

necessary to make an ISRS filing. Accordingly, Laclede submits this Application and Petition to change its ISRS to reflect these additional costs.

II. THE APPLICANT

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

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

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

Rick Zucker
Assistant General Counsel
Laclede Gas Company
720 Olive Street, Room 1516
St. Louis, MO 63101
(314) 342-0533

Glenn W. Buck
Manager, Financial Services
Laclede Gas Company
720 Olive Street, Room 1305
St. Louis, Missouri 63101
(314) 342-0767

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

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

III. THE ISRS REQUEST

8. With this application, Laclede requests an adjustment to its ISRS rate schedule to reflect costs incurred in connection with ISRS-eligible infrastructure system replacements made during the period beginning December 1, 2010 through March 31, 2011. Consistent with ISRS changes approved in Laclede's previous ISRS cases, this application also includes pro forma ISRS costs updated through May 31, 2011.

9. In accordance with the provisions of Sections 393.1009-1015 and 4 CSR 240-3.265, the revised ISRS rate schedule reflects the appropriate pre-tax ISRS revenues necessary to produce net operating income equal to Laclede's weighted cost of capital multiplied by the net original cost of the requested infrastructure replacements during this period that are eligible for the ISRS, including recognition of accumulated deferred income taxes and accumulated depreciation associated with eligible infrastructure system replacements that were included in Laclede's currently effective ISRS. Laclede also seeks to recover all state, federal and local income or excise taxes applicable to such ISRS income, and to recover all other ISRS costs such as depreciation expense and property taxes due within 12 months of this filing.

A. Eligibility of Costs

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

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

12. Finally, the infrastructure system replacements listed on Appendix A are eligible for ISRS treatment because Laclede's last general rate case proceeding was

decided by Commission Orders issued within the past three years, that is, on August 18, 2010, effective September 1, 2010, in Case No. GR-2010-0171 (the “Rate Case”).

B. Rate Schedules, Calculations and Supporting Documentation

13. Attached hereto as Appendix B is the rate schedule, with supporting documents, proposed by Laclede in order to revise the ISRS to reflect the additional ISRS eligible investments made by Laclede that were not included in its previous ISRS filing. This proposed rate schedule, on an annualized basis, will produce additional ISRS revenues of at least one million dollars, but not in excess of ten percent of Laclede’s base revenue level as approved by the Commission in its most recently completed general rate proceeding.

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

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

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

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

18. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a current composite property tax rate of 2.75%.

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

20. In determining the appropriate monthly ISRS charge, the proposed rate schedule is based on a reasonable estimate of billing units in the period in which the charge will be in effect, derived by dividing the appropriate pre-tax revenues, as calculated above, by the average number of customers in the most recent fiscal year ended September 30, 2010, and then further dividing this quotient by twelve. (*See Appendix B, p. 13*). Consistent with the methodology used in previous ISRS filings, the monthly ISRS charge is apportioned between customer classes in proportion to the customer charges applicable to those classes.

21. ISRS information on the Company's website, along with currently effective call center instructions pertaining to the ISRS, are attached hereto as Appendix C, and are incorporated herein by reference. Laclede will update these instructions as necessary to conform with the final order issued in this case.

22. In the past few Laclede rate cases, including Case No. GR-2010-0171, the Commission approved the parties' agreement to implement the Company's ISRS applications "as soon as reasonably possible," in exchange for Laclede's commitment to reduce the ISRS by a certain amount. Based on the fact that ISRS filings have become largely routine in nature, Laclede believes that providing a window of approximately 60 days for implementation is more than sufficient to comply with this condition.

Accordingly, rather than provide a 30 day tariff effective date, Laclede has scheduled its tariff filed today to become effective on Friday, July 8, 2011, which is nearly 70 days from the date of this Application. Laclede requests that, rather than further suspend the tariff at this time, the Commission and the parties work toward this reasonable implementation date.

III. REQUEST FOR FINDING THAT RULE 4.020(2) DOES NOT APPLY, OR IN THE ALTERNATIVE, REQUEST FOR WAIVER OF THAT SECTION

23. For the reasons stated below, Laclede does not believe that Commission Rule 4 CSR 240-4.020(2) is applicable to this case, or that a request for waiver of that rule is necessary. However, in the event that the Commission finds that the rule is applicable and that a 60 day notice was necessary prior to filing this case, Laclede seeks a waiver of such requirement for good cause, pursuant to Rule 4.020(2)(B).

24. Commission Rule 4 CSR 240-4.020(2) states as follows:

“Any regulated entity that intends to file a case likely to be a contested case shall file a notice with the secretary of the commission a minimum of sixty (60) days prior to filing such case. Such notice shall detail the type of case and issues likely to be before the commission.”

Commission Rule 4 CSR 240-4.020(2)(B) further states that a “party may request a waiver of this section for good cause.”

25. Laclede believes that Rule 4.020 is not applicable to this matter because this case is not likely to be a contested case. In the past seven years that Laclede has filed ISRS cases, these cases have generally not become contested proceedings. In fact, none of Laclede’s ISRS cases have gone to hearing. As the process becomes more routine over time, these cases become even less likely to be contested.

26. ISRS applications are filed on a fairly regular basis by both natural gas and water companies. Statutes govern the timing and number of these petitions and their interaction with general rate cases. Therefore, ISRS petitions are both regular and routine, and are thus neither surprising nor controversial. Since this case is not likely to be contested, the rule would not require a sixty day notice before each ISRS filing, and Laclede would not expect to be required to file such a notice. Accordingly, to the extent that the Commission does find that such a notice should have been filed, Laclede requests a waiver from the provisions of Commission Rule 4 CSR 240-2.020(2) to allow for the filing of this Petition.

WHEREFORE, Laclede Gas Company respectfully requests that the Commission (i) issue an order finding that Commission Rule 4.020(2) does not apply, or granting a waiver of that rule if the Commission finds that it does apply, (ii) pursuant to 393.1015.2(3) RSMo and Commission Rule 3.265(12), issue an Order, effective on July 8, 2011, or as soon thereafter as is reasonably possible, in accordance with the Stipulation and Agreement approved in Case No. GR-2010-0171, approving a change to Laclede's ISRS rate schedules to provide for the recovery of the eligible infrastructure system replacement investments made by Laclede from December 1, 2010, through May 31, 2011, and (iii) grant such other relief as may be necessary and appropriate to accomplish the purposes of Sections 393.1009 through 393.1015.

Respectfully submitted,

/s/ Rick E. Zucker

Michael C. Pendergast # 31763
Vice President & Associate General Counsel
Rick E. Zucker #49211
Assistant General Counsel –Regulatory

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ATTORNEYS FOR LACLEDE GAS COMPANY

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing Application and Petition was served on the General Counsel of the Staff of the Missouri Public Service Commission and the Office of the Public Counsel on this 2nd day of May, 2011 by hand-delivery, fax, electronic mail or by placing a copy of such Application, postage prepaid, in the United States mail.

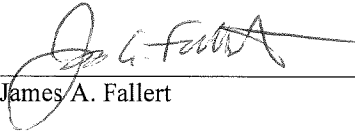
/s/ Gerry Lynch

Gerry Lynch

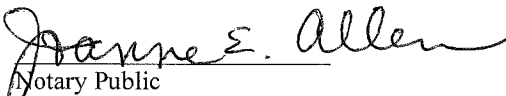
VERIFICATION

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

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


James A. Fallert

Subscribed and sworn to before me this 29 day of April, 2011.


Notary Public

My Commission Expires: Oct 5, 2013



MAIN REPLACEMENTS - ADDITIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	607200	3301	1551F 2P COTE BRILLIANTE	Dec-10	147.50	8	0.0013083	1.54	2.32
376.30	607890	3301	1408F 2P LOCKE	Dec-10	415.04	8	0.0013083	4.34	6.52
376.30	608140	3301	763F 3P FASSEN	Dec-10	7,387.96	8	0.0013083	77.33	115.99
376.30	608340	3301	1294F 2P OHIO	Dec-10	7,173.06	8	0.0013083	75.08	112.61
376.30	608910	3301	761F 2P PARK	Dec-10	4,505.23	8	0.0013083	47.15	70.73
376.30	609670	3301	330F 4P LABADIE	Dec-10	336.76	8	0.0013083	3.52	5.29
376.30	609710	3301	728F 2P SPRING	Dec-10	813.76	8	0.0013083	8.52	12.78
376.30	664320	3301	934F 5/4P BAKEWELL	Dec-10	9,503.44	8	0.0013083	99.47	149.20
376.30	667570	3301	1506F 2P STEPHEN JAMES	Dec-10	150,770.66	8	0.0013083	1,578.03	2,367.04
376.30	669090	3301	489F 8P WESTGATE	Dec-10	17,035.99	8	0.0013083	178.31	267.46
376.30	669210	3301	953F 5/4P DELMAR	Dec-10	6,592.73	8	0.0013083	69.00	103.50
376.30	669280	3301	257F 5/4P SPRINGDALE	Dec-10	12,291.29	8	0.0013083	128.65	192.97
376.30	669300	3301	364F 5/4P ROLAND	Dec-10	(29.77)	8	0.0013083	(0.31)	(0.47)
376.30	669340	3301	968F 5/4P CONOLLY	Dec-10	53,901.22	8	0.0013083	564.15	846.23
376.10	669380	3301	803F 5/4P LILLIAN	Dec-10	(19.84)	8	0.0012000	(0.19)	(0.29)
376.30	669380	3301	803F 5/4P LILLIAN	Dec-10	(1,369.44)	8	0.0013083	(14.33)	(21.50)
376.30	669430	3301	479F 2P SHREWSBURY	Dec-10	232.64	8	0.0013083	2.43	3.65
376.30	669470	3301	386F 5/4P MIDDLESEX	Dec-10	122.04	8	0.0013083	1.28	1.92
376.30	669490	3301	830F 2P SPRINGDALE	Dec-10	76,826.43	8	0.0013083	804.10	1,206.14
376.30	669590	3301	262F 5/4P SNOWHILL	Dec-10	26,488.63	8	0.0013083	277.24	415.86
376.30	669650	3301	189F 5/4P BRIARCLIFF	Dec-10	6,400.99	8	0.0013083	67.00	100.49
376.30	669920	3301	617F 5/4P HARRISON	Dec-10	27,892.08	8	0.0013083	291.93	437.89
376.30	608660	3302	2389F 12P CLARA	Dec-10	9,877.73	8	0.0013083	103.38	155.08
376.30	609470	3302	778F 2P MISSOURI	Dec-10	3,191.05	8	0.0013083	33.40	50.10
376.30	609620	3302	762F 2P CHRISTY	Dec-10	44,548.14	8	0.0013083	466.26	699.39
376.30	607200	3301	1551F 2P COTE BRILLIANTE	Jan-11	147.02	7	0.0013083	1.35	2.31
376.30	608340	3301	1294F 2P OHIO	Jan-11	4,926.60	7	0.0013083	45.12	77.35
376.30	608970	3301	732F 2P FLORA	Jan-11	275.40	7	0.0013083	2.52	4.32
376.30	609670	3301	330F 4P LABADIE	Jan-11	850.03	7	0.0013083	7.78	13.35
376.11	647270	3301	316F 4P MAIN	Jan-11	16,500.32	7	0.0012000	138.60	237.60
376.31	647270	3301	316F 4P MAIN	Jan-11	45,532.82	7	0.0013083	416.99	714.85
376.30	667570	3301	1506F 2P STEPHEN JAMES	Jan-11	259.43	7	0.0013083	2.38	4.07
376.30	669090	3301	489F 8P WESTGATE	Jan-11	1,689.54	7	0.0013083	15.47	26.53
376.30	669240	3301	684F 5/4P N COSTELLO	Jan-11	131.05	7	0.0013083	1.20	2.06
376.30	669300	3301	364F 5/4P ROLAND	Jan-11	7,531.70	7	0.0013083	68.98	118.24
376.30	669340	3301	968F 5/4P CONOLLY	Jan-11	1,332.93	7	0.0013083	12.21	20.93
376.30	669360	3301	392F 5/4P WESTBROOK	Jan-11	(138.81)	7	0.0013083	(1.27)	(2.18)
376.30	669430	3301	479F 2P SHREWSBURY	Jan-11	1,023.92	7	0.0013083	9.38	16.08
376.30	669450	3301	184F 5/4P DAWES	Jan-11	413.69	7	0.0013083	3.79	6.49
376.30	669470	3301	386F 5/4P MIDDLESEX	Jan-11	4,379.84	7	0.0013083	40.11	68.76
376.30	669490	3301	830F 2P SPRINGDALE	Jan-11	512.32	7	0.0013083	4.69	8.04
376.30	669550	3301	977F 4P LUCAS & HUNT	Jan-11	101,569.38	7	0.0013083	930.18	1,594.60
376.30	669590	3301	262F 5/4P SNOWHILL	Jan-11	544.97	7	0.0013083	4.99	8.56
376.30	669860	3301	217F 2P ARBOR	Jan-11	42,058.54	7	0.0013083	385.18	660.30
376.30	669920	3301	617F 5/4P HARRISON	Jan-11	(2,073.70)	7	0.0013083	(18.99)	(32.56)

376.30	608730	3302	473F 2P SHENANDOAH	Jan-11	286,403.65	7	0.0013083	2,622.91	4,496.42
376.30	609470	3302	778F 2P MISSOURI	Jan-11	2,799.94	7	0.0013083	25.64	43.96
376.30	609580	3302	1150F 2P INDIANA	Jan-11	62,851.49	7	0.0013083	575.60	986.74
376.30	609600	3302	1188F 2P UTAH	Jan-11	56,570.02	7	0.0013083	518.07	888.13
376.30	609620	3302	762F 2P CHRISTY	Jan-11	2,860.09	7	0.0013083	26.19	44.90
376.30	669670	3302	671F 2P MORTON	Jan-11	134,989.42	7	0.0013083	1,236.25	2,119.28
376.10	699500	3301	MAIN STL INST MAINT	Jan-11	670.83	7	0.0012000	5.63	9.66
376.30	699720	3301	MAIN PLS INST MAINT	Jan-11	242.62	7	0.0013083	2.22	3.81
376.30	608680	3301	762F 2P ANN	Feb-11	232.13	6	0.0013083	1.82	3.64
376.30	608850	3301	274F 8P MORGANFORD	Feb-11	136,339.86	6	0.0013083	1,070.24	2,140.48
376.30	608910	3301	761F 2P PARK	Feb-11	1,501.29	6	0.0013083	11.78	23.57
376.30	608970	3301	732F 2P FLORA	Feb-11	8.31	6	0.0013083	0.07	0.13
376.30	609380	3301	598F 2P THRUSH	Feb-11	23,750.96	6	0.0013083	186.44	372.88
376.30	609670	3301	330F 4P LABADIE	Feb-11	563.75	6	0.0013083	4.43	8.85
376.30	609710	3301	728F 2P SPRING	Feb-11	248.71	6	0.0013083	1.95	3.90
376.30	609730	3301	140F 2P ARLINGTON	Feb-11	18,795.63	6	0.0013083	147.54	295.08
376.30	609900	3301	2250F 2P BLAIR	Feb-11	75,805.46	6	0.0013083	595.06	1,190.12
376.11	647270	3301	316F 4P MAIN	Feb-11	266.34	6	0.0012000	1.92	3.84
376.31	647270	3301	316F 4P MAIN	Feb-11	736.26	6	0.0013083	5.78	11.56
376.30	667570	3301	1506F 2P STEPHEN JAMES	Feb-11	(4,184.27)	6	0.0013083	(32.85)	(65.69)
376.30	668240	3301	1104F 3P WHITNEY	Feb-11	155.46	6	0.0013083	1.22	2.44
376.30	669090	3301	489F 8P WESTGATE	Feb-11	2,480.91	6	0.0013083	19.47	38.95
376.30	669210	3301	953F 5/4P DELMAR	Feb-11	426.97	6	0.0013083	3.35	6.70
376.30	669240	3301	684F 5/4P N COSTELLO	Feb-11	20.72	6	0.0013083	0.16	0.33
376.30	669280	3301	257F 5/4P SPRINGDALE	Feb-11	207.26	6	0.0013083	1.63	3.25
376.30	669300	3301	364F 5/4P ROLAND	Feb-11	186.50	6	0.0013083	1.46	2.93
376.30	669340	3301	968F 5/4P CONOLLY	Feb-11	615.13	6	0.0013083	4.83	9.66
376.30	669360	3301	392F 5/4P WESTBROOK	Feb-11	497.43	6	0.0013083	3.90	7.81
376.30	669380	3301	803F 5/4P LILLIAN	Feb-11	729.69	6	0.0013083	5.73	11.46
376.30	669430	3301	479F 2P SHREWSBURY	Feb-11	159.58	6	0.0013083	1.25	2.51
376.30	669450	3301	184F 5/4P DAWES	Feb-11	97.42	6	0.0013083	0.76	1.53
376.30	669470	3301	386F 5/4P MIDDLESEX	Feb-11	346.12	6	0.0013083	2.72	5.43
376.30	669490	3301	830F 2P SPRINGDALE	Feb-11	1,101.94	6	0.0013083	8.65	17.30
376.30	669510	3301	870F 5/4P BLEWETT	Feb-11	700.55	6	0.0013083	5.50	11.00
376.30	669530	3301	179F 5/4P GRANT RIDGE	Feb-11	41.47	6	0.0013083	0.33	0.65
376.30	669550	3301	977F 4P LUCAS & HUNT	Feb-11	2,633.46	6	0.0013083	20.67	41.34
376.30	669590	3301	262F 5/4P SNOWHILL	Feb-11	110.68	6	0.0013083	0.87	1.74
376.30	669650	3301	189F 5/4P BRIARCLIFF	Feb-11	41.47	6	0.0013083	0.33	0.65
376.30	669740	3301	504F 5/4P ST LAWRENCE	Feb-11	30,710.22	6	0.0013083	241.07	482.14
376.30	669860	3301	217F 2P ARBOR	Feb-11	455.98	6	0.0013083	3.58	7.16
376.30	669920	3301	617F 5/4P HARRISON	Feb-11	405.31	6	0.0013083	3.18	6.36
376.30	607580	3302	1238F 2P MANCHESTER	Feb-11	715.53	6	0.0013083	5.62	11.23
376.30	608660	3302	2389F 12P CLARA	Feb-11	41.47	6	0.0013083	0.33	0.65
376.30	608730	3302	473F 2P SHENANDOAH	Feb-11	5,051.76	6	0.0013083	39.66	79.31
376.30	609470	3302	778F 2P MISSOURI	Feb-11	227.78	6	0.0013083	1.79	3.58
376.30	609580	3302	1150F 2P INDIANA	Feb-11	276.30	6	0.0013083	2.17	4.34
376.30	609600	3302	1188F 2P UTAH	Feb-11	699.96	6	0.0013083	5.49	10.99
376.30	609620	3302	762F 2P CHRISTY	Feb-11	302.59	6	0.0013083	2.38	4.75
376.30	669670	3302	671F 2P MORTON	Feb-11	644.95	6	0.0013083	5.06	10.13

376.30	699720	3301	MAIN PLS INST MAINT	Feb-11	29,428.46	6	0.0013083	231.01	462.02
376.30	600050	3301	1510F 2P LEWIS	Mar-11	80,654.95	5	0.0013083	527.60	1,266.25
376.30	600330	3301	623F 3P ROMAINE	Mar-11	58,773.63	5	0.0013083	384.47	922.72
376.30	600760	3301	359F 4P CLIFTON	Mar-11	45,635.12	5	0.0013083	298.52	716.45
376.30	608850	3301	274F 8P MORGANFORD	Mar-11	2,592.42	5	0.0013083	16.96	40.70
376.30	608970	3301	732F 2P FLORA	Mar-11	10,505.23	5	0.0013083	68.72	164.93
376.30	609670	3301	330F 4P LABADIE	Mar-11	1,277.01	5	0.0013083	8.35	20.05
376.30	609900	3301	2250F 2P BLAIR	Mar-11	55,179.07	5	0.0013083	360.95	866.29
376.31	647270	3301	316F 4P MAIN	Mar-11	658.37	5	0.0013083	4.31	10.34
376.11	647270	3301	316F 4P MAIN	Mar-11	238.13	5	0.0012000	1.43	3.43
376.30	669300	3301	364F 5/4P ROLAND	Mar-11	1,885.86	5	0.0013083	12.34	29.61
376.30	669590	3301	262F 5/4P SNOWHILL	Mar-11	2,864.40	5	0.0013083	18.74	44.97
376.30	670140	3301	110F 2P SHIRLEY GARDENS	Mar-11	7,414.37	5	0.0013083	48.50	116.40
376.30	670210	3301	15F 2P YALE	Mar-11	22,951.31	5	0.0013083	150.14	360.33
376.30	607770	3302	1408F 4P & 3324F 2P CHIPPEWA	Mar-11	109,430.32	5	0.0013083	715.84	1,718.01
376.30	607980	3302	401F 5/4P & 3385F 2P CHIPPEWA	Mar-11	152,948.80	5	0.0013083	1,000.51	2,401.23
376.30	608730	3302	473F 2P SHENANDOAH	Mar-11	7,207.50	5	0.0013083	47.15	113.15
376.30	609600	3302	1188F 2P UTAH	Mar-11	119.50	5	0.0013083	0.78	1.88
376.30	669670	3302	671F 2P MORTON	Mar-11	(23,990.36)	5	0.0013083	(156.93)	(376.64)
376.30	670080	3302	1625F 5/4P GROVE	Mar-11	153,974.38	5	0.0013083	1,007.22	2,417.34
BP 33 Distribution Plant - Mains - Replacement				Apr-11	721,900.00	4	0.0013083	3,777.85	11,333.54
BP 33 Distribution Plant - Mains - Replacement				May-11	1,416,400.00	3	0.0013083	5,559.23	22,236.91

TOTAL	<u>4,402,087.88</u>	<u>28,421.48</u>	<u>69,088.09</u>
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SERVICE TRANSFER WORK ORDERS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED WORK ORDER</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM. DEPR.</u>	<u>DEPR. EXPENSE</u>
376.30	608150	3504	608140	Dec-10	5,681.04	8	0.0013083	59.46	89.19
376.30	608690	3504	608680	Dec-10	35,333.12	8	0.0013083	369.81	554.72
376.30	608980	3504	608970	Dec-10	283.98	8	0.0013083	2.97	4.46
376.30	609080	3504	609070	Dec-10	316.16	8	0.0013083	3.31	4.96
376.30	609720	3504	609710	Dec-10	52.66	8	0.0013083	0.55	0.83
376.30	661060	3504	661050	Dec-10	1.88	8	0.0013083	0.02	0.03
376.30	667580	3504	667570	Dec-10	30,974.49	8	0.0013083	324.19	486.29
376.30	669290	3504	669280	Dec-10	7,690.44	8	0.0013083	80.49	120.74
376.30	669310	3504	669300	Dec-10	3,097.37	8	0.0013083	32.42	48.63
376.30	669350	3504	669340	Dec-10	33,158.66	8	0.0013083	347.05	520.58
376.30	669440	3504	669430	Dec-10	(1,672.29)	8	0.0013083	(17.50)	(26.25)
376.30	669500	3504	669490	Dec-10	53,812.21	8	0.0013083	563.22	844.83
376.30	669520	3504	669510	Dec-10	5,991.26	8	0.0013083	62.71	94.06
376.30	669660	3504	669650	Dec-10	958.24	8	0.0013083	10.03	15.04
376.30	669930	3504	669920	Dec-10	26,178.30	8	0.0013083	273.99	410.99
376.30	609480	3505	609470	Dec-10	3,260.90	8	0.0013083	34.13	51.19
376.30	609630	3505	609620	Dec-10	38,678.85	8	0.0013083	404.83	607.24
376.30	608350	3504	608340	Jan-11	64.78	7	0.0013083	0.59	1.02
376.30	608740	3504	608730	Jan-11	105,674.44	7	0.0013083	967.78	1,659.05
376.31	647280	3504	647270	Jan-11	86.44	7	0.0013083	0.79	1.36

376.11	647280	3504	647270	Jan-11	31.33	7	0.0012000	0.26	0.45
376.30	667580	3504	667570	Jan-11	(11,600.56)	7	0.0013083	(106.24)	(182.12)
376.10	668820	3504	668810	Jan-11	226.93	7	0.0012000	1.91	3.27
376.30	669310	3504	669300	Jan-11	2,743.79	7	0.0013083	25.13	43.08
376.30	669370	3504	669360	Jan-11	(47.56)	7	0.0013083	(0.44)	(0.75)
376.30	669400	3504	669380	Jan-11	8,321.67	7	0.0013083	76.21	130.65
376.30	669560	3504	669550	Jan-11	23,161.64	7	0.0013083	212.12	363.63
376.30	669620	3504	669590	Jan-11	1,738.00	7	0.0013083	15.92	27.29
376.30	669870	3504	669860	Jan-11	57,123.37	7	0.0013083	523.14	896.81
376.30	669930	3504	669920	Jan-11	2,001.08	7	0.0013083	18.33	31.42
376.30	609480	3505	609470	Jan-11	3,889.02	7	0.0013083	35.62	61.06
376.30	609590	3505	609580	Jan-11	98,446.00	7	0.0013083	901.58	1,545.56
376.30	609610	3505	609600	Jan-11	147,184.78	7	0.0013083	1,347.93	2,310.74
376.30	609630	3505	609620	Jan-11	516.45	7	0.0013083	4.73	8.11
376.30	669680	3505	669670	Jan-11	20,697.80	7	0.0013083	189.55	324.95
376.30	608690	3504	608680	Feb-11	134.73	6	0.0013083	1.06	2.12
376.30	608920	3504	608910	Feb-11	1,318.98	6	0.0013083	10.35	20.71
376.30	609390	3504	609380	Feb-11	32,516.97	6	0.0013083	255.25	510.50
376.30	609700	3504	609730	Feb-11	1,769.22	6	0.0013083	13.89	27.78
376.30	609720	3504	609710	Feb-11	186.53	6	0.0013083	1.46	2.93
376.30	609910	3504	609900	Feb-11	16,776.47	6	0.0013083	131.69	263.38
376.30	661060	3504	661050	Feb-11	68.40	6	0.0013083	0.54	1.07
376.30	665780	3504	665770	Feb-11	38,788.34	6	0.0013083	304.48	608.96
376.30	667920	3504	667470	Feb-11	77.38	6	0.0013083	0.61	1.21
376.10	667920	3504	667470	Feb-11	15,351.27	6	0.0012000	110.53	221.06
376.30	668220	3504	668100	Feb-11	2,603.66	6	0.0013083	20.44	40.88
376.30	669270	3504	669260	Feb-11	43.98	6	0.0013083	0.35	0.69
376.30	669310	3504	669300	Feb-11	3,264.07	6	0.0013083	25.62	51.24
376.30	669350	3504	669340	Feb-11	356.49	6	0.0013083	2.80	5.60
376.30	669400	3504	669380	Feb-11	103.63	6	0.0013083	0.81	1.63
376.30	669440	3504	669430	Feb-11	20.72	6	0.0013083	0.16	0.33
376.30	669480	3504	669470	Feb-11	176.19	6	0.0013083	1.38	2.77
376.30	669500	3504	669490	Feb-11	72.56	6	0.0013083	0.57	1.14
376.30	669560	3504	669550	Feb-11	20.72	6	0.0013083	0.16	0.33
376.30	669750	3504	669740	Feb-11	9,120.43	6	0.0013083	71.59	143.19
376.30	669830	3504	669820	Feb-11	5,651.65	6	0.0013083	44.36	88.73
376.10	669830	3504	669820	Feb-11	593.11	6	0.0012000	4.27	8.54
376.30	669870	3504	669860	Feb-11	1,723.75	6	0.0013083	13.53	27.06
376.30	669930	3504	669920	Feb-11	213.49	6	0.0013083	1.68	3.35
376.30	609480	3505	609470	Feb-11	404.18	6	0.0013083	3.17	6.35
376.30	609590	3505	609580	Feb-11	47.69	6	0.0013083	0.37	0.75
376.30	609610	3505	609600	Feb-11	557.55	6	0.0013083	4.38	8.75
376.30	609630	3505	609620	Feb-11	389.66	6	0.0013083	3.06	6.12
376.30	669680	3505	669670	Feb-11	4,552.07	6	0.0013083	35.73	71.47
376.30	600060	3504	600050	Mar-11	80,612.35	5	0.0013083	527.33	1,265.58
376.30	600340	3504	600330	Mar-11	25,489.91	5	0.0013083	166.74	400.18
376.30	600600	3504	600590	Mar-11	1,249.93	5	0.0013083	8.18	19.62
376.30	600770	3504	600760	Mar-11	24,731.24	5	0.0013083	161.78	388.27
376.30	607780	3504	607770	Mar-11	162,895.80	5	0.0013083	1,065.58	2,557.40

376.30	607990	3504	607980	Mar-11	220,756.32	5	0.0013083	1,444.08	3,465.79
376.30	608920	3504	608910	Mar-11	86.30	5	0.0013083	0.56	1.35
376.30	608980	3504	608970	Mar-11	26,089.60	5	0.0013083	170.67	409.60
376.30	609910	3504	609900	Mar-11	29,106.50	5	0.0013083	190.40	456.96
376.30	666490	3504	666480	Mar-11	7,726.51	5	0.0013083	50.54	121.30
376.30	668990	3504	668980	Mar-11	532.85	5	0.0013083	3.49	8.37
376.30	669310	3504	669300	Mar-11	1,346.35	5	0.0013083	8.81	21.14
376.30	669930	3504	669920	Mar-11	6,833.96	5	0.0013083	44.70	107.29
376.30	670150	3504	670140	Mar-11	1,304.45	5	0.0013083	8.53	20.48
376.30	670220	3504	670210	Mar-11	10,120.60	5	0.0013083	66.20	158.89
376.30	609630	3505	609620	Mar-11	574.82	5	0.0013083	3.76	9.02
376.30	670090	3505	670080	Mar-11	51,983.32	5	0.0013083	340.05	816.12
		BP 35	Transfer Services - Old Main to New	Apr-11	725,800.00	4	0.0013083	3,798.26	11,394.77
		BP 35	Transfer Services - Old Main to New	May-11	724,200.00	3	0.0013083	2,842.41	11,369.65

TOTAL 2,942,401.37 18,732.95 46,173.53

ACCOUNT 37620 MAINS CAST IRON LEAK CLAMPS LACLEDE DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
37620	69901	3503	Mains Leak Clamps City	Dec-10	215,924.31	8	0.0027583	4,764.67	7,147.01
37620	69901	3503	Mains Leak Clamps City	Jan-11	182,590.69	7	0.0027583	3,525.48	6,043.68
37620	69901	3503	Mains Leak Clamps City	Feb-11	178,942.80	6	0.0027583	2,961.47	5,922.94
37620	69951	3503	Mains Leak Clamps County	Feb-11	1,253.57	6	0.0027583	20.75	41.49
37620	69901	3503	Mains Leak Clamps City	Mar-11	140,468.59	5	0.0027583	1,937.27	4,649.45
37620	69951	3503	Mains Leak Clamps County	Mar-11	350.38	5	0.0027583	4.83	11.60
				Apr-11		4			
				May-11		3			

TOTAL 719,530.34 13,214.47 23,816.17

ACCOUNT 37670 MAINS CATHODIC PROTECTION MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
37670	69739	3501	Cathodic Protection	Dec-10	4,311.55	8	0.0012000	41.39	62.09
37670	69739	3501	Cathodic Protection	Jan-11	7,337.74	7	0.0012000	61.64	105.66
37670	69739	3501	Cathodic Protection	Feb-11	5,280.58	6	0.0012000	38.02	76.04
37670	69739	3501	Cathodic Protection	Mar-11	11,524.58	5	0.0012000	69.15	165.95

TOTAL 28,454.45 210.20 409.74

ACCOUNT 37610 MAINS CATHODIC PROTECTION LACLEDE DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
37610	69939	3502	Cathodic Protection City	Dec-10	970.17	8	0.0012000	9.31	13.97
37610	69989	3502	Cathodic Protection County	Dec-10	101.98	8	0.0012000	0.98	1.47
37610	69989	3502	Cathodic Protection County	Jan-11	314.45	7	0.0012000	2.64	4.53
37610	69939	3502	Cathodic Protection City	Feb-11	87.46	6	0.0012000	0.63	1.26
37610	69989	3502	Cathodic Protection County	Feb-11	2,671.74	6	0.0012000	19.24	38.47
37610	69939	3502	Cathodic Protection City	Mar-11	1,451.61	5	0.0012000	8.71	20.90
TOTAL					<u>5,597.41</u>			<u>41.51</u>	<u>80.60</u>

Total Main Replacements and Other Projects Extending Useful Life of Mains

8,098,071.4560,620.61139,568.13**SERVICE LINE REPLACEMENTS AND INSERTION PROJECTS - ADDITIONS****ACCOUNT 38010 SERVICES STEEL LACLEDE DIVISION**

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38010	69916	3801	SVC RENEW STEEL CITY	Dec-10	11,375.83	8	0.0043583	396.63	594.95
38010	69516	3801	SVC RENEW STEEL SO	Dec-10	8,688.23	8	0.0043583	302.93	454.39
38010	69916	3801	SVC RENEW STEEL CITY	Jan-11	735.69	7	0.0043583	22.44	38.48
38010	69516	3801	SVC RENEW STEEL SO	Jan-11	123.65	7	0.0043583	3.77	6.47
38010	69916	3801	SVC RENEW STEEL CITY	Feb-11	557.08	6	0.0043583	14.57	29.14
38010	69516	3801	SVC RENEW STEEL SO	Feb-11	389.54	6	0.0043583	10.19	20.37
38010	69916	3801	SVC RENEW STEEL CITY	Mar-11	808.58	5	0.0043583	17.62	42.29
38010	69516	3801	SVC RENEW STEEL SO	Mar-11	1,419.67	5	0.0043583	30.94	74.25
TOTAL					<u>24,098.27</u>			<u>799.09</u>	<u>1,260.34</u>

ACCOUNT 38020 SERVICES PLASTIC & COPPER LACLEDE DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38020	69930	3802	SVC REN 1/2 PL CTY	Dec-10	60,173.05	8	0.0031250	1,504.33	2,256.49
38020	69931	3802	SVC REN 1IN PL CTY	Dec-10	353,812.02	8	0.0031250	8,845.30	13,267.95
38020	69932	3802	SVC REN 1 1/4 PL CITY	Dec-10	8,754.88	8	0.0031250	218.87	328.31
38020	69933	3802	SVC REN 2&OVR PL CITY	Dec-10	20,412.76	8	0.0031250	510.32	765.48
38020	69530	3802	SVC REN 1/2 PL SO	Dec-10	343,166.84	8	0.0031250	8,579.17	12,868.76
38020	69531	3802	SV REN 1IN PL SO	Dec-10	67,139.37	8	0.0031250	1,678.48	2,517.73
38020	69532	3802	SV REN 1 1/4 PL SO	Dec-10	4,985.28	8	0.0031250	124.63	186.95
38020	69533	3802	SV REN 2&OVR PL SO	Dec-10	8,287.94	8	0.0031250	207.20	310.80
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Dec-10	15,963.51	8	0.0031250	399.09	598.63
38020	69535	3804	RELAY COPPER SVC -SOUTH	Dec-10	6,283.53	8	0.0031250	157.09	235.63
38020	69580	3802	SVC REN 1/2 PL NO	Dec-10	356,649.84	8	0.0031250	8,916.25	13,374.37

38020	69581	3802	SV REN 1IN PL NO	Dec-10	33,698.99	8	0.0031250	842.47	1,263.71
38020	69583	3802	SV REN 2&OVR PL NO	Dec-10	23,901.94	8	0.0031250	597.55	896.32
38020	69584	3802	RNW COPPER SVCS-NORTH	Dec-10	1,705.45	8	0.0031250	42.64	63.95
38020	69585	3802	RELAY COPPER SVCS-NORTH	Dec-10	2,400.07	8	0.0031250	60.00	90.00
38020	69940	3802	SVC RNW COR TRFR	Dec-10	(14,022.36)	8	0.0031250	(350.56)	(525.84)
38020	69941	3802	SVC RNW COR TRFR	Dec-10	(152,817.07)	8	0.0031250	(3,820.43)	(5,730.64)
38020	69930	3802	SVC REN 1/2 PL CTY	Jan-11	23,119.00	7	0.0031250	505.73	866.96
38020	69931	3802	SVC REN 1IN PL CTY	Jan-11	397,525.64	7	0.0031250	8,695.87	14,907.21
38020	69932	3802	SVC REN 1 1/4 PL CITY	Jan-11	3,126.32	7	0.0031250	68.39	117.24
38020	69933	3802	SVC REN 2&OVR PL CITY	Jan-11	16,931.69	7	0.0031250	370.38	634.94
38020	69530	3802	SVC REN 1/2 PL SO	Jan-11	330,112.62	7	0.0031250	7,221.21	12,379.22
38020	69531	3802	SV REN 1IN PL SO	Jan-11	56,345.14	7	0.0031250	1,232.55	2,112.94
38020	69532	3802	SV REN 1 1/4 PL SO	Jan-11	11,594.29	7	0.0031250	253.63	434.79
38020	69533	3802	SV REN 2&OVR PL SO	Jan-11	1,048.82	7	0.0031250	22.94	39.33
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Jan-11	6,258.27	7	0.0031250	136.90	234.69
38020	69535	3804	RELAY COPPER SVC -SOUTH	Jan-11	(0.41)	7	0.0031250	(0.01)	(0.02)
38020	69580	3802	SVC REN 1/2 PL NO	Jan-11	473,398.80	7	0.0031250	10,355.60	17,752.46
38020	69581	3802	SV REN 1IN PL NO	Jan-11	34,801.74	7	0.0031250	761.29	1,305.07
38020	69582	3802	SV REN 1 1/4 PL NO	Jan-11	5,915.90	7	0.0031250	129.41	221.85
38020	69583	3802	SV REN 2&OVR PL NO	Jan-11	19,708.78	7	0.0031250	431.13	739.08
38020	69584	3802	RNW COPPER SVCS-NORTH	Jan-11	112.46	7	0.0031250	2.46	4.22
38020	69585	3802	RELAY COPPER SVCS-NORTH	Jan-11	4,536.83	7	0.0031250	99.24	170.13
38020	69940	3802	SVC RNW COR TRFR	Jan-11	(16,996.80)	7	0.0031250	(371.81)	(637.38)
38020	69941	3802	SVC RNW COR TRFR	Jan-11	(35,489.48)	7	0.0031250	(776.33)	(1,330.86)
38020	69930	3802	SVC REN 1/2 PL CTY	Feb-11	19,642.80	6	0.0031250	368.30	736.61
38020	69931	3802	SVC REN 1IN PL CTY	Feb-11	379,170.99	6	0.0031250	7,109.46	14,218.91
38020	69932	3802	SVC REN 1 1/4 PL CITY	Feb-11	27,439.92	6	0.0031250	514.50	1,029.00
38020	69933	3802	SVC REN 2&OVR PL CITY	Feb-11	6,680.27	6	0.0031250	125.26	250.51
38020	69530	3802	SVC REN 1/2 PL SO	Feb-11	401,372.15	6	0.0031250	7,525.73	15,051.46
38020	69531	3802	SV REN 1IN PL SO	Feb-11	76,534.93	6	0.0031250	1,435.03	2,870.06
38020	69532	3802	SV REN 1 1/4 PL SO	Feb-11	23,286.57	6	0.0031250	436.62	873.25
38020	69533	3802	SV REN 2&OVR PL SO	Feb-11	1,182.99	6	0.0031250	22.18	44.36
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Feb-11	4,563.74	6	0.0031250	85.57	171.14
38020	69580	3802	SVC REN 1/2 PL NO	Feb-11	657,312.63	6	0.0031250	12,324.61	24,649.22
38020	69581	3802	SV REN 1IN PL NO	Feb-11	37,543.17	6	0.0031250	703.93	1,407.87
38020	69582	3802	SV REN 1 1/4 PL NO	Feb-11	1,731.55	6	0.0031250	32.47	64.93
38020	69583	3802	SV REN 2&OVR PL NO	Feb-11	8,966.93	6	0.0031250	168.13	336.26
38020	69584	3802	RNW COPPER SVCS-NORTH	Feb-11	19,938.83	6	0.0031250	373.85	747.71
38020	69585	3802	RELAY COPPER SVCS-NORTH	Feb-11	6,355.88	6	0.0031250	119.17	238.35
38020	69940	3802	SVC RNW COR TRFR	Feb-11	(25,495.20)	6	0.0031250	(478.04)	(956.07)
38020	69941	3802	SVC RNW COR TRFR	Feb-11	(43,387.01)	6	0.0031250	(813.51)	(1,627.01)
38020	69930	3802	SVC REN 1/2 PL CTY	Mar-11	13,073.46	5	0.0031250	204.27	490.25
38020	69931	3802	SVC REN 1IN PL CTY	Mar-11	528,770.93	5	0.0031250	8,262.05	19,828.91
38020	69932	3802	SVC REN 1 1/4 PL CITY	Mar-11	16,274.97	5	0.0031250	254.30	610.31
38020	69933	3802	SVC REN 2&OVR PL CITY	Mar-11	41,502.54	5	0.0031250	648.48	1,556.35
38020	69530	3802	SVC REN 1/2 PL SO	Mar-11	434,074.28	5	0.0031250	6,782.41	16,277.79
38020	69531	3802	SV REN 1IN PL SO	Mar-11	115,649.08	5	0.0031250	1,807.02	4,336.84
38020	69532	3802	SV REN 1 1/4 PL SO	Mar-11	10,607.45	5	0.0031250	165.74	397.78
38020	69533	3802	SV REN 2&OVR PL SO	Mar-11	665.04	5	0.0031250	10.39	24.94

38020	69534	3804	RENEW COPPER SVCS-SOUTH	Mar-11	16,388.78	5	0.0031250	256.07	614.58
38020	69535	3804	RELAY COPPER SVC -SOUTH	Mar-11	713.84	5	0.0031250	11.15	26.77
38020	69580	3802	SVC REN 1/2 PL NO	Mar-11	678,892.99	5	0.0031250	10,607.70	25,458.49
38020	69581	3802	SV REN 1IN PL NO	Mar-11	13,306.66	5	0.0031250	207.92	499.00
38020	69582	3802	SV REN 1 1/4 PL NO	Mar-11	2,948.84	5	0.0031250	46.08	110.58
38020	69583	3802	SV REN 2&OVR PL NO	Mar-11	38,751.49	5	0.0031250	605.49	1,453.18
38020	69584	3804	RNW COPPER SVCS-NORTH	Mar-11	6,118.82	5	0.0031250	95.61	229.46
38020	69585	3804	RELAY COPPER SVCS-NORTH	Mar-11	2,185.07	5	0.0031250	34.14	81.94
38020	69940	3802	SVC RNW COR TRFR	Mar-11	(13,739.08)	5	0.0031250	(214.67)	(515.22)
38020	69941	3802	SVC RNW COR TRFR	Mar-11	(35,641.09)	5	0.0031250	(556.89)	(1,336.54)

TOTAL	<u>5,945,930.86</u>	<u>116,931.50</u>	<u>222,972.44</u>
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ACCOUNT 38092 SERVICES PLASTIC & COPPER MIDWEST DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38092	69645	3801	SVC REN 1/2 PL MW	Dec-10	29,624.23	8	0.0031250	740.61	1,110.91
38092	69646	3801	SVC REN 1IN PL MW	Dec-10	82.23	8	0.0031250	2.06	3.08
38092	69649	3801	RENEW COPPER SVCS- MW	Dec-10	(322.48)	8	0.0031250	(8.06)	(12.09)
38092	69640	3801	SVC RNW COR TRFR	Dec-10	(566.56)	8	0.0031250	(14.16)	(21.25)
38092	69645	3801	SVC REN 1/2 PL MW	Jan-11	42,047.48	7	0.0031250	919.79	1,576.78
38092	69646	3801	SVC REN 1IN PL MW	Jan-11	(297.77)	7	0.0031250	(6.51)	(11.17)
38092	69649	3801	RENEW COPPER SVCS- MW	Jan-11	(115.17)	7	0.0031250	(2.52)	(4.32)
38092	69650	3801	RELAY COPPER SVCS- MW	Jan-11	156.13	7	0.0031250	3.42	5.85
38092	69640	3801	SVC RNW COR TRFR	Jan-11	(815.53)	7	0.0031250	(17.84)	(30.58)
38092	69645	3801	SVC REN 1/2 PL MW	Feb-11	10,403.43	6	0.0031250	195.06	390.13
38092	69650	3801	RELAY COPPER SVCS- MW	Feb-11	29.89	6	0.0031250	0.56	1.12
38092	69640	3801	SVC RNW COR TRFR	Feb-11	(2,285.40)	6	0.0031250	(42.85)	(85.70)
38092	69645	3801	SVC REN 1/2 PL MW	Mar-11	37,470.31	5	0.0031250	585.47	1,405.14
38092	69646	3801	SVC REN 1IN PL MW	Mar-11	83.07	5	0.0031250	1.30	3.12
38092	69647	3801	SVC REN 1 1/4 PL MW	Mar-11	48.86	5	0.0031250	0.76	1.83
38092	69648	3801	SVC REN 2IN & OVR PL MW	Mar-11	57.42	5	0.0031250	0.90	2.15
38092	69640	3801	SVC RNW COR TRFR	Mar-11	(1,724.02)	5	0.0031250	(26.94)	(64.65)

TOTAL	<u>113,876.12</u>	<u>2,331.05</u>	<u>4,270.35</u>
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ACCOUNT 38090 SERVICES STEEL MIDWEST DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38090	69630	3801	SVC RENEW STEEL MW	Feb-11	29.89	6	0.0043583	0.78	1.56

TOTAL	<u>29.89</u>	<u>0.78</u>	<u>1.56</u>
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ACCOUNT 38062 SERVICES STEEL FRANKLIN-SULLIVAN DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38062	69437	3801	SVC RENEW PLASTIC SULLIVAN	Mar-11	1,255.21	5	0.0031250	19.61	47.07
TOTAL					<u>1,255.21</u>			<u>19.61</u>	<u>47.07</u>

ACCOUNT 38070 SERVICES PLASTIC & COPPER MONAT DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38072	69745	3801	SVC REN 1/2 PL MN	Dec-10	1,174.84	8	0.0031250	29.37	44.06
38072	69746	3801	SVC RNW 1IN PL MN	Dec-10	560.33	8	0.0031250	14.01	21.01
38072	69746	3801	SVC RNW 1IN PL MN	Jan-11	1,807.06	7	0.0031250	39.53	67.76
38072	69746	3801	SVC RNW 1IN PL MN	Feb-11	245.67	6	0.0031250	4.61	9.21
38072	69748	3801	SVC RNW 2" & OVR MN	Feb-11	7,263.61	6	0.0031250	136.19	272.39
38072	69746	3801	SVC RNW 1IN PL MN	Mar-11	1,737.59	5	0.0031250	27.15	65.16
TOTAL					<u>12,789.10</u>			<u>250.86</u>	<u>479.59</u>

ACCOUNT 38070 SERVICES STEEL MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38070	69730	3801	SVC RENEW STEEL MN	Jan-11	699.47	7	0.0043583	21.34	36.58
38070	69730	3801	SVC RENEW STEEL MN	Feb-11	31.89	6	0.0043583	0.83	1.67
38070	69730	3801	SVC RENEW STEEL MN	Mar-11	627.61	5	0.0043583	13.68	32.82
TOTAL					<u>1,358.97</u>			<u>35.85</u>	<u>71.07</u>

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38021	69845	3802	SVC RNW 1/2 PL SC	Dec-10	26,359.44	8	0.0031250	658.99	988.48
38021	69846	3802	SVC RNW 1IN PL SC	Dec-10	1,575.86	8	0.0031250	39.40	59.09
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Dec-10	3,488.07	8	0.0031250	87.20	130.80
38021	69840	3802	SVC RNW COR TRFR	Dec-10	(3,110.51)	8	0.0031250	(77.76)	(116.64)
38021	69845	3802	SVC RNW 1/2 PL SC	Jan-11	16,917.49	7	0.0031250	370.07	634.41
38021	69846	3802	SVC RNW 1IN PL SC	Jan-11	164.45	7	0.0031250	3.60	6.17
38021	69847	3802	SV RNW 1-1/4 PL SC	Jan-11	2,218.41	7	0.0031250	48.53	83.19
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Jan-11	(355.74)	7	0.0031250	(7.78)	(13.34)
38021	69850	3804	RELAY COPPER SVC- ST CHR	Jan-11	448.10	7	0.0031250	9.80	16.80
38021	69840	3802	SVC RNW COR TRFR	Jan-11	(4,014.60)	7	0.0031250	(87.82)	(150.55)
38021	69845	3802	SVC RNW 1/2 PL SC	Feb-11	30,229.67	6	0.0031250	566.81	1,133.61
38021	69846	3802	SVC RNW 1IN PL SC	Feb-11	5,606.46	6	0.0031250	105.12	210.24
38021	69848	3802	SV RNW 2&OVR PL SC	Feb-11	149.38	6	0.0031250	2.80	5.60

38021	69849	3804	RENEW COPPER SVCS-ST CHR	Feb-11	4,116.33	6	0.0031250	77.18	154.36
38021	69850	3804	RELAY COPPER SVC- ST CHR	Feb-11	303.91	6	0.0031250	5.70	11.40
38021	69840	3802	SVC RNW COR TRFR	Feb-11	(2,573.86)	6	0.0031250	(48.26)	(96.52)
38021	69845	3802	SVC RNW 1/2 PL SC	Mar-11	31,838.18	5	0.0031250	497.47	1,193.93
38021	69846	3802	SVC RNW 1IN PL SC	Mar-11	15,359.71	5	0.0031250	240.00	575.99
38021	69847	3802	SV RNW 1-1/4 PL SC	Mar-11	4,104.68	5	0.0031250	64.14	153.93
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Mar-11	4,265.17	5	0.0031250	66.64	159.94
38021	69850	3804	RELAY COPPER SVC- ST CHR	Mar-11	3,641.95	5	0.0031250	56.91	136.57
38021	69840	3802	SVC RNW COR TRFR	Mar-11	(2,148.94)	5	0.0031250	(33.58)	(80.59)
TOTAL					138,583.61			2,645.16	5,196.87

ACCOUNT 38011 SERVICES STEEL ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38011	69830	3801	SVC RENEW STEEL SC	Feb-11	377.46	6	0.0043583	9.87	19.74
38011	69830	3801	SVC RENEW STEEL SC	Mar-11	0.29	5	0.0043583	0.01	0.02
TOTAL					377.75			9.88	19.76

Distribution Plant - Services - Renewed (Forecast)

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED WORK ORDER</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
		BP38	Distribution Plant - Services - Renewed	Apr-11	1,085,900.00	4	0.0031250	13,573.75	40,721.25
		BP38	Distribution Plant - Services - Renewed	May-11	1,140,900.00	3	0.0031250	10,695.94	42,783.75
TOTAL					2,226,800.00			24,269.69	83,505.00

Total Service Line Replacements and Insertion Projects:

8,465,099.78 **147,293.47** **317,824.05**

REGULATOR STATIONS - ADDITIONS

ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT LACLEDE DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
37800	60486	36JA	Replace Hampton-Bancroft Reg Sta	Dec-10	155,125.36	8	0.0030917	3,836.81	5,755.21
37800	60749	36MD	Replace 2 Reg Stations (#96 & #32)	Dec-10	321.92	8	0.0030917	7.96	11.94
37800	60756	36MF	Replace Chart Recorders Rte E & 4	Dec-10	3,518.44	8	0.0030917	87.02	130.54
37800	60486	36JA	Replace Hampton-Bancroft Reg Sta	Jan-11	1,301.75	7	0.0030917	28.17	48.30
37800	60749	36MD	Replace 2 Reg Stations (#96 & #32)	Jan-11	4,603.99	7	0.0030917	99.64	170.81
37800	60486	36JA	Replace Hampton-Bancroft Reg Sta	Feb-11	2,916.19	6	0.0030917	54.10	108.19
37800	60749	36MD	Replace 2 Reg Stations (#96 & #32)	Feb-11	2,885.12	6	0.0030917	53.52	107.04
37800	60756	36MF	Replace Chart Recorders Rte E & 4	Feb-11	140.92	6	0.0030917	2.61	5.23
37800	66625	36JF	Replace McDonnell/Lindbergh Sta.Eqpt	Feb-11	33,070.19	6	0.0030917	613.46	1,226.92

37800	60486	36JA	Replace Hampton-Bancroft Reg Sta	Mar-11	(2,646.16)	5	0.0030917	(40.91)	(98.17)
37800	60749	36MD	Replace 2 Reg Stations (#96 & #32)	Mar-11	(2,867.50)	5	0.0030917	(44.33)	(106.39)
TOTAL					<u>198,370.22</u>			<u>4,698.05</u>	<u>7,359.62</u>

ACCOUNT 37810 MEASURING & REGULATING STATION EQUIPMENT ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
		BP 36	Distrib Plant - Meas & Regul Station Equip	Apr-11	153,000.00	4	0.0030917	1,892.12	5,676.36
		BP 36	Distrib Plant - Meas & Regul Station Equip	May-11	234,700.00	3	0.0030917	2,176.87	8,707.46
TOTAL					<u>387,700.00</u>			<u>4,068.99</u>	<u>14,383.82</u>
Total Regulator Station Replacements					<u>586,070.22</u>			<u>8,767.04</u>	<u>21,743.44</u>

MAIN RELOCATIONS NET OF REIMBURSEMENTS - NET ADDITIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	661750	3401	823F 8P MCKELVEY	Dec-10	(1,200.76)	8	0.0013083	(12.57)	(18.85)
376.10	668280	3401	350F 4S CLAYTON	Dec-10	2,957.58	8	0.0012000	28.39	42.59
376.10	668420	3401	135F 8S OLD 141	Dec-10	34.54	8	0.0012000	0.33	0.50
376.30	668930	3401	805F 2P HILLTOP	Dec-10	122.42	8	0.0013083	1.28	1.92
376.30	669150	3401	355F 2P COUNTRYSIDE	Dec-10	14,104.22	8	0.0013083	147.62	221.43
376.30	669320	3401	196F 4P SAPPINGTON BARRACKS	Dec-10	273.89	8	0.0013083	2.87	4.30
376.73	623640	3401	473F 2P MANSION MALL	Jan-11	11,395.45	7	0.0013083	104.36	178.90
376.31	647140	3401	735F 4P RTE 364	Jan-11	117.05	7	0.0013083	1.07	1.84
376.30	668100	3401	740F 8P LADUE	Jan-11	102,227.43	7	0.0013083	936.21	1,604.93
376.30	669150	3401	355F 2P COUNTRYSIDE	Jan-11	1,167.15	7	0.0013083	10.69	18.32
376.10	669320	3401	196F 4P SAPPINGTON BARRACKS	Jan-11	1,265.88	7	0.0012000	10.63	18.23
376.31	647140	3401	735F 4P RTE 364	Feb-11	839.36	6	0.0013083	6.59	13.18
376.30	665770	3401	2325F 4P CRAIGSHIRE	Feb-11	246,917.87	6	0.0013083	1,938.26	3,876.51
376.30	667470	3401	1835F 8S 141	Feb-11	1,720.93	6	0.0013083	13.51	27.02
376.10	667470	3401	1835F 8S 141	Feb-11	342,332.11	6	0.0012000	2,464.79	4,929.58
376.10	667700	3401	144F 6S GRAHAM RD	Feb-11	93.29	6	0.0012000	0.67	1.34
376.30	668100	3401	740F 8P LADUE	Feb-11	(79.42)	6	0.0013083	(0.62)	(1.25)
376.10	668280	3401	350F 4S CLAYTON	Feb-11	1,324.49	6	0.0012000	9.54	19.07
376.10	668420	3401	135F 8S OLD 141	Feb-11	2,240.49	6	0.0012000	16.13	32.26
376.30	669320	3401	196F 4P SAPPINGTON BARRACKS	Feb-11	442.44	6	0.0013083	3.47	6.95
376.30	669820	3401	330F 6P & 475F 2P WATSON	Feb-11	144,506.69	6	0.0013083	1,134.35	2,268.70
376.10	669820	3401	330F 6P & 475F 2P WATSON	Feb-11	15,168.65	6	0.0012000	109.21	218.43
376.30	600170	340R	751F 4P LAFAYETTE	Feb-11	47,604.05	6	0.0013083	373.68	747.36
376.31	647140	3401	735F 4P RTE 364	Mar-11	118.57	5	0.0013083	0.78	1.86
376.30	661050	3401	2560F VAR PLS JENNINGS STATION	Mar-11	10,988.56	5	0.0013083	71.88	172.52
376.30	665770	3401	2325F 4P CRAIGSHIRE	Mar-11	3,627.74	5	0.0013083	23.73	56.95

376.30	666480	3401	282F 4P HAZELWOOD TECH	Mar-11	78,628.85	5	0.0013083	514.35	1,234.44
376.30	667250	3401	2876F 6P PARKWOOD	Mar-11	463,218.04	5	0.0013083	3,030.14	7,272.34
376.10	667250	3401	2876F 6P PARKWOOD	Mar-11	186,455.47	5	0.0012000	1,118.73	2,684.96
376.30	669320	3401	196F 4P SAPPINGTON BARRACKS	Mar-11	146.54	5	0.0013083	0.96	2.30
376.30	669820	3401	330F 6P & 475F 2P WATSON	Mar-11	1,516.84	5	0.0013083	9.92	23.81
376.10	669820	3401	330F 6P & 475F 2P WATSON	Mar-11	158.57	5	0.0012000	0.95	2.28
376.10	669940	3401	87F 2S N HWY 67	Mar-11	12,101.58	5	0.0012000	72.61	174.26
376.30	600170	340R	751F 4P LAFAYETTE	Mar-11	1,601.94	5	0.0013083	10.48	25.15
376.30	600590	340R	99F 3P CASS	Mar-11	31,554.33	5	0.0013083	206.41	495.39
376.10	699760	3401	CJ reim CR 66747	Mar-11	(155,083.57)	5	0.0012000	(930.50)	(2,233.20)
	BP 34		Distribution Plant - Mains - Relocation	Apr-11	436,900.00	4	0.0013083	2,286.39	6,859.16
	BP 34		Distribution Plant - Mains - Relocation	May-11	283,000.00	3	0.0013083	1,110.75	4,442.99

Total Main Relocations Net of Reimbursements	TOTAL	<u>2,290,509.26</u>	<u>14,828.04</u>	<u>35,428.47</u>
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MAIN REINFORCEMENTS RELATED TO RELOCATION OF GAS MAIN

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
37630	60875	31MA	184F 6P HAMPTON & BANCRAFT	Dec-10	46,357.28	8	0.0013083	485.19	727.79
37630	60875	31MA	184F 6P HAMPTON & BANCRAFT	Jan-11	385.56	7	0.0013083	3.53	6.05
37630	60875	31MA	184F 6P HAMPTON & BANCRAFT	Feb-11	861.97	6	0.0013083	6.77	13.53

Total Main Reinforcements	TOTAL	<u>47,604.81</u>	<u>495.49</u>	<u>747.37</u>
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Total ISRS-Eligible Additions	<u>19,487,355.52</u>	<u>232,004.65</u>	<u>515,311.46</u>
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MAIN REPLACEMENTS - RETIREMENTS

MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.30	555530	3302	609470	778F 4P MISSOURI	Dec-10	(252.30)	8	0.0013083	(2.64)	(3.96)
376.30	599020	3301	N/A	MAINS PLASTIC CITY	Dec-10	(2,724.76)	8	0.0013083	(28.52)	(42.78)
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	Dec-10	(300.46)	8	0.0013083	(3.14)	(4.72)
376.31	598020	3301	N/A	MAINS PLASTIC STC	Dec-10	(3,596.40)	8	0.0013083	(37.64)	(56.46)
376.30	555620	3302	609620	762F 4C CHRISTY	Jan-11	(106.89)	7	0.0013083	(0.98)	(1.68)
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	Jan-11	(2,763.40)	7	0.0013083	(25.31)	(43.38)
376.30	555150	3302	608730	323F 6C & 616F 4C SHENANDOAH	Feb-11	(706.40)	6	0.0013083	(5.55)	(11.09)
376.30	599020	3301	N/A	MAINS PLASTIC CITY	Feb-11	(1,696.17)	6	0.0013083	(13.31)	(26.63)
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	Feb-11	3,005.54	6	0.0013083	23.59	47.19

TOTAL - MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS (9,141.24) (93.50) (143.51)

MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.20	555530	3302	609470	778F 4C MISSOURI	Dec-10	(1,006.04)	8	0.0027583	(22.20)	(33.30)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Dec-10	(6,658.12)	8	0.0027583	(146.92)	(220.38)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Dec-10	(512.91)	8	0.0027583	(11.32)	(16.98)
376.20	555620	3302	609620	762F 4C CHRISTY	Jan-11	(1,093.36)	7	0.0027583	(21.11)	(36.19)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Jan-11	(5,480.52)	7	0.0027583	(105.82)	(181.40)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Jan-11	(8,123.67)	7	0.0027583	(156.85)	(268.89)
376.20	555150	3302	608730	323F 6C & 616F 4C SHENANDOAH	Feb-11	(1,954.98)	6	0.0027583	(32.35)	(64.71)
376.20	555600	3302	609580	1162F 4C INDIANA	Feb-11	(1,471.93)	6	0.0027583	(24.36)	(48.72)
376.20	555610	3302	609600	1188F 4C UTAH	Feb-11	(1,503.68)	6	0.0027583	(24.89)	(49.77)
376.20	586080	3302	669670	671F 4C & 221F 6C MORTON	Feb-11	(954.23)	6	0.0027583	(15.79)	(31.58)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Feb-11	(270.68)	6	0.0027583	(4.48)	(8.96)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Feb-11	(368.40)	6	0.0027583	(6.10)	(12.19)

TOTAL - MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS (29,398.52) (572.19) (973.07)

MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.10	599040	3301	N/A	MAINS STEEL CITY	Dec-10	(15.45)	8	0.0012000	(0.15)	(0.22)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Dec-10	(6,488.32)	8	0.0012000	(62.29)	(93.43)
376.11	598040	3301	N/A	MAINS STEEL STC	Dec-10	(2,911.02)	8	0.0012000	(27.95)	(41.92)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Jan-11	(7,961.62)	7	0.0012000	(66.88)	(114.65)
376.10	586080	3302	669670	671F 4C & 221F 6C MORTON	Feb-11	(125.28)	6	0.0012000	(0.90)	(1.80)
376.10	599040	3301	N/A	MAINS STEEL CITY	Feb-11	(1,256.26)	6	0.0012000	(9.05)	(18.09)

376.10	599540	3301	N/A	MAINS STEEL COUNTY	Feb-11	(5,875.61)	6	0.0012000	(42.30)	(84.61)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Mar-11	(1,657.28)	5	0.0012000	(9.94)	(23.86)

TOTAL MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS						<u>(26,290.84)</u>			<u>(219.46)</u>	<u>(378.58)</u>
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Distribution Plant - Mains - Replacement

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
		BP33		Distribution Plant - Mains - Replacement	Apr-11	(16,200.00)	4	0.0013083	(84.78)	(254.33)
		BP33		Distribution Plant - Mains - Replacement	May-11	(16,200.00)	3	0.0013083	(63.58)	(254.33)

Total Distribution Plant - Mains - Replacement						<u>(32,400.00)</u>			<u>(148.36)</u>	<u>(508.66)</u>
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TOTAL MAIN RETIREMENTS - MAIN REPLACEMENTS						<u>(97,230.60)</u>			<u>(1,033.51)</u>	<u>(2,003.82)</u>
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RETIREMENT OF SERVICES

ACCOUNT 38010 SERVICES STEEL LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
38010	59916	3801		SVC RENEW STL CITY	Dec-10	(869.66)	8	0.0043583	(30.32)	(45.48)
38010	59964	3801		SVC RNW PRO STL CO	Dec-10	(23,469.54)	8	0.0043583	(818.30)	(1,227.45)
38010	59966	3801		SVC RENEW STL CO	Dec-10	(466.17)	8	0.0043583	(16.25)	(24.38)
38010	59914	3801		SVC RNW PROT STL	Jan-11	(1,483.29)	7	0.0043583	(45.25)	(77.58)
38010	59916	3801		SVC RENEW STL CITY	Jan-11	(1,859.46)	7	0.0043583	(56.73)	(97.25)
38010	59964	3801		SVC RNW PRO STL CO	Jan-11	(6,568.62)	7	0.0043583	(200.40)	(343.54)
38010	59966	3801		SVC RENEW STL CO	Jan-11	(819.36)	7	0.0043583	(25.00)	(42.85)
38010	59914	3801		SVC RNW PROT STL	Feb-11	(4,591.69)	6	0.0043583	(120.07)	(240.14)
38010	59916	3801		SVC RENEW STL CITY	Feb-11	(2,878.19)	6	0.0043583	(75.26)	(150.53)
38010	59964	3801		SVC RNW PRO STL CO	Feb-11	(6,500.50)	6	0.0043583	(169.99)	(339.97)
38010	59966	3801		SVC RENEW STL CO	Feb-11	(1,504.78)	6	0.0043583	(39.35)	(78.70)
38010	59914	3801		SVC RNW PROT STL	Mar-11	(7,922.69)	5	0.0043583	(172.65)	(414.35)
38010	59916	3801		SVC RENEW STL CITY	Mar-11	(23,757.76)	5	0.0043583	(517.72)	(1,242.52)
38010	59964	3801		SVC RNW PRO STL CO	Mar-11	(24,467.27)	5	0.0043583	(533.18)	(1,279.63)
38010	59966	3801		SVC RENEW STL CO	Mar-11	(1,029.15)	5	0.0043583	(22.43)	(53.82)

TOTAL						<u>(108,188.13)</u>			<u>(2,842.90)</u>	<u>(5,658.19)</u>
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ACCOUNT 38020 SERVICES PLASTIC & COPPER LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38020	59917	3801		SVC RENEW CPR CITY	Dec-10	(14,120.85)	8	0.0031250	(353.02)	(529.53)
38020	59967	3801		SVC RENEW CPR CO	Dec-10	(21,808.66)	8	0.0031250	(545.22)	(817.82)
38020	59970	3801		CPR SVCS - NO DISTRICT	Dec-10	(27,584.55)	8	0.0031250	(689.61)	(1,034.42)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Dec-10	(30,752.19)	8	0.0031250	(768.80)	(1,153.21)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Dec-10	(261.99)	8	0.0031250	(6.55)	(9.82)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Dec-10	(955.00)	8	0.0031250	(23.88)	(35.81)
38020	59917	3801		SVC RENEW CPR CITY	Jan-11	(7,348.26)	7	0.0031250	(160.74)	(275.56)
38020	59967	3801		SVC RENEW CPR CO	Jan-11	(8,634.91)	7	0.0031250	(188.89)	(323.81)
38020	59970	3801		CPR SVCS - NO DISTRICT	Jan-11	(5,718.54)	7	0.0031250	(125.09)	(214.45)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Jan-11	(8,774.45)	7	0.0031250	(191.94)	(329.04)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Jan-11	(2,755.72)	7	0.0031250	(60.28)	(103.34)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Jan-11	(782.66)	7	0.0031250	(17.12)	(29.35)
38020	59917	3801		SVC RENEW CPR CITY	Feb-11	(28,191.73)	6	0.0031250	(528.59)	(1,057.19)
38020	59967	3801		SVC RENEW CPR CO	Feb-11	(18,730.98)	6	0.0031250	(351.21)	(702.41)
38020	59970	3801		CPR SVCS - NO DISTRICT	Feb-11	(3,425.24)	6	0.0031250	(64.22)	(128.45)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Feb-11	(4,512.95)	6	0.0031250	(84.62)	(169.24)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Feb-11	(384.45)	6	0.0031250	(7.21)	(14.42)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Feb-11	(473.14)	6	0.0031250	(8.87)	(17.74)
38020	59917	3801		SVC RENEW CPR CITY	Mar-11	(27,007.65)	5	0.0031250	(421.99)	(1,012.79)
38020	59967	3801		SVC RENEW CPR CO	Mar-11	(23,932.99)	5	0.0031250	(373.95)	(897.49)
38020	59970	3801		CPR SVCS - NO DISTRICT	Mar-11	(2,635.56)	5	0.0031250	(41.18)	(98.83)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Mar-11	(4,325.06)	5	0.0031250	(67.58)	(162.19)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Mar-11	(382.08)	5	0.0031250	(5.97)	(14.33)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Mar-11	(1,029.00)	5	0.0031250	(16.08)	(38.59)

TOTAL	<u>(244,528.61)</u>	<u>(5,102.61)</u>	<u>(9,169.83)</u>
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ACCOUNT 38092 SERVICES PLASTIC & COPPER MIDWEST DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38092	59610	3801		CPR SVC - MIDWEST	Dec-10	(952.26)	8	0.0031250	(23.81)	(35.71)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Dec-10	(356.07)	8	0.0031250	(8.90)	(13.35)
38092	59617	3801		SV REN CP OR PL MW	Dec-10	(16,733.57)	8	0.0031250	(418.34)	(627.51)
38092	59617	3801		SV REN CP OR PL MW	Jan-11	220.17	7	0.0031250	4.82	8.26
38092	59610	3801		CPR SVC - MIDWEST	Feb-11	(62.92)	6	0.0031250	(1.18)	(2.36)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Feb-11	(114.40)	6	0.0031250	(2.15)	(4.29)
38092	59617	3801		SV REN CP OR PL MW	Feb-11	(504.34)	6	0.0031250	(9.46)	(18.91)
38092	59610	3801		CPR SVC - MIDWEST	Mar-11	(71.50)	5	0.0031250	(1.12)	(2.68)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Mar-11	(48.62)	5	0.0031250	(0.76)	(1.82)
38092	59617	3801		SV REN CP OR PL MW	Mar-11	(2,338.72)	5	0.0031250	(36.54)	(87.70)

TOTAL	<u>(20,962.23)</u>	<u>(497.44)</u>	<u>(786.07)</u>
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ACCOUNT 38090 SERVICES STEEL MIDWEST DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38090	59616	3801		SVC RENEW STEEL MW	Mar-11	(294.84)	5	0.0043583	(6.43)	(15.42)
TOTAL						(294.84)			(6.43)	(15.42)

ACCOUNT 38070 SERVICES STEEL MO NATURAL DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38070	59716	3801		SVC RENEW STEEL MN	Dec-10	(122.18)	8	0.0043583	(4.26)	(6.39)
38070	59716	3801		SVC RENEW STEEL MN	Jan-11	(15.07)	7	0.0043583	(0.46)	(0.79)
38070	59716	3801		SVC RENEW STEEL MN	Feb-11	(173.79)	6	0.0043583	(4.54)	(9.09)
38070	59716	3801		SVC RENEW STEEL MN	Mar-11	(1,030.86)	5	0.0043583	(22.46)	(53.91)
TOTAL						(1,341.90)			(31.72)	(70.18)

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38021	59810	3801		CPR SVC - ST CHAS	Dec-10	(650.75)	8	0.0031250	(16.27)	(24.40)
38021	59817	3801		SV RNW CP & PL STCHAS	Dec-10	(1,385.82)	8	0.0031250	(34.65)	(51.97)
38021	59810	3801		CPR SVC - ST CHAS	Jan-11	(686.46)	7	0.0031250	(15.02)	(25.74)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Jan-11	(225.27)	7	0.0031250	(4.93)	(8.45)
38021	59817	3801		SV RNW CP & PL STCHAS	Jan-11	(3,828.12)	7	0.0031250	(83.74)	(143.55)
38021	59810	3801		CPR SVC - ST CHAS	Feb-11	(39.82)	6	0.0031250	(0.75)	(1.49)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Feb-11	(65.00)	6	0.0031250	(1.22)	(2.44)
38021	59817	3801		SV RNW CP & PL STCHAS	Feb-11	(2,452.05)	6	0.0031250	(45.98)	(91.95)
38021	59810	3801		CPR SVC - ST CHAS	Mar-11	(25.92)	5	0.0031250	(0.41)	(0.97)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Mar-11	(12.15)	5	0.0031250	(0.19)	(0.46)
38021	59817	3801		SV RNW CP & PL STCHAS	Mar-11	(11,449.56)	5	0.0031250	(178.90)	(429.36)
TOTAL						(20,820.92)			(382.06)	(780.78)

ACCOUNT 38011 SERVICES STEEL ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38011	59816	3801		SVC RENEW STEEL SC	Feb-11	(217.00)	6	0.0043583	(5.67)	(11.35)
38011	59816	3801		SVC RENEW STEEL SC	Mar-11	(2,208.40)	5	0.0043583	(48.12)	(115.50)
TOTAL						(2,425.40)			(53.79)	(126.85)

Distribution Plant - Services - Renewed

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		RELATED WORK ORDER	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
		BP38		Distribution Plant - Services - Renewed	Apr-11	(90,000.00)	4	0.0031250	(1,125.00)	(3,375.00)
		BP38		Distribution Plant - Services - Renewed	May-11	(90,000.00)	3	0.0031250	(843.75)	(3,375.00)

Total Service Line Replacements and Insertion Projects: (180,000.00) (1,968.75) (6,750.00)

TOTAL RETIREMENTS - SERVICES (578,562.03) (10,885.70) (23,357.32)

RETIREMENT - REGULATOR STATIONS

ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
37800	58467	36JF		Retire Eqpt Lindbergh/McDonnell Sta.	Feb-11	(9,007.51)	6	0.0030917	(167.09)	(334.18)
37800	55471	36MC		Retire Valve at Catalan	Mar-11	(5,631.25)	5	0.0030917	(87.05)	(208.92)
		BP 36		Distrib Plant - Meas & Regul Station Equip	Apr-11	(3,700.00)	4	0.0030917	(45.76)	(137.27)
		BP 36		Distrib Plant - Meas & Regul Station Equip	May-11	(3,700.00)	3	0.0030917	(34.32)	(137.27)

TOTAL (22,038.76) (334.22) (817.64)

TOTAL RETIREMENTS - REGULATOR STATIONS (22,038.76) (334.22) (817.64)

RETIREMENTS - MAIN RELOCATIONS

MAINS - PLASTIC - RETIREMENTS - MAIN RELOCATIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.31	594070	3401	647140	707F 2P RTE 364	Dec-10	(4,751.14)	8	0.0013083	(49.73)	(74.59)
376.31	595980	3401	646940	1033F 4P KISKER	Dec-10	(24,736.93)	8	0.0013083	(258.91)	(388.36)
376.31	595990	3401	646950	2047F 6S KISKER	Dec-10	(324.60)	8	0.0013083	(3.40)	(5.10)
376.30	582530	3401	661050	2450F 6 & 2S JENNINGS STATION	Jan-11	(776.44)	7	0.0013083	(7.11)	(12.19)
376.30	584460	3401	665770	932F 4P & 1480F 4S CRAIGSHIRE	Mar-11	(6,789.60)	5	0.0013083	(44.41)	(106.59)

TOTAL MAINS - PLASTIC - RETIREMENTS - MAIN RELOCATIONS TOTAL (37,378.71) (363.56) (586.83)

MAINS - CAST IRON - RETIREMENTS - MAIN RELOCATIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.20	555760	340R	600170	846F 6C LAFAYETTE	Mar-11	(1,302.21)	5	0.0027583	(17.96)	(43.10)

TOTAL MAINS - CAST IRON - RETIREMENTS - MAIN RELOCATIONS TOTAL (1,302.21) (17.96) (43.10)

MAINS - STEEL - RETIREMENTS - MAIN RELOCATIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.10	585560	3401	668280	315F 4S CLAYTON & 40	Dec-10	(7,414.08)	8	0.0012000	(71.18)	(106.76)
376.10	585660	3401	668420	105F 8S OLD 141	Dec-10	(1,132.12)	8	0.0012000	(10.87)	(16.30)
376.11	594030	3401	647090	115F 6S BOSCHERTOWN	Dec-10	(9,652.71)	8	0.0012000	(92.67)	(139.00)
376.11	595990	3401	646950	2047F 6S KISKER	Dec-10	(98,246.00)	8	0.0012000	(943.16)	(1,414.74)
376.10	582530	3401	661050	2450F 6S JENNINGS	Jan-11	(606.56)	7	0.0012000	(5.10)	(8.73)
376.10	585170	3401	667470	1620F 8S 141	Jan-11	(31,447.72)	7	0.0012000	(264.16)	(452.85)
376.10	585290	3401	667700	144F 6S GRAHAM RD	Jan-11	(9,872.50)	7	0.0012000	(82.93)	(142.16)
376.10	586000	3401	669150	49F 2S FIRETHORN	Jan-11	(3,444.30)	7	0.0012000	(28.93)	(49.60)
376.70	592890	3401	623640	550F 2S MANSION MALL	Jan-11	(2,400.24)	7	0.0012000	(20.16)	(34.56)
376.10	585510	3401	668100	740F 6S 141 & LADUE	Feb-11	(31,426.00)	6	0.0012000	(226.27)	(452.53)
376.10	586040	3401	669320	190F 4S SAPPINGTON BARRACKS	Feb-11	(55.88)	6	0.0012000	(0.40)	(0.80)
376.10	586070	3401	669600	533F VAR STL WESTLINE IND	Feb-11	(204.14)	6	0.0012000	(1.47)	(2.94)
376.10	584460	3401	665770	932F 4P & 1480F 4S CRAIGSHIRE	Mar-11	(9,240.94)	5	0.0012000	(55.45)	(133.07)
376.10	586200	3401	669820	300F 6S & 475F 2S WATSON	Mar-11	(3,625.25)	5	0.0012000	(21.75)	(52.20)
		BP 34		Distribution Plant - Mains - Relocation	Apr-11	(60,000.00)	4	0.0012000	(288.00)	(864.00)
		BP 34		Distribution Plant - Mains - Relocation	May-11	(60,000.00)	3	0.0012000	(216.00)	(864.00)

TOTAL MAINS - STEEL - RETIREMENTS - MAIN RELOCATIONS

TOTAL

(328,768.44)

(2,328.50)

(4,734.24)

TOTAL MAIN RETIREMENTS - MAIN RELOCATIONS

(367,449.36)

(2,710.02)

(5,364.17)

TOTAL RETIREMENTS - ISRS ELIGIBLE PROPERTY

(1,065,280.75)

(14,963.45)

(31,542.95)

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

Laclede Gas Company

Name of Issuing Corporation or Municipality

For

Refer to Sheet No. 1

Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

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

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

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

Per Bill Per Month

Residential General Service (RG)	\$.59
Residential Seasonal Air Conditioning Service (RA)	\$.59
Commercial & Industrial General Service-Class I (C1)	\$.77
Commercial & Industrial General Service-Class II (C2)	\$ 1.23
Commercial & Industrial General Service-Class III (C3)	\$ 2.46
Commercial & Industrial Seasonal Service-Class I	\$.77
Commercial & Industrial Seasonal Service-Class II	\$ 1.23
Commercial & Industrial Seasonal Service-Class III	\$ 2.46
Large Volume Service (LV)	\$24.30
Interruptible Service (IN)	\$21.57
General L.P. Gas Service (LP)	\$.52
Unmetered Gas Light Service (SL)	\$.16
Vehicular Fuel Rate (VF)	\$.61
Large Volume Transportation and Sales Service (LVTSS)	\$57.51

DATE OF ISSUE

May 2, 2011

Month Day Year

DATE EFFECTIVE

July 8, 2011

Month Day Year

ISSUED BY

M.C. Darrell, Senior Vice President and General Counsel, 720 Olive St., St. Louis, MO 63101

Name of Officer

Title

Address

Laclede Gas Company
ISRS Revenue Requirement Calculation

ISRS Activity:

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

Work Orders Placed in Service

Gross Additions	8,098,071
Deferred Taxes	(1,706,537)
Accumulated Depreciation	(60,621)

Total Net	6,330,913
------------------	------------------

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

Work Orders Placed in Service

Gross Additions	8,465,100
Deferred Taxes	(2,932,837)
Accumulated Depreciation	(147,293)

Total Net	5,384,970
------------------	------------------

Gas Utility Plant Projects - Regulator Stations:

Work Orders Placed in Service

Gross Additions	586,070
Deferred Taxes	(203,602)
Accumulated Depreciation	(8,767)

Total Net	373,701
------------------	----------------

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

Work Orders Placed in Service

Gross Additions	2,290,509
Deferred Taxes	(661,929)
Accumulated Depreciation	(14,828)

Total Net	1,613,752
------------------	------------------

Gas Utility Plant Projects - Main Reinforcements Related to Other ISRS Eligible Projects:

Work Orders Placed in Service

Gross Additions	47,605
Deferred Taxes	(16,622)
Accumulated Depreciation	(495)

Total Net	30,488
------------------	---------------

**Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation
Associated with Eligible Infrastructure System Replacements which are included in a
Currently Effective ISRS**

Total Incremental Accumulated Depreciation	(331,440)
Total Incremental Accumulated Deferred Taxes	(493,599)

Total ISRS Rate Base	12,908,785
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Overall Rate of Return per GR-2010-0171	8.4295%
--	----------------

UOI Required	1,088,146
---------------------	------------------

Income Tax Conversion Factor	1.626737
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Revenue Requirement Before Interest Deductibility	1,770,127
--	------------------

Total ISRS Rate Base	12,908,785
-----------------------------	-------------------

Weighted Cost of Debt per GR-2010-0171	2.9295%
---	----------------

Interest Deduction	378,163
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Marginal Income Tax Rate	38.5272%
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Income Tax Reduction due to Interest	145,696
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Income Tax Conversion Factor	1.626737
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Revenue Requirement Impact of Interest Deductibility	237,008
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Total Revenue Requirement on Capital	1,533,119
---	------------------

Depreciation Expense	483,769
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Property Taxes	545,231
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Total Company ISRS Revenues	2,562,119
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Total Staff Expected ISRS Revenues	2,117,146
---	------------------

Average of Company and Staff Recommendations	2,339,633
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**Laclede Gas Company
ISRS Filing**

Incremental Accumulated Deferred Income Taxes and Accumulated Depreciation

ISRS Activity:

Main Replacements, etc.

	<u>Accumulated Depreciation</u>	<u>Accumulated Deferred Income Taxes</u>
At February 28, 2011	77,148.75	1,060,668.83
At August 31, 2011	<u>157,165.01</u>	<u>1,185,341.70</u>
Incremental Change	<u><u>80,016.26</u></u>	<u><u>124,672.87</u></u>

Services

At February 28, 2011	234,879.31	2,003,522.44
At August 31, 2011	<u>452,220.84</u>	<u>2,269,448.87</u>
Incremental Change	<u><u>217,341.53</u></u>	<u><u>265,926.43</u></u>

Regulator Stations

At February 28, 2011	10,675.68	126,122.48
At August 31, 2011	<u>24,879.96</u>	<u>149,978.89</u>
Incremental Change	<u><u>14,204.28</u></u>	<u><u>23,856.41</u></u>

Main Relocations

At February 28, 2011	20,063.60	451,723.47
At August 31, 2011	<u>39,941.54</u>	<u>530,866.46</u>
Incremental Change	<u><u>19,877.94</u></u>	<u><u>79,142.99</u></u>

Main Reinforcements

At February 28, 2011	0.00	0.00
At August 31, 2011	<u>0.00</u>	<u>0.00</u>
Incremental Change	<u><u>0.00</u></u>	<u><u>0.00</u></u>

TOTAL INCREMENTAL CHANGE

<u><u>331,440.01</u></u>	<u><u>493,598.70</u></u>
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Laclede Gas Company
ISRS Calculation of Property Taxes

DISTRIBUTION REAL ESTATE

<u>Service Additions</u>	<u>CY 2011</u>
380.10	77,911.99
380.20	12,249,284.21
380.92	178,930.87
380.90	13,466.00
380.82	343.73
380.80	-
380.72	29,404.06
380.70	301.63
380.21	232,715.34
380.11	246.90
380.62	-
Total Service Additions	12,782,604.73
Specific Real Additions	
376.70	25,939.61
376.10	6,685.90
Mains - 376s	7,969,650.07
Total Specific Additions	8,002,275.58
Retirements	
Services	(1,311,692.06)
Mains - Cast Iron	(122,285.89)
Mains - Steel	(313,444.70)
Mains - Plastic	(72,878.19)
	(1,820,300.84)
Net Real Estate	18,964,579.47
Assessment Rate	32%
Assessed Value	6,068,665.43
Real Estate Rate/\$100	8.6531
Real Estate Taxes	525,127.69

DISTRIBUTION PERSONAL PROPERTY

	<u>CY 2011</u>
378.00	838,547.87
378.10	86,138.73
Total Specific Personal	924,686.60
Specific Personal Retirements	
378.00	(95,151.81)
Total Specific Personal	(95,151.81)
Net Personal Property	829,534.79
Assessment Rate	33.33%
Assessed Value	276,483.95
Personal Prop. Rate/\$100	7.2712
Personal Property Taxes	20,103.70
Total Property Taxes	545,231.39

Laclede Gas Company
ISRS Depreciation Expense

	Additions	Retirements
	<u>Annual Depreciation</u>	<u>Annual Depreciation</u>
Main Replacements	139,568.13	(2,003.82)
Service Line Replacements and Insertion Projects	317,824.05	(23,357.32)
Regulator Stations	21,743.44	(817.64)
Main Relocations net of Reimbursements	35,428.47	(5,364.17)
Main Reinforcements	747.37	-
Total	515,311.46	(31,542.95)
Total Net Increase in Depreciation Expense	<u><u>483,768.51</u></u>	

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Dec 1 - Aug 31 2011						Total
for Plant in Service	Dec 1 - May 31 2011						
	15 Year Life 100% Bonus	15 Year Life 50% Bonus	15 Year Life 0% Bonus	20 Year Life 100% Bonus	20 Year Life 50% Bonus	20 Year Life 0% Bonus	
<u>Main Replacements, etc.</u>							
Additions	620,427.45	65,915.88	-	3,957,003.30	512,323.45	-	5,155,670.08
Bonus Depreciation	<u>620,427.45</u>	<u>32,957.94</u>	<u>-</u>	<u>3,957,003.30</u>	<u>256,161.73</u>	<u>-</u>	<u>4,866,550.42</u>
Adjusted Tax Basis on Additions	-	32,957.94	-	-	256,161.72	-	289,119.66
Bonus Depreciation for Period Dec 1 2010 - Aug 31 2011	568,725.16	30,211.45	-	3,627,253.03	234,814.92	-	4,461,004.55
Tax Depreciation On Adj. Basis Fiscal Year 2011 (Dec 1 - Aug 31)	-	1,510.57	-	-	8,805.56	-	10,316.13
Total Tax Depreciation	568,725.16	31,722.02	-	3,627,253.03	243,620.48	-	4,471,320.68
Total Book Depreciation							<u>41,887.66</u>
Difference Between Book and Tax Depreciation							<u>4,429,433.02</u>
Deferred Income Taxes (@38.5272%)							<u>1,706,536.52</u>

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period for Plant in Service	Dec 1 - Aug 31 2011 Dec 1 - May 31 2011					Total
	15 Year Life 100% Bonus	15 Year Life 50% Bonus	15 Year Life 0% Bonus	20 Year Life 100% Bonus	20 Year Life 50% Bonus	
<u>Services</u>						
Additions	1,219,425.55	-	-	7,245,674.23	-	8,465,099.78
Bonus Depreciation	<u>1,219,425.55</u>	<u>-</u>	<u>-</u>	<u>7,245,674.23</u>	<u>-</u>	<u>8,465,099.78</u>
Adjusted Tax Basis on Additions	-	-	-	-	-	-
Bonus Depreciation for Period Dec 1 2010 - Aug 31 2011	1,117,806.75	-	-	6,641,868.04	-	7,759,674.79
Tax Depreciation On Adj. Basis Fiscal Year 2011 (Dec 1 - Aug 31)	-	-	-	-	-	-
Total Tax Depreciation	1,117,806.75	-	-	6,641,868.04	-	7,759,674.79
Total Book Depreciation						<u>147,293.47</u>
Difference Between Book and Tax Depreciation						<u>7,612,381.32</u>
Deferred Income Taxes (@38.5272%)						<u><u>2,932,837.38</u></u>

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period for Plant in Service	Dec 1 - Aug 31 2011 Dec 1 - May 31 2011						Total
	15 Year Life 100% Bonus	15 Year Life 50% Bonus	15 Year Life 0% Bonus	20 Year Life 100% Bonus	20 Year Life 50% Bonus	20 Year Life 0% Bonus	
<u>Regulator Stations</u>							
Additions	158,965.72	-	-	427,104.50	-	-	586,070.22
Bonus Depreciation	158,965.72	-	-	427,104.50	-	-	586,070.22
Adjusted Tax Basis on Additions	-	-	-	-	-	-	-
Bonus Depreciation for Period							
Dec 1 2010 - Aug 31 2011	145,718.58	-	-	391,512.46	-	-	537,231.04
Oct 1 2010 - Feb 28 2011	-	-	-	-	-	-	-
Tax Depreciation On Adj. Basis Fiscal Year 2011 (Dec 1 - Aug 31)	-	-	-	-	-	-	-
Total Tax Depreciation	145,718.58	-	-	391,512.46	-	-	537,231.04
Total Book Depreciation							8,767.04
Difference Between Book and Tax Depreciation							528,464.00
Deferred Income Taxes (@38.5272%)							203,602.38

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Dec 1 - Aug 31 2011						Total
for Plant in Service	Dec 1 - May 31 2011						
	15 Year Life 100% Bonus	15 Year Life 50% Bonus	15 Year Life 0% Bonus	20 Year Life 100% Bonus	20 Year Life 50% Bonus	20 Year Life 0% Bonus	
<u>Main Relocations</u>							
Additions	14,104.22	3,388.43	(1,200.76)	1,443,895.51	830,321.86	-	2,290,509.26
Bonus Depreciation	<u>14,104.22</u>	<u>1,694.22</u>	<u>-</u>	<u>1,443,895.51</u>	<u>415,160.93</u>	<u>-</u>	1,874,854.88
Adjusted Tax Basis on Additions	-	1,694.21	(1,200.76)	-	415,160.93	-	415,654.38
Bonus Depreciation for Period Dec 1 2010 - Aug 31 2011	12,928.87	1,553.04	-	1,323,570.88	380,564.19	-	1,718,616.98
Tax Depreciation On Adj. Basis Fiscal Year 2011 (Dec 1 - Aug 31)	-	77.65	(55.03)	-	14,271.16	-	14,293.78
Total Tax Depreciation	12,928.87	1,630.69	(55.03)	1,323,570.88	394,835.35	-	1,732,910.76
Total Book Depreciation							<u>14,828.04</u>
Difference Between Book and Tax Depreciation							<u>1,718,082.72</u>
Deferred Income Taxes (@38.5272%)							<u>661,929.17</u>

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period	Dec 1 - Aug 31 2011						Total
for Plant in Service	Dec 1 - May 31 2011						
	15 Year Life 100% Bonus	15 Year Life 50% Bonus	15 Year Life 0% Bonus	20 Year Life 100% Bonus	20 Year Life 50% Bonus	20 Year Life 0% Bonus	
<u>Main Reinforcements</u>							
Additions	46,357.28	-	-	1,247.53	-	-	47,604.81
Bonus Depreciation	<u>46,357.28</u>	<u>-</u>	<u>-</u>	<u>1,247.53</u>	<u>-</u>	<u>-</u>	47,604.81
Adjusted Tax Basis on Additions	-	-	-	-	-	-	-
Bonus Depreciation for Period Dec 1 2010 - Aug 31 2011	42,494.17	-	-	1,143.57	-	-	43,637.74
Tax Depreciation On Adj. Basis Fiscal Year 2011 (Dec 1 - Aug 31)	-	-	-	-	-	-	-
Total Tax Depreciation	42,494.17	-	-	1,143.57	-	-	43,637.74
Total Book Depreciation							<u>495.49</u>
Difference Between Book and Tax Depreciation							<u>43,142.25</u>
Deferred Income Taxes (@38.5272%)							<u>16,621.50</u>

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

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

* Reflects Stipulation and Agreement in GR-2010-0171

**Laclede Gas Company
ISRS Rate Design**

Total ISRS Revenues 2,339,633

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	598,823	19.50	1.0000	598,823	88.1244%	0.29	2,061,787
C&I 1	30,957	25.50	1.3077	40,482	5.9575%	0.38	139,384
C&I 2	9,468	40.50	2.0769	19,663	2.8937%	0.60	67,703
C&I 3	681	81.00	4.1538	2,829	0.4164%	1.19	9,742
LV	83	800.00	41.0256	3,409	0.5016%	11.77	11,736
Interruptible	18	710.00	36.4103	658	0.0969%	10.45	2,267
Transportation	140	1,893.00	97.0769	13,575	1.9977%	27.85	46,738
Transportation - Other**	0	1,531.00	78.5128	0	0.0000%	0.00	0
Gas Light	101	5.20	0.2667	27	0.0040%	0.08	92
Vehicular Fuel	4	20.20	1.0359	4	0.0006%	0.30	14
Liquid Propane	57	17.00	0.8718	49	0.0073%	0.25	170
Total	640,331				100.0000%		2,339,633

*Average customers - FY 2010

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

**Laclede Gas Company
ISRS Cumulative Rate Design**

Total ISRS Revenues 4,830,509

Customer Rate Class	Number of Customers*	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Nos.	Customer Percentage	ISRS Charge	Total ISRS Revenues
Residential	598,823	19.50	1.0000	598,823	88.1244%	0.59	4,256,856
C&I 1	30,957	25.50	1.3077	40,482	5.9575%	0.77	287,778
C&I 2	9,468	40.50	2.0769	19,663	2.8937%	1.23	139,782
C&I 3	681	81.00	4.1538	2,829	0.4164%	2.46	20,114
LV	83	800.00	41.0256	3,409	0.5016%	24.30	24,230
Interruptible	18	710.00	36.4103	658	0.0969%	21.57	4,681
Transportation	140	1,893.00	97.0769	13,575	1.9977%	57.51	96,498
Transportation - Other**	0	1,531.00	78.5128	0	0.0000%	0.00	0
Gas Light	101	5.20	0.2667	27	0.0040%	0.16	191
Vehicular Fuel	4	20.20	1.0359	4	0.0006%	0.61	29
Liquid Propane	57	17.00	0.8718	49	0.0073%	0.52	351
Total	640,331				100.0000%		4,830,509

*Average customers - FY 2010

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

Spring 2011

TO: All Customer Relations Employees

RE: Infrastructure System Replacement Surcharge

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

Effective **January 5, 2011**, the Company received approval to re-establish an ISRS charge for ISRS costs incurred between April 1 and November 30, 2010. These costs for natural gas customers' pipeline replacements and/or relocations are not currently included in Laclede's rates. **The new ISRS rate is \$.31 per month for Laclede's residential customers and range from \$.40 to \$29.65 for Commercial and Industrial customers.**

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

The ISRS covers the costs for:

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

The ISRS does NOT apply to:

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

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

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

APPENDIX C

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

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

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

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

M. Shillato

ATTACHMENT I

INITIAL NOTICE

ISRS

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

ANNUAL NOTICE

ISRS

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

ATTACHMENT 2

Statement Date: 03/24/2011

Account Number: [REDACTED]

Service Address: [REDACTED]



*****AUTO**5-DIGIT 63116

>03922 0063023 002 092049 LECSTME



Present Reading	Previous Reading	Usage (CCF) X	BTU Factor	= Therms
2906	2823	83	1.023	84.9
Actual Reading			Rate: Res. General	

Detail - Current Charges		Amount
Charge For Gas Svc 02-21-11 To 03-22-11		96.24
(Includes A Monthly Customer Charge Of \$19.50, A Monthly ISRS Charge Of \$.31, And Usage Charges**)		
St Louis City Tax		4.01
Subtotal - Current Utility Charges		100.25
Total Current Charges		\$100.25

Detail - Account Balance		Amount
Prior Gas Balance		139.51
Payment - Thank you		(139.51)
Current Charges		100.25
Account Balance		\$100.25

**Gas usage charge per therm is \$1.29575 for the first 30 therms and \$0.68407 for each additional therm.

Bill at a Glance		Amount
Previous Bill		139.51
Payment - Thank You		(139.51)
Balance		.00
Total Current Charges		100.25
Amount Due		\$100.25
Due By		04/05/11
Delinquent After		04/14/11

Gas Consumption Comparison				
Therms				
Current Period	84.9			
Previous Period	140.0			
Same Period Last Year	98.8			
	Use In Therms	Degree Days	Supplier Cost of Gas/Therm	Days In Billing Period
Current Period	84.9	540	.59788	29
Previous Period	140.0	1003	.63171	32
Same Period Last Year	98.8	625	.62146	29

Important Message

There are many ways to save with clean, efficient natural gas. Through Laclede's rebate program, you can save up to \$200 on a natural gas water heater. Find out more ways to save at www.lacledegas.com/efficiency/programs/.

Please retain this portion for your records.

See back of bill for other convenient ways to pay your bill.

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

Account Number: [REDACTED]-004-7

Service Address: [REDACTED]

Amount Due \$100.25
Due By 04/05/11
Delinquent After 04/14/11

Amount Enclosed:

Please do not write below.

Make check payable to:

Laclede Gas Company
 Drawer 2
 St. Louis, MO 63171

[REDACTED] 00470000100254

DATE OF ISSUE	October 29, 2010	DATE EFFECTIVE	January 7, 2011
	Month Day Year		Month Day Year
ISSUED BY	M.C. Darrell, Senior Vice President and General Counsel, 720 Olive St., St. Louis, MO 63101		
	Name of Officer	Title	Address