

LACLEDE GAS COMPANY
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MICHAEL C. PENDERGAST
VICE PRESIDENT
ASSOCIATE GENERAL COUNSEL

December 18, 2009

Mr. Steven C. Reed
Secretary, Missouri Public Service Commission
Governor Office Building
200 Madison Street
P. O. Box 360
Jefferson City, MO 65102-0360

Re: Case No. GR-2010-0171

Dear Mr. Reed:

Pursuant to the Direct Testimony of John J. Spanos filed in the referenced case on behalf of Laclede, we are submitting for electronic filing with the Commission replacement schedules to Mr. Spanos' testimony. The replacement schedules update the Company's depreciation study to cover plant in service as of September 30, 2009. As indicated in my December 4 transmittal letter to you, this updated information will ensure that the parties have the most current data available.

In addition, we are also filing in EFIS the Property Unit Catalog and Database that were previously submitted to Staff and Public Counsel on December 4. In this manner, all of the depreciation materials will be accumulated in one location in EFIS.

Thank you for bringing this filing to the attention of the appropriate Commission personnel.

Very truly yours,

/s/ Michael C. Pendergast
Michael C. Pendergast

Enclosures

cc: Missouri Public Service Commission General Counsel
Office of the Public Counsel