

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Verified Application and)	
Petition of Laclede Gas Company for)	Case No. GO-2011-0058
Establishment of an Infrastructure System)	
Replacement Surcharge)	

**VERIFIED APPLICATION AND PETITION
OF LACLEDE GAS COMPANY FOR ESTABLISHMENT
OF AN INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE**

COMES NOW Laclede Gas Company (“Laclede” or "Company"), pursuant to Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri (2004 Supp.) and 4 CSR 240-2.060, 2.080 and 3.265 of the Rules of Practice and Procedure of the Missouri Public Service Commission (“Commission”) and, for its Verified Application and Petition for Establishment of an Infrastructure System Replacement Surcharge, respectfully states as follows:

BACKGROUND

1. On August 28, 2003, Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri became effective. These new statutory provisions authorize eligible gas corporations to recover certain infrastructure replacement costs through the implementation of an infrastructure system replacement surcharge (“ISRS”). Prior to implementing an ISRS, the gas corporation must file a petition with the Commission for review and approval before its rates and charges can be adjusted to provide for the recovery of the ISRS costs. To that end, Laclede submits this Verified Application and Petition.

THE APPLICANT

2. Laclede is a public utility and gas corporation incorporated under the laws of the State of Missouri, with its principal office located at 720 Olive Street, St. Louis, Missouri 63101. A Certificate of Good Standing evidencing Laclede's standing to do business in Missouri was submitted in Case No. GF-2009-0450 and is incorporated by reference herein for all purposes. The information in such Certificate is current and correct.

3. Laclede is engaged in the business of distributing and transporting natural gas to customers in the City of St. Louis and the Counties of St. Louis, St. Charles, Crawford, Jefferson, Franklin, Iron, St. Genevieve, St. Francois, Madison, and Butler in Eastern Missouri, as a gas corporation subject to the jurisdiction of the Commission.

4. Communications in regard to this Application should be addressed to:

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Assistant General Counsel
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Glenn W. Buck
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(314) 342-0767

5. Other than cases that have been docketed at the Commission, Laclede has no pending actions or final unsatisfied judgments or decisions against it from any state or federal agency or court which involve customer service or rates.

6. Laclede is current on its annual report and assessment fee obligations to the Commission, and no such report or assessment fee is overdue.

THE ISRS REQUEST

7. With this application, Laclede requests an adjustment to its rates and charges through the implementation of an ISRS rate schedule that provides for the recovery of costs incurred in connection with ISRS-eligible infrastructure system replacements made during the period beginning April 1, 2010 through September 30, 2010. Consistent with filings approved in recent Laclede ISRS cases (including Case Nos. GO-2009-0389 and GO-2010-0212), this application also includes pro forma ISRS costs updated through November 30, 2010. In accordance with the provisions of Sections 393.1009-1015 and 4 CSR 240-3.265, the proposed ISRS rate schedule should reflect the appropriate pre-tax ISRS revenues necessary to produce net operating income equal to Laclede's weighted cost of capital multiplied by the net original cost of the requested infrastructure replacements during this period that are eligible for the ISRS, including recognition of accumulated deferred income taxes and accumulated depreciation associated with the aforesaid infrastructure system replacements. Laclede also seeks to recover all state, federal and local income or excise taxes applicable to such ISRS income and to recover all other ISRS costs such as depreciation expense and property taxes due within 12 months of this filing.

A. Eligibility of Costs

8. The infrastructure system replacements for which Laclede seeks ISRS recognition are set forth on Appendix A, which is attached hereto and made a part hereof for all purposes. The infrastructure system replacements listed on Appendix A are

eligible gas utility plant projects in that they are either: a) mains, valves, service lines, regulator stations, vaults, and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition; or b) main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life, or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements; or c) unreimbursed infrastructure facility relocations due to the construction or improvement of a highway, road, street, public way or other public work required by or on behalf of the United States, the State of Missouri, a political subdivision of the State of Missouri, or another entity having the power of eminent domain.

9. In addition to meeting the foregoing criteria, the infrastructure system replacements listed on Appendix A are also eligible for ISRS treatment because they: a) did not increase revenues by directly connecting to new customers; b) are currently in service and used and useful; c) were not included in Laclede's rate base in its most recently completed general rate case, and d) replaced and/or extended the useful life of existing infrastructure.

10. Finally, the infrastructure system replacements listed on Appendix A are eligible for ISRS treatment because Laclede's last general rate case proceeding (the "Rate Case") was decided by Commission Order issued on August 18, 2010, effective September 1, 2010, in Case No. GR-2010-0171.

B. Rate Schedules, Calculations and Supporting Documentation

11. Attached hereto as Appendix B is the rate schedule, with supporting documents, proposed by Laclede in order to establish the ISRS and to provide for the adjustment of its rates and charges to reflect recovery of eligible infrastructure costs. This proposed rate schedule, on an annualized basis, will produce ISRS revenues of at least one million dollars, but not in excess of ten percent of Laclede's base revenue level as approved by the Commission in its most recently completed general rate proceeding.

12. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes current local, state, and federal income tax rates through a combined income tax rate conversion factor of 1.626737.

13. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes the average regulatory capital structure consistent with Attachment 4 to the Unanimous Stipulation and Agreement (the "Rate Case Stipulation") that was approved in the Rate Case, and reflects an overall rate of return of 8.4295%.

14. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a weighted average cost of debt of 2.9295% consistent with Attachment 4 of the Rate Case Stipulation.

15. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a cost of common equity of 10.00% consistent with Attachment 4 of the Rate Case Stipulation.

16. In determining the appropriate pre-tax ISRS revenues, this filing reflects that there are no property taxes due within twelve months on the ISRS-eligible infrastructure system replacements made during the period beginning April 1, 2010 through November 30, 2010.

17. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes depreciation rates currently applicable to the eligible infrastructure system replacements, as approved by the Commission for Laclede in the Rate Case.

18. In determining the appropriate monthly ISRS charge, the proposed rate schedule is based on a reasonable estimate of billing units in the period in which the charge will be in effect, which is derived by dividing the appropriate pre-tax revenues, as calculated above, by the average number of customers in the most recent fiscal year ended September 30, 2010, and then further dividing this quotient by twelve. (See Appendix B, page 9). Consistent with the methodology used in previous ISRS filings, the monthly ISRS charge is apportioned between customer classes in proportion to the customer charges applicable to those classes.

19. In the past few Laclede rate cases, including Case No. GR-2010-0171, the Commission approved the parties' agreement to implement the Company's ISRS applications "as soon as reasonably possible," in exchange for Laclede's commitment to reduce the ISRS by a certain amount. Based on the fact that ISRS filings have become largely routine in nature, Laclede believes that providing a 60-day window for implementation is more than sufficient to comply with this condition. Accordingly, rather than provide a 30 day tariff effective date, Laclede has scheduled its tariff filed today to become effective in nearly 70 days, that is, on January 5, 2011. Laclede requests that, rather than further suspend the tariff at this time, the Commission and the parties work toward this reasonable implementation date.

ADDITIONAL INFORMATION

20. In connection with 4 CSR 240-3.265(22), attached hereto and incorporated herein as Appendix C is a description of the Company's call center instructions pertaining to the ISRS, along with a description of ISRS information posted on the Company's website.

21. Pursuant to 4 CSR 240-3.265(9), Laclede will separately file proposed examples of the initial and annual notices to be sent to customers, along with an example of a customer bill reflecting the ISRS, all as required by 4 CSR 240-3.265(8).

WHEREFORE, pursuant to 393.1015.2(3) and Commission Rule 3.265(12), Laclede Gas Company respectfully requests that the Commission issue an Order, effective on January 5, 2011, or as soon as reasonably possible in accordance with the Partial Stipulation and Agreement approved in Case No. GR-2010-0171, approving Laclede's ISRS rate schedules in order to provide for the recovery of the eligible infrastructure system replacement investments made by Laclede from April 1, 2010, through November 30, 2010, and granting such other relief as may be necessary and appropriate to accomplish the purposes of Sections 393.1009 through 393.1015.

Respectfully submitted,

/s/ Michael C. Pendergast

Michael C. Pendergast #31763

Vice President & Associate General Counsel

Rick E. Zucker #49211

Assistant General Counsel

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St. Louis, MO 63101

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ATTORNEYS FOR LACLEDE GAS COMPANY

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing Application and Petition was served on the General Counsel of the Staff of the Missouri Public Service Commission and the Office of the Public Counsel on this 29th day of October, 2010 by hand-delivery, fax, electronic or regular mail.

/s/ Gerry Lynch

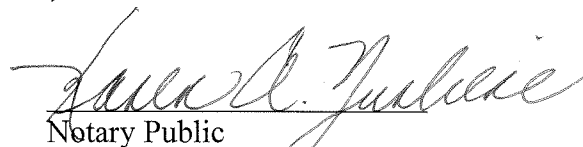
VERIFICATION

State of Missouri)
)
City of St. Louis) ss

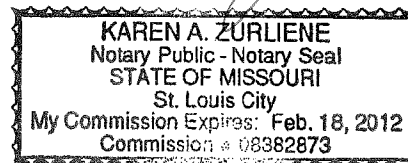
I, James A. Fallert, being of lawful age state: that I am Controller for Laclede Gas Company, that I have read the foregoing Application and Petition and the documents attached thereto; that the statements and information set forth in such Application and Petition and attached documents are true and correct to the best of my information, knowledge and belief; and, that I am authorized to make this statement on behalf of Laclede Gas Company.



Subscribed and sworn to before me this 28th day of October, 2010.


Notary Public

My Commission Expires: 2/18/12_____



MAIN REPLACEMENTS - ADDITIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	603730	3301	855F 3P ARLINGTON	Apr-10	(0.24)	10	0.0013083	-	-
376.30	605350	3301	2075F 2P DELOR	Apr-10	800.45	10	0.0013083	10.47	12.57
376.30	605370	3301	1569F 2P ITASKA	Apr-10	42.29	10	0.0013083	0.55	0.66
376.30	605790	33JA	1624F 12P CLARA	Apr-10	12.37	10	0.0013083	0.16	0.19
376.30	606770	3301	1423F 2P WREN	Apr-10	800.00	10	0.0013083	10.47	12.56
376.10	606870	3301	822F 2P WASHINGTON	Apr-10	2,882.30	10	0.0012000	34.59	41.51
376.30	606890	3301	625F 2P CHAMBERS	Apr-10	2,089.48	10	0.0013083	27.34	32.80
376.30	606920	3301	611F 4P THEKLA	Apr-10	1,725.98	10	0.0013083	22.58	27.10
376.30	607270	3301	283F 3P N 19TH	Apr-10	1,538.44	10	0.0013083	20.13	24.15
376.30	607660	3302	237F 4P WOODLAND	Apr-10	366.13	10	0.0013083	4.79	5.75
376.30	666420	3301	566F 5/4P PENNSYLVANIA	Apr-10	163.99	10	0.0013083	2.15	2.57
376.30	668110	3301	375F 5/4P HAWKINS	Apr-10	5,274.74	10	0.0013083	69.01	82.81
376.30	668150	3301	872F 5/4P LOCKWOOD	Apr-10	4,317.86	10	0.0013083	56.49	67.79
376.30	668260	3301	875F 5/4P LITTLE	Apr-10	1,225.81	10	0.0013083	16.04	19.24
376.30	603730	3301	855F 3P ARLINGTON	May-10	5,297.85	9	0.0013083	62.38	83.17
376.30	605790	33JA	1624F 12P CLARA	May-10	8,875.50	9	0.0013083	104.51	139.34
376.30	607630	3302	771F 2P BOYLE	May-10	30,167.19	9	0.0013083	355.21	473.61
376.30	668110	3301	375F 5/4P HAWKINS	May-10	(12,572.99)	9	0.0013083	(148.04)	(197.39)
376.30	668260	3301	875F 5/4P LITTLE	May-10	485.07	9	0.0013083	5.71	7.62
376.30	668400	3301	277F 5/4P CLAIR	May-10	9,417.24	9	0.0013083	110.89	147.85
376.30	668560	3302	1527F 2P UNIVERSITY	May-10	63,841.71	9	0.0013083	751.72	1,002.29
376.31	698000	3301	MAIN VAR INST MAINT	May-10	8,389.93	9	0.0013083	98.79	131.72
376.30	699220	3301	MAIN PLS INST MAINT	May-10	10,301.31	9	0.0013083	121.29	161.73
376.10	699500	3301	MAIN STL INST MAINT	May-10	2,156.66	9	0.0012000	23.29	31.06
376.30	699720	3301	MAIN PLS INST MAINT	May-10	7,770.01	9	0.0013083	91.49	121.99
376.30	605790	33JA	1624F 12P CLARA	Jun-10	152.21	8	0.0013083	1.59	2.39
376.30	606790	3301	464F 2P UNIVERSITY	Jun-10	14,716.92	8	0.0013083	154.03	231.05
376.30	606830	3301	862F 2P GOODFELLOW	Jun-10	31,244.31	8	0.0013083	327.02	490.52
376.30	606890	3301	625F 2P CHAMBERS	Jun-10	(258.78)	8	0.0013083	(2.71)	(4.06)
376.30	606920	3301	611F 4P THEKLA	Jun-10	855.76	8	0.0013083	8.96	13.44
376.30	606950	3301	1554F 2P SCHULTE	Jun-10	89,394.93	8	0.0013083	935.64	1,403.46
376.30	607010	3301	1338F 2P LEDUC	Jun-10	72,501.15	8	0.0013083	758.83	1,138.24
376.30	607090	3301	940F 2P HOWARD	Jun-10	61,679.36	8	0.0013083	645.56	968.34
376.30	607150	3301	1149F 3P KENSINGTON	Jun-10	108,334.35	8	0.0013083	1,133.87	1,700.81
376.30	607320	3301	973F 2P MCPHERSON	Jun-10	82,727.43	8	0.0013083	865.86	1,298.79
376.30	607630	3302	771F 2P BOYLE	Jun-10	1,102.35	8	0.0013083	11.54	17.31
376.30	607690	3301	807F 3P MARDEL	Jun-10	57,457.35	8	0.0013083	601.37	902.06
376.30	607740	3301	409F 4P MCCAUSLAND	Jun-10	35,089.64	8	0.0013083	367.26	550.89
376.30	607790	3301	390F 8P SARAH	Jun-10	64,155.81	8	0.0013083	671.48	1,007.22
376.10	666410	33JB	2155F 12P MARSHALL	Jun-10	5,708.41	8	0.0012000	54.80	82.20
376.30	666410	33JB	2155F 12P MARSHALL	Jun-10	565,243.95	8	0.0013083	5,916.07	8,874.10
376.30	666420	3301	566F 5/4P PENNSYLVANIA	Jun-10	2,546.57	8	0.0013083	26.65	39.98
376.30	666840	3301	277F 4P MANCHESTER	Jun-10	45,310.37	8	0.0013083	474.24	711.35
376.30	668400	3301	277F 5/4P CLAIR	Jun-10	329.56	8	0.0013083	3.45	5.17
376.30	668490	3301	1164F 2P N HARVEY	Jun-10	50,349.65	8	0.0013083	526.98	790.47

376.30	605600	3301	1563F 4P MACDONALD	Jul-10	6,016.38	7	0.0013083	55.10	94.45
376.30	606830	3301	862F 2P GOODFELLOW	Jul-10	310.08	7	0.0013083	2.84	4.87
376.30	606890	3301	625F 2P CHAMBERS	Jul-10	3,547.68	7	0.0013083	32.49	55.70
376.30	606950	3301	1554F 2P SCHULTE	Jul-10	4,239.35	7	0.0013083	38.82	66.56
376.30	607010	3301	1338F 2P LEDUC	Jul-10	1,577.33	7	0.0013083	14.45	24.76
376.30	607120	3301	723F 2P DAVIS	Jul-10	49,276.73	7	0.0013083	451.28	773.62
376.30	607320	3301	973F 2P MCPHERSON	Jul-10	97.13	7	0.0013083	0.89	1.52
376.30	607690	3301	807F 3P MARDEL	Jul-10	5,642.68	7	0.0013083	51.68	88.59
376.30	666840	3301	277F 4P MANCHESTER	Jul-10	365.41	7	0.0013083	3.35	5.74
376.30	668400	3301	277F 5/4P CLAIR	Jul-10	(1.23)	7	0.0013083	(0.01)	(0.02)
376.30	668490	3301	1164F 2P N HARVEY	Jul-10	2,383.60	7	0.0013083	21.83	37.42
376.30	668680	3301	671F 5/4P CANTEBERRY	Jul-10	39,354.80	7	0.0013083	360.42	617.85
376.31	698000	3301	MAIN VAR INST MAINT	Jul-10	6,477.66	7	0.0013083	59.32	101.70
376.30	699720	3301	MAIN PLS INST MAINT	Jul-10	6,366.77	7	0.0013083	58.31	99.96
376.30	606920	3301	611F 4P THEKLA	Aug-10	516.81	6	0.0013083	4.06	8.11
376.30	607060	3301	1022F 3P AUBERT	Aug-10	46,895.13	6	0.0013083	368.12	736.23
376.30	607240	3301	870F 2P WISCONSIN	Aug-10	57,326.55	6	0.0013083	450.00	900.00
376.30	607320	3301	973F 2P MCPHERSON	Aug-10	3,780.61	6	0.0013083	29.68	59.35
376.30	607340	3301	716F 2P EICHELBERGER	Aug-10	52,114.33	6	0.0013083	409.09	818.17
376.30	607360	3301	325F 4P LINDENWOOD	Aug-10	32,468.97	6	0.0013083	254.87	509.75
376.30	607580	3302	1238F 2P MANCHESTER	Aug-10	40,224.42	6	0.0013083	315.75	631.51
376.30	607790	3301	390F 8P SARAH	Aug-10	1,494.26	6	0.0013083	11.73	23.46
376.30	607800	3301	1167F 2P PLATEAU	Aug-10	83,071.11	6	0.0013083	652.09	1,304.18
376.30	608050	3301	336F 3P PLATEAU	Aug-10	24,594.44	6	0.0013083	193.06	386.12
376.30	608210	3301	625F 2P 9TH ST	Aug-10	42,212.80	6	0.0013083	331.36	662.72
376.30	608340	3301	1294F 2P OHIO	Aug-10	130,469.50	6	0.0013083	1,024.16	2,048.32
376.30	608410	3301	434F 4P GRAND	Aug-10	21,758.67	6	0.0013083	170.80	341.60
376.30	608470	3301	406F 2P STEINS	Aug-10	39,602.97	6	0.0013083	310.88	621.75
376.30	608520	3301	944F 4P ARSENAL	Aug-10	38,446.61	6	0.0013083	301.80	603.60
376.30	608570	3301	892F 2P HAMPTON	Aug-10	40,265.23	6	0.0013083	316.07	632.15
376.30	662590	3301	1404F 6P ASHBY	Aug-10	193,253.71	6	0.0013083	1,517.00	3,034.01
376.30	666840	3301	277F 4P MANCHESTER	Aug-10	(155.46)	6	0.0013083	(1.22)	(2.44)
376.30	667360	3301	231F 5/4P WALLINGFORD	Aug-10	21,670.47	6	0.0013083	170.11	340.22
376.30	667890	3301	534F 3P ELLENWOOD	Aug-10	74,781.44	6	0.0013083	587.02	1,174.04
376.30	668130	3301	283F 5/4P CLARK	Aug-10	29,710.40	6	0.0013083	233.22	466.44
376.30	668170	3301	224F 5/4P W KIRKHAM	Aug-10	13,257.83	6	0.0013083	104.07	208.14
376.30	668490	3301	1164F 2P N HARVEY	Aug-10	6.34	6	0.0013083	0.05	0.10
376.30	668680	3301	671F 5/4P CANTEBERRY	Aug-10	641.96	6	0.0013083	5.04	10.08
376.30	668700	3301	758F 5/4P BRECKENRIDGE	Aug-10	56,799.76	6	0.0013083	445.87	891.73
376.30	668720	3301	556F 2P HEIM	Aug-10	34,278.28	6	0.0013083	269.08	538.16
376.30	669240	3301	684F 5/4P N COSTELLO	Aug-10	20,196.01	6	0.0013083	158.53	317.07
376.30	606950	3301	1554F 2P SCHULTE	Sep-10	(66.74)	5	0.0013083	(0.44)	(1.05)
376.30	607060	3301	1022F 3P AUBERT	Sep-10	(127.30)	5	0.0013083	(0.83)	(2.00)
376.30	607070	3301	474F 4P MARGARETTA	Sep-10	46,523.41	5	0.0013083	304.33	730.40
376.30	607150	3301	1149F 3P KENSINGTON	Sep-10	895.43	5	0.0013083	5.86	14.06
376.30	607200	3301	1551F 2P COTE BRILLIANTE	Sep-10	131,822.12	5	0.0013083	862.31	2,069.55
376.30	607240	3301	870F 2P WISCONSIN	Sep-10	3,704.39	5	0.0013083	24.23	58.16
376.30	607270	3301	283F 3P N 19TH	Sep-10	869.90	5	0.0013083	5.69	13.66
376.30	607340	3301	716F 2P EICHELBERGER	Sep-10	3,619.48	5	0.0013083	23.68	56.82

376.30	607360	3301	325F 4P LINDENWOOD	Sep-10	106.46	5	0.0013083	0.70	1.67
376.30	607690	3301	807F 3P MARDEL	Sep-10	(344.05)	5	0.0013083	(2.25)	(5.40)
376.30	607800	3301	1167F 2P PLATEAU	Sep-10	4,178.17	5	0.0013083	27.33	65.60
376.30	607890	3301	1408F 2P LOCKE	Sep-10	70,501.09	5	0.0013083	461.18	1,106.84
376.30	608120	3301	599F 4P IDAHO	Sep-10	36,815.82	5	0.0013083	240.83	577.99
376.30	608140	3301	763F 3P FASSEN	Sep-10	90,894.56	5	0.0013083	594.59	1,427.01
376.30	608210	3301	625F 2P 9TH ST	Sep-10	130.51	5	0.0013083	0.85	2.05
376.30	608340	3301	1294F 2P OHIO	Sep-10	(13,187.75)	5	0.0013083	(86.27)	(207.04)
376.30	608470	3301	406F 2P STEINS	Sep-10	(290.91)	5	0.0013083	(1.90)	(4.57)
376.30	608520	3301	944F 4P ARSENAL	Sep-10	638.67	5	0.0013083	4.18	10.03
376.30	608680	3301	762F 2P ANN	Sep-10	81,200.00	5	0.0013083	531.17	1,274.81
376.30	608850	3301	274F 8P MORGANFORD	Sep-10	45,500.00	5	0.0013083	297.64	714.33
376.30	608910	3301	761F 2P PARK	Sep-10	71,388.60	5	0.0013083	466.99	1,120.77
376.30	608970	3301	732F 2P FLORA	Sep-10	48,465.38	5	0.0013083	317.04	760.89
376.30	609030	3301	135F 2P BRANCH	Sep-10	15,052.90	5	0.0013083	98.47	236.32
376.30	609070	3301	262F 4P MCCAUSLAND	Sep-10	31,684.64	5	0.0013083	207.27	497.44
376.30	662590	3301	1404F 6P ASHBY	Sep-10	10,609.30	5	0.0013083	69.40	166.56
376.30	666840	3301	277F 4P MANCHESTER	Sep-10	5,016.58	5	0.0013083	32.82	78.76
376.30	667890	3301	534F 3P ELLENWOOD	Sep-10	41,934.58	5	0.0013083	274.32	658.36
376.30	668170	3301	224F 5/4P W KIRKHAM	Sep-10	344.38	5	0.0013083	2.25	5.41
376.30	668240	3301	1104F 3P WHITNEY	Sep-10	116,299.61	5	0.0013083	760.77	1,825.86
376.30	668700	3301	785F 5/4P BRECKENRIDGE HILLS	Sep-10	402.16	5	0.0013083	2.63	6.31
376.30	668720	3301	556F 2P HEIM	Sep-10	(1,646.58)	5	0.0013083	(10.77)	(25.85)
376.30	669030	3301	128F 2P DECKER	Sep-10	11,326.87	5	0.0013083	74.09	177.83
376.30	669180	3301	198F 5/4P KINGSBURY	Sep-10	8,501.94	5	0.0013083	55.62	133.48
376.30	669210	3301	953F 5/4P DELMAR	Sep-10	19,300.00	5	0.0013083	126.25	303.00
376.30	669240	3301	684F 5/4P N COSTELLO	Sep-10	5,387.08	5	0.0013083	35.24	84.58
376.30	669410	3301	831F 5/4P SUMMERSET	Sep-10	23,889.19	5	0.0013083	156.27	375.05
376.10	699500	3301	MAIN STL INST MAINT	Sep-10	599.14	5	0.0012000	3.59	8.63
376.30	699720	3301	MAIN PLS INST MAINT	Sep-10	3,750.29	5	0.0013083	24.53	58.88
376.30	607580	3302	1238F 2P MANCHESTER	Sep-10	6,246.06	5	0.0013083	40.86	98.06
376.30	607770	3302	1608F 4P CHIPPEWA	Sep-10	81,800.00	5	0.0013083	535.09	1,284.23
376.30	607980	3302	401F 5/4P CHIPPEWA	Sep-10	47,094.43	5	0.0013083	308.07	739.36
376.30	608660	3302	2389F 12P CLARA	Sep-10	373,528.86	5	0.0013083	2,443.44	5,864.25
376.30	609200	3302	409F 8P JAMIESON	Sep-10	107,366.43	5	0.0013083	702.34	1,685.61
376.30	666410	33JB	2155F 12P MARSHALL	Sep-10	34,914.84	5	0.0013083	228.40	548.15
		BP33	Distribution Plant - Mains - Replacement	Oct-10	756,400.00	4.0	0.0013083	3,958.39	11,875.18
		BP33	Distribution Plant - Mains - Replacement	Nov-10	756,400.00	3.0	0.0013083	2,968.79	11,875.18

TOTAL	<u>5,748,787.84</u>	<u>42,292.60</u>	<u>90,238.93</u>
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SERVICE TRANSFER WORK ORDERS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED WORK ORDER	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	606900	3504	606890	Apr-10	445.07	10	0.0013083	5.82	6.99
376.30	606930	3504	606920	Apr-10	965.81	10	0.0013083	12.64	15.16
376.30	607670	3504	607660	Apr-10	4,964.36	10	0.0013083	64.95	77.94
376.11	646810	3504	646800	Apr-10	2,025.54	10	0.0012000	24.31	29.17

376.10	661760	3504	661750	Apr-10	5,738.47	10	0.0012000	68.86	82.63
376.30	661760	3504	661750	Apr-10	16,332.35	10	0.0013083	213.68	256.41
376.30	607460	3504	607450	May-10	129.38	9	0.0013083	1.52	2.03
376.30	607640	3504	607630	May-10	5,840.75	9	0.0013083	68.77	91.70
376.30	607670	3504	607660	May-10	1,118.37	9	0.0013083	13.17	17.56
376.31	646310	3504	646300	May-10	444.78	9	0.0013083	5.24	6.98
376.11	646310	3504	646300	May-10	666.63	9	0.0012000	7.20	9.60
376.30	668120	3504	668110	May-10	9,426.29	9	0.0013083	110.99	147.99
376.30	668270	3504	668260	May-10	13,707.01	9	0.0013083	161.40	215.19
376.30	668410	3504	668400	May-10	5,039.61	9	0.0013083	59.34	79.12
376.30	668570	3504	668560	May-10	18,802.12	9	0.0013083	221.39	295.19
376.30	606800	3504	606790	Jun-10	9,173.67	8	0.0013083	96.02	144.02
376.30	606840	3504	606830	Jun-10	31,922.87	8	0.0013083	334.12	501.18
376.30	606960	3504	606950	Jun-10	76,415.72	8	0.0013083	799.80	1,199.70
376.30	607020	3504	607010	Jun-10	138,847.77	8	0.0013083	1,453.24	2,179.85
376.30	607100	3504	607090	Jun-10	38,809.42	8	0.0013083	406.19	609.29
376.30	607160	3504	607150	Jun-10	46,750.22	8	0.0013083	489.31	733.96
376.30	607330	3504	607320	Jun-10	73,249.19	8	0.0013083	766.66	1,149.98
376.30	607390	3504	607380	Jun-10	40,798.47	8	0.0013083	427.01	640.52
376.30	607670	3504	607660	Jun-10	1,664.40	8	0.0013083	17.42	26.13
376.30	607700	3504	606690	Jun-10	82,531.46	8	0.0013083	863.81	1,295.71
376.30	607750	3504	607740	Jun-10	16,238.20	8	0.0013083	169.96	254.93
376.30	606840	3504	606830	Jul-10	1,184.05	7	0.0013083	10.84	18.59
376.30	606930	3504	606920	Jul-10	1,536.72	7	0.0013083	14.07	24.13
376.30	606960	3504	606950	Jul-10	405.84	7	0.0013083	3.72	6.37
376.30	607020	3504	607010	Jul-10	1,699.71	7	0.0013083	15.57	26.68
376.30	607130	3504	607120	Jul-10	43,746.30	7	0.0013083	400.63	686.80
376.30	607390	3504	607380	Jul-10	3,060.65	7	0.0013083	28.03	48.05
376.30	607700	3504	606690	Jul-10	(1.02)	7	0.0013083	(0.01)	(0.02)
376.30	668500	3504	668490	Jul-10	49,926.05	7	0.0013083	457.23	783.82
376.30	668690	3504	668680	Jul-10	17,399.93	7	0.0013083	159.35	273.17
376.30	606880	3504	606870	Aug-10	172.36	6	0.0013083	1.35	2.71
376.30	607020	3504	607010	Aug-10	11,447.12	6	0.0013083	89.86	179.72
376.30	607130	3504	607120	Aug-10	7,872.08	6	0.0013083	61.79	123.59
376.30	607250	3504	607240	Aug-10	47,686.06	6	0.0013083	374.33	748.65
376.30	607350	3504	607340	Aug-10	47,790.78	6	0.0013083	375.15	750.30
376.30	607370	3504	607360	Aug-10	27,818.48	6	0.0013083	218.37	436.74
376.30	607590	3504	607580	Aug-10	42,127.67	6	0.0013083	330.69	661.39
376.30	607810	3504	607800	Aug-10	76,503.88	6	0.0013083	600.54	1,201.08
376.30	608060	3504	608050	Aug-10	11,656.16	6	0.0013083	91.50	183.00
376.30	608220	3504	608210	Aug-10	23,779.74	6	0.0013083	186.67	373.33
376.30	608350	3504	608340	Aug-10	88,750.07	6	0.0013083	696.67	1,393.34
376.30	608420	3504	608410	Aug-10	20,143.80	6	0.0013083	158.12	316.25
376.30	608480	3504	608470	Aug-10	11,491.26	6	0.0013083	90.20	180.41
376.30	608530	3504	608520	Aug-10	42,455.95	6	0.0013083	333.27	666.54

376.30	608580	3504	608570	Aug-10	2,385.30	6	0.0013083	18.72	37.45
376.31	646840	3504	646830	Aug-10	33,362.93	6	0.0013083	261.89	523.78
376.11	646840	3504	646830	Aug-10	26,212.85	6	0.0012000	188.73	377.47
376.30	662600	3504	662590	Aug-10	41,370.74	6	0.0013083	324.75	649.50
376.30	666850	3504	666840	Aug-10	30,078.11	6	0.0013083	236.11	472.21
376.30	667010	3504	667000	Aug-10	17,367.41	6	0.0013083	136.33	272.66
376.30	667370	3504	667360	Aug-10	11,131.33	6	0.0013083	87.38	174.76
376.30	667900	3504	667890	Aug-10	105,570.32	6	0.0013083	828.71	1,657.41
376.30	668140	3504	668130	Aug-10	32,520.05	6	0.0013083	255.28	510.55
376.30	668180	3504	668170	Aug-10	227.16	6	0.0013083	1.78	3.57
376.30	668710	3504	668700	Aug-10	28,622.30	6	0.0013083	224.68	449.36
376.30	668730	3504	668720	Aug-10	5,260.34	6	0.0013083	41.29	82.59
376.30	669250	3504	669240	Aug-10	19,300.66	6	0.0013083	151.51	303.01
376.30	606880	3504	606870	Sep-10	(0.06)	5	0.0013083	-	-
376.30	607080	3504	607070	Sep-10	28,287.76	5	0.0013083	185.04	444.11
376.30	607110	3504	607060	Sep-10	25,219.21	5	0.0013083	164.97	395.93
376.30	607210	3504	607200	Sep-10	123,973.31	5	0.0013083	810.97	1,946.33
376.30	607350	3504	607340	Sep-10	3,713.09	5	0.0013083	24.29	58.29
376.30	607700	3504	606690	Sep-10	421.24	5	0.0013083	2.76	6.61
376.30	607780	3504	607770	Sep-10	142,600.00	5	0.0013083	932.82	2,238.76
376.30	607810	3504	607800	Sep-10	7,423.16	5	0.0013083	48.56	116.54
376.30	607900	3504	607890	Sep-10	108,590.19	5	0.0013083	710.34	1,704.82
376.30	607990	3504	607980	Sep-10	233,024.49	5	0.0013083	1,524.33	3,658.39
376.30	608130	3504	608120	Sep-10	26,707.45	5	0.0013083	174.71	419.30
376.30	608150	3504	608140	Sep-10	112,555.88	5	0.0013083	736.28	1,767.08
376.30	608220	3504	608210	Sep-10	(47.76)	5	0.0013083	(0.31)	(0.75)
376.30	608350	3504	608340	Sep-10	24,825.75	5	0.0013083	162.40	389.75
376.30	608420	3504	608410	Sep-10	2,616.83	5	0.0013083	17.12	41.08
376.30	608530	3504	608520	Sep-10	5,390.70	5	0.0013083	35.26	84.63
376.30	608670	3504	608660	Sep-10	11,320.16	5	0.0013083	74.05	177.72
376.30	608690	3504	608680	Sep-10	19,587.96	5	0.0013083	128.13	307.52
376.30	608860	3504	608850	Sep-10	3,852.63	5	0.0013083	25.20	60.48
376.30	608920	3504	608910	Sep-10	69,925.39	5	0.0013083	457.42	1,097.80
376.30	608980	3504	608970	Sep-10	22,466.55	5	0.0013083	146.96	352.72
376.30	609040	3504	609030	Sep-10	1,197.27	5	0.0013083	7.83	18.80
376.30	609080	3504	609070	Sep-10	28,841.65	5	0.0013083	188.67	452.80
376.31	647040	3504	646650	Sep-10	2,625.17	5	0.0013083	17.17	41.21
376.10	661760	3504	661750	Sep-10	645.61	5	0.0012000	3.87	9.30
376.30	661760	3504	661750	Sep-10	1,837.53	5	0.0013083	12.02	28.85
376.30	667900	3504	667890	Sep-10	41,475.62	5	0.0013083	271.31	651.15
376.30	668160	3504	668150	Sep-10	7,637.42	5	0.0013083	49.96	119.90
376.30	668250	3504	668240	Sep-10	59,947.14	5	0.0013083	392.14	941.15
376.30	668570	3504	668560	Sep-10	(4,665.81)	5	0.0013083	(30.52)	(73.25)
376.30	668730	3504	668720	Sep-10	5,971.98	5	0.0013083	39.07	93.76
376.30	668890	3504	668880	Sep-10	3,933.06	5	0.0013083	25.73	61.75
376.30	668940	3504	668930	Sep-10	19,983.36	5	0.0013083	130.72	313.73
376.30	669190	3504	669180	Sep-10	3,215.83	5	0.0013083	21.04	50.49
376.30	669220	3504	669210	Sep-10	29,413.17	5	0.0013083	192.41	461.78
376.30	669250	3504	669240	Sep-10	4,815.49	5	0.0013083	31.50	75.60

376.30	669330	3504	669320	Sep-10	1,809.23	5	0.0013083	11.84	28.40
376.30	669420	3504	669410	Sep-10	14,841.34	5	0.0013083	97.08	233.00
376.30	609210	3505	609200	Sep-10	3,047.55	5	0.0013083	19.94	47.85
		BP35	Transfer Services - Old Main To New	Oct-10	700,000.00	4.0	0.0013083	3,663.24	10,989.72
		BP35	Transfer Services - Old Main To New	Nov-10	700,000.00	3.0	0.0013083	2,747.43	10,989.72

TOTAL 4,173,137.61 28,571.67 65,470.71

ACCOUNT 37620 MAINS CAST IRON LEAK CLAMPS LACLEDE DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
37620	69901	3503	MAINS LEAK CLAMPS	Apr-10	3,005.04	10	0.0027583	82.89	99.47
37620	69951	3503	MAINS LEAK CLAMPS	Apr-10	2,440.77	10	0.0027583	67.32	80.79
37620	69901	3503	MAINS LEAK CLAMPS	May-10	15,549.59	9	0.0027583	386.01	514.69
37620	69951	3503	MAINS LEAK CLAMPS	May-10	409.87	9	0.0027583	10.17	13.57
37620	69901	3503	MAINS LEAK CLAMPS	Jun-10	158,976.39	8	0.0027583	3,508.04	5,262.05
37620	69951	3503	MAINS LEAK CLAMPS	Jun-10	1,042.59	8	0.0027583	23.01	34.51
37620	69901	3503	MAINS LEAK CLAMPS	Jul-10	95,335.23	7	0.0027583	1,840.74	3,155.56
37620	69951	3503	MAINS LEAK CLAMPS	Jul-10	687.67	7	0.0027583	13.28	22.76
37620	69901	3503	MAINS LEAK CLAMPS	Aug-10	166,272.26	6	0.0027583	2,751.77	5,503.55
37620	69951	3503	MAINS LEAK CLAMPS	Aug-10	885.48	6	0.0027583	14.65	29.31
37620	69901	3503	MAINS LEAK CLAMPS	Sep-10	220,444.05	5	0.0027583	3,040.25	7,296.61
37620	69951	3503	MAINS LEAK CLAMPS	Sep-10	6,288.77	5	0.0027583	86.73	208.16
		BP35	Mains - Cathodic Protection & Clamping	Oct-10	3,500.00	4.0	0.0027583	38.62	115.85
		BP35	Mains - Cathodic Protection & Clamping	Nov-10	3,500.00	3.0	0.0027583	28.96	115.85

TOTAL 678,337.71 11,892.44 22,452.73

ACCOUNT 37670 MAINS CATHODIC PROTECTION MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
37670	69739	3501	Cathodic Protection	May-10	7,486.09	9	0.0012000	80.85	107.80
37670	69739	3501	Cathodic Protection	Jun-10	2,330.85	8	0.0012000	22.38	33.56
37670	69739	3501	Cathodic Protection	Jul-10	538.31	7	0.0012000	4.52	7.75
37670	69739	3501	Cathodic Protection	Aug-10	4,632.87	6	0.0012000	33.36	66.71
37670	69739	3501	Cathodic Protection	Sep-10	4,231.99	5	0.0012000	25.39	60.94

TOTAL 19,220.11 166.50 276.76

ACCOUNT 37610 MAINS CATHODIC PROTECTION LACLEDE DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
37610	69989	3502	Cathodic Protection	May-10	235.09	9	0.0012000	2.54	3.39
37610	69989	3502	Cathodic Protection	Jun-10	152.72	8	0.0012000	1.47	2.20
37610	69989	3502	Cathodic Protection	Jul-10	(0.15)	7	0.0012000	-	-
37610	69989	3502	Cathodic Protection	Aug-10	1,250.22	6	0.0012000	9.00	18.00
TOTAL					<u>1,637.88</u>			<u>13.01</u>	<u>23.59</u>

Total Main Replacements and Other Projects Extending Useful Life of Mains

10,621,121.1582,936.22178,462.72**SERVICE LINE REPLACEMENTS AND INSERTION PROJECTS - ADDITIONS****ACCOUNT 38010 SERVICES STEEL LACLEDE DIVISION**

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38010	69916	3801	SVC RENEW STEEL CITY	Apr-10	648.07	10	0.0043583	28.24	33.89
38010	69516	3801	SVC RENEW STEEL SO	Apr-10	6,456.94	10	0.0043583	281.41	337.70
38010	69566	3801	SVC RENEW STEEL NO	Apr-10	874.71	10	0.0043583	38.12	45.75
38010	69516	3801	SVC RENEW STEEL SO	May-10	1,161.25	9	0.0043583	45.55	60.73
38010	69566	3801	SVC RENEW STEEL NO	May-10	275.24	9	0.0043583	10.80	14.39
38010	69516	3801	SVC RENEW STEEL SO	Jul-10	8,744.98	7	0.0043583	266.79	457.36
38010	69566	3801	SVC RENEW STEEL NO	Jul-10	251.21	7	0.0043583	7.66	13.14
38010	69916	3801	SVC RENEW STEEL CITY	Aug-10	2,243.46	6	0.0043583	58.67	117.33
38010	69516	3801	SVC RENEW STEEL SO	Aug-10	10,538.96	6	0.0043583	275.59	551.18
38010	69566	3801	SVC RENEW STEEL NO	Aug-10	136.88	6	0.0043583	3.58	7.16
38010	69916	3801	SVC RENEW STEEL CITY	Sep-10	83.91	5	0.0043583	1.83	4.39
38010	69516	3801	SVC RENEW STEEL SO	Sep-10	2,995.46	5	0.0043583	65.28	156.66
38010	69566	3801	SVC RENEW STEEL NO	Sep-10	2,203.97	5	0.0043583	48.03	115.27
TOTAL					<u>36,615.04</u>			<u>1,131.55</u>	<u>1,914.95</u>

ACCOUNT 38020 SERVICES PLASTIC & COPPER LACLEDE DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38020	69930	3802	SVC REN 1/2 PL CTY	Apr-10	19,221.04	10	0.0031250	600.66	720.79
38020	69931	3802	SVC REN 1IN PL CTY	Apr-10	286,939.61	10	0.0031250	8,966.86	10,760.24
38020	69932	3802	SVC REN 1 1/4 PL CITY	Apr-10	18,855.63	10	0.0031250	589.24	707.09
38020	69933	3802	SVC REN 2&OVR PL CITY	Apr-10	20,843.92	10	0.0031250	651.37	781.65
38020	69530	3802	SVC REN 1/2 PL SO	Apr-10	192,815.35	10	0.0031250	6,025.48	7,230.58
38020	69531	3802	SV REN 1IN PL SO	Apr-10	115,421.45	10	0.0031250	3,606.92	4,328.30
38020	69532	3802	SV REN 1 1/4 PL SO	Apr-10	14,476.06	10	0.0031250	452.38	542.85
38020	69533	3802	SV REN 2&OVR PL SO	Apr-10	(4,292.02)	10	0.0031250	(134.13)	(160.95)

38020	69534	3804	RENEW COPPER SVCS-SOUTH	Apr-10	106,179.16	10	0.0031250	3,318.10	3,981.72
38020	69535	3804	RELAY COPPER SVC -SOUTH	Apr-10	707.72	10	0.0031250	22.12	26.54
38020	69580	3802	SVC REN 1/2 PL NO	Apr-10	148,960.57	10	0.0031250	4,655.02	5,586.02
38020	69581	3802	SV REN 1IN PL NO	Apr-10	12,171.80	10	0.0031250	380.37	456.44
38020	69582	3802	SV REN 1 1/4 PL NO	Apr-10	2,490.22	10	0.0031250	77.82	93.38
38020	69583	3802	SV REN 2&OVR PL NO	Apr-10	4,255.37	10	0.0031250	132.98	159.58
38020	69584	3804	RNW COPPER SVCS-NORTH	Apr-10	720,338.89	10	0.0031250	22,510.59	27,012.71
38020	69585	3804	RELAY COPPER SVCS-NORTH	Apr-10	4,787.70	10	0.0031250	149.62	179.54
38020	69940	3802	SVC RNW COR TRFR	Apr-10	(37,851.52)	10	0.0031250	(1,182.86)	(1,419.43)
38020	69941	3802	SVC RNW COR TRFR	Apr-10	(45,216.64)	10	0.0031250	(1,413.02)	(1,695.62)
38020	69930	3802	SVC REN 1/2 PL CTY	May-10	6,126.56	9	0.0031250	172.31	229.75
38020	69931	3802	SVC REN 1IN PL CTY	May-10	377,897.82	9	0.0031250	10,628.38	14,171.17
38020	69932	3802	SVC REN 1 1/4 PL CITY	May-10	5,127.63	9	0.0031250	144.21	192.29
38020	69933	3802	SVC REN 2&OVR PL CITY	May-10	3,872.30	9	0.0031250	108.91	145.21
38020	69530	3802	SVC REN 1/2 PL SO	May-10	212,534.52	9	0.0031250	5,977.53	7,970.04
38020	69531	3802	SV REN 1IN PL SO	May-10	89,163.06	9	0.0031250	2,507.71	3,343.61
38020	69532	3802	SV REN 1 1/4 PL SO	May-10	25,576.49	9	0.0031250	719.34	959.12
38020	69533	3802	SV REN 2&OVR PL SO	May-10	1,983.95	9	0.0031250	55.80	74.40
38020	69534	3804	RENEW COPPER SVCS-SOUTH	May-10	99,048.86	9	0.0031250	2,785.75	3,714.33
38020	69535	3804	RELAY COPPER SVC -SOUTH	May-10	3,809.48	9	0.0031250	107.14	142.86
38020	69580	3802	SVC REN 1/2 PL NO	May-10	140,182.63	9	0.0031250	3,942.64	5,256.85
38020	69581	3802	SV REN 1IN PL NO	May-10	5,079.25	9	0.0031250	142.85	190.47
38020	69582	3802	SV REN 1 1/4 PL NO	May-10	5,502.21	9	0.0031250	154.75	206.33
38020	69583	3802	SV REN 2&OVR PL NO	May-10	4,478.40	9	0.0031250	125.96	167.94
38020	69584	3804	RNW COPPER SVCS-NORTH	May-10	383,099.71	9	0.0031250	10,774.68	14,366.24
38020	69585	3804	RELAY COPPER SVCS-NORTH	May-10	2,237.44	9	0.0031250	62.93	83.90
38020	69940	3802	SVC RNW COR TRFR	May-10	(9,862.72)	9	0.0031250	(277.39)	(369.85)
38020	69941	3802	SVC RNW COR TRFR	May-10	(85,943.20)	9	0.0031250	(2,417.15)	(3,222.87)
38020	69930	3802	SVC REN 1/2 PL CTY	Jun-10	23,279.57	8	0.0031250	581.99	872.98
38020	69931	3802	SVC REN 1IN PL CTY	Jun-10	353,709.26	8	0.0031250	8,842.73	13,264.10
38020	69932	3802	SVC REN 1 1/4 PL CITY	Jun-10	12,560.46	8	0.0031250	314.01	471.02
38020	69933	3802	SVC REN 2&OVR PL CITY	Jun-10	10,844.43	8	0.0031250	271.11	406.67
38020	69580	3802	SVC REN 1/2 PL NO	Jun-10	159,687.27	8	0.0031250	3,992.18	5,988.27
38020	69581	3802	SV REN 1IN PL NO	Jun-10	2,822.93	8	0.0031250	70.57	105.86
38020	69582	3802	SV REN 1 1/4 PL NO	Jun-10	3,414.59	8	0.0031250	85.36	128.05
38020	69583	3802	SV REN 2&OVR PL NO	Jun-10	3,222.87	8	0.0031250	80.57	120.86
38020	69584	3804	RNW COPPER SVCS-NORTH	Jun-10	381,135.71	8	0.0031250	9,528.39	14,292.59
38020	69940	3802	SVC RNW COR TRFR	Jun-10	(11,462.08)	8	0.0031250	(286.55)	(429.83)
38020	69941	3802	SVC RNW COR TRFR	Jun-10	(88,763.92)	8	0.0031250	(2,219.10)	(3,328.65)
38020	69930	3802	SVC REN 1/2 PL CTY	Jul-10	5,654.72	7	0.0031250	123.70	212.05
38020	69931	3802	SVC REN 1IN PL CTY	Jul-10	310,795.09	7	0.0031250	6,798.64	11,654.82
38020	69932	3802	SVC REN 1 1/4 PL CITY	Jul-10	6,068.90	7	0.0031250	132.76	227.58
38020	69933	3802	SVC REN 2&OVR PL CITY	Jul-10	11,709.43	7	0.0031250	256.14	439.10
38020	69530	3802	SVC REN 1/2 PL SO	Jul-10	375,756.01	7	0.0031250	8,219.66	14,090.85
38020	69531	3802	SV REN 1IN PL SO	Jul-10	144,874.42	7	0.0031250	3,169.13	5,432.79
38020	69532	3802	SV REN 1 1/4 PL SO	Jul-10	25,075.38	7	0.0031250	548.52	940.33
38020	69533	3802	SV REN 2&OVR PL SO	Jul-10	48,302.54	7	0.0031250	1,056.62	1,811.35
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Jul-10	309,729.55	7	0.0031250	6,775.33	11,614.86
38020	69535	3804	RELAY COPPER SVC -SOUTH	Jul-10	395.10	7	0.0031250	8.64	14.82

38020	69580	3802	SVC REN 1/2 PL NO	Jul-10	150,125.07	7	0.0031250	3,283.99	5,629.69
38020	69581	3802	SV REN 1IN PL NO	Jul-10	9,327.42	7	0.0031250	204.04	349.78
38020	69582	3802	SV REN 1 1/4 PL NO	Jul-10	9,305.09	7	0.0031250	203.55	348.94
38020	69584	3804	RNW COPPER SVCS-NORTH	Jul-10	414,831.94	7	0.0031250	9,074.45	15,556.20
38020	69585	3804	RELAY COPPER SVCS-NORTH	Jul-10	6,132.82	7	0.0031250	134.16	229.98
38020	69940	3802	SVC RNW COR TRFR	Jul-10	(23,190.72)	7	0.0031250	(507.30)	(869.65)
38020	69941	3802	SVC RNW COR TRFR	Jul-10	(57,197.00)	7	0.0031250	(1,251.18)	(2,144.89)
38020	69930	3802	SVC REN 1/2 PL CTY	Aug-10	21,832.69	6	0.0031250	409.36	818.73
38020	69931	3802	SVC REN 1IN PL CTY	Aug-10	323,640.53	6	0.0031250	6,068.26	12,136.52
38020	69932	3802	SVC REN 1 1/4 PL CITY	Aug-10	27,925.32	6	0.0031250	523.60	1,047.20
38020	69933	3802	SVC REN 2&OVR PL CITY	Aug-10	22,886.65	6	0.0031250	429.12	858.25
38020	69530	3802	SVC REN 1/2 PL SO	Aug-10	202,465.49	6	0.0031250	3,796.23	7,592.46
38020	69531	3802	SV REN 1IN PL SO	Aug-10	66,748.53	6	0.0031250	1,251.53	2,503.07
38020	69532	3802	SV REN 1 1/4 PL SO	Aug-10	19,576.25	6	0.0031250	367.05	734.11
38020	69533	3802	SV REN 2&OVR PL SO	Aug-10	12,042.24	6	0.0031250	225.79	451.58
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Aug-10	305,114.60	6	0.0031250	5,720.90	11,441.80
38020	69580	3802	SVC REN 1/2 PL NO	Aug-10	209,754.50	6	0.0031250	3,932.90	7,865.79
38020	69581	3802	SV REN 1IN PL NO	Aug-10	80,678.64	6	0.0031250	1,512.72	3,025.45
38020	69582	3802	SV REN 1 1/4 PL NO	Aug-10	3,182.96	6	0.0031250	59.68	119.36
38020	69583	3802	SV REN 2&OVR PL NO	Aug-10	2,203.88	6	0.0031250	41.32	82.65
38020	69584	3804	RNW COPPER SVCS-NORTH	Aug-10	205,617.82	6	0.0031250	3,855.33	7,710.67
38020	69585	3804	RELAY COPPER SVCS-NORTH	Aug-10	2,508.95	6	0.0031250	47.04	94.09
38020	69940	3802	SVC RNW COR TRFR	Aug-10	(4,398.24)	6	0.0031250	(82.47)	(164.93)
38020	69941	3802	SVC RNW COR TRFR	Aug-10	(40,235.16)	6	0.0031250	(754.41)	(1,508.82)
38020	69930	3802	SVC REN 1/2 PL CTY	Sep-10	24,937.50	5	0.0031250	389.65	935.16
38020	69931	3802	SVC REN 1IN PL CTY	Sep-10	378,093.08	5	0.0031250	5,907.70	14,178.49
38020	69932	3802	SVC REN 1 1/4 PL CITY	Sep-10	10,670.60	5	0.0031250	166.73	400.15
38020	69933	3802	SVC REN 2&OVR PL CITY	Sep-10	23,071.55	5	0.0031250	360.49	865.18
38020	69530	3802	SVC REN 1/2 PL SO	Sep-10	281,121.74	5	0.0031250	4,392.53	10,542.07
38020	69531	3802	SV REN 1IN PL SO	Sep-10	172,279.81	5	0.0031250	2,691.87	6,460.49
38020	69532	3802	SV REN 1 1/4 PL SO	Sep-10	13,967.31	5	0.0031250	218.24	523.77
38020	69533	3802	SV REN 2&OVR PL SO	Sep-10	3,487.34	5	0.0031250	54.49	130.78
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Sep-10	242,470.86	5	0.0031250	3,788.61	9,092.66
38020	69535	3804	RELAY COPPER SVC -SOUTH	Sep-10	944.50	5	0.0031250	14.76	35.42
38020	69580	3802	SVC REN 1/2 PL NO	Sep-10	297,937.55	5	0.0031250	4,655.27	11,172.66
38020	69581	3802	SV REN 1IN PL NO	Sep-10	113,342.92	5	0.0031250	1,770.98	4,250.36
38020	69582	3802	SV REN 1 1/4 PL NO	Sep-10	7,522.81	5	0.0031250	117.54	282.11
38020	69583	3802	SV REN 2&OVR PL NO	Sep-10	3,093.31	5	0.0031250	48.33	116.00
38020	69584	3804	RNW COPPER SVCS-NORTH	Sep-10	177,267.87	5	0.0031250	2,769.81	6,647.55
38020	69585	3804	RELAY COPPER SVCS-NORTH	Sep-10	1,703.14	5	0.0031250	26.61	63.87
38020	69940	3802	SVC RNW COR TRFR	Sep-10	(3,465.28)	5	0.0031250	(54.15)	(129.95)
38020	69941	3802	SVC RNW COR TRFR	Sep-10	(64,898.12)	5	0.0031250	(1,014.03)	(2,433.68)

TOTAL	<u>8,594,259.69</u>	<u>198,327.36</u>	<u>322,284.81</u>
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ACCOUNT 38092 SERVICES PLASTIC & COPPER MIDWEST DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38092	69645	3801	SVC REN 1/2 PL MW	Apr-10	3,529.58	10	0.0031250	110.30	132.36
38092	69646	3801	SVC REN 1IN PL MW	Apr-10	(295.53)	10	0.0031250	(9.24)	(11.08)
38092	69647	3801	SVC REN 1 1/4 PL MW	Apr-10	211.59	10	0.0031250	6.61	7.93
38092	69649	3801	RENEW COPPER SVCS- MW	Apr-10	32,027.45	10	0.0031250	1,000.86	1,201.03
38092	69640	3801	SVC RNW COR TRFR	Apr-10	(8,156.96)	10	0.0031250	(254.91)	(305.89)
38092	69645	3801	SVC REN 1/2 PL MW	May-10	(210.10)	9	0.0031250	(5.91)	(7.88)
38092	69646	3801	SVC REN 1IN PL MW	May-10	936.64	9	0.0031250	26.34	35.12
38092	69647	3801	SVC REN 1 1/4 PL MW	May-10	0.01	9	0.0031250	-	-
38092	69648	3801	SVC REN 2IN & OVR PL MW	May-10	5,247.08	9	0.0031250	147.57	196.77
38092	69649	3801	RENEW COPPER SVCS- MW	May-10	2,155.05	9	0.0031250	60.61	80.81
38092	69640	3801	SVC RNW COR TRFR	May-10	(32,375.28)	9	0.0031250	(910.55)	(1,214.07)
38092	69645	3801	SVC REN 1/2 PL MW	Jun-10	18,215.26	8	0.0031250	455.38	683.07
38092	69646	3801	SVC REN 1IN PL MW	Jun-10	130.94	8	0.0031250	3.27	4.91
38092	69647	3801	SVC REN 1 1/4 PL MW	Jun-10	58.68	8	0.0031250	1.47	2.20
38092	69648	3801	SVC REN 2IN & OVR PL MW	Jun-10	4,913.95	8	0.0031250	122.85	184.27
38092	69649	3801	RENEW COPPER SVCS- MW	Jun-10	(826.37)	8	0.0031250	(20.66)	(30.99)
38092	69640	3801	SVC RNW COR TRFR	Jun-10	(9,278.36)	8	0.0031250	(231.96)	(347.94)
38092	69645	3801	SVC REN 1/2 PL MW	Jul-10	12,321.51	7	0.0031250	269.53	462.06
38092	69646	3801	SVC REN 1IN PL MW	Jul-10	(1,228.61)	7	0.0031250	(26.88)	(46.07)
38092	69647	3801	SVC REN 1 1/4 PL MW	Jul-10	4,849.79	7	0.0031250	106.09	181.87
38092	69649	3801	RENEW COPPER SVCS- MW	Jul-10	2,523.11	7	0.0031250	55.19	94.62
38092	69640	3801	SVC RNW COR TRFR	Jul-10	(666.40)	7	0.0031250	(14.58)	(24.99)
38092	69645	3801	SVC REN 1/2 PL MW	Aug-10	15,468.91	6	0.0031250	290.04	580.08
38092	69646	3801	SVC REN 1IN PL MW	Aug-10	82.93	6	0.0031250	1.55	3.11
38092	69647	3801	SVC REN 1 1/4 PL MW	Aug-10	101.64	6	0.0031250	1.91	3.81
38092	69649	3801	RENEW COPPER SVCS- MW	Aug-10	8,344.31	6	0.0031250	156.46	312.91
38092	69640	3801	SVC RNW COR TRFR	Aug-10	(4,903.36)	6	0.0031250	(91.94)	(183.88)
38092	69645	3801	SVC REN 1/2 PL MW	Sep-10	2,276.13	5	0.0031250	35.56	85.35
38092	69646	3801	SVC REN 1IN PL MW	Sep-10	335.61	5	0.0031250	5.24	12.59
38092	69647	3801	SVC REN 1 1/4 PL MW	Sep-10	167.81	5	0.0031250	2.62	6.29
38092	69648	3801	SVC REN 2IN & OVR PL MW	Sep-10	335.61	5	0.0031250	5.24	12.59
38092	69649	3801	RENEW COPPER SVCS- MW	Sep-10	29,172.66	5	0.0031250	455.82	1,093.97
38092	69640	3801	SVC RNW COR TRFR	Sep-10	(3,942.96)	5	0.0031250	(61.61)	(147.86)
TOTAL					<u>81,522.32</u>			<u>1,692.27</u>	<u>3,057.07</u>

ACCOUNT 38090 SERVICES STEEL MIDWEST DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38090	69630	3801	SVC RENEW STEEL MW	Jul-10	1,487.22	7	0.0043583	45.37	77.78
38090	69630	3801	SVC RENEW STEEL MW	Aug-10	9,648.52	6	0.0043583	252.31	504.61
38090	69630	3801	SVC RENEW STEEL MW	Sep-10	2,175.84	5	0.0043583	47.41	113.80
TOTAL					<u>13,311.58</u>			<u>345.09</u>	<u>696.19</u>

ACCOUNT 38082 SERVICES PLASTIC & COPPER FRANKLIN DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38082	69425	3801	SVC RNW PLS 5/8IN	Jun-10	343.87	8	0.0031250	8.60	12.90
38082	69425	3801	SVC RNW PLS 5/8IN	Sep-10	(0.14)	5	0.0031250	-	(0.01)
TOTAL					<u>343.73</u>			<u>8.60</u>	<u>12.89</u>

ACCOUNT 38072 SERVICES PLASTIC & COPPER MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38072	69745	3801	SVC REN 1/2 PL MN	May-10	2,234.61	9	0.0031250	62.85	83.80
38072	69745	3801	SVC REN 1/2 PL MN	Jun-10	557.78	8	0.0031250	13.94	20.92
38072	69746	3801	SVC RNW 1IN PL MN	Jun-10	4,178.39	8	0.0031250	104.46	156.69
38072	69745	3801	SVC REN 1/2 PL MN	Jul-10	951.98	7	0.0031250	20.82	35.70
38072	69746	3801	SVC RNW 1IN PL MN	Jul-10	1,113.26	7	0.0031250	24.35	41.75
38072	69745	3801	SVC REN 1/2 PL MN	Aug-10	3,067.47	6	0.0031250	57.52	115.03
38072	69746	3801	SVC RNW 1IN PL MN	Aug-10	6,151.59	6	0.0031250	115.34	230.68
38072	69745	3801	SVC REN 1/2 PL MN	Sep-10	25.46	5	0.0031250	0.40	0.95
38072	69746	3801	SVC RNW 1IN PL MN	Sep-10	133.84	5	0.0031250	2.09	5.02
38072	69747	3801	SVC RNW 5/4 PL MN	Sep-10	(2.33)	5	0.0031250	(0.04)	(0.09)
38072	69748	3801	SVC RNW 2" & OVR MN	Sep-10	(2.33)	5	0.0031250	(0.04)	(0.09)
TOTAL					<u>18,409.72</u>			<u>401.69</u>	<u>690.36</u>

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38021	69845	3802	SVC RNW 1/2 PL SC	Apr-10	4,450.91	10	0.0031250	139.09	166.91
38021	69846	3802	SVC RNW 1IN PL SC	Apr-10	2,283.10	10	0.0031250	71.35	85.62
38021	69847	3802	SV RNW 1-1/4 PL SC	Apr-10	(0.42)	10	0.0031250	(0.01)	(0.02)
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Apr-10	27,600.04	10	0.0031250	862.50	1,035.00
38021	69840	3802	SVC RNW COR TRFR	Apr-10	(3,060.68)	10	0.0031250	(95.65)	(114.78)
38021	69845	3802	SVC RNW 1/2 PL SC	May-10	7,407.26	9	0.0031250	208.33	277.77
38021	69846	3802	SVC RNW 1IN PL SC	May-10	1,091.92	9	0.0031250	30.71	40.95
38021	69849	3804	RENEW COPPER SVCS-ST CHR	May-10	17,617.16	9	0.0031250	495.48	660.64
38021	69840	3802	SVC RNW COR TRFR	May-10	(399.84)	9	0.0031250	(11.25)	(14.99)
38021	69845	3802	SVC RNW 1/2 PL SC	Jun-10	11,076.21	8	0.0031250	276.91	415.36
38021	69846	3802	SVC RNW 1IN PL SC	Jun-10	466.90	8	0.0031250	11.67	17.51
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Jun-10	26,071.82	8	0.0031250	651.80	977.69
38021	69840	3802	SVC RNW COR TRFR	Jun-10	(1,502.76)	8	0.0031250	(37.57)	(56.35)
38021	69845	3802	SVC RNW 1/2 PL SC	Jul-10	6,576.25	7	0.0031250	143.86	246.61
38021	69846	3802	SVC RNW 1IN PL SC	Jul-10	(2,193.00)	7	0.0031250	(47.97)	(82.24)
38021	69848	3802	SV RNW 2&OVR PL SC	Jul-10	6,361.94	7	0.0031250	139.17	238.57

38021	69849	3804	RENEW COPPER SVCS-ST CHR	Jul-10	20,306.24	7	0.0031250	444.20	761.48
38021	69850	3804	RELAY COPPER SVC- ST CHR	Jul-10	1,526.09	7	0.0031250	33.38	57.23
38021	69840	3802	SVC RNW COR TRFR	Jul-10	(1,346.52)	7	0.0031250	(29.46)	(50.49)
38021	69845	3802	SVC RNW 1/2 PL SC	Aug-10	11,225.20	6	0.0031250	210.47	420.95
38021	69846	3802	SVC RNW 1IN PL SC	Aug-10	1,845.37	6	0.0031250	34.60	69.20
38021	69847	3802	SV RNW 1-1/4 PL SC	Aug-10	3,936.96	6	0.0031250	73.82	147.64
38021	69848	3802	SV RNW 2&OVR PL SC	Aug-10	86.70	6	0.0031250	1.63	3.25
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Aug-10	2,242.38	6	0.0031250	42.04	84.09
38021	69850	3804	RELAY COPPER SVC- ST CHR	Aug-10	371.90	6	0.0031250	6.97	13.95
38021	69840	3802	SVC RNW COR TRFR	Aug-10	(2,279.48)	6	0.0031250	(42.74)	(85.48)
38021	69845	3802	SVC RNW 1/2 PL SC	Sep-10	11,414.17	5	0.0031250	178.35	428.03
38021	69846	3802	SVC RNW 1IN PL SC	Sep-10	2,132.40	5	0.0031250	33.32	79.97
38021	69847	3802	SV RNW 1-1/4 PL SC	Sep-10	251.65	5	0.0031250	3.93	9.44
38021	69848	3802	SV RNW 2&OVR PL SC	Sep-10	335.61	5	0.0031250	5.24	12.59
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Sep-10	12,961.79	5	0.0031250	202.53	486.07
38021	69850	3804	RELAY COPPER SVC- ST CHR	Sep-10	886.30	5	0.0031250	13.85	33.24
38021	69840	3802	SVC RNW COR TRFR	Sep-10	(2,357.60)	5	0.0031250	(36.84)	(88.41)

TOTAL	<u>167,385.97</u>	<u>4,013.71</u>	<u>6,277.00</u>
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ACCOUNT 38011 SERVICES STEEL ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38011	69830	3801	SVC RENEW STEEL SC	May-10	246.90	9	0.0043583	9.68	12.91

TOTAL	<u>246.90</u>	<u>9.68</u>	<u>12.91</u>
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Distribution Plant - Services - Renewed (Forecast)

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED WORK ORDER</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
		BP38	Distribution Plant - Services - Renewed	Oct-10	1,140,000.00	4	0.0031250	14,250.00	42,750.00
		BP38	Distribution Plant - Services - Renewed	Nov-10	1,140,000.00	3	0.0031250	10,687.50	42,750.00

TOTAL	<u>2,280,000.00</u>	<u>24,937.50</u>	<u>85,500.00</u>
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Total Service Line Replacements and Insertion Projects:	<u>11,192,094.95</u>	<u>230,867.45</u>	<u>420,446.18</u>
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REGULATOR STATIONS - ADDITIONS

ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
37800	66808	36MB	Replace Autumn View Reg Station	Aug-10	103,672.82	6	0.0030917	1,923.15	3,846.30
37800	66808	36MB	Replace Autumn View Reg Station	Sep-10	149.32	5	0.0030917	2.31	5.54
37800	60749	36MD	Replace 2 Reg Stations (#96 & #32)	Sep-10	126,600.00	5	0.0030917	1,957.05	4,696.91
37800	60755	36MC	Replace Valve at Catalan Reg Sta	Sep-10	62,977.38	5	0.0030917	973.54	2,336.49
37800	60756	36MF	Replace Chart Recorders Rte E & 4	Sep-10	149,008.22	5	0.0030917	2,303.44	5,528.26
TOTAL					442,407.74			7,159.49	16,413.50

ACCOUNT 37810 MEASURING & REGULATING STATION EQUIPMENT ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
37810	64703	36MH	Upgrade 94 & Sherman Reg Sta	Sep-10	80,635.31	5	0.0030917	1,246.50	2,991.60
		BP36	Distrib Plant - Meas & Regul Station Equip	Oct-10	10,800.00	4	0.0030917	133.56	400.68
		BP36	Distrib Plant - Meas & Regul Station Equip	Nov-10	25,600.00	3	0.0030917	237.44	949.76
TOTAL					117,035.31			1,617.50	4,342.04

Total Regulator Station Replacements

559,443.05 8,776.99 20,755.54

MAIN RELOCATIONS NET OF REIMBURSEMENTS - NET ADDITIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	607400	340R	86F 6P MARCEAU	Apr-10	2,654.12	10	0.0013083	34.72	41.67
376.11	646800	3401	1670F 6S 4P PAGE	Apr-10	79.87	10	0.0012000	0.96	1.15
376.30	661050	3401	2560F VAR JENNINGS STA RD	Apr-10	158.56	10	0.0013083	2.07	2.49
376.10	661750	3401	1117F 8P 8S MCKELVEY	Apr-10	1,127.78	10	0.0012000	13.53	16.24
376.30	661750	3401	1117F 8P 8S MCKELVEY	Apr-10	3,181.89	10	0.0013083	41.63	49.95
376.10	668050	3401	35F 6S BARRETT STATION	Apr-10	732.54	10	0.0012000	8.79	10.55
376.10	699760	3402	CJ REIM DEBIT 66410	Apr-10	488.62	10	0.0012000	5.86	7.04
376.10	699760	3402	CJ REIM DEBIT 66395	Apr-10	302.15	10	0.0012000	3.63	4.35
376.90	612010	3401	135F 2P 2S OZARK	May-10	17,300.00	9	0.0012000	186.84	249.12
376.93	612010	3401	135F 2P 2S OZARK	May-10	8,832.61	9	0.0013083	104.00	138.67
376.11	646490	3401	58F 8S 94 & ZUMBEHL	May-10	42,418.46	9	0.0012000	458.12	610.83
376.10	661750	3401	1117F 8P 8S MCKELVEY	May-10	116.19	9	0.0012000	1.25	1.67
376.30	661750	3401	1117F 8P 8S MCKELVEY	May-10	332.63	9	0.0013083	3.92	5.22
376.30	607380	3401	2374F 2P MANCHESTER	Jun-10	102,688.38	8	0.0013083	1,074.78	1,612.17
376.90	612010	3401	135F 2P 2S OZARK	Jun-10	212.55	8	0.0012000	2.04	3.06
376.90	612100	3401	70F 8S OLD HWY M	Jun-10	82,942.57	8	0.0012000	796.25	1,194.37

376.31	646140	3401	555F 4P INDEPENDENCE	Jun-10	(524.92)	8	0.0013083	(5.49)	(8.24)
376.11	646830	3401	5475F 8P 8S PAGE	Jun-10	348,398.07	8	0.0012000	3,344.62	5,016.93
376.31	646830	3401	5475F 8P 8S PAGE	Jun-10	443,418.75	8	0.0013083	4,641.00	6,961.50
376.10	668760	3401	50F 6S LADUE	Jun-10	65,595.02	8	0.0012000	629.71	944.57
376.31	698960	3402	CJ REIM DEBIT 64614	Jun-10	265.84	8	0.0013083	2.78	4.17
376.30	607380	3401	2374F 2P MANCHESTER	Jul-10	3,067.39	7	0.0013083	28.09	48.16
376.30	607400	340R	86F 6P MARCEAU	Jul-10	3,400.24	7	0.0013083	31.14	53.38
376.90	612100	3401	70F 8S OLD HWY M	Jul-10	2,355.26	7	0.0012000	19.78	33.92
376.11	646830	3401	5475F 8P 8S PAGE	Jul-10	69.76	7	0.0012000	0.59	1.00
376.31	646830	3401	5475F 8P 8S PAGE	Jul-10	90.51	7	0.0013083	0.83	1.42
376.10	668050	3401	35F 6S BARRETT STATION	Jul-10	(215.91)	7	0.0012000	(1.81)	(3.11)
376.10	668760	3401	50F 6S LADUE	Jul-10	44.94	7	0.0012000	0.38	0.65
376.90	696960	3402	CJ REIM CREDIT 61201	Jul-10	(18,568.27)	7	0.0012000	(155.97)	(267.38)
376.93	696960	3402	CJ REIM CREDIT 61201	Jul-10	(9,480.43)	7	0.0013083	(86.82)	(148.84)
376.30	607380	3401	2374F 2P MANCHESTER	Aug-10	5,397.56	6	0.0013083	42.37	84.74
376.73	623610	3401	320F 2P SHELBY	Aug-10	1,009.47	6	0.0013083	7.92	15.85
376.11	646830	3401	5475F 8P 8S PAGE	Aug-10	1,146.84	6	0.0012000	8.26	16.51
376.31	646830	3401	5475F 8P 8S PAGE	Aug-10	1,461.37	6	0.0013083	11.47	22.94
376.30	667000	3401	1915F 2S ESSEX	Aug-10	60,519.99	6	0.0013083	475.07	950.14
376.10	667730	3401	1570F 8S OLIVE & 141	Aug-10	481,027.31	6	0.0012000	3,463.40	6,926.79
376.30	667730	3401	1570F 8S OLIVE & 141	Aug-10	20,044.22	6	0.0013083	157.34	314.69
376.30	668530	3401	485F 2P MATHILDA	Aug-10	31,295.61	6	0.0013083	245.66	491.33
376.10	668580	3401	180F 6S HANNA	Aug-10	65,598.37	6	0.0012000	472.31	944.62
376.30	607380	3401	2374F 2P MANCHESTER	Sep-10	20,140.92	5	0.0013083	131.75	316.20
376.10	661750	3401	1117F 8P 8S MCKELVEY	Sep-10	25,875.28	5	0.0012000	155.25	372.60
376.30	661750	3401	1117F 8P 8S MCKELVEY	Sep-10	73,648.68	5	0.0013083	481.77	1,156.25
376.10	664100	3401	1645F 6S TAUSSIG	Sep-10	(1,186.01)	5	0.0012000	(7.12)	(17.08)
376.10	666200	3401	321F 8S DORSETT	Sep-10	10,366.88	5	0.0012000	62.20	149.28
376.30	666200	3401	321F 8S DORSETT	Sep-10	433.19	5	0.0013083	2.83	6.80
376.10	668280	3401	350F 4S CLAYTON & 40	Sep-10	17,700.00	5	0.0012000	106.20	254.88
376.30	668530	3401	385F 2P MATHILDA	Sep-10	1,321.49	5	0.0013083	8.64	20.75
376.10	668580	3401	180F 6S HANNA	Sep-10	14,309.90	5	0.0012000	85.86	206.06
376.30	668930	3401	805F 2P HILLTOP	Sep-10	45,584.75	5	0.0013083	298.19	715.66
376.30	669320	3401	196F 4P SAPPINGTON BARRACKS	Sep-10	31,206.17	5	0.0013083	204.14	489.92
		BP34	Distribution Plant - Mains - Relocation	Oct-10	200,000.00	4	0.0013083	1,046.64	3,139.92
		BP34	Distribution Plant - Mains - Relocation	Nov-10	200,000.00	3	0.0013083	784.98	3,139.92

Total Main Relocations Net of Reimbursements

TOTAL

2,408,387.16

19,432.35

36,305.45

Total ISRS-Eligible Additions

24,781,046.31

342,013.01

655,969.89

MAIN REPLACEMENTS - RETIREMENTS

MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	May-10	(508.04)	9	0.0013083	(5.98)	(7.98)
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	Jun-10	(3,236.08)	8	0.0013083	(33.87)	(50.81)
376.30	599020	3301	N/A	MAINS PLASTIC CITY	Jul-10	(400.60)	7	0.0013083	(3.67)	(6.29)
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	Jul-10	(1,605.05)	7	0.0013083	(14.70)	(25.20)
376.30	599020	3301	N/A	MAINS PLASTIC CITY	Aug-10	(2,259.91)	6	0.0013083	(17.74)	(35.48)
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	Aug-10	(4,736.38)	6	0.0013083	(37.18)	(74.36)
376.73	597020	3301	N/A	MAINS PLASTIC MONAT	Aug-10	(134.40)	6	0.0013083	(1.06)	(2.11)
376.30	599020	3301	N/A	MAINS PLASTIC CITY	Sep-10	(8,751.02)	5	0.0013083	(57.24)	(137.39)

TOTAL - MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS						<u>(21,631.48)</u>			<u>(171.44)</u>	<u>(339.62)</u>
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MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.20	554750	3302	607660	237F 6C WOODLAND	Apr-10	(376.97)	10	0.0027583	(10.40)	(12.48)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Apr-10	(7,023.01)	10	0.0027583	(193.72)	(232.46)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	May-10	(8,227.82)	9	0.0027583	(204.25)	(272.34)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Jun-10	(6,139.57)	8	0.0027583	(135.48)	(203.22)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Jun-10	(67.89)	8	0.0027583	(1.50)	(2.25)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Jul-10	(9,058.86)	7	0.0027583	(174.91)	(299.84)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Jul-10	(290.40)	7	0.0027583	(5.61)	(9.61)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Aug-10	(4,963.27)	6	0.0027583	(82.14)	(164.28)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Sep-10	(14,307.38)	5	0.0027583	(197.32)	(473.57)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Sep-10	(734.61)	5	0.0027583	(10.13)	(24.32)

TOTAL - MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS						<u>(51,189.78)</u>			<u>(1,015.46)</u>	<u>(1,694.37)</u>
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MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Apr-10	(6,493.90)	10	0.0012000	(77.93)	(93.51)
376.10	599040	3301	N/A	MAINS STEEL CITY	May-10	(1,939.80)	9	0.0012000	(20.95)	(27.93)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	May-10	(2,558.77)	9	0.0012000	(27.63)	(36.85)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Jun-10	(24,240.99)	8	0.0012000	(232.71)	(349.07)

376.10	599040	3301	N/A	MAINS STEEL CITY	Jul-10	(88.27)	7	0.0012000	(0.74)	(1.27)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Jul-10	(3,574.02)	7	0.0012000	(30.02)	(51.47)
376.11	598040	3301	N/A	MAINS STEEL ST CHAS	Jul-10	(413.06)	7	0.0012000	(3.47)	(5.95)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Aug-10	(12,423.77)	6	0.0012000	(89.45)	(178.90)
376.10	599040	3301	N/A	MAINS STEEL CITY	Sep-10	(13,520.37)	5	0.0012000	(81.12)	(194.69)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Sep-10	(3,046.20)	5	0.0012000	(18.28)	(43.87)

TOTAL MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS		<u>(68,299.15)</u>	<u>(582.30)</u>	<u>(983.51)</u>
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Distribution Plant - Mains - Replacement

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
		BP33		Distribution Plant - Mains - Replacement	Oct-10	(23,500.00)	4	0.0013083	(122.98)	(368.94)
		BP33		Distribution Plant - Mains - Replacement	Nov-10	(23,500.00)	3	0.0013083	(92.24)	(368.94)

Total Distribution Plant - Mains - Replacement		<u>(47,000.00)</u>	<u>(215.22)</u>	<u>(737.88)</u>
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TOTAL MAIN RETIREMENTS - MAIN REPLACEMENTS		<u>(188,120.41)</u>	<u>(1,984.42)</u>	<u>(3,755.38)</u>
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RETIREMENT OF SERVICES

ACCOUNT 38010 SERVICES STEEL LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
38010	59914	3801		SVC RNW PROT STL	Apr-10	(1,793.77)	10	0.0043583	(78.18)	(93.81)
38010	59916	3801		SVC RENEW STL CITY	Apr-10	(1,720.78)	10	0.0043583	(75.00)	(90.00)
38010	59964	3801		SVC RNW PRO STL CO	Apr-10	(9,549.36)	10	0.0043583	(416.19)	(499.43)
38010	59966	3801		SVC RENEW STL CO	Apr-10	(426.51)	10	0.0043583	(18.59)	(22.31)
38010	59914	3801		SVC RNW PROT STL	May-10	(3,572.16)	9	0.0043583	(140.12)	(186.82)
38010	59916	3801		SVC RENEW STL CITY	May-10	(19,340.28)	9	0.0043583	(758.62)	(1,011.49)
38010	59964	3801		SVC RNW PRO STL CO	May-10	(10,277.92)	9	0.0043583	(403.15)	(537.53)
38010	59966	3801		SVC RENEW STL CO	May-10	(587.64)	9	0.0043583	(23.05)	(30.73)
38010	59914	3801		SVC RNW PROT STL	Jun-10	(1,215.52)	8	0.0043583	(42.38)	(63.57)
38010	59916	3801		SVC RENEW STL CITY	Jun-10	(1,780.99)	8	0.0043583	(62.10)	(93.15)
38010	59964	3801		SVC RNW PRO STL CO	Jun-10	(4,363.34)	8	0.0043583	(152.13)	(228.20)
38010	59966	3801		SVC RENEW STL CO	Jun-10	(1,249.85)	8	0.0043583	(43.58)	(65.37)
38010	59914	3801		SVC RNW PROT STL	Jul-10	(3,526.19)	7	0.0043583	(107.58)	(184.42)
38010	59916	3801		SVC RENEW STL CITY	Jul-10	(2,286.50)	7	0.0043583	(69.76)	(119.58)
38010	59964	3801		SVC RNW PRO STL CO	Jul-10	(10,214.11)	7	0.0043583	(311.61)	(534.19)
38010	59966	3801		SVC RENEW STL CO	Jul-10	(999.21)	7	0.0043583	(30.48)	(52.26)
38010	59914	3801		SVC RNW PROT STL	Aug-10	(12,150.44)	6	0.0043583	(317.73)	(635.46)

38010	59916	3801		SVC RENEW STL CITY	Aug-10	(6,185.13)	6	0.0043583	(161.74)	(323.48)
38010	59964	3801		SVC RNW PRO STL CO	Aug-10	(11,209.17)	6	0.0043583	(293.12)	(586.24)
38010	59966	3801		SVC RENEW STL CO	Aug-10	(1,164.40)	6	0.0043583	(30.45)	(60.90)
38010	59914	3801		SVC RNW PROT STL	Sep-10	(494.23)	5	0.0043583	(10.77)	(25.85)
38010	59916	3801		SVC RENEW STL CITY	Sep-10	(7,169.32)	5	0.0043583	(156.23)	(374.95)
38010	59964	3801		SVC RNW PRO STL CO	Sep-10	(14,166.86)	5	0.0043583	(308.72)	(740.92)
38010	59966	3801		SVC RENEW STL CO	Sep-10	(668.90)	5	0.0043583	(14.58)	(34.98)

TOTAL (126,112.58) (4,025.86) (6,595.64)

ACCOUNT 38020 SERVICES PLASTIC & COPPER LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38020	59917	3801		SVC RENEW CPR CITY	Apr-10	(31,090.30)	10	0.0031250	(971.57)	(1,165.89)
38020	59967	3801		SVC RENEW CPR CO	Apr-10	(41,454.15)	10	0.0031250	(1,295.44)	(1,554.53)
38020	59970	3801		CPR SVCS - NO DISTRICT	Apr-10	(3,777.03)	10	0.0031250	(118.03)	(141.64)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Apr-10	(6,773.86)	10	0.0031250	(211.68)	(254.02)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Apr-10	(1,384.92)	10	0.0031250	(43.28)	(51.93)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Apr-10	(1,131.31)	10	0.0031250	(35.35)	(42.42)
38020	59917	3801		SVC RENEW CPR CITY	May-10	(72,161.73)	9	0.0031250	(2,029.55)	(2,706.06)
38020	59967	3801		SVC RENEW CPR CO	May-10	(21,661.14)	9	0.0031250	(609.22)	(812.29)
38020	59970	3801		CPR SVCS - NO DISTRICT	May-10	(4,139.31)	9	0.0031250	(116.42)	(155.22)
38020	59971	3801		PARTIAL CPR SVC - NORTH	May-10	(5,675.11)	9	0.0031250	(159.61)	(212.82)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	May-10	(2,981.30)	9	0.0031250	(83.85)	(111.80)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	May-10	(5,486.12)	9	0.0031250	(154.30)	(205.73)
38020	59917	3801		SVC RENEW CPR CITY	Jun-10	(27,824.22)	8	0.0031250	(695.61)	(1,043.41)
38020	59967	3801		SVC RENEW CPR CO	Jun-10	(46,359.14)	8	0.0031250	(1,158.98)	(1,738.47)
38020	59970	3801		CPR SVCS - NO DISTRICT	Jun-10	(1,769.33)	8	0.0031250	(44.23)	(66.35)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Jun-10	(3,531.62)	8	0.0031250	(88.29)	(132.44)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Jun-10	(12,406.78)	8	0.0031250	(310.17)	(465.25)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Jun-10	(18,630.19)	8	0.0031250	(465.75)	(698.63)
38020	59917	3801		SVC RENEW CPR CITY	Jul-10	(18,154.25)	7	0.0031250	(397.12)	(680.78)
38020	59967	3801		SVC RENEW CPR CO	Jul-10	(45,228.57)	7	0.0031250	(989.37)	(1,696.07)
38020	59970	3801		CPR SVCS - NO DISTRICT	Jul-10	(5,484.70)	7	0.0031250	(119.98)	(205.68)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Jul-10	(5,243.36)	7	0.0031250	(114.70)	(196.63)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Jul-10	(17,646.47)	7	0.0031250	(386.02)	(661.74)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Jul-10	(21,919.05)	7	0.0031250	(479.48)	(821.96)
38020	59917	3801		SVC RENEW CPR CITY	Aug-10	(50,818.05)	6	0.0031250	(952.84)	(1,905.68)
38020	59967	3801		SVC RENEW CPR CO	Aug-10	(31,372.70)	6	0.0031250	(588.24)	(1,176.48)
38020	59970	3801		CPR SVCS - NO DISTRICT	Aug-10	(14,199.48)	6	0.0031250	(266.24)	(532.48)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Aug-10	(17,845.15)	6	0.0031250	(334.60)	(669.19)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Aug-10	(178.27)	6	0.0031250	(3.34)	(6.69)

38020	59973	3801		PARTIAL CPR SVC - SOUTH	Aug-10	(133.79)	6	0.0031250	(2.51)	(5.02)
38020	59917	3801		SVC RENEW CPR CITY	Sep-10	(6,245.67)	5	0.0031250	(97.59)	(234.21)
38020	59967	3801		SVC RENEW CPR CO	Sep-10	(82,485.23)	5	0.0031250	(1,288.83)	(3,093.20)
38020	59970	3801		CPR SVCS - NO DISTRICT	Sep-10	(19,143.88)	5	0.0031250	(299.12)	(717.90)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Sep-10	(35,207.22)	5	0.0031250	(550.11)	(1,320.27)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Sep-10	(6,555.90)	5	0.0031250	(102.44)	(245.85)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Sep-10	(3,537.90)	5	0.0031250	(55.28)	(132.67)

TOTAL (689,637.20) (15,619.14) (25,861.40)

ACCOUNT 38092 SERVICES PLASTIC & COPPER MIDWEST DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38092	59610	3801		CPR SVC - MIDWEST	Apr-10	(1,069.80)	10	0.0031250	(33.43)	(40.12)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Apr-10	(4,110.61)	10	0.0031250	(128.46)	(154.15)
38092	59617	3801		SV REN CP OR PL MW	Apr-10	(3,593.50)	10	0.0031250	(112.30)	(134.76)
38092	59610	3801		CPR SVC - MIDWEST	May-10	(2,241.85)	9	0.0031250	(63.05)	(84.07)
38092	59611	3801		PARTIAL CPR SVC - MIDW	May-10	(5,254.21)	9	0.0031250	(147.77)	(197.03)
38092	59617	3801		SV REN CP OR PL MW	May-10	(1,409.65)	9	0.0031250	(39.65)	(52.86)
38092	59610	3801		CPR SVC - MIDWEST	Jun-10	(5,911.30)	8	0.0031250	(147.78)	(221.67)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Jun-10	(65,379.82)	8	0.0031250	(1,634.50)	(2,451.74)
38092	59617	3801		SV REN CP OR PL MW	Jun-10	(23,870.88)	8	0.0031250	(596.77)	(895.16)
38092	59610	3801		CPR SVC - MIDWEST	Jul-10	(997.96)	7	0.0031250	(21.83)	(37.42)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Jul-10	(2,181.85)	7	0.0031250	(47.73)	(81.82)
38092	59617	3801		SV REN CP OR PL MW	Jul-10	(61,604.02)	7	0.0031250	(1,347.59)	(2,310.15)
38092	59617	3801		SV REN CP OR PL MW	Aug-10	(1,238.12)	6	0.0031250	(23.21)	(46.43)
38092	59610	3801		CPR SVC - MIDWEST	Sep-10	(1,723.50)	5	0.0031250	(26.93)	(64.63)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Sep-10	(3,011.58)	5	0.0031250	(47.06)	(112.93)
38092	59617	3801		SV REN CP OR PL MW	Sep-10	(5,414.42)	5	0.0031250	(84.60)	(203.04)

TOTAL (189,013.07) (4,502.66) (7,087.98)

ACCOUNT 38090 SERVICES STEEL MIDWEST DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38090	59616	3801		SVC RENEW STEEL MW	Sep-10	(81.90)	5	0.0043583	(1.78)	(4.28)

TOTAL (81.90) (1.78) (4.28)

ACCOUNT 38070 SERVICES STEEL MO NATURAL DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38070	59716	3801		SVC RENEW STEEL MN	Apr-10	(21.44)	10	0.0043583	(0.93)	(1.12)
38070	59716	3801		SVC RENEW STEEL MN	May-10	(195.28)	9	0.0043583	(7.66)	(10.21)
38070	59716	3801		SVC RENEW STEEL MN	Jun-10	(204.70)	8	0.0043583	(7.14)	(10.71)
38070	59716	3801		SVC RENEW STEEL MN	Jul-10	(829.68)	7	0.0043583	(25.31)	(43.39)
TOTAL						(1,251.10)			(41.04)	(65.43)

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38021	59810	3801		CPR SVC - ST CHAS	Apr-10	(706.42)	10	0.0031250	(22.08)	(26.49)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Apr-10	(39.75)	10	0.0031250	(1.24)	(1.49)
38021	59817	3801		SV RNW CP & PL STCHAS	Apr-10	(4,857.93)	10	0.0031250	(151.81)	(182.17)
38021	59810	3801		CPR SVC - ST CHAS	May-10	(691.26)	9	0.0031250	(19.44)	(25.92)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	May-10	(240.75)	9	0.0031250	(6.77)	(9.03)
38021	59817	3801		SV RNW CP & PL STCHAS	May-10	(1,515.13)	9	0.0031250	(42.61)	(56.82)
38021	59810	3801		CPR SVC - ST CHAS	Jun-10	(284.50)	8	0.0031250	(7.11)	(10.67)
38021	59817	3801		SV RNW CP & PL STCHAS	Jun-10	(250.07)	8	0.0031250	(6.25)	(9.38)
38021	59810	3801		CPR SVC - ST CHAS	Jul-10	(183.75)	7	0.0031250	(4.02)	(6.89)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Jul-10	(11.25)	7	0.0031250	(0.25)	(0.42)
38021	59817	3801		SV RNW CP & PL STCHAS	Jul-10	(1,733.00)	7	0.0031250	(37.91)	(64.99)
38021	59810	3801		CPR SVC - ST CHAS	Aug-10	(289.56)	6	0.0031250	(5.43)	(10.86)
38021	59817	3801		SV RNW CP & PL STCHAS	Aug-10	(534.70)	6	0.0031250	(10.03)	(20.05)
38021	59810	3801		CPR SVC - ST CHAS	Sep-10	(702.15)	5	0.0031250	(10.97)	(26.33)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Sep-10	(1,109.85)	5	0.0031250	(17.34)	(41.62)
38021	59817	3801		SV RNW CP & PL STCHAS	Sep-10	(11,902.89)	5	0.0031250	(185.98)	(446.36)
TOTAL						(25,052.96)			(529.24)	(939.49)

ACCOUNT 38011 SERVICES STEEL ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38011	59816	3801		SVC RENEW STEEL SC	Apr-10	(1,283.28)	10	0.0043583	(55.93)	(67.12)
38011	59816	3801		SVC RENEW STEEL SC	May-10	(234.08)	9	0.0043583	(9.18)	(12.24)
38011	59816	3801		SVC RENEW STEEL SC	Jul-10	(195.30)	7	0.0043583	(5.96)	(10.21)
38011	59816	3801		SVC RENEW STEEL SC	Sep-10	(104.72)	5	0.0043583	(2.28)	(5.48)
TOTAL						(1,817.38)			(73.35)	(95.05)

Distribution Plant - Services - Renewed

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		RELATED WORK ORDER	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
		BP38		Distribution Plant - Services - Renewed	Oct-10	(86,000.00)	4	0.0031250	(1,075.00)	(3,225.00)
		BP38		Distribution Plant - Services - Renewed	Nov-10	(86,000.00)	3	0.0031250	(806.25)	(3,225.00)

Total Service Line Replacements and Insertion Projects: (172,000.00) (1,881.25) (6,450.00)

TOTAL RETIREMENTS - SERVICES (1,204,966.19) (26,674.32) (47,099.27)

RETIREMENT - REGULATOR STATIONS

ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
37800	55725	3601		Ret reg sta #127, 94, 569	Jun-10	(26,764.86)	8	0.0030917	(661.99)	(992.99)
37800	55726	3601		Ret reg sta #126, 122	Jun-10	(10,078.60)	8	0.0030917	(249.28)	(373.92)
37800	55727	3601		Ret reg sta #233	Jun-10	(9,361.18)	8	0.0030917	(231.54)	(347.30)
		BP36		Distrib Plant - Meas & Regul Station Equip	Oct-10	(8,000.00)	4	0.0030917	(98.93)	(296.80)
		BP36		Distrib Plant - Meas & Regul Station Equip	Nov-10	(8,000.00)	3	0.0030917	(74.20)	(296.80)

TOTAL (62,204.64) (1,315.94) (2,307.81)

TOTAL RETIREMENTS - REGULATOR STATIONS (62,204.64) (1,315.94) (2,307.81)

RETIREMENTS - MAIN RELOCATIONS

MAINS - PLASTIC - RETIREMENTS - MAIN RELOCATIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	554730	3401	607630	12F 2P BOYLE	May-10	(134.73)	9	0.0013083	(1.59)	(2.12)
376.30	584990	3401	667000	1770F 2S ESSEX	May-10	(256.76)	9	0.0013083	(3.02)	(4.03)
376.93	590090	3401	612010	105F 2S CP OZARK'	May-10	(251.10)	9	0.0013083	(2.96)	(3.94)
376.30	554630	3401	607380	3329F 6C MANCHESTER	Jul-10	(2,486.40)	7	0.0013083	(22.77)	(39.04)
376.31	595940	3401	646830	4290F 8S PAGE	Jul-10	(2,203.62)	7	0.0013083	(20.18)	(34.60)
376.30	585690	3401	668530	445F 2S MATHILDA	Aug-10	(354.06)	6	0.0013083	(2.78)	(5.56)

TOTAL MAINS - PLASTIC - RETIREMENTS - MAIN RELOCATIONS TOTAL (5,686.67) (53.30) (89.29)

MAINS - CAST IRON - RETIREMENTS - MAIN RELOCATIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.20	554640	340R	607400	86F 6C MARCEAU	Apr-10	(314.38)	10	0.0027583	(8.67)	(10.41)
376.20	554630	3401	607380	3329F 6C MANCHESTER	Jul-10	(8,295.24)	7	0.0027583	(160.17)	(274.57)

TOTAL MAINS - CAST IRON - RETIREMENTS - MAIN RELOCATIONS**TOTAL** (8,609.62) (168.84) (284.98)**MAINS - STEEL - RETIREMENTS - MAIN RELOCATIONS**

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.10	582850	3401	661750	1030F 8S MCKELVEY	Apr-10	(8,164.61)	10	0.0012000	(97.98)	(117.57)
376.10	585480	3401	668050	35F 6S BARRETT STATION	Apr-10	(28.36)	10	0.0012000	(0.34)	(0.41)
376.10	584990	3401	667000	1770F 2S ESSEX	May-10	(6,395.63)	9	0.0012000	(69.07)	(92.10)
376.11	595610	3401	646300	425F 6S 2P MCCLAY	May-10	(262.50)	9	0.0012000	(2.84)	(3.78)
376.11	595680	3401	646490	55F 8S 94 & ZUMBEHL	May-10	(888.55)	9	0.0012000	(9.60)	(12.80)
376.10	585310	3401	667730	1580F 8S OLIVE & 141	Jun-10	(18,950.46)	8	0.0012000	(181.92)	(272.89)
376.10	585700	3401	668580	180F 6S HANNA	Jul-10	(1,852.80)	7	0.0012000	(15.56)	(26.68)
376.10	585810	3401	668760	50F 6S LADUE	Jul-10	(271.38)	7	0.0012000	(2.28)	(3.91)
376.11	595940	3401	646830	4290F 6S PAGE	Jul-10	(51,824.69)	7	0.0012000	(435.33)	(746.28)
376.90	590140	3401	612100	50F 2S OLD HWY M	Jul-10	(3,930.24)	7	0.0012000	(33.01)	(56.60)
376.10	585690	3401	668530	445F 2S MATHILDA	Aug-10	(1,118.01)	6	0.0012000	(8.05)	(16.10)
376.70	592880	3401	623610	210F 2S SHELBY	Aug-10	(762.30)	6	0.0012000	(5.49)	(10.98)
376.10	585560	3401	668280	315F 4S CLAYTON & 40	Sep-10	(927.87)	5	0.0012000	(5.57)	(13.36)

TOTAL MAINS - STEEL - RETIREMENTS - MAIN RELOCATIONS**TOTAL** (95,377.40) (867.04) (1,373.46)**Distribution Plant - Mains - Relocation**

		BP34		Distribution Plant - Mains - Relocation	Oct-10	(20,000.00)	4	0.0012000	(96.00)	(288.00)
		BP34		Distribution Plant - Mains - Relocation	Nov-10	(20,000.00)	3	0.0012000	(72.00)	(288.00)

Total Distribution Plant - Mains - Relocation**TOTAL** (40,000.00) (168.00) (576.00)**TOTAL MAIN RETIREMENTS - MAIN RELOCATIONS**(149,673.69) (1,257.18) (2,323.73)**TOTAL RETIREMENTS - ISRS ELIGIBLE PROPERTY**(1,604,964.93) (31,231.86) (55,486.19)

P.S.C. MO. No. 5 Consolidated, Sixteenth Revised Sheet No. 12
CANCELLING P.S.C. MO. No. 5 Consolidated, Fifteenth Revised Sheet No. 12

Laclede Gas Company
Name of Issuing Corporation or Municipality

For Refer to Sheet No. 1
Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

Description: The ISRS is designed to recover the costs associated with the Company's eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company's tariff, a monthly ISRS shall be added to each customer's bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

	<u>Per Bill Per Month</u>
Residential General Service (RG)	\$.32
Residential Seasonal Air Conditioning Service (RA)	\$.32
Commercial & Industrial General Service-Class I (C1)	\$.41
Commercial & Industrial General Service-Class II (C2)	\$.65
Commercial & Industrial General Service-Class III (C3)	\$ 1.31
Commercial & Industrial Seasonal Service-Class I	\$.41
Commercial & Industrial Seasonal Service-Class II	\$.65
Commercial & Industrial Seasonal Service-Class III	\$ 1.31
Large Volume Service (LV)	\$12.93
Interruptible Service (IN)	\$11.48
General L.P. Gas Service (LP)	\$.27
Unmetered Gas Light Service (SL)	\$.08
Vehicular Fuel Rate (VF)	\$.33
Large Volume Transportation and Sales Service (LVTSS)	\$30.60

DATE OF ISSUE October 29, 2010
Month Day Year

DATE EFFECTIVE January 5, 2011
Month Day Year

ISSUED BY M.C. Darrell, Senior Vice President and General Counsel, 720 Olive St., St. Louis, MO 63101
Name of Officer Title Address

Laclede Gas Company
ISRS Revenue Requirement Calculation

ISRS Activity:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains

<u>Work Orders Placed in Service</u>	
Gross Additions	10,621,121
Deferred Taxes	(1,105,779)
Accumulated Depreciation	<u>(82,936)</u>

Total Net	<u>9,432,406</u>
------------------	-------------------------

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	11,192,095
Deferred Taxes	(1,973,794)
Accumulated Depreciation	<u>(230,867)</u>

Total Net	<u>8,987,434</u>
------------------	-------------------------

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	559,443
Deferred Taxes	(109,469)
Accumulated Depreciation	<u>(8,777)</u>

Total Net	<u>441,197</u>
------------------	-----------------------

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	2,408,387
Deferred Taxes	(429,454)
Accumulated Depreciation	<u>(19,432)</u>

Total Net	<u>1,959,501</u>
------------------	-------------------------

Total ISRS Rate Base	20,820,538
-----------------------------	-------------------

Overall Rate of Return per GR-2010-0171	<u>8.4295%</u>
--	-----------------------

UOI Required	1,755,067
---------------------	------------------

Income Tax Conversion Factor	<u>1.626737</u>
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Revenue Requirement Before Interest Deductibility	<u>2,855,032</u>
--	-------------------------

Total ISRS Rate Base	20,820,538
-----------------------------	-------------------

Weighted Cost of Debt per GR-2010-0171	<u>2.9295%</u>
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Interest Deduction	609,938
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Marginal Income Tax Rate	<u>38.5272%</u>
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Income Tax Reduction due to Interest	234,992
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Income Tax Conversion Factor	<u>1.626737</u>
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Revenue Requirement Impact of Interest Deductibility	<u>382,270</u>
---	-----------------------

Total Revenue Requirement on Capital	2,472,762
---	------------------

Depreciation Expense	600,484
-----------------------------	----------------

ISRS Revenue Overcollection October 2007 through September 2010	<u>(143,905)</u>
--	-------------------------

Total Company ISRS Revenues	<u>2,929,341</u>
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Total Staff Expected ISRS Revenues	<u>2,211,646</u>
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Average of Company and Staff Recommendations	<u>2,570,494</u>
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Laclede Gas Company
ISRS Depreciation Expense

	Additions	Retirements
	<u>Annual Depreciation</u>	<u>Annual Depreciation</u>
Main Replacements	178,462.72	(3,755.38)
Service Line Replacements and Insertion Projects	420,446.18	(47,099.27)
Regulator Stations	20,755.54	(2,307.81)
Main Relocations net of Reimbursements	36,305.45	(2,323.73)
Main Reinforcements	-	-
Total	655,969.89	(55,486.19)
Total Net Increase in Depreciation Expense	<u><u>600,483.70</u></u>	

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Apr 1 - Feb 28		Oct 1 - Feb 28		
	2010 - 2011		2010 - 2011		
for Plant in Service	Apr 1 - Sep 30		Oct 1 - Nov 30		
	2010 - 2010		2010 - 2010		Total
	15 Year Life	15 Year Life	15 Year Life	15 Year Life	
	50% Bonus	0% Bonus	50% Bonus	0% Bonus	
<u>Main Replacements, etc.</u>					
Additions	4,724,320.53	203,863.01	1,519,800.00	-	6,447,983.54
Bonus Depreciation	<u>2,362,160.27</u>	<u>-</u>	<u>759,900.00</u>	<u>-</u>	<u>3,122,060.27</u>
Adjusted Tax Basis on Additions	2,362,160.26	203,863.01	759,900.00	-	3,325,923.27
Bonus Depreciation for Period					
Oct 1 2009 - Sep 30 2010	2,362,160.27	-	-	-	2,362,160.27
Oct 1 2010 - Feb 28 2011	-	-	316,625.00	-	316,625.00
Tax Depreciation On Adj. Basis					
Fiscal Year 2010 (Oct 1 - Sep 30)	118,108.01	10,193.15	-	-	128,301.16
Fiscal Year 2011 (Oct 1 - Feb 28)	<u>93,502.18</u>	<u>8,069.58</u>	<u>15,831.25</u>	<u>-</u>	<u>117,403.01</u>
Total Tax Depreciation	2,573,770.46	18,262.73	332,456.25	-	2,924,489.44
Total Book Depreciation					<u>54,364.55</u>
Difference Between Book and Tax Depreciation					<u>2,870,124.89</u>
Deferred Income Taxes (@38.5272%)					<u>1,105,778.76</u>

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Apr 1 - Feb 28 2010 - 2011	Oct 1 - Feb 28 2010 - 2011		
for Plant in Service	Apr 1 - Sep 30 2010 - 2010	Oct 1 - Nov 30 2010 - 2010	Total	
	15 Year Life 50% Bonus	15 Year Life 50% Bonus	15 Year Life 0% Bonus	
<u>Services</u>				
Additions	8,912,094.95	2,280,000.00	-	11,192,094.95
Bonus Depreciation	<u>4,456,047.48</u>	<u>1,140,000.00</u>	<u>-</u>	<u>5,596,047.48</u>
Adjusted Tax Basis on Additions	4,456,047.47	1,140,000.00	-	5,596,047.47
Bonus Depreciation for Period				
Oct 1 2009 - Sep 30 2010	4,456,047.48	-	-	4,456,047.48
Oct 1 2010 - Feb 28 2011	-	475,000.00	-	475,000.00
Tax Depreciation On Adj. Basis				
Fiscal Year 2010 (Oct 1 - Sep 30)	222,802.37	-	-	222,802.37
Fiscal Year 2011 (Oct 1 - Feb 28)	<u>176,385.21</u>	<u>23,750.00</u>	<u>-</u>	<u>200,135.21</u>
Total Tax Depreciation	4,855,235.06	498,750.00	-	5,353,985.06
Total Book Depreciation				<u>230,867.45</u>
Difference Between Book and Tax Depreciation				<u>5,123,117.61</u>
Deferred Income Taxes (@38.5272%)				<u><u>1,973,793.77</u></u>

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Apr 1 - Feb 28 2010 - 2011	Oct 1 - Feb 28 2010 - 2011		
for Plant in Service	Apr 1 - Sep 30 2010 - 2010	Oct 1 - Nov 30 2010 - 2010	Total	
	15 Year Life 50% Bonus	15 Year Life 50% Bonus	15 Year Life 0% Bonus	
<u>Regulator Stations</u>				
Additions	523,043.05	36,400.00	-	559,443.05
Bonus Depreciation	<u>261,521.53</u>	<u>18,200.00</u>	<u>-</u>	<u>279,721.53</u>
Adjusted Tax Basis on Additions	261,521.52	18,200.00	-	279,721.52
Bonus Depreciation for Period				
Oct 1 2009 - Sep 30 2010	261,521.53	-	-	261,521.53
Oct 1 2010 - Feb 28 2011	-	7,583.33	-	7,583.33
Tax Depreciation On Adj. Basis				
Fiscal Year 2010 (Oct 1 - Sep 30)	13,076.08	-	-	13,076.08
Fiscal Year 2011 (Oct 1 - Feb 28)	<u>10,351.89</u>	<u>379.17</u>	<u>-</u>	<u>10,731.06</u>
Total Tax Depreciation	284,949.50	7,962.50	-	292,912.00
Total Book Depreciation				<u>8,776.99</u>
Difference Between Book and Tax Depreciation				<u>284,135.01</u>
Deferred Income Taxes (@38.5272%)				<u><u>109,469.26</u></u>

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Apr 1 - Feb 28 2010 - 2011		Oct 1 - Feb 28 2010 - 2011		
for Plant in Service	Apr 1 - Sep 30 2010 - 2010		Oct 1 - Nov 30 2010 - 2010		Total
	15 Year Life 50% Bonus	15 Year Life 0% Bonus	15 Year Life 50% Bonus	15 Year Life 0% Bonus	
<u>Main Relocations</u>					
Additions	1,903,946.15	104,441.01	400,000.00	-	2,408,387.16
Bonus Depreciation	<u>951,973.08</u>	<u>-</u>	<u>200,000.00</u>	<u>-</u>	<u>1,151,973.08</u>
Adjusted Tax Basis on Additions	951,973.07	104,441.01	200,000.00	-	1,256,414.08
Bonus Depreciation for Period					
Oct 1 2009 - Sep 30 2010	951,973.08	-	-	-	951,973.08
Oct 1 2010 - Feb 28 2011	-	-	83,333.33	-	83,333.33
Tax Depreciation On Adj. Basis					
Fiscal Year 2010 (Oct 1 - Sep 30)	47,598.65	5,222.05	-	-	52,820.70
Fiscal Year 2011 (Oct 1 - Feb 28)	<u>37,682.27</u>	<u>4,134.12</u>	<u>4,166.67</u>	<u>-</u>	<u>45,983.06</u>
Total Tax Depreciation	1,037,254.00	9,356.17	87,500.00	-	1,134,110.17
Total Book Depreciation					<u>19,432.35</u>
Difference Between Book and Tax Depreciation					<u>1,114,677.82</u>
Deferred Income Taxes (@38.5272%)					<u><u>429,454.15</u></u>

Laclede Gas Company
Capital Structure/Rate of Return for ISRS
Case GR-2010-0171

	% of Cap Structure	Embedded Cost	Weighted Cost
LTD	45.00%	6.51%	2.9295%
Preferred Stock	0.00%	0.00%	0.0000%
Common Equity	55.00%	10.00%	5.5000%
Total Capital *			<u>8.4295%</u>
Tax Multiplier			1.626737
Composite Weighted Cost of Debt			2.9295%

* Reflects Stipulation and Agreement in GR-2010-0171

**Laclede Gas Company
ISRS Rate Design**

Total ISRS Revenues 2,570,494

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	598,823	19.50	1.0000	598,823	88.1244%	0.32	2,265,231
C&I 1	30,957	25.50	1.3077	40,482	5.9575%	0.41	153,137
C&I 2	9,468	40.50	2.0769	19,663	2.8937%	0.65	74,383
C&I 3	681	81.00	4.1538	2,829	0.4164%	1.31	10,703
LV	83	800.00	41.0256	3,409	0.5016%	12.93	12,894
Interruptible	18	710.00	36.4103	658	0.0969%	11.48	2,491
Transportation	140	1,893.00	97.0769	13,575	1.9977%	30.60	51,350
Transportation - Other**	0	1,531.00	78.5128	0	0.0000%	0.00	0
Gas Light	101	5.20	0.2667	27	0.0040%	0.08	102
Vehicular Fuel	4	20.20	1.0359	4	0.0006%	0.33	16
Liquid Propane	57	17.00	0.8718	49	0.0073%	0.27	187
Total	640,331				100.0000%		2,570,494

*Average customers - FY 2010

**Single customers with multiple accounts located on contiguous property.

Winter 2010-11

TO: All Customer Relations Employees

RE: Infrastructure System Replacement Surcharge

As a result of the Company's 2010 rate case, cost recovery for the facilities that were part of the Infrastructure System Replacement Surcharge (ISRS) have been incorporated into the Company's overall rates. This includes costs for plant in service as of March 31, 2010. Effective September 1, 2010, the monthly ISRS was reset to \$-0-.

Effective January 5, 2010, the Company received approval to re-establish an ISRS charge for ISRS costs incurred between April 1 and November 30, 2010. These costs for natural gas customers' pipeline replacements and/or relocations are not currently included in Laclede's rates. The new ISRS rate is \$.32 per month for Laclede's residential customers and range from \$.41 to \$30.60 for Commercial and Industrial customers.

The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.

The ISRS covers the costs for:

- Moving or upgrading facilities in connection with mandated safety projects.
- Certain public improvement projects such as street or highway widening.
 - An example would be the Page Avenue extension in West St. Louis that connected I-270 with Highway 94 in St. Charles.

The ISRS does NOT apply to:

- Costs for privately funded projects like the new Busch Stadium, where Laclede was reimbursed by the Cardinals for work done. None of these types of costs are included in the ISRS or are being recovered from Laclede's customers.
- Costs incurred to build infrastructure that directly connects to new customers who will be billed for service.

ISRS charges are prorated upon implementation. The exact amount of the ISRS charge can be found under the "DETAIL BILL CALCULATION" screen under NBIL.

When a new ISRS is established, the first ISRS bill for each customer will contain a bill message on the front of the bill known as the initial notice. Such a bill message does not appear when the ISRS amount merely changes. However, please note that an abbreviated version of this message is also permanently on the back of the bill under Definitions. Once each year, bills will also

contain a different ISRS notice, referred to as the annual ISRS notice. (Please see Attachment 1 for initial bill message and annual ISRS Notice).

Attachment 2 is a sample residential bill showing how the ISRS charge is displayed, although the monthly ISRS charge on this bill is blank. Attachment 3 is the tariff sheet showing all of the proposed monthly ISRS rates for the various customer classes.

Customers who call with ISRS questions during the first month that ISRS bills are rendered may be directed to the bill message on the front of the bill. After the first month, the ISRS is still defined on the back of the bill. If customers seek to discuss the ISRS charge in greater detail, please emphasize the following:

- The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.
- ISRS is authorized by Missouri law, which allows gas utilities like Laclede to adjust their rates up to two times per year to recover these mandated costs.
- None of the mandated costs and projects covered by ISRS produce any new revenue for the Company. Any projects for which Laclede is separately reimbursed are not included in the ISRS.
- The financial impact of the ISRS is very modest. It is less for residential customers than for larger commercial and industrial customers. Since Laclede first established an ISRS in 2004, the residential ISRS has always been less than \$2 per month.

M. Shillato

ATTACHMENT I

INITIAL NOTICE

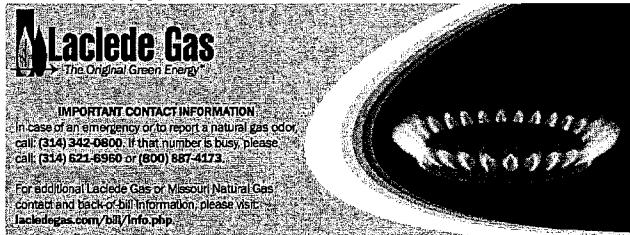
ISRS

Each year, Laclede spends tens of millions of dollars on its more than 16,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri.

ANNUAL NOTICE

ISRS

Each year, Laclede spends tens of millions of dollars on its more than 16,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge, which is reflected on the front of your bill, may be adjusted periodically, and has been implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri.



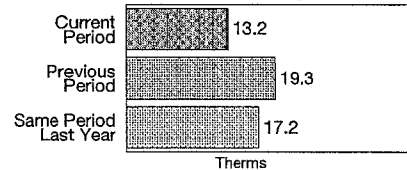
Statement Date: 08/19/2010

Account Number: [REDACTED]

Service Address: [REDACTED]

Bill at a Glance	Amount
Previous Bill	40.22
Payment/Adjustment	(40.22)
Balance	.00
Total Current Charges	34.68
Amount Due	\$34.68
Due By	09/01/10
Delinquent After	09/10/10

Gas Consumption Comparison



Present Reading	Previous Reading	Usage (CCF) X	BTU Factor	=	Therms
3264	3251	13	1.015		13.2
Actual Reading			Rate: Res. General		

Detail - Current Charges		Amount
Charge For Gas Svc 07-20-10 To 08-18-10		28.20
(Includes A Monthly Customer Charge Of \$ [REDACTED])		
A Monthly ISRS Charge Of \$ [REDACTED] And Usage Charges**)		
Chesterfield Tax		1.48
Subtotal - Current Utility Charges		29.68
Dollar Help		5.00
Subtotal - Other Charges		5.00
Total Current Charges		\$34.68
Detail - Account Balance		Amount
Prior Gas Balance		35.22
Dollar Help - Thank you		(5.00)
Payment - Thank you		(35.22)
Current Charges		34.68
Account Balance		\$34.68

**Gas usage charge per therm is \$0.86164 for the first 30 therms and \$0.81138 for each additional therm.

Important Message

Avoid creating a hazardous situation; keep the area around the gas meter clear of debris. If the meter is located outside, periodically check to make sure there are no shrubs, bushes or vegetation blocking it. If it is inside, make sure there is nothing (including hanging clothes) near the meter. Never install electrical equipment within three feet of a gas meter.

Please retain this portion for your records.

A late charge of 1.5% will be applied to amounts remaining unpaid after the delinquent date.

Please detach and return this portion to Laclede Gas Company, Drawer 2, St. Louis, MO 63171 with your payment. Please do not fold, staple or paper clip payment to your bill.

Account Number: [REDACTED]

Service Address: [REDACTED]

Amount Due \$34.68
Due By 09/01/10
Delinquent After 09/10/10

Amount
Enclosed:

Please do not write below.

Make check payable to:

Laclede Gas Company
 Drawer 2
 St. Louis, MO 63171

37781000590000034685

P.S.C. MO. No. 5 Consolidated, Sixteenth Revised Sheet No. 12
CANCELLING P.S.C. MO. No. 5 Consolidated, Fifteenth Revised Sheet No. 12

Laclede Gas Company
 Name of Issuing Corporation or Municipality

For Refer to Sheet No. 1
 Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

Description: The ISRS is designed to recover the costs associated with the Company's eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company's tariff, a monthly ISRS shall be added to each customer's bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

	<u>Per Bill Per Month</u>
Residential General Service (RG)	\$.32
Residential Seasonal Air Conditioning Service (RA)	\$.32
Commercial & Industrial General Service-Class I (C1)	\$.41
Commercial & Industrial General Service-Class II (C2)	\$.65
Commercial & Industrial General Service-Class III (C3)	\$ 1.31
Commercial & Industrial Seasonal Service-Class I	\$.41
Commercial & Industrial Seasonal Service-Class II	\$.65
Commercial & Industrial Seasonal Service-Class III	\$ 1.31
Large Volume Service (LV)	\$12.93
Interruptible Service (IN)	\$11.48
General L.P. Gas Service (LP)	\$.27
Unmetered Gas Light Service (SL)	\$.08
Vehicular Fuel Rate (VF)	\$.33
Large Volume Transportation and Sales Service (LVTSS)	\$30.60

DATE OF ISSUE October 29, 2010
 Month Day Year

DATE EFFECTIVE January 5, 2011
 Month Day Year

ISSUED BY M.C. Darrell, Senior Vice President and General Counsel, 720 Olive St., St. Louis, MO 63101
 Name of Officer Title Address



-
- [Home /](#)
- [Rates & Regulations /](#)

ISRS

Each year Laclede spends tens of millions of dollars on its more than 16,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with a new law contained in Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri.