

Exhibit No.: _____

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: GR-2017-0215

Date Prepared: 11/28/2017



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

LACLEDE GAS COMPANY

True-Up Direct Filing November 28,2017

Test Year Ended: 12/31/2016

Update Period Ended: 06/30/2017

True-Up Period Ended: 09/30/2017

CASE NO. GR-2017-0215

Jefferson City, MO

November 2017

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.19% Return	<u>C</u> 6.31% Return	<u>D</u> 6.42% Return
1	Net Orig Cost Rate Base	\$1,285,939,901	\$1,285,939,901	\$1,285,939,901
2	Rate of Return	6.19%	6.31%	6.42%
3	Net Operating Income Requirement	\$79,625,399	\$81,091,370	\$82,557,342
4	Net Income Available	\$69,465,432	\$69,465,432	\$69,465,432
5	Additional Net Income Required	\$10,159,967	\$11,625,938	\$13,091,910
6	Income Tax Requirement			
7	Required Current Income Tax	\$14,584,899	\$15,498,312	\$16,411,725
8	Current Income Tax Available	\$8,254,458	\$8,254,458	\$8,254,458
9	Additional Current Tax Required	\$6,330,441	\$7,243,854	\$8,157,267
10	Revenue Requirement	\$16,490,408	\$18,869,792	\$21,249,177
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$16,490,408</u>	<u>\$18,869,792</u>	<u>\$21,249,177</u>

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,888,405,103
2	Less Accumulated Depreciation Reserve		\$681,057,067
3	Net Plant In Service		<u>\$1,207,348,036</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,656,521
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$82,577,720
8	Propane Inventory		\$11,951,141
9	Materials & Supplies		\$4,431,114
10	Prepayments		\$10,547,722
11	Insulation Financing/Energy Wise		\$1,748,707
12	Low Income Program Net of Amortization		\$32,083
13	Initial Energy Efficiency Asset Net of Amortization		\$239,166
14	Leasehold Improvements		\$0
15	Prepaid Pension		\$131,393,693
16	OPEBS		\$41,575,188
17	Energy Efficiency Program		\$13,331,607
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$308,484,662</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	-3.6575%	-\$489,871
21	State Tax Offset	-3.6575%	-\$76,980
22	City Tax Offset	-13.9315%	\$0
23	Interest Expense Offset	9.0411%	\$2,432,224
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$6,683,129
26	Customer Advances for Construction		\$937,070
27	Deferred Taxes		\$216,791,716
28	Forest Park Relocation - Reg. Liability		\$3,615,509
29	TOTAL SUBTRACT FROM NET PLANT		<u>\$229,892,797</u>
30	Total Rate Base		<u><u>\$1,285,939,901</u></u>

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,501	P-2	\$0	\$2,501	100.0000%	\$0	\$2,501
3	302.000	Franchises	\$8,484	P-3	\$0	\$8,484	100.0000%	\$0	\$8,484
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0	\$10,985		\$0	\$10,985
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$3,040,444	P-6	\$38,293	\$3,078,737	100.0000%	\$0	\$3,078,737
7	375.100	Structures & Improvements - Dist	\$786,503	P-7	\$273,876	\$1,060,379	100.0000%	\$0	\$1,060,379
8	375.200	Structures & Improvements - Service Centers	\$13,378,049	P-8	\$875,959	\$14,254,008	100.0000%	\$0	\$14,254,008
9	375.210	Structures & Improvements - Leased Property	\$94,641	P-9	-\$1,725	\$92,916	100.0000%	\$0	\$92,916
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	-\$5,289	\$284,908	100.0000%	\$0	\$284,908
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	P-11	-\$118	\$6,330	100.0000%	\$0	\$6,330
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	\$0	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$230,736,646	P-13	\$1,124,695	\$231,861,341	100.0000%	\$0	\$231,861,341
14	376.200	Mains - Cast Iron	\$21,555,524	P-14	\$410,484	\$21,966,008	100.0000%	\$0	\$21,966,008
15	376.300	Mains - Plastic	\$451,903,950	P-15	\$35,248,177	\$487,152,127	100.0000%	\$0	\$487,152,127
16	378.000	Meas. & Reg. Station - General	\$12,743,518	P-16	-\$152,292	\$12,591,226	100.0000%	\$0	\$12,591,226
17	379.000	Meas. & Reg. Station - City Gate	\$2,844,287	P-17	-\$10,411	\$2,833,876	100.0000%	\$0	\$2,833,876
18	380.100	Services - Steel	\$38,730,897	P-18	-\$566,881	\$38,164,016	100.0000%	\$0	\$38,164,016
19	380.200	Services - Plastic	\$645,762,615	P-19	\$12,398,588	\$658,161,203	100.0000%	\$0	\$658,161,203
20	381.000	Meters	\$129,541,012	P-20	-\$573,758	\$128,967,254	100.0000%	\$0	\$128,967,254
21	383.000	House Regulators	\$25,568,099	P-21	-\$35,278	\$25,532,821	100.0000%	\$0	\$25,532,821
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,480,417	P-22	\$80,371	\$14,560,788	100.0000%	\$0	\$14,560,788
23	386.000	Other Property - Customer Premises	\$22,975	P-23	-\$419	\$22,556	100.0000%	\$0	\$22,556
24	387.000	Other Equipment - Dist.	\$406,070	P-24	-\$7,402	\$398,668	100.0000%	\$0	\$398,668
25		TOTAL DISTRIBUTION PLANT	\$1,591,961,340		\$49,096,870	\$1,641,058,210		\$0	\$1,641,058,210
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$119,929	P-27	\$0	\$119,929	100.0000%	\$0	\$119,929
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-28	-\$34,068	\$1,834,986	100.0000%	\$0	\$1,834,986
29	307.000	Other Power Equipment	\$159,016	P-29	-\$128,776	\$30,240	100.0000%	\$0	\$30,240
30	311.000	Propane Equipment - Gas Operations	\$4,749,845	P-30	-\$431,595	\$4,318,250	100.0000%	\$0	\$4,318,250
31	311.100	Propane Storage Cavern - Gas Ops	\$4,829,688	P-31	-\$89,786	\$4,739,902	100.0000%	\$0	\$4,739,902
32		TOTAL PRODUCTION PLANT	\$11,727,532		-\$684,225	\$11,043,307		\$0	\$11,043,307
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$1,201,600	P-34	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
35	350.200	Rights of Way - UG Storage	\$778,418	P-35	-\$14,189	\$764,229	100.0000%	\$0	\$764,229
36	351.200	Structures - Compression Station	\$612,741	P-36	\$52,681	\$665,422	100.0000%	\$0	\$665,422
37	351.400	Other Structures - UG Storage	\$1,009,838	P-37	-\$18,407	\$991,431	100.0000%	\$0	\$991,431
38	352.000	Wells	\$6,090,514	P-38	-\$111,015	\$5,979,499	100.0000%	\$0	\$5,979,499
39	352.100	Storage Leaseholds & Rights	\$2,055,422	P-39	-\$37,465	\$2,017,957	100.0000%	\$0	\$2,017,957
40	352.200	Reservoirs	\$245,023	P-40	-\$4,466	\$240,557	100.0000%	\$0	\$240,557
41	352.300	Non-Recoverable Natural Gas	\$6,503,628	P-41	-\$118,545	\$6,385,083	100.0000%	\$0	\$6,385,083
42	352.400	Wells - Oil & Vent Gas	\$1,932,818	P-42	-\$35,231	\$1,897,587	100.0000%	\$0	\$1,897,587
43	353.000	Lines	\$2,876,382	P-43	-\$52,429	\$2,823,953	100.0000%	\$0	\$2,823,953
44	354.000	Equipment - Compressor Station	\$2,747,710	P-44	-\$50,084	\$2,697,626	100.0000%	\$0	\$2,697,626
45	355.000	Measuring & Regulating Equipment	\$2,247,516	P-45	-\$40,967	\$2,206,549	100.0000%	\$0	\$2,206,549
46	356.000	Purification Equipment	\$233,042	P-46	-\$4,248	\$228,794	100.0000%	\$0	\$228,794
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	-\$1,219	\$65,677	100.0000%	\$0	\$65,677
48		TOTAL UNDERGROUND GAS STORAGE	\$28,601,548		-\$435,584	\$28,165,964		\$0	\$28,165,964
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	\$0	\$50,654	100.0000%	\$0	\$50,654
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	-\$1,954	\$105,279	100.0000%	\$0	\$105,279
52	362.000	Gas Holders	\$659,027	P-52	-\$12,012	\$647,015	100.0000%	\$0	\$647,015
53	363.300	Compressor Equip. Other Storage	\$338,616	P-53	-\$6,172	\$332,444	100.0000%	\$0	\$332,444
54		TOTAL OTHER STORAGE	\$1,155,530		-\$20,138	\$1,135,392		\$0	\$1,135,392

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True-Up through 9-30-2017
Plant In Service

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55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$41,153	P-56	\$0	\$41,153	100.0000%	\$0	\$41,153
57	367.000	Structures & Improvements - Trans	\$2,013,840	P-57	-\$36,707	\$1,977,133	100.0000%	\$0	\$1,977,133
58	371.000	Other Equipment - Transmission	\$9,654	P-58	-\$176	\$9,478	100.0000%	\$0	\$9,478
59		TOTAL TRANSMISSION PLANT	\$2,064,647		-\$36,883	\$2,027,764		\$0	\$2,027,764
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$10,089	P-61	-\$10,089	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$2,253,171	P-63	-\$1,255,952	\$997,219	100.0000%	\$0	\$997,219
64	390.300	Structures - Leased - St. Charles	\$35,641	P-64	-\$650	\$34,991	100.0000%	\$0	\$34,991
65	390.700	Structures - Gen Plant - MoNat	\$569,960	P-65	-\$417,230	\$152,730	100.0000%	\$0	\$152,730
66	390.710	Structures - Leased - MoNat	\$119,738	P-66	-\$2,183	\$117,555	100.0000%	\$0	\$117,555
67	390.810	Structures - Leased - Franklin County	\$52,745	P-67	-\$962	\$51,783	100.0000%	\$0	\$51,783
68	391.000	Office Furniture & Equipment	\$4,008,541	P-68	\$178,858	\$4,187,399	100.0000%	\$0	\$4,187,399
69	391.100	Computers	\$12,891,697	P-69	-\$501,086	\$12,390,611	100.0000%	\$0	\$12,390,611
70	391.200	Mech. Office Equipment	\$30,559	P-70	-\$557	\$30,002	100.0000%	\$0	\$30,002
71	391.300	Data Processing Software	\$34,308,318	P-71	\$579,615	\$34,887,933	100.0000%	\$0	\$34,887,933
72	391.400	Data Processing Systems	\$329,979	P-72	\$311,752	\$641,731	100.0000%	\$0	\$641,731
73	391.500	Enterprise Software - EIMS	\$116,904,317	P-73	-\$63,645,096	\$53,259,221	100.0000%	\$0	\$53,259,221
74	391.950	EIMS - Shared Services	\$0	P-74	\$3,725,713	\$3,725,713	100.0000%	\$0	\$3,725,713
75	392.100	Transportation Eq - Automobiles	\$2,932,261	P-75	\$459,629	\$3,391,890	100.0000%	\$0	\$3,391,890
76	392.200	Transportation Eq - Trucks	\$16,547,461	P-76	\$10,345,612	\$26,893,073	100.0000%	\$0	\$26,893,073
77	393.000	Stores Equipment	\$332,530	P-77	-\$6,061	\$326,469	100.0000%	\$0	\$326,469
78	394.000	Tools, Shop, & Garage Equipment	\$14,615,834	P-78	\$2,167,943	\$16,783,777	100.0000%	\$0	\$16,783,777
79	395.000	Lab Equipment	\$306,723	P-79	-\$5,591	\$301,132	100.0000%	\$0	\$301,132
80	396.000	Power Operated Equipment	\$8,935,199	P-80	\$2,683,714	\$11,618,913	100.0000%	\$0	\$11,618,913
81	396.100	Power Operated Equipment -- T	\$13,414,711	P-81	-\$84,089	\$13,330,622	100.0000%	\$0	\$13,330,622
82	397.000	Communication Equipment	\$1,237,715	P-82	\$779,785	\$2,017,500	100.0000%	\$0	\$2,017,500
83	397.200	Comm Equipment - AMRs	\$0	P-83	\$16,624,220	\$16,624,220	100.0000%	\$0	\$16,624,220
84	398.000	Misc. Equipment	\$3,134,059	P-84	\$64,938	\$3,198,997	100.0000%	\$0	\$3,198,997
85		TOTAL GENERAL PLANT	\$232,971,248		-\$28,007,767	\$204,963,481		\$0	\$204,963,481
86		GENERAL PLANT - ALLOCATED							
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
88		RETIREMENT WORK IN PROGRESS							
89		Retirement Work-In Progress	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0
90		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
91		TOTAL PLANT IN SERVICE	\$1,868,492,830		\$19,912,273	\$1,888,405,103		\$0	\$1,888,405,103

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land - Dist Plant	374.000		\$38,293		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$51,950		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$41,763		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$38,539		\$0	
	4. To remove capitalized equity compensation (Young)		-\$16,881		\$0	
P-7	Structures & Improvements - Dist	375.100		\$273,876		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$13,502		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$274,710		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$9,969		\$0	
	4. To remove capitalized equity compensation (Young)		-\$4,367		\$0	
P-8	Structures & Improvements - Service Centers	375.200		\$875,959		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$803,178		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$316,631		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$169,571		\$0	
	4. To remove capitalized equity compensation (Young)		-\$74,279		\$0	
P-9	Structures & Improvements - Leased Property	375.210		-\$1,725		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized incentive compensation (Young)		-\$1,200		\$0	
	2. To remove capitalized equity compensation (Young)		-\$525		\$0	
P-10	Structures & Improvements - Garage	375.300		-\$5,289		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,678		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,611		\$0	
P-11	Structures & Improvements - Other Small Struc	375.410		-\$118		\$0
	1. To remove capitalized incentive compensation (Young)		-\$82		\$0	
	2. To remove capitalized equity compensation (Young)		-\$36		\$0	
P-13	Mains - Steel	376.100		\$1,124,695		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$222,896		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$5,107,566		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,924,654		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,281,113		\$0	
P-14	Mains - Cast Iron	376.200		\$410,484		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$885,034		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$81,645		\$0	

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	3. To remove capitalized incentive compensation (Young)		-\$273,223		\$0	
	4. To remove capitalized equity compensation (Young)		-\$119,682		\$0	
P-15	Mains - Plastic	376.300		\$35,248,177		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$17,742,522		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$25,742,762		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$5,728,014		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,509,093		\$0	
P-16	Meas. & Reg. Station - General	378.000		-\$152,292		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$394,131		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$314,140		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$161,528		\$0	
	4. To remove capitalized equity compensation (Young)		-\$70,755		\$0	
P-17	Meas. & Reg. Station - City Gate	379.000		-\$10,411		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,433		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$36,052		\$0	

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	3. To remove capitalized equity compensation (Young)		-\$15,792		\$0	
P-18	Services - Steel	380.100		-\$566,881		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$55,687		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$83,401		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$490,925		\$0	
	4. To remove capitalized equity compensation (Young)		-\$215,044		\$0	
P-19	Services - Plastic	380.200		\$12,398,588		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$11,723,365		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$12,445,901		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$8,185,229		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,585,449		\$0	
P-20	Meters	381.000		-\$573,758		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$1,483,443		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$304,016		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,641,970		\$0	
	4. To remove capitalized equity compensation (Young)		-\$719,247		\$0	

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P-21	House Regulators	383.000		-\$35,278		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,107		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$130,659		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$324,083		\$0	
	4. To remove capitalized equity compensation (Young)		-\$141,961		\$0	
P-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$80,371		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$175,912		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$168,401		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$183,543		\$0	
	4. To remove capitalized equity compensation (Young)		-\$80,399		\$0	
P-23	Other Property - Customer Premises	386.000		-\$419		\$0
	1. To remove capitalized incentive compensation (Young)		-\$291		\$0	
	2. To remove capitalized equity compensation (Young)		-\$128		\$0	
P-24	Other Equipment - Dist.	387.000		-\$7,402		\$0
	1. To remove capitalized incentive compensation (Young)		-\$5,147		\$0	
	2. To remove capitalized equity compensation (Young)		-\$2,255		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-28	Structures & Improvments - Mfg Gas	305.000		-\$34,068		\$0
	1. To remove capitalized incentive compensation (Young)		-\$23,691		\$0	
	2. To remove capitalized equity compensation (Young)		-\$10,377		\$0	
P-29	Other Power Equipment	307.000		-\$128,776		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$125,877		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,016		\$0	
	3. To remove capitalized equity compensation (Young)		-\$883		\$0	
P-30	Propane Equipment - Gas Operations	311.000		-\$431,595		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$345,017		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$60,206		\$0	
	3. To remove capitalized equity compensation (Young)		-\$26,372		\$0	
P-31	Propane Stroage Cavern - Gas Ops	311.100		-\$89,786		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$1,752		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$61,218		\$0	
	3. To remove capitalized equity compensation (Young)		-\$26,816		\$0	
P-35	Rights of Way - UG Storage	350.200		-\$14,189		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized incentive compensation (Young)		-\$9,867		\$0	
	2. To remove capitalized equity compensation (Young)		-\$4,322		\$0	
P-36	Structures - Compression Station	351.200		\$52,681		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$63,850		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$7,767		\$0	
	3. To remove capitalized equity compensation (Young)		-\$3,402		\$0	
P-37	Other Structures - UG Storage	351.400		-\$18,407		\$0
	1. To remove capitalized incentive compensation (Young)		-\$12,800		\$0	
	2. To remove capitalized equity compensation (Young)		-\$5,607		\$0	
P-38	Wells	352.000		-\$111,015		\$0
	1. To remove capitalized incentive compensation (Young)		-\$77,199		\$0	
	2. To remove capitalized equity compensation (Young)		-\$33,816		\$0	
P-39	Storage Leaseholds & Rights	352.100		-\$37,465		\$0
	1. To remove capitalized incentive compensation (Young)		-\$26,053		\$0	
	2. To remove capitalized equity compensation (Young)		-\$11,412		\$0	
P-40	Reservoirs	352.200		-\$4,466		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized incentive compensation (Young)		-\$3,106		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,360		\$0	
P-41	Non-Recoverable Natural Gas	352.300		-\$118,545		\$0
	1. To remove capitalized incentive compensation (Young)		-\$82,435		\$0	
	2. To remove capitalized equity compensation (Young)		-\$36,110		\$0	
P-42	Wells - Oil & Vent Gas	352.400		-\$35,231		\$0
	1. To remove capitalized incentive compensation (Young)		-\$24,499		\$0	
	2. To remove capitalized equity compensation (Young)		-\$10,732		\$0	
P-43	Lines	353.000		-\$52,429		\$0
	1. To remove capitalized incentive compensation (Young)		-\$36,459		\$0	
	2. To remove capitalized equity compensation (Young)		-\$15,970		\$0	
P-44	Equipment - Compressor Station	354.000		-\$50,084		\$0
	1. To remove capitalized incentive compensation (Young)		-\$34,828		\$0	
	2. To remove capitalized equity compensation (Young)		-\$15,256		\$0	
P-45	Measuring & Regulating Equipment	355.000		-\$40,967		\$0
	1. To remove capitalized incentive compensation (Young)		-\$28,488		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized equity compensation (Young)		-\$12,479		\$0	
P-46	Purification Equipment	356.000		-\$4,248		\$0
	1. To remove capitalized incentive compensation (Young)		-\$2,954		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,294		\$0	
P-47	Other Equipment - UG Storage	357.000		-\$1,219		\$0
	1. To remove capitalized incentive compensation (Young)		-\$848		\$0	
	2. To remove capitalized equity compensation (Young)		-\$371		\$0	
P-51	Structures & Improvements - Other Storage	361.000		-\$1,954		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,359		\$0	
	2. To remove capitalized equity compensation (Young)		-\$595		\$0	
P-52	Gas Holders	362.000		-\$12,012		\$0
	1. To remove capitalized incentive compensation (Young)		-\$8,353		\$0	
	2. To remove capitalized equity compensation (Young)		-\$3,659		\$0	
P-53	Compressor Equip. Other Storage	363.300		-\$6,172		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,292		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,880		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-57	Structures & Improvements - Trans	367.000		-\$36,707		\$0
	1. To remove capitalized incentive compensation (Young)		-\$25,526		\$0	
	2. To remove capitalized equity compensation (Young)		-\$11,181		\$0	
P-58	Other Equipment - Transmission	371.000		-\$176		\$0
	1. To remove capitalized incentive compensation (Young)		-\$122		\$0	
	2. To remove capitalized equity compensation (Young)		-\$54		\$0	
P-61	Land - Gen Plant	389.000		-\$10,089		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$10,089		\$0	
	2. To remove capitalized incentive compensation (Young)		\$0		\$0	
	3. To remove capitalized equity compensation (Young)		\$0		\$0	
P-63	LH Improvements 700 Market	390.200		-\$1,255,952		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,965		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$25,582		\$0	
	3. To allocate leasehold improvements (Kunst)		-\$1,282,429		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$28,560		\$0	
	5. To remove capitalized equity compensation (Young)		-\$12,510		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-64	Structures - Leased - St. Charles	390.300		-\$650		\$0
	1. To remove capitalized incentive compensation (Young)		-\$452		\$0	
	2. To remove capitalized equity compensation (Young)		-\$198		\$0	
P-65	Structures - Gen Plant - MoNat	390.700		-\$417,230		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$406,841		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$7,224		\$0	
	3. To remove capitalized equity compensation (Young)		-\$3,165		\$0	
P-66	Structures - Leased - MoNat	390.710		-\$2,183		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,518		\$0	
	2. To remove capitalized equity compensation (Young)		-\$665		\$0	
P-67	Structures - Leased - Franklin County	390.810		-\$962		\$0
	1. To remove capitalized incentive compensation (Young)		-\$669		\$0	
	2. To remove capitalized equity compensation (Young)		-\$293		\$0	
P-68	Office Furniture & Equipment	391.000		\$178,858		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$190,673		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$61,251		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized incentive compensation (Young)		-\$50,809		\$0	
	4. To remove capitalized equity compensation (Young)		-\$22,257		\$0	
P-69	Computers	391.100		-\$501,086		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$743,993		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$1,010,095		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$163,406		\$0	
	4. To remove capitalized equity compensation (Young)		-\$71,578		\$0	
P-70	Mech. Office Equipment	391.200		-\$557		\$0
	1. To remove capitalized incentive compensation (Young)		-\$387		\$0	
	2. To remove capitalized equity compensation (Young)		-\$170		\$0	
P-71	Data Processing Software	391.300		\$579,615		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$511,740		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$693,232		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$434,868		\$0	
	4. To remove capitalized equity compensation (Young)		-\$190,489		\$0	
P-72	Data Processing Systems	391.400		\$311,752		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through 6/30/17 (Featherstone)		\$317,767		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$4,183		\$0	
	3. To remove capitalized equity compensation (Young)		-\$1,832		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$63,645,096		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$752,478		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$647,175		\$0	
	3. To allocate enterprise management software (Kunst)		-\$62,913,868		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$1,481,796		\$0	
	5. To remove capitalized equity compensation (Young)		-\$649,085		\$0	
P-74	EIMS - Shared Services	391.950		\$3,725,713		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$3,725,713		\$0	
P-75	Transportation Eq - Automobiles	392.100		\$459,629		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$42,253		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$555,330		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$37,167		\$0	
	4. To remove capitalized equity compensation (Young)		-\$16,281		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-76	Transporation Eq - Trucks	392.200		\$10,345,612		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$4,369,200		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$6,278,032		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$209,744		\$0	
	4. To remove capitalized equity compensation (Young)		-\$91,876		\$0	
P-77	Stores Equipment	393.000		-\$6,061		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,215		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,846		\$0	
P-78	Tools, Shop, & Garage Equipment	394.000		\$2,167,943		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$831,537		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$1,602,817		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$185,260		\$0	
	4. To remove capitalized equity compensation (Young)		-\$81,151		\$0	
P-79	Lab Equipment	395.000		-\$5,591		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,888		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,703		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-80	Power Operated Equipment	396.000		\$2,683,714		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,198		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$2,790,901		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$283,292		\$0	
	4. To remove capitalized equity compensation (Young)		-\$124,093		\$0	
P-81	Power Operated Equipment -- T	396.100		-\$84,089		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$133,530		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$49,441		\$0	
P-82	Communication Equipment	397.000		\$779,785		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$17,097		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$819,442		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$15,688		\$0	
	4. To remove capitalized equity compensation (Young)		-\$6,872		\$0	
P-83	Comm Equipment - AMRs	397.200		\$16,624,220		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$16,624,220		\$0	
P-84	Misc. Equipment	398.000		\$64,938		\$0

Laclede Gas Company
 Case No. GR-2017-0215
 Test Year Ending 12-31-2016
 True-Up through 9-30-2017
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant additions through 6/30/17 (Featherstone)		\$12,500		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$109,564		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$39,725		\$0	
	4. To remove capitalized equity compensation (Young)		-\$17,401		\$0	
Total Plant Adjustments				\$19,912,273		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,501	0.00%	\$0	0	20.00%
3	302.000	Franchises	\$8,484	0.00%	\$0	0	20.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
5		DISTRIBUTION PLANT					
6	374.000	Land - Dist Plant	\$3,078,737	0.00%	\$0	0	0.00%
7	375.100	Structures & Improvements - Dist	\$1,060,379	3.00%	\$31,811	45	-35.00%
8	375.200	Structures & Improvements - Service Centers	\$14,254,008	3.00%	\$427,620	45	-35.00%
9	375.210	Structures & Improvements - Leased Property	\$92,916	0.00%	\$0	0	0.00%
10	375.300	Structures & Improvements - Garage	\$284,908	3.00%	\$8,547	45	-35.00%
11	375.410	Structures & Improvements - Other Small Structures	\$6,330	0.00%	\$0	0	-10.00%
12	375.700	Structures & Improvements - MONAT	\$69,048	3.00%	\$2,071	45	-35.00%
13	376.100	Mains - Steel	\$231,861,341	1.44%	\$3,338,803	80	-15.00%
14	376.200	Mains - Cast Iron	\$21,966,008	3.31%	\$727,075	80	-165.00%
15	376.300	Mains - Plastic	\$487,152,127	1.57%	\$7,648,288	70	-10.00%
16	378.000	Meas. & Reg. Station - General	\$12,591,226	3.71%	\$467,134	35	-30.00%
17	379.000	Meas. & Reg. Station - City Gate	\$2,833,876	3.71%	\$105,137	35	-30.00%
18	380.100	Services - Steel	\$38,164,016	5.23%	\$1,995,978	44	-130.00%
19	380.200	Services - Plastic	\$658,161,203	3.75%	\$24,681,045	44	-65.00%
20	381.000	Meters	\$128,967,254	2.37%	\$3,056,524	38	10.00%
21	383.000	House Regulators	\$25,532,821	2.00%	\$510,656	50	0.00%
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,560,788	3.25%	\$473,226	40	-30.00%
23	386.000	Other Property - Customer Premises	\$22,556	7.14%	\$1,610	14	0.00%
24	387.000	Other Equipment - Dist.	\$398,668	2.78%	\$11,083	36	0.00%
25		TOTAL DISTRIBUTION PLANT	\$1,641,058,210		\$43,486,608		
26		PRODUCTION PLANT					
27	304.000	Land and Land Rights	\$119,929	0.00%	\$0	0	0.00%
28	305.000	Structures & Improvments - Mfg Gas	\$1,834,986	1.67%	\$30,644	60	0.00%
29	307.000	Other Power Equipment	\$30,240	3.50%	\$1,058	30	-5.00%
30	311.000	Propane Equipment - Gas Operations	\$4,318,250	3.71%	\$160,207	35	-30.00%
31	311.100	Propane Stroage Cavern - Gas Ops	\$4,739,902	1.11%	\$52,613	90	0.00%
32		TOTAL PRODUCTION PLANT	\$11,043,307		\$244,522		
33		UNDERGROUND GAS STORAGE					
34	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0	0	0.00%
35	350.200	Rights of Way - UG Storage	\$764,229	0.00%	\$0	0	0.00%
36	351.200	Structures - Compression Station	\$665,422	3.33%	\$22,159	45	-50.00%
37	351.400	Other Structures - UG Storage	\$991,431	2.18%	\$21,613	55	-20.00%
38	352.000	Wells	\$5,979,499	1.22%	\$72,950	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,017,957	0.00%	\$0	0	0.00%
40	352.200	Reservoirs	\$240,557	1.22%	\$2,935	90	-10.00%
41	352.300	Non-Recoverable Natural Gas	\$6,385,083	1.11%	\$70,874	90	0.00%
42	352.400	Wells - Oil & Vent Gas	\$1,897,587	1.22%	\$23,151	90	-10.00%
43	353.000	Lines	\$2,823,953	1.17%	\$33,040	90	-5.00%
44	354.000	Equipment - Compressor Station	\$2,697,626	1.22%	\$32,911	90	-10.00%
45	355.000	Measuring & Regulating Equipment	\$2,206,549	1.79%	\$39,497	56	0.00%
46	356.000	Purification Equipment	\$228,794	2.38%	\$5,445	42	0.00%
47	357.000	Other Equipment - UG Storage	\$65,677	4.55%	\$2,988	20	0.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$28,165,964		\$327,563		

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%
51	361.000	Structures & Improvements - Other Storage	\$105,279	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$647,015	0.00%	\$0	0	0.00%
53	363.300	Compressor Equip. Other Storage	\$332,444	0.00%	\$0	0	0.00%
54		TOTAL OTHER STORAGE	\$1,135,392		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
57	367.000	Structures & Improvements - Trans	\$1,977,133	1.44%	\$28,471	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,478	2.33%	\$221	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,027,764		\$28,692		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
62	390.100	Structures - Leased - GO	\$0	0.00%	\$0	35	0.00%
63	390.200	LH Improvements 700 Market	\$997,219	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$34,991	0.00%	\$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$152,730	3.00%	\$4,582	35	-5.00%
66	390.710	Structures - Leased - MoNat	\$117,555	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$51,783	0.00%	\$0	35	0.00%
68	391.000	Office Furniture & Equipment	\$4,187,399	3.33%	\$139,440	30	0.00%
69	391.100	Computers	\$12,390,611	20.00%	\$2,478,122	5	0.00%
70	391.200	Mech. Office Equipment	\$30,002	10.00%	\$3,000	10	0.00%
71	391.300	Data Processing Software	\$34,887,933	0.00%	\$0	0	0.00%
72	391.400	Data Processing Systems	\$641,731	10.00%	\$64,173	10	0.00%
73	391.500	Enterprise Software - EIMS	\$53,259,221	0.00%	\$0	15	-5.00%
74	391.950	EIMS - Shared Services	\$3,725,713	0.00%	\$0	0	0.00%
75	392.100	Transportation Eq - Automobiles	\$3,391,890	14.17%	\$480,631	6	15.00%
76	392.200	Transportation Eq - Trucks	\$26,893,073	8.18%	\$2,199,853	11	10.00%
77	393.000	Stores Equipment	\$326,469	2.22%	\$7,248	45	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$16,783,777	2.63%	\$441,413	38	0.00%
79	395.000	Lab Equipment	\$301,132	3.57%	\$10,750	28	0.00%
80	396.000	Power Operated Equipment	\$11,618,913	6.92%	\$804,029	13	10.00%
81	396.100	Power Operated Equipment -- T	\$13,330,622	6.92%	\$922,479	13	10.00%
82	397.000	Communication Equipment	\$2,017,500	5.00%	\$100,875	20	0.00%
83	397.200	Comm Equipment - AMRs	\$16,624,220	0.00%	\$0	0	0.00%
84	398.000	Misc. Equipment	\$3,198,997	3.45%	\$110,365	29	0.00%
85		TOTAL GENERAL PLANT	\$204,963,481		\$7,766,960		
86		GENERAL PLANT - ALLOCATED					
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
88		RETIREMENT WORK IN PROGRESS					
89		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
90		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
91		Total Depreciation	\$1,888,405,103		\$51,854,345		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$1	\$1	100.0000%	\$0	\$1
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$1	\$1		\$0	\$1
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$19,361	R-6	-\$6,713	\$12,648	100.0000%	\$0	\$12,648
7	375.100	Structures & Improvements - Dist	\$245,496	R-7	\$18,763	\$264,259	100.0000%	\$0	\$264,259
8	375.200	Structures & Improvements - Service Centers	\$1,347,587	R-8	\$286,835	\$1,634,422	100.0000%	\$0	\$1,634,422
9	375.210	Structures & Improvements - Leased Property	\$94,641	R-9	-\$209	\$94,432	100.0000%	\$0	\$94,432
10	375.300	Structures & Improvements - Garage	-\$1,037	R-10	\$5,888	\$4,851	100.0000%	\$0	\$4,851
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	R-11	-\$14	\$6,434	100.0000%	\$0	\$6,434
12	375.700	Structures & Improvements - MONAT	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	376.100	Mains - Steel	\$138,181,069	R-13	\$743,610	\$138,924,679	100.0000%	\$0	\$138,924,679
14	376.200	Mains - Cast Iron	\$1,966,041	R-14	-\$354,154	\$1,611,887	100.0000%	\$0	\$1,611,887
15	376.300	Mains - Plastic	\$78,174,794	R-15	\$2,090,833	\$80,265,627	100.0000%	\$0	\$80,265,627
16	378.000	Meas. & Reg. Station - General	\$851,327	R-16	\$12,757	\$864,084	100.0000%	\$0	\$864,084
17	379.000	Meas. & Reg. Station - City Gate	\$876,089	R-17	\$71,077	\$947,166	100.0000%	\$0	\$947,166
18	380.100	Services - Steel	\$36,075,778	R-18	\$358,581	\$36,434,359	100.0000%	\$0	\$36,434,359
19	380.200	Services - Plastic	\$245,081,235	R-19	\$7,522,267	\$252,603,502	100.0000%	\$0	\$252,603,502
20	381.000	Meters	\$30,286,296	R-20	\$1,577,101	\$31,863,397	100.0000%	\$0	\$31,863,397
21	383.000	House Regulators	\$11,032,284	R-21	\$330,680	\$11,362,964	100.0000%	\$0	\$11,362,964
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$5,778,276	R-22	\$112,196	\$5,890,472	100.0000%	\$0	\$5,890,472
23	386.000	Other Property - Customer Premises	\$166,416	R-23	\$1,179	\$167,595	100.0000%	\$0	\$167,595
24	387.000	Other Equipment - Dist.	\$391,291	R-24	\$7,570	\$398,861	100.0000%	\$0	\$398,861
25		TOTAL DISTRIBUTION PLANT	\$550,573,392		\$12,778,247	\$563,351,639		\$0	\$563,351,639
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	305.000	Structures & Improvments - Mfg Gas	\$912,862	R-28	\$19,283	\$932,145	100.0000%	\$0	\$932,145
29	307.000	Other Power Equipment	\$175,292	R-29	-\$127,545	\$47,747	100.0000%	\$0	\$47,747
30	311.000	Propane Equipment - Gas Operations	\$3,302,598	R-30	-\$223,872	\$3,078,726	100.0000%	\$0	\$3,078,726
31	311.100	Propane Storage Cavern - Gas Ops	\$5,287,916	R-31	\$27,791	\$5,315,707	100.0000%	\$0	\$5,315,707
32		TOTAL PRODUCTION PLANT	\$9,678,668		-\$304,343	\$9,374,325		\$0	\$9,374,325
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	350.200	Rights of Way - UG Storage	\$772,160	R-35	-\$1,719	\$770,441	100.0000%	\$0	\$770,441
36	351.200	Structures - Compression Station	\$788,268	R-36	\$83,197	\$871,465	100.0000%	\$0	\$871,465
37	351.400	Other Structures - UG Storage	\$993,167	R-37	\$14,282	\$1,007,449	100.0000%	\$0	\$1,007,449
38	352.000	Wells	\$6,451,938	R-38	\$42,281	\$6,494,219	100.0000%	\$0	\$6,494,219
39	352.100	Storage Leaseholds & Rights	\$2,050,552	R-39	-\$4,234	\$2,046,318	100.0000%	\$0	\$2,046,318
40	352.200	Reservoirs	\$203,408	R-40	\$1,701	\$205,109	100.0000%	\$0	\$205,109
41	352.300	Non-Recoverable Natural Gas	\$2,852,233	R-41	\$39,784	\$2,892,017	100.0000%	\$0	\$2,892,017
42	352.400	Wells - Oil & Vent Gas	\$572,923	R-42	\$13,417	\$586,340	100.0000%	\$0	\$586,340
43	353.000	Lines	\$2,558,386	R-43	\$18,890	\$2,577,276	100.0000%	\$0	\$2,577,276
44	354.000	Equipment - Compressor Station	\$2,533,298	R-44	\$19,075	\$2,552,373	100.0000%	\$0	\$2,552,373
45	355.000	Measuring & Regulating Equipment	\$2,209,556	R-45	\$25,211	\$2,234,767	100.0000%	\$0	\$2,234,767
46	356.000	Purification Equipment	\$250,680	R-46	\$3,645	\$254,325	100.0000%	\$0	\$254,325
47	357.000	Other Equipment - UG Storage	\$42,803	R-47	\$2,135	\$44,938	100.0000%	\$0	\$44,938
48		TOTAL UNDERGROUND GAS STORAGE	\$22,279,372		\$257,665	\$22,537,037		\$0	\$22,537,037
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	361.000	Structures & Improvements - Other Storage	\$343,322	R-51	-\$236	\$343,086	100.0000%	\$0	\$343,086
52	362.000	Gas Holders	\$5,851,325	R-52	-\$1,455	\$5,849,870	100.0000%	\$0	\$5,849,870
53	363.300	Compressor Equip. Other Storage	\$523,423	R-53	-\$748	\$522,675	100.0000%	\$0	\$522,675
54		TOTAL OTHER STORAGE	\$6,718,070		-\$2,439	\$6,715,631		\$0	\$6,715,631

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	367.000	Structures & Improvements - Trans	\$1,980,146	R-57	-\$46,706	\$1,933,440	100.0000%	\$0	\$1,933,440
58	371.000	Other Equipment - Transmission	-\$64,156	R-58	\$64,156	\$0	100.0000%	\$0	\$0
59		TOTAL TRANSMISSION PLANT	\$1,915,990		\$17,450	\$1,933,440		\$0	\$1,933,440
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$143,896	R-63	-\$44,786	\$99,110	100.0000%	\$0	\$99,110
64	390.300	Structures - Leased - St. Charles	\$16,257	R-64	\$143	\$16,400	100.0000%	\$0	\$16,400
65	390.700	Structures - Gen Plant - MoNat	\$195,707	R-65	-\$183,567	\$12,140	100.0000%	\$0	\$12,140
66	390.710	Structures - Leased - MoNat	\$91,456	R-66	-\$9,155	\$82,301	100.0000%	\$0	\$82,301
67	390.810	Structures - Leased - Franklin County	\$17,363	R-67	\$2,536	\$19,899	100.0000%	\$0	\$19,899
68	391.000	Office Furniture & Equipment	-\$2,401,812	R-68	\$2,401,812	\$0	100.0000%	\$0	\$0
69	391.100	Computers	\$11,644,788	R-69	-\$1,865,140	\$9,779,648	100.0000%	\$0	\$9,779,648
70	391.200	Mech. Office Equipment	-\$241,580	R-70	\$241,580	\$0	100.0000%	\$0	\$0
71	391.300	Data Processing Software	\$27,947,380	R-71	\$1,646,796	\$29,594,176	100.0000%	\$0	\$29,594,176
72	391.400	Data Processing Systems	-\$903,381	R-72	\$903,381	\$0	100.0000%	\$0	\$0
73	391.500	Enterprise Software - EIMS	\$24,164,971	R-73	-\$7,093,247	\$17,071,724	100.0000%	\$0	\$17,071,724
74	391.950	EIMS - Shared Services	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	392.100	Transportation Eq - Automobiles	\$1,817,056	R-75	\$117,452	\$1,934,508	100.0000%	\$0	\$1,934,508
76	392.200	Transporation Eq - Trucks	\$5,203,901	R-76	\$1,063,023	\$6,266,924	100.0000%	\$0	\$6,266,924
77	393.000	Stores Equipment	\$260,864	R-77	-\$31,620	\$229,244	100.0000%	\$0	\$229,244
78	394.000	Tools, Shop, & Garage Equipment	\$3,323,099	R-78	\$254,009	\$3,577,108	100.0000%	\$0	\$3,577,108
79	395.000	Lab Equipment	\$150,649	R-79	-\$1,448	\$149,201	100.0000%	\$0	\$149,201
80	396.000	Power Operated Equipment	\$7,016,087	R-80	-\$333,934	\$6,682,153	100.0000%	\$0	\$6,682,153
81	396.100	Power Operated Equipment -- T	\$7,230,439	R-81	\$6,196	\$7,236,635	100.0000%	\$0	\$7,236,635
82	397.000	Communication Equipment	\$894,175	R-82	\$6,779	\$900,954	100.0000%	\$0	\$900,954
83	397.200	Comm Equipment - AMRs	\$0	R-83	\$593,722	\$593,722	100.0000%	\$0	\$593,722
84	398.000	Misc. Equipment	-\$109,158	R-84	\$109,158	\$0	100.0000%	\$0	\$0
85		TOTAL GENERAL PLANT	\$86,462,157		-\$2,216,310	\$84,245,847		\$0	\$84,245,847
86		GENERAL PLANT - ALLOCATED							
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
88		RETIREMENT WORK IN PROGRESS							
89		Retirement Work-In Progress	-\$5,013,089	R-89	-\$2,087,764	-\$7,100,853	100.0000%	\$0	-\$7,100,853
90		TOTAL RETIREMENT WORK IN PROGRESS	-\$5,013,089		-\$2,087,764	-\$7,100,853		\$0	-\$7,100,853
91		TOTAL DEPRECIATION RESERVE	\$672,614,560		\$8,442,507	\$681,057,067		\$0	\$681,057,067

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Organization	301.000		\$1		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1		\$0	
R-6	Land - Dist Plant	374.000		-\$6,713		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,261		\$0	
	2. To remove capitalized equity compensation (Young)		-\$2,452		\$0	
R-7	Structures & Improvements - Dist	375.100		\$18,763		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$12,951		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,548		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,102		\$0	
	4. To remove capitalized equity compensation (Young)		-\$634		\$0	
R-8	Structures & Improvements - Service Centers	375.200		\$286,835		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$208,952		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$107,421		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$18,750		\$0	
	4. To remove capitalized equity compensation (Young)		-\$10,788		\$0	
R-9	Structures & Improvements - Leased Property	375.210		-\$209		\$0
	1. To remove capitalized incentive compensation (Young)		-\$133		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized equity compensation (Young)		-\$76		\$0	
R-10	Structures & Improvements - Garage	375.300		\$5,888		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,353		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,176		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$407		\$0	
	4. To remove capitalized equity compensation (Young)		-\$234		\$0	
R-11	Structures & Improvements - Other Small Structures	375.410		-\$14		\$0
	1. To remove capitalized incentive compensation (Young)		-\$9		\$0	
	2. To remove capitalized equity compensation (Young)		-\$5		\$0	
R-13	Mains - Steel	376.100		\$743,610		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$619,956		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$633,105		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$323,394		\$0	
	4. To remove capitalized equity compensation (Young)		-\$186,057		\$0	
R-14	Mains - Cast Iron	376.200		-\$354,154		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$121,661		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$184,899		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized incentive compensation (Young)		-\$30,212		\$0	
	4. To remove capitalized equity compensation (Young)		-\$17,382		\$0	
R-15	Mains - Plastic	376.300		\$2,090,833		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,238,464		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$850,142		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$633,375		\$0	
	4. To remove capitalized equity compensation (Young)		-\$364,398		\$0	
R-16	Meas. & Reg. Station - General	378.000		\$12,757		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$220,841		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$179,947		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$17,861		\$0	
	4. To remove capitalized equity compensation (Young)		-\$10,276		\$0	
R-17	Meas. & Reg. Station - City Gate	379.000		\$71,077		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$50,592		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$26,765		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$3,986		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,294		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

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R-18	Services - Steel	380.100		\$358,581		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$330,693		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$113,403		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$54,284		\$0	
	4. To remove capitalized equity compensation (Young)		-\$31,231		\$0	
R-19	Services - Plastic	380.200		\$7,522,267		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$6,097,765		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,850,302		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$905,082		\$0	
	4. To remove capitalized equity compensation (Young)		-\$520,718		\$0	
R-20	Meters	381.000		\$1,577,101		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,160,544		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$702,575		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$181,561		\$0	
	4. To remove capitalized equity compensation (Young)		-\$104,457		\$0	
R-21	House Regulators	383.000		\$330,680		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$257,459		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$129,673		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized incentive compensation (Young)		-\$35,835		\$0	
	4. To remove capitalized equity compensation (Young)		-\$20,617		\$0	
R-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$112,196		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$190,627		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$46,460		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$20,295		\$0	
	4. To remove capitalized equity compensation (Young)		-\$11,676		\$0	
R-23	Other Property - Customer Premises	386.000		\$1,179		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$820		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$410		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$32		\$0	
	4. To remove capitalized equity compensation (Young)		-\$19		\$0	
R-24	Other Equipment - Dist.	387.000		\$7,570		\$0
	1. To include reserve adjustments through June		\$5,644		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,822		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$569		\$0	
	4. To remove capitalized equity compensation (Young)		-\$327		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-28	Structures & Improvments - Mfg Gas	305.000		\$19,283		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$15,607		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,803		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,620		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,507		\$0	
R-29	Other Power Equipment	307.000		-\$127,545		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,783		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$129,977		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$223		\$0	
	4. To remove capitalized equity compensation (Young)		-\$128		\$0	
R-30	Propane Equipment - Gas Operations	311.000		-\$223,872		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$88,110		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$301,495		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$6,657		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,830		\$0	
R-31	Propane Stroage Cavern - Gas Ops	311.100		\$27,791		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$26,805		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$11,649		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized incentive compensation (Young)		-\$6,769		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,894		\$0	
R-35	Rights of Way - UG Storage	350.200		-\$1,719		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,091		\$0	
	2. To remove capitalized equity compensation (Young)		-\$628		\$0	
R-36	Structures - Compression Station	351.200		\$83,197		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$10,202		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$74,348		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$859		\$0	
	4. To remove capitalized equity compensation (Young)		-\$494		\$0	
R-37	Other Structures - UG Storage	351.400		\$14,282		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,007		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$5,504		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,415		\$0	
	4. To remove capitalized equity compensation (Young)		-\$814		\$0	
R-38	Wells	352.000		\$42,281		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$37,152		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$18,576		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$8,536		\$0	
	4. To remove capitalized equity compensation (Young)		-\$4,911		\$0	
R-39	Storage Leaseholds & Rights	352.100		-\$4,234		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$203		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$101		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,881		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,657		\$0	
R-40	Reservoirs	352.200		\$1,701		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,495		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$747		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$343		\$0	
	4. To remove capitalized equity compensation (Young)		-\$198		\$0	
R-41	Non-Recoverable Natural Gas	352.300		\$39,784		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$36,095		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$18,048		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$9,115		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized equity compensation (Young)		-\$5,244		\$0	
R-42	Wells - Oil & Vent Gas	352.400		\$13,417		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,790		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$5,895		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,709		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,559		\$0	
R-43	Lines	353.000		\$18,890		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,827		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$8,413		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$4,031		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,319		\$0	
R-44	Equipment - Compressor Station	354.000		\$19,075		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,761		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$8,381		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$3,851		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,216		\$0	
R-45	Measuring & Regulating Equipment	355.000		\$25,211		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$20,115		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$10,058		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$3,150		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,812		\$0	
R-46	Purification Equipment	356.000		\$3,645		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,773		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,387		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$327		\$0	
	4. To remove capitalized equity compensation (Young)		-\$188		\$0	
R-47	Other Equipment - UG Storage	357.000		\$2,135		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,522		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$761		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$94		\$0	
	4. To remove capitalized equity compensation (Young)		-\$54		\$0	
R-51	Structures & Improvements - Other Storage	361.000		-\$236		\$0
	1. To remove capitalized incentive compensation (Young)		-\$150		\$0	
	2. To remove capitalized equity compensation (Young)		-\$86		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-52	Gas Holders	362.000		-\$1,455		\$0
	1. To remove capitalized incentive compensation (Young)		-\$924		\$0	
	2. To remove capitalized equity compensation (Young)		-\$531		\$0	
R-53	Compressor Equip. Other Storage	363.300		-\$748		\$0
	1. To remove capitalized incentive compensation (Young)		-\$475		\$0	
	2. To remove capitalized equity compensation (Young)		-\$273		\$0	
R-57	Structures & Improvements - Trans	367.000		-\$46,706		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$14,500		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,250		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,823		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,624		\$0	
	5. To adjust negative reserve. (Patterson)		-\$64,009		\$0	
R-58	Other Equipment - Transmission	371.000		\$64,156		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$113		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$56		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$14		\$0	
	4. To adjust negative reserve (Patterson)		\$64,009		\$0	
	5. To remove capitalized equity compensation (Young)		-\$8		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-63	LH Improvements 700 Market	390.200		-\$44,786		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$59,081		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$29,668		\$0	
	3. To allocate leasehold improvements (Kunst)		-\$128,560		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$3,158		\$0	
	5. To remove capitalized equity compensation (Young)		-\$1,817		\$0	
R-64	Structures - Leased - St. Charles	390.300		\$143		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$596		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$299		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$50		\$0	
	4. To remove capitalized equity compensation (Young)		-\$29		\$0	
	5. To adjust negative reserve. (Patterson)		-\$673		\$0	
R-65	Structures - Gen Plant - MoNat	390.700		-\$183,567		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$183,532		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,224		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$799		\$0	
	4. To remove capitalized equity compensation (Young)		-\$460		\$0	
R-66	Structures - Leased - MoNat	390.710		-\$9,155		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,752		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,376		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$168		\$0	
	4. To remove capitalized equity compensation (Young)		-\$97		\$0	
	5. To adjust negative reserve. (Patterson)		-\$13,018		\$0	
R-67	Structures - Leased - Franklin County	390.810		\$2,536		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,769		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$884		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$74		\$0	
	4. To remove capitalized equity compensation (Young)		-\$43		\$0	
R-68	Office Furniture & Equipment	391.000		\$2,401,812		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$69,096		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$35,043		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$5,618		\$0	
	4. To adjust negative reserve (Patterson)		\$2,306,523		\$0	
	5. To remove capitalized equity compensation (Young)		-\$3,232		\$0	
R-69	Computers	391.100		-\$1,865,140		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$446,293		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$473,982		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$18,069		\$0	
	4. To remove capitalized equity compensation (Young)		-\$10,395		\$0	
	5. To adjust negative reserve. (Patterson)		-\$1,808,987		\$0	
R-70	Mech. Office Equipment	391.200		\$241,580		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,528		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$764		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$43		\$0	
	4. To adjust negative reserve (Patterson)		\$239,356		\$0	
	5. To remove capitalized equity compensation (Young)		-\$25		\$0	
R-71	Data Processing Software	391.300		\$1,646,796		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,122,360		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$600,187		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$48,086		\$0	
	4. To remove capitalized equity compensation (Young)		-\$27,665		\$0	
R-72	Data Processing Systems	391.400		\$903,381		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$17,946		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$16,210		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized incentive compensation (Young)		-\$462		\$0	
	4. To adjust negative reserve (Patterson)		\$869,953		\$0	
	5. To remove capitalized equity compensation (Young)		-\$266		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$7,093,247		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,105,968		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,061,219		\$0	
	3. To allocate enterprise management software (Kunst)		-\$13,002,317		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$163,850		\$0	
	5. To remove capitalized equity compensation (Young)		-\$94,267		\$0	
R-75	Transportation Eq - Automobiles	392.100		\$117,452		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$186,699		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$138,824		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$4,110		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,364		\$0	
	5. To adjust negative reserve. (Patterson)		-\$201,597		\$0	
R-76	Transportation Eq - Trucks	392.200		\$1,063,023		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$612,333		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$487,225		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized incentive compensation (Young)		-\$23,192		\$0	
	4. To remove capitalized equity compensation (Young)		-\$13,343		\$0	
R-77	Stores Equipment	393.000		-\$31,620		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$3,691		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,846		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$466		\$0	
	4. To adjust negative reserve (Patterson)		-\$36,423		\$0	
	5. To remove capitalized equity compensation (Young)		-\$268		\$0	
R-78	Tools, Shop, & Garage Equipment	394.000		\$254,009		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$184,955		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$101,325		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$20,485		\$0	
	4. To remove capitalized equity compensation (Young)		-\$11,786		\$0	
R-79	Lab Equipment	395.000		-\$1,448		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$5,475		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,738		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$430		\$0	
	4. To adjust negative reserve (Patterson)		-\$8,984		\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized equity compensation (Young)		-\$247		\$0	
R-80	Power Operated Equipment	396.000		-\$333,934		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$279,200		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$148,727		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$31,325		\$0	
	4. To adjust negative reserve (Patterson)		-\$712,514		\$0	
	5. To remove capitalized equity compensation (Young)		-\$18,022		\$0	
R-81	Power Operated Equipment -- T	396.100		\$6,196		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$422,275		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$231,424		\$0	
	3. To adjust negative reserve (Patterson)		-\$647,503		\$0	
R-82	Communication Equipment	397.000		\$6,779		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$13,738		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$16,966		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,735		\$0	
	4. To remove capitalized equity compensation (Young)		-\$998		\$0	
	5. To adjust negative reserve (Patterson)		-\$21,192		\$0	
R-83	Comm Equipment - AMRs	397.200		\$593,722		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$593,722		\$0	
R-84	Misc. Equipment	398.000		\$109,158		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$53,722		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$27,297		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$4,393		\$0	
	4. To adjust negative reserve (Patterson).		\$35,059		\$0	
	5. To remove capitalized equity compensation (Young)		-\$2,527		\$0	
R-89	Retirement Work-In Progress			-\$2,087,764		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$1,739,812		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$347,952		\$0	
Total Reserve Adjustments				\$8,442,507		\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$303,832,562	50.85	39.44	11.41	0.031260	\$9,497,806
3	Purchase Gas - Back Out	-\$303,832,562	50.85	50.85	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$63,700,879	50.85	11.96	38.89	0.106548	\$6,787,201
5	Vacation - Union & Non-Union	\$4,703,075	50.85	182.50	-131.65	-0.360685	-\$1,696,329
6	Pension & OPEBS	\$20,428,080	50.85	84.95	-34.10	-0.093425	-\$1,908,493
7	Employee Benefits	\$10,033,484	50.85	9.46	41.39	0.113397	\$1,137,767
8	Incentive Comp	\$959,516	50.85	258.50	-207.65	-0.568904	-\$545,872
9	Bad Debt	\$7,859,852	50.85	50.85	0.00	0.000000	\$0
10	PSC Assessment	\$1,956,325	50.85	50.85	0.00	0.000000	\$0
11	Cash Vouchers	\$60,418,402	50.85	36.90	13.95	0.038219	\$2,309,131
12	TOTAL OPERATION AND MAINT. EXPENSE	\$170,059,613					\$15,581,211
13	TAXES						
14	Payroll Taxes	\$3,641,062	50.85	11.96	38.89	0.106548	\$387,948
15	Federal & State SUTA	\$78,255	50.85	60.25	-9.40	-0.025753	-\$2,015
16	Property Taxes	\$16,304,419	50.85	182.50	-131.65	-0.360685	-\$5,880,759
17	Gross Receipt Taxes	\$33,503,393	33.47	31.39	2.08	0.005699	\$190,936
18	Use Tax	\$358,929	33.47	52.66	-19.19	-0.052575	-\$18,871
19	Sales Tax	\$8,204,103	33.47	15.76	17.71	0.048521	\$398,071
20	TOTAL TAXES	\$62,090,161					-\$4,924,690
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,656,521
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$13,393,603	50.85	37.50	13.35	0.036575	\$489,871
26	State Tax Offset	\$2,104,709	50.85	37.50	13.35	0.036575	\$76,980
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$26,901,863	50.85	83.85	-33.00	-0.090411	-\$2,432,224
29	TOTAL OFFSET FROM RATE BASE	\$42,400,175					-\$1,865,373
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$8,791,148

Laclede Gas Company
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Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$476,773,725	See note (1)	See note (1)	Rev-5	See note (1)	\$476,773,725	100.0000%	-\$216,297,256	\$260,476,469	See note (1)	See note (1)
Rev-6	481.000	Commercial	\$134,804,365			Rev-6		\$134,804,365	100.0000%	-\$83,534,582	\$51,269,783		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential - LP	\$26,373			Rev-10		\$26,373	100.0000%	-\$16,512	\$9,861		
Rev-11	481.000	Large Volume	\$6,381,116			Rev-11		\$6,381,116	100.0000%	-\$4,463,235	\$1,917,881		
Rev-12	481.000	Interruptible	\$2,342,422			Rev-12		\$2,342,422	100.0000%	-\$1,947,947	\$394,475		
Rev-13	481.000	Vehicle Fuel	\$1,228,043			Rev-13		\$1,228,043	100.0000%	-\$1,055,138	\$172,905		
Rev-14	481.000	Transportation	\$631,233			Rev-14		\$631,233	100.0000%	-\$444,479	\$186,754		
Rev-15	481.000	Unmetered Gas Lighting	\$43,662			Rev-15		\$43,662	100.0000%	\$0	\$43,662		
Rev-16	481.000	C&I - LP	\$4,353			Rev-16		\$4,353	100.0000%	-\$3,102	\$1,251		
Rev-17	487.000	Late Payment Charges	\$4,749,544			Rev-17		\$4,749,544	100.0000%	\$0	\$4,749,544		
Rev-18	488.000	Misc. Service Revenue	\$0			Rev-18		\$0	100.0000%	\$0	\$0		
Rev-19	489.000	Transport	\$16,743,806			Rev-19		\$16,743,806	100.0000%	-\$3,257,025	\$13,486,781		
Rev-20	493.000	Rent From Property	\$29,241			Rev-20		\$29,241	100.0000%	\$0	\$29,241		
Rev-21	495.000	Other Gas Revenue - Oper. Rev.	\$44,601,559			Rev-21		\$44,601,559	100.0000%	-\$43,887,232	\$714,327		
Rev-22		TOTAL OTHER OPERATING REVENUES	\$688,359,442					\$688,359,442		-\$354,906,508	\$333,452,934		
Rev-23		TOTAL OPERATING REVENUES	\$688,359,442					\$688,359,442		-\$354,906,508	\$333,452,934		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$298,486,626	\$0	\$298,486,626	E-2	-\$302,756,502	-\$4,269,876	100.0000%	\$0	-\$4,269,876	\$0	-\$4,269,876
3	808.100	Gas Withdrawn from Storage Debt.	\$4,038,366	\$0	\$4,038,366	E-3	\$0	\$4,038,366	100.0000%	\$0	\$4,038,366	\$0	\$4,038,366
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$63,447	\$0	-\$63,447	E-4	\$0	-\$63,447	100.0000%	\$0	-\$63,447	\$0	-\$63,447
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$133,306	\$0	-\$133,306	E-5	\$0	-\$133,306	100.0000%	\$0	-\$133,306	\$0	-\$133,306
6		TOTAL GAS SUPPLY EXPENSES	\$302,328,239	\$0	\$302,328,239		-\$302,756,502	-\$428,263		\$0	-\$428,263	\$0	-\$428,263
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$261,517	\$207,824	\$53,693	E-8	\$3,940	\$265,457	100.0000%	\$0	\$265,457	\$225,471	\$39,986
9	815.000	Maps and Records	\$57,853	\$50,627	\$7,226	E-9	\$1,000	\$58,853	100.0000%	\$0	\$58,853	\$54,926	\$3,927
10	816.000	Wells Expenses	\$359,840	\$290,632	\$69,208	E-10	\$17,390	\$377,230	100.0000%	\$0	\$377,230	\$315,310	\$61,920
11	817.000	Lines Expenses	\$13,694	\$11,628	\$2,066	E-11	\$711	\$14,405	100.0000%	\$0	\$14,405	\$12,615	\$1,790
12	818.000	Compressor Station Expenses	\$112,123	\$98,460	\$13,663	E-12	\$5,972	\$118,095	100.0000%	\$0	\$118,095	\$106,820	\$11,275
13	819.000	Compressor Station Fuel and Power	\$65,942	\$0	\$65,942	E-13	\$0	\$65,942	100.0000%	\$0	\$65,942	\$0	\$65,942
14	820.000	Measuring & Regulation Station Expenses	\$518,160	\$431,384	\$86,776	E-14	\$24,593	\$542,753	100.0000%	\$0	\$542,753	\$468,013	\$74,740
15	821.000	Purification Expenses	\$106,553	\$78,755	\$27,798	E-15	\$4,837	\$111,390	100.0000%	\$0	\$111,390	\$85,442	\$25,948
16	823.000	Gas Losses	\$6,883	\$0	\$6,883	E-16	\$0	\$6,883	100.0000%	\$0	\$6,883	\$0	\$6,883
17	824.000	Other Expenses	\$237,850	\$116,002	\$121,848	E-17	\$6,809	\$244,659	100.0000%	\$0	\$244,659	\$125,852	\$118,807
18	825.000	Storage Well Royalties	\$99,907	\$0	\$99,907	E-18	\$0	\$99,907	100.0000%	\$0	\$99,907	\$0	\$99,907
19	830.000	Maint. Supervision & Engineering	\$30,457	\$27,066	\$3,391	E-19	\$700	\$31,157	100.0000%	\$0	\$31,157	\$29,364	\$1,793
20	831.000	Maint. Of Structures & Improvements	\$207,692	\$104,991	\$102,701	E-20	\$6,505	\$214,197	100.0000%	\$0	\$214,197	\$113,906	\$100,291
21	832.000	Maint. Of Reservoirs & Wells	\$200,399	\$41,936	\$158,463	E-21	\$1,120	\$201,519	100.0000%	\$0	\$201,519	\$45,497	\$156,022
22	833.000	Maint. Of Lines	\$180,531	\$109,735	\$70,796	E-22	\$7,114	\$187,645	100.0000%	\$0	\$187,645	\$119,053	\$68,592
23	834.000	Maint. Of Compressor Station Equipment	\$308,876	\$136,441	\$172,435	E-23	\$8,499	\$317,375	100.0000%	\$0	\$317,375	\$148,026	\$169,349
24	835.000	Maint. Of Measuring & Regulating Station	\$44,832	\$37,639	\$7,193	E-24	\$2,321	\$47,153	100.0000%	\$0	\$47,153	\$40,835	\$6,318
25	836.000	Maint. Of Purification Equipment	\$51,568	\$15,081	\$36,487	E-25	\$525	\$52,093	100.0000%	\$0	\$52,093	\$16,362	\$35,731
26	837.000	Maint. Of Other Equipment	\$244,982	\$50,969	\$194,013	E-26	\$3,025	\$248,007	100.0000%	\$0	\$248,007	\$55,297	\$192,710

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27	840.000	Operation Supervision & Engineering	\$20,870	\$18,139	\$2,731	E-27	\$268	\$21,138	100.0000%	\$0	\$21,138	\$19,679	\$1,459
28	841.000	Operation Labor & Expenses	\$6,068	\$2,877	\$3,191	E-28	\$201	\$6,269	100.0000%	\$0	\$6,269	\$3,121	\$3,148
29	842.100	Fuel	\$9,497	\$0	\$9,497	E-29	\$0	\$9,497	100.0000%	\$0	\$9,497	\$0	\$9,497
30	843.200	Maintenance of Structures & Improvements	\$69,195	\$52,681	\$16,514	E-30	\$1,282	\$70,477	100.0000%	\$0	\$70,477	\$57,154	\$13,323
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,215,289	\$1,882,867	\$1,332,422		\$96,812	\$3,312,101		\$0	\$3,312,101	\$2,042,743	\$1,269,358
32		TRANSMISSION EXPENSES											
33		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		PRODUCTION EXPENSES											
35	710.000	Operation Supervisor and Engineering	\$86,504	\$75,582	\$10,922	E-35	\$1,343	\$87,847	100.0000%	\$0	\$87,847	\$82,000	\$5,847
36	712.000	Other Power Expense	\$137	\$135	\$2	E-36	\$9	\$146	100.0000%	\$0	\$146	\$146	\$0
37	717.000	Liquified Petroleum Gas Expenses	\$2,927	\$531	\$2,396	E-37	\$32	\$2,959	100.0000%	\$0	\$2,959	\$576	\$2,383
38	723.000	Fuel for Liquified Petroleum Gas Process	\$1,275	\$328	\$947	E-38	\$24	\$1,299	100.0000%	\$0	\$1,299	\$356	\$943
39	728.000	Liquified Petroleum Gas	\$1,504,322	\$0	\$1,504,322	E-39	-\$1,615,570	-\$111,248	100.0000%	\$0	-\$111,248	\$0	-\$111,248
40	735.000	Misc. Production Expenses	\$80,275	\$63,243	\$17,032	E-40	\$3,772	\$84,047	100.0000%	\$0	\$84,047	\$68,613	\$15,434
41	740.000	Maint. Supervision & Eng	\$18,969	\$16,500	\$2,469	E-41	\$299	\$19,268	100.0000%	\$0	\$19,268	\$17,901	\$1,367
42	741.000	Maint. Of Structures and Improv	\$5,498	\$3,782	\$1,716	E-42	\$251	\$5,749	100.0000%	\$0	\$5,749	\$4,103	\$1,646
43	742.000	Maint. Of Production Equipment	\$78,661	\$46,710	\$31,951	E-43	\$2,628	\$81,289	100.0000%	\$0	\$81,289	\$50,676	\$30,613
44		TOTAL PRODUCTION EXPENSES	\$1,778,568	\$206,811	\$1,571,757		-\$1,607,212	\$171,356		\$0	\$171,356	\$224,371	-\$53,015
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervision & Engineering - Dist	\$4,914,668	\$4,321,280	\$593,388	E-46	\$365,097	\$5,279,765	100.0000%	\$0	\$5,279,765	\$4,688,205	\$591,560
47	871.000	Distribution Load Dispatching	\$1,180,217	\$957,083	\$223,134	E-47	\$19,332	\$1,199,549	100.0000%	\$0	\$1,199,549	\$1,038,350	\$161,199
48	874.000	Mains & Service Expenses	\$9,640,343	\$5,439,701	\$4,200,642	E-48	\$472,839	\$10,113,182	100.0000%	\$0	\$10,113,182	\$5,901,592	\$4,211,590
49	875.000	Measuring & Regulating Station Expenses - General	\$792,828	\$615,299	\$177,529	E-49	\$26,204	\$819,032	100.0000%	\$0	\$819,032	\$667,545	\$151,487
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$155,837	\$105,256	\$50,581	E-50	\$677	\$156,514	100.0000%	\$0	\$156,514	\$114,193	\$42,321
51	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$110,205	\$67,862	\$42,343	E-51	\$2,268	\$112,473	100.0000%	\$0	\$112,473	\$73,624	\$38,849
52	878.000	Meter & House Regulator Expenses	\$14,896,146	\$12,186,351	\$2,709,795	E-52	\$827,755	\$15,723,901	100.0000%	\$0	\$15,723,901	\$13,221,108	\$2,502,793
53	879.000	Customer Installations Expenses	\$2,371,255	\$3,925,651	-\$1,554,396	E-53	\$269,653	\$2,640,908	100.0000%	\$0	\$2,640,908	\$4,258,982	-\$1,618,074
54	880.000	Other Expenses - Dist. Exp.	\$2,034,041	\$883,204	\$1,150,837	E-54	\$69,589	\$2,103,630	100.0000%	\$0	\$2,103,630	\$958,198	\$1,145,432
55	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	885.000	Maintenance Supervision & Engineering	\$2,740,753	\$2,507,346	\$233,407	E-56	\$207,875	\$2,948,628	100.0000%	\$0	\$2,948,628	\$2,720,248	\$228,380
57	886.000	Maint. Of Structures and Improvements	\$810,702	\$346,831	\$463,871	E-57	\$23,249	\$833,951	100.0000%	\$0	\$833,951	\$376,281	\$457,670
58	887.000	Maint. Of Mains	\$8,162,915	\$6,153,661	\$2,009,254	E-58	\$408,320	\$8,571,235	100.0000%	\$0	\$8,571,235	\$6,676,175	\$1,895,060
59	889.000	Maint. Of Measuring & Regulating Eq - Gen	\$673,932	\$500,869	\$173,063	E-59	\$24,032	\$697,964	100.0000%	\$0	\$697,964	\$543,398	\$154,566
60	890.000	Maint. Of Measuring & Regulating Eq - Ind	\$60,228	\$41,228	\$19,000	E-60	\$1,919	\$62,147	100.0000%	\$0	\$62,147	\$44,729	\$17,418
61	891.000	Maint. Of Measuring & Regulating Eq - City Gate	\$34,504	\$20,584	\$13,920	E-61	\$566	\$35,070	100.0000%	\$0	\$35,070	\$22,332	\$12,738
62	892.000	Maintenance Of Services	\$4,715,313	\$4,078,343	\$636,970	E-62	\$270,737	\$4,986,050	100.0000%	\$0	\$4,986,050	\$4,424,640	\$561,410
63	893.000	Maint. Of Meters and House Regulators	\$2,791,293	\$2,259,852	\$531,441	E-63	\$135,735	\$2,927,028	100.0000%	\$0	\$2,927,028	\$2,451,739	\$475,289
64	894.000	Maintenance of Other Equipment	\$356,692	\$252,586	\$104,106	E-64	\$15,828	\$372,520	100.0000%	\$0	\$372,520	\$274,033	\$98,487
65		TOTAL DISTRIBUTION EXPENSES	\$56,441,872	\$44,662,987	\$11,778,885		\$3,141,675	\$59,583,547		\$0	\$59,583,547	\$48,455,372	\$11,128,175
66		CUSTOMER ACCOUNTS EXPENSE											
67	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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68	902.000	Meter Reading Expenses	\$8,680,330	\$371,236	\$8,309,094	E-68	\$19,389	\$8,699,719	100.0000%	\$0	\$8,699,719	\$402,758	\$8,296,961
69	903.000	Customer Records & Collection Expenses	\$17,549,572	\$7,607,563	\$9,942,009	E-69	-\$5,207,704	\$12,341,868	100.0000%	\$0	\$12,341,868	\$8,253,530	\$4,088,338
70	904.000	Uncollectible Expense	\$6,257,451	\$0	\$6,257,451	E-70	\$1,602,441	\$7,859,892	100.0000%	\$0	\$7,859,892	\$0	\$7,859,892
71	905.000	Misc. Customer Accounts Expense	\$119,382	\$97,873	\$21,509	E-71	\$6,978	\$126,360	100.0000%	\$0	\$126,360	\$106,183	\$20,177
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,606,735	\$8,076,672	\$24,530,063		-\$3,578,896	\$29,027,839		\$0	\$29,027,839	\$8,762,471	\$20,265,368
73		CUSTOMER SERVICE & INFO. EXP.											
74	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	908.000	Customer Assistance Expenses	\$1,483,989	\$177,148	\$1,306,841	E-75	\$1,196,193	\$2,680,182	100.0000%	\$0	\$2,680,182	\$192,190	\$2,487,992
76	909.000	Informational & Instructional Advertising Expenses	\$98,614	\$697	\$97,917	E-76	-\$267	\$98,347	100.0000%	\$0	\$98,347	\$756	\$97,591
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,582,603	\$177,845	\$1,404,758		\$1,195,926	\$2,778,529		\$0	\$2,778,529	\$192,946	\$2,585,583
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$328,536	\$67,064	\$261,472	E-79	\$1,610	\$330,146	100.0000%	\$0	\$330,146	\$72,758	\$257,388
80	912.000	Demonstrating & Selling Expenses	\$1,626,886	\$859,567	\$767,319	E-80	-\$49,933	\$1,576,953	100.0000%	\$0	\$1,576,953	\$932,554	\$644,399
81	913.000	Advertising Expenses	\$138,699	\$2,287	\$136,412	E-81	-\$249,437	-\$110,738	100.0000%	\$0	-\$110,738	\$2,481	-\$113,219
82	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83		TOTAL SALES EXPENSES	\$2,094,121	\$928,918	\$1,165,203		-\$297,760	\$1,796,361		\$0	\$1,796,361	\$1,007,793	\$788,568
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$20,728,266	\$14,173,840	\$6,554,426	E-85	-\$1,258,521	\$19,469,745	100.0000%	\$0	\$19,469,745	\$15,377,356	\$4,092,389
86	921.000	Office Supplies & Expenses	\$1,336,170	-\$10,682	\$1,346,852	E-86	-\$469,877	\$866,293	100.0000%	\$0	\$866,293	-\$11,589	\$877,882
87	922.000	Admin. Expenses Transferred - Credit	-\$12,025,514	-\$7,426,536	-\$4,598,978	E-87	-\$630,595	-\$12,656,109	100.0000%	\$0	-\$12,656,109	-\$8,057,131	-\$4,598,978
88	923.000	Outside Services Employed	\$10,302,849	\$0	\$10,302,849	E-88	-\$1,626,685	\$8,676,164	100.0000%	\$0	\$8,676,164	\$0	\$8,676,164
89	924.000	Property Insurance	\$632,413	\$0	\$632,413	E-89	\$36,173	\$668,586	100.0000%	\$0	\$668,586	\$0	\$668,586
90	925.000	Injuries & Damages	\$5,268,150	\$0	\$5,268,150	E-90	\$1,026,708	\$6,294,858	100.0000%	\$0	\$6,294,858	\$0	\$6,294,858
91	926.000	Employee Pensions & Benefits	\$24,776,425	\$261,752	\$24,514,673	E-91	\$18,746,371	\$43,522,796	100.0000%	\$0	\$43,522,796	\$283,978	\$43,238,818
92	928.000	Regulatory Commission Expenses	\$1,946,243	\$0	\$1,946,243	E-92	\$151,953	\$2,098,196	100.0000%	\$0	\$2,098,196	\$0	\$2,098,196
93	930.000	Misc. General Expenses	\$3,127,102	-\$1,425	\$3,128,527	E-93	-\$163,636	\$2,963,466	100.0000%	\$0	\$2,963,466	-\$1,546	\$2,965,012
94	931.000	Rents	\$2,148,699	\$0	\$2,148,699	E-94	-\$451,165	\$1,697,534	100.0000%	\$0	\$1,697,534	\$0	\$1,697,534
95	932.000	Maint. Of General Plant	\$208,378	\$117,237	\$91,141	E-95	\$8,236	\$216,614	100.0000%	\$0	\$216,614	\$127,192	\$89,422
96		TOTAL ADMIN. & GENERAL EXPENSES	\$58,449,181	\$7,114,186	\$51,334,995		\$15,368,962	\$73,818,143		\$0	\$73,818,143	\$7,718,260	\$66,099,883
97		DEPRECIATION EXPENSE											
98	403.000	Depreciation Expense, Dep. Exp.	\$47,472,639	See note (1)	See note (1)	E-98	See note (1)	\$47,472,639	100.0000%	\$2,836,259	\$50,308,898	See note (1)	See note (1)
99		TOTAL DEPRECIATION EXPENSE	\$47,472,639	\$0	\$0		\$0	\$47,472,639		\$2,836,259	\$50,308,898	\$0	\$0
100		AMORTIZATION EXPENSE											
101	404.000	Amortization of Net Cost of Removal	\$10,778,862	\$10,778,862	\$0	E-101	\$0	\$10,778,862	100.0000%	-\$3,112,870	\$7,665,992	\$10,778,862	-\$3,112,870
102	405.000	Amortization of Expense	\$0	\$0	\$0	E-102	\$174,304	\$174,304	100.0000%	\$0	\$174,304	\$0	\$174,304
103		TOTAL AMORTIZATION EXPENSE	\$10,778,862	\$10,778,862	\$0		\$174,304	\$10,953,166		-\$3,112,870	\$7,840,296	\$10,778,862	-\$2,938,566
104		OTHER OPERATING EXPENSES											
105	408.000	Property Taxes	\$16,116,471	\$16,116,471	\$0	E-105	\$187,948	\$16,304,419	100.0000%	\$0	\$16,304,419	\$16,116,471	\$187,948
106	408.000	Payroll Taxes	\$4,736,408	\$4,736,408	\$0	E-106	\$416,794	\$5,153,202	100.0000%	\$0	\$5,153,202	\$4,736,408	\$416,794
107	408.000	Gross Receipts Tax	\$33,503,393	\$33,503,393	\$0	E-107	-\$33,503,393	\$0	100.0000%	\$0	\$0	\$33,503,393	-\$33,503,393
108	408.000	Other Taxes	\$314,901	\$314,901	\$0	E-108	-\$128,677	\$186,224	100.0000%	\$0	\$186,224	\$314,901	-\$128,677
109	431.000	Interest on Customer Deposits	\$1,957,942	\$1,957,942	\$0	E-109	-\$1,691,885	\$266,057	100.0000%	\$0	\$266,057	\$1,957,942	-\$1,691,885

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
110		TOTAL OTHER OPERATING EXPENSES	\$56,629,115	\$56,629,115	\$0		-\$34,719,213	\$21,909,902		\$0	\$21,909,902	\$56,629,115	-\$34,719,213
111		TOTAL OPERATING EXPENSE	\$573,377,224	\$130,458,263	\$395,446,322		-\$322,981,904	\$250,395,320		-\$276,611	\$250,118,709	\$135,811,933	\$63,997,878
112		NET INCOME BEFORE TAXES	\$114,982,218					\$437,964,122		-\$354,629,897	\$83,334,225		
113		INCOME TAXES											
114	409.000	Current Income Taxes	\$5,222,239	See note (1)	See note (1)	E-114	See note (1)	\$5,222,239	100.0000%	\$3,032,219	\$8,254,458	See note (1)	See note (1)
115		TOTAL INCOME TAXES	\$5,222,239					\$5,222,239		\$3,032,219	\$8,254,458		
116		DEFERRED INCOME TAXES											
117	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$23,596,831	See note (1)	See note (1)	E-117	See note (1)	\$23,596,831	100.0000%	-\$17,773,096	\$5,823,735	See note (1)	See note (1)
118	411.000	Amortization of Deferred ITC	-\$4,720,566			E-118		-\$4,720,566	100.0000%	\$4,511,166	-\$209,400		
119		TOTAL DEFERRED INCOME TAXES	\$18,876,265					\$18,876,265		-\$13,261,930	\$5,614,335		
120		NET OPERATING INCOME	\$90,883,714					\$413,865,618		-\$344,400,186	\$69,465,432		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$216,297,256	-\$216,297,256
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$216,297,256	
Rev-6	Commercial	481.000	\$0	\$0	\$0	\$0	-\$83,534,582	-\$83,534,582
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$83,534,582	
Rev-10	Residential - LP	480.000	\$0	\$0	\$0	\$0	-\$16,512	-\$16,512
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$950	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$15,562	
Rev-11	Large Volume	481.000	\$0	\$0	\$0	\$0	-\$4,463,235	-\$4,463,235
	1. Revenue Adjustment for Rate-Switching (Roling)		\$0	\$0		\$0	-\$22,105	
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	\$15,030	
	3. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$99,761	
	4. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$373,481	
	5. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,982,918	
Rev-12	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$1,947,947	-\$1,947,947
	1. Revenue Adjustment for Rate-Switching (Roling)		\$0	\$0		\$0	\$115,725	
	2. Days Adjustment (Roling)		\$0	\$0		\$0	-\$311	
	3. Misc. Adj to annualize customer bills (Roling)		\$0	\$0		\$0	-\$1,167	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$24,471	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$114,819	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,564,529	
	7. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$358,375	
Rev-13	Vehicle Fuel	481.000	\$0	\$0	\$0	\$0	-\$1,055,138	-\$1,055,138
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$290	
	2. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$76,436	
	3. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$978,412	
Rev-14	Transportation	481.000	\$0	\$0	\$0	\$0	-\$444,479	-\$444,479
	1. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$444,479	
Rev-16	C&I - LP	481.000	\$0	\$0	\$0	\$0	-\$3,102	-\$3,102
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$85	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,017	
Rev-19	Transport	489.000	\$0	\$0	\$0	\$0	-\$3,257,025	-\$3,257,025

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Revenue Adjustment for Rate-Switching & Gains/Losses (Roling)		\$0	\$0		\$0	\$4,648	
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	-\$8,919	
	3. Adj to Sales due to Weather (Roling)		\$0	\$0		\$0	-\$4	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$501,492	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$1,248,395	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,502,863	
Rev-21	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	-\$43,887,232	-\$43,887,232
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$310,730,897	
	2. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$21,680,059	
	3. Removal of Gross Receipts Taxes (McMellen)		\$0	\$0		\$0	-\$31,405,377	
	4. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$238,184,288	
	5. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$19,777,428	
	6. Removal of OSS (McMellen)		\$0	\$0		\$0	-\$43,846,352	
	7. To include residential seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$3,048	
	8. To include commercial & industrial (C&I 1) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$1,510	
	9. To include commercial & industrial (C&I 2) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$45,383	
	10. To include commercial & industrial (C&I 3) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$225,434	
E-2	Purchased Gas Expense	804.000	\$0	-\$302,756,502	-\$302,756,502	\$0	\$0	\$0
	1. Remove purchase gas costs (McMellen)		\$0	-\$302,756,502		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	\$17,647	-\$13,707	\$3,940	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$17,647	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$13,707		\$0	\$0	
E-9	Maps and Records	815.000	\$4,299	-\$3,299	\$1,000	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$4,299	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,299		\$0	\$0	
E-10	Wells Expenses	816.000	\$24,678	-\$7,288	\$17,390	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$24,678	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$7,288		\$0	\$0	
E-11	Lines Expenses	817.000	\$987	-\$276	\$711	\$0	\$0	\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll (Nieto)		\$987	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$276		\$0	\$0	
E-12	Compressor Station Expenses	818.000	\$8,360	-\$2,388	\$5,972	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,360	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,388		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	\$36,629	-\$12,036	\$24,593	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$36,629	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$12,036		\$0	\$0	
E-15	Purification Expenses	821.000	\$6,687	-\$1,850	\$4,837	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$6,687	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,850		\$0	\$0	
E-17	Other Expenses	824.000	\$9,850	-\$3,041	\$6,809	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$9,850	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,041		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	\$2,298	-\$1,598	\$700	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$2,298	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,598		\$0	\$0	
E-20	Maint. Of Structures & Improvements	831.000	\$8,915	-\$2,410	\$6,505	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,915	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,410		\$0	\$0	
E-21	Maint. Of Reservoirs & Wells	832.000	\$3,561	-\$2,441	\$1,120	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,561	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,441		\$0	\$0	
E-22	Maint. Of Lines	833.000	\$9,318	-\$2,204	\$7,114	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$9,318	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,204		\$0	\$0	
E-23	Maint. Of Compressor Station Equipment	834.000	\$11,585	-\$3,086	\$8,499	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$11,585	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,086		\$0	\$0	
E-24	Maint. Of Measuring & Regulating Station	835.000	\$3,196	-\$875	\$2,321	\$0	\$0	\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll (Nieto)		\$3,196	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$875		\$0	\$0	
E-25	Maint. Of Purification Equipment	836.000	\$1,281	-\$756	\$525	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,281	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$756		\$0	\$0	
E-26	Maint. Of Other Equipment	837.000	\$4,328	-\$1,303	\$3,025	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$4,328	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,303		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$1,540	-\$1,272	\$268	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,540	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,272		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	\$244	-\$43	\$201	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$244	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$43		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	\$4,473	-\$3,191	\$1,282	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$4,473	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,191		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	\$6,418	-\$5,075	\$1,343	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$6,418	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,075		\$0	\$0	
E-36	Other Power Expense	712.000	\$11	-\$2	\$9	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$11	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2		\$0	\$0	
E-37	Liquified Petroleum Gas Expenses	717.000	\$45	-\$13	\$32	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$45	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$13		\$0	\$0	
E-38	Fuel for Liquified Petroleum Gas Process	723.000	\$28	-\$4	\$24	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$28	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$4		\$0	\$0	
E-39	Liquified Petroleum Gas	728.000	\$0	-\$1,615,570	-\$1,615,570	\$0	\$0	\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove purchased gas costs (McMellen)		\$0	-\$1,615,570		\$0	\$0	
E-40	Misc. Production Expenses	735.000	\$5,370	-\$1,598	\$3,772	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,370	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,598		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	\$1,401	-\$1,102	\$299	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,401	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,102		\$0	\$0	
E-42	Maint. Of Structures and Improv	741.000	\$321	-\$70	\$251	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$321	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$70		\$0	\$0	
E-43	Maint. Of Production Equipment	742.000	\$3,966	-\$1,338	\$2,628	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,966	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,338		\$0	\$0	
E-46	Operation Supervision & Engineering - Dist	870.000	\$366,925	-\$1,828	\$365,097	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$366,925	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,828		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	\$81,267	-\$61,935	\$19,332	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$81,267	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$61,935		\$0	\$0	
E-48	Mains & Service Expenses	874.000	\$461,891	\$10,948	\$472,839	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$461,891	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$103,187		\$0	\$0	
	3. To Annualize Line Locate Expense (Kunst)		\$0	\$114,135		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	\$52,246	-\$26,042	\$26,204	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$52,246	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$26,042		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	\$8,937	-\$8,260	\$677	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,937	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$8,260		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$5,762	-\$3,494	\$2,268	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,762	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,494		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	\$1,034,757	-\$207,002	\$827,755	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,034,757	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$207,002		\$0	\$0	
E-53	Customer Installations Expenses	879.000	\$333,331	-\$63,678	\$269,653	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$333,331	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$63,678		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	\$74,994	-\$5,405	\$69,589	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$74,994	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,405		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	\$212,902	-\$5,027	\$207,875	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$212,902	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,027		\$0	\$0	
E-57	Maint. Of Structures and Improvements	886.000	\$29,450	-\$6,201	\$23,249	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$29,450	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$6,201		\$0	\$0	
E-58	Maint. Of Mains	887.000	\$522,514	-\$114,194	\$408,320	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$522,514	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$114,194		\$0	\$0	
E-59	Maint. Of Measuring & Regulating Eq - Gen	889.000	\$42,529	-\$18,497	\$24,032	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$42,529	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$18,497		\$0	\$0	
E-60	Maint. Of Measuring & Regulating Eq - Ind	890.000	\$3,501	-\$1,582	\$1,919	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$3,501	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,582		\$0	\$0	
E-61	Maint. Of Measuring & Regulating Eq - City Gate	891.000	\$1,748	-\$1,182	\$566	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,748	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,182		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-62	Maintenance Of Services	892.000	\$346,297	-\$75,560	\$270,737	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$346,297	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$75,560		\$0	\$0	
E-63	Maint. Of Meters and House Regulators	893.000	\$191,887	-\$56,152	\$135,735	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$191,887	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$56,152		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	\$21,447	-\$5,619	\$15,828	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$21,447	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,619		\$0	\$0	
E-68	Meter Reading Expenses	902.000	\$31,522	-\$12,133	\$19,389	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$31,522	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$12,133		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	\$645,967	-\$5,853,671	-\$5,207,704	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$645,967	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$283,310		\$0	\$0	
	3. To include credit card processing fees (Kunst)		\$0	\$632,266		\$0	\$0	
	4. To remove certain officer expense account charges (Kunst)		\$0	-\$645		\$0	\$0	
	5. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,429		\$0	\$0	
	6. To reduce meter reading expense due to the purchase of Landis+Gyr AMR devices. (Ferguson)		\$0	-\$6,200,553		\$0	\$0	
E-70	Uncollectible Expense	904.000	\$0	\$1,602,441	\$1,602,441	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (McMellen)		\$0	\$1,602,441		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	\$8,310	-\$1,332	\$6,978	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,310	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,332		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	\$15,042	\$1,181,151	\$1,196,193	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$15,042	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,101		\$0	\$0	
	3. To include an annual amortization of the Energy Efficiency Program (Lyons)		\$0	\$1,183,161		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. Amortization of Low Income Program & Initial Energy Efficiency Program (Lyons)		\$0	-\$9,978		\$0	\$0	
	5. To include an annual amortization of Red Tag costs based on a 4 year amortization (Lyons)		\$0	\$9,069		\$0	\$0	
E-76	Informational & Instructional Advertising Expenses	909.000	\$59	-\$326	-\$267	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$59	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$326		\$0	\$0	
E-79	Supervision - Sales Exp.	911.000	\$5,694	-\$4,084	\$1,610	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,694	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$950		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst)		\$0	-\$1,688		\$0	\$0	
	4. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,446		\$0	\$0	
E-80	Demonstrating & Selling Expenses	912.000	\$72,987	-\$122,920	-\$49,933	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$72,987	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$59,731		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst)		\$0	-\$62,162		\$0	\$0	
	4. To remove certain dues and donations (Hodges)		\$0	-\$500		\$0	\$0	
	5. To remove certain dues and donations (Hodges)		\$0	-\$527		\$0	\$0	
E-81	Advertising Expenses	913.000	\$194	-\$249,631	-\$249,437	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$194	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$239		\$0	\$0	
	3. To remove institutional advertising expense (Hodges)		\$0	-\$17,623		\$0	\$0	
	4. To remove social media institutional advertising expenses (Hodges)		\$0	-\$2,011		\$0	\$0	
	5. To remove Energy Efficiency advertising expense (Lyons)		\$0	-\$18,362		\$0	\$0	
	6. To remove test year Pipeline Upgrade Advertising Expenses (Hodges)		\$0	-\$281,862		\$0	\$0	
	7. To normalize Pipeline Upgrade Advertising Expenses over 4 years (Hodges)		\$0	\$70,466		\$0	\$0	
E-85	Admin. & General Salaries	920.000	\$1,203,516	-\$2,462,037	-\$1,258,521	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$1,203,516	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,070,576		\$0	\$0	
	3. To remove Equity Based Incentive Compensation - (Young)		\$0	-\$1,336,159		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To remove test year MGE acquisition transition costs (Majors)		\$0	-\$55,302		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	-\$907	-\$468,970	-\$469,877	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$907	\$0		\$0	\$0	
	2. To remove ticket and entertainment expenses (Kunst)		\$0	-\$485,180		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst)		\$0	-\$19,170		\$0	\$0	
	4. To remove rebranding costs (Kunst)		\$0	-\$41,865		\$0	\$0	
	5. To remove test year MGE acquisition transition costs (Majors)		\$0	-\$36,425		\$0	\$0	
	6. To include an annualized level of Software maintenance and agreements (Lyons)		\$0	\$113,670		\$0	\$0	
E-87	Admin. Expenses Transferred - Credit	922.000	-\$630,595	\$0	-\$630,595	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$630,595	\$0		\$0	\$0	
E-88	Outside Services Employed	923.000	\$0	-\$1,626,685	-\$1,626,685	\$0	\$0	\$0
	1. To remove advertising expense related to Spire name change (Hodges)		\$0	-\$13,312		\$0	\$0	
	2. To remove certain outside service expenses (Kunst)		\$0	-\$161,995		\$0	\$0	
	3. To remove rebranding costs (Kunst)		\$0	-\$575,264		\$0	\$0	
	4. To remove legal fees associated with rebranding (Kunst)		\$0	-\$93,410		\$0	\$0	
	5. To eliminate other lobbying expense (Hodges)		\$0	-\$90,495		\$0	\$0	
	6. To include a 5 year amortization of transition costs (Majors)		\$0	\$844,995		\$0	\$0	
	7. To include an annualized level of Software maintenance and agreements (Lyons)		\$0	\$45,581		\$0	\$0	
	8. To remove test year MGE acquisition transition costs (Majors)		\$0	-\$1,582,785		\$0	\$0	
E-89	Property Insurance	924.000	\$0	\$36,173	\$36,173	\$0	\$0	\$0
	1. To adjust insurance expense (Taylor)		\$0	\$36,173		\$0	\$0	
E-90	Injuries & Damages	925.000	\$0	\$1,026,708	\$1,026,708	\$0	\$0	\$0
	1. To adjust Injuries & Damages (Taylor)		\$0	\$597,141		\$0	\$0	
	2. To adjust insurance expense (Taylor)		\$0	\$429,567		\$0	\$0	
E-91	Employee Pensions & Benefits	926.000	\$22,226	\$18,724,145	\$18,746,371	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$22,226	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$902		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

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	3. To annualize employee benefits (Nieto)		\$0	\$526,971		\$0	\$0	
	4. To remove test year severance costs (Young)		\$0	-\$314,493		\$0	\$0	
	5. To remove certain officer expense account charges (Kunst)		\$0	-\$23,671		\$0	\$0	
	6. To include pension expense (Young)		\$0	\$16,257,824		\$0	\$0	
	7. To include OPEB expense (Young)		\$0	\$2,358,954		\$0	\$0	
	8. To normalize SERP expense (Young)		\$0	-\$8,850		\$0	\$0	
	9. To annualize 401k (Nieto)		\$0	-\$437,360		\$0	\$0	
	10. To allocate LIRS insurance proceeds (Majors)		\$0	\$0		\$0	\$0	
	11. To include uniform expense (Ferguson)		\$0	\$365,672		\$0	\$0	
E-92	Regulatory Commission Expenses	928.000	\$0	\$151,953	\$151,953	\$0	\$0	\$0
	1. To adjust PSC Assessment (Taylor)		\$0	\$103,517		\$0	\$0	
	2. To include an annualized level of NRRI fees (Lyons)		\$0	\$5,341		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$18,573		\$0	\$0	
	4. To include depreciation study expense over 5 years (Majors)		\$0	\$5,766		\$0	\$0	
	5. To include a 4 year normalized level of shared rate case expense (Majors)		\$0	\$55,902		\$0	\$0	
E-93	Misc. General Expenses	930.000	-\$121	-\$163,515	-\$163,636	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$121	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$140		\$0	\$0	
	3. To remove dues and donations AGA lobbying expense (Hodges)		\$0	-\$2,575		\$0	\$0	
	4. To remove dues and donations MEDA lobbying expense (Hodges)		\$0	-\$51,052		\$0	\$0	
	5. To remove certain dues and donations (Hodges)		\$0	-\$20,000		\$0	\$0	
	6. To remove certain officer expense account charges (Kunst)		\$0	-\$1,125		\$0	\$0	
	7. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,711		\$0	\$0	
	8. To remove dues and donations expense (Hodges)		\$0	-\$5,267		\$0	\$0	
	9. To eliminate MEDA lobbying expense (Hodges)		\$0	-\$81,645		\$0	\$0	
E-94	Rents	931.000	\$0	-\$451,165	-\$451,165	\$0	\$0	\$0
	1. To annualize lease expense (Kunst)		\$0	-\$428,997		\$0	\$0	
	2. To adjust lease expense for unused call center space (Kunst)		\$0	-\$22,168		\$0	\$0	
E-95	Maint. Of General Plant	932.000	\$9,955	-\$1,719	\$8,236	\$0	\$0	\$0

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll (Nieto)		\$9,955	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,719		\$0	\$0	
E-98	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,836,259	\$2,836,259
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,381,706	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Featherstone)		\$0	\$0		\$0	-\$1,545,447	
E-101	Amortization of Net Cost of Removal	404.000	\$0	\$0	\$0	\$0	-\$3,112,870	-\$3,112,870
	1. To annualize amortization expense (Kunst)		\$0	\$0		\$0	-\$4,186,025	
	2. To return overcollection of gas safety AAO (Ferguson)		\$0	\$0		\$0	-\$43,073	
	3. To include amortization of Forest Park sale gain (Kunst)		\$0	\$0		\$0	-\$631,424	
	4. To amortize underground storage easements/royalties (Ferguson)		\$0	\$0		\$0	\$313	
	5. To remove test year 720 Olive leasehold improvement amortizations (Majors)		\$0	\$0		\$0	-\$469,224	
	6. To include amortization of AMR devices purchased on July 1, 2017. (Ferguson)		\$0	\$0		\$0	\$2,216,563	
E-102	Amortization of Expense	405.000	\$0	\$174,304	\$174,304	\$0	\$0	\$0
	1. To include an annual amortization of the St. Peters Pipeline Lateral Costs (Lyons)		\$0	\$174,304		\$0	\$0	
E-105	Property Taxes	408.000	\$0	\$187,948	\$187,948	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Lyons)		\$0	\$187,948		\$0	\$0	
E-106	Payroll Taxes	408.000	\$0	\$416,794	\$416,794	\$0	\$0	\$0
	1. To annualize payroll Tax (Nieto)		\$0	\$416,794		\$0	\$0	
E-107	Gross Receipts Tax	408.000	\$0	-\$33,503,393	-\$33,503,393	\$0	\$0	\$0
	1. To remove gross receipts tax (McMellen)		\$0	-\$33,503,393		\$0	\$0	
E-108	Other Taxes	408.000	\$0	-\$128,677	-\$128,677	\$0	\$0	\$0
	1. To remove MO Franchise Tax (Hodges)		\$0	-\$128,677		\$0	\$0	
E-109	Interest on Customer Deposits	431.000	\$0	-\$1,691,885	-\$1,691,885	\$0	\$0	\$0
	1. To annualize interest on customer deposits (Hodges)		\$0	-\$1,607,078		\$0	\$0	
	2. To include EnergyWise financing interest income (Ferguson)		\$0	-\$53,910		\$0	\$0	
	3. To include insulation financing interest income (Ferguson)		\$0	-\$30,897		\$0	\$0	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-114	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$3,032,219	\$3,032,219
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$3,032,219	
E-117	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$17,773,096	-\$17,773,096
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$17,773,096	
E-118	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$4,511,166	\$4,511,166
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,511,166	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$354,906,508	-\$354,906,508
Total Operating & Maint. Expense			\$5,353,670	-\$328,335,574	-\$322,981,904	\$0	-\$10,506,322	-\$10,506,322

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.19% Return	E 6.31% Return	F 6.42% Return
1	TOTAL NET INCOME BEFORE TAXES		\$83,334,225	\$99,824,633	\$102,204,017	\$104,583,402
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$50,308,898	\$50,308,898	\$50,308,898	\$50,308,898
4	Uncertain Tax Position Adjustment		\$1,152,392	\$1,152,392	\$1,152,392	\$1,152,392
5	Other Non Operating Non-Deductible Expense		\$0	\$0	\$0	\$0
6	Other Non Misc. Non-Deductible Expenses		\$69,769	\$69,769	\$69,769	\$69,769
7	Meals & Entertainment		\$261,087	\$261,087	\$261,087	\$261,087
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$51,792,146	\$51,792,146	\$51,792,146	\$51,792,146
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.0920%	\$26,901,863	\$26,901,863	\$26,901,863	\$26,901,863
11	Tax Straight-Line Depreciation		\$50,308,898	\$50,308,898	\$50,308,898	\$50,308,898
12	MACRS and Bonus Depreciation in Excess of Book		\$15,170,479	\$15,170,479	\$15,170,479	\$15,170,479
13	Life Insurance Proceeds		\$0	\$0	\$0	\$0
14	Nontaxable Insurance - Cash Surrender Value		\$0	\$0	\$0	\$0
15	Admin & General Nondeductible		\$1,272,903	\$1,272,903	\$1,272,903	\$1,272,903
16	ESOP		\$3,773,840	\$3,773,840	\$3,773,840	\$3,773,840
17	Depreciation 263A		\$16,196,036	\$16,196,036	\$16,196,036	\$16,196,036
18	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$113,624,019	\$113,624,019	\$113,624,019	\$113,624,019
19	NET TAXABLE INCOME		\$21,502,352	\$37,992,760	\$40,372,144	\$42,751,529
20	PROVISION FOR FED. INCOME TAX					
21	Net Taxable Inc. - Fed. Inc. Tax		\$21,502,352	\$37,992,760	\$40,372,144	\$42,751,529
22	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,120,976	\$1,980,665	\$2,104,709	\$2,228,753
23	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
24	Federal Taxable Income - Fed. Inc. Tax		\$20,381,376	\$36,012,095	\$38,267,435	\$40,522,776
25	Federal Income Tax at the Rate of	See Tax Table	\$7,133,482	\$12,604,234	\$13,393,603	\$14,182,972
26	Subtract Federal Income Tax Credits					
27	Net Federal Income Tax		\$7,133,482	\$12,604,234	\$13,393,603	\$14,182,972
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$21,502,352	\$37,992,760	\$40,372,144	\$42,751,529
30	Deduct Federal Income Tax at the Rate of	50.000%	\$3,566,741	\$6,302,117	\$6,696,802	\$7,091,486
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$17,935,611	\$31,690,643	\$33,675,342	\$35,660,043
33	Subtract Missouri Income Tax Credits					
34	Missouri Income Tax at the Rate of	6.250%	\$1,120,976	\$1,980,665	\$2,104,709	\$2,228,753
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$21,502,352	\$37,992,760	\$40,372,144	\$42,751,529
37	Deduct Federal Income Tax - City Inc. Tax		\$7,133,482	\$12,604,234	\$13,393,603	\$14,182,972
38	Deduct Missouri Income Tax - City Inc. Tax		\$1,120,976	\$1,980,665	\$2,104,709	\$2,228,753
39	City Taxable Income		\$13,247,894	\$23,407,861	\$24,873,832	\$26,339,804
40	Subtract City Income Tax Credits					
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$7,133,482	\$12,604,234	\$13,393,603	\$14,182,972
44	State Income Tax		\$1,120,976	\$1,980,665	\$2,104,709	\$2,228,753
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$8,254,458	\$14,584,899	\$15,498,312	\$16,411,725
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$5,823,735	\$5,823,735	\$5,823,735	\$5,823,735
49	Amortization of Deferred ITC		-\$209,400	-\$209,400	-\$209,400	-\$209,400
50	TOTAL DEFERRED INCOME TAXES		\$5,614,335	\$5,614,335	\$5,614,335	\$5,614,335
51	TOTAL INCOME TAX		\$13,868,793	\$20,199,234	\$21,112,647	\$22,026,060

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.19% Return	<u>E</u> 6.31% Return	<u>F</u> 6.42% Return
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Federal Tax Table						
Federal Taxable Income			\$20,381,376	\$36,012,095	\$38,267,435	\$40,522,776
15% on first \$50,000			\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000			\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001			\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001			\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
35% > \$10MM < \$15,000,001			\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
38% > \$15MM < \$18,333,334			\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
35% > \$18,333,333			\$716,815	\$6,187,567	\$6,976,936	\$7,766,305
Total Federal Income Taxes			\$7,133,482	\$12,604,234	\$13,393,603	\$14,182,972

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$1,991,120,000	45.56%		4.100%	4.214%	4.328%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,096,378,000	47.97%	4.16%	1.995%	1.995%	1.995%
5	Short Term Debt	\$282,949,000	6.47%	1.50%	0.097%	0.097%	0.097%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$4,370,447,000	100.00%		6.192%	6.306%	6.420%
8	PreTax Cost of Capital				8.747%	8.932%	9.117%

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Residential Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		614,665	162.452970	99,854,155					614,665
	Bills < 30				17.9861%	17,959,868	0.91686	\$16,466,685	
	Bills > 30				82.0139%	81,894,287	0.00000	\$0	
February		616,149	147.166940	90,676,763					616,149
	Bills < 30				19.8826%	18,028,898	0.91686	\$16,529,975	
	Bills > 30				80.1174%	72,647,865	0.00000	\$0	
March		617,645	120.411700	74,371,684					617,645
	Bills < 30				24.0640%	17,896,802	0.91686	\$16,408,862	
	Bills > 30				75.9360%	56,474,882	0.00000	\$0	
April		614,415	77.048890	47,339,994					614,415
	Bills < 30				36.0870%	17,083,584	0.91686	\$15,663,255	
	Bills > 30				63.9130%	30,256,410	0.00000	\$0	
May		611,132	29.292270	17,901,444					611,132
	Bills < 30				78.4028%	14,035,233	0.31290	\$4,391,624	
	Bills > 30				21.5972%	3,866,211	0.15297	\$591,414	
June		608,212	20.112040	12,232,384					608,212
	Bills < 30				87.3353%	10,683,189	0.31290	\$3,342,770	
	Bills > 30				12.6647%	1,549,195	0.15297	\$236,980	
July		604,124	14.748050	8,909,651					604,124
	Bills < 30				93.1255%	8,297,157	0.31290	\$2,596,180	
	Bills > 30				6.8745%	612,494	0.15297	\$93,693	
August		602,343	13.278490	7,998,206					602,343
	Bills < 30				94.9208%	7,591,961	0.31290	\$2,375,525	
	Bills > 30				5.0792%	406,245	0.15297	\$62,143	
September		600,449	16.009980	9,613,176					600,449
	Bills < 30				89.7302%	8,625,922	0.31290	\$2,699,051	
	Bills > 30				10.2698%	987,254	0.15297	\$151,020	
October		599,183	29.757490	17,830,182					599,183
	Bills < 30				79.5277%	14,179,934	0.31290	\$4,436,901	
	Bills > 30				20.4723%	3,650,248	0.15297	\$558,378	
November		601,109	52.814550	31,747,301					601,109
	Bills < 30				52.0843%	16,535,359	0.91686	\$15,160,609	
	Bills > 30				47.9157%	15,211,942	0.00000	\$0	
December		609,901	126.253610	77,002,203					609,901
	Bills < 30				23.1933%	17,859,352	0.91686	\$16,374,525	
	Bills > 30				76.8067%	59,142,851	0.00000	\$0	
Total Annualized Customers		7,299,327		495,477,143		495,477,143		\$118,139,593	7,299,327
Monthly Customer Charge		\$19.50	Annualized Monthly Charge Customers				\$142,336,877		
Total Monthly Charge Customers		<u>\$142,336,877</u>	Annualized Revenues				<u>\$260,476,469</u>		

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Commercial Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		31,625	308.085680	9,743,210					31,625
	Bills < 50				14.2243%	1,385,903	0.87711	\$1,215,589	
	Bills > 50				85.7757%	8,357,307	0.00000	\$0	
February		31,789	311.452700	9,900,770					31,789
	Bills < 50				14.2888%	1,414,701	0.87711	\$1,240,848	
	Bills > 50				85.7112%	8,486,069	0.00000	\$0	
March		31,864	251.918180	8,027,121					31,864
	Bills < 50				16.5968%	1,332,245	0.87711	\$1,168,525	
	Bills > 50				83.4032%	6,694,876	0.00000	\$0	
April		31,603	141.555300	4,473,572					31,603
	Bills < 50				28.5063%	1,275,250	0.87711	\$1,118,535	
	Bills > 50				71.4937%	3,198,322	0.00000	\$0	
May		31,108	54.843780	1,706,080					31,108
	Bills < 50				38.9835%	665,090	0.33832	\$225,013	
	Bills > 50				61.0165%	1,040,990	0.11492	\$119,631	
June		30,797	35.874680	1,104,833					30,797
	Bills < 50				36.3206%	401,282	0.33832	\$135,762	
	Bills > 50				63.6794%	703,551	0.11492	\$80,852	
July		30,538	29.814750	910,483					30,538
	Bills < 50				34.4621%	313,772	0.33832	\$106,155	
	Bills > 50				65.5379%	596,711	0.11492	\$68,574	
August		30,397	28.324700	860,986					30,397
	Bills < 50				34.7635%	299,309	0.33832	\$101,262	
	Bills > 50				65.2365%	561,677	0.11492	\$64,548	
September		30,245	34.439840	1,041,633					30,245
	Bills < 50				31.7670%	330,896	0.33832	\$111,949	
	Bills > 50				68.2330%	710,737	0.11492	\$81,678	
October		30,198	56.560240	1,708,006					30,198
	Bills < 50				35.5442%	607,097	0.33832	\$205,393	
	Bills > 50				64.4558%	1,100,909	0.11492	\$126,516	
November		30,452	92.058200	2,803,356					30,452
	Bills < 50				33.9600%	952,020	0.87711	\$835,026	
	Bills > 50				66.0400%	1,851,336	0.00000	\$0	
December		31,160	228.121940	7,108,280					31,160
	Bills < 50				17.7863%	1,264,300	0.87711	\$1,108,930	
	Bills > 50				82.2137%	5,843,980	0.00000	\$0	
Total Annualized Customers		371,776		49,388,330		49,388,330		\$8,114,787	371,776
Monthly Customer Charge		\$25.50				Annualized Monthly Charge Customers		\$9,480,288	
Total Monthly Charge Customers		\$9,480,288				Annualized Revenues		\$17,595,075	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
C - 2 Commercial Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		9,082	1,955.056540	17,755,823					9,082
	Bills < 500				23.5440%	4,180,431	0.61244	\$2,560,263	
	Bills > 500				76.4560%	13,575,392	0.00000	\$0	
February		9,115	2,101.894210	19,158,766					9,115
	Bills < 500				21.8574%	4,187,608	0.61244	\$2,564,659	
	Bills > 500				78.1426%	14,971,158	0.00000	\$0	
March		9,103	1,834.926230	16,703,333					9,103
	Bills < 500				24.4452%	4,083,163	0.61244	\$2,500,692	
	Bills > 500				75.5548%	12,620,170	0.00000	\$0	
April		9,067	1,164.944470	10,562,552					9,067
	Bills < 500				37.9552%	4,009,038	0.61244	\$2,455,295	
	Bills > 500				62.0448%	6,553,514	0.00000	\$0	
May		9,012	599.028910	5,398,449					9,012
	Bills < 500				51.0388%	2,755,304	0.15306	\$421,727	
	Bills > 500				48.9612%	2,643,145	0.12421	\$328,305	
June		8,960	424.735120	3,805,627					8,960
	Bills < 500				53.2937%	2,028,159	0.15306	\$310,430	
	Bills > 500				46.7063%	1,777,468	0.12421	\$220,779	
July		8,935	360.000610	3,216,605					8,935
	Bills < 500				54.2758%	1,745,838	0.15306	\$267,218	
	Bills > 500				45.7242%	1,470,767	0.12421	\$182,684	
August		8,944	337.420140	3,017,886					8,944
	Bills < 500				55.2206%	1,666,495	0.15306	\$255,074	
	Bills > 500				44.7794%	1,351,391	0.12421	\$167,856	
September		8,902	378.944410	3,373,363					8,902
	Bills < 500				52.8521%	1,782,893	0.15306	\$272,890	
	Bills > 500				47.1479%	1,590,470	0.12421	\$197,552	
October		8,925	530.579460	4,735,422					8,925
	Bills < 500				50.8137%	2,406,243	0.15306	\$368,300	
	Bills > 500				49.1863%	2,329,179	0.12421	\$289,307	
November		8,905	763.756490	6,801,252					8,905
	Bills < 500				46.8244%	3,184,645	0.61244	\$1,950,404	
	Bills > 500				53.1756%	3,616,607	0.00000	\$0	
December		9,047	1,509.668130	13,657,968					9,047
	Bills < 500				28.6285%	3,910,071	0.61244	\$2,394,684	
	Bills > 500				71.3715%	9,747,897	0.00000	\$0	
Total Annualized Customers		107,997		108,187,046		108,187,046		\$17,708,119	107,997
Monthly Customer Charge		\$44.29				Annualized Monthly Charge Customers		\$4,783,187	
Total Monthly Charge Customers		\$4,783,187				Annualized Revenues		\$22,491,306	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
C - 3 Commercial Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		627	12,707.177480	7,967,400					627
	Bills < 3000				22.2937%	1,776,228	0.85663	\$1,521,570	
	Bills > 3000				77.7063%	6,191,172	0.00000	\$0	
February		612	13,342.950530	8,165,886					612
	Bills < 3000				20.9674%	1,712,174	0.85663	\$1,466,700	
	Bills > 3000				79.0326%	6,453,712	0.00000	\$0	
March		613	12,434.016330	7,622,052					613
	Bills < 3000				22.5073%	1,715,518	0.85663	\$1,469,564	
	Bills > 3000				77.4927%	5,906,534	0.00000	\$0	
April		620	8,413.057240	5,216,095					620
	Bills < 3000				33.2731%	1,735,557	0.85663	\$1,486,730	
	Bills > 3000				66.7269%	3,480,538	0.00000	\$0	
May		616	4,626.026340	2,849,632					616
	Bills < 3000				49.7949%	1,418,971	0.15444	\$219,146	
	Bills > 3000				50.2051%	1,430,661	0.12457	\$178,217	
June		616	3,557.247960	2,191,265					616
	Bills < 3000				50.2413%	1,100,920	0.15444	\$170,026	
	Bills > 3000				49.7587%	1,090,345	0.12457	\$135,824	
July		614	2,810.520050	1,725,659					614
	Bills < 3000				53.8756%	929,709	0.15444	\$143,584	
	Bills > 3000				46.1244%	795,950	0.12457	\$99,151	
August		622	2,720.239410	1,691,989					622
	Bills < 3000				54.0033%	913,730	0.15444	\$141,116	
	Bills > 3000				45.9967%	778,259	0.12457	\$96,948	
September		605	3,015.326170	1,824,272					605
	Bills < 3000				52.1065%	950,564	0.15444	\$146,805	
	Bills > 3000				47.8935%	873,708	0.12457	\$108,838	
October		619	4,370.504420	2,705,342					619
	Bills < 3000				47.1717%	1,276,156	0.15444	\$197,090	
	Bills > 3000				52.8283%	1,429,186	0.12457	\$178,034	
November		589	6,299.849090	3,710,611					589
	Bills < 3000				41.6789%	1,546,542	0.85663	\$1,324,814	
	Bills > 3000				58.3211%	2,164,069	0.00000	\$0	
December		624	11,102.161690	6,927,749					624
	Bills < 3000				24.3636%	1,687,849	0.85663	\$1,445,862	
	Bills > 3000				75.6364%	5,239,900	0.00000	\$0	
Total Annualized Customers		7,377		52,597,952		52,597,952		\$10,530,020	7,377
Monthly Customer Charge		\$88.57				Annualized Monthly Charge Customers		\$653,381	
Total Monthly Charge Customers		\$653,381				Annualized Revenues		\$11,183,401	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Other Gas Revenue - Oper. Rev.

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Other Gas Revenue	<u>\$714,327</u>
2	Total Miscellaneous Revenues	<u><u>\$714,327</u></u>

**Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
True-Up through 9-30-2017
Executive Case Summary**

A	B	
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$333,452,934
2	Annualized Customer Numbers	7,786,477
3	Annualized Customer Usage	705,650,471
4	Profit (Return on Equity)	\$54,189,507
5	Interest Expense	\$26,901,863
6	Annualized Payroll	\$135,811,933
7	Utility Employees	1,344
8	Depreciation	\$51,854,345
9	Net Investment Plant	\$1,207,348,036