



Spire STL Pipeline LLC
3773 Richmond Avenue, Suite 300
Houston, TX 77046

January 13, 2023

VIA E-FILING

Hon. Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

**Re: Spire STL Pipeline LLC
Docket No. RP23-____
Cost and Revenue Study**

Dear Secretary Bose,

Spire STL Pipeline LLC (“Spire STL”) hereby submits its cost and revenue study in compliance with paragraph 54 of the Federal Energy Regulatory Commission’s (“Commission”) December 15, 2022 “Order on Remand and Reissuing Certificates,” which reissued certificates of public convenience and necessity authorizing operation of the Spire STL Pipeline Project (“Spire STL Pipeline”).¹

Statement of the Nature, Reasons and Basis for Filing

On August 3, 2018, the Commission issued Spire STL a certificate of public convenience and necessity to construct and operate the Spire STL Pipeline, a 65-mile-long interstate natural gas pipeline system designed to provide up to 400,000 dekatherms per day of firm transportation service to the St. Louis metropolitan area, eastern Missouri, and southwestern Illinois.² Paragraph 140 and ordering paragraph (I) of the 2018 Certificate Order required Spire STL to file a cost and revenue study no later than three months after the end of its first three years of operation. Following project construction, the Commission authorized commencement of service on the majority of the Spire STL Pipeline on November 14, 2019.³ On June 22, 2021, the U.S. Court of Appeals for the D.C. Circuit vacated the 2018 Certificate Order and remanded the proceeding to the Commission.⁴ On December 15, 2022, the Commission reissued Spire STL’s certificate,

¹ *Spire STL Pipeline LLC*, 181 FERC ¶ 61,232 (“2022 Certificate Order”).

² *Spire STL Pipeline*, 164 FERC ¶ 61,085 (2018) (“2018 Certificate Order”), *reh’g denied*, 169 FERC ¶ 61,134 (2019).

³ While the STL Pipeline mainline went into service in November 2019, the final interconnect at Chain of Rocks was placed in service in November 2020.

⁴ *Envil. Def. Fund v. FERC*, 2 F.4th 953 (D.C. Cir 2021).

and stated that Spire STL is required to file a cost and revenue study on or before February 14, 2023.⁵

Spire STL's cost and revenue study is attached hereto. The cost and revenue study was prepared in accordance with the requirements of Section 154.313 of the Commission's regulations,⁶ and is based on the 12-month period ended November 30, 2022.

Spire STL's total cost of service as reflected on Schedule A is \$40,324,853 for the twelve months ended November 30, 2022. Total transportation revenues during this same period were \$32,485,177, as reflected in Schedule G. As shown in Schedule F, Spire STL's actual return on equity was 7.45%, well below the return on equity of 14% authorized in Spire STL's 2018 Certificate Order.⁷ The cost and revenue study makes it abundantly clear that Spire STL is not over-recovering its cost-of-service.

Communications

Spire STL respectfully requests that all correspondence and communications concerning this filing be sent to each of the following persons, who also should be designated for service on the Commission's official service list:⁸

Sean P. Jamieson
General Counsel
Spire STL Pipeline LLC
3773 Richmond Ave., Suite 300
Houston, Texas 77046
(346) 308-7555
Sean.Jamieson@SpireEnergy.com

Paul Korman
Michael R. Pincus
Michael Diamond
Van Ness Feldman LLP
1050 Thomas Jefferson St. NW
Washington DC 20007
(202) 298-1830
pik@vnf.com
mrp@vnf.com
mmd@vnf.com

Daniel P. Archuleta
Troutman Pepper Hamilton Sanders LLP
401 9th Street, NW, Suite 1000
Washington, DC 20004
(202) 274-2926
daniel.archuleta@troutman.com

Waiver

Spire STL requests that the Commission grant a waiver of the requirement in Section 154.313(b) of its regulations to allow it to exclude the prepared testimony required under Statement P. Spire STL is not proposing a rate change, nor does it anticipate that this matter will be set for hearing. In addition, Spire STL respectfully requests that the

⁵ 2022 Certificate Order, 181 FERC at P 54.

⁶ 18 C.F.R. § 154.313 (2022).

⁷ 2018 Certificate Order at P 137.

⁸ Spire STL respectfully requests that the Commission waive Rule 203(b)(3), 18 C.F.R. § 385.203(b)(3), in order to allow Spire STL to include additional representatives on the official service list.

Commission grant any additional waivers that it may determine are necessary for this compliance filing to satisfy the requirements of the 2018 and 2022 Certificate Orders.

Contents of Filing

In accordance with Section 154.313 of the Commission’s Regulations, Spire STL includes the following items with this filing:

- (1) This transmittal letter; and
- (2) Spire STL’s cost and revenue study.

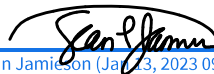
Posting and Certification of Service

The undersigned certifies that a copy of this filing has been served upon all parties on the official service lists for Docket Nos. CP17-40-000, CP17-40-001, and CP17-40-006, and upon all shippers on the Spire STL Pipeline system.

Subscription

Pursuant to Section 154.4(b) of the Commission’s regulations, the undersigned certifies that: (1) he knows the contents of the filing; (2) the contents are true to the best of his knowledge and belief; and (3) that he possesses full power and authority to sign the filing.

Respectfully Submitted,



Sean Jamieson (Jan 13, 2023 09:29 CST)

Sean P. Jamieson
General Counsel and Assistant Corporate
Secretary
Spire STL Pipeline LLC

Enclosures

**Spire STL Pipeline LLC
Cost and Revenue Study
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APPENDIX A
Cost and Revenue Study

Spire STL Pipeline LLC

Overall Cost of Service
For Twelve Months Balances Ended November 30, 2022

Schedule A
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| <u>Line No.</u> | <u>Description</u> (A) | <u>Statement / Schedule Reference</u> (B) | <u>Total</u> (C) |
|-----------------|--|--|----------------------|
| 1 | Operation and Maintenance Expense | Schedule H | \$ 4,940,462 |
| 2 | Depreciation and Amortization Expenses | Schedule H-2 | 6,068,400 |
| 3 | Return Allowance | Schedule B | 23,295,483 |
| 4 | Federal and State Income Taxes | Schedule H-3 | 4,705,014 |
| 5 | Taxes Other Than Income | Schedule H-4 | 1,315,494 |
| 6 | Total Cost of Service | | <u>\$ 40,324,853</u> |

Spire STL Pipeline LLC

Rate Base and Return Summary
For Twelve Months Balances Ended November 30, 2022

Schedule B
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| Line No. | <u>Description</u> (A) | <u>Statement / Schedule Reference</u> (B) | <u>Total</u> (C) |
|-------------|---|--|-----------------------------|
| | Utility Plant Investment | | |
| 1 | Gas Plant In Service | Schedule C | \$ 298,523,876 |
| 2 | Gas Plant Purchased or Sold | Schedule C | \$ - |
| 3 | Experimental Gas Plant Unclassified | Schedule C | \$ - |
| 4 | Gas Plant Leased to Others | Schedule C | \$ - |
| 5 | Gas Plant Held for Future Use | Schedule C | \$ - |
| 6 | Completed Construction - Not Classified | Schedule C | \$ 8,183,465 |
| 7 | Construction Work-In-Progress | Schedule C | \$ - |
| 8 | Gas Stored - Base Gas | Schedule C | \$ - |
| 9 | System Balancing Gas | Schedule C | \$ - |
| 10 | Total Utility Gas Plant | | <u>306,707,341</u> |
| 11 | Accumulated Provision for Depreciation | Schedule D | (17,546,952) |
| 12 | Net Gas Plant | | 289,160,389 |
| 13 | Accumulated Deferred Income Taxes | Schedule B-1 | (20,364,194) |
| 14 | Regulatory Assets / Liabilities | Schedule B-2 | 6,006,236 |
| 15 | Working Capital | Schedule E | 70,528 |
| 16 | Total Rate Base | | 274,872,959 |
| 17 | Rate of Return on Rate Base | Schedule F | 8.48% |
| 18 | Return | | <u><u>\$ 23,295,483</u></u> |

Spire STL Pipeline LLC

Accumulated Deferred Income Taxes
For Twelve Months Balances Ended November 30, 2022

Schedule B-1
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| <u>Line No.</u> | <u>Month</u> | Account <u>190</u> (A) | Account <u>282</u> (B) | Account <u>283</u> (C) | Total Deferred <u>Taxes</u> (D) |
|---------------------|-------------------------|------------------------------|------------------------------|------------------------------|---------------------------------------|
| Month End Balances: | | | | | |
| 1 | December 2021 | \$ 691,839 | \$ (16,827,575) | \$ - | \$ (16,135,736) |
| 2 | January 2022 | \$ 681,013 | \$ (17,194,140) | \$ - | \$ (16,513,127) |
| 3 | February 2022 | \$ 710,552 | \$ (17,560,706) | \$ - | \$ (16,850,154) |
| 4 | March 2022 | \$ 683,177 | \$ (17,927,271) | \$ - | \$ (17,244,094) |
| 5 | April 2022 | \$ 684,559 | \$ (18,293,837) | \$ - | \$ (17,609,278) |
| 6 | May 2022 | \$ 651,455 | \$ (18,660,402) | \$ - | \$ (18,008,947) |
| 7 | June 2022 | \$ 639,242 | \$ (19,026,968) | \$ - | \$ (18,387,726) |
| 8 | July 2022 | \$ 781,093 | \$ (19,590,117) | \$ - | \$ (18,809,024) |
| 9 | August 2022 | \$ 760,177 | \$ (19,956,683) | \$ - | \$ (19,196,506) |
| 10 | September 2022 | \$ 450,874 | \$ (19,999,749) | \$ - | \$ (19,548,875) |
| 11 | October 2022 | \$ 413,995 | \$ (19,999,749) | \$ (370,930) | \$ (19,956,684) |
| 12 | November 2022 | \$ 413,995 | \$ (19,999,749) | \$ (778,440) | \$ (20,364,194) |
| 13 | Adjustment to Tax Plant | \$ - | \$ - | \$ - | \$ - |
| 14 | Adjustment - CWIP | \$ - | \$ - | \$ - | \$ - |
| 15 | Adjustments | \$ - | \$ - | \$ - | \$ - |
| 16 | Adjusted Balance | <u>\$ 413,995</u> | <u>\$ (19,999,749)</u> | <u>\$ (778,440)</u> | <u>\$ (20,364,194)</u> |

Spire STL Pipeline LLC

Other Regulatory Assets and Liabilities
 For Twelve Months Balances Ended November 30, 2022

Schedule B-2
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| <u>Line No.</u> | <u>Month</u> | <u>Account 182.3</u> (A) | <u>Account 254</u> (B) | <u>Net Regulatory Assets (Liabilities)</u> (C) |
|---------------------|------------------|-----------------------------|---------------------------|---|
| Month End Balances: | | | | |
| 1 | December 2021 | \$ 6,560,373 | \$ - | \$ 6,560,373 |
| 2 | January 2022 | \$ 6,545,511 | \$ - | \$ 6,545,511 |
| 3 | February 2022 | \$ 6,530,649 | \$ - | \$ 6,530,649 |
| 4 | March 2022 | \$ 6,515,787 | \$ - | \$ 6,515,787 |
| 5 | April 2022 | \$ 6,500,925 | \$ - | \$ 6,500,925 |
| 6 | May 2022 | \$ 6,486,063 | \$ - | \$ 6,486,063 |
| 7 | June 2022 | \$ 6,471,201 | \$ - | \$ 6,471,201 |
| 8 | July 2022 | \$ 6,446,571 | \$ - | \$ 6,446,571 |
| 9 | August 2022 | \$ 6,431,709 | \$ - | \$ 6,431,709 |
| 10 | September 2022 | \$ 6,507,953 | \$ - | \$ 6,507,953 |
| 11 | October 2022 | \$ 6,471,074 | \$ (464,838) | \$ 6,006,236 |
| 12 | November 2022 | \$ 6,471,074 | \$ (464,838) | \$ 6,006,236 |
| 13 | Adjustments | \$ - | \$ - | \$ - |
| 14 | Adjusted Balance | <u>\$ 6,471,074</u> | <u>\$ (464,838)</u> | <u>\$ 6,006,236</u> |

Spire STL Pipeline LLC

Other Regulatory Assets and Liabilities
For Twelve Months Balances Ended November 30, 2022

Schedule B-2
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| <u>Line No.</u> | <u>Description</u> (A) | <u>November 2022</u> (B) | <u>Adjustments</u> (C) | <u>Adjusted Balance</u> (D) |
|-----------------|--|-----------------------------|---------------------------|--------------------------------|
| | Account No. 182.3 - Other Regulatory Assets | | | |
| 1 | Equity AFUDC | 4,645,476 | - | 4,645,476 |
| 2 | Tax Gross-Up o Equity AFUDC | 1,825,598 | - | 1,825,598 |
| 3 | Total Account No. 182.3 | <u>6,471,074</u> | <u>-</u> | <u>6,471,074</u> |
| | Account No. 254 - Other Regulatory Liabilities | | | |
| 4 | Total Account 254 | (464,838) | - | (464,838) |

Spire STL Pipeline LLC

Cost of Plant
For Twelve Months Balances Ended November 30, 2022

Schedule C
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| Line No. | Account No. | Account Description | Balance per Books at December 1, 2021 | Period Additions | Period Reductions | Balance per Books at November 30, 2022 | Adjustments / Eliminations | Total Utility Gas Plant Included in Rate Base |
|----------|-------------|---|---------------------------------------|---------------------|-------------------|--|----------------------------|---|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 1 | 101 | Gas Plant In Service | \$ 298,481,543 | 42,333 | \$ - | \$ 298,523,876 | \$ - | \$ 298,523,876 |
| 2 | 102 | Gas Plant Purchased or Sold | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 3 | 103 | Experimental Gas Plant Unclassified | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 4 | 104 | Gas Plant Leased to Others | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 5 | 105 | Gas Plant Held for Future Use | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 6 | 106 | Completed Construction - Not Classified | \$ 1,822,351 | 6,361,114 | \$ - | \$ 8,183,465 | \$ - | \$ 8,183,465 |
| 7 | 107 | Construction Work-In-Progress | \$ 1,976,462 | 1,318,712 | \$ - | \$ 3,295,174 | \$ - | \$ 3,295,174 |
| 8 | 117.1 | Gas Stored - Base Gas | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 9 | 117.2 | System Balancing Gas | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 10 | | Total Utility Gas Plant | <u>\$ 302,280,356</u> | <u>\$ 7,722,159</u> | <u>-</u> | <u>\$ 310,002,515</u> | <u>\$ -</u> | <u>\$ 310,002,515</u> |

Spire STL Pipeline LLC

Accumulated Provisions For Depreciation
For Twelve Months Balances Ended November 30, 2022

Schedule D
Docket No. CP17-40-000 and -001
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| Line No. | Account Description (A) | Balance per Books at December 1, 2021 (B) | Period Additions (C) | Period Reductions (D) | Balance per Books at November 30, 2022 (E) | Adjustments (F) | Total Accumulated Provision As Adjusted (G) |
|----------|--|--|----------------------------|-----------------------------|---|--------------------|---|
| | Account 108 | | | | | | |
| 1 | Transmission Plant (365-371) | \$ 10,816,129 | 5,755,642 | \$ - | \$ 16,571,771 | \$ - | \$ 16,571,771 |
| 2 | General Plant (389-399) | \$ 11,989 | 5,485 | \$ - | \$ 17,474 | \$ - | \$ 17,474 |
| 3 | Intangible Plant (301-303) | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 4 | Account 108.1 - Retirement Work-In-Progress | \$ - | - | \$ - | \$ - | \$ - | \$ - |
| 5 | Account 111 - Accumulated Provision for Amortization | \$ 650,434 | 307,273 | \$ - | \$ 957,707 | \$ - | \$ 957,707 |
| 6 | Total Accumulated Depreciation Reserve (Accounts 108 and 111) | <u>\$ 11,478,552</u> | <u>\$ 6,068,400</u> | <u>-</u> | <u>\$ 17,546,952</u> | <u>\$ -</u> | <u>\$ 17,546,952</u> |

Spire STL Pipeline LLC

Working Capital
For Twelve Months Balances Ended November 30, 2022

Schedule E
Docket No. CP17-40-000 and -001
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| <u>Line No.</u> | <u>Month</u> | FERC Account No. 154 <u>Materials and Supplies</u> (A) | FERC Account No. 165 <u>Prepayments</u> (B) | <u>Total</u> (D) |
|-----------------|---------------------|---|--|---------------------|
| | Month End Balances: | | | |
| 1 | November 2021 | \$ - | \$ 73,566 | \$ 73,566 |
| 2 | December 2021 | \$ - | \$ 61,904 | \$ 61,904 |
| 3 | January 2022 | \$ - | \$ 127,942 | \$ 127,942 |
| 4 | February 2022 | \$ - | \$ 115,186 | \$ 115,186 |
| 5 | March 2022 | \$ - | \$ 102,429 | \$ 102,429 |
| 6 | April 2022 | \$ - | \$ 89,672 | \$ 89,672 |
| 7 | May 2022 | \$ - | \$ 76,916 | \$ 76,916 |
| 8 | June 2022 | \$ - | \$ 64,159 | \$ 64,159 |
| 9 | July 2022 | \$ - | \$ 51,402 | \$ 51,402 |
| 10 | August 2022 | \$ - | \$ 38,646 | \$ 38,646 |
| 11 | September 2022 | \$ - | \$ 25,889 | \$ 25,889 |
| 12 | October 2022 | \$ - | \$ 13,133 | \$ 13,133 |
| 13 | November 2022 | \$ - | \$ 76,022 | \$ 76,022 |
| 14 | 13 Month Average | <u>\$ -</u> | <u>\$ 70,528</u> | <u>\$ 70,528</u> |

Spire STL Pipeline LLC

Capital Structure and Rate of Return Claimed
For Twelve Months Balances Ended November 30, 2022

Schedule F
Docket No. CP17-40-000 and -001
Page 1 of 1

| Line No. | Description (A) | Actual Capitalization at November 30, 2022 (B) | Capitalization Percent (C) | Cost of Capital (D) | Weighted Cost of Capital (E) | Capitalization Percent Adjustment ¹ (F) | Adjusted Cost of Capital ¹ (G) |
|----------|------------------------|---|----------------------------------|---------------------------|------------------------------------|---|---|
| 1 | Long-Term Debt - Bonds | \$ 123,876,000 | 46.82% | 2.95% | 2.95% | | |
| | Sub-Total - Debt | \$ 123,876,000 | 46.82% | 2.95% | 2.95% | 50.00% | 1.48% |
| 2 | Common Equity | \$ 140,700,503 | 53.18% | 14.00% | 7.45% | 50.00% | 7.00% |
| 3 | Total | \$ 264,576,503 | 100.00% | | 10.40% | | 8.48% |

Notes:

1 Reflects the weighted cost of capital and hypothetical capital structure approved in Docket No. CP17-40-000 and -001

Spire STL Pipeline LLC

Schedule G

Summary of Revenues and Billing Determinants
For Twelve Months Balances Ended November 30, 2022

Docket No. CP17-40-000 and -001
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| Line No. | Service Type | Total Reservation | | Total Reservation Revenue (\$) | Total Commodity Revenue (\$) | Total ACA Revenue (\$) |
|----------|------------------------------|--------------------|------------------------|--------------------------------|------------------------------|------------------------|
| | | Quantity MDQ (Dth) | Total Throughput (Dth) | | | |
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 1 | Long-Term (FTS) ¹ | 127,750,000 | 25,083,887 | 31,937,500 | - | 31,592 |
| 2 | Short-Term FTS ² | 3,650,000 | 1,934,279 | 547,500 | 0 | 2,310 |
| 3 | Interruptible | N/A | 497 | 177 | | 1 |
| 4 | Total | 131,400,000 | 27,018,663 | 32,485,177 | - | 33,903 |

Note: 1. All FTS Service is provided via a single negotiated rate transportation agreement on file with the Commission.

2. Short-Term is defined as less than one year.

Spire STL Pipeline LLC

Actual Revenues and Billing Determinants (by Month)
For Twelve Months Balances Ended November 30, 2022

Schedule G-1
Docket No. CP17-40-000 and -001
Page 1 of 1

| Line No. | Shipper (A) | Contract (B) | Month / Year (C) | Reservation Quantity (Dth / day) (D) | Usage Quantity (Dth) | Reservation Revenue (\$) | ACA Revenue (\$) | Total Revenue (\$) |
|-------------------|--------------------------------|------------------|------------------|--------------------------------------|----------------------|--------------------------|------------------|----------------------|
| Rate Schedule FTS | | | | | | | | |
| 1 | Spire Missouri Inc. | No. 1001 | December 2021 | 360,000 | 3,825,427 | \$ 2,759,000 | \$ 4,591 | \$ 2,763,591 |
| 2 | Spire Marketing Inc. | No. SPMK-2003-FT | January 2022 | 360,000 | 3,793,356 | \$ 2,759,000 | \$ 4,557 | \$ 2,763,557 |
| 3 | | | February 2022 | 360,000 | 4,679,598 | \$ 2,492,000 | \$ 5,615 | \$ 2,497,615 |
| 4 | | | March 2022 | 360,000 | 1,962,429 | \$ 2,759,000 | \$ 2,355 | \$ 2,761,355 |
| 5 | | | April 2022 | 360,000 | 663,058 | \$ 2,670,000 | \$ 796 | \$ 2,670,796 |
| 6 | | | May 2022 | 360,000 | 1,179,416 | \$ 2,759,000 | \$ 1,416 | \$ 2,760,416 |
| 7 | | | June 2022 | 360,000 | 1,494,214 | \$ 2,670,000 | \$ 1,793 | \$ 2,671,793 |
| 8 | | | July 2022 | 360,000 | 1,518,264 | \$ 2,759,000 | \$ 1,822 | \$ 2,760,822 |
| 9 | | | August 2022 | 360,000 | 1,524,150 | \$ 2,759,000 | \$ 1,829 | \$ 2,760,829 |
| 10 | | | September 2022 | 360,000 | 1,461,135 | \$ 2,670,000 | \$ 1,753 | \$ 2,671,753 |
| 11 | | | October 2022 | 360,000 | 1,615,486 | \$ 2,759,000 | \$ 2,423 | \$ 2,761,423 |
| 12 | | | November 2022 | 360,000 | 3,301,633 | \$ 2,670,000 | \$ 4,952 | \$ 2,674,952 |
| 13 | FTS Totals | | | 131,400,000 | 27,018,166 | \$ 32,485,000 | \$ 33,902 | \$ 32,518,902 |
| Rate Schedule ITS | | | | | | | | |
| 14 | Symmetry Energy Solutions, LLC | | February 2022 | | 497 | 177 | 1 | \$ 178 |
| 15 | Grand Total | | | | 27,018,663 | \$ 32,485,177 | \$ 33,903 | \$ 32,519,080 |

Spire STL Pipeline LLC

Total Operation and Maintenance Expense
For Twelve Months Balances Ended November 30, 2022

Schedule H
Docket No. CP17-40-000 and -001
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| Line No. | FERC Account | | Dec-21 (C) | Jan-22 (D) | Feb-22 (E) | Mar-22 (F) | Apr-22 (G) | May-22 (H) | Jun-22 (I) | Jul-22 (J) | Aug-22 (K) | Sep-22 (L) | Oct-22 (M) | Nov-22 (N) | 12 Months | | Total as Adjusted (Q) |
|--|--|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------------------|
| | Account No. (A) | Account Description (B) | | | | | | | | | | | | | Total (O) | Adjustments (P) | |
| 1 | 800 | Natural Gas Well Head Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | 805 | Other Gas Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 | 806 | Exchange Gas | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 808.1 | Gas Withdrawn from Storage-Debit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | 808.2 | (Less) Gas Delivered to Storage-Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 810 | Gas Used for Compressor Station Fuel-Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | 812 | Gas Used for Other Utility Operations-Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | 813 | Other Gas Supply Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | TOTAL Other Gas Supply Expenses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TRANSMISSION EXPENSES | | | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | | | |
| 10 | 850 | Operation Supervision & Engineering | 17 | 2,116 | 434 | 4,661 | (12) | (10) | 499 | 2 | (2) | (7) | - | - | 7,698 | - | 7,698 |
| 11 | 851 | System Control & Load Dispatching | 51,124 | 47,456 | 48,947 | 49,696 | 58,136 | 43,846 | 50,501 | 50,087 | 56,143 | 52,165 | 45,808 | 66,900 | 620,809 | - | 620,809 |
| 12 | 852 | Communication System Expenses | - | - | - | - | - | - | - | - | 1,189 | 90 | - | - | 1,279 | - | 1,279 |
| 13 | 853 | Compressor Station Labor & Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | 854 | Gas for Compressor Station Fuel | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | 855 | Other Fuel & Power for Compressor Stations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 856 | Mains Expenses | 2,488 | 4,590 | 665 | 5,768 | 2,459 | 5,240 | 544 | 4,546 | 11,614 | 8,429 | 1,508 | 14,794 | 62,645 | - | 62,645 |
| 17 | 857 | Measuring & Regulating Station Expenses | 46,279 | 10,977 | (1,081) | 17,990 | 15,855 | 10,872 | 19,605 | 11,081 | 19,362 | 4,324 | 15,514 | 18,351 | 189,129 | - | 189,129 |
| 18 | 858 | Other Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 859 | Rents | 32,701 | 44,810 | 19,033 | 22,259 | 23,355 | 18,280 | 27,348 | 22,559 | 26,444 | 21,473 | 11,733 | 35,457 | 305,452 | - | 305,452 |
| 20 | 860 | Mains Expenses | 6,190 | 6,190 | 10,390 | 8,445 | 6,190 | 6,190 | 6,190 | 6,190 | 6,190 | 6,190 | 86,983 | (62,456) | 92,882 | - | 92,882 |
| 21 | TOTAL Operation | | 138,799 | 116,139 | 78,388 | 108,819 | 105,983 | 84,418 | 104,687 | 94,465 | 120,940 | 92,664 | 161,546 | 73,046 | 1,279,894 | - | 1,279,894 |
| Maintenance | | | | | | | | | | | | | | | | | |
| 22 | 861 | Maintenance Supervision & Engineering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 862 | Maintenance of Structure & Improvements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 863 | Maintenance of Mains | 16,147 | 32,795 | 25,736 | 38,246 | 23,345 | 17,667 | 22,021 | 18,371 | 16,439 | 14,547 | (7,273) | 1,777 | 219,818 | - | 219,818 |
| 25 | 864 | Maintenance of Compressor Station Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 865 | Maintenance of Measuring & Regulating Station | - | 54,602 | - | - | - | - | - | - | - | - | - | - | 54,602 | - | 54,602 |
| 27 | 866 | Maintenance of Communication Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | 867 | Maintenance of Other Equipment | - | - | - | - | - | - | - | - | 2,550 | - | - | - | 2,550 | - | 2,550 |
| 29 | TOTAL Maintenance | | 16,147 | 87,397 | 25,736 | 38,246 | 23,345 | 17,667 | 22,021 | 18,371 | 16,439 | 17,097 | (7,273) | 1,777 | 276,970 | - | 276,970 |
| 30 | TOTAL Transmission Expenses | | 154,946 | 203,536 | 104,124 | 147,065 | 129,328 | 102,085 | 126,708 | 112,836 | 137,379 | 109,761 | 154,273 | 74,823 | 1,556,864 | - | 1,556,864 |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | | | |
| 31 | 920 | Admin and Gen Salaries | 51,045 | 112,442 | 101,731 | 73,514 | 105,203 | 95,435 | 93,731 | 96,846 | 109,521 | 92,497 | 85,731 | 85,950 | 1,103,646 | - | 1,103,646 |
| 32 | 921 | Gen Office Supplies and Expenses | 25,311 | 34,168 | 27,866 | 28,920 | 30,188 | 41,538 | 28,927 | 31,759 | 29,797 | 92,709 | 34,538 | 28,315 | 434,056 | - | 434,056 |
| 33 | 922 | Transfer to Constr - Admin Exp - Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | 923 | Outside Services Employed | 100,916 | (3,712) | 28,919 | 30,546 | 11,947 | 26,373 | 24,495 | 59,639 | 17,760 | 43,989 | 28,495 | 26,060 | 395,427 | - | 395,427 |
| 35 | 924 | Property Insurance Premium | 11,240 | 11,240 | 11,240 | 11,240 | 13,022 | 13,022 | 13,022 | 13,022 | 13,000 | 10,648 | 14,162 | 13,092 | 147,950 | - | 147,950 |
| 36 | 925 | Injuries and Damages | 15,224 | 15,662 | 15,243 | 18,193 | 15,708 | 16,602 | 16,599 | 16,599 | 16,599 | 14,045 | 16,456 | 16,779 | 193,709 | - | 193,709 |
| 37 | 926 | Pension and Group Insurance | 105,907 | 68,290 | 64,642 | 66,923 | 70,498 | 59,945 | 68,365 | 73,084 | 72,605 | 72,476 | 59,863 | 64,699 | 847,297 | - | 847,297 |
| 38 | 927 | Franchise Requirements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | 928 | Regulatory Commission | - | - | - | - | - | - | - | - | 42,082 | - | - | - | 42,082 | - | 42,082 |
| 40 | 929 | Duplicate Charges - Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | 930.2 | Misc Administrative and General Expenses | 12,418 | 11,925 | 9,282 | 9,280 | 22,328 | 36,062 | 7,225 | 7,287 | 6,069 | 3,899 | 5,630 | 7,400 | 138,805 | - | 138,805 |
| 42 | 931 | Admin & Gen - Rent | 6,796 | 6,796 | 6,796 | 6,796 | 6,751 | 6,829 | 6,791 | 6,776 | 6,790 | 6,782 | 6,099 | 4,215 | 78,217 | - | 78,217 |
| 43 | TOTAL Operation | | 328,857 | 256,811 | 265,739 | 245,412 | 275,645 | 295,806 | 259,155 | 305,012 | 314,223 | 337,045 | 250,974 | 246,510 | 3,381,189 | - | 3,381,189 |
| Maintenance | | | | | | | | | | | | | | | | | |
| 44 | 931 | Maint of Admin & Gen Offices | 355 | 146 | 164 | 125 | 127 | 101 | 392 | 75 | 137 | 223 | 487 | 77 | 2,409 | - | 2,409 |
| 45 | TOTAL Administrative and General Expenses | | 329,212 | 256,957 | 265,903 | 245,537 | 275,772 | 295,907 | 259,547 | 305,087 | 314,360 | 337,268 | 251,461 | 246,587 | 3,383,598 | - | 3,383,598 |
| 46 | TOTAL Operation and Maintenance Expenses | | 484,158 | 460,493 | 370,027 | 392,602 | 405,100 | 397,992 | 386,255 | 417,923 | 451,739 | 447,029 | 405,734 | 321,410 | 4,940,462 | - | 4,940,462 |

Spire STL Pipeline LLC

Operation and Maintenance Expenses - Total System Labor Costs
For Twelve Months Balances Ended November 30, 2022

Schedule H-1(1)(a)
Docket No. CP17-40-000 and -001
Page 1 of 1

| Line No. | FERC Account | | Dec-21 (C) | Jan-22 (D) | Feb-22 (E) | Mar-22 (F) | Apr-22 (G) | May-22 (H) | Jun-22 (I) | Jul-22 (J) | Aug-22 (K) | Sep-22 (L) | Oct-22 (M) | Nov-22 (N) | 12 Months | | Total as Adjusted (Q) |
|--|--|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------------------|
| | No. | Account Description | | | | | | | | | | | | | Total (O) | Adjustments (P) | |
| 1 | 800 | Natural Gas Well Head Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | 805 | Other Gas Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 | 806 | Exchange Gas | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 808.1 | Gas Withdrawn from Storage-Debit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | 808.2 | (Less) Gas Delivered to Storage-Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 810 | Gas Used for Compressor Station Fuel-Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | 812 | Gas Used for Other Utility Operations-Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | 813 | Other Gas Supply Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | TOTAL Other Gas Supply Expenses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TRANSMISSION EXPENSES | | | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | | | |
| 10 | 850 | Operation Supervision & Engineering | 17 | (111) | 434 | (152) | (12) | (10) | (1) | 2 | (2) | (7) | - | - | 158 | - | 158 |
| 11 | 851 | System Control & Load Dispatching | 37,758 | 34,090 | 35,179 | 34,677 | 33,606 | 30,079 | 36,723 | 36,109 | 41,476 | 34,537 | 32,041 | 35,207 | 421,482 | - | 421,482 |
| 12 | 852 | Communication System Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | 853 | Compressor Station Labor & Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | 854 | Gas for Compressor Station Fuel | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | 855 | Other Fuel & Power for Compressor Stations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 856 | Mains Expenses | 2,188 | (466) | 12 | 14 | 9 | 8 | 1 | 4,148 | 6,924 | 3,602 | (2,166) | 8,896 | 23,170 | - | 23,170 |
| 17 | 857 | Measuring & Regulating Station Expenses | 44,293 | 6,746 | 8,985 | 9,216 | 10,083 | 4,286 | 16,255 | 6,759 | 13,265 | 613 | 12,013 | 15,032 | 147,546 | - | 147,546 |
| 18 | 858 | Other Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 859 | Rents | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | 860 | Mains Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | TOTAL Operation | | 84,256 | 40,259 | 44,610 | 43,755 | 43,686 | 34,363 | 52,978 | 47,018 | 61,663 | 38,745 | 41,888 | 59,135 | 592,356 | - | 592,356 |
| Maintenance | | | | | | | | | | | | | | | | | |
| 22 | 861 | Maintenance Supervision & Engineering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 862 | Maintenance of Structure & Improvements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 863 | Maintenance of Mains | 16,147 | 32,269 | 25,679 | 37,667 | 23,345 | 17,624 | 21,652 | 18,371 | 16,404 | 14,547 | (7,321) | 1,560 | 217,944 | - | 217,944 |
| 25 | 864 | Maintenance of Compressor Station Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 865 | Maintenance of Measuring & Regulating Station | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | 866 | Maintenance of Communication Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | 867 | Maintenance of Other Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | TOTAL Maintenance | | 16,147 | 32,269 | 25,679 | 37,667 | 23,345 | 17,624 | 21,652 | 18,371 | 16,404 | 14,547 | (7,321) | 1,560 | 217,944 | - | 217,944 |
| 30 | TOTAL Transmission Expenses | | 100,403 | 72,528 | 70,289 | 81,422 | 67,031 | 51,987 | 74,630 | 65,389 | 78,067 | 53,292 | 34,567 | 60,695 | 810,300 | - | 810,300 |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | | | |
| 31 | 920 | Admin and Gen Salaries | 50,449 | 111,628 | 100,474 | 72,564 | 104,322 | 94,508 | 92,894 | 96,221 | 108,905 | 91,674 | 85,123 | 84,929 | 1,093,691 | - | 1,093,691 |
| 32 | 921 | Gen Office Supplies and Expenses | - | - | - | 5 | 3 | - | - | - | 4 | 5 | 1 | 15 | 33 | - | 33 |
| 33 | 922 | Transfer to Constr - Admin Exp - Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | 923 | Outside Services Employed | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | 924 | Property Insurance Premium | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | 925 | Injuries and Damages | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 | 926 | Pension and Group Insurance | 105,356 | 67,347 | 64,300 | 65,557 | 69,733 | 59,637 | 67,903 | 71,416 | 72,122 | 73,046 | 59,540 | 63,690 | 839,647 | - | 839,647 |
| 38 | 927 | Franchise Requirements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | 928 | Regulatory Commission | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | 929 | Duplicate Charges - Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | 930.2 | Misc Administrative and General Expenses | 3,329 | 5,744 | 6,784 | 5,396 | 5,889 | 6,224 | 5,989 | 6,577 | 4,058 | 2,046 | 1,824 | 1,845 | 55,705 | - | 55,705 |
| 42 | 931 | Admin & Gen - Rent | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | TOTAL Operation | | 159,134 | 184,719 | 171,558 | 143,522 | 179,947 | 160,369 | 166,786 | 174,214 | 185,089 | 166,771 | 146,488 | 150,479 | 1,989,076 | - | 1,989,076 |
| Maintenance | | | | | | | | | | | | | | | | | |
| 44 | 931 | Maint of Admin & Gen Offices | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | TOTAL Administrative and General Expenses | | 159,134 | 184,719 | 171,558 | 143,522 | 179,947 | 160,369 | 166,786 | 174,214 | 185,089 | 166,771 | 146,488 | 150,479 | 1,989,076 | - | 1,989,076 |
| 46 | TOTAL Operation and Maintenance Expenses | | 259,537 | 257,247 | 241,847 | 224,944 | 246,978 | 212,356 | 241,416 | 239,603 | 263,156 | 220,063 | 181,055 | 211,174 | 2,799,376 | - | 2,799,376 |

Spire STL Pipeline LLC

Operation and Maintenance Expenses - Total Materials and Other Charges (Exclusive of Gas Costs)
 For Twelve Months Balances Ended November 30, 2022

Schedule H-1(1)(b)
 Docket No. CP17-40-000 and -001
 Page 1 of 1

| Line No. | FERC Account No. | Account Description | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | 12 Months Total | Adjustments | Total as Adjusted |
|--|--|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------|-------------------|
| | | | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) | (Q) |
| 1 | 800 | Natural Gas Well Head Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | 805 | Other Gas Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 | 806 | Exchange Gas | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 808.1 | Gas Withdrawn from Storage-Debit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | 808.2 | (Less) Gas Delivered to Storage-Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 810 | Gas Used for Compressor Station Fuel-Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | 812 | Gas Used for Other Utility Operations-Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | 813 | Other Gas Supply Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | TOTAL Other Gas Supply Expenses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TRANSMISSION EXPENSES | | | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | | | |
| 10 | 850 | Operation Supervision & Engineering | - | 2,227 | - | 4,813 | - | - | 500 | - | - | - | - | - | 7,540 | - | 7,540 |
| 11 | 851 | System Control & Load Dispatching | 13,366 | 13,366 | 13,768 | 15,019 | 24,530 | 13,767 | 13,778 | 13,978 | 14,667 | 17,628 | 13,767 | 31,693 | 199,327 | - | 199,327 |
| 12 | 852 | Communication System Expenses | - | - | - | - | - | - | - | - | 1,189 | 90 | - | - | 1,279 | - | 1,279 |
| 13 | 853 | Compressor Station Labor & Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | 854 | Gas for Compressor Station Fuel | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | 855 | Other Fuel & Power for Compressor Stations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 856 | Mains Expenses | 300 | 5,056 | 653 | 5,754 | 2,450 | 5,232 | 543 | 398 | 4,690 | 4,827 | 3,674 | 5,898 | 39,475 | - | 39,475 |
| 17 | 857 | Measuring & Regulating Station Expenses | 1,986 | 4,231 | (10,066) | 8,774 | 5,772 | 6,586 | 3,350 | 4,322 | 6,097 | 3,711 | 3,501 | 3,319 | 41,583 | - | 41,583 |
| 18 | 858 | Other Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 859 | Rents | 32,701 | 44,810 | 19,033 | 22,259 | 23,355 | 18,280 | 27,348 | 22,559 | 26,444 | 21,473 | 11,733 | 35,457 | 305,452 | - | 305,452 |
| 20 | 860 | Mains Expenses | 6,190 | 6,190 | 10,390 | 8,445 | 6,190 | 6,190 | 6,190 | 6,190 | 6,190 | 6,190 | 86,983 | (62,456) | 92,882 | - | 92,882 |
| 21 | TOTAL Operation | | 54,543 | 75,880 | 33,778 | 65,064 | 62,297 | 50,055 | 51,709 | 47,447 | 59,277 | 53,919 | 119,658 | 13,911 | 687,538 | - | 687,538 |
| Maintenance | | | | | | | | | | | | | | | | | |
| 22 | 861 | Maintenance Supervision & Engineering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 862 | Maintenance of Structure & Improvements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 863 | Maintenance of Mains | - | 526 | 57 | 579 | - | 43 | 369 | - | 35 | - | 48 | 217 | 1,874 | - | 1,874 |
| 25 | 864 | Maintenance of Compressor Station Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 865 | Maintenance of Measuring & Regulating Station | - | 54,602 | - | - | - | - | - | - | - | - | - | - | 54,602 | - | 54,602 |
| 27 | 866 | Maintenance of Communication Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | 867 | Maintenance of Other Equipment | - | - | - | - | - | - | - | - | - | 2,550 | - | - | 2,550 | - | 2,550 |
| 29 | TOTAL Maintenance | | - | 55,128 | 57 | 579 | - | 43 | 369 | - | 35 | 2,550 | 48 | 217 | 59,026 | - | 59,026 |
| 30 | TOTAL Transmission Expenses | | 54,543 | 131,008 | 33,835 | 65,643 | 62,297 | 50,098 | 52,078 | 47,447 | 59,312 | 56,469 | 119,706 | 14,128 | 746,564 | - | 746,564 |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | | | | | | | | | | | | | | | |
| Operation | | | | | | | | | | | | | | | | | |
| 31 | 920 | Admin and Gen Salaries | 596 | 814 | 1,257 | 950 | 881 | 927 | 837 | 625 | 616 | 823 | 608 | 1,021 | 9,955 | - | 9,955 |
| 32 | 921 | Gen Office Supplies and Expenses | 25,311 | 34,168 | 27,866 | 28,915 | 30,185 | 41,538 | 28,927 | 31,759 | 29,793 | 92,704 | 34,537 | 28,300 | 434,023 | - | 434,023 |
| 33 | 922 | Transfer to Constr - Admin Exp - Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | 923 | Outside Services Employed | 100,916 | (3,712) | 28,919 | 30,546 | 11,947 | 26,373 | 24,495 | 59,639 | 17,760 | 43,989 | 28,495 | 26,060 | 395,427 | - | 395,427 |
| 35 | 924 | Property Insurance Premium | 11,240 | 11,240 | 11,240 | 11,240 | 13,022 | 13,022 | 13,022 | 13,022 | 13,000 | 10,648 | 14,162 | 13,092 | 147,950 | - | 147,950 |
| 36 | 925 | Injuries and Damages | 15,224 | 15,662 | 15,243 | 18,193 | 15,708 | 16,602 | 16,599 | 16,599 | 16,599 | 14,045 | 16,456 | 16,779 | 193,709 | - | 193,709 |
| 37 | 926 | Pension and Group Insurance | 551 | 943 | 342 | 1,366 | 765 | 308 | 462 | 1,668 | 483 | (570) | 323 | 1,009 | 7,650 | - | 7,650 |
| 38 | 927 | Franchise Requirements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | 928 | Regulatory Commission | - | - | - | - | - | - | - | - | 42,082 | - | - | - | 42,082 | - | 42,082 |
| 40 | 929 | Duplicate Charges - Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | 930.2 | Misc Administrative and General Expenses | 9,089 | 6,181 | 2,498 | 3,884 | 16,439 | 29,838 | 1,236 | 710 | 2,011 | 1,853 | 3,806 | 5,555 | 83,100 | - | 83,100 |
| 42 | 931 | Admin & Gen - Rent | 6,796 | 6,796 | 6,796 | 6,796 | 6,751 | 6,829 | 6,791 | 6,776 | 6,790 | 6,782 | 6,099 | 4,215 | 78,217 | - | 78,217 |
| 43 | TOTAL Operation | | 169,723 | 72,092 | 94,181 | 101,890 | 95,698 | 135,437 | 92,369 | 130,798 | 129,134 | 170,274 | 104,486 | 96,031 | 1,392,113 | - | 1,392,113 |
| Maintenance | | | | | | | | | | | | | | | | | |
| 44 | 931 | Maint of Admin & Gen Offices | 355 | 146 | 164 | 125 | 127 | 101 | 392 | 75 | 137 | 223 | 487 | 77 | 2,409 | - | 2,409 |
| 45 | TOTAL Administrative and General Expenses | | 170,078 | 72,238 | 94,345 | 102,015 | 95,825 | 135,538 | 92,761 | 130,873 | 129,271 | 170,497 | 104,973 | 96,108 | 1,394,522 | - | 1,394,522 |
| 46 | TOTAL Operation and Maintenance Expenses | | 224,621 | 203,246 | 128,180 | 167,658 | 158,122 | 185,636 | 144,839 | 178,320 | 188,583 | 226,966 | 224,679 | 110,236 | 2,141,086 | - | 2,141,086 |

Spire STL Pipeline LLC

Operation and Maintenance Expenses - Gas Costs
For Twelve Months Balances Ended November 30, 2022

Schedule H-1(1)(c)
Docket No. CP17-40-000 and -001
Page 1 of 1

As a pipeline with no compression, Spire STL Pipeline does not have any Gas Costs.

Spire STL Pipeline LLC

Depreciation, Depletion, Amortization and Negative Salvage Value Expenses
 For Twelve Months Balances Ended November 30, 2022

Schedule H-2
 Docket No. CP17-40-000 and -001
 Page 1 of 1

| Line No. | Function (A) | Depreciable Gas Plant (B) \$ | Current Annual Depreciation Rate (C) % | Annual Depreciation Expense (D) \$ | Adjustments (E) \$ | Total Depreciation As Adjusted (F) \$ |
|----------|---------------------------------------|---------------------------------|---|---------------------------------------|-----------------------|--|
| 1 | Transmission Plant | 306,067,456 | 2.00% | 6,062,915 | - | 6,062,915 |
| 2 | General - Tools, Shop & Garage Equip. | 100,540 | 2.00% | 5,485 | - | 5,485 |
| 3 | General - Vehicle | - | | | - | - |
| 4 | General - Computers | - | | | - | - |
| 5 | General - Power Oper Equip | - | | | - | - |
| 6 | Intangible Plant | - | | | - | - |
| 7 | Total Utility Gas Plant | <u>306,167,996</u> | | <u>6,068,400</u> | <u>-</u> | <u>6,068,400</u> |

Spire STL Pipeline LLC

Federal and State Income Taxes
For Twelve Months Balances Ended November 30, 2022

Schedule H-3
Docket No. CP17-40-000 and -001
Page 1 of 1

| <u>Line No.</u> | <u>Description</u> (A) | <u>Reference Schedule</u> (B) \$ | <u>Rate</u> (B) % | <u>Total</u> (B) \$ |
|-----------------|---|--|-------------------------|-------------------------------|
| | <u>Taxable Portion of Return</u> | | | |
| 1 | Rate Base | Schedule B | | \$ 274,872,959 |
| 2 | Return on Rate Base | Schedule F | 8.48% | \$ 23,295,483 |
| 3 | Less: Interest Expense | Schedule F | 1.48% | \$ 4,054,376 |
| 4 | Taxable Portion of Return | | | \$ 19,241,107 |
| | <u>Adjustments for Tax Purposes</u> | | | |
| 5 | Non-Deductible Business Expenses | | | \$ - |
| 6 | Net Timing Adjustments (Deductions) Additions | | | \$ (2,322,682.11) |
| 7 | Add Book Depreciation Related to Equity AFUDC | | | \$ - |
| 8 | Total Tax Adjustments | | | \$ (2,322,682.11) |
| | <u>Income Taxes</u> | | | |
| | Taxable Base | | | \$ 16,918,425.03 |
| | Effective Federal Income Tax Rate | | 21.00% | \$ 3,552,869.26 |
| | Effective State Income Tax Rate ¹ | | 6.81% | \$ 1,152,144.74 |
| | Total Federal and State Income Taxes | | 27.81% | <u><u>\$ 4,705,014.00</u></u> |

Note:

1 Effective state income tax rate is a blend of apportionment Missouri (30.12%) and Illinois (69.88%).

Spire STL Pipeline LLC

Reconciliation of Book / Tax Plant
For Twelve Months Balances Ended November 30, 2022

Schedule H-3(1)
Docket No. CP17-40-000 and -001
Page 1 of 1

| <u>Line No.</u> | <u>Description</u> (A) | <u>Total</u> (B) \$ |
|-------------------------------|---|---------------------------|
| Plant per Book Balance | | |
| 1 | Gross Plant (per Schedule C) | \$ 310,002,515 |
| 2 | Accumulated Depreciation (per Schedule D) | \$ 17,546,952 |
| 3 | Net Book Plant | \$ 292,455,563 |
| Plant per Tax Balance | | |
| 4 | Gross Plant | 283,478,311 |
| 5 | Accumulated Depreciation | 56,640,271 |
| 6 | Net Tax Plant Plant | \$ 226,838,040 |
| 7 | Excess Net Book Over Tax Plant | \$ 65,617,523 |
| 8 | Required Deferred Taxes (Computational Tax Rate 21.17%) | (13,893,120) |
| Amount Reflected in: | | |
| 9 | Account No.190 | 413,995.00 |
| 10 | Account No.282 | (19,999,749.00) |
| 11 | Account No. 283 | (778,440.00) |
| 12 | Net Deferred Income Tax Accounts | (20,364,194.00) |
| Other Regulatory Assets: | | |
| 13 | Account 182.3 - SFAS 109 | 6,471,074 |

Spire STL Pipeline LLC

Schedule H-4

Taxes Other Than Income

Docket No. CP17-40-000 and -001

For Twelve Months Balances Ended November 30, 2022

Page 1 of 1

| Line No. | Description (A) | Twelve Months | Adjusted | Total |
|-------------|-------------------------------|-----------------------------------|----------|--------------------|
| | | Ended November 30, 2022 (B) | | As Adjusted (D) |
| | | \$ | \$ | \$ |
| 1 | Ad Valorem Taxes | - | - | \$ - |
| 2 | Payroll Taxes | 66,815 | - | \$ 66,815 |
| 3 | Other Taxes | 1,248,679 | - | \$ 1,248,679 |
| 4 | Total Taxes Other Than Income | <u>1,315,494</u> | <u>-</u> | <u>1,315,494</u> |

Spire STL Pipeline LLC

Cost of Service Summary by Function
For Twelve Months Balances Ended November 30, 2022

Schedule I-1(a)
Docket No. CP17-40-000 and -001
Page 1 of 1

| <u>Line No.</u> | <u>Description</u> | <u>Reference Schedule</u> (A) | <u>Total Cost of Service</u> (B) | <u>Transmission Function (Note 1)</u> (C) |
|-----------------|--|----------------------------------|-------------------------------------|--|
| 1 | Operation and Maintenance Expenses | Schedule H | 4,940,462 | \$ 4,940,462 |
| 2 | Depreciation and Amortization Expenses | Schedule H-2 | 6,068,400 | \$ 6,068,400 |
| 3 | Return Allowance | Schedule B | 23,295,483 | \$ 23,295,483 |
| 4 | Federal and State Income Taxes | Schedule H-3 | 4,705,014 | \$ 4,705,014 |
| 5 | Taxes Other Than Income | Schedule H-4 | 1,315,494 | \$ 1,315,494 |
| 6 | Total Cost of Service | | <u>40,324,853</u> | <u>40,324,853</u> |

Note

- 1 All of Spire STL Pipeline's facilities are used to provide transmission services. Therefore all costs are allocated to the Transmission Function.

Spire STL Pipeline LLC

Cost of Service Summary by Facility Type
For Twelve Months Balances Ended November 30, 2022

Schedule I(1)(b)
Docket No. CP17-40-000 and -001
Page 1 of 1

All of Spire STL Pipeline's facilities are used to provide transmission service.
Therefore all cost are allocated to the Transmission Function.

Spire STL Pipeline LLC

Cost of Service Summary by Facility Type
For Twelve Months Balances Ended November 30, 2022

Schedule I(1)(c)
Docket No. CP17-40-000 and -001
Page 1 of 1

Spire STL Pipeline is not proposing a zone rate methodology.

Spire STL Pipeline LLC

Allocation Methodology to Various Functions
For Twelve Months Balances Ended November 30, 2022

Schedule I(1)(d)
Docket No. CP17-40-000 and -001
Page 1 of 1

Not applicable to Spire STL Pipeline.

Spire STL Pipeline LLC

Classification of Cost-of-Service
For Twelve Months Balances Ended November 30, 2022

Schedule I-2
Docket No. CP17-40-000 and -001
Page 1 of 1

| Line No. | FERC Account No. | Description | Reference | Total (A) | Fixed (Note 1) (B) | Variable (C) | Reservation (Note 1) (D) | Commodity (E) |
|------------------------------|------------------|---|--------------|----------------------|----------------------|--------------|--------------------------|---------------|
| TRANSMISSION EXPENSES | | | | | | | | |
| Operation | | | Schedule H | | | | | |
| 850 | | Operation Supervision & Engineering | | \$ 7,698 | \$ 7,698 | \$ - | \$ 7,698 | \$ - |
| 851 | | System Control & Load Dispatching | | \$ 620,809 | \$ 620,809 | \$ - | \$ 620,809 | \$ - |
| 852 | | Communication System Expenses | | \$ 1,279 | \$ 1,279 | \$ - | \$ 1,279 | \$ - |
| 853 | | Compressor Station Labor & Expenses | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 854 | | Gas for Compressor Station Fuel | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 855 | | Other Fuel & Power for Compressor Stations | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 856 | | Mains Expenses | | \$ 62,645 | \$ 62,645 | \$ - | \$ 62,645 | \$ - |
| 857 | | Measuring & Regulating Station Expenses | | \$ 189,129 | \$ 189,129 | \$ - | \$ 189,129 | \$ - |
| 858 | | Other Expenses | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 859 | | Rents | | \$ 305,452 | \$ 305,452 | \$ - | \$ 305,452 | \$ - |
| 860 | | Mains Expenses | | \$ 92,882 | \$ 92,882 | \$ - | \$ 92,882 | \$ - |
| | | TOTAL Operation | | \$ 1,279,894 | \$ 1,279,894 | \$ - | \$ 1,279,894 | \$ - |
| Maintenance | | | Schedule H | | | | | |
| 861 | | Maintenance Supervision & Engineering | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 862 | | Maintenance of Structure & Improvements | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 863 | | Maintenance of Mains | | \$ 219,818 | \$ 219,818 | \$ - | \$ 219,818 | \$ - |
| 864 | | Maintenance of Compressor Station Equipment | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 865 | | Maintenance of Measuring & Regulating Station Equip | | \$ 54,602 | \$ 54,602 | \$ - | \$ 54,602 | \$ - |
| 866 | | Maintenance of Communication Equipment | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 867 | | Maintenance of Other Equipment | | \$ 2,550 | \$ 2,550 | \$ - | \$ 2,550 | \$ - |
| | | Total Maintenance | | \$ 276,970 | \$ 276,970 | \$ - | \$ 276,970 | \$ - |
| | | Administrative, General, and Sales Expenses | Schedule H | \$ 3,383,598 | \$ 3,383,598 | \$ - | \$ 3,383,598 | \$ - |
| | | Total Operation and Maintenance Expenses | | \$ 4,940,462 | \$ 4,940,462 | \$ - | \$ 4,940,462 | \$ - |
| | | Depreciation, Depletion and Amortization | Schedule H-2 | \$ 6,068,400 | \$ 6,068,400 | \$ - | \$ 6,068,400 | \$ - |
| | | Taxes | | | | | | |
| | | Federal Income Tax | Schedule H-3 | \$ 3,552,869 | \$ 3,552,869 | \$ - | \$ 3,552,869 | \$ - |
| | | State Income Taxes | Schedule H-3 | \$ 1,152,145 | \$ 1,152,145 | \$ - | \$ 1,152,145 | \$ - |
| | | Taxes Other Than Income | Schedule H-4 | \$ 1,315,494 | \$ 1,315,494 | \$ - | \$ 1,315,494 | \$ - |
| | | Return on Rate Base | Schedule B | \$ 23,295,483 | \$ 23,295,483 | \$ - | \$ 23,295,483 | \$ - |
| | | TOTAL TRANSMISSION COST OF SERVICE | | \$ 40,324,853 | \$ 40,324,853 | \$ - | \$ 40,324,853 | \$ - |

Note:

1 As a pipeline with no compression, Spire STL Pipeline has no variable costs.

Spire STL Pipeline LLC

Allocation of Costs Among Transportation Services
For Twelve Months Balances Ended November 30, 2022

Schedule I-3
Docket No. CP17-40-000 and -001
Page 1 of 1

| <u>Line No.</u> | <u>Description</u> (A) | <u>Statement / Schedule Reference</u> (B) | <u>Fixed</u> (C) | <u>Variable</u> (D) | <u>Total</u> (E) |
|-----------------|---------------------------|--|----------------------|------------------------|----------------------|
| 1 | Rate Schedule FTS | Schedule I-2 | \$ 40,324,632 | \$ - | \$ 40,324,632 |
| 2 | Rate Schedule ITS | Schedule I-2 | \$ 221 | \$ - | \$ 221 |
| 3 | Total Cost of Service | | <u>\$ 40,324,853</u> | <u>\$ -</u> | <u>\$ 40,324,853</u> |

Spire STL Pipeline LLC

Cost of Service Summary by Facility Type
For Twelve Months Balances Ended November 30, 2022

Schedule I-4
Docket No. CP17-40-000 and -001
Page 1 of 1

Spire STL Pipeline does not utilize any Transmission or Compression of Gas by Others (Acct. No. 858).

Spire STL Pipeline LLC

Summary of Costs and Revenues
For Twelve Months Balances Ended November 30, 2022

Schedule J
Docket No. CP17-40-000 and -001
Page 1 of 1

| <u>Line No.</u> | <u>Description</u> (A) | <u>Statement / Schedule Reference</u> (B) | <u>Total Reservation Revenue</u> (C) \$ | <u>Total Commodity Revenue</u> (D) \$ | <u>Total</u> (E) \$ |
|-----------------|-------------------------------|--|---|---|---------------------------|
| 1 | Rate Schedule FTS | Schedule G | | | |
| 2 | Long Term FTS | | \$ 31,937,500 | | \$ 31,937,500 |
| 3 | Short Term FT (< 1 Year) | | \$ 547,500 | | \$ 547,500 |
| 4 | Rate Schedule ITS | Schedule G | \$ 177 | \$ - | \$ 177 |
| 5 | Total Transportation Revenues | Schedule G | \$ 32,485,177 | \$ - | \$ 32,485,177 |
| 6 | Cost of Service | Schedule A | | | 40,324,853 |
| 7 | Difference (Line 5 - Line 6) | | | | <u>\$ (7,839,676)</u> |

Spire STL Pipeline LLC

Summary of Billing Determinants
For Twelve Months Balances Ended November 30, 2022

Schedule J-1
Docket No. CP17-40-000 and -001
Page 1 of 1

In its Order issuing the Spire STL Pipeline Certificate, the Commission required that Spire STL Pipeline's projected units of service for the instant Cost and Revenue Study should be no lower than those upon which its approved initial rates are based. Accordingly, Spire STL Pipeline is required to utilize billing determinants equal to 400,000 Dth/d, consistent with the billing determinants approved in the certificate application.

Spire STL Pipeline LLC

Allocation of Costs Among Transportation Services
For Twelve Months Balances Ended November 30, 2022

Schedule J-2
Docket No. CP17-40-000 and -001
Page 1 of 1

| <u>Line No.</u> | <u>Description</u> (A) | <u>Reference</u> (B) | <u>Fixed Costs</u> (C) | <u>Variable Costs</u> (D) | <u>Total</u> (E) |
|-----------------|--|-------------------------|---------------------------|------------------------------|-----------------------|
| 1 | Total Cost of Service | Schedule I-2 | \$ 40,324,853 | \$ - | \$ 40,324,853 |
| 2 | Annualized Billing Determinants (Dth/d) | Schedule I-2 | \$ 146,000,000 | \$ - | \$ 146,000,000 |
| 3 | Calculated FT Daily Reservation Rate / IT Rate per Dth | Schedule I-2 | <u>\$ 0.2762</u> | <u>\$ -</u> | <u>\$ 186,324,853</u> |
| 4 | Calculated Monthly Reservation Rate per Dth | | <u>\$ 8.4010</u> | | |

Spire STL Pipeline LLC

Comparative Balance Sheet
Twelve Months Ended November 30

Statement L
Docket No. CP17-40-000 and -001
Page 1 of 2

| Line No. | Title of Account (A) | FERC Account No. (B) | Balance at November 30, 2022 (C) | Balance at November 30, 2021 (D) |
|----------|--|----------------------|----------------------------------|----------------------------------|
| 1 | UTILITY PLANT | | | |
| 2 | Utility Plant | 101 - 106, 114 | 306,707,341 | 300,303,894 |
| 3 | Construction Work in Progress | 107 | 3,295,174 | 1,976,462 |
| 4 | TOTAL Utility Plant | | <u>310,002,515</u> | <u>302,280,356</u> |
| 5 | (Less) Accum. Provision for Depreciation, Amortization and Depletion | 108, 111, 115 | 17,546,952 | 11,478,552 |
| 6 | Net Utility Plant (Total of line 4 less line 5) | | <u>292,455,563</u> | <u>290,801,804</u> |
| 7 | Nuclear Fuel | | - | - |
| 8 | (Less) Accum. Provision for Amortization of Nuclear Fuel Assemblies | | - | - |
| 9 | Nuclear Fuel (Total of line 7 less line 8) | | <u>-</u> | <u>-</u> |
| 10 | Net Utility Plant (Total of line 6 and line 9) | | <u>292,455,563</u> | <u>290,801,804</u> |
| 11 | Utility Plant Adjustments | 116 | - | - |
| 12 | Gas Stored - Base Gas | 117.1 | - | - |
| 13 | System Balancing Gas | 117.2 | - | - |
| 14 | Gas Stored in Reservoirs and Pipelines - Non-Current | 117.3 | - | - |
| 15 | Gas Owned to System Gas | 117.4 | - | - |
| 16 | OTHER PROPERTY AND INVESTMENTS | | | |
| 17 | Non-Utility Property | 121 | - | - |
| 18 | (Less) Accum. Provision for Depreciation and Amortization | 122 | - | - |
| 19 | Investment in Associated Companies | 123 | - | - |
| 20 | Investment in Subsidiary Companies | 123.1 | - | - |
| 21 | Non-Current Portion of Allowances | | - | - |
| 22 | Other Investments | 124 | - | - |
| 23 | Sinking Funds | 125 | - | - |
| 24 | Depreciation Fund | 126 | - | - |
| 25 | Amortization Fund - Federal | 127 | - | - |
| 26 | Other Special Funds | 128 | - | - |
| 27 | Derivative Instrument Assets - Hedging - Liq Val Brkr Acct | 175 | - | - |
| 28 | Derivative Instrument Assets - Hedging - Current | 176 | - | - |
| 29 | TOTAL Other Property and Investments (Total of lines 17-20, 22-28) | | <u>-</u> | <u>-</u> |
| 30 | CURRENT AND ACCRUED ASSETS | | | |
| 31 | Cash | 131 | 43,108 | 310,083 |
| 32 | Special Deposits | 132-134 | - | - |
| 33 | Working Funds | 135 | - | - |
| 34 | Temporary Cash Investments | 136 | - | - |
| 35 | Notes Receivable | 141 | - | 2,372,016 |
| 36 | Customer Accounts Receivable | 142 | - | - |
| 37 | Other Accounts Receivable | 143 | 148,530 | - |
| 38 | (Less) Accumulated Provision for Uncollectible Accounts - Credit | 144 | - | - |
| 39 | Notes Receivable from Associated Companies | 145 | - | - |
| 40 | Accounts Receivable from Associated Companies | 146 | 2,793,813 | 2,882,738 |
| 41 | Fuel Stock | | - | - |
| 42 | Fuel Stock Expenses Undistributed | 152 | - | - |
| 43 | Residuals (Electric) and Extracted Products (Gas) | 153 | - | - |
| 44 | Plant Materials and Operating Supplies | 154 | - | - |
| 45 | Merchandise | 155 | - | - |
| 46 | Other Materials and Supplies | 156 | - | - |
| 47 | Nuclear Materials held for Sale | 157 | - | - |
| 48 | Allowances | 158.1, 158.2 | - | - |
| 49 | (Less) Non-Current Portion of Allowances | | - | - |
| 50 | Stores Expense Undistributed | 163 | - | - |
| 51 | Gas Stored Underground - Current | 164.1 | - | - |
| 52 | Liquified Natural Gas Stored and Held for Processing | 164.2, 164.3 | - | - |
| 53 | Prepayments | 165 | 76,022 | 81,231 |
| 54 | Advances for Gas | 166-167 | - | - |
| 55 | Interest and Dividends Receivable | 171 | - | - |
| 56 | Rents Receivable | 172 | - | - |
| 57 | Accrued Utility Revenues | 173 | - | - |
| 58 | Miscellaneous Current and Accrued Assets | 174 | - | - |
| 59 | Derivative Instrument Assets | 175 | - | - |
| 60 | (Less) Long-Term Portion of Derivative Instrument Assets | 175 | - | - |
| 61 | Derivative Instrument Assets - Hedges | 176 | - | - |
| 62 | (Less) Long-Term Portion of Derivative Instrument Assets - Hedges | 176 | - | - |
| 63 | TOTAL Current and Accrued Assets (Total of Lines 32-62) | | <u>3,061,473</u> | <u>5,646,068</u> |
| 64 | DEFERRED DEBITS | | | |
| 65 | Unamortized Debt Expense | 181 | 657,091 | 711,659 |
| 66 | Extraordinary Property Losses | 182.1 | - | - |
| 67 | Unrecovered Plant and Regulatory Study Costs | 182.2 | - | - |
| 68 | Other Regulatory Assets | 182.3 | 6,471,074 | 6,751,308 |
| 69 | Preliminary Survey and Investigation Charges (Electric) | 183 | - | - |
| 70 | Preliminary Survey and Investigation Charges (Gas) | 183.1, 183.2 | - | - |
| 71 | Clearing Accounts | 184 | - | - |
| 72 | Temporary Facilities | 185 | - | - |
| 73 | Miscellaneous Deferred Debits | 186 | - | - |
| 74 | Deferred Losses from Disposition of Utility Plant | 187 | - | - |
| 75 | Research, Development, and Demonstration Expend. | 188 | - | - |
| 76 | Unamortized Loss on Reacquired Debt | 189 | - | - |
| 77 | Accumulated Deferred Income Taxes | 190 | 413,995 | - |
| 78 | Unrecovered Purchased Gas Costs | 191 | - | - |
| 79 | TOTAL Deferred Debits (Total of Lines 65-79) | | <u>7,542,160</u> | <u>7,462,967</u> |
| 80 | TOTAL Assets and Other Debits (Total of Lines 10-15, 30, 64 and 80) | | <u><u>303,059,196</u></u> | <u><u>303,910,839</u></u> |

Spire STL Pipeline LLC

Comparative Balance Sheet
 Twelve Months Ended November 30

Statement L
 Docket No. CP17-40-000 and -001
 Page 2 of 2

| Line No. | Title of Account (A) | FERC Account No. (B) | Balance at November 30, 2022 (C) | Balance at November 30, 2021 (D) |
|----------|---|----------------------|----------------------------------|----------------------------------|
| 1 | PROPRIETARY CAPITAL | | | |
| 2 | Common Stock Issued | 201 | - | - |
| 3 | Preferred Stock Issued | 204 | - | - |
| 4 | Capital Stock Subscribed | 202, 205 | - | - |
| 5 | Stock Liability for Conversion | 203, 206 | - | - |
| 6 | Premium on Capital Stock | 207 | 87,775,870 | 112,775,870 |
| 7 | Other Paid-In Capital | 208-2011 | - | - |
| 8 | Installments Received on Capital Stock | 212 | - | - |
| 9 | (Less) Discount on Capital Stock | 213 | - | - |
| 10 | (Less) Capital Stock Expense | 214 | - | - |
| 11 | Retained Earnings | 215, 215.1, 216 | 52,924,633 | 41,062,652 |
| 12 | Unappropriated Undistributed Subsidiary Earnings | 216.1 | - | - |
| 13 | (Less) Reacquired Capital Stock | 217 | - | - |
| 14 | Accumulated Other Comprehensive Income | 219 | - | - |
| 15 | TOTAL Proprietary Capital (Total of Lines 2 thru 14) | | <u>140,700,503</u> | <u>153,838,522</u> |
| 16 | LONG TERM DEBT | | | |
| 17 | Bonds | 221 | 123,876,000 | 129,627,000 |
| 18 | (Less) Reacquired Bonds | 222 | - | - |
| 19 | Advances from Associated Companies | 223 | - | - |
| 20 | Other Long-Term Debt | 224 | - | - |
| 21 | Unamortized Premium on Long-Term Debt | 225 | - | - |
| 22 | (Less) Unamortized Discount on Long-Term Debt-Dr | 226 | - | - |
| 23 | (Less) Current Portion of Long-Term Debt | | 6,156,000 | 5,751,000 |
| 24 | TOTAL Long-Term Debt (Total of lines 17 thru 23) | | <u>117,720,000</u> | <u>123,876,000</u> |
| 25 | OTHER NONCURRENT LIABILITIES | | | |
| 26 | Obligations Under Capital Leases-Noncurrent | 227 | - | - |
| 27 | Accumulated Provision for Property Insurance | 228.1 | - | - |
| 28 | Accumulated Provision for Injuries and Damages | 228.2 | - | - |
| 29 | Accumulated Provision for Pensions and Benefits | 228.3 | - | - |
| 30 | Accumulated Miscellaneous Operating Provisions | 228.4 | - | - |
| 31 | Accumulated Provision for Rate Refunds | 229 | - | - |
| 32 | Long-Term Portion of Derivative Instrument Liabilities | | - | - |
| 33 | Long-Term Portion of Derivative Instrument Liabilities - Hedges | | - | - |
| 34 | Asset Retirement Obligations | 230 | 303,157 | 293,757 |
| 35 | TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34) | | <u>303,157</u> | <u>293,757</u> |
| 36 | CURRENT AND ACCRUED LIABILITIES | | | |
| 37 | Current Portion of Long-Term Debt | | 6,156,000 | 5,751,000 |
| 38 | Notes Payable | 231 | - | - |
| 39 | Accounts Payable | 232 | 155,100 | 975,274 |
| 40 | Notes Payable to Associated Companies | 233 | 13,539,116 | - |
| 41 | Accounts Payable to Associated Companies | 234 | 355,000 | 809,659 |
| 42 | Customer Deposits | 235 | - | - |
| 43 | Taxes Accrued | 236 | 1,029,040 | 735,282 |
| 44 | Interest Accrued | 237 | 1,664,756 | 1,763,287 |
| 45 | Dividends Declared | 238 | - | - |
| 46 | Matured Long-Term Debt | 239 | - | - |
| 47 | Matured Interest | 240 | - | - |
| 48 | Tax Collections Payable | 241 | - | 43 |
| 49 | Miscellaneous Current and Accrued Liabilities | 242 | 193,497 | 74,952 |
| 50 | Obligations Under Capital Leases-Current | 243 | - | - |
| 51 | Derivative Instrument Liabilities | 244 | - | - |
| 52 | (Less) Long-Term Portion of Derivative Instrument Liabilities | | - | - |
| 53 | Derivative Instrument Liabilities - Hedges | 245 | - | - |
| 54 | (Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges | | - | - |
| 55 | TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54) | | <u>23,092,509</u> | <u>10,109,497</u> |
| 56 | DEFERRED CREDITS | | | |
| 57 | Customer Advances for Construction | 252 | - | - |
| 58 | Accumulated Deferred Investment Tax Credits | 255 | - | - |
| 59 | Deferred Gains from Disposition of Utility Plant | 256 | - | - |
| 60 | Other Deferred Credits | 253 | - | - |
| 61 | Other Regulatory Liabilities | 254 | 464,838 | - |
| 62 | Unamortized Gain on Reacquired Debt | 257 | - | - |
| 63 | Accumulated Deferred Income Taxes - Accelerated Amortization | 281 | - | - |
| 64 | Accumulated Deferred Income Taxes - Other Property | 282 | 19,999,749 | 15,727,878 |
| 65 | Accumulated Deferred Income Taxes - Other | 283 | 778,440 | 65,185 |
| 66 | TOTAL Deferred Credits (Total of lines 57 thru 65) | | <u>21,243,027</u> | <u>15,793,063</u> |
| 67 | TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66) | | <u><u>303,059,196</u></u> | <u><u>303,910,839</u></u> |

Spire STL Pipeline LLC

Statement of Income
Twelve Months Ended November 30

Statement M
Docket No. CP17-40-000 and -001
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| Line No. | Title of Account (A) | FERC Account No. (B) | Twelve Months Ended November 30, 2022 (C) |
|----------|---|----------------------|---|
| 1 | UTILITY OPERATING INCOME | | |
| 2 | Gas Operating Revenues | 400 | 32,519,080 |
| 3 | Operating Expenses | | |
| 4 | Operation Expenses (401) | 401 | 4,661,083 |
| 5 | Maintenance Expenses (402) | 402 | 279,379 |
| 6 | Depreciation Expense (403) | 403 | 5,755,643 |
| 7 | Depreciation Expense for Asset Retirement Costs | 403.1 | 5,485 |
| 8 | Amortization and Depletion of Utility Plant | 404, 405 | 307,272 |
| 9 | Amortization of Utility Plant Acu. Adjustment | 406 | - |
| 10 | Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs | 407.1 | - |
| 11 | Amortization of Conversion Expenses | 407.2 | - |
| 12 | Regulatory Debits | 407.3 | - |
| 13 | (Less) Regulatory Credits | 407.4 | - |
| 14 | Taxes Other than Income Taxes | 408.1 | 1,315,494 |
| 15 | Income Taxes-Federal | 409.1 | - |
| 16 | Income Taxes-Other | 409.1 | - |
| 17 | Provision of Deferred Income Taxes | 410.1 | 5,201,378 |
| 18 | (Less) Provision for Deferred Income Taxes-Credit | 411.1 | 496,364 |
| 19 | Investment Tax Credit Adjustment-Net | 411.4 | - |
| 20 | (Less) Gains from Disposition of Utility Plant | 411.6 | - |
| 21 | Losses from Disposition of Utility Plant | 411.7 | - |
| 22 | (Less) Gains from Disposition of Allowances | 411.8 | - |
| 23 | Losses from Disposition of Allowances | 411.9 | - |
| 24 | Accretion Expense | 411.10 | 9,399 |
| 25 | TOTAL Utility Operating Expenses (Total of lines 4 thru 24) | | 17,038,769 |
| 26 | Net Utility Operating Income (Total of lines 2 less 25) | | 15,480,311 |
| 27 | OTHER INCOME AND DEDUCTIONS | | |
| 28 | Other Income | | |
| 29 | Nonutility Operating Income | | |
| 30 | Revenues form Merchandising, Jobbing and Contract Work | 415 | - |
| 31 | (Less) Costs and Expense of Merchandising, Job & Contract Work | 416 | - |
| 32 | Revenues from Nonutility Operations | 417 | - |
| 33 | (Less) Expenses of Nonutility Operations | 417.1 | - |
| 34 | Nonoperating Rental Income | 418 | - |
| 35 | Equity in Earnings of Subsidiary Companies | 418.1 | - |
| 36 | Interest and Dividend Income | 419 | 87,125 |
| 37 | Allowance for Other Funds Used During Construction | 419.1 | - |
| 38 | Miscellaneous Nonoperating Income | 421 | - |
| 39 | Gain on Disposition of Property | 421.1 | - |
| 40 | TOTAL Other Income (Total of lines 31 thru 40) | | 87,125 |
| 41 | Other Income Deductions | | |
| 42 | Loss on Disposition of Property (421.2) | 421.2 | - |
| 43 | Miscellaneous Amortization (425) | 425 | - |
| 44 | Donations (426.1) | 426.1 | - |
| 45 | Life Insurance (426.2) | 426.2 | - |
| 46 | Penalties (426.3) | 426.3 | - |
| 47 | Expenditures for Certain Civic, Political and Related Activities (426.4) | 426.4 | - |
| 48 | Other Deductions (426.5) | 426.5 | - |
| 49 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | - |
| 50 | Taxes Applic. to Other Income and Deductions | | |
| 51 | Taxes Other than Income Taxes (408.2) | 408.2 | - |
| 52 | Income Taxes-Federal (409.2) | 409.2 | - |
| 53 | Income Taxes-Other (409.2) | 410.2 | - |
| 54 | Provision for Deferred Income Taxes (410.2) | 411.5 | - |
| 55 | (Less) Provision for Deferred Income Taxes-Credit (411.2) | | - |
| 56 | Investment Tax Credit Adjustments-Net (411.5) | 420 | - |
| 57 | (Less) Investment Tax Credits (420) | | - |
| 58 | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) | | - |
| 59 | Net Other Income and Deductions (Total of lines 41, 50, 59) | | 87,125 |
| 60 | INTEREST CHARGES | | |
| 61 | Interest on Long-Term Debt (427) | 427 | 3,640,643 |
| 62 | Amortization of Debt Disc. and Expense (428) | 428 | 54,564 |
| 63 | Amortization of Loss on Reacquired Debt (428.1) | 428.1 | - |
| 64 | (Less) Amortization of Premium on Debt-Credit (429) | 429 | - |
| 65 | (Less) Amortization of Gain on Reacquired Debt-Credit (429.1) | 429.1 | - |
| 66 | Interest on Debt to Associated Companies (430) | 430 | 10,248 |
| 67 | Other Interest Expense (431) | 431 | - |
| 68 | (Less) Allowance for Borrowed Funds Used During Construction-Credit (432) | 432 | - |
| 69 | Net Interest Charges (Total of lines 62 thru 69) | | 3,705,455 |
| 70 | Income Before Extraordinary Items (Total of lines 27,60 and 70) | | 11,861,981 |
| 71 | EXTRAORDINARY ITEMS | | |
| 72 | Extraordinary Income (434) | 434 | - |
| 73 | (Less) Extraordinary Deductions (435) | 435 | - |
| 74 | Net Extraordinary Items (Total of line 73 less line 74) | | - |
| 75 | Income Taxes-Federal and Other (409.3) | 409.3 | - |
| 76 | Extraordinary Items after Taxes (Total of line 75 less line 76) | | - |
| 77 | Net Income (Total of lines 71 and 77) | | 11,861,981 |

Spire STL Pipeline LLC

Description of Company Operations

Statement O
Docket No. CP17-40-000 and -001

Spire STL Pipeline LLC ("the Company") was organized in May 2016. The Company is a wholly-owned subsidiary of Spire Midstream LLC, which in turn is a wholly-owned subsidiary of Spire Resources LLC, which is a wholly-owned subsidiary of Spire Inc. (SR), a company listed on the New York Stock Exchange.

On August 3, 2018, the Company received approval from the Federal Energy Regulatory Commission (FERC) for the project (CP17-40), a natural gas interstate pipeline, consisting of approximately 65 miles of 24-inch gas pipeline. The pipeline has a capacity of approximately 400,000 MMBtu per day. The pipeline serves natural gas demand in the Saint Louis metropolitan area. The pipeline originates in Scott County, Illinois, where it interconnects with the Rockies Express Pipeline, an interstate natural gas pipeline that originates in eastern Ohio and terminates in the Rocky Mountains of Colorado. The pipeline then transports natural gas to existing Spire facilities. The pipeline received approval to be placed into service on November 14, 2019.

The Company transports natural gas on an open-access, non discriminatory basis pursuant to the jurisdictional transportation rate schedules and general terms and conditions authorized in its approved FERC - Natural Gas Act Gas Tariff. Since being placed in service, the Spire STL Pipeline LLC system has not undertaken any major expansions or abandonments.