEDE GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 30-SQUARE							
NET SALVAGE PERCENT.. 0							
1997	51,965.00	30.00	3.33	1,730.43	14.75	0.5083	26,415
1998	20,398.00	30.00	3.33	679.25	15.75	0.4750	9,689
1999	66,937.00	30.00	3.33	2,229.00	16.75	0.4417	29,564
2000	1,049.00	30.00	3.33	34.93	17.75	0.4083	428
2001	1,411.00	30.00	3.33	46.99	18.75	0.3750	529
2002	1,019.00	30.00	3.33	33.93	19.75	0.3417	348
2003	40,412.00	30.00	3.33	1,345.72	20.75	0.3083	12,460
2004	2,106.00	30.00	3.33	70.13	21.75	0.2750	579
2005	982.00	30.00	3.33	32.70	22.75	0.2417	237
2006	153.00	30.00	3.33	5.09	23.75	0.2083	32
2007	6,642.00	30.00	3.33	221.18	24.75	0.1750	1,162
	209,808.00			6,986.59			96,061
	346,351.00			6,986.59			232,604

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.02

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1923	3,438.00					1.0000	3,438
1924	268.00					1.0000	268
1925	508.00					1.0000	508
1926	1,748.00					1.0000	1,748
1927	912.00					1.0000	912
1928	702.00					1.0000	702
1929	1,233.00					1.0000	1,233
1931	326.00					1.0000	326
1932	524.00					1.0000	524
1933	117.00					1.0000	117
1936	1,975.00					1.0000	1,975
1937	73.00					1.0000	73
1938	84.00					1.0000	84
1939	259.00					1.0000	259
1940	7,959.00					1.0000	7,959
1941	827.00					1.0000	827
1942	194.00					1.0000	194
1944	87.00					1.0000	87
1945	862.00					1.0000	862
1946	1,196.00					1.0000	1,196
1947	4,938.00					1.0000	4,938
1948	1,736.00					1.0000	1,736
1949	1,156.00					1.0000	1,156
1950	10,163.00					1.0000	10,163
1951	5,281.00					1.0000	5,281
1952	5,256.00					1.0000	5,256
1953	9,779.00					1.0000	9,779
1954	4,679.00					1.0000	4,679
1955	12,378.00					1.0000	12,378
1956	18,633.00					1.0000	18,633
1957	9,085.00					1.0000	9,085
1958	6,953.00					1.0000	6,953
1959	24,309.00					1.0000	24,309
1960	11,131.00					1.0000	11,131
1961	15,029.00					1.0000	15,029
1962	24,508.00					1.0000	24,508
1963	51,072.00					1.0000	51,072
1964	27,006.00					1.0000	27,006
1965	10,842.00					1.0000	10,842
1966	26,899.00					1.0000	26,899
1967	16,771.00					1.0000	16,771
1968	41,296.00					1.0000	41,296

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1969	46,886.00					1.0000	46,886
1970	40,248.00					1.0000	40,248
1971	22,616.00					1.0000	22,616
1972	13,877.00					1.0000	13,877
1973	16,800.00					1.0000	16,800
1974	25,621.00					1.0000	25,621
1975	54,137.00					1.0000	54,137
1976	21,594.00					1.0000	21,594
1977	25,503.00					1.0000	25,503
1978	46,379.00					1.0000	46,379
1979	36,111.00					1.0000	36,111
1980	37,482.00					1.0000	37,482
1981	63,490.00					1.0000	63,490
1982	61,803.00					1.0000	61,803
1983	121,432.00					1.0000	121,432
1984	101,844.00					1.0000	101,844
1985	98,937.00					1.0000	98,937
1986	94,347.00					1.0000	94,347
1987	41,058.00					1.0000	41,058
	1,332,357.00						1,332,357

AMORTIZED
SURVIVOR CURVE.. 25-SQUARE
NET SALVAGE PERCENT.. 0

1988	305,975.00	25.00	4.00	12,239.00	0.75	0.9700	296,796
1989	103,304.00	25.00	4.00	4,132.16	1.75	0.9300	96,073
1990	141,468.00	25.00	4.00	5,658.72	2.75	0.8900	125,907
1991	234,062.00	25.00	4.00	9,362.48	3.75	0.8500	198,953
1992	234,589.00	25.00	4.00	9,383.56	4.75	0.8100	190,017
1993	363,745.00	25.00	4.00	14,549.80	5.75	0.7700	280,084
1994	209,789.00	25.00	4.00	8,391.56	6.75	0.7300	153,146
1995	367,740.00	25.00	4.00	14,709.60	7.75	0.6900	253,741
1996	480,584.00	25.00	4.00	19,223.36	8.75	0.6500	312,380
1997	224,850.00	25.00	4.00	8,994.00	9.75	0.6100	137,158
1998	353,065.00	25.00	4.00	14,122.60	10.75	0.5700	201,247
1999	486,621.00	25.00	4.00	19,464.84	11.75	0.5300	257,909
2000	326,119.00	25.00	4.00	13,044.76	12.75	0.4900	159,798
2001	414,468.00	25.00	4.00	16,578.72	13.75	0.4500	186,511
2002	485,985.00	25.00	4.00	19,439.40	14.75	0.4100	199,254
2003	416,384.00	25.00	4.00	16,655.36	15.75	0.3700	154,062

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2004	510,334.00	25.00	4.00	20,413.36	16.75	0.3300	168,410
2005	563,960.00	25.00	4.00	22,558.40	17.75	0.2900	163,548
2006	483,806.00	25.00	4.00	19,352.24	18.75	0.2500	120,952
2007	578,629.00	25.00	4.00	23,145.16	19.75	0.2100	121,512
2008	640,412.00	25.00	4.00	25,616.48	20.75	0.1700	108,870
2009	659,029.00	25.00	4.00	26,361.16	21.75	0.1300	85,674
2010	542,516.00	25.00	4.00	21,700.64	22.75	0.0900	48,826
2011	659,222.00	25.00	4.00	26,368.88	23.75	0.0500	32,961
2012	471,495.00	25.00	4.00	18,859.80	24.62	0.0152	7,167
	10,258,151.00			410,326.04			4,060,956
	11,590,508.00			410,326.04			5,393,313
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.54							

LACLEDE GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1952	203.00					1.0000	203
1955	97.00					1.0000	97
1962	50.00					1.0000	50
1964	5,501.00					1.0000	5,501
1965	266.00					1.0000	266
1967	209.00					1.0000	209
1968	155.00					1.0000	155
1969	280.00					1.0000	280
1970	1,180.00					1.0000	1,180
1971	704.00					1.0000	704
1972	170.00					1.0000	170
1973	91.00					1.0000	91
1976	948.00					1.0000	948
1977	413.00					1.0000	413
1978	488.00					1.0000	488
1979	2,481.00					1.0000	2,481
1980	1,490.00					1.0000	1,490
1981	8,613.00					1.0000	8,613
1982	5,515.00					1.0000	5,515
1984	3,209.00					1.0000	3,209
1985	12,005.00					1.0000	12,005
1986	2,664.00					1.0000	2,664
1987	4,958.00					1.0000	4,958
1988	359.00					1.0000	359
1989	7,641.00					1.0000	7,641
1990	4,135.00					1.0000	4,135
1991	641.00					1.0000	641
	64,466.00						64,466

AMORTIZED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1994	299.00	20.00	5.00	14.95	1.75	0.9125	273
1995	2,188.00	20.00	5.00	109.40	2.75	0.8625	1,887
1996	2,478.00	20.00	5.00	123.90	3.75	0.8125	2,013
1997	7,645.00	20.00	5.00	382.25	4.75	0.7625	5,829
1998	1,756.00	20.00	5.00	87.80	5.75	0.7125	1,251
1999	4,167.00	20.00	5.00	208.35	6.75	0.6625	2,761
2000	24,304.00	20.00	5.00	1,215.20	7.75	0.6125	14,886
2001	11,401.00	20.00	5.00	570.05	8.75	0.5625	6,413

LACLEDE GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	18,854.00	20.00	5.00	942.70	9.75	0.5125	9,663
2003	4,064.00	20.00	5.00	203.20	10.75	0.4625	1,880
2004	3,249.00	20.00	5.00	162.45	11.75	0.4125	1,340
2005	22,248.00	20.00	5.00	1,112.40	12.75	0.3625	8,065
2006	13,121.00	20.00	5.00	656.05	13.75	0.3125	4,100
2007	15,719.00	20.00	5.00	785.95	14.75	0.2625	4,126
2008	11,743.00	20.00	5.00	587.15	15.75	0.2125	2,495
2010	18,118.00	20.00	5.00	905.90	17.75	0.1125	2,038
2011	17,479.00	20.00	5.00	873.95	18.75	0.0625	1,092
2012	28,162.00	20.00	5.00	1,408.10	19.62	0.0190	535
	206,995.00			10,349.75			70,647
	271,461.00			10,349.75			135,113
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.81							

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-L2.5							
NET SALVAGE PERCENT.. +15							
1966	6,454.00	13.00				1.0000	5,486
1968	1,848.00	13.00				1.0000	1,571
1969	783.00	13.00				1.0000	666
1972	757.00	13.00				1.0000	643
1976	1,141.00	13.00	7.69	74.58	0.18	0.9862	956
1980	2,482.00	13.00	7.69	162.24	0.85	0.9346	1,972
1985	72,316.00	13.00	7.69	4,726.94	1.68	0.8708	53,525
1986	180,568.00	13.00	7.69	11,802.83	1.82	0.8600	131,995
1987	84,152.00	13.00	7.69	5,500.60	1.97	0.8485	60,690
1988	357,850.00	13.00	7.69	23,390.87	2.13	0.8362	254,334
1989	158,042.00	13.00	7.69	10,330.42	2.30	0.8231	110,569
1990	45,617.00	13.00	7.69	2,981.76	2.48	0.8092	31,377
1991	259,606.00	13.00	7.69	16,969.15	2.68	0.7939	175,175
1992	201,680.00	13.00	7.69	13,182.81	2.89	0.7777	133,318
1993	78,688.00	13.00	7.69	5,143.44	3.11	0.7608	50,884
1994	132,263.00	13.00	7.69	8,645.37	3.35	0.7423	83,453
1995	138,104.00	13.00	7.69	9,027.17	3.58	0.7246	85,062
1996	206,824.00	13.00	7.69	13,519.05	3.82	0.7062	124,141
1997	163,066.00	13.00	7.69	10,658.81	4.04	0.6892	95,531
1998	394,376.00	13.00	7.69	25,778.39	4.25	0.6731	225,630
1999	302,258.00	13.00	7.69	19,757.09	4.44	0.6585	169,171
2000	713,152.00	13.00	7.69	46,615.18	4.63	0.6439	390,288
2001	2,173,822.00	13.00	7.69	142,091.88	4.85	0.6269	1,158,391
2002	1,093,977.00	13.00	7.69	71,507.81	5.13	0.6054	562,931
2003	296,783.00	13.00	7.69	19,399.22	5.51	0.5762	145,343
2004	193,073.00	13.00	7.69	12,620.22	6.00	0.5385	88,368
2005	1,833,418.00	13.00	7.69	119,841.37	6.60	0.4923	767,219
2006	1,118,683.00	13.00	7.69	73,122.71	7.30	0.4385	416,923
2007	1,018,757.00	13.00	7.69	66,591.05	8.08	0.3785	327,725
2008	441,845.00	13.00	7.69	28,881.20	8.94	0.3123	117,294
2009	1,630,366.00	13.00	7.69	106,568.87	9.84	0.2431	336,863
2010	1,310,175.00	13.00	7.69	85,639.59	10.78	0.1708	190,178
2011	1,368,014.00	13.00	7.69	89,420.24	11.76	0.0954	110,909
2012	1,233,682.00	13.00	7.69	80,639.62	12.63	0.0285	29,844
	17,214,622.00			1,124,590.48			6,438,425

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.53

LACLEDE GAS COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1952	37.00					1.0000	37
1954	4,688.00					1.0000	4,688
1956	209.00					1.0000	209
1959	841.00					1.0000	841
1960	304.00					1.0000	304
1977	12,286.00					1.0000	12,286
1978	1,325.00					1.0000	1,325
1980	765.00					1.0000	765
1981	3,811.00					1.0000	3,811
1982	998.00					1.0000	998
1985	9,596.00					1.0000	9,596
1986	27,987.00					1.0000	27,987
1987	15,670.00					1.0000	15,670
1988	20,668.00					1.0000	20,668
1989	1,397.00					1.0000	1,397
1990	3,737.00					1.0000	3,737
1991	316.00					1.0000	316
1992	31,135.00					1.0000	31,135
1993	59,432.00					1.0000	59,432
1994	28,012.00					1.0000	28,012
1995	1,492.00					1.0000	1,492
1996	8,341.00					1.0000	8,341
1997	2,911.00					1.0000	2,911
	235,958.00						235,958

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

1998	8,955.00	15.00	6.67	597.30	0.75	0.9500	8,507
1999	535,719.00	15.00	6.67	35,732.46	1.75	0.8833	473,217
2000	8,731.00	15.00	6.67	582.36	2.75	0.8167	7,130
2001	62,327.00	15.00	6.67	4,157.21	3.75	0.7500	46,745
2002	282,558.00	15.00	6.67	18,846.62	4.75	0.6833	193,080
2003	1,347.00	15.00	6.67	89.84	5.75	0.6167	831

LACLEDE GAS COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2005	22,372.00	15.00	6.67	1,492.21	7.75	0.4833	10,813
2007	48,452.00	15.00	6.67	3,231.75	9.75	0.3500	16,958
2011	5,441.00	15.00	6.67	362.91	13.75	0.0833	453
	975,902.00			65,092.66			757,734
	1,211,860.00			65,092.66			993,692
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.37							

LACLEDE GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1938	24.00					1.0000	24
1941	55.00					1.0000	55
1952	553.00					1.0000	553
1953	201.00					1.0000	201
1954	29.00					1.0000	29
1955	199.00					1.0000	199
1956	362.00					1.0000	362
1957	175.00					1.0000	175
1958	1,160.00					1.0000	1,160
1959	400.00					1.0000	400
1960	10,350.00					1.0000	10,350
1961	514.00					1.0000	514
1962	2,611.00					1.0000	2,611
1963	1,301.00					1.0000	1,301
1965	423.00					1.0000	423
1966	173.00					1.0000	173
1967	88.00					1.0000	88
1969	1,471.00					1.0000	1,471
1970	1,368.00					1.0000	1,368
1971	1,124.00					1.0000	1,124
1972	750.00					1.0000	750
1974	852.00					1.0000	852
1975	54.00					1.0000	54
1976	3,235.00					1.0000	3,235
1977	356.00					1.0000	356
1978	13,294.00					1.0000	13,294
1979	22,655.00					1.0000	22,655
1980	157.00					1.0000	157
1981	1,251.00					1.0000	1,251
1982	968.00					1.0000	968
1983	710.00					1.0000	710
1984	2,357.00					1.0000	2,357
1985	6,017.00					1.0000	6,017
1986	3,186.00					1.0000	3,186
1987	2,869.00					1.0000	2,869
1988	3,226.00					1.0000	3,226
1989	6,208.00					1.0000	6,208
1990	11,325.00					1.0000	11,325
1991	12,126.00					1.0000	12,126
1992	8,007.00					1.0000	8,007
	122,184.00						122,184

LACLEDE GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2012

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	7,745.00	20.00	5.00	387.25	0.75	0.9625	7,455
1994	11,827.00	20.00	5.00	591.35	1.75	0.9125	10,792
1995	17,707.00	20.00	5.00	885.35	2.75	0.8625	15,272
1996	12,964.00	20.00	5.00	648.20	3.75	0.8125	10,533
1997	21,925.00	20.00	5.00	1,096.25	4.75	0.7625	16,718
1998	9,370.00	20.00	5.00	468.50	5.75	0.7125	6,676
1999	4,316.00	20.00	5.00	215.80	6.75	0.6625	2,859
2000	32,390.00	20.00	5.00	1,619.50	7.75	0.6125	19,839
2001	12,304.00	20.00	5.00	615.20	8.75	0.5625	6,921
2002	168,269.00	20.00	5.00	8,413.45	9.75	0.5125	86,238
2003	36,217.00	20.00	5.00	1,810.85	10.75	0.4625	16,750
2004	40,465.00	20.00	5.00	2,023.25	11.75	0.4125	16,692
2005	30,767.00	20.00	5.00	1,538.35	12.75	0.3625	11,153
2006	33,725.00	20.00	5.00	1,686.25	13.75	0.3125	10,539
2007	245,217.00	20.00	5.00	12,260.85	14.75	0.2625	64,369
2008	399,167.00	20.00	5.00	19,958.35	15.75	0.2125	84,823
2009	78,938.00	20.00	5.00	3,946.90	16.75	0.1625	12,827
2010	203,615.00	20.00	5.00	10,180.75	17.75	0.1125	22,907
2011	57,589.00	20.00	5.00	2,879.45	18.75	0.0625	3,599
2012	188,087.00	20.00	5.00	9,404.35	19.62	0.0190	3,574
	1,612,604.00			80,630.20			430,536
	1,734,788.00			80,630.20			552,720

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.65