BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Verified Application and Petition of Laclede Gas Company to Change its Infrastructure System Replacement Surcharge	)))	Case No. GO-2012-03__

VERIFIED APPLICATION AND PETITION
OF LACLEDE GAS COMPANY TO CHANGE ITS
INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE

COMES NOW Laclede Gas Company ("Laclede" or "Company"), pursuant to Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri (2009), and 4 CSR 240-2.060, 2.080, and 3.265 of the Rules of the Missouri Public Service Commission ("Commission"), and for its Verified Application and Petition to Change its Infrastructure System Replacement Surcharge, respectfully states as follows:

I. BACKGROUND

1. Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri authorize eligible gas corporations to recover certain infrastructure replacement costs by establishing and updating an infrastructure system replacement surcharge ("ISRS"). Laclede's current ISRS was established effective January 13, 2012 by Commission Order in Case No. GO-2012-0145, covering ISRS eligible investments made in natural gas utility plant projects through November 30, 2011.

2. Since Laclede's ISRS was last changed, the Company has continued to incur ISRS costs. For the period from December 1, 2011 through March 31, 2012, those costs result in additional annualized ISRS revenues that exceed the $1 million threshold necessary to make an ISRS filing. Accordingly, Laclede submits this Application and Petition to change its ISRS to reflect these additional costs.

II. THE APPLICANT

3. Laclede is a public utility and gas corporation incorporated under the laws of the State of Missouri, with its principal office located at 720 Olive Street, St. Louis, Missouri 63101. A Certificate of Good Standing evidencing Laclede's standing to do business in Missouri was submitted in Case No. GF-2009-0450 and is incorporated by reference herein for all purposes. The information in such Certificate is current and correct.

4. Laclede is engaged in the business of distributing and transporting natural gas to customers in the City of St. Louis and the Counties of St. Louis, St. Charles, Crawford, Jefferson, Franklin, Iron, St. Genevieve, St. Francois, Madison, and Butler in Eastern Missouri, as a gas corporation subject to the jurisdiction of the Commission.

5. Communications in regard to this Application should be addressed to:

Rick Zucker
Assistant General Counsel
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6. Other than cases that have been docketed at the Commission, Laclede has no pending actions or final unsatisfied judgments or decisions against it from any state or federal agency or court which involve customer service or rates.

7. Laclede is current on its annual report and assessment fee obligations to the Commission, and no such report or assessment fee is overdue.

III. THE ISRS REQUEST

8. With this application, Laclede requests an adjustment to its ISRS rate schedule to reflect costs incurred in connection with ISRS-eligible infrastructure system replacements made during the period beginning December 1, 2011 through March 31, 2012. Consistent with ISRS changes approved in Laclede's previous ISRS cases, this application also includes pro forma ISRS costs updated through May 31, 2012.

9. In accordance with the provisions of Sections 393.1009-1015 and 4 CSR 240-3.265, the revised ISRS rate schedule reflects the appropriate pre-tax ISRS revenues necessary to produce net operating income equal to Laclede's weighted cost of capital multiplied by the net original cost of the requested infrastructure replacements during this period that are eligible for the ISRS, including recognition of accumulated deferred income taxes and accumulated depreciation associated with eligible infrastructure system replacements that were included in Laclede's currently effective ISRS. Laclede also seeks to recover all state, federal and local income or excise taxes applicable to such ISRS income, and to recover all other ISRS costs such as depreciation expense and property taxes due within 12 months of this filing.

A. <u>Eligibility of Costs</u>

10. The infrastructure system replacements for which Laclede seeks ISRS recognition are set forth on Appendix A, which is attached hereto and made a part hereof for all purposes. The infrastructure system replacements listed on Appendix A are eligible gas utility plant projects in that they are either: a) mains, valves, service lines,

regulator stations, vaults, and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition; or b) main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life, or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements; or c) unreimbursed infrastructure facility relocations due to the construction or improvement of a highway, road, street, public way or other public work required by or on behalf of the United States, the State of Missouri, a political subdivision of the State of Missouri, or another entity having the power of eminent domain.

11. In addition to meeting the foregoing criteria, the infrastructure system replacements listed on Appendix A are also eligible for ISRS treatment because they: a) did not increase revenues by directly connecting to new customers; b) are currently in service and used and useful; c) were not included in Laclede's rate base in its most recently completed general rate case, or in a previous ISRS filing; and, d) replaced and/or extended the useful life of existing infrastructure.

12. Finally, the infrastructure system replacements listed on Appendix A are eligible for ISRS treatment because Laclede's last general rate case proceeding was decided by Commission Orders issued within the past three years, that is, effective September 1, 2010, in Case No. GR-2010-0171 (the "Rate Case").

B. Rate Schedules, Calculations and Supporting Documentation

13. Attached hereto as Appendix B is the rate schedule, with supporting documents, proposed by Laclede in order to revise the ISRS to reflect the additional ISRS

eligible investments made by Laclede that were not included in its previous ISRS filing. This proposed rate schedule, on an annualized basis, will produce additional ISRS revenues of at least one million dollars, but not in excess of ten percent of Laclede's base revenue level as approved by the Commission in its most recently completed general rate proceeding.

14. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes current local, state and federal income tax rates through a combined income tax rate conversion factor of 1.626737.

15. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes the average regulatory capital structure consistent with Attachment 4 to the Unanimous Stipulation and Agreement (the "Rate Case Stipulation") that was approved in the Rate Case, and reflects an overall rate of return of 8.4295%.

16. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a weighted average cost of debt of 2.9295%, consistent with Attachment 4 of the Rate Case Stipulation.

17. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a cost of common equity of 10.00%, consistent with Attachment 4 of the Rate Case Stipulation.

18. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a current composite property tax rate of 2.86%.

19. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes depreciation rates currently applicable to the eligible infrastructure system replacements, as approved by the Commission for Laclede in the Rate Case.

20. In determining the appropriate monthly ISRS charge, the proposed rate schedule is based on a reasonable estimate of billing units in the period in which the charge will be in effect, derived by dividing the appropriate pre-tax revenues, as calculated above, by the average number of customers in the most recent fiscal year ended September 30, 2011, and then further dividing this quotient by twelve. (*See* Appendix B, p. 14). Consistent with the methodology used in previous ISRS filings, the monthly ISRS charge is apportioned between customer classes in proportion to the customer charges applicable to those classes.

21. Currently effective call center instructions pertaining to the ISRS, along with ISRS information on the Company's website, are attached hereto as Appendix C, and are incorporated herein by reference. Laclede will update these instructions as necessary to conform with the final order issued in this case.

22. In the past few Laclede rate cases, including Case No. GR-2010-0171, the Commission approved the parties' agreement to implement the Company's ISRS applications "as soon as reasonably possible," in exchange for Laclede's commitment to reduce the ISRS by a certain amount. Based on the fact that ISRS filings have become largely routine in nature, Laclede believes that providing a window of approximately 60 days for implementation is more than sufficient to comply with this condition. Accordingly, rather than provide a 30 day tariff effective date, Laclede has scheduled its tariff filed today to become effective on Monday, July 9, 2012, which is roughly 73 days from the date of this Application. Laclede requests that, rather than further suspend the tariff at this time, the Commission and the parties work toward this reasonable implementation date.

WHEREFORE, pursuant to 393.1015.2(3) RSMo and Commission Rule 3.265(12), Laclede Gas Company respectfully requests that the Commission issue an Order, effective on July 9, 2012, or as soon thereafter as is reasonably possible, in accordance with the Stipulation and Agreement approved in Case No. GR-2010-0171, approving a change to Laclede's ISRS rate schedules to provide for the recovery of the eligible infrastructure system replacement investments made by Laclede from December 1, 2010, through May 31, 2011, and grant such other relief as may be necessary and appropriate to accomplish the purposes of Sections 393.1009 through 393.1015.

Respectfully submitted,

/s/ Rick E. Zucker______________

Michael C. Pendergast # 31763
Vice President & Associate General Counsel
Rick E. Zucker #49211
Assistant General Counsel –Regulatory

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ATTORNEYS FOR LACLEDE GAS COMPANY

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing Application and Petition was served on the General Counsel of the Staff of the Missouri Public Service Commission and the Office of the Public Counsel on this 27th day of April, 2012 by hand-delivery, fax, electronic mail or by placing a copy of such Application, postage prepaid, in the United States mail.

/s/ Gerry Lynch______________________
Gerry Lynch

VERIFICATION

State of Missouri)
) ss
City of St. Louis)

I, Steven P. Rasche, being of lawful age state: that I am Vice President of Finance for Laclede Gas Company; that I have read the foregoing Application and Petition and the documents attached thereto; that the statements and information set forth in such Application and Petition and attached documents are true and correct to the best of my information, knowledge and belief; and, that I am authorized to make this statement on behalf of Laclede Gas Company.

Steven P. Rasche

Subscribed and sworn to before me this 25 day of April, 2012.

Lisa M. Reed
Notary Public

My Commission Expires: November 7, 2015

LISA M. REED
Notary Public - Notary Seal
STATE OF MISSOURI
St. Charles County
My Commission Expires: Nov. 7, 2015
Commission # 11265169

MAIN REPLACEMENTS - ADDITIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	600230	3301	1581F 2P TERRACE	Dec-11	25,918.11	8.0	0.0013083	271.27	406.90
376.30	601100	3301	1338F 2P CALIFORNIA	Dec-11	1,273.35	8.0	0.0013083	13.33	19.99
376.30	601270	3301	996F 4P& 598F 2P LOUISIA	Dec-11	2,255.84	8.0	0.0013083	23.61	35.42
376.30	602150	3301	1364F 4P&268F 2P LAWRENC	Dec-11	125.65	8.0	0.0013083	1.32	1.97
376.30	602230	3301	1402F 2P LINDENWOOD	Dec-11	1,325.17	8.0	0.0013083	13.87	20.80
376.30	602440	3301	852F 2P LILLY	Dec-11	3,679.20	8.0	0.0013083	38.51	57.76
376.30	602850	3301	2670F 2P POEPPING	Dec-11	204,375.69	8.0	0.0013083	2,139.08	3,208.62
376.10	603210	3301	290F 4P N 1ST ST	Dec-11	1,162.49	8.0	0.0012000	11.16	16.74
376.30	603210	3301	290F 4P N 1ST ST	Dec-11	6,339.76	8.0	0.0013083	66.35	99.53
376.30	603320	3301	1131F 2P HEBERT	Dec-11	19,149.05	8.0	0.0013083	200.42	300.63
376.30	609360	3301	863F 2P 265F 4P LAURA	Dec-11	359.49	8.0	0.0013083	3.76	5.64
376.30	609870	3301	367F 4P 319F 3P GRAVOIS	Dec-11	3,503.45	8.0	0.0013083	36.67	55.00
376.30	670170	3301	696F 3P HOLDEN	Dec-11	5,747.61	8.0	0.0013083	60.16	90.24
376.30	671030	3301	396F 2P THURSTON	Dec-11	26,596.03	8.0	0.0013083	278.36	417.55
376.30	671090	3301	812F 2P VALLEY	Dec-11	58,852.71	8.0	0.0013083	615.98	923.96
376.30	671150	3301	485F 2P HARRISON	Dec-11	44,309.41	8.0	0.0013083	463.76	695.64
376.30	671180	3301	682F 3P LANGLEY	Dec-11	872.82	8.0	0.0013083	9.14	13.70
376.30	671320	3301	767F 2P CROFTON	Dec-11	(2.61)	8.0	0.0013083	(0.03)	(0.04)
376.31	698000	3301	MAIN VAR INST MTCE	Dec-11	4,152.29	8.0	0.0013083	43.46	65.19
376.30	699220	3301	MAIN PLS INST MTCE	Dec-11	24,878.19	8.0	0.0013083	260.39	390.58
376.30	602110	3302	510F 2P 13TH & CASS	Dec-11	540.38	8.0	0.0013083	5.66	8.48
376.30	670470	3302	707F 6P& 100F 2P WOODSON	Dec-11	188,268.28	8.0	0.0013083	1,970.49	2,955.74
376.30	601670	330A	2052F 6P & 1272 4P WATER	Dec-11	7,455.31	8.0	0.0013083	78.03	117.05
376.30	600230	3301	1581F 2P TERRACE	Jan-12	8,395.52	7.0	0.0013083	76.89	131.81
376.30	601010	3301	102F 2P HAMPTON	Jan-12	3,412.45	7.0	0.0013083	31.25	53.57
376.30	602150	3301	1364F 4P&268F 2P LAWRENC	Jan-12	2,120.47	7.0	0.0013083	19.42	33.29
376.30	602230	3301	1402F 2P LINDENWOOD	Jan-12	87.47	7.0	0.0013083	0.80	1.37
376.30	602440	3301	852F 2P LILLY	Jan-12	(4,277.12)	7.0	0.0013083	(39.17)	(67.15)
376.30	602850	3301	2670F 2P POEPPING	Jan-12	1,361.63	7.0	0.0013083	12.47	21.38
376.30	603210	3301	290F 4P N 1ST ST	Jan-12	(992.29)	7.0	0.0013083	(9.09)	(15.58)
376.30	603320	3301	1131F 2P HEBERT	Jan-12	2,917.61	7.0	0.0013083	26.72	45.81
376.30	609360	3301	863F 2P 265F 4P LAURA	Jan-12	356.42	7.0	0.0013083	3.26	5.60
376.30	670170	3301	696F 3P HOLDEN	Jan-12	3,233.10	7.0	0.0013083	29.61	50.76
376.30	671030	3301	396F 2P THURSTON	Jan-12	174.93	7.0	0.0013083	1.60	2.75
376.30	671090	3301	812F 2P VALLEY	Jan-12	213.12	7.0	0.0013083	1.95	3.35
376.30	671240	3301	488F 2P COUNTRY CLUB	Jan-12	(9,159.91)	7.0	0.0013083	(83.89)	(143.81)
376.30	671320	3301	767F 2P CROFTON	Jan-12	120.24	7.0	0.0013083	1.10	1.89
376.31	698000	3301	MAIN VAR INST MTCE	Jan-12	204.71	7.0	0.0013083	1.87	3.21
376.30	699220	3301	MAIN PLS INST MTCE	Jan-12	3,092.24	7.0	0.0013083	28.32	48.55
376.10	699500	3301	MAIN STL INST MTCE	Jan-12	283,996.70	7.0	0.0012000	2,385.57	4,089.55
376.30	699720	3301	MAIN PLS INST MTCE	Jan-12	4,852.99	7.0	0.0013083	44.44	76.19
376.30	670470	3302	707F 6P& 100F 2P WOODSON	Jan-12	1,452.99	7.0	0.0013083	13.31	22.81
376.30	600230	3301	1581F 2P TERRACE	Feb-12	127.18	6.0	0.0013083	1.00	2.00
376.30	601270	3301	996F 4P& 598F 2P LOUISIA	Feb-12	772.17	6.0	0.0013083	6.06	12.12
376.30	602850	3301	2670F 2P POEPPING	Feb-12	130.36	6.0	0.0013083	1.02	2.05

376.30	603280	3301	801F 2P CALIFORNIA	Feb-12	55,502.26	6.0	0.0013083	435.68	871.36
376.30	603320	3301	1131F 2P HEBERT	Feb-12	186.87	6.0	0.0013083	1.47	2.93
376.30	603510	3301	960F 2P CHAMBERS	Feb-12	37,123.16	6.0	0.0013083	291.41	582.82
376.30	603560	3301	430F 2P N EUCLID	Feb-12	51,498.53	6.0	0.0013083	404.25	808.51
376.30	603610	3301	660F 2P MARTIN LUTHER KING	Feb-12	40,955.85	6.0	0.0013083	321.50	642.99
376.30	604290	3301	660F 2P MARTIN LUTHER KING	Feb-12	36,994.45	6.0	0.0013083	290.40	580.80
376.30	670170	3301	696F 3P HOLDEN	Feb-12	(169.45)	6.0	0.0013083	(1.33)	(2.66)
376.30	670690	3301	937F 4P CARTWRIGHT	Feb-12	184,975.22	6.0	0.0013083	1,452.02	2,904.04
376.30	671090	3301	812F 2P VALLEY	Feb-12	127.18	6.0	0.0013083	1.00	2.00
376.30	671150	3301	485F 2P HARRISON	Feb-12	3,639.51	6.0	0.0013083	28.57	57.14
376.30	671320	3301	767F 2P CROFTON	Feb-12	177.06	6.0	0.0013083	1.39	2.78
376.31	698000	3301	MAIN VAR INST MTCE	Feb-12	316.11	6.0	0.0013083	2.48	4.96
376.30	603030	3302	614F 2P FYLER	Feb-12	47,063.83	6.0	0.0013083	369.44	738.88
376.30	600230	3301	1581F 2P TERRACE	Mar-12	1,087.18	5.0	0.0013083	7.11	17.07
376.30	603220	3301	1051F 2P MARYLAND	Mar-12	41,479.82	5.0	0.0013083	271.34	651.22
376.30	603510	3301	960F 2P CHAMBERS	Mar-12	178.92	5.0	0.0013083	1.17	2.81
376.30	603560	3301	430F 2P N EUCLID	Mar-12	252.50	5.0	0.0013083	1.65	3.96
376.30	603610	3301	660F 2P MARTIN LUTHER KING	Mar-12	3.01	5.0	0.0013083	0.02	0.05
376.30	603640	3301	950F 2P LYNCH	Mar-12	80,703.47	5.0	0.0013083	527.92	1,267.01
376.30	604080	3301	15F 2P PERSHING	Mar-12	19,142.68	5.0	0.0013083	125.22	300.53
376.30	670620	3301	1448F 2P& 222F 4P FELTON	Mar-12	282.53	5.0	0.0013083	1.85	4.44
376.30	670690	3301	937F 4P CARTWRIGHT	Mar-12	177.14	5.0	0.0013083	1.16	2.78
376.30	671090	3301	812F 2P VALLEY	Mar-12	128.52	5.0	0.0013083	0.84	2.02
376.30	671690	3301	1727F 2P VELMA	Mar-12	91,609.94	5.0	0.0013083	599.27	1,438.24
376.31	698000	3301	MAIN VAR INST MTC	Mar-12	1,245.40	5.0	0.0013083	8.15	19.55
376.10	699000	3301	MAIN STL INST MTCE	Mar-12	18,723.96	5.0	0.0013083	122.48	293.96
376.30	699220	3301	MAIN PLS INST MTCE	Mar-12	4,184.76	5.0	0.0013083	27.37	65.70
376.10	699500	3301	MAIN STL INST MTCE	Mar-12	100,812.10	5.0	0.0013083	659.46	1,582.71
376.30	699720	3301	MAIN PLS INST MTCE	Mar-12	4,643.05	5.0	0.0013083	30.37	72.89
376.30	603030	3302	614F 2P FYLER	Mar-12	2,810.34	5.0	0.0013083	18.38	44.12
376.30	603950	3302	1047F 2P WALSH	Mar-12	61,807.85	5.0	0.0013083	404.32	970.36
376.30	604200	3302	849F 2P LALITE	Mar-12	51,971.69	5.0	0.0013083	339.97	815.93
		BP 33	Distribution Plant - Mains - Replacement	Apr-12	1,500,000.00	4.0	0.0013083	7,849.80	23,549.40
		BP 33	Distribution Plant - Mains - Replacement	May-12	1,500,000.00	3.0	0.0013083	5,887.35	23,549.40
					4,873,366.09			29,642.74	76,139.31

SERVICE TRANSFER WORK ORDERS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED WORK ORDER	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	600240	3504	600230	Dec-11	3,593.53	8.0	0.0013083	37.61	56.42
376.30	600510	3504	600500	Dec-11	1,333.71	8.0	0.0013083	13.96	20.94
376.30	601280	3504	601270	Dec-11	5,835.80	8.0	0.0013083	61.08	91.62
376.30	602160	3504	602150	Dec-11	5,439.96	8.0	0.0013083	56.94	85.41
376.30	602860	3504	602850	Dec-11	19,830.52	8.0	0.0013083	207.55	311.33
376.30	603330	3504	603320	Dec-11	15,626.87	8.0	0.0013083	163.56	245.34

376.30	609820	3504	609810	Dec-11	1,005.21	8.0	0.0013083	10.52	15.78
376.30	669580	3504	669570	Dec-11	1,199.07	8.0	0.0013083	12.55	18.82
376.30	670180	3504	670170	Dec-11	29,598.29	8.0	0.0013083	309.79	464.68
376.30	671040	3504	671030	Dec-11	13,024.28	8.0	0.0013083	136.32	204.48
376.30	671100	3504	671090	Dec-11	28,972.26	8.0	0.0013083	303.24	454.85
376.30	671160	3504	671150	Dec-11	17,730.10	8.0	0.0013083	185.57	278.36
376.30	602120	3505	602110	Dec-11	1,309.07	8.0	0.0013083	13.70	20.55
376.30	670480	3505	670470	Dec-11	33,072.33	8.0	0.0013083	346.15	519.22
376.30	601590	3504	601580	Dec-11	481.92	8.0	0.0013083	5.04	7.57
376.30	602330	3504	602320	Dec-11	48.39	8.0	0.0013083	0.51	0.76
376.30	602760	3504	602750	Dec-11	599.86	8.0	0.0013083	6.28	9.42
376.30	602840	3504	602830	Dec-11	4,571.60	8.0	0.0013083	47.85	71.77
376.30	670970	3504	670960	Dec-11	144.97	8.0	0.0013083	1.52	2.28
376.30	671440	3504	671430	Dec-11	248.60	8.0	0.0013083	2.60	3.90
376.30	603330	3504	603320	Jan-12	(2,576.06)	7.0	0.0012000	(21.64)	(37.10)
376.30	670180	3504	670170	Jan-12	1,150.06	7.0	0.0013083	10.53	18.06
376.30	671140	3504	671130	Jan-12	112.11	7.0	0.0013083	1.03	1.76
376.30	671250	3504	671240	Jan-12	9,184.14	7.0	0.0013083	84.11	144.19
376.30	671330	3504	671320	Jan-12	637.35	7.0	0.0013083	5.84	10.01
376.30	603010	3505	603000	Jan-12	225.51	7.0	0.0013083	2.07	3.54
376.30	670480	3505	670470	Jan-12	202.23	7.0	0.0013083	1.85	3.17
376.30	602330	3504	602320	Jan-12	6,179.09	7.0	0.0013083	56.59	97.01
376.30	602760	3504	602750	Jan-12	2,026.85	7.0	0.0013083	18.56	31.82
376.30	601280	3504	601270	Feb-12	3,953.50	6.0	0.0013083	31.03	62.07
376.30	602760	3504	602750	Feb-12	2,904.39	6.0	0.0013083	22.80	45.60
376.30	609820	3504	609810	Feb-12	138.12	6.0	0.0013083	1.08	2.17
376.30	671160	3504	671160	Feb-12	(5,144.26)	6.0	0.0013083	(40.38)	(80.76)
376.30	600840	3504	600830	Mar-12	7,605.39	5.0	0.0013083	49.75	119.40
376.30	602310	3504	602270	Mar-12	2,367.75	5.0	0.0013083	15.49	37.17
376.30	602330	3504	602320	Mar-12	2,135.74	5.0	0.0013083	13.97	33.53
376.30	603230	3504	603220	Mar-12	81,029.80	5.0	0.0013083	530.06	1,272.14
376.30	603650	3504	603640	Mar-12	3,620.88	5.0	0.0013083	23.69	56.85
376.30	670400	3504	669710	Mar-12	1,600.12	5.0	0.0013083	10.47	25.12
376.30	670630	3504	670620	Mar-12	9,791.38	5.0	0.0013083	64.05	153.72
376.30	671700	3504	671690	Mar-12	91,158.66	5.0	0.0013083	596.31	1,431.15
376.30	603010	3505	603000	Mar-12	483.84	5.0	0.0013083	3.17	7.60
376.30	603960	3505	603950	Mar-12	36,057.47	5.0	0.0013083	235.87	566.09
376.30	604210	3505	604200	Mar-12	36,108.29	5.0	0.0013083	236.20	566.89
		BP 35	Transfer Services - Old Main To New	Apr-12	650,000.00	4.0	0.0013083	3,401.58	10,204.74
		BP 35	Transfer Services - Old Main To New	May-12	650,000.00	3.0	0.0013083	2,551.19	10,204.74
				TOTAL	1,774,618.69			9,827.61	27,864.18

ACCOUNT 37620 MAINS CAST IRON LEAK CLAMPS LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
37620	69901	3503	Mains Leak Clamps City	Dec-11	206,238.28	8.0	0.0027583	4,550.94	6,826.40
37620	69951	3503	Mains Leak Clamps County	Dec-11	2,279.92	8.0	0.0027583	50.31	75.46
37620	69901	3503	Mains Leak Clamps City	Jan-12	141,286.09	7.0	0.0027583	2,727.97	4,676.51
37620	69951	3503	Mains Leak Clamps County	Jan-12	4,717.56	7.0	0.0027583	91.09	156.15
37620	69901	3503	Mains Leak Clamps City	Feb-12	103,609.72	6.0	0.0027583	1,714.72	3,429.44
		BP35	Mains - Cathodic Protection & Clamping	Apr-12	180,000.00	4.0	0.0027583	1,985.98	5,957.93
		BP35	Mains - Cathodic Protection & Clamping	May-12	192,000.00	3.0	0.0027583	1,588.78	6,355.12
				TOTAL	830,131.57			12,709.79	27,477.01

ACCOUNT 37670 MAINS CATHODIC PROTECTION MO NATURAL DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
37670	69739	3501	Cathodic Protection	Dec-11	162.20	8.0	0.0012000	1.56	2.34
37670	69739	3501	Cathodic Protection	Jan-12	2,743.90	7.0	0.0012000	23.05	39.51
37670	69739	3501	Cathodic Protection	Feb-12	8,844.97	6.0	0.0012000	63.68	127.37
				TOTAL	11,751.07			88.29	169.22

ACCOUNT 37610 MAINS CATHODIC PROTECTION LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
37610	69939	3502	Cathodic Protection City	Feb-12	583.92	6.0	0.0012000	4.20	8.41
				TOTAL	583.92			4.20	8.41

Total Main Replacements and Other Projects Extending Useful Life of Mains	7,490,451.34	52,272.63	131,658.13

SERVICE LINE REPLACEMENTS AND INSERTION PROJECTS - ADDITIONS

ACCOUNT 38010 SERVICES STEEL LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
38010	69916	3801	SVC RENEW STEEL CITY	Dec-11	231.74	8.0	0.0043583	8.08	12.12
38010	69516	3801	SVC RENEW STEEL SO	Dec-11	2,355.77	8.0	0.0043583	82.14	123.21
38010	69566	3801	SVC RENEW STEEL NO	Dec-11	234.90	8.0	0.0043583	8.19	12.29
38010	69516	3801	SVC RENEW STEEL SO	Jan-12	10,263.91	7.0	0.0043583	313.13	536.80
38010	69566	3801	SVC RENEW STEEL NO	Jan-12	11,698.80	7.0	0.0043583	356.91	611.84

38010	69916	3801	SVC RENEW STEEL CITY	Feb-12	637.23	6.0	0.0043583	16.66	33.33
38010	69516	3801	SVC RENEW STEEL SO	Feb-12	(0.59)	6.0	0.0043583	(0.02)	(0.03)
38010	69566	3801	SVC RENEW STEEL NO	Feb-12	2,022.31	6.0	0.0043583	52.88	105.77
38010	69916	3801	SVC RENEW STEEL NO	Mar-12	8,150.76	5.0	0.0043583	177.62	426.28
38010	69566	3801	SVC RENEW STEEL NO	Mar-12	1,093.75	5.0	0.0043583	23.83	57.20
				TOTAL	36,688.58			1,039.42	1,918.81

ACCOUNT 38020 SERVICES PLASTIC & COPPER LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38020	69930	3802	SVC REN 1/2 PL CTY	Dec-11	41,258.36	8.0	0.0031250	1,031.46	1,547.19
38020	69931	3802	SVC REN 1IN PL CTY	Dec-11	358,556.10	8.0	0.0031250	8,963.90	13,445.85
38020	69932	3802	SVC REN 1 1/4 PL CITY	Dec-11	(409.43)	8.0	0.0031250	(10.24)	(15.35)
38020	69530	3802	SVC REN 1/2 PL SO	Dec-11	384,465.97	8.0	0.0031250	9,611.65	14,417.47
38020	69531	3802	SV REN 1IN PL SO	Dec-11	83,126.33	8.0	0.0031250	2,078.16	3,117.24
38020	69533	3802	SV REN 2&OVR PL SO	Dec-11	8,222.46	8.0	0.0031250	205.56	308.34
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Dec-11	12,764.00	8.0	0.0031250	319.10	478.65
38020	69535	3804	RELAY COPPER SVC -SOUTH	Dec-11	(2.83)	8.0	0.0031250	(0.07)	(0.11)
38020	69580	3802	SVC REN 1/2 PL NO	Dec-11	472,973.74	8.0	0.0031250	11,824.34	17,736.52
38020	69581	3802	SV REN 1IN PL NO	Dec-11	10,181.37	8.0	0.0031250	254.53	381.80
38020	69582	3802	SV REN 1 1/4 PL NO	Dec-11	9,686.16	8.0	0.0031250	242.15	363.23
38020	69583	3802	SV REN 2&OVR PL NO	Dec-11	666.72	8.0	0.0031250	16.67	25.00
38020	69584	3802	RNW COPPER SVCS-NORTH	Dec-11	2,769.23	8.0	0.0031250	69.23	103.85
38020	69940	3802	SVC RNW COR TRFR	Dec-11	(22,354.65)	8.0	0.0031250	(558.87)	(838.30)
38020	69941	3802	SVC RNW COR TRFR	Dec-11	(70,880.58)	8.0	0.0031250	(1,772.01)	(2,658.02)
38020	69930	3802	SVC REN 1/2 PL CTY	Jan-12	46,999.99	7.0	0.0031250	1,028.12	1,762.50
38020	69931	3802	SVC REN 1IN PL CTY	Jan-12	483,033.92	7.0	0.0031250	10,566.37	18,113.77
38020	69932	3802	SVC REN 1 1/4 PL CITY	Jan-12	13,300.61	7.0	0.0031250	290.95	498.77
38020	69933	3802	SVC REN 2&OVR PL CITY	Jan-12	14,954.41	7.0	0.0031250	327.13	560.79
38020	69530	3802	SVC REN 1/2 PL SO	Jan-12	291,902.11	7.0	0.0031250	6,385.36	10,946.33
38020	69531	3802	SV REN 1IN PL SO	Jan-12	146,067.26	7.0	0.0031250	3,195.22	5,477.52
38020	69532	3802	SV REN 1 1/4 PL SO	Jan-12	1,157.32	7.0	0.0031250	25.32	43.40
38020	69533	3802	SV REN 2&OVR PL SO	Jan-12	16,761.13	7.0	0.0031250	366.65	628.54
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Jan-12	11,110.63	7.0	0.0031250	243.05	416.65
38020	69535	3804	RELAY COPPER SVC -SOUTH	Jan-12	176.02	7.0	0.0031250	3.85	6.60
38020	69580	3802	SVC REN 1/2 PL NO	Jan-12	592,630.87	7.0	0.0031250	12,963.80	22,223.66
38020	69581	3802	SV REN 1IN PL NO	Jan-12	22,281.89	7.0	0.0031250	487.42	835.57
38020	69582	3802	SV REN 1 1/4 PL NO	Jan-12	3,724.01	7.0	0.0031250	81.46	139.65
38020	69584	3802	RNW COPPER SVCS-NORTH	Jan-12	177.09	7.0	0.0031250	3.87	6.64
38020	69940	3802	SVC RNW COR TRFR	Jan-12	(19,433.76)	7.0	0.0031250	(425.11)	(728.77)
38020	69941	3802	SVC RNW COR TRFR	Jan-12	(21,971.07)	7.0	0.0031250	(480.62)	(823.92)
38020	69930	3802	SVC REN 1/2 PL CTY	Feb-12	131,126.88	6.0	0.0031250	2,458.63	4,917.26
38020	69931	3802	SVC REN 1IN PL CTY	Feb-12	548,801.94	6.0	0.0031250	10,290.04	20,580.07
38020	69932	3802	SVC REN 1 1/4 PL CITY	Feb-12	20,566.88	6.0	0.0031250	385.63	771.26
38020	69933	3802	SVC REN 2&OVR PL CITY	Feb-12	6,826.20	6.0	0.0031250	127.99	255.98
38020	69530	3802	SVC REN 1/2 PL SO	Feb-12	317,359.16	6.0	0.0031250	5,950.48	11,900.97
38020	69531	3802	SV REN 1IN PL SO	Feb-12	173,912.74	6.0	0.0031250	3,260.86	6,521.73

38020	69532	3802	SV REN 1 1/4 PL SO	Feb-12	10,472.05	6.0	0.0031250	196.35	392.70
38020	69533	3802	SV REN 2&OVR PL SO	Feb-12	(835.61)	6.0	0.0031250	(15.67)	(31.34)
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Feb-12	14,897.88	6.0	0.0031250	279.34	558.67
38020	69535	3804	RELAY COPPER SVC -SOUTH	Feb-12	1,206.63	6.0	0.0031250	22.62	45.25
38020	69580	3802	SVC REN 1/2 PL NO	Feb-12	481,944.48	6.0	0.0031250	9,036.46	18,072.92
38020	69581	3802	SV REN 1IN PL NO	Feb-12	28,386.83	6.0	0.0031250	532.25	1,064.51
38020	69582	3802	SV REN 1 1/4 PL NO	Feb-12	25,697.57	6.0	0.0031250	481.83	963.66
38020	69583	3802	SV REN 2&OVR PL NO	Feb-12	4,428.35	6.0	0.0031250	83.03	166.06
38020	69584	3802	RNW COPPER SVCS-NORTH	Feb-12	443.78	6.0	0.0031250	8.32	16.64
38020	69940	3802	SVC RNW COR TRFR	Feb-12	(10,637.73)	6.0	0.0031250	(199.46)	(398.91)
38020	69941	3802	SVC RNW COR TRFR	Feb-12	(59,817.96)	6.0	0.0031250	(1,121.59)	(2,243.17)
38020	69930	3802	SVC REN 1/2 PL CTY	Mar-12	178,804.48	5.0	0.0031250	2,793.82	6,705.17
38020	69931	3802	SVC REN 1IN PL CTY	Mar-12	575,071.27	5.0	0.0031250	8,985.49	21,565.17
38020	69932	3802	SVC REN 1 1/4 PL CITY	Mar-12	11,733.73	5.0	0.0031250	183.34	440.01
38020	69933	3802	SVC REN 2&OVR PL CITY	Mar-12	32,543.97	5.0	0.0031250	508.50	1,220.40
38020	69530	3802	SVC REN 1/2 PL SO	Mar-12	408,264.76	5.0	0.0031250	6,379.14	15,309.93
38020	69531	3802	SV REN 1IN PL SO	Mar-12	186,829.33	5.0	0.0031250	2,919.21	7,006.10
38020	69532	3802	SV REN 1 1/4 PL SO	Mar-12	5,580.15	5.0	0.0031250	87.19	209.26
38020	69533	3802	SV REN 2&OVR PL SO	Mar-12	6,580.65	5.0	0.0031250	102.82	246.77
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Mar-12	18,286.64	5.0	0.0031250	285.73	685.75
38020	69535	3804	RELAY COPPER SVC -SOUTH	Mar-12	2,351.02	5.0	0.0031250	36.73	88.16
38020	69580	3802	SVC REN 1/2 PL NO	Mar-12	617,842.64	5.0	0.0031250	9,653.79	23,169.10
38020	69581	3802	SV REN 1IN PL NO	Mar-12	43,976.58	5.0	0.0031250	687.13	1,649.12
38020	69582	3802	SV REN 1 1/4 PL NO	Mar-12	25,686.97	5.0	0.0031250	401.36	963.26
38020	69583	3802	SV REN 2&OVR PL NO	Mar-12	1,936.54	5.0	0.0031250	30.26	72.62
38020	69585	3802	RELAY COPPER SVCS-NORTH	Mar-12	230.54	5.0	0.0031250	3.60	8.65
38020	69940	3802	SVC RNW COR TRFR	Mar-12	(17,729.55)	5.0	0.0031250	(277.02)	(664.86)
38020	69941	3802	SVC RNW COR TRFR	Mar-12	(47,021.85)	5.0	0.0031250	(734.72)	(1,763.32)
				TOTAL	6,639,643.32			131,161.88	248,986.61

ACCOUNT 38092 SERVICES PLASTIC & COPPER MIDWEST DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38092	69645	3801	SVC REN 1/2 PL MW	Dec-11	33,204.01	8.0	0.0031250	830.10	1,245.15
38092	69646	3801	SVC REN 1IN PL MW	Dec-11	88.86	8.0	0.0031250	2.22	3.33
38092	69645	3801	SVC REN 1/2 PL MW	Jan-12	7,245.72	7.0	0.0031250	158.50	271.71
38092	69646	3801	SVC REN 1IN PL MW	Jan-12	987.07	7.0	0.0031250	21.59	37.02
38092	69640	3801	SVC RNW COR TRFR	Jan-12	(15,863.15)	7.0	0.0031250	(347.01)	(594.87)
38092	69645	3801	SVC REN 1/2 PL MW	Feb-12	10,816.39	6.0	0.0031250	202.81	405.61
38092	69646	3801	SVC REN 1IN PL MW	Feb-12	113.46	6.0	0.0031250	2.13	4.25
38092	69640	3801	SVC RNW COR TRFR	Feb-12	(4,933.44)	6.0	0.0031250	(92.50)	(185.00)
38092	69645	3801	SVC REN 1/2 PL MW	Mar-12	9,927.56	5.0	0.0031250	155.12	372.28
38092	69646	3801	SVC REN 1IN PL MW	Mar-12	91.00	5.0	0.0031250	1.42	3.41
38092	69640	3801	SVC RNW COR TRFR	Mar-12	(3,083.40)	5.0	0.0031250	(48.18)	(115.63)
				TOTAL	38,594.08			886.20	1,447.26

ACCOUNT 38082 SERVICES PLASTIC & COPPER FRANKLIN DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38082	69425	3801	SVC RNW PLS 5/8IN	Feb-12	44.45	6.0	0.0031250	0.83	1.67
				TOTAL	44.45			0.83	1.67

ACCOUNT 38072 SERVICES PLASTIC & COPPER MO NATURAL DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38072	69745	3801	SVC REN 1/2 PL MN	Dec-11	193.59	8.0	0.0031250	4.84	7.26
38072	69746	3801	SVC RNW 1IN PL MN	Dec-11	321.68	8.0	0.0031250	8.04	12.06
38072	69747	3801	SVC RNW 5/4 PL MN	Dec-11	803.41	8.0	0.0031250	20.09	30.13
38072	69748	3801	SVC RNW 2" & OVR MN	Dec-11	377.40	8.0	0.0031250	9.44	14.15
38072	69746	3801	SVC RNW 1IN PL MN	Jan-12	1,612.28	7.0	0.0031250	35.27	60.46
38072	69747	3801	SVC RNW 5/4 PL MN	Jan-12	284.08	7.0	0.0031250	6.21	10.65
38072	69748	3801	SVC RNW 2" & OVR MN	Jan-12	(0.44)	7.0	0.0031250	(0.01)	(0.02)
38072	69745	3801	SVC REN 1/2 PL MN	Feb-12	1,800.36	6.0	0.0031250	33.76	67.51
38072	69746	3801	SVC RNW 1IN PL MN	Feb-12	525.33	6.0	0.0031250	9.85	19.70
38072	69745	3801	SVC REN 1/2 PL MN	Mar-12	2,002.20	5.0	0.0031250	31.28	75.08
38072	69746	3801	SVC RNW 1IN PL MN	Mar-12	956.06	5.0	0.0031250	14.94	35.85
				TOTAL	8,875.95			173.71	332.83

ACCOUNT 38070 SERVICES STEEL MO NATURAL DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
								-	-
				TOTAL	-			-	-

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38021	69845	3802	SVC RNW 1/2 PL SC	Dec-11	22,323.79	8.0	0.0031250	558.09	837.14
38021	69846	3802	SVC RNW 1IN PL SC	Dec-11	3,432.20	8.0	0.0031250	85.81	128.71
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Dec-11	1,486.54	8.0	0.0031250	37.16	55.75
38021	69840	3802	SVC RNW COR TRFR	Jan-12	(3,700.08)	7.0	0.0031250	(80.94)	(138.75)
38021	69845	3802	SVC RNW 1/2 PL SC	Jan-12	69,439.32	7.0	0.0031250	1,518.99	2,603.97
38021	69846	3802	SVC RNW 1IN PL SC	Jan-12	15,914.64	7.0	0.0031250	348.13	596.80
38021	69847	3802	SV RNW 1-1/4 PL SC	Jan-12	1,967.31	7.0	0.0031250	43.03	73.77
38021	69848	3802	SV RNW 2&OVR PL SC	Jan-12	7,568.40	7.0	0.0031250	165.56	283.82
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Jan-12	4,217.88	7.0	0.0031250	92.27	158.17

38021	69840	3802	SVC RNW COR TRFR	Feb-12	(2,158.38)	6.0	0.0031250	(40.47)	(80.94)
38021	69845	3802	SVC RNW 1/2 PL SC	Feb-12	47,306.37	6.0	0.0031250	886.99	1,773.99
38021	69846	3802	SVC RNW 1IN PL SC	Feb-12	13,516.17	6.0	0.0031250	253.43	506.86
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Feb-12	(3.68)	6.0	0.0031250	(0.07)	(0.14)
38021	69850	3804	RELAY COPPER SVC- ST CHR	Feb-12	626.98	6.0	0.0031250	11.76	23.51
38021	69840	3802	SVC RNW COR TRFR	Mar-12	(1,541.70)	5.0	0.0031250	(24.09)	(57.81)
38021	69845	3802	SVC RNW 1/2 PL SC	Mar-12	30,983.30	5.0	0.0031250	484.11	1,161.87
38021	69846	3802	SVC RNW 1IN PL SC	Mar-12	1,921.48	5.0	0.0031250	30.02	72.06
38021	69848	3802	SV RNW 2&OVR PL SC	Mar-12	4,558.89	5.0	0.0031250	71.23	170.96
38021	69850	3804	RELAY COPPER SVC- ST CHR	Mar-12	807.84	5.0	0.0031250	12.62	30.29
				TOTAL	218,667.27			4,453.63	8,200.03

ACCOUNT 38011 SERVICES STEEL ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38011	69830	3801	SVC RENEW STEEL SC	Mar-12	905.04		0.0043583	-	47.33
				TOTAL	905.04			-	47.33

Distribution Plant - Services - Renewed (Forecast)

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED WORK ORDER	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
		BP38	Distribution Plant - Services - Renewed	Apr-12	1,535,000.00	4.0	0.0031309	19,223.60	57,670.81
		BP38	Distribution Plant - Services - Renewed	May-12	1,760,000.00	3.0	0.0031309	16,531.05	66,124.19
					3,295,000.00			35,754.65	123,795.00

Total Service Line Replacements and Insertion Projects:	10,238,418.69	173,470.32	384,729.54

REGULATOR STATIONS - ADDITIONS

ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
37800	60056	36OE	Replace Humphrey/Oak Hill Reg. Sta.	Dec-11	363.73	8.0	0.0030917	9.00	13.49
37800	60056	36OE	Replace Humphrey/Oak Hill Reg. Sta.	Feb-12	797.83	6.0	0.0030917	14.80	29.60
				TOTAL	1,161.56			23.80	43.09

ACCOUNT 37810 MEASURING & REGULATING STATION EQUIPMENT ST.CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
37810	64604	36GG	Upgrade Riverside reg station	Feb-12	52,321.22	6.0	0.0030917	970.57	1,941.14
		BP36	Distrib Plant - Meas & Regul Station Equip	Apr-12	250,000.00	4.0	0.0030917	3,091.70	9,275.10
		BP36	Distrib Plant - Meas & Regul Station Equip	May-12	125,000.00	3.0	0.0030917	1,159.39	4,637.55
				TOTAL	427,321.22			5,221.66	15,853.79

Total Regulator Station Replacements	428,482.78	5,245.46	15,896.88

MAIN RELOCATIONS NET OF REIMBURSEMENTS - NET ADDITIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.10	601540	3401	750F 8S JEFFERSON AVE	Dec-11	181,719.52	8.0	0.0012000	1,744.51	2,616.76
376.30	602210	3401	704F 4P RUSSELL	Dec-11	3,005.78	8.0	0.0013083	31.46	47.19
376.10	670570	3401	130F 2S HOLMES	Dec-11	4,844.42	8.0	0.0012000	46.51	69.76
376.30	670960	3401	360F 2P HUDSON	Dec-11	178.42	8.0	0.0013083	1.87	2.80
376.30	671430	3401	160F 2P MCILROY&WIELAND	Dec-11	10,607.96	8.0	0.0013083	111.03	166.54
376.30	601380	340R	110F 2P MISSISSIPPI	Dec-11	295.65	8.0	0.0013083	3.09	4.64
376.30	601550	340R	82F 3P HERBERT	Dec-11	(0.56)	8.0	0.0013083	(0.01)	(0.01)
376.30	602130	340R	345F 2P SALZBURGER	Dec-11	3,531.38	8.0	0.0013083	36.96	55.44
376.30	602320	340R	856F 2P HIGHLAND	Dec-11	(1,537.75)	8.0	0.0013083	(16.09)	(24.14)
376.30	602570	340R	97F 3&4P LOUISIANA	Dec-11	(284.26)	8.0	0.0013083	(2.98)	(4.46)
376.30	602750	340R	1245F 2P VIRGINIA	Dec-11	(892.18)	8.0	0.0013083	(9.34)	(14.01)
376.30	602830	340R	30F 4P SCHOLLMEYER	Dec-11	18,289.82	8.0	0.0013083	191.43	287.14
376.30	670880	340R	471F 3P OAKVIEW	Dec-11	3,217.16	8.0	0.0013083	33.67	50.51
376.30	609410	3401	2117F 2P FILMORE CJ	Dec-11	354.78	8.0	0.0013083	3.71	5.57
376.10	601540	3401	750F 8S JEFFERSON AVE	Jan-12	28,221.00	7.0	0.0012000	237.06	406.38
376.10	669060	3401	95F 6S GREENPARK RD	Jan-12	(73.78)	7.0	0.0012000	(0.62)	(1.06)
376.30	670570	3401	130F 2S HOLMES	Jan-12	2,097.54	7.0	0.0013083	19.21	32.93
376.30	671430	3401	160F 2P MCILROY&WIELAND	Jan-12	1,046.87	7.0	0.0013083	9.59	16.44
376.30	602320	340R	856F 2P HIGHLAND	Jan-12	247.17	7.0	0.0013083	2.26	3.88
376.30	602570	340R	97F 3&4P LOUISIANA	Jan-12	174.93	7.0	0.0013083	1.60	2.75
376.30	602750	340R	1245F 2P VIRGINIA	Jan-12	(341.55)	7.0	0.0013083	(3.13)	(5.36)
376.30	602830	340R	30F 4P SCHOLLMEYER	Jan-12	784.46	7.0	0.0013083	7.18	12.32
376.10	601540	3401	750F 8S JEFFERSON AVE	Feb-12	5,189.70	6.0	0.0012000	37.37	74.73
376.31	647450	3401	45F 2P LAURA	Feb-12	152.51	6.0	0.0013083	1.20	2.39
376.10	669060	3401	95F 6S GREENPARK RD	Feb-12	1,518.78	6.0	0.0012000	10.94	21.87
376.30	670570	3401	130F 2S HOLMES	Feb-12	690.53	6.0	0.0013083	5.42	10.84
376.30	670960	3401	360F 2P HUDSON	Feb-12	177.06	6.0	0.0013083	1.39	2.78
376.30	671430	3401	160F 2P MCILROY&WIELAND	Feb-12	514.56	6.0	0.0013083	4.04	8.08
376.30	699260	3402	CJ REIM CREDIT 60941	Feb-12	(1,085.84)	6.0	0.0013083	(8.52)	(17.05)
376.30	699260	3402	CJ REIM CREDIT 60083/60084	Feb-12	(243,675.89)	6.0	0.0013083	(1,912.81)	(3,825.61)
376.30	602270	340R	27F 4P & 35F 6P FLOY	Feb-12	1,007.48	6.0	0.0013083	7.91	15.82
376.30	602290	340R	62F 4P NOTTINGHAM	Feb-12	4,025.85	6.0	0.0013083	31.60	63.20

376.30	604250	340R	39F 4P KENNERLY	Feb-12	23,216.11	6.0	0.0013083	182.24	364.48
376.30	604310	340R	80F 4P CLEVELAND	Feb-12	16,517.32	6.0	0.0013083	129.66	259.32
376.30	670880	340R	471F 3P OAKVIEW	Feb-12	226.93	6.0	0.0013083	1.78	3.56
376.30	600830	3401	1685F 2P HUMPRY&UTAH CJ	Mar-12	(15,124.63)	5.0	0.0013083	(98.94)	(237.45)
376.10	667760	3401	1526F VAR S&P LONG RD	Mar-12	331,722.67	5.0	0.0013083	2,169.96	5,207.91
376.30	667760	3401	1526F VAR S&P LONG RD	Mar-12	49,568.48	5.0	0.0013083	324.25	778.21
376.10	670570	3401	130F 2S HOLMES	Mar-12	(963.56)	5.0	0.0013083	(6.30)	(15.13)
376.30	671850	3401	290F 6&2P N GEYER	Mar-12	58,233.95	5.0	0.0013083	380.94	914.25
376.30	604250	340R	39F 4P KENNERLY	Mar-12	755.94	5.0	0.0013083	4.94	11.87
376.30	604340	340R	355F 2P EICHELBERGER	Mar-12	15,787.57	5.0	0.0012000	94.73	227.34
376.11	698960	3402	CJ REIM DEBIT 64709	Mar-12	89,927.41	5.0	0.0013083	588.26	1,411.82
376.31	698960	3402	CJ REIM DEBIT 64709	Mar-12	13,437.43	5.0	0.0012000	80.62	193.50
		BP34	Distribution Plant - Mains - Relocation	Apr-12	465,000.00	4.0	0.0013083	2,433.44	7,300.31
		BP34	Distribution Plant - Mains - Relocation	May-12	465,000.00	3.0	0.0012000	1,674.00	6,696.00

Total Main Relocations Net of Reimbursements	TOTAL	1,537,307.14		8,587.09	23,205.05

MAIN REINFORCEMENTS RELATED TO OTHER ISRS ELIGIBLE PROJECTS

ACCOUNT 376 PLASTIC MAINS REINFORCEMENT RELATED TO RELOCATION OF GAS MAIN

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
				TOTAL	-			-	-

Total Main Reinforcements related to other ISRS-eligible projects	**TOTAL**	-		-	-
Total ISRS-Eligible Additions		19,694,659.95		239,575.50	555,489.60

MAIN REPLACEMENTS - RETIREMENTS

MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.30	599020	3301	N/A	MAIN PLASTIC CITY	Dec-11	(7,334.00)	8.0	0.0013083	(76.76)	(115.14)
376.30	599540	3301	N/A	STEEL MAINS CO	Dec-11	(201.02)	8.0	0.0013083	(2.10)	(3.16)
376.30	586540	3302	670470	657F 6S&70F 5/4S WOODSON	Jan-12	(145.50)	7.0	0.0013083	(1.33)	(2.28)
376.30	599040	3301	N/A	STEEL MAINS CITY	Jan-12	(3,846.65)	7.0	0.0013083	(35.23)	(60.39)
376.30	599540	3301	N/A	STEEL MAINS CO	Jan-12	(373.05)	7.0	0.0013083	(3.42)	(5.86)
376.30	599010	3301	N/A	CAST IRON MAINS	Feb-12	(8,012.55)	6.0	0.0013083	(62.90)	(125.79)
376.30	599010	3301	N/A	CAST IRON MAINS	Mar-12	(2,093.33)	5.0	0.0013083	(13.69)	(32.86)
376.30	599520	3301	N/A	MAIN PLASTIC CNTY	Mar-12	(367.52)	5.0	0.0013083	(2.40)	(5.77)
376.31	598020	3302	N/A	MAINS PLASTIC SC	Mar-12	(141.70)	5.0	0.0013083	(0.93)	(2.22)

TOTAL - MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS (22,515.32) (198.76) (353.47)

MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.20	556960	3302	603000	814F 4C GEYER	Dec-11	(1,009.65)	8.0	0.0027583	(22.28)	(33.42)
376.20	599010	3301	N/A	CAST IRON MAINS	Dec-11	(4,444.62)	8.0	0.0027583	(98.08)	(147.12)
376.20	599510	3301	N/A	CAST IRON MAINS CO	Dec-11	(550.70)	8.0	0.0027583	(12.15)	(18.23)
376.20	599010	3301	N/A	CAST IRON MAINS	Jan-12	(3,334.00)	7.0	0.0027583	(64.37)	(110.35)
376.20	599010	3301	N/A	CAST IRON MAINS	Feb-12	(10,203.79)	6.0	0.0027583	(168.87)	(337.74)
376.20	556990	3302	603030	614F 4C FYLER	Mar-12	(1,132.75)	5.0	0.0027583	(15.62)	(37.49)
376.20	599010	3301	N/A	CAST IRON MAINS	Mar-12	(5,478.22)	5.0	0.0027583	(75.55)	(181.33)
376.20	599510	3301	N/A	CAST IRON MAINS CO	Mar-12	(731.64)	5.0	0.0027583	(10.09)	(24.22)

TOTAL - MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS (26,885.37) (467.01) (889.90)

MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.10	556960	3302	603000	814F 4C GEYER	Dec-11	(114.40)	8.0	0.0012000	(1.10)	(1.65)
376.10	599540	3301	N/A	STEEL MAINS CO	Dec-11	(4,567.87)	8.0	0.0012000	(43.85)	(65.78)
376.10	586540	3302	670470	657F 6S&70F 5/4S WOODSON	Jan-12	(3,833.23)	7.0	0.0012000	(32.20)	(55.20)
376.10	599040	3301	N/A	STEEL MAINS CITY	Jan-12	(11,333.39)	7.0	0.0012000	(95.20)	(163.20)
376.10	599540	3301	N/A	STEEL MAINS CO	Jan-12	(6,155.32)	7.0	0.0012000	(51.70)	(88.64)
376.10	599540	3301	N/A	STEEL MAINS CO	Feb-12	(8,277.00)	6.0	0.0012000	(59.59)	(119.19)
376.10	556990	3302	603030	614F 4C FYLER	Mar-12	(2,552.60)	5.0	0.0012000	(15.32)	(36.76)
376.10	599010	3301	N/A	CAST IRON MAINS	Mar-12	(363.80)	5.0	0.0012000	(2.18)	(5.24)

TOTAL MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS (37,197.61) (301.14) (535.66)

Distribution Plant - Mains - Replacement

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
			BP33	Distribution Plant - Mains - Replacement	4/1/2012	-22500	4.0	0.0027583	(248.25)	(744.74)
			BP33	Distribution Plant - Mains - Replacement	5/1/2012	-22500	3.0	0.0027583	(186.19)	(744.74)

Total Distribution Plant - Mains - Replacement	(45,000.00)		(434.44)	(1,489.48)
TOTAL MAIN RETIREMENTS - MAIN REPLACEMENTS	(131,598.30)		(1,401.35)	(3,268.51)

RETIREMENT OF SERVICES

ACCOUNT 38010 SERVICES STEEL LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
38010	59914	3801		SVC RNW PROT STL	Dec-11	(8,364.97)	8.0	0.0043583	(291.66)	(437.48)
38010	59916	3801		SVC RENEW STL CITY	Dec-11	(1,793.10)	8.0	0.0043583	(62.52)	(93.78)
38010	59964	3801		SVC RNW PRO STL CO	Dec-11	(17,908.92)	8.0	0.0043583	(624.42)	(936.63)
38010	59966	3801		SVC RENEW STL CO	Dec-11	(386.60)	8.0	0.0043583	(13.48)	(20.22)
38010	59914	3801		SVC RNW PROT STL	Jan-12	(2,956.42)	7.0	0.0043583	(90.19)	(154.62)
38010	59916	3801		SVC RENEW STL CITY	Jan-12	(6,760.45)	7.0	0.0043583	(206.25)	(353.57)
38010	59964	3801		SVC RNW PRO STL CO	Jan-12	(5,576.36)	7.0	0.0043583	(170.12)	(291.64)
38010	59966	3801		SVC RENEW STL CO	Jan-12	(4,032.04)	7.0	0.0043583	(123.01)	(210.87)
38010	59914	3801		SVC RNW PROT STL	Feb-12	(6,152.37)	6.0	0.0043583	(160.88)	(321.77)
38010	59916	3801		SVC RENEW STL CITY	Feb-12	(2,780.27)	6.0	0.0043583	(72.70)	(145.41)
38010	59964	3801		SVC RNW PRO STL CO	Feb-12	(16,488.52)	6.0	0.0043583	(431.17)	(862.34)
38010	59966	3801		SVC RENEW STL CO	Feb-12	(12,495.67)	6.0	0.0043583	(326.76)	(653.52)
38010	59914	3801		SVC RNW PROT STL	Mar-12	(5,938.00)	5.0	0.0043583	(129.40)	(310.56)
38010	59916	3801		SVC RENEW STL CITY	Mar-12	(1,092.10)	5.0	0.0043583	(23.80)	(57.12)
38010	59964	3801		SVC RNW PRO STL CO	Mar-12	(28,020.62)	5.0	0.0043583	(610.61)	(1,465.47)
38010	59966	3801		SVC RENEW STL CO	Mar-12	(440.51)	5.0	0.0043583	(9.60)	(23.04)
					TOTAL	(121,186.92)			(3,346.57)	(6,338.04)

ACCOUNT 38020 SERVICES PLASTIC & COPPER LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38020	59917	3801		SVC RENEW CPR CITY	Dec-11	(32,549.96)	8.0	0.0031250	(813.75)	(1,220.62)
38020	59967	3801		SVC RENEW CPR CO	Dec-11	(47,658.14)	8.0	0.0031250	(1,191.45)	(1,787.18)
38020	59970	3801		CPR SVCS - NO DISTRICT	Dec-11	(66.03)	8.0	0.0031250	(1.65)	(2.48)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Dec-11	(310.20)	8.0	0.0031250	(7.76)	(11.63)
38020	59917	3801		SVC RENEW CPR CITY	Jan-12	(23,175.70)	7.0	0.0031250	(506.97)	(869.09)
38020	59967	3801		SVC RENEW CPR CO	Jan-12	(17,753.47)	7.0	0.0031250	(388.36)	(665.76)
38020	59970	3801		CPR SVCS - NO DISTRICT	Jan-12	(35.82)	7.0	0.0031250	(0.78)	(1.34)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Jan-12	(31.95)	7.0	0.0031250	(0.70)	(1.20)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Jan-12	(232.98)	7.0	0.0031250	(5.10)	(8.74)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Jan-12	(1,565.80)	7.0	0.0031250	(34.25)	(58.72)
38020	59917	3801		SVC RENEW CPR CITY	Feb-12	(45,716.89)	6.0	0.0031250	(857.19)	(1,714.38)
38020	59967	3801		SVC RENEW CPR CO	Feb-12	(38,750.01)	6.0	0.0031250	(726.56)	(1,453.13)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Feb-12	(123.20)	6.0	0.0031250	(2.31)	(4.62)
38020	59917	3801		SVC RENEW CPR CITY	Mar-12	(11,534.50)	5.0	0.0031250	(180.23)	(432.54)
38020	59967	3801		SVC RENEW CPR CO	Mar-12	(37,835.52)	5.0	0.0031250	(591.18)	(1,418.83)
					TOTAL	(257,340.17)			(5,308.24)	(9,650.26)

ACCOUNT 38092 SERVICES PLASTIC & COPPER MIDWEST DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38092	59617	3801		SV REN CP OR PL MW	Dec-11	(1,831.24)	8.0	0.0031250	(45.78)	(68.67)
38092	59617	3801		SV REN CP OR PL MW	Jan-12	(2,871.74)	7.0	0.0031250	(62.82)	(107.69)
38092	59617	3801		SV REN CP OR PL MW	Feb-12	(5,928.95)	6.0	0.0031250	(111.17)	(222.34)
38092	59617	3801		SV REN CP OR PL MW	Mar-12	(7,573.18)	5.0	0.0031250	(118.33)	(283.99)
					TOTAL	(18,205.11)			(338.10)	(682.69)

ACCOUNT 38090 SERVICES STEEL MIDWEST DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38090	59616	3801		SVC RENEW STEEL MW	Dec-11	(264.00)	8.0	0.0043583	(9.20)	(13.81)
38090	59616	3801		SVC RENEW STEEL MW	Jan-12	(218.77)	7.0	0.0043583	(6.67)	(11.44)
					TOTAL	(482.77)			(15.87)	(25.25)

ACCOUNT 38082 SERVICES PLASTIC & COPPER FRANKLIN DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
					TOTAL	-			-	-

ACCOUNT 38072 SERVICES PLASTIC & COPPER MO NATURAL DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
					TOTAL	-			-	-

ACCOUNT 38070 SERVICES STEEL MO NATURAL DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
					TOTAL	-			-	-

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38021	59817	3801		SV RNW CP & PL STCHAS	Dec-11	(653.36)	8.0	0.0031250	(16.33)	(24.50)
38021	59817	3801		SV RNW CP & PL STCHAS	Jan-12	(6,592.80)	7.0	0.0031250	(144.22)	(247.23)
38021	59817	3801		SV RNW CP & PL STCHAS	Feb-12	(1,376.66)	6.0	0.0031250	(25.81)	(51.62)
38021	59817	3801		SV RNW CP & PL STCHAS	Mar-12	(2,834.94)	5.0	0.0031250	(44.30)	(106.31)
					TOTAL	(11,457.76)			(230.66)	(429.66)

ACCOUNT 38011 SERVICES STEEL ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38011	59816	3801		SVC RENEW STEEL SC	Mar-12	(281.24)	5.0	3.0043583	(4,224.73)	(10,139.35)
					TOTAL	(281.24)			(4,224.73)	(10,139.35)

Distribution Plant - Services - Renewed

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		RELATED WORK ORDER	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
		BP38		Distribution Plant - Services - Renewed	Apr-12	(100,000.00)	4.0	0.0031309	(1,252.35)	(3,757.06)
		BP38		Distribution Plant - Services - Renewed	May-12	(100,000.00)	3.0	0.0031309	(939.26)	(3,757.06)

Total Service Line Replacements and Insertion Projects:	(200,000.00)	(2,191.61)	(7,514.12)
TOTAL RETIREMENTS - SERVICES	(608,953.97)	(15,655.78)	(34,779.37)

RETIREMENT - REGULATOR STATIONS

ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT LACLEDE DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
37800	555860	36OE		RTR REG STN-HUMPHREY/OAK	Feb-12	(18,754.80)	6.0	0.0030917	(347.91)	(695.81)
		BP36		Distrib Plant - Meas & Regul Station Equip	Apr-12	(20,000.00)	4.0	0.0030917	(247.33)	(742.00)
		BP36		Distrib Plant - Meas & Regul Station Equip	May-12	(20,000.00)	3.0	0.0030917	(185.50)	(742.00)
					TOTAL	(58,754.80)			(780.74)	(2,179.81)

ACCOUNT 37810 MEASURING & REGULATING STATION EQUIPMENT ST CHARLES DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT		DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
					TOTAL	-			-	-

TOTAL RETIREMENTS - REGULATOR STATIONS	(58,754.80)	(780.74)	(2,179.81)

RETIREMENTS - MAIN RELOCATIONS

MAINS - PLASTIC - RETIREMENTS - MAIN RELOCATIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.31	594370	3401	647560	302F 4P KETTERING	Dec-11	(4,072.75)	8.0	0.0013083	(42.63)	(63.94)
376.30	585330	3401	667760	1435F 12&8S 6S LONG	Mar-12	(1,479.57)	5.0	0.0013083	(9.68)	(23.23)
376.83	593520	3401	671170	560F 4P POTTERY RD	Mar-12	(6,403.05)	5.0	0.0013083	(41.89)	(100.53)
TOTAL MAINS - PLASTIC - RETIREMENTS - MAIN RELOCATIONS					**TOTAL**	(11,955.37)			(94.20)	(187.70)

MAINS - CAST IRON - RETIREMENTS - MAIN RELOCATIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.20	556690	340R	602290	62F 6C NOTTINGHAM	Dec-11	(149.41)	8.0	0.0027583	(3.30)	(4.95)
376.20	556700	340R	602320	516F 4C HIGHLAND	Dec-11	(966.47)	8.0	0.0027583	(21.33)	(31.99)
376.20	556810	340R	602570	62F 6C LOUISIANA	Dec-11	(168.98)	8.0	0.0027583	(3.73)	(5.59)
376.20	556890	340R	602750	1245F 6C VIRGINIA	Dec-11	(2,280.28)	8.0	0.0027583	(50.32)	(75.48)
376.20	586730	340R	670880	471F 4C OAKVIE	Dec-11	(664.95)	8.0	0.0027583	(14.67)	(22.01)
376.20	556920	340R	602830	30F 6C SCHOLLMEYER	Jan-12	(61.12)	7.0	0.0027583	(1.18)	(2.02)
376.20	556040	3401	60083	1746F 6CI-HUMPRY&UTAH	Feb-12	(3,308.74)	6.0	0.0027583	(54.76)	(109.52)
376.20	555860	36OE	600560	RTR REG STN-HUMPHREY/OAK	Feb-12	(3,480.93)	6.0	0.0027583	(57.61)	(115.22)
376.20	557340	340R	604250	39F 6C KENNERLY	Mar-12	(46.12)	5.0	0.0027583	(0.64)	(1.53)
376.20	557360	340R	604310	80F 6C CLEVELAND	Mar-12	(136.08)	5.0	0.0027583	(1.88)	(4.50)
TOTAL MAINS - CAST IRON - RETIREMENTS - MAIN RELOCATIONS					**TOTAL**	(11,263.08)			(209.42)	(372.81)

MAINS - STEEL - RETIREMENTS - MAIN RELOCATIONS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	RELATED CWO	DESCRIPTION	RETIREMENT DATE	RETIREMENT AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
376.10	586610	3401	670570	132F 2S HOLMES	Dec-11	(1,176.48)	8.0	0.0012000	(11.29)	(16.94)
376.10	586880	3401	671430	160F 2P MCILROY&WIELAND	Jan-12	(562.89)	7.0	0.0012000	(4.73)	(8.11)
376.10	556040	3401	600830	1746F 6CI-HUMPRY&UTAH	Feb-12	(278.30)	6.0	0.0012000	(2.00)	(4.01)
376.10	585330	3401	667760	1435F 12&8S 6S LONG	Mar-12	(75,521.98)	5.0	0.0012000	(453.13)	(1,087.52)
TOTAL MAINS - STEEL - RETIREMENTS - MAIN RELOCATIONS					**TOTAL**	(77,539.65)			(471.15)	(1,116.58)

Distribution Plant - Mains - Relocation

		BP34		Distribution Plant - Mains - Relocation	Apr-12	(33,000.00)	4.0	0.0012514	(165.19)	(495.56)
		BP34		Distribution Plant - Mains - Relocation	May-12	(33,000.00)	3.0	0.0012514	(123.89)	(495.56)
Total Distribution Plant - Mains - Relocation					**TOTAL**	(66,000.00)			(289.08)	(991.12)
TOTAL MAIN RETIREMENTS - MAIN RELOCATIONS						(166,758.10)			(1,063.85)	(2,668.21)
TOTAL RETIREMENTS - ISRS ELIGIBLE PROPERTY						(966,065.17)			(18,901.72)	(42,895.90)

Laclede Gas Company — For — Refer to Sheet No. 1
Name of Issuing Corporation or Municipality — Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

Description: The ISRS is designed to recover the costs associated with the Company's eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company's tariff, a monthly ISRS shall be added to each customer's bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

	Per Bill Per Month
Residential General Service (RG)	$ 1.21
Residential Seasonal Air Conditioning Service (RA)	$ 1.21
Commercial & Industrial General Service-Class I (C1)	$ 1.58
Commercial & Industrial General Service-Class II (C2)	$ 2.51
Commercial & Industrial General Service-Class III (C3)	$ 5.02
Commercial & Industrial Seasonal Service-Class I	$ 1.58
Commercial & Industrial Seasonal Service-Class II	$ 2.51
Commercial & Industrial Seasonal Service-Class III	$ 5.02
Large Volume Service (LV)	$ 56.01
Interruptible Service (IN)	$ 49.79
General L.P. Gas Service (LP)	$ 1.05
Unmetered Gas Light Service (SL)	$ .37
Vehicular Fuel Rate (VF)	$ 1.42
Large Volume Transportation and Sales Service (LVTSS)	$132.48

DATE OF ISSUE April 27, 2012 (Month Day Year) — DATE EFFECTIVE July 9, 2012 (Month Day Year)

ISSUED BY M.C. Darrell, Senior Vice President and General Counsel, 720 Olive St., St. Louis, MO 63101
Name of Officer — Title — Address

Laclede Gas Company
ISRS Revenue Requirement Calculation

ISRS Activity:	
Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:	
Work Orders Placed in Service	
Gross Additions	7,490,451
Deferred Taxes	(1,173,553)
Accumulated Depreciation	(52,273)
Total Net	6,264,625
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:	
Work Orders Placed in Service	
Gross Additions	10,238,419
Deferred Taxes	(2,039,378)
Accumulated Depreciation	(173,470)
Total Net	8,025,571
Gas Utility Plant Projects - Regulator Stations:	
Work Orders Placed in Service	
Gross Additions	428,483
Deferred Taxes	(76,541)
Accumulated Depreciation	(5,245)
Total Net	346,697
Gas Utility Plant Projects - Main Relocations net of Reimbursements:	
Work Orders Placed in Service	
Gross Additions	1,537,307
Deferred Taxes	(316,292)
Accumulated Depreciation	(8,587)
Total Net	1,212,428
Gas Utility Plant Projects - Main Reinforcements Related to Other ISRS Eligible Projects:	
Work Orders Placed in Service	
Gross Additions	-
Deferred Taxes	-
Accumulated Depreciation	-
Total Net	-
Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS	
Total Incremental Accumulated Depreciation	(851,218)
Total Incremental Accumulated Deferred Taxes	(735,431)
Total ISRS Rate Base	14,262,672
Overall Rate of Return per GR-2010-0171	8.4295%
UOI Required	1,202,272
Income Tax Conversion Factor	1.62674
Revenue Requirement Before Interest Deductibility	1,955,780
Total ISRS Rate Base	14,262,672
Weighted Cost of Debt per GR-2010-0171	2.9295%
Interest Deduction	417,825
Marginal Income Tax Rate	38.5272%
Income Tax Reduction due to Interest	160,976
Income Tax Conversion Factor	1.62674
Revenue Requirement Impact of Interest Deductibility	261,866
Total Revenue Requirement on Capital	1,693,914
Depreciation Expense	512,594
Property Taxes	895,553
Incremental Decrease in Property Taxes - January 1, 2011 Property	7,937
ISRS Revenue Undercollection October 2010 through March 2012	190,594
Total Company ISRS Revenues	3,300,592
Total Staff Expected ISRS Revenues	2,808,950
Average of Company and Staff Recommendations	3,054,771

Laclede Gas Company
ISRS Filing
Incremental Accumulated Deferred Income Taxes and Accumulated Depreciation

ISRS Activity:		**Accumulated**
Main Replacements, etc.	**Accumulated Depreciation**	**Deferred Income Taxes**
At February 28, 2012	411,706.40	4,143,246.46
At August 31, 2012	604,143.46	4,353,710.52
Incremental Change	192,437.06	210,464.06
Services		
At February 28, 2012	1,224,093.54	9,141,206.18
At August 31, 2012	1,789,794.95	9,594,216.76
Incremental Change	565,701.41	453,010.58
Regulator Stations		
At February 28, 2012	60,046.22	553,140.04
At August 31, 2012	95,064.27	546,746.76
Incremental Change	35,018.05	-6,393.28
Main Relocations		
At February 28, 2012	115,738.09	2,263,182.67
At August 31, 2012	173,304.56	2,341,676.63
Incremental Change	57,566.47	78,493.96
Main Reinforcements		
At February 28, 2012	747.37	18,005.93
At August 31, 2012	1,242.86	17,861.96
Incremental Change	495.49	-143.97
TOTAL INCREMENTAL CHANGE	851,218.48	735,431.35

Property Taxes - April - December 2010 Property at 2010 Rates	545,231.39
Property Taxes - April - December 2010 Depreciated Property at 2011 Rates	553,168.58
	7,937.19

Laclede Gas Company
ISRS Calculation of Property Taxes

DISTRIBUTION REAL ESTATE

Service Additions	CY 2011
380.10	78,119.90
380.20	19,332,084.23
380.92	208,595.24
380.90	29.89
380.82	-
380.80	1,042.22
380.72	48,706.07
380.70	1,358.97
380.21	451,169.15
380.11	377.75
380.62	1,260.36
Total Service Additions	20,122,743.78
Specific Real Additions	
376.70	68,216.47
376.10	10,628.73
Mains - 376s	12,432,904.42
Total Specific Additions	12,511,749.62
Retirements	
Services	(1,220,279.91)
Mains - Cast Iron	(249,254.48)
Mains - Steel	(484,101.74)
Mains - Plastic	(150,872.80)
	(2,104,508.93)
Net Real Estate	30,529,984.47
Assessment Rate	32%
Assessed Value	9,769,595.03
Real Estate Rate/$100	8.9601
Real Estate Taxes	875,365.48

DISTRIBUTION PERSONAL PROPERTY

	CY 2011
378.00	834,976.05
378.10	-
378.70	-
378.80	-
378.90	-
379.00	74,687.72
Total Specific Personal	909,663.77
Specific Personal Retirements	
378.00	(86,709.15)
378.10	(13,929.15)
378.80	-
378.70	-
378.90	-
379.00	-
Total Specific Personal	(100,638.30)
Net Personal Property	809,025.47
Assessment Rate	33.33%
Assessed Value	269,648.19
Personal Prop. Rate/$100	7.4866
Personal Property Taxes	20,187.48
Total Property Taxes	895,552.96

Laclede Gas Company
ISRS Calculation of Property Taxes

DISTRIBUTION REAL ESTATE

Service Additions	CY2011
380.10	77,911.99
380.20	12,249,284.21
380.92	178,930.87
380.90	13,466.00
380.82	343.73
380.80	-
380.72	29,404.06
380.70	301.63
380.21	232,715.34
380.11	246.90
380.62	-
Total Service Additions	12,782,604.73
Specific Real Additions	
376.70	25,939.61
376.10	6,685.90
Mains - 376s	7,969,650.07
Total Specific Additions	8,002,275.58
Retirements	
Services	(1,311,692.06)
Mains - Cast Iron	(122,285.89)
Mains - Steel	(313,444.70)
Mains - Plastic	(72,878.19)
	(1,820,300.84)
Net Real Estate	18,964,579.47
Additional Depreciation	(379,291.59)
Net Real Estate	18,585,287.88
Assessment Rate	32%
Assessed Value	5,947,292.12
Real Estate Rate/$100	8.9601
Real Estate Taxes	532,883.32

DISTRIBUTION PERSONAL PROPERTY

	CY2011
378.00	838,547.87
378.10	86,138.73
378.70	
378.80	
378.90	-
379.00	-
Total Specific Personal	924,686.60
Specific Personal Retirements	
378.00	(95,151.81)
378.10	-
378.80	-
378.70	-
378.90	-
379.00	-
Total Specific Personal	(95,151.81)
Net Personal Property	829,534.79
Additional Depreciation	(16,590.70)
Net Real Estate	812,944.09
Assessment Rate	33.33%
Assessed Value	270,954.27
Personal Prop. Rate/$100	7.4866
Personal Property Taxes	20,285.26
Total Property Taxes	553,168.58

Laclede Gas Company
ISRS Depreciation Expense

	Additions Annual Depreciation	Retirements Annual Depreciation
Main Replacements	131,658.13	(3,268.51)
Service Line Replacements and Insertion Projects	384,729.54	(34,779.37)
Regulator Stations	15,896.88	(2,179.81)
Main Relocations net of Reimbursements	23,205.05	(2,668.21)
Main Reinforcements	-	-
Total	555,489.60	(42,895.90)
Total Net Increase in Depreciation Expense	512,593.70	

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period for Plant in Service	December 1st - August 31st 2011 - 2012 December 1st - May 31st 2011 - 2012			Total
	G & E 20 Year Life 100% Bonus	B 20 Year Life 50% Bonus	C 20 Year Life 0% Bonus	
Main Replacements, etc.				
Additions	839,818.07	4,876,014.58	-	5,715,832.65
Bonus Depreciation	839,818.07	2,438,007.29	-	3,277,825.36
Adjusted Tax Basis on Additions	-	2,438,007.29	-	2,438,007.29
Bonus Depreciation for Period				
December 1 - August 31 2012	-	-	-	-
December 1 - August 31 2012	769,833.23	2,234,840.02	-	3,004,673.25
Tax Depreciation On Adj. Basis				
Fiscal Year 2011 (Oct 1 - Sep 30)	-	-	-	-
Fiscal Year 2012 (Oct 1 - Sep 30)	-	83,806.50	-	83,806.50
Total Tax Depreciation	769,833.23	2,318,646.52	-	3,088,479.75
Total Book Depreciation				42,445.02
Difference Between Book and Tax Depreciation				3,046,034.73
Deferred Income Taxes (@ 38.5272%)				1,173,553.36

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period for Plant in Service	December 1st - August 31st 2011 - 2012 December 1st - May 31st 2011 - 2012			Total
	G & E 20 Year Life 100% Bonus	B 20 Year Life 50% Bonus	C 20 Year Life 0% Bonus	
Services				
Additions	1,356,076.84	8,882,341.85	-	10,238,418.69
Bonus Depreciation	1,356,076.84	4,441,170.93	-	5,797,247.77
Adjusted Tax Basis on Additions	-	4,441,170.92	-	4,441,170.92
Bonus Depreciation for Period				
December 1 - August 31 2012	-	-	-	-
December 1 - August 31 2012	1,243,070.44	4,071,073.35	-	5,314,143.79
Tax Depreciation On Adj. Basis				
Fiscal Year 2011 (Oct 1 - Sep 30)	-	-	-	-
Fiscal Year 2012 (Oct 1 - Sep 30)	-	152,665.25	-	152,665.25
Total Tax Depreciation	1,243,070.44	4,223,738.60	-	5,466,809.04
Total Book Depreciation				173,470.32
Difference Between Book and Tax Depreciation				5,293,338.72
Deferred Income Taxes (@ 38.5272%)				2,039,377.74

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period for Plant in Service	December 1st - August 31st 2011 - 2012 December 1st - May 31st 2011 - 2012			Total
	20 Year Life 100% Bonus	20 Year Life 50% Bonus	20 Year Life 0% Bonus	
Regulator Stations				
Additions	363.73	428,119.05	-	428,482.78
Bonus Depreciation	363.73	214,059.53	-	214,423.26
Adjusted Tax Basis on Additions	-	214,059.52	-	214,059.52
Bonus Depreciation for Period				
December 1 - August 31 2012	-	-	-	-
December 1 - August 31 2012	333.42	196,221.24	-	196,554.66
Tax Depreciation On Adj. Basis				
Fiscal Year 2011 (Oct 1 - Sep 30)	-	-	-	-
Fiscal Year 2012 (Oct 1 - Sep 30)	-	7,358.30	-	7,358.30
Total Tax Depreciation	333.42	203,579.54	-	203,912.96
Total Book Depreciation				5,245.46
Difference Between Book and Tax Depreciation				198,667.50
Deferred Income Taxes (@ 38.5272%)				76,541.12

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period for Plant in Service	December 1st - August 31st 2011 - 2012 December 1st - May 31st 2011 - 2012			Total
	G & E 20 Year Life 100% Bonus	B 20 Year Life 50% Bonus	C 20 Year Life 0% Bonus	
Main Relocations				
Additions	223,330.14	1,313,977.00	-	1,537,307.14
Bonus Depreciation	223,330.14	656,988.50	-	880,318.64
Adjusted Tax Basis on Additions	-	656,988.50	-	656,988.50
Bonus Depreciation for Period				
December 1 - August 31 2012	-	-	-	-
December 1 - August 31 2012	204,719.30	602,239.46	-	806,958.76
Tax Depreciation On Adj. Basis				
Fiscal Year 2011 (Oct 1 - Sep 30)	-	-	-	-
Fiscal Year 2012 (Oct 1 - Sep 30)	-	22,583.98	-	22,583.98
Total Tax Depreciation	204,719.30	624,823.44	-	829,542.74
Total Book Depreciation				8,587.09
Difference Between Book and Tax Depreciation				820,955.65
Deferred Income Taxes (@ 38.5272%)				316,291.62

Laclede Gas Company
ISRS Deferred Taxes — Rate Base Reduction

Depreciation for the period for Plant in Service	December 1st - August 31st 2011 - 2012 December 1st - May 31st 2011 - 2012			Total
	20 Year Life 100% Bonus	20 Year Life 50% Bonus	20 Year Life 0% Bonus	
Main Reinforcements				
Additions	-	-	-	-
Bonus Depreciation	-	-	-	-
Adjusted Tax Basis on Additions	-	-	-	-
Bonus Depreciation for Period				
December 1 - August 31 2012	-	-	-	-
December 1 - August 31 2012	-	-	-	-
Tax Depreciation On Adj. Basis				
Fiscal Year 2011 (Oct 1 - Sep 30)	-	-	-	-
Fiscal Year 2012 (Oct 1 - Sep 30)	-	-	-	-
Total Tax Depreciation	-	-	-	-
Total Book Depreciation				-
Difference Between Book and Tax Depreciation				-
Deferred Income Taxes (@ 38.5272%)				-

Laclede Gas Company
Capital Structure/Rate of Return for ISRS
Case GR-2010-0171

	% of Cap Structure	Embedded Cost	Weighted Cost
LTD	45.00%	6.51%	2.9295%
Preferred Stock	0.00%	4.92%	0.0000%
Common Equity	55.00%	10.00%	5.5000%
Total Capital *			8.4295%

Tax Multiplier	1.626737
Composite Weighted Cost of Debt	2.9295%

* Reflects Stipulation and Agreement in GR-2010-0171

Laclede Gas Company
ISRS Rate Design

Total ISRS Revenues 3,054,771

Customer Rate Class	Number of Customers*	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Nos.	Customer Percentage	Current ISRS Charge	Current ISRS Revenues
Residential	596,863	15.50	1.0000	596,863	87.9519%	0.38	2,686,729
C&I 1	31,209	20.25	1.3065	40,773	6.0081%	0.49	183,534
C&I 2	8,904	32.25	2.0806	18,526	2.7299%	0.78	83,393
C&I 3	628	64.50	4.1613	2,613	0.3851%	1.56	11,764
LV	82	720.00	46.4516	3,828	0.5641%	17.42	17,233
Interruptible	16	640.00	41.2903	657	0.0968%	15.49	2,958
Transportation	139	1,703.00	109.8710	15,290	2.2531%	41.21	68,828
Transportation - Other**	0	1,376.00	88.7742	0	0.0000%	0.00	0
Gas Light	98	4.70	0.3032	30	0.0044%	0.11	133
Vehicular Fuel	4	18.20	1.1742	5	0.0007%	0.44	21
Liquid Propane	46	13.50	0.8710	40	0.0059%	0.33	179
Total	637,988				100.0000%		3,054,771

*Average customers - FY 2011
**Single customers with multiple accounts located on contiguous property.

Laclede Gas Company
ISRS Cumulative Rate Design

Total ISRS Revenues	9,819,316						
Customer Rate Class	**Number of Customers***	**Customer Charge**	**Ratio to Residential Customer Charge**	**Weighted Customer Nos.**	**Customer Percentage**	**ISRS Charge**	**Total ISRS Revenues**
Residential	596,863	15.50	1.0000	596,863	87.9519%	1.21	8,636,272
C&I 1	31,209	20.25	1.3065	40,773	6.0081%	1.58	589,955
C&I 2	8,904	32.25	2.0806	18,526	2.7299%	2.51	268,059
C&I 3	628	64.50	4.1613	2,613	0.3851%	5.02	37,813
LV	82	720.00	46.4516	3,828	0.5641%	56.01	55,395
Interruptible	16	640.00	41.2903	657	0.0968%	49.79	9,509
Transportation	139	1,703.00	109.8710	15,290	2.2531%	132.48	221,243
Transportation - Other**	0	1,376.00	88.7742	0	0.0000%	0.00	0
Gas Light	98	4.70	0.3032	30	0.0044%	0.37	428
Vehicular Fuel	4	18.20	1.1742	5	0.0007%	1.42	68
Liquid Propane	46	13.50	0.8710	40	0.0059%	1.05	574
Total	637,988				100.0000%		9,819,316

*Average customers - FY 2011
**Single customers with multiple accounts located on contiguous property.

Spring 2012

TO: All Customer Relations Employees

RE: Infrastructure System Replacement Surcharge

As a result of the Company's 2010 rate case, cost recovery for the facilities that were part of the Infrastructure System Replacement Surcharge (ISRS) were incorporated into the Company's overall rates. This includes costs for plant in service as of March 31, 2010. Effective September 1, 2010, the monthly ISRS was reset to $-0-.

The Company received approval to re-establish ISRS charges in January 2011, for ISRS costs incurred between April 1 and November 30, 2010. Effective **July 8, 2011,** the Company received approval to change its ISRS charges in July 2011 and January 2012. The ISRS charges reimburse for natural gas customers' pipeline replacements and/or relocations that were not included in Laclede's base rates set in the 2010 rate case. **The new ISRS rate is $.83 per month for Laclede's residential customers and ranges from $1.08 to $80.45 for Commercial and Industrial customers**.

The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.

The ISRS covers the costs for:

- Moving or upgrading facilities in connection with mandated safety projects.
- Certain public improvement projects such as street or highway widening.
    - An example would be the Page Avenue extension in West St. Louis that connected I-270 with Highway 94 in St. Charles.

The ISRS does <u>NOT</u> apply to:

- Costs for privately funded projects like the new Busch Stadium, where Laclede was reimbursed by the Cardinals for work done. None of these types of costs are included in the ISRS or are being recovered from Laclede's customers.
- Costs incurred to build infrastructure that directly connects to new customers who will be billed for service.

ISRS charges are prorated upon implementation. The exact amount of the ISRS charge can be found under the "DETAIL BILL CALCULATION" screen under NBIL.

When a new ISRS is established, the first ISRS bill for each customer will contain a bill message on the front of the bill known as the initial notice. Such a bill message does not appear when the

ISRS amount merely changes. However, please note that an abbreviated version of this message is also permanently on the back of the bill under Definitions. Once each year, bills will also contain a different ISRS notice, referred to as the annual ISRS notice. (Please see Attachment 1 for initial bill message and annual ISRS Notice).

Attachment 2 is a sample residential bill showing how the ISRS charge is displayed. Attachment 3 is the tariff sheet showing all of the monthly ISRS rates for the various customer classes.

Customers who call with ISRS questions during the first month that ISRS bills are rendered may be directed to the bill message on the front of the bill. After the first month, the ISRS is still defined on the back of the bill. If customers seek to discuss the ISRS charge in greater detail, please emphasize the following:

- The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.

- ISRS is authorized by Missouri law, which allows gas utilities like Laclede to adjust their rates up to two times per year to recover these mandated costs.

- None of the mandated costs and projects covered by ISRS produce any new revenue for the Company. Any projects for which Laclede is separately reimbursed are not included in the ISRS.

- The financial impact of the ISRS is very modest. It is less for residential customers than for larger commercial and industrial customers. Since Laclede first established an ISRS in 2004, the residential ISRS has always been less than $2 per month.

M. Shillato

ATTACHMENT I

INITIAL NOTICE

ISRS

Each year, Laclede spends tens of millions of dollars on its more than 16,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri.

ANNUAL NOTICE

ISRS

Each year, Laclede spends tens of millions of dollars on its more than 16,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge, which is reflected on the front of your bill, may be adjusted periodically, and has been implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri.

Attachment 2

Laclede Gas

IMPORTANT CONTACT INFORMATION

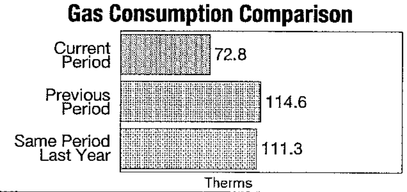
Customer service: 314 621-6960
Natural gas emergencies or odor: 314-342-0800
Toll-free: 1-800-887-4173
(if outside of the St. Louis Metropolitan area)
Additional information and phone numbers are on the back of the printed bill and at lacledegas.com/bill/info.php.

Statement Date: 02/28/2012
Account Number: [redacted]
Service Address: [redacted]

Bill at a Glance	Amount
Amount Due	**$69.62**
Due By	**03/09/12**
Delinquent After	**03/20/12**

[redacted]
BALLWIN,MO 63021

Gas Consumption Comparison



	Use In Therms	Degree Days	Supplier Cost of Gas/Therm	Days In Billing Period
Current Period	72.8	764	.53695	32
Previous Period	114.6	798	.57365	30
Same Period Last Year	111.3	884	.61833	30

Present Reading	Previous Reading	Usage (CCF) X	BTU Factor	= Therms
7903	7832	71	1.025	72.8
Actual Reading			Rate: Res. General	

Detail - Current Charges	**Amount**
Charge For Gas Svc 01-25-12 To 02-26-12 *(Includes A Monthly Customer Charge Of $19.50, A Monthly ISRS Charge Of $.83, And Usage Charges**)*	85.09
Ellisville Tax	6.41
Subtotal - Current Utility Charges	91.50
Total Current Charges	$91.50

Detail - Account Balance	**Amount**
Prior Gas Balance	45.42
Payment - ***Thank you***	(76.00)
Current Charges	91.50
Account Balance	$60.92

Detail - Payment Plan	**Amount**
Budget Amount	70.00
Budget Credit	(.38)

**Gas usage charge per therm is $1.24922 for the first 30 therms and $0.63754 for each additional therm.

Important Message

For just pennies a month, you are helping to ensure the safe and reliable delivery of natural gas. The Infrastructure System Replacement Surcharge (ISRS) covers costs Laclede incurs to upgrade its natural gas distribution system and improvements made in connection with local, state and federal public improvement projects.

Please retain this portion for your records.

See back of bill for other convenient ways to pay your bill.

Please detach and return this portion to **Laclede Gas Company, Drawer 2, St. Louis, MO 63171** with your payment. Please do not fold, staple or paper clip payment to your bill.

Account Number: [redacted]
Service Address: [redacted]

Amount Due	**$69.62**
Due By	**03/09/12**
Delinquent After	**03/20/12**

Amount Enclosed:

Please do not write below.

Make check payable to:

Laclede Gas Company
Drawer 2
St. Louis, MO 63171

47251100130000069623

Laclede Gas Company — For — Refer to Sheet No. 1
Name of Issuing Corporation or Municipality — Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

Description: The ISRS is designed to recover the costs associated with the Company's eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company's tariff, a monthly ISRS shall be added to each customer's bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

	Per Bill Per Month
Residential General Service (RG)	$ .83
Residential Seasonal Air Conditioning Service (RA)	$ .83
Commercial & Industrial General Service-Class I (C1)	$ 1.08
Commercial & Industrial General Service-Class II (C2)	$ 1.72
Commercial & Industrial General Service-Class III (C3)	$ 3.44
Commercial & Industrial Seasonal Service-Class I	$ 1.08
Commercial & Industrial Seasonal Service-Class II	$ 1.72
Commercial & Industrial Seasonal Service-Class III	$ 3.44
Large Volume Service (LV)	$34.00
Interruptible Service (IN)	$30.17
General L.P. Gas Service (LP)	$ .72
Unmetered Gas Light Service (SL)	$ .22
Vehicular Fuel Rate (VF)	$ .86
Large Volume Transportation and Sales Service (LVTSS)	$80.45

DATE OF ISSUE November 9, 2011 (Month Day Year) DATE EFFECTIVE January 13, 2012 (Month Day Year)

ISSUED BY M.C. Darrell, Senior Vice President and General Counsel, 720 Olive St., St. Louis, MO 63101
Name of Officer — Title — Address

» GAS SERVICE » YOUR GAS BILL » PRODUCTS & SERVICES » CUSTOMER SERVICE » ENERGY EFFICIENCY » SAFETY » CONTACT US » HOME

Laclede Gas
The Original Green Energy

» ABOUT LACLEDE GAS
» ABOUT MISSOURI NATURAL GAS
» COMMUNITY SERVICE
» RATES & REGULATIONS
» CAREERS

RATES & REGULATIONS

I AM LOOKING FOR...

RESIDENTIAL RATE SUMMARY
PGA EXPLANATION
ISRS
RATE SCHEDULES & CLAUSES
RULES & REGULATIONS

Home / Rates & Regulations /

ISRS

Each year Laclede spends tens of millions of dollars on its more than 16,000 miles of pipeline facilities used to deliver gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with a new law contained in Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri.

*Effective January 7, 2011, the ISRS was reinstated as part of the charge for gas service on each monthly natural gas billing statement. On January 13, 2012, the ISRS amount increased to $.83/month. To view the tariff sheet detailing the order and schedule of rates click **here**.*

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