SCHEDULE JJS-1

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2009

	Depreciable Group	Survivor Curve	Net Salvage	Original Cost at September 30, 2009	Calculated Annual Accrual		Calculated Accrued Depreciation
					Amount	Rate	
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
	DEPRECIABLE PLANT						
	MANUFACTURED GAS PLANT - LPG						
305	Structures and Improvements	60-R1	(15)	1,082,676.00	20,793	1.92	461,782
307	Other Power Equipment	30-S2.5	(10)	159,015.00	5,825	3.66	108,796
311	Liquefied Petroleum Gas						
	Equipment	33-R1.5	(15)	4,632,069.00	161,404	3.48	1,480,270
	Storage Caverns	55-S3	0	4,829,688.00	87,900	1.82	3,022,381
	Total Account 311			9,461,757.00	249,305	2.63	4,502,651
	Total Manufactured Gas Plant - LPG			10,703,448.00	275,922		5,073,229
	UNDERGROUND STORAGE PLANT						
	Structures and Improvements						
351.2	Compressor Station	45-S1.5	(10)	614,207.00	14,999	2.44	429,965
351.4	Other Structures	60-R1.5	(10)	1,000,691.00	18,383	1.84	493,761
	Total Account 351			1,614,898.00	33,382	2.07	923,726
352	Wells	90-R2.5	(15)	6,128,278.00	78,227	1.28	3,022,529
352.2	Reservoirs	90-R2.5	0	245,023.00	2,720	1.11	92,888
352.3	Non-Recoverable Gas	90-R2.5	0	6,167,263.00	68,457	1.11	839,884
352.4	Wells - Oil and Vent Gas	90-R2.5	(15)	741,207.00	9,462	1.28	283,113
	Total account 352			13,281,771.00	158,865	1.20	4,238,414
353	Lines	70-R2.5	(25)	2,885,559.00	51,579	1.79	1,537,972
354	Compressor Station Equipment	55-S2	(10)	2,411,310.00	48,274	2.00	1,699,948
355	Measuring and Regulating Equipment	50-R2.5	(5)	2,013,702.00	42,288	2.10	1,241,451
356	Purification Equipment	42-R2	(5)	233,043.00	5,824	2.50	170,387
357	Other Equipment	20-L2.5	(5)	61,691.00	3,239	5.25	29,923
	Total Underground Storage Plant			22,501,974.00	343,451		9,841,821

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2009

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at September 30, 2009 (4)	Calculated Annual Accrual Amount (5)	Calculated Annual Accrual Rate (6)=(5)/(4)	Calculated Accrued Depreciation (7)
TRANSMISSION PLANT							
367	Mains	85-R2	(30)	2,013,842.00	30,892	1.53	1,210,158
371	Other Equipment	45-S3	(5)	17,180.00	400	2.33	15,495
	Total Transmission Plant			2,031,022.00	31,293		1,225,653
DISTRIBUTION PLANT							
	Structures and Improvements						
375	District Measuring and Regulating	45-R1	(10)	246,429.00	6,018	2.44	120,134
	Service Centers	55-R1.5	(15)	8,038,592.00	168,248	2.09	2,985,598
	Garage	55-S0	(10)	659,256.00	13,198	2.00	306,957
	Other Small Structures	40-S0	(5)	107,507.00	2,822	2.63	52,030
	Total Account 375			9,051,784.00	190,286	2.10	3,464,719
	Mains						
376	Steel	85-R2	(30)	214,772,107.00	3,294,604	1.53	80,846,883
	Cast Iron	85-S1	(90)	14,334,442.00	321,378	2.24	17,599,630
	Plastic and Copper	70-R3	(15)	231,246,343.00	3,802,846	1.64	44,581,027
	Total Account 376			460,352,892.00	7,418,828	1.61	143,027,540
378	Meas and Reg Equipment - General	35-O1	(30)	9,153,338.00	339,147	3.71	2,852,386
379	Meas and Reg Equipment - City Gate	33-S0	(30)	2,107,931.00	83,031	3.94	829,345
380	Services						
	Steel	45-R0.5	(100)	38,622,201.00	1,714,826	4.44	34,851,408
	Plastic and Copper	42-R2.5	(70)	450,965,367.00	18,246,059	4.05	202,410,747
	Total Account 380			489,587,568.00	19,960,884	4.08	237,262,155
381	Meters	33-S0.5	3	118,155,709.00	3,471,341	2.94	37,993,350
383	House Regulator	50-R3	0	21,532,948.00	430,659	2.00	6,593,858
385	Industrial Meas and Reg Equipment	41-S0	(15)	11,353,611.00	318,582	2.81	2,971,081
386	Other Property on Customer Premises	14-L3	0	22,974.00	1,142	4.97	19,564
387	Other Equipment	32-R0.5	(10)	402,259.00	13,788	3.43	148,339
	Total Distribution Plant			1,121,721,014.00	32,227,689		435,162,337

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2009

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at September 30, 2009 (4)	Calculated Annual Accrual Amount (5)	Calculated Annual Accrual Rate (6)=(5)/(4)	Calculated Accrued Depreciation (7)
GENERAL PLANT							
390	Structures and Improvements - General	30-S0.5	(5)	502,734.00	17,572	3.50	178,276
391	Office Furniture and Equipment	20-SQ	0	4,971,237.00	207,945	4.18	2,310,225
	Mechanical Office Equipment	15-SQ	0	346,321.00	9,579	2.77	292,796
	DP Systems	5-SQ	0	7,702,016.00	1,334,131	17.32	4,537,681
	DP Equipment	5-SQ	0	1,452,920.00	95,030	6.54	1,284,977
	Total Account 391			14,472,494.00	1,646,685	11.38	8,425,679
392.1	Transportation Equipment - Autos	6-L2.5	15	886,568.00	125,622	14.17	237,707
392.2	Transportation Equipment - Trucks	11-L3	10	4,979,667.00	401,426	8.06	2,426,793
	Total Account 392			5,866,235.00	527,049	8.98	2,664,500
393	Stores Equipment	25-SQ	0	346,351.00	7,877	2.27	226,513
394	Tools, Shop and Garage Equipment	20-SQ	0	10,510,881.00	424,589	4.04	5,502,845
395	Laboratory Equipment	20-SQ	0	309,445.00	8,736	2.82	200,067
396	Power Operated Equipment	13-L2.5	15	16,743,818.00	1,093,735	6.53	6,468,923
397	Communication Equipment	15-SQ	0	1,210,084.00	65,824	5.44	800,777
398	Miscellaneous Equipment	15-SQ	0	1,299,990.00	76,366	5.87	445,037
	Total General Plant			51,262,032.00	3,868,433		24,912,617
	Total Depreciable Plant			**1,208,219,490.00**	**36,746,789**		**476,215,657**
NONDEPRECIABLE PLANT							
301	Organization			2,500.22			
302	Franchises & Consents			8,484.49			
304	Land			179,176.40			
350.1	Land			1,201,600.30			
350.2	Right-of-Way			775,517.59			
352.1	Stge Leasehold Rights			2,055,421.60			
360	Land & Land Rights			50,653.53			
361	Structures & Improvements			102,382.63			
362	Holders			665,815.99			
363.3	Compressor Equipment			374,035.25			
365	Right-of-Way			41,152.62			
374	Land Rights			1,589,031.11			

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2009

	Depreciable Group	Survivor Curve	Net Salvage	Original Cost at September 30, 2009	Calculated Annual Accrual		Calculated Accrued Depreciation
					Amount	Rate	
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
375.2	Structures & Improvements			9,664.54			
375.4	Structures & Improvements Leased Property			7,097.61			
389	Land & Rights			10,088.75			
390.1	Structures & Improvements - Office			3,865,934.23			
390.3	Structures & Improvements Leased Property			35,641.38			
390.7	Structures & Improvements Leased Property			100,159.70			
390.8	Structures & Improvements Leased Property			30,034.02			
391.2	DP Systems			3,612.65			
391.3	DP Software			37,929,667.64			
	Subtotal Nondepreciable Plant			49,037,672.25			
	Total Gas Plant			**1,257,257,162.25**	**36,746,789**		**476,215,657**

SCHEDULE JJS-2

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE AT SEPTEMBER 30, 2009 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE BASED ON A COMPOSITE REMAINING LIFE PERIOD

	Depreciable Group (1)	Original Cost at September 30, 2009 (2)	Calculated Accrued Depreciation (3)	Book Depreciation Reserve (4)	Variance (5)=(3)-(4)	Remaining Life (6)	Annual Amortization True Up (7)=(5)/(6)
DEPRECIABLE PLANT							
MANUFACTURED GAS PLANT - LPG							
305	Structures and Improvements	1,082,676.00	461,782	728,139	(266,357)	25.0	(10,654)
307	Other Power Equipment	159,015.00	108,796	134,942	(26,146)	21.3	(1,228)
311	Liquefied Petroleum Gas						
	Equipment	4,632,069.00	1,480,270	2,241,330	(761,060)	25.0	(30,442)
	Storage Caverns	4,829,688.00	3,022,381	5,017,216	(1,994,835)	-	0
	Total Account 311	9,461,757.00	4,502,651	7,258,546	(2,755,895)		(30,442)
	Total Manufactured Gas Plant - LPG	10,703,448.00	5,073,229	8,121,627	(3,048,398)		(42,324)
UNDERGROUND STORAGE PLANT							
	Structures and Improvements						
351.2	Compressor Station	614,207.00	429,965	641,720	(211,755)	25.0	(8,470)
351.4	Other Structures	1,000,691.00	493,761	846,973	(353,212)	25.0	(14,128)
	Total Account 351	1,614,898.00	923,726	1,488,693	(564,967)		(22,598)
352	Wells	6,128,278.00	3,022,529	6,149,252	(3,126,723)	25.0	(125,069)
352.2	Reservoirs	245,023.00	92,888	184,476	(91,588)	25.0	(3,664)
352.3	Non-Recoverable Gas	6,167,263.00	839,884	2,406,384	(1,566,500)	25.0	(62,660)
352.4	Wells - Oil and Vent Gas	741,207.00	283,113	437,896	(154,783)	25.0	(6,191)
	Total account 352	13,281,771.00	4,238,414	9,178,008	(4,939,594)		(197,584)
353	Lines	2,885,559.00	1,537,972	2,487,174	(949,202)	25.0	(37,968)
354	Compressor Station Equipment	2,411,310.00	1,699,948	2,311,555	(611,607)	25.0	(24,464)
355	Measuring & Regulating Equipment	2,013,702.00	1,241,451	1,976,114	(734,663)	25.0	(29,387)
356	Purification Equipment	233,043.00	170,387	210,469	(40,082)	20.6	(1,946)
357	Other Equipment	61,691.00	29,923	21,495	8,428	6.4	1,317
	Total Underground Storage Plant	22,501,974.00	9,841,821	17,673,508	(7,831,687)		(312,630)

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE AT SEPTEMBER 30, 2009 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE BASED ON A COMPOSITE REMAINING LIFE PERIOD

	Depreciable Group (1)	Original Cost at September 30, 2009 (2)	Calculated Accrued Depreciation (3)	Book Depreciation Reserve (4)	Variance (5)=(3)-(4)	Remaining Life (6)	Annual Amortization True Up (7)=(5)/(6)
TRANSMISSION PLANT							
367	Mains	2,013,842.00	1,210,158	1,769,901	(559,743)	25.0	(22,390)
371	Other Equipment	17,180.00	15,495	19,311	(3,816)	-	0
	Total Transmission Plant	2,031,022.00	1,225,653	1,789,212	(563,559)		(22,390)
DISTRIBUTION PLANT							
	Structures and Improvements						
375	District Measuring & Regulating	246,429.00	120,134	92,026	28,108	22.7	1,238
	Service Centers	8,038,592.00	2,985,598	2,675,925	309,673	25.0	12,387
	Garage	659,256.00	306,957	297,916	9,041	25.0	362
	Other Small Structures	107,507.00	52,030	67,191	(15,161)	25.0	(606)
	Total Account 375	9,051,784.00	3,464,719	3,133,058	331,661		13,381
	Mains						
376	Steel	214,772,107.00	80,846,883	124,410,808	(43,563,925)	25.0	(1,742,557)
	Cast Iron	14,334,442.00	17,599,630	6,843,815	10,755,815	25.0	430,233
	Plastic & Copper	231,246,343.00	44,581,027	50,103,233	(5,522,206)	25.0	(220,888)
	Total Account 376	460,352,892.00	143,027,540	181,357,856	(38,330,316)		(1,533,212)
378	Meas and Reg Equipment - General	9,153,338.00	2,852,386	1,288,552	1,563,834	22.9	68,290
379	Meas and Reg Equipment - City Gate	2,107,931.00	829,345	432,410	396,935	21.0	18,902
380	Services						
	Steel	38,622,201.00	34,851,408	31,518,020	3,333,388	23.5	141,846
	Plastic & Copper	450,965,367.00	202,410,747	145,417,062	56,993,685	25.0	2,279,747
	Total Account 380	489,587,568.00	237,262,155	176,935,082	60,327,073		2,421,593
381	Meters	118,155,709.00	37,993,350	18,017,609	19,975,741	20.3	984,027
383	House Regulator	21,532,948.00	6,593,858	7,913,164	(1,319,306)	25.0	(52,772)
385	Industrial Meas and Reg Equipment	11,353,611.00	2,971,081	3,502,319	(531,238)	25.0	(21,250)
386	Other Property on Customer Premises	22,974.00	19,564	154,523	(134,959)	-	0
387	Other Equipment	402,259.00	148,339	314,534	(166,195)	25.0	(6,648)
	Total Distribution Plant	1,121,721,014.00	435,162,337	393,049,107	42,113,230		1,892,311

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE AT SEPTEMBER 30, 2009 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE BASED ON A COMPOSITE REMAINING LIFE PERIOD

	Depreciable Group (1)	Original Cost at September 30, 2009 (2)	Calculated Accrued Depreciation (3)	Book Depreciation Reserve (4)	Variance (5)=(3)-(4)	Remaining Life (6)	Annual Amortization True Up (7)=(5)/(6)
GENERAL PLANT							
390	Structures & Improvements - General	502,734.00	178,276	84,545	93,731	17.0	5,514
391	Office Furniture and Equipment	4,971,237.00	2,310,225	1,196,209	1,114,016	7.8	142,823
	Mechanical Office Equipment	346,321.00	292,796	(31,901)	324,697	3.0	108,232
	DP Systems	7,702,016.00	4,537,681	5,548,208	(1,010,527)	3.1	(325,976)
	DP Equipment	1,452,920.00	1,284,977	(393,352)	1,678,329	1.5	1,118,886
	Total Account 391	14,472,494.00	8,425,679	6,319,164	2,106,515		1,043,965
392.1	Transportation Equipment - Autos	886,568.00	237,707	808,259	(570,552)	-	0
392.2	Transportation Equipment - Trucks	4,979,667.00	2,426,793	2,260,538	166,255	5.0	33,251
	Total Account 392	5,866,235.00	2,664,500	3,068,797	(404,297)		33,251
393	Stores Equipment	346,351.00	226,513	240,482	(13,969)	15.4	(907)
394	Tools, Shop and Garage Equipment	10,510,881.00	5,502,845	2,201,562	3,301,283	7.3	452,231
395	Laboratory Equipment	309,445.00	200,067	175,995	24,072	10.4	2,315
396	Power Operated Equipment	16,743,818.00	6,468,923	9,853,337	(3,384,414)	9.4	(360,044)
397	Communication Equipment	1,210,084.00	800,777	455,638	345,139	5.7	60,551
398	Miscellaneous Equipment	1,299,990.00	445,037	200,809	244,228	8.6	28,399
	Total General Plant	51,262,032.00	24,912,617	22,600,329	2,312,288		1,265,275
	Total Depreciable Plant	**1,208,219,490.00**	**476,215,657**	**443,233,783**	**32,981,874**		**2,780,242**

Note: Composite Remaining Life by account determined not to exceed 25.0 years.

SCHEDULE JJS-3

LACLEDE GAS COMPANY

TABLE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATION OF RESERVE VARIANCE AT SEPTEMBER 30, 2009

	Depreciable Group (1)	Whole Life Annual Accrual Amount (2)	Annual Amortization True Up (3)	Total Annual Depreciation Amount (4) = (2) + (3)
DEPRECIABLE PLANT				
MANUFACTURED GAS PLANT - LPG				
305	Structures and Improvements	20,793	(10,654)	10,139
307	Other Power Equipment	5,825	(1,228)	4,597
311	Liquefied Petroleum Gas			
	Equipment	161,404	(30,442)	130,962
	Storage Caverns	87,900	0	87,900
	Total Account 311	249,305	(30,442)	218,863
	Total Manufactured Gas Plant - LPG	275,922	(42,324)	233,598
UNDERGROUND STORAGE PLANT				
	Structures and Improvements			
351.2	Compressor Station	14,999	(8,470)	6,529
351.4	Other Structures	18,383	(14,128)	4,255
	Total Account 351	33,382	(22,598)	10,784
352	Wells	78,227	(125,069)	(46,842)
352.2	Reservoirs	2,720	(3,664)	(944)
352.3	Non-Recoverable Gas	68,457	(62,660)	5,797
352.4	Wells - Oil and Vent Gas	9,462	(6,191)	3,271
	Total account 352	158,865	(197,584)	(38,719)
353	Lines	51,579	(37,968)	13,611
354	Compressor Station Equipment	48,274	(24,464)	23,810
355	Measuring & Regulating Equipment	42,288	(29,387)	12,901
356	Purification Equipment	5,824	(1,946)	3,878
357	Other Equipment	3,239	1,317	4,556
	Total Underground Storage Plant	343,451	(312,630)	30,821
TRANSMISSION PLANT				
367	Mains	30,892	(22,390)	8,502
371	Other Equipment	400	0	400
	Total Transmission Plant	31,293	(22,390)	8,903
DISTRIBUTION PLANT				
	Structures and Improvements			
375	District Measuring & Regulating	6,018	1,238	7,256
	Service Centers	168,248	12,387	180,635
	Garage	13,198	362	13,560
	Other Small Structures	2,822	(606)	2,216
	Total Account 375	190,286	13,381	203,667
	Mains			
376	Steel	3,294,604	(1,742,557)	1,552,047
	Cast Iron	321,378	430,233	751,611
	Plastic & Copper	3,802,846	(220,888)	3,581,958
	Total Account 376	7,418,828	(1,533,212)	5,885,616
378	Meas and Reg Equipment - General	339,147	68,290	407,437
379	Meas and Reg Equipment - City Gate	83,031	18,902	101,933

LACLEDE GAS COMPANY

TABLE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATION OF RESERVE VARIANCE AT SEPTEMBER 30, 2009

	Depreciable Group	Whole Life Annual Accrual Amount	Annual Amortization True Up	Total Annual Depreciation Amount
	(1)	(2)	(3)	(4) = (2) + (3)
380	Services			
	Steel	1,714,826	141,846	1,856,672
	Plastic & Copper	18,246,059	2,279,747	20,525,806
	Total Account 380	19,960,884	2,421,593	22,382,477
381	Meters	3,471,341	984,027	4,455,368
383	House Regulator	430,659	(52,772)	377,887
385	Industrial Meas and Reg Equipment	318,582	(21,250)	297,332
386	Other Property on Customer Premises	1,142	0	1,142
387	Other Equipment	13,788	(6,648)	7,140
	Total Distribution Plant	32,227,689	1,892,311	34,120,000
GENERAL PLANT				
390	Structures & Improvements - General	17,572	5,514	23,086
391	Office Furniture and Equipment	207,945	142,823	350,768
	Mechanical Office Equipment	9,579	108,232	117,811
	DP Systems	1,334,131	(325,976)	1,008,155
	DP Equipment	95,030	1,118,886	1,213,916
	Total Account 391	1,646,685	1,043,965	2,690,650
392.1	Transportation Equipment - Autos	125,622	0	125,622
392.2	Transportation Equipment - Trucks	401,426	33,251	434,677
	Total Account 392	527,049	33,251	560,300
393	Stores Equipment	7,877	(907)	6,970
394	Tools, Shop and Garage Equipment	424,589	452,231	876,820
395	Laboratory Equipment	8,736	2,315	11,051
396	Power Operated Equipment	1,093,735	(360,044)	733,691
397	Communication Equipment	65,824	60,551	126,375
398	Miscellaneous Equipment	76,366	28,399	104,765
	Total General Plant	3,868,433	1,265,275	5,133,708
	Total Depreciable Plant	**36,746,789**	**2,780,242**	**39,527,031**

SCHEDULE JJS-4

LACLEDE GAS COMPANY

ST. LOUIS, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT SEPTEMBER 30, 2009

Gannett Fleming
Valuation and Rate Division

Harrisburg, Pennsylvania   Calgary, Alberta   Valley Forge, Pennsylvania

LACLEDE GAS COMPANY
St. Louis, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT SEPTEMBER 30, 2009

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

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PART I. INTRODUCTION

LACLEDE GAS COMPANY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT AT SEPTEMBER 30, 2009

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Laclede Gas Company (the Company) as applied to gas plant in service as of September 30, 2009. The study results include annual depreciation rates and amortization amounts. The rates and amounts are based on the straight line whole life method of depreciation with an amortization of the variance between the book depreciation reserve and the calculated accrued depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2009; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and salvage estimates used for other gas properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated annual accruals and accrued depreciation.

BASIS OF STUDY

Depreciation

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

Service Life Estimates

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

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

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2009 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1964 through 2009 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2009. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

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DEPRECIATION

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

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

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

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

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

Survivor Curves

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

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

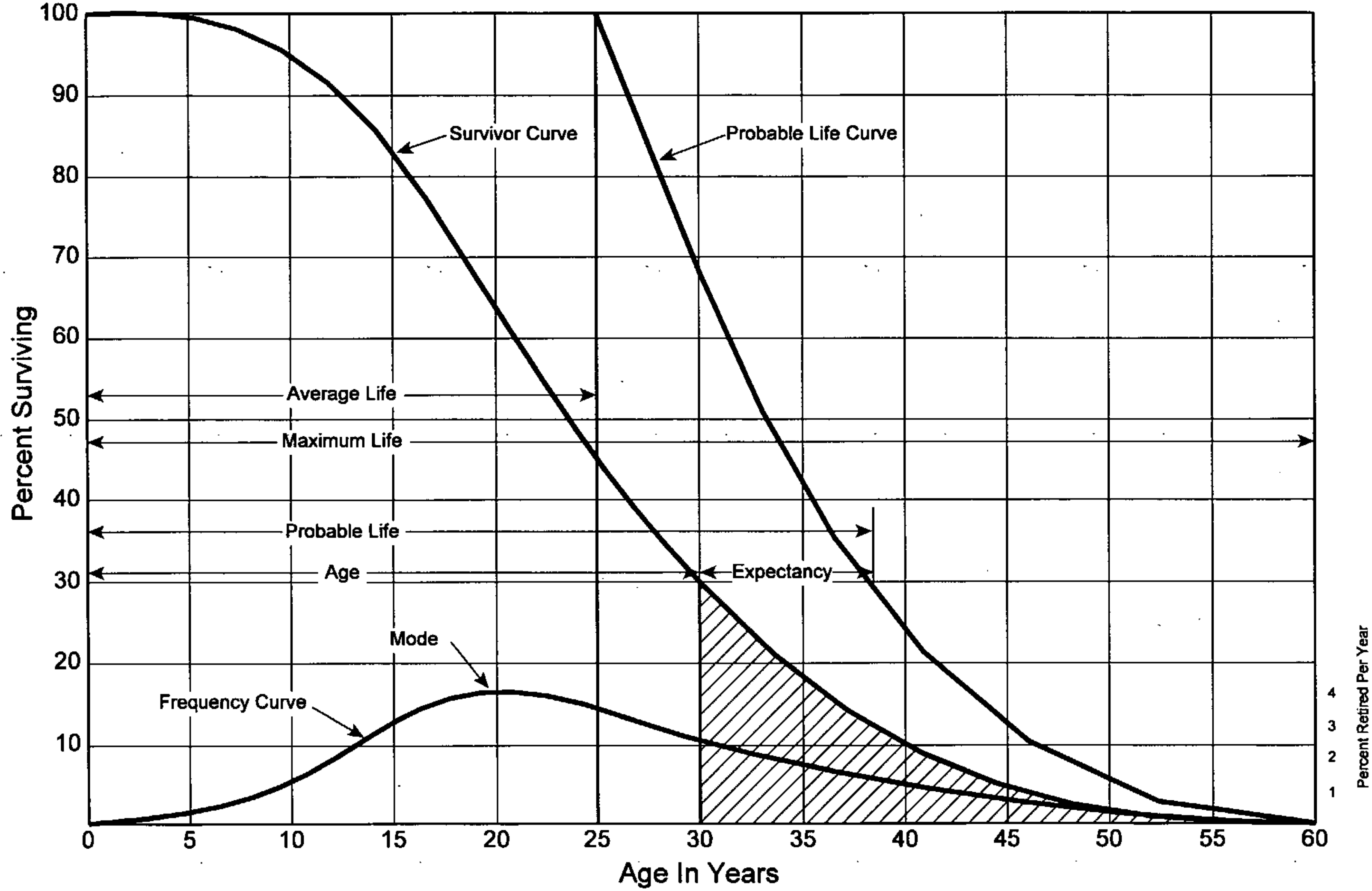

Figure 1. A Typical Survivor Curve and Derived Curves

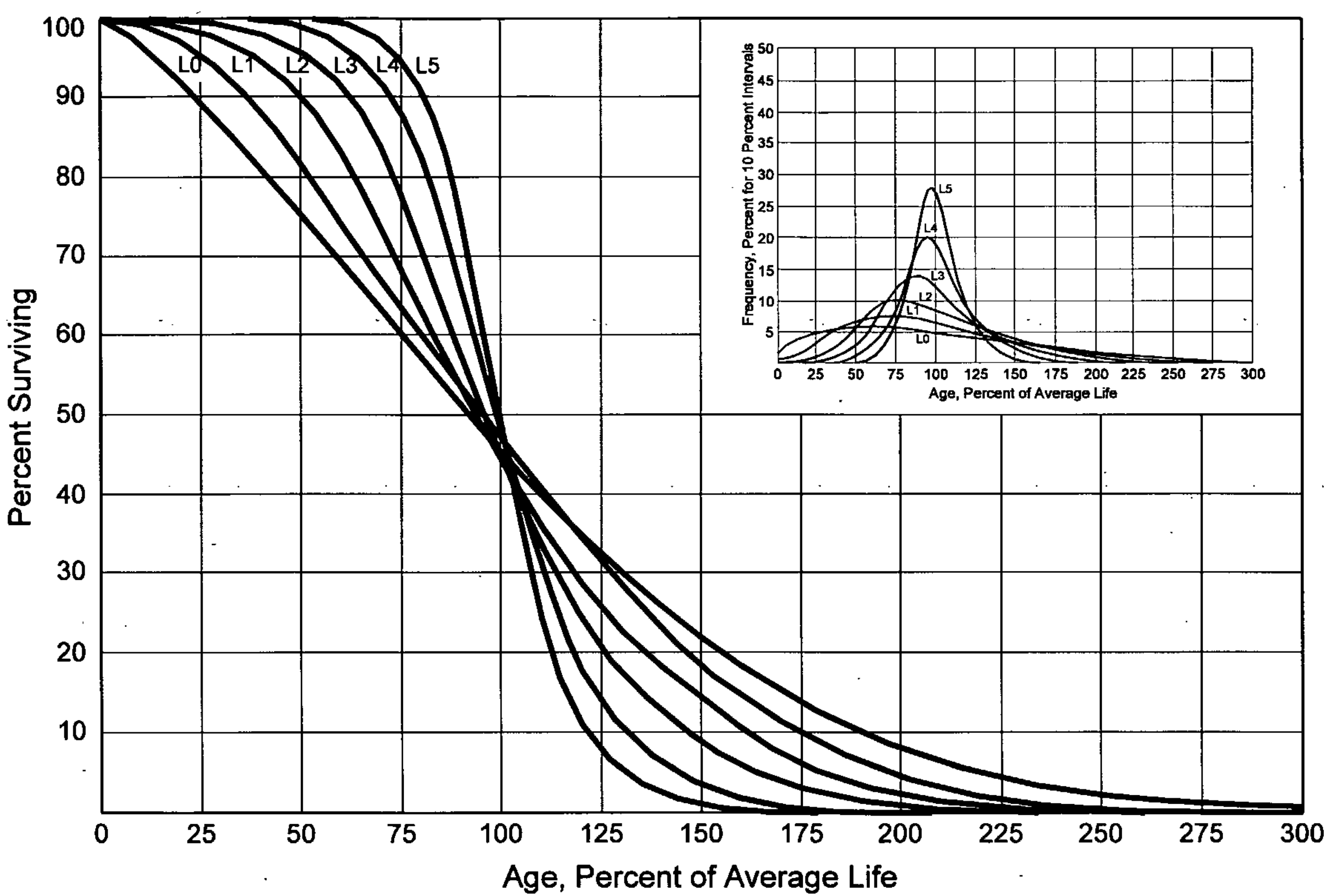

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

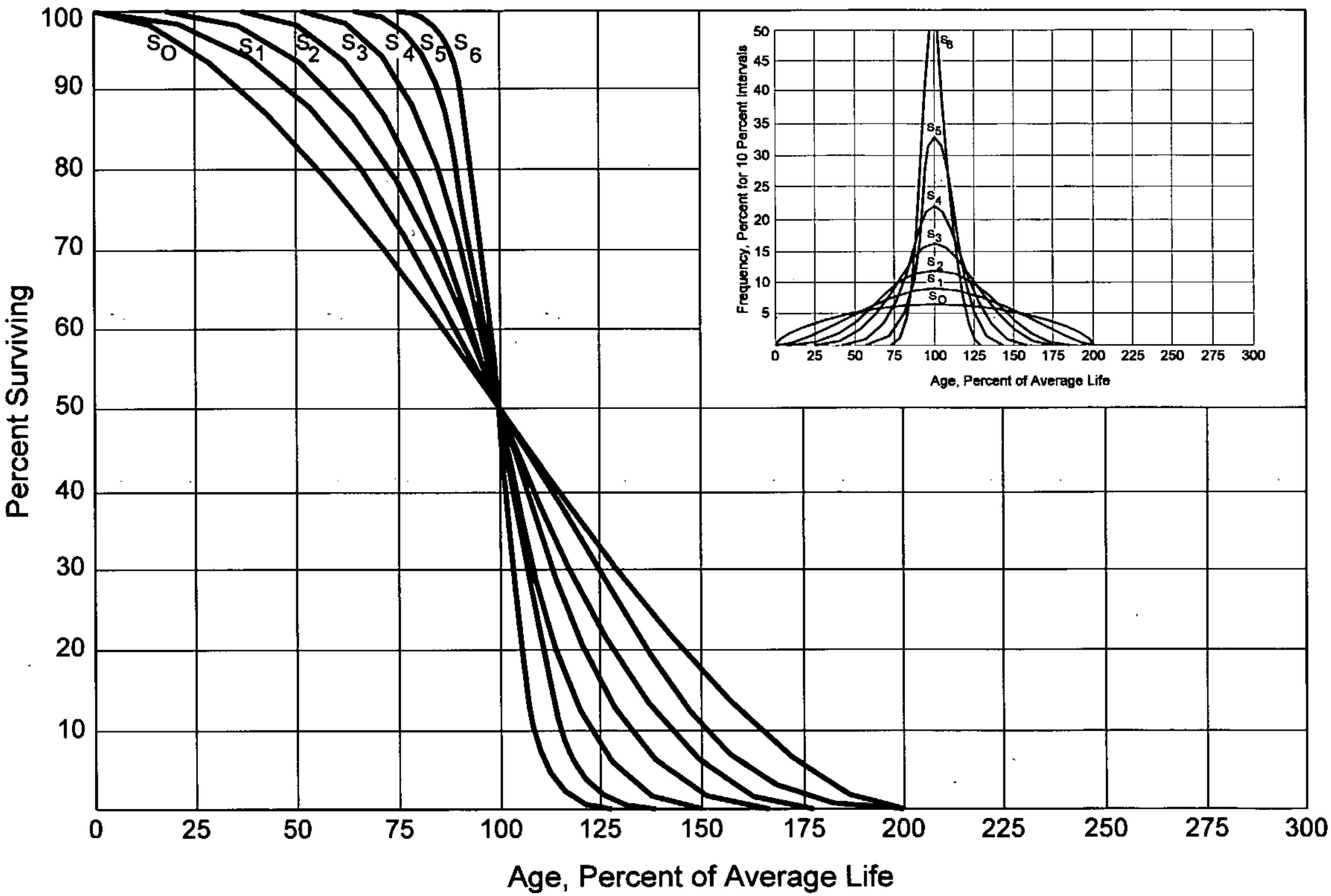

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

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

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

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

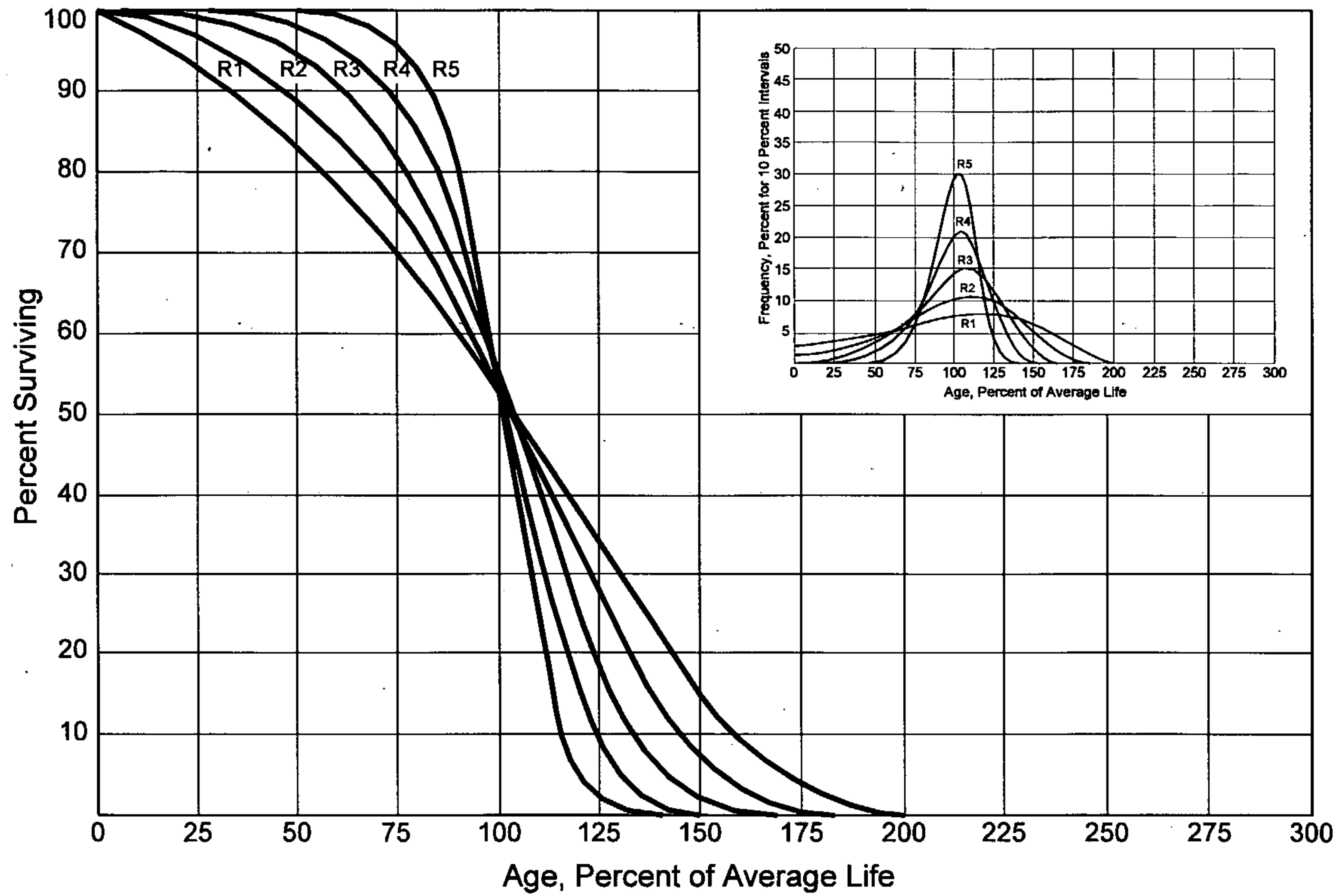

Figure 4. Right Modal or "R" Iowa Type Survivor Curves

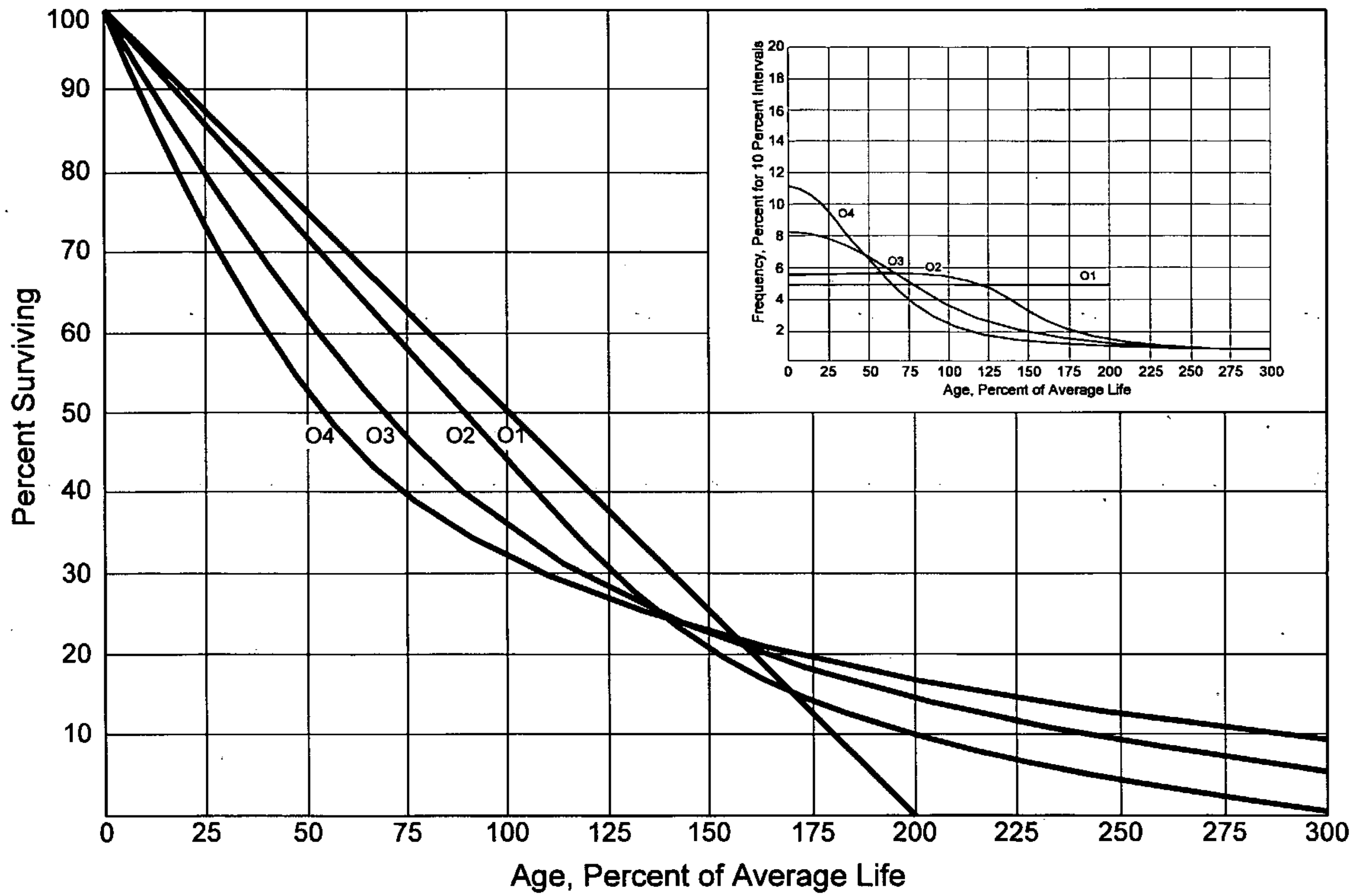

Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Retirement Rate Method of Analysis

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

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

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[4]Winfrey, Robley, Supra Note 1.

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

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

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2000-2009 during which there were placements during the years 1995-2009. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 1995 were retired in 2000. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 2000 retirements of 1995 installations and ending with the 2009 retirements of the 2004 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

TABLE 1. RETIREMENTS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009

Placement Band 1995-2009

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1995	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1996	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1997	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1998	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1999	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2000	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2001		5	11	12	13	14	15	16	18	20	113	7½-8½
2002			6	12	13	15	16	17	19	19	124	6½-7½
2003				6	13	15	16	17	19	19	131	5½-6½
2004					7	14	16	17	19	20	143	4½-5½
2005						8	18	20	22	23	146	3½-4½
2006							9	20	22	25	150	2½-3½
2007								11	23	25	151	1½-2½
2008									11	24	153	½-1½
2009	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009

Placement Band 1995 -2009

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year 2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1995	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1996	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1997	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1998	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1999	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2000		-	-	-	-	-	-	-	-	-	(5)	8½-9½
2001		-	-	-	-	-	-	-	-	-	6	7½-8½
2002			-	-	-	-	-	-	-	-	-	6½-7½
2003				-	-	-	-	(12)[b]	-	-	-	5½-6½
2004					-	-	-	-	22[a]	-	-	4½-5½
2005						-	-	(19)[b]	-	-	10	3½-4½
2006							-	-	-	-	-	2½-3½
2007								-	-	(102)[c]	(121)	1½-2½
2008									-	-	-	½-1½
2009											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses denote Credit amount.

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

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

The surviving plant at the beginning of each year from 2000 through 2009 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being <u>exposed</u> to retirement in this group <u>at the beginning of the year</u> in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the <u>beginning of the following year</u>. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2005 are calculated in the following manner:

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

For the entire experience band 2000-2009, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009

Placement Band 1995-2009

	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year											
Year Placed (1)	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1995	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1996	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1997	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1998	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1999	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2000	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2001		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2002			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2003				580[a]	574	561	546	530	501	482	3,057	5½-6½
2004					660[a]	653	639	623	628	609	3,789	4½-5½
2005						750[a]	742	724	685	663	4,332	3½-4½
2006							850[a]	841	821	799	4,955	2½-3½
2007								960[a]	949	926	5,719	1½-2½
2008									1,080[a]	1,069	6,579	½-1½
2009										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

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

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

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

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

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

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

Experience Band 2000-2009 Placement Band 1995-2009

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

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

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

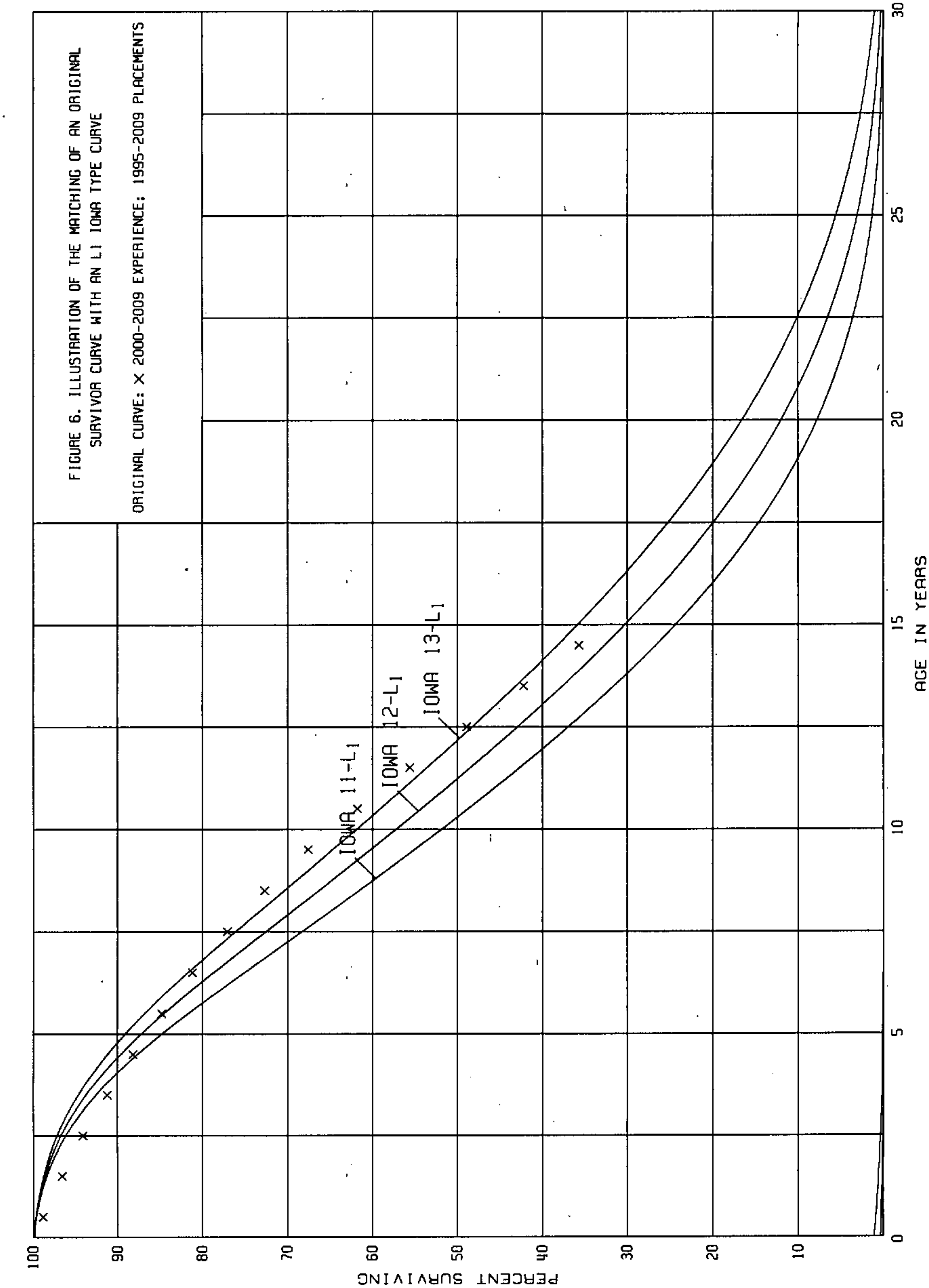

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE

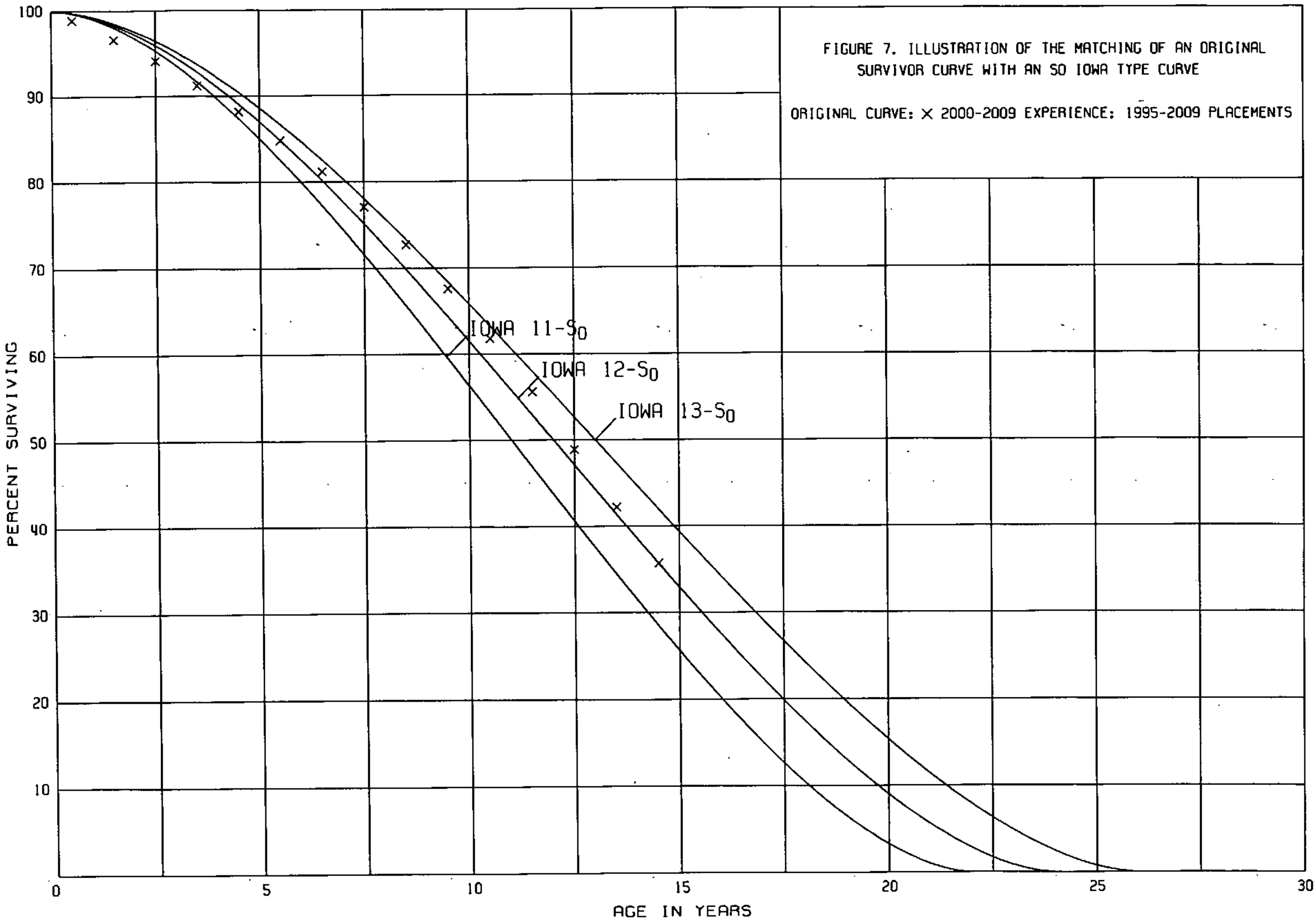
FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL
SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL CURVE: × 2000-2009 EXPERIENCE; 1995-2009 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

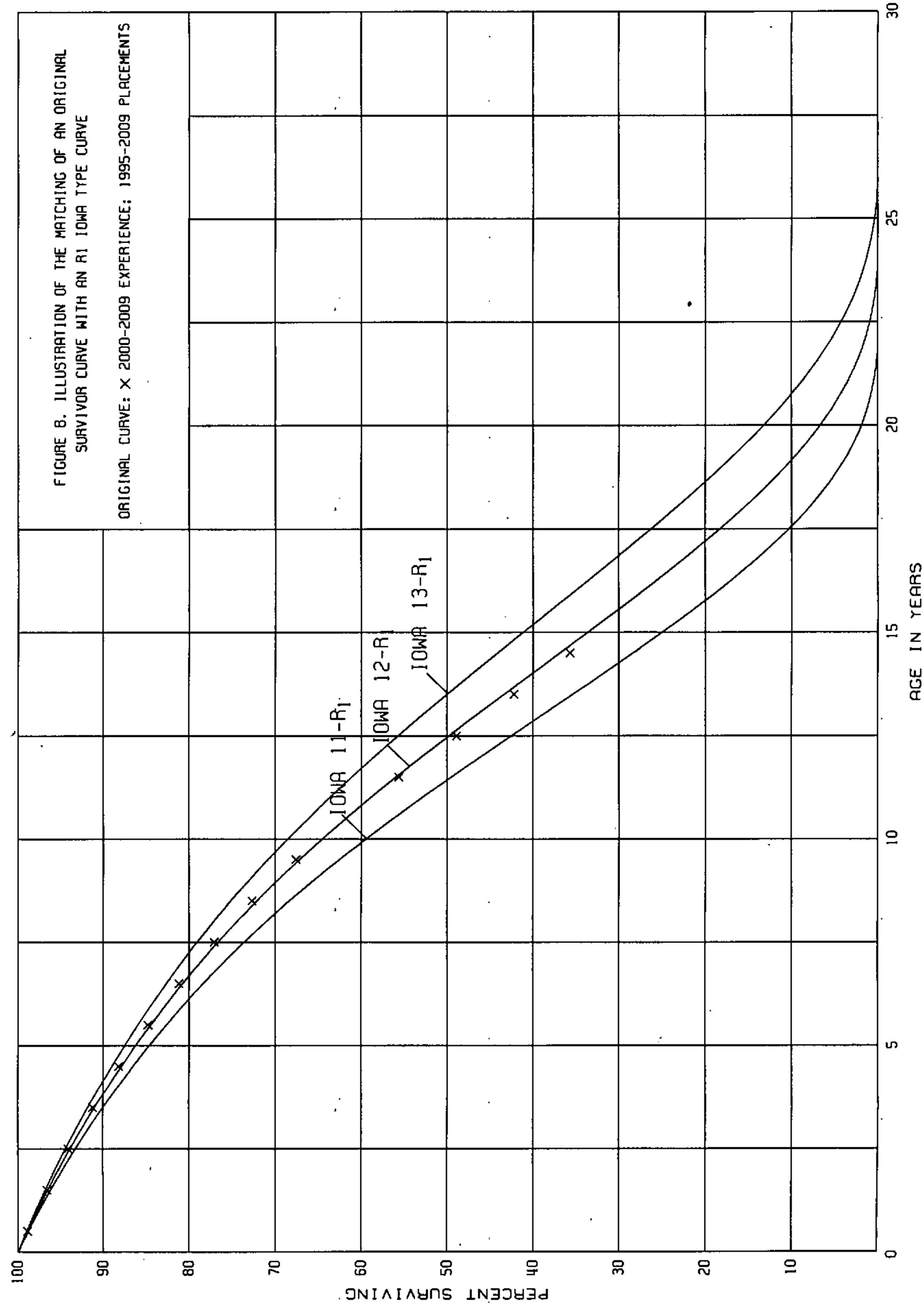
FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL
SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL CURVE: × 2000-2009 EXPERIENCE; 1995-2009 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

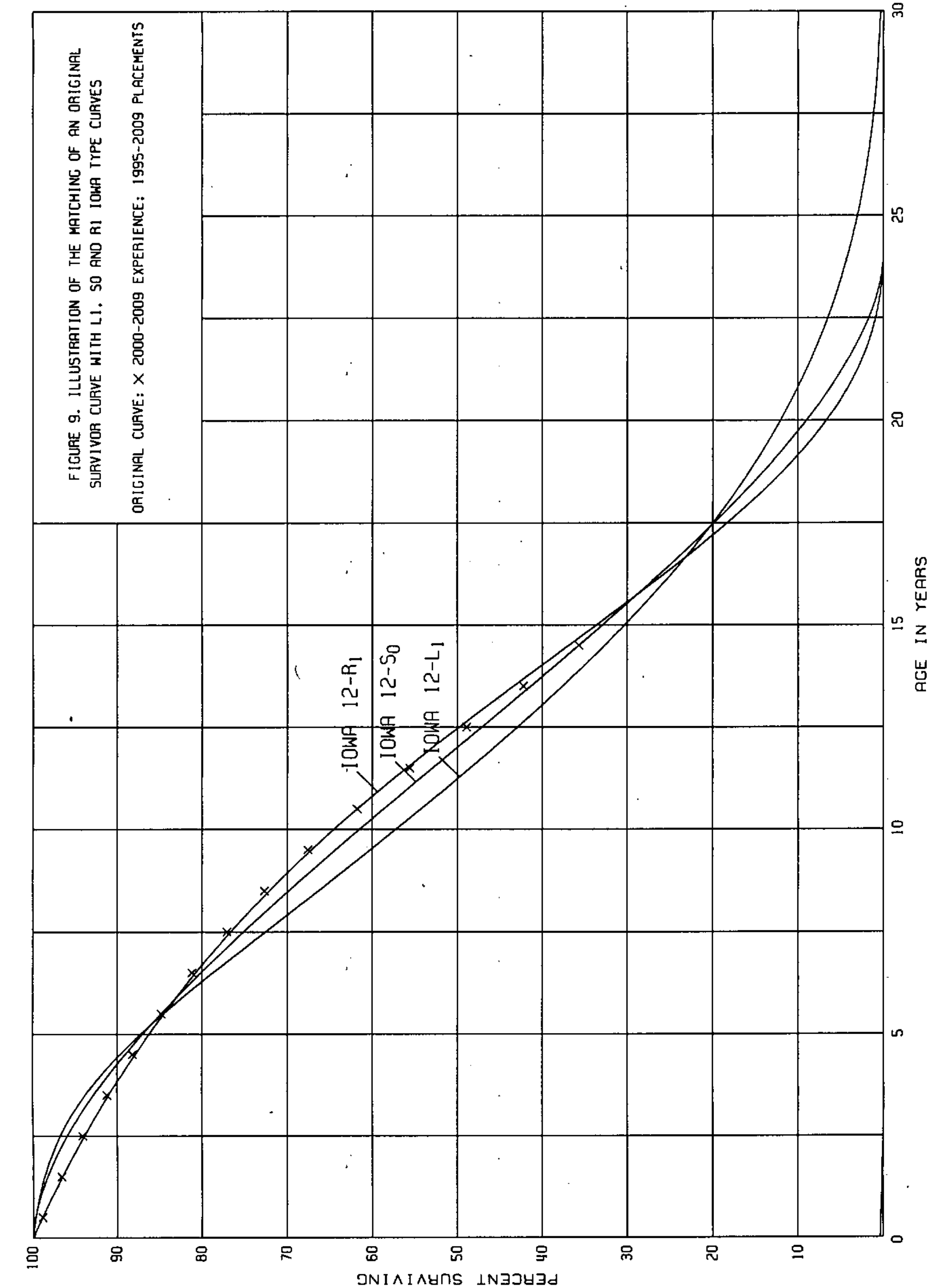
FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES
ORIGINAL CURVE: × 2000-2009 EXPERIENCE; 1995-2009 PLACEMENTS
IOWA 12-R1
IOWA 12-S0
IOWA 12-L1
PERCENT SURVIVING
AGE IN YEARS

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

Service Life Considerations

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

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data, management policies and outlook, and previous estimates for the Company and other gas utilities. Account 380.2, Services - Plastic and Copper, is the largest depreciable group, representing 37 percent of depreciable plant, and is used to illustrate the manner in which the study was conducted for groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1964 through 2009. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-98 and the life tables for the experience bands plotted on the chart follow it.

The previous estimates for this account were the 40-R2.5 for Plastic and Copper Services. The primary causes of retirements for plastic and copper services are breaks and main replacement. Management has increased its capital budget for replacement of copper services with plastic services in the past ten years as well as installing new plastic services when the associated main is replaced. The historical indication of life characteristics is quite supportive of the 42-R2.5 through age 52. Significant installations of plastic services occurred in the last 15 years and the original survivor curve declines to 33 percent at age 50, which substantiates the good fit of the 42-R2.5.

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

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

Net Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2009. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts, three-year moving average bases and the most recent five-year average.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the gas industry, and net salvage estimates used by other gas companies. Depreciation reserve accounting data were compiled for the years 1972 through 2009. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Account 376.1, Mains - Steel, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for these steel distribution mains is negative 30 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages III-166 and III-167 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1972 through 2009 is negative 32 percent. The most recent five-year average, 2005-2009, was negative 68 percent net salvage. Based on this average and the range of estimates used by others, negative 30 percent net salvage is estimated for Account 376.1, Mains - Steel.

The net salvage estimates for the remaining accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page III-139.

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

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

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

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

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

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

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

MONITORING OF BOOK ACCUMULATED DEPRECIATION

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

The Company has identified a reserve variance of $32,981,874 as of September 30, 2009, based on the results of the updated service life and net salvage studies. The amortization of this amount should occur over the remaining life of each account commencing with the effective date of customer rates based on this proceeding. In order to assure that the adjustment corrects for the variance determined in this report, and not an amount greater than or less than this amount, it is recommended that the actual amortization amounts be recorded in conjunction with the unadjusted whole life annual rate, rather than converting the adjusted accrual as of September 30, 2009, to a rate that would be applied to increasing balances.

III-1

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of September 30, 2009. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to September 30, 2009, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

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

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant at September 30, 2009, are presented on pages III-4 through III-12 of this report. Tables 1 through 3 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and calculates an amortization amount that corrects the variance. Table 3 sets forth the total annual depreciation accruals related to gas plant as of September 30, 2009, consisting of the whole life annual accrual from Table 1 and the amortization amounts from Table 2.

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

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2009

	Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at September 30, 2009 (4)	Calculated Annual Accrual Amount (5)	Calculated Annual Accrual Rate (6)=(5)/(4)	Calculated Accrued Depreciation (7)
	DEPRECIABLE PLANT						
	MANUFACTURED GAS PLANT - LPG						
305	Structures and Improvements	60-R1	(15)	1,082,676.00	20,793	1.92	461,782
307	Other Power Equipment	30-S2.5	(10)	159,015.00	5,825	3.66	108,796
311	Liquefied Petroleum Gas						
	Equipment	33-R1.5	(15)	4,632,069.00	161,404	3.48	1,480,270
	Storage Caverns	55-S3	0	4,829,688.00	87,900	1.82	3,022,381
	Total Account 311			9,461,757.00	249,305	2.63	4,502,651
	Total Manufactured Gas Plant - LPG			10,703,448.00	275,922		5,073,229
	UNDERGROUND STORAGE PLANT						
	Structures and Improvements						
351.2	Compressor Station	45-S1.5	(10)	614,207.00	14,999	2.44	429,965
351.4	Other Structures	60-R1.5	(10)	1,000,691.00	18,383	1.84	493,761
	Total Account 351			1,614,898.00	33,382	2.07	923,726
352	Wells	90-R2.5	(15)	6,128,278.00	78,227	1.28	3,022,529
352.2	Reservoirs	90-R2.5	0	245,023.00	2,720	1.11	92,888
352.3	Non-Recoverable Gas	90-R2.5	0	6,167,263.00	68,457	1.11	839,884
352.4	Wells - Oil and Vent Gas	90-R2.5	(15)	741,207.00	9,462	1.28	283,113
	Total account 352			13,281,771.00	158,865	1.20	4,238,414
353	Lines	70-R2.5	(25)	2,885,559.00	51,579	1.79	1,537,972
354	Compressor Station Equipment	55-S2	(10)	2,411,310.00	48,274	2.00	1,699,948
355	Measuring and Regulating Equipment	50-R2.5	(5)	2,013,702.00	42,288	2.10	1,241,451
356	Purification Equipment	42-R2	(5)	233,043.00	5,824	2.50	170,387
357	Other Equipment	20-L2.5	(5)	61,691.00	3,239	5.25	29,923
	Total Underground Storage Plant			22,501,974.00	343,451		9,841,821

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2009

	Depreciable Group	Survivor Curve	Net Salvage	Original Cost at September 30, 2009	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
TRANSMISSION PLANT							
367	Mains	85-R2	(30)	2,013,842.00	30,892	1.53	1,210,158
371	Other Equipment	45-S3	(5)	17,180.00	400	2.33	15,495
	Total Transmission Plant			2,031,022.00	31,293		1,225,653
DISTRIBUTION PLANT							
	Structures and Improvements						
375	District Measuring and Regulating	45-R1	(10)	246,429.00	6,018	2.44	120,134
	Service Centers	55-R1.5	(15)	8,038,592.00	168,248	2.09	2,985,598
	Garage	55-S0	(10)	659,256.00	13,198	2.00	306,957
	Other Small Structures	40-S0	(5)	107,507.00	2,822	2.63	52,030
	Total Account 375			9,051,784.00	190,286	2.10	3,464,719
	Mains						
376	Steel	85-R2	(30)	214,772,107.00	3,294,604	1.53	80,846,883
	Cast Iron	85-S1	(90)	14,334,442.00	321,378	2.24	17,599,630
	Plastic and Copper	70-R3	(15)	231,246,343.00	3,802,846	1.64	44,581,027
	Total Account 376			460,352,892.00	7,418,828	1.61	143,027,540
378	Meas and Reg Equipment - General	35-O1	(30)	9,153,338.00	339,147	3.71	2,852,386
379	Meas and Reg Equipment - City Gate	33-S0	(30)	2,107,931.00	83,031	3.94	829,345
380	Services						
	Steel	45-R0.5	(100)	38,622,201.00	1,714,826	4.44	34,851,408
	Plastic and Copper	42-R2.5	(70)	450,965,367.00	18,246,059	4.05	202,410,747
	Total Account 380			489,587,568.00	19,960,884	4.08	237,262,155
381	Meters	33-S0.5	3	118,155,709.00	3,471,341	2.94	37,993,350
383	House Regulator	50-R3	0	21,532,948.00	430,659	2.00	6,593,858
385	Industrial Meas and Reg Equipment	41-S0	(15)	11,353,611.00	318,582	2.81	2,971,081
386	Other Property on Customer Premises	14-L3	0	22,974.00	1,142	4.97	19,564
387	Other Equipment	32-R0.5	(10)	402,259.00	13,788	3.43	148,339
	Total Distribution Plant			1,121,721,014.00	32,227,689		435,162,337

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2009

	Depreciable Group	Survivor Curve	Net Salvage	Original Cost at September 30, 2009	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
GENERAL PLANT							
390	Structures and Improvements - General	30-S0.5	(5)	502,734.00	17,572	3.50	178,276
391	Office Furniture and Equipment	20-SQ	0	4,971,237.00	207,945	4.18	2,310,225
	Mechanical Office Equipment	15-SQ	0	346,321.00	9,579	2.77	292,796
	DP Systems	5-SQ	0	7,702,016.00	1,334,131	17.32	4,537,681
	DP Equipment	5-SQ	0	1,452,920.00	95,030	6.54	1,284,977
	Total Account 391			14,472,494.00	1,646,685	11.38	8,425,679
392.1	Transportation Equipment - Autos	6-L2.5	15	886,568.00	125,622	14.17	237,707
392.2	Transportation Equipment - Trucks	11-L3	10	4,979,667.00	401,426	8.06	2,426,793
	Total Account 392			5,866,235.00	527,049	8.98	2,664,500
393	Stores Equipment	25-SQ	0	346,351.00	7,877	2.27	226,513
394	Tools, Shop and Garage Equipment	20-SQ	0	10,510,881.00	424,589	4.04	5,502,845
395	Laboratory Equipment	20-SQ	0	309,445.00	8,736	2.82	200,067
396	Power Operated Equipment	13-L2.5	15	16,743,818.00	1,093,735	6.53	6,468,923
397	Communication Equipment	15-SQ	0	1,210,084.00	65,824	5.44	800,777
398	Miscellaneous Equipment	15-SQ	0	1,299,990.00	76,366	5.87	445,037
	Total General Plant			51,262,032.00	3,868,433		24,912,617
	Total Depreciable Plant			**1,208,219,490.00**	**36,746,789**		**476,215,657**
NONDEPRECIABLE PLANT							
301	Organization			2,500.22			
302	Franchises & Consents			8,484.49			
304	Land			179,176.40			
350.1	Land			1,201,600.30			
350.2	Right-of-Way			775,517.59			
352.1	Stge Leasehold Rights			2,055,421.60			
360	Land & Land Rights			50,653.53			
361	Structures & Improvements			102,382.63			
362	Holders			665,815.99			
363.3	Compressor Equipment			374,035.25			
365	Right-of-Way			41,152.62			
374	Land Rights			1,589,031.11			

LACLEDE GAS COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2009

	Depreciable Group	Survivor Curve	Net Salvage	Original Cost at September 30, 2009	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
375.2	Structures & Improvements			9,664.54			
375.4	Structures & Improvements Leased Property			7,097.61			
389	Land & Rights			10,088.75			
390.1	Structures & Improvements - Office			3,865,934.23			
390.3	Structures & Improvements Leased Property			35,641.38			
390.7	Structures & Improvements Leased Property			100,159.70			
390.8	Structures & Improvements Leased Property			30,034.02			
391.2	DP Systems			3,612.65			
391.3	DP Software			37,929,667.64			
	Subtotal Nondepreciable Plant			49,037,672.25			
	Total Gas Plant			**1,257,257,162.25**	**36,746,789**		**476,215,657**

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE AT SEPTEMBER 30, 2009 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE BASED ON A COMPOSITE REMAINING LIFE PERIOD

	Depreciable Group	Original Cost at September 30, 2009	Calculated Accrued Depreciation	Book Depreciation Reserve	Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
DEPRECIABLE PLANT							
MANUFACTURED GAS PLANT - LPG							
305	Structures and Improvements	1,082,676.00	461,782	728,139	(266,357)	25.0	(10,654)
307	Other Power Equipment	159,015.00	108,796	134,942	(26,146)	21.3	(1,228)
311	Liquefied Petroleum Gas						
	Equipment	4,632,069.00	1,480,270	2,241,330	(761,060)	25.0	(30,442)
	Storage Caverns	4,829,688.00	3,022,381	5,017,216	(1,994,835)	-	0
	Total Account 311	9,461,757.00	4,502,651	7,258,546	(2,755,895)		(30,442)
	Total Manufactured Gas Plant - LPG	10,703,448.00	5,073,229	8,121,627	(3,048,398)		(42,324)
UNDERGROUND STORAGE PLANT							
	Structures and Improvements						
351.2	Compressor Station	614,207.00	429,965	641,720	(211,755)	25.0	(8,470)
351.4	Other Structures	1,000,691.00	493,761	846,973	(353,212)	25.0	(14,128)
	Total Account 351	1,614,898.00	923,726	1,488,693	(564,967)		(22,598)
352	Wells	6,128,278.00	3,022,529	6,149,252	(3,126,723)	25.0	(125,069)
352.2	Reservoirs	245,023.00	92,888	184,476	(91,588)	25.0	(3,664)
352.3	Non-Recoverable Gas	6,167,263.00	839,884	2,406,384	(1,566,500)	25.0	(62,660)
352.4	Wells - Oil and Vent Gas	741,207.00	283,113	437,896	(154,783)	25.0	(6,191)
	Total account 352	13,281,771.00	4,238,414	9,178,008	(4,939,594)		(197,584)
353	Lines	2,885,559.00	1,537,972	2,487,174	(949,202)	25.0	(37,968)
354	Compressor Station Equipment	2,411,310.00	1,699,948	2,311,555	(611,607)	25.0	(24,464)
355	Measuring & Regulating Equipment	2,013,702.00	1,241,451	1,976,114	(734,663)	25.0	(29,387)
356	Purification Equipment	233,043.00	170,387	210,469	(40,082)	20.6	(1,946)
357	Other Equipment	61,691.00	29,923	21,495	8,428	6.4	1,317
	Total Underground Storage Plant	22,501,974.00	9,841,821	17,673,508	(7,831,687)		(312,630)

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE AT SEPTEMBER 30, 2009 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE BASED ON A COMPOSITE REMAINING LIFE PERIOD

	Depreciable Group (1)	Original Cost at September 30, 2009 (2)	Calculated Accrued Depreciation (3)	Book Depreciation Reserve (4)	Variance (5)=(3)-(4)	Remaining Life (6)	Annual Amortization True Up (7)=(5)/(6)
TRANSMISSION PLANT							
367	Mains	2,013,842.00	1,210,158	1,769,901	(559,743)	25.0	(22,390)
371	Other Equipment	17,180.00	15,495	19,311	(3,816)	-	0
	Total Transmission Plant	2,031,022.00	1,225,653	1,789,212	(563,559)		(22,390)
DISTRIBUTION PLANT							
	Structures and Improvements						
375	District Measuring & Regulating	246,429.00	120,134	92,026	28,108	22.7	1,238
	Service Centers	8,038,592.00	2,985,598	2,675,925	309,673	25.0	12,387
	Garage	659,256.00	306,957	297,916	9,041	25.0	362
	Other Small Structures	107,507.00	52,030	67,191	(15,161)	25.0	(606)
	Total Account 375	9,051,784.00	3,464,719	3,133,058	331,661		13,381
	Mains						
376	Steel	214,772,107.00	80,846,883	124,410,808	(43,563,925)	25.0	(1,742,557)
	Cast Iron	14,334,442.00	17,599,630	6,843,815	10,755,815	25.0	430,233
	Plastic & Copper	231,246,343.00	44,581,027	50,103,233	(5,522,206)	25.0	(220,888)
	Total Account 376	460,352,892.00	143,027,540	181,357,856	(38,330,316)		(1,533,212)
378	Meas and Reg Equipment - General	9,153,338.00	2,852,386	1,288,552	1,563,834	22.9	68,290
379	Meas and Reg Equipment - City Gate	2,107,931.00	829,345	432,410	396,935	21.0	18,902
380	Services						
	Steel	38,622,201.00	34,851,408	31,518,020	3,333,388	23.5	141,846
	Plastic & Copper	450,965,367.00	202,410,747	145,417,062	56,993,685	25.0	2,279,747
	Total Account 380	489,587,568.00	237,262,155	176,935,082	60,327,073		2,421,593
381	Meters	118,155,709.00	37,993,350	18,017,609	19,975,741	20.3	984,027
383	House Regulator	21,532,948.00	6,593,858	7,913,164	(1,319,306)	25.0	(52,772)
385	Industrial Meas and Reg Equipment	11,353,611.00	2,971,081	3,502,319	(531,238)	25.0	(21,250)
386	Other Property on Customer Premises	22,974.00	19,564	154,523	(134,959)	-	0
387	Other Equipment	402,259.00	148,339	314,534	(166,195)	25.0	(6,648)
	Total Distribution Plant	1,121,721,014.00	435,162,337	393,049,107	42,113,230		1,892,311

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE AT SEPTEMBER 30, 2009 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE BASED ON A COMPOSITE REMAINING LIFE PERIOD

	Depreciable Group	Original Cost at September 30, 2009	Calculated Accrued Depreciation	Book Depreciation Reserve	Variance	Remaining Life	Annual Amortization True Up
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)=(5)/(6)
GENERAL PLANT							
390	Structures & Improvements - General	502,734.00	178,276	84,545	93,731	17.0	5,514
391	Office Furniture and Equipment	4,971,237.00	2,310,225	1,196,209	1,114,016	7.8	142,823
	Mechanical Office Equipment	346,321.00	292,796	(31,901)	324,697	3.0	108,232
	DP Systems	7,702,016.00	4,537,681	5,548,208	(1,010,527)	3.1	(325,976)
	DP Equipment	1,452,920.00	1,284,977	(393,352)	1,678,329	1.5	1,118,886
	Total Account 391	14,472,494.00	8,425,679	6,319,164	2,106,515		1,043,965
392.1	Transportation Equipment - Autos	886,568.00	237,707	808,259	(570,552)	-	0
392.2	Transportation Equipment - Trucks	4,979,667.00	2,426,793	2,260,538	166,255	5.0	33,251
	Total Account 392	5,866,235.00	2,664,500	3,068,797	(404,297)		33,251
393	Stores Equipment	346,351.00	226,513	240,482	(13,969)	15.4	(907)
394	Tools, Shop and Garage Equipment	10,510,881.00	5,502,845	2,201,562	3,301,283	7.3	452,231
395	Laboratory Equipment	309,445.00	200,067	175,995	24,072	10.4	2,315
396	Power Operated Equipment	16,743,818.00	6,468,923	9,853,337	(3,384,414)	9.4	(360,044)
397	Communication Equipment	1,210,084.00	800,777	455,638	345,139	5.7	60,551
398	Miscellaneous Equipment	1,299,990.00	445,037	200,809	244,228	8.6	28,399
	Total General Plant	51,262,032.00	24,912,617	22,600,329	2,312,288		1,265,275
	Total Depreciable Plant	**1,208,219,490.00**	**476,215,657**	**443,233,783**	**32,981,874**		**2,780,242**

Note: Composite Remaining Life by account determined not to exceed 25.0 years.

LACLEDE GAS COMPANY

TABLE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATION OF RESERVE VARIANCE AT SEPTEMBER 30, 2009

	Depreciable Group (1)	Whole Life Annual Accrual Amount (2)	Annual Amortization True Up (3)	Total Annual Depreciation Amount (4) = (2) + (3)
DEPRECIABLE PLANT				
MANUFACTURED GAS PLANT - LPG				
305	Structures and Improvements	20,793	(10,654)	10,139
307	Other Power Equipment	5,825	(1,228)	4,597
311	Liquefied Petroleum Gas			
	Equipment	161,404	(30,442)	130,962
	Storage Caverns	87,900	0	87,900
	Total Account 311	249,305	(30,442)	218,863
	Total Manufactured Gas Plant - LPG	275,922	(42,324)	233,598
UNDERGROUND STORAGE PLANT				
	Structures and Improvements			
351.2	Compressor Station	14,999	(8,470)	6,529
351.4	Other Structures	18,383	(14,128)	4,255
	Total Account 351	33,382	(22,598)	10,784
352	Wells	78,227	(125,069)	(46,842)
352.2	Reservoirs	2,720	(3,664)	(944)
352.3	Non-Recoverable Gas	68,457	(62,660)	5,797
352.4	Wells - Oil and Vent Gas	9,462	(6,191)	3,271
	Total account 352	158,865	(197,584)	(38,719)
353	Lines	51,579	(37,968)	13,611
354	Compressor Station Equipment	48,274	(24,464)	23,810
355	Measuring & Regulating Equipment	42,288	(29,387)	12,901
356	Purification Equipment	5,824	(1,946)	3,878
357	Other Equipment	3,239	1,317	4,556
	Total Underground Storage Plant	343,451	(312,630)	30,821
TRANSMISSION PLANT				
367	Mains	30,892	(22,390)	8,502
371	Other Equipment	400	0	400
	Total Transmission Plant	31,293	(22,390)	8,903
DISTRIBUTION PLANT				
	Structures and Improvements			
375	District Measuring & Regulating	6,018	1,238	7,256
	Service Centers	168,248	12,387	180,635
	Garage	13,198	362	13,560
	Other Small Structures	2,822	(606)	2,216
	Total Account 375	190,286	13,381	203,667
	Mains			
376	Steel	3,294,604	(1,742,557)	1,552,047
	Cast Iron	321,378	430,233	751,611
	Plastic & Copper	3,802,846	(220,888)	3,581,958
	Total Account 376	7,418,828	(1,533,212)	5,885,616
378	Meas and Reg Equipment - General	339,147	68,290	407,437
379	Meas and Reg Equipment - City Gate	83,031	18,902	101,933

LACLEDE GAS COMPANY

TABLE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATION OF RESERVE VARIANCE AT SEPTEMBER 30, 2009

	Depreciable Group	Whole Life Annual Accrual Amount	Annual Amortization True Up	Total Annual Depreciation Amount
	(1)	(2)	(3)	(4) = (2) + (3)
380	Services			
	Steel	1,714,826	141,846	1,856,672
	Plastic & Copper	18,246,059	2,279,747	20,525,806
	Total Account 380	19,960,884	2,421,593	22,382,477
381	Meters	3,471,341	984,027	4,455,368
383	House Regulator	430,659	(52,772)	377,887
385	Industrial Meas and Reg Equipment	318,582	(21,250)	297,332
386	Other Property on Customer Premises	1,142	0	1,142
387	Other Equipment	13,788	(6,648)	7,140
	Total Distribution Plant	32,227,689	1,892,311	34,120,000
GENERAL PLANT				
390	Structures & Improvements - General	17,572	5,514	23,086
391	Office Furniture and Equipment	207,945	142,823	350,768
	Mechanical Office Equipment	9,579	108,232	117,811
	DP Systems	1,334,131	(325,976)	1,008,155
	DP Equipment	95,030	1,118,886	1,213,916
	Total Account 391	1,646,685	1,043,965	2,690,650
392.1	Transportation Equipment - Autos	125,622	0	125,622
392.2	Transportation Equipment - Trucks	401,426	33,251	434,677
	Total Account 392	527,049	33,251	560,300
393	Stores Equipment	7,877	(907)	6,970
394	Tools, Shop and Garage Equipment	424,589	452,231	876,820
395	Laboratory Equipment	8,736	2,315	11,051
396	Power Operated Equipment	1,093,735	(360,044)	733,691
397	Communication Equipment	65,824	60,551	126,375
398	Miscellaneous Equipment	76,366	28,399	104,765
	Total General Plant	3,868,433	1,265,275	5,133,708
	Total Depreciable Plant	**36,746,789**	**2,780,242**	**39,527,031**

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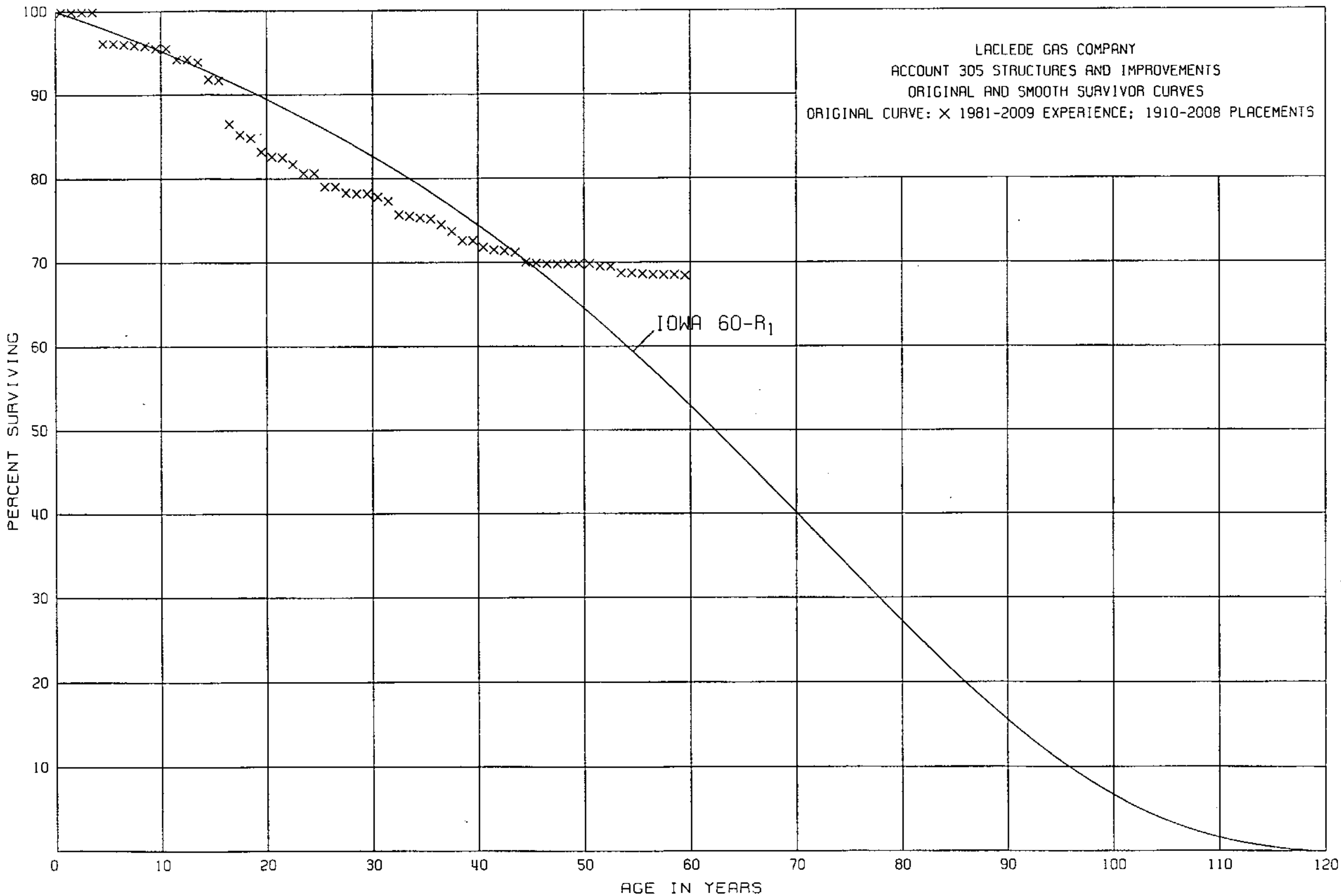
SERVICE LIFE STATISTICS


LACLEDE GAS COMPANY
ACCOUNT 305 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1910-2008 PLACEMENTS
IOWA 60-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2008 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	553,774		0.0000	1.0000	100.00
0.5	643,808		0.0000	1.0000	100.00
1.5	556,033		0.0000	1.0000	100.00
2.5	562,353		0.0000	1.0000	100.00
3.5	412,767	16,214	0.0393	0.9607	100.00
4.5	348,866		0.0000	1.0000	96.07
5.5	348,866	395	0.0011	0.9989	96.07
6.5	357,573	220	0.0006	0.9994	95.96
7.5	364,229	581	0.0016	0.9984	95.90
8.5	355,739	847	0.0024	0.9976	95.75
9.5	346,106		0.0000	1.0000	95.52
10.5	326,572	4,382	0.0134	0.9866	95.52
11.5	325,234	288	0.0009	0.9991	94.24
12.5	328,562	914	0.0028	0.9972	94.16
13.5	320,801	7,336	0.0229	0.9771	93.90
14.5	204,976	37	0.0002	0.9998	91.75
15.5	206,996	11,728	0.0567	0.9433	91.73
16.5	221,732	3,538	0.0160	0.9840	86.53
17.5	225,863	1,033	0.0046	0.9954	85.15
18.5	181,806	3,363	0.0185	0.9815	84.76
19.5	186,575	1,310	0.0070	0.9930	83.19
20.5	260,694	203	0.0008	0.9992	82.61
21.5	257,339	2,761	0.0107	0.9893	82.54
22.5	252,053	3,206	0.0127	0.9873	81.66
23.5	256,514		0.0000	1.0000	80.62
24.5	336,901	6,839	0.0203	0.9797	80.62
25.5	330,278		0.0000	1.0000	78.98
26.5	316,456	2,925	0.0092	0.9908	78.98
27.5	320,024	301	0.0009	0.9991	78.25
28.5	354,549		0.0000	1.0000	78.18
29.5	510,143	2,731	0.0054	0.9946	78.18
30.5	511,693	2,894	0.0057	0.9943	77.76
31.5	493,885	10,147	0.0205	0.9795	77.32
32.5	483,198	1,800	0.0037	0.9963	75.73
33.5	486,579	960	0.0020	0.9980	75.45
34.5	486,329	620	0.0013	0.9987	75.30
35.5	482,886	4,299	0.0089	0.9911	75.20
36.5	477,375	5,116	0.0107	0.9893	74.53
37.5	472,730	7,176	0.0152	0.9848	73.73
38.5	465,829		0.0000	1.0000	72.61

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2008 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	476,650	5,473	0.0115	0.9885	72.61
40.5	466,967	1,525	0.0033	0.9967	71.77
41.5	465,405	1,150	0.0025	0.9975	71.53
42.5	465,250	832	0.0018	0.9982	71.35
43.5	465,235	8,291	0.0178	0.9822	71.22
44.5	454,448	407	0.0009	0.9991	69.95
45.5	427,715	685	0.0016	0.9984	69.89
46.5	412,858		0.0000	1.0000	69.78
47.5	410,445		0.0000	1.0000	69.78
48.5	413,353	29	0.0001	0.9999	69.78
49.5	326,961		0.0000	1.0000	69.77
50.5	330,236	1,333	0.0040	0.9960	69.77
51.5	329,767		0.0000	1.0000	69.49
52.5	308,055	3,494	0.0113	0.9887	69.49
53.5	224,082		0.0000	1.0000	68.70
54.5	224,167	383	0.0017	0.9983	68.70
55.5	239,218	211	0.0009	0.9991	68.58
56.5	239,354		0.0000	1.0000	68.52
57.5	215,151		0.0000	1.0000	68.52
58.5	53,282	108	0.0020	0.9980	68.52
59.5	50,136	673	0.0134	0.9866	68.38
60.5	49,483	1,325	0.0268	0.9732	67.46
61.5	48,808		0.0000	1.0000	65.65
62.5	43,627	20	0.0005	0.9995	65.65
63.5	43,136	1,050	0.0243	0.9757	65.62
64.5	42,086		0.0000	1.0000	64.03
65.5	42,086		0.0000	1.0000	64.03
66.5	41,014		0.0000	1.0000	64.03
67.5	40,584	3,805	0.0938	0.9062	64.03
68.5	31,285	136	0.0043	0.9957	58.02
69.5	77,993	3	0.0000	1.0000	57.77
70.5	83,380	1,136	0.0136	0.9864	57.77
71.5	82,121	4,890	0.0595	0.9405	56.98
72.5	75,600		0.0000	1.0000	53.59
73.5	75,600		0.0000	1.0000	53.59
74.5	75,373		0.0000	1.0000	53.59
75.5	75,142	13	0.0002	0.9998	53.59
76.5	74,674		0.0000	1.0000	53.58
77.5	70,201	552	0.0079	0.9921	53.58
78.5	68,584		0.0000	1.0000	53.16

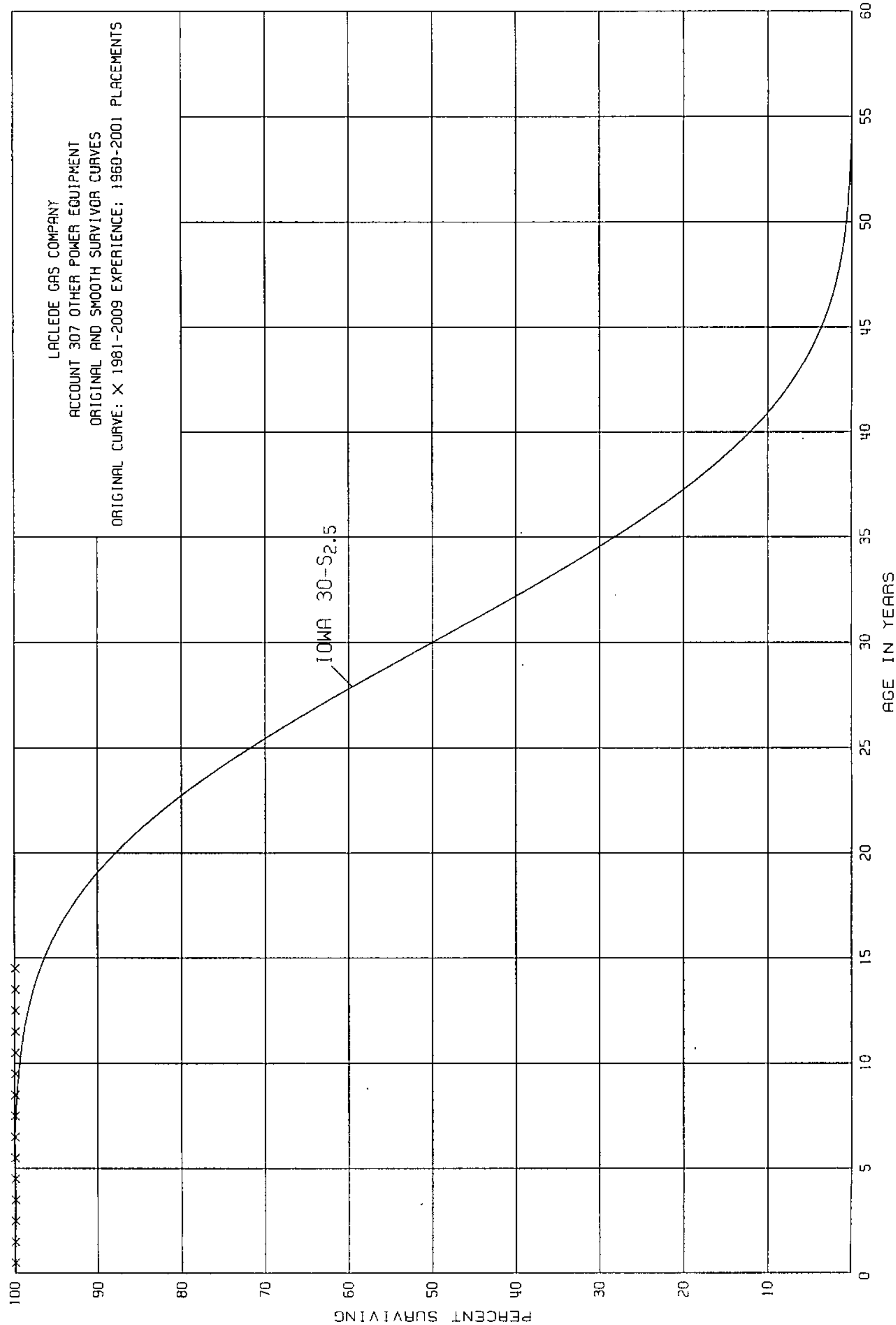
LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2008 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	67,671		0.0000	1.0000	53.16
80.5	66,810	50	0.0007	0.9993	53.16
81.5	66,629	138	0.0021	0.9979	53.12
82.5	65,240		0.0000	1.0000	53.01
83.5	64,939	374	0.0058	0.9942	53.01
84.5	49,531	512	0.0103	0.9897	52.70
85.5	48,922	77	0.0016	0.9984	52.16
86.5	48,529	375	0.0077	0.9923	52.08
87.5	48,154	466	0.0097	0.9903	51.68
88.5	47,631		0.0000	1.0000	51.18
89.5	47,631		0.0000	1.0000	51.18
90.5	47,631		0.0000	1.0000	51.18
91.5	47,631		0.0000	1.0000	51.18
92.5	47,631		0.0000	1.0000	51.18
93.5	47,631		0.0000	1.0000	51.18
94.5	47,631	289	0.0061	0.9939	51.18
95.5	47,342		0.0000	1.0000	50.87
96.5	47,122		0.0000	1.0000	50.87
97.5	45,864	1,808	0.0394	0.9606	50.87
98.5	5,414		0.0000	1.0000	48.87
99.5					48.87


LACLEDE GAS COMPANY
ACCOUNT 307 OTHER POWER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1960-2001 PLACEMENTS
IOWA 30-S2.5
PERCENT SURVIVING
AGE IN YEARS
100 90 80 70 60 50 40 30 20 10
0 5 10 15 20 25 30 35 40 45 50 55 60

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2001 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,844		0.0000	1.0000	100.00
0.5	77,844		0.0000	1.0000	100.00
1.5	77,844		0.0000	1.0000	100.00
2.5	77,844		0.0000	1.0000	100.00
3.5	77,844		0.0000	1.0000	100.00
4.5	77,844		0.0000	1.0000	100.00
5.5	77,844		0.0000	1.0000	100.00
6.5	77,844		0.0000	1.0000	100.00
7.5	77,844		0.0000	1.0000	100.00
8.5	13,994		0.0000	1.0000	100.00
9.5	13,994		0.0000	1.0000	100.00
10.5	13,994		0.0000	1.0000	100.00
11.5	13,994		0.0000	1.0000	100.00
12.5	13,994		0.0000	1.0000	100.00
13.5	13,237		0.0000	1.0000	100.00
14.5					100.00
15.5					
16.5	721		0.0000		
17.5	43,028		0.0000		
18.5	64,387		0.0000		
19.5	74,211		0.0000		
20.5	107,354		0.0000		
21.5	107,354		0.0000		
22.5	107,354		0.0000		
23.5	107,354		0.0000		
24.5	107,354		0.0000		
25.5	107,354		0.0000		
26.5	107,354		0.0000		
27.5	107,354		0.0000		
28.5	107,354		0.0000		
29.5	107,354		0.0000		
30.5	107,354		0.0000		
31.5	107,354		0.0000		
32.5	107,354		0.0000		
33.5	107,354	400	0.0037		
34.5	106,954	1,900	0.0178		
35.5	105,054		0.0000		
36.5	105,054		0.0000		
37.5	105,054	23,883	0.2273		
38.5	81,171		0.0000		

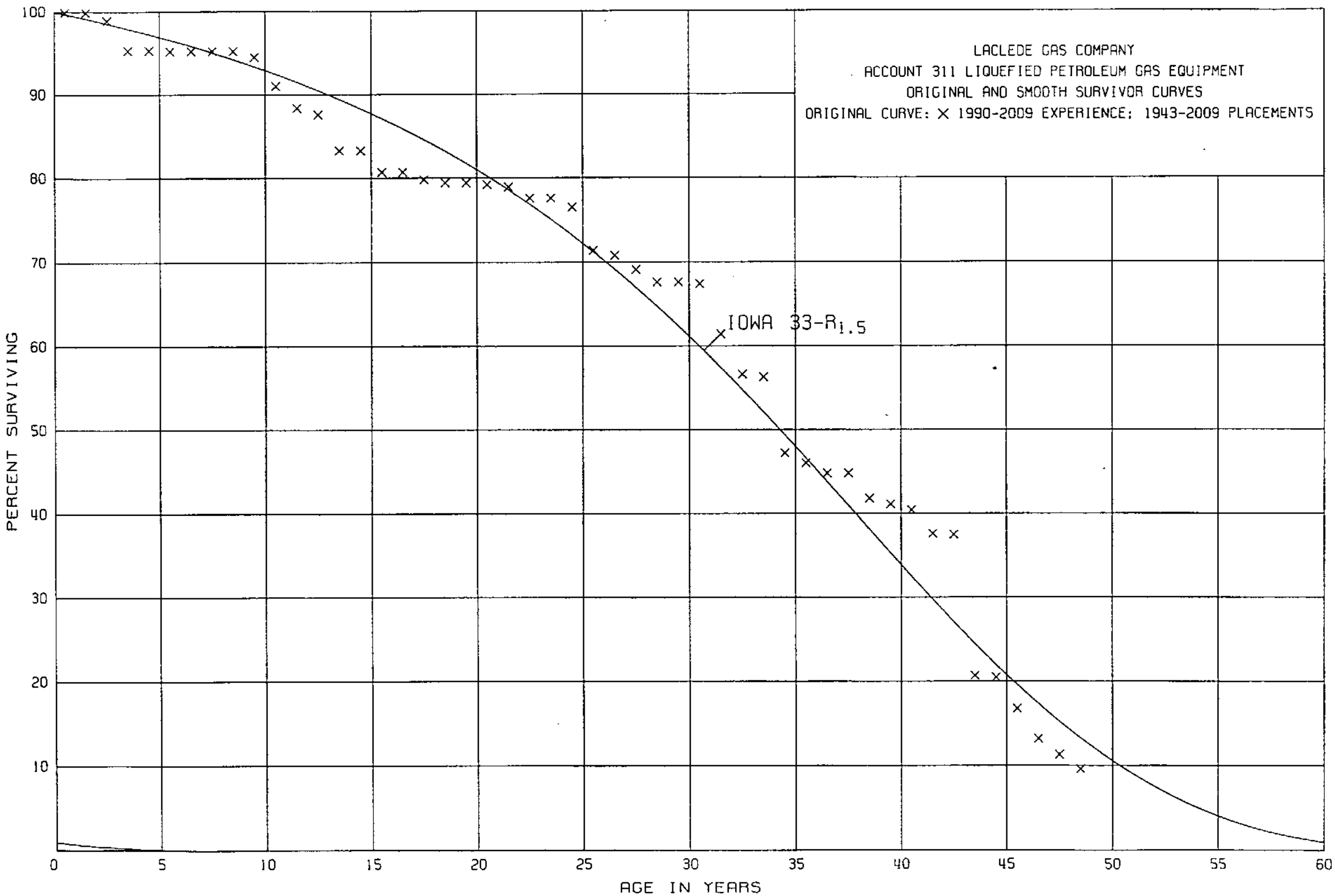
LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2001 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,171		0.0000		
40.5	81,171		0.0000		
41.5	81,171		0.0000		
42.5	81,171		0.0000		
43.5	81,171		0.0000		
44.5	81,171		0.0000		
45.5	80,450		0.0000		
46.5	62,026		0.0000		
47.5	40,667		0.0000		
48.5	31,243		0.0000		
49.5					



LACLEDE GAS COMPANY
ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1990-2009 EXPERIENCE; 1943-2009 PLACEMENTS
IOWA 33-R1.5
PERCENT SURVIVING
AGE IN YEARS
0
5
10
15
20
25
30
35
40
45
50
55
60
10
20
30
40
50
60
70
80
90
100

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,781,863		0.0000	1.0000	100.00
0.5	2,893,343		0.0000	1.0000	100.00
1.5	2,902,274	32,869	0.0113	0.9887	100.00
2.5	2,869,405	103,087	0.0359	0.9641	98.87
3.5	2,425,839		0.0000	1.0000	95.32
4.5	1,660,422	2,000	0.0012	0.9988	95.32
5.5	1,747,603		0.0000	1.0000	95.21
6.5	1,735,204		0.0000	1.0000	95.21
7.5	1,740,110		0.0000	1.0000	95.21
8.5	1,680,150	12,890	0.0077	0.9923	95.21
9.5	1,371,577	51,308	0.0374	0.9626	94.48
10.5	1,128,951	31,209	0.0276	0.9724	90.95
11.5	468,775	4,661	0.0099	0.9901	88.44
12.5	473,229	22,998	0.0486	0.9514	87.56
13.5	458,936		0.0000	1.0000	83.30
14.5	435,054	13,808	0.0317	0.9683	83.30
15.5	692,106		0.0000	1.0000	80.66
16.5	730,883	7,826	0.0107	0.9893	80.66
17.5	860,351	3,964	0.0046	0.9954	79.80
18.5	840,953		0.0000	1.0000	79.43
19.5	836,335	2,143	0.0026	0.9974	79.43
20.5	903,008	3,373	0.0037	0.9963	79.22
21.5	913,675	14,994	0.0164	0.9836	78.93
22.5	987,070		0.0000	1.0000	77.64
23.5	978,255	14,852	0.0152	0.9848	77.64
24.5	1,001,158	66,727	0.0666	0.9334	76.46
25.5	957,573	7,301	0.0076	0.9924	71.37
26.5	934,542	22,569	0.0241	0.9759	70.83
27.5	1,014,608	22,247	0.0219	0.9781	69.12
28.5	1,299,207	378	0.0003	0.9997	67.61
29.5	1,745,285	4,004	0.0023	0.9977	67.59
30.5	1,720,777	153,638	0.0893	0.9107	67.43
31.5	1,562,849	121,789	0.0779	0.9221	61.41
32.5	1,430,580	9,490	0.0066	0.9934	56.63
33.5	1,438,151	231,804	0.1612	0.8388	56.26
34.5	1,219,402	30,800	0.0253	0.9747	47.19
35.5	965,829	24,371	0.0252	0.9748	46.00
36.5	891,064		0.0000	1.0000	44.84
37.5	759,560	51,532	0.0678	0.9322	44.84
38.5	1,258,777	20,883	0.0166	0.9834	41.80

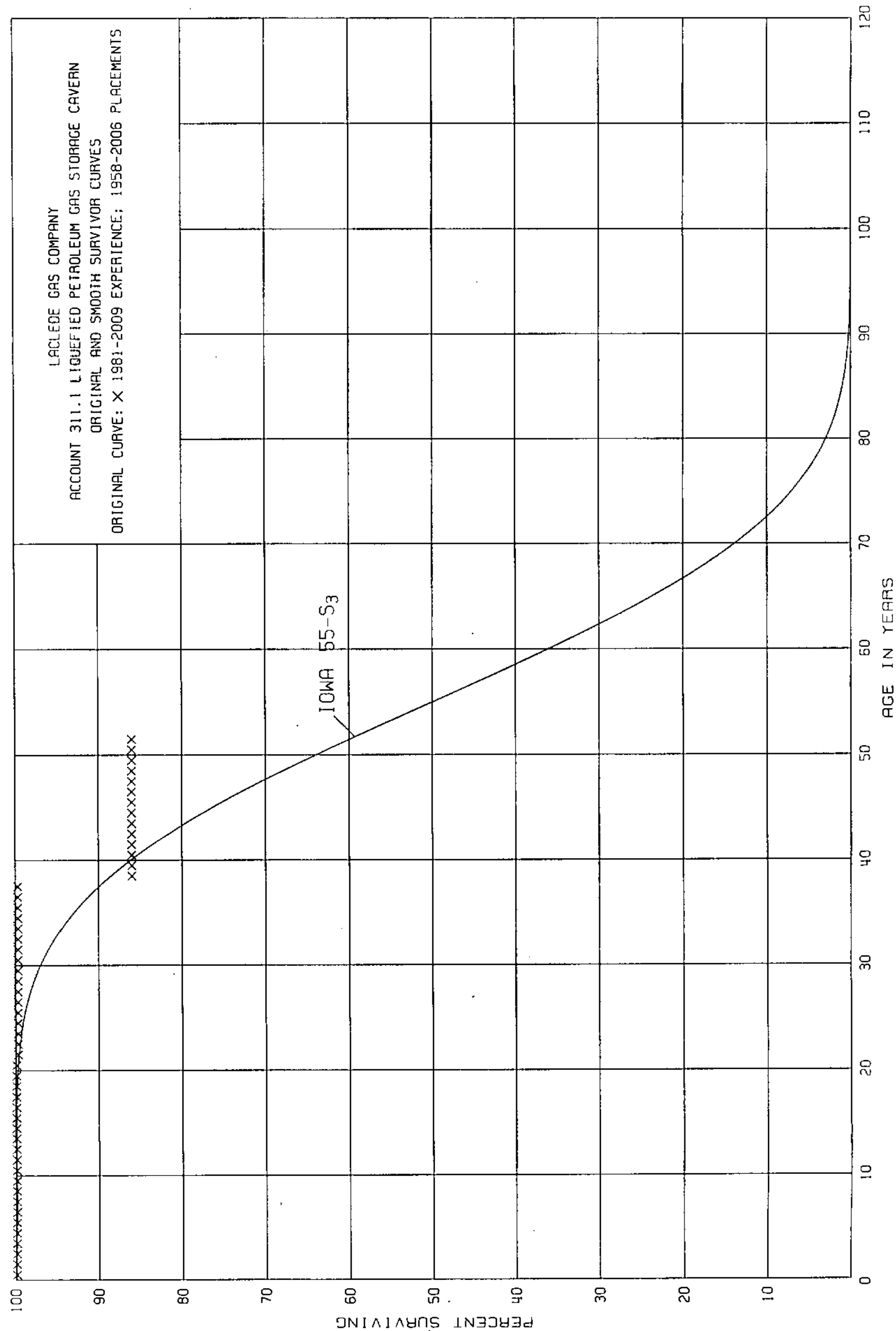
LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,237,174	22,869	0.0185	0.9815	41.11
40.5	1,199,167	81,844	0.0683	0.9317	40.35
41.5	1,160,341	3,422	0.0029	0.9971	37.59
42.5	1,252,254	560,507	0.4476	0.5524	37.48
43.5	657,480	7,585	0.0115	0.9885	20.70
44.5	627,784	111,040	0.1769	0.8231	20.46
45.5	477,354	103,691	0.2172	0.7828	16.84
46.5	366,134	52,057	0.1422	0.8578	13.18
47.5	212,032	32,284	0.1523	0.8477	11.31
48.5	71,657		0.0000	1.0000	9.59
49.5	11,007	373	0.0339	0.9661	9.59
50.5	10,634	914	0.0860	0.9140	9.26
51.5	9,720		0.0000	1.0000	8.46
52.5	9,720		0.0000	1.0000	8.46
53.5	9,720		0.0000	1.0000	8.46
54.5	9,720		0.0000	1.0000	8.46
55.5	9,720		0.0000	1.0000	8.46
56.5	9,720		0.0000	1.0000	8.46
57.5	9,720		0.0000	1.0000	8.46
58.5	9,720		0.0000	1.0000	8.46
59.5	9,720		0.0000	1.0000	8.46
60.5	9,720		0.0000	1.0000	8.46
61.5					8.46



LACLEDE GAS COMPANY
ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERN
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1958-2006 PLACEMENTS
IOWA 55-S3
AGE IN YEARS
PERCENT SURVIVING
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERN

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2006 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,966		0.0000	1.0000	100.00
0.5	71,850		0.0000	1.0000	100.00
1.5	74,909		0.0000	1.0000	100.00
2.5	74,909		0.0000	1.0000	100.00
3.5	71,850		0.0000	1.0000	100.00
4.5	71,850		0.0000	1.0000	100.00
5.5	77,681		0.0000	1.0000	100.00
6.5	89,134		0.0000	1.0000	100.00
7.5	65,851		0.0000	1.0000	100.00
8.5	4,814,803		0.0000	1.0000	100.00
9.5	4,814,803		0.0000	1.0000	100.00
10.5	4,814,886		0.0000	1.0000	100.00
11.5	4,815,551		0.0000	1.0000	100.00
12.5	4,815,551	345	0.0001	0.9999	100.00
13.5	4,815,206		0.0000	1.0000	99.99
14.5	4,815,206		0.0000	1.0000	99.99
15.5	4,798,674		0.0000	1.0000	99.99
16.5	4,796,805		0.0000	1.0000	99.99
17.5	4,796,805		0.0000	1.0000	99.99
18.5	4,782,343		0.0000	1.0000	99.99
19.5	4,782,343		0.0000	1.0000	99.99
20.5	4,782,343	15,308	0.0032	0.9968	99.99
21.5	4,765,073		0.0000	1.0000	99.67
22.5	4,769,066		0.0000	1.0000	99.67
23.5	4,756,123		0.0000	1.0000	99.67
24.5	4,755,527		0.0000	1.0000	99.67
25.5	4,755,527		0.0000	1.0000	99.67
26.5	4,755,527		0.0000	1.0000	99.67
27.5	4,755,527		0.0000	1.0000	99.67
28.5	4,755,527		0.0000	1.0000	99.67
29.5	4,755,527		0.0000	1.0000	99.67
30.5	4,755,527		0.0000	1.0000	99.67
31.5	4,755,527		0.0000	1.0000	99.67
32.5	4,755,527		0.0000	1.0000	99.67
33.5	4,755,527		0.0000	1.0000	99.67
34.5	4,749,696		0.0000	1.0000	99.67
35.5	4,738,243		0.0000	1.0000	99.67
36.5	4,738,243	83	0.0000	1.0000	99.67
37.5	4,861	665	0.1368	0.8632	99.67
38.5	4,196		0.0000	1.0000	86.04

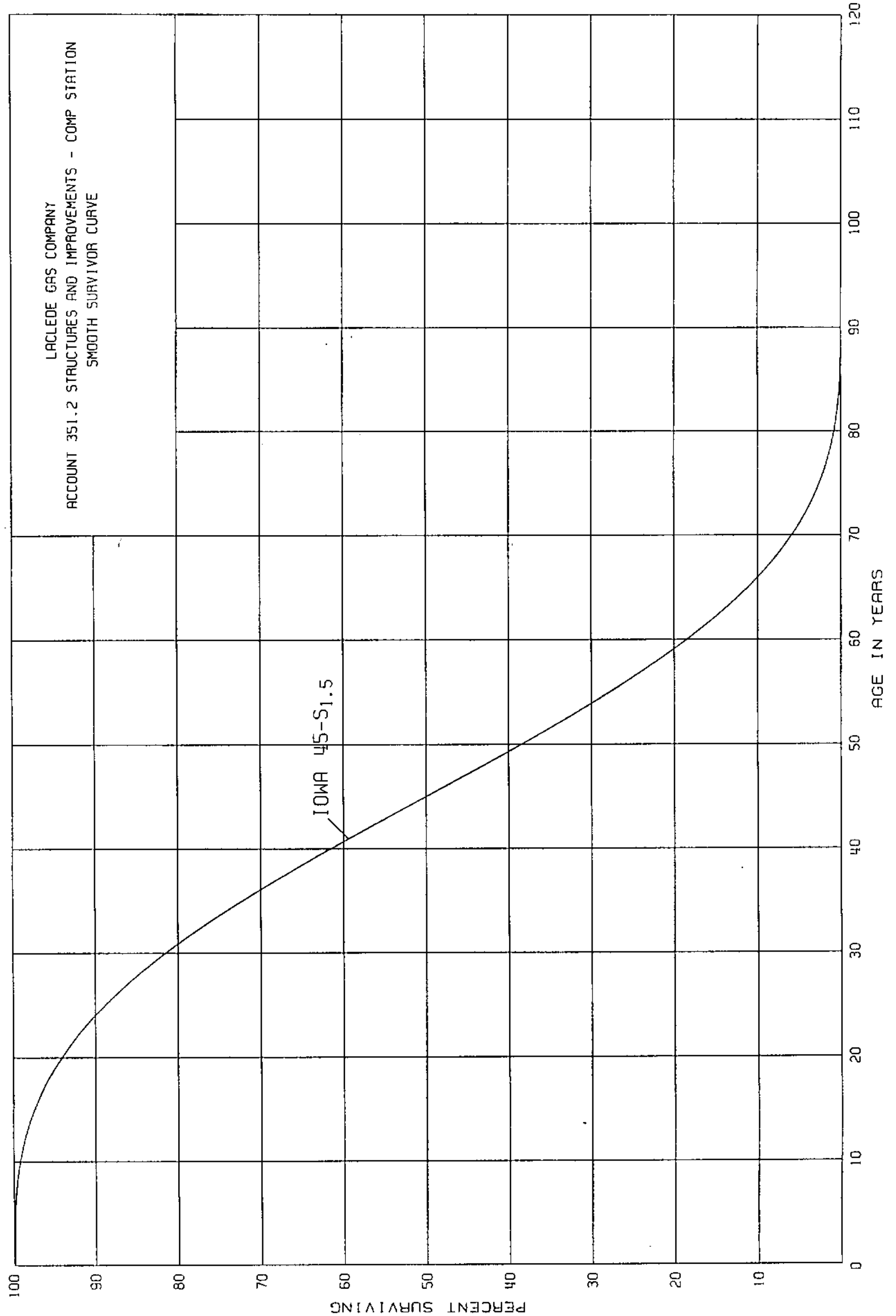
LACLEDE GAS COMPANY

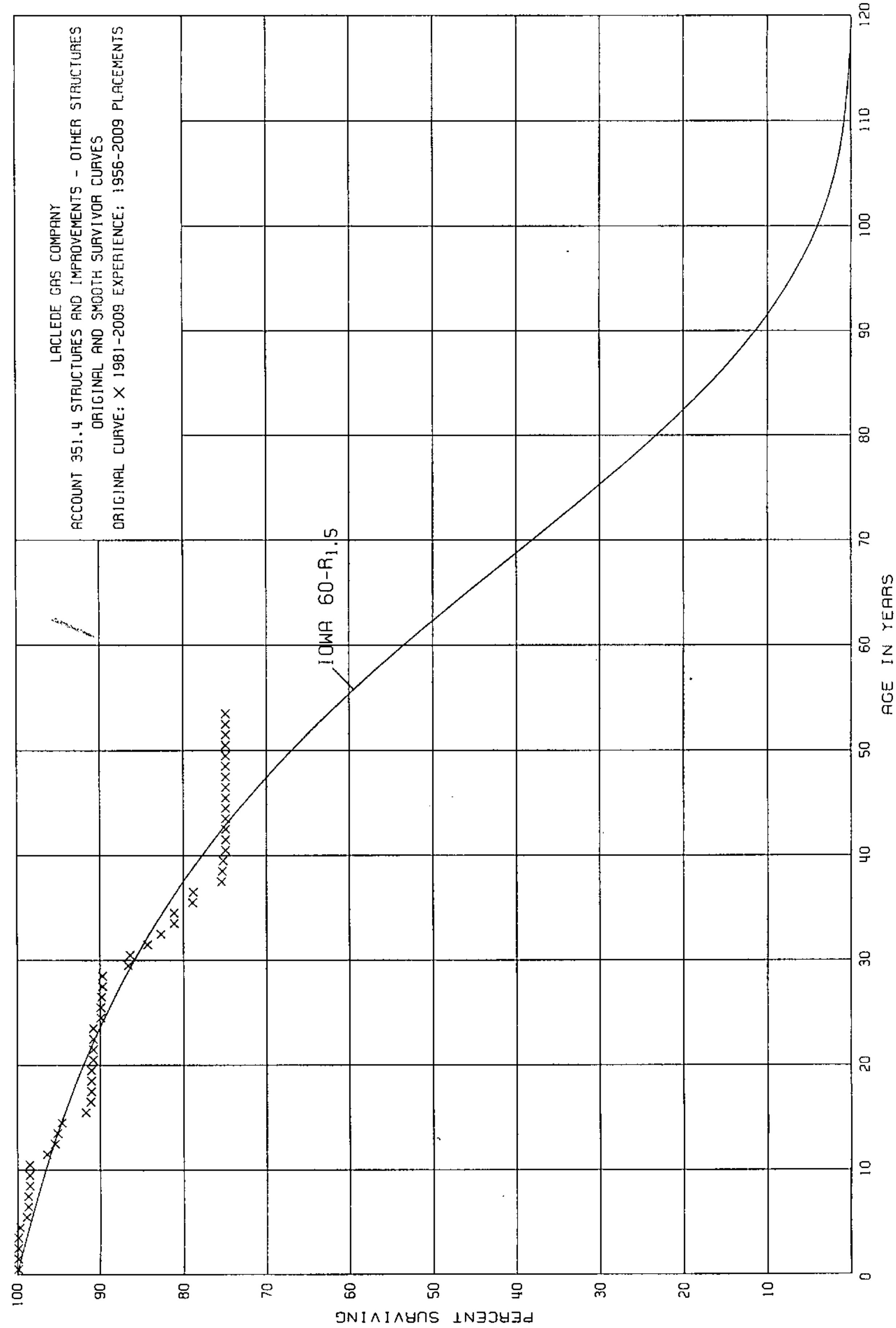
ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERN

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2006 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,196		0.0000	1.0000	86.04
40.5	4,196		0.0000	1.0000	86.04
41.5	4,196		0.0000	1.0000	86.04
42.5	4,196		0.0000	1.0000	86.04
43.5	4,196		0.0000	1.0000	86.04
44.5	4,196		0.0000	1.0000	86.04
45.5	4,196		0.0000	1.0000	86.04
46.5	4,196		0.0000	1.0000	86.04
47.5	4,196		0.0000	1.0000	86.04
48.5	4,196		0.0000	1.0000	86.04
49.5	4,196		0.0000	1.0000	86.04
50.5	3,993		0.0000	1.0000	86.04
51.5					86.04


LACLEDE GAS COMPANY
ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMP STATION
SMOOTH SURVIVOR CURVE
IOWA 45-S1.5
AGE IN YEARS
PERCENT SURVIVING
0
10
20
30
40
50
60
70
80
90
100
110
120


LACLEDE GAS COMPANY
ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1956-2009 PLACEMENTS
IOWA 60-R1.5
PERCENT SURVIVING
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	304,351		0.0000	1.0000	100.00
0.5	307,055		0.0000	1.0000	100.00
1.5	305,025		0.0000	1.0000	100.00
2.5	290,518		0.0000	1.0000	100.00
3.5	290,518	769	0.0026	0.9974	100.00
4.5	293,267	2,474	0.0084	0.9916	99.74
5.5	214,838	462	0.0022	0.9978	98.90
6.5	178,041		0.0000	1.0000	98.68
7.5	159,002	333	0.0021	0.9979	98.68
8.5	177,251		0.0000	1.0000	98.47
9.5	154,559		0.0000	1.0000	98.47
10.5	159,621	3,286	0.0206	0.9794	98.47
11.5	173,152	1,940	0.0112	0.9888	96.44
12.5	191,241	559	0.0029	0.9971	95.36
13.5	192,878	883	0.0046	0.9954	95.08
14.5	212,324	6,641	0.0313	0.9687	94.64
15.5	237,390	1,471	0.0062	0.9938	91.68
16.5	260,678	400	0.0015	0.9985	91.11
17.5	333,368		0.0000	1.0000	90.97
18.5	440,465	75	0.0002	0.9998	90.97
19.5	491,753	975	0.0020	0.9980	90.95
20.5	505,871		0.0000	1.0000	90.77
21.5	630,526		0.0000	1.0000	90.77
22.5	696,038	156	0.0002	0.9998	90.77
23.5	762,306	6,844	0.0090	0.9910	90.75
24.5	908,598	200	0.0002	0.9998	89.93
25.5	888,287	1,000	0.0011	0.9989	89.91
26.5	884,758	841	0.0010	0.9990	89.81
27.5	845,464		0.0000	1.0000	89.72
28.5	845,296	29,600	0.0350	0.9650	89.72
29.5	808,383	1,419	0.0018	0.9982	86.58
30.5	801,980	19,774	0.0247	0.9753	86.42
31.5	782,206	15,281	0.0195	0.9805	84.29
32.5	766,925	14,700	0.0192	0.9808	82.65
33.5	743,506		0.0000	1.0000	81.06
34.5	742,928	19,873	0.0267	0.9733	81.06
35.5	717,078	761	0.0011	0.9989	78.90
36.5	716,317	30,906	0.0431	0.9569	78.81
37.5	667,385	1,340	0.0020	0.9980	75.41
38.5	666,045	325	0.0005	0.9995	75.26

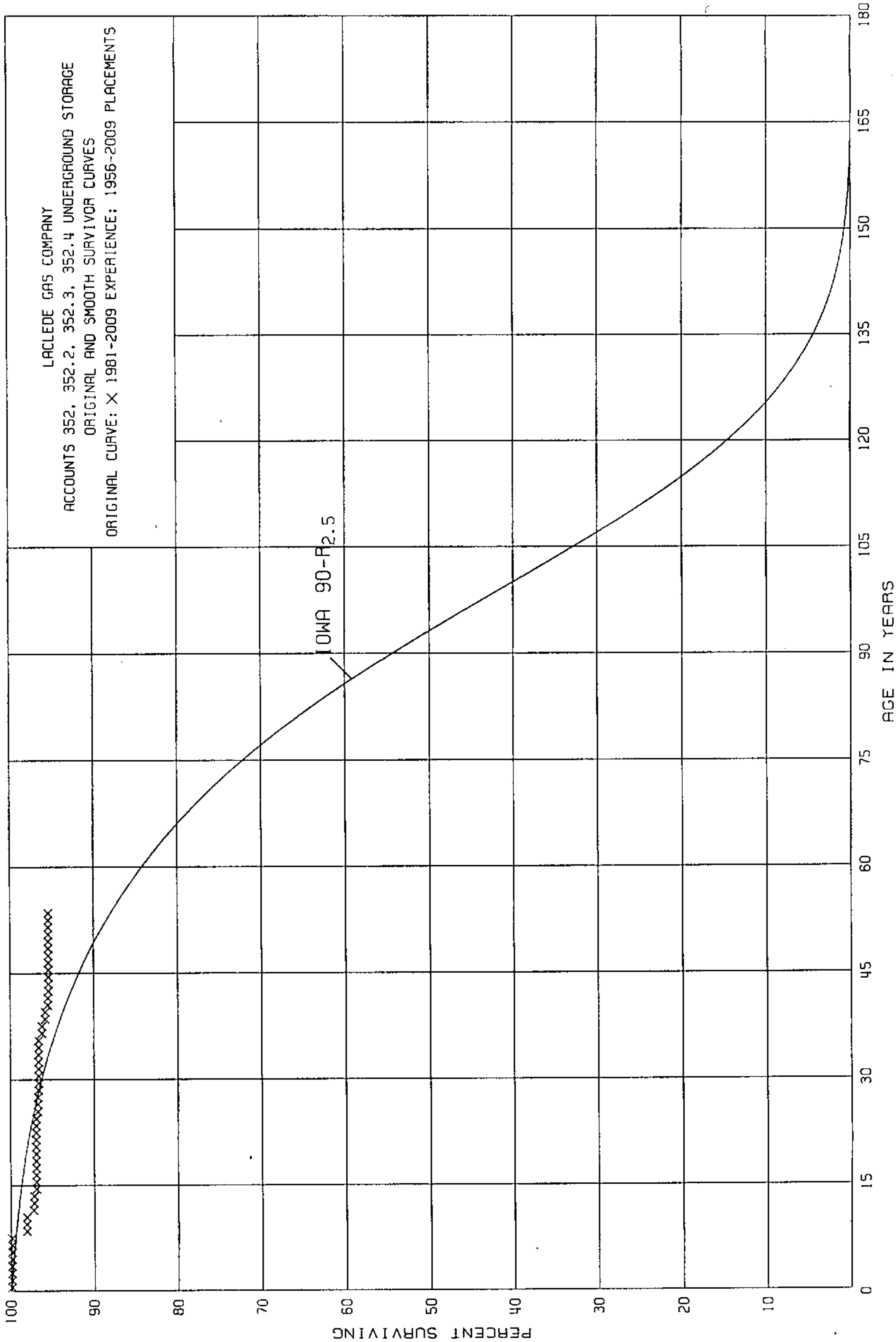
LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	651,923	2,406	0.0037	0.9963	75.22
40.5	631,334		0.0000	1.0000	74.94
41.5	607,775		0.0000	1.0000	74.94
42.5	606,420		0.0000	1.0000	74.94
43.5	586,091		0.0000	1.0000	74.94
44.5	584,584		0.0000	1.0000	74.94
45.5	564,498		0.0000	1.0000	74.94
46.5	508,759	430	0.0008	0.9992	74.94
47.5	432,020		0.0000	1.0000	74.88
48.5	380,896		0.0000	1.0000	74.88
49.5	358,393		0.0000	1.0000	74.88
50.5	230,898		0.0000	1.0000	74.88
51.5	196,104		0.0000	1.0000	74.88
52.5	129,434		0.0000	1.0000	74.88
53.5					74.88



LACLEDE GAS COMPANY
ACCOUNTS 352, 352.2, 352.3, 352.4 UNDERGROUND STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1956-2009 PLACEMENTS
IOWA 90-R2.5
PERCENT SURVIVING
AGE IN YEARS

LACLEDE GAS COMPANY

ACCOUNTS 352, 352.2, 352.3, 352.4 UNDERGROUND STORAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,729,617		0.0000	1.0000	100.00
0.5	666,110		0.0000	1.0000	100.00
1.5	686,768		0.0000	1.0000	100.00
2.5	527,389		0.0000	1.0000	100.00
3.5	504,826		0.0000	1.0000	100.00
4.5	455,491		0.0000	1.0000	100.00
5.5	573,003		0.0000	1.0000	100.00
6.5	722,001		0.0000	1.0000	100.00
7.5	775,303	14,810	0.0191	0.9809	100.00
8.5	936,905		0.0000	1.0000	98.09
9.5	3,444,695		0.0000	1.0000	98.09
10.5	3,689,527	28,011	0.0076	0.9924	98.09
11.5	3,827,100	4,061	0.0011	0.9989	97.34
12.5	4,035,950	1,100	0.0003	0.9997	97.23
13.5	4,145,596	11,398	0.0027	0.9973	97.20
14.5	4,300,993		0.0000	1.0000	96.94
15.5	4,355,870		0.0000	1.0000	96.94
16.5	4,523,764		0.0000	1.0000	96.94
17.5	5,025,575		0.0000	1.0000	96.94
18.5	5,463,853		0.0000	1.0000	96.94
19.5	5,864,782		0.0000	1.0000	96.94
20.5	6,070,720	1,166	0.0002	0.9998	96.94
21.5	6,354,146		0.0000	1.0000	96.92
22.5	6,889,607		0.0000	1.0000	96.92
23.5	7,419,365	3,412	0.0005	0.9995	96.92
24.5	8,738,919	13,165	0.0015	0.9985	96.87
25.5	8,725,754	4,570	0.0005	0.9995	96.72
26.5	8,713,094	2,161	0.0002	0.9998	96.67
27.5	8,709,231	731	0.0001	0.9999	96.65
28.5	8,701,742		0.0000	1.0000	96.64
29.5	8,679,690	142	0.0000	1.0000	96.64
30.5	8,659,892	3,729	0.0004	0.9996	96.64
31.5	8,632,380		0.0000	1.0000	96.60
32.5	8,627,412		0.0000	1.0000	96.60
33.5	8,609,731		0.0000	1.0000	96.60
34.5	8,479,862		0.0000	1.0000	96.60
35.5	8,330,864	32,161	0.0039	0.9961	96.60
36.5	8,206,844	3,565	0.0004	0.9996	96.22
37.5	8,026,867	31,299	0.0039	0.9961	96.18
38.5	5,484,854		0.0000	1.0000	95.80

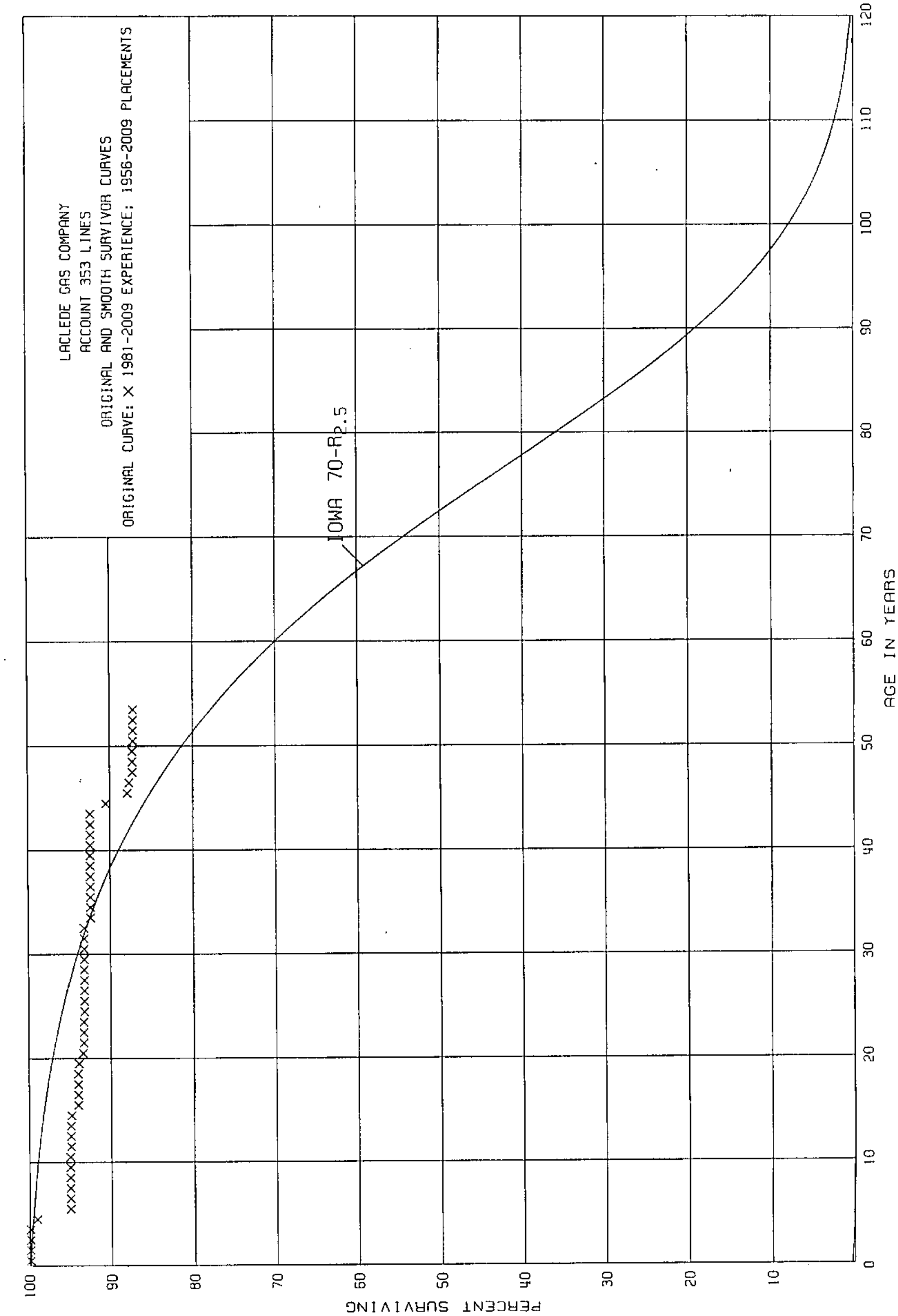
LACLEDE GAS COMPANY

ACCOUNTS 352, 352.2, 352.3, 352.4 UNDERGROUND STORAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,239,078	18,371	0.0035	0.9965	95.80
40.5	5,088,164		0.0000	1.0000	95.46
41.5	4,824,695	1,236	0.0003	0.9997	95.46
42.5	4,711,827		0.0000	1.0000	95.43
43.5	4,467,005		0.0000	1.0000	95.43
44.5	4,412,128		0.0000	1.0000	95.43
45.5	4,168,325	2,472	0.0006	0.9994	95.43
46.5	3,662,798		0.0000	1.0000	95.37
47.5	3,221,609		0.0000	1.0000	95.37
48.5	2,821,846		0.0000	1.0000	95.37
49.5	2,615,908		0.0000	1.0000	95.37
50.5	2,337,212		0.0000	1.0000	95.37
51.5	1,846,873		0.0000	1.0000	95.37
52.5	1,320,916		0.0000	1.0000	95.37
53.5					95.37


LACLEDE GAS COMPANY
ACCOUNT 353 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1956-2009 PLACEMENTS
IOWA 70-R2.5
PERCENT SURVIVING
AGE IN YEARS

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	699,327		0.0000	1.0000	100.00
0.5	565,117		0.0000	1.0000	100.00
1.5	557,497		0.0000	1.0000	100.00
2.5	182,365		0.0000	1.0000	100.00
3.5	196,628	1,863	0.0095	0.9905	100.00
4.5	194,765	7,893	0.0405	0.9595	99.05
5.5	186,872		0.0000	1.0000	95.04
6.5	146,996		0.0000	1.0000	95.04
7.5	155,460		0.0000	1.0000	95.04
8.5	871,271		0.0000	1.0000	95.04
9.5	871,271		0.0000	1.0000	95.04
10.5	879,632	1,775	0.0020	0.9980	95.04
11.5	887,155		0.0000	1.0000	94.85
12.5	973,380		0.0000	1.0000	94.85
13.5	992,165	784	0.0008	0.9992	94.85
14.5	1,028,702	7,923	0.0077	0.9923	94.77
15.5	1,029,701	753	0.0007	0.9993	94.04
16.5	1,059,149		0.0000	1.0000	93.97
17.5	1,366,710		0.0000	1.0000	93.97
18.5	1,418,332	1,770	0.0012	0.9988	93.97
19.5	1,565,173	8,464	0.0054	0.9946	93.86
20.5	1,610,944	816	0.0005	0.9995	93.35
21.5	1,822,768	676	0.0004	0.9996	93.30
22.5	1,962,423		0.0000	1.0000	93.26
23.5	2,024,339	402	0.0002	0.9998	93.26
24.5	2,299,817		0.0000	1.0000	93.24
25.5	2,299,817		0.0000	1.0000	93.24
26.5	2,290,455		0.0000	1.0000	93.24
27.5	2,290,455		0.0000	1.0000	93.24
28.5	2,290,455		0.0000	1.0000	93.24
29.5	2,285,689		0.0000	1.0000	93.24
30.5	2,285,689		0.0000	1.0000	93.24
31.5	2,274,891	44	0.0000	1.0000	93.24
32.5	2,260,584	21,269	0.0094	0.9906	93.24
33.5	2,239,315		0.0000	1.0000	92.36
34.5	2,239,315		0.0000	1.0000	92.36
35.5	2,239,315		0.0000	1.0000	92.36
36.5	2,239,315		0.0000	1.0000	92.36
37.5	1,508,220		0.0000	1.0000	92.36
38.5	1,508,220		0.0000	1.0000	92.36

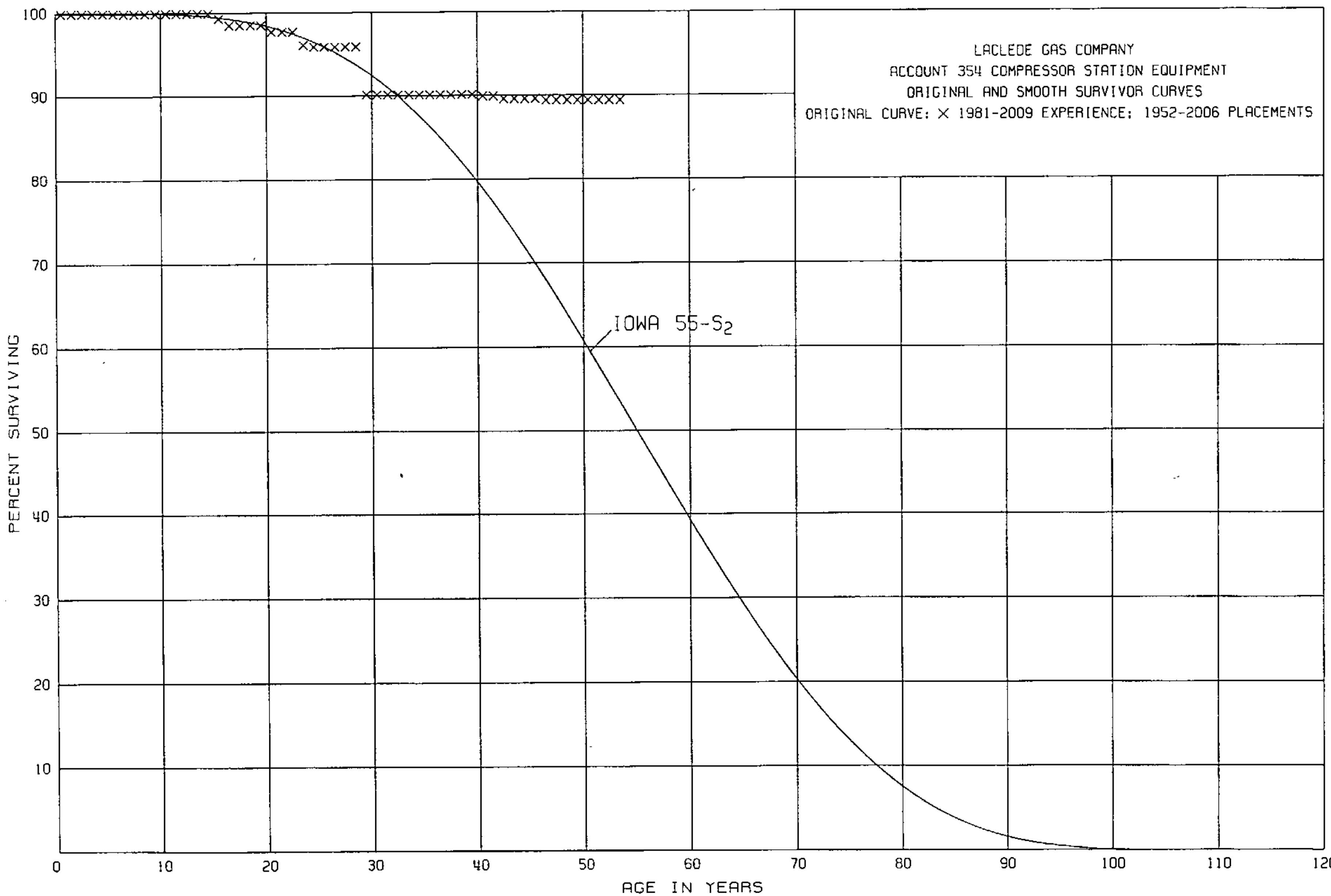
LACLEDE GAS COMPANY

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,501,798		0.0000	1.0000	92.36
40.5	1,500,423		0.0000	1.0000	92.36
41.5	1,414,198		0.0000	1.0000	92.36
42.5	1,395,413		0.0000	1.0000	92.36
43.5	1,358,092	27,560	0.0203	0.9797	92.36
44.5	1,318,268	37,280	0.0283	0.9717	90.49
45.5	1,250,787	3,738	0.0030	0.9970	87.93
46.5	943,226	4,335	0.0046	0.9954	87.67
47.5	839,905		0.0000	1.0000	87.27
48.5	667,934		0.0000	1.0000	87.27
49.5	609,061	241	0.0004	0.9996	87.27
50.5	424,025		0.0000	1.0000	87.24
51.5	342,243		0.0000	1.0000	87.24
52.5	274,616		0.0000	1.0000	87.24
53.5					87.24



LACLEDE GAS COMPANY
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1981-2009 EXPERIENCE: 1952-2006 PLACEMENTS
IOWA 55-S2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2006 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	99,352		0.0000	1.0000	100.00
0.5	99,352		0.0000	1.0000	100.00
1.5	101,668		0.0000	1.0000	100.00
2.5	101,668		0.0000	1.0000	100.00
3.5	96,463		0.0000	1.0000	100.00
4.5	92,262		0.0000	1.0000	100.00
5.5	102,829		0.0000	1.0000	100.00
6.5	984,423		0.0000	1.0000	100.00
7.5	984,423		0.0000	1.0000	100.00
8.5	984,423		0.0000	1.0000	100.00
9.5	984,423		0.0000	1.0000	100.00
10.5	953,209		0.0000	1.0000	100.00
11.5	953,209		0.0000	1.0000	100.00
12.5	953,209		0.0000	1.0000	100.00
13.5	924,639	2	0.0000	1.0000	100.00
14.5	935,291	6,418	0.0069	0.9931	100.00
15.5	933,929	7,872	0.0084	0.9916	99.31
16.5	957,006		0.0000	1.0000	98.48
17.5	1,071,255		0.0000	1.0000	98.48
18.5	1,114,952		0.0000	1.0000	98.48
19.5	1,215,831	9,169	0.0075	0.9925	98.48
20.5	1,563,808		0.0000	1.0000	97.74
21.5	1,776,230		0.0000	1.0000	97.74
22.5	1,810,733	31,174	0.0172	0.9828	97.74
23.5	1,779,559	3,807	0.0021	0.9979	96.06
24.5	2,228,749		0.0000	1.0000	95.86
25.5	2,228,749	317	0.0001	0.9999	95.86
26.5	2,228,432		0.0000	1.0000	95.85
27.5	2,228,432		0.0000	1.0000	95.85
28.5	2,478,100	148,426	0.0599	0.9401	95.85
29.5	2,329,674		0.0000	1.0000	90.11
30.5	2,327,358		0.0000	1.0000	90.11
31.5	2,327,358		0.0000	1.0000	90.11
32.5	2,327,358		0.0000	1.0000	90.11
33.5	2,309,602		0.0000	1.0000	90.11
34.5	2,302,842		0.0000	1.0000	90.11
35.5	1,421,248		0.0000	1.0000	90.11
36.5	1,421,248		0.0000	1.0000	90.11
37.5	1,421,248		0.0000	1.0000	90.11
38.5	1,421,248		0.0000	1.0000	90.11

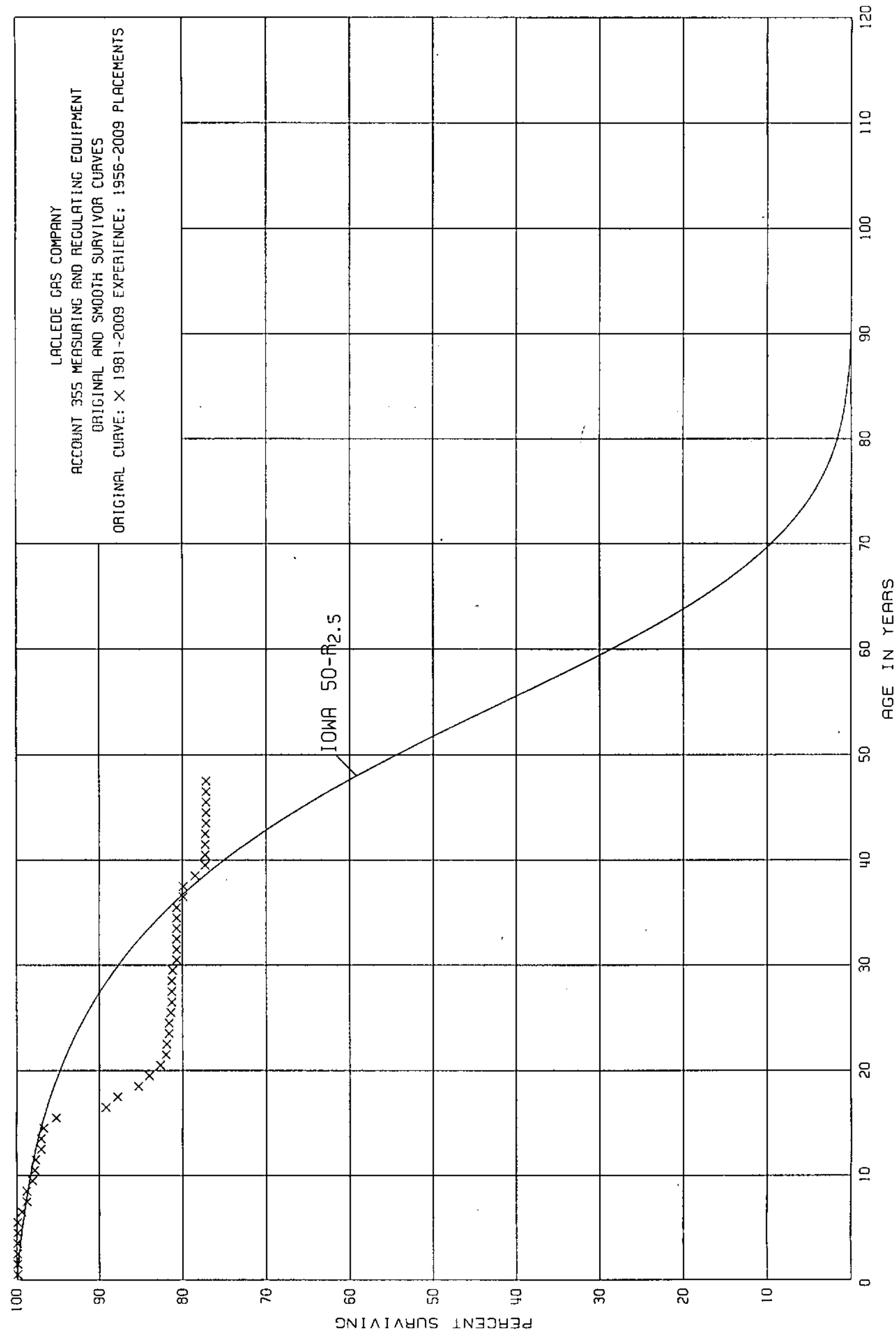
LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2006 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,421,248	3,700	0.0026	0.9974	90.11
40.5	1,417,548		0.0000	1.0000	89.88
41.5	1,417,548	4,849	0.0034	0.9966	89.88
42.5	1,412,154		0.0000	1.0000	89.57
43.5	1,409,372		0.0000	1.0000	89.57
44.5	1,404,316		0.0000	1.0000	89.57
45.5	1,373,367	2,747	0.0020	0.9980	89.57
46.5	1,256,688		0.0000	1.0000	89.39
47.5	1,227,009		0.0000	1.0000	89.39
48.5	1,126,130		0.0000	1.0000	89.39
49.5	920,157		0.0000	1.0000	89.39
50.5	742,609		0.0000	1.0000	89.39
51.5	708,106		0.0000	1.0000	89.39
52.5	708,106		0.0000	1.0000	89.39
53.5	255,109		0.0000	1.0000	89.39
54.5	255,109		0.0000	1.0000	89.39
55.5	255,109		0.0000	1.0000	89.39
56.5	255,109		0.0000	1.0000	89.39
57.5					89.39


LACLEDE GAS COMPANY
ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1956-2009 PLACEMENTS
IOWA 50-R2.5
PERCENT SURVIVING
AGE IN YEARS

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	556,531		0.0000	1.0000	100.00
0.5	398,642		0.0000	1.0000	100.00
1.5	359,825		0.0000	1.0000	100.00
2.5	376,910		0.0000	1.0000	100.00
3.5	399,825		0.0000	1.0000	100.00
4.5	399,825		0.0000	1.0000	100.00
5.5	393,712	2,219	0.0056	0.9944	100.00
6.5	391,493	2,381	0.0061	0.9939	99.44
7.5	436,282		0.0000	1.0000	98.83
8.5	486,850	3,414	0.0070	0.9930	98.83
9.5	500,279	1,820	0.0036	0.9964	98.14
10.5	420,010	497	0.0012	0.9988	97.79
11.5	403,509	2,750	0.0068	0.9932	97.67
12.5	418,556		0.0000	1.0000	97.01
13.5	421,447	1,450	0.0034	0.9966	97.01
14.5	468,419	6,988	0.0149	0.9851	96.68
15.5	466,780	29,410	0.0630	0.9370	95.24
16.5	701,453	11,402	0.0163	0.9837	89.24
17.5	818,655	23,134	0.0283	0.9717	87.79
18.5	1,032,040	16,507	0.0160	0.9840	85.31
19.5	1,398,940	21,634	0.0155	0.9845	83.95
20.5	1,397,517	11,623	0.0083	0.9917	82.65
21.5	1,446,791	736	0.0005	0.9995	81.96
22.5	1,470,297	5,038	0.0034	0.9966	81.92
23.5	1,495,397		0.0000	1.0000	81.64
24.5	1,627,756	4,456	0.0027	0.9973	81.64
25.5	1,600,348	2,411	0.0015	0.9985	81.42
26.5	1,597,937		0.0000	1.0000	81.30
27.5	1,592,522	579	0.0004	0.9996	81.30
28.5	1,591,943	872	0.0005	0.9995	81.27
29.5	1,591,071	10,094	0.0063	0.9937	81.23
30.5	1,580,977	275	0.0002	0.9998	80.72
31.5	1,572,349		0.0000	1.0000	80.70
32.5	1,568,576		0.0000	1.0000	80.70
33.5	1,568,576		0.0000	1.0000	80.70
34.5	1,568,576		0.0000	1.0000	80.70
35.5	1,568,576	14,916	0.0095	0.9905	80.70
36.5	1,507,940		0.0000	1.0000	79.93
37.5	1,457,193	25,737	0.0177	0.9823	79.93
38.5	1,422,010	21,456	0.0151	0.9849	78.52

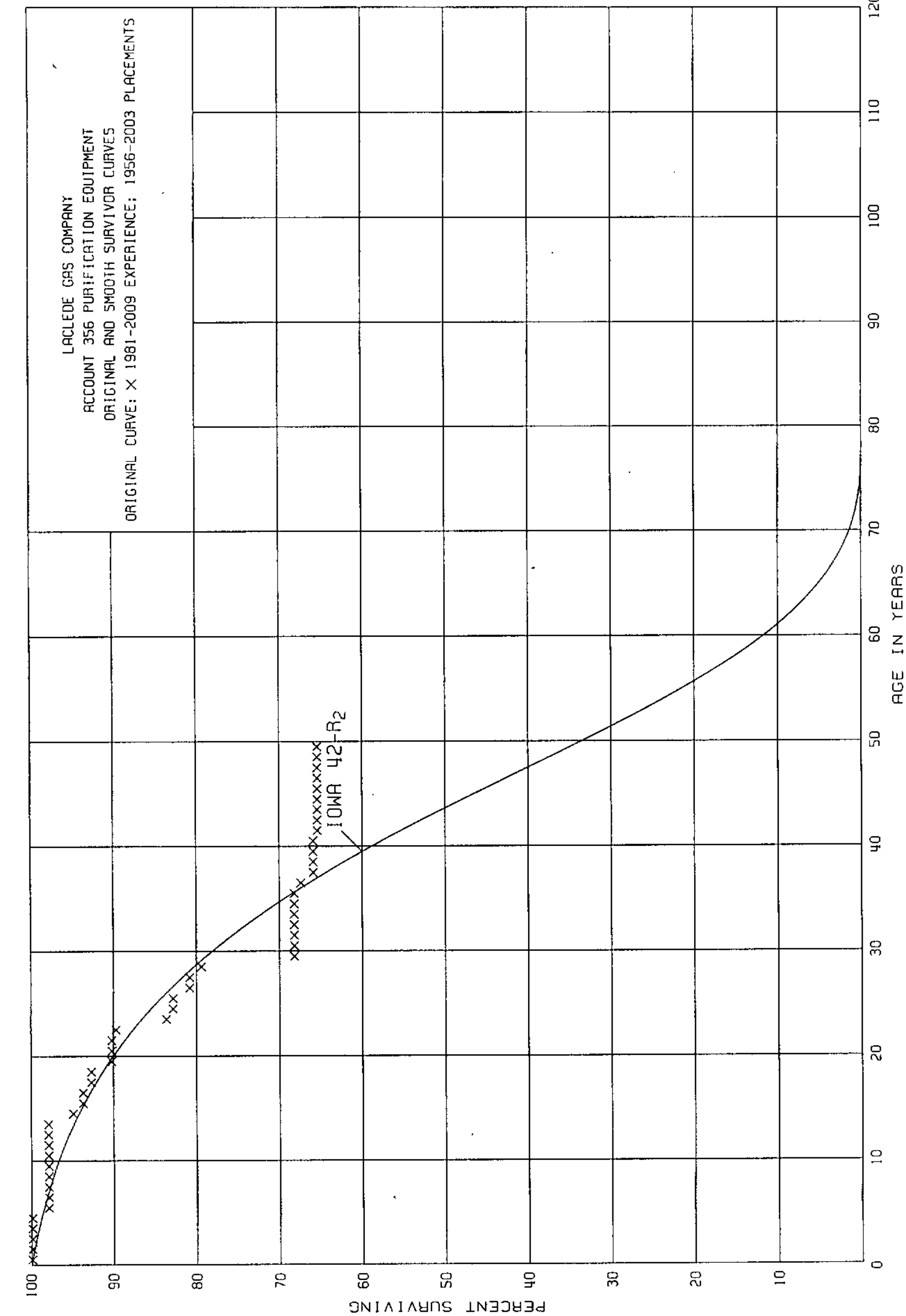
LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,383,215	203	0.0001	0.9999	77.33
40.5	1,356,681	518	0.0004	0.9996	77.32
41.5	1,316,642		0.0000	1.0000	77.29
42.5	1,306,909	825	0.0006	0.9994	77.29
43.5	1,254,834		0.0000	1.0000	77.24
44.5	1,249,485		0.0000	1.0000	77.24
45.5	1,001,352		0.0000	1.0000	77.24
46.5	870,893		0.0000	1.0000	77.24
47.5	680,490		0.0000	1.0000	77.24
48.5	331,099		0.0000	1.0000	77.24
49.5	294,851		0.0000	1.0000	77.24
50.5	238,031		0.0000	1.0000	77.24
51.5	206,918		0.0000	1.0000	77.24
52.5	135,426		0.0000	1.0000	77.24
53.5					77.24


LACLEDE GAS COMPANY
ACCOUNT 356 PURIFICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1981-2009 EXPERIENCE; 1956-2003 PLACEMENTS
IOWA 42-R2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2003 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,707		0.0000	1.0000	100.00
0.5	42,475		0.0000	1.0000	100.00
1.5	47,110		0.0000	1.0000	100.00
2.5	95,328		0.0000	1.0000	100.00
3.5	95,328		0.0000	1.0000	100.00
4.5	98,940	2,062	0.0208	0.9792	100.00
5.5	99,914		0.0000	1.0000	97.92
6.5	96,457		0.0000	1.0000	97.92
7.5	96,457		0.0000	1.0000	97.92
8.5	96,457		0.0000	1.0000	97.92
9.5	100,299		0.0000	1.0000	97.92
10.5	87,385		0.0000	1.0000	97.92
11.5	87,807		0.0000	1.0000	97.92
12.5	119,917		0.0000	1.0000	97.92
13.5	119,917	3,768	0.0314	0.9686	97.92
14.5	125,751	1,472	0.0117	0.9883	94.85
15.5	124,279		0.0000	1.0000	93.74
16.5	124,320	1,420	0.0114	0.9886	93.74
17.5	160,042		0.0000	1.0000	92.67
18.5	184,665	4,923	0.0267	0.9733	92.67
19.5	216,466		0.0000	1.0000	90.20
20.5	217,887		0.0000	1.0000	90.20
21.5	242,748	1,442	0.0059	0.9941	90.20
22.5	270,080	18,295	0.0677	0.9323	89.67
23.5	243,052	2,300	0.0095	0.9905	83.60
24.5	248,278		0.0000	1.0000	82.81
25.5	248,278	5,918	0.0238	0.9762	82.81
26.5	242,360		0.0000	1.0000	80.84
27.5	242,360	4,404	0.0182	0.9818	80.84
28.5	237,956	33,408	0.1404	0.8596	79.37
29.5	204,548		0.0000	1.0000	68.23
30.5	204,317		0.0000	1.0000	68.23
31.5	196,492	150	0.0008	0.9992	68.23
32.5	196,342		0.0000	1.0000	68.18
33.5	192,730		0.0000	1.0000	68.18
34.5	189,844		0.0000	1.0000	68.18
35.5	189,844	2,169	0.0114	0.9886	68.18
36.5	187,675	4,093	0.0218	0.9782	67.40
37.5	183,582		0.0000	1.0000	65.93
38.5	181,766		0.0000	1.0000	65.93

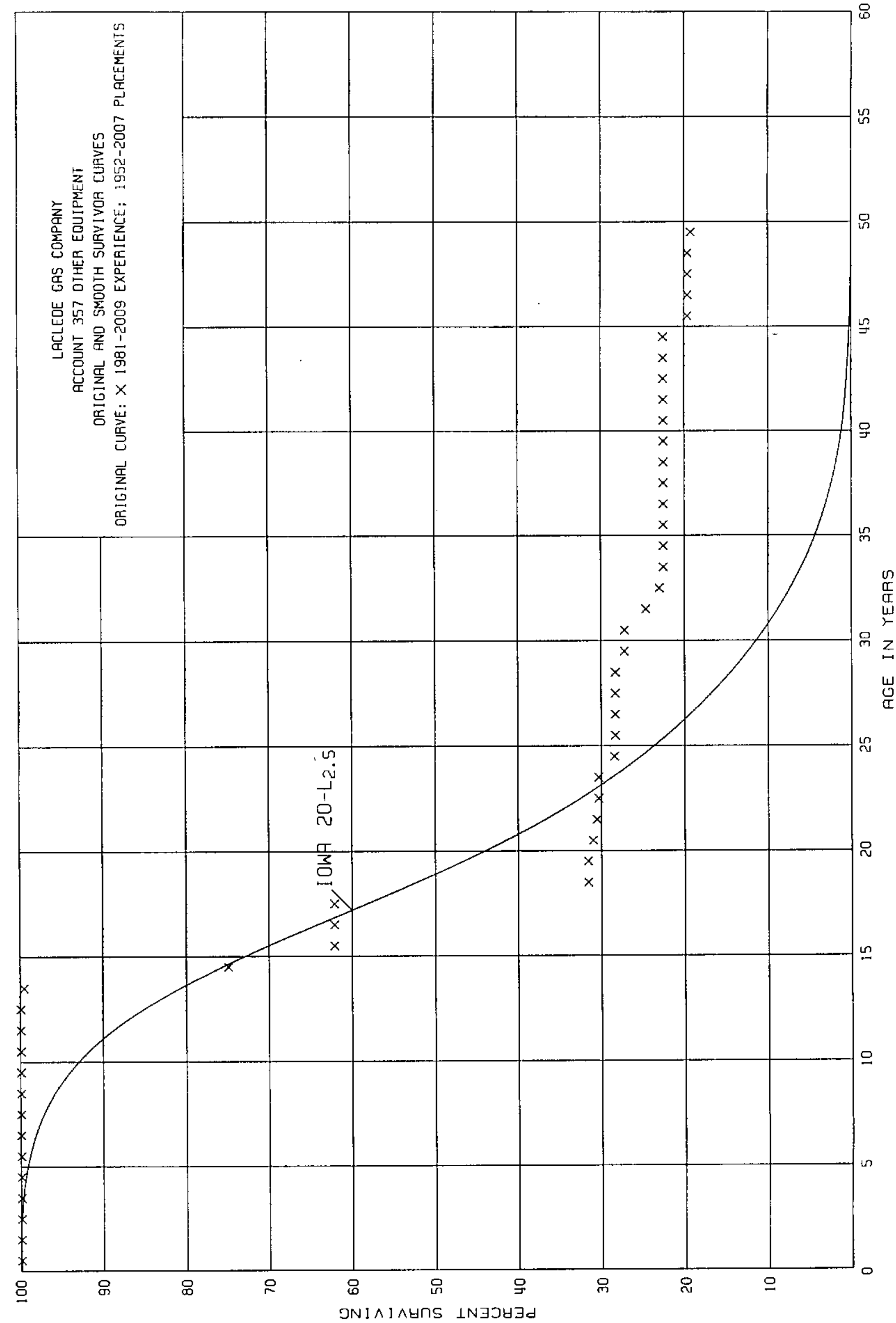
LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2003 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	181,766		0.0000	1.0000	65.93
40.5	180,760	1,500	0.0083	0.9917	65.93
41.5	165,445		0.0000	1.0000	65.38
42.5	165,445		0.0000	1.0000	65.38
43.5	158,913		0.0000	1.0000	65.38
44.5	158,913		0.0000	1.0000	65.38
45.5	158,872		0.0000	1.0000	65.38
46.5	121,730		0.0000	1.0000	65.38
47.5	103,025		0.0000	1.0000	65.38
48.5	66,301		0.0000	1.0000	65.38
49.5	61,736		0.0000	1.0000	65.38
50.5	33,605		0.0000	1.0000	65.38
51.5	7,526		0.0000	1.0000	65.38
52.5	7,526		0.0000	1.0000	65.38
53.5					65.38


LACLEDE GAS COMPANY
ACCOUNT 357 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1952-2007 PLACEMENTS
IOWA 20-L2.5
PERCENT SURVIVING
AGE IN YEARS
0
5
10
15
20
25
30
35
40
45
50
55
60
100
90
80
70
60
50
40
30
20
10

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2007 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,139		0.0000	1.0000	100.00
0.5	53,139		0.0000	1.0000	100.00
1.5	53,139		0.0000	1.0000	100.00
2.5	45,458		0.0000	1.0000	100.00
3.5	44,546		0.0000	1.0000	100.00
4.5	42,796		0.0000	1.0000	100.00
5.5	43,597		0.0000	1.0000	100.00
6.5	44,490		0.0000	1.0000	100.00
7.5	46,097		0.0000	1.0000	100.00
8.5	46,097		0.0000	1.0000	100.00
9.5	40,599		0.0000	1.0000	100.00
10.5	40,705		0.0000	1.0000	100.00
11.5	40,705		0.0000	1.0000	100.00
12.5	54,061	296	0.0055	0.9945	100.00
13.5	54,065	13,356	0.2470	0.7530	99.45
14.5	39,202	6,714	0.1713	0.8287	74.89
15.5	29,600		0.0000	1.0000	62.06
16.5	29,600		0.0000	1.0000	62.06
17.5	29,738	14,599	0.4909	0.5091	62.06
18.5	16,610		0.0000	1.0000	31.59
19.5	16,892	335	0.0198	0.9802	31.59
20.5	18,904	282	0.0149	0.9851	30.96
21.5	20,620	165	0.0080	0.9920	30.50
22.5	16,893		0.0000	1.0000	30.26
23.5	18,642	1,151	0.0617	0.9383	30.26
24.5	21,181	106	0.0050	0.9950	28.39
25.5	21,075		0.0000	1.0000	28.25
26.5	21,075		0.0000	1.0000	28.25
27.5	21,075		0.0000	1.0000	28.25
28.5	21,680	800	0.0369	0.9631	28.25
29.5	20,880		0.0000	1.0000	27.21
30.5	20,880	2,033	0.0974	0.9026	27.21
31.5	18,301	1,198	0.0655	0.9345	24.56
32.5	19,102	368	0.0193	0.9807	22.95
33.5	18,734		0.0000	1.0000	22.51
34.5	17,933		0.0000	1.0000	22.51
35.5	17,040		0.0000	1.0000	22.51
36.5	15,801		0.0000	1.0000	22.51
37.5	15,801		0.0000	1.0000	22.51
38.5	15,801		0.0000	1.0000	22.51

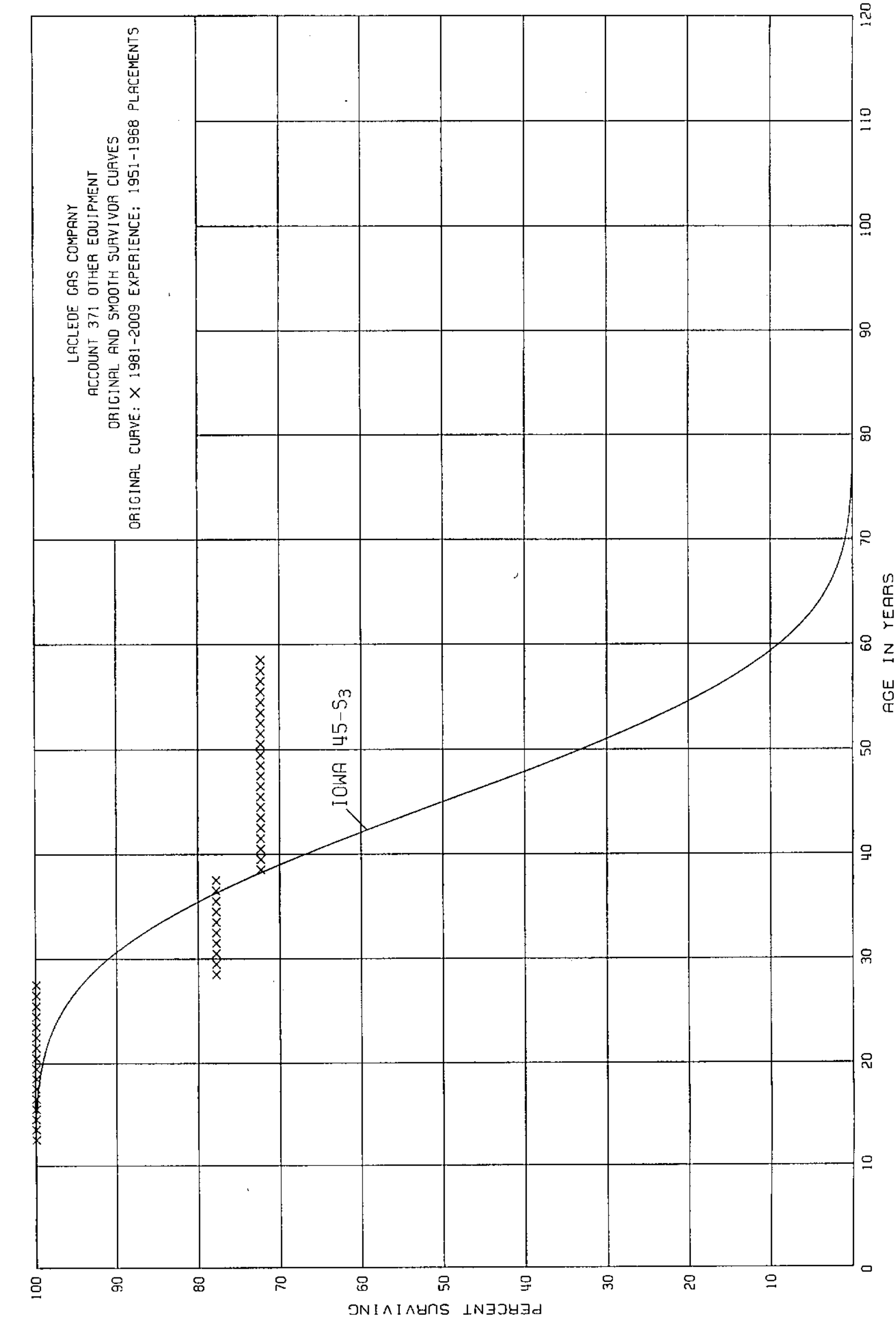
LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2007 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,801		0.0000	1.0000	22.51
40.5	15,801		0.0000	1.0000	22.51
41.5	15,801		0.0000	1.0000	22.51
42.5	15,501		0.0000	1.0000	22.51
43.5	15,501		0.0000	1.0000	22.51
44.5	15,501	2,000	0.1290	0.8710	22.51
45.5	13,501		0.0000	1.0000	19.61
46.5	13,363		0.0000	1.0000	19.61
47.5	12,228		0.0000	1.0000	19.61
48.5	12,228	258	0.0211	0.9789	19.61
49.5	5,888		0.0000	1.0000	19.20
50.5	5,888		0.0000	1.0000	19.20
51.5	5,786		0.0000	1.0000	19.20
52.5	4,037		0.0000	1.0000	19.20
53.5	605		0.0000	1.0000	19.20
54.5	605	605	1.0000	0.0000	19.20
55.5					0.00


LACLEDE GAS COMPANY
ACCOUNT 371 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE: 1951-1968 PLACEMENTS
IOWA 45-S3
AGE IN YEARS
PERCENT SURVIVING
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-1968 EXPERIENCE BAND 1981-2009

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

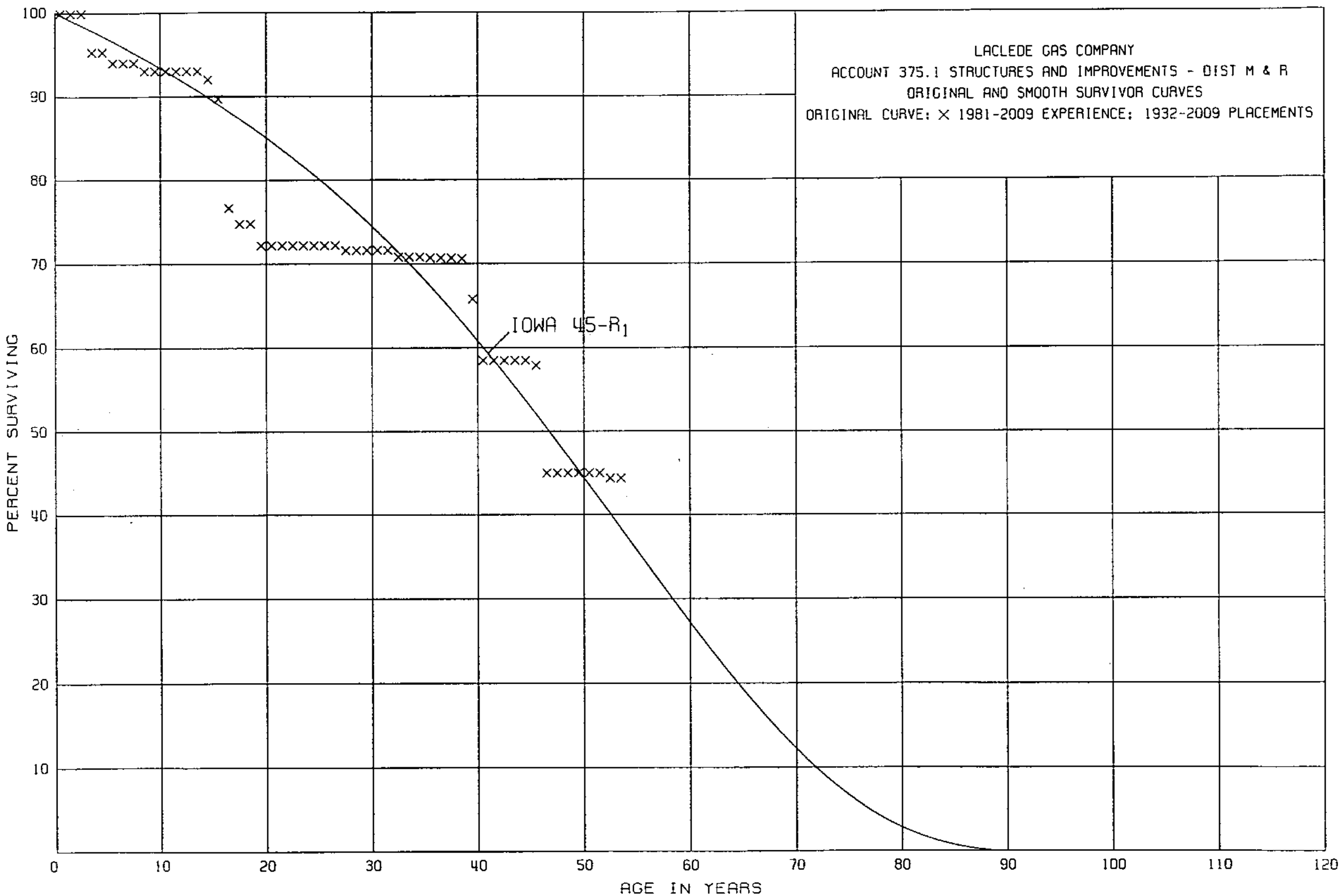
LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-1968 EXPERIENCE BAND 1981-2009

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


LACLEDE GAS COMPANY
ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1932-2009 PLACEMENTS
IOWA 45-R1
PERCENT SURVIVING
AGE IN YEARS

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,907		0.0000	1.0000	100.00
0.5	78,238		0.0000	1.0000	100.00
1.5	78,977		0.0000	1.0000	100.00
2.5	95,633	4,487	0.0469	0.9531	100.00
3.5	91,146		0.0000	1.0000	95.31
4.5	84,462	1,177	0.0139	0.9861	95.31
5.5	83,285		0.0000	1.0000	93.99
6.5	83,285		0.0000	1.0000	93.99
7.5	56,162	622	0.0111	0.9889	93.99
8.5	50,210		0.0000	1.0000	92.95
9.5	54,586		0.0000	1.0000	92.95
10.5	57,235		0.0000	1.0000	92.95
11.5	73,676		0.0000	1.0000	92.95
12.5	75,697		0.0000	1.0000	92.95
13.5	81,484	847	0.0104	0.9896	92.95
14.5	85,137	2,084	0.0245	0.9755	91.98
15.5	85,706	12,483	0.1456	0.8544	89.73
16.5	91,593	2,200	0.0240	0.9760	76.67
17.5	64,306		0.0000	1.0000	74.83
18.5	75,059	2,653	0.0353	0.9647	74.83
19.5	102,794		0.0000	1.0000	72.19
20.5	115,670		0.0000	1.0000	72.19
21.5	135,589		0.0000	1.0000	72.19
22.5	137,058		0.0000	1.0000	72.19
23.5	192,187		0.0000	1.0000	72.19
24.5	192,187		0.0000	1.0000	72.19
25.5	192,187		0.0000	1.0000	72.19
26.5	193,243	1,494	0.0077	0.9923	72.19
27.5	216,353		0.0000	1.0000	71.63
28.5	216,312		0.0000	1.0000	71.63
29.5	217,210		0.0000	1.0000	71.63
30.5	216,640		0.0000	1.0000	71.63
31.5	215,767	2,383	0.0110	0.9890	71.63
32.5	213,384		0.0000	1.0000	70.84
33.5	211,719		0.0000	1.0000	70.84
34.5	211,719	525	0.0025	0.9975	70.84
35.5	211,194		0.0000	1.0000	70.66
36.5	211,194		0.0000	1.0000	70.66
37.5	211,194	195	0.0009	0.9991	70.66
38.5	208,811	14,262	0.0683	0.9317	70.60

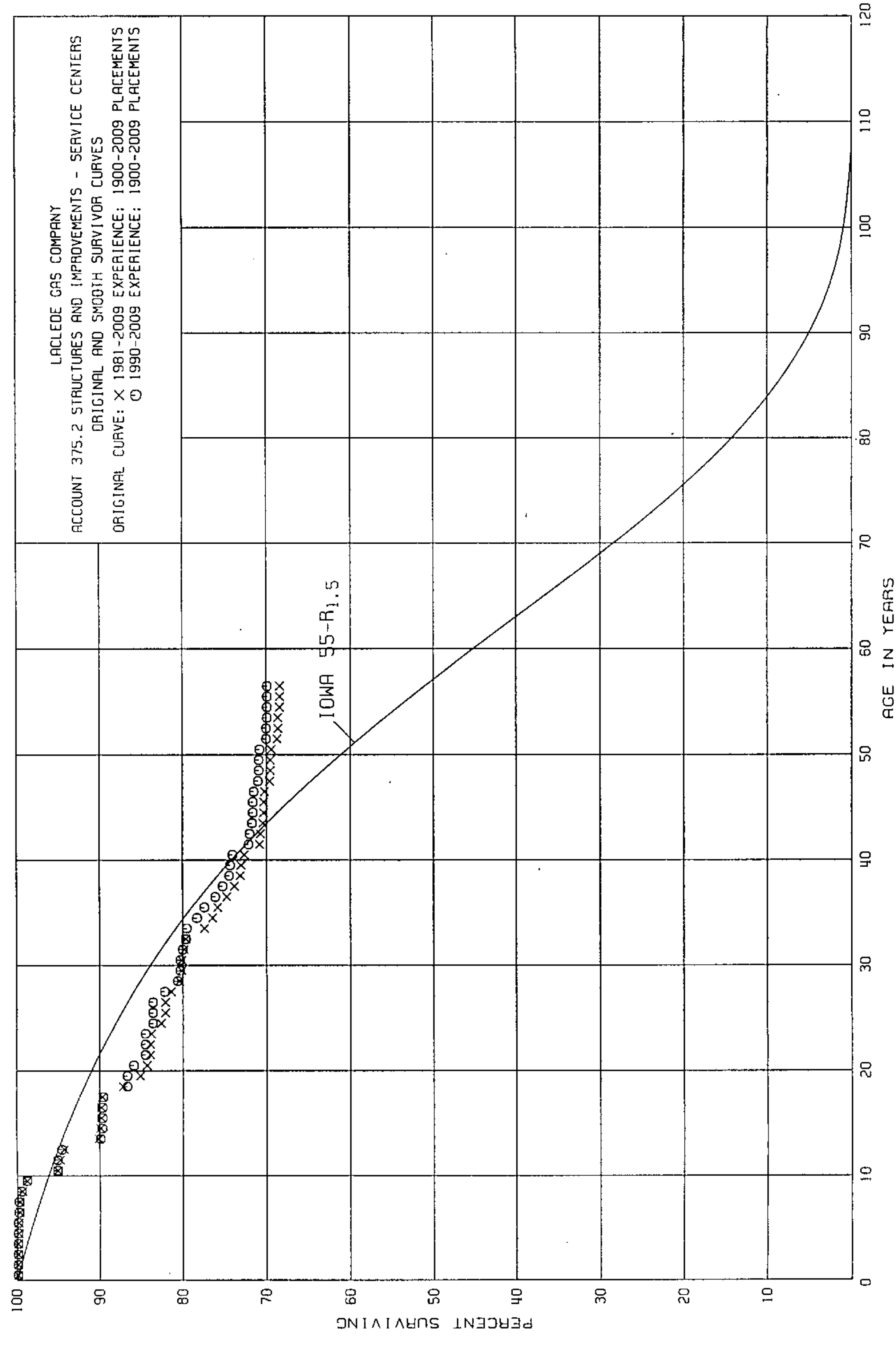
LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	191,900	21,362	0.1113	0.8887	65.78
40.5	152,867		0.0000	1.0000	58.46
41.5	150,885		0.0000	1.0000	58.46
42.5	147,298		0.0000	1.0000	58.46
43.5	144,292		0.0000	1.0000	58.46
44.5	144,292	1,469	0.0102	0.9898	58.46
45.5	124,284	27,662	0.2226	0.7774	57.86
46.5	96,621		0.0000	1.0000	44.98
47.5	85,868		0.0000	1.0000	44.98
48.5	57,824		0.0000	1.0000	44.98
49.5	57,824		0.0000	1.0000	44.98
50.5	57,824		0.0000	1.0000	44.98
51.5	57,824	706	0.0122	0.9878	44.98
52.5	29,846		0.0000	1.0000	44.43
53.5	29,846		0.0000	1.0000	44.43
54.5	29,846		0.0000	1.0000	44.43
55.5	28,790		0.0000	1.0000	44.43
56.5	4,186		0.0000	1.0000	44.43
57.5	4,186		0.0000	1.0000	44.43
58.5					44.43


LACLEDE GAS COMPANY
ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1981-2009 EXPERIENCE; 1900-2009 PLACEMENTS
⊙ 1990-2009 EXPERIENCE; 1900-2009 PLACEMENTS
IOWA 55-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,118,791		0.0000	1.0000	100.00
0.5	5,387,604		0.0000	1.0000	100.00
1.5	4,852,997		0.0000	1.0000	100.00
2.5	4,353,492	3,302	0.0008	0.9992	100.00
3.5	4,044,923	3,601	0.0009	0.9991	99.92
4.5	3,905,718		0.0000	1.0000	99.83
5.5	3,854,823	3,339	0.0009	0.9991	99.83
6.5	3,266,611		0.0000	1.0000	99.74
7.5	3,254,398	10,678	0.0033	0.9967	99.74
8.5	3,130,916	19,060	0.0061	0.9939	99.41
9.5	2,743,657	102,050	0.0372	0.9628	98.80
10.5	2,580,391	9,320	0.0036	0.9964	95.12
11.5	2,235,446	11,757	0.0053	0.9947	94.78
12.5	1,994,428	88,729	0.0445	0.9555	94.28
13.5	1,621,325	3,470	0.0021	0.9979	90.08
14.5	1,504,795	1,703	0.0011	0.9989	89.89
15.5	1,360,636	481	0.0004	0.9996	89.79
16.5	1,264,427	1,174	0.0009	0.9991	89.75
17.5	1,193,679	32,819	0.0275	0.9725	89.67
18.5	966,235	23,279	0.0241	0.9759	87.20
19.5	842,255	7,728	0.0092	0.9908	85.10
20.5	1,516,122	8,303	0.0055	0.9945	84.32
21.5	1,409,509		0.0000	1.0000	83.86
22.5	1,491,939	1,204	0.0008	0.9992	83.86
23.5	1,587,968	23,467	0.0148	0.9852	83.79
24.5	2,500,985	13,207	0.0053	0.9947	82.55
25.5	2,494,411	87	0.0000	1.0000	82.11
26.5	2,590,408	23,223	0.0090	0.9910	82.11
27.5	3,048,830	34,686	0.0114	0.9886	81.37
28.5	3,101,727	13,232	0.0043	0.9957	80.44
29.5	3,050,885	1,000	0.0003	0.9997	80.09
30.5	3,056,961	11,365	0.0037	0.9963	80.07
31.5	3,030,842	7,153	0.0024	0.9976	79.77
32.5	3,006,507	83,919	0.0279	0.9721	79.58
33.5	2,926,244	35,225	0.0120	0.9880	77.36
34.5	2,883,839	25,046	0.0087	0.9913	76.43
35.5	2,851,224	38,920	0.0137	0.9863	75.77
36.5	2,804,446	33,843	0.0121	0.9879	74.73
37.5	2,767,488	28,110	0.0102	0.9898	73.83
38.5	2,709,891	3,803	0.0014	0.9986	73.08

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,689,642	12,262	0.0046	0.9954	72.98
40.5	2,647,767	68,176	0.0257	0.9743	72.64
41.5	2,518,927	3,666	0.0015	0.9985	70.77
42.5	2,511,142	7,917	0.0032	0.9968	70.66
43.5	2,462,569	4,177	0.0017	0.9983	70.43
44.5	2,545,625	1,396	0.0005	0.9995	70.31
45.5	2,525,866	3,751	0.0015	0.9985	70.27
46.5	2,512,625	19,058	0.0076	0.9924	70.16
47.5	2,474,270	3,205	0.0013	0.9987	69.63
48.5	2,461,964		0.0000	1.0000	69.54
49.5	1,789,917	3,118	0.0017	0.9983	69.54
50.5	1,779,456	19,577	0.0110	0.9890	69.42
51.5	1,690,434	1,796	0.0011	0.9989	68.66
52.5	1,497,981	100	0.0001	0.9999	68.58
53.5	745,641	1,383	0.0019	0.9981	68.57
54.5	725,445	550	0.0008	0.9992	68.44
55.5	627,007	30	0.0000	1.0000	68.39
56.5	183,431	597	0.0033	0.9967	68.39
57.5	179,643	68	0.0004	0.9996	68.16
58.5	164,789		0.0000	1.0000	68.13
59.5	158,199	6,350	0.0401	0.9599	68.13
60.5	154,146	103	0.0007	0.9993	65.40
61.5	154,655	294	0.0019	0.9981	65.35
62.5	158,354	789	0.0050	0.9950	65.23
63.5	172,421		0.0000	1.0000	64.90
64.5	172,421		0.0000	1.0000	64.90
65.5	172,421		0.0000	1.0000	64.90
66.5	172,421		0.0000	1.0000	64.90
67.5	172,421		0.0000	1.0000	64.90
68.5	172,421	6,209	0.0360	0.9640	64.90
69.5	201,104	608	0.0030	0.9970	62.56
70.5	200,034		0.0000	1.0000	62.37
71.5	196,486		0.0000	1.0000	62.37
72.5	196,486	9,784	0.0498	0.9502	62.37
73.5	81,307		0.0000	1.0000	59.26
74.5	81,307		0.0000	1.0000	59.26
75.5	79,953		0.0000	1.0000	59.26
76.5	79,953		0.0000	1.0000	59.26
77.5	79,953	1,544	0.0193	0.9807	59.26
78.5	78,302	1,410	0.0180	0.9820	58.12

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,793		0.0000	1.0000	57.07
80.5	81,369		0.0000	1.0000	57.07
81.5	81,121	15	0.0002	0.9998	57.07
82.5	80,915		0.0000	1.0000	57.06
83.5	77,605		0.0000	1.0000	57.06
84.5	77,605		0.0000	1.0000	57.06
85.5	77,605	894	0.0115	0.9885	57.06
86.5	71,964		0.0000	1.0000	56.40
87.5	71,964		0.0000	1.0000	56.40
88.5	71,835		0.0000	1.0000	56.40
89.5	71,467		0.0000	1.0000	56.40
90.5	70,855		0.0000	1.0000	56.40
91.5	64,162		0.0000	1.0000	56.40
92.5	48,690		0.0000	1.0000	56.40
93.5	48,690		0.0000	1.0000	56.40
94.5	48,690		0.0000	1.0000	56.40
95.5	48,690		0.0000	1.0000	56.40
96.5	48,690	736	0.0151	0.9849	56.40
97.5	47,954		0.0000	1.0000	55.55
98.5	7,051		0.0000	1.0000	55.55
99.5	7,051		0.0000	1.0000	55.55
100.5	7,051		0.0000	1.0000	55.55
101.5	7,051		0.0000	1.0000	55.55
102.5	7,051		0.0000	1.0000	55.55
103.5	7,051		0.0000	1.0000	55.55
104.5	7,051		0.0000	1.0000	55.55
105.5	7,051		0.0000	1.0000	55.55
106.5	7,051		0.0000	1.0000	55.55
107.5	7,051		0.0000	1.0000	55.55
108.5	7,051		0.0000	1.0000	55.55
109.5					55.55

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,529,574		0.0000	1.0000	100.00
0.5	4,843,902		0.0000	1.0000	100.00
1.5	4,434,789		0.0000	1.0000	100.00
2.5	3,920,167		0.0000	1.0000	100.00
3.5	3,693,422	2,824	0.0008	0.9992	100.00
4.5	3,565,092		0.0000	1.0000	99.92
5.5	3,609,917	3,339	0.0009	0.9991	99.92
6.5	3,074,295		0.0000	1.0000	99.83
7.5	3,067,453	10,678	0.0035	0.9965	99.83
8.5	2,993,329	19,060	0.0064	0.9936	99.48
9.5	2,624,347	98,337	0.0375	0.9625	98.84
10.5	2,443,461		0.0000	1.0000	95.13
11.5	2,075,873	11,757	0.0057	0.9943	95.13
12.5	1,789,680	88,729	0.0496	0.9504	94.59
13.5	1,413,626	3,089	0.0022	0.9978	89.90
14.5	1,253,534		0.0000	1.0000	89.70
15.5	1,067,151		0.0000	1.0000	89.70
16.5	920,026	802	0.0009	0.9991	89.70
17.5	837,542	27,442	0.0328	0.9672	89.62
18.5	623,941		0.0000	1.0000	86.68
19.5	535,836	4,578	0.0085	0.9915	86.68
20.5	485,951	8,303	0.0171	0.9829	85.94
21.5	421,666		0.0000	1.0000	84.47
22.5	432,030		0.0000	1.0000	84.47
23.5	376,726	3,940	0.0105	0.9895	84.47
24.5	398,930		0.0000	1.0000	83.58
25.5	437,803	87	0.0002	0.9998	83.58
26.5	446,111	7,485	0.0168	0.9832	83.56
27.5	455,014	8,853	0.0195	0.9805	82.16
28.5	450,208	1,232	0.0027	0.9973	80.56
29.5	1,136,428		0.0000	1.0000	80.34
30.5	1,156,445	4,929	0.0043	0.9957	80.34
31.5	1,207,537	5,803	0.0048	0.9952	79.99
32.5	1,375,083	1,990	0.0014	0.9986	79.61
33.5	2,279,615	34,901	0.0153	0.9847	79.50
34.5	2,260,878	25,046	0.0111	0.9889	78.28
35.5	2,329,396	38,920	0.0167	0.9833	77.41
36.5	2,766,299	33,843	0.0122	0.9878	76.12
37.5	2,740,004	28,110	0.0103	0.9897	75.19
38.5	2,696,943	3,803	0.0014	0.9986	74.42

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,683,413	12,262	0.0046	0.9954	74.32
40.5	2,630,076	68,176	0.0259	0.9741	73.98
41.5	2,500,804	3,666	0.0015	0.9985	72.06
42.5	2,494,130	7,917	0.0032	0.9968	71.95
43.5	2,446,069	4,177	0.0017	0.9983	71.72
44.5	2,409,350	1,396	0.0006	0.9994	71.60
45.5	2,389,591	1,631	0.0007	0.9993	71.56
46.5	2,375,920	18,461	0.0078	0.9922	71.51
47.5	2,338,016	668	0.0003	0.9997	70.95
48.5	2,328,247		0.0000	1.0000	70.93
49.5	1,665,463	3,118	0.0019	0.9981	70.93
50.5	1,653,365	19,577	0.0118	0.9882	70.80
51.5	1,566,680	250	0.0002	0.9998	69.96
52.5	1,375,525	100	0.0001	0.9999	69.95
53.5	739,041	187	0.0003	0.9997	69.94
54.5	716,297	550	0.0008	0.9992	69.92
55.5	619,213	30	0.0000	1.0000	69.86
56.5	166,277	549	0.0033	0.9967	69.86
57.5	157,182		0.0000	1.0000	69.63
58.5	142,503		0.0000	1.0000	69.63
59.5	137,883	3,053	0.0221	0.9779	69.63
60.5	135,328	103	0.0008	0.9992	68.09
61.5	135,473	294	0.0022	0.9978	68.04
62.5	131,260	423	0.0032	0.9968	67.89
63.5	133,531		0.0000	1.0000	67.67
64.5	133,531		0.0000	1.0000	67.67
65.5	139,740		0.0000	1.0000	67.67
66.5	145,095		0.0000	1.0000	67.67
67.5	145,095		0.0000	1.0000	67.67
68.5	145,224	6,209	0.0428	0.9572	67.67
69.5	132,842	608	0.0046	0.9954	64.77
70.5	132,384		0.0000	1.0000	64.47
71.5	136,939		0.0000	1.0000	64.47
72.5	152,411	9,065	0.0595	0.9405	64.47
73.5	37,951		0.0000	1.0000	60.63
74.5	37,951		0.0000	1.0000	60.63
75.5	36,597		0.0000	1.0000	60.63
76.5	36,597		0.0000	1.0000	60.63
77.5	36,597		0.0000	1.0000	60.63
78.5	78,302	1,410	0.0180	0.9820	60.63

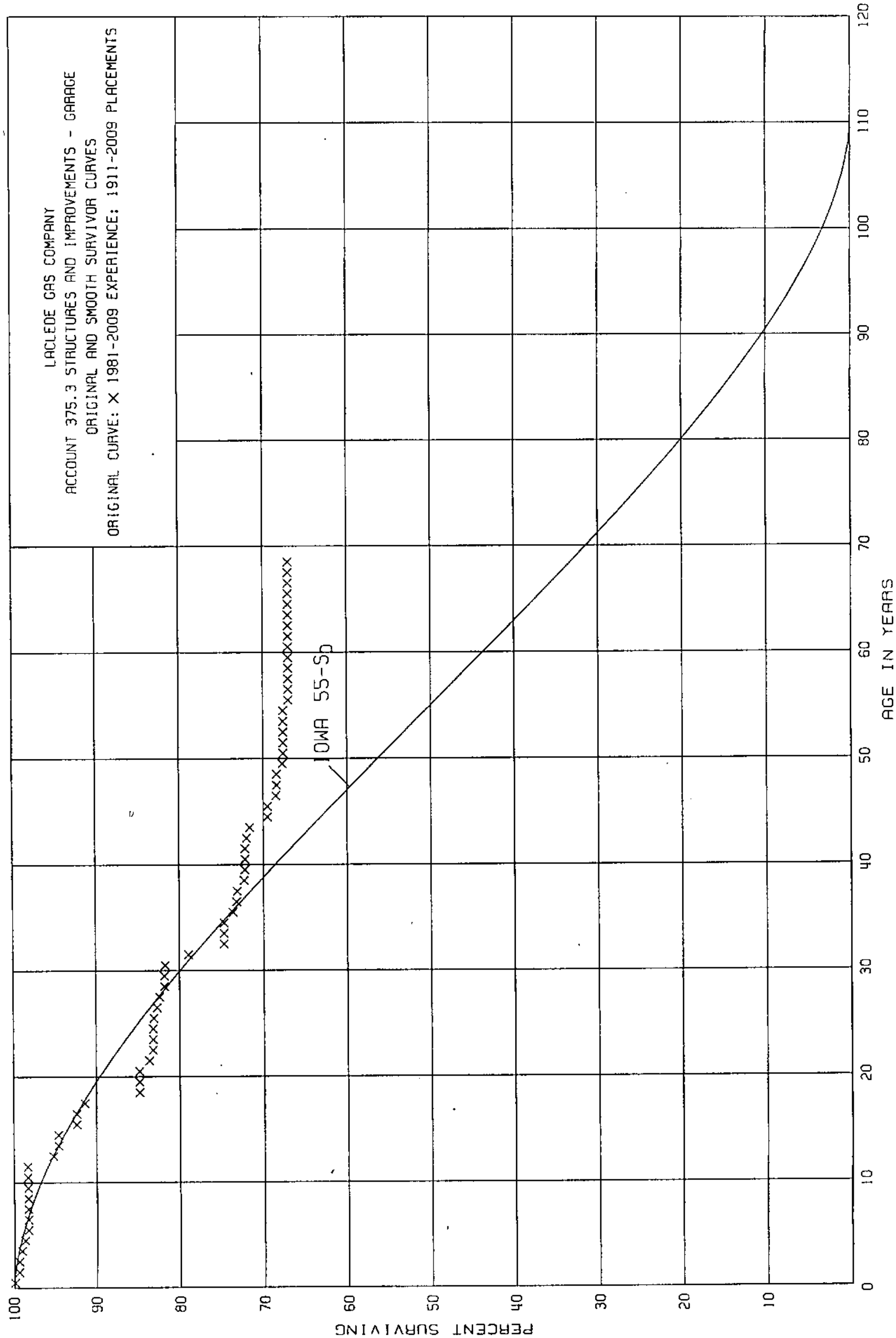
LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,793		0.0000	1.0000	59.54
80.5	73,582		0.0000	1.0000	59.54
81.5	73,334	15	0.0002	0.9998	59.54
82.5	73,128		0.0000	1.0000	59.53
83.5	69,818		0.0000	1.0000	59.53
84.5	69,818		0.0000	1.0000	59.53
85.5	69,818	894	0.0128	0.9872	59.53
86.5	64,177		0.0000	1.0000	58.77
87.5	64,177		0.0000	1.0000	58.77
88.5	64,048		0.0000	1.0000	58.77
89.5	71,467		0.0000	1.0000	58.77
90.5	70,855		0.0000	1.0000	58.77
91.5	64,162		0.0000	1.0000	58.77
92.5	48,690		0.0000	1.0000	58.77
93.5	48,690		0.0000	1.0000	58.77
94.5	48,690		0.0000	1.0000	58.77
95.5	48,690		0.0000	1.0000	58.77
96.5	48,690	736	0.0151	0.9849	58.77
97.5	47,954		0.0000	1.0000	57.88
98.5	7,051		0.0000	1.0000	57.88
99.5	7,051		0.0000	1.0000	57.88
100.5	7,051		0.0000	1.0000	57.88
101.5	7,051		0.0000	1.0000	57.88
102.5	7,051		0.0000	1.0000	57.88
103.5	7,051		0.0000	1.0000	57.88
104.5	7,051		0.0000	1.0000	57.88
105.5	7,051		0.0000	1.0000	57.88
106.5	7,051		0.0000	1.0000	57.88
107.5	7,051		0.0000	1.0000	57.88
108.5	7,051		0.0000	1.0000	57.88
109.5					57.88


LACLEDE GAS COMPANY
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1911-2009 PLACEMENTS
IOWA 55-S0
AGE IN YEARS
PERCENT SURVIVING
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	344,469		0.0000	1.0000	100.00
0.5	313,983	1,849	0.0059	0.9941	100.00
1.5	321,758		0.0000	1.0000	99.41
2.5	330,941	1,088	0.0033	0.9967	99.41
3.5	329,962	1,427	0.0043	0.9957	99.08
4.5	332,292	1,165	0.0035	0.9965	98.65
5.5	331,127		0.0000	1.0000	98.30
6.5	332,440		0.0000	1.0000	98.30
7.5	331,691		0.0000	1.0000	98.30
8.5	332,143		0.0000	1.0000	98.30
9.5	335,151		0.0000	1.0000	98.30
10.5	275,447		0.0000	1.0000	98.30
11.5	264,543	8,374	0.0317	0.9683	98.30
12.5	260,348	1,575	0.0060	0.9940	95.18
13.5	247,408		0.0000	1.0000	94.61
14.5	249,945	5,938	0.0238	0.9762	94.61
15.5	154,880		0.0000	1.0000	92.36
16.5	156,317	1,651	0.0106	0.9894	92.36
17.5	193,721	13,901	0.0718	0.9282	91.38
18.5	175,447		0.0000	1.0000	84.82
19.5	166,136		0.0000	1.0000	84.82
20.5	172,697	2,501	0.0145	0.9855	84.82
21.5	157,286	732	0.0047	0.9953	83.59
22.5	157,241		0.0000	1.0000	83.20
23.5	154,402		0.0000	1.0000	83.20
24.5	162,900	208	0.0013	0.9987	83.20
25.5	161,990	754	0.0047	0.9953	83.09
26.5	188,003	621	0.0033	0.9967	82.70
27.5	187,126	1,322	0.0071	0.9929	82.43
28.5	271,756		0.0000	1.0000	81.84
29.5	266,978	536	0.0020	0.9980	81.84
30.5	262,474	8,846	0.0337	0.9663	81.68
31.5	253,628	13,697	0.0540	0.9460	78.93
32.5	239,931		0.0000	1.0000	74.67
33.5	242,294		0.0000	1.0000	74.67
34.5	242,652	3,407	0.0140	0.9860	74.67
35.5	239,097	1,382	0.0058	0.9942	73.62
36.5	237,668	382	0.0016	0.9984	73.19
37.5	236,834	2,400	0.0101	0.9899	73.07
38.5	232,125	360	0.0016	0.9984	72.33

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	231,765		0.0000	1.0000	72.21
40.5	231,200		0.0000	1.0000	72.21
41.5	220,202	625	0.0028	0.9972	72.21
42.5	203,399	1,256	0.0062	0.9938	72.01
43.5	199,606	5,782	0.0290	0.9710	71.56
44.5	193,824		0.0000	1.0000	69.48
45.5	193,824	2,776	0.0143	0.9857	69.48
46.5	158,552	250	0.0016	0.9984	68.49
47.5	151,410		0.0000	1.0000	68.38
48.5	149,695	1,481	0.0099	0.9901	68.38
49.5	142,385	285	0.0020	0.9980	67.70
50.5	100,863		0.0000	1.0000	67.56
51.5	100,863		0.0000	1.0000	67.56
52.5	127,779		0.0000	1.0000	67.56
53.5	126,988		0.0000	1.0000	67.56
54.5	149,563	1,256	0.0084	0.9916	67.56
55.5	138,311		0.0000	1.0000	66.99
56.5	138,311		0.0000	1.0000	66.99
57.5	116,732		0.0000	1.0000	66.99
58.5	115,693		0.0000	1.0000	66.99
59.5	115,693		0.0000	1.0000	66.99
60.5	115,693		0.0000	1.0000	66.99
61.5	115,693		0.0000	1.0000	66.99
62.5	113,106		0.0000	1.0000	66.99
63.5	112,748		0.0000	1.0000	66.99
64.5	112,748		0.0000	1.0000	66.99
65.5	112,031		0.0000	1.0000	66.99
66.5	112,031		0.0000	1.0000	66.99
67.5	112,031		0.0000	1.0000	66.99
68.5	112,031		0.0000	1.0000	66.99
69.5	117,172		0.0000	1.0000	66.99
70.5	117,172		0.0000	1.0000	66.99
71.5	117,172	440	0.0038	0.9962	66.99
72.5	116,732	501	0.0043	0.9957	66.74
73.5	116,231		0.0000	1.0000	66.45
74.5	116,231	553	0.0048	0.9952	66.45
75.5	115,678		0.0000	1.0000	66.13
76.5	115,678		0.0000	1.0000	66.13
77.5	115,376		0.0000	1.0000	66.13
78.5	115,376		0.0000	1.0000	66.13

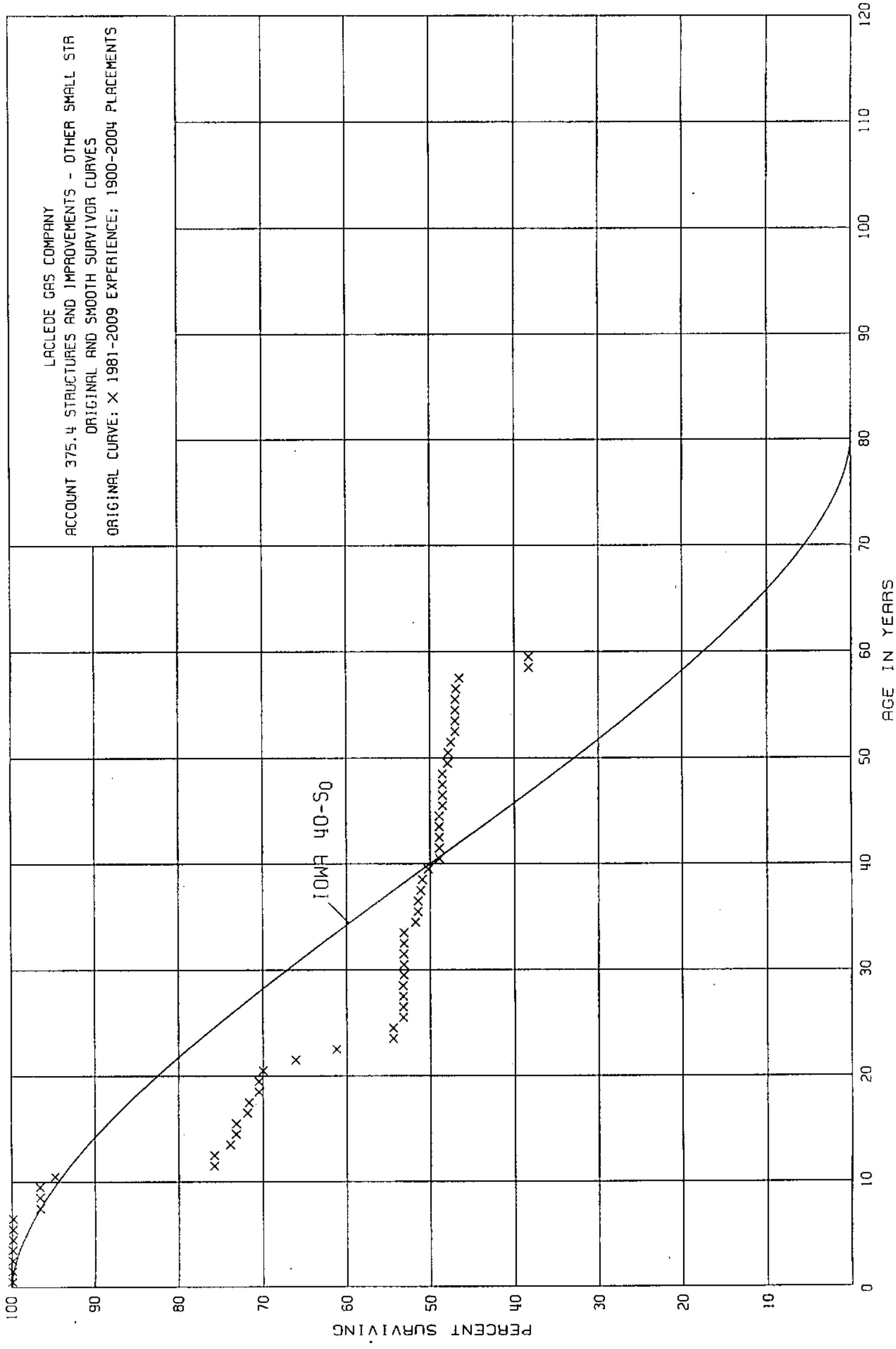
LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	115,376		0.0000	1.0000	66.13
80.5	115,376		0.0000	1.0000	66.13
81.5	86,609		0.0000	1.0000	66.13
82.5	86,609	514	0.0059	0.9941	66.13
83.5	63,201		0.0000	1.0000	65.74
84.5	63,201		0.0000	1.0000	65.74
85.5	63,201		0.0000	1.0000	65.74
86.5	3,986		0.0000	1.0000	65.74
87.5	3,986		0.0000	1.0000	65.74
88.5	3,986		0.0000	1.0000	65.74
89.5	3,986		0.0000	1.0000	65.74
90.5	3,986		0.0000	1.0000	65.74
91.5	3,986		0.0000	1.0000	65.74
92.5	3,986		0.0000	1.0000	65.74
93.5	3,986		0.0000	1.0000	65.74
94.5	3,986		0.0000	1.0000	65.74
95.5	3,986		0.0000	1.0000	65.74
96.5	3,986		0.0000	1.0000	65.74
97.5	3,986		0.0000	1.0000	65.74
98.5					65.74


LACLEDE GAS COMPANY
ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STR
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 40-S0
PERCENT SURVIVING
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,534		0.0000	1.0000	100.00
0.5	51,357		0.0000	1.0000	100.00
1.5	51,357		0.0000	1.0000	100.00
2.5	51,357		0.0000	1.0000	100.00
3.5	51,357		0.0000	1.0000	100.00
4.5	51,357		0.0000	1.0000	100.00
5.5	42,887		0.0000	1.0000	100.00
6.5	43,154	1,452	0.0336	0.9664	100.00
7.5	41,702		0.0000	1.0000	96.64
8.5	45,489		0.0000	1.0000	96.64
9.5	47,328	889	0.0188	0.9812	96.64
10.5	12,767	2,563	0.2008	0.7992	94.82
11.5	12,521		0.0000	1.0000	75.78
12.5	21,816	542	0.0248	0.9752	75.78
13.5	27,941	267	0.0096	0.9904	73.90
14.5	28,502		0.0000	1.0000	73.19
15.5	35,222	625	0.0177	0.9823	73.19
16.5	35,248	80	0.0023	0.9977	71.89
17.5	37,583	651	0.0173	0.9827	71.72
18.5	37,224		0.0000	1.0000	70.48
19.5	39,323	292	0.0074	0.9926	70.48
20.5	43,150	2,360	0.0547	0.9453	69.96
21.5	46,399	3,495	0.0753	0.9247	66.13
22.5	44,240	4,873	0.1101	0.8899	61.15
23.5	45,949	35	0.0008	0.9992	54.42
24.5	45,914	1,030	0.0224	0.9776	54.38
25.5	44,618		0.0000	1.0000	53.16
26.5	44,618		0.0000	1.0000	53.16
27.5	50,875		0.0000	1.0000	53.16
28.5	52,967	80	0.0015	0.9985	53.16
29.5	53,920		0.0000	1.0000	53.08
30.5	56,723	17	0.0003	0.9997	53.08
31.5	58,534		0.0000	1.0000	53.06
32.5	60,081		0.0000	1.0000	53.06
33.5	60,132	1,547	0.0257	0.9743	53.06
34.5	58,585	372	0.0063	0.9937	51.70
35.5	58,213		0.0000	1.0000	51.37
36.5	58,388	320	0.0055	0.9945	51.37
37.5	55,815	175	0.0031	0.9969	51.09
38.5	54,344	820	0.0151	0.9849	50.93

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,389	1,201	0.0243	0.9757	50.16
40.5	45,694		0.0000	1.0000	48.94
41.5	36,399		0.0000	1.0000	48.94
42.5	30,313		0.0000	1.0000	48.94
43.5	30,136		0.0000	1.0000	48.94
44.5	28,837	234	0.0081	0.9919	48.94
45.5	28,603	48	0.0017	0.9983	48.54
46.5	26,140		0.0000	1.0000	48.46
47.5	26,238		0.0000	1.0000	48.46
48.5	26,276	324	0.0123	0.9877	48.46
49.5	26,714	38	0.0014	0.9986	47.86
50.5	23,270	160	0.0069	0.9931	47.79
51.5	21,809	232	0.0106	0.9894	47.46
52.5	16,025		0.0000	1.0000	46.96
53.5	16,025		0.0000	1.0000	46.96
54.5	16,046		0.0000	1.0000	46.96
55.5	16,145	21	0.0013	0.9987	46.96
56.5	11,813	99	0.0084	0.9916	46.90
57.5	9,622	1,706	0.1773	0.8227	46.51
58.5	7,126		0.0000	1.0000	38.26
59.5	4,323		0.0000	1.0000	38.26
60.5	2,495		0.0000	1.0000	38.26
61.5	2,495		0.0000	1.0000	38.26
62.5	2,495		0.0000	1.0000	38.26
63.5	2,495		0.0000	1.0000	38.26
64.5	2,495		0.0000	1.0000	38.26
65.5	2,495		0.0000	1.0000	38.26
66.5	2,495		0.0000	1.0000	38.26
67.5	2,495		0.0000	1.0000	38.26
68.5	2,495	79	0.0317	0.9683	38.26
69.5	2,416		0.0000	1.0000	37.05
70.5	2,416		0.0000	1.0000	37.05
71.5	2,416		0.0000	1.0000	37.05
72.5	2,416		0.0000	1.0000	37.05
73.5	2,416	160	0.0662	0.9338	37.05
74.5	2,256		0.0000	1.0000	34.60
75.5	2,256		0.0000	1.0000	34.60
76.5	3,917		0.0000	1.0000	34.60
77.5	3,917	1,661	0.4240	0.5760	34.60
78.5	1,573		0.0000	1.0000	19.93

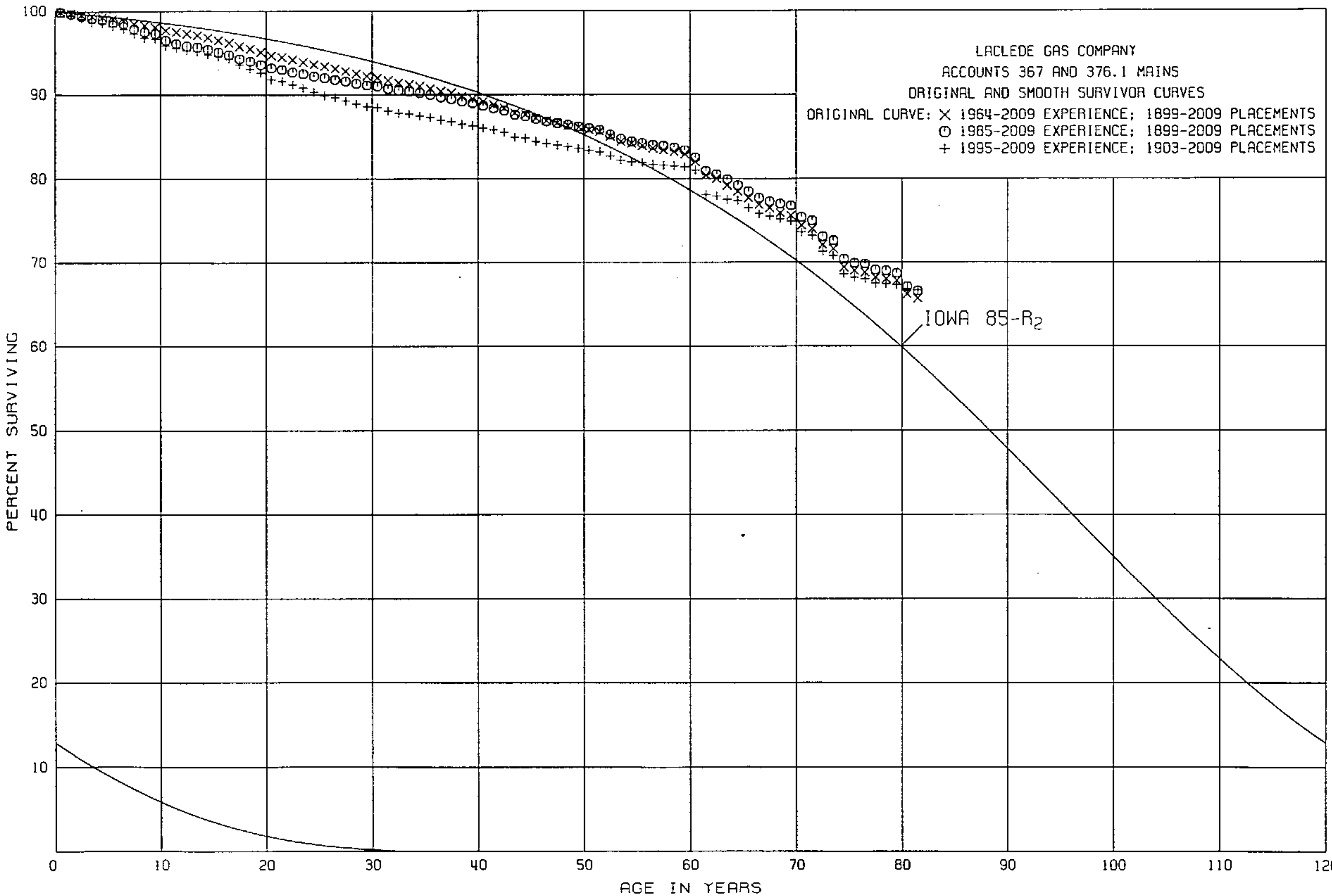
LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					19.93
80.5	2,412		0.0000		
81.5	2,412	2,412	1.0000		
82.5					



LACLEDE GAS COMPANY
ACCOUNTS 367 AND 376.1 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1964-2009 EXPERIENCE; 1899-2009 PLACEMENTS
⊙ 1985-2009 EXPERIENCE; 1899-2009 PLACEMENTS
+ 1995-2009 EXPERIENCE; 1903-2009 PLACEMENTS
IOWA 85-R2
PERCENT SURVIVING
AGE IN YEARS

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	181,326,297	97,938	0.0005	0.9995	100.00
0.5	176,923,299	233,332	0.0013	0.9987	99.95
1.5	172,989,940	339,059	0.0020	0.9980	99.82
2.5	176,893,599	344,611	0.0019	0.9981	99.62
3.5	176,553,217	302,884	0.0017	0.9983	99.43
4.5	175,964,364	292,374	0.0017	0.9983	99.26
5.5	177,130,354	352,621	0.0020	0.9980	99.09
6.5	178,839,160	629,711	0.0035	0.9965	98.89
7.5	177,367,620	415,490	0.0023	0.9977	98.54
8.5	175,805,242	300,470	0.0017	0.9983	98.31
9.5	173,565,831	735,744	0.0042	0.9958	98.14
10.5	172,671,432	472,817	0.0027	0.9973	97.73
11.5	171,640,345	369,488	0.0022	0.9978	97.47
12.5	174,349,936	319,502	0.0018	0.9982	97.26
13.5	172,414,523	430,693	0.0025	0.9975	97.08
14.5	170,566,997	612,316	0.0036	0.9964	96.84
15.5	167,177,391	453,457	0.0027	0.9973	96.49
16.5	162,304,755	677,658	0.0042	0.9958	96.23
17.5	145,754,444	523,129	0.0036	0.9964	95.83
18.5	140,817,487	597,228	0.0042	0.9958	95.49
19.5	136,358,421	530,826	0.0039	0.9961	95.09
20.5	132,738,501	367,010	0.0028	0.9972	94.72
21.5	128,422,060	403,732	0.0031	0.9969	94.45
22.5	125,849,880	308,476	0.0025	0.9975	94.16
23.5	122,245,089	434,005	0.0036	0.9964	93.92
24.5	120,442,589	301,995	0.0025	0.9975	93.58
25.5	119,131,498	260,258	0.0022	0.9978	93.35
26.5	117,903,901	388,120	0.0033	0.9967	93.14
27.5	115,174,755	385,704	0.0033	0.9967	92.83
28.5	111,894,817	338,814	0.0030	0.9970	92.52
29.5	110,748,955	291,839	0.0026	0.9974	92.24
30.5	109,399,259	380,001	0.0035	0.9965	92.00
31.5	107,024,432	330,525	0.0031	0.9969	91.68
32.5	106,147,787	215,724	0.0020	0.9980	91.40
33.5	105,028,373	306,373	0.0029	0.9971	91.22
34.5	103,715,651	246,299	0.0024	0.9976	90.96
35.5	101,792,087	350,288	0.0034	0.9966	90.74
36.5	99,741,170	261,708	0.0026	0.9974	90.43
37.5	96,882,171	445,110	0.0046	0.9954	90.19
38.5	92,885,215	293,576	0.0032	0.9968	89.78

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	88,415,946	324,204	0.0037	0.9963	89.49
40.5	81,741,704	302,529	0.0037	0.9963	89.16
41.5	76,789,792	349,315	0.0045	0.9955	88.83
42.5	70,281,610	493,165	0.0070	0.9930	88.43
43.5	63,928,180	193,992	0.0030	0.9970	87.81
44.5	59,345,313	260,320	0.0044	0.9956	87.55
45.5	54,784,311	188,268	0.0034	0.9966	87.16
46.5	50,376,996	140,209	0.0028	0.9972	86.86
47.5	45,074,907	150,336	0.0033	0.9967	86.62
48.5	37,809,892	109,808	0.0029	0.9971	86.33
49.5	33,679,149	93,097	0.0028	0.9972	86.08
50.5	29,226,771	87,189	0.0030	0.9970	85.84
51.5	24,492,097	156,870	0.0064	0.9936	85.58
52.5	20,478,535	140,680	0.0069	0.9931	85.03
53.5	17,183,104	57,078	0.0033	0.9967	84.44
54.5	14,943,829	55,599	0.0037	0.9963	84.16
55.5	13,262,575	46,928	0.0035	0.9965	83.85
56.5	11,806,742	20,544	0.0017	0.9983	83.56
57.5	10,156,664	27,658	0.0027	0.9973	83.42
58.5	4,423,383	14,275	0.0032	0.9968	83.19
59.5	2,837,108	32,144	0.0113	0.9887	82.92
60.5	2,471,536	48,067	0.0194	0.9806	81.98
61.5	2,181,796	11,586	0.0053	0.9947	80.39
62.5	2,004,724	19,840	0.0099	0.9901	79.96
63.5	1,754,529	15,163	0.0086	0.9914	79.17
64.5	1,719,369	17,592	0.0102	0.9898	78.49
65.5	1,695,362	16,226	0.0096	0.9904	77.69
66.5	1,660,165	9,075	0.0055	0.9945	76.94
67.5	1,627,214	12,474	0.0077	0.9923	76.52
68.5	1,567,021	6,145	0.0039	0.9961	75.93
69.5	1,529,950	25,829	0.0169	0.9831	75.63
70.5	1,469,979	7,806	0.0053	0.9947	74.35
71.5	1,458,774	37,616	0.0258	0.9742	73.96
72.5	1,377,229	9,085	0.0066	0.9934	72.05
73.5	1,327,904	40,012	0.0301	0.9699	71.57
74.5	1,277,501	8,481	0.0066	0.9934	69.42
75.5	1,261,870	2,353	0.0019	0.9981	68.96
76.5	1,252,580	12,206	0.0097	0.9903	68.83
77.5	1,232,910	2,190	0.0018	0.9982	68.16
78.5	743,887	2,981	0.0040	0.9960	68.04

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	419,315	9,605	0.0229	0.9771	67.77
80.5	381,154	2,890	0.0076	0.9924	66.22
81.5	350,325	11,321	0.0323	0.9677	65.72
82.5	200,221	127	0.0006	0.9994	63.60
83.5	45,766	2,556	0.0558	0.9442	63.56
84.5	33,652	599	0.0178	0.9822	60.01
85.5	31,209	1,270	0.0407	0.9593	58.94
86.5	28,221	340	0.0120	0.9880	56.54
87.5	27,881	14,165	0.5081	0.4919	55.86
88.5	13,716	10	0.0007	0.9993	27.48
89.5	13,706	4,072	0.2971	0.7029	27.46
90.5	9,634		0.0000	1.0000	19.30
91.5	9,634	212	0.0220	0.9780	19.30
92.5	9,422	814	0.0864	0.9136	18.88
93.5	5,998	101	0.0168	0.9832	17.25
94.5	5,707		0.0000	1.0000	16.96
95.5	5,592		0.0000	1.0000	16.96
96.5	2,416		0.0000	1.0000	16.96
97.5	2,375		0.0000	1.0000	16.96
98.5	2,131	95	0.0446	0.9554	16.96
99.5	2,036	81	0.0398	0.9602	16.20
100.5	1,511		0.0000	1.0000	15.56
101.5	894		0.0000	1.0000	15.56
102.5	333	43	0.1291	0.8709	15.56
103.5	290	48	0.1655	0.8345	13.55
104.5	242		0.0000	1.0000	11.31
105.5					11.31

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1985-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,958,722	92,556	0.0008	0.9992	100.00
0.5	107,200,797	217,869	0.0020	0.9980	99.92
1.5	98,892,521	284,525	0.0029	0.9971	99.72
2.5	97,745,693	259,443	0.0027	0.9973	99.43
3.5	96,326,407	193,850	0.0020	0.9980	99.16
4.5	92,164,299	229,886	0.0025	0.9975	98.96
5.5	89,791,811	204,321	0.0023	0.9977	98.71
6.5	89,747,378	515,322	0.0057	0.9943	98.48
7.5	86,289,477	354,308	0.0041	0.9959	97.92
8.5	83,887,998	189,758	0.0023	0.9977	97.52
9.5	81,272,034	647,670	0.0080	0.9920	97.30
10.5	80,168,030	349,600	0.0044	0.9956	96.52
11.5	79,069,860	225,201	0.0028	0.9972	96.10
12.5	78,368,601	130,948	0.0017	0.9983	95.83
13.5	78,466,549	253,041	0.0032	0.9968	95.67
14.5	80,962,676	240,047	0.0030	0.9970	95.36
15.5	84,190,574	223,209	0.0027	0.9973	95.07
16.5	84,016,896	438,631	0.0052	0.9948	94.81
17.5	73,687,339	290,799	0.0039	0.9961	94.32
18.5	75,175,759	267,001	0.0036	0.9964	93.95
19.5	75,542,056	331,980	0.0044	0.9956	93.61
20.5	76,704,255	174,436	0.0023	0.9977	93.20
21.5	76,922,719	238,928	0.0031	0.9969	92.99
22.5	79,764,454	155,008	0.0019	0.9981	92.70
23.5	83,965,052	302,987	0.0036	0.9964	92.52
24.5	86,325,777	167,269	0.0019	0.9981	92.19
25.5	89,631,963	168,795	0.0019	0.9981	92.01
26.5	93,080,630	261,288	0.0028	0.9972	91.84
27.5	94,363,748	255,125	0.0027	0.9973	91.58
28.5	94,401,561	217,695	0.0023	0.9977	91.33
29.5	95,538,462	163,325	0.0017	0.9983	91.12
30.5	96,033,154	269,299	0.0028	0.9972	90.97
31.5	95,479,489	232,037	0.0024	0.9976	90.72
32.5	95,859,803	145,384	0.0015	0.9985	90.50
33.5	100,396,390	215,886	0.0022	0.9978	90.36
34.5	100,696,349	194,788	0.0019	0.9981	90.16
35.5	99,018,006	289,791	0.0029	0.9971	89.99
36.5	96,985,325	202,168	0.0021	0.9979	89.73
37.5	94,141,463	362,615	0.0039	0.9961	89.54
38.5	90,410,927	224,591	0.0025	0.9975	89.19

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1985-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	86,000,944	250,749	0.0029	0.9971	88.97
40.5	79,380,317	248,614	0.0031	0.9969	88.71
41.5	74,502,168	249,562	0.0033	0.9967	88.43
42.5	68,169,192	431,846	0.0063	0.9937	88.14
43.5	61,948,395	129,581	0.0021	0.9979	87.58
44.5	57,461,596	220,805	0.0038	0.9962	87.40
45.5	52,995,217	155,294	0.0029	0.9971	87.07
46.5	48,625,353	125,457	0.0026	0.9974	86.82
47.5	43,404,661	115,711	0.0027	0.9973	86.59
48.5	36,216,259	80,877	0.0022	0.9978	86.36
49.5	32,123,589	65,001	0.0020	0.9980	86.17
50.5	27,701,676	74,212	0.0027	0.9973	86.00
51.5	22,958,258	142,550	0.0062	0.9938	85.77
52.5	18,947,122	123,079	0.0065	0.9935	85.24
53.5	16,190,788	47,867	0.0030	0.9970	84.69
54.5	14,345,704	44,615	0.0031	0.9969	84.44
55.5	12,732,105	34,487	0.0027	0.9973	84.18
56.5	11,324,338	14,131	0.0012	0.9988	83.95
57.5	9,877,803	20,758	0.0021	0.9979	83.85
58.5	4,313,708	13,185	0.0031	0.9969	83.67
59.5	2,740,618	29,101	0.0106	0.9894	83.41
60.5	2,389,637	47,513	0.0199	0.9801	82.53
61.5	2,105,894	9,767	0.0046	0.9954	80.89
62.5	1,930,641	13,855	0.0072	0.9928	80.52
63.5	1,686,249	15,163	0.0090	0.9910	79.94
64.5	1,650,943	15,029	0.0091	0.9909	79.22
65.5	1,629,499	16,226	0.0100	0.9900	78.50
66.5	1,594,302	7,910	0.0050	0.9950	77.72
67.5	1,562,516	5,886	0.0038	0.9962	77.33
68.5	1,513,195	5,455	0.0036	0.9964	77.04
69.5	1,477,769	25,669	0.0174	0.9826	76.76
70.5	1,418,749	7,806	0.0055	0.9945	75.42
71.5	1,417,671	36,828	0.0260	0.9740	75.01
72.5	1,352,774	9,065	0.0067	0.9933	73.06
73.5	1,317,475	40,012	0.0304	0.9696	72.57
74.5	1,268,425	8,478	0.0067	0.9933	70.36
75.5	1,253,755	2,353	0.0019	0.9981	69.89
76.5	1,245,082	12,003	0.0096	0.9904	69.76
77.5	1,230,592	1,918	0.0016	0.9984	69.09
78.5	742,212	2,981	0.0040	0.9960	68.98

LACLEDE GAS COMPANY

ACCOUNTS 367 AND 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1985-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	417,640	9,605	0.0230	0.9770	68.70
80.5	380,020	2,890	0.0076	0.9924	67.12
81.5	349,239	11,321	0.0324	0.9676	66.61
82.5	199,893	127	0.0006	0.9994	64.45
83.5	45,438	2,556	0.0563	0.9437	64.41
84.5	33,506	599	0.0179	0.9821	60.78
85.5	31,209	1,270	0.0407	0.9593	59.69
86.5	28,221	340	0.0120	0.9880	57.26
87.5	27,881	14,165	0.5081	0.4919	56.57
88.5	13,716	10	0.0007	0.9993	27.83
89.5	13,706	4,072	0.2971	0.7029	27.81
90.5	9,634		0.0000	1.0000	19.55
91.5	9,634	212	0.0220	0.9780	19.55
92.5	9,422	814	0.0864	0.9136	19.12
93.5	5,998	101	0.0168	0.9832	17.47
94.5	5,707		0.0000	1.0000	17.18
95.5	5,592		0.0000	1.0000	17.18
96.5	2,416		0.0000	1.0000	17.18
97.5	2,375		0.0000	1.0000	17.18
98.5	2,131	95	0.0446	0.9554	17.18
99.5	2,036	81	0.0398	0.9602	16.41
100.5	1,511		0.0000	1.0000	15.76
101.5	894		0.0000	1.0000	15.76
102.5	333	43	0.1291	0.8709	15.76
103.5	290	48	0.1655	0.8345	13.73
104.5	242		0.0000	1.0000	11.46
105.5					11.46

LACLEDE GAS COMPANY

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2009 EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,592,036	85,064	0.0013	0.9987	100.00
0.5	59,924,238	197,421	0.0033	0.9967	99.87
1.5	54,737,827	269,769	0.0049	0.9951	99.54
2.5	67,230,456	250,850	0.0037	0.9963	99.05
3.5	67,404,395	87,357	0.0013	0.9987	98.68
4.5	66,686,206	213,085	0.0032	0.9968	98.55
5.5	66,515,121	196,783	0.0030	0.9970	98.23
6.5	68,547,575	456,855	0.0067	0.9933	97.94
7.5	66,400,178	296,719	0.0045	0.9955	97.28
8.5	66,482,768	121,005	0.0018	0.9982	96.84
9.5	64,487,971	544,716	0.0084	0.9916	96.67
10.5	62,576,857	173,190	0.0028	0.9972	95.86
11.5	60,651,634	160,204	0.0026	0.9974	95.59
12.5	59,590,701	121,424	0.0020	0.9980	95.34
13.5	58,753,696	214,160	0.0036	0.9964	95.15
14.5	57,685,657	142,870	0.0025	0.9975	94.81
15.5	55,466,848	153,672	0.0028	0.9972	94.57
16.5	52,769,643	373,246	0.0071	0.9929	94.31
17.5	37,409,768	219,287	0.0059	0.9941	93.64
18.5	34,093,776	191,384	0.0056	0.9944	93.09
19.5	31,078,529	259,934	0.0084	0.9916	92.57
20.5	29,531,938	71,691	0.0024	0.9976	91.79
21.5	27,463,350	127,116	0.0046	0.9954	91.57
22.5	27,938,187	99,137	0.0035	0.9965	91.15
23.5	28,387,364	181,049	0.0064	0.9936	90.83
24.5	31,155,867	108,338	0.0035	0.9965	90.25
25.5	36,715,670	102,607	0.0028	0.9972	89.93
26.5	40,304,303	163,187	0.0040	0.9960	89.68
27.5	44,120,977	184,931	0.0042	0.9958	89.32
28.5	47,160,015	162,987	0.0035	0.9965	88.94
29.5	50,651,800	102,405	0.0020	0.9980	88.63
30.5	54,067,834	241,439	0.0045	0.9955	88.45
31.5	56,222,221	164,902	0.0029	0.9971	88.05
32.5	60,182,704	97,571	0.0016	0.9984	87.79
33.5	66,363,042	148,264	0.0022	0.9978	87.65
34.5	69,167,016	140,250	0.0020	0.9980	87.46
35.5	71,686,574	226,122	0.0032	0.9968	87.29
36.5	74,098,897	166,781	0.0023	0.9977	87.01
37.5	75,074,552	268,911	0.0036	0.9964	86.81
38.5	74,397,390	181,456	0.0024	0.9976	86.50

LACLEDE GAS COMPANY

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009 EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	72,201,327	208,953	0.0029	0.9971	86.29
40.5	67,326,595	197,961	0.0029	0.9971	86.04
41.5	64,093,905	220,728	0.0034	0.9966	85.79
42.5	59,469,406	394,632	0.0066	0.9934	85.50
43.5	59,167,277	123,409	0.0021	0.9979	84.94
44.5	56,207,238	214,371	0.0038	0.9962	84.76
45.5	52,015,876	152,008	0.0029	0.9971	84.44
46.5	47,915,776	122,646	0.0026	0.9974	84.20
47.5	42,778,699	109,357	0.0026	0.9974	83.98
48.5	35,785,700	75,973	0.0021	0.9979	83.76
49.5	31,705,144	63,249	0.0020	0.9980	83.58
50.5	27,273,174	67,110	0.0025	0.9975	83.41
51.5	22,549,306	139,987	0.0062	0.9938	83.20
52.5	18,602,171	111,915	0.0060	0.9940	82.68
53.5	15,400,423	32,740	0.0021	0.9979	82.18
54.5	13,215,271	22,060	0.0017	0.9983	82.01
55.5	11,607,081	22,830	0.0020	0.9980	81.87
56.5	10,180,703	8,385	0.0008	0.9992	81.71
57.5	8,595,200	12,546	0.0015	0.9985	81.64
58.5	2,919,876	4,572	0.0016	0.9984	81.52
59.5	1,353,927	6,294	0.0046	0.9954	81.39
60.5	1,025,495	37,402	0.0365	0.9635	81.02
61.5	753,529	2,062	0.0027	0.9973	78.06
62.5	596,297	2,572	0.0043	0.9957	77.85
63.5	870,491	1,263	0.0015	0.9985	77.52
64.5	1,198,817	13,634	0.0114	0.9886	77.40
65.5	1,221,137	11,279	0.0092	0.9908	76.52
66.5	1,219,382	5,311	0.0044	0.9956	75.82
67.5	1,380,323	5,886	0.0043	0.9957	75.49
68.5	1,487,948	5,455	0.0037	0.9963	75.17
69.5	1,464,194	25,669	0.0175	0.9825	74.89
70.5	1,408,895	7,703	0.0055	0.9945	73.58
71.5	1,401,617	36,241	0.0259	0.9741	73.18
72.5	1,321,447	8,818	0.0067	0.9933	71.28
73.5	1,272,389	39,859	0.0313	0.9687	70.80
74.5	1,222,139	7,587	0.0062	0.9938	68.58
75.5	1,207,402	2,202	0.0018	0.9982	68.15
76.5	1,198,263	9,996	0.0083	0.9917	68.03
77.5	1,180,803	1,852	0.0016	0.9984	67.47
78.5	695,863	1,153	0.0017	0.9983	67.36

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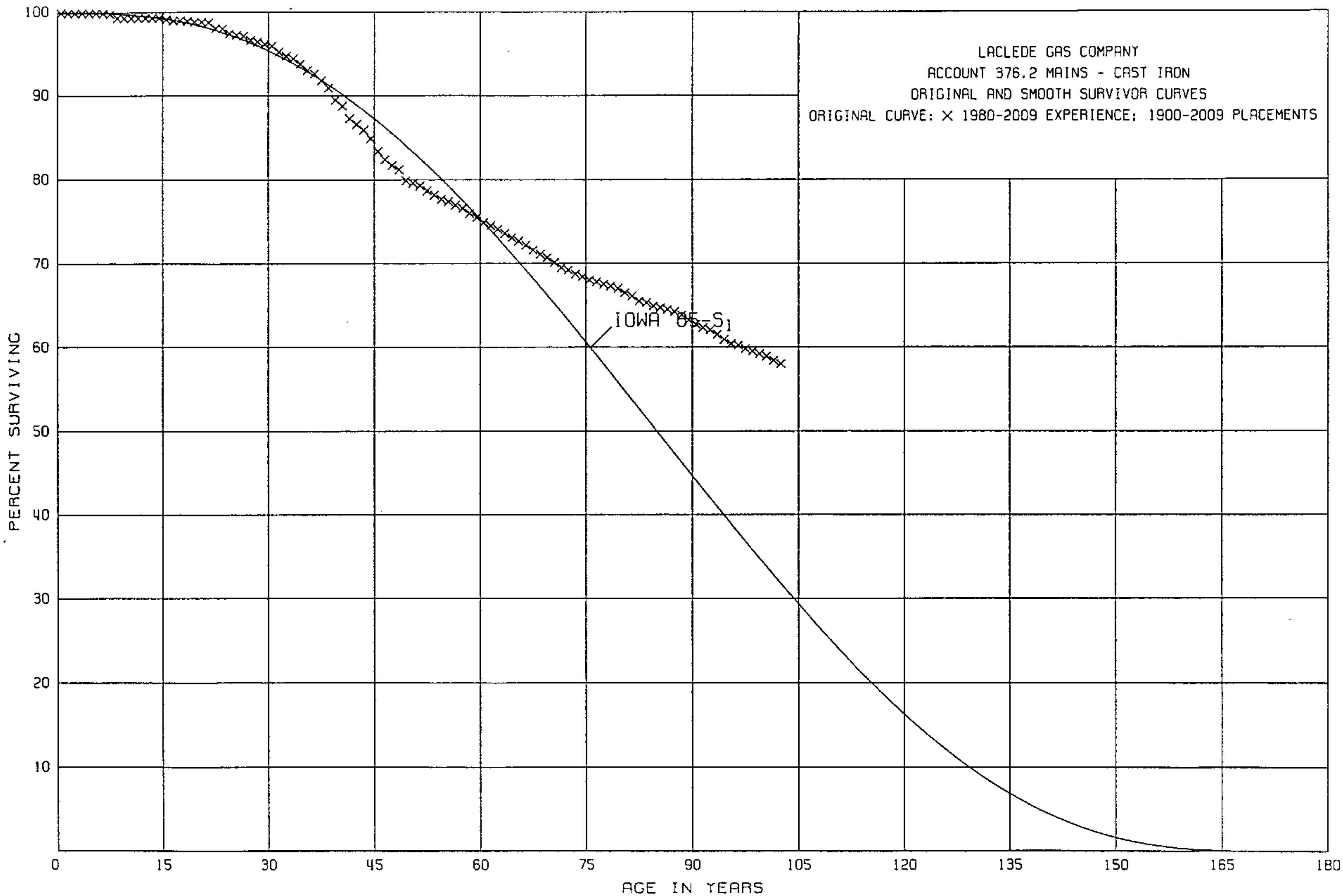
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009 EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	373,602	2,316	0.0062	0.9938	67.25
80.5	343,082	519	0.0015	0.9985	66.83
81.5	324,522	2,558	0.0079	0.9921	66.73
82.5	194,372		0.0000	1.0000	66.20
83.5	40,341	1,168	0.0290	0.9710	66.20
84.5	29,615	599	0.0202	0.9798	64.28
85.5	27,819	280	0.0101	0.9899	62.98
86.5	26,438	309	0.0117	0.9883	62.34
87.5	26,785	13,740	0.5130	0.4870	61.61
88.5	13,045		0.0000	1.0000	30.00
89.5	13,045	3,993	0.3061	0.6939	30.00
90.5	9,337		0.0000	1.0000	20.82
91.5	9,385	30	0.0032	0.9968	20.82
92.5	9,355	814	0.0870	0.9130	20.75
93.5	5,931	34	0.0057	0.9943	18.94
94.5	5,707		0.0000	1.0000	18.83
95.5	5,592		0.0000	1.0000	18.83
96.5	2,416		0.0000	1.0000	18.83
97.5	2,375		0.0000	1.0000	18.83
98.5	2,131	95	0.0446	0.9554	18.83
99.5	2,036	81	0.0398	0.9602	17.99
100.5	1,511		0.0000	1.0000	17.27
101.5	894		0.0000	1.0000	17.27
102.5	333	43	0.1291	0.8709	17.27
103.5	290	48	0.1655	0.8345	15.04
104.5	242		0.0000	1.0000	12.55
105.5					12.55


LACLEDE GAS COMPANY
ACCOUNT 376.2 MAINS - CAST IRON
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1980-2009 EXPERIENCE; 1900-2009 PLACEMENTS
IOWA 85-S1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
15
30
45
60
75
90
105
120
135
150
165
180

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1980-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	361,418		0.0000	1.0000	100.00
0.5	307,389		0.0000	1.0000	100.00
1.5	214,007	2	0.0000	1.0000	100.00
2.5	126,694		0.0000	1.0000	100.00
3.5	81,238		0.0000	1.0000	100.00
4.5	54,621	19	0.0003	0.9997	100.00
5.5	54,892	6	0.0001	0.9999	99.97
6.5	55,426	107	0.0019	0.9981	99.96
7.5	7,806	34	0.0044	0.9956	99.77
8.5	8,651	3	0.0003	0.9997	99.33
9.5	11,209		0.0000	1.0000	99.30
10.5	15,834	5	0.0003	0.9997	99.30
11.5	31,934		0.0000	1.0000	99.27
12.5	60,995		0.0000	1.0000	99.27
13.5	95,745		0.0000	1.0000	99.27
14.5	136,511	273	0.0020	0.9980	99.27
15.5	257,548	83	0.0003	0.9997	99.07
16.5	303,180	123	0.0004	0.9996	99.04
17.5	402,461	348	0.0009	0.9991	99.00
18.5	608,464	518	0.0009	0.9991	98.91
19.5	745,945	379	0.0005	0.9995	98.82
20.5	1,239,136	1,306	0.0011	0.9989	98.77
21.5	1,522,872	10,504	0.0069	0.9931	98.66
22.5	2,024,568	210	0.0001	0.9999	97.98
23.5	2,151,666	12,435	0.0058	0.9942	97.97
24.5	2,369,512	5,098	0.0022	0.9978	97.40
25.5	2,592,524	3,632	0.0014	0.9986	97.19
26.5	2,833,212	12,906	0.0046	0.9954	97.05
27.5	3,204,905	7,916	0.0025	0.9975	96.60
28.5	4,163,631	12,996	0.0031	0.9969	96.36
29.5	5,006,626	9,739	0.0019	0.9981	96.06
30.5	5,111,797	36,127	0.0071	0.9929	95.88
31.5	5,319,059	29,145	0.0055	0.9945	95.20
32.5	5,568,760	19,511	0.0035	0.9965	94.68
33.5	5,628,613	30,783	0.0055	0.9945	94.35
34.5	5,637,892	51,222	0.0091	0.9909	93.83
35.5	5,594,121	25,932	0.0046	0.9954	92.98
36.5	5,574,672	45,245	0.0081	0.9919	92.55
37.5	5,566,413	56,929	0.0102	0.9898	91.80
38.5	5,569,641	85,539	0.0154	0.9846	90.86

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1980-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,534,490	39,966	0.0072	0.9928	89.46
40.5	5,545,239	95,773	0.0173	0.9827	88.82
41.5	5,467,415	43,394	0.0079	0.9921	87.28
42.5	5,509,262	44,368	0.0081	0.9919	86.59
43.5	5,517,395	62,804	0.0114	0.9886	85.89
44.5	5,448,015	95,405	0.0175	0.9825	84.91
45.5	5,280,528	63,341	0.0120	0.9880	83.42
46.5	5,208,986	43,182	0.0083	0.9917	82.42
47.5	5,144,999	36,244	0.0070	0.9930	81.74
48.5	5,033,079	78,522	0.0156	0.9844	81.17
49.5	5,066,810	19,818	0.0039	0.9961	79.90
50.5	4,975,061	18,579	0.0037	0.9963	79.59
51.5	4,966,573	36,149	0.0073	0.9927	79.30
52.5	4,964,424	34,144	0.0069	0.9931	78.72
53.5	5,165,531	31,703	0.0061	0.9939	78.18
54.5	5,879,323	22,160	0.0038	0.9962	77.70
55.5	5,989,162	34,252	0.0057	0.9943	77.40
56.5	5,913,873	26,589	0.0045	0.9955	76.96
57.5	5,673,194	42,094	0.0074	0.9926	76.61
58.5	4,825,610	34,295	0.0071	0.9929	76.04
59.5	4,097,096	31,067	0.0076	0.9924	75.50
60.5	4,072,444	21,486	0.0053	0.9947	74.93
61.5	3,867,946	23,260	0.0060	0.9940	74.53
62.5	3,754,769	22,739	0.0061	0.9939	74.08
63.5	3,817,218	25,962	0.0068	0.9932	73.63
64.5	3,895,879	23,732	0.0061	0.9939	73.13
65.5	4,163,329	29,453	0.0071	0.9929	72.68
66.5	4,300,428	33,513	0.0078	0.9922	72.16
67.5	4,519,834	32,448	0.0072	0.9928	71.60
68.5	4,639,889	27,290	0.0059	0.9941	71.08
69.5	4,783,354	40,731	0.0085	0.9915	70.66
70.5	5,163,817	40,368	0.0078	0.9922	70.06
71.5	5,507,727	27,661	0.0050	0.9950	69.51
72.5	5,592,389	37,425	0.0067	0.9933	69.16
73.5	10,286,480	47,119	0.0046	0.9954	68.70
74.5	10,273,884	53,982	0.0053	0.9947	68.38
75.5	10,205,500	40,592	0.0040	0.9960	68.02
76.5	10,137,001	31,196	0.0031	0.9969	67.75
77.5	10,070,649	43,617	0.0043	0.9957	67.54
78.5	9,956,141	33,924	0.0034	0.9966	67.25

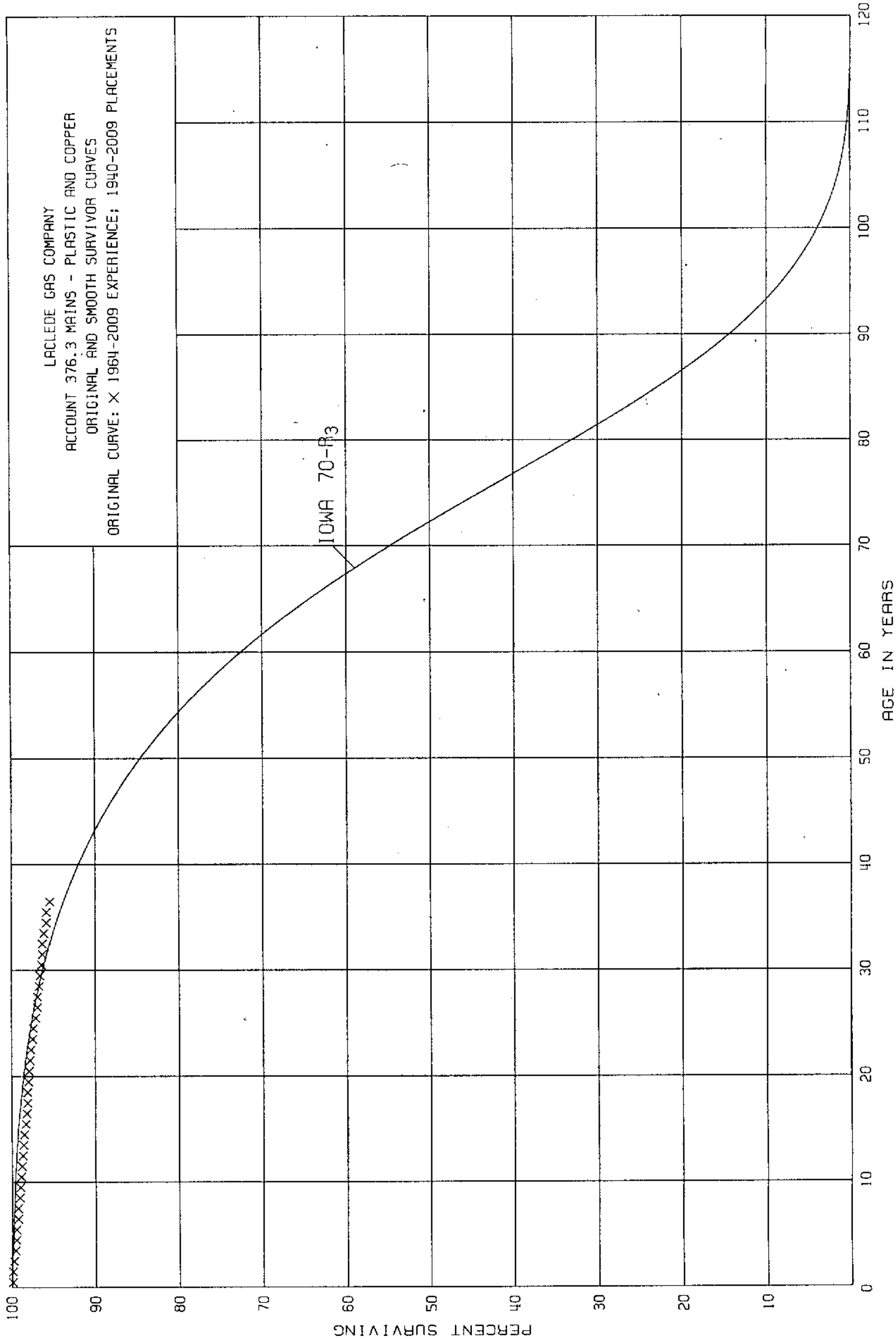
LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1980-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,793,065	75,350	0.0077	0.9923	67.02
80.5	9,436,732	56,365	0.0060	0.9940	66.50
81.5	9,178,183	81,308	0.0089	0.9911	66.10
82.5	8,777,590	32,648	0.0037	0.9963	65.51
83.5	8,500,398	47,808	0.0056	0.9944	65.27
84.5	7,602,871	19,649	0.0026	0.9974	64.90
85.5	7,340,661	25,300	0.0034	0.9966	64.73
86.5	7,222,608	33,614	0.0047	0.9953	64.51
87.5	7,106,295	50,987	0.0072	0.9928	64.21
88.5	7,013,290	60,604	0.0086	0.9914	63.75
89.5	6,922,793	58,766	0.0085	0.9915	63.20
90.5	6,851,000	35,407	0.0052	0.9948	62.66
91.5	6,811,229	41,355	0.0061	0.9939	62.33
92.5	6,672,756	50,592	0.0076	0.9924	61.95
93.5	6,530,197	63,136	0.0097	0.9903	61.48
94.5	6,349,662	49,340	0.0078	0.9922	60.88
95.5	6,039,527	24,234	0.0040	0.9960	60.41
96.5	5,874,655	32,397	0.0055	0.9945	60.17
97.5	5,609,539	33,488	0.0060	0.9940	59.84
98.5	5,430,088	26,251	0.0048	0.9952	59.48
99.5	5,220,928	23,709	0.0045	0.9955	59.19
100.5	4,822,106	45,644	0.0095	0.9905	58.92
101.5	4,389,682	27,664	0.0063	0.9937	58.36
102.5	4,206,048	18,330	0.0044	0.9956	57.99
103.5	72,432	1,074	0.0148	0.9852	57.73
104.5	15,847	589	0.0372	0.9628	56.88
105.5					54.76


LACLEDE GAS COMPANY
ACCOUNT 376.3 MAINS - PLASTIC AND COPPER
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1940-2009 PLACEMENTS
IOWA 70-R3
PERCENT SURVIVING
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	237,211,080	95,857	0.0004	0.9996	100.00
0.5	227,424,269	135,997	0.0006	0.9994	99.96
1.5	211,299,336	207,277	0.0010	0.9990	99.90
2.5	199,632,950	367,592	0.0018	0.9982	99.80
3.5	187,276,755	144,428	0.0008	0.9992	99.62
4.5	173,035,191	129,621	0.0007	0.9993	99.54
5.5	162,601,006	246,958	0.0015	0.9985	99.47
6.5	151,571,714	93,919	0.0006	0.9994	99.32
7.5	143,573,091	175,881	0.0012	0.9988	99.26
8.5	134,948,020	218,041	0.0016	0.9984	99.14
9.5	126,291,734	146,851	0.0012	0.9988	98.98
10.5	118,229,232	114,843	0.0010	0.9990	98.86
11.5	111,262,926	99,958	0.0009	0.9991	98.76
12.5	102,504,472	108,993	0.0011	0.9989	98.67
13.5	92,820,912	80,410	0.0009	0.9991	98.56
14.5	82,979,889	147,448	0.0018	0.9982	98.47
15.5	73,275,188	32,998	0.0005	0.9995	98.29
16.5	62,915,451	64,650	0.0010	0.9990	98.24
17.5	56,361,420	39,430	0.0007	0.9993	98.14
18.5	49,861,671	33,729	0.0007	0.9993	98.07
19.5	44,081,588	47,022	0.0011	0.9989	98.00
20.5	39,090,892	27,656	0.0007	0.9993	97.89
21.5	34,936,811	54,568	0.0016	0.9984	97.82
22.5	30,526,931	46,929	0.0015	0.9985	97.66
23.5	26,851,545	26,948	0.0010	0.9990	97.51
24.5	23,959,912	87,970	0.0037	0.9963	97.41
25.5	21,503,637	29,145	0.0014	0.9986	97.05
26.5	19,521,583	7,349	0.0004	0.9996	96.91
27.5	17,897,700	26,861	0.0015	0.9985	96.87
28.5	15,703,775	18,261	0.0012	0.9988	96.72
29.5	13,835,361	23,313	0.0017	0.9983	96.60
30.5	11,339,370	14,351	0.0013	0.9987	96.44
31.5	8,778,254	5,414	0.0006	0.9994	96.31
32.5	6,733,356	12,361	0.0018	0.9982	96.25
33.5	4,806,909	13,738	0.0029	0.9971	96.08
34.5	3,242,559	1,523	0.0005	0.9995	95.80
35.5	1,744,788	5,937	0.0034	0.9966	95.75
36.5	547,381	1,137	0.0021	0.9979	95.42
37.5	51,028	6,201	0.1215	0.8785	95.22
38.5	30,536	25	0.0008	0.9992	83.65

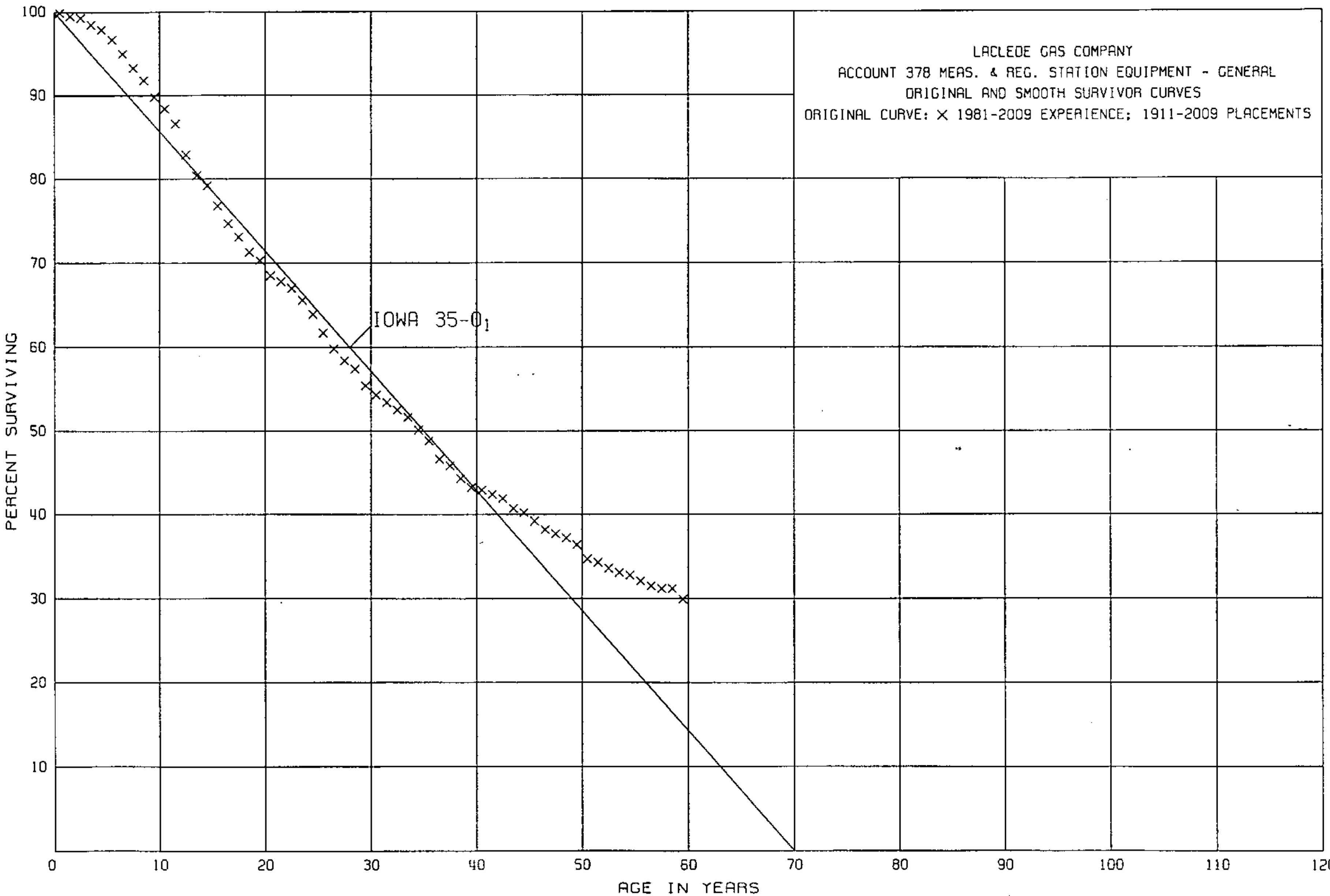
LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,379		0.0000	1.0000	83.58
40.5	22,622	3,887	0.1718	0.8282	83.58
41.5	17,241		0.0000	1.0000	69.22
42.5	16,717		0.0000	1.0000	69.22
43.5	16,082		0.0000	1.0000	69.22
44.5	15,774		0.0000	1.0000	69.22
45.5	3,696		0.0000	1.0000	69.22
46.5	3,693		0.0000	1.0000	69.22
47.5	2,852		0.0000	1.0000	69.22
48.5	1,852	193	0.1042	0.8958	69.22
49.5	800		0.0000	1.0000	62.01
50.5	800		0.0000	1.0000	62.01
51.5	800		0.0000	1.0000	62.01
52.5	800		0.0000	1.0000	62.01
53.5	800		0.0000	1.0000	62.01
54.5	800		0.0000	1.0000	62.01
55.5	800		0.0000	1.0000	62.01
56.5					62.01


LACLEDE GAS COMPANY
ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1911-2009 PLACEMENTS
IOWA 35-O1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,064,602		0.0000	1.0000	100.00
0.5	7,834,533	39,186	0.0050	0.9950	100.00
1.5	6,486,935	14,633	0.0023	0.9977	99.50
2.5	6,033,811	46,500	0.0077	0.9923	99.27
3.5	5,608,686	33,528	0.0060	0.9940	98.51
4.5	5,463,541	69,575	0.0127	0.9873	97.92
5.5	4,780,168	83,571	0.0175	0.9825	96.68
6.5	4,045,591	71,446	0.0177	0.9823	94.99
7.5	3,468,020	56,983	0.0164	0.9836	93.31
8.5	3,292,017	72,878	0.0221	0.9779	91.78
9.5	3,200,333	47,122	0.0147	0.9853	89.75
10.5	3,210,693	66,715	0.0208	0.9792	88.43
11.5	3,351,716	141,553	0.0422	0.9578	86.59
12.5	3,264,265	101,265	0.0310	0.9690	82.94
13.5	3,489,064	51,804	0.0148	0.9852	80.37
14.5	3,599,509	108,225	0.0301	0.9699	79.18
15.5	3,504,163	96,519	0.0275	0.9725	76.80
16.5	3,307,406	72,632	0.0220	0.9780	74.69
17.5	3,297,510	77,702	0.0236	0.9764	73.05
18.5	3,264,594	48,887	0.0150	0.9850	71.33
19.5	3,274,469	83,243	0.0254	0.9746	70.26
20.5	3,170,973	30,713	0.0097	0.9903	68.48
21.5	3,247,663	41,273	0.0127	0.9873	67.82
22.5	3,109,705	64,697	0.0208	0.9792	66.96
23.5	3,021,711	77,546	0.0257	0.9743	65.57
24.5	2,845,800	96,441	0.0339	0.9661	63.88
25.5	2,836,688	87,820	0.0310	0.9690	61.71
26.5	2,730,562	65,202	0.0239	0.9761	59.80
27.5	2,662,876	42,436	0.0159	0.9841	58.37
28.5	2,616,131	90,952	0.0348	0.9652	57.44
29.5	2,586,407	54,364	0.0210	0.9790	55.44
30.5	2,684,741	44,198	0.0165	0.9835	54.28
31.5	2,662,366	43,392	0.0163	0.9837	53.38
32.5	2,592,758	44,886	0.0173	0.9827	52.51
33.5	2,556,582	72,814	0.0285	0.9715	51.60
34.5	2,478,904	67,865	0.0274	0.9726	50.13
35.5	2,372,872	105,363	0.0444	0.9556	48.76
36.5	2,250,425	41,149	0.0183	0.9817	46.60
37.5	2,175,127	68,472	0.0315	0.9685	45.75
38.5	2,026,602	49,109	0.0242	0.9758	44.31

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,863,320	13,616	0.0073	0.9927	43.24
40.5	1,641,766	20,256	0.0123	0.9877	42.92
41.5	1,568,794	18,657	0.0119	0.9881	42.39
42.5	1,328,399	36,488	0.0275	0.9725	41.89
43.5	1,196,898	17,346	0.0145	0.9855	40.74
44.5	1,119,615	27,550	0.0246	0.9754	40.15
45.5	994,968	24,525	0.0246	0.9754	39.16
46.5	917,843	11,183	0.0122	0.9878	38.20
47.5	889,871	13,021	0.0146	0.9854	37.73
48.5	788,657	15,997	0.0203	0.9797	37.18
49.5	740,190	35,212	0.0476	0.9524	36.43
50.5	621,351	7,377	0.0119	0.9881	34.70
51.5	563,033	11,418	0.0203	0.9797	34.29
52.5	465,028	6,447	0.0139	0.9861	33.59
53.5	422,054	4,126	0.0098	0.9902	33.12
54.5	376,139	8,174	0.0217	0.9783	32.80
55.5	356,817	6,184	0.0173	0.9827	32.09
56.5	323,409	3,221	0.0100	0.9900	31.53
57.5	304,284	603	0.0020	0.9980	31.21
58.5	189,216	7,459	0.0394	0.9606	31.15
59.5	77,075	486	0.0063	0.9937	29.92
60.5	62,408	970	0.0155	0.9845	29.73
61.5	59,560		0.0000	1.0000	29.27
62.5	40,354		0.0000	1.0000	29.27
63.5	38,311		0.0000	1.0000	29.27
64.5	38,311		0.0000	1.0000	29.27
65.5	38,311	128	0.0033	0.9967	29.27
66.5	38,183	2,492	0.0653	0.9347	29.17
67.5	35,691	1,166	0.0327	0.9673	27.27
68.5	34,875	80	0.0023	0.9977	26.38
69.5	36,672		0.0000	1.0000	26.32
70.5	36,672		0.0000	1.0000	26.32
71.5	36,672		0.0000	1.0000	26.32
72.5	34,672		0.0000	1.0000	26.32
73.5	34,672	1,327	0.0383	0.9617	26.32
74.5	34,548		0.0000	1.0000	25.31
75.5	34,548		0.0000	1.0000	25.31
76.5	32,441	1,246	0.0384	0.9616	25.31
77.5	31,195		0.0000	1.0000	24.34
78.5	31,195		0.0000	1.0000	24.34

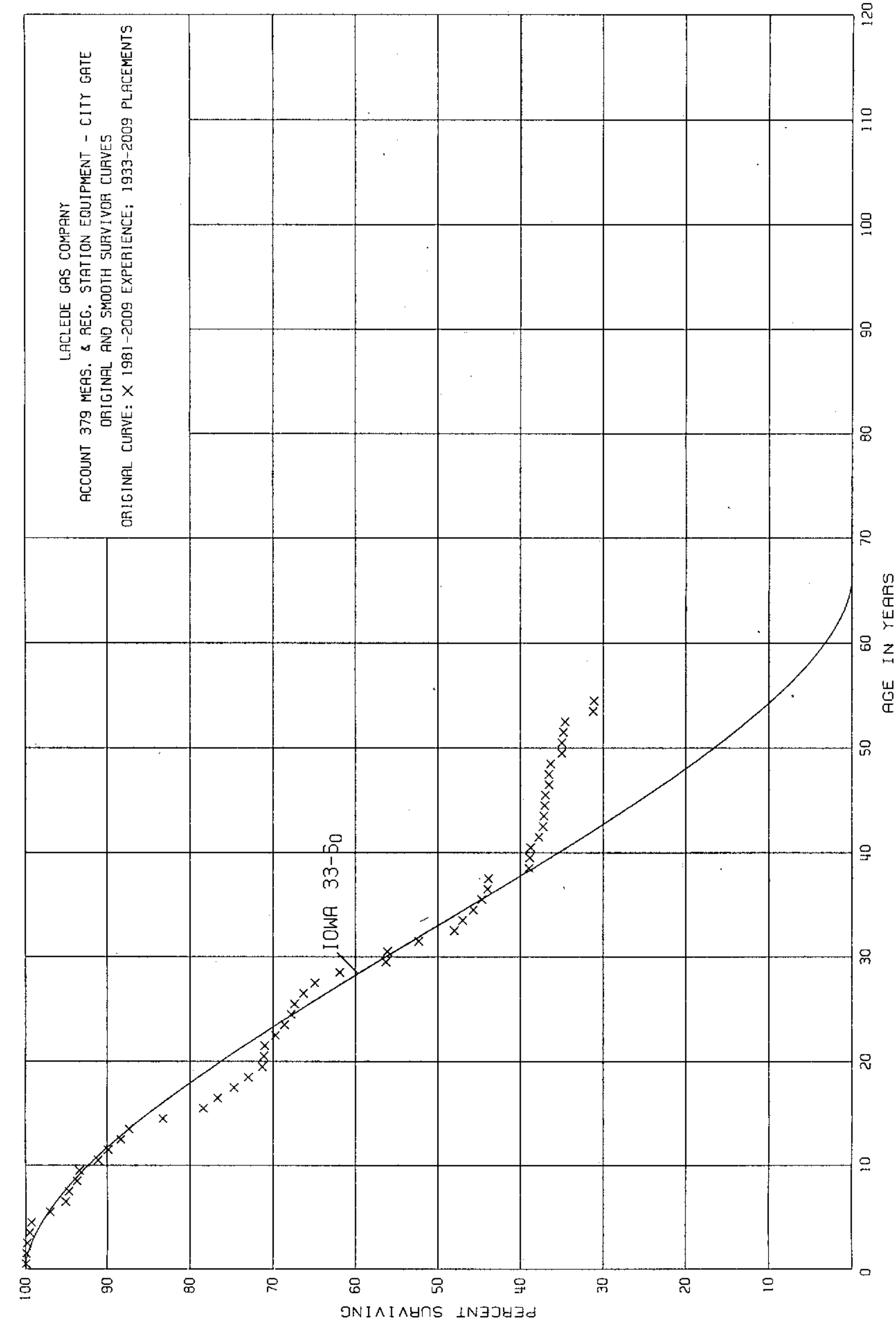
LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,906		0.0000	1.0000	24.34
80.5	30,143		0.0000	1.0000	24.34
81.5	30,143	1,246	0.0413	0.9587	24.34
82.5	28,897		0.0000	1.0000	23.33
83.5	28,155		0.0000	1.0000	23.33
84.5	28,155	1,246	0.0443	0.9557	23.33
85.5	26,909	1,246	0.0463	0.9537	22.30
86.5	2,146		0.0000	1.0000	21.27
87.5	2,146		0.0000	1.0000	21.27
88.5	2,146		0.0000	1.0000	21.27
89.5	2,146		0.0000	1.0000	21.27
90.5	2,146		0.0000	1.0000	21.27
91.5	2,146	510	0.2377	0.7623	21.27
92.5	1,636		0.0000	1.0000	16.21
93.5	1,636	372	0.2274	0.7726	16.21
94.5	1,264		0.0000	1.0000	12.52
95.5	1,264		0.0000	1.0000	12.52
96.5	1,264		0.0000	1.0000	12.52
97.5	914		0.0000	1.0000	12.52
98.5					12.52



LACLEDE GAS COMPANY
ACCOUNT 379 MEAS. & REG. STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1933-2009 PLACEMENTS
IOWA 33-S0
PERCENT SURVIVING
AGE IN YEARS
0 10 20 30 40 50 60 70 80 90 100 110 120
100 90 80 70 60 50 40 30 20 10

LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,412,617		0.0000	1.0000	100.00
0.5	2,396,952		0.0000	1.0000	100.00
1.5	2,200,736	5,079	0.0023	0.9977	100.00
2.5	2,126,432	6,251	0.0029	0.9971	99.77
3.5	2,072,958	4,198	0.0020	0.9980	99.48
4.5	2,101,724	49,310	0.0235	0.9765	99.28
5.5	1,896,663	35,873	0.0189	0.9811	96.95
6.5	1,762,324	7,121	0.0040	0.9960	95.12
7.5	1,762,430	19,661	0.0112	0.9888	94.74
8.5	1,644,000	5,264	0.0032	0.9968	93.68
9.5	1,156,547	28,760	0.0249	0.9751	93.38
10.5	964,313	11,916	0.0124	0.9876	91.05
11.5	961,959	16,519	0.0172	0.9828	89.92
12.5	951,211	10,301	0.0108	0.9892	88.37
13.5	933,207	44,166	0.0473	0.9527	87.42
14.5	847,105	49,498	0.0584	0.9416	83.29
15.5	764,749	16,616	0.0217	0.9783	78.43
16.5	648,505	17,534	0.0270	0.9730	76.73
17.5	712,111	15,626	0.0219	0.9781	74.66
18.5	668,277	15,520	0.0232	0.9768	73.02
19.5	689,555	2,690	0.0039	0.9961	71.33
20.5	699,889	581	0.0008	0.9992	71.05
21.5	658,744	12,151	0.0184	0.9816	70.99
22.5	635,906	10,104	0.0159	0.9841	69.68
23.5	594,403	6,827	0.0115	0.9885	68.57
24.5	574,595	2,924	0.0051	0.9949	67.78
25.5	541,750	8,730	0.0161	0.9839	67.43
26.5	533,666	11,638	0.0218	0.9782	66.34
27.5	558,455	26,171	0.0469	0.9531	64.89
28.5	539,440	48,147	0.0893	0.9107	61.85
29.5	529,208	2,250	0.0043	0.9957	56.33
30.5	540,362	36,515	0.0676	0.9324	56.09
31.5	502,284	41,572	0.0828	0.9172	52.30
32.5	460,631	9,183	0.0199	0.9801	47.97
33.5	441,585	12,819	0.0290	0.9710	47.02
34.5	426,429	9,064	0.0213	0.9787	45.66
35.5	416,525	6,843	0.0164	0.9836	44.69
36.5	409,671	426	0.0010	0.9990	43.96
37.5	407,820	45,480	0.1115	0.8885	43.92
38.5	355,337	723	0.0020	0.9980	39.02

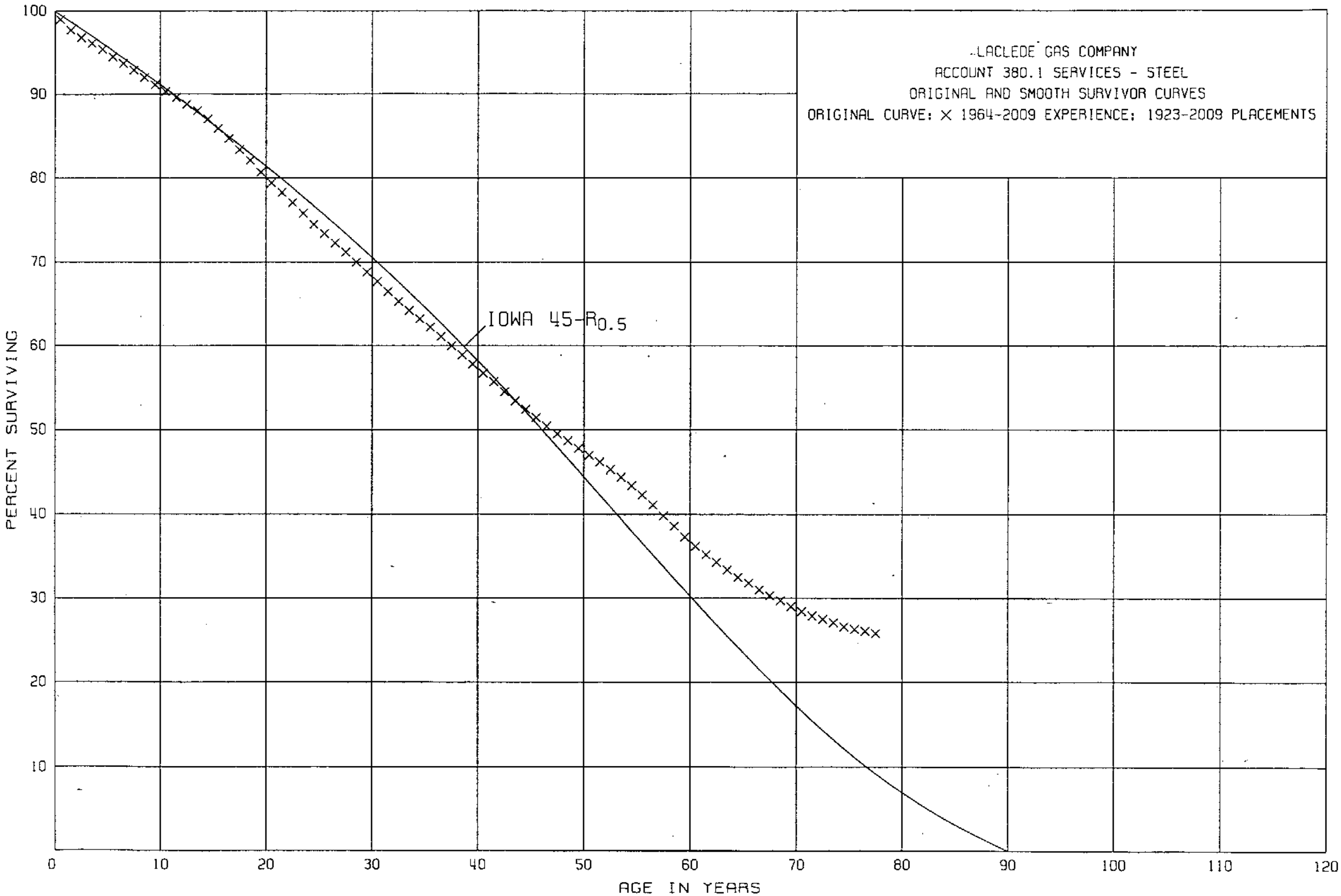
LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	325,613	1,245	0.0038	0.9962	38.94
40.5	303,282	7,851	0.0259	0.9741	38.79
41.5	289,515	3,904	0.0135	0.9865	37.79
42.5	219,579	381	0.0017	0.9983	37.28
43.5	214,323	608	0.0028	0.9972	37.22
44.5	213,715	859	0.0040	0.9960	37.12
45.5	208,278	2,275	0.0109	0.9891	36.97
46.5	113,023		0.0000	1.0000	36.57
47.5	102,497	381	0.0037	0.9963	36.57
48.5	99,927	3,950	0.0395	0.9605	36.43
49.5	90,723	85	0.0009	0.9991	34.99
50.5	90,638	381	0.0042	0.9958	34.96
51.5	90,257	597	0.0066	0.9934	34.81
52.5	89,660	8,739	0.0975	0.9025	34.58
53.5	80,921	417	0.0052	0.9948	31.21
54.5	53,332	283	0.0053	0.9947	31.05
55.5	48,130		0.0000	1.0000	30.89
56.5	9,335		0.0000	1.0000	30.89
57.5	9,035		0.0000	1.0000	30.89
58.5	7,611		0.0000	1.0000	30.89
59.5	2,107		0.0000	1.0000	30.89
60.5	2,107		0.0000	1.0000	30.89
61.5	2,107		0.0000	1.0000	30.89
62.5	2,107		0.0000	1.0000	30.89
63.5	2,107		0.0000	1.0000	30.89
64.5	2,107		0.0000	1.0000	30.89
65.5	2,107		0.0000	1.0000	30.89
66.5	2,107		0.0000	1.0000	30.89
67.5	2,107		0.0000	1.0000	30.89
68.5	2,107		0.0000	1.0000	30.89
69.5	2,107		0.0000	1.0000	30.89
70.5	2,107		0.0000	1.0000	30.89
71.5	2,107		0.0000	1.0000	30.89
72.5	2,107		0.0000	1.0000	30.89
73.5	2,107		0.0000	1.0000	30.89
74.5					30.89


LACLEDE GAS COMPANY
ACCOUNT 380.1 SERVICES - STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1964-2009 EXPERIENCE; 1923-2009 PLACEMENTS
IOWA 45-R0.5
PERCENT SURVIVING
AGE IN YEARS

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,129,786	310,314	0.0100	0.9900	100.00
0.5	31,590,812	414,211	0.0131	0.9869	99.00
1.5	31,779,512	293,934	0.0092	0.9908	97.70
2.5	32,673,556	223,506	0.0068	0.9932	96.80
3.5	33,855,647	254,323	0.0075	0.9925	96.14
4.5	35,851,604	344,795	0.0096	0.9904	95.42
5.5	37,694,309	326,563	0.0087	0.9913	94.50
6.5	39,375,254	351,941	0.0089	0.9911	93.68
7.5	40,796,844	382,435	0.0094	0.9906	92.85
8.5	42,069,758	410,747	0.0098	0.9902	91.98
9.5	42,791,169	376,203	0.0088	0.9912	91.08
10.5	43,022,064	347,330	0.0081	0.9919	90.28
11.5	43,025,425	358,523	0.0083	0.9917	89.55
12.5	42,868,292	381,807	0.0089	0.9911	88.81
13.5	42,711,520	521,340	0.0122	0.9878	88.02
14.5	41,967,883	533,874	0.0127	0.9873	86.95
15.5	41,295,154	566,494	0.0137	0.9863	85.85
16.5	40,684,689	588,564	0.0145	0.9855	84.67
17.5	39,869,982	655,792	0.0164	0.9836	83.44
18.5	39,019,527	665,180	0.0170	0.9830	82.07
19.5	38,216,074	596,337	0.0156	0.9844	80.67
20.5	37,401,721	537,097	0.0144	0.9856	79.41
21.5	36,603,460	560,849	0.0153	0.9847	78.27
22.5	35,945,027	573,969	0.0160	0.9840	77.07
23.5	35,263,272	602,270	0.0171	0.9829	75.84
24.5	34,609,797	529,009	0.0153	0.9847	74.54
25.5	34,106,029	531,383	0.0156	0.9844	73.40
26.5	33,703,427	507,136	0.0150	0.9850	72.25
27.5	33,136,733	566,951	0.0171	0.9829	71.17
28.5	32,491,405	516,029	0.0159	0.9841	69.95
29.5	32,007,054	521,335	0.0163	0.9837	68.84
30.5	31,475,537	559,326	0.0178	0.9822	67.72
31.5	30,949,513	581,176	0.0188	0.9812	66.51
32.5	30,448,543	481,457	0.0158	0.9842	65.26
33.5	30,176,102	482,650	0.0160	0.9840	64.23
34.5	29,789,752	491,567	0.0165	0.9835	63.20
35.5	29,155,203	517,337	0.0177	0.9823	62.16
36.5	28,215,153	485,526	0.0172	0.9828	61.06
37.5	27,169,958	488,121	0.0180	0.9820	60.01
38.5	25,875,298	485,762	0.0188	0.9812	58.93

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,654,669	469,319	0.0190	0.9810	57.82
40.5	24,016,089	443,486	0.0185	0.9815	56.72
41.5	22,811,451	465,921	0.0204	0.9796	55.67
42.5	21,602,833	438,141	0.0203	0.9797	54.53
43.5	20,486,771	402,494	0.0196	0.9804	53.42
44.5	19,585,579	367,608	0.0188	0.9812	52.37
45.5	18,607,757	349,943	0.0188	0.9812	51.39
46.5	17,621,706	323,702	0.0184	0.9816	50.42
47.5	16,606,926	280,491	0.0169	0.9831	49.49
48.5	15,161,508	263,638	0.0174	0.9826	48.65
49.5	13,482,165	220,491	0.0164	0.9836	47.80
50.5	11,163,107	200,134	0.0179	0.9821	47.02
51.5	9,101,442	174,619	0.0192	0.9808	46.18
52.5	7,342,409	148,975	0.0203	0.9797	45.29
53.5	5,485,488	117,753	0.0215	0.9785	44.37
54.5	3,868,974	99,123	0.0256	0.9744	43.42
55.5	2,750,017	79,044	0.0287	0.9713	42.31
56.5	2,304,196	75,268	0.0327	0.9673	41.10
57.5	2,157,498	64,553	0.0299	0.9701	39.76
58.5	2,004,783	66,396	0.0331	0.9669	38.57
59.5	1,908,776	56,715	0.0297	0.9703	37.29
60.5	1,837,736	50,085	0.0273	0.9727	36.18
61.5	1,780,904	46,055	0.0259	0.9741	35.19
62.5	1,713,566	45,343	0.0265	0.9735	34.28
63.5	1,617,413	40,275	0.0249	0.9751	33.37
64.5	1,569,763	37,529	0.0239	0.9761	32.54
65.5	1,502,902	35,354	0.0235	0.9765	31.76
66.5	1,454,734	31,445	0.0216	0.9784	31.01
67.5	1,406,505	30,226	0.0215	0.9785	30.34
68.5	1,340,429	30,176	0.0225	0.9775	29.69
69.5	1,283,581	27,375	0.0213	0.9787	29.02
70.5	1,225,983	21,322	0.0174	0.9826	28.40
71.5	1,170,140	18,305	0.0156	0.9844	27.91
72.5	1,109,493	16,857	0.0152	0.9848	27.47
73.5	1,057,147	16,008	0.0151	0.9849	27.05
74.5	1,004,680	11,727	0.0117	0.9883	26.64
75.5	959,697	10,182	0.0106	0.9894	26.33
76.5	915,979	10,040	0.0110	0.9890	26.05
77.5	857,187	7,481	0.0087	0.9913	25.76
78.5	805,057	7,726	0.0096	0.9904	25.54

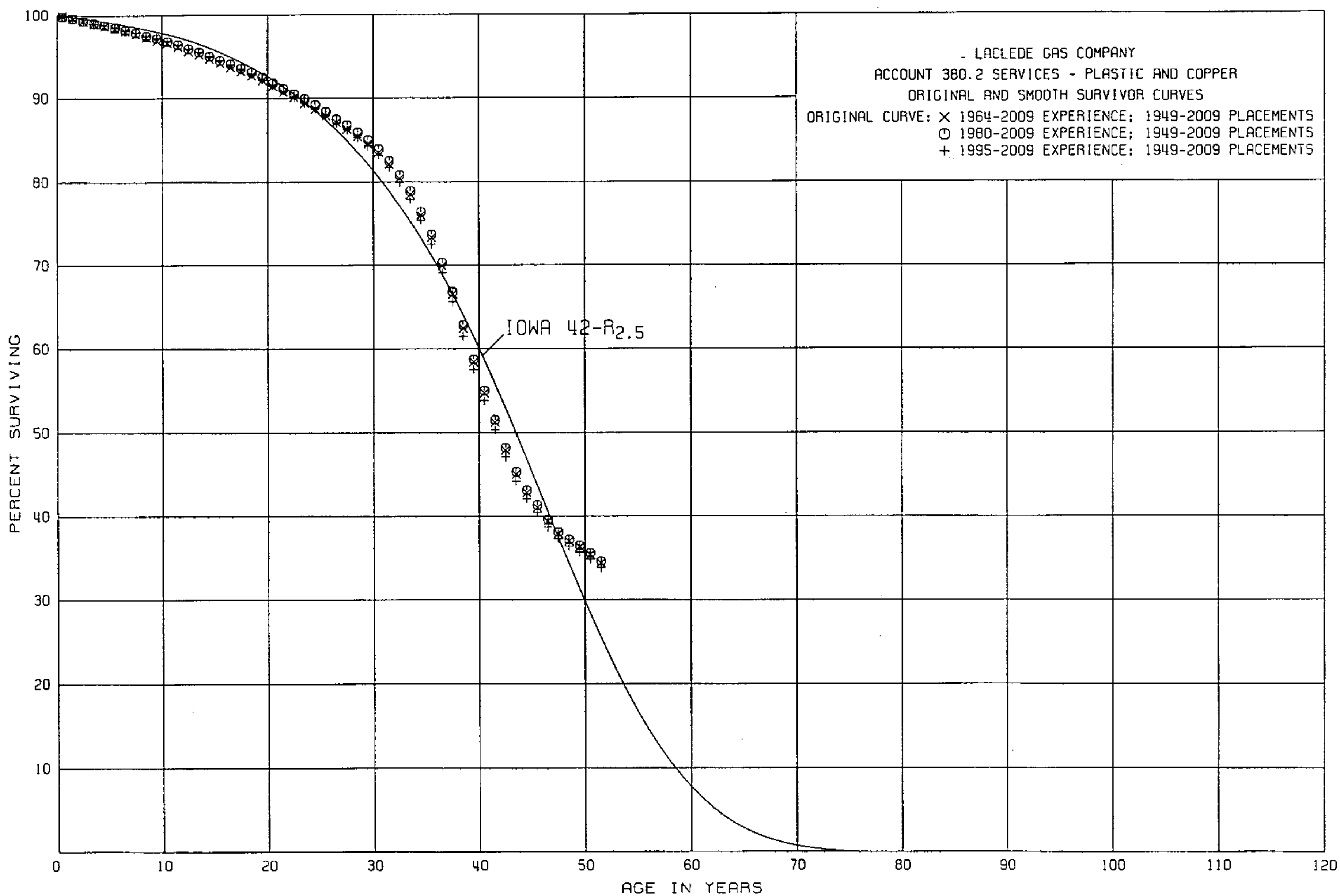
LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	735,922	5,476	0.0074	0.9926	25.29
80.5	669,407	3,443	0.0051	0.9949	25.10
81.5	616,922	2,753	0.0045	0.9955	24.97
82.5	562,773	2,324	0.0041	0.9959	24.86
83.5	502,978	1,263	0.0025	0.9975	24.76
84.5	434,961	1,891	0.0043	0.9957	24.70
85.5	393,107	260	0.0007	0.9993	24.59
86.5					24.57



LACLEDE GAS COMPANY
ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1964-2009 EXPERIENCE; 1949-2009 PLACEMENTS
⊙ 1980-2009 EXPERIENCE; 1949-2009 PLACEMENTS
+ 1995-2009 EXPERIENCE; 1949-2009 PLACEMENTS
IOWA 42-R2.5
PERCENT SURVIVING
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	485,266,021	751,608	0.0015	0.9985	100.00
0.5	460,334,879	1,348,122	0.0029	0.9971	99.85
1.5	434,746,120	1,220,444	0.0028	0.9972	99.56
2.5	410,031,045	1,110,068	0.0027	0.9973	99.28
3.5	384,662,677	1,208,664	0.0031	0.9969	99.01
4.5	358,252,185	1,127,310	0.0031	0.9969	98.70
5.5	335,345,447	1,070,225	0.0032	0.9968	98.39
6.5	311,596,909	1,186,695	0.0038	0.9962	98.08
7.5	290,409,222	1,142,282	0.0039	0.9961	97.71
8.5	272,498,528	1,087,111	0.0040	0.9960	97.33
9.5	254,985,244	1,016,957	0.0040	0.9960	96.94
10.5	239,528,152	1,099,657	0.0046	0.9954	96.55
11.5	223,552,864	1,103,203	0.0049	0.9951	96.11
12.5	209,447,964	958,242	0.0046	0.9954	95.64
13.5	195,726,034	1,056,079	0.0054	0.9946	95.20
14.5	182,757,333	948,680	0.0052	0.9948	94.69
15.5	169,643,090	876,252	0.0052	0.9948	94.20
16.5	157,567,525	844,978	0.0054	0.9946	93.71
17.5	147,145,023	855,488	0.0058	0.9942	93.20
18.5	137,154,474	905,882	0.0066	0.9934	92.66
19.5	128,344,050	954,844	0.0074	0.9926	92.05
20.5	118,941,373	864,578	0.0073	0.9927	91.37
21.5	110,146,296	767,096	0.0070	0.9930	90.70
22.5	101,106,254	739,869	0.0073	0.9927	90.07
23.5	92,931,328	729,584	0.0079	0.9921	89.41
24.5	85,251,679	759,743	0.0089	0.9911	88.70
25.5	77,505,276	729,000	0.0094	0.9906	87.91
26.5	70,161,441	607,774	0.0087	0.9913	87.08
27.5	63,756,687	653,131	0.0102	0.9898	86.32
28.5	57,713,220	630,682	0.0109	0.9891	85.44
29.5	52,452,957	653,078	0.0125	0.9875	84.51
30.5	47,172,574	779,680	0.0165	0.9835	83.45
31.5	42,419,321	869,974	0.0205	0.9795	82.07
32.5	37,837,310	900,128	0.0238	0.9762	80.39
33.5	33,469,755	1,052,366	0.0314	0.9686	78.48
34.5	29,501,388	1,072,596	0.0364	0.9636	76.02
35.5	25,710,624	1,163,534	0.0453	0.9547	73.25
36.5	21,865,374	1,084,396	0.0496	0.9504	69.93
37.5	18,078,573	1,100,556	0.0609	0.9391	66.46
38.5	15,224,283	982,654	0.0645	0.9355	62.41

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,946,123	820,356	0.0634	0.9366	58.38
40.5	10,911,533	696,506	0.0638	0.9362	54.68
41.5	9,164,149	588,328	0.0642	0.9358	51.19
42.5	7,657,304	461,421	0.0603	0.9397	47.90
43.5	6,348,033	305,978	0.0482	0.9518	45.01
44.5	5,321,871	224,262	0.0421	0.9579	42.84
45.5	4,334,063	176,521	0.0407	0.9593	41.04
46.5	3,414,819	126,309	0.0370	0.9630	39.37
47.5	2,495,348	59,713	0.0239	0.9761	37.91
48.5	1,836,791	37,233	0.0203	0.9797	37.00
49.5	1,057,762	24,942	0.0236	0.9764	36.25
50.5	824,816	23,120	0.0280	0.9720	35.39
51.5	580,115	15,317	0.0264	0.9736	34.40
52.5	437,823	6,822	0.0156	0.9844	33.49
53.5	286,766	5,712	0.0199	0.9801	32.97
54.5	176,994	5,613	0.0317	0.9683	32.31
55.5	103,659	6,663	0.0643	0.9357	31.29
56.5	32,193	2,943	0.0914	0.9086	29.28
57.5	2,179	1,232	0.5654	0.4346	26.60
58.5					11.56

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2009 EXPERIENCE BAND 1980-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	430,992,334	710,356	0.0016	0.9984	100.00
0.5	409,685,301	1,157,959	0.0028	0.9972	99.84
1.5	387,039,595	955,290	0.0025	0.9975	99.56
2.5	365,849,667	844,804	0.0023	0.9977	99.31
3.5	343,677,448	946,967	0.0028	0.9972	99.08
4.5	320,634,649	910,962	0.0028	0.9972	98.80
5.5	300,703,024	856,171	0.0028	0.9972	98.52
6.5	280,265,975	980,335	0.0035	0.9965	98.24
7.5	262,483,699	968,626	0.0037	0.9963	97.90
8.5	247,908,371	929,554	0.0037	0.9963	97.54
9.5	233,179,835	874,195	0.0037	0.9963	97.18
10.5	220,542,620	965,816	0.0044	0.9956	96.82
11.5	207,199,906	989,485	0.0048	0.9952	96.39
12.5	195,351,167	857,020	0.0044	0.9956	95.93
13.5	184,173,731	963,060	0.0052	0.9948	95.51
14.5	173,191,279	870,655	0.0050	0.9950	95.01
15.5	162,180,522	814,375	0.0050	0.9950	94.53
16.5	151,934,809	783,535	0.0052	0.9948	94.06
17.5	143,262,691	805,755	0.0056	0.9944	93.57
18.5	134,286,028	868,751	0.0065	0.9935	93.05
19.5	126,518,550	929,595	0.0073	0.9927	92.45
20.5	117,466,125	839,712	0.0071	0.9929	91.78
21.5	109,164,558	748,151	0.0069	0.9931	91.13
22.5	100,383,321	725,915	0.0072	0.9928	90.50
23.5	92,456,941	722,645	0.0078	0.9922	89.85
24.5	84,934,025	752,950	0.0089	0.9911	89.15
25.5	77,305,458	724,593	0.0094	0.9906	88.36
26.5	70,066,453	605,569	0.0086	0.9914	87.53
27.5	63,705,274	651,691	0.0102	0.9898	86.78
28.5	57,686,457	628,972	0.0109	0.9891	85.89
29.5	52,444,183	652,716	0.0124	0.9876	84.95
30.5	47,172,574	779,680	0.0165	0.9835	83.90
31.5	42,419,321	869,974	0.0205	0.9795	82.52
32.5	37,837,310	900,128	0.0238	0.9762	80.83
33.5	33,469,755	1,052,366	0.0314	0.9686	78.91
34.5	29,501,388	1,072,596	0.0364	0.9636	76.43
35.5	25,710,624	1,163,534	0.0453	0.9547	73.65
36.5	21,865,374	1,084,396	0.0496	0.9504	70.31
37.5	18,078,573	1,100,556	0.0609	0.9391	66.82
38.5	15,224,283	982,654	0.0645	0.9355	62.75

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2009 EXPERIENCE BAND 1980-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,946,123	820,356	0.0634	0.9366	58.70
40.5	10,911,533	696,506	0.0638	0.9362	54.98
41.5	9,164,149	588,328	0.0642	0.9358	51.47
42.5	7,657,304	461,421	0.0603	0.9397	48.17
43.5	6,348,033	305,978	0.0482	0.9518	45.27
44.5	5,321,871	224,262	0.0421	0.9579	43.09
45.5	4,334,063	176,521	0.0407	0.9593	41.28
46.5	3,414,819	126,309	0.0370	0.9630	39.60
47.5	2,495,348	59,713	0.0239	0.9761	38.13
48.5	1,836,791	37,233	0.0203	0.9797	37.22
49.5	1,057,762	24,942	0.0236	0.9764	36.46
50.5	824,816	23,120	0.0280	0.9720	35.60
51.5	580,115	15,317	0.0264	0.9736	34.60
52.5	437,823	6,822	0.0156	0.9844	33.69
53.5	286,766	5,712	0.0199	0.9801	33.16
54.5	176,994	5,613	0.0317	0.9683	32.50
55.5	103,659	6,663	0.0643	0.9357	31.47
56.5	32,193	2,943	0.0914	0.9086	29.45
57.5	2,179	1,232	0.5654	0.4346	26.76
58.5					11.63

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2009 EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	300,089,874	570,357	0.0019	0.9981	100.00
0.5	286,119,441	800,139	0.0028	0.9972	99.81
1.5	270,767,575	712,043	0.0026	0.9974	99.53
2.5	255,725,683	580,335	0.0023	0.9977	99.27
3.5	239,500,594	582,941	0.0024	0.9976	99.04
4.5	221,834,342	617,510	0.0028	0.9972	98.80
5.5	207,854,249	582,778	0.0028	0.9972	98.52
6.5	192,772,147	692,380	0.0036	0.9964	98.24
7.5	180,688,039	665,585	0.0037	0.9963	97.89
8.5	171,110,606	613,357	0.0036	0.9964	97.53
9.5	161,645,479	616,086	0.0038	0.9962	97.18
10.5	154,191,805	680,266	0.0044	0.9956	96.81
11.5	146,012,906	731,704	0.0050	0.9950	96.38
12.5	138,934,797	579,501	0.0042	0.9958	95.90
13.5	131,876,014	741,262	0.0056	0.9944	95.50
14.5	124,325,105	641,826	0.0052	0.9948	94.97
15.5	116,677,656	628,631	0.0054	0.9946	94.48
16.5	109,204,296	596,141	0.0055	0.9945	93.97
17.5	103,144,163	640,636	0.0062	0.9938	93.45
18.5	97,190,366	690,447	0.0071	0.9929	92.87
19.5	91,876,306	750,954	0.0082	0.9918	92.21
20.5	85,842,802	663,930	0.0077	0.9923	91.45
21.5	80,499,615	587,672	0.0073	0.9927	90.75
22.5	74,974,823	539,382	0.0072	0.9928	90.09
23.5	70,091,277	560,880	0.0080	0.9920	89.44
24.5	65,072,295	609,340	0.0094	0.9906	88.72
25.5	60,017,344	600,969	0.0100	0.9900	87.89
26.5	55,165,564	501,835	0.0091	0.9909	87.01
27.5	50,900,754	544,944	0.0107	0.9893	86.22
28.5	47,233,170	545,096	0.0115	0.9885	85.30
29.5	43,829,293	581,433	0.0133	0.9867	84.32
30.5	40,471,000	721,831	0.0178	0.9822	83.20
31.5	37,392,797	832,669	0.0223	0.9777	81.72
32.5	34,406,802	869,808	0.0253	0.9747	79.90
33.5	30,945,888	999,902	0.0323	0.9677	77.88
34.5	27,959,581	1,049,566	0.0375	0.9625	75.36
35.5	24,476,051	1,141,968	0.0467	0.9533	72.53
36.5	21,017,383	1,068,350	0.0508	0.9492	69.14
37.5	17,453,658	1,093,859	0.0627	0.9373	65.63
38.5	14,807,862	973,448	0.0657	0.9343	61.51

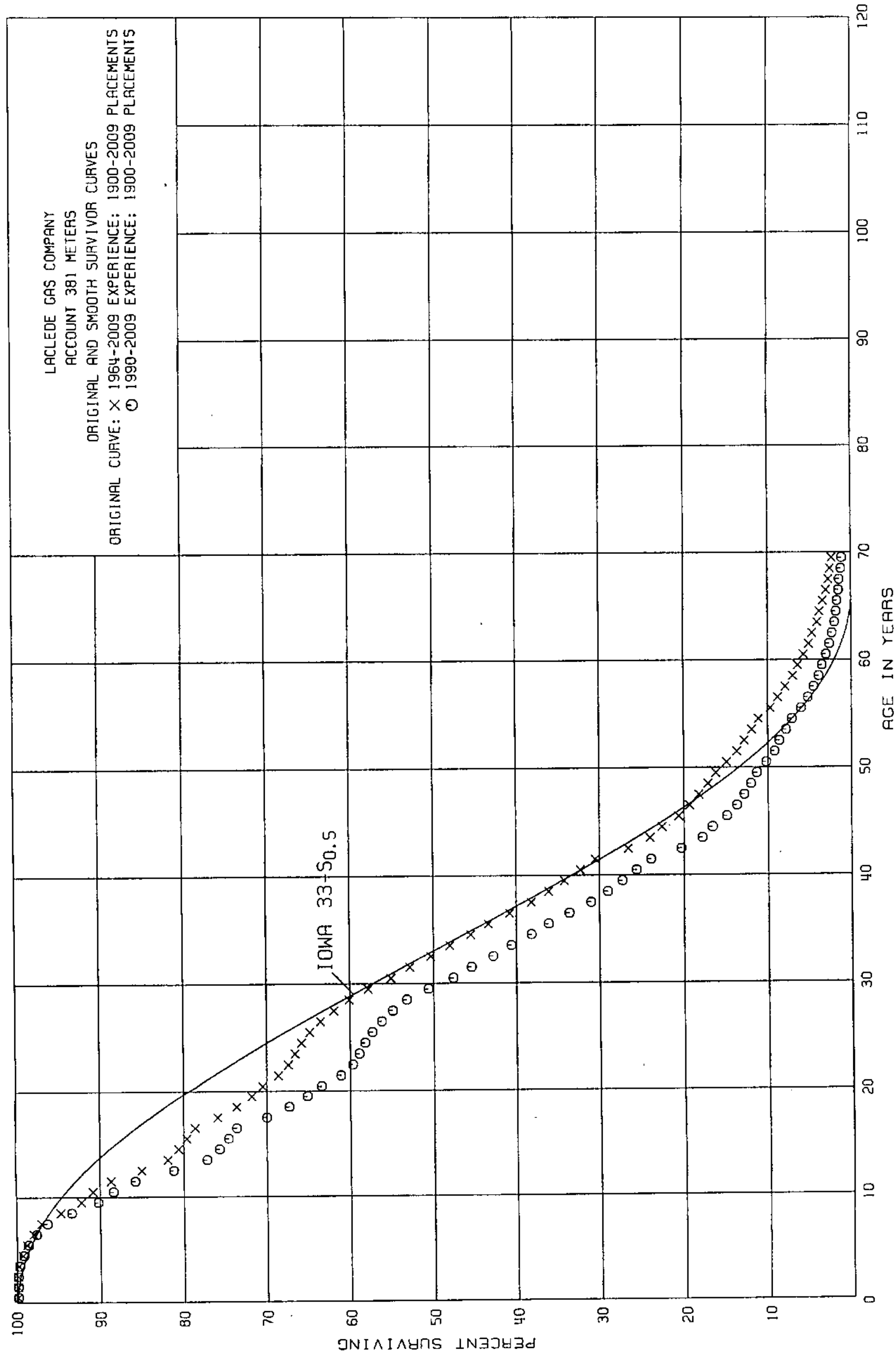
LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2009 EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,676,727	815,624	0.0643	0.9357	57.47
40.5	10,745,753	692,960	0.0645	0.9355	53.77
41.5	9,092,868	582,343	0.0640	0.9360	50.30
42.5	7,628,010	460,865	0.0604	0.9396	47.08
43.5	6,337,232	303,748	0.0479	0.9521	44.24
44.5	5,317,602	223,306	0.0420	0.9580	42.12
45.5	4,334,063	176,521	0.0407	0.9593	40.35
46.5	3,414,819	126,309	0.0370	0.9630	38.71
47.5	2,495,348	59,713	0.0239	0.9761	37.28
48.5	1,836,791	37,233	0.0203	0.9797	36.39
49.5	1,057,762	24,942	0.0236	0.9764	35.65
50.5	824,816	23,120	0.0280	0.9720	34.81
51.5	580,115	15,317	0.0264	0.9736	33.84
52.5	437,823	6,822	0.0156	0.9844	32.95
53.5	286,766	5,712	0.0199	0.9801	32.44
54.5	176,994	5,613	0.0317	0.9683	31.79
55.5	103,659	6,663	0.0643	0.9357	30.78
56.5	32,193	2,943	0.0914	0.9086	28.80
57.5	2,179	1,232	0.5654	0.4346	26.17
58.5					11.37


LACLEDE GAS COMPANY
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1964-2009 EXPERIENCE; 1900-2009 PLACEMENTS
⊙ 1990-2009 EXPERIENCE; 1900-2009 PLACEMENTS
IOWA 33-S0.5
PERCENT SURVIVING
AGE IN YEARS

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	157,557,366	3,064	0.0000	1.0000	100.00
0.5	153,671,582	70,110	0.0005	0.9995	100.00
1.5	149,117,656	86,963	0.0006	0.9994	99.95
2.5	152,228,111	205,491	0.0013	0.9987	99.89
3.5	149,495,116	659,892	0.0044	0.9956	99.76
4.5	146,590,189	699,249	0.0048	0.9952	99.32
5.5	143,099,772	1,202,725	0.0084	0.9916	98.84
6.5	137,346,201	1,375,839	0.0100	0.9900	98.01
7.5	131,160,458	3,109,806	0.0237	0.9763	97.03
8.5	123,507,501	3,263,705	0.0264	0.9736	94.73
9.5	115,758,126	1,815,077	0.0157	0.9843	92.23
10.5	109,986,213	2,571,636	0.0234	0.9766	90.78
11.5	104,059,927	4,307,174	0.0414	0.9586	88.66
12.5	95,944,788	3,511,568	0.0366	0.9634	84.99
13.5	88,659,956	1,385,972	0.0156	0.9844	81.88
14.5	82,038,473	996,921	0.0122	0.9878	80.60
15.5	75,784,689	942,057	0.0124	0.9876	79.62
16.5	69,669,231	2,463,730	0.0354	0.9646	78.63
17.5	62,413,006	1,850,596	0.0297	0.9703	75.85
18.5	56,701,904	1,383,999	0.0244	0.9756	73.60
19.5	51,968,371	973,230	0.0187	0.9813	71.80
20.5	47,015,207	1,245,261	0.0265	0.9735	70.46
21.5	42,501,240	736,720	0.0173	0.9827	68.59
22.5	40,104,924	476,705	0.0119	0.9881	67.40
23.5	37,836,651	432,567	0.0114	0.9886	66.60
24.5	36,259,803	600,656	0.0166	0.9834	65.84
25.5	33,329,300	649,212	0.0195	0.9805	64.75
26.5	31,428,669	781,077	0.0249	0.9751	63.49
27.5	29,927,324	871,612	0.0291	0.9709	61.91
28.5	27,117,625	1,048,831	0.0387	0.9613	60.11
29.5	25,187,770	1,185,387	0.0471	0.9529	57.78
30.5	23,121,685	939,012	0.0406	0.9594	55.06
31.5	21,143,521	1,019,802	0.0482	0.9518	52.82
32.5	19,817,749	890,315	0.0449	0.9551	50.27
33.5	18,723,889	972,592	0.0519	0.9481	48.01
34.5	17,494,379	823,626	0.0471	0.9529	45.52
35.5	16,146,179	965,148	0.0598	0.9402	43.38
36.5	14,858,468	953,445	0.0642	0.9358	40.79
37.5	13,794,658	742,885	0.0539	0.9461	38.17
38.5	12,984,827	701,278	0.0540	0.9460	36.11

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,029,260	651,776	0.0542	0.9458	34.16
40.5	11,143,085	634,163	0.0569	0.9431	32.31
41.5	9,941,611	1,250,033	0.1257	0.8743	30.47
42.5	8,314,190	838,859	0.1009	0.8991	26.64
43.5	7,157,535	411,106	0.0574	0.9426	23.95
44.5	6,526,533	564,837	0.0865	0.9135	22.58
45.5	5,678,768	373,801	0.0658	0.9342	20.63
46.5	4,991,633	287,325	0.0576	0.9424	19.27
47.5	4,364,285	256,775	0.0588	0.9412	18.16
48.5	3,371,536	181,296	0.0538	0.9462	17.09
49.5	2,925,006	224,940	0.0769	0.9231	16.17
50.5	2,525,409	205,176	0.0812	0.9188	14.93
51.5	2,214,481	141,877	0.0641	0.9359	13.72
52.5	1,926,259	134,560	0.0699	0.9301	12.84
53.5	1,690,370	126,102	0.0746	0.9254	11.94
54.5	1,548,157	188,289	0.1216	0.8784	11.05
55.5	1,305,689	127,608	0.0977	0.9023	9.71
56.5	1,166,354	119,882	0.1028	0.8972	8.76
57.5	960,673	99,840	0.1039	0.8961	7.86
58.5	764,473	65,036	0.0851	0.9149	7.04
59.5	657,958	74,492	0.1132	0.8868	6.44
60.5	577,384	63,805	0.1105	0.8895	5.71
61.5	511,629	40,412	0.0790	0.9210	5.08
62.5	466,139	53,385	0.1145	0.8855	4.68
63.5	409,657	38,533	0.0941	0.9059	4.14
64.5	369,903	38,789	0.1049	0.8951	3.75
65.5	330,809	34,870	0.1054	0.8946	3.36
66.5	295,282	28,732	0.0973	0.9027	3.01
67.5	264,901	24,074	0.0909	0.9091	2.72
68.5	236,278	20,335	0.0861	0.9139	2.47
69.5	214,617	22,041	0.1027	0.8973	2.26
70.5	190,565	17,830	0.0936	0.9064	2.03
71.5	158,314	16,737	0.1057	0.8943	1.84
72.5	130,879	18,858	0.1441	0.8559	1.65
73.5	108,615	12,636	0.1163	0.8837	1.41
74.5	91,777	11,270	0.1228	0.8772	1.25
75.5	79,583	10,922	0.1372	0.8628	1.10
76.5	68,661	15,031	0.2189	0.7811	0.95
77.5	53,536	12,889	0.2408	0.7592	0.74
78.5	39,854	10,712	0.2688	0.7312	0.56

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	29,142	17,586	0.6035	0.3965	0.41
80.5	11,144	8,171	0.7332	0.2668	0.16
81.5	2,919	23	0.0079	0.9921	0.04
82.5	2,864	1,360	0.4749	0.5251	0.04
83.5	1,504		0.0000	1.0000	0.02
84.5	1,504		0.0000	1.0000	0.02
85.5	1,504		0.0000	1.0000	0.02
86.5	302		0.0000	1.0000	0.02
87.5	302		0.0000	1.0000	0.02
88.5	302		0.0000	1.0000	0.02
89.5	302		0.0000	1.0000	0.02
90.5	302		0.0000	1.0000	0.02
91.5	302		0.0000	1.0000	0.02
92.5	302		0.0000	1.0000	0.02
93.5	302		0.0000	1.0000	0.02
94.5	302		0.0000	1.0000	0.02
95.5	302		0.0000	1.0000	0.02
96.5	302		0.0000	1.0000	0.02
97.5	302		0.0000	1.0000	0.02
98.5	302		0.0000	1.0000	0.02
99.5	302		0.0000	1.0000	0.02
100.5	302		0.0000	1.0000	0.02
101.5	302		0.0000	1.0000	0.02
102.5	302		0.0000	1.0000	0.02
103.5	302		0.0000	1.0000	0.02
104.5	302		0.0000	1.0000	0.02
105.5	302		0.0000	1.0000	0.02
106.5	302		0.0000	1.0000	0.02
107.5	302		0.0000	1.0000	0.02
108.5	302		0.0000	1.0000	0.02
109.5					0.02

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,626,253	3,064	0.0000	1.0000	100.00
0.5	113,160,842	62,900	0.0006	0.9994	100.00
1.5	112,263,522	72,906	0.0006	0.9994	99.94
2.5	111,024,631	192,172	0.0017	0.9983	99.88
3.5	110,495,783	597,273	0.0054	0.9946	99.71
4.5	108,858,725	634,683	0.0058	0.9942	99.17
5.5	107,915,568	1,130,773	0.0105	0.9895	98.59
6.5	103,651,382	1,289,650	0.0124	0.9876	97.55
7.5	98,825,158	3,021,703	0.0306	0.9694	96.34
8.5	93,513,971	3,191,413	0.0341	0.9659	93.39
9.5	87,055,694	1,723,022	0.0198	0.9802	90.21
10.5	82,687,256	2,481,412	0.0300	0.9700	88.42
11.5	78,110,509	4,194,708	0.0537	0.9463	85.77
12.5	70,081,410	3,407,114	0.0486	0.9514	81.16
13.5	63,101,008	1,280,943	0.0203	0.9797	77.22
14.5	57,110,122	792,026	0.0139	0.9861	75.65
15.5	52,060,011	704,974	0.0135	0.9865	74.60
16.5	47,659,471	2,298,197	0.0482	0.9518	73.59
17.5	41,162,217	1,604,937	0.0390	0.9610	70.04
18.5	36,062,074	1,211,732	0.0336	0.9664	67.31
19.5	31,900,825	816,700	0.0256	0.9744	65.05
20.5	27,384,607	1,007,932	0.0368	0.9632	63.38
21.5	23,652,236	512,197	0.0217	0.9783	61.05
22.5	22,415,010	317,921	0.0142	0.9858	59.73
23.5	21,407,425	249,087	0.0116	0.9884	58.88
24.5	20,947,372	334,545	0.0160	0.9840	58.20
25.5	19,104,167	343,304	0.0180	0.9820	57.27
26.5	18,130,236	434,128	0.0239	0.9761	56.24
27.5	17,458,790	532,475	0.0305	0.9695	54.90
28.5	19,712,580	977,879	0.0496	0.9504	53.23
29.5	18,460,975	1,077,569	0.0584	0.9416	50.59
30.5	17,172,451	795,172	0.0463	0.9537	47.64
31.5	15,700,701	912,733	0.0581	0.9419	45.43
32.5	14,949,604	760,482	0.0509	0.9491	42.79
33.5	14,234,722	843,282	0.0592	0.9408	40.61
34.5	13,239,220	721,872	0.0545	0.9455	38.21
35.5	12,113,354	864,859	0.0714	0.9286	36.13
36.5	10,919,280	845,132	0.0774	0.9226	33.55
37.5	10,256,673	642,555	0.0626	0.9374	30.95
38.5	10,030,550	609,339	0.0607	0.9393	29.01

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,503,789	579,718	0.0610	0.9390	27.25
40.5	8,742,281	566,392	0.0648	0.9352	25.59
41.5	7,748,015	1,178,077	0.1520	0.8480	23.93
42.5	6,336,500	775,554	0.1224	0.8776	20.29
43.5	5,404,923	356,130	0.0659	0.9341	17.81
44.5	4,895,104	511,298	0.1045	0.8955	16.64
45.5	4,176,773	324,682	0.0777	0.9223	14.90
46.5	3,607,459	237,395	0.0658	0.9342	13.74
47.5	3,147,115	207,127	0.0658	0.9342	12.84
48.5	2,369,236	143,050	0.0604	0.9396	12.00
49.5	2,089,547	195,021	0.0933	0.9067	11.28
50.5	1,793,035	178,705	0.0997	0.9003	10.23
51.5	1,555,405	112,265	0.0722	0.9278	9.21
52.5	1,352,386	113,379	0.0838	0.9162	8.55
53.5	1,173,761	108,344	0.0923	0.9077	7.83
54.5	1,080,026	173,030	0.1602	0.8398	7.11
55.5	874,001	110,659	0.1266	0.8734	5.97
56.5	755,230	98,958	0.1310	0.8690	5.21
57.5	573,989	74,717	0.1302	0.8698	4.53
58.5	411,727	42,667	0.1036	0.8964	3.94
59.5	360,905	54,889	0.1521	0.8479	3.53
60.5	336,277	47,182	0.1403	0.8597	2.99
61.5	325,892	28,740	0.0882	0.9118	2.57
62.5	322,431	42,531	0.1319	0.8681	2.34
63.5	323,040	30,487	0.0944	0.9056	2.03
64.5	328,000	34,424	0.1050	0.8950	1.84
65.5	318,450	26,843	0.0843	0.9157	1.65
66.5	294,934	28,686	0.0973	0.9027	1.51
67.5	264,599	24,074	0.0910	0.9090	1.36
68.5	235,976	20,335	0.0862	0.9138	1.24
69.5	214,315	22,041	0.1028	0.8972	1.13
70.5	190,263	17,830	0.0937	0.9063	1.01
71.5	158,012	16,737	0.1059	0.8941	0.92
72.5	130,577	18,858	0.1444	0.8556	0.82
73.5	108,313	12,636	0.1167	0.8833	0.70
74.5	91,475	11,270	0.1232	0.8768	0.62
75.5	79,281	10,922	0.1378	0.8622	0.54
76.5	68,359	15,031	0.2199	0.7801	0.47
77.5	53,234	12,889	0.2421	0.7579	0.37
78.5	39,552	10,712	0.2708	0.7292	0.28

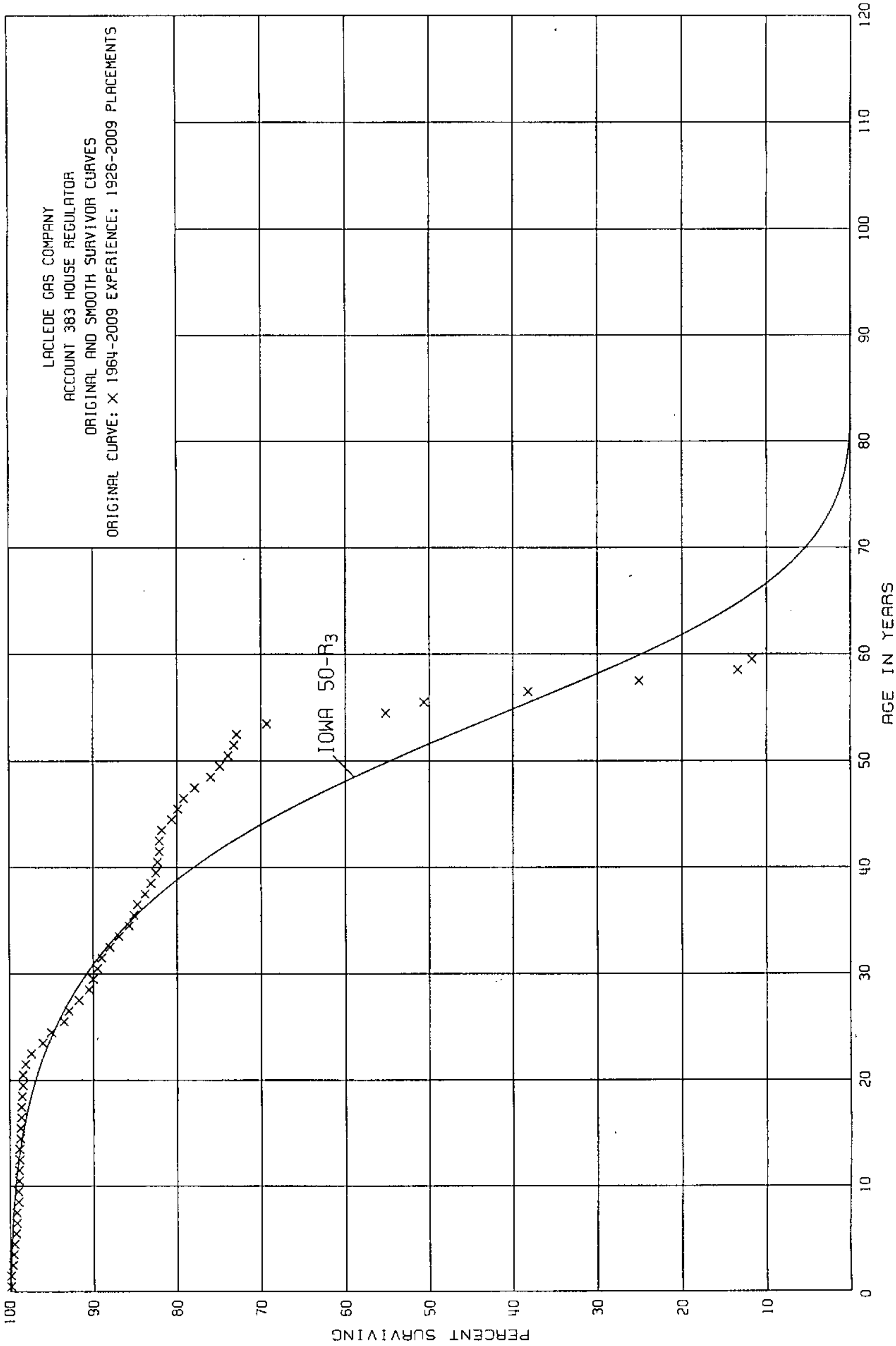
LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,840	17,586	0.6098	0.3902	0.20
80.5	10,842	8,171	0.7536	0.2464	0.08
81.5	2,617	23	0.0088	0.9912	0.02
82.5	2,562	1,360	0.5308	0.4692	0.02
83.5	1,202		0.0000	1.0000,	0.01
84.5	1,202		0.0000	1.0000	0.01
85.5	1,202		0.0000	1.0000	0.01
86.5					0.01
87.5					
88.5					
89.5	302		0.0000		
90.5	302		0.0000		
91.5	302		0.0000		
92.5	302		0.0000		
93.5	302		0.0000		
94.5	302		0.0000		
95.5	302		0.0000		
96.5	302		0.0000		
97.5	302		0.0000		
98.5	302		0.0000		
99.5	302		0.0000		
100.5	302		0.0000		
101.5	302		0.0000		
102.5	302		0.0000		
103.5	302		0.0000		
104.5	302		0.0000		
105.5	302		0.0000		
106.5	302		0.0000		
107.5	302		0.0000		
108.5	302		0.0000		
109.5					


LACLEDE GAS COMPANY
ACCOUNT 383 HOUSE REGULATOR
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1964-2009 EXPERIENCE; 1926-2009 PLACEMENTS
IOWA 50-R3
AGE IN YEARS
PERCENT SURVIVING

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,649,542	312	0.0000	1.0000	100.00
0.5	20,714,449	19,489	0.0009	0.9991	100.00
1.5	19,797,749	36,768	0.0019	0.9981	99.91
2.5	19,149,813	24,794	0.0013	0.9987	99.72
3.5	18,599,066	22,865	0.0012	0.9988	99.59
4.5	18,059,670	36,258	0.0020	0.9980	99.47
5.5	17,635,012	17,690	0.0010	0.9990	99.27
6.5	17,068,743	3,313	0.0002	0.9998	99.17
7.5	16,597,929	18,768	0.0011	0.9989	99.15
8.5	16,098,785	6,234	0.0004	0.9996	99.04
9.5	15,482,785	17,336	0.0011	0.9989	99.00
10.5	14,587,745	4,131	0.0003	0.9997	98.89
11.5	13,626,214	4,551	0.0003	0.9997	98.86
12.5	12,833,345	4,919	0.0004	0.9996	98.83
13.5	12,014,387	11,267	0.0009	0.9991	98.79
14.5	11,302,157	4,268	0.0004	0.9996	98.70
15.5	10,449,067	5,873	0.0006	0.9994	98.66
16.5	9,662,295	5,080	0.0005	0.9995	98.60
17.5	9,026,368	5,048	0.0006	0.9994	98.55
18.5	8,347,240	6,010	0.0007	0.9993	98.49
19.5	7,825,613	5,531	0.0007	0.9993	98.42
20.5	7,226,027	19,714	0.0027	0.9973	98.35
21.5	6,682,716	46,963	0.0070	0.9930	98.08
22.5	6,133,673	87,478	0.0143	0.9857	97.39
23.5	5,539,991	60,651	0.0109	0.9891	96.00
24.5	5,144,334	76,768	0.0149	0.9851	94.95
25.5	4,746,927	32,436	0.0068	0.9932	93.54
26.5	4,472,920	58,026	0.0130	0.9870	92.90
27.5	4,210,245	52,526	0.0125	0.9875	91.69
28.5	3,937,139	22,740	0.0058	0.9942	90.54
29.5	3,679,794	22,230	0.0060	0.9940	90.01
30.5	3,477,750	18,850	0.0054	0.9946	89.47
31.5	3,328,229	38,420	0.0115	0.9885	88.99
32.5	3,136,252	38,094	0.0121	0.9879	87.97
33.5	2,992,891	42,052	0.0141	0.9859	86.91
34.5	2,798,799	19,911	0.0071	0.9929	85.68
35.5	2,635,822	12,664	0.0048	0.9952	85.07
36.5	2,468,948	24,822	0.0101	0.9899	84.66
37.5	2,325,394	18,812	0.0081	0.9919	83.80
38.5	2,134,241	15,670	0.0073	0.9927	83.12

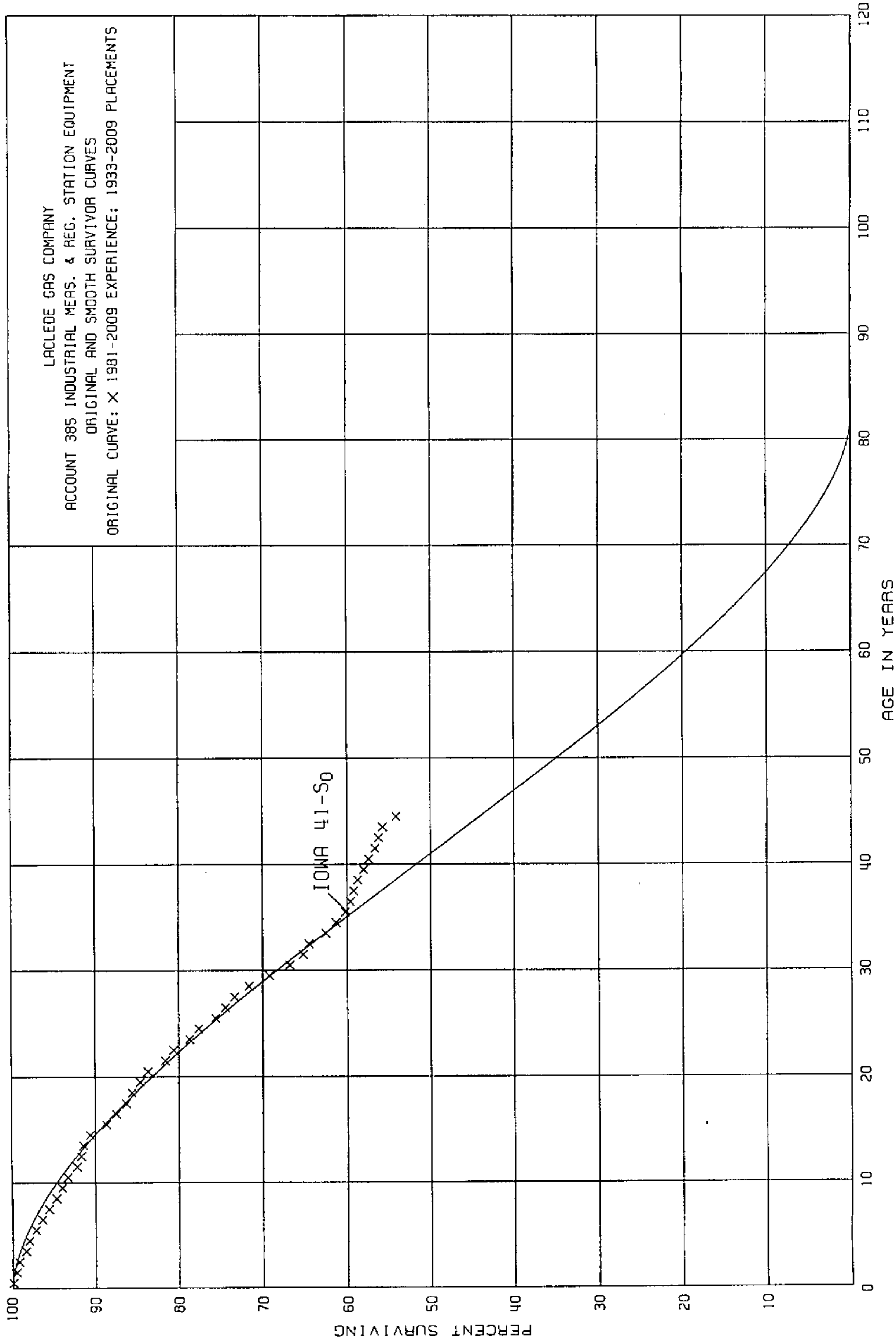
LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,893,115	5,183	0.0027	0.9973	82.51
40.5	1,716,678	3,146	0.0018	0.9982	82.29
41.5	1,543,736	391	0.0003	0.9997	82.14
42.5	1,370,939	5,374	0.0039	0.9961	82.12
43.5	1,200,963	17,953	0.0149	0.9851	81.80
44.5	1,056,565	8,624	0.0082	0.9918	80.58
45.5	956,626	8,707	0.0091	0.9909	79.92
46.5	857,404	13,562	0.0158	0.9842	79.19
47.5	746,509	18,831	0.0252	0.9748	77.94
48.5	699,042	9,961	0.0142	0.9858	75.98
49.5	657,887	8,466	0.0129	0.9871	74.90
50.5	624,992	6,262	0.0100	0.9900	73.93
51.5	564,614	2,107	0.0037	0.9963	73.19
52.5	469,078	23,353	0.0498	0.9502	72.92
53.5	356,710	72,622	0.2036	0.7964	69.29
54.5	223,158	18,713	0.0839	0.9161	55.18
55.5	200,324	49,130	0.2453	0.7547	50.55
56.5	146,342	50,221	0.3432	0.6568	38.15
57.5	88,092	40,980	0.4652	0.5348	25.06
58.5	22,525	2,822	0.1253	0.8747	13.40
59.5	9,022	743	0.0824	0.9176	11.72
60.5	8,279	855	0.1033	0.8967	10.75
61.5	7,424	2,425	0.3266	0.6734	9.64
62.5	4,999	3,773	0.7548	0.2452	6.49
63.5	1,204		0.0000	1.0000	1.59
64.5	1,204	32	0.0266	0.9734	1.59
65.5	1,172		0.0000	1.0000	1.55
66.5	1,172		0.0000	1.0000	1.55
67.5	1,172		0.0000	1.0000	1.55
68.5	1,172		0.0000	1.0000	1.55
69.5	1,172		0.0000	1.0000	1.55
70.5	1,172		0.0000	1.0000	1.55
71.5	1,172		0.0000	1.0000	1.55
72.5	1,172		0.0000	1.0000	1.55
73.5	1,172		0.0000	1.0000	1.55
74.5	1,172		0.0000	1.0000	1.55
75.5	1,172		0.0000	1.0000	1.55
76.5	912		0.0000	1.0000	1.55
77.5					1.55


LACLEDE GAS COMPANY
ACCOUNT 385 INDUSTRIAL MEAS. & REG. STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1933-2009 PLACEMENTS
IOWA 41-S0
PERCENT SURVIVING
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEAS. & REG. STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,428,106		0.0000	1.0000	100.00
0.5	11,000,094	50,160	0.0046	0.9954	100.00
1.5	10,272,883	35,997	0.0035	0.9965	99.54
2.5	9,783,731	83,332	0.0085	0.9915	99.19
3.5	9,172,553	29,123	0.0032	0.9968	98.35
4.5	8,774,285	72,666	0.0083	0.9917	98.04
5.5	8,376,188	72,783	0.0087	0.9913	97.23
6.5	7,831,583	66,934	0.0085	0.9915	96.38
7.5	7,634,732	70,415	0.0092	0.9908	95.56
8.5	7,303,442	50,222	0.0069	0.9931	94.68
9.5	6,619,993	50,260	0.0076	0.9924	94.03
10.5	6,040,882	70,940	0.0117	0.9883	93.32
11.5	5,427,334	31,732	0.0058	0.9942	92.23
12.5	4,897,176	15,568	0.0032	0.9968	91.70
13.5	4,430,512	38,497	0.0087	0.9913	91.41
14.5	3,886,303	83,750	0.0216	0.9784	90.61
15.5	3,499,344	46,256	0.0132	0.9868	88.65
16.5	3,170,014	42,579	0.0134	0.9866	87.48
17.5	2,962,997	24,414	0.0082	0.9918	86.31
18.5	2,489,927	29,654	0.0119	0.9881	85.60
19.5	2,468,819	25,324	0.0103	0.9897	84.58
20.5	2,235,911	55,196	0.0247	0.9753	83.71
21.5	1,999,326	25,460	0.0127	0.9873	81.64
22.5	1,860,554	43,017	0.0231	0.9769	80.60
23.5	1,680,396	24,402	0.0145	0.9855	78.74
24.5	1,522,658	38,548	0.0253	0.9747	77.60
25.5	1,354,256	23,133	0.0171	0.9829	75.64
26.5	1,249,445	18,163	0.0145	0.9855	74.35
27.5	1,134,321	26,059	0.0230	0.9770	73.27
28.5	1,003,967	34,112	0.0340	0.9660	71.58
29.5	929,542	31,808	0.0342	0.9658	69.15
30.5	867,729	20,559	0.0237	0.9763	66.79
31.5	794,930	8,922	0.0112	0.9888	65.21
32.5	746,136	23,143	0.0310	0.9690	64.48
33.5	669,769	13,057	0.0195	0.9805	62.48
34.5	620,093	11,184	0.0180	0.9820	61.26
35.5	577,052	5,874	0.0102	0.9898	60.16
36.5	539,804	3,002	0.0056	0.9944	59.55
37.5	515,613	4,602	0.0089	0.9911	59.22
38.5	462,542	5,217	0.0113	0.9887	58.69

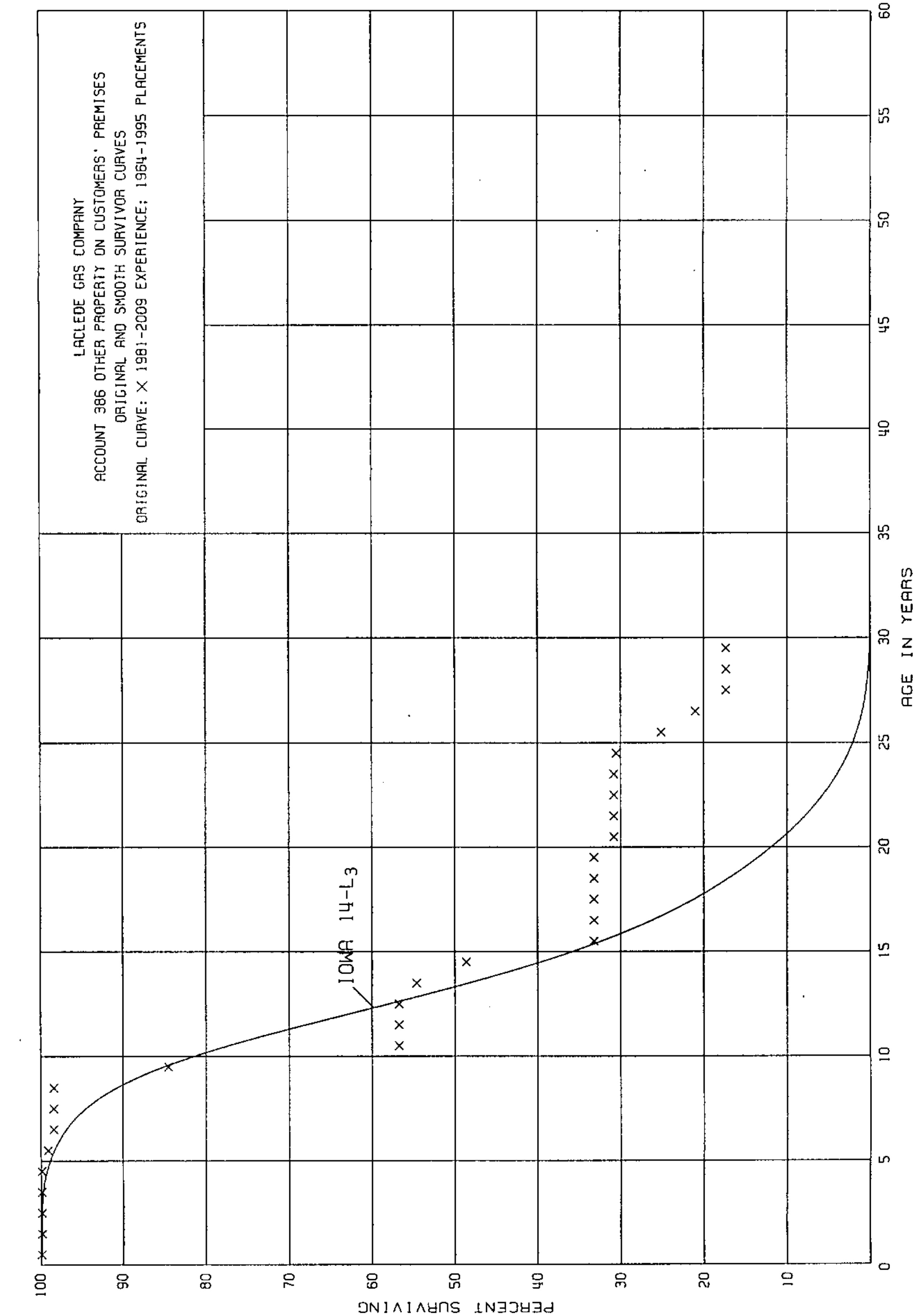
LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEAS. & REG. STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	406,101	4,196	0.0103	0.9897	58.03
40.5	361,463	5,336	0.0148	0.9852	57.43
41.5	316,721	2,113	0.0067	0.9933	56.58
42.5	273,862	2,582	0.0094	0.9906	56.20
43.5	253,202	7,226	0.0285	0.9715	55.67
44.5	228,654	3,831	0.0168	0.9832	54.08
45.5	188,923	536	0.0028	0.9972	53.17
46.5	182,842	5,380	0.0294	0.9706	53.02
47.5	165,317	1,011	0.0061	0.9939	51.46
48.5	38,403		0.0000	1.0000	51.15
49.5	37,917	3,797	0.1001	0.8999	51.15
50.5	26,267		0.0000	1.0000	46.03
51.5	21,763		0.0000	1.0000	46.03
52.5	12,180	389	0.0319	0.9681	46.03
53.5	5,620	139	0.0247	0.9753	44.56
54.5	2,650		0.0000	1.0000	43.46
55.5	2,650		0.0000	1.0000	43.46
56.5	2,650		0.0000	1.0000	43.46
57.5	2,650	101	0.0381	0.9619	43.46
58.5	2,549		0.0000	1.0000	41.80
59.5	1,600		0.0000	1.0000	41.80
60.5	1,492		0.0000	1.0000	41.80
61.5	1,492		0.0000	1.0000	41.80
62.5	1,461		0.0000	1.0000	41.80
63.5	928		0.0000	1.0000	41.80
64.5	928		0.0000	1.0000	41.80
65.5	813		0.0000	1.0000	41.80
66.5	813		0.0000	1.0000	41.80
67.5	813		0.0000	1.0000	41.80
68.5	813		0.0000	1.0000	41.80
69.5	770		0.0000	1.0000	41.80
70.5	770		0.0000	1.0000	41.80
71.5	770		0.0000	1.0000	41.80
72.5	336		0.0000	1.0000	41.80
73.5	336		0.0000	1.0000	41.80
74.5	336		0.0000	1.0000	41.80
75.5	336		0.0000	1.0000	41.80
76.5					41.80


LACLEDE GAS COMPANY
ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1981-2009 EXPERIENCE; 1964-1995 PLACEMENTS
IOWA 14-L3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-1995 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,315		0.0000	1.0000	100.00
0.5	48,315		0.0000	1.0000	100.00
1.5	48,315		0.0000	1.0000	100.00
2.5	48,315		0.0000	1.0000	100.00
3.5	48,315		0.0000	1.0000	100.00
4.5	48,315	458	0.0095	0.9905	100.00
5.5	47,857	300	0.0063	0.9937	99.05
6.5	47,557		0.0000	1.0000	98.43
7.5	47,557		0.0000	1.0000	98.43
8.5	48,764	6,888	0.1413	0.8587	98.43
9.5	43,658	14,389	0.3296	0.6704	84.52
10.5	33,932		0.0000	1.0000	56.66
11.5	33,932		0.0000	1.0000	56.66
12.5	33,932	1,207	0.0356	0.9644	56.66
13.5	34,328	3,800	0.1107	0.8893	54.64
14.5	21,989	6,963	0.3167	0.6833	48.59
15.5	22,739		0.0000	1.0000	33.20
16.5	24,933		0.0000	1.0000	33.20
17.5	24,933		0.0000	1.0000	33.20
18.5	24,933		0.0000	1.0000	33.20
19.5	24,933	1,782	0.0715	0.9285	33.20
20.5	23,151		0.0000	1.0000	30.83
21.5	23,151		0.0000	1.0000	30.83
22.5	23,151		0.0000	1.0000	30.83
23.5	23,151	250	0.0108	0.9892	30.83
24.5	22,901	4,037	0.1763	0.8237	30.50
25.5	18,864	3,089	0.1638	0.8362	25.12
26.5	12,571	2,194	0.1745	0.8255	21.01
27.5	6,977		0.0000	1.0000	17.34
28.5	6,977		0.0000	1.0000	17.34
29.5	6,977		0.0000	1.0000	17.34
30.5	6,977		0.0000	1.0000	17.34
31.5	6,977		0.0000	1.0000	17.34
32.5	6,977		0.0000	1.0000	17.34
33.5	6,977		0.0000	1.0000	17.34
34.5	6,977		0.0000	1.0000	17.34
35.5	6,977		0.0000	1.0000	17.34
36.5	6,977		0.0000	1.0000	17.34
37.5	6,977		0.0000	1.0000	17.34
38.5	6,977		0.0000	1.0000	17.34

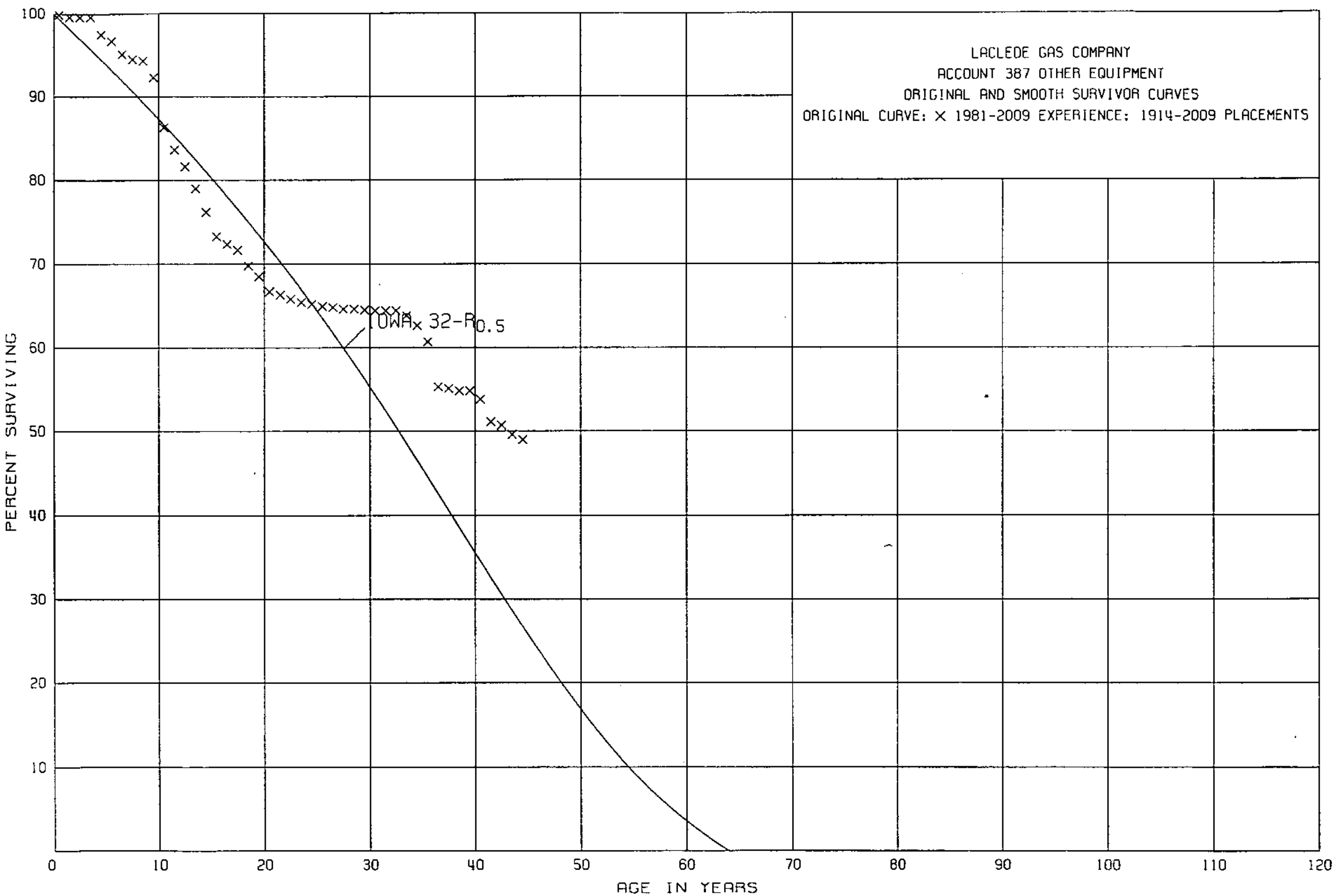
LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-1995 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,977		0.0000	1.0000	17.34
40.5	6,977		0.0000	1.0000	17.34
41.5	6,977		0.0000	1.0000	17.34
42.5	5,624		0.0000	1.0000	17.34
43.5	5,624		0.0000	1.0000	17.34
44.5					17.34


LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1981-2009 EXPERIENCE; 1914-2009 PLACEMENTS
IOWA 32-R0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	299,002		0.0000	1.0000	100.00
0.5	301,191	1,350	0.0045	0.9955	100.00
1.5	301,254		0.0000	1.0000	99.55
2.5	303,187		0.0000	1.0000	99.55
3.5	247,417	5,069	0.0205	0.9795	99.55
4.5	232,682	1,956	0.0084	0.9916	97.51
5.5	224,964	3,772	0.0168	0.9832	96.69
6.5	219,792	1,338	0.0061	0.9939	95.07
7.5	229,127	429	0.0019	0.9981	94.49
8.5	241,216	5,118	0.0212	0.9788	94.31
9.5	250,987	16,464	0.0656	0.9344	92.31
10.5	239,616	7,313	0.0305	0.9695	86.25
11.5	240,645	5,715	0.0237	0.9763	83.62
12.5	250,153	8,100	0.0324	0.9676	81.64
13.5	257,779	8,992	0.0349	0.9651	78.99
14.5	249,801	9,749	0.0390	0.9610	76.23
15.5	241,674	2,818	0.0117	0.9883	73.26
16.5	231,731	2,353	0.0102	0.9898	72.40
17.5	215,549	5,669	0.0263	0.9737	71.66
18.5	200,357	3,674	0.0183	0.9817	69.78
19.5	181,375	4,833	0.0266	0.9734	68.50
20.5	159,759	964	0.0060	0.9940	66.68
21.5	157,473	1,266	0.0080	0.9920	66.28
22.5	153,813	825	0.0054	0.9946	65.75
23.5	143,295	414	0.0029	0.9971	65.39
24.5	140,464	658	0.0047	0.9953	65.20
25.5	137,661	256	0.0019	0.9981	64.89
26.5	134,286	304	0.0023	0.9977	64.77
27.5	133,027		0.0000	1.0000	64.62
28.5	126,922	149	0.0012	0.9988	64.62
29.5	124,057	206	0.0017	0.9983	64.54
30.5	123,999		0.0000	1.0000	64.43
31.5	115,958		0.0000	1.0000	64.43
32.5	113,180	1,188	0.0105	0.9895	64.43
33.5	106,543	2,003	0.0188	0.9812	63.75
34.5	97,675	2,867	0.0294	0.9706	62.55
35.5	87,817	7,790	0.0887	0.9113	60.71
36.5	72,325	358	0.0049	0.9951	55.33
37.5	65,328	265	0.0041	0.9959	55.06
38.5	56,171		0.0000	1.0000	54.83

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,178	1,002	0.0196	0.9804	54.83
40.5	45,074	2,204	0.0489	0.9511	53.76
41.5	36,427	305	0.0084	0.9916	51.13
42.5	21,112	476	0.0225	0.9775	50.70
43.5	15,873	165	0.0104	0.9896	49.56
44.5	9,783		0.0000	1.0000	49.04
45.5	5,779		0.0000	1.0000	49.04
46.5	4,088	45	0.0110	0.9890	49.04
47.5	4,043	174	0.0430	0.9570	48.50
48.5	5,470		0.0000	1.0000	46.41
49.5	5,279	310	0.0587	0.9413	46.41
50.5	5,085	288	0.0566	0.9434	43.69
51.5	4,804	139	0.0289	0.9711	41.22
52.5	4,665	130	0.0279	0.9721	40.03
53.5	4,535	38	0.0084	0.9916	38.91
54.5	4,497	304	0.0676	0.9324	38.58
55.5	4,193	116	0.0277	0.9723	35.97
56.5	4,077	102	0.0250	0.9750	34.97
57.5	3,975	1,747	0.4395	0.5605	34.10
58.5	2,228		0.0000	1.0000	19.11
59.5	2,228	538	0.2415	0.7585	19.11
60.5	1,690		0.0000	1.0000	14.49
61.5	1,690	80	0.0473	0.9527	14.49
62.5	1,610		0.0000	1.0000	13.80
63.5	1,804	40	0.0222	0.9778	13.80
64.5	1,764		0.0000	1.0000	13.49
65.5	1,764		0.0000	1.0000	13.49
66.5	1,888	49	0.0260	0.9740	13.49
67.5	1,829		0.0000	1.0000	13.14
68.5	1,829		0.0000	1.0000	13.14
69.5	1,829		0.0000	1.0000	13.14
70.5	1,807		0.0000	1.0000	13.14
71.5	1,807		0.0000	1.0000	13.14
72.5	1,807		0.0000	1.0000	13.14
73.5	1,807		0.0000	1.0000	13.14
74.5	1,807		0.0000	1.0000	13.14
75.5	1,807		0.0000	1.0000	13.14
76.5	1,807	39	0.0216	0.9784	13.14
77.5	325		0.0000	1.0000	12.86
78.5	325		0.0000	1.0000	12.86

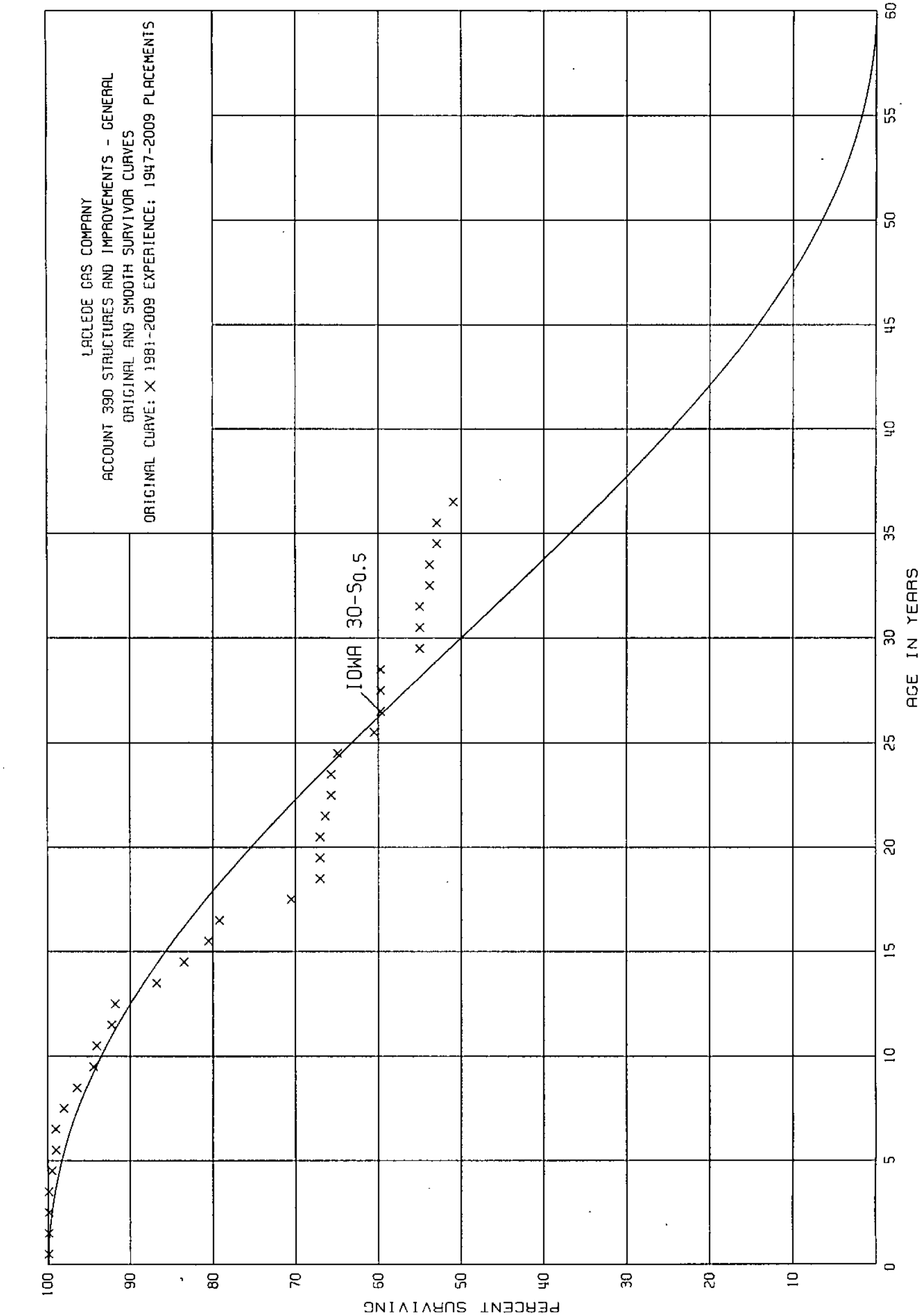
LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	325		0.0000	1.0000	12.86
80.5	318		0.0000	1.0000	12.86
81.5	318		0.0000	1.0000	12.86
82.5	318		0.0000	1.0000	12.86
83.5	318		0.0000	1.0000	12.86
84.5	318		0.0000	1.0000	12.86
85.5	318		0.0000	1.0000	12.86
86.5	318		0.0000	1.0000	12.86
87.5	318		0.0000	1.0000	12.86
88.5	318		0.0000	1.0000	12.86
89.5	318		0.0000	1.0000	12.86
90.5	318		0.0000	1.0000	12.86
91.5	318		0.0000	1.0000	12.86
92.5	124		0.0000	1.0000	12.86
93.5	124		0.0000	1.0000	12.86
94.5	124		0.0000	1.0000	12.86
95.5					12.86


LACLEDE GAS COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1947-2009 PLACEMENTS
IOWA 30-S0.5
AGE IN YEARS
PERCENT SURVIVING
0
5
10
15
20
25
30
35
40
45
50
55
60
100
90
80
70
60
50
40
30
20
10

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	464,546		0.0000	1.0000	100.00
0.5	443,204		0.0000	1.0000	100.00
1.5	457,227		0.0000	1.0000	100.00
2.5	377,977		0.0000	1.0000	100.00
3.5	362,664	1,675	0.0046	0.9954	100.00
4.5	336,853	1,995	0.0059	0.9941	99.54
5.5	343,014		0.0000	1.0000	98.95
6.5	300,625	2,973	0.0099	0.9901	98.95
7.5	273,121	4,365	0.0160	0.9840	97.97
8.5	381,269	7,905	0.0207	0.9793	96.40
9.5	360,980	1,569	0.0043	0.9957	94.40
10.5	322,390	6,125	0.0190	0.9810	93.99
11.5	295,975	1,294	0.0044	0.9956	92.20
12.5	262,360	14,131	0.0539	0.9461	91.79
13.5	248,229	9,636	0.0388	0.9612	86.84
14.5	238,593	8,502	0.0356	0.9644	83.47
15.5	228,647	3,661	0.0160	0.9840	80.50
16.5	224,986	24,874	0.1106	0.8894	79.21
17.5	196,698	9,629	0.0490	0.9510	70.45
18.5	187,069		0.0000	1.0000	67.00
19.5	175,135		0.0000	1.0000	67.00
20.5	166,430	1,422	0.0085	0.9915	67.00
21.5	161,597	1,686	0.0104	0.9896	66.43
22.5	159,911		0.0000	1.0000	65.74
23.5	159,911	1,990	0.0124	0.9876	65.74
24.5	157,921	10,757	0.0681	0.9319	64.92
25.5	147,164	2,055	0.0140	0.9860	60.50
26.5	139,649		0.0000	1.0000	59.65
27.5	139,649		0.0000	1.0000	59.65
28.5	139,649	10,869	0.0778	0.9222	59.65
29.5	128,780		0.0000	1.0000	55.01
30.5	110,033		0.0000	1.0000	55.01
31.5	110,033	2,338	0.0212	0.9788	55.01
32.5	110,108		0.0000	1.0000	53.84
33.5	110,412	2,027	0.0184	0.9816	53.84
34.5	108,385		0.0000	1.0000	52.85
35.5	108,385	4,014	0.0370	0.9630	52.85
36.5	104,371	136	0.0013	0.9987	50.89
37.5	845		0.0000	1.0000	50.82
38.5	845		0.0000	1.0000	50.82

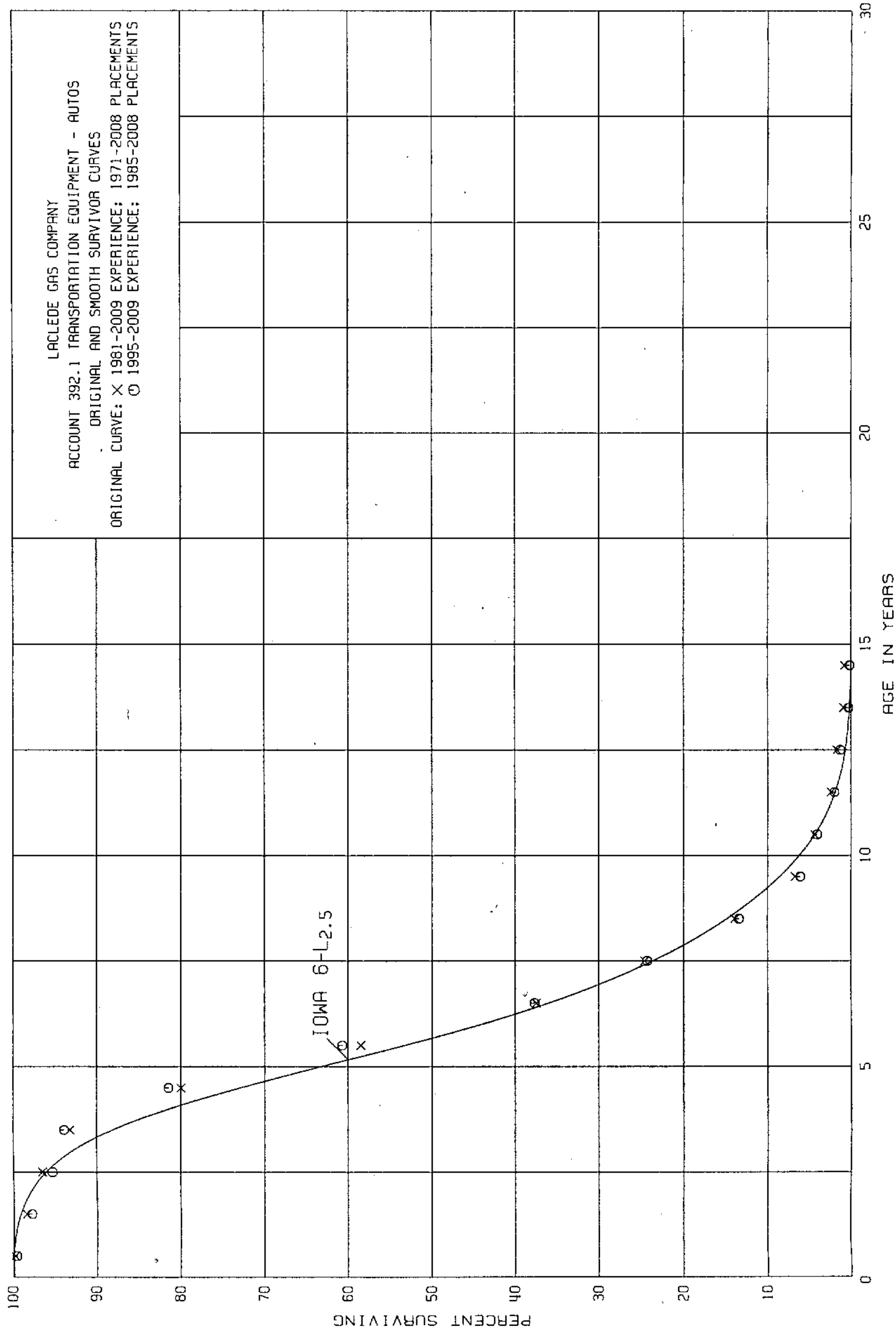
LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	845		0.0000	1.0000	50.82
40.5	845		0.0000	1.0000	50.82
41.5	845		0.0000	1.0000	50.82
42.5	845		0.0000	1.0000	50.82
43.5	845		0.0000	1.0000	50.82
44.5	845		0.0000	1.0000	50.82
45.5	845		0.0000	1.0000	50.82
46.5	845		0.0000	1.0000	50.82
47.5	845		0.0000	1.0000	50.82
48.5	845		0.0000	1.0000	50.82
49.5	845		0.0000	1.0000	50.82
50.5	845		0.0000	1.0000	50.82
51.5	845		0.0000	1.0000	50.82
52.5	845		0.0000	1.0000	50.82
53.5	845		0.0000	1.0000	50.82
54.5	845		0.0000	1.0000	50.82
55.5	845		0.0000	1.0000	50.82
56.5	845		0.0000	1.0000	50.82
57.5	845		0.0000	1.0000	50.82
58.5	845		0.0000	1.0000	50.82
59.5	168		0.0000	1.0000	50.82
60.5	168		0.0000	1.0000	50.82
61.5	168		0.0000	1.0000	50.82
62.5					50.82



LACLEDE GAS COMPANY
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1981-2009 EXPERIENCE; 1971-2008 PLACEMENTS
⊙ 1995-2009 EXPERIENCE; 1985-2008 PLACEMENTS
IOWA 6-L2.5
PERCENT SURVIVING
AGE IN YEARS

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2008 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,627,657	23,933	0.0021	0.9979	100.00
0.5	11,925,876	162,179	0.0136	0.9864	99.79
1.5	11,384,359	226,167	0.0199	0.9801	98.43
2.5	11,328,729	384,625	0.0340	0.9660	96.47
3.5	11,082,828	1,566,867	0.1414	0.8586	93.19
4.5	9,624,227	2,591,257	0.2692	0.7308	80.01
5.5	7,076,558	2,533,529	0.3580	0.6420	58.47
6.5	4,630,838	1,592,308	0.3438	0.6562	37.54
7.5	3,025,966	1,317,709	0.4355	0.5645	24.63
8.5	1,635,174	845,071	0.5168	0.4832	13.90
9.5	776,818	273,295	0.3518	0.6482	6.72
10.5	503,523	230,087	0.4570	0.5430	4.36
11.5	252,046	70,043	0.2779	0.7221	2.37
12.5	182,003	88,431	0.4859	0.5141	1.71
13.5	93,572	8,714	0.0931	0.9069	0.88
14.5	67,715		0.0000	1.0000	0.80
15.5	67,715		0.0000	1.0000	0.80
16.5	67,715		0.0000	1.0000	0.80
17.5	67,715	1,657	0.0245	0.9755	0.80
18.5	65,305	54,615	0.8363	0.1637	0.78
19.5	10,690		0.0000	1.0000	0.13
20.5	10,690		0.0000	1.0000	0.13
21.5	10,690	10,690	1.0000	0.0000	0.13
22.5					0.00

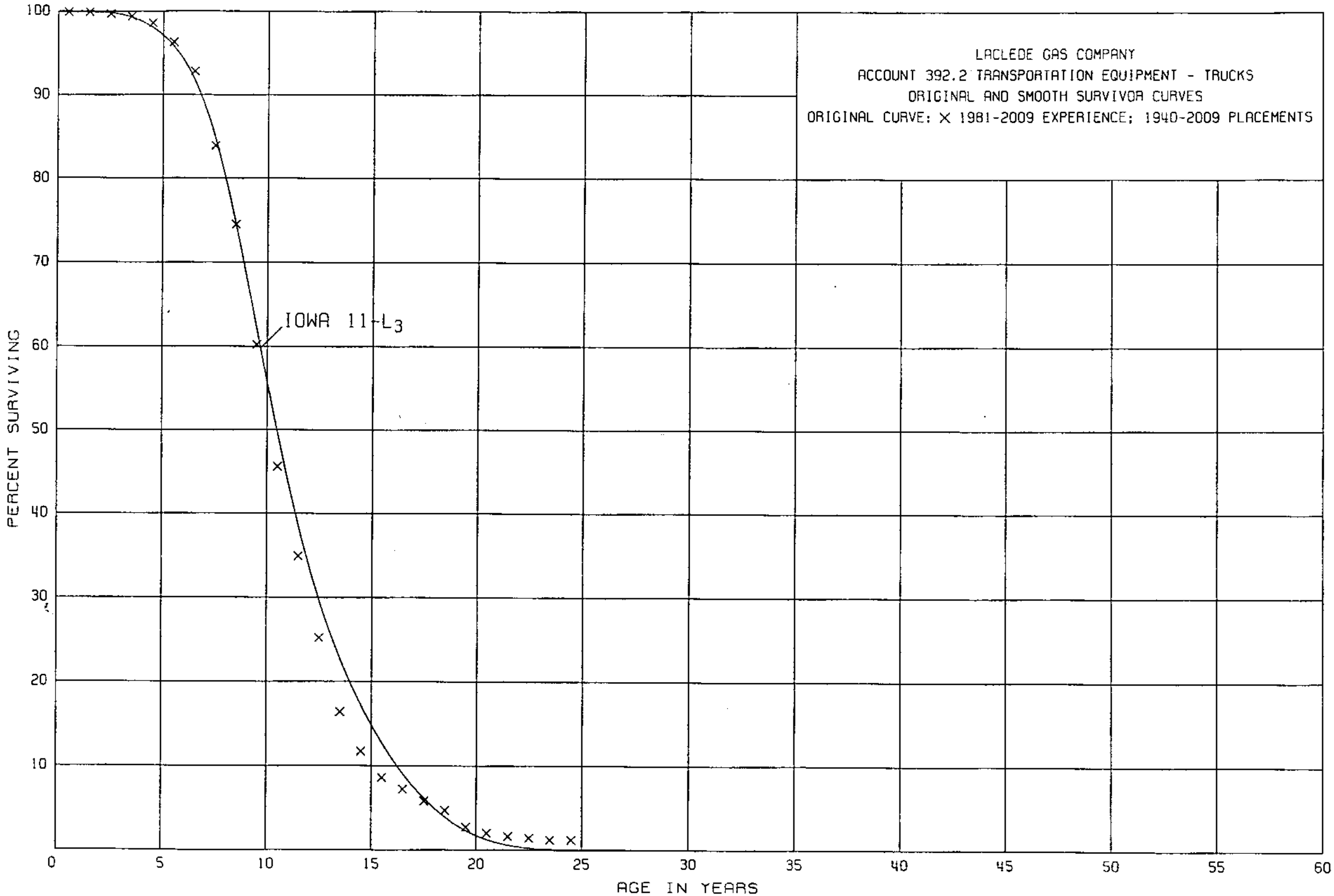
LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008 EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,551,078	23,933	0.0043	0.9957	100.00
0.5	5,852,208	105,539	0.0180	0.9820	99.57
1.5	5,700,097	142,782	0.0250	0.9750	97.78
2.5	6,020,966	92,248	0.0153	0.9847	95.34
3.5	6,379,832	842,561	0.1321	0.8679	93.88
4.5	5,794,074	1,474,926	0.2546	0.7454	81.48
5.5	4,704,550	1,783,009	0.3790	0.6210	60.74
6.5	3,263,396	1,163,747	0.3566	0.6434	37.72
7.5	2,284,851	1,027,255	0.4496	0.5504	24.27
8.5	1,328,576	725,906	0.5464	0.4536	13.36
9.5	608,538	198,149	0.3256	0.6744	6.06
10.5	410,389	214,700	0.5232	0.4768	4.09
11.5	174,299	62,529	0.3587	0.6413	1.95
12.5	111,770	85,913	0.7687	0.2313	1.25
13.5	25,857	8,714	0.3370	0.6630	0.29
14.5					0.19


LACLEDE GAS COMPANY
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2009 EXPERIENCE; 1940-2009 PLACEMENTS
IOWA 11-L3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,026,848		0.0000	1.0000	100.00
0.5	23,017,912	14,084	0.0006	0.9994	100.00
1.5	23,008,691	58,074	0.0025	0.9975	99.94
2.5	23,329,867	58,359	0.0025	0.9975	99.69
3.5	23,423,262	190,550	0.0081	0.9919	99.44
4.5	23,582,298	566,342	0.0240	0.9760	98.63
5.5	22,882,454	827,707	0.0362	0.9638	96.26
6.5	22,135,083	2,123,590	0.0959	0.9041	92.78
7.5	19,711,237	2,206,847	0.1120	0.8880	83.88
8.5	16,812,794	3,227,327	0.1920	0.8080	74.49
9.5	12,927,296	3,140,690	0.2430	0.7570	60.19
10.5	9,588,596	2,239,093	0.2335	0.7665	45.56
11.5	7,381,144	2,064,824	0.2797	0.7203	34.92
12.5	4,979,246	1,724,633	0.3464	0.6536	25.15
13.5	3,197,388	930,392	0.2910	0.7090	16.44
14.5	2,085,534	555,612	0.2664	0.7336	11.66
15.5	1,530,134	245,458	0.1604	0.8396	8.55
16.5	1,230,557	232,289	0.1888	0.8112	7.18
17.5	926,509	186,452	0.2012	0.7988	5.82
18.5	691,766	291,320	0.4211	0.5789	4.65
19.5	378,346	92,006	0.2432	0.7568	2.69
20.5	266,057	52,379	0.1969	0.8031	2.04
21.5	213,678	31,734	0.1485	0.8515	1.64
22.5	182,404	22,391	0.1228	0.8772	1.40
23.5	136,657	864	0.0063	0.9937	1.23
24.5	115,572	2,663	0.0230	0.9770	1.22
25.5	79,640		0.0000	1.0000	1.19
26.5	49,580		0.0000	1.0000	1.19
27.5	39,960	3,594	0.0899	0.9101	1.19
28.5	23,674	2,239	0.0946	0.9054	1.08
29.5	7,717		0.0000	1.0000	0.98
30.5	5,353		0.0000	1.0000	0.98
31.5	5,353		0.0000	1.0000	0.98
32.5	5,353	3,330	0.6221	0.3779	0.98
33.5	2,775	1,467	0.5286	0.4714	0.37
34.5	1,308	153	0.1170	0.8830	0.17
35.5	1,155	173	0.1498	0.8502	0.15
36.5	982		0.0000	1.0000	0.13
37.5	982		0.0000	1.0000	0.13
38.5	982	289	0.2943	0.7057	0.13

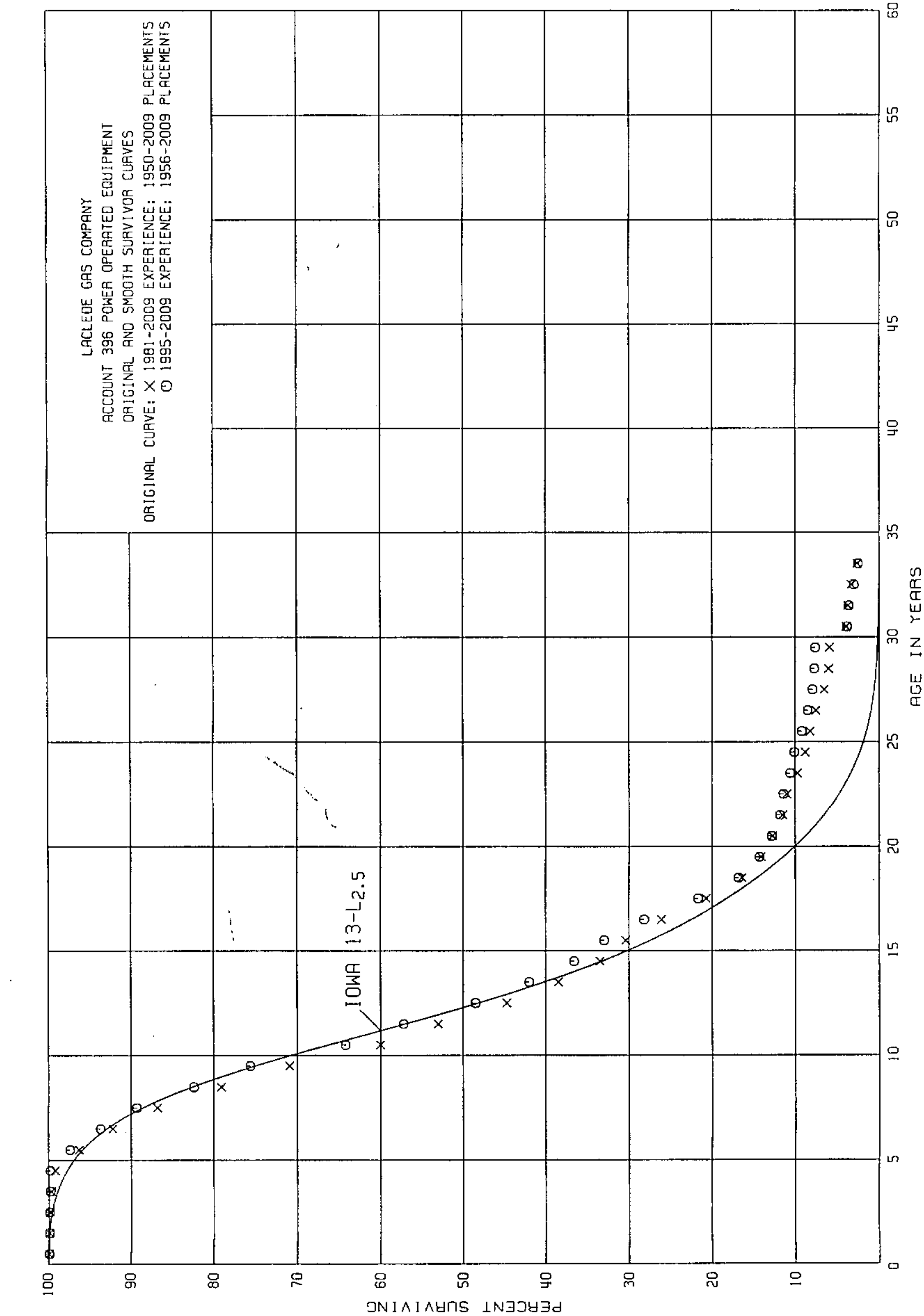
LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	693		0.0000	1.0000	0.09
40.5	917		0.0000	1.0000	0.09
41.5	917		0.0000	1.0000	0.09
42.5	917		0.0000	1.0000	0.09
43.5	917		0.0000	1.0000	0.09
44.5	917		0.0000	1.0000	0.09
45.5	917	224	0.2443	0.7557	0.09
46.5	693		0.0000	1.0000	0.07
47.5	693	230	0.3319	0.6681	0.07
48.5	463		0.0000	1.0000	0.05
49.5	463		0.0000	1.0000	0.05
50.5	463		0.0000	1.0000	0.05
51.5	463		0.0000	1.0000	0.05
52.5	463		0.0000	1.0000	0.05
53.5	463		0.0000	1.0000	0.05
54.5	463		0.0000	1.0000	0.05
55.5	463		0.0000	1.0000	0.05
56.5	463		0.0000	1.0000	0.05
57.5	463		0.0000	1.0000	0.05
58.5	463	463	1.0000	0.0000	0.05
59.5					0.00


LACLEDE GAS COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: × 1981-2009 EXPERIENCE: 1950-2009 PLACEMENTS
⊙ 1995-2009 EXPERIENCE: 1956-2009 PLACEMENTS
IOWA 13-L2.5
PERCENT SURVIVING
AGE IN YEARS
0
5
10
15
20
25
30
35
40
45
50
55
60
100
90
80
70
60
50
40
30
20
10

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,136,255		0.0000	1.0000	100.00
0.5	30,952,453	15,567	0.0005	0.9995	100.00
1.5	30,753,777	5,350	0.0002	0.9998	99.95
2.5	30,090,616	68,408	0.0023	0.9977	99.93
3.5	29,283,164	148,433	0.0051	0.9949	99.70
4.5	27,628,284	792,229	0.0287	0.9713	99.19
5.5	26,818,480	1,147,787	0.0428	0.9572	96.34
6.5	25,589,082	1,504,119	0.0588	0.9412	92.22
7.5	22,925,613	2,030,408	0.0886	0.9114	86.80
8.5	18,239,621	1,887,815	0.1035	0.8965	79.11
9.5	14,955,709	2,299,401	0.1537	0.8463	70.92
10.5	11,944,332	1,393,119	0.1166	0.8834	60.02
11.5	9,967,228	1,564,194	0.1569	0.8431	53.02
12.5	8,002,875	1,105,534	0.1381	0.8619	44.70
13.5	6,211,240	804,134	0.1295	0.8705	38.53
14.5	5,220,056	490,249	0.0939	0.9061	33.54
15.5	4,625,856	657,846	0.1422	0.8578	30.39
16.5	3,845,695	799,159	0.2078	0.7922	26.07
17.5	2,813,428	584,955	0.2079	0.7921	20.65
18.5	1,953,122	267,657	0.1370	0.8630	16.36
19.5	1,629,275	167,163	0.1026	0.8974	14.12
20.5	1,388,032	132,692	0.0956	0.9044	12.67
21.5	943,398	34,973	0.0371	0.9629	11.46
22.5	817,526	95,964	0.1174	0.8826	11.03
23.5	504,082	50,701	0.1006	0.8994	9.74
24.5	359,780	21,513	0.0598	0.9402	8.76
25.5	308,834	28,260	0.0915	0.9085	8.24
26.5	275,143	34,990	0.1272	0.8728	7.49
27.5	194,995	17,075	0.0876	0.9124	6.54
28.5	178,060	1,555	0.0087	0.9913	5.97
29.5	174,023	59,283	0.3407	0.6593	5.92
30.5	115,020	7,048	0.0613	0.9387	3.90
31.5	107,972	11,010	0.1020	0.8980	3.66
32.5	96,962	19,746	0.2036	0.7964	3.29
33.5	76,075	7,545	0.0992	0.9008	2.62
34.5	68,530	7,730	0.1128	0.8872	2.36
35.5	60,800	7,026	0.1156	0.8844	2.09
36.5	53,774	11,560	0.2150	0.7850	1.85
37.5	42,214	4,844	0.1147	0.8853	1.45
38.5	37,370	8,116	0.2172	0.7828	1.28

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2009 EXPERIENCE BAND 1981-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,254		0.0000	1.0000	1.00
40.5	28,471	4,929	0.1731	0.8269	1.00
41.5	20,661	1,039	0.0503	0.9497	0.83
42.5	19,622	7,661	0.3904	0.6096	0.79
43.5	4,539		0.0000	1.0000	0.48
44.5	4,539		0.0000	1.0000	0.48
45.5	4,539	4,539	1.0000	0.0000	0.48
46.5					0.00

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,676,599		0.0000	1.0000	100.00
0.5	19,137,830		0.0000	1.0000	100.00
1.5	19,558,861	5,350	0.0003	0.9997	100.00
2.5	19,268,705	24,469	0.0013	0.9987	99.97
3.5	19,506,637	4,850	0.0002	0.9998	99.84
4.5	18,116,963	445,498	0.0246	0.9754	99.82
5.5	18,477,002	699,615	0.0379	0.9621	97.36
6.5	18,867,168	883,339	0.0468	0.9532	93.67
7.5	17,274,734	1,337,991	0.0775	0.9225	89.29
8.5	14,065,681	1,155,988	0.0822	0.9178	82.37
9.5	12,355,493	1,868,453	0.1512	0.8488	75.60
10.5	10,106,523	1,099,829	0.1088	0.8912	64.17
11.5	8,686,863	1,327,729	0.1528	0.8472	57.19
12.5	7,195,525	962,642	0.1338	0.8662	48.45
13.5	5,532,669	713,511	0.1290	0.8710	41.97
14.5	4,555,710	450,250	0.0988	0.9012	36.56
15.5	4,072,568	588,877	0.1446	0.8554	32.95
16.5	3,343,937	769,503	0.2301	0.7699	28.19
17.5	2,315,593	519,484	0.2243	0.7757	21.70
18.5	1,527,967	231,959	0.1518	0.8482	16.83
19.5	1,241,989	128,273	0.1033	0.8967	14.28
20.5	988,507	77,578	0.0785	0.9215	12.80
21.5	608,263	19,962	0.0328	0.9672	11.80
22.5	500,760	34,210	0.0683	0.9317	11.41
23.5	262,127	12,969	0.0495	0.9505	10.63
24.5	161,909	13,962	0.0862	0.9138	10.10
25.5	162,426	12,625	0.0777	0.9223	9.23
26.5	152,336	11,373	0.0747	0.9253	8.51
27.5	100,559	2,044	0.0203	0.9797	7.87
28.5	121,254	1,555	0.0128	0.9872	7.71
29.5	117,217	57,998	0.4948	0.5052	7.61
30.5	64,882	3,434	0.0529	0.9471	3.84
31.5	61,448	10,870	0.1769	0.8231	3.64
32.5	50,578	8,186	0.1618	0.8382	3.00
33.5	41,251	7,545	0.1829	0.8171	2.51
34.5	64,281	7,590	0.1181	0.8819	2.05
35.5	56,691	7,026	0.1239	0.8761	1.81
36.5	49,665	10,211	0.2056	0.7944	1.59
37.5	39,454	3,831	0.0971	0.9029	1.26
38.5	37,370	8,116	0.2172	0.7828	1.14

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1995-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,254		0.0000	1.0000	0.89
40.5	28,471	4,929	0.1731	0.8269	0.89
41.5	20,661	1,039	0.0503	0.9497	0.74
42.5	19,622	7,661	0.3904	0.6096	0.70
43.5	4,539		0.0000	1.0000	0.43
44.5	4,539		0.0000	1.0000	0.43
45.5	4,539	4,539	1.0000	0.0000	0.43
46.5					0.00

III-139

NET SALVAGE STATISTICS

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	2,473		0	0			0
1973							
1974	785	185	24	0		185-	24-
1975							
1976	273	112	41	0		112-	41-
1977	1,956	385	20	0		385-	20-
1978	4,828	7,107	147	0		7,107-	147-
1979							
1980	5,758	368	6	0		368-	6-
1981							
1982	100		0	0			0
1983	14,985		0	0			0
1984	3,414	26	1	0		26-	1-
1985	4,080	462	11	0		462-	11-
1986	239	411	172	0		411-	172-
1987	1,310		0	0			0
1988	847	67	8	0		67-	8-
1989	6,161	231	4	0		231-	4-
1990	2,549	138	5	0		138-	5-
1991	5,805	1,445	25	0		1,445-	25-
1992	520	87	17	0		87-	17-
1993							
1994	16,851		0	0			0
1995	16,588		0	0			0
1996	2,784		0	0			0
1997	2,119		0	0			0
1998	1,679		0	0			0
1999	12,685	1,050	8	0		1,050-	8-
2000							
2001	5,234	1,870	36	0		1,870-	36-
2002	2,738		0	0			0
2003							
2004	10,499		0	0			0
2005							
2006	289	13,550		0		13,550-	
2007	9,501		0	0			0
2008	4,413		0	0			0
2009	18,660		0	0			0
TOTAL	160,123	27,494	17	0		27,494-	17-

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	1,086	62	6		0	62-	6-
73-75	262	62	24		0	62-	24-
74-76	353	99	28		0	99-	28-
75-77	743	166	22		0	166-	22-
76-78	2,352	2,535	108		0	2,535-	108-
77-79	2,261	2,497	110		0	2,497-	110-
78-80	3,528	2,492	71		0	2,492-	71-
79-81	1,919	123	6		0	123-	6-
80-82	1,953	123	6		0	123-	6-
81-83	5,028		0		0		0
82-84	6,166	9	0		0	9-	0
83-85	7,493	163	2		0	163-	2-
84-86	2,578	299	12		0	299-	12-
85-87	1,876	291	16		0	291-	16-
86-88	799	159	20		0	159-	20-
87-89	2,773	99	4		0	99-	4-
88-90	3,186	145	5		0	145-	5-
89-91	4,839	605	13		0	605-	13-
90-92	2,958	557	19		0	557-	19-
91-93	2,108	511	24		0	511-	24-
92-94	5,790	29	1		0	29-	1-
93-95	11,146		0		0		0
94-96	12,074		0		0		0
95-97	7,164		0		0		0
96-98	2,194		0		0		0
97-99	5,494	350	6		0	350-	6-
98-00	4,788	350	7		0	350-	7-
99-01	5,973	973	16		0	973-	16-
00-02	2,657	623	23		0	623-	23-
01-03	2,657	623	23		0	623-	23-
02-04	4,412		0		0		0
03-05	3,500		0		0		0
04-06	3,596	4,517	126		0	4,517-	126-
05-07	3,263	4,517	138		0	4,517-	138-
06-08	4,734	4,517	95		0	4,517-	95-
07-09	10,858		0		0		0
FIVE-YEAR AVERAGE							
05-09	6,573	2,710	41		0	2,710-	41-

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
95-97	767		0		0		0
96-98							
97-99							
98-00	181		0		0		0
99-01	8,142	1,247	15		0	1,247-	15-
00-02	8,142	1,247	15		0	1,247-	15-
01-03	7,961	1,247	16		0	1,247-	16-
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							

FIVE-YEAR AVERAGE

05-09

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	27,702		0		0		0
1973	12,459	1,583	13	46,875	376	45,292	364
1974	25,594	1,030	4	10,600	41	9,570	37
1975							
1976							
1977	9,739	1,620	17		0	1,620-	17-
1978	856	40	5		0	40-	5-
1979	3,623	390	11		0	390-	11-
1980							
1981							
1982	38,561		0		0		0
1983	2,854		0		0		0
1984	4,036		0		0		0
1985	12,923	491	4		0	491-	4-
1986	6,461	229	4		0	229-	4-
1987							
1988							
1989							
1990	812	294	36		0	294-	36-
1991							
1992	28,631	1,353	5		0	1,353-	5-
1993	276,761	2,319	1		0	2,319-	1-
1994	995,186	27,510	3		0	27,510-	3-
1995	155,905	8,467	5		0	8,467-	5-
1996	7,954		0		0		0
1997	1,997		0		0		0
1998	59,957	39,131	65		0	39,131-	65-
1999	3,401	3,210	94		0	3,210-	94-
2000	45,249	19,972	44		0	19,972-	44-
2001							
2002							
2003							
2004							
2005	201,825	49,720	25		0	49,720-	25-
2006	105,178	22,739	22		0	22,739-	22-
2007	62,969		0		0		0
2008	42,345		0		0		0
2009	77,933	22,373	29		0	22,373-	29-
TOTAL	2,210,911	202,471	9	57,475	3	144,996-	7-

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	21,919	871	4	19,158	87	18,287	83
73-75	12,685	871	7	19,158	151	18,287	144
74-76	8,531	343	4	3,533	41	3,190	37
75-77	3,246	540	17		0	540-	17-
76-78	3,532	553	16		0	553-	16-
77-79	4,740	683	14		0	683-	14-
78-80	1,493	143	10		0	143-	10-
79-81	1,208	130	11		0	130-	11-
80-82	12,854		0		0		0
81-83	13,805		0		0		0
82-84	15,150		0		0		0
83-85	6,604	164	2		0	164-	2-
84-86	7,807	240	3		0	240-	3-
85-87	6,461	240	4		0	240-	4-
86-88	2,154	76	4		0	76-	4-
87-89							
88-90	271	98	36		0	98-	36-
89-91	271	98	36		0	98-	36-
90-92	9,814	549	6		0	549-	6-
91-93	101,797	1,224	1		0	1,224-	1-
92-94	433,526	10,394	2		0	10,394-	2-
93-95	475,951	12,765	3		0	12,765-	3-
94-96	386,348	11,992	3		0	11,992-	3-
95-97	55,285	2,822	5		0	2,822-	5-
96-98	23,303	13,044	56		0	13,044-	56-
97-99	21,785	14,114	65		0	14,114-	65-
98-00	36,202	20,771	57		0	20,771-	57-
99-01	16,217	7,727	48		0	7,727-	48-
00-02	15,083	6,657	44		0	6,657-	44-
01-03							
02-04							
03-05	67,275	16,573	25		0	16,573-	25-
04-06	102,334	24,153	24		0	24,153-	24-
05-07	123,324	24,153	20		0	24,153-	20-
06-08	70,164	7,580	11		0	7,580-	11-
07-09	61,082	7,458	12		0	7,458-	12-
FIVE-YEAR AVERAGE							
05-09	98,050	18,966	19		0	18,966-	19-

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMP STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1978	4,000	540	14		0	540-	14-
1979							
1980	3,000		0		0		0
1981							
1982	24,553	331	1	800	3	469	2
1983							
1984							
1985							
1986	370	244	66		0	244-	66-
1987							
1988							
1989	8,189		0		0		0
1990							
1991							
1992	3,550	115	3		0	115-	3-
1993	3,866		0		0		0
1994							
1995	9,629		0		0		0
1996	1,567		0		0		0
1997							
1998							
1999	3,574	9,000	252		0	9,000-	252-
2000							
2001	9,721		0		0		0
2002							
2003							
2004							
2005	23,938	435	2		0	435-	2-
2006							
2007	11,599		0		0		0
2008							
2009							
TOTAL	107,556	10,665	10	800	1	9,865-	9-

THREE-YEAR MOVING AVERAGES

78-80	2,333	180	8		0	180-	8-
79-81	1,000		0		0		0
80-82	9,184	110	1	267	3	157	2
81-83	8,184	110	1	267	3	157	2

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMP STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
82-84	8,184	110	1	267	3	157	2
83-85							
84-86	123	81	66		0	81-	66-
85-87	123	81	66		0	81-	66-
86-88	123	81	66		0	81-	66-
87-89	2,730		0		0		0
88-90	2,730		0		0		0
89-91	2,730		0		0		0
90-92	1,183	38	3		0	38-	3-
91-93	2,472	38	2		0	38-	2-
92-94	2,472	38	2		0	38-	2-
93-95	4,498		0		0		0
94-96	3,732		0		0		0
95-97	3,732		0		0		0
96-98	522		0		0		0
97-99	1,191	3,000	252		0	3,000-	252-
98-00	1,191	3,000	252		0	3,000-	252-
99-01	4,431	3,000	68		0	3,000-	68-
00-02	3,240		0		0		0
01-03	3,240		0		0		0
02-04							
03-05	7,979	145	2		0	145-	2-
04-06	7,979	145	2		0	145-	2-
05-07	11,846	145	1		0	145-	1-
06-08	3,866		0		0		0
07-09	3,866		0		0		0
FIVE-YEAR AVERAGE							
05-09	7,107	87	1		0	87-	1-

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	22,907	333	1		0	333-	1-
1973							
1974	882	1,150	130		0	1,150-	130-
1975							
1976							
1977							
1978							
1979	894		0		0		0
1980	7,613		0		0		0
1981							
1982							
1983	1,775	2,486	140		0	2,486-	140-
1984	8,707	2,459	28		0	2,459-	28-
1985							
1986	753	1,485	197		0	1,485-	197-
1987							
1988							
1989	1,863		0		0		0
1990							
1991	21,313	6,065	28		0	6,065-	28-
1992							
1993	11,050	451	4		0	451-	4-
1994	1,078		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	55,410	12,280	22		0	12,280-	22-
2004							
2005							
2006							
2007							
2008	7,893	32,723	415		0	32,723-	415-
2009	3,979		0		0		0
TOTAL	146,117	59,432	41		0	59,432-	41-

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
72-74	7,930	494	6		0	494-	6-
73-75	294	383	130		0	383-	130-
74-76	294	383	130		0	383-	130-
75-77							
76-78							
77-79	298		0		0		0
78-80	2,836		0		0		0
79-81	2,836		0		0		0
80-82	2,538		0		0		0
81-83	592	829	140		0	829-	140-
82-84	3,494	1,649	47		0	1,649-	47-
83-85	3,494	1,649	47		0	1,649-	47-
84-86	3,153	1,315	42		0	1,315-	42-
85-87	251	495	197		0	495-	197-
86-88	251	495	197		0	495-	197-
87-89	621		0		0		0
88-90	621		0		0		0
89-91	7,725	2,022	26		0	2,022-	26-
90-92	7,104	2,022	28		0	2,022-	28-
91-93	10,788	2,172	20		0	2,172-	20-
92-94	4,043	150	4		0	150-	4-
93-95	4,043	150	4		0	150-	4-
94-96	359		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	18,470	4,093	22		0	4,093-	22-
02-04	18,470	4,093	22		0	4,093-	22-
03-05	18,470	4,093	22		0	4,093-	22-
04-06							
05-07							
06-08	2,631	10,908	415		0	10,908-	415-
07-09	3,957	10,908	276		0	10,908-	276-
FIVE-YEAR AVERAGE							
05-09	2,374	6,545	276		0	6,545-	276-

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1979	662	181	27		0	181-	27-
1980							
1981							
1982	48,216		0		0		0
1983							
1984							
1985							
1986							
1987							
1988							
1989	148,744	770	1		0	770-	1-
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997		6,898				6,898-	
1998							
1999	7,507	2,865	38		0	2,865-	38-
2000							
2001							
2002							
2003							
2004	11,269	20,090	178		0	20,090-	178-
2005		198				198-	
2006	2,747		0		0		0
2007							
2008							
2009							
TOTAL	219,145	31,002	14		0	31,002-	14-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
79-81	221	60	27		0	60-	27-
80-82	16,072		0		0		0
81-83	16,072		0		0		0
82-84	16,072		0		0		0
83-85							

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
84-86							
85-87							
86-88							
87-89	49,581	257	1		0	257-	1-
88-90	49,581	257	1		0	257-	1-
89-91	49,581	257	1		0	257-	1-
90-92							
91-93							
92-94							
93-95							
94-96							
95-97		2,299				2,299-	
96-98		2,299				2,299-	
97-99	2,502	3,254	130		0	3,254-	130-
98-00	2,502	955	38		0	955-	38-
99-01	2,502	955	38		0	955-	38-
00-02							
01-03							
02-04	3,756	6,697	178		0	6,697-	178-
03-05	3,756	6,763	180		0	6,763-	180-
04-06	4,672	6,763	145		0	6,763-	145-
05-07	916	66	7		0	66-	7-
06-08	916		0		0		0
07-09							
FIVE-YEAR AVERAGE							
05-09	549	40	7		0	40-	7-

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	17,380	534	3	1,332	8	798	5
1973	19,828	4,187	21	9,330	47	5,143	26
1974							
1975							
1976							
1977							
1978							
1979							
1980							
1981	21,367	1,723	8	11,767	55	10,044	47
1982	49,306	1,501	3	315	1	1,186-	2-
1983	876	98	11		0	98-	11-
1984	3,225	288	9	2,545	79	2,257	70
1985	1,587	122	8		0	122-	8-
1986							
1987	5,338	379	7		0	379-	7-
1988							
1989							
1990							
1991							
1992							
1993	35,011	1,429	4		0	1,429-	4-
1994	2,254	2,226	99		0	2,226-	99-
1995							
1996	3,617	11,075	306		0	11,075-	306-
1997	2,411		0		0		0
1998							
1999	8,204	2,924	36		0	2,924-	36-
2000	116,201		0		0		0
2001							
2002							
2003							
2004	2,219		0		0		0
2005	2,381		0		0		0
2006							
2007	825		0		0		0
2008	999		0		0		0
2009							
TOTAL	293,029	26,486	9	25,289	9	1,197-	0

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	12,403	1,574	13	3,554	29	1,980	16
73-75	6,609	1,396	21	3,110	47	1,714	26
74-76							
75-77							
76-78							
77-79							
78-80							
79-81	7,122	574	8	3,922	55	3,348	47
80-82	23,557	1,075	5	4,027	17	2,952	13
81-83	23,850	1,107	5	4,027	17	2,920	12
82-84	17,802	629	4	953	5	324	2
83-85	1,896	170	9	848	45	678	36
84-86	1,604	137	9	848	53	711	44
85-87	2,308	167	7		0	167-	7-
86-88	1,779	126	7		0	126-	7-
87-89	1,779	126	7		0	126-	7-
88-90							
89-91							
90-92							
91-93	11,670	476	4		0	476-	4-
92-94	12,422	1,218	10		0	1,218-	10-
93-95	12,422	1,218	10		0	1,218-	10-
94-96	1,957	4,433	227		0	4,433-	227-
95-97	2,009	3,692	184		0	3,692-	184-
96-98	2,009	3,692	184		0	3,692-	184-
97-99	3,538	975	28		0	975-	28-
98-00	41,468	975	2		0	975-	2-
99-01	41,468	975	2		0	975-	2-
00-02	38,734		0		0		0
01-03							
02-04	740		0		0		0
03-05	1,533		0		0		0
04-06	1,533		0		0		0
05-07	1,069		0		0		0
06-08	608		0		0		0
07-09	608		0		0		0
FIVE-YEAR AVERAGE							
05-09	841		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1975	703		0		0		0
1976							
1977							
1978	3,640	600	16		0	600-	16-
1979							
1980							
1981							
1982							
1983	2,062		0		0		0
1984							
1985							
1986							
1987							
1988	5,918	2,869	48		0	2,869-	48-
1989	1,472		0		0		0
1990							
1991	21,157	1,824	9		0	1,824-	9-
1992							
1993							
1994	6,960	6,852	98		0	6,852-	98-
1995							
1996							
1997	4,923		0		0		0
1998							
1999	1,500		0		0		0
2000							
2001							
2002							
2003	3,070		0		0		0
2004							
2005							
2006							
2007	40,262		0		0		0
2008							
2009							
TOTAL	91,667	12,145	13		0	12,145-	13-

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	20,883		0		0		0
1973							
1974							
1975							
1976	3,037	119	4	2,512	83	2,393	79
1977							
1978	1,342		0		0		0
1979							
1980							
1981	1,397		0		0		0
1982	14,139		0		0		0
1983							
1984							
1985							
1986							
1987							
1988	800		0		0		0
1989							
1990							
1991	1,494	2,957	198		0	2,957-	198-
1992							
1993							
1994							
1995	106		0	103	97	103	97
1996	14,599	703	5		0	703-	5-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	1,999	3,564	178		0	3,564-	178-
2005	1,409		0		0		0
2006	368		0		0		0
2007	9,353		0		0		0
2008							
2009							
TOTAL	70,926	7,343	10	2,615	4	4,728-	7-

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	6,961		0		0		0
73-75							
74-76	1,012	40	4	837	83	797	79
75-77	1,012	40	4	837	83	797	79
76-78	1,460	40	3	837	57	797	55
77-79	447		0		0		0
78-80	447		0		0		0
79-81	466		0		0		0
80-82	5,179		0		0		0
81-83	5,179		0		0		0
82-84	4,713		0		0		0
83-85							
84-86							
85-87							
86-88	267		0		0		0
87-89	267		0		0		0
88-90	267		0		0		0
89-91	498	986	198		0	986-	198-
90-92	498	986	198		0	986-	198-
91-93	498	986	198		0	986-	198-
92-94							
93-95	35		0	34	97	34	97
94-96	4,902	234	5	34	1	200-	4-
95-97	4,902	234	5	34	1	200-	4-
96-98	4,866	234	5		0	234-	5-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	666	1,188	178		0	1,188-	178-
03-05	1,136	1,188	105		0	1,188-	105-
04-06	1,259	1,188	94		0	1,188-	94-
05-07	3,710		0		0		0
06-08	3,240		0		0		0
07-09	3,118		0		0		0
FIVE-YEAR AVERAGE							
05-09	2,226		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1990	1,313		0		0		0
1991							
1992							
1993							
1994							
1995							
1996	1,872	1,062	57		0	1,062-	57-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
TOTAL	3,185	1,062	33		0	1,062-	33-
THREE-YEAR MOVING AVERAGES							
90-92	438		0		0		0
91-93							
92-94							
93-95							
94-96	624	354	57		0	354-	57-
95-97	624	354	57		0	354-	57-
96-98	624	354	57		0	354-	57-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
FIVE-YEAR AVERAGE							
05-09							

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1977	934		0		0		0
1978	1,387	114	8		0	114-	8-
1979							
1980	263		0		0		0
1981							
1982							
1983							
1984	7,681		0		0		0
1985							
1986							
1987							
1988							
1989							
1990	195	68	35		0	68-	35-
1991							
1992							
1993	1,494		0		0		0
1994							
1995							
1996	648		0		0		0
1997							
1998							
1999	40,014	5,776	14		0	5,776-	14-
2000							
2001	1,443		0		0		0
2002							
2003							
2004	525		0		0		0
2005							
2006							
2007							
2008							
2009							
TOTAL	54,584	5,958	11		0	5,958-	11-

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
77-79	774	38	5		0	38-	5-
78-80	550	38	7		0	38-	7-
79-81	88		0		0		0
80-82	88		0		0		0
81-83							
82-84	2,560		0		0		0
83-85	2,560		0		0		0
84-86	2,560		0		0		0
85-87							
86-88							
87-89							
88-90	65	23	35		0	23-	35-
89-91	65	23	35		0	23-	35-
90-92	65	23	35		0	23-	35-
91-93	498		0		0		0
92-94	498		0		0		0
93-95	498		0		0		0
94-96	216		0		0		0
95-97	216		0		0		0
96-98	216		0		0		0
97-99	13,338	1,925	14		0	1,925-	14-
98-00	13,338	1,925	14		0	1,925-	14-
99-01	13,819	1,925	14		0	1,925-	14-
00-02	481		0		0		0
01-03	481		0		0		0
02-04	175		0		0		0
03-05	175		0		0		0
04-06	175		0		0		0
05-07							
06-08							
07-09							
FIVE-YEAR AVERAGE							
05-09							

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	14,062	1,200	9		0	1,200-	9-
1973	1,550	38	2		0	38-	2-
1974	4,473		0		0		0
1975	4,334		0		0		0
1976							
1977	476	195	41		0	195-	41-
1978							
1979							
1980	8,266	2,789	34		0	2,789-	34-
1981	24,398	3,034	12		0	3,034-	12-
1982	5,839	608	10	50	1	558-	10-
1983	11,347	54	0		0	54-	0
1984	60,893	5,302	9		0	5,302-	9-
1985	158,231	29,592	19		0	29,592-	19-
1986	2,120	3,000	142		0	3,000-	142-
1987	874	103	12		0	103-	12-
1988	2,933		0		0		0
1989	501		0		0		0
1990	20,708	4,156	20		0	4,156-	20-
1991	89,875	28,488	32		0	28,488-	32-
1992	17,457	14,882	85	7,393	42	7,489-	43-
1993	11,927	18,178	152		0	18,178-	152-
1994	92,155	24,655	27		0	24,655-	27-
1995	9,927	1,416	14		0	1,416-	14-
1996	62,729	11,300	18		0	11,300-	18-
1997	174,827	8,736	5	200	0	8,536-	5-
1998	2,528		0		0		0
1999	8,764	5,279	60		0	5,279-	60-
2000	61,140	2,457	4		0	2,457-	4-
2001	2,267	1,397	62		0	1,397-	62-
2002	11,421	33,536	294		0	33,536-	294-
2003	7,073	690	10		0	690-	10-
2004	1,465	2,677	183		0	2,677-	183-
2005	1,446		0		0		0
2006	2,900	83	3		0	83-	3-
2007	23,175	59,187	255	20	0	59,167-	255-
2008	5,356	17,337	324		0	17,337-	324-
2009	28,635	45,609	159		0	45,609-	159-
TOTAL	936,072	325,978	35	7,663	1	318,315-	34-

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	6,695	413	6		0	413-	6-
73-75	3,452	13	0		0	13-	0
74-76	2,935		0		0		0
75-77	1,603	65	4		0	65-	4-
76-78	159	65	41		0	65-	41-
77-79	159	65	41		0	65-	41-
78-80	2,755	930	34		0	930-	34-
79-81	10,888	1,941	18		0	1,941-	18-
80-82	12,835	2,144	17	17	0	2,127-	17-
81-83	13,861	1,232	9	17	0	1,215-	9-
82-84	26,026	1,988	8	17	0	1,971-	8-
83-85	76,823	11,650	15		0	11,650-	15-
84-86	73,748	12,632	17		0	12,632-	17-
85-87	53,741	10,898	20		0	10,898-	20-
86-88	1,976	1,034	52		0	1,034-	52-
87-89	1,436	34	2		0	34-	2-
88-90	8,047	1,385	17		0	1,385-	17-
89-91	37,028	10,881	29		0	10,881-	29-
90-92	42,680	15,842	37	2,464	6	13,378-	31-
91-93	39,753	20,516	52	2,464	6	18,052-	45-
92-94	40,513	19,238	47	2,464	6	16,774-	41-
93-95	38,003	14,750	39		0	14,750-	39-
94-96	54,937	12,457	23		0	12,457-	23-
95-97	82,494	7,151	9	67	0	7,084-	9-
96-98	80,028	6,679	8	67	0	6,612-	8-
97-99	62,040	4,671	8	67	0	4,604-	7-
98-00	24,144	2,579	11		0	2,579-	11-
99-01	24,057	3,044	13		0	3,044-	13-
00-02	24,943	12,463	50		0	12,463-	50-
01-03	6,921	11,874	172		0	11,874-	172-
02-04	6,653	12,301	185		0	12,301-	185-
03-05	3,328	1,122	34		0	1,122-	34-
04-06	1,937	920	47		0	920-	47-
05-07	9,174	19,757	215	7	0	19,750-	215-
06-08	10,477	25,536	244	7	0	25,529-	244-
07-09	19,055	40,711	214	7	0	40,704-	214-
FIVE-YEAR AVERAGE							
05-09	12,302	24,443	199	4	0	24,439-	199-

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1973	102		0		0		0
1974							
1975							
1976	200	15	8		0	15-	8-
1977	2,413	263	11		0	263-	11-
1978	559	62	11		0	62-	11-
1979							
1980	1,941	123	6		0	123-	6-
1981	9,386	76	1		0	76-	1-
1982	932		0		0		0
1983	440		0		0		0
1984	2,557		0		0		0
1985	3,797	213	6		0	213-	6-
1986	123		0		0		0
1987							
1988	9,952		0		0		0
1989							
1990	4,402	7,633	173		0	7,633-	173-
1991	1,166	113	10		0	113-	10-
1992	1,427	800	56		0	800-	56-
1993							
1994	18,213	13,350	73		0	13,350-	73-
1995	514		0		0		0
1996	5,296		0		0		0
1997	7,404		0		0		0
1998	4,010	2,204	55		0	2,204-	55-
1999	18,502	9,049	49		0	9,049-	49-
2000	3,941		0		0		0
2001							
2002	382		0		0		0
2003							
2004	1,979		0		0		0
2005							
2006							
2007	1,256		0		0		0
2008							
2009	2,897		0		0		0
TOTAL	103,791	33,901	33		0	33,901-	33-

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
73-75	34		0		0		0
74-76	67	5	7		0	5-	7-
75-77	871	92	11		0	92-	11-
76-78	1,058	113	11		0	113-	11-
77-79	991	108	11		0	108-	11-
78-80	833	61	7		0	61-	7-
79-81	3,776	66	2		0	66-	2-
80-82	4,086	66	2		0	66-	2-
81-83	3,586	25	1		0	25-	1-
82-84	1,310		0		0		0
83-85	2,265	71	3		0	71-	3-
84-86	2,159	71	3		0	71-	3-
85-87	1,307	71	5		0	71-	5-
86-88	3,358		0		0		0
87-89	3,317		0		0		0
88-90	4,785	2,544	53		0	2,544-	53-
89-91	1,856	2,582	139		0	2,582-	139-
90-92	2,332	2,849	122		0	2,849-	122-
91-93	864	304	35		0	304-	35-
92-94	6,547	4,717	72		0	4,717-	72-
93-95	6,242	4,450	71		0	4,450-	71-
94-96	8,008	4,450	56		0	4,450-	56-
95-97	4,405		0		0		0
96-98	5,570	735	13		0	735-	13-
97-99	9,972	3,751	38		0	3,751-	38-
98-00	8,818	3,751	43		0	3,751-	43-
99-01	7,481	3,016	40		0	3,016-	40-
00-02	1,441		0		0		0
01-03	127		0		0		0
02-04	787		0		0		0
03-05	660		0		0		0
04-06	660		0		0		0
05-07	419		0		0		0
06-08	419		0		0		0
07-09	1,384		0		0		0
FIVE-YEAR AVERAGE							
05-09	831		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1982	18,916	0		0		0	
1983							
1984							
1985							
1986							
1987							
1988	8,519	0		0		0	
1989							
1990							
1991							
1992							
1993							
1994	800	0		0		0	
1995							
1996							
1997							
1998							
1999							
2000	1,827	0		0		0	
2001							
2002							
2003							
2004	800	2,653	332	0		2,653-	332-
2005							
2006							
2007							
2008							
2009							
TOTAL	30,862	2,653	9	0		2,653-	9-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
82-84	6,305	0		0		0	
83-85							
84-86							
85-87							
86-88	2,840	0		0		0	
87-89	2,840	0		0		0	
88-90	2,840	0		0		0	
89-91							

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER SMALL STR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
90-92							
91-93							
92-94	267		0		0		0
93-95	267		0		0		0
94-96	267		0		0		0
95-97							
96-98							
97-99							
98-00	609		0		0		0
99-01	609		0		0		0
00-02	609		0		0		0
01-03							
02-04	267	884	331		0	884-	331-
03-05	267	884	331		0	884-	331-
04-06	267	884	331		0	884-	331-
05-07							
06-08							
07-09							
FIVE-YEAR AVERAGE							
05-09							

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	309,367	114,603	37	12,684	4	101,919-	33-
1973	277,407	95,269	34	8,360	3	86,909-	31-
1974	171,762	86,536	50	28,079	16	58,457-	34-
1975	229,480	110,699	48	27,649	12	83,050-	36-
1976	212,236	102,451	48	15,448	7	87,003-	41-
1977	194,227	67,591	35	43,540	22	24,051-	12-
1978	166,453	94,290	57	14,350	9	79,940-	48-
1979	151,068	83,591	55	30,455	20	53,136-	35-
1980	222,657	109,074	49	29,066	13	80,008-	36-
1981	248,399	136,422	55	27,788	11	108,634-	44-
1982	218,273	101,430	46	29,821	14	71,609-	33-
1983	157,442	100,287	64	18,325	12	81,962-	52-
1984	194,601	120,878	62	45,711	23	75,167-	39-
1985	313,365	126,380	40	99,038	32	27,342-	9-
1986	122,507	78,783	64	14,222	12	64,561-	53-
1987	286,730	161,073	56	85,789	30	75,284-	26-
1988	209,199	141,446	68	38,896	19	102,550-	49-
1989	358,258	154,640	43	38,981	11	115,659-	32-
1990	255,535	150,846	59	17,761	7	133,085-	52-
1991	382,710	157,552	41	94,309	25	63,243-	17-
1992	372,299	201,646	54	108,715	29	92,931-	25-
1993	379,465	218,442	58	72,012	19	146,430-	39-
1994	302,578	209,661	69	62,952	21	146,709-	48-
1995	924,678	205,782	22	329,932	36	124,150	13
1996	425,718	241,454	57	149,209	35	92,245-	22-
1997	849,073	285,425	34	322,417	38	36,992	4
1998	277,419	156,208	56	101,800	37	54,408-	20-
1999	692,175	160,457	23	263,295	38	102,838	15
2000	655,734	254,839	39	101,240	15	153,599-	23-
2001	570,121	309,581	54	326,484	57	16,903	3
2002	476,838	266,475	56	63,792	13	202,683-	43-
2003	909,303	533,654	59	186,445	21	347,209-	38-
2004	1,103,635	1,068,635	97	664,276	60	404,359-	37-
2005	606,610	499,656	82	275,988	45	223,668-	37-
2006	562,069	568,025	101	270,384	48	297,641-	53-
2007	528,379	869,701	165	579,430	110	290,271-	55-
2008	484,663	866,905	179	129,120	27	737,785-	152-
2009	949,721	1,055,215	111	489,818	52	565,397-	60-
TOTAL	15,752,154	10,265,602	65	5,217,581	33	5,048,021-	32-

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	252,846	98,803	39	16,374	6	82,429-	33-
73-75	226,216	97,501	43	21,363	9	76,138-	34-
74-76	204,493	99,895	49	23,726	12	76,169-	37-
75-77	211,981	93,581	44	28,879	14	64,702-	31-
76-78	190,972	88,111	46	24,446	13	63,665-	33-
77-79	170,583	81,824	48	29,448	17	52,376-	31-
78-80	180,059	95,652	53	24,624	14	71,028-	39-
79-81	207,375	109,696	53	29,103	14	80,593-	39-
80-82	229,777	115,642	50	28,892	13	86,750-	38-
81-83	208,038	112,713	54	25,312	12	87,401-	42-
82-84	190,105	107,532	57	31,286	16	76,246-	40-
83-85	221,803	115,848	52	54,358	25	61,490-	28-
84-86	210,158	108,680	52	52,991	25	55,689-	26-
85-87	240,868	122,079	51	66,350	28	55,729-	23-
86-88	206,145	127,101	62	46,302	22	80,799-	39-
87-89	284,729	152,386	54	54,555	19	97,831-	34-
88-90	274,331	148,977	54	31,879	12	117,098-	43-
89-91	332,168	154,346	46	50,350	15	103,996-	31-
90-92	336,848	170,015	50	73,595	22	96,420-	29-
91-93	378,158	192,547	51	91,679	24	100,868-	27-
92-94	351,447	209,916	60	81,226	23	128,690-	37-
93-95	535,574	211,295	39	154,965	29	56,330-	11-
94-96	550,991	218,966	40	180,698	33	38,268-	7-
95-97	733,156	244,220	33	267,186	36	22,966	3
96-98	517,403	227,696	44	191,142	37	36,554-	7-
97-99	606,222	200,696	33	229,171	38	28,475	5
98-00	541,776	190,501	35	155,445	29	35,056-	6-
99-01	639,343	241,625	38	230,339	36	11,286-	2-
00-02	567,564	276,965	49	163,838	29	113,127-	20-
01-03	652,087	369,903	57	192,240	29	177,663-	27-
02-04	829,925	622,922	75	304,837	37	318,085-	38-
03-05	873,183	700,648	80	375,569	43	325,079-	37-
04-06	757,438	712,105	94	403,549	53	308,556-	41-
05-07	565,686	645,794	114	375,267	66	270,527-	48-
06-08	525,037	768,211	146	326,312	62	441,899-	84-
07-09	654,254	930,607	142	399,456	61	531,151-	81-
FIVE-YEAR AVERAGE							
05-09	626,288	771,901	123	348,948	56	422,953-	68-

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	231,029	117,611	51	2,427	1	115,184-	50-
1973	201,579	114,983	57	7,178	4	107,805-	53-
1974	187,401	106,945	57	3,803	2	103,142-	55-
1975	159,171	106,415	67	7,013	4	99,402-	62-
1976	139,718	90,383	65	1,993	1	88,390-	63-
1977	116,492	83,899	72	2,239	2	81,660-	70-
1978	144,814	102,101	71	1,914	1	100,187-	69-
1979	111,073	82,118	74	2,950	3	79,168-	71-
1980	31,903	44,017	138	1,041	3	42,976-	135-
1981	57,931	62,083	107	3,042	5	59,041-	102-
1982	67,827	76,662	113	1,272	2	75,390-	111-
1983	31,058	79,895	257	14,073	45	65,822-	212-
1984	43,845	61,139	139	3,008	7	58,131-	133-
1985	30,703	44,734	146	1,391	5	43,343-	141-
1986	70,422	66,294	94	2,333	3	63,961-	91-
1987	66,002	50,036	76	6,371	10	43,665-	66-
1988	75,698	115,897	153	10,619	14	105,278-	139-
1989	67,689	50,066	74	315	0	49,751-	73-
1990	96,902	67,081	69	3,448	4	63,633-	66-
1991	69,487	83,310	120	13,270	19	70,040-	101-
1992	104,308	65,170	62	38	0	65,132-	62-
1993	143,229	110,658	77	9,097	6	101,561-	71-
1994	163,536	183,666	112	11,682	7	171,984-	105-
1995	234,177	216,822	93	1,941	1	214,881-	92-
1996	181,368	263,229	145	542	0	262,687-	145-
1997	186,579	301,156	161	4,413	2	296,743-	159-
1998	167,737	163,951	98	6,025	4	157,926-	94-
1999	101,227	167,357	165	4,634	5	162,723-	161-
2000	149,362	217,312	145	66,635	45	150,677-	101-
2001	158,916	315,934	199	13,888	9	302,046-	190-
2002	85,425	115,643	135	89	0	115,554-	135-
2003	97,986	254,880	260	12,901	13	241,979-	247-
2004	103,441	323,271	313	90,877	88	232,394-	225-
2005	65,431	208,996	319	43,537	67	165,459-	253-
2006	74,782	140,406	188	27,909	37	112,497-	150-
2007	117,988	367,836	312	13,721	12	354,115-	300-
2008	66,624	419,078	629	53,142	80	365,936-	549-
2009	118,280	266,620	225	1,831	2	264,789-	224-
TOTAL	4,321,140	5,707,654	132	452,602	10	5,255,052-	122-

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	206,670	113,180	55	4,469	2	108,711-	53-
73-75	182,717	109,448	60	5,998	3	103,450-	57-
74-76	162,097	101,248	62	4,270	3	96,978-	60-
75-77	138,460	93,566	68	3,748	3	89,818-	65-
76-78	133,675	92,128	69	2,049	2	90,079-	67-
77-79	124,127	89,373	72	2,368	2	87,005-	70-
78-80	95,930	76,079	79	1,968	2	74,111-	77-
79-81	66,969	62,739	94	2,344	4	60,395-	90-
80-82	52,554	60,921	116	1,785	3	59,136-	113-
81-83	52,272	72,880	139	6,129	12	66,751-	128-
82-84	47,577	72,565	153	6,118	13	66,447-	140-
83-85	35,202	61,922	176	6,158	17	55,764-	158-
84-86	48,323	57,389	119	2,244	5	55,145-	114-
85-87	55,709	53,688	96	3,365	6	50,323-	90-
86-88	70,708	77,409	109	6,441	9	70,968-	100-
87-89	69,796	72,000	103	5,768	8	66,232-	95-
88-90	80,096	77,681	97	4,794	6	72,887-	91-
89-91	78,026	66,819	86	5,678	7	61,141-	78-
90-92	90,232	71,854	80	5,586	6	66,268-	73-
91-93	105,675	86,379	82	7,469	7	78,910-	75-
92-94	137,024	119,831	87	6,939	5	112,892-	82-
93-95	180,314	170,382	94	7,573	4	162,809-	90-
94-96	193,027	221,239	115	4,722	2	216,517-	112-
95-97	200,708	260,402	130	2,299	1	258,103-	129-
96-98	178,561	242,779	136	3,660	2	239,119-	134-
97-99	151,848	210,822	139	5,024	3	205,798-	136-
98-00	139,442	182,874	131	25,765	18	157,109-	113-
99-01	136,502	233,534	171	28,385	21	205,149-	150-
00-02	131,234	216,296	165	26,870	20	189,426-	144-
01-03	114,109	228,819	201	8,959	8	219,860-	193-
02-04	95,617	231,265	242	34,622	36	196,643-	206-
03-05	88,953	262,382	295	49,105	55	213,277-	240-
04-06	81,218	224,225	276	54,107	67	170,118-	209-
05-07	86,067	239,080	278	28,389	33	210,691-	245-
06-08	86,465	309,107	357	31,590	37	277,517-	321-
07-09	100,964	351,178	348	22,898	23	328,280-	325-
FIVE-YEAR AVERAGE							
05-09	88,621	280,587	317	28,028	32	252,559-	285-

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1988	13,799	7,195	52	4,194	30	3,001-	22-
1989	52,613	15,730	30	15,599	30	131-	0
1990	65,881	20,894	32	14,710	22	6,184-	9-
1991	24,892	14,866	60	14,651	59	215-	1-
1992	40,871	23,229	57	3,076	8	20,153-	49-
1993	27,522	29,901	109	2,884	10	27,017-	98-
1994	45,208	23,477	52	6,537	14	16,940-	37-
1995	53,188	21,838	41	10,825	20	11,013-	21-
1996	64,390	26,096	41	17,095	27	9,001-	14-
1997	67,279	29,707	44	18,210	27	11,497-	17-
1998	58,920	20,139	34	4,591	8	15,548-	26-
1999	94,843	46,609	49	42,601	45	4,008-	4-
2000	123,465	23,266	19	16,150	13	7,116-	6-
2001	97,025	36,696	38	40,755	42	4,059	4
2002	338,121	58,536	17	5,619	2	52,917-	16-
2003	209,535	66,402	32	37,407	18	28,995-	14-
2004	411,488	178,606	43	166,409	40	12,197-	3-
2005	173,703	130,828	75	72,164	42	58,664-	34-
2006	360,873	68,244	19	107,455	30	39,211	11
2007	218,811	123,495	56	102,181	47	21,314-	10-
2008	190,466	80,834	42	90,479	48	9,645	5
2009	195,789	96,806	49	62,388	32	34,418-	18-
TOTAL	2,928,682	1,143,394	39	855,980	29	287,414-	10-

THREE-YEAR MOVING AVERAGES

88-90	44,098	14,606	33	11,501	26	3,105-	7-
89-91	47,795	17,163	36	14,987	31	2,176-	5-
90-92	43,881	19,663	45	10,812	25	8,851-	20-
91-93	31,095	22,665	73	6,870	22	15,795-	51-
92-94	37,867	25,536	67	4,165	11	21,371-	56-
93-95	41,973	25,072	60	6,748	16	18,324-	44-
94-96	54,262	23,804	44	11,485	21	12,319-	23-
95-97	61,619	25,880	42	15,377	25	10,503-	17-
96-98	63,530	25,314	40	13,299	21	12,015-	19-
97-99	73,681	32,152	44	21,801	30	10,351-	14-
98-00	92,409	30,005	32	21,114	23	8,891-	10-
99-01	105,111	35,524	34	33,169	32	2,355-	2-
00-02	186,204	39,499	21	20,842	11	18,657-	10-
01-03	214,893	53,878	25	27,927	13	25,951-	12-

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	319,715	101,181	32	69,812	22	31,369-	10-
03-05	264,909	125,278	47	91,993	35	33,285-	13-
04-06	315,355	125,893	40	115,343	37	10,550-	3-
05-07	251,129	107,523	43	93,934	37	13,589-	5-
06-08	256,717	90,858	35	100,039	39	9,181	4
07-09	201,689	100,379	50	85,016	42	15,363-	8-
FIVE-YEAR AVERAGE							
05-09	227,928	100,042	44	86,934	38	13,108-	6-

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	42,782	8,734	20	8,412	20	322-	1-
1973	6,709	4,484	67	2,338	35	2,146-	32-
1974	149,115	7,227	5	7,093	5	134-	0
1975	20,711	2,404	12	518	3	1,886-	9-
1976	15,141	3,714	25	2,974	20	740-	5-
1977	4,872	1,542	32	277	6	1,265-	26-
1978	28,194	2,002	7		0	2,002-	7-
1979	13,149	922	7	272	2	650-	5-
1980	14,280	934	7		0	934-	7-
1981	62,534	12,397	20	16,052	26	3,655	6
1982	34,171	3,069	9		0	3,069-	9-
1983	35,275	6,981	20	2,827	8	4,154-	12-
1984	22,878	2,822	12	2,827	12	5	0
1985	67,932	6,182	9	9,144	13	2,962	4
1986	69,104	41,514	60	4,902	7	36,612-	53-
1987	85,386	28,836	34	7,864	9	20,972-	25-
1988	126,540	2,723	2	4,829	4	2,106	2
1989	119,470	35,446	30		0	35,446-	30-
1990	96,244	61,454	64	2,151	2	59,303-	62-
1991	90,328	40,777	45	64	0	40,713-	45-
1992	350,737	23,828	7	132	0	23,696-	7-
1993	29,252	5,798	20	144	0	5,654-	19-
1994	118,829	35,954	30	15,997	13	19,957-	17-
1995	63,449	53,461	84	4,603	7	48,858-	77-
1996	169,987	54,313	32	3,048	2	51,265-	30-
1997	42,632	29,195	68	1,180	3	28,015-	66-
1998	24,804	25,107	101	39	0	25,068-	101-
1999	84,365	70,568	84	13	0	70,555-	84-
2000	116,197	75,344	65	14,107	12	61,237-	53-
2001	133,441	65,385	49	207	0	65,178-	49-
2002	128,537	41,411	32	4,851	4	36,560-	28-
2003	96,913	79,063	82	19	0	79,044-	82-
2004	85,792	14,095	16		0	14,095-	16-
2005	192,954	39,421	20		0	39,421-	20-
2006	111,894	9,813	9		0	9,813-	9-
2007	90,480	97,745	108		0	97,745-	108-
2008	172,011	19,527	11		0	19,527-	11-
2009	111,734	113,594	102	1,868	2	111,726-	100-
TOTAL	3,228,823	1,127,786	35	118,752	4	1,009,034-	31-

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	66,202	6,815	10	5,948	9	867-	1-
73-75	58,845	4,705	8	3,316	6	1,389-	2-
74-76	61,656	4,448	7	3,528	6	920-	1-
75-77	13,575	2,553	19	1,256	9	1,297-	10-
76-78	16,069	2,419	15	1,084	7	1,335-	8-
77-79	15,405	1,489	10	183	1	1,306-	8-
78-80	18,541	1,286	7	91	0	1,195-	6-
79-81	29,988	4,751	16	5,442	18	691	2
80-82	36,995	5,467	15	5,351	14	116-	0
81-83	43,993	7,482	17	6,293	14	1,189-	3-
82-84	30,775	4,290	14	1,884	6	2,406-	8-
83-85	42,028	5,328	13	4,932	12	396-	1-
84-86	53,305	16,839	32	5,624	11	11,215-	21-
85-87	74,141	25,510	34	7,303	10	18,207-	25-
86-88	93,677	24,358	26	5,865	6	18,493-	20-
87-89	110,465	22,335	20	4,231	4	18,104-	16-
88-90	114,085	33,208	29	2,327	2	30,881-	27-
89-91	102,014	45,892	45	738	1	45,154-	44-
90-92	179,103	42,019	23	782	0	41,237-	23-
91-93	156,772	23,468	15	113	0	23,355-	15-
92-94	166,272	21,860	13	5,425	3	16,435-	10-
93-95	70,510	31,738	45	6,915	10	24,823-	35-
94-96	117,422	47,910	41	7,883	7	40,027-	34-
95-97	92,023	45,657	50	2,944	3	42,713-	46-
96-98	79,141	36,205	46	1,423	2	34,782-	44-
97-99	50,600	41,623	82	411	1	41,212-	81-
98-00	75,122	57,007	76	4,720	6	52,287-	70-
99-01	111,334	70,432	63	4,776	4	65,656-	59-
00-02	126,058	60,713	48	6,389	5	54,324-	43-
01-03	119,630	61,953	52	1,692	1	60,261-	50-
02-04	103,747	44,857	43	1,623	2	43,234-	42-
03-05	125,220	44,193	35	6	0	44,187-	35-
04-06	130,213	21,110	16		0	21,110-	16-
05-07	131,776	48,993	37		0	48,993-	37-
06-08	124,795	42,362	34		0	42,362-	34-
07-09	124,742	76,955	62	623	0	76,332-	61-
FIVE-YEAR AVERAGE							
05-09	135,815	56,020	41	374	0	55,646-	41-

LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1973	4,165	505	12		0	505-	12-
1974	4,703	819	17		0	819-	17-
1975							
1976	569	54	9		0	54-	9-
1977	13,035	443	3		0	443-	3-
1978	3,256		0	1,000	31	1,000	31
1979	6,538	801	12	4,922	75	4,121	63
1980							
1981	636	724	114		0	724-	114-
1982	18	171-	950-	79	439	250	
1983							
1984	4,382	470	11		0	470-	11-
1985	26,083	1,005	4		0	1,005-	4-
1986	22,131	3,340	15	750	3	2,590-	12-
1987	2,014	165	8		0	165-	8-
1988	13,839	2,878	21		0	2,878-	21-
1989	4,500	133	3		0	133-	3-
1990	6,077	596	10		0	596-	10-
1991	11,689	2,446	21		0	2,446-	21-
1992							
1993	25,841	1,723	7		0	1,723-	7-
1994	14,513	1,095	8		0	1,095-	8-
1995	50,503	3,251	6		0	3,251-	6-
1996							
1997							
1998	22,906	24,322	106		0	24,322-	106-
1999	100,440	34,140	34		0	34,140-	34-
2000	6,326	9,321	147		0	9,321-	147-
2001	83,591	22,255	27		0	22,255-	27-
2002	13,765	89,722	652		0	89,722-	652-
2003	157,827	29,887	19		0	29,887-	19-
2004	17,689	10,450	59		0	10,450-	59-
2005	32,733	11,462	35		0	11,462-	35-
2006	58,061	1,196	2		0	1,196-	2-
2007							
2008							
2009							
TOTAL	707,830	253,032	36	6,751	1	246,281-	35-

LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
73-75	2,956	441	15		0	441-	15-
74-76	1,757	291	17		0	291-	17-
75-77	4,535	166	4		0	166-	4-
76-78	5,620	166	3	333	6	167	3
77-79	7,610	415	5	1,974	26	1,559	20
78-80	3,265	267	8	1,974	60	1,707	52
79-81	2,391	508	21	1,641	69	1,133	47
80-82	218	184	84	26	12	158-	72-
81-83	218	184	84	26	12	158-	72-
82-84	1,467	100	7	26	2	74-	5-
83-85	10,155	492	5		0	492-	5-
84-86	17,532	1,605	9	250	1	1,355-	8-
85-87	16,743	1,503	9	250	1	1,253-	7-
86-88	12,661	2,127	17	250	2	1,877-	15-
87-89	6,784	1,058	16		0	1,058-	16-
88-90	8,139	1,202	15		0	1,202-	15-
89-91	7,422	1,058	14		0	1,058-	14-
90-92	5,922	1,014	17		0	1,014-	17-
91-93	12,510	1,390	11		0	1,390-	11-
92-94	13,451	939	7		0	939-	7-
93-95	30,286	2,023	7		0	2,023-	7-
94-96	21,672	1,449	7		0	1,449-	7-
95-97	16,834	1,084	6		0	1,084-	6-
96-98	7,635	8,107	106		0	8,107-	106-
97-99	41,115	19,487	47		0	19,487-	47-
98-00	43,224	22,594	52		0	22,594-	52-
99-01	63,452	21,905	35		0	21,905-	35-
00-02	34,561	40,432	117		0	40,432-	117-
01-03	85,061	47,288	56		0	47,288-	56-
02-04	63,094	43,353	69		0	43,353-	69-
03-05	69,416	17,266	25		0	17,266-	25-
04-06	36,161	7,703	21		0	7,703-	21-
05-07	30,265	4,219	14		0	4,219-	14-
06-08	19,354	399	2		0	399-	2-
07-09							
FIVE-YEAR AVERAGE							
05-09	18,159	2,532	14		0	2,532-	14-

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	1,020,940	411,176	40	12,856	1	398,320-	39-
1973	733,643	298,752	41	8,070	1	290,682-	40-
1974	805,157	410,457	51	21,032	3	389,425-	48-
1975	639,621	448,014	70	13,575	2	434,439-	68-
1976	745,561	446,083	60	8,894	1	437,189-	59-
1977	556,238	312,221	56	7,958	1	304,263-	55-
1978	474,656	364,754	77	12,076	3	352,678-	74-
1979	426,738	346,660	81	11,489	3	335,171-	79-
1980	461,324	349,397	76	15,056	3	334,341-	72-
1981	578,745	548,829	95	38,282	7	510,547-	88-
1982	627,491	453,311	72	28,342	5	424,969-	68-
1983	512,921	432,029	84	27,966	5	404,063-	79-
1984	392,813	418,674	107	18,139	5	400,535-	102-
1985	340,050	410,546	121	17,950	5	392,596-	115-
1986	405,655	398,954	98	13,619	3	385,335-	95-
1987	345,307	388,659	113	19,122	6	369,537-	107-
1988	302,294	350,129	116	19,297	6	330,832-	109-
1989	378,646	393,042	104	19,593	5	373,449-	99-
1990	340,804	351,999	103	34,163	10	317,836-	93-
1991	446,685	534,451	120	42,988	10	491,463-	110-
1992	372,591	576,681	155	15,588	4	561,093-	151-
1993	417,417	547,819	131	26,442	6	521,377-	125-
1994	553,863	611,950	110	30,416	5	581,534-	105-
1995	475,342	526,690	111	25,611	5	501,079-	105-
1996	566,245	616,244	109	32,891	6	583,353-	103-
1997	523,681	646,597	123	29,453	6	617,144-	118-
1998	433,480	604,792	140	22,881	5	581,911-	134-
1999	479,060	725,153	151	63,133	13	662,020-	138-
2000	448,220	736,724	164	71,683	16	665,041-	148-
2001	411,213	609,824	148	128,717	31	481,107-	117-
2002	529,394	627,276	118	33,549	6	593,727-	112-
2003	495,891	706,058	142	28,819	6	677,239-	137-
2004	398,200	795,613	200	35,304	9	760,309-	191-
2005	565,904	923,620	163	64,022	11	859,598-	152-
2006	377,222	966,376	256	77,599	21	888,777-	236-
2007	418,545	901,027	215	75,987	18	825,040-	197-
2008	592,310	1,050,350	177	126,456	21	923,894-	156-
2009	261,152	817,190	313	68,015	26	749,175-	287-
TOTAL	18,855,019	21,058,121	112	1,347,033	7	19,711,088-	105-

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
72-74	853,247	373,462	44	13,986	2	359,476-	42-
73-75	726,141	385,741	53	14,226	2	371,515-	51-
74-76	730,113	434,851	60	14,500	2	420,351-	58-
75-77	647,140	402,106	62	10,143	2	391,963-	61-
76-78	592,152	374,352	63	9,643	2	364,709-	62-
77-79	485,878	341,211	70	10,508	2	330,703-	68-
78-80	454,240	353,604	78	12,873	3	340,731-	75-
79-81	488,936	414,962	85	21,609	4	393,353-	80-
80-82	555,853	450,513	81	27,226	5	423,287-	76-
81-83	573,052	478,056	83	31,530	6	446,526-	78-
82-84	511,075	434,671	85	24,816	5	409,855-	80-
83-85	415,261	420,416	101	21,352	5	399,064-	96-
84-86	379,506	409,391	108	16,569	4	392,822-	104-
85-87	363,671	399,386	110	16,897	5	382,489-	105-
86-88	351,085	379,247	108	17,346	5	361,901-	103-
87-89	342,082	377,277	110	19,337	6	357,940-	105-
88-90	340,581	365,057	107	24,351	7	340,706-	100-
89-91	388,711	426,498	110	32,248	8	394,250-	101-
90-92	386,693	487,710	126	30,913	8	456,797-	118-
91-93	412,231	552,984	134	28,339	7	524,645-	127-
92-94	447,957	578,817	129	24,148	5	554,669-	124-
93-95	482,208	562,153	117	27,489	6	534,664-	111-
94-96	531,817	584,961	110	29,639	6	555,322-	104-
95-97	521,756	596,510	114	29,318	6	567,192-	109-
96-98	507,802	622,544	123	28,409	6	594,135-	117-
97-99	478,740	658,847	138	38,489	8	620,358-	130-
98-00	453,587	688,889	152	52,566	12	636,323-	140-
99-01	446,164	690,567	155	87,845	20	602,722-	135-
00-02	462,942	657,941	142	77,983	17	579,958-	125-
01-03	478,833	647,719	135	63,695	13	584,024-	122-
02-04	474,495	709,649	150	32,557	7	677,092-	143-
03-05	486,665	808,430	166	42,715	9	765,715-	157-
04-06	447,109	895,203	200	58,975	13	836,228-	187-
05-07	453,890	930,341	205	72,536	16	857,805-	189-
06-08	462,692	972,585	210	93,347	20	879,238-	190-
07-09	424,002	922,856	218	90,153	21	832,703-	196-
FIVE-YEAR AVERAGE							
05-09	443,027	931,713	210	82,416	19	849,297-	192-

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	244,535	102,726	42	484	0	102,242-	42-
1973	246,299	122,123	50	58	0	122,065-	50-
1974	304,920	169,848	56	417	0	169,431-	56-
1975	256,712	169,563	66	1,496	1	168,067-	65-
1976	324,373	205,182	63		0	205,182-	63-
1977	251,171	187,154	75	148	0	187,006-	74-
1978	258,560	214,913	83	2,527	1	212,386-	82-
1979	220,417	225,564	102	114	0	225,450-	102-
1980	185,987	165,698	89	858	0	164,840-	89-
1981	363,522	389,268	107	599	0	388,669-	107-
1982	339,360	290,113	85	1	0	290,112-	85-
1983	213,518	246,679	116	133	0	246,546-	115-
1984	216,798	200,982	93	114	0	200,868-	93-
1985	331,479	274,420	83	35,050	11	239,370-	72-
1986	317,462	283,404	89	327	0	283,077-	89-
1987	340,713	262,320	77	577	0	261,743-	77-
1988	411,736	304,229	74		0	304,229-	74-
1989	488,606	363,901	74	15	0	363,886-	74-
1990	477,247	440,922	92	709	0	440,213-	92-
1991	549,481	486,507	89	311	0	486,196-	88-
1992	765,478	777,574	102	5,342	1	772,232-	101-
1993	726,331	863,059	119	622	0	862,437-	119-
1994	1,032,330	905,856	88	716	0	905,140-	88-
1995	1,052,698	834,324	79	97	0	834,227-	79-
1996	1,141,700	1,021,433	89	568	0	1,020,865-	89-
1997	1,322,767	1,154,519	87	758	0	1,153,761-	87-
1998	1,088,093	1,667,609	153	322	0	1,667,287-	153-
1999	2,032,688	2,272,617	112	1,935	0	2,270,682-	112-
2000	2,338,956	3,143,473	134	138,250	6	3,005,223-	128-
2001	2,504,715	3,678,317	147	34,687	1	3,643,630-	145-
2002	2,558,143	4,377,156	171	130,200	5	4,246,956-	166-
2003	2,624,666	1,755,128	67	19,600	1	1,735,528-	66-
2004	2,387,738	1,855,711	78	345,853	14	1,509,858-	63-
2005	2,850,428	2,276,489	80	412,861	14	1,863,628-	65-
2006	2,284,467	2,204,701	97	341,209	15	1,863,492-	82-
2007	2,724,718	2,670,489	98	419,552	15	2,250,937-	83-
2008	2,949,101	2,630,054	89	324,391	11	2,305,663-	78-
2009	1,883,553	2,376,744	126	322,890	17	2,053,854-	109-
TOTAL	40,611,466	41,570,769	102	2,543,791	6	39,026,978-	96-

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	265,251	131,566	50	320	0	131,246-	49-
73-75	269,310	153,845	57	657	0	153,188-	57-
74-76	295,335	181,531	61	637	0	180,894-	61-
75-77	277,418	187,299	68	548	0	186,751-	67-
76-78	278,035	202,416	73	892	0	201,524-	72-
77-79	243,383	209,210	86	930	0	208,280-	86-
78-80	221,655	202,058	91	1,166	1	200,892-	91-
79-81	256,642	260,177	101	524	0	259,653-	101-
80-82	296,290	281,693	95	486	0	281,207-	95-
81-83	305,467	308,687	101	244	0	308,443-	101-
82-84	256,559	245,925	96	82	0	245,843-	96-
83-85	253,932	240,694	95	11,766	5	228,928-	90-
84-86	288,580	252,935	88	11,830	4	241,105-	84-
85-87	329,885	273,381	83	11,985	4	261,396-	79-
86-88	356,637	283,317	79	302	0	283,015-	79-
87-89	413,685	310,150	75	198	0	309,952-	75-
88-90	459,196	369,684	81	241	0	369,443-	80-
89-91	505,111	430,443	85	345	0	430,098-	85-
90-92	597,402	568,335	95	2,121	0	566,214-	95-
91-93	680,430	709,047	104	2,092	0	706,955-	104-
92-94	841,379	848,830	101	2,227	0	846,603-	101-
93-95	937,119	867,746	93	479	0	867,267-	93-
94-96	1,075,576	920,538	86	460	0	920,078-	86-
95-97	1,172,388	1,003,425	86	474	0	1,002,951-	86-
96-98	1,184,187	1,281,187	108	549	0	1,280,638-	108-
97-99	1,481,183	1,698,249	115	1,005	0	1,697,244-	115-
98-00	1,819,912	2,361,233	130	46,836	3	2,314,397-	127-
99-01	2,292,120	3,031,469	132	58,291	3	2,973,178-	130-
00-02	2,467,271	3,732,982	151	101,046	4	3,631,936-	147-
01-03	2,562,508	3,270,200	128	61,496	2	3,208,704-	125-
02-04	2,523,516	2,662,665	106	165,218	7	2,497,447-	99-
03-05	2,620,944	1,962,443	75	259,438	10	1,703,005-	65-
04-06	2,507,544	2,112,300	84	366,641	15	1,745,659-	70-
05-07	2,619,871	2,383,893	91	391,207	15	1,992,686-	76-
06-08	2,652,762	2,501,748	94	361,717	14	2,140,031-	81-
07-09	2,519,124	2,559,095	102	355,611	14	2,203,484-	87-
FIVE-YEAR AVERAGE							
05-09	2,538,453	2,431,695	96	364,180	14	2,067,515-	81-

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	84,388	1,797	2	4,862	6	3,065	4
1973	100,753	2,299	2	7,136	7	4,837	5
1974	141,846	4,043	3	12,921	9	8,878	6
1975	146,556	3,377	2	13,447	9	10,070	7
1976	233,265	7,966	3	29,479	13	21,513	9
1977	320,043	8,666	3	26,312	8	17,646	6
1978	255,712	6,345	2	39,196	15	32,851	13
1979	326,646	4,609	1	45,309	14	40,700	12
1980	200,862	1,124	1	51,054	25	49,930	25
1981	223,382	2,605	1	48,900	22	46,295	21
1982	305,319	2,768	1	36,741	12	33,973	11
1983	280,148	5,947	2	48,495	17	42,548	15
1984	237,418	2,405	1	20,361	9	17,956	8
1985	355,204	2,556	1	22,205	6	19,649	6
1986	571,218	3,940	1	6,763	1	2,823	0
1987	512,231	5,087	1	6,605	1	1,518	0
1988	618,290	4,451	1	7,413	1	2,962	0
1989	729,647	4,125	1	3,087	0	1,038-	0
1990	742,050		0	2,415	0	2,415	0
1991	1,017,064	540-	0	4,484	0	5,024	0
1992	1,535,494	88	0	5,814	0	5,726	0
1993	1,762,664	847	0	2,668	0	1,821	0
1994	1,729,950	35	0	2,678	0	2,643	0
1995	2,004,199	941	0	91,969	5	91,028	5
1996	1,455,129	1,673	0	2,396	0	723	0
1997	1,085,278	234	0	41,899	4	41,665	4
1998	1,704,703	169	0	558,085	33	557,916	33
1999	1,143,382	20-	0	97,555	9	97,575	9
2000	1,254,853		0	122,165	10	122,165	10
2001	1,528,107	3,159	0	225,237	15	222,078	15
2002	1,372,646	3,113	0	72,797	5	69,684	5
2003	1,352,138	847	0	23,004	2	22,157	2
2004	841,781	2,060	0	52,904	6	50,844	6
2005	5,665,412	1,773	0	19,631	0	17,858	0
2006	12,293,135	924	0	33,548	0	32,624	0
2007	3,728,404		0	31,186	1	31,186	1
2008	6,411,780	2,506	0	90,502	1	87,996	1
2009	1,294,541		0	43,882	3	43,882	3
TOTAL	55,565,638	91,919	0	1,955,105	4	1,863,186	3

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
72-74	108,996	2,713	2	8,307	8	5,594	5
73-75	129,718	3,240	2	11,168	9	7,928	6
74-76	173,889	5,129	3	18,616	11	13,487	8
75-77	233,288	6,670	3	23,080	10	16,410	7
76-78	269,673	7,659	3	31,662	12	24,003	9
77-79	300,800	6,540	2	36,939	12	30,399	10
78-80	261,073	4,026	2	45,186	17	41,160	16
79-81	250,297	2,779	1	48,421	19	45,642	18
80-82	243,188	2,166	1	45,565	19	43,399	18
81-83	269,616	3,773	1	44,712	17	40,939	15
82-84	274,295	3,707	1	35,199	13	31,492	11
83-85	290,923	3,636	1	30,354	10	26,718	9
84-86	387,947	2,967	1	16,443	4	13,476	3
85-87	479,551	3,861	1	11,858	2	7,997	2
86-88	567,246	4,493	1	6,927	1	2,434	0
87-89	620,056	4,555	1	5,702	1	1,147	0
88-90	696,662	2,859	0	4,305	1	1,446	0
89-91	829,587	1,195	0	3,329	0	2,134	0
90-92	1,098,203	151-	0	4,238	0	4,389	0
91-93	1,438,408	132	0	4,322	0	4,190	0
92-94	1,676,036	323	0	3,720	0	3,397	0
93-95	1,832,271	608	0	32,438	2	31,830	2
94-96	1,729,759	883	0	32,347	2	31,464	2
95-97	1,514,868	950	0	45,421	3	44,471	3
96-98	1,415,036	692	0	200,793	14	200,101	14
97-99	1,311,121	128	0	232,513	18	232,385	18
98-00	1,367,646	50	0	259,268	19	259,218	19
99-01	1,308,781	1,046	0	148,319	11	147,273	11
00-02	1,385,202	2,091	0	140,066	10	137,975	10
01-03	1,417,630	2,373	0	107,012	8	104,639	7
02-04	1,188,855	2,007	0	49,568	4	47,561	4
03-05	2,619,777	1,560	0	31,846	1	30,286	1
04-06	6,266,776	1,586	0	35,361	1	33,775	1
05-07	7,228,984	899	0	28,122	0	27,223	0
06-08	7,477,773	1,143	0	51,745	1	50,602	1
07-09	3,811,575	835	0	55,190	1	54,355	1
FIVE-YEAR AVERAGE							
05-09	5,878,654	1,041	0	43,750	1	42,709	1

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	36,678	45	0	3,379	9	3,334	9
1973	25,485		0		0		0
1974	17,888		0		0		0
1975	7,421		0		0		0
1976	15,638		0		0		0
1977	5,961	162-	3-	406	7	568	10
1978	5,709	156	3		0	156-	3-
1979	12,135	44	0	19-	0	63-	1-
1980	10,022	26-	0	723	7	749	7
1981	18,670	567	3	567	3		0
1982	14,154		0	159	1	159	1
1983	36,832		0		0		0
1984	30,773		0		0		0
1985	69,225	52	0		0	52-	0
1986	78,275		0		0		0
1987	63,465		0		0		0
1988	30,593		0		0		0
1989	28,235	222	1		0	222-	1-
1990	37,374		0	200	1	200	1
1991	30,341		0		0		0
1992	14,597		0		0		0
1993	148,362		0		0		0
1994	17,322		0		0		0
1995	30,258		0		0		0
1996	19,504		0		0		0
1997	4,363		0		0		0
1998	3,103		0		0		0
1999	4,326		0		0		0
2000	666	215	32		0	215-	32-
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	273,450		0		0		0
2009							
TOTAL	1,090,825	1,113	0	5,415	0	4,302	0

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	26,684	15	0	1,126	4	1,111	4
73-75	16,931		0		0		0
74-76	13,649		0		0		0
75-77	9,674	54-	1-	135	1	189	2
76-78	9,103	2-	0	135	1	137	2
77-79	7,935	12	0	129	2	117	1
78-80	9,289	58	1	235	3	177	2
79-81	13,609	195	1	424	3	229	2
80-82	14,282	180	1	483	3	303	2
81-83	23,219	189	1	242	1	53	0
82-84	27,253		0	53	0	53	0
83-85	45,610	17	0		0	17-	0
84-86	59,424	17	0		0	17-	0
85-87	70,321	17	0		0	17-	0
86-88	57,444		0		0		0
87-89	40,764	74	0		0	74-	0
88-90	32,068	74	0	67	0	7-	0
89-91	31,984	74	0	67	0	7-	0
90-92	27,437		0	67	0	67	0
91-93	64,433		0		0		0
92-94	60,094		0		0		0
93-95	65,314		0		0		0
94-96	22,361		0		0		0
95-97	18,041		0		0		0
96-98	8,990		0		0		0
97-99	3,931		0		0		0
98-00	2,698	72	3		0	72-	3-
99-01	1,664	72	4		0	72-	4-
00-02	222	72	32		0	72-	32-
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	91,150		0		0		0
07-09	91,150		0		0		0
FIVE-YEAR AVERAGE							
05-09	54,690		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEAS. & REG. STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	33,389	3,822	11	7,027	21	3,205	10
1973	17,026	2,386	14	4,842	28	2,456	14
1974	24,926	4,068	16	5,812	23	1,744	7
1975	29,822	3,341	11	6,580	22	3,239	11
1976	19,392	2,091	11	4,713	24	2,622	14
1977	28,033	5,664	20	7,638	27	1,974	7
1978	24,941	7,149	29	9,707	39	2,558	10
1979	16,148	4,138	26	6,459	40	2,321	14
1980	16,076	2,652	16	3,573	22	921	6
1981	21,105	4,154	20	6,524	31	2,370	11
1982	22,755	6,267	28	8,707	38	2,440	11
1983	45,147	6,258	14	14,099	31	7,841	17
1984	21,236	6,584	31	11,800	56	5,216	25
1985	74,762	14,796	20	20,517	27	5,721	8
1986	53,519	16,902	32	25,482	48	8,580	16
1987	67,619	24,133	36	22,102	33	2,031-	3-
1988	39,187	17,482	45	12,613	32	4,869-	12-
1989	26,461	16,890	64	10,982	42	5,908-	22-
1990	130,461	9,615	7	3,932	3	5,683-	4-
1991	30,849	7,014	23	1,968	6	5,046-	16-
1992	50,443	17,384	34	702	1	16,682-	33-
1993	59,704	33,377	56		0	33,377-	56-
1994	30,873	23,923	77	1,978	6	21,945-	71-
1995	26,749	12,272	46	4,112	15	8,160-	31-
1996	25,505	6,973	27	2,211	9	4,762-	19-
1997	20,548	6,100	30	431	2	5,669-	28-
1998	62,127	14,471	23	2,663	4	11,808-	19-
1999	4,370	1,825	42		0	1,825-	42-
2000	62,090	25,292	41	5,762	9	19,530-	31-
2001	84,483	19,103	23	561	1	18,542-	22-
2002	4,190	1,301	31		0	1,301-	31-
2003	2,059	4,483	218		0	4,483-	218-
2004	50,174	8,871	18		0	8,871-	18-
2005	53,058	15,929	30	990	2	14,939-	28-
2006	30,230	2,224	7		0	2,224-	7-
2007	160,791	25,234	16		0	25,234-	16-
2008	32,367	9,764	30		0	9,764-	30-
2009	157,468	21,033	13		0	21,033-	13-
TOTAL	1,660,083	414,965	25	214,487	13	200,478-	12-

LACLEDE GAS COMPANY

ACCOUNT 385 INDUSTRIAL MEAS. & REG. STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
72-74	25,114	3,425	14	5,894	23	2,469	10
73-75	23,925	3,265	14	5,745	24	2,480	10
74-76	24,713	3,166	13	5,702	23	2,536	10
75-77	25,749	3,698	14	6,310	25	2,612	10
76-78	24,122	4,968	21	7,353	30	2,385	10
77-79	23,041	5,650	25	7,935	34	2,285	10
78-80	19,055	4,646	24	6,580	35	1,934	10
79-81	17,776	3,648	21	5,519	31	1,871	11
80-82	19,979	4,358	22	6,268	31	1,910	10
81-83	29,669	5,560	19	9,776	33	4,216	14
82-84	29,712	6,370	21	11,535	39	5,165	17
83-85	47,048	9,212	20	15,472	33	6,260	13
84-86	49,839	12,760	26	19,266	39	6,506	13
85-87	65,300	18,610	28	22,700	35	4,090	6
86-88	53,442	19,506	36	20,065	38	559	1
87-89	44,422	19,502	44	15,232	34	4,270-	10-
88-90	65,369	14,662	22	9,176	14	5,486-	8-
89-91	62,590	11,173	18	5,627	9	5,546-	9-
90-92	70,584	11,338	16	2,201	3	9,137-	13-
91-93	46,999	19,258	41	890	2	18,368-	39-
92-94	47,007	24,895	53	893	2	24,002-	51-
93-95	39,109	23,191	59	2,030	5	21,161-	54-
94-96	27,709	14,389	52	2,767	10	11,622-	42-
95-97	24,267	8,448	35	2,251	9	6,197-	26-
96-98	36,060	9,181	25	1,768	5	7,413-	21-
97-99	29,015	7,465	26	1,031	4	6,434-	22-
98-00	42,862	13,863	32	2,808	7	11,055-	26-
99-01	50,315	15,407	31	2,108	4	13,299-	26-
00-02	50,254	15,232	30	2,108	4	13,124-	26-
01-03	30,244	8,295	27	187	1	8,108-	27-
02-04	18,808	4,885	26		0	4,885-	26-
03-05	35,097	9,761	28	330	1	9,431-	27-
04-06	44,487	9,008	20	330	1	8,678-	20-
05-07	81,360	14,462	18	330	0	14,132-	17-
06-08	74,463	12,407	17		0	12,407-	17-
07-09	116,875	18,677	16		0	18,677-	16-
FIVE-YEAR AVERAGE							
05-09	86,783	14,837	17	198	0	14,639-	17-

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1978	3,011	936	31	2,105	70	1,169	39
1979	749	164	22	900	120	736	98
1980							
1981	2,448		0	836	34	836	34
1982							
1983	117,637	52,639	45	38,543	33	14,096-	12-
1984				1,600		1,600	
1985	5,870	3,465	59		0	3,465-	59-
1986							
1987							
1988	730		0		0		0
1989	758	150	20	1,073	142	923	122
1990							
1991	7,169	1,219	17	2,400	33	1,181	16
1992							
1993							
1994	21,276	534	3	3,000	14	2,466	12
1995							
1996							
1997	6,100		0	4,700	77	4,700	77
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	4,183		0	2,000	48	2,000	48
2009							
TOTAL	169,931	59,107	35	57,157	34	1,950-	1-

THREE-YEAR MOVING AVERAGES

78-80	1,253	367	29	1,002	80	635	51
79-81	1,066	55	5	579	54	524	49
80-82	816		0	279	34	279	34
81-83	40,028	17,546	44	13,126	33	4,420-	11-

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
82-84	39,212	17,546	45	13,381	34	4,165-	11-
83-85	41,169	18,701	45	13,381	33	5,320-	13-
84-86	1,957	1,155	59	533	27	622-	32-
85-87	1,957	1,155	59		0	1,155-	59-
86-88	243		0		0		0
87-89	496	50	10	358	72	308	62
88-90	496	50	10	358	72	308	62
89-91	2,642	456	17	1,158	44	702	27
90-92	2,390	406	17	800	33	394	16
91-93	2,390	406	17	800	33	394	16
92-94	7,092	178	3	1,000	14	822	12
93-95	7,092	178	3	1,000	14	822	12
94-96	7,092	178	3	1,000	14	822	12
95-97	2,033		0	1,567	77	1,567	77
96-98	2,033		0	1,567	77	1,567	77
97-99	2,033		0	1,567	77	1,567	77
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	1,394		0	667	48	667	48
07-09	1,394		0	667	48	667	48
FIVE-YEAR AVERAGE							
05-09	837		0	400	48	400	48

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	3,080	1,611	52		0	1,611-	52-
1973	1,241	991	80		0	991-	80-
1974	2,513	2,001	80	23	1	1,978-	79-
1975	3,973	2,708	68		0	2,708-	68-
1976	3,987	3,532	89		0	3,532-	89-
1977	1,807	3,867	214		0	3,867-	214-
1978	3,216	3,032	94		0	3,032-	94-
1979	706	3,899	552		0	3,899-	552-
1980	5,411	7,042	130		0	7,042-	130-
1981	26,742	36,468	136	50	0	36,418-	136-
1982	18,726	26,515	142		0	26,515-	142-
1983	32,495	22,732	70	69	0	22,663-	70-
1984	4,655	12,647	272		0	12,647-	272-
1985	4,874	9,985	205		0	9,985-	205-
1986	26,473	44,015	166		0	44,015-	166-
1987	11,162	19,469	174		0	19,469-	174-
1988	704	3,629	515		0	3,629-	515-
1989	659	14,680			0	14,680-	
1990		13,937				13,937-	
1991	314		0		0		0
1992		1,389				1,389-	
1993							
1994	384	1,291	336		0	1,291-	336-
1995	206	458	222		0	458-	222-
1996		585				585-	
1997	945	1,910	202	36	4	1,874-	198-
1998	312	1,200	385		0	1,200-	385-
1999	356	42	12		0	42-	12-
2000	39	1,384			0	1,384-	
2001		1,639				1,639-	
2002	91	685	753		0	685-	753-
2003	1,318	2,093	159		0	2,093-	159-
2004	219	171	78		0	171-	78-
2005							
2006							
2007							
2008	7,527	4,052	54		0	4,052-	54-
2009							
TOTAL	164,135	249,659	152	178	0	249,481-	152-

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	2,278	1,534	67	8	0	1,526-	67-
73-75	2,576	1,900	74	8	0	1,892-	73-
74-76	3,491	2,747	79	8	0	2,739-	78-
75-77	3,256	3,369	103		0	3,369-	103-
76-78	3,003	3,477	116		0	3,477-	116-
77-79	1,910	3,599	188		0	3,599-	188-
78-80	3,111	4,658	150		0	4,658-	150-
79-81	10,953	15,803	144	17	0	15,786-	144-
80-82	16,960	23,341	138	17	0	23,324-	138-
81-83	25,988	28,572	110	40	0	28,532-	110-
82-84	18,625	20,631	111	23	0	20,608-	111-
83-85	14,008	15,121	108	23	0	15,098-	108-
84-86	12,000	22,216	185		0	22,216-	185-
85-87	14,169	24,490	173		0	24,490-	173-
86-88	12,780	22,371	175		0	22,371-	175-
87-89	4,175	12,592	302		0	12,592-	302-
88-90	455	10,749			0	10,749-	
89-91	325	9,539			0	9,539-	
90-92	105	5,109			0	5,109-	
91-93	105	463	441		0	463-	441-
92-94	128	893	698		0	893-	698-
93-95	197	583	296		0	583-	296-
94-96	197	778	395		0	778-	395-
95-97	384	984	256	12	3	972-	253-
96-98	419	1,232	294	12	3	1,220-	291-
97-99	538	1,051	195	12	2	1,039-	193-
98-00	236	876	371		0	876-	371-
99-01	132	1,022	774		0	1,022-	774-
00-02	43	1,236			0	1,236-	
01-03	470	1,472	313		0	1,472-	313-
02-04	543	983	181		0	983-	181-
03-05	512	755	147		0	755-	147-
04-06	73	57	78		0	57-	78-
05-07							
06-08	2,509	1,351	54		0	1,351-	54-
07-09	2,509	1,351	54		0	1,351-	54-
FIVE-YEAR AVERAGE							
05-09	1,505	810	54		0	810-	54-

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1975	23,205		0	23,293	100	23,293	100
1976							
1977							
1978							
1979							
1980	2,749		0		0		0
1981							
1982							
1983							
1984	4,812		0		0		0
1985	2,639		0		0		0
1986							
1987	6,336		0		0		0
1988	910	400	44		0	400-	44-
1989	9,111	1,860	20		0	1,860-	20-
1990	4,294	449	10		0	449-	10-
1991							
1992							
1993	1,422		0		0		0
1994	1,686		0		0		0
1995							
1996							
1997	10,490		0		0		0
1998							
1999	3,252		0		0		0
2000	5,476	999	18		0	999-	18-
2001							
2002	7,032		0		0		0
2003	35,453	514	1		0	514-	1-
2004	21,268		0		0		0
2005							
2006	1,366		0		0		0
2007	763		0		0		0
2008	4,365		0		0		0
2009	2,973		0		0		0
TOTAL	149,602	4,222	3	23,293	16	19,071	13

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
75-77	7,735		0	7,764	100	7,764	100
76-78							
77-79							
78-80	916		0		0		0
79-81	916		0		0		0
80-82	916		0		0		0
81-83							
82-84	1,604		0		0		0
83-85	2,484		0		0		0
84-86	2,484		0		0		0
85-87	2,992		0		0		0
86-88	2,415	133	6		0	133-	6-
87-89	5,452	753	14		0	753-	14-
88-90	4,772	903	19		0	903-	19-
89-91	4,468	769	17		0	769-	17-
90-92	1,431	150	10		0	150-	10-
91-93	474		0		0		0
92-94	1,036		0		0		0
93-95	1,036		0		0		0
94-96	562		0		0		0
95-97	3,497		0		0		0
96-98	3,497		0		0		0
97-99	4,581		0		0		0
98-00	2,909	333	11		0	333-	11-
99-01	2,909	333	11		0	333-	11-
00-02	4,169	333	8		0	333-	8-
01-03	14,162	171	1		0	171-	1-
02-04	21,251	171	1		0	171-	1-
03-05	18,907	171	1		0	171-	1-
04-06	7,545		0		0		0
05-07	710		0		0		0
06-08	2,165		0		0		0
07-09	2,700		0		0		0
FIVE-YEAR AVERAGE							
05-09	1,893		0		0		0

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	167,624		0	38,984	23	38,984	23
1973	129,611		0	16,267	13	16,267	13
1974	122,882		0	18,978	15	18,978	15
1975	193,899		0	26,852	14	26,852	14
1976	214,724		0	40,540	19	40,540	19
1977	112,593		0	19,550	17	19,550	17
1978	135,888		0	20,977	15	20,977	15
1979	167,978		0	28,189	17	28,189	17
1980	205,105		0	31,717	15	31,717	15
1981	164,241		0	21,566	13	21,566	13
1982	233,296		0	58,911	25	58,911	25
1983	263,823		0	64,471	24	64,471	24
1984	261,686		0	69,296	26	69,296	26
1985	307,118		0	69,338	23	69,338	23
1986	306,924		0	68,487	22	68,487	22
1987	398,631		0	65,908	17	65,908	17
1988	424,086		0	72,055	17	72,055	17
1989	258,035		0	39,605	15	39,605	15
1990	206,574		0	39,491	19	39,491	19
1991	357,028		0	37,484	10	37,484	10
1992	240,366		0	35,273	15	35,273	15
1993	548,699	388	0	81,724	15	81,336	15
1994	204,086		0	43,630	21	43,630	21
1995	808,368		0	99,018	12	99,018	12
1996	531,324		0	81,604	15	81,604	15
1997	433,456		0	84,252	19	84,252	19
1998	437,774		0	65,634	15	65,634	15
1999	490,091	1,654	0	66,986	14	65,332	13
2000	122,331	581	0	21,640	18	21,059	17
2001	803,607		0	95,342	12	95,342	12
2002	936,468		0	23,034	2	23,034	2
2003	453,602		0	94,794	21	94,794	21
2004	883,416		0	180,728	20	180,728	20
2005	771,855		0	118,417	15	118,417	15
2006	589,280		0	61,669	10	61,669	10
2007	342,242		0	65,386	19	65,386	19
2008	147,441		0	25,592	17	25,592	17
2009	82,160		0	7,660	9	7,660	9
TOTAL	13,458,312	2,623	0	2,101,049	16	2,098,426	16

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	140,039		0	24,743	18	24,743	18
73-75	148,797		0	20,699	14	20,699	14
74-76	177,169		0	28,790	16	28,790	16
75-77	173,739		0	28,981	17	28,981	17
76-78	154,402		0	27,022	18	27,022	18
77-79	138,820		0	22,905	16	22,905	16
78-80	169,657		0	26,961	16	26,961	16
79-81	179,108		0	27,158	15	27,158	15
80-82	200,881		0	37,398	19	37,398	19
81-83	220,453		0	48,316	22	48,316	22
82-84	252,935		0	64,226	25	64,226	25
83-85	277,542		0	67,702	24	67,702	24
84-86	291,909		0	69,040	24	69,040	24
85-87	337,558		0	67,911	20	67,911	20
86-88	376,547		0	68,816	18	68,816	18
87-89	360,251		0	59,189	16	59,189	16
88-90	296,232		0	50,384	17	50,384	17
89-91	273,879		0	38,860	14	38,860	14
90-92	267,989		0	37,416	14	37,416	14
91-93	382,031	129	0	51,494	13	51,365	13
92-94	331,050	129	0	53,542	16	53,413	16
93-95	520,384	129	0	74,791	14	74,662	14
94-96	514,592		0	74,751	15	74,751	15
95-97	591,049		0	88,291	15	88,291	15
96-98	467,518		0	77,163	17	77,163	17
97-99	453,774	551	0	72,291	16	71,740	16
98-00	350,066	745	0	51,420	15	50,675	14
99-01	472,010	745	0	61,323	13	60,578	13
00-02	620,802	194	0	46,672	8	46,478	7
01-03	731,226		0	71,057	10	71,057	10
02-04	757,829		0	99,519	13	99,519	13
03-05	702,958		0	131,313	19	131,313	19
04-06	748,184		0	120,272	16	120,272	16
05-07	567,792		0	81,824	14	81,824	14
06-08	359,654		0	50,882	14	50,882	14
07-09	190,614		0	32,879	17	32,879	17
FIVE-YEAR AVERAGE							
05-09	386,596		0	55,745	14	55,745	14

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	80,909		0	12,638	16	12,638	16
1973	146,242		0	28,368	19	28,368	19
1974	62,056		0	9,334	15	9,334	15
1975	159,388		0	25,849	16	25,849	16
1976	157,517		0	30,666	19	30,666	19
1977	193,977		0	29,162	15	29,162	15
1978	250,805		0	43,441	17	43,441	17
1979	246,986		0	55,610	23	55,610	23
1980	135,164		0	19,000	14	19,000	14
1981	173,323		0	28,667	17	28,667	17
1982	178,476		0	34,057	19	34,057	19
1983	265,556		0	49,636	19	49,636	19
1984	195,877		0	26,882	14	26,882	14
1985	567,358		0	86,417	15	86,417	15
1986	457,977		0	63,522	14	63,522	14
1987	356,507		0	30,311	9	30,311	9
1988	630,978		0	59,203	9	59,203	9
1989	263,889		0	29,246	11	29,246	11
1990	211,092		0	22,783	11	22,783	11
1991	301,252	45	0	23,558	8	23,513	8
1992	222,060		0	35,373	16	35,373	16
1993	567,266		0	24,335	4	24,335	4
1994	548,584		0	49,220	9	49,220	9
1995	1,055,297		0	114,884	11	114,884	11
1996	547,106		0	27,729	5	27,729	5
1997	577,870		0	62,284	11	62,284	11
1998	590,754	768	0	50,696	9	49,928	8
1999	794,778	4,187	1	64,257	8	60,070	8
2000	337,137	3,000-	1-	36,468	11	39,468	12
2001	1,530,828		0	68,603	4	68,603	4
2002	715,890		0	33,336	5	33,336	5
2003	170,971		0	27,291	16	27,291	16
2004	883,451	453	0	74,440	8	73,987	8
2005	1,929,867	33	0	113,957	6	113,924	6
2006	3,381,840		0	203,086	6	203,086	6
2007	642,553		0	62,404	10	62,404	10
2008	1,664,079		0	146,061	9	146,061	9
2009	1,297,914		0	106,707	8	106,707	8
TOTAL	22,493,574	2,486	0	2,009,481	9	2,006,995	9

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	96,402		0	16,780	17	16,780	17
73-75	122,562		0	21,183	17	21,183	17
74-76	126,320		0	21,950	17	21,950	17
75-77	170,294		0	28,559	17	28,559	17
76-78	200,766		0	34,423	17	34,423	17
77-79	230,589		0	42,738	19	42,738	19
78-80	210,985		0	39,350	19	39,350	19
79-81	185,158		0	34,426	19	34,426	19
80-82	162,321		0	27,241	17	27,241	17
81-83	205,785		0	37,453	18	37,453	18
82-84	213,303		0	36,859	17	36,859	17
83-85	342,930		0	54,312	16	54,312	16
84-86	407,071		0	58,940	14	58,940	14
85-87	460,614		0	60,083	13	60,083	13
86-88	481,821		0	51,012	11	51,012	11
87-89	417,125		0	39,586	9	39,586	9
88-90	368,653		0	37,077	10	37,077	10
89-91	258,744	15	0	25,195	10	25,180	10
90-92	244,801	15	0	27,238	11	27,223	11
91-93	363,526	15	0	27,755	8	27,740	8
92-94	445,970		0	36,309	8	36,309	8
93-95	723,716		0	62,813	9	62,813	9
94-96	716,996		0	63,944	9	63,944	9
95-97	726,758		0	68,299	9	68,299	9
96-98	571,910	256	0	46,903	8	46,647	8
97-99	654,468	1,652	0	59,079	9	57,427	9
98-00	574,223	652	0	50,474	9	49,822	9
99-01	887,581	396	0	56,443	6	56,047	6
00-02	861,285	1,000-	0	46,136	5	47,136	5
01-03	805,896		0	43,077	5	43,077	5
02-04	590,104	151	0	45,022	8	44,871	8
03-05	994,763	162	0	71,896	7	71,734	7
04-06	2,065,053	162	0	130,494	6	130,332	6
05-07	1,984,753	11	0	126,482	6	126,471	6
06-08	1,896,157		0	137,184	7	137,184	7
07-09	1,201,515		0	105,057	9	105,057	9
FIVE-YEAR AVERAGE							
05-09	1,783,251	7	0	126,443	7	126,436	7

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	193,021		0	40,801	21	40,801	21
1973	22,864		0	20,339	89	20,339	89
1974	123,799		0	57,502	46	57,502	46
1975	325,456		0	60,804	19	60,804	19
1976	349,701		0	95,601	27	95,601	27
1977	263,589		0	91,503	35	91,503	35
1978	244,605		0	89,104	36	89,104	36
1979	205,776		0	30,730	15	30,730	15
1980	148,819		0	32,090	22	32,090	22
1981	179,100	120	0	51,210	29	51,090	29
1982	264,360		0	65,402	25	65,402	25
1983	401,142		0	65,446	16	65,446	16
1984	478,947		0	173,434	36	173,434	36
1985	396,844		0	72,515	18	72,515	18
1986	393,904		0	53,379	14	53,379	14
1987	449,891		0	62,508	14	62,508	14
1988	336,341		0	79,241	24	79,241	24
1989	386,417		0	82,930	21	82,930	21
1990	261,152	53	0	16,444	6	16,391	6
1991	291,642		0	51,795	18	51,795	18
1992	273,190	1,009	0	42,724	16	41,715	15
1993	480,668		0	80,052	17	80,052	17
1994	382,422		0	35,997	9	35,997	9
1995	581,088	22	0	95,695	16	95,673	16
1996	483,473	6,143	1	20,351	4	14,208	3
1997	883,816	290	0	83,935	9	83,645	9
1998	412,857		0	49,599	12	49,599	12
1999	780,948	667	0	98,997	13	98,330	13
2000	254,581	364	0	1,358	1	994	0
2001	1,610,470		0	118,035	7	118,035	7
2002	1,424,211		0	56,396	4	56,396	4
2003	288,809		0	44,821	16	44,821	16
2004	213,602	24	0	26,474	12	26,450	12
2005	1,645,332		0	259,697	16	259,697	16
2006	1,573,574		0	99,874	6	99,874	6
2007	1,085,002		0	148,340	14	148,340	14
2008	1,092,215		0	145,191	13	145,191	13
2009	1,091,297		0	130,595	12	130,595	12
TOTAL	20,274,925	8,692	0	2,830,909	14	2,822,217	14

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
72-74	113,228		0	39,547	35	39,547	35
73-75	157,373		0	46,215	29	46,215	29
74-76	266,319		0	71,302	27	71,302	27
75-77	312,915		0	82,636	26	82,636	26
76-78	285,965		0	92,069	32	92,069	32
77-79	237,990		0	70,446	30	70,446	30
78-80	199,733		0	50,641	25	50,641	25
79-81	177,898	40	0	38,010	21	37,970	21
80-82	197,426	40	0	49,567	25	49,527	25
81-83	281,534	40	0	60,686	22	60,646	22
82-84	381,483		0	101,427	27	101,427	27
83-85	425,644		0	103,798	24	103,798	24
84-86	423,231		0	99,776	24	99,776	24
85-87	413,546		0	62,801	15	62,801	15
86-88	393,378		0	65,043	17	65,043	17
87-89	390,883		0	74,893	19	74,893	19
88-90	327,970	18	0	59,539	18	59,521	18
89-91	313,070	18	0	50,390	16	50,372	16
90-92	275,328	354	0	36,988	13	36,634	13
91-93	348,500	336	0	58,190	17	57,854	17
92-94	378,760	336	0	52,924	14	52,588	14
93-95	481,393	7	0	70,581	15	70,574	15
94-96	482,328	2,055	0	50,681	11	48,626	10
95-97	649,459	2,151	0	66,660	10	64,509	10
96-98	593,382	2,144	0	51,295	9	49,151	8
97-99	692,540	319	0	77,510	11	77,191	11
98-00	482,795	344	0	49,985	10	49,641	10
99-01	882,000	344	0	72,797	8	72,453	8
00-02	1,096,421	121	0	58,596	5	58,475	5
01-03	1,107,830		0	73,084	7	73,084	7
02-04	642,207	8	0	42,564	7	42,556	7
03-05	715,914	8	0	110,331	15	110,323	15
04-06	1,144,169	8	0	128,681	11	128,673	11
05-07	1,434,636		0	169,303	12	169,303	12
06-08	1,250,264		0	131,135	10	131,135	10
07-09	1,089,505		0	141,375	13	141,375	13
FIVE-YEAR AVERAGE							
05-09	1,297,484		0	156,739	12	156,739	12

III-198 DEPRECIATION CALCULATIONS

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -15							
1910	5,414.00	60.00	1.67	103.98	6.75	.8875	5,526
1911	38,642.00	60.00	1.67	742.12	7.06	.8823	39,208
1912	1,258.00	60.00	1.67	24.16	7.37	.8772	1,269
1913	220.00	60.00	1.67	4.23	7.69	.8718	221
1921	57.00	60.00	1.67	1.09	10.35	.8275	54
1923	316.00	60.00	1.67	6.07	11.06	.8157	296
1924	97.00	60.00	1.67	1.86	11.42	.8097	90
1925	15,034.00	60.00	1.67	288.73	11.78	.8037	13,895
1926	301.00	60.00	1.67	5.78	12.15	.7975	276
1927	1,251.00	60.00	1.67	24.03	12.52	.7913	1,138
1928	131.00	60.00	1.67	2.52	12.89	.7852	118
1929	861.00	60.00	1.67	16.54	13.28	.7787	771
1930	913.00	60.00	1.67	17.53	13.66	.7723	811
1931	1,065.00	60.00	1.67	20.45	14.05	.7658	938
1932	4,473.00	60.00	1.67	85.90	14.44	.7593	3,906
1933	455.00	60.00	1.67	8.74	14.84	.7527	394
1934	231.00	60.00	1.67	4.44	15.25	.7458	198
1935	227.00	60.00	1.67	4.36	15.66	.7390	193
1937	1,631.00	60.00	1.67	31.32	16.49	.7252	1,360
1938	123.00	60.00	1.67	2.36	16.91	.7182	102
1939	24.00	60.00	1.67	0.46	17.34	.7110	20
1941	7,016.00	60.00	1.67	134.74	18.21	.6965	5,620
1942	650.00	60.00	1.67	12.48	18.66	.6890	515
1943	1,072.00	60.00	1.67	20.59	19.11	.6815	840
1946	471.00	60.00	1.67	9.05	20.48	.6587	357
1947	5,181.00	60.00	1.67	99.50	20.96	.6507	3,877
1950	3,095.00	60.00	1.67	59.44	22.40	.6267	2,231
1951	163,194.00	60.00	1.67	3,134.14	22.89	.6185	116,076
1952	25,282.00	60.00	1.67	485.54	23.39	.6102	17,741
1953	370.00	60.00	1.67	7.11	23.90	.6017	256
1955	216.00	60.00	1.67	4.15	24.92	.5847	145
1956	81,868.00	60.00	1.67	1,572.27	25.45	.5758	54,211
1957	21,893.00	60.00	1.67	420.46	25.97	.5672	14,280
1960	87,428.00	60.00	1.67	1,679.05	27.59	.5402	54,313
1961	2,898.00	60.00	1.67	55.66	28.14	.5310	1,770
1962	2,868.00	60.00	1.67	55.08	28.70	.5217	1,721
1963	14,432.00	60.00	1.67	277.17	29.26	.5123	8,503
1964	26,553.00	60.00	1.67	509.95	29.83	.5028	15,353

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -15							
1965	2,496.00	60.00	1.67	47.94	30.41	.4932	1,416
1966	814.00	60.00	1.67	15.63	30.99	.4835	453
1968	1,148.00	60.00	1.67	22.05	32.16	.4640	613
1969	4,305.00	60.00	1.67	82.68	32.76	.4540	2,248
1971	125.00	60.00	1.67	2.40	33.97	.4338	62
1972	966.00	60.00	1.67	18.55	34.58	.4237	471
1973	1,441.00	60.00	1.67	27.67	35.20	.4133	685
1974	2,823.00	60.00	1.67	54.22	35.82	.4030	1,308
1977	166.00	60.00	1.67	3.19	37.71	.3715	71
1978	15,534.00	60.00	1.67	298.33	38.35	.3608	6,445
1980	10,507.00	60.00	1.67	201.79	39.65	.3392	4,099
1983	13,822.00	60.00	1.67	265.45	41.62	.3063	4,869
1985	7,085.00	60.00	1.67	136.07	42.95	.2842	2,316
1986	15,272.00	60.00	1.67	293.30	43.62	.2730	4,795
1987	2,525.00	60.00	1.67	48.49	44.29	.2618	760
1988	3,152.00	60.00	1.67	60.53	44.97	.2505	908
1989	20,320.00	60.00	1.67	390.25	45.65	.2392	5,590
1991	46,577.00	60.00	1.67	894.51	47.01	.2165	11,597
1992	6,763.00	60.00	1.67	129.88	47.70	.2050	1,594
1995	110,674.00	60.00	1.67	2,125.49	49.77	.1705	21,700
1996	7,314.00	60.00	1.67	140.47	50.47	.1588	1,336
1997	6,748.00	60.00	1.67	129.60	51.17	.1472	1,142
1998	9,930.00	60.00	1.67	190.71	51.87	.1355	1,547
1999	19,534.00	60.00	1.67	375.15	52.57	.1238	2,781
2000	19,575.00	60.00	1.67	375.94	53.28	.1120	2,521
2001	8,875.00	60.00	1.67	170.44	53.99	.1002	1,023
2002	3,458.00	60.00	1.67	66.41	54.71	.0882	351
2005	50,307.00	60.00	1.67	966.15	56.87	.0522	3,020
2006	149,752.00	60.00	1.67	2,875.99	57.60	.0400	6,889
2007	11,423.00	60.00	1.67	219.38	58.34	.0277	364
2008	12,034.00	60.00	1.67	231.11	59.07	.0155	215
	1,082,676.00			20,792.82			461,782

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.92

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-S2.5							
NET SALVAGE PERCENT.. -10							
1960	31,243.00	30.00	3.33	1,144.43	1.99	.9337	32,089
1961	9,424.00	30.00	3.33	345.20	2.17	.9277	9,617
1962	21,359.00	30.00	3.33	782.38	2.36	.9213	21,646
1963	18,424.00	30.00	3.33	674.87	2.55	.9150	18,544
1964	721.00	30.00	3.33	26.41	2.75	.9083	720
1995	13,237.00	30.00	3.33	484.87	16.30	.4567	6,650
1996	757.00	30.00	3.33	27.73	17.16	.4280	356
2001	63,850.00	30.00	3.33	2,338.83	21.81	.2730	19,174
	159,015.00			5,824.72			108,796

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.66

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-R1.5							
NET SALVAGE PERCENT.. -15							
1948	9,720.00	33.00	3.03	338.69	1.69	.9488	10,606
1960	60,650.00	33.00	3.03	2,113.35	4.75	.8561	59,711
1961	108,091.00	33.00	3.03	3,766.43	5.04	.8473	105,323
1962	102,045.00	33.00	3.03	3,555.76	5.33	.8385	98,399
1963	8,443.00	33.00	3.03	294.20	5.63	.8294	8,053
1964	39,390.00	33.00	3.03	1,372.54	5.94	.8200	37,145
1965	22,111.00	33.00	3.03	770.46	6.25	.8106	20,612
1966	22,413.00	33.00	3.03	780.98	6.58	.8006	20,635
1967	8,218.00	33.00	3.03	286.36	6.91	.7906	7,472
1968	15,439.00	33.00	3.03	537.97	7.25	.7803	13,854
1969	15,138.00	33.00	3.03	527.48	7.61	.7694	13,394
1970	720.00	33.00	3.03	25.09	7.98	.7582	628
1971	2,026.00	33.00	3.03	70.60	8.36	.7467	1,740
1972	134,104.00	33.00	3.03	4,672.85	8.75	.7348	113,321
1973	57,925.00	33.00	3.03	2,018.40	9.17	.7221	48,102
1974	222,773.00	33.00	3.03	7,762.53	9.59	.7094	181,740
1976	10,653.00	33.00	3.03	371.20	10.49	.6821	8,356
1977	10,480.00	33.00	3.03	365.18	10.97	.6676	8,046
1978	4,290.00	33.00	3.03	149.49	11.45	.6530	3,222
1979	20,877.00	33.00	3.03	727.46	11.96	.6376	15,308
1980	8,619.00	33.00	3.03	300.33	12.48	.6218	6,163
1981	1,511.00	33.00	3.03	52.65	13.02	.6055	1,052
1983	24,985.00	33.00	3.03	870.60	14.14	.5715	16,421
1984	65,439.00	33.00	3.03	2,280.22	14.72	.5539	41,684
1985	35,061.00	33.00	3.03	1,221.70	15.31	.5361	21,616
1986	35,055.00	33.00	3.03	1,221.49	15.92	.5176	20,866
1988	7,540.00	33.00	3.03	262.73	17.18	.4794	4,157
1989	34,181.00	33.00	3.03	1,191.04	17.83	.4597	18,070
1990	10,421.00	33.00	3.03	363.12	18.49	.4397	5,269
1991	17,460.00	33.00	3.03	608.39	19.17	.4191	8,415
1992	5,523.00	33.00	3.03	192.45	19.85	.3985	2,531
1993	19,191.00	33.00	3.03	668.71	20.55	.3773	8,327
1994	81,986.00	33.00	3.03	2,856.80	21.25	.3561	33,574
1995	25,022.00	33.00	3.03	871.89	21.97	.3342	9,617
1996	5,606.00	33.00	3.03	195.34	22.69	.3124	2,014
1997	3,355.00	33.00	3.03	116.90	23.42	.2903	1,120
1998	638,033.00	33.00	3.03	22,232.26	24.16	.2679	196,568
1999	226,003.00	33.00	3.03	7,875.07	24.91	.2452	63,728

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-R1.5							
NET SALVAGE PERCENT.. -15							
2000	304,302.00	33.00	3.03	10,603.40	25.67	.2221	77,723
2001	61,471.00	33.00	3.03	2,141.96	26.43	.1991	14,075
2003	51,951.00	33.00	3.03	1,810.23	27.98	.1521	9,087
2005	807,626.00	33.00	3.03	28,141.73	29.56	.1042	96,778
2006	390,559.00	33.00	3.03	13,609.03	30.35	.0803	36,066
2009	895,663.00	33.00	3.03	31,209.38	32.69	.0094	9,682
	4,632,069.00			161,404.44			1,480,270

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.48

LACLEDE GAS COMPANY

ACCOUNT 311.1 LIQUEFIED PETROLEUM GAS STORAGE CAVERN

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-S3							
NET SALVAGE PERCENT.. 0							
1958	3,993.00	55.00	1.82	72.67	12.40	.7745	3,093
1959	203.00	55.00	1.82	3.69	12.85	.7664	156
1972	4,733,299.00	55.00	1.82	86,146.04	20.27	.6315	2,989,078
1974	11,453.00	55.00	1.82	208.44	21.72	.6051	6,930
1975	5,831.00	55.00	1.82	106.12	22.47	.5915	3,449
1985	596.00	55.00	1.82	10.85	31.03	.4358	260
1986	12,943.00	55.00	1.82	235.56	31.97	.4187	5,419
1988	2,165.00	55.00	1.82	39.40	33.88	.3840	831
1991	14,462.00	55.00	1.82	263.21	36.80	.3309	4,785
1993	1,869.00	55.00	1.82	34.02	38.77	.2951	552
1994	16,532.00	55.00	1.82	300.88	39.77	.2769	4,578
2002	23,283.00	55.00	1.82	423.75	47.75	.1318	3,069
2006	3,059.00	55.00	1.82	55.67	51.75	.0591	181
TOTAL	4,829,688.00			87,900.30			3,022,381

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.82

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S1.5							
NET SALVAGE PERCENT.. -10							
1956	278,101.00	45.00	2.22	6,791.23	9.94	.7791	238,335
1959	169,807.00	45.00	2.22	4,146.69	10.96	.7564	141,286
1960	4,565.00	45.00	2.22	111.48	11.32	.7484	3,758
1962	7,838.00	45.00	2.22	191.40	12.06	.7320	6,311
1968	2,232.00	45.00	2.22	54.51	14.49	.6780	1,665
1969	2,368.00	45.00	2.22	57.83	14.93	.6682	1,741
1975	816.00	45.00	2.22	19.93	17.83	.6038	542
1978	2,860.00	45.00	2.22	69.84	19.47	.5673	1,785
1980	4,598.00	45.00	2.22	112.28	20.63	.5416	2,739
1986	3,357.00	45.00	2.22	81.98	24.52	.4551	1,681
1987	13,144.00	45.00	2.22	320.98	25.23	.4393	6,352
1995	30,893.00	45.00	2.22	754.41	31.53	.2993	10,171
1996	1,465.00	45.00	2.22	35.78	32.39	.2802	452
1999	26,867.00	45.00	2.22	656.09	35.07	.2207	6,523
2000	4,446.00	45.00	2.22	108.57	35.99	.2002	979
2001	1,420.00	45.00	2.22	34.68	36.93	.1793	280
2005	27,427.00	45.00	2.22	669.77	40.78	.0938	2,830
2006	32,003.00	45.00	2.22	781.51	41.76	.0720	2,535
	614,207.00			14,998.96			429,965

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.44

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)

SURVIVOR CURVE.. IOWA 60-R1.5
NET SALVAGE PERCENT.. -10

1956	129,434.00	60.00	1.67	2,377.70	22.66	.6223	88,601
1957	66,670.00	60.00	1.67	1,224.73	23.19	.6135	44,992
1958	34,794.00	60.00	1.67	639.17	23.73	.6045	23,136
1959	127,495.00	60.00	1.67	2,342.08	24.28	.5953	83,488
1960	22,503.00	60.00	1.67	413.38	24.84	.5860	14,505
1961	51,124.00	60.00	1.67	939.15	25.40	.5767	32,432
1962	76,309.00	60.00	1.67	1,401.80	25.98	.5670	47,594
1963	55,739.00	60.00	1.67	1,023.93	26.56	.5573	34,170
1964	20,086.00	60.00	1.67	368.98	27.15	.5475	12,097
1965	1,507.00	60.00	1.67	27.68	27.75	.5375	891
1966	20,329.00	60.00	1.67	373.44	28.35	.5275	11,796
1967	1,355.00	60.00	1.67	24.89	28.97	.5172	771
1968	23,559.00	60.00	1.67	432.78	29.59	.5068	13,134
1969	18,183.00	60.00	1.67	334.02	30.22	.4963	9,927
1970	13,797.00	60.00	1.67	253.45	30.85	.4858	7,373
1972	18,026.00	60.00	1.67	331.14	32.14	.4643	9,206
1974	5,977.00	60.00	1.67	109.80	33.46	.4423	2,908
1975	578.00	60.00	1.67	10.62	34.13	.4312	274
1976	8,719.00	60.00	1.67	160.17	34.80	.4200	4,028
1979	4,984.00	60.00	1.67	91.56	36.86	.3857	2,115
1980	7,313.00	60.00	1.67	134.34	37.56	.3740	3,009
1981	168.00	60.00	1.67	3.09	38.27	.3622	67
1982	38,453.00	60.00	1.67	706.38	38.98	.3503	14,817
1983	2,529.00	60.00	1.67	46.46	39.69	.3385	942
1984	20,111.00	60.00	1.67	369.44	40.41	.3265	7,223
1985	3,203.00	60.00	1.67	58.84	41.14	.3143	1,107
1986	246.00	60.00	1.67	4.52	41.87	.3022	82
1988	7,837.00	60.00	1.67	143.97	43.34	.2777	2,394
1989	7,410.00	60.00	1.67	136.12	44.08	.2653	2,162
1990	38.00	60.00	1.67	0.70	44.83	.2528	11
1997	3,530.00	60.00	1.67	64.85	50.18	.1637	636
1998	1,366.00	60.00	1.67	25.09	50.96	.1507	226
1999	8,735.00	60.00	1.67	160.46	51.74	.1377	1,323
2000	22,692.00	60.00	1.67	416.85	52.53	.1245	3,108
2002	19,039.00	60.00	1.67	349.75	54.12	.0980	2,052
2003	42,312.00	60.00	1.67	777.27	54.92	.0847	3,942
2004	77,092.00	60.00	1.67	1,416.18	55.72	.0713	6,046
2005	4,021.00	60.00	1.67	73.87	56.53	.0578	256

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -10							
2007	21,479.00	60.00	1.67	394.57	58.15	.0308	728
2008	9,334.00	60.00	1.67	171.47	58.97	.0172	177
2009	2,615.00	60.00	1.67	48.04	59.69	.0052	15
	1,000,691.00			18,382.73			493,761

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.84

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2.5							
NET SALVAGE PERCENT.. -15							
1956	1,315,533.00	90.00	1.11	16,792.78	44.13	.5097	771,106
1957	470,435.00	90.00	1.11	6,005.10	44.87	.5014	271,258
1958	181,997.00	90.00	1.11	2,323.19	45.63	.4930	103,183
1959	268,867.00	90.00	1.11	3,432.09	46.38	.4847	149,868
1960	205,736.00	90.00	1.11	2,626.22	47.15	.4761	112,644
1961	399,763.00	90.00	1.11	5,102.97	47.92	.4676	214,969
1962	441,189.00	90.00	1.11	5,631.78	48.69	.4590	232,882
1963	502,703.00	90.00	1.11	6,417.00	49.47	.4503	260,322
1964	243,803.00	90.00	1.11	3,112.15	50.25	.4417	123,841
1965	54,877.00	90.00	1.11	700.50	51.04	.4329	27,320
1966	237,040.00	90.00	1.11	3,025.82	51.83	.4241	115,608
1967	112,143.00	90.00	1.11	1,431.51	52.63	.4152	53,546
1968	261,923.00	90.00	1.11	3,343.45	53.44	.4062	122,352
1969	129,883.00	90.00	1.11	1,657.96	54.25	.3972	59,328
1970	245,776.00	90.00	1.11	3,137.33	55.06	.3882	109,722
1971	259,345.00	90.00	1.11	3,310.54	55.88	.3791	113,065
1972	102,341.00	90.00	1.11	1,306.38	56.70	.3700	43,546
1973	91,859.00	90.00	1.11	1,172.58	57.53	.3608	38,114
1974	50,057.00	90.00	1.11	638.98	58.36	.3516	20,240
1975	109,244.00	90.00	1.11	1,394.50	59.20	.3422	42,991
1983	8,090.00	90.00	1.11	103.27	66.04	.2662	2,477
1995	81,756.00	90.00	1.11	1,043.62	76.75	.1472	13,840
1996	886.00	90.00	1.11	11.31	77.66	.1371	140
1997	55,034.00	90.00	1.11	702.51	78.58	.1269	8,031
1998	15,696.00	90.00	1.11	200.36	79.50	.1167	2,106
1999	1,675.00	90.00	1.11	21.38	80.42	.1064	205
2002	35,625.00	90.00	1.11	454.75	83.20	.0756	3,097
2005	36,731.00	90.00	1.11	468.87	86.00	.0444	1,875
2006	18,354.00	90.00	1.11	234.29	86.94	.0340	718
2007	144,690.00	90.00	1.11	1,846.97	87.88	.0236	3,927
2009	45,227.00	90.00	1.11	577.32	89.64	.0040	208
	6,128,278.00			78,227.48			3,022,529

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.28

LACLEDE GAS COMPANY

ACCOUNT 352.2 RESERVOIRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2.5							
NET SALVAGE PERCENT.. 0							
1971	245,023.00	90.00	1.11	2,719.76	55.88	.3791	92,888
TOTAL	245,023.00			2,719.76			92,888

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.11

LACLEDE GAS COMPANY

ACCOUNT 352.3 NON-RECOVERABLE GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2.5							
NET SALVAGE PERCENT.. 0							
1971	2,006,346.00	90.00	1.11	22,270.44	55.88	.3791	760,606
1972	74,071.00	90.00	1.11	822.19	56.70	.3700	27,406
1974	72,745.00	90.00	1.11	807.47	58.36	.3516	25,577
1976	17,681.00	90.00	1.11	196.26	60.04	.3329	5,886
1980	15,196.00	90.00	1.11	168.68	63.44	.2951	4,484
2009	3,981,224.00	90.00	1.11	44,191.59	89.64	.0040	15,925
TOTAL	6,167,263.00			68,456.63			839,884

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.11

LACLEDE GAS COMPANY

ACCOUNT 352.4 WELLS - OIL AND VENT GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R2.5							
NET SALVAGE PERCENT.. -15							
1956	5,383.00	90.00	1.11	68.71	44.13	.5097	3,155
1957	55,522.00	90.00	1.11	708.74	44.87	.5014	32,015
1958	308,342.00	90.00	1.11	3,935.99	45.63	.4930	174,814
1959	9,829.00	90.00	1.11	125.47	46.38	.4847	5,479
1960	202.00	90.00	1.11	2.58	47.15	.4761	111
1963	352.00	90.00	1.11	4.49	49.47	.4503	182
1966	7,271.00	90.00	1.11	92.81	51.83	.4241	3,546
1968	1,546.00	90.00	1.11	19.73	53.44	.4062	722
1969	2,660.00	90.00	1.11	33.95	54.25	.3972	1,215
1974	26,196.00	90.00	1.11	334.39	58.36	.3516	10,592
1975	20,625.00	90.00	1.11	263.28	59.20	.3422	8,117
1977	4,968.00	90.00	1.11	63.42	60.88	.3236	1,849
1978	23,783.00	90.00	1.11	303.59	61.73	.3141	8,591
1979	19,656.00	90.00	1.11	250.91	62.59	.3046	6,885
1980	6,856.00	90.00	1.11	87.52	63.44	.2951	2,327
1981	6,758.00	90.00	1.11	86.27	64.30	.2856	2,220
1982	1,702.00	90.00	1.11	21.73	65.17	.2759	540
1985	1,747.00	90.00	1.11	22.30	67.79	.2468	496
1991	2,911.00	90.00	1.11	37.16	73.13	.1874	627
1992	1,244.00	90.00	1.11	15.88	74.03	.1774	254
1993	75,909.00	90.00	1.11	968.98	74.93	.1674	14,613
2000	4,314.00	90.00	1.11	55.07	81.34	.0962	477
2002	2,932.00	90.00	1.11	37.43	83.20	.0756	255
2004	12,357.00	90.00	1.11	157.74	85.06	.0549	780
2005	30,285.00	90.00	1.11	386.59	86.00	.0444	1,546
2006	9,177.00	90.00	1.11	117.14	86.94	.0340	359
2007	39,572.00	90.00	1.11	505.14	87.88	.0236	1,074
2009	59,108.00	90.00	1.11	754.51	89.64	.0040	272
	741,207.00			9,461.52			283,113

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.28

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -25							
1956	274,616.00	70.00	1.43	4,908.76	26.07	.6276	215,436
1957	67,627.00	70.00	1.43	1,208.83	26.72	.6183	52,267
1958	81,502.00	70.00	1.43	1,456.85	27.38	.6089	62,033
1959	184,795.00	70.00	1.43	3,303.21	28.05	.5993	138,435
1960	58,873.00	70.00	1.43	1,052.35	28.73	.5896	43,389
1961	171,971.00	70.00	1.43	3,073.98	29.42	.5797	124,614
1962	98,986.00	70.00	1.43	1,769.37	30.11	.5699	70,515
1963	304,103.00	70.00	1.43	5,435.84	30.81	.5599	212,834
1964	30,201.00	70.00	1.43	539.84	31.53	.5496	20,748
1965	12,264.00	70.00	1.43	219.22	32.24	.5394	8,269
1966	37,321.00	70.00	1.43	667.11	32.97	.5290	24,679
1967	18,785.00	70.00	1.43	335.78	33.71	.5184	12,173
1968	86,225.00	70.00	1.43	1,541.27	34.45	.5079	54,742
1969	1,375.00	70.00	1.43	24.58	35.19	.4973	855
1970	6,422.00	70.00	1.43	114.79	35.95	.4864	3,905
1972	731,095.00	70.00	1.43	13,068.32	37.48	.4646	424,583
1977	14,263.00	70.00	1.43	254.95	41.43	.4081	7,276
1978	10,798.00	70.00	1.43	193.01	42.24	.3966	5,353
1980	4,766.00	70.00	1.43	85.19	43.87	.3733	2,224
1983	9,362.00	70.00	1.43	167.35	46.37	.3376	3,951
1985	3,071.00	70.00	1.43	54.89	48.06	.3134	1,203
1986	5,711.00	70.00	1.43	102.08	48.92	.3011	2,149
1989	4,638.00	70.00	1.43	82.90	51.51	.2641	1,531
1990	23,360.00	70.00	1.43	417.56	52.38	.2517	7,350
1991	47,364.00	70.00	1.43	846.63	53.26	.2391	14,156
1994	3,342.00	70.00	1.43	59.74	55.93	.2010	840
2001	18,551.00	70.00	1.43	331.60	62.29	.1101	2,553
2003	41,646.00	70.00	1.43	744.42	64.14	.0837	4,357
2007	385,930.00	70.00	1.43	6,898.50	67.88	.0303	14,617
2009	146,596.00	70.00	1.43	2,620.40	69.64	.0051	935
	2,885,559.00			51,579.32			1,537,972

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.79

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-S2							
NET SALVAGE PERCENT.. -10							
1952	255,109.00	55.00	1.82	5,107.28	13.07	.7624	213,945
1956	452,997.00	55.00	1.82	9,069.00	14.65	.7336	365,550
1958	34,503.00	55.00	1.82	690.75	15.49	.7184	27,266
1959	177,548.00	55.00	1.82	3,554.51	15.93	.7104	138,743
1960	205,973.00	55.00	1.82	4,123.58	16.38	.7022	159,098
1961	100,879.00	55.00	1.82	2,019.60	16.84	.6938	76,989
1962	29,679.00	55.00	1.82	594.17	17.31	.6853	22,373
1963	113,932.00	55.00	1.82	2,280.92	17.79	.6765	84,782
1964	30,949.00	55.00	1.82	619.60	18.28	.6676	22,728
1965	5,056.00	55.00	1.82	101.22	18.79	.6584	3,662
1966	2,782.00	55.00	1.82	55.70	19.31	.6489	1,986
1967	545.00	55.00	1.82	10.91	19.84	.6393	383
1974	881,594.00	55.00	1.82	17,649.51	23.95	.5645	547,426
1975	6,760.00	55.00	1.82	135.34	24.60	.5527	4,110
1976	17,756.00	55.00	1.82	355.48	25.27	.5405	10,557
1979	2,316.00	55.00	1.82	46.37	27.36	.5025	1,280
1981	5,441.00	55.00	1.82	108.93	28.84	.4756	2,847
1996	29,115.00	55.00	1.82	582.88	41.87	.2387	7,645
1999	31,214.00	55.00	1.82	624.90	44.79	.1856	6,373
2005	21,957.00	55.00	1.82	439.58	50.75	.0773	1,867
2006	5,205.00	55.00	1.82	104.20	51.75	.0591	338
	2,411,310.00			48,274.43			1,699,948

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -5							
1956	135,426.00	50.00	2.00	2,843.95	10.55	.7890	112,194
1957	71,492.00	50.00	2.00	1,501.33	10.96	.7808	58,612
1958	31,113.00	50.00	2.00	653.37	11.39	.7722	25,227
1959	56,820.00	50.00	2.00	1,193.22	11.83	.7634	45,545
1960	36,248.00	50.00	2.00	761.21	12.30	.7540	28,698
1961	349,391.00	50.00	2.00	7,337.21	12.78	.7444	273,091
1962	190,403.00	50.00	2.00	3,998.46	13.28	.7344	146,824
1963	130,459.00	50.00	2.00	2,739.64	13.79	.7242	99,202
1964	248,133.00	50.00	2.00	5,210.79	14.32	.7136	185,921
1965	5,349.00	50.00	2.00	112.33	14.87	.7026	3,946
1966	51,250.00	50.00	2.00	1,076.25	15.44	.6912	37,195
1967	9,733.00	50.00	2.00	204.39	16.02	.6796	6,945
1968	39,521.00	50.00	2.00	829.94	16.61	.6678	27,712
1969	26,331.00	50.00	2.00	552.95	17.22	.6556	18,126
1970	17,339.00	50.00	2.00	364.12	17.84	.6432	11,710
1971	9,446.00	50.00	2.00	198.37	18.48	.6304	6,252
1972	50,747.00	50.00	2.00	1,065.69	19.13	.6174	32,898
1973	45,720.00	50.00	2.00	960.12	19.80	.6040	28,996
1977	1,774.00	50.00	2.00	37.25	22.57	.5486	1,022
1978	8,353.00	50.00	2.00	175.41	23.29	.5342	4,685
1982	5,415.00	50.00	2.00	113.72	26.28	.4744	2,697
1984	22,952.00	50.00	2.00	481.99	27.83	.4434	10,686
1985	3,067.00	50.00	2.00	64.41	28.62	.4276	1,377
1986	42,193.00	50.00	2.00	886.05	29.42	.4116	18,235
1987	9,125.00	50.00	2.00	191.63	30.23	.3954	3,788
1988	954.00	50.00	2.00	20.03	31.04	.3792	380
1989	16,275.00	50.00	2.00	341.78	31.87	.3626	6,196
1991	1,956.00	50.00	2.00	41.08	33.54	.3292	676
1992	2,480.00	50.00	2.00	52.08	34.39	.3122	813
1995	2,828.00	50.00	2.00	59.39	36.98	.2604	773
1996	8,038.00	50.00	2.00	168.80	37.86	.2428	2,049
1997	21,724.00	50.00	2.00	456.20	38.74	.2252	5,137
1998	42,610.00	50.00	2.00	894.81	39.63	.2074	9,279
1999	105,882.00	50.00	2.00	2,223.52	40.53	.1894	21,057
2001	2,053.00	50.00	2.00	43.11	42.33	.1534	331
2004	6,113.00	50.00	2.00	128.37	45.09	.0982	630
2006	5,803.00	50.00	2.00	121.86	46.95	.0610	372
2008	38,817.00	50.00	2.00	815.16	48.82	.0236	962
2009	160,369.00	50.00	2.00	3,367.75	49.64	.0072	1,212
	2,013,702.00			42,287.74			1,241,451

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.10

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R2							
NET SALVAGE PERCENT.. -5							
1956	7,526.00	42.00	2.38	188.07	7.11	.8307	6,564
1958	26,079.00	42.00	2.38	651.71	7.80	.8143	22,298
1959	28,131.00	42.00	2.38	702.99	8.16	.8057	23,798
1960	4,565.00	42.00	2.38	114.08	8.53	.7969	3,820
1961	36,724.00	42.00	2.38	917.73	8.92	.7876	30,370
1962	18,705.00	42.00	2.38	467.44	9.31	.7783	15,286
1963	37,142.00	42.00	2.38	928.18	9.72	.7686	29,975
1964	41.00	42.00	2.38	1.02	10.15	.7583	33
1966	6,532.00	42.00	2.38	163.23	11.03	.7374	5,058
1968	13,815.00	42.00	2.38	345.24	11.98	.7148	10,369
1969	1,006.00	42.00	2.38	25.14	12.47	.7031	743
1971	1,816.00	42.00	2.38	45.38	13.50	.6786	1,294
1975	2,886.00	42.00	2.38	72.12	15.73	.6255	1,895
1976	3,612.00	42.00	2.38	90.26	16.32	.6114	2,319
1978	7,825.00	42.00	2.38	195.55	17.54	.5824	4,785
1979	231.00	42.00	2.38	5.77	18.17	.5674	138
1986	9,756.00	42.00	2.38	243.80	22.91	.4545	4,656
1987	974.00	42.00	2.38	24.34	23.63	.4374	447
1988	3,270.00	42.00	2.38	81.72	24.37	.4198	1,441
1989	3,144.00	42.00	2.38	78.57	25.11	.4021	1,327
1999	12,914.00	42.00	2.38	322.72	33.05	.2131	2,890
2003	6,349.00	42.00	2.38	158.66	36.45	.1321	881
	233,043.00			5,823.72			170,387

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-L2.5							
NET SALVAGE PERCENT.. -5							
1956	3,432.00	20.00	5.00	180.18	0.69	.9655	3,479
1957	1,749.00	20.00	5.00	91.82	0.86	.9570	1,757
1958	102.00	20.00	5.00	5.36	1.03	.9485	102
1960	6,082.00	20.00	5.00	319.31	1.37	.9315	5,949
1962	1,135.00	20.00	5.00	59.59	1.73	.9135	1,089
1963	138.00	20.00	5.00	7.25	1.91	.9045	131
1967	300.00	20.00	5.00	15.75	2.54	.8730	275
1973	1,239.00	20.00	5.00	65.05	3.45	.8275	1,077
1974	893.00	20.00	5.00	46.88	3.62	.8190	768
1975	801.00	20.00	5.00	42.05	3.81	.8095	681
1978	546.00	20.00	5.00	28.67	4.42	.7790	447
1987	3,664.00	20.00	5.00	192.36	6.47	.6765	2,603
1989	3,900.00	20.00	5.00	204.75	6.85	.6575	2,692
1994	2,888.00	20.00	5.00	151.62	8.07	.5965	1,809
1995	1,507.00	20.00	5.00	79.12	8.47	.5765	912
2000	5,498.00	20.00	5.00	288.65	11.50	.4250	2,453
2005	3,783.00	20.00	5.00	198.61	15.84	.2080	826
2006	912.00	20.00	5.00	47.88	16.79	.1605	154
2007	23,122.00	20.00	5.00	1,213.91	17.76	.1120	2,719
	61,691.00			3,238.81			29,923

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.25

LACLEDE GAS COMPANY

ACCOUNT 367 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2							
NET SALVAGE PERCENT.. -30							
1930	25,330.00	85.00	1.18	388.56	26.37	.6898	22,714
1947	37,461.00	85.00	1.18	574.65	36.12	.5751	28,007
1948	214.00	85.00	1.18	3.28	36.75	.5676	158
1949	65,706.00	85.00	1.18	1,007.93	37.39	.5601	47,843
1950	58,589.00	85.00	1.18	898.76	38.04	.5525	42,082
1951	65,100.00	85.00	1.18	998.63	38.69	.5448	46,106
1952	48,943.00	85.00	1.18	750.79	39.34	.5372	34,180
1953	62,043.00	85.00	1.18	951.74	40.01	.5293	42,691
1954	36,430.00	85.00	1.18	558.84	40.67	.5215	24,698
1955	17,886.00	85.00	1.18	274.37	41.35	.5135	11,940
1956	3,383.00	85.00	1.18	51.90	42.03	.5055	2,223
1957	80,707.00	85.00	1.18	1,238.05	42.71	.4975	52,197
1958	572,596.00	85.00	1.18	8,783.62	43.41	.4893	364,223
1959	162,518.00	85.00	1.18	2,493.03	44.10	.4812	101,665
1960	33,738.00	85.00	1.18	517.54	44.81	.4728	20,737
1962	2,325.00	85.00	1.18	35.67	46.23	.4561	1,379
1963	16,826.00	85.00	1.18	258.11	46.94	.4478	9,795
1964	10,580.00	85.00	1.18	162.30	47.67	.4392	6,041
1965	2,685.00	85.00	1.18	41.19	48.40	.4306	1,503
1967	81,440.00	85.00	1.18	1,249.29	49.87	.4133	43,757
1968	293,965.00	85.00	1.18	4,509.42	50.61	.4046	154,620
1969	135,072.00	85.00	1.18	2,072.00	51.36	.3958	69,500
1970	31,353.00	85.00	1.18	480.96	52.12	.3868	15,766
1971	2,377.00	85.00	1.18	36.46	52.87	.3780	1,168
1972	114,511.00	85.00	1.18	1,756.60	53.64	.3689	54,916
1994	24,856.00	85.00	1.18	381.29	71.53	.1585	5,122
1995	19,408.00	85.00	1.18	297.72	72.39	.1484	3,744
1996	7,170.00	85.00	1.18	109.99	73.26	.1381	1,287
1998	630.00	85.00	1.18	9.66	74.99	.1178	96
	2,013,842.00			30,892.35			1,210,158

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.53

LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-S3							
NET SALVAGE PERCENT.. -5							
1951	10,618.00	45.00	2.22	247.51	4.95	.8900	9,923
1956	1,156.00	45.00	2.22	26.95	6.21	.8620	1,046
1957	1,377.00	45.00	2.22	32.10	6.49	.8558	1,237
1965	667.00	45.00	2.22	15.55	9.18	.7960	557
1967	2,075.00	45.00	2.22	48.37	10.01	.7776	1,694
1968	1,287.00	45.00	2.22	30.00	10.45	.7678	1,038
	17,180.00			400.48			15,495

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.33

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
1951	4,186.00	45.00	2.22	102.22	10.71	.7620	3,509
1953	24,604.00	45.00	2.22	600.83	11.51	.7442	20,141
1954	1,056.00	45.00	2.22	25.79	11.92	.7351	854
1957	27,272.00	45.00	2.22	665.98	13.19	.7069	21,206
1961	28,750.00	45.00	2.22	702.08	14.99	.6669	21,091
1962	10,753.00	45.00	2.22	262.59	15.45	.6567	7,768
1963	1.00	45.00	2.22	0.02	15.92	.6462	1
1964	18,539.00	45.00	2.22	452.72	16.41	.6353	12,956
1966	3,006.00	45.00	2.22	73.41	17.39	.6136	2,029
1967	3,587.00	45.00	2.22	87.59	17.89	.6024	2,377
1968	1,982.00	45.00	2.22	48.40	18.40	.5911	1,289
1969	17,671.00	45.00	2.22	431.53	18.92	.5796	11,266
1970	2,649.00	45.00	2.22	64.69	19.45	.5678	1,655
1971	2,188.00	45.00	2.22	53.43	19.98	.5560	1,338
1976	1,665.00	45.00	2.22	40.66	22.77	.4940	905
1978	873.00	45.00	2.22	21.32	23.94	.4680	449
1979	570.00	45.00	2.22	13.92	24.53	.4549	285
1980	3,288.00	45.00	2.22	80.29	25.13	.4416	1,597
1981	41.00	45.00	2.22	1.00	25.74	.4280	19
1989	1,386.00	45.00	2.22	33.85	30.84	.3147	480
1992	11,944.00	45.00	2.22	291.67	32.84	.2702	3,550
1993	169.00	45.00	2.22	4.13	33.51	.2553	47
1998	3,839.00	45.00	2.22	93.75	36.94	.1791	756
2001	5,330.00	45.00	2.22	130.16	39.03	.1327	778
2002	27,123.00	45.00	2.22	662.34	39.74	.1169	3,488
2009	43,957.00	45.00	2.22	1,073.43	44.72	.0062	300
	246,429.00			6,017.80			120,134

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.44

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

SURVIVOR CURVE.. IOWA 55-R1.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
1900	7,051.00	55.00	1.82	147.58	0.44	.9920	8,044
1911	40,903.00	55.00	1.82	856.10	3.91	.9289	43,694
1917	15,472.00	55.00	1.82	323.83	5.28	.9040	16,085
1918	6,693.00	55.00	1.82	140.08	5.52	.8996	6,924
1919	612.00	55.00	1.82	12.81	5.76	.8953	630
1920	368.00	55.00	1.82	7.70	6.01	.8907	377
1921	129.00	55.00	1.82	2.70	6.26	.8862	131
1923	4,747.00	55.00	1.82	99.35	6.78	.8767	4,786
1926	3,310.00	55.00	1.82	69.28	7.60	.8618	3,280
1927	191.00	55.00	1.82	4.00	7.88	.8567	188
1928	248.00	55.00	1.82	5.19	8.16	.8516	243
1929	1,211.00	55.00	1.82	25.35	8.45	.8464	1,179
1930	2,099.00	55.00	1.82	43.93	8.74	.8411	2,030
1931	107.00	55.00	1.82	2.24	9.04	.8356	103
1934	1,354.00	55.00	1.82	28.34	9.95	.8191	1,275
1936	105,395.00	55.00	1.82	2,205.92	10.58	.8076	97,885
1938	3,548.00	55.00	1.82	74.26	11.23	.7958	3,247
1939	462.00	55.00	1.82	9.67	11.57	.7896	420
1940	9,183.00	55.00	1.82	192.20	11.91	.7835	8,274
1946	616.00	55.00	1.82	12.89	14.13	.7431	526
1947	4,110.00	55.00	1.82	86.02	14.52	.7360	3,479
1949	713.00	55.00	1.82	14.92	15.35	.7209	591
1950	6,719.00	55.00	1.82	140.63	15.77	.7133	5,512
1951	14,786.00	55.00	1.82	309.47	16.20	.7055	11,996
1952	8,546.00	55.00	1.82	178.87	16.65	.6973	6,853
1953	453,052.00	55.00	1.82	9,482.38	17.10	.6891	359,028
1954	97,888.00	55.00	1.82	2,048.80	17.56	.6807	76,627
1955	22,557.00	55.00	1.82	472.12	18.04	.6720	17,432
1956	752,479.00	55.00	1.82	15,749.39	18.52	.6633	573,987
1957	190,905.00	55.00	1.82	3,995.64	19.01	.6544	143,667
1958	70,656.00	55.00	1.82	1,478.83	19.51	.6453	52,433
1959	9,442.00	55.00	1.82	197.62	20.02	.6360	6,906
1960	672,154.00	55.00	1.82	14,068.18	20.54	.6265	484,270
1961	9,101.00	55.00	1.82	190.48	21.07	.6169	6,457
1962	19,443.00	55.00	1.82	406.94	21.61	.6071	13,574
1963	12,040.00	55.00	1.82	252.00	22.15	.5973	8,270
1964	18,363.00	55.00	1.82	384.34	22.71	.5871	12,398
1965	32,753.00	55.00	1.82	685.52	23.27	.5769	21,729

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)

SURVIVOR CURVE.. IOWA 55-R1.5
NET SALVAGE PERCENT.. -15

1966	40,760.00	55.00	1.82	853.11	23.85	.5664	26,549
1967	7,667.00	55.00	1.82	160.47	24.43	.5558	4,901
1968	61,126.00	55.00	1.82	1,279.37	25.02	.5451	38,318
1969	41,788.00	55.00	1.82	874.62	25.62	.5342	25,672
1970	16,446.00	55.00	1.82	344.21	26.23	.5231	9,893
1971	29,737.00	55.00	1.82	622.40	26.85	.5118	17,502
1972	3,115.00	55.00	1.82	65.20	27.47	.5005	1,793
1973	7,858.00	55.00	1.82	164.47	28.11	.4889	4,418
1974	7,780.00	55.00	1.82	162.84	28.75	.4773	4,270
1975	7,770.00	55.00	1.82	162.63	29.39	.4656	4,160
1976	1,059.00	55.00	1.82	22.16	30.05	.4536	552
1977	17,556.00	55.00	1.82	367.45	30.71	.4416	8,916
1978	15,467.00	55.00	1.82	323.72	31.38	.4295	7,640
1979	13.00	55.00	1.82	0.27	32.06	.4171	6
1980	52,146.00	55.00	1.82	1,091.42	32.74	.4047	24,269
1981	5,759.00	55.00	1.82	120.54	33.43	.3922	2,597
1982	6,026.00	55.00	1.82	126.12	34.13	.3795	2,630
1983	9,010.00	55.00	1.82	188.58	34.83	.3667	3,800
1984	17,301.00	55.00	1.82	362.11	35.54	.3538	7,039
1985	9,180.00	55.00	1.82	192.14	36.25	.3409	3,599
1986	96,064.00	55.00	1.82	2,010.62	36.97	.3278	36,213
1987	1,058.00	55.00	1.82	22.14	37.69	.3147	383
1988	118,340.00	55.00	1.82	2,476.86	38.42	.3015	41,031
1989	91,742.00	55.00	1.82	1,920.16	39.16	.2880	30,385
1990	106,471.00	55.00	1.82	2,228.44	39.90	.2745	33,610
1991	217,017.00	55.00	1.82	4,542.17	40.64	.2611	65,163
1992	86,979.00	55.00	1.82	1,820.47	41.39	.2475	24,756
1993	156,066.00	55.00	1.82	3,266.46	42.15	.2336	41,926
1994	194,752.00	55.00	1.82	4,076.16	42.91	.2198	49,227
1995	166,828.00	55.00	1.82	3,491.71	43.67	.2060	39,522
1996	296,168.00	55.00	1.82	6,198.80	44.43	.1922	65,462
1997	291,502.00	55.00	1.82	6,101.14	45.21	.1780	59,670
1998	381,933.00	55.00	1.82	7,993.86	45.98	.1640	72,033
1999	88,098.00	55.00	1.82	1,843.89	46.76	.1498	15,177
2000	399,160.00	55.00	1.82	8,354.42	47.55	.1355	62,199
2001	127,421.00	55.00	1.82	2,666.92	48.33	.1213	17,775
2002	23,845.00	55.00	1.82	499.08	49.13	.1067	2,926
2003	586,224.00	55.00	1.82	12,269.67	49.92	.0924	62,292

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1.5							
NET SALVAGE PERCENT.. -15							
2004	83,767.00	55.00	1.82	1,753.24	50.73	.0776	7,475
2005	141,164.00	55.00	1.82	2,954.56	51.53	.0631	10,244
2006	322,831.00	55.00	1.82	6,756.85	52.34	.0484	17,969
2007	400,084.00	55.00	1.82	8,373.76	53.15	.0336	15,459
2008	472,141.00	55.00	1.82	9,881.91	53.97	.0187	10,153
2009	231,967.00	55.00	1.82	4,855.07	54.69	.0056	1,494
	8,038,592.00			168,247.76			2,985,598

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.09

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-S0							
NET SALVAGE PERCENT.. -10							
1911	3,986.00	55.00	1.82	79.80	4.34	.9211	4,039
1923	59,215.00	55.00	1.82	1,185.48	8.92	.8378	54,571
1926	22,894.00	55.00	1.82	458.34	10.09	.8165	20,562
1928	28,767.00	55.00	1.82	575.92	10.88	.8022	25,385
1932	302.00	55.00	1.82	6.05	12.47	.7733	257
1944	717.00	55.00	1.82	14.35	17.41	.6835	539
1946	358.00	55.00	1.82	7.17	18.26	.6680	263
1947	2,587.00	55.00	1.82	51.79	18.69	.6602	1,879
1951	1,039.00	55.00	1.82	20.80	20.43	.6285	718
1952	81,647.00	55.00	1.82	1,634.57	20.87	.6205	55,728
1954	9,996.00	55.00	1.82	200.12	21.76	.6044	6,646
1955	319.00	55.00	1.82	6.39	22.20	.5964	209
1956	791.00	55.00	1.82	15.84	22.65	.5882	512
1957	1,851.00	55.00	1.82	37.06	23.11	.5798	1,181
1959	20,825.00	55.00	1.82	416.92	24.02	.5633	12,904
1960	5,829.00	55.00	1.82	116.70	24.49	.5547	3,557
1961	2,017.00	55.00	1.82	40.38	24.95	.5464	1,212
1962	6,892.00	55.00	1.82	137.98	25.42	.5378	4,077
1963	32,496.00	55.00	1.82	650.57	25.89	.5293	18,920
1966	2,537.00	55.00	1.82	50.79	27.33	.5031	1,404
1967	16,478.00	55.00	1.82	329.89	27.81	.4944	8,961
1968	10,998.00	55.00	1.82	220.18	28.30	.4855	5,873
1969	565.00	55.00	1.82	11.31	28.80	.4764	296
1971	2,309.00	55.00	1.82	46.23	29.80	.4582	1,164
1972	452.00	55.00	1.82	9.05	30.31	.4489	223
1973	764.00	55.00	1.82	15.30	30.82	.4396	369
1974	148.00	55.00	1.82	2.96	31.33	.4304	70
1976	474.00	55.00	1.82	9.49	32.38	.4113	214
1979	3,968.00	55.00	1.82	79.44	33.99	.3820	1,667
1980	5,817.00	55.00	1.82	116.46	34.54	.3720	2,380
1981	5,932.00	55.00	1.82	118.76	35.09	.3620	2,362
1982	3,032.00	55.00	1.82	60.70	35.65	.3518	1,173
1983	7,354.00	55.00	1.82	147.23	36.22	.3415	2,763
1984	3,458.00	55.00	1.82	69.23	36.79	.3311	1,259
1985	2,368.00	55.00	1.82	47.41	37.37	.3205	835
1986	4,690.00	55.00	1.82	93.89	37.96	.3098	1,598
1987	2,076.00	55.00	1.82	41.56	38.55	.2991	683
1988	34,697.00	55.00	1.82	694.63	39.16	.2880	10,992

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-S0							
NET SALVAGE PERCENT.. -10							
1990	11,328.00	55.00	1.82	226.79	40.39	.2656	3,310
1991	11,265.00	55.00	1.82	225.53	41.02	.2542	3,150
1993	3,599.00	55.00	1.82	72.05	42.31	.2307	913
1994	89,792.00	55.00	1.82	1,797.64	42.97	.2187	21,601
1996	27,843.00	55.00	1.82	557.42	44.32	.1942	5,948
1997	6,924.00	55.00	1.82	138.62	45.02	.1815	1,382
1998	11,469.00	55.00	1.82	229.61	45.73	.1685	2,126
1999	60,510.00	55.00	1.82	1,211.41	46.45	.1555	10,350
2000	1,449.00	55.00	1.82	29.01	47.19	.1420	226
2002	1,513.00	55.00	1.82	30.29	48.71	.1144	190
2009	42,919.00	55.00	1.82	859.24	54.63	.0067	316
	659,256.00			13,198.35			306,957

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS
OTHER SMALL STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S0							
NET SALVAGE PERCENT.. -5							
1930	1,573.00	40.00	2.50	41.29	0.30	.9925	1,639
1931	683.00	40.00	2.50	17.93	0.65	.9837	705
1949	1,828.00	40.00	2.50	47.99	7.45	.8137	1,562
1950	2,803.00	40.00	2.50	73.58	7.85	.8037	2,365
1951	790.00	40.00	2.50	20.74	8.24	.7940	659
1952	2,092.00	40.00	2.50	54.92	8.64	.7840	1,722
1953	6,017.00	40.00	2.50	157.95	9.04	.7740	4,890
1957	5,552.00	40.00	2.50	145.74	10.67	.7332	4,274
1958	1,301.00	40.00	2.50	34.15	11.08	.7230	988
1959	5,371.00	40.00	2.50	140.99	11.49	.7127	4,019
1963	2,415.00	40.00	2.50	63.39	13.18	.6705	1,700
1965	1,347.00	40.00	2.50	35.36	14.03	.6492	918
1966	251.00	40.00	2.50	6.59	14.47	.6382	168
1967	6,086.00	40.00	2.50	159.76	14.91	.6272	4,008
1968	9,295.00	40.00	2.50	243.99	15.35	.6162	6,014
1969	2,494.00	40.00	2.50	65.47	15.79	.6052	1,585
1970	4,135.00	40.00	2.50	108.54	16.24	.5940	2,579
1971	1,296.00	40.00	2.50	34.02	16.69	.5827	793
1972	2,273.00	40.00	2.50	59.67	17.15	.5712	1,363
1984	1,066.00	40.00	2.50	27.98	22.99	.4252	476
1999	37,807.00	40.00	2.50	992.43	31.81	.2047	8,126
2000	2,020.00	40.00	2.50	53.03	32.50	.1875	398
2004	9,012.00	40.00	2.50	236.57	35.44	.1140	1,079
	107,507.00			2,822.08			52,030

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.62

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2							
NET SALVAGE PERCENT.. -30							
1904	242.00	85.00	1.18	3.71	15.25	.8206	258
1907	561.00	85.00	1.18	8.61	16.31	.8081	589
1908	617.00	85.00	1.18	9.46	16.68	.8038	645
1909	444.00	85.00	1.18	6.81	17.05	.7994	461
1911	244.00	85.00	1.18	3.74	17.81	.7905	251
1912	41.00	85.00	1.18	0.63	18.20	.7859	42
1913	3,176.00	85.00	1.18	48.72	18.60	.7812	3,225
1914	115.00	85.00	1.18	1.76	19.00	.7765	116
1915	190.00	85.00	1.18	2.91	19.41	.7716	191
1916	2,610.00	85.00	1.18	40.04	19.83	.7667	2,601
1923	1,718.00	85.00	1.18	26.35	22.92	.7304	1,631
1924	1,844.00	85.00	1.18	28.29	23.40	.7247	1,737
1925	9,558.00	85.00	1.18	146.62	23.87	.7192	8,936
1926	154,328.00	85.00	1.18	2,367.39	24.36	.7134	143,127
1927	138,783.00	85.00	1.18	2,128.93	24.85	.7076	127,664
1928	27,939.00	85.00	1.18	428.58	25.35	.7018	25,490
1929	28,556.00	85.00	1.18	438.05	25.85	.6959	25,834
1930	296,261.00	85.00	1.18	4,544.64	26.37	.6898	265,669
1931	486,833.00	85.00	1.18	7,468.02	26.88	.6838	432,765
1932	7,464.00	85.00	1.18	114.50	27.41	.6775	6,574
1933	6,937.00	85.00	1.18	106.41	27.94	.6713	6,054
1934	7,150.00	85.00	1.18	109.68	28.49	.6648	6,179
1935	10,391.00	85.00	1.18	159.40	29.03	.6585	8,895
1936	40,240.00	85.00	1.18	617.28	29.59	.6519	34,102
1937	44,340.00	85.00	1.18	680.18	30.15	.6453	37,196
1938	7,912.00	85.00	1.18	121.37	30.71	.6387	6,569
1939	35,663.00	85.00	1.18	547.07	31.29	.6319	29,296
1940	31,046.00	85.00	1.18	476.25	31.87	.6251	25,229
1941	70,696.00	85.00	1.18	1,084.48	32.46	.6181	56,806
1942	31,850.00	85.00	1.18	488.58	33.05	.6112	25,307
1943	19,780.00	85.00	1.18	303.43	33.65	.6041	15,534
1944	7,038.00	85.00	1.18	107.96	34.26	.5969	5,461
1945	20,965.00	85.00	1.18	321.60	34.87	.5898	16,075
1946	231,713.00	85.00	1.18	3,554.48	35.49	.5825	175,465
1947	129,920.00	85.00	1.18	1,992.97	36.12	.5751	97,132
1948	243,554.00	85.00	1.18	3,736.12	36.75	.5676	179,714
1949	268,756.00	85.00	1.18	4,122.72	37.39	.5601	195,689
1950	1,515,380.00	85.00	1.18	23,245.93	38.04	.5525	1,088,422

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-R2							
NET SALVAGE PERCENT.. -30							
1951	5,642,584.00	85.00	1.18	86,557.24	38.69	.5448	3,996,304
1952	1,582,750.00	85.00	1.18	24,279.39	39.34	.5372	1,105,329
1953	1,352,570.00	85.00	1.18	20,748.42	40.01	.5293	930,690
1954	1,591,648.00	85.00	1.18	24,415.88	40.67	.5215	1,079,058
1955	2,166,726.00	85.00	1.18	33,237.58	41.35	.5135	1,446,398
1956	3,157,872.00	85.00	1.18	48,441.76	42.03	.5055	2,075,196
1957	3,805,982.00	85.00	1.18	58,383.76	42.71	.4975	2,461,519
1958	4,119,067.00	85.00	1.18	63,186.49	43.41	.4893	2,620,097
1959	4,226,292.00	85.00	1.18	64,831.32	44.10	.4812	2,643,799
1960	4,011,382.00	85.00	1.18	61,534.60	44.81	.4728	2,465,556
1961	7,158,467.00	85.00	1.18	109,810.88	45.51	.4646	4,323,571
1962	5,209,708.00	85.00	1.18	79,916.92	46.23	.4561	3,088,992
1963	4,238,304.00	85.00	1.18	65,015.58	46.94	.4478	2,467,286
1964	4,329,906.00	85.00	1.18	66,420.76	47.67	.4392	2,472,203
1965	4,420,802.00	85.00	1.18	67,815.10	48.40	.4306	2,474,677
1966	5,905,004.00	85.00	1.18	90,582.76	49.13	.4220	3,239,485
1967	6,097,037.00	85.00	1.18	93,528.55	49.87	.4133	3,275,877
1968	4,417,238.00	85.00	1.18	67,760.43	50.61	.4046	2,323,379
1969	6,366,745.00	85.00	1.18	97,665.87	51.36	.3958	3,275,945
1970	4,219,248.00	85.00	1.18	64,723.26	52.12	.3868	2,121,607
1971	3,631,508.00	85.00	1.18	55,707.33	52.87	.3780	1,784,523
1972	2,731,233.00	85.00	1.18	41,897.11	53.64	.3689	1,309,817
1973	2,074,155.00	85.00	1.18	31,817.54	54.41	.3599	970,435
1974	1,834,313.00	85.00	1.18	28,138.36	55.18	.3508	836,520
1975	1,168,707.00	85.00	1.18	17,927.97	55.96	.3416	518,999
1976	1,403,502.00	85.00	1.18	21,529.72	56.74	.3325	606,664
1977	1,230,841.00	85.00	1.18	18,881.10	57.52	.3233	517,310
1978	2,091,243.00	85.00	1.18	32,079.67	58.31	.3140	853,645
1979	1,151,845.00	85.00	1.18	17,669.30	59.11	.3046	456,108
1980	908,834.00	85.00	1.18	13,941.51	59.91	.2952	348,774
1981	2,963,169.00	85.00	1.18	45,455.01	60.71	.2858	1,100,936
1982	2,462,620.00	85.00	1.18	37,776.59	61.52	.2762	884,228
1983	1,149,343.00	85.00	1.18	17,630.92	62.33	.2667	398,489
1984	1,085,031.00	85.00	1.18	16,644.38	63.15	.2571	362,650
1985	1,507,024.00	85.00	1.18	23,117.75	63.97	.2474	484,689
1986	3,388,769.00	85.00	1.18	51,983.72	64.80	.2376	1,046,723
1987	2,355,641.00	85.00	1.18	36,135.53	65.63	.2279	697,906
1988	4,142,834.00	85.00	1.18	63,551.07	66.46	.2181	1,174,618

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)

SURVIVOR CURVE.. IOWA 85-R2
NET SALVAGE PERCENT.. -30

1989	3,181,748.00	85.00	1.18	48,808.01	67.29	.2084	861,999
1990	4,085,896.00	85.00	1.18	62,677.64	68.13	.1985	1,054,365
1991	4,586,105.00	85.00	1.18	70,350.85	68.98	.1885	1,123,825
1992	16,246,509.00	85.00	1.18	249,221.45	69.83	.1785	3,770,002
1993	4,771,118.00	85.00	1.18	73,188.95	70.68	.1685	1,045,113
1994	3,405,016.00	85.00	1.18	52,232.95	71.53	.1585	701,604
1995	2,770,228.00	85.00	1.18	42,495.30	72.39	.1484	534,432
1996	3,823,071.00	85.00	1.18	58,645.91	73.26	.1381	686,356
1997	3,509,511.00	85.00	1.18	53,835.90	74.12	.1280	583,983
1998	2,986,207.00	85.00	1.18	45,808.42	74.99	.1178	457,308
1999	2,540,426.00	85.00	1.18	38,970.13	75.86	.1075	355,025
2000	3,751,699.00	85.00	1.18	57,551.06	76.74	.0972	474,065
2001	3,477,458.00	85.00	1.18	53,344.21	77.62	.0868	392,396
2002	4,259,853.00	85.00	1.18	65,346.15	78.50	.0765	423,642
2003	2,086,670.00	85.00	1.18	32,009.52	79.39	.0660	179,036
2004	3,426,342.00	85.00	1.18	52,560.09	80.28	.0555	247,211
2005	4,208,008.00	85.00	1.18	64,550.84	81.17	.0451	246,716
2006	3,980,758.00	85.00	1.18	61,064.83	82.07	.0345	178,537
2007	3,896,928.00	85.00	1.18	59,778.88	82.97	.0239	121,078
2008	5,671,529.00	85.00	1.18	87,001.25	83.87	.0133	98,061
2009	2,922,228.00	85.00	1.18	44,826.98	84.66	.0040	15,196
	214,772,107.00			3,294,604.12			80,846,883

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.53

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-S1							
NET SALVAGE PERCENT.. -90							
1904	15,258.00	85.00	1.18	342.08	19.49	.7707	22,343
1905	55,511.00	85.00	1.18	1,244.56	19.85	.7665	80,843
1906	4,115,286.00	85.00	1.18	92,264.71	20.21	.7622	5,959,675
1907	155,970.00	85.00	1.18	3,496.85	20.57	.7580	224,628
1908	386,780.00	85.00	1.18	8,671.61	20.94	.7536	553,807
1909	412,526.00	85.00	1.18	9,248.83	21.31	.7493	587,301
1910	182,909.00	85.00	1.18	4,100.82	21.68	.7449	258,873
1911	159,357.00	85.00	1.18	3,572.78	22.05	.7406	224,238
1912	232,719.00	85.00	1.18	5,217.56	22.43	.7361	325,478
1913	140,638.00	85.00	1.18	3,153.10	22.81	.7316	195,492
1914	277,646.00	85.00	1.18	6,224.82	23.19	.7272	383,618
1915	117,399.00	85.00	1.18	2,632.09	23.58	.7226	161,182
1916	92,850.00	85.00	1.18	2,081.70	23.96	.7181	126,684
1917	107,633.00	85.00	1.18	2,413.13	24.36	.7134	145,892
1918	6,183.00	85.00	1.18	138.62	24.75	.7088	8,327
1919	17,774.00	85.00	1.18	398.49	25.15	.7041	23,778
1920	39,280.00	85.00	1.18	880.66	25.55	.6994	52,198
1921	43,450.00	85.00	1.18	974.15	25.95	.6947	57,351
1922	82,699.00	85.00	1.18	1,854.11	26.36	.6899	108,403
1923	94,670.00	85.00	1.18	2,122.50	26.77	.6851	123,231
1924	247,308.00	85.00	1.18	5,544.65	27.19	.6801	319,569
1925	849,719.00	85.00	1.18	19,050.70	27.60	.6753	1,090,249
1926	244,544.00	85.00	1.18	5,482.68	28.02	.6704	311,490
1927	324,032.00	85.00	1.18	7,264.80	28.45	.6653	409,599
1928	210,912.00	85.00	1.18	4,728.65	28.88	.6602	264,564
1929	280,983.00	85.00	1.18	6,299.64	29.31	.6552	349,790
1930	133,951.00	85.00	1.18	3,003.18	29.75	.6500	165,429
1931	70,891.00	85.00	1.18	1,589.38	30.19	.6448	86,850
1932	43,932.00	85.00	1.18	984.96	30.63	.6396	53,388
1933	27,907.00	85.00	1.18	625.67	31.08	.6344	33,638
1934	32,897.00	85.00	1.18	737.55	31.53	.6291	39,321
1935	27,679.00	85.00	1.18	620.56	31.99	.6236	32,795
1936	66,781.00	85.00	1.18	1,497.23	32.45	.6182	78,440
1937	76,862.00	85.00	1.18	1,723.25	32.92	.6127	89,477
1938	22,160.00	85.00	1.18	496.83	33.39	.6072	25,566
1939	38,093.00	85.00	1.18	854.05	33.87	.6015	43,535
1940	38,901.00	85.00	1.18	872.16	34.34	.5960	44,051
1941	37,340.00	85.00	1.18	837.16	34.83	.5902	41,872

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-S1							
NET SALVAGE PERCENT.. -90							
1942	24,841.00	85.00	1.18	556.94	35.32	.5845	27,587
1943	4,099.00	85.00	1.18	91.90	35.81	.5787	4,507
1944	4,140.00	85.00	1.18	92.82	36.31	.5728	4,506
1945	31,683.00	85.00	1.18	710.33	36.82	.5668	34,120
1946	35,906.00	85.00	1.18	805.01	37.33	.5608	38,259
1947	207,409.00	85.00	1.18	4,650.11	37.84	.5548	218,634
1948	190,184.00	85.00	1.18	4,263.93	38.36	.5487	198,273
1949	14,184.00	85.00	1.18	318.01	38.89	.5425	14,620
1950	743,124.00	85.00	1.18	16,660.84	39.42	.5362	757,080
1951	853,950.00	85.00	1.18	19,145.56	39.96	.5299	859,765
1952	313,544.00	85.00	1.18	7,029.66	40.51	.5234	311,807
1953	160,094.00	85.00	1.18	3,589.31	41.06	.5169	157,230
1954	142,523.00	85.00	1.18	3,195.37	41.61	.5105	138,240
1955	166,333.00	85.00	1.18	3,729.19	42.18	.5038	159,217
1956	83,415.00	85.00	1.18	1,870.16	42.75	.4971	78,785
1957	390,201.00	85.00	1.18	8,748.31	43.32	.4904	363,574
1958	246,589.00	85.00	1.18	5,528.53	43.90	.4835	226,529
1959	411,019.00	85.00	1.18	9,215.05	44.49	.4766	372,194
1960	98,441.00	85.00	1.18	2,207.05	45.09	.4695	87,814
1961	169,667.00	85.00	1.18	3,803.93	45.69	.4625	149,095
1962	74,586.00	85.00	1.18	1,672.22	46.30	.4553	64,522
1963	41,975.00	85.00	1.18	941.08	46.92	.4480	35,729
1964	108,128.00	85.00	1.18	2,424.23	47.54	.4407	90,539
1965	39,701.00	85.00	1.18	890.10	48.18	.4332	32,677
1966	29,442.00	85.00	1.18	660.09	48.82	.4256	23,808
1967	14,092.00	85.00	1.18	315.94	49.46	.4181	11,195
1968	15,670.00	85.00	1.18	351.32	50.12	.4104	12,219
1969	3,977.00	85.00	1.18	89.16	50.79	.4025	3,041
1970	2,278.00	85.00	1.18	51.07	51.46	.3946	1,708
1971	846.00	85.00	1.18	18.97	52.14	.3866	621
1972	5,260.00	85.00	1.18	117.93	52.83	.3785	3,783
1973	388.00	85.00	1.18	8.70	53.52	.3704	273
1974	117.00	85.00	1.18	2.62	54.23	.3620	80
1975	1,026.00	85.00	1.18	23.00	54.95	.3535	689
1976	46.00	85.00	1.18	1.03	55.67	.3451	30
1977	62.00	85.00	1.18	1.39	56.40	.3365	40
1978	56.00	85.00	1.18	1.26	57.15	.3276	35
1979	3.00	85.00	1.18	0.07	57.90	.3188	2

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 85-S1							
NET SALVAGE PERCENT.. -90							
1981	73.00	85.00	1.18	1.64	59.43	.3008	42
1982	15.00	85.00	1.18	0.34	60.21	.2916	8
1983	13.00	85.00	1.18	0.29	61.00	.2824	7
1984	13.00	85.00	1.18	0.29	61.80	.2729	7
1986	9.00	85.00	1.18	0.20	63.43	.2538	4
1988	4.00	85.00	1.18	0.09	65.09	.2342	2
2002	52,776.00	85.00	1.18	1,183.24	77.83	.0844	8,463
2006	30,478.00	85.00	1.18	683.32	81.76	.0381	2,206
2007	34,172.00	85.00	1.18	766.14	82.75	.0265	1,721
2008	37,328.00	85.00	1.18	836.89	83.75	.0147	1,043
2009	39,132.00	85.00	1.18	877.34	84.62	.0045	335
	14,334,442.00			321,378.24			17,599,630

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.24

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -15							
1953	800.00	70.00	1.43	13.16	21.83	.6881	633
1960	859.00	70.00	1.43	14.13	26.60	.6200	612
1961	1,000.00	70.00	1.43	16.45	27.32	.6097	701
1962	841.00	70.00	1.43	13.83	28.05	.5993	580
1963	3.00	70.00	1.43	0.05	28.79	.5887	2
1964	12,078.00	70.00	1.43	198.62	29.54	.5780	8,028
1965	308.00	70.00	1.43	5.07	30.30	.5671	201
1966	635.00	70.00	1.43	10.44	31.06	.5563	406
1967	524.00	70.00	1.43	8.62	31.83	.5453	329
1968	1,494.00	70.00	1.43	24.57	32.61	.5341	918
1969	5,757.00	70.00	1.43	94.67	33.40	.5229	3,462
1970	2,132.00	70.00	1.43	35.06	34.19	.5116	1,254
1971	14,291.00	70.00	1.43	235.02	35.00	.5000	8,217
1972	495,216.00	70.00	1.43	8,143.83	35.81	.4884	278,143
1973	1,191,470.00	70.00	1.43	19,593.72	36.62	.4769	653,444
1974	1,496,248.00	70.00	1.43	24,605.80	37.45	.4650	800,119
1975	1,550,612.00	70.00	1.43	25,499.81	38.28	.4531	807,970
1976	1,914,086.00	70.00	1.43	31,477.14	39.12	.4411	970,949
1977	2,039,484.00	70.00	1.43	33,539.31	39.96	.4291	1,006,414
1978	2,546,765.00	70.00	1.43	41,881.55	40.82	.4169	1,221,008
1979	2,472,678.00	70.00	1.43	40,663.19	41.67	.4047	1,150,797
1980	1,857,907.00	70.00	1.43	30,553.28	42.54	.3923	838,185
1981	2,167,064.00	70.00	1.43	35,637.37	43.41	.3799	946,758
1982	1,616,534.00	70.00	1.43	26,583.90	44.29	.3673	682,816
1983	1,952,909.00	70.00	1.43	32,115.59	45.17	.3547	796,601
1984	2,368,305.00	70.00	1.43	38,946.78	46.06	.3420	931,454
1985	2,864,685.00	70.00	1.43	47,109.74	46.96	.3291	1,084,183
1986	3,629,857.00	70.00	1.43	59,693.00	47.86	.3163	1,320,342
1987	4,355,312.00	70.00	1.43	71,623.11	48.77	.3033	1,519,111
1988	4,126,413.00	70.00	1.43	67,858.86	49.68	.2903	1,377,582
1989	4,947,207.00	70.00	1.43	81,356.82	50.59	.2773	1,577,640
1990	5,746,354.00	70.00	1.43	94,498.79	51.52	.2640	1,744,593
1991	6,463,454.00	70.00	1.43	106,291.50	52.44	.2509	1,864,933
1992	6,496,901.00	70.00	1.43	106,841.54	53.38	.2374	1,773,719
1993	10,329,079.00	70.00	1.43	169,861.70	54.31	.2241	2,661,959
1994	9,622,199.00	70.00	1.43	158,237.06	55.25	.2107	2,331,507
1995	10,433,504.00	70.00	1.43	171,578.97	56.20	.1971	2,364,910
1996	9,670,323.00	70.00	1.43	159,028.46	57.14	.1837	2,042,904

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -15							
1997	8,681,679.00	70.00	1.43	142,770.21	58.10	.1700	1,697,268
1998	6,868,912.00	70.00	1.43	112,959.26	59.05	.1564	1,235,443
1999	7,931,646.00	70.00	1.43	130,435.92	60.01	.1427	1,301,623
2000	8,466,124.00	70.00	1.43	139,225.41	60.98	.1289	1,254,976
2001	8,493,555.00	70.00	1.43	139,676.51	61.94	.1151	1,124,249
2002	7,949,512.00	70.00	1.43	130,729.72	62.91	.1013	926,078
2003	10,810,056.00	70.00	1.43	177,771.37	63.88	.0874	1,086,519
2004	10,481,380.00	70.00	1.43	172,366.29	64.85	.0736	887,144
2005	14,122,785.00	70.00	1.43	232,249.20	65.83	.0596	967,976
2006	11,870,948.00	70.00	1.43	195,217.74	66.81	.0456	622,513
2007	11,529,483.00	70.00	1.43	189,602.35	67.79	.0316	418,981
2008	10,812,807.00	70.00	1.43	177,816.61	68.77	.0176	218,851
2009	10,832,168.00	70.00	1.43	178,135.00	69.63	.0053	66,022
	231,246,343.00			3,802,846.10			44,581,027

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.64

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIP - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)

SURVIVOR CURVE.. IOWA 35-O1
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	RATE (4)	AMOUNT (5)	EXP. (6)	FACTOR (7)	AMOUNT (8)
1911	914.00					1.0000	1,188
1912	350.00					1.0000	455
1923	23,517.00					1.0000	30,572
1926	742.00					1.0000	965
1929	763.00					1.0000	992
1930	289.00					1.0000	376
1933	2,107.00					1.0000	2,739
1935	904.00					1.0000	1,175
1937	2,000.00					1.0000	2,600
1946	2,043.00	35.00	2.86	75.96	3.38	.9034	2,399
1947	19,206.00	35.00	2.86	714.08	3.88	.8891	22,199
1948	1,878.00	35.00	2.86	69.82	4.38	.8749	2,136
1949	14,181.00	35.00	2.86	527.25	4.87	.8609	15,871
1950	104,682.00	35.00	2.86	3,892.08	5.37	.8466	115,211
1951	114,465.00	35.00	2.86	4,255.81	5.87	.8323	123,850
1952	49,389.00	35.00	2.86	1,836.28	6.38	.8177	52,501
1953	63,546.00	35.00	2.86	2,362.64	6.88	.8034	66,369
1954	16,067.00	35.00	2.86	597.37	7.38	.7891	16,482
1955	70,025.00	35.00	2.86	2,603.53	7.88	.7749	70,541
1956	36,527.00	35.00	2.86	1,358.07	8.37	.7609	36,131
1957	87,554.00	35.00	2.86	3,255.26	8.87	.7466	84,978
1958	51,704.00	35.00	2.86	1,922.35	9.37	.7323	49,222
1959	84,909.00	35.00	2.86	3,156.92	9.88	.7177	79,221
1960	37,724.00	35.00	2.86	1,402.58	10.38	.7034	34,496
1961	89,109.00	35.00	2.86	3,313.07	10.88	.6891	79,827
1962	28,271.00	35.00	2.86	1,051.12	11.38	.6749	24,804
1963	52,600.00	35.00	2.86	1,955.67	11.87	.6609	45,192
1964	98,001.00	35.00	2.86	3,643.68	12.37	.6466	82,378
1965	59,937.00	35.00	2.86	2,228.46	12.87	.6323	49,268
1966	97,013.00	35.00	2.86	3,606.94	13.38	.6177	77,902
1967	221,738.00	35.00	2.86	8,244.22	13.88	.6034	173,936
1968	52,716.00	35.00	2.86	1,959.98	14.38	.5891	40,371
1969	208,066.00	35.00	2.86	7,735.89	14.88	.5749	155,502
1970	114,173.00	35.00	2.86	4,244.95	15.37	.5609	83,252
1971	80,053.00	35.00	2.86	2,976.37	15.87	.5466	56,884
1972	34,149.00	35.00	2.86	1,269.66	16.37	.5323	23,631
1973	17,084.00	35.00	2.86	635.18	16.88	.5177	11,498
1974	38,170.00	35.00	2.86	1,419.16	17.38	.5034	24,979

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIP - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-O1							
NET SALVAGE PERCENT.. -30							
1975	6,944.00	35.00	2.86	258.18	17.88	.4891	4,415
1976	12,981.00	35.00	2.86	482.63	18.38	.4749	8,014
1977	28,989.00	35.00	2.86	1,077.81	18.87	.4609	17,369
1978	5,827.00	35.00	2.86	216.65	19.37	.4466	3,383
1979	8,231.00	35.00	2.86	306.03	19.87	.4323	4,626
1980	54,885.00	35.00	2.86	2,040.62	20.38	.4177	29,803
1981	75,557.00	35.00	2.86	2,809.21	20.88	.4034	39,624
1982	61,352.00	35.00	2.86	2,281.07	21.38	.3891	31,034
1983	43,784.00	35.00	2.86	1,627.89	21.88	.3749	21,339
1984	33,786.00	35.00	2.86	1,256.16	22.37	.3609	15,851
1985	155,361.00	35.00	2.86	5,776.32	22.87	.3466	70,003
1986	162,700.00	35.00	2.86	6,049.19	23.37	.3323	70,285
1987	198,248.00	35.00	2.86	7,370.86	23.88	.3177	81,878
1988	47,718.00	35.00	2.86	1,774.16	24.38	.3034	18,821
1989	84,071.00	35.00	2.86	3,125.76	24.88	.2891	31,596
1990	82,383.00	35.00	2.86	3,063.00	25.38	.2749	29,441
1991	29,578.00	35.00	2.86	1,099.71	25.87	.2609	10,032
1992	77,818.00	35.00	2.86	2,893.27	26.37	.2466	24,947
1993	324,854.00	35.00	2.86	12,078.07	26.87	.2323	98,103
1994	90,145.00	35.00	2.86	3,351.59	27.38	.2177	25,512
1995	74,163.00	35.00	2.86	2,757.38	27.88	.2034	19,610
1996	94,846.00	35.00	2.86	3,526.37	28.38	.1891	23,316
1997	38,578.00	35.00	2.86	1,434.33	28.88	.1749	8,771
1998	98,257.00	35.00	2.86	3,653.20	29.37	.1609	20,552
1999	137,489.00	35.00	2.86	5,111.84	29.87	.1466	26,203
2000	160,346.00	35.00	2.86	5,961.66	30.37	.1323	27,578
2001	188,397.00	35.00	2.86	7,004.60	30.88	.1177	28,827
2002	560,515.00	35.00	2.86	20,839.95	31.38	.1034	75,344
2003	736,333.00	35.00	2.86	27,376.86	31.88	.0891	85,289
2004	591,014.00	35.00	2.86	21,973.90	32.38	.0749	57,547
2005	234,852.00	35.00	2.86	8,731.80	32.87	.0609	18,593
2006	466,341.00	35.00	2.86	17,338.56	33.37	.0466	28,251
2007	476,603.00	35.00	2.86	17,720.10	33.87	.0323	20,013
2008	1,385,340.00	35.00	2.86	51,506.94	34.38	.0177	31,877
2009	348,486.00	35.00	2.86	12,956.71	34.81	.0054	2,446
	9,153,338.00			339,146.73			2,852,386

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.71

LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIP - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-S0							
NET SALVAGE PERCENT.. -30							
1950	5,504.00	33.00	3.03	216.80	2.49	.9245	6,615
1951	1,424.00	33.00	3.03	56.09	2.87	.9130	1,690
1952	300.00	33.00	3.03	11.82	3.24	.9018	352
1953	2,473.00	33.00	3.03	97.41	3.62	.8903	2,862
1961	1,273.00	33.00	3.03	50.14	6.72	.7964	1,318
1962	1,151.00	33.00	3.03	45.34	7.12	.7842	1,173
1963	92,980.00	33.00	3.03	3,662.48	7.52	.7721	93,327
1964	4,578.00	33.00	3.03	180.33	7.93	.7597	4,521
1966	4,875.00	33.00	3.03	192.03	8.74	.7352	4,659
1967	66,032.00	33.00	3.03	2,601.00	9.15	.7227	62,038
1968	5,916.00	33.00	3.03	233.03	9.57	.7100	5,460
1969	21,086.00	33.00	3.03	830.58	9.98	.6976	19,122
1970	29,001.00	33.00	3.03	1,142.35	10.41	.6845	25,807
1971	7,003.00	33.00	3.03	275.85	10.83	.6718	6,116
1972	1,425.00	33.00	3.03	56.13	11.26	.6588	1,220
1973	11.00	33.00	3.03	0.43	11.69	.6458	9
1974	840.00	33.00	3.03	33.09	12.13	.6324	691
1975	2,337.00	33.00	3.03	92.05	12.56	.6194	1,882
1976	8,877.00	33.00	3.03	349.67	13.01	.6058	6,991
1978	1,563.00	33.00	3.03	61.57	13.91	.5785	1,175
1979	7,934.00	33.00	3.03	312.52	14.37	.5645	5,822
1980	5,712.00	33.00	3.03	225.00	14.83	.5506	4,089
1982	6,157.00	33.00	3.03	242.52	15.77	.5221	4,179
1984	30,413.00	33.00	3.03	1,197.97	16.74	.4927	19,480
1985	12,981.00	33.00	3.03	511.32	17.23	.4779	8,065
1986	46,917.00	33.00	3.03	1,848.06	17.73	.4627	28,221
1988	16,069.00	33.00	3.03	632.96	18.75	.4318	9,020
1989	558.00	33.00	3.03	21.98	19.27	.4161	302
1990	15,552.00	33.00	3.03	612.59	19.80	.4000	8,087
1991	14,170.00	33.00	3.03	558.16	20.34	.3836	7,066
1992	19,218.00	33.00	3.03	757.00	20.89	.3670	9,169
1993	118,257.00	33.00	3.03	4,658.14	21.45	.3500	53,807
1994	34,108.00	33.00	3.03	1,343.51	22.02	.3327	14,752
1995	106,606.00	33.00	3.03	4,199.21	22.60	.3152	43,683
1996	103,396.00	33.00	3.03	4,072.77	23.19	.2973	39,962
1998	42,392.00	33.00	3.03	1,669.82	24.42	.2600	14,328
1999	256,258.00	33.00	3.03	10,094.00	25.06	.2406	80,152
2000	525,676.00	33.00	3.03	20,706.38	25.71	.2209	150,958

LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIP - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-S0							
NET SALVAGE PERCENT.. -30							
2001	99,683.00	33.00	3.03	3,926.51	26.39	.2003	25,956
2002	5,057.00	33.00	3.03	199.20	27.08	.1794	1,179
2003	113,783.00	33.00	3.03	4,481.91	27.80	.1576	23,312
2004	106,378.00	33.00	3.03	4,190.23	28.54	.1352	18,697
2006	50,517.00	33.00	3.03	1,989.86	30.10	.0879	5,773
2007	69,632.00	33.00	3.03	2,742.80	30.94	.0624	5,649
2009	41,858.00	33.00	3.03	1,648.79	32.63	.0112	609
	2,107,931.00			83,031.40			829,345

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.94

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)

SURVIVOR CURVE.. IOWA 45-R0.5
NET SALVAGE PERCENT..-100

1923	392,847.00	45.00	2.22	17,442.41	1.83	.9593	753,716
1924	39,963.00	45.00	2.22	1,774.36	2.30	.9489	75,842
1925	66,754.00	45.00	2.22	2,963.88	2.77	.9384	125,284
1926	57,471.00	45.00	2.22	2,551.71	3.23	.9282	106,689
1927	51,396.00	45.00	2.22	2,281.98	3.68	.9182	94,384
1928	49,042.00	45.00	2.22	2,177.46	4.13	.9082	89,080
1929	61,039.00	45.00	2.22	2,710.13	4.57	.8984	109,675
1930	61,409.00	45.00	2.22	2,726.56	5.00	.8889	109,173
1931	44,649.00	45.00	2.22	1,982.42	5.42	.8796	78,547
1932	48,752.00	45.00	2.22	2,164.59	5.83	.8704	84,867
1933	33,536.00	45.00	2.22	1,489.00	6.25	.8611	57,756
1934	33,256.00	45.00	2.22	1,476.57	6.65	.8522	56,682
1935	36,459.00	45.00	2.22	1,618.78	7.06	.8431	61,477
1936	35,489.00	45.00	2.22	1,575.71	7.46	.8342	59,210
1937	42,342.00	45.00	2.22	1,879.98	7.86	.8253	69,890
1938	34,521.00	45.00	2.22	1,532.73	8.25	.8167	56,387
1939	30,223.00	45.00	2.22	1,341.90	8.65	.8078	48,828
1940	26,672.00	45.00	2.22	1,184.24	9.05	.7989	42,617
1941	35,850.00	45.00	2.22	1,591.74	9.44	.7902	56,657
1942	16,784.00	45.00	2.22	745.21	9.84	.7813	26,227
1943	12,814.00	45.00	2.22	568.94	10.24	.7724	19,795
1944	29,332.00	45.00	2.22	1,302.34	10.63	.7638	44,808
1945	7,375.00	45.00	2.22	327.45	11.04	.7547	11,132
1946	50,810.00	45.00	2.22	2,255.96	11.44	.7458	75,788
1947	21,283.00	45.00	2.22	944.97	11.84	.7369	31,367
1948	6,747.00	45.00	2.22	299.57	12.25	.7278	9,821
1949	14,325.00	45.00	2.22	636.03	12.66	.7187	20,591
1950	29,611.00	45.00	2.22	1,314.73	13.08	.7093	42,006
1951	88,162.00	45.00	2.22	3,914.39	13.49	.7002	123,462
1952	71,430.00	45.00	2.22	3,171.49	13.92	.6907	98,673
1953	366,777.00	45.00	2.22	16,284.90	14.34	.6813	499,770
1954	1,019,834.00	45.00	2.22	45,280.63	14.77	.6718	1,370,249
1955	1,498,761.00	45.00	2.22	66,544.99	15.20	.6622	1,984,959
1956	1,711,023.00	45.00	2.22	75,969.42	15.64	.6524	2,232,543
1957	1,584,414.00	45.00	2.22	70,347.98	16.08	.6427	2,036,606
1958	1,861,531.00	45.00	2.22	82,651.98	16.53	.6327	2,355,581
1959	2,097,592.00	45.00	2.22	93,133.08	16.98	.6227	2,612,341
1960	1,415,705.00	45.00	2.22	62,857.30	17.44	.6124	1,733,955

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT..-100							
1961	1,164,927.00	45.00	2.22	51,722.76	17.90	.6022	1,403,038
1962	691,078.00	45.00	2.22	30,683.86	18.36	.5920	818,236
1963	636,108.00	45.00	2.22	28,243.20	18.83	.5816	739,921
1964	610,214.00	45.00	2.22	27,093.50	19.31	.5709	696,742
1965	497,987.00	45.00	2.22	22,110.62	19.79	.5602	557,945
1966	677,921.00	45.00	2.22	30,099.69	20.28	.5493	744,764
1967	742,474.00	45.00	2.22	32,965.85	20.77	.5384	799,496
1968	760,597.00	45.00	2.22	33,770.51	21.26	.5276	802,582
1969	796,941.00	45.00	2.22	35,384.18	21.77	.5162	822,762
1970	896,287.00	45.00	2.22	39,795.14	22.27	.5051	905,429
1971	1,048,445.00	45.00	2.22	46,550.96	22.78	.4938	1,035,444
1972	914,305.00	45.00	2.22	40,595.14	23.30	.4822	881,756
1973	730,055.00	45.00	2.22	32,414.44	23.82	.4707	687,274
1974	501,406.00	45.00	2.22	22,262.43	24.35	.4589	460,190
1975	266,845.00	45.00	2.22	11,847.92	24.88	.4471	238,613
1976	187,475.00	45.00	2.22	8,323.89	25.42	.4351	163,141
1977	192,542.00	45.00	2.22	8,548.86	25.96	.4231	162,929
1978	241,709.00	45.00	2.22	10,731.88	26.51	.4109	198,636
1979	225,277.00	45.00	2.22	10,002.30	27.06	.3987	179,636
1980	233,564.00	45.00	2.22	10,370.24	27.61	.3864	180,498
1981	290,460.00	45.00	2.22	12,896.42	28.17	.3740	217,264
1982	347,033.00	45.00	2.22	15,408.27	28.73	.3616	250,974
1983	216,627.00	45.00	2.22	9,618.24	29.30	.3489	151,162
1984	298,550.00	45.00	2.22	13,255.62	29.87	.3362	200,745
1985	375,507.00	45.00	2.22	16,672.51	30.44	.3236	243,028
1986	402,106.00	45.00	2.22	17,853.51	31.02	.3107	249,869
1987	414,965.00	45.00	2.22	18,424.45	31.60	.2978	247,153
1988	550,431.00	45.00	2.22	24,439.14	32.18	.2849	313,636
1989	519,539.00	45.00	2.22	23,067.53	32.77	.2718	282,421
1990	427,508.00	45.00	2.22	18,981.36	33.35	.2589	221,364
1991	459,108.00	45.00	2.22	20,384.40	33.94	.2458	225,697
1992	538,260.00	45.00	2.22	23,898.74	34.54	.2324	250,183
1993	482,317.00	45.00	2.22	21,414.87	35.13	.2193	211,544
1994	619,383.00	45.00	2.22	27,500.61	35.73	.2060	255,186
1995	467,500.00	45.00	2.22	20,757.00	36.32	.1929	180,362
1996	555,105.00	45.00	2.22	24,646.66	36.92	.1796	199,394
1997	631,357.00	45.00	2.22	28,032.25	37.52	.1662	209,863
1998	515,208.00	45.00	2.22	22,875.24	38.12	.1529	157,551

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT..-100							
1999	651,597.00	45.00	2.22	28,930.91	38.72	.1396	181,926
2000	542,852.00	45.00	2.22	24,102.63	39.33	.1260	136,799
2001	484,749.00	45.00	2.22	21,522.86	39.93	.1127	109,262
2002	609,469.00	45.00	2.22	27,060.42	40.54	.0991	120,797
2003	357,373.00	45.00	2.22	15,867.36	41.15	.0856	61,182
2004	483,200.00	45.00	2.22	21,454.08	41.76	.0720	69,581
2005	591,959.00	45.00	2.22	26,282.98	42.37	.0584	69,141
2006	566,789.00	45.00	2.22	25,165.43	42.99	.0447	50,671
2007	288,031.00	45.00	2.22	12,788.58	43.61	.0309	17,800
2008	523,128.00	45.00	2.22	23,226.88	44.22	.0173	18,100
2009	309,953.00	45.00	2.22	13,761.91	44.76	.0053	3,286
	38,622,201.00			1,714,825.74			34,851,408

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.44

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R2.5							
NET SALVAGE PERCENT.. -70							
1951	947.00	42.00	2.38	38.32	4.83	.8850	1,425
1952	27,071.00	42.00	2.38	1,095.29	5.07	.8793	40,466
1953	64,803.00	42.00	2.38	2,621.93	5.31	.8736	96,240
1954	67,722.00	42.00	2.38	2,740.03	5.56	.8676	99,885
1955	104,060.00	42.00	2.38	4,210.27	5.81	.8617	152,436
1956	144,235.00	42.00	2.38	5,835.75	6.07	.8555	209,768
1957	126,975.00	42.00	2.38	5,137.41	6.35	.8488	183,220
1958	221,581.00	42.00	2.38	8,965.17	6.63	.8421	317,209
1959	208,004.00	42.00	2.38	8,415.84	6.93	.8350	295,262
1960	741,796.00	42.00	2.38	30,013.07	7.24	.8276	1,043,648
1961	598,844.00	42.00	2.38	24,229.23	7.56	.8200	834,789
1962	793,162.00	42.00	2.38	32,091.33	7.91	.8117	1,094,476
1963	742,723.00	42.00	2.38	30,050.57	8.27	.8031	1,014,017
1964	763,546.00	42.00	2.38	30,893.07	8.65	.7940	1,030,634
1965	720,184.00	42.00	2.38	29,138.64	9.06	.7843	960,229
1966	847,850.00	42.00	2.38	34,304.01	9.48	.7743	1,116,033
1967	918,517.00	42.00	2.38	37,163.20	9.92	.7638	1,192,658
1968	1,050,878.00	42.00	2.38	42,518.52	10.39	.7526	1,344,514
1969	1,214,234.00	42.00	2.38	49,127.91	10.87	.7412	1,529,983
1970	1,295,506.00	42.00	2.38	52,416.17	11.38	.7290	1,605,521
1971	1,753,734.00	42.00	2.38	70,956.08	11.90	.7167	2,136,732
1972	2,702,405.00	42.00	2.38	109,339.31	12.45	.7036	3,232,401
1973	2,681,716.00	42.00	2.38	108,502.23	13.01	.6902	3,146,565
1974	2,718,168.00	42.00	2.38	109,977.08	13.59	.6764	3,125,567
1975	2,916,001.00	42.00	2.38	117,981.40	14.20	.6619	3,281,172
1976	3,467,427.00	42.00	2.38	140,292.10	14.81	.6474	3,816,181
1977	3,712,037.00	42.00	2.38	150,189.02	15.45	.6321	3,988,844
1978	3,973,573.00	42.00	2.38	160,770.76	16.10	.6167	4,165,854
1979	4,627,305.00	42.00	2.38	187,220.76	16.76	.6010	4,727,718
1980	4,621,827.00	42.00	2.38	186,999.12	17.44	.5848	4,594,836
1981	5,390,336.00	42.00	2.38	218,092.99	18.14	.5681	5,205,825
1982	5,796,980.00	42.00	2.38	234,545.81	18.84	.5514	5,433,973
1983	6,614,835.00	42.00	2.38	267,636.22	19.56	.5343	6,008,321
1984	6,988,878.00	42.00	2.38	282,770.00	20.30	.5167	6,138,961
1985	6,953,112.00	42.00	2.38	281,322.91	21.04	.4990	5,898,325
1986	7,433,928.00	42.00	2.38	300,776.73	21.80	.4810	6,078,723
1987	8,282,746.00	42.00	2.38	335,119.90	22.57	.4626	6,513,717
1988	7,939,072.00	42.00	2.38	321,214.85	23.35	.4440	5,992,412

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R2.5							
NET SALVAGE PERCENT.. -70							
1989	8,458,291.00	42.00	2.38	342,222.45	24.14	.4252	6,113,991
1990	7,940,203.00	42.00	2.38	321,260.61	24.94	.4062	5,483,028
1991	9,157,105.00	42.00	2.38	370,496.47	25.75	.3869	6,022,903
1992	9,581,460.00	42.00	2.38	387,665.87	26.57	.3674	5,984,388
1993	11,209,790.00	42.00	2.38	453,548.10	27.40	.3476	6,624,089
1994	12,174,486.00	42.00	2.38	492,579.70	28.24	.3276	6,780,215
1995	12,258,304.00	42.00	2.38	495,970.98	29.09	.3074	6,405,945
1996	12,874,914.00	42.00	2.38	520,919.02	29.95	.2869	6,279,482
1997	13,113,823.00	42.00	2.38	530,585.28	30.82	.2662	5,934,529
1998	14,959,719.00	42.00	2.38	605,270.23	31.69	.2455	6,243,439
1999	14,624,442.00	42.00	2.38	591,704.92	32.58	.2243	5,576,446
2000	16,592,075.00	42.00	2.38	671,315.35	33.47	.2031	5,728,746
2001	16,962,295.00	42.00	2.38	686,294.46	34.37	.1817	5,239,483
2002	20,319,914.00	42.00	2.38	822,143.72	35.27	.1602	5,533,925
2003	23,029,558.00	42.00	2.38	931,775.92	36.18	.1386	5,426,224
2004	22,397,179.00	42.00	2.38	906,189.86	37.10	.1167	4,443,376
2005	25,620,713.00	42.00	2.38	1,036,614.05	38.02	.0948	4,129,034
2006	25,407,867.00	42.00	2.38	1,028,002.30	38.95	.0726	3,135,839
2007	24,472,158.00	42.00	2.38	990,143.51	39.88	.0505	2,100,935
2008	25,238,206.00	42.00	2.38	1,021,137.81	40.82	.0281	1,205,629
2009	25,346,147.00	42.00	2.38	1,025,505.11	41.64	.0086	370,561
	450,965,367.00			18,246,058.72			202,410,747

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.05

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

SURVIVOR CURVE.. IOWA 33-S0.5
NET SALVAGE PERCENT.. +3

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
1900	302.00					1.0000	293
1923	1,202.00					1.0000	1,166
1927	32.00					1.0000	31
1928	54.00					1.0000	52
1929	412.00					1.0000	400
1931	793.00					1.0000	769
1932	94.00					1.0000	91
1934	924.00					1.0000	896
1935	4,202.00					1.0000	4,076
1936	3,406.00					1.0000	3,304
1937	10,698.00					1.0000	10,377
1938	14,421.00					1.0000	13,988
1939	2,011.00					1.0000	1,951
1940	1,326.00					1.0000	1,286
1941	4,549.00					1.0000	4,413
1942	1,649.00					1.0000	1,600
1943	657.00					1.0000	637
1944	305.00	33.00	3.03	8.96	0.28	.9915	293
1945	1,221.00	33.00	3.03	35.89	0.63	.9809	1,162
1946	3,588.00	33.00	3.03	105.45	0.98	.9703	3,377
1947	5,170.00	33.00	3.03	151.95	1.33	.9597	4,813
1948	1,950.00	33.00	3.03	57.31	1.67	.9494	1,796
1949	6,082.00	33.00	3.03	178.76	2.01	.9391	5,540
1950	41,491.00	33.00	3.03	1,219.46	2.34	.9291	37,393
1951	96,046.00	33.00	3.03	2,822.89	2.68	.9188	85,600
1952	86,112.00	33.00	3.03	2,530.92	3.01	.9088	75,911
1953	11,727.00	33.00	3.03	344.67	3.35	.8985	10,221
1954	54,179.00	33.00	3.03	1,592.37	3.68	.8885	46,694
1955	16,111.00	33.00	3.03	473.52	4.02	.8782	13,724
1956	101,352.00	33.00	3.03	2,978.84	4.36	.8679	85,324
1957	146,357.00	33.00	3.03	4,301.58	4.69	.8579	121,793
1958	105,775.00	33.00	3.03	3,108.83	5.03	.8476	86,965
1959	174,680.00	33.00	3.03	5,134.02	5.37	.8373	141,872
1960	265,234.00	33.00	3.03	7,795.49	5.72	.8267	212,691
1961	736,056.00	33.00	3.03	21,633.42	6.06	.8164	582,889
1962	340,328.00	33.00	3.03	10,002.58	6.41	.8058	266,009
1963	313,423.00	33.00	3.03	9,211.82	6.76	.7952	241,757
1964	283,126.00	33.00	3.03	8,321.36	7.12	.7842	215,367

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-S0.5							
NET SALVAGE PERCENT.. +3							
1965	219,986.00	33.00	3.03	6,465.61	7.48	.7733	165,012
1966	317,972.00	33.00	3.03	9,345.52	7.84	.7624	235,149
1967	377,402.00	33.00	3.03	11,092.22	8.21	.7512	274,999
1968	567,568.00	33.00	3.03	16,681.39	8.58	.7400	407,400
1969	315,692.00	33.00	3.03	9,278.50	8.96	.7285	223,082
1970	327,572.00	33.00	3.03	9,627.67	9.34	.7170	227,823
1971	152,353.00	33.00	3.03	4,477.81	9.73	.7052	104,216
1972	213,243.00	33.00	3.03	6,267.43	10.12	.6933	143,406
1973	416,144.00	33.00	3.03	12,230.89	10.52	.6812	274,973
1974	628,464.00	33.00	3.03	18,471.19	10.92	.6691	407,890
1975	352,679.00	33.00	3.03	10,365.59	11.33	.6567	224,656
1976	304,131.00	33.00	3.03	8,938.71	11.75	.6439	189,955
1977	330,483.00	33.00	3.03	9,713.23	12.18	.6309	202,247
1978	1,054,021.00	33.00	3.03	30,978.73	12.61	.6179	631,741
1979	897,700.00	33.00	3.03	26,384.30	13.05	.6045	526,380
1980	929,905.00	33.00	3.03	27,330.84	13.50	.5909	532,996
1981	2,000,757.00	33.00	3.03	58,804.25	13.96	.5770	1,119,804
1982	787,206.00	33.00	3.03	23,136.77	14.43	.5627	429,672
1983	1,356,087.00	33.00	3.03	39,856.75	14.91	.5482	721,105
1984	2,406,265.00	33.00	3.03	70,722.53	15.40	.5333	1,244,763
1985	1,273,865.00	33.00	3.03	37,440.17	15.89	.5185	640,684
1986	2,020,742.00	33.00	3.03	59,391.63	16.40	.5030	985,940
1987	1,955,353.00	33.00	3.03	57,469.78	16.93	.4870	923,689
1988	3,506,716.00	33.00	3.03	103,065.89	17.46	.4709	1,601,773
1989	4,118,642.00	33.00	3.03	121,051.01	18.01	.4542	1,814,567
1990	3,510,707.00	33.00	3.03	103,183.19	18.57	.4373	1,489,175
1991	4,004,405.00	33.00	3.03	117,693.47	19.14	.4200	1,631,395
1992	5,072,264.00	33.00	3.03	149,078.91	19.73	.4021	1,978,371
1993	5,429,988.00	33.00	3.03	159,592.78	20.34	.3836	2,020,455
1994	5,456,313.00	33.00	3.03	160,366.50	20.96	.3648	1,930,749
1995	5,514,771.00	33.00	3.03	162,084.63	21.59	.3458	1,849,798
1996	4,458,937.00	33.00	3.03	131,052.62	22.25	.3258	1,409,140
1997	4,585,134.00	33.00	3.03	134,761.67	22.92	.3055	1,358,736
1998	3,986,404.00	33.00	3.03	117,164.40	23.62	.2842	1,098,948
1999	4,157,695.00	33.00	3.03	122,198.81	24.33	.2627	1,059,460
2000	4,914,795.00	33.00	3.03	144,450.74	25.06	.2406	1,147,025
2001	4,963,774.00	33.00	3.03	145,890.28	25.82	.2176	1,047,714
2002	5,376,330.00	33.00	3.03	158,015.72	26.60	.1939	1,011,196

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-S0.5							
NET SALVAGE PERCENT.. +3							
2003	5,162,922.00	33.00	3.03	151,743.44	27.40	.1697	849,863
2004	3,254,875.00	33.00	3.03	95,664.03	28.22	.1448	457,167
2005	3,074,123.00	33.00	3.03	90,351.55	29.07	.1191	355,144
2006	3,326,118.00	33.00	3.03	97,757.93	29.95	.0924	298,113
2007	4,404,424.00	33.00	3.03	129,450.43	30.85	.0652	278,553
2008	3,866,797.00	33.00	3.03	113,649.03	31.79	.0367	137,654
2009	3,966,940.00	33.00	3.03	116,592.33	32.62	.0115	44,251
	118,155,709.00			3,471,340.96			37,993,350

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.94

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. 0

1932	912.00	50.00	2.00	18.24	1.73	.9654	880
1933	260.00	50.00	2.00	5.20	1.98	.9604	250
1946	22.00	50.00	2.00	0.44	5.34	.8932	20
1950	10,681.00	50.00	2.00	213.62	6.51	.8698	9,290
1951	24,587.00	50.00	2.00	491.74	6.83	.8634	21,228
1952	8,029.00	50.00	2.00	160.58	7.16	.8568	6,879
1953	4,852.00	50.00	2.00	97.04	7.51	.8498	4,123
1954	4,121.00	50.00	2.00	82.42	7.88	.8424	3,472
1955	60,930.00	50.00	2.00	1,218.60	8.26	.8348	50,864
1956	89,015.00	50.00	2.00	1,780.30	8.66	.8268	73,598
1957	93,429.00	50.00	2.00	1,868.58	9.08	.8184	76,462
1958	54,116.00	50.00	2.00	1,082.32	9.52	.8096	43,812
1959	24,429.00	50.00	2.00	488.58	9.97	.8006	19,558
1960	31,194.00	50.00	2.00	623.88	10.45	.7910	24,674
1961	28,636.00	50.00	2.00	572.72	10.94	.7812	22,370
1962	97,333.00	50.00	2.00	1,946.66	11.45	.7710	75,044
1963	90,515.00	50.00	2.00	1,810.30	11.98	.7604	68,828
1964	91,315.00	50.00	2.00	1,826.30	12.53	.7494	68,431
1965	126,445.00	50.00	2.00	2,528.90	13.10	.7380	93,316
1966	164,602.00	50.00	2.00	3,292.04	13.69	.7262	119,534
1967	172,406.00	50.00	2.00	3,448.12	14.29	.7142	123,132
1968	169,796.00	50.00	2.00	3,395.92	14.91	.7018	119,163
1969	171,254.00	50.00	2.00	3,425.08	15.55	.6890	117,994
1970	225,456.00	50.00	2.00	4,509.12	16.20	.6760	152,408
1971	172,341.00	50.00	2.00	3,446.82	16.87	.6626	114,193
1972	127,281.00	50.00	2.00	2,545.62	17.55	.6490	82,605
1973	161,405.00	50.00	2.00	3,228.10	18.24	.6352	102,524
1974	150,680.00	50.00	2.00	3,013.60	18.95	.6210	93,572
1975	152,159.00	50.00	2.00	3,043.18	19.67	.6066	92,300
1976	111,961.00	50.00	2.00	2,239.22	20.41	.5918	66,259
1977	159,947.00	50.00	2.00	3,198.94	21.15	.5770	92,289
1978	136,745.00	50.00	2.00	2,734.90	21.91	.5618	76,823
1979	180,876.00	50.00	2.00	3,617.52	22.68	.5464	98,831
1980	236,248.00	50.00	2.00	4,724.96	23.46	.5308	125,400
1981	222,855.00	50.00	2.00	4,457.10	24.25	.5150	114,770
1982	206,624.00	50.00	2.00	4,132.48	25.05	.4990	103,105
1983	245,169.00	50.00	2.00	4,903.38	25.87	.4826	118,319
1984	332,335.00	50.00	2.00	6,646.70	26.69	.4662	154,935

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. 0							
1985	347,947.00	50.00	2.00	6,958.94	27.52	.4496	156,437
1986	531,137.00	50.00	2.00	10,622.74	28.36	.4328	229,876
1987	525,814.00	50.00	2.00	10,516.28	29.21	.4158	218,633
1988	531,702.00	50.00	2.00	10,634.04	30.08	.3984	211,830
1989	597,854.00	50.00	2.00	11,957.08	30.95	.3810	227,782
1990	531,012.00	50.00	2.00	10,620.24	31.82	.3636	193,076
1991	709,302.00	50.00	2.00	14,186.04	32.71	.3458	245,277
1992	664,025.00	50.00	2.00	13,280.50	33.61	.3278	217,667
1993	813,045.00	50.00	2.00	16,260.90	34.51	.3098	251,881
1994	884,790.00	50.00	2.00	17,695.80	35.42	.2916	258,005
1995	774,383.00	50.00	2.00	15,487.66	36.34	.2732	211,561
1996	908,208.00	50.00	2.00	18,164.16	37.26	.2548	231,411
1997	970,996.00	50.00	2.00	19,419.92	38.19	.2362	229,349
1998	1,042,425.00	50.00	2.00	20,848.50	39.13	.2174	226,623
1999	907,449.00	50.00	2.00	18,148.98	40.07	.1986	180,219
2000	695,482.00	50.00	2.00	13,909.64	41.02	.1796	124,909
2001	577,935.00	50.00	2.00	11,558.70	41.98	.1604	92,701
2002	578,228.00	50.00	2.00	11,564.56	42.93	.1414	81,761
2003	654,045.00	50.00	2.00	13,080.90	43.90	.1220	79,793
2004	454,564.00	50.00	2.00	9,091.28	44.87	.1026	46,638
2005	592,608.00	50.00	2.00	11,852.16	45.84	.0832	49,305
2006	656,572.00	50.00	2.00	13,131.44	46.81	.0638	41,889
2007	729,229.00	50.00	2.00	14,584.58	47.79	.0442	32,232
2008	729,626.00	50.00	2.00	14,592.52	48.77	.0246	17,949
2009	783,609.00	50.00	2.00	15,672.18	49.63	.0074	5,799
TOTAL	21,532,948.00			430,658.96			6,593,858

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

LACLEDE GAS COMPANY

ACCOUNT 385 IND. MEAS. & REG. STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 41-S0							
NET SALVAGE PERCENT.. -15							
1933	336.00	41.00	2.44	9.43	2.11	.9485	367
1937	434.00	41.00	2.44	12.18	3.61	.9120	455
1940	43.00	41.00	2.44	1.21	4.74	.8844	44
1944	115.00	41.00	2.44	3.23	6.28	.8468	112
1946	533.00	41.00	2.44	14.96	7.05	.8280	508
1947	31.00	41.00	2.44	0.87	7.45	.8183	29
1949	108.00	41.00	2.44	3.03	8.23	.7993	99
1950	949.00	41.00	2.44	26.63	8.63	.7895	862
1955	2,831.00	41.00	2.44	79.44	10.65	.7402	2,410
1956	6,171.00	41.00	2.44	173.16	11.06	.7302	5,182
1957	9,583.00	41.00	2.44	268.90	11.47	.7202	7,937
1958	4,504.00	41.00	2.44	126.38	11.89	.7100	3,678
1959	7,853.00	41.00	2.44	220.36	12.30	.7000	6,322
1960	486.00	41.00	2.44	13.64	12.72	.6898	386
1961	125,903.00	41.00	2.44	3,532.84	13.15	.6793	98,355
1962	12,481.00	41.00	2.44	350.22	13.57	.6690	9,602
1963	5,545.00	41.00	2.44	155.59	14.00	.6585	4,199
1964	35,900.00	41.00	2.44	1,007.35	14.43	.6480	26,753
1965	17,322.00	41.00	2.44	486.06	14.87	.6373	12,695
1966	18,970.00	41.00	2.44	532.30	15.30	.6268	13,674
1967	40,746.00	41.00	2.44	1,143.33	15.74	.6161	28,869
1968	39,406.00	41.00	2.44	1,105.73	16.19	.6051	27,421
1969	40,792.00	41.00	2.44	1,144.62	16.64	.5941	27,870
1970	51,224.00	41.00	2.44	1,437.35	17.09	.5832	34,355
1971	48,469.00	41.00	2.44	1,360.04	17.54	.5722	31,894
1972	21,189.00	41.00	2.44	594.56	18.00	.5610	13,670
1973	31,489.00	41.00	2.44	883.58	18.47	.5495	19,899
1974	32,651.00	41.00	2.44	916.19	18.94	.5380	20,201
1975	38,448.00	41.00	2.44	1,078.85	19.41	.5266	23,284
1976	55,332.00	41.00	2.44	1,552.62	19.89	.5149	32,764
1977	39,995.00	41.00	2.44	1,122.26	20.37	.5032	23,144
1978	54,114.00	41.00	2.44	1,518.44	20.85	.4915	30,587
1979	38,983.00	41.00	2.44	1,093.86	21.35	.4793	21,487
1980	42,554.00	41.00	2.44	1,194.07	21.84	.4673	22,868
1981	105,517.00	41.00	2.44	2,960.81	22.35	.4549	55,200
1982	98,637.00	41.00	2.44	2,767.75	22.86	.4424	50,183
1983	82,720.00	41.00	2.44	2,321.12	23.37	.4300	40,905
1984	135,067.00	41.00	2.44	3,789.98	23.89	.4173	64,818

LACLEDE GAS COMPANY

ACCOUNT 385 IND. MEAS. & REG. STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 41-S0							
NET SALVAGE PERCENT.. -15							
1985	150,562.00	41.00	2.44	4,224.77	24.42	.4044	70,020
1986	149,625.00	41.00	2.44	4,198.48	24.96	.3912	67,313
1987	121,523.00	41.00	2.44	3,409.94	25.50	.3780	52,826
1988	200,990.00	41.00	2.44	5,639.78	26.05	.3646	84,273
1989	213,446.00	41.00	2.44	5,989.29	26.61	.3510	86,157
1990	281,252.00	41.00	2.44	7,891.93	27.18	.3371	109,032
1991	478,709.00	41.00	2.44	13,432.57	27.76	.3229	177,761
1992	183,411.00	41.00	2.44	5,146.51	28.34	.3088	65,133
1993	337,332.00	41.00	2.44	9,465.54	28.94	.2941	114,091
1994	331,426.00	41.00	2.44	9,299.81	29.55	.2793	106,452
1995	537,476.00	41.00	2.44	15,081.58	30.17	.2641	163,240
1996	519,540.00	41.00	2.44	14,578.29	30.80	.2488	148,651
1997	553,181.00	41.00	2.44	15,522.26	31.45	.2329	148,161
1998	591,124.00	41.00	2.44	16,586.94	32.11	.2168	147,379
1999	608,905.00	41.00	2.44	17,085.87	32.78	.2005	140,398
2000	708,411.00	41.00	2.44	19,878.01	33.48	.1834	149,411
2001	319,166.00	41.00	2.44	8,955.80	34.18	.1663	61,039
2002	187,388.00	41.00	2.44	5,258.11	34.91	.1485	32,001
2003	533,624.00	41.00	2.44	14,973.49	35.66	.1302	79,900
2004	401,862.00	41.00	2.44	11,276.25	36.43	.1115	51,529
2005	433,060.00	41.00	2.44	12,151.66	37.23	.0920	45,818
2006	587,077.00	41.00	2.44	16,473.38	38.06	.0717	48,407
2007	519,707.00	41.00	2.44	14,582.98	38.91	.0510	30,481
2008	719,190.00	41.00	2.44	20,180.47	39.81	.0290	23,985
2009	438,193.00	41.00	2.44	12,295.70	40.63	.0090	4,535
	11,353,611.00			318,582.35			2,971,081

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.81

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMERS' PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 14-L3							
NET SALVAGE PERCENT.. 0							
1965	5,624.00					1.0000	5,624
1967	1,353.00					1.0000	1,353
1982	3,400.00	14.00	7.14	242.76	1.21	.9136	3,106
1983	3,204.00	14.00	7.14	228.77	1.42	.8986	2,879
1995	9,393.00	14.00	7.14	670.66	4.16	.7029	6,602
TOTAL	22,974.00			1,142.19			19,564

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.97

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-R0.5							
NET SALVAGE PERCENT.. -10							
1914	124.00					1.0000	136
1917	194.00					1.0000	213
1929	7.00					1.0000	8
1932	1,443.00					1.0000	1,587
1939	22.00					1.0000	24
1942	10.00					1.0000	11
1960	309.00	32.00	3.13	10.64	6.43	.7991	272
1963	1,691.00	32.00	3.13	58.22	7.62	.7619	1,417
1964	4,004.00	32.00	3.13	137.86	8.02	.7494	3,301
1965	5,925.00	32.00	3.13	204.00	8.43	.7366	4,801
1966	4,763.00	32.00	3.13	163.99	8.84	.7237	3,792
1967	15,010.00	32.00	3.13	516.79	9.25	.7109	11,738
1968	6,510.00	32.00	3.13	224.14	9.67	.6978	4,997
1969	5,102.00	32.00	3.13	175.66	10.09	.6847	3,843
1970	5,042.00	32.00	3.13	173.60	10.52	.6712	3,723
1971	8,997.00	32.00	3.13	309.77	10.95	.6578	6,510
1972	6,639.00	32.00	3.13	228.58	11.39	.6441	4,704
1973	7,702.00	32.00	3.13	265.18	11.84	.6300	5,337
1974	6,991.00	32.00	3.13	240.70	12.29	.6159	4,736
1975	6,865.00	32.00	3.13	236.36	12.76	.6012	4,540
1976	5,449.00	32.00	3.13	187.61	13.22	.5869	3,518
1977	3,395.00	32.00	3.13	116.89	13.70	.5719	2,136
1978	8,171.00	32.00	3.13	281.33	14.18	.5569	5,005
1979	1,690.00	32.00	3.13	58.19	14.67	.5416	1,007
1980	2,920.00	32.00	3.13	100.54	15.16	.5262	1,690
1981	6,105.00	32.00	3.13	210.20	15.67	.5103	3,427
1982	1,350.00	32.00	3.13	46.48	16.18	.4944	734
1983	3,119.00	32.00	3.13	107.39	16.69	.4784	1,641
1984	2,145.00	32.00	3.13	73.85	17.22	.4619	1,090
1985	2,556.00	32.00	3.13	88.00	17.75	.4453	1,252
1986	10,130.00	32.00	3.13	348.78	18.29	.4284	4,774
1987	2,704.00	32.00	3.13	93.10	18.83	.4116	1,224
1988	1,479.00	32.00	3.13	50.92	19.38	.3944	642
1989	19,687.00	32.00	3.13	677.82	19.94	.3769	8,162
1990	15,308.00	32.00	3.13	527.05	20.50	.3594	6,052
1991	11,696.00	32.00	3.13	402.69	21.07	.3416	4,395
1992	19,823.00	32.00	3.13	682.51	21.64	.3237	7,058
1993	14,479.00	32.00	3.13	498.51	22.22	.3056	4,867

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-R0.5							
NET SALVAGE PERCENT.. -10							
1994	6,322.00	32.00	3.13	217.67	22.80	.2875	1,999
1995	9,085.00	32.00	3.13	312.80	23.39	.2691	2,689
1996	11,027.00	32.00	3.13	379.66	23.98	.2506	3,040
1997	877.00	32.00	3.13	30.20	24.57	.2322	224
1998	6,709.00	32.00	3.13	230.99	25.16	.2137	1,577
1999	8,440.00	32.00	3.13	290.59	25.76	.1950	1,810
2000	3,806.00	32.00	3.13	131.04	26.36	.1762	738
2001	4,683.00	32.00	3.13	161.24	26.96	.1575	811
2002	6,697.00	32.00	3.13	230.58	27.56	.1387	1,022
2003	10,125.00	32.00	3.13	348.60	28.17	.1197	1,333
2004	16,557.00	32.00	3.13	570.06	28.77	.1009	1,838
2005	24,897.00	32.00	3.13	857.20	29.38	.0819	2,243
2006	60,438.00	32.00	3.13	2,080.88	29.99	.0628	4,175
2007	6,705.00	32.00	3.13	230.85	30.61	.0434	320
2008	5,607.00	32.00	3.13	193.05	31.22	.0244	150
2009	728.00	32.00	3.13	25.07	31.76	.0075	6
	402,259.00			13,787.83			148,339

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.43

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-S0.5							
NET SALVAGE PERCENT.. -5							
1947	168.00					1.0000	176
1950	677.00	30.00	3.33	23.67	0.28	.9907	704
1972	103,390.00	30.00	3.33	3,615.03	7.89	.7370	80,008
1977	1,601.00	30.00	3.33	55.98	9.85	.6717	1,129
1979	20,085.00	30.00	3.33	702.27	10.67	.6443	13,588
1983	5,460.00	30.00	3.33	190.91	12.43	.5857	3,358
1988	3,411.00	30.00	3.33	119.27	14.85	.5050	1,809
1989	8,705.00	30.00	3.33	304.37	15.38	.4873	4,454
1990	11,934.00	30.00	3.33	417.27	15.91	.4697	5,886
1992	3,414.00	30.00	3.33	119.37	17.02	.4327	1,551
1994	1,444.00	30.00	3.33	50.49	18.20	.3933	596
1997	32,321.00	30.00	3.33	1,130.10	20.09	.3303	11,209
1998	20,290.00	30.00	3.33	709.44	20.76	.3080	6,562
1999	37,021.00	30.00	3.33	1,294.44	21.45	.2850	11,079
2000	12,384.00	30.00	3.33	433.01	22.17	.2610	3,394
2001	10,694.00	30.00	3.33	373.92	22.90	.2367	2,658
2002	28,825.00	30.00	3.33	1,007.87	23.66	.2113	6,395
2003	63,183.00	30.00	3.33	2,209.19	24.45	.1850	12,273
2005	24,136.00	30.00	3.33	843.92	26.10	.1300	3,295
2006	16,914.00	30.00	3.33	591.40	26.97	.1010	1,794
2007	79,250.00	30.00	3.33	2,770.98	27.86	.0713	5,933
2008	6,779.00	30.00	3.33	237.03	28.79	.0403	287
2009	10,648.00	30.00	3.33	372.31	29.63	.0123	138
	502,734.00			17,572.24			178,276

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.50

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1908	6.00					1.0000	6
1911	38.00					1.0000	38
1912	92.00					1.0000	92
1913	34.00					1.0000	34
1916	19.00					1.0000	19
1923	1,629.00					1.0000	1,629
1924	571.00					1.0000	571
1925	1,030.00					1.0000	1,030
1926	658.00					1.0000	658
1927	2,912.00					1.0000	2,912
1928	341.00					1.0000	341
1929	427.00					1.0000	427
1930	3,813.00					1.0000	3,813
1931	2,853.00					1.0000	2,853
1932	1,433.00					1.0000	1,433
1933	383.00					1.0000	383
1934	640.00					1.0000	640
1935	622.00					1.0000	622
1936	3,433.00					1.0000	3,433
1937	6,932.00					1.0000	6,932
1938	1,145.00					1.0000	1,145
1939	2,061.00					1.0000	2,061
1940	1,227.00					1.0000	1,227
1941	1,523.00					1.0000	1,523
1942	190.00					1.0000	190
1943	88.00					1.0000	88
1944	260.00					1.0000	260
1945	853.00					1.0000	853
1946	683.00					1.0000	683
1947	2,633.00					1.0000	2,633
1948	186.00					1.0000	186
1949	2,844.00					1.0000	2,844
1950	8,444.00					1.0000	8,444
1951	14,296.00					1.0000	14,296
1952	10,679.00					1.0000	10,679
1953	17,771.00					1.0000	17,771
1954	15,208.00					1.0000	15,208
1955	12,035.00					1.0000	12,035

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1956	19,522.00					1.0000	19,522
1957	17,183.00					1.0000	17,183
1958	13,582.00					1.0000	13,582
1959	25,342.00					1.0000	25,342
1960	10,794.00					1.0000	10,794
1961	11,594.00					1.0000	11,594
1962	10,192.00					1.0000	10,192
1963	15,905.00					1.0000	15,905
1964	11,359.00					1.0000	11,359
1965	16,756.00					1.0000	16,756
1966	9,595.00					1.0000	9,595
1967	15,597.00					1.0000	15,597
1968	5,625.00					1.0000	5,625
1969	6,227.00					1.0000	6,227
1970	42,011.00					1.0000	42,011
1971	10,297.00					1.0000	10,297
1972	5,214.00					1.0000	5,214
1973	2,910.00					1.0000	2,910
1974	5,140.00					1.0000	5,140
1975	7,343.00					1.0000	7,343
1976	9,401.00					1.0000	9,401
1977	5,611.00					1.0000	5,611
1978	6,172.00					1.0000	6,172
1979	5,808.00					1.0000	5,808
1980	7,319.00					1.0000	7,319
1981	14,765.00					1.0000	14,765
1982	29,272.00					1.0000	29,272
1983	10,529.00					1.0000	10,529
1984	21,638.00					1.0000	21,638
1985	25,102.00					1.0000	25,102
1986	29,989.00					1.0000	29,989
1987	25,124.00					1.0000	25,124
1988	153,742.00					1.0000	153,742
1989	85,687.00					1.0000	85,687
1990	183,792.00	20.00	5.00	9,189.60	0.75	.9625	176,900
1991	85,106.00	20.00	5.00	4,255.30	1.75	.9125	77,659
1992	44,122.00	20.00	5.00	2,206.10	2.75	.8625	38,055
1993	51,875.00	20.00	5.00	2,593.75	3.75	.8125	42,148

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1994	169,765.00	20.00	5.00	8,488.25	4.75	.7625	129,446
1995	85,590.00	20.00	5.00	4,279.50	5.75	.7125	60,983
1996	124,278.00	20.00	5.00	6,213.90	6.75	.6625	82,334
1997	247,520.00	20.00	5.00	12,376.00	7.75	.6125	151,606
1998	183,929.00	20.00	5.00	9,196.45	8.75	.5625	103,460
1999	186,492.00	20.00	5.00	9,324.60	9.75	.5125	95,577
2000	99,049.00	20.00	5.00	4,952.45	10.75	.4625	45,810
2001	385,608.00	20.00	5.00	19,280.40	11.75	.4125	159,063
2002	62,142.00	20.00	5.00	3,107.10	12.75	.3625	22,526
2003	128,961.00	20.00	5.00	6,448.05	13.75	.3125	40,300
2004	176,576.00	20.00	5.00	8,828.80	14.75	.2625	46,351
2005	439,429.00	20.00	5.00	21,971.45	15.75	.2125	93,379
2006	343,602.00	20.00	5.00	17,180.10	16.75	.1625	55,835
2007	316,455.00	20.00	5.00	15,822.75	17.75	.1125	35,601
2008	570,246.00	20.00	5.00	28,512.30	18.75	.0625	35,640
2009	274,361.00	20.00	5.00	13,718.05	19.62	.0190	5,213
TOTAL	4,971,237.00			207,944.90			2,310,225

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.18

LACLEDE GAS COMPANY

ACCOUNT 391.1 OFF FURN & EQ - MECHANICAL OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1938	13.00					1.0000	13
1941	711.00					1.0000	711
1950	473.00					1.0000	473
1954	177.00					1.0000	177
1955	250.00					1.0000	250
1956	2,916.00					1.0000	2,916
1957	12.00					1.0000	12
1958	98.00					1.0000	98
1959	570.00					1.0000	570
1961	617.00					1.0000	617
1963	368.00					1.0000	368
1964	516.00					1.0000	516
1966	205.00					1.0000	205
1968	2,718.00					1.0000	2,718
1970	520.00					1.0000	520
1971	4,597.00					1.0000	4,597
1972	176.00					1.0000	176
1973	2,253.00					1.0000	2,253
1974	3,534.00					1.0000	3,534
1975	386.00					1.0000	386
1976	2,900.00					1.0000	2,900
1977	1,200.00					1.0000	1,200
1978	1,358.00					1.0000	1,358
1979	4,362.00					1.0000	4,362
1980	6,930.00					1.0000	6,930
1981	2,196.00					1.0000	2,196
1982	2,183.00					1.0000	2,183
1983	5,782.00					1.0000	5,782
1984	8,493.00					1.0000	8,493
1985	10,923.00					1.0000	10,923
1986	11,160.00					1.0000	11,160
1987	8,253.00					1.0000	8,253
1988	26,114.00					1.0000	26,114
1989	9,598.00					1.0000	9,598
1990	23,338.00					1.0000	23,338
1991	23,503.00					1.0000	23,503
1992	2,857.00					1.0000	2,857
1993	17,645.00					1.0000	17,645

LACLEDE GAS COMPANY

ACCOUNT 391.1 OFF FURN & EQ - MECHANICAL OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1994	12,807.00					1.0000	12,807
1995	10,034.00	15.00	6.67	669.27	0.75	.9500	9,532
1996	18,838.00	15.00	6.67	1,256.49	1.75	.8833	16,640
1997	14,863.00	15.00	6.67	991.36	2.75	.8167	12,139
1998	18,416.00	15.00	6.67	1,228.35	3.75	.7500	13,812
1999	13,727.00	15.00	6.67	915.59	4.75	.6833	9,380
2000	8,921.00	15.00	6.67	595.03	5.75	.6167	5,502
2001	11,471.00	15.00	6.67	765.12	6.75	.5500	6,309
2002	2,312.00	15.00	6.67	154.21	7.75	.4833	1,117
2003	12,160.00	15.00	6.67	811.07	8.75	.4167	5,067
2004	23,155.00	15.00	6.67	1,544.44	9.75	.3500	8,104
2005	8,361.00	15.00	6.67	557.68	10.75	.2833	2,369
2008	1,351.00	15.00	6.67	90.11	13.75	.0833	113
TOTAL	346,321.00			9,578.72			292,796

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.77

LACLEDE GAS COMPANY

ACCOUNT 391.2 OFF FURN & EQ - DP SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
1973	405.00					1.0000	405
1974	283.00					1.0000	283
1976	757.00					1.0000	757
1977	563.00					1.0000	563
1979	295.00					1.0000	295
1980	305.00					1.0000	305
1982	953.00					1.0000	953
1983	5,746.00					1.0000	5,746
1984	4,943.00					1.0000	4,943
1985	655.00					1.0000	655
1986	622.00					1.0000	622
1987	11,275.00					1.0000	11,275
1988	18,394.00					1.0000	18,394
1989	5,298.00					1.0000	5,298
1990	46,657.00					1.0000	46,657
1991	20,831.00					1.0000	20,831
1992	27,123.00					1.0000	27,123
1993	23,038.00					1.0000	23,038
1994	5,406.00					1.0000	5,406
1995	11,591.00					1.0000	11,591
1996	25,984.00					1.0000	25,984
1997	11,615.00					1.0000	11,615
1998	21,004.00					1.0000	21,004
1999	25,054.00					1.0000	25,054
2000	112,080.00					1.0000	112,080
2001	39,980.00					1.0000	39,980
2002	158,880.00					1.0000	158,880
2003	110,376.00					1.0000	110,376
2004	341,250.00					1.0000	341,250
2005	1,431,187.00	5.00	20.00	286,237.40	0.75	.8500	1,216,509
2006	1,335,074.00	5.00	20.00	267,014.80	1.75	.6500	867,798
2007	2,569,841.00	5.00	20.00	513,968.20	2.75	.4500	1,156,428
2008	943,433.00	5.00	20.00	188,686.60	3.75	.2500	235,858
2009	391,118.00	5.00	20.00	78,223.60	4.62	.0760	29,725
TOTAL	7,702,016.00			1,334,130.60			4,537,681

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 17.32

LACLEDE GAS COMPANY

ACCOUNT 391.3 OFF FURN & EQ - DP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	173,531.00					1.0000	173,531
1998	562,327.00					1.0000	562,327
1999	10,310.00					1.0000	10,310
2001	76,059.00					1.0000	76,059
2002	117,110.00					1.0000	117,110
2003	26,739.00					1.0000	26,739
2004	11,692.00					1.0000	11,692
2005	121,280.00	5.00	20.00	24,256.00	0.75	.8500	103,088
2006	224,393.00	5.00	20.00	44,878.60	1.75	.6500	145,855
2007	129,479.00	5.00	20.00	25,895.80	2.75	.4500	58,266
TOTAL	1,452,920.00			95,030.40			1,284,977

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.54

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 6-L2.5							
NET SALVAGE PERCENT.. +15							
1995	17,143.00	6.00	16.67	2,429.08	0.50	.9167	13,358
1998	21,390.00	6.00	16.67	3,030.86	0.97	.8383	15,242
2000	23,975.00	6.00	16.67	3,397.14	1.35	.7750	15,794
2001	73,083.00	6.00	16.67	10,355.50	1.59	.7350	45,659
2002	20,778.00	6.00	16.67	2,944.14	1.82	.6967	12,305
2007	71,898.00	6.00	16.67	10,187.59	3.88	.3533	21,591
2008	658,301.00	6.00	16.67	93,277.96	4.78	.2033	113,758
	886,568.00			125,622.27			237,707

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 14.17

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-L3							
NET SALVAGE PERCENT.. +10							
1979	5,692.00					1.0000	5,123
1980	14,615.00					1.0000	13,154
1981	12,692.00					1.0000	11,423
1982	9,795.00					1.0000	8,816
1983	30,060.00					1.0000	27,054
1984	33,269.00	11.00	9.09	2,721.74	0.22	.9800	29,343
1985	25,052.00	11.00	9.09	2,049.50	0.40	.9636	21,726
1986	26,019.00	11.00	9.09	2,128.61	0.59	.9464	22,162
1989	21,778.00	11.00	9.09	1,781.66	1.19	.8918	17,479
1990	22,100.00	11.00	9.09	1,808.00	1.41	.8718	17,340
1991	46,786.00	11.00	9.09	3,827.56	1.64	.8509	35,829
1992	73,478.00	11.00	9.09	6,011.24	1.88	.8291	54,829
1993	54,119.00	11.00	9.09	4,427.48	2.13	.8064	39,277
1994	939.00	11.00	9.09	76.82	2.39	.7827	661
1995	190,993.00	11.00	9.09	15,625.14	2.65	.7591	130,485
1996	103,027.00	11.00	9.09	8,428.64	2.88	.7382	68,449
1997	358,002.00	11.00	9.09	29,288.14	3.09	.7191	231,695
1998	243.00	11.00	9.09	19.88	3.26	.7036	154
1999	324,209.00	11.00	9.09	26,523.54	3.44	.6873	200,546
2000	698,588.00	11.00	9.09	57,151.48	3.67	.6664	418,985
2001	758,819.00	11.00	9.09	62,078.98	4.02	.6345	433,324
2002	424,814.00	11.00	9.09	34,754.03	4.53	.5882	224,888
2003	195,400.00	11.00	9.09	15,985.67	5.20	.5273	92,731
2004	413,071.00	11.00	9.09	33,793.34	6.00	.4545	168,967
2005	95,082.00	11.00	9.09	7,778.66	6.87	.3755	32,133
2006	224,921.00	11.00	9.09	18,400.79	7.79	.2918	59,069
2007	101,300.00	11.00	9.09	8,287.35	8.76	.2036	18,562
2008	286,471.00	11.00	9.09	23,436.19	9.75	.1136	29,289
2009	428,333.00	11.00	9.09	35,041.92	10.62	.0345	13,300
	4,979,667.00			401,426.36			2,426,793

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.06

LACLEDE GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1936	3,564.00					1.0000	3,564
1937	289.00					1.0000	289
1938	245.00					1.0000	245
1939	452.00					1.0000	452
1940	21.00					1.0000	21
1949	47.00					1.0000	47
1950	46.00					1.0000	46
1953	5,531.00					1.0000	5,531
1954	602.00					1.0000	602
1955	16,101.00					1.0000	16,101
1956	398.00					1.0000	398
1957	3,723.00					1.0000	3,723
1958	2,791.00					1.0000	2,791
1959	110.00					1.0000	110
1960	21,611.00					1.0000	21,611
1961	3,089.00					1.0000	3,089
1962	1,094.00					1.0000	1,094
1963	10,944.00					1.0000	10,944
1964	2,786.00					1.0000	2,786
1965	2,201.00					1.0000	2,201
1966	7,746.00					1.0000	7,746
1967	9,374.00					1.0000	9,374
1968	6,624.00					1.0000	6,624
1969	3,815.00					1.0000	3,815
1970	6,388.00					1.0000	6,388
1971	383.00					1.0000	383
1972	757.00					1.0000	757
1977	12,176.00					1.0000	12,176
1982	13,635.00					1.0000	13,635
1984	12,882.00					1.0000	12,882
1988	558.00	25.00	4.00	22.32	3.75	.8500	474
1990	639.00	25.00	4.00	25.56	5.75	.7700	492
1992	491.00	25.00	4.00	19.64	7.75	.6900	339
1995	1,769.00	25.00	4.00	70.76	10.75	.5700	1,008
1996	395.00	25.00	4.00	15.80	11.75	.5300	209
1997	51,965.00	25.00	4.00	2,078.60	12.75	.4900	25,463
1998	20,398.00	25.00	4.00	815.92	13.75	.4500	9,179
1999	66,937.00	25.00	4.00	2,677.48	14.75	.4100	27,444

LACLEDE GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2000	1,049.00	25.00	4.00	41.96	15.75	.3700	388
2001	1,411.00	25.00	4.00	56.44	16.75	.3300	466
2002	1,019.00	25.00	4.00	40.76	17.75	.2900	296
2003	40,412.00	25.00	4.00	1,616.48	18.75	.2500	10,103
2004	2,106.00	25.00	4.00	84.24	19.75	.2100	442
2005	982.00	25.00	4.00	39.28	20.75	.1700	167
2006	153.00	25.00	4.00	6.12	21.75	.1300	20
2007	6,642.00	25.00	4.00	265.68	22.75	.0900	598
TOTAL	346,351.00			7,877.04			226,513

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.27

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1923	3,438.00					1.0000	3,438
1924	268.00					1.0000	268
1925	508.00					1.0000	508
1926	1,748.00					1.0000	1,748
1927	912.00					1.0000	912
1928	702.00					1.0000	702
1929	1,233.00					1.0000	1,233
1931	326.00					1.0000	326
1932	524.00					1.0000	524
1933	117.00					1.0000	117
1936	1,975.00					1.0000	1,975
1937	73.00					1.0000	73
1938	84.00					1.0000	84
1939	259.00					1.0000	259
1940	7,959.00					1.0000	7,959
1941	827.00					1.0000	827
1942	194.00					1.0000	194
1944	87.00					1.0000	87
1945	862.00					1.0000	862
1946	1,196.00					1.0000	1,196
1947	4,938.00					1.0000	4,938
1948	3,668.00					1.0000	3,668
1949	1,156.00					1.0000	1,156
1950	11,052.00					1.0000	11,052
1951	5,281.00					1.0000	5,281
1952	6,737.00					1.0000	6,737
1953	12,204.00					1.0000	12,204
1954	4,801.00					1.0000	4,801
1955	16,310.00					1.0000	16,310
1956	22,065.00					1.0000	22,065
1957	10,352.00					1.0000	10,352
1958	6,953.00					1.0000	6,953
1959	24,428.00					1.0000	24,428
1960	11,131.00					1.0000	11,131
1961	15,176.00					1.0000	15,176
1962	24,508.00					1.0000	24,508
1963	53,100.00					1.0000	53,100
1964	29,993.00					1.0000	29,993

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1965	10,842.00					1.0000	10,842
1966	27,300.00					1.0000	27,300
1967	16,771.00					1.0000	16,771
1968	42,430.00					1.0000	42,430
1969	48,843.00					1.0000	48,843
1970	46,398.00					1.0000	46,398
1971	26,536.00					1.0000	26,536
1972	21,944.00					1.0000	21,944
1973	20,254.00					1.0000	20,254
1974	27,991.00					1.0000	27,991
1975	60,748.00					1.0000	60,748
1976	25,241.00					1.0000	25,241
1977	27,308.00					1.0000	27,308
1978	48,014.00					1.0000	48,014
1979	39,359.00					1.0000	39,359
1980	51,507.00					1.0000	51,507
1981	82,815.00					1.0000	82,815
1982	68,799.00					1.0000	68,799
1983	133,852.00					1.0000	133,852
1984	108,738.00					1.0000	108,738
1985	109,221.00					1.0000	109,221
1986	121,634.00					1.0000	121,634
1987	62,295.00					1.0000	62,295
1988	372,805.00					1.0000	372,805
1989	130,305.00					1.0000	130,305
1990	155,690.00	20.00	5.00	7,784.50	0.75	.9625	149,852
1991	255,535.00	20.00	5.00	12,776.75	1.75	.9125	233,176
1992	307,498.00	20.00	5.00	15,374.90	2.75	.8625	265,217
1993	407,005.00	20.00	5.00	20,350.25	3.75	.8125	330,692
1994	217,978.00	20.00	5.00	10,898.90	4.75	.7625	166,208
1995	384,257.00	20.00	5.00	19,212.85	5.75	.7125	273,783
1996	497,575.00	20.00	5.00	24,878.75	6.75	.6625	329,643
1997	236,723.00	20.00	5.00	11,836.15	7.75	.6125	144,993
1998	370,086.00	20.00	5.00	18,504.30	8.75	.5625	208,173
1999	511,350.00	20.00	5.00	25,567.50	9.75	.5125	262,067
2000	374,175.00	20.00	5.00	18,708.75	10.75	.4625	173,056
2001	432,101.00	20.00	5.00	21,605.05	11.75	.4125	178,242
2002	493,574.00	20.00	5.00	24,678.70	12.75	.3625	178,921

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	428,390.00	20.00	5.00	21,419.50	13.75	.3125	133,872
2004	518,033.00	20.00	5.00	25,901.65	14.75	.2625	135,984
2005	582,860.00	20.00	5.00	29,143.00	15.75	.2125	123,858
2006	486,622.00	20.00	5.00	24,331.10	16.75	.1625	79,076
2007	578,629.00	20.00	5.00	28,931.45	17.75	.1125	65,096
2008	644,161.00	20.00	5.00	32,208.05	18.75	.0625	40,260
2009	609,544.00	20.00	5.00	30,477.20	19.62	.0190	11,581
TOTAL	10,510,881.00			424,589.30			5,502,845

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.04

LACLEDE GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1952	203.00					1.0000	203
1955	97.00					1.0000	97
1959	300.00					1.0000	300
1961	163.00					1.0000	163
1962	50.00					1.0000	50
1964	5,536.00					1.0000	5,536
1965	266.00					1.0000	266
1967	209.00					1.0000	209
1968	658.00					1.0000	658
1969	280.00					1.0000	280
1970	1,649.00					1.0000	1,649
1971	855.00					1.0000	855
1972	778.00					1.0000	778
1973	192.00					1.0000	192
1974	3,109.00					1.0000	3,109
1976	3,630.00					1.0000	3,630
1977	22,255.00					1.0000	22,255
1978	3,938.00					1.0000	3,938
1979	5,922.00					1.0000	5,922
1980	1,622.00					1.0000	1,622
1981	16,170.00					1.0000	16,170
1982	7,422.00					1.0000	7,422
1983	1,207.00					1.0000	1,207
1984	22,558.00					1.0000	22,558
1985	13,402.00					1.0000	13,402
1986	4,602.00					1.0000	4,602
1987	5,931.00					1.0000	5,931
1988	359.00					1.0000	359
1989	11,357.00					1.0000	11,357
1990	4,135.00	20.00	5.00	206.75	0.75	.9625	3,980
1991	641.00	20.00	5.00	32.05	1.75	.9125	585
1992	4,636.00	20.00	5.00	231.80	2.75	.8625	3,999
1994	299.00	20.00	5.00	14.95	4.75	.7625	228
1995	3,172.00	20.00	5.00	158.60	5.75	.7125	2,260
1996	3,895.00	20.00	5.00	194.75	6.75	.6625	2,580
1997	7,645.00	20.00	5.00	382.25	7.75	.6125	4,683
1998	10,424.00	20.00	5.00	521.20	8.75	.5625	5,864
1999	10,715.00	20.00	5.00	535.75	9.75	.5125	5,491

LACLEDE GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2000	25,520.00	20.00	5.00	1,276.00	10.75	.4625	11,803
2001	11,401.00	20.00	5.00	570.05	11.75	.4125	4,703
2002	18,854.00	20.00	5.00	942.70	12.75	.3625	6,835
2003	4,064.00	20.00	5.00	203.20	13.75	.3125	1,270
2004	6,493.00	20.00	5.00	324.65	14.75	.2625	1,704
2005	22,248.00	20.00	5.00	1,112.40	15.75	.2125	4,728
2006	13,121.00	20.00	5.00	656.05	16.75	.1625	2,132
2007	15,719.00	20.00	5.00	785.95	17.75	.1125	1,768
2008	11,743.00	20.00	5.00	587.15	18.75	.0625	734
TOTAL	309,445.00			8,736.25			200,067

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.82

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-L2.5							
NET SALVAGE PERCENT.. +15							
1966	7,422.00					1.0000	6,309
1968	2,881.00					1.0000	2,449
1969	783.00					1.0000	666
1976	1,141.00	13.00	7.69	74.58	0.68	.9477	919
1980	2,482.00	13.00	7.69	162.24	1.38	.8938	1,886
1982	45,158.00	13.00	7.69	2,951.75	1.68	.8708	33,425
1983	5,431.00	13.00	7.69	355.00	1.82	.8600	3,970
1984	32,616.00	13.00	7.69	2,131.94	1.97	.8485	23,523
1985	96,417.00	13.00	7.69	6,302.30	2.13	.8362	68,530
1986	208,900.00	13.00	7.69	13,654.75	2.30	.8231	146,154
1987	92,184.00	13.00	7.69	6,025.61	2.48	.8092	63,406
1988	312,521.00	13.00	7.69	20,427.94	2.68	.7938	210,867
1989	155,436.00	13.00	7.69	10,160.07	2.89	.7777	102,750
1990	59,131.00	13.00	7.69	3,865.10	3.11	.7608	38,239
1991	275,351.00	13.00	7.69	17,998.32	3.35	.7423	173,734
1992	268,173.00	13.00	7.69	17,529.13	3.58	.7246	165,170
1993	153,007.00	13.00	7.69	10,001.30	3.82	.7062	91,846
1994	175,823.00	13.00	7.69	11,492.67	4.04	.6892	103,001
1995	265,930.00	13.00	7.69	17,382.51	4.25	.6731	152,148
1996	699,746.00	13.00	7.69	45,738.90	4.44	.6585	391,665
1997	509,122.00	13.00	7.69	33,278.76	4.63	.6438	278,607
1998	735,131.00	13.00	7.69	48,051.84	4.85	.6269	391,726
1999	771,654.00	13.00	7.69	50,439.16	5.13	.6054	397,085
2000	1,483,762.00	13.00	7.69	96,986.10	5.51	.5762	726,702
2001	2,705,706.00	13.00	7.69	176,858.47	6.00	.5385	1,238,469
2002	1,297,219.00	13.00	7.69	84,792.72	6.60	.4923	542,828
2003	298,748.00	13.00	7.69	19,527.66	7.30	.4385	111,351
2004	196,410.00	13.00	7.69	12,838.34	8.08	.3785	63,190
2005	1,833,418.00	13.00	7.69	119,841.37	8.94	.3123	486,690
2006	1,118,683.00	13.00	7.69	73,122.71	9.84	.2431	231,159
2007	1,018,757.00	13.00	7.69	66,591.05	10.78	.1708	147,903
2008	444,889.00	13.00	7.69	29,080.17	11.76	.0954	36,076
2009	1,469,786.00	13.00	7.69	96,072.56	12.62	.0292	36,480
	16,743,818.00			1,093,735.02			6,468,923

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.53

LACLEDE GAS COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1952	37.00					1.0000	37
1954	4,688.00					1.0000	4,688
1956	209.00					1.0000	209
1959	841.00					1.0000	841
1960	304.00					1.0000	304
1977	12,286.00					1.0000	12,286
1978	1,325.00					1.0000	1,325
1980	765.00					1.0000	765
1981	3,811.00					1.0000	3,811
1982	998.00					1.0000	998
1985	9,596.00					1.0000	9,596
1986	27,987.00					1.0000	27,987
1987	15,670.00					1.0000	15,670
1988	20,668.00					1.0000	20,668
1989	1,397.00					1.0000	1,397
1990	3,737.00					1.0000	3,737
1991	316.00					1.0000	316
1992	31,135.00					1.0000	31,135
1993	59,432.00					1.0000	59,432
1994	28,012.00					1.0000	28,012
1995	1,492.00	15.00	6.67	99.52	0.75	.9500	1,417
1996	12,006.00	15.00	6.67	800.80	1.75	.8833	10,605
1997	2,911.00	15.00	6.67	194.16	2.75	.8167	2,377
1998	8,955.00	15.00	6.67	597.30	3.75	.7500	6,716
1999	535,719.00	15.00	6.67	35,732.46	4.75	.6833	366,057
2000	8,731.00	15.00	6.67	582.36	5.75	.6167	5,384
2001	62,327.00	15.00	6.67	4,157.21	6.75	.5500	34,280
2002	282,558.00	15.00	6.67	18,846.62	7.75	.4833	136,560
2003	1,347.00	15.00	6.67	89.84	8.75	.4167	561
2005	22,372.00	15.00	6.67	1,492.21	10.75	.2833	6,338
2007	48,452.00	15.00	6.67	3,231.75	12.75	.1500	7,268
TOTAL	1,210,084.00			65,824.23			800,777

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.44

LACLEDE GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1938	24.00					1.0000	24
1941	55.00					1.0000	55
1950	80.00					1.0000	80
1952	553.00					1.0000	553
1953	201.00					1.0000	201
1954	29.00					1.0000	29
1955	199.00					1.0000	199
1956	362.00					1.0000	362
1957	469.00					1.0000	469
1958	1,160.00					1.0000	1,160
1959	400.00					1.0000	400
1960	10,713.00					1.0000	10,713
1961	514.00					1.0000	514
1962	2,611.00					1.0000	2,611
1963	1,301.00					1.0000	1,301
1965	423.00					1.0000	423
1966	173.00					1.0000	173
1967	222.00					1.0000	222
1969	2,537.00					1.0000	2,537
1970	1,711.00					1.0000	1,711
1971	1,124.00					1.0000	1,124
1972	895.00					1.0000	895
1974	852.00					1.0000	852
1975	54.00					1.0000	54
1976	3,235.00					1.0000	3,235
1977	356.00					1.0000	356
1978	13,294.00					1.0000	13,294
1979	22,655.00					1.0000	22,655
1980	157.00					1.0000	157
1981	1,251.00					1.0000	1,251
1982	968.00					1.0000	968
1983	1,099.00					1.0000	1,099
1984	2,357.00					1.0000	2,357
1985	7,937.00					1.0000	7,937
1986	3,186.00					1.0000	3,186
1987	3,323.00					1.0000	3,323
1988	4,337.00					1.0000	4,337
1989	6,538.00					1.0000	6,538

LACLEDE GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2009

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	11,325.00					1.0000	11,325
1991	13,291.00					1.0000	13,291
1992	8,503.00					1.0000	8,503
1993	9,788.00					1.0000	9,788
1994	14,813.00					1.0000	14,813
1995	20,560.00	15.00	6.67	1,371.35	0.75	.9500	19,532
1996	12,964.00	15.00	6.67	864.70	1.75	.8833	11,451
1997	21,925.00	15.00	6.67	1,462.40	2.75	.8167	17,906
1998	14,124.00	15.00	6.67	942.07	3.75	.7500	10,593
1999	4,992.00	15.00	6.67	332.97	4.75	.6833	3,411
2000	32,082.00	15.00	6.67	2,139.87	5.75	.6167	19,785
2001	12,906.00	15.00	6.67	860.83	6.75	.5500	7,098
2002	177,486.00	15.00	6.67	11,838.32	7.75	.4833	85,779
2003	38,398.00	15.00	6.67	2,561.15	8.75	.4167	16,000
2004	41,700.00	15.00	6.67	2,781.39	9.75	.3500	14,595
2005	30,767.00	15.00	6.67	2,052.16	10.75	.2833	8,716
2006	36,694.00	15.00	6.67	2,447.49	11.75	.2167	7,952
2007	211,040.00	15.00	6.67	14,076.37	12.75	.1500	31,656
2008	398,426.00	15.00	6.67	26,575.01	13.75	.0833	33,189
2009	90,851.00	15.00	6.67	6,059.76	14.62	.0253	2,299
TOTAL	1,299,990.00			76,365.84			445,037

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.87