

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

In the matter of the verified application and petition)
of Laclede Gas Company to change its) Case No. GO-2005-_____
infrastructure system replacement surcharge)

**VERIFIED APPLICATION AND PETITION
OF LACLEDE GAS COMPANY TO CHANGE ITS
INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE**

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

I. BACKGROUND

1. Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri authorize eligible gas corporations to recover certain infrastructure replacement costs by establishing and updating an infrastructure system replacement surcharge ("ISRS"). Laclede's ISRS was established effective June 10, 2004, by Commission Order in Case No. GO-2004-0443. The original ISRS covered investments made in natural gas utility plant projects through December 2003. The ISRS was updated by Commission Order dated January 4, 2005, in GO-2005-0119, for investments made through September 2004.

2. Since Laclede's ISRS was last updated, the Company has continued to incur costs related to ISRS-eligible infrastructure system replacements. For the period

from October 2004 through February 2005, those costs result in additional annualized ISRS revenues that exceed the \$1 million threshold necessary to make an ISRS filing. Accordingly, Laclede submits this Application and Petition to change its ISRS to reflect these additional costs.

II. THE APPLICANT

3. Laclede is a public utility and gas corporation incorporated under the laws of the State of Missouri, with its principal office located at 720 Olive Street, St. Louis, Missouri 63101. A Certificate of Good Standing evidencing Laclede's standing to do business in Missouri was submitted in Case No. GF-2000-843 and is incorporated by reference herein for all purposes. The information in such Certificate is current and correct.

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

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

Michael C. Pendergast
Vice President & Associate General Counsel
Laclede Gas Company
720 Olive Street, Room 1520
St. Louis, MO 63101
(314) 342-0532

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

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

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

III. THE ISRS REQUEST

8. With this application, Laclede requests an adjustment to its ISRS rate schedule to reflect costs incurred in connection with ISRS-eligible infrastructure system replacements made during the period from October 2004 through February 2005. In accordance with the provisions of Sections 393.1009-1015 and 4 CSR 240-3.265, the revised ISRS rate schedule reflects the appropriate pre-tax ISRS revenues necessary to produce net operating income equal to Laclede's weighted cost of capital multiplied by the net original cost of the requested infrastructure replacements during this period that are eligible for the ISRS, including recognition of accumulated deferred income taxes and accumulated depreciation associated with eligible infrastructure system replacements that were included in Laclede's currently effective ISRS. Laclede also seeks to recover all state, federal and local income or excise taxes applicable to such ISRS income, and to recover all other ISRS costs such as depreciation expense and property taxes due within 12 months of this filing.

A. Eligibility of Costs

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

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

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

11. Finally, the infrastructure system replacements listed on Appendix A are eligible for ISRS treatment because Laclede's last general rate case proceeding was decided by Commission Orders issued within the past three years, that is, on October 3, 2002 and November 8, 2002, effective November 9, 2002, in Case No. GR-2002-356.

B. Rate Schedules, Calculations and Supporting Documentation

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

13. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes current local, state and federal income tax rates through a combined income tax rate conversion factor of 1.6276.

14. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes the average regulatory capital structure as presented in the testimony of various cost of capital witnesses in Laclede's most recently completed general rate proceeding (Case No. GR-2002-356) and reflects an overall rate of return of 8.16%, which is the average overall rate of return as recommended by the various cost of capital witnesses in Laclede's most recently completed general rate proceeding.

15. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a weighted average cost of debt of 3.80% which is the average of the weighted debt cost recommendations contained in the testimony of various cost of capital witnesses in Laclede's most recently completed general rate proceeding, Case No. GR-2002-356.

16. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a cost of common equity of 10.33% which is the average of the cost of

equity recommendations contained in the testimony of the various cost of capital witnesses in Laclede's most recently completed general rate proceeding.

17. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a current composite property tax rate of 2.78% for the eligible infrastructure system replacements.

18. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes depreciation rates currently applicable to the eligible infrastructure system replacements, as approved by the Commission for Laclede in its most recently completed general rate proceeding, Case No. GR-2002-356.

19. In determining the appropriate monthly ISRS charges, the proposed rate schedule is based on the same reasonable estimate of billing units for the period in which the charge will be in effect that was utilized and approved by the Commission in Laclede's last ISRS filing. Specifically, the charges have been derived by dividing the appropriate pre-tax revenues, as calculated above, by the customer numbers in the most recent annual report filed by Laclede with the Commission, and then further dividing this quotient by twelve. (See Appendix B, p. 12). Pursuant to Commission Rule 3.265(14) and the approach approved by the Commission in Laclede's other ISRS filings, the monthly ISRS charge for each customer class has been structured to maintain a proportional relationship equivalent to the proportional relationship of the monthly customer charge for each customer class. The resulting rate elements are calculated to yield the appropriate pre-tax revenues shown on Appendix B, as set forth on pages 1 and 13 of Appendix B.

WHEREFORE, pursuant to 393.1015.2(3) and Commission Rule 3.265(12), Laclede Gas Company respectfully requests that the Commission issue an Order approving a change to Laclede's ISRS rate schedules, effective on or before August 2, 2005, to provide for the recovery of the eligible infrastructure system replacement investments made by Laclede from October 2004 through February 2005, and granting such other relief as may be necessary and appropriate to accomplish the purposes of Sections 393.1009 through 393.1015.

Respectfully submitted,

/s/ Michael C. Pendergast

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

Laclede Gas Company
720 Olive Street, Room 1520
St. Louis, MO 63101
(314) 342-0532 (telephone)
(314) 421-1979 (fax)
E-mail:mpendergast@lacledegas.com

ATTORNEYS FOR LACLEDE GAS COMPANY

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing Application and Petition was served on the General Counsel of the Staff of the Missouri Public Service Commission and the Office of the Public Counsel on this 4th day of April, 2005 by hand-delivery, fax, electronic mail or by placing a copy of such Application, postage prepaid, in the United States mail.

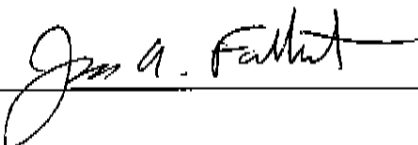
/s/ Rick Zucker

Rick Zucker

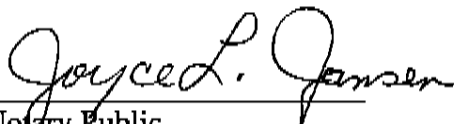
VERIFICATION

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

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



Subscribed and sworn to before me this 4th day of April, 2005.



Notary Public

My Commission Expires: 7-2-05

JOYCE L. JANSEN
Notary Public — Notary Seal
STATE OF MISSOURI
ST. CHARLES COUNTY
My Commission Expires: July 2, 2005



MAIN REPLACEMENTS - ADDITIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	609870	3301	1070F 2P OSCEOLA	Oct-04	216.06	4	0.0011916	1.03	3.09
376.30	600090	3301	810F 2P MCDONALD	Oct-04	392.02	4	0.0011916	1.87	5.61
376.30	600640	3301	605F 4P PLATEAU	Oct-04	1,357.91	4	0.0011916	6.47	19.42
376.30	600500	3301	2270F 2P GRAND	Oct-04	3,496.08	4	0.0011916	16.66	49.99
376.30	600520	3301	1580F 2P MISSISSIPPI	Oct-04	565.55	4	0.0011916	2.70	8.09
376.30	682520	3301	705F 4P PERRIN	Oct-04	1,754.88	4	0.0011916	8.36	25.09
376.73	629790	3301	290F 2P NOONEY	Oct-04	750.32	4	0.0011916	3.58	10.73
376.30	600480	3301	940F 4P WEST PARK	Oct-04	(269.77)	4	0.0011916	(1.29)	(3.86)
376.30	600480	3301	940F 4P WEST PARK	Nov-04	2,034.44	3	0.0011916	7.27	29.09
376.30	600640	3301	605F 4P PLATEAU	Nov-04	260.59	3	0.0011916	0.93	3.73
376.30	600500	3301	2270F 2P GRAND	Nov-04	526.56	3	0.0011916	1.88	7.53
376.30	600020	3301	840F 4P JUANITA	Nov-04	99,173.00	3	0.0011916	354.52	1,418.09
376.30	600090	3301	810F 2P MCDONALD	Nov-04	(38.56)	3	0.0011916	(0.14)	(0.55)
376.30	600560	3301	740F 4P 9TH	Nov-04	(5,390.05)	3	0.0011916	(19.27)	(77.07)
376.30	600480	3301	940F 4P WEST PARK	Dec-04	771.65	2	0.0011916	1.84	11.03
376.30	600110	3301	2515F 2P FAIRMOUNT	Dec-04	143,589.96	2	0.0011916	342.20	2,053.22
376.30	600090	3301	810F 2P MCDONALD	Dec-04	1,502.82	2	0.0011916	3.58	21.49
376.30	600640	3301	605F 4P PLATEAU	Dec-04	4,528.04	2	0.0011916	10.79	64.75
376.30	600020	3301	840F 4P JUANITA	Dec-04	1,879.34	2	0.0011916	4.48	26.87
376.30	600520	3301	1580F 2P MISSISSIPPI	Dec-04	7,498.61	2	0.0011916	17.87	107.22
376.30	602900	3301	350F 4P W PINE	Dec-04	20,674.77	2	0.0011916	49.27	295.63
376.30	600020	3301	840F 4P JUANITA	Jan-05	8,717.40	1	0.0011916	10.39	124.65
376.30	600520	3301	1580F 2P MISSISSIPPI	Jan-05	1,248.45	1	0.0011916	1.49	17.85
376.30	602900	3301	350F 4P W PINE	Jan-05	974.40	1	0.0011916	1.16	13.93
376.30	685450	3301	100F 4P E ARLEE	Jan-05	51,293.49	1	0.0011916	61.12	733.46
376.30	609850	3301	175F 4P COLLINS	Feb-05	106.85	0	0.0011916	-	1.53

347,614.81

888.76

4,970.61
SERVICE TRANSFER WORK ORDERS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED WORK ORDER	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	600490	3504	600480	Oct-04	1,355.93	4	0.0011916	6.46	19.39
376.30	600100	3504	600090	Oct-04	8,247.56	4	0.0011916	39.31	117.93
376.30	600510	3504	600500	Oct-04	(3,203.04)	4	0.0011916	(15.27)	(45.80)
376.30	600510	3504	600500	Nov-04	218.51	3	0.0011916	0.78	3.12
376.30	600490	3504	600480	Nov-04	152.82	3	0.0011916	0.55	2.19
376.30	600030	3504	600020	Nov-04	42,225.98	3	0.0011916	150.95	603.80
376.30	685160	3504	685150	Nov-04	4,385.09	3	0.0011916	15.68	62.70

376.30	600510	3504	600500	Dec-04	1,913.38	2	0.0011916	4.56	27.36
376.30	600490	3504	600480	Dec-04	612.73	2	0.0011916	1.46	8.76
376.30	600120	3504	600110	Dec-04	38,717.33	2	0.0011916	92.27	553.63
376.30	600650	3504	600640	Dec-04	2,813.51	2	0.0011916	6.71	40.23
376.30	602910	3504	602900	Dec-04	2,851.34	2	0.0011916	6.80	40.77
376.30	600120	3504	600110	Jan-05	138.59	1	0.0011916	0.17	1.98
376.30	601400	3504	601390	Jan-05	41.93	1	0.0011916	0.05	0.60
376.30	602910	3504	602900	Jan-05	645.30	1	0.0011916	0.77	9.23
376.30	602910	3504	602900	Feb-05	114.10	0	0.0011916	-	1.63
376.10	678830	3504	678580	Feb-05	366.45	0	0.0010583	-	4.65
376.93	610210	3504	610200	Feb-05	937.92	0	0.0011916	-	13.41
376.90	610410	3504	610400	Feb-05	1,973.43	0	0.0010583	-	25.06
376.93	610410	3504	610400	Feb-05	321.25	0	0.0011916	-	4.59
376.30	606070	3504	606060	Feb-05	5,144.56	0	0.0011916	-	73.56
376.30	606050	3504	606040	Feb-05	11,279.41	0	0.0011916	-	161.29
376.31	641890	3504	641880	Feb-05	125.47	0	0.0011916	-	1.79
376.11	641890	3504	641880	Feb-05	188.16	0	0.0010583	-	2.39

121,567.71

311.25

1,734.26

Total Main Replacements and Other Projects Extending Useful Life of Mains

469,182.52

1,200.01

6,704.87

SERVICE LINE REPLACEMENTS AND INSERTION PROJECTS - ADDITIONS

ACCOUNT 38010 SERVICES STEEL LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
38010	69916	3801	SVC RENEW STEEL CITY	Oct-04	516.41	4	0.0018916	3.91	11.72
38010	69516	3801	SVC RENEW STEEL SO	Oct-04	80.90	4	0.0018916	0.61	1.84
38010	69566	3801	SVC RENEW STEEL NO	Oct-04	6,587.57	4	0.0018916	49.84	149.53
38010	69916	3801	SVC RENEW STEEL CITY	Nov-04	746.78	3	0.0018916	4.24	16.95
38010	69566	3801	SVC RENEW STEEL NO	Nov-04	25,217.44	3	0.0018916	143.10	572.42
38010	69516	3801	SVC RENEW STEEL SO	Dec-04	4,430.05	2	0.0018916	16.76	100.56
38010	69566	3801	SVC RENEW STEEL NO	Dec-04	220.10	2	0.0018916	0.83	5.00
38010	69516	3801	SVC RENEW STEEL SO	Jan-05	2,705.94	1	0.0018916	5.12	61.42
38010	69566	3801	SVC RENEW STEEL NO	Jan-05	2,541.43	1	0.0018916	4.81	57.69
38010	69916	3801	SVC RENEW STEEL CITY	Feb-05	2,213.32	0	0.0018916	-	50.24
38010	69516	3801	SVC RENEW STEEL SO	Feb-05	1,839.41	0	0.0018916	-	41.75

TOTAL

47,099.35

229.22

1,069.12

ACCOUNT 38020 SERVICES PLASTIC & COPPER LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38020	69930	3801	SVC REN 1/2 PL CTY	Oct-04	10,957.24	4	0.0018500	81.08	243.25
38020	69931	3801	SVC REN 1IN PL CTY	Oct-04	229,918.75	4	0.0018500	1,701.40	5,104.20
38020	69932	3801	SVC REN 1 1/4 PL CITY	Oct-04	4,534.29	4	0.0018500	33.55	100.66
38020	69933	3801	SVC REN 2&OVR PL CITY	Oct-04	18,794.37	4	0.0018500	139.08	417.24
38020	69530	3801	SVC REN 1/2 PL SO	Oct-04	47,164.41	4	0.0018500	349.02	1,047.05
38020	69531	3801	SV REN 1IN PL SO	Oct-04	18,472.18	4	0.0018500	136.69	410.08
38020	69532	3801	SV REN 1 1/4 PL SO	Oct-04	4,091.64	4	0.0018500	30.28	90.83
38020	69533	3801	SV REN 2&OVR PL SO	Oct-04	3,818.43	4	0.0018500	28.26	84.77
38020	69534	3801	RENEW COPPER SVCS-SOUTH	Oct-04	407,892.60	4	0.0018500	3,018.41	9,055.22
38020	69535	3801	RELAY COPPER SVC -SOUTH	Oct-04	1,017.20	4	0.0018500	7.53	22.58
38020	69580	3801	SVC REN 1/2 PL NO	Oct-04	47,983.15	4	0.0018500	355.08	1,065.23
38020	69581	3801	SV REN 1IN PL NO	Oct-04	4,145.34	4	0.0018500	30.68	92.03
38020	69582	3801	SV REN 1 1/4 PL NO	Oct-04	3,757.30	4	0.0018500	27.80	83.41
38020	69584	3801	RNW COPPER SVCS-NORTH	Oct-04	265,017.32	4	0.0018500	1,961.13	5,883.38
38020	69585	3801	RELAY COPPER SVCS-NORTH	Oct-04	4,793.75	4	0.0018500	35.47	106.42
38020	69930	3801	SVC REN 1/2 PL CTY	Nov-04	13,583.79	3	0.0018500	75.39	301.56
38020	69931	3801	SVC REN 1IN PL CTY	Nov-04	106,957.13	3	0.0018500	593.61	2,374.45
38020	69932	3801	SVC REN 1 1/4 PL CITY	Nov-04	13,405.62	3	0.0018500	74.40	297.60
38020	69933	3801	SVC REN 2&OVR PL CITY	Nov-04	2,012.73	3	0.0018500	11.17	44.68
38020	69530	3801	SVC REN 1/2 PL SO	Nov-04	84,089.85	3	0.0018500	466.70	1,866.79
38020	69531	3801	SV REN 1IN PL SO	Nov-04	18,878.08	3	0.0018500	104.77	419.09
38020	69532	3801	SV REN 1 1/4 PL SO	Nov-04	2,743.16	3	0.0018500	15.22	60.90
38020	69534	3801	RENEW COPPER SVCS-SOUTH	Nov-04	301,496.26	3	0.0018500	1,673.30	6,693.22
38020	69535	3801	RELAY COPPER SVC -SOUTH	Nov-04	1,021.29	3	0.0018500	5.67	22.67
38020	69580	3801	SVC REN 1/2 PL NO	Nov-04	66,134.71	3	0.0018500	367.05	1,468.19
38020	69581	3801	SV REN 1IN PL NO	Nov-04	3,033.31	3	0.0018500	16.83	67.34
38020	69582	3801	SV REN 1 1/4 PL NO	Nov-04	2,399.79	3	0.0018500	13.32	53.28
38020	69583	3801	SV REN 2&OVR PL NO	Nov-04	(3,023.11)	3	0.0018500	(16.78)	(67.11)
38020	69584	3801	RNW COPPER SVCS-NORTH	Nov-04	234,871.70	3	0.0018500	1,303.54	5,214.15
38020	69585	3801	RELAY COPPER SVCS-NORTH	Nov-04	3,108.18	3	0.0018500	17.25	69.00
38020	69930	3801	SVC REN 1/2 PL CTY	Dec-04	15,443.91	2	0.0018500	57.14	342.85
38020	69931	3801	SVC REN 1IN PL CTY	Dec-04	215,517.46	2	0.0018500	797.41	4,784.49
38020	69932	3801	SVC REN 1 1/4 PL CITY	Dec-04	15,267.43	2	0.0018500	56.49	338.94
38020	69933	3801	SVC REN 2&OVR PL CITY	Dec-04	1,396.15	2	0.0018500	5.17	30.99
38020	69530	3801	SVC REN 1/2 PL SO	Dec-04	56,433.58	2	0.0018500	208.80	1,252.83
38020	69531	3801	SV REN 1IN PL SO	Dec-04	31,111.42	2	0.0018500	115.11	690.67
38020	69532	3801	SV REN 1 1/4 PL SO	Dec-04	2,372.37	2	0.0018500	8.78	52.67
38020	69533	3801	SV REN 2&OVR PL SO	Dec-04	2,686.18	2	0.0018500	9.94	59.63
38020	69534	3801	RENEW COPPER SVCS-SOUTH	Dec-04	423,633.04	2	0.0018500	1,567.44	9,404.65
38020	69535	3801	RELAY COPPER SVC -SOUTH	Dec-04	1,172.11	2	0.0018500	4.34	26.02
38020	69580	3801	SVC REN 1/2 PL NO	Dec-04	54,947.30	2	0.0018500	203.31	1,219.83

38020	69581	3801	SV REN 1IN PL NO	Dec-04	2,150.85	2	0.0018500	7.96	47.75
38020	69582	3801	SV REN 1 1/4 PL NO	Dec-04	2,724.07	2	0.0018500	10.08	60.47
38020	69583	3801	SV REN 2&OVR PL NO	Dec-04	(4,178.16)	2	0.0018500	(15.46)	(92.76)
38020	69584	3801	RNW COPPER SVCS-NORTH	Dec-04	360,507.95	2	0.0018500	1,333.88	8,003.28
38020	69585	3801	RELAY COPPER SVCS-NORTH	Dec-04	4,309.48	2	0.0018500	15.95	95.67
38020	69930	3801	SVC REN 1/2 PL CTY	Jan-05	19,772.61	1	0.0018500	36.58	438.95
38020	69931	3801	SVC REN 1IN PL CTY	Jan-05	173,179.60	1	0.0018500	320.38	3,844.59
38020	69932	3801	SVC REN 1 1/4 PL CITY	Jan-05	7,736.45	1	0.0018500	14.31	171.75
38020	69933	3801	SVC REN 2&OVR PL CITY	Jan-05	14,804.81	1	0.0018500	27.39	328.67
38020	69530	3801	SVC REN 1/2 PL SO	Jan-05	53,494.50	1	0.0018500	98.96	1,187.58
38020	69531	3801	SV REN 1IN PL SO	Jan-05	26,276.13	1	0.0018500	48.61	583.33
38020	69532	3801	SV REN 1 1/4 PL SO	Jan-05	2,058.03	1	0.0018500	3.81	45.69
38020	69533	3801	SV REN 2&OVR PL SO	Jan-05	3,002.23	1	0.0018500	5.55	66.65
38020	69534	3801	RENEW COPPER SVCS-SOUTH	Jan-05	275,827.77	1	0.0018500	510.28	6,123.38
38020	69535	3801	RELAY COPPER SVC -SOUTH	Jan-05	27.01	1	0.0018500	0.05	0.60
38020	69580	3801	SVC REN 1/2 PL NO	Jan-05	42,162.62	1	0.0018500	78.00	936.01
38020	69581	3801	SV REN 1IN PL NO	Jan-05	2,163.46	1	0.0018500	4.00	48.03
38020	69582	3801	SV REN 1 1/4 PL NO	Jan-05	8.83	1	0.0018500	0.02	0.20
38020	69583	3801	SV REN 2&OVR PL NO	Jan-05	863.76	1	0.0018500	1.60	19.18
38020	69584	3801	RNW COPPER SVCS-NORTH	Jan-05	520,054.92	1	0.0018500	962.10	11,545.22
38020	69585	3801	RELAY COPPER SVCS-NORTH	Jan-05	1,290.66	1	0.0018500	2.39	28.65
38020	69930	3801	SVC REN 1/2 PL CTY	Feb-05	18,993.31	0	0.0018500	-	421.65
38020	69931	3801	SVC REN 1IN PL CTY	Feb-05	233,833.21	0	0.0018500	-	5,191.10
38020	69932	3801	SVC REN 1 1/4 PL CITY	Feb-05	8,267.10	0	0.0018500	-	183.53
38020	69933	3801	SVC REN 2&OVR PL CITY	Feb-05	17,804.70	0	0.0018500	-	395.26
38020	69530	3801	SVC REN 1/2 PL SO	Feb-05	59,550.60	0	0.0018500	-	1,322.02
38020	69531	3801	SV REN 1IN PL SO	Feb-05	18,802.93	0	0.0018500	-	417.43
38020	69532	3801	SV REN 1 1/4 PL SO	Feb-05	108.15	0	0.0018500	-	2.40
38020	69533	3801	SV REN 2&OVR PL SO	Feb-05	274.16	0	0.0018500	-	6.09
38020	69534	3801	RENEW COPPER SVCS-SOUTH	Feb-05	321,905.16	0	0.0018500	-	7,146.29
38020	69535	3801	RELAY COPPER SVC -SOUTH	Feb-05	7,392.66	0	0.0018500	-	164.12
38020	69580	3801	SVC REN 1/2 PL NO	Feb-05	72,794.71	0	0.0018500	-	1,616.04
38020	69581	3801	SV REN 1IN PL NO	Feb-05	4,146.84	0	0.0018500	-	92.06
38020	69582	3801	SV REN 1 1/4 PL NO	Feb-05	4,269.07	0	0.0018500	-	94.77
38020	69583	3801	SV REN 2&OVR PL NO	Feb-05	7,557.80	0	0.0018500	-	167.78
38020	69584	3801	RNW COPPER SVCS-NORTH	Feb-05	392,006.47	0	0.0018500	-	8,702.54
38020	69585	3801	RELAY COPPER SVCS-NORTH	Feb-05	2,607.41	0	0.0018500	-	57.88

TOTAL

5,421,603.27

19,157.27

120,359.58

ACCOUNT 38092 SERVICES PLASTIC & COPPER MIDWEST DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38092	69645	3801	SVC REN 1/2 PL MW	Oct-04	1,433.64	4	0.0018500	10.61	31.83
38092	69646	3801	SVC REN 1IN PL MW	Oct-04	1,082.00	4	0.0018500	8.01	24.02
38092	69648	3801	SVC REN 2IN & OVR PL MW	Oct-04	1,325.88	4	0.0018500	9.81	29.43
38092	69649	3801	RENEW COPPER SVCS- MW	Oct-04	13,790.47	4	0.0018500	102.05	306.15
38092	69645	3801	SVC REN 1/2 PL MW	Nov-04	5,299.13	3	0.0018500	29.41	117.64
38092	69646	3801	SVC REN 1IN PL MW	Nov-04	393.07	3	0.0018500	2.18	8.73
38092	69648	3801	SVC REN 2IN & OVR PL MW	Nov-04	126.44	3	0.0018500	0.70	2.81
38092	69649	3801	RENEW COPPER SVCS- MW	Nov-04	4,537.50	3	0.0018500	25.18	100.73
38092	69645	3801	SVC REN 1/2 PL MW	Dec-04	4,963.75	2	0.0018500	18.37	110.20
38092	69646	3801	SVC REN 1IN PL MW	Dec-04	621.93	2	0.0018500	2.30	13.81
38092	69649	3801	RENEW COPPER SVCS- MW	Dec-04	16,601.74	2	0.0018500	61.43	368.56
38092	69645	3801	SVC REN 1/2 PL MW	Jan-05	3,758.21	1	0.0018500	6.95	83.43
38092	69646	3801	SVC REN 1IN PL MW	Jan-05	530.48	1	0.0018500	0.98	11.78
38092	69649	3801	RENEW COPPER SVCS- MW	Jan-05	8,163.48	1	0.0018500	15.10	181.23
38092	69645	3801	SVC REN 1/2 PL MW	Feb-05	119.51	0	0.0018500	-	2.65
38092	69646	3801	SVC REN 1IN PL MW	Feb-05	94.64	0	0.0018500	-	2.10
38092	69647	3801	SVC REN 1 1/4 PL MW	Feb-05	158.63	0	0.0018500	-	3.52
38092	69649	3801	RENEW COPPER SVCS- MW	Feb-05	36,661.54	0	0.0018500	-	813.89

TOTAL	<u><u>99,662.04</u></u>	<u><u>293.08</u></u>	<u><u>2,212.51</u></u>
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ACCOUNT 38090 SERVICES STEEL MIDWEST DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38090	69630	3801	SVC RENEW STEEL MW	Oct-04	413.49	4	0.0018916	3.13	9.39
38090	69630	3801	SVC RENEW STEEL MW	Feb-05	806.63	0	0.0018916	-	18.31

TOTAL	<u><u>1,220.12</u></u>	<u><u>3.13</u></u>	<u><u>27.70</u></u>
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ACCOUNT 38082 SERVICES PLASTIC & COPPER FRANKLIN DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38082	69425	3801	SVC RNW PLS 5/8IN	Oct-04	161.81	4	0.0018500	1.20	3.59
38082	69426	3801	SVC RNW PLS 5/4IN	Nov-04	3,664.86	3	0.0018500	20.34	81.36

TOTAL 3,826.67 21.54 84.95

ACCOUNT 38072 SERVICES PLASTIC & COPPER MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38072	69745	3801	SVC REN 1/2 PL MN	Oct-04	442.49	4	0.0018500	3.27	9.82
38072	69745	3801	SVC REN 1/2 PL MN	Nov-04	2,112.75	3	0.0018500	11.73	46.90
38072	69745	3801	SVC REN 1/2 PL MN	Dec-04	679.95	2	0.0018500	2.52	15.09
38072	69745	3801	SVC REN 1/2 PL MN	Feb-05	131.79	0	0.0018500	-	2.93

TOTAL 3,366.98 17.52 74.74

ACCOUNT 38070 SERVICES STEEL MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38070	69730	3801	SVC RENEW STEEL MN	Nov-04	1,867.81	3	0.0018916	10.60	42.40
38070	69730	3801	SVC RENEW STEEL MN	Dec-04	1,371.00	2	0.0018916	5.19	31.12
38070	69730	3801	SVC RENEW STEEL MN	Feb-05	374.64	0	0.0018916	-	8.50

TOTAL 3,613.45 15.79 82.02

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38021	69845	3801	SVC RNW 1/2 PL SC	Oct-04	1,563.68	4	0.0018500	11.57	34.71
38021	69846	3801	SVC RNW 1IN PL SC	Oct-04	24.00	4	0.0018500	0.18	0.53
38021	69849	3801	RENEW COPPER SVCS-ST CHR	Oct-04	53,223.62	4	0.0018500	393.85	1,181.56
38021	69850	3801	RELAY COPPER SVC- ST CHR	Oct-04	431.18	4	0.0018500	3.19	9.57
38021	69845	3801	SVC RNW 1/2 PL SC	Nov-04	(837.83)	3	0.0018500	(4.65)	(18.60)
38021	69846	3801	SVC RNW 1IN PL SC	Nov-04	68.25	3	0.0018500	0.38	1.52
38021	69848	3801	SV RNW 2&OVR PL SC	Nov-04	193.61	3	0.0018500	1.07	4.30

38021	69849	3801	RENEW COPPER SVCS-ST CHR	Nov-04	43,436.99	3	0.0018500	241.08	964.30
38021	69850	3801	RELAY COPPER SVC- ST CHR	Nov-04	1,010.86	3	0.0018500	5.61	22.44
38021	69845	3801	SVC RNW 1/2 PL SC	Dec-04	947.64	2	0.0018500	3.51	21.04
38021	69846	3801	SVC RNW 1IN PL SC	Dec-04	481.22	2	0.0018500	1.78	10.68
38021	69847	3801	SV RNW 1-1/4 PL SC	Dec-04	377.05	2	0.0018500	1.40	8.37
38021	69848	3801	SV RNW 2&OVR PL SC	Dec-04	(395.00)	2	0.0018500	(1.46)	(8.77)
38021	69849	3801	RENEW COPPER SVCS-ST CHR	Dec-04	111,447.34	2	0.0018500	412.36	2,474.13
38021	69850	3801	RELAY COPPER SVC- ST CHR	Dec-04	849.44	2	0.0018500	3.14	18.86
38021	69845	3801	SVC RNW 1/2 PL SC	Jan-05	8,804.31	1	0.0018500	16.29	195.46
38021	69846	3801	SVC RNW 1IN PL SC	Jan-05	139.48	1	0.0018500	0.26	3.10
38021	69848	3801	SV RNW 2&OVR PL SC	Jan-05	12,099.73	1	0.0018500	22.38	268.61
38021	69849	3801	RENEW COPPER SVCS-ST CHR	Jan-05	84,020.96	1	0.0018500	155.44	1,865.27
38021	69850	3801	RELAY COPPER SVC- ST CHR	Jan-05	2,319.90	1	0.0018500	4.29	51.50
38021	69845	3801	SVC RNW 1/2 PL SC	Feb-05	731.17	0	0.0018500	-	16.23
38021	69846	3801	SVC RNW 1IN PL SC	Feb-05	555.31	0	0.0018500	-	12.33
38021	69847	3801	SV RNW 1-1/4 PL SC	Feb-05	2,775.09	0	0.0018500	-	61.61

TOTAL	<u>324,268.00</u>	<u>1,271.67</u>	<u>7,198.75</u>
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ACCOUNT 38011 SERVICES STEEL ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38011	69830	3801	SVC RENEW STEEL SC	Oct-04	125.49	4	0.0018916	0.95	2.85
38011	69830	3801	SVC RENEW STEEL SC	Jan-05	2,322.09	1	0.0018916	4.39	52.71
38011	69830	3801	SVC RENEW STEEL SC	Feb-05	33,105.81	0	0.0018916	-	751.48

TOTAL	<u>35,553.39</u>	<u>5.34</u>	<u>807.04</u>
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Total Service Line Replacements and Insertion Projects:	<u>5,940,213.27</u>	<u>21,014.56</u>	<u>131,916.41</u>
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REGULATOR STATIONS - ADDITIONS

ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT LACLEDE DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
37800	67984	360J	UPGRADE ST CHAS/LINDBERG	Oct-04	8,144.50	4	0.0018500	60.27	180.81
37800	60115	360M	UPGRADE CATALAN REG STA	Oct-04	1,242.04	4	0.0018500	9.19	27.57
37800	60116	360S	CONVERT REG STATIONS	Oct-04	9,185.06	4	0.0018500	67.97	203.91
37800	60902	3600	UPGRADE SCADA COMM	Nov-04	133.53	3	0.0018500	0.74	2.96
37800	60115	360M	UPGRADE CATALAN REG STA	Nov-04	892.86	3	0.0018500	4.96	19.82
37800	60114	360T	REPL ELEC RECORDERS	Dec-04	83,348.79	2	0.0018500	308.39	1,850.34

37800	68470	360L	REPL REG STA JAMES&SUTTON	Dec-04	36,712.21	2	0.0018500	135.84	815.01
37800	60116	360S	CONVERT REG STATIONS	Jan-05	2,421.09	1	0.0018500	4.48	53.75
37800	68470	360L	REPL REG STA JAMES&SUTTON	Feb-05	2,113.30	0	0.0018500	-	46.92

TOTAL	<u>144,193.38</u>	<u>591.84</u>	<u>3,201.09</u>
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Total Regulator Station Replacements	<u>144,193.38</u>	<u>591.84</u>	<u>3,201.09</u>
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MAIN RELOCATIONS NET OF REIMBURSEMENTS - NET ADDITIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	600970	340R	65F 4P CARTER	Oct-04	1,010.66	4	0.0011916	4.82	14.45
376.10	602380	340K	65F 12S GRATTAN	Oct-04	1,508.94	4	0.0010583	6.39	19.16
376.73	629930	340S	215F 2S 2P PASTA HOUSE	Oct-04	2,087.39	4	0.0011916	9.95	29.85
376.11	641770	340K	1420F 12S N OUTER RD	Oct-04	184,208.80	4	0.0010583	779.79	2,339.38
376.10	679650	3401	225F 4S ADIE RD	Oct-04	51,382.35	4	0.0010583	217.51	652.54
376.10	679900	3401	75F 8S MIDLAND	Oct-04	135.53	4	0.0010583	0.57	1.72
376.10	681840	3401	3550F 30S LINDBERGH	Oct-04	(412.03)	4	0.0010583	(1.74)	(5.23)
376.30	681980	3401	815F 6P FORDER	Oct-04	5.57	4	0.0011916	0.03	0.08
376.10	682610	340P	2017F 30S FEE FEE	Oct-04	(601.00)	4	0.0010583	(2.54)	(7.63)
376.10	682620	340P	440F 30S NORFOLK SOUTH.	Oct-04	(135,494.02)	4	0.0010583	(573.57)	(1,720.72)
376.10	682630	340P	412F 30S LINDBERGH	Oct-04	(729.93)	4	0.0010583	(3.09)	(9.27)
376.30	683200	3401	675F 2P LEMAY FERRY	Oct-04	847.65	4	0.0011916	4.04	12.12
376.10	683220	340K	70F 8S 2S LINDBERGH	Oct-04	39,670.79	4	0.0010583	167.93	503.80
376.10	683590	340K	535F 6S 4S GRANT	Oct-04	29,199.70	4	0.0010583	123.61	370.82
376.30	683590	340K	535F 6S 4S GRANT	Oct-04	5,980.63	4	0.0011916	28.51	85.52
376.10	683680	340K	110F 8S WILDHORSE CRK	Oct-04	84.78	4	0.0010583	0.36	1.08
376.10	684220	340K	55F 12S 2S W KIRKHAM	Oct-04	(543.47)	4	0.0010583	(2.30)	(6.90)
376.10	684350	340K	450F 8S WARSON	Oct-04	2,029.99	4	0.0010583	8.59	25.78
376.10	684830	340K	40F 2S LOEKES	Oct-04	6,205.26	4	0.0010583	26.27	78.80
376.10	685020	340K	56F 2S BIG BEND	Oct-04	402.70	4	0.0010583	1.70	5.11
376.30	685020	340K	56F 2S BIG BEND	Oct-04	141.50	4	0.0011916	0.67	2.02
376.10	699760	3402	CJ REIM 68262	Oct-04	85,933.29	4	0.0010583	363.77	1,091.32
376.10	699760	3402	CJ REIM 68368	Oct-04	(3,648.30)	4	0.0010583	(15.44)	(46.33)
376.10	699760	3402	CJ REIM 68263	Oct-04	(7,344.62)	4	0.0010583	(31.09)	(93.27)
376.30	699760	3402	CJ REIM 68501	Oct-04	(1,718.17)	4	0.0011916	(8.19)	(24.57)
376.10	602380	340K	65F 12S GRATTAN	Nov-04	(2,780.78)	3	0.0010583	(8.83)	(35.31)
376.11	641770	340K	1420F 12S N OUTER RD	Nov-04	619.55	3	0.0010583	1.97	7.87
376.10	679900	3401	75F 8S MIDLAND	Nov-04	42.45	3	0.0010583	0.13	0.54
376.10	681820	3401	285F 6S LADUE RD BRIDGE	Nov-04	6,957.56	3	0.0010583	22.09	88.36
376.10	681840	3401	3550F 30S LINDBERGH	Nov-04	(4,385.11)	3	0.0010583	(13.92)	(55.69)
376.10	682610	340P	2017F 30S FEE FEE	Nov-04	(24,590.22)	3	0.0010583	(78.07)	(312.29)

376.10	682620	340P	440F 30S NORFOLK SOUTH.	Nov-04	(20,559.40)	3	0.0010583	(65.27)	(261.10)
376.10	682630	340P	412F 30S LINDBERGH	Nov-04	(4,735.63)	3	0.0010583	(15.04)	(60.14)
376.30	683060	340K	935F 2P KIENLEN	Nov-04	95.83	3	0.0011916	0.34	1.37
376.30	683200	3401	675F 2P LEMAY FERRY	Nov-04	42.45	3	0.0011916	0.15	0.61
376.10	683220	340K	70F 8S 2S LINDBERGH	Nov-04	85.62	3	0.0010583	0.27	1.09
376.10	683590	340K	535F 6S 4S GRANT	Nov-04	24,706.14	3	0.0010583	78.44	313.76
376.30	683590	340K	535F 6S 4S GRANT	Nov-04	5,060.29	3	0.0011916	18.09	72.36
376.30	684550	340K	205F 6S SMIZER MILL	Nov-04	8,372.74	3	0.0011916	29.93	119.72
376.10	684770	340K	60F 6S ROCK HILL	Nov-04	16,374.39	3	0.0010583	51.99	207.95
376.30	685150	3401	860F 3P KELLER	Nov-04	48,522.86	3	0.0011916	173.46	693.84
376.30	601010	340R	40F 4P MARDEL	Dec-04	203.52	2	0.0011916	0.49	2.91
376.10	602380	340K	65F 12S GRATTAN	Dec-04	174.98	2	0.0010583	0.37	2.22
376.11	641770	340K	1420F 12S N OUTER RD	Dec-04	2,272.68	2	0.0010583	4.81	28.86
376.11	641880	340K	330F 8S BIRDIE HILLS	Dec-04	69,081.32	2	0.0010583	146.22	877.31
376.31	641880	340K	330F 8S BIRDIE HILLS	Dec-04	46,054.08	2	0.0011916	109.76	658.54
376.10	681820	3401	285F 6S LADUE RD BRIDGE	Dec-04	1,119.04	2	0.0010583	2.37	14.21
376.10	682610	340P	2017F 30S FEE FEE	Dec-04	6,516.49	2	0.0010583	13.79	82.76
376.30	683200	3401	675F 2P LEMAY FERRY	Dec-04	107.86	2	0.0011916	0.26	1.54
376.10	683220	340K	70F 8S 2S LINDBERGH	Dec-04	367.09	2	0.0010583	0.78	4.66
376.30	683220	340K	70F 8S 2S LINDBERGH	Dec-04	255.15	2	0.0011916	0.61	3.65
376.10	683590	340K	535F 6S 4S GRANT	Dec-04	2,932.90	2	0.0010583	6.21	37.25
376.30	683590	340K	535F 6S 4S GRANT	Dec-04	600.73	2	0.0011916	1.43	8.59
376.10	684220	340K	55F 12S 2S W KIRKHAM	Dec-04	93,006.49	2	0.0010583	196.86	1,181.15
376.10	684770	340K	60F 6S ROCK HILL	Dec-04	1,033.81	2	0.0010583	2.19	13.13
376.30	685150	3401	860F 3P KELLER	Dec-04	28.70	2	0.0011916	0.07	0.41
376.30	601010	340R	40F 4P MARDEL	Jan-05	4,461.85	1	0.0011916	5.32	63.80
376.30	601390	340K	45F 4P GOODFELLOW	Jan-05	12,772.04	1	0.0011916	15.22	182.63
376.10	602380	340K	65F 12S GRATTAN	Jan-05	171.04	1	0.0010583	0.18	2.17
376.93	610200	3401	3100F 4P NEW SUGAR CREEK	Jan-05	22,944.87	1	0.0011916	27.34	328.09
376.90	610740	340K	1170F 8S ARNOLD TENBRK	Jan-05	168,691.61	1	0.0010583	178.53	2,142.32
376.11	641770	340K	1420F 12S N OUTER RD	Jan-05	9,950.77	1	0.0010583	10.53	126.37
376.10	681820	3401	285F 6S LADUE RD BRIDGE	Jan-05	1,209.30	1	0.0010583	1.28	15.36
376.10	681840	3401	3550F 30S LINDBERGH	Jan-05	5,022.89	1	0.0010583	5.32	63.79
376.10	682610	340P	2017F 30S FEE FEE	Jan-05	23,867.22	1	0.0010583	25.26	303.10
376.10	682620	340P	440F 30S NORFOLK SOUTH.	Jan-05	12,112.25	1	0.0010583	12.82	153.82
376.10	682630	340P	412F 30S LINDBERGH	Jan-05	9,732.73	1	0.0010583	10.30	123.60
376.11	698960	3402	CJ REIM 64188	Jan-05	(46,895.06)	1	0.0010583	(49.63)	(595.55)
376.11	698960	3402	CJ REIM 64177	Jan-05	(23,461.47)	1	0.0010583	(24.83)	(297.95)
376.31	698960	3402	CJ REIM 64188	Jan-05	(31,263.37)	1	0.0011916	(37.25)	(447.04)
376.30	699760	3402	CJ REIM 68320	Jan-05	(14,516.84)	1	0.0011916	(17.30)	(207.58)
376.30	601390	340K	45F 4P GOODFELLOW	Feb-05	1,315.85	0	0.0011916	-	18.82
376.30	606040	3401	435F 4P WILLIAMS	Feb-05	37,318.63	0	0.0011916	-	533.63
376.30	606060	3401	830F 6P ASHLAND	Feb-05	100,551.04	0	0.0011916	-	1,437.80
376.10	682280	3401	575F 4P 82 ADIE	Feb-05	24,351.24	0	0.0010583	-	309.25
376.30	682280	3401	575F 4P 82 ADIE	Feb-05	110,933.23	0	0.0011916	-	1,586.26

376.30	683060	340K	935F 2P KIENLEN	Feb-05	75.39	0	0.0011916	-	1.08
376.90	610400	3401	1650F 8S OLD HWY 141	Feb-05	320,455.06	0	0.0010583	-	4,069.65
376.93	610400	3401	1650F 8S OLD HWY 141	Feb-05	52,167.04	0	0.0011916	-	745.95
376.30	683590	340K	535F 6S 4S GRANT	Feb-05	4,084.25	0	0.0011916	-	58.40
376.10	683590	340K	535F 6S 4S GRANT	Feb-05	19,940.90	0	0.0010583	-	253.24
376.30	684220	340K	55F 12S 2S W KIRKHAM	Feb-05	3,800.00	0	0.0011916	-	54.34
376.10	684220	340K	55F 12S 2S W KIRKHAM	Feb-05	27,643.95	0	0.0010583	-	351.07
376.10	602380	340K	65F 12S GRATTAN	Feb-05	193.45	0	0.0010583	-	2.46
376.90	610740	340K	1170F 8S ARNOLD TENBRK	Feb-05	1,604.95	0	0.0010583	-	20.38
376.30	685150	3401	860F 3P KELLER	Feb-05	419.78	0	0.0011916	-	6.00
376.90	610680	340K	360F 8S OLD SUGAR CRK	Feb-05	(497.67)	0	0.0010583	-	(6.32)
376.30	699260	3402	CJ REIM 60604/05	Feb-05	(35,835.39)	0	0.0011916	-	(512.42)
376.10	699760	3402	CJ REIM 67965	Feb-05	(33,987.91)	0	0.0010583	-	(431.63)
376.30	699760	3402	CJ REIM 68466	Feb-05	(2,079.47)	0	0.0011916	-	(29.73)

Total Main Relocations Net of Reimbursements				TOTAL	<u>1,325,181.72</u>		<u>1,951.59</u>	<u>17,444.92</u>
Total ISRS-Eligible Additions					<u>7,878,770.89</u>		<u>24,758.00</u>	<u>159,267.29</u>

MAIN REPLACEMENTS - RETIREMENTS

MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.31	598020	3301	N/A	MAINS PLS ST CHAS	Nov-04	(55.29)	3	0.0011916	(0.20)	(0.79)
376.30	599520	3301	N/A	MAINS PLS COUNTY	Dec-04	(763.66)	2	0.0011916	(1.82)	(10.92)
376.31	598020	3301	N/A	MAINS PLS ST CHAS	Dec-04	(7.24)	2	0.0011916	(0.02)	(0.10)
376.30	599520	3301	N/A	MAINS PLS COUNTY	Jan-05	(597.47)	1	0.0011916	(0.71)	(8.54)
376.31	598020	3301	N/A	MAINS PLS ST CHAS	Jan-05	(56.13)	1	0.0011916	(0.07)	(0.80)
376.30	599520	3301	N/A	MAINS PLS COUNTY	Feb-05	(1,109.52)	0	0.0011916	-	(15.87)
376.30	599540	3301	N/A	MAINS STL COUNTY	Feb-05	(232.18)	0	0.0011916	-	(3.32)

TOTAL - MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS (2,821.49) (2.82) (40.34)

MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Nov-04	(5,426.70)	3	0.0010416	(16.96)	(67.83)
376.20	599540	3301	N/A	MAINS CAST IRON COUNTY	Nov-04	(696.32)	3	0.0010416	(2.18)	(8.70)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Dec-04	(2,824.22)	2	0.0010416	(5.88)	(35.30)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Jan-05	(425.18)	1	0.0010416	(0.44)	(5.31)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Jan-05	(60.57)	1	0.0010416	(0.06)	(0.76)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Feb-05	(2,264.27)	0	0.0010416	-	(28.30)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Feb-05	(12.80)	0	0.0010416	-	(0.16)

TOTAL - MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS (11,710.06) (25.52) (146.36)

MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.10	599540	3301	N/A	MAINS STL COUNTY	Nov-04	(8,449.20)	3	0.0010583	(26.83)	(107.30)
376.10	599040	3301	N/A	MAINS STL CITY	Dec-04	(150.50)	2	0.0010583	(0.32)	(1.91)
376.10	599540	3301	N/A	MAINS STL COUNTY	Dec-04	(981.64)	2	0.0010583	(2.08)	(12.47)
376.10	599540	3301	N/A	MAINS STL COUNTY	Jan-05	(2,274.05)	1	0.0010583	(2.41)	(28.88)

376.10	599520	3301	N/A	MAINS PLS COUNTY	Feb-05	(399.84)	0	0.0010583	-	(5.08)
376.10	599540	3301	N/A	MAINS STL COUNTY	Feb-05	(2,848.68)	0	0.0010583	-	(36.18)

TOTAL MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS	(15,103.91)	(31.64)	(191.82)
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TOTAL MAIN RETIREMENTS - MAIN REPLACEMENTS	(29,635.46)	(59.98)	(378.52)
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RETIREMENT OF SERVICES

ACCOUNT 38010 SERVICES STEEL LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
38010	59914	3801		SVC RNW PROT STL	Nov-04	(5,317.61)	3	0.0018916	(30.18)	(120.71)
38010	59916	3801		SVC RENEW STL CITY	Nov-04	(12,148.97)	3	0.0018916	(68.94)	(275.77)
38010	59964	3801		SVC RNW PRO STL CO	Nov-04	(16,131.40)	3	0.0018916	(91.54)	(366.17)
38010	59966	3801		SVC RENEW STL CO	Nov-04	(1,213.64)	3	0.0018916	(6.89)	(27.55)
38010	59914	3801		SVC RNW PROT STL	Dec-04	(7,372.70)	2	0.0018916	(27.89)	(167.35)
38010	59916	3801		SVC RENEW STL CITY	Dec-04	(11,484.46)	2	0.0018916	(43.45)	(260.69)
38010	59964	3801		SVC RNW PRO STL CO	Dec-04	(14,685.35)	2	0.0018916	(55.56)	(333.35)
38010	59966	3801		SVC RENEW STL CO	Dec-04	(1,891.27)	2	0.0018916	(7.16)	(42.93)
38010	59914	3801		SVC RNW PROT STL	Jan-05	(166.32)	1	0.0018916	(0.31)	(3.78)
38010	59916	3801		SVC RENEW STL CITY	Jan-05	(889.54)	1	0.0018916	(1.68)	(20.19)
38010	59964	3801		SVC RNW PRO STL CO	Jan-05	(3,140.21)	1	0.0018916	(5.94)	(71.28)
38010	59966	3801		SVC RENEW STL CO	Jan-05	(101.99)	1	0.0018916	(0.19)	(2.32)
38010	59914	3801		SVC RNW PROT STL	Feb-05	(480.38)	0	0.0018916	-	(10.90)
38010	59916	3801		SVC RENEW STL CITY	Feb-05	(6,394.86)	0	0.0018916	-	(145.16)
38010	59964	3801		SVC RNW PRO STL CO	Feb-05	(3,759.60)	0	0.0018916	-	(85.34)
38010	59966	3801		SVC RENEW STL CO	Feb-05	(123.87)	0	0.0018916	-	(2.81)

TOTAL	(85,302.17)	(339.73)	(1,936.30)
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ACCOUNT 38020 SERVICES PLASTIC & COPPER LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38020	59917	3801		SVC RENEW CPR CITY	Nov-04	(91,882.69)	3	0.0018500	(509.95)	(2,039.80)
38020	59967	3801		SVC RENEW CPR CO	Nov-04	(38,762.39)	3	0.0018500	(215.13)	(860.53)
38020	59970	3801		CPR SVCS - NO DISTRICT	Nov-04	(15,483.86)	3	0.0018500	(85.94)	(343.74)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Nov-04	(17,510.95)	3	0.0018500	(97.19)	(388.74)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Nov-04	(17,378.45)	3	0.0018500	(96.45)	(385.80)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Nov-04	(22,545.28)	3	0.0018500	(125.13)	(500.51)
38020	59917	3801		SVC RENEW CPR CITY	Dec-04	(127,276.72)	2	0.0018500	(470.92)	(2,825.54)

38020	59967	3801		SVC RENEW CPR CO	Dec-04	(36,906.11)	2	0.0018500	(136.55)	(819.32)
38020	59970	3801		CPR SVCS - NO DISTRICT	Dec-04	(14,898.16)	2	0.0018500	(55.12)	(330.74)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Dec-04	(14,935.57)	2	0.0018500	(55.26)	(331.57)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Dec-04	(20,117.52)	2	0.0018500	(74.43)	(446.61)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Dec-04	(27,089.62)	2	0.0018500	(100.23)	(601.39)
38020	59917	3801		SVC RENEW CPR CITY	Jan-05	(7,568.62)	1	0.0018500	(14.00)	(168.02)
38020	59967	3801		SVC RENEW CPR CO	Jan-05	(19,914.82)	1	0.0018500	(36.84)	(442.11)
38020	59970	3801		CPR SVCS - NO DISTRICT	Jan-05	(27,654.07)	1	0.0018500	(51.16)	(613.92)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Jan-05	(16,660.90)	1	0.0018500	(30.82)	(369.87)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Jan-05	(14,056.19)	1	0.0018500	(26.00)	(312.05)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Jan-05	(15,651.91)	1	0.0018500	(28.96)	(347.47)
38020	59917	3801		SVC RENEW CPR CITY	Feb-05	(27,690.33)	0	0.0018500	-	(614.73)
38020	59967	3801		SVC RENEW CPR CO	Feb-05	(29,347.15)	0	0.0018500	-	(651.51)
38020	59970	3801		CPR SVCS - NO DISTRICT	Feb-05	(84,318.36)	0	0.0018500	-	(1,871.87)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Feb-05	(46,131.50)	0	0.0018500	-	(1,024.12)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Feb-05	(19,574.02)	0	0.0018500	-	(434.54)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Feb-05	(18,816.20)	0	0.0018500	-	(417.72)

TOTAL (772,171.39) (2,210.08) (17,142.22)

ACCOUNT 38092 SERVICES PLASTIC & COPPER MIDWEST DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38092	59610	3801		CPR SVC - MIDWEST	Nov-04	(404.62)	3	0.0018500	(2.25)	(8.98)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Nov-04	(623.25)	3	0.0018500	(3.46)	(13.84)
38092	59617	3801		SV REN CP OR PL MW	Nov-04	(1,407.28)	3	0.0018500	(7.81)	(31.24)
38092	59610	3801		CPR SVC - MIDWEST	Dec-04	(1,873.99)	2	0.0018500	(6.93)	(41.60)
38092	59617	3801		SV REN CP OR PL MW	Dec-04	(1,813.36)	2	0.0018500	(6.71)	(40.26)
38092	59610	3801		CPR SVC - MIDWEST	Jan-05	(401.02)	1	0.0018500	(0.74)	(8.90)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Jan-05	(531.25)	1	0.0018500	(0.98)	(11.79)
38092	59617	3801		SV REN CP OR PL MW	Jan-05	(151.06)	1	0.0018500	(0.28)	(3.35)
38092	59610	3801		CPR SVC - MIDWEST	Feb-05	(331.86)	0	0.0018500	-	(7.37)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Feb-05	(232.99)	0	0.0018500	-	(5.17)
38092	59617	3801		SV REN CP OR PL MW	Feb-05	(129.62)	0	0.0018500	-	(2.88)

TOTAL (7,900.30) (29.16) (175.38)

ACCOUNT 38082 SERVICES PLASTIC & COPPER FRANKLIN DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38082	59767	3801		SERVICE REN PLASTC	Nov-04	(1,059.75)	3	0.0018500	(5.88)	(23.53)

TOTAL (1,059.75) (5.88) (23.53)

ACCOUNT 38072 SERVICES PLASTIC & COPPER MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38072	59717	3801		SVC RNW CP/PL MNAT	Nov-04	(347.20)	3	0.0018500	(1.93)	(7.71)

TOTAL (347.20) (1.93) (7.71)

ACCOUNT 38070 SERVICES STEEL MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38070	59716	3801		SVC RENEW STEEL MN	Nov-04	(495.04)	3	0.0018916	(2.81)	(11.24)

TOTAL (495.04) (2.81) (11.24)

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38021	59810	3801		CPR SVC - ST CHAS	Nov-04	(2,781.18)	3	0.0018500	(15.44)	(61.74)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Nov-04	(4,595.04)	3	0.0018500	(25.50)	(102.01)
38021	59817	3801		SV RNW CP & PL STCHAS	Nov-04	(5,225.78)	3	0.0018500	(29.00)	(116.01)
38021	59810	3801		CPR SVC - ST CHAS	Dec-04	(5,373.75)	2	0.0018500	(19.88)	(119.30)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Dec-04	(7,155.67)	2	0.0018500	(26.48)	(158.86)
38021	59817	3801		SV RNW CP & PL STCHAS	Dec-04	(7,015.61)	2	0.0018500	(25.96)	(155.75)
38021	59810	3801		CPR SVC - ST CHAS	Jan-05	(4,798.98)	1	0.0018500	(8.88)	(106.54)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Jan-05	(8,102.22)	1	0.0018500	(14.99)	(179.87)
38021	59817	3801		SV RNW CP & PL STCHAS	Jan-05	(2,067.07)	1	0.0018500	(3.82)	(45.89)

38021	59810	3801		CPR SVC - ST CHAS	Feb-05	(5,188.19)	0	0.0018500	-	(115.18)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Feb-05	(4,451.89)	0	0.0018500	-	(98.83)
38021	59817	3801		SV RNW CP & PL STCHAS	Feb-05	(5,946.42)	0	0.0018500	-	(132.01)

TOTAL (62,701.80) (169.95) (1,391.99)

ACCOUNT 38011 SERVICES STEEL ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38011	59816	3801		SVC RENEW STEEL SC	Nov-04	(2,226.42)	3	0.0018916	(12.63)	(50.54)
38011	59816	3801		SVC RENEW STEEL SC	Dec-04	(130.20)	2	0.0018916	(0.49)	(2.96)
38011	59816	3801		SVC RENEW STEEL SC	Jan-05	(126.28)	1	0.0018916	(0.24)	(2.87)

TOTAL (2,482.90) (13.36) (56.37)

TOTAL RETIREMENTS - SERVICES (932,460.55) (2,772.90) (20,744.74)

REGULATOR STATIONS - RETIREMENTS

ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT LACLEDE DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
37800	55901	360T		Retire recorders	Oct-04	(34,772.63)	4	0.0018500	(257.32)	(771.95)
37800	55902	360M		Retire reg sta equipment Catalan	Oct-04	(44,141.49)	4	0.0018500	(326.65)	(979.94)
37800	55903	360S		Retire reg sta equipment	Nov-04	(56,468.70)	3	0.0018500	(313.40)	(1,253.61)
37800	58020	360L		Retire reg station James&Sutton	Jan-05	(8,495.88)	1	0.0018500	(15.72)	(188.61)

TOTAL (143,878.70) (913.09) (3,194.11)

ACCOUNT 37810 MEASURING & REGULATING STATION EQUIPMENT ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
37810	59478	360K		Retire reg station Mexico&Harris	Jan-05	(32,032.92)	1	0.0018500	(59.26)	(711.13)

TOTAL (32,032.92) (59.26) (711.13)

TOTAL RETIREMENTS - REGULATOR STATIONS (175,911.62) (972.35) (3,905.24)

RETIREMENTS - MAIN RELOCATIONS

MAINS - PLASTIC - RETIREMENTS - MAIN RELOCATIONS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.30	580140	3401	684550	143F 6S SMIZER MILL	Nov-04	(347.51)	3	0.0011916	(1.24)	(4.97)
376.30	580360	3401	685150	855F 3P KELLER	Nov-04	(20,934.75)	3	0.0011916	(74.84)	(299.35)
376.30	599020	3401	N/A	MAINS PLS CITY	Nov-04	(318.92)	3	0.0011916	(1.14)	(4.56)
376.31	594640	3401	641900	605F 4P BIRDIE HILLS	Nov-04	(123.48)	3	0.0011916	(0.44)	(1.77)
376.93	591600	3401	610420	2121F 6P OLD HWY 141	Dec-04	(228.91)	2	0.0011916	(0.55)	(3.27)
376.93	591630	3401	610480	96F 2P OLD HWY 141	Jan-05	(1,119.18)	1	0.0011916	(1.33)	(16.00)
376.93	591650	3401	610650	1650F 6P SECKMANN	Jan-05	(6,955.20)	1	0.0011916	(8.29)	(99.45)
376.93	591650	3401	61065	1650F 6P SECKMANN	Feb-05	(7,412.50)	0	0.0011916	-	(105.99)

TOTAL MAINS - PLASTIC - RETIREMENTS - MAIN RELOCATIONS **TOTAL** (37,440.45) (87.83) (535.36)

MAINS - CAST IRON - RETIREMENTS - MAIN RELOCATIONS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.20	558530	3401	609620	1267F 12C S BROADWAY	Nov-04	(157.68)	3	0.0010416	(0.49)	(1.97)
376.20	558870	3401	600910	50F 6C DELOR	Nov-04	(89.86)	3	0.0010416	(0.28)	(1.12)
376.20	558530	3401	609620	1267F 12C S BROADWAY	Dec-04	(1,969.32)	2	0.0010416	(4.10)	(24.61)
376.20	559140	3401	601390	45F 6C GOODFELLOW	Jan-05	(260.82)	1	0.0010416	(0.27)	(3.26)
376.20	558860	3401	600890	50F 4C MCPHERSON	Feb-05	(56.58)	0	0.0010416	-	(0.71)

TOTAL MAINS - CAST IRON - RETIREMENTS - MAIN RELOCATIONS **TOTAL** (2,534.26) (5.14) (31.67)

MAINS - STEEL - RETIREMENTS - MAIN RELOCATIONS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.10	579530	3401	683220	90F 2S LINDBERGH	Nov-04	(132.19)	3	0.0010583	(0.42)	(1.68)
376.10	579720	3401	683590	500F 6S GRANT	Nov-04	(1,609.61)	3	0.0010583	(5.11)	(20.44)
376.10	580240	3401	684830	20F 2S LOEKES	Nov-04	(45.32)	3	0.0010583	(0.14)	(0.58)
376.11	594600	3401	641770	1340F 12S N OUTER RD	Nov-04	(56,174.60)	3	0.0010583	(178.35)	(713.39)
376.11	594630	3401	641880	305F 8S BIRDIE HILLS	Nov-04	(2,562.15)	3	0.0010583	(8.13)	(32.54)
376.70	592240	3401	629930	215F 2S PASTA HOUSE	Nov-04	(1,201.20)	3	0.0010583	(3.81)	(15.25)
376.90	591540	3401	610200	865F 4S NEW SUGAR CREEK	Nov-04	(1,777.20)	3	0.0010583	(5.64)	(22.57)
376.10	578130	3401	679550	500F 8S ADIE	Dec-04	(12,408.86)	2	0.0010583	(26.26)	(157.59)
376.11	594630	3401	641880	305F 8S BIRDIE HILLS	Dec-04	(3,939.65)	2	0.0010583	(8.34)	(50.03)

376.11	594750	3401	642480	30F 8S OFALLON	Dec-04	(1,013.20)	2	0.0010583	(2.14)	(12.87)
376.90	591600	3401	610420	2121F 6P OLD HWY 141	Dec-04	(5,887.80)	2	0.0010583	(12.46)	(74.77)
376.90	591670	3401	610740	1180F 8S ARNOLD TENBROOK	Dec-04	(8,222.59)	2	0.0010583	(17.40)	(104.42)
376.11	594640	3401	641900	605F 4P BIRDIE HILLS	Jan-05	(1,647.76)	1	0.0010583	(1.74)	(20.93)
376.11	594690	3401	642110	2105F 8S OFALLON	Jan-05	(34,717.00)	1	0.0010583	(36.74)	(440.89)
376.10	580320	3401	685040	400F 4S VON TALGE	Feb-05	(1,728.00)	0	0.0010583	-	(21.94)
376.10	580450	3401	685310	130F 8S MANCHESTER	Feb-05	(2,168.00)	0	0.0010583	-	(27.53)

TOTAL MAINS - STEEL - RETIREMENTS - MAIN RELOCATIONS

TOTAL

(135,235.13)

(306.68) (1,717.42)

TOTAL MAIN RETIREMENTS - MAIN RELOCATIONS

(175,209.84)

(399.65) (2,284.45)

TOTAL RETIREMENTS - ISRS ELIGIBLE PROPERTY

(1,313,217.47)

(4,204.88) (27,312.95)

P.S.C. MO. No. 5 Consolidated, Fourth Revised Sheet No. 12
CANCELLING P.S.C. MO. No. 5 Consolidated, Third Revised Sheet No. 12

Laclede Gas Company

Name of Issuing Corporation or Municipality

For

Refer to Sheet No. 1

Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

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

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

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

Per Bill Per Month

Residential General Service (RG)	\$.79
Residential Seasonal Air Conditioning Service (RA)	\$.79
Commercial & Industrial General Service-Class I (C1)	\$ 1.03
Commercial & Industrial General Service-Class II (C2)	\$ 1.13
Commercial & Industrial General Service-Class III (C3)	\$ 1.54
Commercial & Industrial Seasonal Service-Class I	\$ 1.03
Commercial & Industrial Seasonal Service-Class II	\$ 1.13
Commercial & Industrial Seasonal Service-Class III	\$ 1.54
Large Volume Service (LV)	\$39.40
Interruptible Service (IN)	\$34.81
General L.P. Gas Service (LP)	\$.72
Unmetered Gas Light Service (SL)	\$.26
Vehicular Fuel Rate (VF)	\$.99
Large Volume Transportation and Sales Service (LVTSS)	\$77.69
LVTSS – Other (*)	\$59.11

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

DATE OF ISSUE April 4, 2005
Month Day Year

DATE EFFECTIVE May 5, 2005
Month Day Year

ISSUED BY K.J. Neises Executive Vice President, 720 Olive St., St. Louis, MO 63101
Name of Officer Title Address

Laclede Gas Company
ISRS Revenue Requirement Calculation

ISRS Activity:

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

<u>Work Orders Placed in Service</u>	
Gross Additions	469,183
Deferred Taxes	(28,629)
Accumulated Depreciation	(1,200)

Total Net	439,354
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Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	5,940,213
Deferred Taxes	(390,343)
Accumulated Depreciation	(21,015)

Total Net	5,528,855
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Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	144,193
Deferred Taxes	(11,538)
Accumulated Depreciation	(592)

Total Net	132,063
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Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	1,325,182
Deferred Taxes	(103,400)
Accumulated Depreciation	(1,952)

Total Net	1,219,830
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Gas Utility Plant Projects - Main Reinforcements Related to Other ISRS Eligible Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	-
Deferred Taxes	-
Accumulated Depreciation	-

Total Net	-
------------------	----------

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

Total Incremental Accumulated Depreciation	(368,261)
Total Incremental Accumulated Deferred Taxes	(145,362)

Total ISRS Rate Base	6,806,479
Overall Rate of Return per Testimony from GR-2002-356	8.16%
UOI Required	555,409
Income Tax Conversion Factor	1.6276
Revenue Requirement Before Interest Deductibility	903,984

Total ISRS Rate Base	6,806,479
Weighted Cost of Debt per Testimony from GR-2002-356	3.80%
Interest Deduction	258,646
Marginal Income Tax Rate	38.5596%
Income Tax Reduction due to Interest	99,733
Income Tax Conversion Factor	1.6276
Revenue Requirement Impact of Interest Deductibility	162,325

Total Revenue Requirement on Capital	741,659
Depreciation Expense	131,954
Property Taxes	452,517
Incremental Decrease in Property Taxes - January 1, 2004 Property	(12,466)

Total ISRS Revenues	1,313,663
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Laclede Gas Company

ISRS Filing

Incremental Accumulated Deferred Income Taxes and Accumulated Depreciation

ISRS Activity:

Main Replacements, etc.

	<u>Accumulated Depreciation</u>	<u>Accumulated Deferred Income Taxes</u>
At September 2004	87,421.76	534,373.45
At February 2005	<u>125,234.16</u>	<u>551,773.08</u>
Incremental Change	<u><u>37,812.40</u></u>	<u><u>17,399.63</u></u>

Services

At September 2004	689,667.48	5,141,850.87
At February 2005	<u>960,357.83</u>	<u>5,221,046.75</u>
Incremental Change	<u><u>270,690.35</u></u>	<u><u>79,195.88</u></u>

Regulator Stations

At September 2004	40,099.01	206,935.78
At February 2005	<u>54,386.32</u>	<u>213,026.14</u>
Incremental Change	<u><u>14,287.31</u></u>	<u><u>6,090.36</u></u>

Main Relocations

At September 2004	92,667.59	1,146,648.17
At February 2005	<u>136,833.12</u>	<u>1,188,184.46</u>
Incremental Change	<u><u>44,165.53</u></u>	<u><u>41,536.29</u></u>

Main Reinforcements

At September 2004	2,834.32	32,736.06
At February 2005	<u>4,140.18</u>	<u>33,876.17</u>
Incremental Change	<u><u>1,305.86</u></u>	<u><u>1,140.11</u></u>

TOTAL INCREMENTAL CHANGE

<u><u>368,261.45</u></u>	<u><u>145,362.27</u></u>
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Total Property Taxes

Property Taxes on Plant in Service at January 1, 2004 - March 2004 Filing	623,324.14
Property Taxes on Plant in Service at January 1, 2004 - January 1, 2005 Valuation	<u>610,857.65</u>
Incremental Change	<u><u>-12,466.49</u></u>

Laclede Gas Company
ISRS Depreciation Expense

	Additions	Retirements
	<u>Annual Depreciation</u>	<u>Annual Depreciation</u>
Main Replacements	6,704.87	(378.52)
Service Line Replacements and Insertion Projects	131,916.41	(20,744.74)
Regulator Stations	3,201.09	(3,905.24)
Main Relocations net of Reimbursements	17,444.92	(2,284.45)
Main Reinforcements	-	-
Total	159,267.29	(27,312.95)
Total Net Increase in Depreciation Expense	<u>131,954.34</u>	

Laclede Gas Company
ISRS Calculation of Property Taxes

DISTRIBUTION REAL ESTATE

<u>Service Additions</u>	<u>CY 2004</u>
380.10	25,572.90
380.20	11,399,002.58
380.92	289,724.59
380.90	958.25
380.82	3,826.67
380.80	-
380.72	21,544.80
380.70	10,194.56
380.21	979,870.23
380.11	5,695.79
Total Service Additions	<u>12,736,390.37</u>
	-
Specific Real Additions	
376.70	-
Mains - 376s	<u>5,985,364.53</u>
Total Specific Additions	<u>5,985,364.53</u>
Retirements	
Services	(1,680,346.18)
Mains - Cast Iron	(73,288.36)
Mains - Steel	(705,098.22)
Mains - Plastic	<u>(298,712.94)</u>
	<u>(2,757,445.70)</u>
Net Real Estate	15,964,309.20
Assessment Rate	<u>32%</u>
Assessed Value	<u>5,108,578.94</u>
Real Estate Rate/\$100	<u>8.7112</u>
Real Estate Taxes	<u>445,018.53</u>

DISTRIBUTION PERSONAL PROPERTY

	<u>CY 2004</u>
378.00	359,187.70
378.10	32,523.21
378.90	-
379.00	<u>48,497.24</u>
Total Specific Personal	<u>440,208.15</u>
Specific Personal Retirements	
378.00	(135,382.82)
378.10	-
378.90	-
379.00	-
Total Specific Personal	<u>(135,382.82)</u>
Net Personal Property	304,825.33
Assessment Rate	<u>33.33%</u>
Assessed Value	<u>101,598.28</u>
Personal Prop. Rate/\$100	<u>7.3804</u>
Personal Property Taxes	<u>7,498.36</u>
Total Property Taxes	<u><u>452,516.89</u></u>

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct - Feb 2004 - 2005 30% Bonus	Oct - Feb 2004 - 2005 50% Bonus	Oct - Feb 2004 - 2005 0% Bonus	Total
<u>Main Replacements, etc.</u> Additions	-	347,614.81	-	347,614.81
Bonus Depreciation	-	173,807.41	-	173,807.41
Adjusted Tax Basis on Additions	-	173,807.40	-	173,807.40
Bonus Depreciation For Period October 2004 Through February 2005	-	72,419.75	-	72,419.75
Tax Depreciation On Adj. Basis Fiscal Year 2005	-	2,715.74	-	2,715.74
Total Tax Depreciation	-	75,135.49	-	75,135.49
Total Book Depreciation				888.76
Difference Between Book and Tax Depreciation				74,246.73
Deferred Income Taxes (@38.5596%)				28,629.24

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct - Feb 2004 - 2005 30% Bonus	Oct - Feb 2004 - 2005 50% Bonus	Oct - Feb 2004 - 2005 0% Bonus	Total
<u>Services</u>				
Additions	-	4,690,331.50	1,249,881.77	5,940,213.27
Bonus Depreciation	-	2,345,165.75	-	2,345,165.75
Adjusted Tax Basis on Additions	-	2,345,165.75	1,249,881.77	3,595,047.52
Bonus Depreciation For Period October 2004 Through February 2005	-	977,152.40	-	977,152.40
Tax Depreciation On Adj. Basis Fiscal Year 2005	-	36,643.21	19,529.40	56,172.61
Total Tax Depreciation	-	1,013,795.61	19,529.40	1,033,325.01
Total Book Depreciation				21,014.56
Difference Between Book and Tax Depreciation				1,012,310.45
Deferred Income Taxes (@38.5596%)				390,342.86

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct - Feb 2004 - 2005 30% Bonus	Oct - Feb 2004 - 2005 50% Bonus	Oct - Feb 2004 - 2005 0% Bonus	Total
<u>Regulator Stations</u>				
Additions	8,144.50	136,048.88	-	144,193.38
Bonus Depreciation	<u>2,443.35</u>	<u>68,024.44</u>	<u>-</u>	<u>70,467.79</u>
Adjusted Tax Basis on Additions	5,701.15	68,024.44	-	73,725.59
Bonus Depreciation For Period October 2004 Through February 2005	1,018.06	28,343.52	-	29,361.58
Tax Depreciation On Adj. Basis Fiscal Year 2005	<u>89.08</u>	<u>1,062.88</u>	<u>-</u>	<u>1,151.96</u>
Total Tax Depreciation	1,107.14	29,406.40	-	30,513.54
Total Book Depreciation				<u>591.84</u>
Difference Between Book and Tax Depreciation				<u>29,921.70</u>
Deferred Income Taxes (@38.5596%)				<u><u>11,537.69</u></u>

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct - Feb 2004 - 2005 30% Bonus	Oct - Feb 2004 - 2005 50% Bonus	Oct - Feb 2004 - 2005 0% Bonus	Total
<u>Main Relocations</u>				
Additions	203,517.89	1,121,663.83	-	1,325,181.72
Bonus Depreciation	<u>61,055.37</u>	<u>560,831.92</u>	<u>-</u>	<u>621,887.29</u>
Adjusted Tax Basis on Additions	142,462.52	560,831.91	-	703,294.43
Bonus Depreciation For Period October 2004 Through February 2005	25,439.74	233,679.97	-	259,119.71
Tax Depreciation On Adj. Basis Fiscal Year 2005	<u>2,225.98</u>	<u>8,763.00</u>	<u>-</u>	<u>10,988.98</u>
Total Tax Depreciation	27,665.72	242,442.97	-	270,108.69
Total Book Depreciation				<u>1,951.59</u>
Difference Between Book and Tax Depreciation				<u>268,157.10</u>
Deferred Income Taxes (@38.5596%)				<u><u>103,400.31</u></u>

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct - Jan 2004 - 2005 30% Bonus	Oct - Jan 2004 - 2005 50% Bonus	Oct - Jan 2004 - 2005 0% Bonus	Total
<u>Main Reinforcements</u>				
Additions	-	-	-	-
Bonus Depreciation	-	-	-	-
Adjusted Tax Basis on Additions	-	-	-	-
Bonus Depreciation For Period October 2004 Through January 2005	-	-	-	-
Tax Depreciation On Adj. Basis Fiscal Year 2005	-	-	-	-
Total Tax Depreciation	-	-	-	-
Total Book Depreciation				-
Difference Between Book and Tax Depreciation				-
Deferred Income Taxes (@38.5596%)				-

**Laclede Gas Company
Capital Structure/Rate of Return for ISRS**

Case GR-2002-356

Laclede Direct Testimony of Glenn Buck

	% of Cap Structure	Embedded Cost	Weighted Cost
LTD	45.50%	7.58%	3.45%
STD	11.80%	4.83%	0.57%
Preferred	0.30%	4.96%	0.01%
Common	42.40%	11.75%	4.98%
Rate of Return on Original Cost			<u>9.01%</u>

Staff Corrected Direct Testimony of Roberta McKiddy

LTD	41.05%	7.63%	3.13%
STD	17.01%	3.34%	0.57%
Preferred	0.18%	4.95%	0.01%
Common	41.75%	9.25%	3.86%
Rate of Return on Original Cost			<u>7.57%</u>

Public Counsel Rebuttal Testimony of Mark Burdette

LTD	41.45%	7.58%	3.14%
STD	16.26%	3.36%	0.55%
Preferred	0.19%	4.95%	0.01%
Common	42.11%	9.98%	4.20%
Rate of Return on Original Cost			<u>7.90%</u>

Overall Rate of Return

Laclede	9.01%
Staff	7.57%
OPC	7.90%
Average	<u>8.16%</u>

Weighted Cost of Debt

Laclede	4.02%
Staff	3.70%
OPC	3.69%
Average	<u>3.80%</u>

**Laclede Gas Company
ISRS Rate Design**

Total ISRS Revenues 1,313,663

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	590,614	12.00	1.0000	590,614	88.7955%	0.16	1,166,474
C&I 1	30,060	15.75	1.3125	39,454	5.9317%	0.22	77,922
C&I 2	9,218	17.25	1.4375	13,251	1.9922%	0.24	26,171
C&I 3	677	23.50	1.9583	1,326	0.1993%	0.32	2,618
LV	89	600.00	50.0000	4,450	0.6690%	8.23	8,789
Interruptible	16	530.00	44.1667	707	0.1062%	7.27	1,396
Transportation	152	1,183.00	98.5833	14,985	2.2529%	16.23	29,595
Transportation - Other**	2	900.00	75.0000	150	0.0226%	12.34	296
Gas Light	112	3.90	0.3250	36	0.0055%	0.05	72
Vehicular Fuel	4	15.00	1.2500	5	0.0008%	0.21	10
Liquid Propane	177	11.00	0.9167	162	0.0244%	0.15	320
Total	631,121				100.0000%		1,313,663

*Number of customers at 9/30/03

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

**Laclede Gas Company
ISRS Cumulative Rate Design**

Total ISRS Revenues 1,313,663

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>ISRS Charge</u>	<u>Previous ISRS Revenues</u>	<u>Current ISRS Revenues</u>	<u>Total ISRS Revenues</u>
Residential	590,614	12.00	1.0000	590,614	88.7955%	0.79	4,418,705	1,166,474	5,585,179
C&I 1	30,060	15.75	1.3125	39,454	5.9317%	1.03	294,773	77,922	372,695
C&I 2	9,218	17.25	1.4375	13,251	1.9922%	1.13	99,260	26,171	125,431
C&I 3	677	23.50	1.9583	1,326	0.1993%	1.54	9,924	2,618	12,543
LV	89	600.00	50.0000	4,450	0.6690%	39.40	33,293	8,789	42,081
Interruptible	16	530.00	44.1667	707	0.1062%	34.81	5,287	1,396	6,683
Transportation	152	1,183.00	98.5833	14,985	2.2529%	77.69	112,106	29,595	141,701
Transportation - Other**	2	900.00	75.0000	150	0.0226%	59.11	1,122	296	1,419
Gas Light	112	3.90	0.3250	36	0.0055%	0.26	275	72	347
Vehicular Fuel	4	15.00	1.2500	5	0.0008%	0.99	38	10	48
Liquid Propane	177	11.00	0.9167	162	0.0244%	0.72	1,216	320	1,537
Total	631,121				100.0000%		4,976,000	1,313,663	6,289,663

*Number of customers at 9/30/03

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