

**Exhibit No.:**

**Issue:** Accounting Schedules

**Witness:** MO PSC Auditors

**Sponsoring Party:** MO PSC Staff

**Case No:** GR-2010-0171

**Date Prepared:** 5/10/2010



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**STAFF ACCOUNTING SCHEDULES**

**LACLEDE GAS COMPANY**

**CASE NO. GR-2010-0171**

**Jefferson City, Missouri**

**May 2010**

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.94% Return	<u>C</u> 8.23% Return	<u>D</u> 8.51% Return
1	Net Orig Cost Rate Base	\$700,131,549	\$700,131,549	\$700,131,549
2	Rate of Return	7.94%	8.23%	8.51%
3	Net Operating Income Requirement	\$55,590,445	\$57,599,823	\$59,609,200
4	Net Income Available	\$51,831,601	\$51,831,601	\$51,831,601
5	Additional Net Income Required	\$3,758,844	\$5,768,222	\$7,777,599
6	Income Tax Requirement			
7	Required Current Income Tax	\$16,250,797	\$17,520,992	\$18,791,188
8	Current Income Tax Available	\$13,874,704	\$13,874,704	\$13,874,704
9	Additional Current Tax Required	\$2,376,093	\$3,646,288	\$4,916,484
10	Revenue Requirement	\$6,134,937	\$9,414,510	\$12,694,083
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$2,600,000	\$2,600,000	\$2,600,000
12	Gross Revenue Requirement	\$8,734,937	\$12,014,510	\$15,294,083

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
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**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,266,376,997
2	Less Accumulated Depreciation Reserve		\$456,541,460
3	Net Plant In Service		\$809,835,537
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,036,021
6	Natural Gas Stored Underground - Non-Current		\$5,884,285
7	Special Deposits		\$10,106
8	Materials and Supplies		\$4,153,311
9	Prepayments		\$4,956,863
10	Prepaid Pension Asset		\$65,619,745
11	OPEB Asset		\$7,683,584
12	Energy Wise Program Loans		\$1,081,351
13	Insulation Financing Program Loans		\$499,924
14	TOTAL ADD TO NET PLANT IN SERVICE		\$92,925,190
15	SUBTRACT FROM NET PLANT		
16	Federal Tax Offset	-1.3178%	-\$196,677
17	State Tax Offset	7.4973%	\$187,024
18	City Tax Offset	67.6548%	\$68,863
19	Interest Expense Offset	13.2515%	\$2,572,732
20	Accumulated Amortization		\$38,011,461
21	Adjustment to Accm Amort for Laclede Group Signage		-\$57,520
22	Customer Deposits		\$9,645,640
23	Customer Advances for Construction		\$565,068
24	Deferred Taxes		\$151,832,587
25	TOTAL SUBTRACT FROM NET PLANT		\$202,629,178
26	Total Rate Base		\$700,131,549

Laclede Gas Company  
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$500	P-2	\$0	\$500	100.0000%	\$0	\$500
3	301.700	Org. and Franchise & Consents - Monat	\$4,312	P-3	\$0	\$4,312	100.0000%	\$0	\$4,312
4	302.000	Franchise and Consents	\$6,172	P-4	\$0	\$6,172	100.0000%	\$0	\$6,172
5		TOTAL PLANT INTANGIBLE	\$10,984		\$0	\$10,984		\$0	\$10,984
6		PRODUCTION PLANT - MANUFACTURED							
7	304.000	Land & Rights - PP Manf	\$179,176	P-7	\$0	\$179,176	100.0000%	\$0	\$179,176
8	305.000	Structures - PP Manf	\$1,082,675	P-8	-\$4,228	\$1,078,447	100.0000%	\$0	\$1,078,447
9	307.000	Other Power Equip - PP Manf	\$159,016	P-9	-\$621	\$158,395	100.0000%	\$0	\$158,395
10	311.000	Liquefied Petrol Gas Equip	\$4,633,546	P-10	-\$18,097	\$4,615,449	100.0000%	\$0	\$4,615,449
11	311.100	LP Gas Storage Cavern	\$4,829,688	P-11	-\$18,863	\$4,810,825	100.0000%	\$0	\$4,810,825
12		TOTAL PRODUCTION PLANT - MANUFACTURED	\$10,884,101		-\$41,809	\$10,842,292		\$0	\$10,842,292
13		UNDERGROUND GAS STORAGE							
14	350.100	Land & Rights - UG Storage	\$1,201,600	P-14	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
15	350.200	Rights of Way - UG Storage	\$775,518	P-15	\$0	\$775,518	100.0000%	\$0	\$775,518
16	351.200	Structures - Compressor Station	\$614,207	P-16	-\$2,399	\$611,808	100.0000%	\$0	\$611,808
17	351.400	Structures Other - UG Storage	\$1,000,694	P-17	-\$3,908	\$996,786	100.0000%	\$0	\$996,786
18	352.000	Wells	\$6,128,280	P-18	-\$23,934	\$6,104,346	100.0000%	\$0	\$6,104,346
19	352.100	Storage Leaseholds and Rights	\$2,055,422	P-19	\$0	\$2,055,422	100.0000%	\$0	\$2,055,422
20	352.200	Reservoirs	\$245,023	P-20	-\$957	\$244,066	100.0000%	\$0	\$244,066
21	352.300	Nonrecoverable Natural Gas	\$6,167,263	P-21	-\$3,981,224	\$2,186,039	100.0000%	\$0	\$2,186,039
22	352.400	Wells - Oil & Vent Gas	\$742,142	P-22	-\$2,898	\$739,244	100.0000%	\$0	\$739,244
23	353.000	Lines	\$2,885,557	P-23	-\$11,270	\$2,874,287	100.0000%	\$0	\$2,874,287
24	354.000	Equipment - Compressor Station	\$2,411,310	P-24	-\$9,418	\$2,401,892	100.0000%	\$0	\$2,401,892
25	355.000	Measuring and Regulating Equipment	\$2,040,702	P-25	-\$7,970	\$2,032,732	100.0000%	\$0	\$2,032,732
26	356.000	Equipment - Purification	\$233,042	P-26	-\$910	\$232,132	100.0000%	\$0	\$232,132
27	357.000	Equipment Other - UG Storage	\$61,690	P-27	-\$241	\$61,449	100.0000%	\$0	\$61,449
28		TOTAL UNDERGROUND GAS STORAGE	\$26,562,450		-\$4,045,129	\$22,517,321		\$0	\$22,517,321
29		OTHER STORAGE PLANT							
30	360.000	Land & Rights - Other Storage Plant	\$50,654	P-30	\$0	\$50,654	100.0000%	\$0	\$50,654
31	361.000	Structures - Other Storage Plant	\$102,383	P-31	\$0	\$102,383	100.0000%	\$0	\$102,383
32	362.000	Gas Holders	\$659,027	P-32	\$0	\$659,027	100.0000%	\$0	\$659,027
33	363.300	Compressor Equip - Other Storage Plant	\$338,616	P-33	\$0	\$338,616	100.0000%	\$0	\$338,616
34		TOTAL OTHER STORAGE PLANT	\$1,150,680		\$0	\$1,150,680		\$0	\$1,150,680
35		TRANSMISSION PLANT							
36	365.720	Right of Way - Monat	\$41,153	P-36	\$0	\$41,153	100.0000%	\$0	\$41,153
37	367.700	Mains - Monat	\$2,013,840	P-37	-\$7,865	\$2,005,975	100.0000%	\$0	\$2,005,975
38	371.700	Other Transportation Equip - Monat	\$17,181	P-38	-\$67	\$17,114	100.0000%	\$0	\$17,114
39		TOTAL TRANSMISSION PLANT	\$2,072,174		-\$7,932	\$2,064,242		\$0	\$2,064,242
40		DISTRIBUTION PLANT							
41	374.000	Land & Rights - Dist Plant	\$1,166,362	P-41	\$0	\$1,166,362	100.0000%	\$0	\$1,166,362
42	374.700	Land & Rights - Dist Plant - Monat	\$447,057	P-42	\$0	\$447,057	100.0000%	\$0	\$447,057
43	375.100	Structures Meas & Reg - Dist Plant	\$246,242	P-43	-\$962	\$245,280	100.0000%	\$0	\$245,280
44	375.200	Structures Svc Ctr & Storem- Dist Plant	\$8,294,597	P-44	-\$32,395	\$8,262,202	100.0000%	\$0	\$8,262,202
45	375.210	Structures - Leased Prop - Dist Plant	\$13,324	P-45	\$0	\$13,324	100.0000%	\$0	\$13,324
46	375.300	Structures Garages - Dist Plant	\$659,259	P-46	-\$2,575	\$656,684	100.0000%	\$0	\$656,684
47	375.400	Structures Garages - Dist Plant - St Chas	\$37,807	P-47	-\$148	\$37,659	100.0000%	\$0	\$37,659
48	375.410	Structures Leased - Dist Plant - St Chas	\$6,448	P-48	\$0	\$6,448	100.0000%	\$0	\$6,448
49	375.700	Structures - Monat	\$70,349	P-49	-\$275	\$70,074	100.0000%	\$0	\$70,074
50	376.100	Mains Steel - Dist Plant	\$185,174,782	P-50	-\$723,213	\$184,451,569	100.0000%	\$0	\$184,451,569
51	376.200	Mains Cast Iron - Dist Plant	\$14,297,721	P-51	-\$55,841	\$14,241,880	100.0000%	\$0	\$14,241,880
52	376.300	Mains Plastic - Dist Plant	\$199,309,306	P-52	-\$778,416	\$198,530,890	100.0000%	\$0	\$198,530,890
53	376.700	Mains Steel - Dist Plant - Monat	\$12,479,367	P-53	-\$48,739	\$12,430,628	100.0000%	\$0	\$12,430,628
54	376.730	Mains Plastic - Dist Plant - Monat	\$54,617,607	P-54	-\$213,313	\$54,404,294	100.0000%	\$0	\$54,404,294
55	378.000	Meas & Reg Sta Equip - General	\$8,330,036	P-55	-\$32,534	\$8,297,502	100.0000%	\$0	\$8,297,502
56	378.700	Meas & Reg Sta Equip - Monat	\$1,166,503	P-56	-\$4,556	\$1,161,947	100.0000%	\$0	\$1,161,947
57	379.000	Meas & Reg Sta Equip - City Gate	\$1,662,446	P-57	-\$6,493	\$1,655,953	100.0000%	\$0	\$1,655,953
58	379.700	Meas & Reg Sta Equip - City Gate Monat	\$448,345	P-58	-\$1,751	\$446,594	100.0000%	\$0	\$446,594
59	380.100	Services Steel	\$34,110,202	P-59	-\$133,220	\$33,976,982	100.0000%	\$0	\$33,976,982

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60	380.200	Services Plastic and Copper	\$429,848,290	P-60	-\$1,678,802	\$428,169,488	100.0000%	\$0	\$428,169,488
61	380.700	Services Steel - Monat	\$4,709,483	P-61	-\$18,393	\$4,691,090	100.0000%	\$0	\$4,691,090
62	380.720	Services Plastic and Copper - Monat	\$32,017,561	P-62	-\$125,047	\$31,892,514	100.0000%	\$0	\$31,892,514
63	381.000	Meters - Dist Plant	\$107,229,628	P-63	-\$418,793	\$106,810,835	100.0000%	\$0	\$106,810,835
64	381.700	Meters - Dist Plant - Monat	\$11,455,677	P-64	-\$44,741	\$11,410,936	100.0000%	\$0	\$11,410,936
65	383.000	House Regulators - Dist Plant	\$19,540,931	P-65	-\$76,318	\$19,464,613	100.0000%	\$0	\$19,464,613
66	383.700	House Regulators - Dist Plant - Monat	\$2,045,317	P-66	-\$7,988	\$2,037,329	100.0000%	\$0	\$2,037,329
67	385.000	Indust Meas & Reg Sta Equip	\$10,659,289	P-67	-\$41,631	\$10,617,658	100.0000%	\$0	\$10,617,658
68	385.700	Indust Meas & Reg Sta Equip - Monat	\$960,900	P-68	-\$3,753	\$957,147	100.0000%	\$0	\$957,147
69	386.100	Other Prop on Customer Premises	\$14,782	P-69	-\$58	\$14,724	100.0000%	\$0	\$14,724
70	386.900	Other Prop on Cust Premises - Monat	\$8,194	P-70	-\$32	\$8,162	100.0000%	\$0	\$8,162
71	387.000	Other Equip - Dist Plant	\$394,814	P-71	-\$1,542	\$393,272	100.0000%	\$0	\$393,272
72	387.700	Other Equip - Dist Plant - Monat	\$7,441	P-72	-\$29	\$7,412	100.0000%	\$0	\$7,412
73		TOTAL DISTRIBUTION PLANT	\$1,141,430,067		-\$4,451,558	\$1,136,978,509		\$0	\$1,136,978,509
74		PRODUCTION PLANT							
75		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
76		GENERAL PLANT							
77	389.700	Land & Rights - Gen Plant - Monat	\$10,089	P-77	\$0	\$10,089	100.0000%	\$0	\$10,089
78	390.100	Structures Leased - GO	\$3,878,459	P-78	-\$333,462	\$3,544,997	100.0000%	\$0	\$3,544,997
79	390.300	Structures Leased - St Charles	\$35,641	P-79	\$0	\$35,641	100.0000%	\$0	\$35,641
80	390.700	Structures - Gen Plant - Monat	\$493,916	P-80	-\$1,929	\$491,987	100.0000%	\$0	\$491,987
81	390.710	Structures Leased - Monat	\$175,354	P-81	\$0	\$175,354	100.0000%	\$0	\$175,354
82	391.000	Office Furniture and Equipment	\$4,856,218	P-82	-\$18,966	\$4,837,252	100.0000%	\$0	\$4,837,252
83	391.100	Data Processing Systems	\$3,612	P-83	-\$14	\$3,598	100.0000%	\$0	\$3,598
84	391.110	Data Processing Systems	\$7,615,834	P-84	-\$29,744	\$7,586,090	100.0000%	\$0	\$7,586,090
85	391.200	Mechanical Office Equipment	\$323,291	P-85	-\$1,263	\$322,028	100.0000%	\$0	\$322,028
86	391.300	Data Processing Software	\$38,353,425	P-86	-\$149,792	\$38,203,633	100.0000%	\$0	\$38,203,633
87	391.400	Data Processing Equipment	\$1,398,117	P-87	-\$5,460	\$1,392,657	100.0000%	\$0	\$1,392,657
88	391.700	Office Furniture and Equip - Monat	\$138,224	P-88	-\$540	\$137,684	100.0000%	\$0	\$137,684
89	391.710	Data Processing Systems - Monat	\$153,067	P-89	-\$598	\$152,469	100.0000%	\$0	\$152,469
90	391.720	Mechanical Office Equip - Monat	\$35,696	P-90	-\$139	\$35,557	100.0000%	\$0	\$35,557
91	392.100	Transportation Equipment - Auto	\$777,787	P-91	-\$3,038	\$774,749	100.0000%	\$0	\$774,749
92	392.200	Transportation Equipment - Trucks	\$4,205,605	P-92	-\$16,425	\$4,189,180	100.0000%	\$0	\$4,189,180
93	392.700	Transportation Equipment - Auto - Monat	\$88,324	P-93	-\$345	\$87,979	100.0000%	\$0	\$87,979
94	392.710	Transportation Equip - Trucks - Monat	\$628,248	P-94	-\$2,454	\$625,794	100.0000%	\$0	\$625,794
95	393.000	Stores Equipment	\$292,462	P-95	-\$1,142	\$291,320	100.0000%	\$0	\$291,320
96	393.700	Stores Equipment - Monat	\$53,886	P-96	-\$210	\$53,676	100.0000%	\$0	\$53,676
97	394.000	Tools, Shop & Garage Equipment	\$10,004,359	P-97	-\$39,073	\$9,965,286	100.0000%	\$0	\$9,965,286
98	394.700	Tools, Shop & Garage Equip - Monat	\$751,222	P-98	-\$2,934	\$748,288	100.0000%	\$0	\$748,288
99	395.000	Laboratory Equipment	\$300,498	P-99	-\$1,174	\$299,324	100.0000%	\$0	\$299,324
100	395.700	Laboratory Equipment - Monat	\$412	P-100	-\$2	\$410	100.0000%	\$0	\$410
101	396.000	Power Operated Equipment	\$7,666,531	P-101	-\$29,942	\$7,636,589	100.0000%	\$0	\$7,636,589
102	396.100	Power Operated Equipment - Trucks	\$7,891,253	P-102	-\$30,820	\$7,860,433	100.0000%	\$0	\$7,860,433
103	396.700	Power Operated Equip - Monat	\$670,925	P-103	-\$2,620	\$668,305	100.0000%	\$0	\$668,305
104	397.000	Communications Equipment	\$1,033,080	P-104	-\$4,035	\$1,029,045	100.0000%	\$0	\$1,029,045
105	397.700	Communications Equipment - Monat	\$177,001	P-105	-\$691	\$176,310	100.0000%	\$0	\$176,310
106	398.000	Miscellaneous Equipment	\$1,347,886	P-106	-\$5,264	\$1,342,622	100.0000%	\$0	\$1,342,622
107	398.700	Miscellaneous Equipment - Monat	\$135,151	P-107	-\$528	\$134,623	100.0000%	\$0	\$134,623
108		TOTAL GENERAL PLANT	\$93,495,573		-\$682,604	\$92,812,969		\$0	\$92,812,969
109		GENERAL PLANT - ALLOCATED							
110		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
111		TOTAL PLANT IN SERVICE	\$1,275,606,029		-\$9,229,032	\$1,266,376,997		\$0	\$1,266,376,997

Laclede Gas Company  
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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-8	Structures - PP Manf	305.000		-\$4,228		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$4,228		\$0	
P-9	Other Power Equip - PP Manf	307.000		-\$621		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$621		\$0	
P-10	Liquefied Petrol Gas Equip	311.000		-\$18,097		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$18,097		\$0	
P-11	LP Gas Storage Cavern	311.100		-\$18,863		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$18,863		\$0	
P-16	Structures - Compressor Station	351.200		-\$2,399		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$2,399		\$0	
P-17	Structures Other - UG Storage	351.400		-\$3,908		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$3,908		\$0	
P-18	Wells	352.000		-\$23,934		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$23,934		\$0	
P-20	Reservoirs	352.200		-\$957		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$957		\$0	
P-21	Nonrecoverable Natural Gas	352.300		-\$3,981,224		\$0

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	1. To adjust non-recoverable natural gas (Allee)		-\$3,981,224		\$0	
P-22	Wells - Oil & Vent Gas	352.400		-\$2,898		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$2,898		\$0	
P-23	Lines	353.000		-\$11,270		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$11,270		\$0	
P-24	Equipment - Compressor Station	354.000		-\$9,418		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$9,418		\$0	
P-25	Measuring and Regulating Equipment	355.000		-\$7,970		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$7,970		\$0	
P-26	Equipment - Purification	356.000		-\$910		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$910		\$0	
P-27	Equipment Other - UG Storage	357.000		-\$241		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$241		\$0	
P-37	Mains - Monat	367.700		-\$7,865		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$7,865		\$0	
P-38	Other Transportation Equip - Monat	371.700		-\$67		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$67		\$0	

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P-43	Structures Meas & Reg - Dist Plant	375.100		-\$962		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$962		\$0	
P-44	Structures Svc Ctr & Storerm- Dist Plant	375.200		-\$32,395		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$32,395		\$0	
P-46	Structures Garages - Dist Plant	375.300		-\$2,575		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$2,575		\$0	
P-47	Structures Garages - Dist Plant - St Chas	375.400		-\$148		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$148		\$0	
P-49	Structures - Monat	375.700		-\$275		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$275		\$0	
P-50	Mains Steel - Dist Plant	376.100		-\$723,213		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$723,213		\$0	
P-51	Mains Cast Iron - Dist Plant	376.200		-\$55,841		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$55,841		\$0	
P-52	Mains Plastic - Dist Plant	376.300		-\$778,416		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$778,416		\$0	
P-53	Mains Steel - Dist Plant - Monat	376.700		-\$48,739		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$48,739		\$0	



Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-54	Mains Plastic - Dist Plant - Monat	376.730		-\$213,313		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$213,313		\$0	
P-55	Meas & Reg Sta Equip - General	378.000		-\$32,534		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$32,534		\$0	
P-56	Meas & Reg Sta Equip - Monat	378.700		-\$4,556		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$4,556		\$0	
P-57	Meas & Reg Sta Equip - City Gate	379.000		-\$6,493		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$6,493		\$0	
P-58	Meas & Reg Sta Equip - City Gate Monat	379.700		-\$1,751		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$1,751		\$0	
P-59	Services Steel	380.100		-\$133,220		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$133,220		\$0	
P-60	Services Plastic and Copper	380.200		-\$1,678,802		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$1,678,802		\$0	
P-61	Services Steel - Monat	380.700		-\$18,393		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$18,393		\$0	
P-62	Services Plastic and Copper - Monat	380.720		-\$125,047		\$0

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To remove capitalized incentive compensation (Carle)		-\$125,047		\$0	
P-63	Meters - Dist Plant	381.000		-\$418,793		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$418,793		\$0	
P-64	Meters - Dist Plant - Monat	381.700		-\$44,741		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$44,741		\$0	
P-65	House Regulators - Dist Plant	383.000		-\$76,318		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$76,318		\$0	
P-66	House Regulators - Dist Plant - Monat	383.700		-\$7,988		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$7,988		\$0	
P-67	Indust Meas & Reg Sta Equip	385.000		-\$41,631		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$41,631		\$0	
P-68	Indust Meas & Reg Sta Equip - Monat	385.700		-\$3,753		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$3,753		\$0	
P-69	Other Prop on Customer Premises	386.100		-\$58		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$58		\$0	
P-70	Other Prop on Cust Premises - Monat	386.900		-\$32		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$32		\$0	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-71	Other Equip - Dist Plant	387.000		-\$1,542		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$1,542		\$0	
P-72	Other Equip - Dist Plant - Monat	387.700		-\$29		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$29		\$0	
P-78	Structures Leased - GO	390.100		-\$333,462		\$0
	1. To remove Laclede Group signage (Hanneken)		-\$333,462		\$0	
P-80	Structures - Gen Plant - Monat	390.700		-\$1,929		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$1,929		\$0	
P-82	Office Furniture and Equipment	391.000		-\$18,966		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$18,966		\$0	
P-83	Data Processing Systems	391.100		-\$14		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$14		\$0	
P-84	Data Processing Systems	391.110		-\$29,744		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$29,744		\$0	
P-85	Mechanical Office Equipment	391.200		-\$1,263		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$1,263		\$0	
P-86	Data Processing Software	391.300		-\$149,792		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$149,792		\$0	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-87	Data Processing Equipment	391.400		-\$5,460		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$5,460		\$0	
P-88	Office Furniture and Equip - Monat	391.700		-\$540		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$540		\$0	
P-89	Data Processing Systems - Monat	391.710		-\$598		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$598		\$0	
P-90	Mechanical Office Equip - Monat	391.720		-\$139		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$139		\$0	
P-91	Transportation Equipment - Auto	392.100		-\$3,038		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$3,038		\$0	
P-92	Transportation Equipment - Trucks	392.200		-\$16,425		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$16,425		\$0	
P-93	Transportation Equipment - Auto - Monat	392.700		-\$345		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$345		\$0	
P-94	Transportation Equip - Trucks - Monat	392.710		-\$2,454		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$2,454		\$0	
P-95	Stores Equipment	393.000		-\$1,142		\$0

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To remove capitalized incentive compensation (Carle)		-\$1,142		\$0	
P-96	Stores Equipment - Monat	393.700		-\$210		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$210		\$0	
P-97	Tools, Shop & Garage Equipment	394.000		-\$39,073		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$39,073		\$0	
P-98	Tools, Shop & Garage Equip - Monat	394.700		-\$2,934		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$2,934		\$0	
P-99	Laboratory Equipment	395.000		-\$1,174		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$1,174		\$0	
P-100	Laboratory Equipment - Monat	395.700		-\$2		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$2		\$0	
P-101	Power Operated Equipment	396.000		-\$29,942		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$29,942		\$0	
P-102	Power Operated Equipment - Trucks	396.100		-\$30,820		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$30,820		\$0	
P-103	Power Operated Equip - Monat	396.700		-\$2,620		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$2,620		\$0	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-104	Communications Equipment	397.000		-\$4,035		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$4,035		\$0	
P-105	Communications Equipment - Monat	397.700		-\$691		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$691		\$0	
P-106	Miscellaneous Equipment	398.000		-\$5,264		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$5,264		\$0	
P-107	Miscellaneous Equipment - Monat	398.700		-\$528		\$0
	1. To remove capitalized incentive compensation (Carle)		-\$528		\$0	
Total Plant Adjustments				<u><u>-\$9,229,032</u></u>		<u><u>\$0</u></u>

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$500	0.00%	\$0
3	301.700	Org. and Franchise & Consents - Monat	\$4,312	0.00%	\$0
4	302.000	Franchise and Consents	\$6,172	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$10,984		\$0
6		PRODUCTION PLANT - MANUFACTURED			
7	304.000	Land & Rights - PP Manf	\$179,176	0.00%	\$0
8	305.000	Structures - PP Manf	\$1,078,447	1.92%	\$20,706
9	307.000	Other Power Equip - PP Manf	\$158,395	3.67%	\$5,813
10	311.000	Liquefied Petrol Gas Equip	\$4,615,449	3.18%	\$146,771
11	311.100	LP Gas Storage Cavern	\$4,810,825	1.82%	\$87,557
12		TOTAL PRODUCTION PLANT - MANUFACTURED	\$10,842,292		\$260,847
13		UNDERGROUND GAS STORAGE			
14	350.100	Land & Rights - UG Storage	\$1,201,600	0.00%	\$0
15	350.200	Rights of Way - UG Storage	\$775,518	0.00%	\$0
16	351.200	Structures - Compressor Station	\$611,808	2.56%	\$15,662
17	351.400	Structures Other - UG Storage	\$996,786	2.00%	\$19,936
18	352.000	Wells	\$6,104,346	1.22%	\$74,473
19	352.100	Storage Leaseholds and Rights	\$2,055,422	0.00%	\$0
20	352.200	Reservoirs	\$244,066	1.22%	\$2,978
21	352.300	Nonrecoverable Natural Gas	\$2,186,039	0.00%	\$0
22	352.400	Wells - Oil & Vent Gas	\$739,244	1.22%	\$9,019
23	353.000	Lines	\$2,874,287	1.71%	\$49,150
24	354.000	Equipment - Compressor Station	\$2,401,892	1.91%	\$45,876
25	355.000	Measuring and Regulating Equipment	\$2,032,732	2.00%	\$40,655
26	356.000	Equipment - Purification	\$232,132	2.50%	\$5,803
27	357.000	Equipment Other - UG Storage	\$61,449	5.00%	\$3,072
28		TOTAL UNDERGROUND GAS STORAGE	\$22,517,321		\$266,624
29		OTHER STORAGE PLANT			
30	360.000	Land & Rights - Other Storage Plant	\$50,654	0.00%	\$0
31	361.000	Structures - Other Storage Plant	\$102,383	0.00%	\$0
32	362.000	Gas Holders	\$659,027	0.00%	\$0
33	363.300	Compressor Equip - Other Storage Plant	\$338,616	0.00%	\$0
34		TOTAL OTHER STORAGE PLANT	\$1,150,680		\$0
35		TRANSMISSION PLANT			
36	365.720	Right of Way - Monat	\$41,153	0.00%	\$0
37	367.700	Mains - Monat	\$2,005,975	1.50%	\$30,090
38	371.700	Other Transportation Equip - Monat	\$17,114	2.33%	\$399
39		TOTAL TRANSMISSION PLANT	\$2,064,242		\$30,489

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		DISTRIBUTION PLANT			
41	374.000	Land & Rights - Dist Plant	\$1,166,362	0.00%	\$0
42	374.700	Land & Rights - Dist Plant - Monat	\$447,057	0.00%	\$0
43	375.100	Structures Meas & Reg - Dist Plant	\$245,280	2.75%	\$6,745
44	375.200	Structures Svc Ctr & Storerm- Dist Plant	\$8,262,202	2.30%	\$190,031
45	375.210	Structures - Leased Prop - Dist Plant	\$13,324	0.00%	\$0
46	375.300	Structures Garages - Dist Plant	\$656,684	2.20%	\$14,447
47	375.400	Structures Garages - Dist Plant - St Chas	\$37,659	2.20%	\$828
48	375.410	Structures Leased - Dist Plant - St Chas	\$6,448	0.00%	\$0
49	375.700	Structures - Monat	\$70,074	2.75%	\$1,927
50	376.100	Mains Steel - Dist Plant	\$184,451,569	1.50%	\$2,766,774
51	376.200	Mains Cast Iron - Dist Plant	\$14,241,880	2.25%	\$320,442
52	376.300	Mains Plastic - Dist Plant	\$198,530,890	1.64%	\$3,255,907
53	376.700	Mains Steel - Dist Plant - Monat	\$12,430,628	1.50%	\$186,459
54	376.730	Mains Plastic - Dist Plant - Monat	\$54,404,294	1.64%	\$892,230
55	378.000	Meas & Reg Sta Equip - General	\$8,297,502	3.71%	\$307,837
56	378.700	Meas & Reg Sta Equip - Monat	\$1,161,947	3.71%	\$43,108
57	379.000	Meas & Reg Sta Equip - City Gate	\$1,655,953	4.19%	\$69,384
58	379.700	Meas & Reg Sta Equip - City Gate Monat	\$446,594	4.19%	\$18,712
59	380.100	Services Steel	\$33,976,982	4.32%	\$1,467,806
60	380.200	Services Plastic and Copper	\$428,169,488	4.13%	\$17,683,400
61	380.700	Services Steel - Monat	\$4,691,090	4.32%	\$202,655
62	380.720	Services Plastic and Copper - Monat	\$31,892,514	4.13%	\$1,317,161
63	381.000	Meters - Dist Plant	\$106,810,835	2.57%	\$2,745,038
64	381.700	Meters - Dist Plant - Monat	\$11,410,936	2.57%	\$293,261
65	383.000	House Regulators - Dist Plant	\$19,464,613	2.00%	\$389,292
66	383.700	House Regulators - Dist Plant - Monat	\$2,037,329	2.00%	\$40,747
67	385.000	Indust Meas & Reg Sta Equip	\$10,617,658	2.82%	\$299,418
68	385.700	Indust Meas & Reg Sta Equip - Monat	\$957,147	2.82%	\$26,992
69	386.100	Other Prop on Customer Premises	\$14,724	7.69%	\$1,132
70	386.900	Other Prop on Cust Premises - Monat	\$8,162	7.69%	\$628
71	387.000	Other Equip - Dist Plant	\$393,272	3.33%	\$13,096
72	387.700	Other Equip - Dist Plant - Monat	\$7,412	3.33%	\$247
73		TOTAL DISTRIBUTION PLANT	\$1,136,978,509		\$32,555,704
74		PRODUCTION PLANT			
75		TOTAL PRODUCTION PLANT	\$0		\$0
76		GENERAL PLANT			
77	389.700	Land & Rights - Gen Plant - Monat	\$10,089	0.00%	\$0
78	390.100	Structures Leased - GO	\$3,544,997	0.00%	\$0
79	390.300	Structures Leased - St Charles	\$35,641	0.00%	\$0
80	390.700	Structures - Gen Plant - Monat	\$491,987	3.50%	\$17,220
81	390.710	Structures Leased - Monat	\$175,354	0.00%	\$0
82	391.000	Office Furniture and Equipment	\$4,837,252	5.00%	\$241,863



Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
83	391.100	Data Processing Systems	\$3,598	20.00%	\$720
84	391.110	Data Processing Systems	\$7,586,090	20.00%	\$1,517,218
85	391.200	Mechanical Office Equipment	\$322,028	6.67%	\$21,479
86	391.300	Data Processing Software	\$38,203,633	20.00%	\$7,640,727
87	391.400	Data Processing Equipment	\$1,392,657	20.00%	\$278,531
88	391.700	Office Furniture and Equip - Monat	\$137,684	5.00%	\$6,884
89	391.710	Data Processing Systems - Monat	\$152,469	20.00%	\$30,494
90	391.720	Mechanical Office Equip - Monat	\$35,557	6.67%	\$2,372
91	392.100	Transportation Equipment - Auto	\$774,749	14.17%	\$109,782
92	392.200	Transportation Equipment - Trucks	\$4,189,180	8.18%	\$342,675
93	392.700	Transportation Equipment - Auto - Monat	\$87,979	14.17%	\$12,467
94	392.710	Transportation Equip - Trucks - Monat	\$625,794	8.18%	\$51,190
95	393.000	Stores Equipment	\$291,320	4.00%	\$11,653
96	393.700	Stores Equipment - Monat	\$53,676	4.00%	\$2,147
97	394.000	Tools, Shop & Garage Equipment	\$9,965,286	5.00%	\$498,264
98	394.700	Tools, Shop & Garage Equip - Monat	\$748,288	5.00%	\$37,414
99	395.000	Laboratory Equipment	\$299,324	5.00%	\$14,966
100	395.700	Laboratory Equipment - Monat	\$410	5.00%	\$21
101	396.000	Power Operated Equipment	\$7,636,589	6.54%	\$499,433
102	396.100	Power Operated Equipment - Trucks	\$7,860,433	6.54%	\$514,072
103	396.700	Power Operated Equip - Monat	\$668,305	6.54%	\$43,707
104	397.000	Communications Equipment	\$1,029,045	6.67%	\$68,637
105	397.700	Communications Equipment - Monat	\$176,310	6.67%	\$11,760
106	398.000	Miscellaneous Equipment	\$1,342,622	6.67%	\$89,553
107	398.700	Miscellaneous Equipment - Monat	\$134,623	6.67%	\$8,979
108		TOTAL GENERAL PLANT	\$92,812,969		\$12,074,228
109		GENERAL PLANT - ALLOCATED			
110		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0
111		Total Depreciation	\$1,266,376,997		\$45,187,892

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	301.700	Org. and Franchise & Consents - Monat	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	302.000	Franchise and Consents	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT - MANUFACTURED							
7	304.000	Land & Rights - PP Manf	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	305.000	Structures - PP Manf	\$737,180	R-8	-\$416	\$736,764	100.0000%	\$0	\$736,764
9	307.000	Other Power Equip - PP Manf	\$137,724	R-9	-\$61	\$137,663	100.0000%	\$0	\$137,663
10	311.000	Liquefied Petrol Gas Equip	\$2,314,685	R-10	-\$1,781	\$2,312,904	100.0000%	\$0	\$2,312,904
11	311.100	LP Gas Storage Cavern	\$214,332	R-11	-\$1,857	\$212,475	100.0000%	\$0	\$212,475
12		TOTAL PRODUCTION PLANT - MANUFACTURED	\$3,403,921		-\$4,115	\$3,399,806		\$0	\$3,399,806
13		UNDERGROUND GAS STORAGE							
14	350.100	Land & Rights - UG Storage	\$0	R-14	\$0	\$0	100.0000%	\$0	\$0
15	350.200	Rights of Way - UG Storage	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0
16	351.200	Structures - Compressor Station	\$651,947	R-16	-\$236	\$651,711	100.0000%	\$0	\$651,711
17	351.400	Structures Other - UG Storage	\$857,881	R-17	-\$385	\$857,496	100.0000%	\$0	\$857,496
18	352.000	Wells	\$6,149,252	R-18	-\$2,356	\$6,146,896	100.0000%	\$0	\$6,146,896
19	352.100	Storage Leaseholds and Rights	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	352.200	Reservoirs	\$184,476	R-20	-\$94	\$184,382	100.0000%	\$0	\$184,382
21	352.300	Nonrecoverable Natural Gas	\$2,406,384	R-21	\$0	\$2,406,384	100.0000%	\$0	\$2,406,384
22	352.400	Wells - Oil & Vent Gas	\$437,896	R-22	-\$285	\$437,611	100.0000%	\$0	\$437,611
23	353.000	Lines	\$2,504,055	R-23	-\$1,109	\$2,502,946	100.0000%	\$0	\$2,502,946
24	354.000	Equipment - Compressor Station	\$2,326,265	R-24	-\$927	\$2,325,338	100.0000%	\$0	\$2,325,338
25	355.000	Measuring and Regulating Equipment	\$1,984,241	R-25	-\$784	\$1,983,457	100.0000%	\$0	\$1,983,457
26	356.000	Equipment - Purification	\$213,242	R-26	-\$90	\$213,152	100.0000%	\$0	\$213,152
27	357.000	Equipment Other - UG Storage	\$22,899	R-27	-\$24	\$22,875	100.0000%	\$0	\$22,875
28		TOTAL UNDERGROUND GAS STORAGE	\$17,738,538		-\$6,290	\$17,732,248		\$0	\$17,732,248
29		OTHER STORAGE PLANT							
30	360.000	Land & Rights - Other Storage Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	361.000	Structures - Other Storage Plant	\$343,322	R-31	\$0	\$343,322	100.0000%	\$0	\$343,322
32	362.000	Gas Holders	\$5,851,325	R-32	\$0	\$5,851,325	100.0000%	\$0	\$5,851,325
33	363.300	Compressor Equip - Other Storage Plant	\$523,423	R-33	\$0	\$523,423	100.0000%	\$0	\$523,423
34		TOTAL OTHER STORAGE PLANT	\$6,718,070		\$0	\$6,718,070		\$0	\$6,718,070
35		TRANSMISSION PLANT							
36	365.720	Right of Way - Monat	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	367.700	Mains - Monat	\$1,784,401	R-37	-\$774	\$1,783,627	100.0000%	\$0	\$1,783,627
38	371.700	Other Transportation Equip - Monat	\$19,311	R-38	-\$7	\$19,304	100.0000%	\$0	\$19,304
39		TOTAL TRANSMISSION PLANT	\$1,803,712		-\$781	\$1,802,931		\$0	\$1,802,931
40		DISTRIBUTION PLANT							
41	374.000	Land & Rights - Dist Plant	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42	374.700	Land & Rights - Dist Plant - Monat	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	375.100	Structures Meas & Reg - Dist Plant	\$95,723	R-43	-\$95	\$95,628	100.0000%	\$0	\$95,628
44	375.200	Structures Svc Ctr & Storerm- Dist Plant	\$2,758,886	R-44	-\$3,189	\$2,755,697	100.0000%	\$0	\$2,755,697
45	375.210	Structures - Leased Prop - Dist Plant	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46	375.300	Structures Garages - Dist Plant	\$307,805	R-46	-\$253	\$307,552	100.0000%	\$0	\$307,552
47	375.400	Structures Garages - Dist Plant - St Chas	\$8,773	R-47	-\$15	\$8,758	100.0000%	\$0	\$8,758
48	375.410	Structures Leased - Dist Plant - St Chas	\$0	R-48	\$0	\$0	100.0000%	\$0	\$0
49	375.700	Structures - Monat	\$60,100	R-49	-\$27	\$60,073	100.0000%	\$0	\$60,073
50	376.100	Mains Steel - Dist Plant	\$113,304,840	R-50	-\$71,184	\$113,233,656	100.0000%	\$0	\$113,233,656
51	376.200	Mains Cast Iron - Dist Plant	\$6,738,353	R-51	-\$5,496	\$6,732,857	100.0000%	\$0	\$6,732,857
52	376.300	Mains Plastic - Dist Plant	\$45,147,111	R-52	-\$76,618	\$45,070,493	100.0000%	\$0	\$45,070,493
53	376.700	Mains Steel - Dist Plant - Monat	\$7,003,433	R-53	-\$4,797	\$6,998,636	100.0000%	\$0	\$6,998,636
54	376.730	Mains Plastic - Dist Plant - Monat	\$12,025,163	R-54	-\$20,996	\$12,004,167	100.0000%	\$0	\$12,004,167
55	378.000	Meas & Reg Sta Equip - General	\$1,042,347	R-55	-\$3,202	\$1,039,145	100.0000%	\$0	\$1,039,145
56	378.700	Meas & Reg Sta Equip - Monat	\$293,216	R-56	-\$448	\$292,768	100.0000%	\$0	\$292,768
57	379.000	Meas & Reg Sta Equip - City Gate	\$389,197	R-57	-\$639	\$388,558	100.0000%	\$0	\$388,558
58	379.700	Meas & Reg Sta Equip - City Gate Monat	\$82,754	R-58	-\$172	\$82,582	100.0000%	\$0	\$82,582
59	380.100	Services Steel	\$27,528,830	R-59	-\$13,112	\$27,515,718	100.0000%	\$0	\$27,515,718
60	380.200	Services Plastic and Copper	\$143,398,349	R-60	-\$165,240	\$143,233,109	100.0000%	\$0	\$143,233,109
61	380.700	Services Steel - Monat	\$4,446,117	R-61	-\$1,810	\$4,444,307	100.0000%	\$0	\$4,444,307
62	380.720	Services Plastic and Copper - Monat	\$8,686,910	R-62	-\$12,308	\$8,674,602	100.0000%	\$0	\$8,674,602
63	381.000	Meters - Dist Plant	\$16,165,083	R-63	-\$41,221	\$16,123,862	100.0000%	\$0	\$16,123,862

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64	381.700	Meters - Dist Plant - Monat	\$2,759,067	R-64	-\$4,404	\$2,754,663	100.0000%	\$0	\$2,754,663
65	383.000	House Regulators - Dist Plant	\$7,449,683	R-65	-\$7,512	\$7,442,171	100.0000%	\$0	\$7,442,171
66	383.700	House Regulators - Dist Plant - Monat	\$678,879	R-66	-\$786	\$678,093	100.0000%	\$0	\$678,093
67	385.000	Indust Meas & Reg Sta Equip	\$3,406,069	R-67	-\$4,098	\$3,401,971	100.0000%	\$0	\$3,401,971
68	385.700	Indust Meas & Reg Sta Equip - Monat	\$250,571	R-68	-\$369	\$250,202	100.0000%	\$0	\$250,202
69	386.100	Other Prop on Customer Premises	\$121,562	R-69	-\$6	\$121,556	100.0000%	\$0	\$121,556
70	386.900	Other Prop on Cust Premises - Monat	\$33,781	R-70	-\$3	\$33,778	100.0000%	\$0	\$33,778
71	387.000	Other Equip - Dist Plant	\$289,139	R-71	-\$152	\$288,987	100.0000%	\$0	\$288,987
72	387.700	Other Equip - Dist Plant - Monat	\$30,987	R-72	-\$3	\$30,984	100.0000%	\$0	\$30,984
73		TOTAL DISTRIBUTION PLANT	\$404,502,728		-\$438,155	\$404,064,573		\$0	\$404,064,573
74		PRODUCTION PLANT							
75		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
76		GENERAL PLANT							
77	389.700	Land & Rights - Gen Plant - Monat	\$0	R-77	\$0	\$0	100.0000%	\$0	\$0
78	390.100	Structures Leased - GO	\$0	R-78	\$0	\$0	100.0000%	\$0	\$0
79	390.300	Structures Leased - St Charles	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80	390.700	Structures - Gen Plant - Monat	\$100,210	R-80	-\$190	\$100,020	100.0000%	\$0	\$100,020
81	390.710	Structures Leased - Monat	-\$10,226	R-81	\$0	-\$10,226	100.0000%	\$0	-\$10,226
82	391.000	Office Furniture and Equipment	\$1,151,912	R-82	-\$1,867	\$1,150,045	100.0000%	\$0	\$1,150,045
83	391.100	Data Processing Systems	-\$53,848	R-83	-\$1	-\$53,849	100.0000%	\$0	-\$53,849
84	391.110	Data Processing Systems	\$5,532,888	R-84	-\$2,928	\$5,529,960	100.0000%	\$0	\$5,529,960
85	391.200	Mechanical Office Equipment	-\$78,003	R-85	-\$124	-\$78,127	100.0000%	\$0	-\$78,127
86	391.300	Data Processing Software	\$0	R-86	-\$14,744	-\$14,744	100.0000%	\$0	-\$14,744
87	391.400	Data Processing Equipment	-\$376,880	R-87	-\$537	-\$377,417	100.0000%	\$0	-\$377,417
88	391.700	Office Furniture and Equip - Monat	\$94,730	R-88	-\$53	\$94,677	100.0000%	\$0	\$94,677
89	391.710	Data Processing Systems - Monat	\$226,540	R-89	-\$59	\$226,481	100.0000%	\$0	\$226,481
90	391.720	Mechanical Office Equip - Monat	\$68,124	R-90	-\$14	\$68,110	100.0000%	\$0	\$68,110
91	392.100	Transportation Equipment - Auto	\$794,400	R-91	-\$299	\$794,101	100.0000%	\$0	\$794,101
92	392.200	Transportation Equipment - Trucks	\$2,357,172	R-92	-\$1,617	\$2,355,555	100.0000%	\$0	\$2,355,555
93	392.700	Transportation Equipment - Auto - Monat	-\$15,093	R-93	-\$34	-\$15,127	100.0000%	\$0	-\$15,127
94	392.710	Transportation Equip - Trucks - Monat	-\$42,687	R-94	-\$242	-\$42,929	100.0000%	\$0	-\$42,929
95	393.000	Stores Equipment	\$193,154	R-95	-\$112	\$193,042	100.0000%	\$0	\$193,042
96	393.700	Stores Equipment - Monat	\$51,173	R-96	-\$21	\$51,152	100.0000%	\$0	\$51,152
97	394.000	Tools, Shop & Garage Equipment	\$2,180,114	R-97	-\$3,846	\$2,176,268	100.0000%	\$0	\$2,176,268
98	394.700	Tools, Shop & Garage Equip - Monat	\$133,791	R-98	-\$289	\$133,502	100.0000%	\$0	\$133,502
99	395.000	Laboratory Equipment	\$155,610	R-99	-\$116	\$155,494	100.0000%	\$0	\$155,494
100	395.700	Laboratory Equipment - Monat	\$5,610	R-100	\$0	\$5,610	100.0000%	\$0	\$5,610
101	396.000	Power Operated Equipment	\$5,484,120	R-101	-\$2,947	\$5,481,173	100.0000%	\$0	\$5,481,173
102	396.100	Power Operated Equipment - Trucks	\$4,099,488	R-102	-\$3,034	\$4,096,454	100.0000%	\$0	\$4,096,454
103	396.700	Power Operated Equip - Monat	\$112,311	R-103	-\$258	\$112,053	100.0000%	\$0	\$112,053
104	397.000	Communications Equipment	\$304,244	R-104	-\$397	\$303,847	100.0000%	\$0	\$303,847
105	397.700	Communications Equipment - Monat	\$181,646	R-105	-\$68	\$181,578	100.0000%	\$0	\$181,578
106	398.000	Miscellaneous Equipment	\$197,247	R-106	-\$518	\$196,729	100.0000%	\$0	\$196,729
107	398.700	Miscellaneous Equipment - Monat	\$10,452	R-107	-\$52	\$10,400	100.0000%	\$0	\$10,400
108		TOTAL GENERAL PLANT	\$22,858,199		-\$34,367	\$22,823,832		\$0	\$22,823,832
109		GENERAL PLANT - ALLOCATED							
110		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
111		TOTAL DEPRECIATION RESERVE	\$457,025,168		-\$483,708	\$456,541,460		\$0	\$456,541,460

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-8	Structures - PP Manf	305.000		-\$416		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$416		\$0	
R-9	Other Power Equip - PP Manf	307.000		-\$61		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$61		\$0	
R-10	Liquefied Petrol Gas Equip	311.000		-\$1,781		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$1,781		\$0	
R-11	LP Gas Storage Cavern	311.100		-\$1,857		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$1,857		\$0	
R-16	Structures - Compressor Station	351.200		-\$236		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$236		\$0	
R-17	Structures Other - UG Storage	351.400		-\$385		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$385		\$0	
R-18	Wells	352.000		-\$2,356		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$2,356		\$0	
R-20	Reservoirs	352.200		-\$94		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$94		\$0	
R-22	Wells - Oil & Vent Gas	352.400		-\$285		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$285		\$0	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-23	Lines	353.000		-\$1,109		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$1,109		\$0	
R-24	Equipment - Compressor Station	354.000		-\$927		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$927		\$0	
R-25	Measuring and Regulating Equipment	355.000		-\$784		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$784		\$0	
R-26	Equipment - Purification	356.000		-\$90		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$90		\$0	
R-27	Equipment Other - UG Storage	357.000		-\$24		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$24		\$0	
R-37	Mains - Monat	367.700		-\$774		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$774		\$0	
R-38	Other Transportation Equip - Monat	371.700		-\$7		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$7		\$0	
R-43	Structures Meas & Reg - Dist Plant	375.100		-\$95		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$95		\$0	
R-44	Structures Svc Ctr & Storerm- Dist Plant	375.200		-\$3,189		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$3,189		\$0	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-46	Structures Garages - Dist Plant	375.300		-\$253		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$253		\$0	
R-47	Structures Garages - Dist Plant - St Chas	375.400		-\$15		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$15		\$0	
R-49	Structures - Monat	375.700		-\$27		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$27		\$0	
R-50	Mains Steel - Dist Plant	376.100		-\$71,184		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$71,184		\$0	
R-51	Mains Cast Iron - Dist Plant	376.200		-\$5,496		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$5,496		\$0	
R-52	Mains Plastic - Dist Plant	376.300		-\$76,618		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$76,618		\$0	
R-53	Mains Steel - Dist Plant - Monat	376.700		-\$4,797		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$4,797		\$0	
R-54	Mains Plastic - Dist Plant - Monat	376.730		-\$20,996		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$20,996		\$0	
R-55	Meas & Reg Sta Equip - General	378.000		-\$3,202		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$3,202		\$0	
R-56	Meas & Reg Sta Equip - Monat	378.700		-\$448		\$0

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$448		\$0	
R-57	Meas & Reg Sta Equip - City Gate	379.000		-\$639		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$639		\$0	
R-58	Meas & Reg Sta Equip - City Gate Monat	379.700		-\$172		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$172		\$0	
R-59	Services Steel	380.100		-\$13,112		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$13,112		\$0	
R-60	Services Plastic and Copper	380.200		-\$165,240		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$165,240		\$0	
R-61	Services Steel - Monat	380.700		-\$1,810		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$1,810		\$0	
R-62	Services Plastic and Copper - Monat	380.720		-\$12,308		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$12,308		\$0	
R-63	Meters - Dist Plant	381.000		-\$41,221		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$41,221		\$0	
R-64	Meters - Dist Plant - Monat	381.700		-\$4,404		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$4,404		\$0	
R-65	House Regulators - Dist Plant	383.000		-\$7,512		\$0

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$7,512		\$0	
R-66	House Regulators - Dist Plant - Monat	383.700		-\$786		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$786		\$0	
R-67	Indust Meas & Reg Sta Equip	385.000		-\$4,098		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$4,098		\$0	
R-68	Indust Meas & Reg Sta Equip - Monat	385.700		-\$369		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$369		\$0	
R-69	Other Prop on Customer Premises	386.100		-\$6		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$6		\$0	
R-70	Other Prop on Cust Premises - Monat	386.900		-\$3		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$3		\$0	
R-71	Other Equip - Dist Plant	387.000		-\$152		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$152		\$0	
R-72	Other Equip - Dist Plant - Monat	387.700		-\$3		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$3		\$0	
R-80	Structures - Gen Plant - Monat	390.700		-\$190		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$190		\$0	
R-82	Office Furniture and Equipment	391.000		-\$1,867		\$0



Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$1,867		\$0	
R-83	Data Processing Systems	391.100		-\$1		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$1		\$0	
R-84	Data Processing Systems	391.110		-\$2,928		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$2,928		\$0	
R-85	Mechanical Office Equipment	391.200		-\$124		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$124		\$0	
R-86	Data Processing Software	391.300		-\$14,744		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$14,744		\$0	
R-87	Data Processing Equipment	391.400		-\$537		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$537		\$0	
R-88	Office Furniture and Equip - Monat	391.700		-\$53		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$53		\$0	
R-89	Data Processing Systems - Monat	391.710		-\$59		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$59		\$0	
R-90	Mechanical Office Equip - Monat	391.720		-\$14		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$14		\$0	
R-91	Transportation Equipment - Auto	392.100		-\$299		\$0

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$299		\$0	
R-92	Transportation Equipment - Trucks	392.200		-\$1,617		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$1,617		\$0	
R-93	Transportation Equipment - Auto - Monat	392.700		-\$34		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$34		\$0	
R-94	Transportation Equip - Trucks - Monat	392.710		-\$242		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$242		\$0	
R-95	Stores Equipment	393.000		-\$112		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$112		\$0	
R-96	Stores Equipment - Monat	393.700		-\$21		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$21		\$0	
R-97	Tools, Shop & Garage Equipment	394.000		-\$3,846		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$3,846		\$0	
R-98	Tools, Shop & Garage Equip - Monat	394.700		-\$289		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$289		\$0	
R-99	Laboratory Equipment	395.000		-\$116		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$116		\$0	
R-101	Power Operated Equipment	396.000		-\$2,947		\$0

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$2,947		\$0	
R-102	Power Operated Equipment - Trucks	396.100		-\$3,034		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$3,034		\$0	
R-103	Power Operated Equip - Monat	396.700		-\$258		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$258		\$0	
R-104	Communications Equipment	397.000		-\$397		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$397		\$0	
R-105	Communications Equipment - Monat	397.700		-\$68		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$68		\$0	
R-106	Miscellaneous Equipment	398.000		-\$518		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$518		\$0	
R-107	Miscellaneous Equipment - Monat	398.700		-\$52		\$0
	1. To adjust reserve associated with plant adjustment of incentive comp. (Carle)		-\$52		\$0	
Total Reserve Adjustments				-\$483,708		\$0

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$81,430,492	42.56	14.18	28.38	0.077753	\$6,331,465
3	Tax Withholding	\$25,469,556	42.56	23.82	18.74	0.051344	\$1,307,709
4	401K	\$3,672,542	42.56	13.27	29.29	0.080242	\$294,692
5	Pension Expense - Cash Basis	\$1,693,463	42.56	207.53	-164.97	-0.451985	-\$765,420
6	Pension Expense - Non-Cash Basis	\$2,805,848	42.56	47.08	-4.52	-0.012384	-\$34,748
7	OPEB's (FAS 106)	\$8,791,517	42.56	182.50	-139.94	-0.383397	-\$3,370,641
8	Group Insurance	\$11,630,372	42.56	1.79	40.77	0.111691	\$1,299,008
9	Rent Expense	\$1,164,106	42.56	-7.96	50.52	0.138408	\$161,122
10	Uncollectible Accounts	\$10,821,890	42.56	42.56	0.00	0.000000	\$0
11	Materials and Supplies	\$4,153,311	42.56	42.56	0.00	0.000000	\$0
12	Transportation Expense	\$7,719,534	42.56	38.96	3.60	0.009860	\$76,115
13	Postage Expense	\$2,852,836	42.56	14.68	27.88	0.076386	\$217,917
14	PSC Assessment	\$2,099,406	42.56	-33.25	75.81	0.207699	\$436,045
15	Cash Vouchers	-\$2,118,454	42.56	42.60	-0.04	-0.000110	\$233
16	TOTAL OPERATION AND MAINT. EXPENSE	\$162,186,419					\$5,953,497
17	TAXES						
18	Employer Portion of FICA	\$6,000,822	42.56	15.82	26.74	0.073267	\$439,662
19	Federal and State Unemployment Tax	\$184,984	42.56	76.38	-33.82	-0.092644	-\$17,138
20	PET	\$209,198	42.56	76.38	-33.82	-0.092644	-\$19,381
21	Property Tax	\$12,080,460	42.56	182.50	-139.94	-0.383397	-\$4,631,612
22	Corporate Franchise Tax	\$35,159	42.56	-75.50	118.06	0.323452	\$11,372
23	Gross Receipts Tax	\$50,666,046	25.18	44.51	-19.33	-0.052972	-\$2,683,882
24	TOTAL TAXES	\$69,176,669					-\$6,900,979
25	OTHER EXPENSES						
26	Gas Costs	\$622,017,506	42.56	40.08	2.48	0.006806	\$4,233,451
27	Incidental Oil Expenses	\$45,264	42.56	67.30	-24.74	-0.067781	-\$3,068
28	Sales Tax	\$13,017,000	25.18	32.10	-6.92	-0.018966	-\$246,880
29	TOTAL OTHER EXPENSES	\$635,079,770					\$3,983,503
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,036,021
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$14,924,657	42.56	37.75	4.81	0.013178	\$196,677
33	State Tax Offset	\$2,494,550	42.56	69.93	-27.37	-0.074973	-\$187,024
34	City Tax Offset	\$101,786	42.56	289.50	-246.94	-0.676548	-\$68,863
35	Interest Expense Offset	\$19,414,648	42.56	90.93	-48.37	-0.132515	-\$2,572,732
36	TOTAL OFFSET FROM RATE BASE	\$36,935,641					-\$2,631,942
37	TOTAL CASH WORKING CAPITAL REQUIRED						\$404,079

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$1,053,992,759	See Note (1)	See Note (1)	See Note (1)	\$1,053,992,759	-\$759,943,695	\$294,049,064	See Note (1)	See Note (1)
2	TOTAL MANUFACTURED GAS PRODUCTION	\$1,776,668	\$278,094	\$1,498,574	\$0	\$1,776,668	-\$1,289,097	\$487,571	\$264,505	\$223,066
3	TOTAL GAS SUPPLY EXPENSES	\$698,707,363	\$0	\$698,707,363	\$0	\$698,707,363	-\$699,161,252	-\$453,889	\$0	-\$453,889
4	TOTAL NATURAL GAS STORAGE EXPENSE	\$2,930,405	\$1,365,017	\$1,565,388	\$0	\$2,930,405	-\$497,003	\$2,433,402	\$1,298,314	\$1,135,088
5	TOTAL OTHER STORAGE	\$247,517	\$125,827	\$121,690	\$0	\$247,517	-\$6,148	\$241,369	\$119,679	\$121,690
6	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL DISTRIBUTION EXPENSES	\$56,242,184	\$28,889,340	\$27,352,844	\$0	\$56,242,184	-\$1,226,175	\$52,613,329	\$27,477,632	\$25,135,697
9	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$43,416,729	\$13,861,507	\$29,555,222	\$0	\$43,416,729	-\$2,186,251	\$41,230,478	\$13,184,148	\$28,046,330
10	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,410,600	\$0	\$1,410,600	\$0	\$1,410,600	-\$26,692	\$1,383,908	\$0	\$1,383,908
11	TOTAL SALES EXPENSES	\$4,102,814	\$2,418,010	\$1,684,804	\$0	\$4,102,814	-\$1,029,685	\$3,073,129	\$2,299,851	\$773,278
12	TOTAL ADMIN. & GENERAL EXPENSES	\$66,503,078	\$18,823,632	\$47,679,446	\$0	\$66,503,078	-\$5,325,956	\$61,177,122	\$17,903,793	\$43,273,329
13	TOTAL DEPRECIATION EXPENSE	\$33,727,715	See Note (1)	See Note (1)	See Note (1)	\$33,727,715	\$11,038,790	\$44,766,505	See Note (1)	See Note (1)
14	TOTAL AMORTIZATION EXPENSE	\$3,023,342	\$0	\$3,023,342	\$0	\$3,023,342	\$19,125	\$3,042,467	\$0	\$3,042,467
15	TOTAL OTHER OPERATING EXPENSES	\$68,639,334	\$0	\$68,639,334	\$0	\$68,639,334	-\$51,231,264	\$17,408,070	\$0	\$17,408,070
16	TOTAL OPERATING EXPENSE	\$980,727,749	\$65,761,427	\$881,238,607	\$0	\$980,727,749	-\$750,921,608	\$227,403,461	\$62,547,922	\$120,089,034
17	NET INCOME BEFORE TAXES	\$73,265,010	\$0	\$0	\$0	\$73,265,010	-\$9,022,087	\$66,645,603	\$0	\$0
18	TOTAL INCOME TAXES	-\$8,146,000	See Note (1)	See Note (1)	See Note (1)	-\$8,146,000	\$22,020,704	\$13,874,704	See Note (1)	See Note (1)
19	TOTAL DEFERRED INCOME TAXES	\$21,404,200	See Note (1)	See Note (1)	See Note (1)	\$21,404,200	-\$20,464,902	\$939,298	See Note (1)	See Note (1)
20	NET OPERATING INCOME	\$60,006,810	\$0	\$0	\$0	\$60,006,810	-\$10,577,889	\$51,831,601	\$0	\$0

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

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential Revenue	\$684,442,637	See note (1)	See note (1)	Rev-2	See note (1)	\$684,442,637	100.0000%	-\$464,340,552	\$220,102,085	See note (1)	See note (1)
Rev-3	481.000	Comm. & Sm. Indust.	\$235,263,844			Rev-3		\$235,263,844	100.0000%	-\$188,511,260	\$46,752,584		
Rev-4	481.000	General LP Service	\$111,808			Rev-4		\$111,808	100.0000%	-\$48,156	\$63,652		
Rev-5	0.000	Unused	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Unused.	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	481.000	Large Volume - Code 5	\$20,187,549			Rev-7		\$20,187,549	100.0000%	-\$15,950,237	\$4,237,312		
Rev-8	481.000	Interruptible - Code 9	\$5,301,529			Rev-8		\$5,301,529	100.0000%	-\$4,631,277	\$670,252		
Rev-9	481.000	Transportation - Code B and F	\$14,393,674			Rev-9		\$14,393,674	100.0000%	-\$6,339,831	\$8,053,843		
Rev-10	481.000	Unmetered Street Lighting - Code 8	\$185,936			Rev-10		\$185,936	100.0000%	-\$136,478	\$49,458		
Rev-11	481.000	Vehicular Fuel	\$253,039			Rev-11		\$253,039	100.0000%	-\$220,179	\$32,860		
Rev-12	487.000	Late Payment Charges	\$6,089,407			Rev-12		\$6,089,407	100.0000%	\$0	\$6,089,407		
Rev-13	495.000	Other Gas Revenue - Oper. Rev.	\$87,763,336			Rev-13		\$87,763,336	100.0000%	-\$79,765,725	\$7,997,611		
Rev-14		TOTAL OPERATING REVENUES	\$1,053,992,759					\$1,053,992,759		-\$759,943,695	\$294,049,064		
1		MANUFACTURED GAS PRODUCTION											
2	710.000	Operation Supervision & Eng	\$30,186	\$20,853	\$9,333	E-2	\$0	\$30,186	100.0000%	-\$1,019	\$29,167	\$19,834	\$9,333
3	712.000	Other Power Expenses	\$14,161	\$0	\$14,161	E-3	\$0	\$14,161	100.0000%	\$0	\$14,161	\$0	\$14,161
4	717.200	Liquefied Petroleum Gas Exp - Catalan	\$14,543	\$10,046	\$4,497	E-4	\$0	\$14,543	100.0000%	-\$491	\$14,052	\$9,555	\$4,497
5	723.000	Fuel for Vaporization of LPG	\$3,670	\$0	\$3,670	E-5	\$0	\$3,670	100.0000%	\$0	\$3,670	\$0	\$3,670
6	728.000	Liquefied Petroleum Gas	\$1,276,931	\$0	\$1,276,931	E-6	\$0	\$1,276,931	100.0000%	-\$1,275,508	\$1,423	\$0	\$1,423
7	735.000	Misc. Production Expense	\$165,112	\$114,060	\$51,052	E-7	\$0	\$165,112	100.0000%	-\$5,574	\$159,538	\$108,486	\$51,052
8	740.000	Maint. Supervision & Eng.	\$18,042	\$8,829	\$9,213	E-8	\$0	\$18,042	100.0000%	-\$431	\$17,611	\$8,398	\$9,213
9	741.000	Maint. of Struct. & Imp.	\$801	\$801	\$836	E-9	\$0	\$1,637	100.0000%	-\$39	\$1,598	\$762	\$836
10	742.000	Maint. of Prod. Equip. - Catalan	\$252,386	\$123,505	\$128,881	E-10	\$0	\$252,386	100.0000%	-\$6,035	\$246,351	\$117,470	\$128,881
11		TOTAL MANUFACTURED GAS PRODUCTION	\$1,776,668	\$278,094	\$1,498,574		\$0	\$1,776,668		-\$1,289,097	\$487,571	\$264,505	\$223,066
12		GAS SUPPLY EXPENSES											
13	804.000	Nat Gas City Gate Purchases - Demand	\$596,168,516	\$0	\$596,168,516	E-13	\$0	\$596,168,516	100.0000%	-\$596,168,516	\$0	\$0	\$0
14	808.100	Gas Withdrawn from UG Storage	\$188,188,427	\$0	\$188,188,427	E-14	\$0	\$188,188,427	100.0000%	-\$188,188,427	\$0	\$0	\$0
15	809.110	Gas Delivered to UG Storage	-\$85,195,691	\$0	-\$85,195,691	E-15	\$0	-\$85,195,691	100.0000%	\$85,195,691	\$0	\$0	\$0
16	810.000	Gas Used for Compressor Station Fuel	-\$58,590	\$0	-\$58,590	E-16	\$0	-\$58,590	100.0000%	\$0	-\$58,590	\$0	-\$58,590
17	812.000	Gas Used for Other Utility Operations	-\$395,299	\$0	-\$395,299	E-17	\$0	-\$395,299	100.0000%	\$0	-\$395,299	\$0	-\$395,299
18		TOTAL GAS SUPPLY EXPENSES	\$698,707,363	\$0	\$698,707,363		\$0	\$698,707,363		-\$699,161,252	-\$453,889	\$0	-\$453,889
19		NATURAL GAS STORAGE EXPENSE											
20	814.000	Operation Supervision and Engineering	\$182,026	\$123,026	\$59,000	E-20	\$0	\$182,026	100.0000%	-\$6,011	\$176,015	\$117,014	\$59,001
21	815.100	Maps and Records	\$92,519	\$62,531	\$29,988	E-21	\$0	\$92,519	100.0000%	-\$3,052	\$89,467	\$59,475	\$29,992
22	816.000	Wells Expenses	\$94,110	\$63,606	\$30,504	E-22	\$0	\$94,110	100.0000%	-\$3,108	\$91,002	\$60,498	\$30,504
23	817.000	Lines Expenses	\$26,870	\$18,161	\$8,709	E-23	\$0	\$26,870	100.0000%	-\$887	\$25,983	\$17,274	\$8,709
24	818.000	Compressor Station Expenses	\$127,872	\$86,425	\$41,447	E-24	\$0	\$127,872	100.0000%	-\$4,223	\$123,649	\$82,202	\$41,447
25	819.000	Compressor Station Fuel and Power	\$62,150	\$0	\$62,150	E-25	\$0	\$62,150	100.0000%	\$0	\$62,150	\$0	\$62,150
26	820.000	Measuring & Regulation Station Expenses	\$356,175	\$240,727	\$115,448	E-26	\$0	\$356,175	100.0000%	-\$11,763	\$344,412	\$228,964	\$115,448
27	821.000	Purification Expenses	\$116,872	\$78,990	\$37,882	E-27	\$0	\$116,872	100.0000%	-\$3,860	\$113,012	\$75,130	\$37,882
28	823.000	Gas Losses	\$2,017	\$0	\$2,017	E-28	\$0	\$2,017	100.0000%	\$0	\$2,017	\$0	\$2,017
29	824.000	Other Expenses	\$167,766	\$113,388	\$54,378	E-29	\$0	\$167,766	100.0000%	-\$5,541	\$162,225	\$107,847	\$54,378
30	825.000	Storage Well Royalties	\$97,930	\$0	\$97,930	E-30	\$0	\$97,930	100.0000%	\$0	\$97,930	\$0	\$97,930
31	830.100	Maint. Supervision and Engineering	\$98,416	\$35,472	\$62,944	E-31	\$0	\$98,416	100.0000%	-\$1,733	\$96,683	\$33,739	\$62,944
32	831.000	Maint. of Struct. & Imp. - Compressor	\$158,284	\$57,050	\$101,234	E-32	\$0	\$158,284	100.0000%	-\$2,788	\$155,496	\$54,262	\$101,234

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
33	832.000	Maint. of Reservoirs and Wells	\$621,974	\$224,177	\$397,797	E-33	\$0	\$621,974	100.0000%	-\$441,262	\$180,712	\$213,222	-\$32,510
34	833.000	Maint. of Lines	\$209,679	\$75,574	\$134,105	E-34	\$0	\$209,679	100.0000%	-\$3,691	\$205,988	\$71,881	\$134,107
35	834.000	Maint. of Compressor Station Equip.	\$194,757	\$70,196	\$124,561	E-35	\$0	\$194,757	100.0000%	-\$3,430	\$191,327	\$66,766	\$124,561
36	835.000	Maint. of Meas. & Reg. Station Equip.	\$135,688	\$48,906	\$86,782	E-36	\$0	\$135,688	100.0000%	-\$2,390	\$133,298	\$46,516	\$86,782
37	836.000	Maint. of Purification Equipment	\$42,241	\$15,225	\$27,016	E-37	\$0	\$42,241	100.0000%	-\$744	\$41,497	\$14,481	\$27,016
38	837.000	Maint. of Other Equipment	\$143,059	\$51,563	\$91,496	E-38	\$0	\$143,059	100.0000%	-\$2,520	\$140,539	\$49,043	\$91,496
39		TOTAL NATURAL GAS STORAGE EXPENSE	\$2,930,405	\$1,365,017	\$1,565,388		\$0	\$2,930,405		-\$497,003	\$2,433,402	\$1,298,314	\$1,135,088
40		OTHER STORAGE											
41	840.000	Operation Supervision & Eng. - Shrewsbury	\$52,288	\$45,745	\$6,543	E-41	\$0	\$52,288	100.0000%	-\$2,235	\$50,053	\$43,510	\$6,543
42	841.000	Operation Labor & Expenses	\$7,130	\$6,238	\$892	E-42	\$0	\$7,130	100.0000%	-\$305	\$6,825	\$5,933	\$892
43	842.000	Fuel & Power	\$44,910	\$0	\$44,910	E-43	\$0	\$44,910	100.0000%	\$0	\$44,910	\$0	\$44,910
44	843.000	Maintenance	\$143,789	\$73,844	\$69,345	E-44	\$0	\$143,789	100.0000%	-\$3,608	\$139,581	\$70,236	\$69,345
45		TOTAL OTHER STORAGE	\$247,517	\$125,827	\$121,690		\$0	\$247,517		-\$6,148	\$241,369	\$119,679	\$121,690
46		TRANSMISSION EXPENSES											
47		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
48		PRODUCTION EXPENSES											
49		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
50		DISTRIBUTION EXPENSES											
51	870.000	Operation Supervisor & Engineering	\$7,177,287	\$4,201,441	\$2,975,846	E-51	\$0	\$7,177,287	100.0000%	-\$205,308	\$6,971,979	\$3,996,133	\$2,975,846
52	871.000	Distribution Load Dispatching	\$876,138	\$512,874	\$363,264	E-52	\$0	\$876,138	100.0000%	-\$25,062	\$851,076	\$487,812	\$363,264
53	874.000	Mains & Service Expenses	\$8,936,706	\$5,231,369	\$3,705,337	E-53	\$0	\$8,936,706	100.0000%	-\$255,637	\$8,681,069	\$4,975,732	\$3,705,337
54	875.000	Measuring & Regulating Station Expenses - General	\$746,503	\$436,988	\$309,515	E-54	\$0	\$746,503	100.0000%	-\$21,354	\$725,149	\$415,634	\$309,515
55	876.000	Measuring & Regulating Station Expenses - Industrial	\$230,416	\$134,881	\$95,535	E-55	\$0	\$230,416	100.0000%	-\$6,591	\$223,825	\$128,290	\$95,535
56	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$100,834	\$59,026	\$41,808	E-56	\$0	\$100,834	100.0000%	-\$2,884	\$97,950	\$56,142	\$41,808
57	878.000	Meter & House Regulator Expenses	\$10,236,632	\$5,992,320	\$4,244,312	E-57	\$0	\$10,236,632	100.0000%	-\$292,820	\$9,943,812	\$5,699,498	\$4,244,312
58	879.000	Customer Installations Expenses	\$1,348,964	\$789,657	\$559,307	E-58	\$0	\$1,348,964	100.0000%	-\$47,642	\$1,301,322	\$751,070	\$550,252
59	880.000	Other Expenses - Dist. Exp.	\$1,320,375	\$772,921	\$547,454	E-59	\$0	\$1,320,375	100.0000%	\$313,814	\$1,634,189	\$735,151	\$899,038
60	881.000	Rents - Dist. Exp.	\$63,878	\$0	\$63,878	E-60	\$0	\$63,878	100.0000%	\$0	\$63,878	\$0	\$63,878
61	885.000	Maint. Supervision & Eng - Distribution	\$4,303,316	\$1,836,758	\$2,466,558	E-61	\$0	\$4,303,316	100.0000%	-\$89,755	\$1,810,881	\$1,747,003	\$63,878
62	886.000	Maintenance Structures & Improvements	\$1,206,021	\$514,759	\$691,262	E-62	\$0	\$1,206,021	100.0000%	-\$25,154	\$1,180,867	\$489,605	\$691,262
63	887.000	Maintenance of Mains	\$8,590,462	\$3,666,614	\$4,923,848	E-63	\$0	\$8,590,462	100.0000%	-\$336,173	\$8,254,289	\$3,487,441	\$4,766,848
64	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$1,279,575	\$546,153	\$733,422	E-64	\$0	\$1,279,575	100.0000%	-\$26,686	\$1,252,889	\$519,465	\$733,422
65	890.000	Maintenance of Meas. & Reg. Sta. Equip. - Commercial	\$160,735	\$68,606	\$92,129	E-65	\$0	\$160,735	100.0000%	-\$3,352	\$157,383	\$65,254	\$92,129
66	891.000	Maintenance of Meas. & Reg. Sta. Equip. - City Gate	\$81,989	\$34,995	\$46,994	E-66	\$0	\$81,989	100.0000%	-\$1,710	\$80,279	\$33,285	\$46,994
67	892.000	Maintenance of Services	\$8,468,877	\$3,614,719	\$4,854,158	E-67	\$0	\$8,468,877	100.0000%	-\$176,637	\$8,292,240	\$3,438,082	\$4,854,158
68	893.000	Maintenance of Meters & House Regulators	\$1,046,337	\$446,602	\$599,735	E-68	\$0	\$1,046,337	100.0000%	-\$21,824	\$1,024,513	\$424,778	\$599,735
69	894.000	Maintenance of Other Equipment	\$67,139	\$28,657	\$38,482	E-69	\$0	\$67,139	100.0000%	-\$1,400	\$65,739	\$27,257	\$38,482
70		TOTAL DISTRIBUTION EXPENSES	\$56,242,184	\$28,889,340	\$27,352,844		\$0	\$56,242,184		-\$1,226,175	\$55,016,009	\$27,477,632	\$25,135,697
71		CUSTOMER ACCOUNTS EXPENSE											

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
72	901.000	Supervision - Cust. Acct. Exp.	\$105,810	\$48,097	\$57,713	E-72	\$0	\$105,810	100.0000%	-\$2,350	\$103,460	\$45,747	\$57,713
73	902.000	Meter Reading Expenses	\$8,516,282	\$3,871,161	\$4,645,121	E-73	\$0	\$8,516,282	100.0000%	-\$188,165	\$8,328,117	\$3,681,992	\$4,646,125
74	903.000	Customer Records & Collection Expenses	\$21,759,450	\$9,890,975	\$11,868,475	E-74	\$0	\$21,759,450	100.0000%	-\$9,761	\$21,749,689	\$9,407,641	\$12,342,048
75	904.000	Uncollectible Amounts	\$12,922,387	\$0	\$12,922,387	E-75	\$0	\$12,922,387	100.0000%	-\$2,100,497	\$10,821,890	\$0	\$10,821,890
76	905.000	Misc. Customer Accounts Expense	\$112,800	\$51,274	\$61,526	E-76	\$0	\$112,800	100.0000%	\$114,522	\$227,322	\$48,768	\$178,554
77		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$43,416,729	\$13,861,507	\$29,555,222		\$0	\$43,416,729		-\$2,186,251	\$41,230,478	\$13,184,148	\$28,046,330
78		CUSTOMER SERVICE & INFO. EXP.											
79	908.000	Customer Assistance Expenses	\$1,208,648	\$0	\$1,208,648	E-79	\$0	\$1,208,648	100.0000%	-\$9,357	\$1,199,291	\$0	\$1,199,291
80	909.000	Informational & Instructional Advertising Expenses	\$201,952	\$0	\$201,952	E-80	\$0	\$201,952	100.0000%	-\$17,335	\$184,617	\$0	\$184,617
81		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,410,600	\$0	\$1,410,600		\$0	\$1,410,600		-\$26,692	\$1,383,908	\$0	\$1,383,908
82		SALES EXPENSES											
83	911.000	Supervision - Sales Exp.	\$652,273	\$384,420	\$267,853	E-83	\$0	\$652,273	100.0000%	-\$86,569	\$565,704	\$365,635	\$200,069
84	912.000	Demonstrating & Selling Expenses	\$2,983,328	\$1,758,236	\$1,225,092	E-84	\$0	\$2,983,328	100.0000%	-\$669,971	\$2,313,357	\$1,672,318	\$641,039
85	913.000	Advertising Expenses	\$454,554	\$267,893	\$186,661	E-85	\$0	\$454,554	100.0000%	-\$272,793	\$181,761	\$254,802	-\$73,041
86	916.000	Misc. Sales Expenses	\$12,659	\$7,461	\$5,198	E-86	\$0	\$12,659	100.0000%	-\$352	\$12,307	\$7,096	\$5,211
87		TOTAL SALES EXPENSES	\$4,102,814	\$2,418,010	\$1,684,804		\$0	\$4,102,814		-\$1,029,685	\$3,073,129	\$2,299,851	\$773,278
88		ADMIN. & GENERAL EXPENSES											
89	920.000	Admin. & General Salaries	\$22,516,056	\$18,562,776	\$3,953,280	E-89	\$0	\$22,516,056	100.0000%	-\$3,324,246	\$19,191,810	\$17,655,684	\$1,536,126
90	921.000	Office Supplies & Expenses	\$4,066,611	\$0	\$4,066,611	E-90	\$0	\$4,066,611	100.0000%	-\$1,503,683	\$2,562,928	\$0	\$2,562,928
91	922.000	Admin. Expenses Transferred - Credit	-\$6,168,435	\$0	-\$6,168,435	E-91	\$0	-\$6,168,435	100.0000%	\$0	-\$6,168,435	\$0	-\$6,168,435
92	923.000	Outside Services Employed	\$3,609,972	\$0	\$3,609,972	E-92	\$0	\$3,609,972	100.0000%	-\$225,998	\$3,383,974	\$0	\$3,383,974
93	924.000	Property Insurance	\$1,411,567	\$0	\$1,411,567	E-93	\$0	\$1,411,567	100.0000%	\$112,769	\$1,524,336	\$0	\$1,524,336
94	925.000	Injuries & Damages	\$6,625,104	\$0	\$6,625,104	E-94	\$0	\$6,625,104	100.0000%	-\$637,735	\$5,987,369	\$0	\$5,987,369
95	926.000	Employee Pensions & Benefits	\$27,473,945	\$0	\$27,473,945	E-95	\$0	\$27,473,945	100.0000%	\$844,106	\$28,318,051	\$0	\$28,318,051
96	928.000	Regulatory Commission Expenses	\$2,455,001	\$0	\$2,455,001	E-96	\$0	\$2,455,001	100.0000%	-\$289,916	\$2,165,085	\$0	\$2,165,085
97	930.000	Miscellaneous General Expenses	\$3,012,603	\$0	\$3,012,603	E-97	\$0	\$3,012,603	100.0000%	-\$312,849	\$2,699,754	\$0	\$2,699,754
98	931.000	Rents - Admin. Gen. Exp.	\$906,750	\$0	\$906,750	E-98	\$0	\$906,750	100.0000%	\$24,343	\$931,093	\$0	\$931,093
99	932.000	General Plant	\$593,904	\$260,856	\$333,048	E-99	\$0	\$593,904	100.0000%	-\$12,747	\$581,157	\$248,109	\$333,048
100		TOTAL ADMIN. & GENERAL EXPENSES	\$66,503,078	\$18,823,632	\$47,679,446		\$0	\$66,503,078		-\$5,325,956	\$61,177,122	\$17,903,793	\$43,273,329
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$33,727,715	See note (1)	See note (1)	E-102	See note (1)	\$33,727,715	100.0000%	\$11,038,790	\$44,766,505	See note (1)	See note (1)
103		TOTAL DEPRECIATION EXPENSE	\$33,727,715	\$0	\$0		\$0	\$33,727,715		\$11,038,790	\$44,766,505	\$0	\$0
104		AMORTIZATION EXPENSE											
105	404.000	Amortization of Expense	\$3,023,342	\$0	\$3,023,342	E-105	\$0	\$3,023,342	100.0000%	\$19,125	\$3,042,467	\$0	\$3,042,467
106		TOTAL AMORTIZATION EXPENSE	\$3,023,342	\$0	\$3,023,342		\$0	\$3,023,342		\$19,125	\$3,042,467	\$0	\$3,042,467
107		OTHER OPERATING EXPENSES											
108	408.000	Property Taxes	\$11,109,901	\$0	\$11,109,901	E-108	\$0	\$11,109,901	100.0000%	\$190,312	\$11,300,213	\$0	\$11,300,213
109	408.000	Payroll Taxes	\$6,318,773	\$0	\$6,318,773	E-109	\$0	\$6,318,773	100.0000%	-\$183,000	\$6,135,773	\$0	\$6,135,773
110	408.000	Gross Receipts Tax	\$50,666,045	\$0	\$50,666,045	E-110	\$0	\$50,666,045	100.0000%	-\$50,729,120	-\$63,075	\$0	-\$63,075
111	408.000	Missouri Franchise Taxes	\$544,615	\$0	\$544,615	E-111	\$0	\$544,615	100.0000%	-\$509,456	\$35,159	\$0	\$35,159
112		TOTAL OTHER OPERATING EXPENSES	\$68,639,334	\$0	\$68,639,334		\$0	\$68,639,334		-\$51,231,264	\$17,408,070	\$0	\$17,408,070
113		TOTAL OPERATING EXPENSE	\$980,727,749	\$65,761,427	\$881,238,607		\$0	\$980,727,749		-\$750,921,608	\$227,403,461	\$62,547,922	\$120,089,034



Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
114		NET INCOME BEFORE TAXES	\$73,265,010					\$73,265,010		-\$9,022,087	\$66,645,603		
115		INCOME TAXES											
116	409.000	Current Income Taxes	-\$8,146,000	See note (1)	See note (1)	E-116	See note (1)	-\$8,146,000	100.0000%	\$22,020,704	\$13,874,704	See note (1)	See note (1)
117		TOTAL INCOME TAXES	-\$8,146,000					-\$8,146,000		\$22,020,704	\$13,874,704		
118		DEFERRED INCOME TAXES											
119	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$21,623,000	See note (1)	See note (1)	E-119	See note (1)	\$21,623,000	100.0000%	-\$20,468,002	\$1,154,998	See note (1)	See note (1)
120	0.000	Amortization of Deferred ITC	\$0			E-120		\$0	100.0000%	\$0	\$0		
121	411.400	ITC - Net	-\$218,800			E-121		-\$218,800	100.0000%	\$3,100	-\$215,700		
122		TOTAL DEFERRED INCOME TAXES	\$21,404,200					\$21,404,200		-\$20,464,902	\$939,298		
123		NET OPERATING INCOME	<u>\$60,006,810</u>					<u>\$60,006,810</u>		<u>-\$10,577,889</u>	<u>\$51,831,601</u>		

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

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$464,340,552	-\$464,340,552
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,120,848	
	2. To remove GRT from revenues (Hanneken)		\$0	\$0		\$0	-\$33,026,060	
	3. To remove ISRS related revenues (Hanneken)		\$0	\$0		\$0	-\$4,600,200	
	4. To adjust for unbilled revenue (Hanneken)		\$0	\$0		\$0	\$553,268	
	5. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$428,388,408	
Rev-3	Comm. & Sm. Indust.	481.000	\$0	\$0	\$0	\$0	-\$188,511,260	-\$188,511,260
	1. To Annualize Comm. & Sm. Indust. Revenue		\$0	\$0		\$0	\$287,617	
	2. To remove GRT from revenues (Hanneken)		\$0	\$0		\$0	-\$15,958,306	
	3. To remove ISRS related revenues (Hanneken)		\$0	\$0		\$0	-\$484,700	
	4. To adjust for unbilled revenue (Hanneken)		\$0	\$0		\$0	-\$25,545	
	5. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$172,330,326	
Rev-4	General LP Service	481.000	\$0	\$0	\$0	\$0	-\$48,156	-\$48,156
	1. To Annualize General LP Service Revenue		\$0	\$0		\$0	\$44,652	
	2. To remove ISRS related revenues (Hanneken)		\$0	\$0		\$0	-\$500	
	3. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$92,308	
Rev-7	Large Volume - Code 5	481.000	\$0	\$0	\$0	\$0	-\$15,950,237	-\$15,950,237
	1. To remove GRT from revenues (Hanneken)		\$0	\$0		\$0	-\$1,085,602	
	2. To remove ISRS related revenues (Hanneken)		\$0	\$0		\$0	-\$31,200	
	3. To adjust for unbilled revenue (Hanneken)		\$0	\$0		\$0	\$202,088	
	4. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$14,297,931	
	5. To adjust large volume revenues (Imhoff)		\$0	\$0		\$0	-\$737,592	
Rev-8	Interruptible - Code 9	481.000	\$0	\$0	\$0	\$0	-\$4,631,277	-\$4,631,277
	1. To remove GRT from revenues (Hanneken)		\$0	\$0		\$0	-\$331,993	
	2. To remove ISRS related revenues (Hanneken)		\$0	\$0		\$0	-\$5,300	
	3. To adjust for unbilled revenue (Hanneken)		\$0	\$0		\$0	\$58,822	
	4. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$4,371,604	
	5. To adjust interruptible revenues (Imhoff)		\$0	\$0		\$0	\$18,798	
Rev-9	Transportation - Code B and F	481.000	\$0	\$0	\$0	\$0	-\$6,339,831	-\$6,339,831
	1. To remove GRT from revenues (Hanneken)		\$0	\$0		\$0	-\$1,243,441	
	2. To remove ISRS related revenues (Hanneken)		\$0	\$0		\$0	-\$126,700	
	3. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$4,537,645	
	4. To adjust transportation revenues (Imhoff)		\$0	\$0		\$0	-\$432,045	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Income Statement Detail

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Rev-10	Unmetered Street Lighting - Code 8	481.000	\$0	\$0	\$0	\$0	-\$136,478	-\$136,478
	1. To remove ISRS related revenues (Hanneken)		\$0	\$0		\$0	-\$300	
	2. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$136,178	
Rev-11	Vehicular Fuel	481.000	\$0	\$0	\$0	\$0	-\$220,179	-\$220,179
	1. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$220,179	
Rev-13	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	-\$79,765,725	-\$79,765,725
	1. To Annualize Other Gas Revenue - Oper. Rev		\$0	\$0		\$0	\$0	
	2. To remove Off System Sales and Capacity Release revenues (Hanneken)		\$0	\$0		\$0	-\$85,821,966	
	3. To include EnergyWise Financing interest (Cassidy)		\$0	\$0		\$0	\$81,101	
	4. To include Insulation Financing interest (Cassidy)		\$0	\$0		\$0	\$14,998	
	5. To include propane sale revenues during update period (Cassidy)		\$0	\$0		\$0	\$5,960,142	
E-2	Operation Supervision & Eng	710.000	\$0	\$0	\$0	-\$1,019	\$0	-\$1,019
	1. To annualize payroll (Carle)		\$0	\$0		-\$1,019	\$0	
E-4	Liquefied Petroleum Gas Exp - Catalan	717.200	\$0	\$0	\$0	-\$491	\$0	-\$491
	1. To annualize payroll (Carle)		\$0	\$0		-\$491	\$0	
E-6	Liquefied Petroleum Gas	728.000	\$0	\$0	\$0	\$0	-\$1,275,508	-\$1,275,508
	1. To adjust for unbilled gas costs (Hanneken)		\$0	\$0		\$0	\$1,976	
	2. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$1,277,484	
E-7	Misc. Production Expense	735.000	\$0	\$0	\$0	-\$5,574	\$0	-\$5,574
	1. To annualize payroll (Carle)		\$0	\$0		-\$5,574	\$0	
E-8	Maint. Supervision & Eng.	740.000	\$0	\$0	\$0	-\$431	\$0	-\$431
	1. To annualize payroll (Carle)		\$0	\$0		-\$431	\$0	
E-9	Maint. of Struct. & Imp.	741.000	\$0	\$0	\$0	-\$39	\$0	-\$39
	1. To annualize payroll (Carle)		\$0	\$0		-\$39	\$0	
E-10	Maint. of Prod. Equip. - Catalan	742.000	\$0	\$0	\$0	-\$6,035	\$0	-\$6,035
	1. To annualize payroll (Carle)		\$0	\$0		-\$6,035	\$0	
E-13	Nat Gas City Gate Purchases - Demand	804.000	\$0	\$0	\$0	\$0	-\$596,168,516	-\$596,168,516
	1. To remove Off System Sales and Capacity release expense (Hanneken)		\$0	\$0		\$0	-\$79,431,925	
	2. To adjust for unbilled gas costs (Hanneken)		\$0	\$0		\$0	\$1,010,696	
	3. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$517,747,287	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Income Statement Detail

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E-14	Gas Withdrawn from UG Storage	808.100	\$0	\$0	\$0	\$0	-\$188,188,427	-\$188,188,427
	1. To remove gas costs (Hanneken)		\$0	\$0		\$0	-\$188,188,427	
E-15	Gas Delivered to UG Storage	809.110	\$0	\$0	\$0	\$0	\$85,195,691	\$85,195,691
	1. To remove gas costs (Hanneken)		\$0	\$0		\$0	\$85,195,691	
E-20	Operation Supervision and Engineering	814.000	\$0	\$0	\$0	-\$6,012	\$1	-\$6,011
	1. To annualize payroll (Carle)		\$0	\$0		-\$6,012	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$1	
E-21	Maps and Records	815.100	\$0	\$0	\$0	-\$3,056	\$4	-\$3,052
	1. To annualize payroll (Carle)		\$0	\$0		-\$3,056	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$4	
E-22	Wells Expenses	816.000	\$0	\$0	\$0	-\$3,108	\$0	-\$3,108
	1. To annualize payroll (Carle)		\$0	\$0		-\$3,108	\$0	
E-23	Lines Expenses	817.000	\$0	\$0	\$0	-\$887	\$0	-\$887
	1. To annualize payroll (Carle)		\$0	\$0		-\$887	\$0	
E-24	Compressor Station Expenses	818.000	\$0	\$0	\$0	-\$4,223	\$0	-\$4,223
	1. To annualize payroll (Carle)		\$0	\$0		-\$4,223	\$0	
E-26	Measuring & Regulation Station Expenses	820.000	\$0	\$0	\$0	-\$11,763	\$0	-\$11,763
	1. To annualize payroll (Carle)		\$0	\$0		-\$11,763	\$0	
E-27	Purification Expenses	821.000	\$0	\$0	\$0	-\$3,860	\$0	-\$3,860
	1. To annualize payroll (Carle)		\$0	\$0		-\$3,860	\$0	
E-29	Other Expenses	824.000	\$0	\$0	\$0	-\$5,541	\$0	-\$5,541
	1. To annualize payroll (Carle)		\$0	\$0		-\$5,541	\$0	
E-31	Maint. Supervision and Engineering	830.100	\$0	\$0	\$0	-\$1,733	\$0	-\$1,733
	1. To annualize payroll (Carle)		\$0	\$0		-\$1,733	\$0	
E-32	Maint. of Struct. & Imp. - Compressor	831.000	\$0	\$0	\$0	-\$2,788	\$0	-\$2,788
	1. To annualize payroll (Carle)		\$0	\$0		-\$2,788	\$0	
E-33	Maint. of Reservoirs and Wells	832.000	\$0	\$0	\$0	-\$10,955	-\$430,307	-\$441,262
	1. To annualize payroll (Carle)		\$0	\$0		-\$10,955	\$0	
	2. To normalize engineering study costs (Cassidy)		\$0	\$0		\$0	-\$430,307	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-34	Maint. of Lines	833.000	\$0	\$0	\$0	-\$3,693	\$2	-\$3,691
	1. To annualize payroll (Carle)		\$0	\$0		-\$3,693	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$2	
E-35	Maint. of Compressor Station Equip.	834.000	\$0	\$0	\$0	-\$3,430	\$0	-\$3,430
	1. To annualize payroll (Carle)		\$0	\$0		-\$3,430	\$0	
E-36	Maint. of Meas. & Reg. Station Equip.	835.000	\$0	\$0	\$0	-\$2,390	\$0	-\$2,390
	1. To annualize payroll (Carle)		\$0	\$0		-\$2,390	\$0	
E-37	Maint. of Purification Equipment	836.000	\$0	\$0	\$0	-\$744	\$0	-\$744
	1. To annualize payroll (Carle)		\$0	\$0		-\$744	\$0	
E-38	Maint. of Other Equipment	837.000	\$0	\$0	\$0	-\$2,520	\$0	-\$2,520
	1. To annualize payroll (Carle)		\$0	\$0		-\$2,520	\$0	
E-41	Operation Supervision & Eng. - Shrewsbury	840.000	\$0	\$0	\$0	-\$2,235	\$0	-\$2,235
	1. To annualize payroll (Carle)		\$0	\$0		-\$2,235	\$0	
E-42	Operation Labor & Expenses	841.000	\$0	\$0	\$0	-\$305	\$0	-\$305
	1. To annualize payroll (Carle)		\$0	\$0		-\$305	\$0	
E-44	Maintenance	843.000	\$0	\$0	\$0	-\$3,608	\$0	-\$3,608
	1. To annualize payroll (Carle)		\$0	\$0		-\$3,608	\$0	
E-51	Operation Supervisor & Engineering	870.000	\$0	\$0	\$0	-\$205,308	\$0	-\$205,308
	1. To annualize payroll (Carle)		\$0	\$0		-\$205,308	\$0	
E-52	Distribution Load Dispatching	871.000	\$0	\$0	\$0	-\$25,062	\$0	-\$25,062
	1. To annualize payroll (Carle)		\$0	\$0		-\$25,062	\$0	
E-53	Mains & Service Expenses	874.000	\$0	\$0	\$0	-\$255,637	\$0	-\$255,637
	1. To annualize payroll (Carle)		\$0	\$0		-\$255,637	\$0	
E-54	Measuring & Regulating Station Expenses - General	875.000	\$0	\$0	\$0	-\$21,354	\$0	-\$21,354
	1. To annualize payroll (Carle)		\$0	\$0		-\$21,354	\$0	
E-55	Measuring & Regulating Station Expenses - Industrial	876.000	\$0	\$0	\$0	-\$6,591	\$0	-\$6,591
	1. To annualize payroll (Carle)		\$0	\$0		-\$6,591	\$0	
E-56	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$0	\$0	\$0	-\$2,884	\$0	-\$2,884
	1. To annualize payroll (Carle)		\$0	\$0		-\$2,884	\$0	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-57	Meter & House Regulator Expenses	878.000	\$0	\$0	\$0	-\$292,822	\$2	-\$292,820
	1. To annualize payroll (Carle)		\$0	\$0		-\$292,822	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$2	
E-58	Customer Installations Expenses	879.000	\$0	\$0	\$0	-\$38,587	-\$9,055	-\$47,642
	1. To annualize payroll (Carle)		\$0	\$0		-\$38,587	\$0	
	2. To annualize home sale reinspections for new rates (Cassidy)		\$0	\$0		\$0	-\$9,055	
E-59	Other Expenses - Dist. Exp.	880.000	\$0	\$0	\$0	-\$37,770	\$351,584	\$313,814
	1. To annualize payroll (Carle)		\$0	\$0		-\$37,770	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$1	
	3. To annualize gasoline/diesel expense (Hanneken)		\$0	\$0		\$0	\$351,583	
E-61	Maint. Supervision & Eng - Distribution	885.000	\$0	\$0	\$0	-\$89,755	\$0	-\$89,755
	1. To annualize payroll (Carle)		\$0	\$0		-\$89,755	\$0	
E-62	Maintenance Structures & Improvements	886.000	\$0	\$0	\$0	-\$25,154	\$0	-\$25,154
	1. To annualize payroll (Carle)		\$0	\$0		-\$25,154	\$0	
E-63	Maintenance of Mains	887.000	\$0	\$0	\$0	-\$179,173	-\$157,000	-\$336,173
	1. To annualize payroll (Carle)		\$0	\$0		-\$179,173	\$0	
	2. To reflect savings related to gas safety program (Cassidy)		\$0	\$0		\$0	-\$157,000	
E-64	Maintenance of Meas. & Reg. Sta. Equip.- General	889.000	\$0	\$0	\$0	-\$26,688	\$2	-\$26,686
	1. To annualize payroll (Carle)		\$0	\$0		-\$26,688	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$2	
E-65	Maintenance of Meas. & Reg. Sta. Equip. - Commercial	890.000	\$0	\$0	\$0	-\$3,352	\$0	-\$3,352
	1. To annualize payroll (Carle)		\$0	\$0		-\$3,352	\$0	
E-66	Maintenance of Meas. & Reg. Sta. Equip. - City Gate	891.000	\$0	\$0	\$0	-\$1,710	\$0	-\$1,710
	1. To annualize payroll (Carle)		\$0	\$0		-\$1,710	\$0	
E-67	Maintenance of Services	892.000	\$0	\$0	\$0	-\$176,637	\$0	-\$176,637
	1. To annualize payroll (Carle)		\$0	\$0		-\$176,637	\$0	
E-68	Maintenance of Meters & House Regulators	893.000	\$0	\$0	\$0	-\$21,824	\$0	-\$21,824
	1. To annualize payroll (Carle)		\$0	\$0		-\$21,824	\$0	
E-69	Maintenance of Other Equipment	894.000	\$0	\$0	\$0	-\$1,400	\$0	-\$1,400
	1. To annualize payroll (Carle)		\$0	\$0		-\$1,400	\$0	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-72	Supervision - Cust. Acct. Exp.	901.000	\$0	\$0	\$0	-\$2,350	\$0	-\$2,350
	1. To annualize payroll (Carle)		\$0	\$0		-\$2,350	\$0	
E-73	Meter Reading Expenses	902.000	\$0	\$0	\$0	-\$189,169	\$1,004	-\$188,165
	1. To annualize payroll (Carle)		\$0	\$0		-\$189,169	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$1,004	
E-74	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$483,334	\$473,573	-\$9,761
	1. To annualize payroll (Carle)		\$0	\$0		-\$483,334	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$72,658	
	3. To remove certain dues, donations, misc (Carle)		\$0	\$0		\$0	-\$8,996	
	4. To adjust for customer deposit interest (Hanneken)		\$0	\$0		\$0	\$409,940	
	5. To remove costs associated with Gov. Affairs and Lobbying (Hanneken)		\$0	\$0		\$0	-\$29	
E-75	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	-\$2,100,497	-\$2,100,497
	1. To include ECWR AAO amortization - GU-2007-0138 and GR-2007-0208 (Cassidy)		\$0	\$0		\$0	\$1,509,651	
	2. To remove uncollectibles related to GRT (Hanneken)		\$0	\$0		\$0	-\$916,281	
	3. To annualize uncollectibles (Hanneken)		\$0	\$0		\$0	-\$2,693,867	
E-76	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$2,506	\$117,028	\$114,522
	1. To annualize payroll (Carle)		\$0	\$0		-\$2,506	\$0	
	2. To adjust communication expense (Gibbs)		\$0	\$0		\$0	\$117,028	
E-79	Customer Assistance Expenses	908.000	\$0	\$0	\$0	\$0	-\$9,357	-\$9,357
	1. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$4	
	2. To remove certain dues, donations, misc (Carle)		\$0	\$0		\$0	-\$9,361	
E-80	Informational & Instructional Advertising Expenses	909.000	\$0	\$0	\$0	\$0	-\$17,335	-\$17,335
	1. To remove certain advertising expenses (Carle)		\$0	\$0		\$0	-\$17,335	
E-83	Supervision - Sales Exp.	911.000	\$0	\$0	\$0	-\$18,785	-\$67,784	-\$86,569
	1. To annualize payroll (Carle)		\$0	\$0		-\$18,785	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$9	
	3. To remove promotional giveaways (Carle)		\$0	\$0		\$0	-\$286	
	4. To remove certain dues, donations, misc (Carle)		\$0	\$0		\$0	-\$67,461	
	5. To remove costs associated with Gov. Affairs and Lobbying (Hanneken)		\$0	\$0		\$0	-\$46	
E-84	Demonstrating & Selling Expenses	912.000	\$0	\$0	\$0	-\$85,918	-\$584,053	-\$669,971

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll (Carle)		\$0	\$0		-\$85,918	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$247	
	3. To remove promotional giveaways (Carle)		\$0	\$0		\$0	-\$26,560	
	4. To remove certain dues, donations, misc (Carle)		\$0	\$0		\$0	-\$541,215	
	5. To remove certain advertising expenses (Carle)		\$0	\$0		\$0	-\$16,525	
E-85	Advertising Expenses	913.000	\$0	\$0	\$0	-\$13,091	-\$259,702	-\$272,793
	1. To annualize payroll (Carle)		\$0	\$0		-\$13,091	\$0	
	2. To remove promotional giveaways (Carle)		\$0	\$0		\$0	-\$8,668	
	3. To remove certain dues, donations, misc (Carle)		\$0	\$0		\$0	-\$109,134	
	4. To remove certain advertising expenses (Carle)		\$0	\$0		\$0	-\$141,900	
E-86	Misc. Sales Expenses	916.000	\$0	\$0	\$0	-\$365	\$13	-\$352
	1. To annualize payroll (Carle)		\$0	\$0		-\$365	\$0	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$13	
E-89	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$907,092	-\$2,417,154	-\$3,324,246
	1. To annualize payroll (Carle)		\$0	\$0		-\$907,092	\$0	
	2. To annualize director's fees (Carle)		\$0	\$0		\$0	\$101,499	
	3. To adjust allocated costs related to the Corporate Cost category of the CAM (Hanneken)		\$0	\$0		\$0	-\$151,628	
	4. To remove incentive compensation (Carle)		\$0	\$0		\$0	-\$2,367,025	
E-90	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	-\$1,503,683	-\$1,503,683
	1. To remove certain dues, donations, misc (Carle)		\$0	\$0		\$0	-\$171,868	
	2. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$618	
	3. To remove costs associated with Gov. Affairs and Lobbying (Hanneken)		\$0	\$0		\$0	-\$157	
	4. To adjust allocated costs related to the Laclede Group Misc. Exp. category of the CAM - revenue allocation portion (Hanneken)		\$0	\$0		\$0	-\$704,698	
	5. To adjust allocated costs related to the Laclede Group Misc. Exp. category of the CAM - labor allocation portion (Hanneken)		\$0	\$0		\$0	-\$420,798	
	6. To remove costs related to Laclede Group signage maintenance (Hanneken)		\$0	\$0		\$0	-\$5,188	
	7. To remove certain misc. expenses - TAS (Hanneken)		\$0	\$0		\$0	-\$201,592	
E-92	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	-\$225,998	-\$225,998
	1. To remove non-recurring legal expense (Hanneken)		\$0	\$0		\$0	-\$161,942	
	2. To remove certain dues, donations, misc (Carle)		\$0	\$0		\$0	-\$56	
	3. To remove certain advertising expenses (Carle)		\$0	\$0		\$0	-\$64,000	



Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-93	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$112,769	\$112,769
	1. To adjust property insurance (Gibbs)		\$0	\$0		\$0	\$112,769	
E-94	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$637,735	-\$637,735
	1. To adjust injuries and damages (Gibbs)		\$0	\$0		\$0	-\$746,523	
	2. To adjust liability insurance (Gibbs)		\$0	\$0		\$0	\$108,788	
E-95	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$0	\$844,106	\$844,106
	1. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$175	
	2. To remove certain dues, donations, misc (Carle)		\$0	\$0		\$0	-\$55,144	
	3. To adjust pension expense (Gibbs)		\$0	\$0		\$0	-\$566,974	
	4. To adjust OPEB expense (Gibbs)		\$0	\$0		\$0	\$3,137,574	
	5. To annualize 401k expense (Carle)		\$0	\$0		\$0	-\$740,240	
	6. To annualize group insurance (Carle)		\$0	\$0		\$0	-\$761,854	
	7. To adjust allocated costs related to the Directors and Officers category of the CAM - revenue allocation (Hanneken)		\$0	\$0		\$0	-\$169,431	
E-96	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$289,916	-\$289,916
	1. To annualize PSC assessment fees (Carle)		\$0	\$0		\$0	-\$208,362	
	2. To normalize rate case expense (Hanneken)		\$0	\$0		\$0	-\$81,554	
E-97	Miscellaneous General Expenses	930.000	\$0	\$0	\$0	\$0	-\$312,849	-\$312,849
	1. To annualize postage expense (Hanneken)		\$0	\$0		\$0	\$1	
	2. To remove certain dues, donations, misc (Carle)		\$0	\$0		\$0	-\$121,764	
	3. To remove costs associated with Gov. Affairs and Lobbying (Hanneken)		\$0	\$0		\$0	-\$191,086	
E-98	Rents - Admin. Gen. Exp.	931.000	\$0	\$0	\$0	\$0	\$24,343	\$24,343
	1. To annualize rent/lease expense (Carle)		\$0	\$0		\$0	\$24,343	
E-99	General Plant	932.000	\$0	\$0	\$0	-\$12,747	\$0	-\$12,747
	1. To annualize payroll (Carle)		\$0	\$0		-\$12,747	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$11,038,790	\$11,038,790
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$11,460,177	
	2. To adjust for capitalized depreciation (Carle)		\$0	\$0		\$0	-\$421,387	
E-105	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	\$19,125	\$19,125
	1. To remove amortization for signage (Hanneken)		\$0	\$0		\$0	-\$27,789	
	2. To adjust amortization of AAO deferrals (Cassidy)		\$0	\$0		\$0	\$168,331	
	3. To annualize amortization expense (Carle)		\$0	\$0		\$0	-\$121,417	

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-108	Property Taxes	408.000	\$0	\$0	\$0	\$0	\$190,312	\$190,312
	1. To annualize property taxes (Carle)		\$0	\$0		\$0	\$190,312	
E-109	Payroll Taxes	408.000	\$0	\$0	\$0	\$0	-\$183,000	-\$183,000
	1. To annualize payroll taxes (Carle)		\$0	\$0		\$0	-\$183,000	
E-110	Gross Receipts Tax	408.000	\$0	\$0	\$0	\$0	-\$50,729,120	-\$50,729,120
	1. To remove GRT from expenses (Hanneken)		\$0	\$0		\$0	-\$50,729,120	
E-111	Missouri Franchise Taxes	408.000	\$0	\$0	\$0	\$0	-\$509,456	-\$509,456
	1. To annualize Franchise Taxes (Hanneken)		\$0	\$0		\$0	-\$509,456	
E-116	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$22,020,704	\$22,020,704
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$22,020,704	
E-119	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$20,468,002	-\$20,468,002
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$20,468,002	
E-121	ITC - Net	411.400	\$0	\$0	\$0	\$0	\$3,100	\$3,100
	1. To Annualize ITC - Net		\$0	\$0		\$0	\$3,100	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$759,943,695	-\$759,943,695
Total Operating & Maint. Expense			\$0	\$0	\$0	-\$3,213,505	-\$747,708,103	-\$750,921,608

Laclede Gas Company  
Case No. GR-2010-0171  
Test Year Ending September 30, 2009  
Updated through March 31, 2010  
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.94% Return	E 8.23% Return	F 8.51% Return
1	TOTAL NET INCOME BEFORE TAXES		\$66,645,603	\$72,780,540	\$76,060,113	\$79,339,686
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$44,766,505	\$44,766,505	\$44,766,505	\$44,766,505
4	Contributions In Aid of Construction		\$1,496,869	\$1,496,869	\$1,496,869	\$1,496,869
5	Miscellaneous Non-Deductible Expense		\$233,107	\$233,107	\$233,107	\$233,107
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$46,496,481	\$46,496,481	\$46,496,481	\$46,496,481
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.7730%	\$19,414,648	\$19,414,648	\$19,414,648	\$19,414,648
9	Tax Straight-Line Depreciation		\$42,572,065	\$42,572,065	\$42,572,065	\$42,572,065
10	Excess Tax Depreciation		\$5,714,212	\$5,714,212	\$5,714,212	\$5,714,212
11	Deductible Software		\$448,470	\$448,470	\$448,470	\$448,470
12	A&G Capitalized Expense		\$7,967,000	\$7,967,000	\$7,967,000	\$7,967,000
13	Transfer of Services		\$1,307,796	\$1,307,796	\$1,307,796	\$1,307,796
14	Cost of Removal		\$0	\$0	\$0	\$0
15	Bond Premium		-\$105,807	-\$105,807	-\$105,807	-\$105,807
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$77,318,384	\$77,318,384	\$77,318,384	\$77,318,384
17	NET TAXABLE INCOME		\$35,823,700	\$41,958,637	\$45,238,210	\$48,517,783
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$35,823,700	\$41,958,637	\$45,238,210	\$48,517,783
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,975,410	\$2,313,706	\$2,494,550	\$2,675,394
21	Deduct City Inc Tax - Fed. Inc. Tax		\$80,603	\$94,407	\$101,786	\$109,165
22	Federal Taxable Income - Fed. Inc. Tax		\$33,767,687	\$39,550,524	\$42,641,874	\$45,733,224
23	Federal Income Tax at the Rate of	See Tax Table	\$11,818,691	\$13,842,684	\$14,924,656	\$16,006,629
24	Subtract Federal Income Tax Credits					
25	Net Federal Income Tax		\$11,818,691	\$13,842,684	\$14,924,656	\$16,006,629
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$35,823,700	\$41,958,637	\$45,238,210	\$48,517,783
28	Deduct Federal Income Tax at the Rate of	35.000%	\$4,136,542	\$4,844,939	\$5,223,630	\$5,602,320
29	Deduct City Income Tax - MO. Inc. Tax		\$80,603	\$94,407	\$101,786	\$109,165
30	Missouri Taxable Income - MO. Inc. Tax		\$31,606,555	\$37,019,291	\$39,912,794	\$42,806,298
31	Missouri Income Tax at the Rate of	6.250%	\$1,975,410	\$2,313,706	\$2,494,550	\$2,675,394
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$35,823,700	\$41,958,637	\$45,238,210	\$48,517,783
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$35,823,700	\$41,958,637	\$45,238,210	\$48,517,783
37	City Income Tax at the Rate of	0.225%	\$80,603	\$94,407	\$101,786	\$109,165
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$11,818,691	\$13,842,684	\$14,924,656	\$16,006,629
40	State Income Tax		\$1,975,410	\$2,313,706	\$2,494,550	\$2,675,394
41	City Income Tax		\$80,603	\$94,407	\$101,786	\$109,165
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$13,874,704	\$16,250,797	\$17,520,992	\$18,791,188
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$1,154,998	\$1,154,998	\$1,154,998	\$1,154,998
45	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
46	ITC - Net		-\$215,700	-\$215,700	-\$215,700	-\$215,700
47	TOTAL DEFERRED INCOME TAXES		\$939,298	\$939,298	\$939,298	\$939,298
48	TOTAL INCOME TAX		\$14,814,002	\$17,190,095	\$18,460,290	\$19,730,486

**Laclede Gas Company**  
**Case No. GR-2010-0171**  
**Test Year Ending September 30, 2009**  
**Updated through March 31, 2010**  
**Capital Structure Schedule**

<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.00%	Weighted Cost of Capital 9.50%	Weighted Cost of Capital 10.00%
1	Common Stock	\$517,030,000	57.41%	0.00%	5.167%	5.454%	5.741%
2	Other Security-Non Tax Deductible	\$0	0.00%		0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%		0.000%	0.000%	0.000%
4	Long Term Debt	\$383,612,550	42.59%		2.773%	2.773%	2.773%
5	Short Term Debt	\$0	0.00%		0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%		0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$900,642,550	100.00%		7.940%	8.227%	8.514%
8	PreTax Cost of Capital				11.206%	11.675%	12.143%