

STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION  
Jefferson City

May 20, 1987

CASE NO. GO-87-147 & AO-87-48

Donald L. Godiner, Vice President & General Counsel, Laclede Gas Company, 720 Olive Street,  
St. Louis, MO 63101

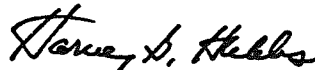
Robert C. Johnson, Attorney, 720 Olive Street, 24th Floor, St. Louis, MO 63101

Douglas Brooks, Public Counsel, P.O. Box 7800, Jefferson City, MO 65102

Francis J. Hruby, Attorney, Anheuser-Busch, Inc., One Busch Place, St. Louis, MO 63118

Enclosed find certified copy of ORDER in the above-numbered case(s).

Sincerely,



Harvey G. Hubbs  
Secretary

uncertified copy:

STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION

At a Session of the Public Service  
Commission held at its office  
in Jefferson City on the 20th  
day of May, 1987.

CASE NO. GO-87-147

In the matter of Staff review  
of Laclede Gas Company.

CASE NO. AO-87-48

In the matter of the investigation  
of the revenue effects upon Missouri  
utilities of the Tax Reform Act of  
1986.

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ORDER APPROVING STIPULATION AND AGREEMENT

On May 11, 1987, a Stipulation and Agreement was executed by Laclede Gas Company (Laclede), Staff of the Missouri Public Service Commission (Staff), the Office of the Public Counsel (Public Counsel), Monsanto Co., et al., and Anheuser-Busch, Inc. The Stipulation involves a rate reduction to Missouri jurisdictional gross annual gas revenues of approximately \$7 million. The reduction reflects the impact of the Tax Reform Act of 1986 and also takes into account the Staff's review of the Company's books and records as to the Company's revenue requirement, including Laclede's depreciation rates.

The Stipulation adequately sets forth all procedural and factual matters in this case and is set forth in Appendix A, attached hereto and incorporated herein by reference.

Laclede Gas Company is a public utility subject to the jurisdiction of this Commission pursuant to Chapters 386 and 393, RSMo 1986. For ratemaking purposes, the Commission may accept a stipulation and agreement in settlement of any matters submitted by the parties. The Commission is of the opinion that the matter of

agreement between the parties in this case are reasonable and proper and should be accepted.

It is, therefore,

ORDERED: 1. That the Stipulation and Agreement filed herein on May 13, 1987, be, and it is, hereby approved.

ORDERED: 2. That Laclede Gas Company be, and it is, hereby authorized to file revised tariffs designed to decrease its Missouri jurisdictional gross annual gas revenues by \$7 million exclusive of license, occupation, franchise gross receipts or other similar fees or taxes according to the terms of the Stipulation and Agreement approved herein. The tariffs shall bear an effective date of July 1, 1987.

ORDERED: 3. That effective April 1, 1987, Laclede Gas Company be, and it is, hereby authorized to charge depreciation rates as set forth in Appendix 3, attached to the Stipulation and Agreement.

ORDERED: 4. That Laclede Gas Company shall not be subject to any further requirements in Case No. AO-87-48 and is hereby dismissed as a party from that proceeding.

ORDERED: 5. That this Order shall become effective on June 1, 1987.

BY THE COMMISSION

*Harvey G. Hubbs*  
Harvey G. Hubbs  
Secretary

(S E A L)

Steinmeier, Chm., Musgrave, Mueller,  
Hendren and Fischer, CC., Concur.

**FILED**

MAY 13 1987

PUBLIC SERVICE COMMISSION

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the matter of Staff review )	
of Laclede Gas Company )	Case No. GO-87-147
)	
In the matter of the investi- )	
gation of the revenue effects )	
upon Missouri utilities of the )	Case No. AO-87-48
Tax Reform Act of 1986. )	

STIPULATION AND AGREEMENT

During the first four months of 1987, the Staff of the Missouri Public Service Commission ("Staff") conducted a review of the books and records of Laclede Gas Company ("Company"). On or about December 15, 1986, and March 2, 1987, the Company caused to be filed with the Missouri Public Service Commission ("Commission") in Case No. AO-87-48, certain information concerning the impact on the Company of the Tax Reform Act of 1986.<sup>1/</sup> Representatives of the Staff, Company, Office of Public Counsel, Anheuser-Busch, Inc., and Monsanto Co., et al.<sup>2/</sup> engaged in certain discussions concerning: (a) the impact of the Federal Tax Reform Act of 1986 ("TRA") on the Company's overall revenue requirement; and (b) the Company's revenue requirement for its gas operations and related present rate revenues. As a result of these discussions, the parties stipulate and agree as follows:

1. That the Company be authorized to file revised tariffs designed to decrease its Missouri jurisdictional gross annual gas revenues by \$7,000,000 exclusive of license, occupation, franchise, gross receipts, or other similar fees or taxes, for service rendered on and after July 1, 1987, which decrease is reflective not only of the TRA's impact, but also takes into account the Staff's review of the Company's books and records

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1/ All references to the Tax Reform Act of 1986 are to the Act, as in effect on the date hereof, and include any existing interpretative rulings or regulations issued thereunder.

2/ Monsanto Co., et al. includes the intervenors Monsanto Company, General Motors Corporation, Ford Motor Company, American-National Can Company, McDonnell Douglas Corporation, and Proctor and Gamble Manufacturing Company.

as to the Company's overall revenue requirement, including but not limited to depreciation (in accordance with Paragraph 4 hereof);

2. That the tariffs designed to implement said revenue decrease are attached hereto as Appendix 1 and made a part hereof for all purposes; and that they have been reviewed by all parties and are designed to, and do, in fact, implement the revenue decrease agreed to herein;

3. That the tariffs attached hereto as Appendix 1 will, when they become effective, effectuate the revenue decrease of \$7,000,000 agreed to herein, by allocating among the Company's rate schedules and special contracts the revenue decrease in accordance with Appendix 2, which is attached hereto and incorporated by reference;

4. That effective April 1, 1987, the Company shall be authorized to accrue depreciation at the rates and for the various categories of property as set forth in Appendix 3, which is attached hereto and incorporated herein by reference; and shall maintain depreciation reserve by primary plant account as allocated by the Company;

5. That within five (5) days following the Commission's approval of this Stipulation and Agreement, the Company will cause to be filed with the Commission the tariffs attached hereto as Appendix 1, said tariffs to bear an effective date of July 1, 1987;

6. That the Company shall not be subject to any further requirements in Case No. AO-87-48, and should be dismissed therefrom;

7. That the parties hereto remain, and shall be, free in any forum and in any future proceeding to raise any issue concerning the impact of the TRA (and/or any existing or future regulations or rulings promulgated thereunder) or the manner in which such impact should be reflected in the Company's rates (the "TRA Issue"); provided, however, that until the commencement of a general rate proceeding in which it is alleged that

the Company's rates are excessive or inadequate, the parties shall not raise the TRA Issue before the Commission;

8. That this Stipulation and Agreement is intended to be binding on the parties and the Commission in Case No. GO-87- \_\_\_, in Case No. AO-87-48 as it relates to Laclede Gas Company, and as described in Paragraph 7 hereof; that none of the provisions of this Stipulation and Agreement, however, shall prejudice, bind or otherwise affect any party should the Commission decide not to approve this Stipulation and Agreement in its entirety or in any way condition its approval of same;

9. That none of the parties to this Stipulation and Agreement shall be deemed to have approved or acquiesced in any ratemaking principle, value methodology, method of cost of service determination, rate design methodology, or cost allocation underlying any of the tariffs and depreciation rates provided for in this Stipulation and Agreement; and any number used in this Stipulation and Agreement or in the tariffs and depreciation rates provided for by this Stipulation and Agreement, shall not prejudice, bind, or affect any party thereto, except to the extent necessary to give effect to the terms of this Stipulation and Agreement;

10. That in the event the Commission accepts the specific terms of this Stipulation and Agreement, the parties waive their respective rights to: (a) present oral arguments or written briefs, pursuant to Section 536.080(1), RSMo 1986; (b) require the Commission to read the full record pursuant to Section 536.080(3), RSMo 1986; and (c) seek judicial review of Case No. GO-87- \_\_\_, or Case No. AO-87-48, as it relates to Laclede Gas Company, pursuant to Section 386.510, RSMo 1986;

11. That the agreements contained in this Stipulation and Agreement have resulted from extensive negotiations among the signatory parties and are interdependent; that in the event that the Commission does not approve and adopt the terms of this Stipulation and Agreement, or in the event the tariffs and depreciation rates agreed to herein do not become effective in accordance with the provisions contained herein, this

Stipulation and Agreement shall be void and no party shall be bound by any of the agreements or provisions hereof.

Dated: May 11, 1987

Respectfully submitted,

Donald L. Godiner  
Vice President & General  
Counsel

Attorney for  
LACLEDE GAS COMPANY  
720 Olive Street  
St. Louis, MO 63101  
(314) 342-0508

Robert C. Johnson  
Attorney at Law

Attorney for  
INTERVENORS MONSANTO CO., et al.  
Peper, Martin, Jensen, Maichel  
and Metlage  
720 Olive Street, 24th Floor  
St. Louis, MO 63101  
(314) 421-3850

Steven Dottheim 5/12/87  
Deputy General Counsel

Attorney for the Staff of  
MISSOURI PUBLIC SERVICE  
COMMISSION  
P.O. Box 360  
Jefferson City, MO 65102  
(314) 751-4335

Douglas M. Brooks  
Public Counsel

Attorney for  
OFFICE OF THE PUBLIC COUNSEL  
P.O. Box 7800  
Jefferson City, MO 65102  
(314) 751-4857

Francis J. Hruby AT 5  
Francis J. Hruby  
Attorney at Law

Attorney for  
INTERVENOR ANHEUSER-BUSCH,  
INC.  
One Busch Place  
St. Louis, MO 63118  
(314) 577-3203

P.S.C. MO. No. 5 Consolidated, Sixth Revised Sheet No. 2  
CANCELLING P.S.C. MO. No. 5 Consolidated, Fifth Revised Sheet No. 2

Laclede Gas Company ..... For ..... Refer to Sheet No. 1  
Name of Issuing Corporation or Municipality ..... Community, Town or City

.....  
SCHEDULE OF RATES  
.....

GENERAL SERVICE

Availability

This rate schedule is available for all gas service rendered by the Company.

Rate

The monthly Charge shall consist of a customer charge plus a charge for gas used as set forth below:

	<u>Laclede &amp; St. Charles Divisions</u>	<u>Missouri Natural &amp; Midwest Missouri Divisions</u>
Customer Charge		
Residential - per month	\$6.00	\$6.00
Commercial & Industrial - per month	\$9.00	\$9.00
For all therms used per month - per therm	\$1.977c	\$3.398c

Minimum Monthly Charge

The Customer Charge.

Purchased Gas Adjustment

The charge for gas used as specified in this schedule shall be subject to an adjustment per therm for increases and decreases in the Company's cost of purchased gas, as set out on Sheet No. 29.

RCS Surcharge Adjustment

Bills for residential service rendered under this rate schedule shall be subject to a monthly adjustment pursuant to the provisions of the Company's Residential Conservation Service Program clause contained in Sheet No. 31.

DATE OF ISSUE ..... DATE EFFECTIVE July 1, 1987  
month day year month day year

ISSUED BY .....  
name of officer title address



P.S.C. MO. No. 5 Consolidated, Sixth Revised Sheet No. 3  
CANCELLING P.S.C. MO. No. 5 Consolidated, Fifth Revised Sheet No. 3

Laclede Gas Company ..... For ..... Refer to Sheet No. 1  
Name of Issuing Corporation or Municipality ..... Community, Town or City

SCHEDULE OF RATES		
GENERAL SPACE HEATING SERVICE		
<u>Availability</u>		
This rate schedule is available for all gas service where gas is used exclusively for all space heating requirements and, in the case of commercial and industrial customers, only where the quantity of gas used for space heating is at least twice the quantity of gas used for all other purposes exclusive of air conditioning.		
<u>Rate</u>		
The monthly charge shall consist of a customer charge plus a charge for gas used as set forth below:		
	Laclede & St. Charles Divisions	Missouri Natural & Midwest Missouri Divisions
Customer Charge		
Residential - per month		
Billing months of November through April	\$8.00	\$8.00
Billing months of May through October	\$6.00	\$6.00
Commercial & Industrial - All months - per month	\$9.00	\$9.00
For the first 65 therms used per month - per therm	\$2.006c	\$3.115c
For all over 65 therms used per month - per therm	\$0.009c	\$1.502c
<u>Minimum Monthly Charge</u>		
The Customer Charge.		
<u>Purchased Gas Adjustment</u>		
The charge for gas used as specified in this schedule shall be subject to an adjustment per therm for increases and decreases in the Company's cost of purchased gas, as set out on Sheet No. 29.		
<u>RCS Surcharge Adjustment</u>		
Bills for residential service rendered under this rate schedule shall be subject to a monthly adjustment pursuant to the provisions of the Company's Residential Conservation Service Program clause contained in Sheet No. 31.		

DATE OF ISSUE ..... DATE EFFECTIVE July 1, 1987  
month day year month day year  
ISSUED BY .....  
name of officer title address

P.S.C. MO. No. 5 Consolidated, Sixth Revised Sheet No. 4  
CANCELLING P.S.C. MO. No. 5 Consolidated, Fifth Revised Sheet No. 4

Laclede Gas Company For Refer to Sheet No. 1  
Name of Lining Corporation or Municipality Community, Town or City

SCHEDULE OF RATES  
SEASONAL AIR CONDITIONING SERVICE

Availability

This rate schedule is available for all gas service to air conditioning customers during the six consecutive billing months of May through October, provided that the quantity of gas used during such period for air conditioning purposes is at least twice the quantity of gas used for all other purposes during such period. All gas used by the customer for the balance of the year shall be billed under the General Service or General Space Heating Service rates, whichever is applicable.

Rate

The monthly charge shall consist of a customer charge plus a charge for gas used as set forth below:

	Laclede & St. Charles Divisions	Missouri Natural & Midwest Missouri Divisions
Customer Charge - per month	\$6.00	\$6.00
For the first 65 therms used per month - per therm	47.215c	48.745c
For all over 65 therms used per month - per therm	40.801c	40.813c

Minimum Monthly Charge

The Customer Charge.

Purchased Gas Adjustment

The charge for gas used as specified in this schedule shall be subject to an adjustment per therm for increases and decreases in the Company's cost of purchased gas, as set out on Sheet No. 29.

RCS Surcharge Adjustment

Bills for residential service rendered under this rate schedule shall be subject to a monthly adjustment pursuant to the provisions of the Company's Residential Conservation Service Program clause contained in Sheet No. 31.

DATE OF ISSUE month day year DATE EFFECTIVE July 1, 1987 month day year

ISSUED BY name of officer title address

P.S.C. MO. No. 5 Consolidated, Sixth Revised Sheet No. 3  
CANCELLING P.S.C. MO. No. 5 Consolidated, Fifth Revised Sheet No. 5

Laclede Gas Company ..... For ..... Refer to Sheet No. 1  
Name of Issuing Corporation or Municipality ..... Community, Town or City

SCHEDULE OF RATES	
<u>LARGE VOLUME SERVICE</u>	
<u>Availability</u>	
<p>Service under this rate schedule is available for qualifying firm gas uses including total energy service and for boiler plant use where gas is the exclusive boiler plant fuel. Service under this rate schedule is available to customers contracting for separately metered gas service for a minimum term of one year with a billing demand equal to, or greater than, 250 therms and an annual usage equal to, or greater than, 60,000 therms.</p>	
<u>Rate</u>	
<p>The monthly charge shall consist of a customer charge, a demand charge, and a commodity charge as set forth below:</p>	
Customer Charge - per month	\$360
Demand Charge - per billing demand therm	60c
Commodity Charge - for all therms used per month - per therm	42.876c
<u>Minimum Monthly Charge</u>	
<p>The Customer Charge plus the Demand Charge.</p>	
<u>Terms of Payment</u>	
<p>Customer's monthly bills will be computed at both the net and gross rates. Gross rates will be two percent (2%) higher than net rates. The net bill is payable on or prior to due date stated thereon. After this date, the gross bill is payable.</p>	
<u>Purchased Gas Adjustment</u>	
<p>The charge for gas used as specified in this schedule shall be subject to an adjustment per therm for increases and decreases in the Company's cost of purchased gas, as set out on Sheet No. 29.</p>	

DATE OF ISSUE ..... DATE EFFECTIVE July 1, 1987  
Month Day Year Month Day Year  
ISSUED BY .....  
Name of Officer Title Address

P.S.C. MO. No. 5 Consolidated, Sixth Revised Sheet No. 7  
CANCELLING P.S.C. MO. No. 5 Consolidated, Fifth Revised Sheet No. 7

Laclede Gas Company ..... For .....  
Name of Issuing Corporation or Municipality ..... Community, Town or City

SCHEDULE OF RATES	
<u>INTERRUPTIBLE SERVICE</u>	
Under certain conditions, and from time to time, the Company has excess gas to sell. When the Company has such gas available for resale, it will make short-term contracts for the sale thereof.	
<u>Availability</u>	
This rate schedule is available to customers contracting for separately metered interruptible gas service for a minimum term of one year with a demand equal to, or greater than, 10,000 cubic feet per hour.	
<u>Net Rate</u>	
The monthly charge shall consist of a customer charge and a commodity charge as set forth below:	
Customer Charge - per month	\$360
Commodity Charge	
First 100,000 therms - per month - per therm	43.302c
Over 100,000 therms - per month - per therm	41.214c
<u>Charge For Gas Used During Interruption</u>	
All gas used during any period of interruption - per therm	69.068c
<u>Minimum Monthly Charge</u>	
The Customer Charge.	
<u>Purchased Gas Adjustment</u>	
The charge for gas used as specified in this schedule shall be subject to an adjustment per therm for increases and decreases in the Company's cost of purchased gas, as set out on Sheet No. 29.	

DATE OF ISSUE ..... DATE EFFECTIVE July 1, 1987  
month day year month day year  
ISSUED BY .....  
name of officer title address

P.S.C. MO. No. 5 Consolidated, Sixth Revised Sheet No. 8  
CANCELLING P.S.C. MO. No. 5 Consolidated, Fifth Revised Sheet No. 8

Laclede Gas Company  
Name of Issuing Corporation or Municipality

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

SCHEDULE OF RATES	
GENERAL L.P. GAS SERVICE	
<u>Availability</u>	
This rate schedule is available for L.P. gas service to those customers located in subdivisions in the Company's certificated area where natural gas is not available, where the subdivision developer is willing to construct the subdivision so as to make it fully adapted to such service and the later conversion to natural gas and where a central L.P. gas system is determined by the Company to be feasible.	
<u>Rate</u>	
Customer Charge - per month	\$6.00
For all gallons used per month - per gallon	\$7.264c
<u>Minimum Monthly Charge</u>	
The Customer Charge.	
<u>Purchased Gas Adjustment</u>	
(A) The above charges shall be subject to an adjustment per gallon by the amount by which the price paid by the Company for L.P. Gas is above or below a basic price of 43.21c per gallons. Such adjustments shall be fully effective concurrent with any changes in the Company's Purchased Gas Adjustment factors for natural gas service and materials supporting such L.P. Gas Adjustments shall be included in the Company's PGA filings with the Commission.	
(B) Whenever the actual prices paid by the Company for L.P. Gas differ from the price upon which its then effective adjustment is predicated, the amount of increased or decreased L.P. Gas cost resulting from such difference in price shall be debited or credited to a Deferred Purchased L.P. Gas Cost account. The cumulative balance of such deferred account entries for each annual period of April through March shall be divided by the estimated amount of L.P. Gas gallons to be sold during the succeeding 12 billing months of May through April and the resulting deferred cost per gallon shall be applied as a Deferred L.P. Gas Adjustment for said succeeding 12 billing months and shall increase or decrease the adjustments determined pursuant to Paragraph A hereof. All increases or decreases in charges resulting from the deferred adjustment shall be appropriately recorded in the Deferred L.P. Gas Cost account.	
The current level of the adjustment factors described in (A) and (B) above are set out on Sheet No. 29.	
<u>RCS Surcharge Adjustment</u>	
Bills for residential service rendered under this rate schedule shall be subject to a monthly adjustment pursuant to the provisions of the Company's Residential Conservation Service Program clause contained in Sheet No. 31.	

DATE OF ISSUE Month day year DATE EFFECTIVE July 1, 1987  
ISSUED BY Name of officer Title Address

P.S.C. MO. No. 5 Consolidated, Sixth Revised Sheet No.  
CANCELLING P.S.C. MO No. 5 Consolidated, Fifth Revised Sheet No. 9

Laclede Gas Company Refer to Sheet No. 1  
Name of Issuing Corporation or Municipality For Community, Town or City

SCHEDULE OF RATES	
<u>UNMETERED GAS LIGHT SERVICE</u>	
<u>Availability</u>	
This rate schedule is available, subject to the special provisions included herein, to customers who contract for service thereunder for a minimum term of one year for unmetered gas to be used solely for the continuous operation of gas lights.	
<u>Rate</u>	
Customer Charge	- \$1.69 per month
For lights equipped with one or more single upright mantle units or double inverted mantle units with an hourly input rating of 3 cubic feet or less per mantle unit:	
Each initial mantle unit per light	- \$11.15 per month
Each additional mantle unit per light	- \$9.63 per month
For open flame lights or lights equipped with mantle units with an hourly input rating in excess of 3 cubic feet per mantle unit:	
First 3 cubic feet of hourly input rating per light	- \$11.18 per month
Each additional 3 cubic feet of hourly input rating or fraction thereof per light	- \$9.63 per month
<u>Purchased Gas Adjustment</u>	
The charge for gas used as specified in this schedule shall be subject to an adjustment per therm for increases and decreases in the Company's cost of purchased gas, as set out on Sheet No. 29; and such adjustment per therm shall be applied on the basis of an average consumption of 19.7 therms per month per mantle unit.	
<u>RCS Surcharge Adjustment</u>	
Bills for residential service rendered under this rate schedule shall be subject to a monthly adjustment pursuant to the provisions of the Company's Residential Conservation Service Program clause contained in Sheet No. 31.	

DATE OF ISSUE ..... DATE EFFECTIVE July 1, 1987  
month day year month day year  
ISSUED BY .....  
name of officer title address

P.S.C. MO. No. 5 Consolidated, Sixth Revised Sheet No. 10  
CANCELLING P.S.C. MO. No. 5 Consolidated, Fifth Revised Sheet No. 10

Laclede Gas Company Name of Issuing Corporation or Municipality For Refer to Sheet No. 1 Community, Town or City

SCHEDULE OF RATES

AMENDMENT TO GAS SALE CONTRACTS

Charges for gas service rendered by Laclede Gas Company to Anheuser-Busch, Inc., and General Motors Corporation pursuant to gas sale contracts on file with the Missouri Public Service Commission, are hereby amended as follows:

Anheuser-Busch, Inc. - contract dated May 31, 1979, as amended.

Base Commodity Charge	
Firm Service - for all therms used per month	46.743c
Interruptible Service	
The first 20,000 therms used per month -	
per therm	44.286c
For all over 20,000 therms used per month -	
per therm	43.946c

Deficiency Charge - per therm of monthly deficiency	6.260c
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General Motors Corporation - Wentzville Plant - contract dated March 12, 1981, as amended.

Base Monthly Charge	\$23.806
Monthly Demand Charge - per billing therm per month	80c
Base Commodity Charge - for all therms used per month	42.754c
Deficiency Charge - per therm of annual deficiency	2.963c

Purchased Gas Adjustment

The charge for gas used as specified in this schedule shall be subject to an adjustment per therm for increases and decreases in the Company's cost of purchased gas, as set out on Sheet No. 29.

DATE OF ISSUE Month day year

DATE EFFECTIVE July 1, 1987 Month day year

ISSUED BY name of officer title address

LACLEDE GAS COMPANY

APPENDIX 2

ALLOCATION OF \$7,000,000 ANNUAL DECREASE BY  
RATE SCHEDULE AND SPECIAL CONTRACT

<u>Rate Schedules and Special Contracts</u>	<u>Decrease in Annual Revenue*</u>
Laclede & Sr. Charles Divisions	
General Service	\$ (313,640)
General Space Heating	(5,205,278)
Air Conditioning	(31,402)
Midwest & Mo. Natural Division	
General Service	\$ (15,718)
General Space Heating	(287,289)
Air Conditioning	(2,125)
All Divisions	
Large Volume	\$ (855,726)
Interruptible	(178,080)
General L.P. Gas	(2,482)
Unmetered Gas Light	(1,449)
Special Contract - A/B	(80,354)
Special Contract - G.M.	(26,457)
GRAND TOTAL .....	\$ (7,000,000)

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\*For each rate schedule and special contract the percentage decrease to normalized base tariff revenues is 1.27. Base tariff revenues are revenues exclusive of purchased gas adjustment clause revenues.



LAKEDE GAS COMPANY  
SUMMARY OF ASSET LIFE DEPRECIATION RATES  
APRIL 1987

APPENDIX 3

ACCOUNT NUMBER	DESCRIPTION	PROJECTED LIFE TABLE	REL	NET SALVAGE RATIO	DEPR RATE
LS 005000	STRUCTURES & IMPROVEMENTS	80.5-85	38	0.00	2.63%
LS 007000	OTHER POWER EQUIPMENT	50-100	38	0.00	2.63%
LS 011000	LP GAS EQUIPMENT	5L-62	31	0.00	3.23%
LS 011100	LP GAS STORAGE COVER	50-75	28	-0.11	3.36%
LS 031200	COMPRESSOR STAT. STRUCTURES	51-68	51	0.00	1.56%
LS 051400	OTHER STRUCTURES	82.0-95	50	0.00	2.00%
LS 052000	WELLS	50-111	48	-0.11	2.31%
LS 052100	LEASEHOLDS				0.93%
LS 052200	RESERVOIRS	50-80	45	0.00	2.25%
LS 052300	NON-REC NAT. GAS	50-60	45	0.00	2.25%
LS 052400	WELLS - OIL AND VENT GAS		48	-0.11	2.31%
LS 053000	LINES	41-163	49	-0.02	2.08%
LS 054000	COMPRESSOR STAT. EQUIP.	51-92	49	0.00	2.04%
LS 055000	MENS. & REG. EQUIP.	50-60	45	0.00	2.19%
LS 056000	PURIFICATION EQUIPMENT	50-118	44	-0.02	2.32%
LS 057000	OTHER EQUIPMENT	42-17	20	0.00	5.00%
LS 061000	STRUCTURES & IMPROVEMENTS	81-186	41	0.00	2.44%
LS 062000	GAS HOLDERS	24-34	26	-0.12	2.00%
LS 063000	COMPRESSOR EQUIPMENT	40.5-86	42	0.00	2.36%
LS 067000	TRANSMISSION MAINS	12-28	28	-0.24	2.14%
LS 071000	OTHER EQUIPMENT	5L-47	50	-0.01	2.02%
LS 075000	STRUC. & IMPROV		50	0.00	2.00%
LS 075100	S & I - MENS. AND REG.		50	0.00	1.11%
LS 075200	S & I - SERVICE CENTERS		83	-0.10	1.29%
LS 075300	S & I - GARAGES		95	0.00	1.05%
LS 076000	MAINS-STEEL	12-58	58	-0.24	2.14%
LS 076000	MAINS-PLASTIC & COPPER	12-58	58	-0.24	2.14%
LS 076000	MAINS-CAST IRON	30-80	41	-0.75	2.16%
LS 078000	MEASURING & REG. EQUIP.	50-47	50	-0.01	2.02%
LS 079000	MENS. & REG. EQUIP.-CITY GAT	20.5-46	45	-0.01	2.35%
LS 080000	SERVICES-STEEL	21.5-35	35	-0.42	4.06%
LS 080000	SERVICES-PLASTIC/COPPER	21-50	51	-0.50	2.94%
LS 081000	METERS	50.5-50	50	0.05	1.90%
LS 082000	HOUSE REGULATORS	31-40	41	0.00	2.44%
LS 086000	COMM & IND MENS & REG EQ	5L-31	31	0.03	3.13%
LS 087000	OTHER CUST PRIOR LP SY	36-7	7	-0.32	18.66%
LS 087000	DIST ED STREET LIGHTING	11.5-18	18	-2.00	18.67%
LS 090700	STRUCTURES AND IMPROVEMENTS		50	0.00	2.00%
LS 091000	DATA PROC SYSTEMS	24-4	8	0.02	12.25%
LS 091000	FURN & OFFICE EQ	30-38	39	0.00	2.56%
LS 091000	MECH OFFICE EQUIP	13-14	14	0.08	6.57%
LS 091000	DATA PROC. SOFTWARE		5	0.00	20.00%
LS 092000	TRUCKS	14-10	10	0.13	8.70%
LS 092000	CARS	83-5	5	0.20	16.00%
LS 093000	STORES EQUIP	11-25	26	0.10	3.46%
LS 094000	TOOLS & SHOP EQUIP	90-28	29	0.02	3.38%
LS 095000	LBO EQUIPMENT	21.5-28	29	0.00	3.45%
LS 096000	POWER OPERATED EQUIPMENT	11.5-9	9	0.21	8.78%
LS 096000	POWER OPERATED EQUIP-TRUCKS	14-10	10	0.05	5.50%
LS 097000	COMMUNICATIONS EQUIP	10-24	26	0.03	3.73%
LS 098000	AISC. EQUIPMENT	90-26	29	0.00	3.45%

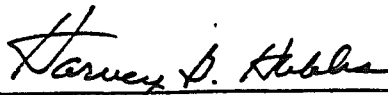
LS - LIFE SPAN STUDY

STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original  
on file in this office and I do hereby certify the same to be  
a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission  
at Jefferson City, this 20th day of May, 1987.

A handwritten signature in dark ink, appearing to read "Harvey G. Hubbs", is written over a horizontal line.

Harvey G. Hubbs

Secretary