



# Dollar-Help Inc.

**DOLLAR-HELP INC.**  
c/o Cass Bank\*  
P.O. Box 330  
St. Louis, MO 63166  
dollarhelp@stbcglobal.net  
314-773-5968  
www.dollarhelp.org

**SERVICE AREA**  
Dollar-Help is active in St. Louis city and nine counties in eastern Missouri (St. Louis, St. Charles, Franklin, Jefferson, Iron, Butler, Madison, Ste. Genevieve and St. Francois).

**PRESIDENT**  
Dennis Kelley

**BOARD OF DIRECTORS**  
Dennis Kelley  
Belinda May  
The Rev. B.T. Rice  
Kevin Short  
Rabbi Susan Talve  
Joe Wiley

\*for direct contributions only

## MISSION STATEMENT

The mission of Dollar-Help is to serve the area's most vulnerable residents – low-income, elderly and/or disabled – so that, in the words of founder Sister Pat Kelley's favorite Bible verse, "Let not the needy, oh Lord, be forgotten, nor the hope of the poor be taken away."

## BRIEF HISTORY

Dollar-Help Inc., a not-for-profit corporation, is the oldest and largest fuel fund in Missouri. Dollar-Help works with social service agencies in eastern Missouri to provide financial assistance to people who cannot pay their heating bills and have exhausted public funds available for energy assistance. Donation administration by the board of directors with the voluntary assistance of social service organizations and energy vendors as well as Laclede Gas' donation of administrative and support services make it possible for every dollar donated to Dollar-Help to go to qualified households. Since its inception in 1982, Dollar-Help has distributed about \$14.5 million in grants to thousands of low-income families and elderly and disabled residents.

## GOALS

Dollar-Help's goal is to provide financial assistance to low-income, elderly and disabled people who cannot afford to pay their home heating bills, whether electric, gas or propane.

## GIVING OPPORTUNITIES

- Donations to Dollar-Help are accepted at [www.dollarhelp.org](http://www.dollarhelp.org).
- Donations to Dollar-Help also are accepted at Cass Bank, P.O. Box 330, St. Louis, MO 63166.
- Customers of Laclede Gas and Missouri Natural Gas may check a red box on their natural gas bills to have a \$1, \$2 or \$5 Dollar-Help donation added to their monthly account balances.

## FUNDRAISING EVENTS

- Warmthgiving Weekend — Tentatively scheduled for the first weekend of December, the second annual Warmthgiving Weekend will recruit area residents to "take a stand" by running hot chocolate stands in their neighborhoods to raise awareness and funds for those in need. More information will be available at [dollarhelp.org](http://dollarhelp.org).



Giving Guide  
Ad p.1

## Sometimes, it takes more than a cup of soup to keep warm.



Dollar-Help was created to provide crisis assistance to those who have exhausted all avenues of public energy assistance funds and still find themselves in need.

Since 1982, Dollar-Help has raised and distributed more than \$14 million to help pay heating bills of all types – gas, electric, heating oil and propane.

For many families, the cold weather brings the struggle to stay warm. For the elderly, disabled or low-income families, winter can bring difficult financial and physical hardships. Heating bills often are higher than a fixed- or low-income budget can afford, and although the government

provides some relief, it often is not enough. The average income of a family being assisted by Dollar-Help is \$6,500 a year.

The safety net Dollar-Help provides keeps families safe, warm, housed and stable during the difficult winter months.



Check a red box on your gas bill. Your contribution counts!

[www.dollarhelp.org](http://www.dollarhelp.org)

THANKS



**Sharing the warmth**  
in Franklin County for over 26 years.



Billboard 1



THANKS



**Sharing the warmth**  
in Jefferson County for over 26 years.



Billboard 2

THANKS



**Sharing the warmth**  
in St. Charles County for over 26 years.



Billboard 3

THANKS



**Sharing the warmth**  
in St. Louis County for over 26 years.



Billboard 4



September 18, 2009

Dear Race Fan:

As president of Dollar-Help, I thank the organizers of the Great Forest Park Balloon Race for welcoming us to their wonderful event. It is a pleasure to partner with an organization that, like Dollar-Help, has a rich heritage in the Greater St. Louis Area.



For more than 27 years, Dollar-Help has assisted Eastern Missouri's underprivileged, who struggle to pay their heating bills. Since its inception, over \$16 million has been granted to nearly 40,000 qualified households. Dollar-Help grants assist in the payment of heating bills regardless of the source (natural gas, electricity, fuel oil or propane). Not only do we support needy families in St. Louis City, but also the counties of St. Louis, St. Charles, Jefferson, Iron, Franklin, Butler, Madison, St. Francois and Ste. Genevieve.

As cooler weather approaches, I remind and encourage you to donate to Dollar-Help. Today's economic climate means our most vulnerable neighbors will need your support more than ever. Every dollar of your tax deductible donation goes to families and individuals in need of assistance, most of whom are elderly, handicapped or have small children. To donate, simply check a red box on your Laclede Gas or Missouri Natural Gas bill, or visit dollarhelp.org for other ways to contribute.

I appreciate your consideration, and hope you enjoy the race.

Sincerely,

Dennis Kelley  
President  
Dollar-Help, Inc.

## NOVEMBER AD

2008

### To be run on regular schedule

You can get fluffy faster by drying you towels in a natural gas dryer.  
For the best results when using your GAS dryer, try these suggestions:

Dry a full load each time, without overloading,

Clean the lint filter frequently,

And, Wipe the drum occasionally with a clean, damp cloth.

Missouri Natural Gas Company would like to wish you and your family  
a very Happy Thanksgiving this year.



## **RADIO ADVERTISING - JANUARY 2009**

**To be run on regular schedule  
During January 2009**

**Even when it's cold outside, you can be comfortable  
without wasting money and energy.**

**Missouri Natural Gas wants to remind you to make sure  
your heating equipment is in proper operating condition. If it  
isn't, have it repaired, or replace it with new energy-efficient  
Gas equipment.**

**For efficient heating, be sure to clean or replace  
furnace filters. And, be sure furniture does not block vents.**

**For information about our complete line of natural GAS  
heating equipment, call Bob toll free at 1-888-654-0444.**

## RADIO ADVERTISING - AUGUST 2009

To be run on regular schedule  
During August 2009

It may still be hot outside, but now's the time to get ready for the heating season inside. To make sure your heating equipment is operating safely or to have repairs made to your gas equipment, call your local Missouri Natural Gas office. If you are looking for a space heater, gas log set or fireplace, Missouri Natural Gas has the equipment to satisfy any of your needs. For sales information on gas equipment or appliances, call Bob toll free at 1-888-654-0444. Gas appliance service work is not subject to PSC regulation.



**Missouri  
Natural Gas**

## We deliver clean energy and savings

Natural gas is the cleanest burning energy. It comes straight from the ground and doesn't need to be "generated" or processed. It's safe, it's abundant and it maintains 90% efficiency when transported from its origin to a home or business.

Plus, it's a money saver. The typical propane customer could realize an average savings of \$230\* by converting their appliances to natural gas.

Contact John Tobben at 636-584-8440 (1-800-675-6577) or [jtobben@lacledegas.com](mailto:jtobben@lacledegas.com) for a free energy cost comparison. If you are a business owner, John also offers a free personal cost analysis.

\*Comparison based on average propane rate of \$1.52/gallon and current natural gas rates.

The Original Green Energy



**HOW BIG IS YOUR  
CARBON FOOTPRINT?**

Visit [OriginalGreenEnergy.com](http://OriginalGreenEnergy.com) for rebates.

Laclede Gas





**HOW BIG  
IS YOUR CARBON  
FOOTPRINT?**

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 Laclede Gas







**reduce your  
carbon footprint.**

Visit [OriginalGreenEnergy.com](http://OriginalGreenEnergy.com) for savings.

 **Laclede Gas**





How big is your carbon footprint?



Everyone is concerned about the environment today. But we're not always sure what we can do to help. One easy way to reduce your carbon footprint is to use clean natural gas from Laclede. Get energy efficiency tips and more information at **OriginalGreenEnergy.com**.





How big is your carbon footprint?



Everyone is concerned about the environment today. But we're not always sure what we can do to help. One easy way to reduce your carbon footprint is to use clean natural gas from Laclede. Get energy efficiency tips and more information at [OriginalGreenEnergy.com](http://OriginalGreenEnergy.com).

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT  
COST OF SERVICE**

**APPENDIX 8**

**Utility/Ratepayer Funded  
Energy Efficiency Programs (non-LIWAP)**

**LACLEDE GAS COMPANY  
CASE NO. GR-2010-0171**

**Laclede Gas Company  
GR-2010-0171**

Schedule xx	Utility/Ratepayer Funded Energy Efficiency Programs (non-LIWAP); Rebates								
Natural Gas Local Distribution Company	Rebates - Residential (1)								
	Programmable Thermostat	Natural Gas Furnace	Natural Gas Furnace (higher rating)	Natural Gas Boiler	Combination Space & Water Heating System	Natural Gas Tankless Water Heater	Natural Gas Tankless Water Heater	Equipment & Building Shell Measures	Home Performance with Energy Star
AmerenUE	Lower of \$25 or 50% of equipment cost	Lower of \$200 or 50% of equipment cost, for AFUE 90% to 94.9%.	Lower of \$300 or 50% of equipment cost, for AFUE 95% or higher	Lower of \$200 or 50% of equipment cost, for AFUE 85% or higher		Lower of \$50 or 50% of equipment cost, for Energy Star qualified	Lower of \$200 or 50% of equipment cost, for Energy Star qualified	Measures recommended from energy audit, not covered by other rebates. Lower of \$500 or 50% of measure cost	
Atmos	\$25	Energy Star rated natural gas furnace or boiler. \$250		Energy Star rated natural gas furnace or boiler. \$250	Energy Star rated. \$450	Energy Star rated. \$50	Energy Star rated. \$200		
Empire District Gas	\$25; if purchased in conjunction with a qualifying space heating system	Energy Star rated natural gas furnace or boiler. \$250		Energy Star rated natural gas furnace or boiler. \$250	Energy Star rated. \$200	Energy Star rated. \$75	Energy Star rated. \$200		For homeowner: \$25 toward assessment; 50% of insulation cost recommended by Assessment with a max rebate per customer of \$400
Laclede Gas Company	Energy Star Thermostat. \$25. Max of 2 rebates.	\$150, for AFUE 92% to less than 96%. Max of 2 rebates.	\$200, for AFUE greater than or equal to 96%. Max of 2 rebates.	\$150, for AFUE greater than or equal to 90%. Max of 2 rebates.					
Missouri Gas Energy	\$25; if purchased in conjunction with a space heating system that meets Energy Star criteria	Meets current Energy Star criteria. \$200		Meets current Energy Star criteria. \$200	Meets current Energy Star criteria. \$450	Meets current Energy Star criteria. \$40	Meets current Energy Star criteria. \$200		Customers implementing at least 1 of the recommended qualifying improvements may request a full rebate of the Assessment Cost (Cost range \$300 - \$500) (Tariff Sheet No. 102)
Missouri Gas Utility									
Southern Missouri Natural Gas									

AFUE - Annual Fuel Utilization Efficiency

(1) Atmos Tariff does not distinguish between residential and commercial

EDG Tariff includes Residential or Small Commercial rate class for water heater and space heating rebates

MGE Tariff includes Residential or Small General Service rate class for water heater and space heating rebates

**Laclede Gas Company  
GR-2010-0171**

Schedule xx	Utility/Ratepayer Funded Energy Efficiency Programs (non-LIWAP); Rebates										
Natural Gas Local Distribution Company	Rebates - General Service/ Commercial (2)										
	Programmable Thermostat	Natural Gas Furnace	Natural Gas Furnace (higher rating)	Natural Gas Furnace, Other rebates	Steam Trap Replacement	Natural Gas Continuous Modulating Burner	Natural Gas Fired Boiler Tune- up	Vent Damper	Primary Air Damper Replacement	Natural Gas Water Heater	Natural Gas Tankless Water Heater
AmerenUE	Lower of \$40 or 50% of equipment cost. Up to 2 thermostats.	Lower of \$200 or 50% of equipment cost, for AFUE 90% to 94.9%, less than 150,000 BTU.	Lower of \$300 or 50% of equipment cost, for AFUE 95% or higher, less than 150,000 BTU.	Lower of \$475 or 50% of equipment cost, for AFUE 90% or higher, 150,000 BTU or greater.	Up to 25 failing units. Lower of \$100 per steam trap, \$2,500 total, or 50% of equipment cost.	Lower of \$7,500 or 25% of equipment cost. New Installation or Burner Replacement	Lower of \$500 or 50% of cost.		Lower of \$500 or 50% of cost.	Energy Star Qualified. Lower of \$50 per unit or 50% of equipment cost. Up to 2 units.	Energy Star Qualified. Lower of \$200 per unit or 50% of equipment cost. Up to 2 units.
Atmos											
Empire District Gas	Prescriptive rebates for Energy Star air-forced furnaces, setback thermostat, certain commercial food service products, hot water space heating boilers, steam space heating boilers, gas-fired boiler tune-ups, vent dampers, and steam traps. Tariff Sheet No. 51-k states listing of prescriptive rebates may be found on Company's website, www.empiredistrict.com. On 3/31/2010, no such listing could be found. Maximum amount per customer for prescriptive and custom rebates and audit is \$3,000 for any program year.										
Laclede Gas Company	Energy Star Thermostat. \$40.	\$200, for AFUE 92% to less than 94%.	\$250, for AFUE greater than or equal to 94%.		Up to 25 failing units/program year. Lower of 50% of cost or \$2,500 total.	Lower of 25% of equipment cost or \$15,000 per burner.	Non-profit: lower of 75% of cost or \$750 per boiler. All others: lower of 50% of cost or \$500 per boiler.	Lower of 50% of equipment cost or \$500 per boiler.	Lower of 50% of equipment cost or \$500 per boiler.		
Missouri Gas Energy											
Missouri Gas Utility											
Southern Missouri Natural Gas											

(2) AmerenUE uses term "General Service"; EDG uses term "Large Commercial"  
Laclede includes Commercial and Industrial



**Laclede Gas Company  
GR-2010-0171**

Schedule xx	Utility/Ratepayer Funded Energy Efficiency Programs (non-LIWAP); Rebates							
Natural Gas Local Distribution Company	Rebates - General Service/ Commercial (continued)							
	Natural Gas Food Service Steamer	Natural Gas Food Service Fryer	Natural Gas Food Service Griddle	Natural Gas Food Service Oven	Kitchen Low Flow Spray Wash Nozzle	Custom Rebates	Audit	Building Operator Certification
AmerenUE	Energy Star Qualified. Lower of \$475 or 50% of cost.	Energy Star Qualified. Lower of \$350 or 50% of cost.	Energy Star Qualified. Lower of \$400 or 50% of cost.	Energy Star Qualified. Lower of \$200 or 50% of cost.	Lower of \$100 per nozzle or 50% of equipment cost. Up to 2 nozzles.	Equipment & Building Shell Measures recommended from energy audit, not covered by other rebates. Lower of \$1,000 or 50% of measure cost		
Atmos								
Empire District Gas						For measures with a Societal Benefit/Cost Test result of 1.0 or higher; rebate will be the lesser of (1) a buy down to a two year payback or (2) \$5.50 per MCF saved during the first year.	Up to 50% of cost; up to \$275 for facilities less than 25,000 square feet; up to \$375 for facilities over 25,000 square feet.	Tuition cost reimbursement of 50% of registration cost per certification level
Laclede Gas Company	Energy Star Qualified. Lower of \$475 or 50% of cost.	Energy Star Qualified. Lower of \$350 or 50% of cost.	Energy Star Qualified. Lower of \$400 or 50% of cost.	Energy Star Qualified. Convection gas oven. Lower of \$200 or 50% of cost.	Lower of \$100 per nozzle or 50% of equipment cost. Up to 2 nozzles.	For measures with a Societal Benefit/Cost Test result of 1.0 or higher; rebate will be the lesser of (1) a buy down to a two year payback or (2) \$6.63 per MCF saved during the first year. Apr-Aug rebate limited to (1) lower of \$25,000 or the remaining uncommitted budget for the current program year; (2) plus up to \$50,000 of uncommitted budgets carried over from any preceding program year. May-July rebate limited to (1) lower of \$50,000 or the remaining uncommitted budget for the current program year; (2) plus up to \$50,000 of uncommitted budgets carried over from any preceding program year.	Non-profit: Lower of 75% of cost or \$600 for buildings under 25,000 square feet; \$750 for buildings 25,000 square feet and over. All other: Lower of 50% of cost or \$375 for buildings under 25,000 square feet; \$500 for buildings 25,000 square feet and over. For customers with more than one building, limit 3 audit rebates/program year. Must implement one or more qualifying measure.	Payments to DNR Energy Center for its expenses in preparing one or more training series. For customers taking course, rebates varying from 25% to 50% of tuition, depending on rebate received from electric service provider.
Missouri Gas Energy								
Missouri Gas Utility								
Southern Missouri Natural Gas								

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT  
COST OF SERVICE**

**APPENDIX 9**

**Depreciation**

**LACLEDE GAS COMPANY  
CASE NO. GR-2010-0171**

**Laclede Gas Company**  
**Case No. GR-2010-0171**  
**Recommended Annual Depreciation Rates**

<u>Account Number</u>	<u>Account Description</u>	<u>Whole Life Depreciation Rate (%)</u>	<u>Average Service Life (Years)</u>	<u>Iowa Curve</u>	<u>Net Salvage</u>
<b>Manufactured Gas Plant - LPG</b>					
305	Structures and improvements	1.92%	60	R0.5	-15%
307	Other power equipment	3.67%	30	R3	-10%
311	Equipment	3.18%	33	R1	-5%
311.1	Storage caverns	1.82%	55	S3	0%
<b>Underground Storage Plant</b>					
351.2	Compressor station structures	2.56%	45	S1.5	-15%
351.4	Other structures	2.00%	55	R1.5	-10%
352.1	Wells	1.22%	90	S2.5	-10%
352.2	Reservoirs	1.22%	90	S2.5	-10%
352.3	Non-recoverable gas	1.11%	90	S2.5	0%
352.4	Wells - oil and vent gas	1.22%	90	S2.5	-10%
353	Lines	1.71%	70	R2.5	-20%
354	Compressor station equipment	1.91%	55	S2	-5%
355	Measuring and regulating equipment	2.00%	50	S0.5	0%
356	Purification equipment	2.50%	42	R2	-5%
357	Other equipment	5.00%	20	L2.5	0%
<b>Transmission Plant</b>					
367	Mains	1.50%	80	R2	-20%
371	Other equipment	2.33%	45	S3	-5%
<b>Distribution Plant</b>					
375.1	Structures and improvements	2.75%	40	R0.5	-10%
375.2	Service centers	2.30%	50	R0.5	-15%
375.3	Garage	2.20%	50	S0	-10%
375.4	Other small structures	2.50%	40	R0.5	0%
376.1	Mains - steel	1.50%	80	R2	-20%
376.2	Mains - cast iron	2.25%	80	S1	-80%
376.3	Mains - plastic and copper	1.64%	70	R3	-15%
378.1	Measuring and regulating station equip. (general)	3.71%	35	O1	-30%
379.1	Measuring and regulating station equip. (CGCS)	4.19%	31	R0.5	-30%
380.1	Services - steel	4.32%	44	R0.5	-90%
380.2	Services - plastic and copper	4.13%	40	R2.5	-65%
381.1	Meters	2.57%	37	S1	5%
383.1	House regulators	2.00%	50	R3	0%
385.1	Industrial meas. and regulating equipment	2.82%	39	S0	-10%
386.1	Other property on customers' premises	7.69%	13	L3	0%
387.1	Other equipment	3.33%	30	R0.5	0%
<b>General Plant</b>					
390.1	Structures and improvements	3.50%	30	S1	-5%
391.1	Office furniture and equipment	5.00%	20	SQ	0%
391.2	Data processing systems	20.00%	5	SQ	0%
391.3	Mechanical office equipment	6.67%	15	SQ	0%
391.4	Computers and peripheral equipment	20.00%	5	SQ	0%
392.1	Transportation Equipment - automobiles	14.17%	6	L3	15%
392.2	Transportation Equipment - trucks	8.18%	11	S2.5	10%
393.1	Stores equipment	4.00%	25	SQ	0%
394.1	Tools, shop and garage equipment	5.00%	20	SQ	0%
395.1	Laboratory equipment	5.00%	20	SQ	0%
396.1	Power operated equipment	6.54%	13	L2	15%
397.1	Communication equipment	6.67%	15	SQ	0%
398.1	Miscellaneous equipment	6.67%	15	SQ	0%

**Laclede Gas Company**  
**Case No. GR-2010-0171**  
**Recommended Annual Depreciation Rates**

Account <u>Number</u>	<u>Account Description</u>	Current <u>Annual</u> <u>Accrual</u>	Recommended <u>Annual</u> <u>Accrual</u>	<u>Annual</u> <u>Difference</u>
<b>Manufactured Gas Plant - LPG</b>				
305	Structures and improvements	18,081	20,751	2,671
307	Other power equipment	5,566	5,831	265
311	Equipment	171,850	147,384	(24,466)
311.1	Storage caverns	53,610	87,813	34,203
<b>Underground Storage Plant</b>				
351.2	Compressor station structures	20,453	15,696	(4,757)
351.4	Other structures	21,815	20,014	(1,801)
352.1	Wells	0	74,901	74,901
352.2	Reservoirs	0	2,989	2,989
352.3	Non-recoverable gas	0	68,525	68,525
352.4	Wells - oil and vent gas	0	9,043	9,043
353	Lines	33,761	49,467	15,706
354	Compressor station equipment	29,418	46,034	16,616
355	Measuring and regulating equipment	36,045	40,274	4,229
356	Purification equipment	5,546	5,826	280
357	Other equipment	2,807	3,085	278
<b>Transmission Plant</b>				
367	Mains	0	30,208	30,208
371	Other equipment	0	400	400
<b>Distribution Plant</b>				
375.1	Structures and improvements	7,393	6,777	(616)
375.2	Service centers	241,158	184,888	(56,270)
375.3	Garage	19,778	14,504	(5,274)
375.4	Other small structures	3,225	2,688	(538)
376.1	Mains - steel	3,092,718	3,221,582	128,863
376.2	Mains - cast iron	474,470	322,525	(151,945)
376.3	Mains - plastic and copper	3,630,568	3,799,047	168,479
378.1	Measuring and regulating station equip. (general)	339,589	339,981	392
379.1	Measuring and regulating station equip. (CGCS)	78,204	88,397	10,193
380.1	Services - steel	2,019,941	1,667,777	(352,164)
380.2	Services - plastic and copper	16,911,201	18,602,321	1,691,120
381.1	Meters	2,800,290	3,033,728	233,437
383.1	House regulators	430,659	430,659	0
385.1	Industrial meas. and regulating equipment	368,992	320,230	(48,762)
386.1	Other property on customers' premises	1,640	1,767	127
387.1	Other equipment	11,183	13,409	2,226
<b>General Plant</b>				
390.1	Structures and improvements	15,082	17,596	2,514
391.1	Office furniture and equipment	165,542	248,562	83,020
391.2	Data processing systems	1,540,403	1,540,403	0
391.3	Mechanical office equipment	34,632	23,088	(11,544)
391.4	Computers and peripheral equipment	145,292	290,584	145,292
392.1	Transportation Equipment - automobiles	0	125,597	125,597
392.2	Transportation Equipment - trucks	407,337	407,427	91
393.1	Stores equipment	7,689	13,854	6,165
394.1	Tools, shop and garage equipment	276,436	525,544	249,108
395.1	Laboratory equipment	11,047	15,472	4,425
396.1	Power operated equipment	1,158,672	1,094,788	(63,884)
397.1	Communication equipment	60,504	80,672	20,168
398.1	Miscellaneous equipment	44,850	86,709	41,860
<b><u>Total</u></b>		<b>34,697,448</b>	<b>37,148,816</b>	<b>2,451,368</b>



**Laclede Gas Company**  
**Case No. GR-2010-0171**  
**Previously Ordered Versus Recommended Depreciation Rates**

Account Number	Account Description	Currently Ordered Whole Life Depreciation Rate	Recommended Whole Life Depreciation Rate
<b>Manufactured Gas Plant - LPG</b>			
305	Structures and improvements	1.67%	1.92%
307	Other power equipment	3.50%	3.67%
311	Equipment	3.71%	3.18%
311.1	Storage caverns	1.11%	1.82%
<b>Underground Storage Plant</b>			
351.2	Compressor station structures	3.33%	2.56%
351.4	Other structures	2.18%	2.00%
352.1	Wells	0.00%	1.22%
352.2	Reservoirs	0.00%	1.22%
352.3	Non-recoverable gas	0.00%	1.11%
352.4	Wells - oil and vent gas	0.00%	1.22%
353	Lines	1.17%	1.71%
354	Compressor station equipment	1.22%	1.91%
355	Measuring and regulating equipment	1.79%	2.00%
356	Purification equipment	2.38%	2.50%
357	Other equipment	4.55%	5.00%
<b>Transmission Plant</b>			
367	Mains	0.00%	1.50%
371	Other equipment	0.00%	2.33%
<b>Distribution Plant</b>			
375.1	Structures and improvements	3.00%	2.75%
375.2	Service centers	3.00%	2.30%
375.3	Garage	3.00%	2.20%
375.4	Other small structures	3.00%	2.50%
376.1	Mains - steel	1.44%	1.50%
376.2	Mains - cast iron	3.31%	2.25%
376.3	Mains - plastic and copper	1.57%	1.64%
378.1	Measuring and regulating station equip. (general)	3.71%	3.71%
379.1	Measuring and regulating station equip. (CGCS)	3.71%	4.19%
380.1	Services - steel	5.23%	4.32%
380.2	Services - plastic and copper	3.75%	4.13%
381.1	Meters	2.37%	2.57%
383.1	House regulators	2.00%	2.00%
385.1	Industrial meas. and regulating equipment	3.25%	2.82%
386.1	Other property on customers' premises	7.14%	7.69%
387.1	Other equipment	2.78%	3.33%
<b>General Plant</b>			
390.1	Structures and improvements	3.00%	3.50%
391.1	Office furniture and equipment	3.33%	5.00%
391.2	Data processing systems	20.00%	20.00%
391.3	Mechanical office equipment	10.00%	6.67%
391.4	Computers and peripheral equipment	10.00%	20.00%
392.1	Transportation Equipment - automobiles	0.00%	14.17%
392.2	Transportation Equipment - trucks	8.18%	8.18%
393.1	Stores equipment	2.22%	4.00%
394.1	Tools, shop and garage equipment	2.63%	5.00%
395.1	Laboratory equipment	3.57%	5.00%
396.1	Power operated equipment	6.92%	6.54%
397.1	Communication equipment	5.00%	6.67%
398.1	Miscellaneous equipment	3.45%	6.67%

**Laclede Gas Company**  
**Case No. GR-2010-0171**  
**Recommended Annual Depreciation Rates**

		As Of September 30, 2009			
Account Number	Account Description	Plant In Service	Theoretical Reserve Accrual	Actual Reserve Accrual	Theoretical Less Actual Difference
Manufactured Gas Plant - LPG					
305	Structures and improvements	1,082,676	412,000	728,139	(316,139)
307	Other power equipment	159,015	112,595	134,942	(22,347)
311	Equipment	4,632,069	1,257,961	2,241,330	(983,369)
311.1	Storage caverns	4,829,688	3,022,381	5,017,216	(1,994,835)
Underground Storage Plant					
351.2	Compressor station structures	614,207	449,504	641,720	(192,216)
351.4	Other structures	1,000,691	528,905	846,973	(318,068)
352.1	Wells	6,128,278	3,133,321	6,149,252	(3,015,931)
352.2	Reservoirs	245,023	111,341	184,476	(73,135)
352.3	Non-recoverable gas	6,167,263	914,566	2,406,384	(1,491,818)
352.4	Wells - oil and vent gas	741,207	293,003	437,896	(144,893)
353	Lines	2,885,559	1,476,457	2,487,174	(1,010,717)
354	Compressor station equipment	2,411,310	1,622,676	2,311,555	(688,879)
355	Measuring and regulating equipment	2,013,702	1,002,338	1,976,114	(973,776)
356	Purification equipment	233,043	170,385	210,469	(40,084)
357	Other equipment	61,691	28,498	21,495	7,003
Transmission Plant					
367	Mains	2,013,842	1,176,164	1,769,901	(593,737)
371	Other equipment	17,180	15,495	19,311	(3,816)
Distribution Plant					
375.1	Structures and improvements	246,429	119,077	92,026	27,051
375.2	Service centers	8,038,592	2,658,423	2,675,925	(17,502)
375.3	Garage	659,256	330,040	297,916	32,124
375.4	Other small structures	107,507	45,568	67,251	(21,683)
376.1	Mains - steel	214,772,107	78,748,193	124,410,808	(45,662,615)
376.2	Mains - cast iron	14,334,442	17,308,613	6,843,815	10,464,798
376.3	Mains - plastic and copper	231,246,343	44,581,028	50,103,233	(5,522,205)
378.1	Measuring and regulating station equip. (general)	9,153,338	2,852,382	1,288,552	1,563,830
379.1	Measuring and regulating station equip. (CGCS)	2,107,931	749,333	432,410	316,923
380.1	Services - steel	38,622,201	33,748,359	31,518,020	2,230,339
380.2	Services - plastic and copper	450,965,367	204,905,474	145,417,062	59,488,412
381.1	Meters	118,155,709	36,544,514	18,017,609	18,526,905
383.1	House regulators	21,532,948	6,593,858	7,913,164	(1,319,306)
385.1	Industrial meas. and regulating equipment	11,353,611	2,959,205	3,502,319	(543,114)
386.1	Other property on customers' premises	22,974	19,886	154,523	(134,637)
387.1	Other equipment	402,259	142,499	314,534	(172,035)
General Plant					
390.1	Structures and improvements	502,734	189,009	84,545	104,464
391.1	Office furniture and equipment	4,971,237	2,310,225	1,196,209	1,114,016
391.2	Data processing systems	346,321	292,796	(31,901)	324,697
391.3	Mechanical office equipment	7,702,016	4,537,681	5,494,360	(956,679)
391.4	Computers and peripheral equipment	1,452,920	1,284,977	(393,352)	1,678,329
392.1	Transportation Equipment - automobiles	886,568	248,038	808,259	(560,221)
392.2	Transportation Equipment - trucks	4,979,667	2,566,989	2,260,538	306,451
393.1	Stores equipment	346,351	226,513	240,482	(13,969)
394.1	Tools, shop and garage equipment	10,510,881	5,502,845	2,201,562	3,301,283
395.1	Laboratory equipment	309,445	200,067	175,995	24,072
396.1	Power operated equipment	16,743,818	6,100,743	9,853,337	(3,752,594)
397.1	Communication equipment	1,210,084	800,777	455,638	345,139
398.1	Miscellaneous equipment	1,299,990	445,037	200,809	244,228
Total		1,208,219,490	472,739,739	443,179,995	29,559,744