

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2017-0215
Date Prepared: September 8, 2017



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

LACLEDE GAS COMPANY
Direct Filing September 8, 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

September 2017

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

Line Number	<u>A</u> Description	<u>B</u> 6.38% Return	<u>C</u> 6.50% Return	<u>D</u> 6.62% Return
1	Net Orig Cost Rate Base	\$1,227,455,926	\$1,227,455,926	\$1,227,455,926
2	Rate of Return	6.38%	6.50%	6.62%
3	Net Operating Income Requirement	\$78,262,590	\$79,760,086	\$81,269,857
4	Net Income Available	\$75,904,257	\$75,904,257	\$75,904,257
5	Additional Net Income Required	\$2,358,333	\$3,855,829	\$5,365,600
6	Income Tax Requirement			
7	Required Current Income Tax	\$27,167,819	\$28,100,874	\$29,041,454
8	Current Income Tax Available	\$25,698,397	\$25,698,397	\$25,698,397
9	Additional Current Tax Required	\$1,469,422	\$2,402,477	\$3,343,057
10	Revenue Requirement	\$3,827,755	\$6,258,306	\$8,708,657
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$5,700,000	\$5,700,000	\$5,700,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$9,527,755</u>	<u>\$11,958,306</u>	<u>\$14,408,657</u>

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,823,866,930
2	Less Accumulated Depreciation Reserve		\$674,525,850
3	Net Plant In Service		<u>\$1,149,341,080</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$26,420,252
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$79,033,812
8	Propane Inventory		\$11,950,907
9	Materials & Supplies		\$4,217,670
10	Prepayments		\$10,141,912
11	Insulation Financing/Energy Wise		\$1,740,262
12	Low Income Program Net of Amortization		\$34,833
13	Initial Energy Efficiency Asset Net of Amortization		\$259,666
14	Leasehold Improvements		\$0
15	Prepaid Pension		\$119,338,683
16	OPEBS		\$37,036,298
17	Energy Efficiency Program		\$12,711,044
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$302,885,339</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	2.5753%	\$625,404
21	State Tax Offset	2.5753%	\$98,278
22	City Tax Offset	-13.9315%	\$0
23	Interest Expense Offset	9.0411%	\$2,198,425
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$6,576,172
26	Customer Advances for Construction		\$954,605
27	Deferred Taxes		\$210,702,100
28	Forest Park Relocation - Reg. Liability		\$3,615,509
29	TOTAL SUBTRACT FROM NET PLANT		<u>\$224,770,493</u>
30	Total Rate Base		<u><u>\$1,227,455,926</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. 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	\$15,119	\$3,055,563	100.0000%	\$0	\$3,055,563
7	375.100	Structures & Improvements - Dist	\$786,503	P-7	\$3,975	\$790,478	100.0000%	\$0	\$790,478
8	375.200	Structures & Improvements - Service Centers	\$13,378,049	P-8	\$641,123	\$14,019,172	100.0000%	\$0	\$14,019,172
9	375.210	Structures & Improvements - Leased Property	\$94,641	P-9	-\$1,146	\$93,495	100.0000%	\$0	\$93,495
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	-\$3,515	\$286,682	100.0000%	\$0	\$286,682
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	P-11	-\$78	\$6,370	100.0000%	\$0	\$6,370
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	-\$836	\$68,212	100.0000%	\$0	\$68,212
13	376.100	Mains - Steel	\$230,736,646	P-13	-\$2,572,141	\$228,164,505	100.0000%	\$0	\$228,164,505
14	376.200	Mains - Cast Iron	\$21,555,524	P-14	\$623,920	\$22,179,444	100.0000%	\$0	\$22,179,444
15	376.300	Mains - Plastic	\$451,903,950	P-15	\$12,268,367	\$464,172,317	100.0000%	\$0	\$464,172,317
16	378.000	Meas. & Reg. Station - General	\$12,743,518	P-16	\$239,762	\$12,983,280	100.0000%	\$0	\$12,983,280
17	379.000	Meas. & Reg. Station - City Gate	\$2,844,287	P-17	\$6,979	\$2,851,266	100.0000%	\$0	\$2,851,266
18	380.100	Services - Steel	\$38,730,897	P-18	-\$413,481	\$38,317,416	100.0000%	\$0	\$38,317,416
19	380.200	Services - Plastic	\$645,762,615	P-19	\$3,900,895	\$649,663,510	100.0000%	\$0	\$649,663,510
20	381.000	Meters	\$129,541,012	P-20	-\$85,757	\$129,455,255	100.0000%	\$0	\$129,455,255
21	383.000	House Regulators	\$25,568,099	P-21	-\$9,613	\$25,558,486	100.0000%	\$0	\$25,558,486
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,480,417	P-22	\$503	\$14,480,920	100.0000%	\$0	\$14,480,920
23	386.000	Other Property - Customer Premises	\$22,975	P-23	-\$278	\$22,697	100.0000%	\$0	\$22,697
24	387.000	Other Equipment - Dist.	\$406,070	P-24	-\$4,919	\$401,151	100.0000%	\$0	\$401,151
25		TOTAL DISTRIBUTION PLANT	\$1,591,961,340		\$14,608,879	\$1,606,570,219		\$0	\$1,606,570,219
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$119,929	P-27	-\$1,453	\$118,476	100.0000%	\$0	\$118,476
28	305.000	Structures & Improvments - Mfg Gas	\$1,869,054	P-28	-\$22,641	\$1,846,413	100.0000%	\$0	\$1,846,413
29	307.000	Other Power Equipment	\$159,016	P-29	-\$1,926	\$157,090	100.0000%	\$0	\$157,090
30	311.000	Propane Equipment - Gas Operations	\$4,749,845	P-30	-\$57,537	\$4,692,308	100.0000%	\$0	\$4,692,308
31	311.100	Propane Stroage Cavern - Gas Ops	\$4,829,688	P-31	-\$58,505	\$4,771,183	100.0000%	\$0	\$4,771,183
32		TOTAL PRODUCTION PLANT	\$11,727,532		-\$142,062	\$11,585,470		\$0	\$11,585,470
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$1,201,600	P-34	-\$14,556	\$1,187,044	100.0000%	\$0	\$1,187,044
35	350.200	Rights of Way - UG Storage	\$778,418	P-35	-\$9,429	\$768,989	100.0000%	\$0	\$768,989
36	351.200	Structures - Compression Station	\$612,741	P-36	-\$7,422	\$605,319	100.0000%	\$0	\$605,319
37	351.400	Other Structures - UG Storage	\$1,009,838	P-37	-\$12,233	\$997,605	100.0000%	\$0	\$997,605
38	352.000	Wells	\$6,090,514	P-38	-\$73,778	\$6,016,736	100.0000%	\$0	\$6,016,736
39	352.100	Storage Leaseholds & Rights	\$2,055,422	P-39	-\$24,898	\$2,030,524	100.0000%	\$0	\$2,030,524
40	352.200	Reservoirs	\$245,023	P-40	-\$2,968	\$242,055	100.0000%	\$0	\$242,055
41	352.300	Non-Recoverable Natural Gas	\$6,503,628	P-41	-\$78,782	\$6,424,846	100.0000%	\$0	\$6,424,846
42	352.400	Wells - Oil & Vent Gas	\$1,932,818	P-42	-\$23,413	\$1,909,405	100.0000%	\$0	\$1,909,405
43	353.000	Lines	\$2,876,382	P-43	-\$34,843	\$2,841,539	100.0000%	\$0	\$2,841,539
44	354.000	Equipment - Compressor Station	\$2,747,710	P-44	-\$33,284	\$2,714,426	100.0000%	\$0	\$2,714,426
45	355.000	Measuring & Regulating Equipment	\$2,247,516	P-45	-\$27,225	\$2,220,291	100.0000%	\$0	\$2,220,291
46	356.000	Purification Equipment	\$233,042	P-46	-\$2,823	\$230,219	100.0000%	\$0	\$230,219
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	-\$810	\$66,086	100.0000%	\$0	\$66,086
48		TOTAL UNDERGROUND GAS STORAGE	\$28,601,548		-\$346,464	\$28,255,084		\$0	\$28,255,084
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	-\$614	\$50,040	100.0000%	\$0	\$50,040
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	-\$1,299	\$105,934	100.0000%	\$0	\$105,934
52	362.000	Gas Holders	\$659,027	P-52	-\$7,983	\$651,044	100.0000%	\$0	\$651,044
53	363.300	Compressor Equip. Other Storage	\$338,616	P-53	-\$4,102	\$334,514	100.0000%	\$0	\$334,514
54		TOTAL OTHER STORAGE	\$1,155,530		-\$13,998	\$1,141,532		\$0	\$1,141,532
55		TRANSMISSION PLANT							

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Update through 9-30-2017
Plant In Service

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56	365.200	Rights of Way - Transmission	\$41,153	P-56	-\$499	\$40,654	100.0000%	\$0	\$40,654
57	367.000	Structures & Improvements - Trans	\$2,013,840	P-57	-\$24,395	\$1,989,445	100.0000%	\$0	\$1,989,445
58	371.000	Other Equipment - Transmission	\$9,654	P-58	-\$117	\$9,537	100.0000%	\$0	\$9,537
59		TOTAL TRANSMISSION PLANT	\$2,064,647		-\$25,011	\$2,039,636		\$0	\$2,039,636
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$10,089	P-61	-\$10,211	-\$122	100.0000%	\$0	-\$122
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	-\$1,193,947	\$1,059,224	100.0000%	\$0	\$1,059,224
64	390.300	Structures - Leased - St. Charles	\$35,641	P-64	-\$432	\$35,209	100.0000%	\$0	\$35,209
65	390.700	Structures - Gen Plant - MoNat	\$569,960	P-65	-\$413,745	\$156,215	100.0000%	\$0	\$156,215
66	390.710	Structures - Leased - MoNat	\$119,738	P-66	-\$1,450	\$118,288	100.0000%	\$0	\$118,288
67	390.810	Structures - Leased - Franklin County	\$52,745	P-67	-\$639	\$52,106	100.0000%	\$0	\$52,106
68	391.000	Office Furniture & Equipment	\$4,008,541	P-68	\$142,115	\$4,150,656	100.0000%	\$0	\$4,150,656
69	391.100	Computers	\$12,891,697	P-69	\$587,829	\$13,479,526	100.0000%	\$0	\$13,479,526
70	391.200	Mech. Office Equipment	\$30,559	P-70	-\$370	\$30,189	100.0000%	\$0	\$30,189
71	391.300	Data Processing Software	\$34,308,318	P-71	\$96,145	\$34,404,463	100.0000%	\$0	\$34,404,463
72	391.400	Data Processing Systems	\$329,979	P-72	\$313,770	\$643,749	100.0000%	\$0	\$643,749
73	391.500	Enterprise Software - EIMS	\$116,904,317	P-73	-\$62,802,409	\$54,101,908	100.0000%	\$0	\$54,101,908
74	392.100	Transportation Eq - Automobiles	\$2,932,261	P-74	-\$77,773	\$2,854,488	100.0000%	\$0	\$2,854,488
75	392.200	Transportation Eq - Trucks	\$16,547,461	P-75	\$4,168,752	\$20,716,213	100.0000%	\$0	\$20,716,213
76	393.000	Stores Equipment	\$332,530	P-76	-\$4,028	\$328,502	100.0000%	\$0	\$328,502
77	394.000	Tools, Shop, & Garage Equipment	\$14,615,834	P-77	\$654,488	\$15,270,322	100.0000%	\$0	\$15,270,322
78	395.000	Lab Equipment	\$306,723	P-78	-\$3,716	\$303,007	100.0000%	\$0	\$303,007
79	396.000	Power Operated Equipment	\$22,349,910	P-79	-\$104,068	\$22,245,842	100.0000%	\$0	\$22,245,842
80	397.000	Communication Equipment	\$1,237,715	P-80	-\$32,090	\$1,205,625	100.0000%	\$0	\$1,205,625
81	398.000	Misc. Equipment	\$3,134,059	P-81	-\$25,465	\$3,108,594	100.0000%	\$0	\$3,108,594
82		TOTAL GENERAL PLANT	\$232,971,248		-\$58,707,244	\$174,264,004		\$0	\$174,264,004
83		GENERAL PLANT - ALLOCATED							
84		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
85		RETIREMENT WORK IN PROGRESS							
86		Retirement Work-In Progress	\$0	P-86	\$0	\$0	100.0000%	\$0	\$0
87		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
88		TOTAL PLANT IN SERVICE	\$1,868,492,830		-\$44,625,900	\$1,823,866,930		\$0	\$1,823,866,930

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update 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		\$15,119		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$51,950		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$36,831		\$0	
P-7	Structures & Improvements - Dist	375.100		\$3,975		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$13,502		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$9,527		\$0	
P-8	Structures & Improvements - Service Centers	375.200		\$641,123		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$803,178		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$162,055		\$0	
P-9	Structures & Improvements - Leased Property	375.210		-\$1,146		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,146		\$0	
P-10	Structures & Improvements - Garage	375.300		-\$3,515		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,515		\$0	
P-11	Structures & Improvements - Other Small Struc	375.410		-\$78		\$0
	1. To remove capitalized incentive compensation (Young)		-\$78		\$0	
P-12	Structures & Improvements - MONAT	375.700		-\$836		\$0
	1. To remove capitalized incentive compensation (Young)		-\$836		\$0	

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P-13	Mains - Steel	376.100		-\$2,572,141		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$222,896		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,795,037		\$0	
P-14	Mains - Cast Iron	376.200		\$623,920		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$885,034		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$261,114		\$0	
P-15	Mains - Plastic	376.300		\$12,268,367		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$17,742,522		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$5,474,155		\$0	
P-16	Meas. & Reg. Station - General	378.000		\$239,762		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$394,131		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$154,369		\$0	
P-17	Meas. & Reg. Station - City Gate	379.000		\$6,979		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,433		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$34,454		\$0	
P-18	Services - Steel	380.100		-\$413,481		\$0

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	1. To include plant additions through 6/30/17 (Featherstone)		\$55,687		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$469,168		\$0	
P-19	Services - Plastic	380.200		\$3,900,895		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$11,723,365		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$7,822,470		\$0	
P-20	Meters	381.000		-\$85,757		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$1,483,443		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,569,200		\$0	
P-21	House Regulators	383.000		-\$9,613		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,107		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$309,720		\$0	
P-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$503		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$175,912		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$175,409		\$0	
P-23	Other Property - Customer Premises	386.000		-\$278		\$0
	1. To remove capitalized incentive compensation (Young)		-\$278		\$0	
P-24	Other Equipment - Dist.	387.000		-\$4,919		\$0

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	1. To remove capitalized incentive compensation (Young)		-\$4,919		\$0	
P-27	Land and Land Rights	304.000		-\$1,453		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,453		\$0	
P-28	Structures & Improvments - Mfg Gas	305.000		-\$22,641		\$0
	1. To remove capitalized incentive compensation (Young)		-\$22,641		\$0	
P-29	Other Power Equipment	307.000		-\$1,926		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,926		\$0	
P-30	Propane Equipment - Gas Operations	311.000		-\$57,537		\$0
	1. To remove capitalized incentive compensation (Young)		-\$57,537		\$0	
P-31	Propane Stroage Cavern - Gas Ops	311.100		-\$58,505		\$0
	1. To remove capitalized incentive compensation (Young)		-\$58,505		\$0	
P-34	Land - UG Storage	350.100		-\$14,556		\$0
	1. To remove capitalized incentive compensation (Young)		-\$14,556		\$0	
P-35	Rights of Way - UG Storage	350.200		-\$9,429		\$0
	1. To remove capitalized incentive compensation (Young)		-\$9,429		\$0	
P-36	Structures - Compression Station	351.200		-\$7,422		\$0
	1. To remove capitalized incentive compensation (Young)		-\$7,422		\$0	

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P-37	Other Structures - UG Storage	351.400		-\$12,233		\$0
	1. To remove capitalized incentive compensation (Young)		-\$12,233		\$0	
P-38	Wells	352.000		-\$73,778		\$0
	1. To remove capitalized incentive compensation (Young)		-\$73,778		\$0	
P-39	Storage Leaseholds & Rights	352.100		-\$24,898		\$0
	1. To remove capitalized incentive compensation (Young)		-\$24,898		\$0	
P-40	Reservoirs	352.200		-\$2,968		\$0
	1. To remove capitalized incentive compensation (Young)		-\$2,968		\$0	
P-41	Non-Recoverable Natural Gas	352.300		-\$78,782		\$0
	1. To remove capitalized incentive compensation (Young)		-\$78,782		\$0	
P-42	Wells - Oil & Vent Gas	352.400		-\$23,413		\$0
	1. To remove capitalized incentive compensation (Young)		-\$23,413		\$0	
P-43	Lines	353.000		-\$34,843		\$0
	1. To remove capitalized incentive compensation (Young)		-\$34,843		\$0	
P-44	Equipment - Compressor Station	354.000		-\$33,284		\$0
	1. To remove capitalized incentive compensation (Young)		-\$33,284		\$0	
P-45	Measuring & Regulating Equipment	355.000		-\$27,225		\$0

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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)		-\$27,225		\$0	
P-46	Purification Equipment	356.000		-\$2,823		\$0
	1. To remove capitalized incentive compensation (Young)		-\$2,823		\$0	
P-47	Other Equipment - UG Storage	357.000		-\$810		\$0
	1. To remove capitalized incentive compensation (Young)		-\$810		\$0	
P-50	Land & Land Rights - Other Storage	360.000		-\$614		\$0
	1. To remove capitalized incentive compensation (Young)		-\$614		\$0	
P-51	Structures & Improvements - Other Storage	361.000		-\$1,299		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,299		\$0	
P-52	Gas Holders	362.000		-\$7,983		\$0
	1. To remove capitalized incentive compensation (Young)		-\$7,983		\$0	
P-53	Compressor Equip. Other Storage	363.300		-\$4,102		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,102		\$0	
P-56	Rights of Way - Transmission	365.200		-\$499		\$0
	1. To remove capitalized incentive compensation (Young)		-\$499		\$0	
P-57	Structures & Improvements - Trans	367.000		-\$24,395		\$0
	1. To remove capitalized incentive compensation (Young)		-\$24,395		\$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
P-58	Other Equipment - Transmission	371.000		-\$117		\$0
	1. To remove capitalized incentive compensation (Young)		-\$117		\$0	
P-61	Land - Gen Plant	389.000		-\$10,211		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$10,089		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$122		\$0	
P-63	LH Improvements 700 Market	390.200		-\$1,193,947		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,965		\$0	
	2. To allocate leasehold improvements (Kunst)		-\$1,208,618		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$27,294		\$0	
P-64	Structures - Leased - St. Charles	390.300		-\$432		\$0
	1. To remove capitalized incentive compensation (Young)		-\$432		\$0	
P-65	Structures - Gen Plant - MoNat	390.700		-\$413,745		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$406,841		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$6,904		\$0	
P-66	Structures - Leased - MoNat	390.710		-\$1,450		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,450		\$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
P-67	Structures - Leased - Franklin County	390.810		-\$639		\$0
	1. To remove capitalized incentive compensation (Young)		-\$639		\$0	
P-68	Office Furniture & Equipment	391.000		\$142,115		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$190,673		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$48,558		\$0	
P-69	Computers	391.100		\$587,829		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$743,993		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$156,164		\$0	
P-70	Mech. Office Equipment	391.200		-\$370		\$0
	1. To remove capitalized incentive compensation (Young)		-\$370		\$0	
P-71	Data Processing Software	391.300		\$96,145		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$511,740		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$415,595		\$0	
P-72	Data Processing Systems	391.400		\$313,770		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$317,767		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,997		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$62,802,409		\$0

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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)		\$752,478		\$0	
	2. To allocate enterprise management software (Kunst)		-\$62,138,762		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,416,125		\$0	
P-74	Transportation Eq - Automobiles	392.100		-\$77,773		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$42,253		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$35,520		\$0	
P-75	Transporation Eq - Trucks	392.200		\$4,168,752		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$4,369,200		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$200,448		\$0	
P-76	Stores Equipment	393.000		-\$4,028		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,028		\$0	
P-77	Tools, Shop, & Garage Equipment	394.000		\$654,488		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$831,537		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$177,049		\$0	
P-78	Lab Equipment	395.000		-\$3,716		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,716		\$0	
P-79	Power Operated Equipment	396.000		-\$104,068		\$0

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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)		\$166,668		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$270,736		\$0	
P-80	Communication Equipment	397.000		-\$32,090		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$17,097		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$14,993		\$0	
P-81	Misc. Equipment	398.000		-\$25,465		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$12,500		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$37,965		\$0	
Total Plant Adjustments				-\$44,625,900		\$0

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Update 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	\$3,055,563	0.00%	\$0	0	0.00%
7	375.100	Structures & Improvements - Dist	\$790,478	2.30%	\$18,181	50	-15.00%
8	375.200	Structures & Improvements - Service Centers	\$14,019,172	2.25%	\$315,431	60	-35.00%
9	375.210	Structures & Improvements - Leased Property	\$93,495	0.00%	\$0	0	0.00%
10	375.300	Structures & Improvements - Garage	\$286,682	2.00%	\$5,734	60	-20.00%
11	375.410	Structures & Improvements - Other Small Structures	\$6,370	0.00%	\$0	50	-10.00%
12	375.700	Structures & Improvements - MONAT	\$68,212	2.30%	\$1,569	50	-15.00%
13	376.100	Mains - Steel	\$228,164,505	1.50%	\$3,422,468	90	-35.00%
14	376.200	Mains - Cast Iron	\$22,179,444	3.13%	\$694,217	80	-150.00%
15	376.300	Mains - Plastic	\$464,172,317	1.71%	\$7,937,347	70	-20.00%
16	378.000	Meas. & Reg. Station - General	\$12,983,280	3.71%	\$481,680	35	-30.00%
17	379.000	Meas. & Reg. Station - City Gate	\$2,851,266	3.71%	\$105,782	35	-30.00%
18	380.100	Services - Steel	\$38,317,416	4.17%	\$1,597,836	48	-100.00%
19	380.200	Services - Plastic	\$649,663,510	3.70%	\$24,037,550	46	-70.00%
20	381.000	Meters	\$129,455,255	2.77%	\$3,585,911	35	3.00%
21	383.000	House Regulators	\$25,558,486	1.67%	\$426,827	60	0.00%
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,480,920	2.45%	\$354,783	47	-15.00%
23	386.000	Other Property - Customer Premises	\$22,697	7.14%	\$1,621	14	0.00%
24	387.000	Other Equipment - Dist.	\$401,151	2.44%	\$9,788	45	-10.00%
25		TOTAL DISTRIBUTION PLANT	\$1,606,570,219		\$42,996,725		
26		PRODUCTION PLANT					
27	304.000	Land and Land Rights	\$118,476	0.00%	\$0	0	0.00%
28	305.000	Structures & Improvements - Mfg Gas	\$1,846,413	1.64%	\$30,281	70	-15.00%
29	307.000	Other Power Equipment	\$157,090	2.00%	\$3,142	55	-10.00%
30	311.000	Propane Equipment - Gas Operations	\$4,692,308	2.75%	\$129,038	40	-10.00%
31	311.100	Propane Storage Cavern - Gas Ops	\$4,771,183	1.11%	\$52,960	90	0.00%
32		TOTAL PRODUCTION PLANT	\$11,585,470		\$215,421		
33		UNDERGROUND GAS STORAGE					
34	350.100	Land - UG Storage	\$1,187,044	0.00%	\$0	0	0.00%
35	350.200	Rights of Way - UG Storage	\$768,989	0.00%	\$0	0	0.00%
36	351.200	Structures - Compression Station	\$605,319	2.44%	\$14,770	45	-10.00%
37	351.400	Other Structures - UG Storage	\$997,605	2.18%	\$21,748	55	-20.00%
38	352.000	Wells	\$6,016,736	1.22%	\$73,404	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,030,524	0.00%	\$0	0	0.00%
40	352.200	Reservoirs	\$242,055	1.22%	\$2,953	90	-10.00%
41	352.300	Non-Recoverable Natural Gas	\$6,424,846	1.11%	\$71,316	90	0.00%
42	352.400	Wells - Oil & Vent Gas	\$1,909,405	1.22%	\$23,295	90	-10.00%
43	353.000	Lines	\$2,841,539	1.17%	\$33,246	90	-5.00%
44	354.000	Equipment - Compressor Station	\$2,714,426	1.22%	\$33,116	90	-10.00%
45	355.000	Measuring & Regulating Equipment	\$2,220,291	1.79%	\$39,743	56	0.00%
46	356.000	Purification Equipment	\$230,219	2.38%	\$5,479	42	0.00%
47	357.000	Other Equipment - UG Storage	\$66,086	5.00%	\$3,304	20	0.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$28,255,084		\$322,374		
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,040	0.00%	\$0	0	0.00%

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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
51	361.000	Structures & Improvements - Other Storage	\$105,934	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$651,044	0.00%	\$0	0	0.00%
53	363.300	Compressor Equip. Other Storage	\$334,514	0.00%	\$0	0	0.00%
54		TOTAL OTHER STORAGE	\$1,141,532		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$40,654	0.00%	\$0	0	0.00%
57	367.000	Structures & Improvements - Trans	\$1,989,445	1.06%	\$21,088	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,537	2.33%	\$222	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,039,636		\$21,310		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	-\$122	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	\$1,059,224	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$35,209	0.00%	\$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$156,215	2.86%	\$4,468	35	0.00%
66	390.710	Structures - Leased - MoNat	\$118,288	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$52,106	0.00%	\$0	35	0.00%
68	391.000	Office Furniture & Equipment	\$4,150,656	3.33%	\$138,217	30	0.00%
69	391.100	Computers	\$13,479,526	20.00%	\$2,695,905	5	0.00%
70	391.200	Mech. Office Equipment	\$30,189	10.00%	\$3,019	10	0.00%
71	391.300	Data Processing Software	\$34,404,463	0.00%	\$0	0	0.00%
72	391.400	Data Processing Systems	\$643,749	10.00%	\$64,375	10	0.00%
73	391.500	Enterprise Software - EIMS	\$54,101,908	0.00%	\$0	15	-5.00%
74	392.100	Transportation Eq - Automobiles	\$2,854,488	14.17%	\$404,481	6	15.00%
75	392.200	Transportation Eq - Trucks	\$20,716,213	8.18%	\$1,694,586	11	10.00%
76	393.000	Stores Equipment	\$328,502	2.22%	\$7,293	45	0.00%
77	394.000	Tools, Shop, & Garage Equipment	\$15,270,322	2.63%	\$401,609	38	0.00%
78	395.000	Lab Equipment	\$303,007	3.57%	\$10,817	28	0.00%
79	396.000	Power Operated Equipment	\$22,245,842	6.43%	\$1,430,408	14	10.00%
80	397.000	Communication Equipment	\$1,205,625	5.00%	\$60,281	20	0.00%
81	398.000	Misc. Equipment	\$3,108,594	3.45%	\$107,246	29	0.00%
82		TOTAL GENERAL PLANT	\$174,264,004		\$7,022,705		
83		GENERAL PLANT - ALLOCATED					
84		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
85		RETIREMENT WORK IN PROGRESS					
86		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
87		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
88		Total Depreciation	\$1,823,866,930		\$50,578,535		

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

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Test Year Ending 12-31-2016
Update 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	-\$3,993	\$15,368	100.0000%	\$0	\$15,368
7	375.100	Structures & Improvements - Dist	\$245,496	R-7	\$11,918	\$257,414	100.0000%	\$0	\$257,414
8	375.200	Structures & Improvements - Service Centers	\$1,347,587	R-8	\$191,384	\$1,538,971	100.0000%	\$0	\$1,538,971
9	375.210	Structures & Improvements - Leased Property	\$94,641	R-9	-\$124	\$94,517	100.0000%	\$0	\$94,517
10	375.300	Structures & Improvements - Garage	-\$1,037	R-10	\$3,972	\$2,935	100.0000%	\$0	\$2,935
11	375.410	Structures & Improvements - Other Small Structures	\$6,448	R-11	-\$8	\$6,440	100.0000%	\$0	\$6,440
12	375.700	Structures & Improvements - MONAT	\$0	R-12	-\$91	-\$91	100.0000%	\$0	-\$91
13	376.100	Mains - Steel	\$138,181,069	R-13	\$316,953	\$138,498,022	100.0000%	\$0	\$138,498,022
14	376.200	Mains - Cast Iron	\$1,966,041	R-14	-\$149,968	\$1,816,073	100.0000%	\$0	\$1,816,073
15	376.300	Mains - Plastic	\$78,174,794	R-15	\$1,645,024	\$79,819,818	100.0000%	\$0	\$79,819,818
16	378.000	Meas. & Reg. Station - General	\$851,327	R-16	\$204,106	\$1,055,433	100.0000%	\$0	\$1,055,433
17	379.000	Meas. & Reg. Station - City Gate	\$876,089	R-17	\$46,857	\$922,946	100.0000%	\$0	\$922,946
18	380.100	Services - Steel	\$36,075,778	R-18	\$279,832	\$36,355,610	100.0000%	\$0	\$36,355,610
19	380.200	Services - Plastic	\$245,081,235	R-19	\$5,249,750	\$250,330,985	100.0000%	\$0	\$250,330,985
20	381.000	Meters	\$30,286,296	R-20	\$990,431	\$31,276,727	100.0000%	\$0	\$31,276,727
21	383.000	House Regulators	\$11,032,284	R-21	\$223,883	\$11,256,167	100.0000%	\$0	\$11,256,167
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$5,778,276	R-22	\$171,611	\$5,949,887	100.0000%	\$0	\$5,949,887
23	386.000	Other Property - Customer Premises	\$166,614	R-23	\$790	\$167,206	100.0000%	\$0	\$167,206
24	387.000	Other Equipment - Dist.	\$391,291	R-24	\$5,111	\$396,402	100.0000%	\$0	\$396,402
25		TOTAL DISTRIBUTION PLANT	\$550,573,392		\$9,187,438	\$559,760,830		\$0	\$559,760,830
26		PRODUCTION PLANT							
27	304.000	Land and Land Rights	\$0	R-27	-\$157	-\$157	100.0000%	\$0	-\$157
28	305.000	Structures & Improvements - Mfg Gas	\$912,862	R-28	\$13,153	\$926,015	100.0000%	\$0	\$926,015
29	307.000	Other Power Equipment	\$175,292	R-29	\$2,574	\$177,866	100.0000%	\$0	\$177,866
30	311.000	Propane Equipment - Gas Operations	\$3,302,598	R-30	\$81,873	\$3,384,471	100.0000%	\$0	\$3,384,471
31	311.100	Propane Storage Cavern - Gas Ops	\$5,287,916	R-31	\$20,463	\$5,308,379	100.0000%	\$0	\$5,308,379
32		TOTAL PRODUCTION PLANT	\$9,678,668		\$117,906	\$9,796,574		\$0	\$9,796,574
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$0	R-34	-\$1,578	-\$1,578	100.0000%	\$0	-\$1,578
35	350.200	Rights of Way - UG Storage	\$772,160	R-35	-\$1,022	\$771,138	100.0000%	\$0	\$771,138
36	351.200	Structures - Compression Station	\$788,268	R-36	\$9,397	\$797,665	100.0000%	\$0	\$797,665
37	351.400	Other Structures - UG Storage	\$993,167	R-37	\$9,681	\$1,002,848	100.0000%	\$0	\$1,002,848
38	352.000	Wells	\$6,451,938	R-38	\$29,154	\$6,481,092	100.0000%	\$0	\$6,481,092
39	352.100	Storage Leaseholds & Rights	\$2,050,552	R-39	-\$2,496	\$2,048,056	100.0000%	\$0	\$2,048,056
40	352.200	Reservoirs	\$203,408	R-40	\$1,173	\$204,581	100.0000%	\$0	\$204,581
41	352.300	Non-Recoverable Natural Gas	\$2,852,233	R-41	\$27,554	\$2,879,787	100.0000%	\$0	\$2,879,787
42	352.400	Wells - Oil & Vent Gas	\$572,923	R-42	\$9,252	\$582,175	100.0000%	\$0	\$582,175
43	353.000	Lines	\$2,558,386	R-43	\$13,050	\$2,571,436	100.0000%	\$0	\$2,571,436
44	354.000	Equipment - Compressor Station	\$2,533,298	R-44	\$13,153	\$2,546,451	100.0000%	\$0	\$2,546,451
45	355.000	Measuring & Regulating Equipment	\$2,209,556	R-45	\$17,164	\$2,226,720	100.0000%	\$0	\$2,226,720
46	356.000	Purification Equipment	\$250,680	R-46	\$2,467	\$253,147	100.0000%	\$0	\$253,147
47	357.000	Other Equipment - UG Storage	\$42,803	R-47	\$1,434	\$44,237	100.0000%	\$0	\$44,237
48		TOTAL UNDERGROUND GAS STORAGE	\$22,279,372		\$128,383	\$22,407,755		\$0	\$22,407,755
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$0	R-50	-\$67	-\$67	100.0000%	\$0	-\$67
51	361.000	Structures & Improvements - Other Storage	\$343,322	R-51	-\$141	\$343,181	100.0000%	\$0	\$343,181
52	362.000	Gas Holders	\$5,851,325	R-52	-\$865	\$5,850,460	100.0000%	\$0	\$5,850,460
53	363.300	Compressor Equip. Other Storage	\$523,423	R-53	-\$445	\$522,978	100.0000%	\$0	\$522,978
54		TOTAL OTHER STORAGE	\$6,718,070		-\$1,518	\$6,716,552		\$0	\$6,716,552
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$0	R-56	-\$54	-\$54	100.0000%	\$0	-\$54
57	367.000	Structures & Improvements - Trans	\$1,980,146	R-57	\$11,855	\$1,992,001	100.0000%	\$0	\$1,992,001

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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
58	371.000	Other Equipment - Transmission	-\$64,156	R-58	\$64,143	-\$13	100.0000%	\$0	-\$13
59		TOTAL TRANSMISSION PLANT	\$1,915,990		\$75,944	\$1,991,934		\$0	\$1,991,934
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	-\$13	-\$13	100.0000%	\$0	-\$13
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	-\$50,765	\$93,131	100.0000%	\$0	\$93,131
64	390.300	Structures - Leased - St. Charles	\$16,257	R-64	\$549	\$16,806	100.0000%	\$0	\$16,806
65	390.700	Structures - Gen Plant - MoNat	\$195,707	R-65	-\$184,280	\$11,427	100.0000%	\$0	\$11,427
66	390.710	Structures - Leased - MoNat	\$91,456	R-66	\$2,595	\$94,051	100.0000%	\$0	\$94,051
67	390.810	Structures - Leased - Franklin County	\$17,363	R-67	\$1,700	\$19,063	100.0000%	\$0	\$19,063
68	391.000	Office Furniture & Equipment	-\$2,401,812	R-68	\$2,396,548	-\$5,264	100.0000%	\$0	-\$5,264
69	391.100	Computers	\$11,644,788	R-69	\$429,364	\$12,074,152	100.0000%	\$0	\$12,074,152
70	391.200	Mech. Office Equipment	-\$241,580	R-70	\$241,540	-\$40	100.0000%	\$0	-\$40
71	391.300	Data Processing Software	\$27,947,380	R-71	\$1,077,306	\$29,024,686	100.0000%	\$0	\$29,024,686
72	391.400	Data Processing Systems	-\$903,381	R-72	\$902,948	-\$433	100.0000%	\$0	-\$433
73	391.500	Enterprise Software - EIMS	\$24,164,971	R-73	-\$8,833,680	\$15,331,291	100.0000%	\$0	\$15,331,291
74	392.100	Transportation Eq - Automobiles	\$1,817,056	R-74	\$182,848	\$1,999,904	100.0000%	\$0	\$1,999,904
75	392.200	Transportation Eq - Trucks	\$5,203,901	R-75	\$590,603	\$5,794,504	100.0000%	\$0	\$5,794,504
76	393.000	Stores Equipment	\$260,864	R-76	-\$69,499	\$191,365	100.0000%	\$0	\$191,365
77	394.000	Tools, Shop, & Garage Equipment	\$3,323,099	R-77	-\$798,954	\$2,524,145	100.0000%	\$0	\$2,524,145
78	395.000	Lab Equipment	\$150,649	R-78	-\$37,862	\$112,787	100.0000%	\$0	\$112,787
79	396.000	Power Operated Equipment	\$14,246,526	R-79	-\$1,825,155	\$12,421,371	100.0000%	\$0	\$12,421,371
80	397.000	Communication Equipment	\$894,175	R-80	\$12,113	\$906,288	100.0000%	\$0	\$906,288
81	398.000	Misc. Equipment	-\$109,158	R-81	\$105,042	-\$4,116	100.0000%	\$0	-\$4,116
82		TOTAL GENERAL PLANT	\$86,462,157		-\$5,857,052	\$80,605,105		\$0	\$80,605,105
83		GENERAL PLANT - ALLOCATED							
84		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
85		RETIREMENT WORK IN PROGRESS							
86		Retirement Work-In Progress	-\$5,013,089	R-86	-\$1,739,812	-\$6,752,901	100.0000%	\$0	-\$6,752,901
87		TOTAL RETIREMENT WORK IN PROGRESS	-\$5,013,089		-\$1,739,812	-\$6,752,901		\$0	-\$6,752,901
88		TOTAL DEPRECIATION RESERVE	\$672,614,560		\$1,911,290	\$674,525,850		\$0	\$674,525,850

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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		-\$3,993		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,993		\$0	
R-7	Structures & Improvements - Dist	375.100		\$11,918		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$12,951		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,033		\$0	
R-8	Structures & Improvements - Service Centers	375.200		\$191,384		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$208,952		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$17,568		\$0	
R-9	Structures & Improvements - Leased Property	375.210		-\$124		\$0
	1. To remove capitalized incentive compensation (Young)		-\$124		\$0	
R-10	Structures & Improvements - Garage	375.300		\$3,972		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,353		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$381		\$0	
R-11	Structures & Improvements - Other Small Structures	375.410		-\$8		\$0
	1. To remove capitalized incentive compensation (Young)		-\$8		\$0	
R-12	Structures & Improvements - MONAT	375.700		-\$91		\$0

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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 remove capitalized incentive compensation (Young)		-\$91		\$0	
R-13	Mains - Steel	376.100		\$316,953		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$619,956		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$303,003		\$0	
R-14	Mains - Cast Iron	376.200		-\$149,968		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$121,661		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$28,307		\$0	
R-15	Mains - Plastic	376.300		\$1,645,024		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,238,464		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$593,440		\$0	
R-16	Meas. & Reg. Station - General	378.000		\$204,106		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$220,841		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$16,735		\$0	
R-17	Meas. & Reg. Station - City Gate	379.000		\$46,857		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$50,592		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,735		\$0	
R-18	Services - Steel	380.100		\$279,832		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$330,693		\$0	

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	2. To remove capitalized incentive compensation (Young)		-\$50,861		\$0	
R-19	Services - Plastic	380.200		\$5,249,750		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$6,097,765		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$848,015		\$0	
R-20	Meters	381.000		\$990,431		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,160,544		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$170,113		\$0	
R-21	House Regulators	383.000		\$223,883		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$257,459		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$33,576		\$0	
R-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$171,611		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$190,627		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$19,016		\$0	
R-23	Other Property - Customer Premises	386.000		\$790		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$820		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$30		\$0	
R-24	Other Equipment - Dist.	387.000		\$5,111		\$0
	1. To include reserve adjustments through June		\$5,644		\$0	

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	2. To remove capitalized incentive compensation (Young)		-\$533		\$0	
R-27	Land and Land Rights	304.000		-\$157		\$0
	1. To remove capitalized incentive compensation (Young)		-\$157		\$0	
R-28	Structures & Improvments - Mfg Gas	305.000		\$13,153		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$15,607		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,454		\$0	
R-29	Other Power Equipment	307.000		\$2,574		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,783		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$209		\$0	
R-30	Propane Equipment - Gas Operations	311.000		\$81,873		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$88,110		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$6,237		\$0	
R-31	Propane Stroage Cavern - Gas Ops	311.100		\$20,463		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$26,805		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$6,342		\$0	
R-34	Land - UG Storage	350.100		-\$1,578		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,578		\$0	
R-35	Rights of Way - UG Storage	350.200		-\$1,022		\$0

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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 remove capitalized incentive compensation (Young)		-\$1,022		\$0	
R-36	Structures - Compression Station	351.200		\$9,397		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$10,202		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$805		\$0	
R-37	Other Structures - UG Storage	351.400		\$9,681		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,007		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,326		\$0	
R-38	Wells	352.000		\$29,154		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$37,152		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$7,998		\$0	
R-39	Storage Leaseholds & Rights	352.100		-\$2,496		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$203		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,699		\$0	
R-40	Reservoirs	352.200		\$1,173		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,495		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$322		\$0	
R-41	Non-Recoverable Natural Gas	352.300		\$27,554		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$36,095		\$0	

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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 incentive compensation (Young)		-\$8,541		\$0	
R-42	Wells - Oil & Vent Gas	352.400		\$9,252		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,790		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,538		\$0	
R-43	Lines	353.000		\$13,050		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,827		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,777		\$0	
R-44	Equipment - Compressor Station	354.000		\$13,153		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,761		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,608		\$0	
R-45	Measuring & Regulating Equipment	355.000		\$17,164		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$20,115		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,951		\$0	
R-46	Purification Equipment	356.000		\$2,467		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,773		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$306		\$0	
R-47	Other Equipment - UG Storage	357.000		\$1,434		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,522		\$0	

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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 incentive compensation (Young)		-\$88		\$0	
R-50	Land & Land Rights - Other Storage	360.000		-\$67		\$0
	1. To remove capitalized incentive compensation (Young)		-\$67		\$0	
R-51	Structures & Improvements - Other Storage	361.000		-\$141		\$0
	1. To remove capitalized incentive compensation (Young)		-\$141		\$0	
R-52	Gas Holders	362.000		-\$865		\$0
	1. To remove capitalized incentive compensation (Young)		-\$865		\$0	
R-53	Compressor Equip. Other Storage	363.300		-\$445		\$0
	1. To remove capitalized incentive compensation (Young)		-\$445		\$0	
R-56	Rights of Way - Transmission	365.200		-\$54		\$0
	1. To remove capitalized incentive compensation (Young)		-\$54		\$0	
R-57	Structures & Improvements - Trans	367.000		\$11,855		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$14,500		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$2,645		\$0	
R-58	Other Equipment - Transmission	371.000		\$64,143		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$113		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$13		\$0	
	3. To adjust negative reserve balance (Patterson)		\$64,043		\$0	

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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-61	Land - Gen Plant	389.000		-\$13		\$0
	1. To remove capitalized incentive compensation (Young)		-\$13		\$0	
R-63	LH Improvements 700 Market	390.200		-\$50,765		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$59,081		\$0	
	2. To allocate leasehold improvements (Kunst)		-\$106,887		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,959		\$0	
R-64	Structures - Leased - St. Charles	390.300		\$549		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$596		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$47		\$0	
R-65	Structures - Gen Plant - MoNat	390.700		-\$184,280		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$183,532		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$748		\$0	
R-66	Structures - Leased - MoNat	390.710		\$2,595		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,752		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$157		\$0	
R-67	Structures - Leased - Franklin County	390.810		\$1,700		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,769		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$69		\$0	

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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-68	Office Furniture & Equipment	391.000		\$2,396,548		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$69,096		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$5,264		\$0	
	3. To adjust negative reserve balance (Patterson)		\$2,332,716		\$0	
R-69	Computers	391.100		\$429,364		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$446,293		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$16,929		\$0	
R-70	Mech. Office Equipment	391.200		\$241,540		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,528		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$40		\$0	
	3. To adjust negative reserve balance (Patterson)		\$240,052		\$0	
R-71	Data Processing Software	391.300		\$1,077,306		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,122,360		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$45,054		\$0	
R-72	Data Processing Systems	391.400		\$902,948		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$17,946		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$433		\$0	
	3. To adjust negative reserve balance (Patterson)		\$885,435		\$0	

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R-73	Enterprise Software - EIMS	391.500		-\$8,833,680		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,105,968		\$0	
	2. To allocate enterprise management software (Kunst)		-\$12,786,129		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$153,519		\$0	
R-74	Transportation Eq - Automobiles	392.100		\$182,848		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$186,699		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$3,851		\$0	
R-75	Transporation Eq - Trucks	392.200		\$590,603		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$612,333		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$21,730		\$0	
R-76	Stores Equipment	393.000		-\$69,499		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$3,691		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$437		\$0	
	3. To adjust negative reserve balance (Patterson)		-\$72,753		\$0	
R-77	Tools, Shop, & Garage Equipment	394.000		-\$798,954		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$184,955		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$19,194		\$0	
	3. To adjust negative reserve balance (Patterson)		-\$964,715		\$0	

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R-78	Lab Equipment	395.000		-\$37,862		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$5,475		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$403		\$0	
	3. To adjust negative reserve balance (Patterson)		-\$42,934		\$0	
R-79	Power Operated Equipment	396.000		-\$1,825,155		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$701,475		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$29,350		\$0	
	3. To adjust negative reserve balance (Patterson)		-\$2,497,280		\$0	
R-80	Communication Equipment	397.000		\$12,113		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$13,738		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,625		\$0	
R-81	Misc. Equipment	398.000		\$105,042		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$53,722		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$4,116		\$0	
	3. To adjust negative reserve balance (Patterson)		\$55,436		\$0	
R-86	Retirement Work-In Progress			-\$1,739,812		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$1,739,812		\$0	
Total Reserve Adjustments				\$1,911,290		\$0

Laclede Gas Company
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Test Year Ending 12-31-2016
Update 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	\$64,150,222	50.85	11.96	38.89	0.106548	\$6,835,078
5	Vacation - Union & Non-Union	\$3,368,324	50.85	182.50	-131.65	-0.360685	-\$1,214,904
6	Pension & OPEBS	\$21,018,400	50.85	84.95	-34.10	-0.093425	-\$1,963,644
7	Employee Benefits	\$17,914,706	50.85	33.64	17.21	0.047151	\$844,696
8	Incentive Comp	\$945,735	50.85	258.50	-207.65	-0.568904	-\$538,032
9	Bad Debt	\$7,318,951	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	<u>-\$568,449,695</u>	50.85	62.85	-12.00	-0.032885	<u>\$18,693,468</u>
12	TOTAL OPERATION AND MAINT. EXPENSE	<u>\$155,888,092</u>					<u>\$32,154,468</u>
13	TAXES						
14	Payroll Taxes	\$5,572,506	50.85	11.96	38.89	0.106548	\$593,739
15	Federal & State SUTA	\$126,336	50.85	60.25	-9.40	-0.025753	-\$3,254
16	Property Taxes	\$16,362,372	50.85	182.50	-131.65	-0.360685	-\$5,901,662
17	Gross Receipt Taxes	\$33,503,393	33.47	42.21	-8.74	-0.023945	-\$802,239
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	<u>\$64,127,639</u>					<u>-\$5,734,216</u>
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	<u>\$0</u>					<u>\$0</u>
23	CWC REQ'D BEFORE RATE BASE OFFSETS						<u>\$26,420,252</u>
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$24,284,706	50.85	60.25	-9.40	-0.025753	-\$625,404
26	State Tax Offset	\$3,816,168	50.85	60.25	-9.40	-0.025753	-\$98,278
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$24,315,902	50.85	83.85	-33.00	-0.090411	-\$2,198,425
29	TOTAL OFFSET FROM RATE BASE	<u>\$52,416,776</u>					<u>-\$2,922,107</u>
30	TOTAL CASH WORKING CAPITAL REQUIRED						<u><u>\$23,498,145</u></u>

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$688,359,442	See Note (1)	See Note (1)	See Note (1)	\$688,359,442	-\$356,680,752	\$331,678,690	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$302,328,239	\$0	\$302,328,239	-\$303,356,384	-\$1,028,145	\$0	-\$1,028,145	\$0	-\$1,028,145
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,215,289	\$1,882,867	\$1,332,422	-\$140,061	\$3,075,228	\$0	\$3,075,228	\$1,806,251	\$1,268,977
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,778,568	\$206,811	\$1,571,757	-\$1,522,161	\$256,407	\$0	\$256,407	\$198,229	\$58,178
6	TOTAL DISTRIBUTION EXPENSES	\$56,441,872	\$44,662,987	\$11,778,885	-\$2,508,222	\$53,933,650	\$0	\$53,933,650	\$42,810,119	\$11,123,531
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,606,735	\$8,076,672	\$24,530,063	\$999,637	\$33,606,372	\$0	\$33,606,372	\$7,741,607	\$25,864,765
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,582,603	\$177,845	\$1,404,758	\$1,111,041	\$2,693,644	\$0	\$2,693,644	\$170,467	\$2,523,177
9	TOTAL SALES EXPENSES	\$2,094,121	\$928,918	\$1,165,203	-\$415,542	\$1,678,579	\$0	\$1,678,579	\$890,381	\$788,198
10	TOTAL ADMIN. & GENERAL EXPENSES	\$58,449,181	\$14,540,722	\$43,908,459	\$3,223,176	\$61,672,357	\$0	\$61,672,357	\$13,937,492	\$47,734,865
11	TOTAL DEPRECIATION EXPENSE	\$47,472,639	See Note (1)	See Note (1)	See Note (1)	\$47,472,639	\$1,369,072	\$48,841,711	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$10,778,862	\$10,778,862	\$0	\$0	\$10,778,862	-\$5,279,541	\$5,499,321	\$10,778,862	-\$5,279,541
13	TOTAL OTHER OPERATING EXPENSES	\$56,629,115	\$56,629,115	\$0	-\$34,598,091	\$22,031,024	\$0	\$22,031,024	\$56,629,115	-\$34,598,091
14	TOTAL OPERATING EXPENSE	\$573,377,224	\$137,884,799	\$388,019,786	-\$337,206,607	\$236,170,617	-\$3,910,469	\$232,260,148	\$134,962,523	\$48,455,914
15	NET INCOME BEFORE TAXES	\$114,982,218	\$0	\$0	\$0	\$452,188,825	-\$352,770,283	\$99,418,542	\$0	\$0
16	TOTAL INCOME TAXES	\$5,222,239	See Note (1)	See Note (1)	See Note (1)	\$5,222,239	\$20,476,158	\$25,698,397	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$18,876,265	See Note (1)	See Note (1)	See Note (1)	\$18,876,265	-\$21,060,377	-\$2,184,112	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$90,883,714	\$0	\$0	\$0	\$428,090,321	-\$352,186,064	\$75,904,257	\$0	\$0

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

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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
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%	-\$217,904,022	\$258,869,703	See note (1)	See note (1)
Rev-6	481.000	Commercial	\$134,804,365			Rev-6		\$134,804,365	100.0000%	-\$83,395,473	\$51,408,892		
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	Res - 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%	-\$1,522,794	\$819,628		
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 sales	\$631,233			Rev-14		\$631,233	100.0000%	-\$355,811	\$275,422		
Rev-15	481.000	Unmetered Gas Lighting	\$43,662			Rev-15		\$43,662	100.0000%	-\$69,746	-\$26,084		
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%	-\$4,093,812	\$12,649,994		
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%	-\$43,801,107	\$800,452		
Rev-22		TOTAL OTHER OPERATING REVENUES	\$688,359,442					\$688,359,442		-\$356,680,752	\$331,678,690		
Rev-23		TOTAL OPERATING REVENUES	\$688,359,442					\$688,359,442		-\$356,680,752	\$331,678,690		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$298,486,626	\$0	\$298,486,626	E-2	-\$303,356,384	-\$4,869,758	100.0000%	\$0	-\$4,869,758	\$0	-\$4,869,758
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		-\$303,356,384	-\$1,028,145		\$0	-\$1,028,145	\$0	-\$1,028,145
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$261,517	\$207,824	\$53,693	E-8	-\$20,918	\$240,599	100.0000%	\$0	\$240,599	\$200,696	\$39,903
9	815.000	Maps and Records	\$57,853	\$50,627	\$7,226	E-9	-\$5,419	\$52,434	100.0000%	\$0	\$52,434	\$48,527	\$3,907
10	816.000	Wells Expenses	\$359,840	\$290,632	\$69,208	E-10	-\$19,389	\$340,451	100.0000%	\$0	\$340,451	\$278,575	\$61,876
11	817.000	Lines Expenses	\$13,694	\$11,628	\$2,066	E-11	-\$760	\$12,934	100.0000%	\$0	\$12,934	\$11,146	\$1,788
12	818.000	Compressor Station Expenses	\$112,123	\$98,460	\$13,663	E-12	-\$6,487	\$105,636	100.0000%	\$0	\$105,636	\$94,375	\$11,261
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	-\$30,005	\$488,155	100.0000%	\$0	\$488,155	\$413,488	\$74,667
15	821.000	Purification Expenses	\$106,553	\$78,755	\$27,798	E-15	-\$5,129	\$101,424	100.0000%	\$0	\$101,424	\$75,488	\$25,936
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	-\$7,871	\$229,979	100.0000%	\$0	\$229,979	\$111,190	\$118,789
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	-\$2,731	\$27,726	100.0000%	\$0	\$27,726	\$25,943	\$1,783
20	831.000	Maint. Of Structures & Improvements	\$207,692	\$104,991	\$102,701	E-20	-\$6,780	\$200,912	100.0000%	\$0	\$200,912	\$100,635	\$100,277
21	832.000	Maint. Of Reservoirs & Wells	\$200,399	\$41,936	\$158,463	E-21	-\$4,196	\$196,203	100.0000%	\$0	\$196,203	\$40,196	\$156,007
22	833.000	Maint. Of Lines	\$180,531	\$109,735	\$70,796	E-22	-\$6,769	\$173,762	100.0000%	\$0	\$173,762	\$105,183	\$68,579
23	834.000	Maint. Of Compressor Station Equipment	\$308,876	\$136,441	\$172,435	E-23	-\$8,765	\$300,111	100.0000%	\$0	\$300,111	\$130,781	\$169,330
24	835.000	Maint. Of Measuring & Regulating Station	\$44,832	\$37,639	\$7,193	E-24	-\$2,441	\$42,391	100.0000%	\$0	\$42,391	\$36,078	\$6,313
25	836.000	Maint. Of Purification Equipment	\$51,568	\$15,081	\$36,487	E-25	-\$1,386	\$50,182	100.0000%	\$0	\$50,182	\$14,455	\$35,727
26	837.000	Maint. Of Other Equipment	\$244,982	\$50,969	\$194,013	E-26	-\$3,425	\$241,557	100.0000%	\$0	\$241,557	\$48,855	\$192,702
27	840.000	Operation Supervision & Engineering	\$20,870	\$18,139	\$2,731	E-27	-\$2,033	\$18,837	100.0000%	\$0	\$18,837	\$17,386	\$1,451

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28	841.000	Operation Labor & Expenses	\$6,068	\$2,877	\$3,191	E-28	-\$162	\$5,906	100.0000%	\$0	\$5,906	\$2,758	\$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	-\$5,395	\$63,800	100.0000%	\$0	\$63,800	\$50,496	\$13,304
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,215,289	\$1,882,867	\$1,332,422		-\$140,061	\$3,075,228		\$0	\$3,075,228	\$1,806,251	\$1,268,977
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	-\$8,241	\$78,263	100.0000%	\$0	\$78,263	\$72,446	\$5,817
36	712.000	Other Power Expense	\$137	\$135	\$2	E-36	-\$8	\$129	100.0000%	\$0	\$129	\$129	\$0
37	717.000	Liquified Petroleum Gas Expenses	\$2,927	\$531	\$2,396	E-37	-\$35	\$2,892	100.0000%	\$0	\$2,892	\$509	\$2,383
38	723.000	Fuel for Liquified Petroleum Gas Process	\$1,275	\$328	\$947	E-38	-\$18	\$1,257	100.0000%	\$0	\$1,257	\$314	\$943
39	728.000	Liquified Petroleum Gas	\$1,504,322	\$0	\$1,504,322	E-39	-\$1,504,322	\$0	100.0000%	\$0	\$0	\$0	\$0
40	735.000	Misc. Production Expenses	\$80,275	\$63,243	\$17,032	E-40	-\$4,232	\$76,043	100.0000%	\$0	\$76,043	\$60,619	\$15,424
41	740.000	Maint. Supervision & Eng	\$18,969	\$16,500	\$2,469	E-41	-\$1,794	\$17,175	100.0000%	\$0	\$17,175	\$15,815	\$1,360
42	741.000	Maint. Of Structures and Improv	\$5,498	\$3,782	\$1,716	E-42	-\$227	\$5,271	100.0000%	\$0	\$5,271	\$3,625	\$1,646
43	742.000	Maint. Of Production Equipment	\$78,661	\$46,710	\$31,951	E-43	-\$3,284	\$75,377	100.0000%	\$0	\$75,377	\$44,772	\$30,605
44		TOTAL PRODUCTION EXPENSES	\$1,778,568	\$206,811	\$1,571,757		-\$1,522,161	\$256,407		\$0	\$256,407	\$198,229	\$58,178
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervisor & Engineering	\$4,914,668	\$4,321,280	\$593,388	E-46	-\$181,110	\$4,733,558	100.0000%	\$0	\$4,733,558	\$4,142,009	\$591,549
47	871.000	Distribution Load Dispatching	\$1,180,217	\$957,083	\$223,134	E-47	-\$102,016	\$1,078,201	100.0000%	\$0	\$1,078,201	\$917,378	\$160,823
48	874.000	Mains & Service Expenses	\$9,640,343	\$5,439,701	\$4,200,642	E-48	-\$215,348	\$9,424,995	100.0000%	\$0	\$9,424,995	\$5,214,032	\$4,210,963
49	875.000	Measuring & Regulating Station Expenses - General	\$792,828	\$615,299	\$177,529	E-49	-\$51,726	\$741,102	100.0000%	\$0	\$741,102	\$589,773	\$151,329
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$155,837	\$105,256	\$50,581	E-50	-\$12,677	\$143,160	100.0000%	\$0	\$143,160	\$100,889	\$42,271
51	877.000	Measuring & Regulating Station Expenses- City Gate Check Stations	\$110,205	\$67,862	\$42,343	E-51	-\$6,330	\$103,875	100.0000%	\$0	\$103,875	\$65,047	\$38,828
52	878.000	Meter & House Regulator Expenses	\$14,896,146	\$12,186,351	\$2,709,795	E-52	-\$713,816	\$14,182,330	100.0000%	\$0	\$14,182,330	\$11,680,794	\$2,501,536
53	879.000	Customer Installations Expenses	\$2,371,255	\$3,925,651	-\$1,554,396	E-53	-\$226,922	\$2,144,333	100.0000%	\$0	\$2,144,333	\$3,762,793	-\$1,618,460
54	880.000	Other Expenses - Dist. Exp.	\$2,034,041	\$883,204	\$1,150,837	E-54	-\$42,078	\$1,991,963	100.0000%	\$0	\$1,991,963	\$846,564	\$1,145,399
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	-\$109,077	\$2,631,676	100.0000%	\$0	\$2,631,676	\$2,403,327	\$228,349
57	886.000	Maint. Of Structures and Improvements	\$810,702	\$346,831	\$463,871	E-57	-\$20,626	\$790,076	100.0000%	\$0	\$790,076	\$332,443	\$457,633
58	887.000	Maint. Of Mains	\$8,162,915	\$6,153,661	\$2,009,254	E-58	-\$370,175	\$7,792,740	100.0000%	\$0	\$7,792,740	\$5,898,373	\$1,894,367
59	889.000	Maint. Of Measuring and Regulating Eq - Gen	\$673,932	\$500,869	\$173,063	E-59	-\$39,388	\$634,544	100.0000%	\$0	\$634,544	\$480,090	\$154,454
60	890.000	Maint. Of Measuring and Regulating Eq - Ind	\$60,228	\$41,228	\$19,000	E-60	-\$3,302	\$56,926	100.0000%	\$0	\$56,926	\$39,518	\$17,408
61	891.000	Maint. Of Measuring & Regulating Eq - City Gate	\$34,504	\$20,584	\$13,920	E-61	-\$2,043	\$32,461	100.0000%	\$0	\$32,461	\$19,730	\$12,731
62	892.000	Maint. Of Services	\$4,715,313	\$4,078,343	\$636,970	E-62	-\$245,211	\$4,470,102	100.0000%	\$0	\$4,470,102	\$3,909,151	\$560,951
63	893.000	Maint. Of Meters and House Regulators	\$2,791,293	\$2,259,852	\$531,441	E-63	-\$150,244	\$2,641,049	100.0000%	\$0	\$2,641,049	\$2,166,101	\$474,948
64	894.000	Maintenance of Other Equipment	\$356,692	\$252,586	\$104,106	E-64	-\$16,133	\$340,559	100.0000%	\$0	\$340,559	\$242,107	\$98,452
65		TOTAL DISTRIBUTION EXPENSES	\$56,441,872	\$44,662,987	\$11,778,885		-\$2,508,222	\$53,933,650		\$0	\$53,933,650	\$42,810,119	\$11,123,531
66		CUSTOMER ACCOUNTS EXPENSE											
67	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	902.000	Meter Reading Expenses	\$8,680,330	\$371,236	\$8,309,094	E-68	-\$27,608	\$8,652,722	100.0000%	\$0	\$8,652,722	\$355,835	\$8,296,887
69	903.000	Customer Records & Collection Expenses	\$17,549,572	\$7,607,563	\$9,942,009	E-69	-\$28,855	\$17,520,717	100.0000%	\$0	\$17,520,717	\$7,291,959	\$10,228,758
70	904.000	Uncollectible Amounts	\$6,257,451	\$0	\$6,257,451	E-70	\$1,061,500	\$7,318,951	100.0000%	\$0	\$7,318,951	\$0	\$7,318,951

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71	905.000	Misc. Customer Accounts Expense	\$119,382	\$97,873	\$21,509	E-71	-\$5,400	\$113,982	100.0000%	\$0	\$113,982	\$93,813	\$20,169
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,606,735	\$8,076,672	\$24,530,063		\$999,637	\$33,606,372		\$0	\$33,606,372	\$7,741,607	\$25,864,765
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	\$1,111,398	\$2,595,387	100.0000%	\$0	\$2,595,387	\$169,799	\$2,425,588
76	909.000	Informational & Instructional Advertising Expenses	\$98,614	\$697	\$97,917	E-76	-\$357	\$98,257	100.0000%	\$0	\$98,257	\$668	\$97,589
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,582,603	\$177,845	\$1,404,758		\$1,111,041	\$2,693,644		\$0	\$2,693,644	\$170,467	\$2,523,177
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$328,536	\$67,064	\$261,472	E-79	-\$6,872	\$321,664	100.0000%	\$0	\$321,664	\$64,282	\$257,382
80	912.000	Demonstrating & Selling Expenses	\$1,626,886	\$859,567	\$767,319	E-80	-\$158,943	\$1,467,943	100.0000%	\$0	\$1,467,943	\$823,907	\$644,036
81	913.000	Advertising Expenses	\$138,699	\$2,287	\$136,412	E-81	-\$249,727	-\$111,028	100.0000%	\$0	-\$111,028	\$2,192	-\$113,220
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		-\$415,542	\$1,678,579		\$0	\$1,678,579	\$890,381	\$788,198
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$20,728,266	\$14,173,840	\$6,554,426	E-85	-\$4,100,287	\$16,627,979	100.0000%	\$0	\$16,627,979	\$13,585,831	\$3,042,148
86	921.000	Office Supplies & Expenses	\$1,336,170	-\$10,682	\$1,346,852	E-86	-\$582,197	\$753,973	100.0000%	\$0	\$753,973	-\$10,239	\$764,212
87	922.000	Admin. Expenses Transferred - Credit	-\$12,025,514	\$0	-\$12,025,514	E-87	\$0	-\$12,025,514	100.0000%	\$0	-\$12,025,514	\$0	-\$12,025,514
88	923.000	Outside Services Employed	\$10,302,849	\$0	\$10,302,849	E-88	-\$2,529,261	\$7,773,588	100.0000%	\$0	\$7,773,588	\$0	\$7,773,588
89	924.000	Property Insurance	\$632,413	\$0	\$632,413	E-89	\$39,833	\$672,246	100.0000%	\$0	\$672,246	\$0	\$672,246
90	925.000	Injuries & Damages	\$5,268,150	\$0	\$5,268,150	E-90	\$861,365	\$6,129,515	100.0000%	\$0	\$6,129,515	\$0	\$6,129,515
91	926.000	Employee Pensions & Benefits	\$24,776,425	\$261,752	\$24,514,673	E-91	\$10,019,004	\$34,795,429	100.0000%	\$0	\$34,795,429	\$250,893	\$34,544,536
92	928.000	Regulatory Commission Expenses	\$1,946,243	\$0	\$1,946,243	E-92	\$94,414	\$2,040,657	100.0000%	\$0	\$2,040,657	\$0	\$2,040,657
93	930.000	Misc. General Expenses	\$3,127,102	-\$1,425	\$3,128,527	E-93	-\$163,457	\$2,963,645	100.0000%	\$0	\$2,963,645	-\$1,366	\$2,965,011
94	931.000	Rents	\$2,148,699	\$0	\$2,148,699	E-94	-\$409,644	\$1,739,055	100.0000%	\$0	\$1,739,055	\$0	\$1,739,055
95	932.000	Maint. Of General Plant	\$208,378	\$117,237	\$91,141	E-95	-\$6,594	\$201,784	100.0000%	\$0	\$201,784	\$112,373	\$89,411
96		TOTAL ADMIN. & GENERAL EXPENSES	\$58,449,181	\$14,540,722	\$43,908,459		\$3,223,176	\$61,672,357		\$0	\$61,672,357	\$13,937,492	\$47,734,865
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%	\$1,369,072	\$48,841,711	See note (1)	See note (1)
99		TOTAL DEPRECIATION EXPENSE	\$47,472,639	\$0	\$0		\$0	\$47,472,639		\$1,369,072	\$48,841,711	\$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%	-\$5,279,541	\$5,499,321	\$10,778,862	-\$5,279,541
102	405.000	Amortization of Expense	\$0	\$0	\$0	E-102	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
103		TOTAL AMORTIZATION EXPENSE	\$10,778,862	\$10,778,862	\$0		\$0	\$10,778,862		-\$5,279,541	\$5,499,321	\$10,778,862	-\$5,279,541
104		OTHER OPERATING EXPENSES											
105	408.000	Property Taxes	\$16,116,471	\$16,116,471	\$0	E-105	\$245,901	\$16,362,372	100.0000%	\$0	\$16,362,372	\$16,116,471	\$245,901
106	408.000	Payroll Taxes	\$4,736,408	\$4,736,408	\$0	E-106	\$400,771	\$5,137,179	100.0000%	\$0	\$5,137,179	\$4,736,408	\$400,771
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	-\$1,612,693	\$345,249	100.0000%	\$0	\$345,249	\$1,957,942	-\$1,612,693
110		TOTAL OTHER OPERATING EXPENSES	\$56,629,115	\$56,629,115	\$0		-\$34,598,091	\$22,031,024		\$0	\$22,031,024	\$56,629,115	-\$34,598,091
111		TOTAL OPERATING EXPENSE	\$573,377,224	\$137,884,799	\$388,019,786		-\$337,206,607	\$236,170,617		-\$3,910,469	\$232,260,148	\$134,962,523	\$48,455,914
112		NET INCOME BEFORE TAXES	\$114,982,218					\$452,188,825		-\$352,770,283	\$99,418,542		

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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%	\$20,476,158	\$25,698,397	See note (1)	See note (1)
115		TOTAL INCOME TAXES	\$5,222,239					\$5,222,239		\$20,476,158	\$25,698,397		
116		DEFERRED INCOME TAXES											
117	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$19,086,265	See note (1)	See note (1)	E-117	See note (1)	\$19,086,265	100.0000%	-\$21,059,577	-\$1,973,312	See note (1)	See note (1)
118	411.000	Amortization of Deferred ITC	-\$210,000			E-118		-\$210,000	100.0000%	-\$800	-\$210,800		
119		TOTAL DEFERRED INCOME TAXES	\$18,876,265					\$18,876,265		-\$21,060,377	-\$2,184,112		
120		NET OPERATING INCOME	\$90,883,714					\$428,090,321		-\$352,186,064	\$75,904,257		

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

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Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$217,904,022	-\$217,904,022
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$217,904,022	
Rev-6	Commercial	481.000	\$0	\$0	\$0	\$0	-\$83,395,473	-\$83,395,473
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$83,395,473	
Rev-10	Res - 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 Adjust for Rate-Switch (Roling)		\$0	\$0		\$0	-\$22,105	
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	\$15,030	
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$99,761	
	3. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$373,481	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,982,918	
Rev-12	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$1,522,794	-\$1,522,794
	1. Revenue Adjust for Rate-Switch (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	-\$23,676	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$107,925	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,416,772	
	7. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$88,668	
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 sales	481.000	\$0	\$0	\$0	\$0	-\$355,811	-\$355,811
	1. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$355,811	
Rev-15	Unmetered Gas Lighting	481.000	\$0	\$0	\$0	\$0	-\$69,746	-\$69,746
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$795	
	2. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$6,894	
	3. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$62,057	
Rev-16	C&I - LP	481.000	\$0	\$0	\$0	\$0	-\$3,102	-\$3,102

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	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	-\$4,093,812	-\$4,093,812
	1. Revenue Adjust for Rate-Switch & Gains/Losses (Roling)		\$0	\$0		\$0	-\$45,023	
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	-\$796,999	
	3. Adj to Sales due to Weather (Roling)		\$0	\$0		\$0	\$960	
	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	-\$43,801,107	-\$43,801,107
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$310,554,161	
	2. To Include EnergyWise Financing Interest Income (Ferguson)		\$0	\$0		\$0	\$55,074	
	3. To include insulation financing interest income (Ferguson)		\$0	\$0		\$0	\$31,051	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$21,680,059	
	5. Removal of Gross Receipt Taxes (McMellen)		\$0	\$0		\$0	-\$31,405,377	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$238,184,288	
	7. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$19,600,692	
	8. Removal of OSS (McMellen)		\$0	\$0		\$0	-\$43,846,352	
	9. To include residential seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$3,048	
	10. To include commercial & industrial (C&I 1) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$1,510	
	11. To include commercial & industrial (C&I 2) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$45,383	
	12. 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	-\$303,356,384	-\$303,356,384	\$0	\$0	\$0
	1. Remove purchase gas costs (McMellen)		\$0	-\$303,356,384		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	-\$7,128	-\$13,790	-\$20,918	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$7,128	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$13,790		\$0	\$0	
E-9	Maps and Records	815.000	-\$2,100	-\$3,319	-\$5,419	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,100	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,319		\$0	\$0	

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E-10	Wells Expenses	816.000	-\$12,057	-\$7,332	-\$19,389	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$12,057	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$7,332		\$0	\$0	
E-11	Lines Expenses	817.000	-\$482	-\$278	-\$760	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$482	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$278		\$0	\$0	
E-12	Compressor Station Expenses	818.000	-\$4,085	-\$2,402	-\$6,487	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,085	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,402		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	-\$17,896	-\$12,109	-\$30,005	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$17,896	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$12,109		\$0	\$0	
E-15	Purification Expenses	821.000	-\$3,267	-\$1,862	-\$5,129	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$3,267	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,862		\$0	\$0	
E-17	Other Expenses	824.000	-\$4,812	-\$3,059	-\$7,871	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,812	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,059		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	-\$1,123	-\$1,608	-\$2,731	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,123	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,608		\$0	\$0	
E-20	Maint. Of Structures & Improvements	831.000	-\$4,356	-\$2,424	-\$6,780	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,356	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,424		\$0	\$0	
E-21	Maint. Of Reservoirs & Wells	832.000	-\$1,740	-\$2,456	-\$4,196	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,740	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,456		\$0	\$0	
E-22	Maint. Of Lines	833.000	-\$4,552	-\$2,217	-\$6,769	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,552	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2,217		\$0	\$0	

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E-23	Maint. Of Compressor Station Equipment	834.000	-\$5,660	-\$3,105	-\$8,765	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$5,660	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,105		\$0	\$0	
E-24	Maint. Of Measuring & Regulating Station	835.000	-\$1,561	-\$880	-\$2,441	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,561	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$880		\$0	\$0	
E-25	Maint. Of Purification Equipment	836.000	-\$626	-\$760	-\$1,386	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$626	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$760		\$0	\$0	
E-26	Maint. Of Other Equipment	837.000	-\$2,114	-\$1,311	-\$3,425	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,114	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,311		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	-\$753	-\$1,280	-\$2,033	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$753	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,280		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	-\$119	-\$43	-\$162	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$119	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$43		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	-\$2,185	-\$3,210	-\$5,395	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,185	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,210		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	-\$3,136	-\$5,105	-\$8,241	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$3,136	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,105		\$0	\$0	
E-36	Other Power Expense	712.000	-\$6	-\$2	-\$8	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$6	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$2		\$0	\$0	
E-37	Liquified Petroleum Gas Expenses	717.000	-\$22	-\$13	-\$35	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$22	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$13		\$0	\$0	
E-38	Fuel for Liquified Petroleum Gas Process	723.000	-\$14	-\$4	-\$18	\$0	\$0	\$0

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	1. To annualize payroll (Nieto)		-\$14	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$4		\$0	\$0	
E-39	Liquified Petroleum Gas	728.000	\$0	-\$1,504,322	-\$1,504,322	\$0	\$0	\$0
	Remove purchased gas costs (McMellen)		\$0	-\$1,504,322		\$0	\$0	
E-40	Misc. Production Expenses	735.000	-\$2,624	-\$1,608	-\$4,232	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,624	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,608		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	-\$685	-\$1,109	-\$1,794	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$685	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,109		\$0	\$0	
E-42	Maint. Of Structures and Improv	741.000	-\$157	-\$70	-\$227	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$157	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$70		\$0	\$0	
E-43	Maint. Of Production Equipment	742.000	-\$1,938	-\$1,346	-\$3,284	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,938	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,346		\$0	\$0	
E-46	Operation Supervisor & Engineering	870.000	-\$179,271	-\$1,839	-\$181,110	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$179,271	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,839		\$0	\$0	
E-47	Distribution Load Dispatching	871.000	-\$39,705	-\$62,311	-\$102,016	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$39,705	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$62,311		\$0	\$0	
E-48	Mains & Service Expenses	874.000	-\$225,669	\$10,321	-\$215,348	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$225,669	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$103,814		\$0	\$0	
	3. To Annualize Line Locate Expense (Kunst)		\$0	\$114,135		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	-\$25,526	-\$26,200	-\$51,726	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$25,526	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$26,200		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	-\$4,367	-\$8,310	-\$12,677	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,367	\$0		\$0	\$0	

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	2. To include incentive compensation (Young)		\$0	-\$8,310		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$2,815	-\$3,515	-\$6,330	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,815	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$3,515		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	-\$505,557	-\$208,259	-\$713,816	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$505,557	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$208,259		\$0	\$0	
E-53	Customer Installations Expenses	879.000	-\$162,858	-\$64,064	-\$226,922	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$162,858	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$64,064		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	-\$36,640	-\$5,438	-\$42,078	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$36,640	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,438		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	-\$104,019	-\$5,058	-\$109,077	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$104,019	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,058		\$0	\$0	
E-57	Maint. Of Structures and Improvements	886.000	-\$14,388	-\$6,238	-\$20,626	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$14,388	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$6,238		\$0	\$0	
E-58	Maint. Of Mains	887.000	-\$255,288	-\$114,887	-\$370,175	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$255,288	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$114,887		\$0	\$0	
E-59	Maint. Of Measuring and Regulating Eq - Gen	889.000	-\$20,779	-\$18,609	-\$39,388	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$20,779	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$18,609		\$0	\$0	
E-60	Maint. Of Measuring and Regulating Eq - Ind	890.000	-\$1,710	-\$1,592	-\$3,302	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$1,710	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,592		\$0	\$0	
E-61	Maint. Of Measuring & Regulating Eq - City Gate	891.000	-\$854	-\$1,189	-\$2,043	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$854	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,189		\$0	\$0	

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E-62	Maint. Of Services	892.000	-\$169,192	-\$76,019	-\$245,211	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$169,192	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$76,019		\$0	\$0	
E-63	Maint. Of Meters and House Regulators	893.000	-\$93,751	-\$56,493	-\$150,244	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$93,751	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$56,493		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	-\$10,479	-\$5,654	-\$16,133	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$10,479	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$5,654		\$0	\$0	
E-68	Meter Reading Expenses	902.000	-\$15,401	-\$12,207	-\$27,608	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$15,401	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$12,207		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	-\$315,604	\$286,749	-\$28,855	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$315,604	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$285,030		\$0	\$0	
	3. To include credit card processing fees (Kunst)		\$0	\$573,853		\$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	
E-70	Uncollectible Amounts	904.000	\$0	\$1,061,500	\$1,061,500	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (McMellen)		\$0	\$1,061,500		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	-\$4,060	-\$1,340	-\$5,400	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,060	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,340		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	-\$7,349	\$1,118,747	\$1,111,398	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$7,349	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,107		\$0	\$0	
	3. To include an annual amortization of the Energy Efficiency Program (Lyons)		\$0	\$1,121,104		\$0	\$0	
	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	\$8,728		\$0	\$0	

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E-76	Informational & Instructional Advertising Expenses	909.000	-\$29	-\$328	-\$357	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$29	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$328		\$0	\$0	
E-79	Supervision - Sales Exp.	911.000	-\$2,782	-\$4,090	-\$6,872	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$2,782	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$956		\$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	-\$35,660	-\$123,283	-\$158,943	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$35,660	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$60,094		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst)		\$0	-\$62,162		\$0	\$0	
	4. To removes certain dues and donations (Hodges)		\$0	-\$500		\$0	\$0	
	5. To removes certain dues and donations (Hodges)		\$0	-\$527		\$0	\$0	
E-81	Advertising Expenses	913.000	-\$95	-\$249,632	-\$249,727	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$95	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$240		\$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. Adjustment to eliminate Energy Efficiency advertising expense (Lyons)		\$0	-\$18,362		\$0	\$0	
	6. To eliminate 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	-\$588,009	-\$3,512,278	-\$4,100,287	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$588,009	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,077,077		\$0	\$0	
	3. Remove Equity Based Incentive Compensation - (Young)		\$0	-\$2,379,899		\$0	\$0	
	4. To Remove Test Year MGE Acquisition transition costs (Majors)		\$0	-\$55,302		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	\$443	-\$582,640	-\$582,197	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$443	\$0		\$0	\$0	
	2. To remove ticket and entertainment expenses (Kunst)		\$0	-\$485,180		\$0	\$0	

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	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	
E-88	Outside Services Employed	923.000	\$0	-\$2,529,261	-\$2,529,261	\$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	-\$102,495		\$0	\$0	
	6. To Remove Test Year MGE Acquisition transition costs (Majors)		\$0	-\$1,582,785		\$0	\$0	
E-89	Property Insurance	924.000	\$0	\$39,833	\$39,833	\$0	\$0	\$0
	1. To adjust insurance expense (Taylor)		\$0	\$39,833		\$0	\$0	
E-90	Injuries & Damages	925.000	\$0	\$861,365	\$861,365	\$0	\$0	\$0
	1. To Adjust Injuries & Damages (Taylor)		\$0	\$508,197		\$0	\$0	
	2. To adjust insurance expense (Taylor)		\$0	\$353,168		\$0	\$0	
E-91	Employee Pensions & Benefits	926.000	-\$10,859	\$10,029,863	\$10,019,004	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$10,859	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$908		\$0	\$0	
	3. To annualize employee benefits (Nieto)		\$0	\$416,984		\$0	\$0	
	4. To remove test year severance costs (Young)		\$0	-\$280,461		\$0	\$0	
	5. To remove certain officer expense account charges (Kunst)		\$0	-\$23,671		\$0	\$0	
	6. To include pension expense (Young)		\$0	\$12,010,290		\$0	\$0	
	7. To include OPEB expense (Young)		\$0	-\$253,783		\$0	\$0	
	8. To normalize SERP expense (Young)		\$0	-\$250,578		\$0	\$0	
	9. To annualize 401k plan (Nieto)		\$0	-\$607,437		\$0	\$0	
	10. To allocate LIRS insurance proceeds (Majors)		\$0	-\$980,573		\$0	\$0	
E-92	Regulatory Commission Expenses	928.000	\$0	\$94,414	\$94,414	\$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	

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	4. To include depreciation study expense over 5 years (Majors)		\$0	\$4,129		\$0	\$0	
E-93	Misc. General Expenses	930.000	\$59	-\$163,516	-\$163,457	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$59	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$141		\$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	-\$409,644	-\$409,644	\$0	\$0	\$0
	1. To annualize lease expense (Kunst)		\$0	-\$387,476		\$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	-\$4,864	-\$1,730	-\$6,594	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		-\$4,864	\$0		\$0	\$0	
	2. To include incentive compensation (Young)		\$0	-\$1,730		\$0	\$0	
E-98	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,369,072	\$1,369,072
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,105,896	
	Adjustment to capitalize a portion of vehicles and equipment used for construction activities (Featherstone)		\$0	\$0		\$0	-\$1,736,824	
E-101	Amortization of Net Cost of Removal	404.000	\$0	\$0	\$0	\$0	-\$5,279,541	-\$5,279,541
	1. To annualize amortization expense (Kunst)		\$0	\$0		\$0	-\$4,174,177	
	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	-\$593,380	
	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	
E-105	Property Taxes	408.000	\$0	\$245,901	\$245,901	\$0	\$0	\$0

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	1. To include an annualized level of property taxes (Lyons)		\$0	\$245,901		\$0	\$0	
E-106	Payroll Taxes	408.000	\$0	\$400,771	\$400,771	\$0	\$0	\$0
	1. To annualize payroll Tax (Nieto)		\$0	\$400,771		\$0	\$0	
E-107	Gross Receipts Tax	408.000	\$0	-\$33,503,393	-\$33,503,393	\$0	\$0	\$0
	1. Remove gross receipt tax (McMellen)		\$0	-\$33,503,393		\$0	\$0	
E-108	Other Taxes	408.000	\$0	-\$128,677	-\$128,677	\$0	\$0	\$0
	1. Remove MO Franchise Tax (Hodges)		\$0	-\$128,677		\$0	\$0	
E-109	Interest on Customer Deposits	431.000	\$0	-\$1,612,693	-\$1,612,693	\$0	\$0	\$0
	1. To annualized interest on customer deposits (Hodges)		\$0	-\$1,612,693		\$0	\$0	
E-114	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$20,476,158	\$20,476,158
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$20,476,158	
E-117	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$21,059,577	-\$21,059,577
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$21,059,577	
E-118	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$800	-\$800
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$800	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$356,680,752	-\$356,680,752
Total Operating & Maint. Expense			-\$2,922,276	-\$334,284,331	-\$337,206,607	\$0	-\$4,494,688	-\$4,494,688

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.38% Return	E 6.50% Return	F 6.62% Return
1	TOTAL NET INCOME BEFORE TAXES		\$99,418,542	\$103,246,297	\$105,676,848	\$108,127,198
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$48,841,711	\$48,841,711	\$48,841,711	\$48,841,711
4	Uncertain Tax Position Adjustment		\$1,535,988	\$1,535,988	\$1,535,988	\$1,535,988
5	Other Non Operating Non-Deductable Expense		\$1,882,787	\$1,882,787	\$1,882,787	\$1,882,787
6	Other Non Misc. Non-Deductable Expenses		\$576,792	\$576,792	\$576,792	\$576,792
7	Meals & Entertainment		\$325,148	\$325,148	\$325,148	\$325,148
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$53,162,426	\$53,162,426	\$53,162,426	\$53,162,226
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	1.9810%	\$24,315,902	\$24,315,902	\$24,315,902	\$24,315,902
11	Tax Straight-Line Depreciation		\$37,814,252	\$37,814,252	\$37,814,252	\$37,814,252
12	Excess Tax Depreciation		\$15,633,509	\$15,633,509	\$15,633,509	\$15,633,509
13	Life Insurance Proceeds		\$732,956	\$732,956	\$732,956	\$732,956
14	Nontaxable Insurance - Cash Surrender Value		\$816,715	\$816,715	\$816,715	\$816,715
15	Admin & General nondeductable adjustment		\$1,731,345	\$1,731,345	\$1,731,345	\$1,731,345
16	Investment Tax Credit		\$547,036	\$547,036	\$547,036	\$547,036
17	ESOP		\$4,046,517	\$4,046,517	\$4,046,517	\$4,046,517
18	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$85,638,232	\$85,638,232	\$85,638,232	\$85,638,232
19	NET TAXABLE INCOME		\$66,942,736	\$70,770,491	\$73,201,042	\$75,651,192
20	PROVISION FOR FED. INCOME TAX					
21	Net Taxable Inc. - Fed. Inc. Tax		\$66,942,736	\$70,770,491	\$73,201,042	\$75,651,192
22	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,489,906	\$3,689,457	\$3,816,168	\$3,943,901
23	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
24	Federal Taxable Income - Fed. Inc. Tax		\$63,452,830	\$67,081,034	\$69,384,874	\$71,707,291
25	Federal Income Tax at the Rate of	See Tax Table	\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,553
26	Subtract Federal Income Tax Credits					
27	Net Federal Income Tax		\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,553
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$66,942,736	\$70,770,491	\$73,201,042	\$75,651,192
30	Deduct Federal Income Tax at the Rate of	50.000%	\$11,104,246	\$11,739,181	\$12,142,353	\$12,548,777
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$55,838,490	\$59,031,310	\$61,058,689	\$63,102,415
33	Subtract Missouri Income Tax Credits					
34	Missouri Income Tax at the Rate of	6.250%	\$3,489,906	\$3,689,457	\$3,816,168	\$3,943,901
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$66,942,736	\$70,770,491	\$73,201,042	\$75,651,192
37	Deduct Federal Income Tax - City Inc. Tax		\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,553
38	Deduct Missouri Income Tax - City Inc. Tax		\$3,489,906	\$3,689,457	\$3,816,168	\$3,943,901
39	City Taxable Income		\$41,244,339	\$43,602,672	\$45,100,168	\$46,609,738
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		\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,553
44	State Income Tax		\$3,489,906	\$3,689,457	\$3,816,168	\$3,943,901
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$25,698,397	\$27,167,819	\$28,100,874	\$29,041,454
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		-\$1,973,312	-\$1,973,312	-\$1,973,312	-\$1,973,312
49	Amortization of Deferred ITC		-\$210,800	-\$210,800	-\$210,800	-\$210,800
50	TOTAL DEFERRED INCOME TAXES		-\$2,184,112	-\$2,184,112	-\$2,184,112	-\$2,184,112
51	TOTAL INCOME TAX		\$23,514,285	\$24,983,707	\$25,916,762	\$26,857,342

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update 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> 6.38% Return	<u>E</u> 6.50% Return	<u>F</u> 6.62% Return
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Federal Tax Table						
Federal Taxable Income			\$63,452,830	\$67,081,034	\$69,384,874	\$71,707,291
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			\$15,791,824	\$17,061,695	\$17,868,039	\$18,680,885
Total Federal Income Taxes			\$22,208,491	\$23,478,362	\$24,284,706	\$25,097,552

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update 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	\$2,028,200,000	48.84%		4.395%	4.517%	4.640%
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	\$1,925,300,000	46.36%	4.13%	1.915%	1.915%	1.915%
5	Short Term Debt	\$199,439,000	4.80%	1.38%	0.066%	0.066%	0.066%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$4,152,939,000	100.00%		6.376%	6.498%	6.621%
8	PreTax Cost of Capital				9.114%	9.312%	9.512%

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update 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		611,598	162.452970	99,355,912					611,598
	Bills < 30				17.9861%	17,870,254	0.91686	\$16,384,521	
	Bills > 30				82.0139%	81,485,658	0.00000	\$0	
February		613,074	147.166940	90,224,225					613,074
	Bills < 30				19.8826%	17,938,922	0.91686	\$16,447,480	
	Bills > 30				80.1174%	72,285,303	0.00000	\$0	
March		614,563	120.411700	74,000,576					614,563
	Bills < 30				24.0640%	17,807,499	0.91686	\$16,326,984	
	Bills > 30				75.9360%	56,193,077	0.00000	\$0	
April		611,349	77.048890	47,103,762					611,349
	Bills < 30				36.0870%	16,998,335	0.91686	\$15,585,093	
	Bills > 30				63.9130%	30,105,427	0.00000	\$0	
May		608,083	29.292270	17,812,131					608,083
	Bills < 30				78.4028%	13,965,209	0.31290	\$4,369,714	
	Bills > 30				21.5972%	3,846,922	0.15297	\$588,464	
June		605,178	20.112040	12,171,364					605,178
	Bills < 30				87.3353%	10,629,897	0.31290	\$3,326,095	
	Bills > 30				12.6647%	1,541,467	0.15297	\$235,798	
July		599,418	14.748050	8,840,247					599,418
	Bills < 30				93.1255%	8,232,524	0.31290	\$2,575,957	
	Bills > 30				6.8745%	607,723	0.15297	\$92,963	
August		596,640	13.278490	7,922,478					596,640
	Bills < 30				94.9208%	7,520,079	0.31290	\$2,353,033	
	Bills > 30				5.0792%	402,399	0.15297	\$61,555	
September		594,581	16.009980	9,519,230					594,581
	Bills < 30				89.7302%	8,541,624	0.31290	\$2,672,674	
	Bills > 30				10.2698%	977,606	0.15297	\$149,544	
October		595,080	29.757490	17,708,087					595,080
	Bills < 30				79.5277%	14,082,834	0.31290	\$4,406,519	
	Bills > 30				20.4723%	3,625,253	0.15297	\$554,555	
November		596,993	52.814550	31,529,917					596,993
	Bills < 30				52.0843%	16,422,137	0.91686	\$15,056,801	
	Bills > 30				47.9157%	15,107,780	0.00000	\$0	
December		605,726	126.253610	76,475,094					605,726
	Bills < 30				23.1933%	17,737,098	0.91686	\$16,262,436	
	Bills > 30				76.8067%	58,737,996	0.00000	\$0	
Total Annualized Customers		7,252,283		492,663,023		492,663,023		\$117,450,185	7,252,283
Monthly Customer Charge		\$19.50				Annualized Monthly Charge Customers		\$141,419,519	
Total Monthly Charge Customers		\$141,419,519				Annualized Revenues		\$258,869,703	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update 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		31,572	308.085680	9,726,881					31,572
	Bills < 50				14.2243%	1,383,581	0.87711	\$1,213,553	
	Bills > 50				85.7757%	8,343,300	0.00000	\$0	
February		31,735	311.452700	9,883,951					31,735
	Bills < 50				14.2888%	1,412,298	0.87711	\$1,238,741	
	Bills > 50				85.7112%	8,471,653	0.00000	\$0	
March		31,811	251.918180	8,013,769					31,811
	Bills < 50				16.5968%	1,330,029	0.87711	\$1,166,582	
	Bills > 50				83.4032%	6,683,740	0.00000	\$0	
April		31,550	141.555300	4,466,070					31,550
	Bills < 50				28.5063%	1,273,111	0.87711	\$1,116,658	
	Bills > 50				71.4937%	3,192,959	0.00000	\$0	
May		31,056	54.843780	1,703,228					31,056
	Bills < 50				38.9835%	663,978	0.33832	\$224,637	
	Bills > 50				61.0165%	1,039,250	0.11492	\$119,431	
June		30,745	35.874680	1,102,967					30,745
	Bills < 50				36.3206%	400,604	0.33832	\$135,532	
	Bills > 50				63.6794%	702,363	0.11492	\$80,716	
July		30,439	29.814750	907,531					30,439
	Bills < 50				34.4621%	312,754	0.33832	\$105,811	
	Bills > 50				65.5379%	594,777	0.11492	\$68,352	
August		30,274	28.324700	857,502					30,274
	Bills < 50				34.7635%	298,098	0.33832	\$100,853	
	Bills > 50				65.2365%	559,404	0.11492	\$64,287	
September		30,066	34.439840	1,035,468					30,066
	Bills < 50				31.7670%	328,937	0.33832	\$111,286	
	Bills > 50				68.2330%	706,531	0.11492	\$81,195	
October		30,133	56.560240	1,704,330					30,133
	Bills < 50				35.5442%	605,790	0.33832	\$204,951	
	Bills > 50				64.4558%	1,098,540	0.11492	\$126,244	
November		30,386	92.058200	2,797,280					30,386
	Bills < 50				33.9600%	949,956	0.87711	\$833,216	
	Bills > 50				66.0400%	1,847,324	0.00000	\$0	
December		31,093	228.121940	7,092,995					31,093
	Bills < 50				17.7863%	1,261,581	0.87711	\$1,106,545	
	Bills > 50				82.2137%	5,831,414	0.00000	\$0	
Total Annualized Customers		370,860		49,291,972		49,291,972		\$8,098,588	370,860
Monthly Customer Charge		\$25.50				Annualized Monthly Charge Customers		\$9,456,930	
Total Monthly Charge Customers		\$9,456,930				Annualized Revenues		\$17,555,518	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update 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		9,118	1,955.056540	17,826,206					9,118
	Bills < 500				23.5440%	4,197,002	0.61244	\$2,570,412	
	Bills > 500				76.4560%	13,629,204	0.00000	\$0	
February		9,151	2,101.894210	19,234,434					9,151
	Bills < 500				21.8574%	4,204,147	0.61244	\$2,574,788	
	Bills > 500				78.1426%	15,030,287	0.00000	\$0	
March		9,138	1,834.926230	16,767,556					9,138
	Bills < 500				24.4452%	4,098,863	0.61244	\$2,510,308	
	Bills > 500				75.5548%	12,668,693	0.00000	\$0	
April		9,102	1,164.944470	10,603,325					9,102
	Bills < 500				37.9552%	4,024,513	0.61244	\$2,464,773	
	Bills > 500				62.0448%	6,578,812	0.00000	\$0	
May		9,047	599.028910	5,419,415					9,047
	Bills < 500				51.0388%	2,766,004	0.15306	\$423,365	
	Bills > 500				48.9612%	2,653,411	0.12421	\$329,580	
June		8,995	424.735120	3,820,492					8,995
	Bills < 500				53.2937%	2,036,082	0.15306	\$311,643	
	Bills > 500				46.7063%	1,784,410	0.12421	\$221,642	
July		8,978	360.000610	3,232,085					8,978
	Bills < 500				54.2758%	1,754,240	0.15306	\$268,504	
	Bills > 500				45.7242%	1,477,845	0.12421	\$183,563	
August		8,951	337.420140	3,020,248					8,951
	Bills < 500				55.2206%	1,667,799	0.15306	\$255,273	
	Bills > 500				44.7794%	1,352,449	0.12421	\$167,988	
September		8,927	378.944410	3,382,837					8,927
	Bills < 500				52.8521%	1,787,900	0.15306	\$273,656	
	Bills > 500				47.1479%	1,594,937	0.12421	\$198,107	
October		8,959	530.579460	4,753,461					8,959
	Bills < 500				50.8137%	2,415,409	0.15306	\$369,703	
	Bills > 500				49.1863%	2,338,052	0.12421	\$290,409	
November		8,940	763.756490	6,827,983					8,940
	Bills < 500				46.8244%	3,197,162	0.61244	\$1,958,070	
	Bills > 500				53.1756%	3,630,821	0.00000	\$0	
December		9,082	1,509.668130	13,710,806					9,082
	Bills < 500				28.6285%	3,925,198	0.61244	\$2,403,948	
	Bills > 500				71.3715%	9,785,608	0.00000	\$0	
Total Annualized Customers		108,388		108,598,848		108,598,848		\$17,775,730	108,388
Monthly Customer Charge		\$44.29				Annualized Monthly Charge Customers		\$4,800,505	
Total Monthly Charge Customers		\$4,800,505				Annualized Revenues		\$22,576,235	

Laclede Gas Company
Case No. GR-2017-0215
Test Year Ending 12-31-2016
Update 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	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers	
January		633	12,707.177480	8,043,643				633	
	Bills < 3000			22.2937%	1,793,226	0.85663	\$1,536,131		
	Bills > 3000			77.7063%	6,250,417	0.00000	\$0		
February		618	13,342.950530	8,245,943				618	
	Bills < 3000			20.9674%	1,728,960	0.85663	\$1,481,079		
	Bills > 3000			79.0326%	6,516,983	0.00000	\$0		
March		619	12,434.016330	7,696,656				619	
	Bills < 3000			22.5073%	1,732,309	0.85663	\$1,483,948		
	Bills > 3000			77.4927%	5,964,347	0.00000	\$0		
April		626	8,413.057240	5,266,574				626	
	Bills < 3000			33.2731%	1,752,352	0.85663	\$1,501,117		
	Bills > 3000			66.7269%	3,514,222	0.00000	\$0		
May		622	4,626.026340	2,877,388				622	
	Bills < 3000			49.7949%	1,432,792	0.15444	\$221,280		
	Bills > 3000			50.2051%	1,444,596	0.12457	\$179,953		
June		622	3,557.247960	2,212,608				622	
	Bills < 3000			50.2413%	1,111,643	0.15444	\$171,682		
	Bills > 3000			49.7587%	1,100,965	0.12457	\$137,147		
July		619	2,810.520050	1,739,712				619	
	Bills < 3000			53.8756%	937,280	0.15444	\$144,754		
	Bills > 3000			46.1244%	802,432	0.12457	\$99,959		
August		614	2,720.239410	1,670,227				614	
	Bills < 3000			54.0033%	901,978	0.15444	\$139,301		
	Bills > 3000			45.9967%	768,249	0.12457	\$95,701		
September		610	3,015.326170	1,839,349				610	
	Bills < 3000			52.1065%	958,420	0.15444	\$148,018		
	Bills > 3000			47.8935%	880,929	0.12457	\$109,737		
October		624	4,370.504420	2,727,195				624	
	Bills < 3000			47.1717%	1,286,464	0.15444	\$198,682		
	Bills > 3000			52.8283%	1,440,731	0.12457	\$179,472		
November		594	6,299.849090	3,742,110				594	
	Bills < 3000			41.6789%	1,559,670	0.85663	\$1,336,060		
	Bills > 3000			58.3211%	2,182,440	0.00000	\$0		
December		628	11,102.161690	6,972,158				628	
	Bills < 3000			24.3636%	1,698,669	0.85663	\$1,455,131		
	Bills > 3000			75.6364%	5,273,489	0.00000	\$0		
Total Annualized Customers		7,429		53,033,563			\$10,619,153	7,429	
Monthly Customer Charge		\$88.57	Annualized Monthly Charge Customers				\$657,987		
Total Monthly Charge Customers		\$657,987	Annualized Revenues				\$11,277,140		

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

<u>A</u>	<u>B</u>	
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$331,678,690
2	Annualized Customer Numbers	7,738,960
3	Annualized Customer Usage	703,587,406
4	Profit (Return on Equity)	\$55,444,184
5	Interest Expense	\$24,315,902
6	Annualized Payroll	\$134,962,523
7	Utility Employees	1,344
8	Depreciation	\$50,578,535
9	Net Investment Plant	\$1,149,341,080