

**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	)	Case No. GO-2008-_____
Infrastructure System Replacement Surcharge	)	

**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 (2004 Supp.), 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 ISRS was established effective January 18, 2008 by Commission Order in Case No. GO-2008-0155, covering ISRS eligible investments made in natural gas utility plant projects through September 2007.

2. Since Laclede’s ISRS was established, the Company has continued to incur ISRS costs including property taxes. For the period from October 1, 2007 through March 31, 2008, 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-2007-0220 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
Laclede Gas Company
720 Olive Street, Room 1516
St. Louis, MO 63101
(314) 342-0533

Glenn W. Buck
Manager, Financial Services
Laclede Gas Company
720 Olive Street, Room 1305
St. Louis, Missouri 63101
(314) 342-0767

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 October 1, 2007 through March 31, 2008. 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. Eligibility of Costs

9. 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.

10. 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.

11. 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, on July 19, 2007, in Case No. GR-2007-0208 (the "Rate Case").

B. Rate Schedules, Calculations and Supporting Documentation

12. 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.

13. 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 1.62709.

14. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes the average regulatory capital structure consistent with Attachment 5 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 8.4646%.

15. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a weighted average cost of debt of 3.2227%, consistent with Attachment 5 of the Rate Case Stipulation.

16. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a cost of common equity of 10.00%, consistent with Attachment 5 of the Rate Case Stipulation.

17. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes a current composite property tax rate of 2.61%.

18. 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.

19. 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, 2007, and then further dividing this quotient by twelve. (See Appendix B, p. 13). 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.

20. ISRS information on the Company's website, along with call center instructions pertaining to the ISRS, are attached hereto as Appendix C, and are incorporated herein by reference.

WHEREFORE, pursuant to 393.1015.2(3) and Commission Rule 3.265(12), Laclede Gas Company respectfully requests that the Commission issue an Order, effective as soon as reasonably possible in accordance with the Stipulation and Agreement approved in Case No. GR-2007-0208, 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 October 1, 2007, through March 31, 2008, and granting such other relief as may be necessary and appropriate to accomplish the purposes of Sections 393.1009 through 393.1015.

Respectfully submitted,

/s/ Rick Zucker

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

Laclede Gas Company
720 Olive Street, Room 1520
St. Louis, MO 63101
(314) 342-0532 (telephone)
(314) 421-1979 (fax)
E-mail:mpendergast@lacledegas.com

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 25th day of April, 2008 by hand-delivery, fax, electronic mail or by placing a copy of such Application, postage prepaid, in the United States mail.

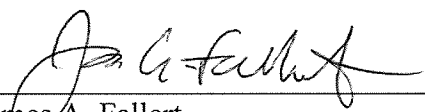
/s/ Gerry Lynch

Gerry Lynch

VERIFICATION

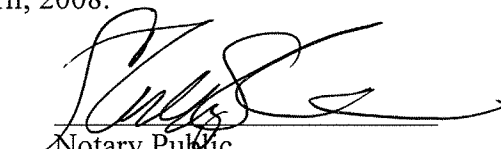
State of Missouri)
)
City of St. Louis) ss

I, James A. Fallert, being of lawful age state: that I am Controller 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.



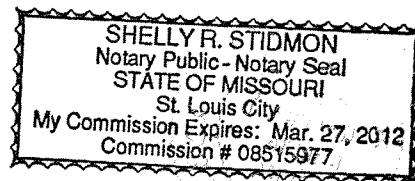
James A. Fallert

Subscribed and sworn to before me this 25th day of April, 2008.



Notary Public

My Commission Expires: 03/27/2012



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	608660	3301	729F 3P TEXAS	Oct-07	33,964.90	5	0.0013083	222.18	533.24
376.30	608750	3301	1880F 2P MCCUEN & BENNETT	Oct-07	3,274.16	5	0.0013083	21.42	51.40
376.30	608790	3301	1404F 2P PLAINVIEW	Oct-07	61,601.85	5	0.0013083	402.97	967.12
376.30	608920	3301	580F 3P GOENER	Oct-07	1,574.07	5	0.0013083	10.30	24.71
376.30	608960	3301	510F 8P JAMIESON	Oct-07	108.25	5	0.0013083	0.71	1.70
376.30	609280	3301	1594F 4P GRAVOIS	Oct-07	99,452.99	5	0.0013083	650.57	1,561.37
376.30	609350	3301	1064F 2P BELT	Oct-07	(2,641.54)	5	0.0013083	(17.28)	(41.47)
376.30	609700	3301	208F 2P WINNEBAGO	Oct-07	9,298.18	5	0.0013083	60.82	145.98
376.30	609740	3301	787F 2P TAYLOR	Oct-07	2,576.96	5	0.0013083	16.86	40.46
376.30	661720	3301	875F 5/4P ST ANDREWS	Oct-07	595.53	5	0.0013083	3.90	9.35
376.30	661960	3301	274F 5/4P ST JUDITH	Oct-07	64.77	5	0.0013083	0.42	1.02
376.30	662080	3301	1380F 4P RISCH & GRAND	Oct-07	1,673.27	5	0.0013083	10.95	26.27
376.30	662180	3301	628F 5/4P RECTOR	Oct-07	75.65	5	0.0013083	0.49	1.19
376.30	662270	3301	584F 5/4P WIEGEL	Oct-07	1,042.36	5	0.0013083	6.82	16.36
376.30	662290	3301	253F 5/4P EASTBROOK	Oct-07	2,115.41	5	0.0013083	13.84	33.21
376.30	662400	3301	348F 5/4P AUBUCHON	Oct-07	543.17	5	0.0013083	3.55	8.53
376.10	683420	3301	20F 6S SPANISH POND	Oct-07	(2,083.02)	5	0.0012000	(12.50)	(30.00)
376.30	687870	3301	650F 5/4P ASHBY	Oct-07	150.58	5	0.0013083	0.99	2.36
376.30	608750	3301	1880F 2P MCCUEN & BENNETT	Nov-07	(531.25)	4	0.0013083	(2.78)	(8.34)
376.30	608920	3301	580F 3P GOENER	Nov-07	1.19	4	0.0013083	0.01	0.02
376.30	608960	3301	510F 8P JAMIESON	Nov-07	(539.81)	4	0.0013083	(2.82)	(8.47)
376.30	608980	3301	429F 3P SUBLETTE	Nov-07	84,343.26	4	0.0013083	441.39	1,324.16
376.30	609670	3301	564F 3P WESTMINSTER	Nov-07	(33.16)	4	0.0013083	(0.17)	(0.52)
376.73	621990	3301	1285F 2P NEWBERRY	Nov-07	24,680.80	4	0.0013083	129.16	387.48
376.30	661850	3301	760F 5/4P ST CECELIA	Nov-07	1,667.60	4	0.0013083	8.73	26.18
376.30	662080	3301	1380F 4P RISCH & GRAND	Nov-07	185.68	4	0.0013083	0.97	2.92
376.30	663000	3301	776F 5/4P FAIRVIEW	Nov-07	11,734.74	4	0.0013083	61.41	184.23
376.30	608330	3301	187F 6P CLIFTON	Dec-07	527.00	3	0.0013083	2.07	8.27
376.30	609350	3301	1064F 2P BELT	Dec-07	107.88	3	0.0013083	0.42	1.69
376.30	608770	3301	3126F 2P DELMAR, ML KING	Jan-08	651.38	2	0.0013083	1.70	10.23
376.30	609670	3301	564F 3P WESTMINSTER	Jan-08	99.08	2	0.0013083	0.26	1.56
376.31	698000	3301	MAIN INST MTCE ST CHAS	Jan-08	4,152.36	2	0.0013083	10.87	65.19
376.30	601240	3301	455F 3P BEACON	Feb-08	39,113.26	1	0.0013083	51.17	614.06
376.30	601720	3301	445F 3P LEXINGTON	Feb-08	43,011.19	1	0.0013083	56.27	675.26
376.30	608750	3301	1880F 2P MCCUEN & BENNETT	Feb-08	2,292.45	1	0.0013083	3.00	35.99
376.30	609020	3301	1487F 2P PLOVER, HARNEY	Feb-08	38,586.34	1	0.0013083	50.48	605.79
376.30	662270	3301	584F 5/4P WIEGEL	Feb-08	4,216.57	1	0.0013083	5.52	66.20
376.30	663530	3301	204F 4P DEMUN	Feb-08	92,900.44	1	0.0013083	121.54	1,458.50
376.30	699220	3301	MAIN INST MTCE CITY	Feb-08	2,151.83	1	0.0013083	2.82	33.78
376.30	699721	3301	MAINS INST MTCE COUNTY	Feb-08	5,635.05	1	0.0013083	7.37	88.47
376.30	601240	3301	455F 3P BEACON	Mar-08	2,926.78	0	0.0013083	-	45.95
376.30	601290	3301	175F 3P MALLINCRODT	Mar-08	27,443.31	0	0.0013083	-	430.85
376.30	601630	3301	1258F 2P CLAYTON	Mar-08	24,408.16	0	0.0013083	-	383.20

376.30	601650	3301	92F 4P KINGSHIGHWAY	Mar-08	21,488.52	0	0.0013083	-	337.36
376.30	601670	3301	1220F 2P PAGE	Mar-08	46,031.23	0	0.0013083	-	722.67
376.30	601720	3301	445F 3P LEXINGTON	Mar-08	175.77	0	0.0013083	-	2.76
376.31	645930	3301	386F 5/4P ST FRANCIS	Mar-08	8,372.07	0	0.0013083	-	131.44
376.30	699220	3301	MAINS INST MTCE CITY	Mar-08	19,635.18	0	0.0013083	-	308.26

718,822.44

2,346.40

11,287.94

SERVICE TRANSFER WORK ORDERS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED WORK ORDER</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.30	600400	3504	600390	Oct-07	207.13	5	0.0013083	1.35	3.25
376.30	600450	3504	600440	Oct-07	455.17	5	0.0013083	2.98	7.15
376.30	600950	3504	600940	Oct-07	3,590.35	5	0.0013083	23.49	56.37
376.30	608670	3504	608660	Oct-07	34,473.71	5	0.0013083	225.51	541.22
376.30	608800	3504	608790	Oct-07	149,838.52	5	0.0013083	980.17	2,352.40
376.30	608840	3504	608830	Oct-07	482.16	5	0.0013083	3.15	7.57
376.30	608970	3504	608960	Oct-07	258.28	5	0.0013083	1.69	4.05
376.30	609290	3504	609280	Oct-07	1,383.42	5	0.0013083	9.05	21.72
376.30	609360	3504	609350	Oct-07	(1,501.57)	5	0.0013083	(9.82)	(23.57)
376.30	609710	3504	609700	Oct-07	1,159.65	5	0.0013083	7.59	18.21
376.30	609750	3504	609740	Oct-07	74,803.32	5	0.0013083	489.33	1,174.38
376.30	609950	3504	609940	Oct-07	349.46	5	0.0013083	2.29	5.49
376.90	611440	3504	611430	Oct-07	0.66	5	0.0012000	-	0.01
376.30	662090	3504	662080	Oct-07	1,650.88	5	0.0013083	10.80	25.92
376.10	689910	3504	689900	Oct-07	6,129.04	5	0.0012000	36.77	88.26
376.30	600400	3504	600390	Nov-07	677.19	4	0.0013083	3.54	10.63
376.30	600760	3504	600750	Nov-07	2,374.88	4	0.0013083	12.43	37.28
376.30	608970	3504	608960	Nov-07	(0.04)	4	0.0013083	-	-
376.30	608990	3504	608980	Nov-07	39,825.82	4	0.0013083	208.42	625.25
376.30	609950	3504	609940	Nov-07	3,573.40	4	0.0013083	18.70	56.10
376.30	662090	3504	662080	Nov-07	1,142.08	4	0.0013083	5.98	17.93
376.30	663010	3504	663000	Nov-07	50,173.62	4	0.0013083	262.57	787.71
376.30	608970	3504	608960	Dec-07	8,108.10	3	0.0013083	31.82	127.29
376.30	663010	3504	663000	Dec-07	69.28	3	0.0013083	0.27	1.09
376.30	600050	3504	600040	Jan-08	19,855.02	2	0.0013083	51.95	311.72
376.30	600840	3504	600830	Jan-08	1,653.76	2	0.0013083	4.33	25.96
376.10	662210	3504	662200	Jan-08	38,761.33	2	0.0012000	93.03	558.16
376.30	662210	3504	662200	Jan-08	4,595.90	2	0.0013083	12.03	72.15
376.30	663120	3504	663110	Jan-08	1,936.62	2	0.0013083	5.07	30.40
376.30	679140	3504	66912-913	Jan-08	5,118.30	2	0.0013083	13.39	80.36
376.11	645410	3504	645400	Jan-08	1,309.06	2	0.0012000	3.14	18.85
376.30	601250	3504	601240	Feb-08	23,126.13	1	0.0013083	30.26	363.07
376.30	601730	3504	601720	Feb-08	26,304.13	1	0.0013083	34.41	412.96
376.30	609030	3504	609020	Feb-08	7,315.73	1	0.0013083	9.57	114.85
376.10	662660	3504	662650	Feb-08	1,384.86	1	0.0012000	1.66	19.94

376.30	662660	3504	662650	Feb-08	962.30	1	0.0013083	1.26	15.11
376.30	663540	3504	663530	Feb-08	15,444.27	1	0.0013083	20.21	242.47
376.30	679140	3504	67911-67913	Feb-08	2,656.85	1	0.0013083	3.48	41.71
376.30	601300	3504	601290	Mar-08	8,072.74	0	0.0013083	-	126.74
376.30	601520	3504	601510	Mar-08	5,295.03	0	0.0013083	-	83.13
376.30	601640	3504	601630	Mar-08	9,937.83	0	0.0013083	-	156.02
376.30	601660	3504	601650	Mar-08	5,880.16	0	0.0013083	-	92.32
376.30	601680	3504	601670	Mar-08	57,143.58	0	0.0013083	-	897.13
376.30	601730	3504	601720	Mar-08	22.35	0	0.0013083	-	0.35
376.31	641420	3504	641410	Mar-08	36,545.57	0	0.0013083	-	573.75
376.31	645940	3504	645930	Mar-08	12,213.77	0	0.0013083	-	191.75

664,759.80

2,611.87

10,374.61

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	Oct-07	3,797.94	5	0.0027583	52.38	125.71
37620	69951	3503	MAINS LEAK CLAMPS	Oct-07	465.22	5	0.0027583	6.42	15.40
37620	69901	3503	MAINS LEAK CLAMPS	Nov-07	1,157.02	4	0.0027583	12.77	38.30
37620	69951	3503	MAINS LEAK CLAMPS	Nov-07	231.14	4	0.0027583	2.55	7.65
37620	69901	3503	MAINS LEAK CLAMPS	Dec-07	605.43	3	0.0027583	5.01	20.04
37620	69951	3503	MAINS LEAK CLAMPS	Dec-07	485.70	3	0.0027583	4.02	16.08
37620	69901	3503	MAINS LEAK CLAMPS	Jan-08	1,186.35	2	0.0027583	6.54	39.27
37620	69951	3503	MAINS LEAK CLAMPS	Jan-08	1,058.88	2	0.0027583	5.84	35.05
37620	69901	3503	MAINS LEAK CLAMPS	Feb-08	659.98	1	0.0027583	1.82	21.85

TOTAL

9,647.66

97.35

319.35

Total Main Replacements and Other Projects Extending Useful Life of Mains

1,393,229.90

5,055.62

21,981.90

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	Oct-07	93.83	5	0.0043583	2.04	4.91
38010	69516	3801	SVC RENEW STEEL SO	Oct-07	494.84	5	0.0043583	10.78	25.88
38010	69566	3801	SVC RENEW STEEL NO	Oct-07	1,196.91	5	0.0043583	26.08	62.60
38010	69916	3801	SVC RENEW STEEL CITY	Nov-07	335.85	4	0.0043583	5.85	17.56
38010	69516	3801	SVC RENEW STEEL SO	Nov-07	795.03	4	0.0043583	13.86	41.58
38010	69566	3801	SVC RENEW STEEL NO	Nov-07	1,299.83	4	0.0043583	22.66	67.98
38010	69516	3801	SVC RENEW STEEL SO	Dec-07	517.59	3	0.0043583	6.77	27.07
38010	69566	3801	SVC RENEW STEEL NO	Dec-07	1,168.98	3	0.0043583	15.28	61.14
38010	69916	3801	SVC RENEW STEEL CITY	Jan-08	158.93	2	0.0043583	1.39	8.31
38010	69516	3801	SVC RENEW STEEL SO	Jan-08	320.91	2	0.0043583	2.80	16.78
38010	69516	3801	SVC RENEW STEEL SO	Feb-08	1,028.82	1	0.0043583	4.48	53.81
38010	69566	3801	SVC RENEW STEEL NO	Mar-08	20.37	0	0.0043583	-	1.07

TOTAL	7,431.89	111.99	388.69
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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	Oct-07	16,844.04	5	0.0031250	263.19	631.65
38020	69931	3802	SVC REN 1IN PL CTY	Oct-07	118,680.06	5	0.0031250	1,854.38	4,450.50
38020	69932	3802	SVC REN 1 1/4 PL CITY	Oct-07	41,208.75	5	0.0031250	643.89	1,545.33
38020	69530	3802	SVC REN 1/2 PL SO	Oct-07	24,572.77	5	0.0031250	383.95	921.48
38020	69531	3802	SV REN 1IN PL SO	Oct-07	44,180.82	5	0.0031250	690.33	1,656.78
38020	69532	3802	SV REN 1 1/4 PL SO	Oct-07	5,603.89	5	0.0031250	87.56	210.15
38020	69533	3802	SV REN 2&OVR PL SO	Oct-07	5,758.31	5	0.0031250	89.97	215.94
38020	69534	3802	RENEW COPPER SVCS-SOUTH	Oct-07	566,754.88	5	0.0031250	8,855.55	21,253.31
38020	69580	3802	SVC REN 1/2 PL NO	Oct-07	89,693.55	5	0.0031250	1,401.46	3,363.51
38020	69581	3802	SV REN 1IN PL NO	Oct-07	22,730.16	5	0.0031250	355.16	852.38
38020	69582	3802	SV REN 1 1/4 PL NO	Oct-07	1,096.48	5	0.0031250	17.13	41.12
38020	69583	3802	SV REN 2&OVR PL NO	Oct-07	10,268.21	5	0.0031250	160.44	385.06
38020	69584	3804	RNW COPPER SVCS-NORTH	Oct-07	384,577.91	5	0.0031250	6,009.03	14,421.67
38020	69585	3804	RELAY COPPER SVCS-NORTH	Oct-07	659.89	5	0.0031250	10.31	24.75
38020	69930	3802	SVC REN 1/2 PL CTY	Nov-07	13,811.28	4	0.0031250	172.64	517.92
38020	69931	3802	SVC REN 1IN PL CTY	Nov-07	162,936.60	4	0.0031250	2,036.71	6,110.12
38020	69932	3802	SVC REN 1 1/4 PL CITY	Nov-07	12,457.20	4	0.0031250	155.72	467.15
38020	69933	3802	SVC REN 2&OVR PL CITY	Nov-07	16,874.38	4	0.0031250	210.93	632.79
38020	69530	3802	SVC REN 1/2 PL SO	Nov-07	82,387.85	4	0.0031250	1,029.85	3,089.54
38020	69531	3802	SV REN 1IN PL SO	Nov-07	30,532.81	4	0.0031250	381.66	1,144.98
38020	69532	3802	SV REN 1 1/4 PL SO	Nov-07	183.81	4	0.0031250	2.30	6.89
38020	69533	3802	SV REN 2&OVR PL SO	Nov-07	4,756.24	4	0.0031250	59.45	178.36

38020	69534	3804	RENEW COPPER SVCS-SOUTH	Nov-07	465,018.80	4	0.0031250	5,812.74	17,438.21
38020	69580	3802	SVC REN 1/2 PL NO	Nov-07	130,244.78	4	0.0031250	1,628.06	4,884.18
38020	69581	3802	SV REN 1IN PL NO	Nov-07	4,789.79	4	0.0031250	59.87	179.62
38020	69582	3802	SV REN 1 1/4 PL NO	Nov-07	232.94	4	0.0031250	2.91	8.74
38020	69583	3802	SV REN 2&OVR PL NO	Nov-07	(965.57)	4	0.0031250	(12.07)	(36.21)
38020	69584	3804	RNW COPPER SVCS-NORTH	Nov-07	316,144.85	4	0.0031250	3,951.81	11,855.43
38020	69585	3804	RELAY COPPER SVCS-NORTH	Nov-07	814.16	4	0.0031250	10.18	30.53
38020	69930	3802	SVC REN 1/2 PL CTY	Dec-07	14,203.17	3	0.0031250	133.15	532.62
38020	69931	3802	SVC REN 1IN PL CTY	Dec-07	168,459.07	3	0.0031250	1,579.30	6,317.22
38020	69932	3802	SVC REN 1 1/4 PL CITY	Dec-07	7,791.95	3	0.0031250	73.05	292.20
38020	69933	3802	SVC REN 2&OVR PL CITY	Dec-07	4,635.79	3	0.0031250	43.46	173.84
38020	69530	3802	SVC REN 1/2 PL SO	Dec-07	65,009.10	3	0.0031250	609.46	2,437.84
38020	69531	3802	SV REN 1IN PL SO	Dec-07	15,435.99	3	0.0031250	144.71	578.85
38020	69532	3802	SV REN 1 1/4 PL SO	Dec-07	218.97	3	0.0031250	2.05	8.21
38020	69533	3802	SV REN 2&OVR PL SO	Dec-07	2,143.15	3	0.0031250	20.09	80.37
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Dec-07	388,119.25	3	0.0031250	3,638.62	14,554.47
38020	69580	3802	SVC REN 1/2 PL NO	Dec-07	91,363.43	3	0.0031250	856.53	3,426.13
38020	69581	3802	SV REN 1IN PL NO	Dec-07	7,250.50	3	0.0031250	67.97	271.89
38020	69582	3802	SV REN 1 1/4 PL NO	Dec-07	1,935.06	3	0.0031250	18.14	72.56
38020	69583	3802	SV REN 2&OVR PL NO	Dec-07	(4,059.85)	3	0.0031250	(38.06)	(152.24)
38020	69584	3802	RNW COPPER SVCS-NORTH	Dec-07	298,120.30	3	0.0031250	2,794.88	11,179.51
38020	69585	3802	RELAY COPPER SVCS-NORTH	Dec-07	520.50	3	0.0031250	4.88	19.52
38020	69930	3802	SVC REN 1/2 PL CTY	Jan-08	9,402.81	2	0.0031250	58.77	352.61
38020	69931	3802	SVC REN 1IN PL CTY	Jan-08	240,719.80	2	0.0031250	1,504.50	9,026.99
38020	69932	3802	SVC REN 1 1/4 PL CITY	Jan-08	20,889.84	2	0.0031250	130.56	783.37
38020	69933	3802	SVC REN 2&OVR PL CITY	Jan-08	7,573.28	2	0.0031250	47.33	284.00
38020	69530	3802	SVC REN 1/2 PL SO	Jan-08	44,948.01	2	0.0031250	280.93	1,685.55
38020	69531	3802	SV REN 1IN PL SO	Jan-08	34,102.75	2	0.0031250	213.14	1,278.85
38020	69532	3802	SV REN 1 1/4 PL SO	Jan-08	11,483.51	2	0.0031250	71.77	430.63
38020	69533	3802	SV REN 2&OVR PL SO	Jan-08	(27,097.34)	2	0.0031250	(169.36)	(1,016.15)
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Jan-08	489,832.76	2	0.0031250	3,061.45	18,368.73
38020	69580	3802	SVC REN 1/2 PL NO	Jan-08	114,522.03	2	0.0031250	715.76	4,294.58
38020	69581	3802	SV REN 1IN PL NO	Jan-08	12,997.50	2	0.0031250	81.23	487.41
38020	69583	3802	SV REN 2&OVR PL NO	Jan-08	(1,774.98)	2	0.0031250	(11.09)	(66.56)
38020	69584	3804	RNW COPPER SVCS-NORTH	Jan-08	418,131.84	2	0.0031250	2,613.32	15,679.94
38020	69585	3804	RELAY COPPER SVCS-NORTH	Jan-08	942.34	2	0.0031250	5.89	35.34
38020	69930	3802	SVC REN 1/2 PL CTY	Feb-08	7,599.06	1	0.0031250	23.75	284.96
38020	69931	3802	SVC REN 1IN PL CTY	Feb-08	177,310.08	1	0.0031250	554.09	6,649.13
38020	69932	3802	SVC REN 1 1/4 PL CITY	Feb-08	9,441.64	1	0.0031250	29.51	354.06
38020	69933	3802	SVC REN 2&OVR PL CITY	Feb-08	17,846.85	1	0.0031250	55.77	669.26
38020	69530	3802	SVC REN 1/2 PL SO	Feb-08	41,903.17	1	0.0031250	130.95	1,571.37
38020	69531	3802	SV REN 1IN PL SO	Feb-08	34,708.24	1	0.0031250	108.46	1,301.56
38020	69532	3802	SV REN 1 1/4 PL SO	Feb-08	5,306.94	1	0.0031250	16.58	199.01
38020	69533	3802	SV REN 2&OVR PL SO	Feb-08	20,785.89	1	0.0031250	64.96	779.47
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Feb-08	354,513.62	1	0.0031250	1,107.86	13,294.26
38020	69535	3804	RELAY COPPER SVC -SOUTH	Feb-08	1,950.35	1	0.0031250	6.09	73.14
38020	69580	3802	SVC REN 1/2 PL NO	Feb-08	72,211.20	1	0.0031250	225.66	2,707.92

38020	69581	3802	SV REN 1IN PL NO	Feb-08	5,781.60	1	0.0031250	18.07	216.81
38020	69582	3802	SV REN 1 1/4 PL NO	Feb-08	122.35	1	0.0031250	0.38	4.59
38020	69583	3802	SV REN 2&OVR PL NO	Feb-08	(1,758.00)	1	0.0031250	(5.49)	(65.93)
38020	69584	3804	RNW COPPER SVCS-NORTH	Feb-08	268,667.85	1	0.0031250	839.59	10,075.04
38020	69930	3802	SVC REN 1/2 PL CTY	Mar-08	16,294.64	0	0.0031250	-	611.05
38020	69931	3802	SVC REN 1IN PL CTY	Mar-08	189,762.07	0	0.0031250	-	7,116.08
38020	69932	3802	SVC REN 1 1/4 PL CITY	Mar-08	6,532.32	0	0.0031250	-	244.96
38020	69933	3802	SVC REN 2&OVR PL CITY	Mar-08	5,871.17	0	0.0031250	-	220.17
38020	69530	3802	SVC REN 1/2 PL SO	Mar-08	70,501.24	0	0.0031250	-	2,643.80
38020	69531	3802	SV REN 1IN PL SO	Mar-08	38,251.09	0	0.0031250	-	1,434.42
38020	69532	3802	SV REN 1 1/4 PL SO	Mar-08	4,001.36	0	0.0031250	-	150.05
38020	69533	3802	SV REN 2&OVR PL SO	Mar-08	7,043.55	0	0.0031250	-	264.13
38020	69534	3804	RENEW COPPER SVCS-SOUTH	Mar-08	392,194.91	0	0.0031250	-	14,707.31
38020	69535	3804	RELAY COPPER SVC -SOUTH	Mar-08	10,062.84	0	0.0031250	-	377.36
38020	69580	3802	SVC REN 1/2 PL NO	Mar-08	135,195.25	0	0.0031250	-	5,069.82
38020	69581	3802	SV REN 1IN PL NO	Mar-08	4,016.41	0	0.0031250	-	150.62
38020	69582	3802	SV REN 1 1/4 PL NO	Mar-08	40.74	0	0.0031250	-	1.53
38020	69584	3804	RNW COPPER SVCS-NORTH	Mar-08	188,365.24	0	0.0031250	-	7,063.70

TOTAL

7,095,193.84

58,053.77

266,069.81

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	Oct-07	509.09	5	0.0031250	7.95	19.09
38092	69646	3801	SVC REN 1IN PL MW	Oct-07	4,306.23	5	0.0031250	67.28	161.48
38092	69649	3801	RENEW COPPER SVCS- MW	Oct-07	2,951.15	5	0.0031250	46.11	110.67
38092	69645	3801	SVC REN 1/2 PL MW	Nov-07	10,816.29	4	0.0031250	135.20	405.61
38092	69646	3801	SVC REN 1IN PL MW	Nov-07	151.51	4	0.0031250	1.89	5.68
38092	69649	3801	RENEW COPPER SVCS- MW	Nov-07	2,674.80	4	0.0031250	33.44	100.31
38092	69645	3801	SVC REN 1/2 PL MW	Dec-07	1,335.50	3	0.0031250	12.52	50.08
38092	69646	3801	SVC REN 1IN PL MW	Dec-07	77.25	3	0.0031250	0.72	2.90
38092	69649	3801	RENEW COPPER SVCS- MW	Dec-07	4,826.23	3	0.0031250	45.25	180.98
38092	69645	3801	SVC REN 1/2 PL MW	Jan-08	(1,692.63)	2	0.0031250	(10.58)	(63.47)
38092	69646	3801	SVC REN 1IN PL MW	Jan-08	388.24	2	0.0031250	2.43	14.56
38092	69649	3801	RENEW COPPER SVCS- MW	Jan-08	1,920.44	2	0.0031250	12.00	72.02
38092	69645	3801	SVC REN 1/2 PL MW	Feb-08	4,847.78	1	0.0031250	15.15	181.79
38092	69646	3801	SVC REN 1IN PL MW	Feb-08	233.45	1	0.0031250	0.73	8.75
38092	69649	3801	RENEW COPPER SVCS- MW	Feb-08	2,929.42	1	0.0031250	9.15	109.85
38092	69645	3801	SVC REN 1/2 PL MW	Mar-08	(108.86)	0	0.0031250	-	(4.08)
38092	69646	3801	SVC REN 1IN PL MW	Mar-08	593.27	0	0.0031250	-	22.25
38092	69649	3801	RENEW COPPER SVCS- MW	Mar-08	4,109.63	0	0.0031250	-	154.11
TOTAL					40,868.79			379.24	1,532.58

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	Oct-07	804.56	5	0.0031250	12.57	30.17
38072	69745	3801	SVC REN 1/2 PL MN	Nov-07	423.18	4	0.0031250	5.29	15.87
38072	69748	3801	SVC RNW 2" & OVR MN	Nov-07	103.95	4	0.0031250	1.30	3.90
38072	69745	3801	SVC REN 1/2 PL MN	Dec-07	404.52	3	0.0031250	3.79	15.17
38072	69747	3801	SVC RNW 5/4 PL MN	Dec-07	360.85	3	0.0031250	3.38	13.53
38072	69745	3801	SVC REN 1/2 PL MN	Jan-08	262.39	2	0.0031250	1.64	9.84
38072	69747	3801	SVC RNW 5/4 PL MN	Jan-08	1,122.80	2	0.0031250	7.02	42.11
38072	69745	3801	SVC REN 1/2 PL MN	Feb-08	3,977.10	1	0.0031250	12.43	149.14
38072	69745	3801	SVC REN 1/2 PL MN	Mar-08	1,941.78	0	0.0031250	-	72.82
TOTAL					9,401.13			47.42	352.55

ACCOUNT 38070 SERVICES STEEL MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38070	69730	3801	SVC RENEW STEEL MN	Mar-08	714.24	0	0.0043583	-	37.35
TOTAL					<u>714.24</u>			<u>-</u>	<u>37.35</u>

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>DESCRIPTION</u>	<u>IN SERVICE DATE</u>	<u>ADDITION AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38021	69845	3802	SVC RNW 1/2 PL SC	Oct-07	13,336.24	5	0.0031250	208.38	500.11
38021	69846	3802	SVC RNW 1IN PL SC	Oct-07	3,082.65	5	0.0031250	48.17	115.60
38021	69847	3802	SV RNW 1-1/4 PL SC	Oct-07	162.28	5	0.0031250	2.54	6.09
38021	69848	3802	SV RNW 2&OVR PL SC	Oct-07	1,836.12	5	0.0031250	28.69	68.85
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Oct-07	212,474.53	5	0.0031250	3,319.91	7,967.79
38021	69850	3804	RELAY COPPER SVC- ST CHR	Oct-07	405.16	5	0.0031250	6.33	15.19
38021	69845	3802	SVC RNW 1/2 PL SC	Nov-07	2,636.77	4	0.0031250	32.96	98.88
38021	69846	3802	SVC RNW 1IN PL SC	Nov-07	1,307.36	4	0.0031250	16.34	49.03
38021	69847	3802	SV RNW 1-1/4 PL SC	Nov-07	968.07	4	0.0031250	12.10	36.30
38021	69848	3802	SV RNW 2&OVR PL SC	Nov-07	(263.89)	4	0.0031250	(3.30)	(9.90)
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Nov-07	184,625.40	4	0.0031250	2,307.82	6,923.45
38021	69850	3804	RELAY COPPER SVC- ST CHR	Nov-07	437.93	4	0.0031250	5.47	16.42
38021	69845	3802	SVC RNW 1/2 PL SC	Dec-07	1,293.11	3	0.0031250	12.12	48.49
38021	69846	3802	SVC RNW 1IN PL SC	Dec-07	309.02	3	0.0031250	2.90	11.59
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Dec-07	119,048.45	3	0.0031250	1,116.08	4,464.32
38021	69850	3804	RELAY COPPER SVC- ST CHR	Dec-07	1,333.87	3	0.0031250	12.51	50.02
38021	69845	3802	SVC RNW 1/2 PL SC	Jan-08	(3,596.71)	2	0.0031250	(22.48)	(134.88)
38021	69846	3802	SVC RNW 1IN PL SC	Jan-08	2,005.01	2	0.0031250	12.53	75.19
38021	69848	3802	SV RNW 2&OVR PL SC	Jan-08	(19,432.00)	2	0.0031250	(121.45)	(728.70)
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Jan-08	158,306.26	2	0.0031250	989.41	5,936.48
38021	69850	3804	RELAY COPPER SVC- ST CHR	Jan-08	628.37	2	0.0031250	3.93	23.56
38021	69845	3802	SVC RNW 1/2 PL SC	Feb-08	8,859.02	1	0.0031250	27.68	332.21
38021	69846	3802	SVC RNW 1IN PL SC	Feb-08	1,507.64	1	0.0031250	4.71	56.54
38021	69847	3802	SV RNW 1-1/4 PL SC	Feb-08	142.74	1	0.0031250	0.45	5.35
38021	69848	3802	SV RNW 2&OVR PL SC	Feb-08	399.07	1	0.0031250	1.25	14.97
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Feb-08	114,763.06	1	0.0031250	358.63	4,303.61
38021	69850	3804	RELAY COPPER SVC- ST CHR	Feb-08	866.06	1	0.0031250	2.71	32.48
38021	69845	3802	SVC RNW 1/2 PL SC	Mar-08	(785.86)	0	0.0031250	-	(29.47)
38021	69846	3802	SVC RNW 1IN PL SC	Mar-08	1,166.51	0	0.0031250	-	43.74
38021	69848	3802	SV RNW 2&OVR PL SC	Mar-08	110.43	0	0.0031250	-	4.14
38021	69849	3804	RENEW COPPER SVCS-ST CHR	Mar-08	148,254.37	0	0.0031250	-	5,559.54
38021	69850	3804	RELAY COPPER SVC- ST CHR	Mar-08	553.15	0	0.0031250	-	20.74
TOTAL					<u>956,740.19</u>			<u>8,386.39</u>	<u>35,877.73</u>

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	Oct-07	0.82	5	0.0043583	0.02	0.04
38011	69830	3801	SVC RENEW STEEL SC	Nov-07	80.28	4	0.0043583	1.40	4.20
38011	69830	3801	SVC RENEW STEEL SC	Dec-07	1,044.85	3	0.0043583	13.66	54.65
TOTAL					1,125.95			15.08	58.89

ACCOUNT 38062 SERVICES STEEL FRANKLIN-SULLIVAN DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
38062	69436	3801	SVC RENEW PLASTIC SULLIVAN	Nov-07	236.49	4	0.0031250	2.96	8.87
38062	69436	3801	SVC RENEW PLASTIC SULLIVAN	Dec-07	(478.71)	3	0.0031250	(4.49)	(17.95)
TOTAL					(242.22)			(1.53)	(9.08)

Total Service Line Replacements and Insertion Projects:

8,111,233.81

66,992.36

304,308.52

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	68890	36AA	Upgrade reg sta - Pennsylvania	Oct-07	45,767.58	5	0.0030917	707.50	1,698.00
37800	60976	36DA	Replace reg sta - Station G	Oct-07	1,028.84	5	0.0030917	15.90	38.17
37800	60957	36DB	Replace reg sta - Nat Bridge	Oct-07	6,671.11	5	0.0030917	103.13	247.50
37800	66155	36DC	Upgrade reg sta - Bellefontaine	Oct-07	36,150.00	5	0.0030917	558.82	1,341.18
37800	66156	36DD	Upgrade reg sta - Gravois	Oct-07	41,300.00	5	0.0030917	638.44	1,532.25
37800	66146	36DG	Repl gauge Shackelford	Oct-07	1,160.77	5	0.0030917	17.94	43.07
37800	66147	36DH	Repl recorders Rte D	Oct-07	157,625.00	5	0.0030917	2,436.65	5,847.95
37800	60957	36DB	Replace reg sta - Nat Bridge	Nov-07	(4.26)	4	0.0030917	(0.05)	(0.16)
37800	60976	36DA	Replace reg sta - Station G	Dec-07	(71,421.34)	3	0.0030917	(662.44)	(2,649.76)
37800	60976	36DA	Replace reg sta - Station G	Feb-08	191.40	1	0.0030917	0.59	7.10
37800	60161	36GE	Replace 8" in control valve-Catalan	Feb-08	26,820.94	1	0.0030917	82.92	995.07
TOTAL					245,290.04			3,899.40	9,100.37

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	64518	36DF	Replace area gauge	Oct-07	595.22	5	0.0030917	9.20	22.08
37810	64437	36AJ	Replace reg sta - Guthrie	Oct-07	130,767.62	5	0.0030917	2,021.47	4,851.53

TOTAL
131,362.84
2,030.67
4,873.61

ACCOUNT 37870 MEASURING & REGULATING STATION EQUIPMENT MO NATURAL DIVISION

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR . EXPENSE
37870	62169	36DK	PRESS. CHART RECORDERS	Jan-08	100,242.85	2	0.0030917	619.84	3,719.05

TOTAL
100,242.85
619.84
3,719.05

Total Regulator Station Replacements
476,895.73
6,549.91
17,693.03

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
376.30	600390	340R	123F 3P CLARENDON	Oct-07	3,150.15	5	0.0013083	20.61	49.46
376.30	600440	3401	325F 2P BUCKINGHAM	Oct-07	3,892.45	5	0.0013083	25.46	61.11
376.30	600940	340R	39F 4P N GRAND	Oct-07	18,395.37	5	0.0013083	120.33	288.80
376.30	609940	340R	107F 4P EVERS & WILSON	Oct-07	2,122.47	5	0.0013083	13.88	33.32
376.90	611430	3401	575F 8S CHURCH	Oct-07	2,973.19	5	0.0012000	17.84	42.81
376.93	611500	3401	425F 6P SECKMAN	Oct-07	(2,579.80)	5	0.0013083	(16.88)	(40.50)
376.31	644350	3401	1015F 8S 20F 4P ST PETERS HO	Oct-07	(15.26)	5	0.0013083	(0.10)	(0.24)
376.11	644760	3401	1115F 8S FEISE	Oct-07	259.56	5	0.0012000	1.56	3.74
376.11	645150	3401	305F 8S HANLEY	Oct-07	436.00	5	0.0012000	2.62	6.28
376.11	645540	3401	100F 8S 20F 2P S CHURCH	Oct-07	627.16	5	0.0012000	3.76	9.03
376.31	645540	3401	100F 8S 20F 2P S CHURCH	Oct-07	707.30	5	0.0013083	4.63	11.10
376.10	662440	3401	295F 8S LITZINGER	Oct-07	3,750.57	5	0.0012000	22.50	54.01
376.30	689520	3401	170F 5/4P JEFFERSON	Oct-07	11,761.83	5	0.0013083	76.94	184.66
376.30	689900	3401	3835F 6P 1430F 8S WARSON	Oct-07	291.83	5	0.0013083	1.91	4.58
376.10	699260	3402	CJ REIM CORR 60612	Oct-07	388.07	5	0.0012	2.33	5.59
376.30	600130	3401	40F 6P ACADEMY	Nov-07	33.63	4	0.0013083	0.18	0.53
376.30	600440	3401	325F 2P BUCKINGHAM	Nov-07	(0.51)	4	0.0013083	-	(0.01)
376.30	600750	340R	100F 3P ST LOUIS	Nov-07	9,982.33	4	0.0013083	52.24	156.72
376.30	600940	340R	39F 4P N GRAND	Nov-07	10.65	4	0.0013083	0.06	0.17
376.90	611430	3401	575F 8S CHURCH	Nov-07	721.47	4	0.0012000	3.46	10.39
376.11	645400	3401	1442F 6S RTE 364	Nov-07	371,517.04	4	0.0012000	1,783.28	5,349.85
376.11	645540	3401	100F 8S 20F 2P S CHURCH	Nov-07	595.95	4	0.0012000	2.86	8.58

376.31	645540	3401	100F 8S 20F 2P S CHURCH	Nov-07	672.13	4	0.0013083	3.52	10.55
376.10	662200	3401	292F 4S 115F 4P SMILEY	Nov-07	139,566.60	4	0.0012000	669.92	2,009.76
376.30	662200	3401	292F 4S 115F 4P SMILEY	Nov-07	16,548.50	4	0.0013083	86.60	259.80
376.10	662440	3401	295F 8S LITZINGER	Nov-07	13,730.81	4	0.0012000	65.91	197.72
376.10	663400	3401	31F 2S SALEM WAY	Nov-07	7,414.33	4	0.0012000	35.59	106.77
376.73	621830	3401	210F 4P MAPLE VALLEY	Dec-07	(234.34)	3	0.0013083	(0.92)	(3.68)
376.11	645400	3401	1442F 6S RTE 364	Dec-07	4,221.42	3	0.0012000	15.20	60.79
376.10	662440	3401	295F 8S LITZINGER	Dec-07	186.23	3	0.0012000	0.67	2.68
376.30	600040	340R	380F 4P NORWOOD	Jan-08	27,235.19	2	0.0013083	71.26	427.58
376.10	600720	3401	560F 12S JEFF AVE BRIDGE	Jan-08	366,864.32	2	0.0012000	880.47	5,282.85
376.30	600830	340R	70F 4P OAKLAND	Jan-08	10,297.76	2	0.0013083	26.95	161.67
376.11	644350	3401	1015F 8S 20F 4P ST PETERS HO	Jan-08	6,143.68	2	0.0012000	14.74	88.47
376.31	644350	3401	1015F 8S 20F 4P ST PETERS HO	Jan-08	21,782.89	2	0.0013083	57.00	341.98
376.11	644570	3401	25F 6P TOM GINNEVER	Jan-08	34,530.00	2	0.0012000	82.87	497.23
376.31	645350	3401	1217F 6P HWY 40 W OF PROSPE	Jan-08	100,587.61	2	0.0013083	263.20	1,579.19
376.11	645400	3401	1442F 6S RTE 364	Jan-08	152.62	2	0.0012000	0.37	2.20
376.30	663110	3401	675F 2P MACLIN	Jan-08	9,847.59	2	0.0013083	25.77	154.60
376.30	679130	3401	295F 2P BIG BEND	Jan-08	63,997.64	2	0.0013083	167.46	1,004.74
376.30	679130	3401	295F 2P BIG BEND	Jan-08	(55.51)	2	0.0013083	(0.15)	(0.87)
376.73	697960	3402	CJ REIM 62183	Jan-08	(5,188.87)	2	0.0013083	(13.58)	(81.46)
376.31	644350	3401	1015F 8S 20F 4P ST PETERS HO	Feb-08	3,532.20	1	0.0013083	4.62	55.45
376.11	644570	3401	25F 6P TOM GINNEVER	Feb-08	84.75	1	0.0012000	0.10	1.22
376.31	645350	3401	1217F 6P HWY 40 W OF PROSPE	Feb-08	98.19	1	0.0013083	0.13	1.54
376.10	662650	3401	425F 2P 2S REASOR	Feb-08	17,923.49	1	0.0012000	21.51	258.10
376.30	662650	3401	425F 2P 2S REASOR	Feb-08	12,455.32	1	0.0013083	16.30	195.54
376.10	663340	3401	20F 4S CLAYTON	Feb-08	21,172.76	1	0.0012000	25.41	304.89
376.10	679120	3401	610F 8S BIG BEND	Feb-08	148,474.96	1	0.0012000	178.17	2,138.04
376.30	679120	3401	610F 8S BIG BEND	Feb-08	68,700.00	1	0.0013083	89.88	1,078.56
376.30	679130	3401	295F 2P BIG BEND	Feb-08	(1,967.56)	1	0.0013083	(2.57)	(30.89)
376.30	601510	3401	145F 2P JEFFERSON VIADUCT	Mar-08	40,561.71	0	0.0013083	-	636.80
376.90	611480	3401	435F 6S HWY 141	Mar-08	174,849.78	0	0.0012000	-	2,517.84
376.31	641410	340K	1260F 6P ELM	Mar-08	132,653.97	0	0.0013083	-	2,082.61
376.31	644350	3401	1015F 8S 20F 4P ST PETERS HO	Mar-08	(9.62)	0	0.0013083	-	(0.15)
376.11	645280	3401	820F 8S 6P MOTHERHEAD	Mar-08	14,583.07	0	0.0012000	-	210.00
376.30	645280	3401	820F 8S 6P MOTHERHEAD	Mar-08	131,247.68	0	0.0013083	-	2,060.54
376.30	660980	3401	160F 2P MEADOW ACRES	Mar-08	3,634.76	0	0.0013083	-	57.06
376.10	663340	3401	20F 4S CLAYTON	Mar-08	3,400.34	0	0.0012000	-	48.96
376.10	664110	3401	85F 8S LINDBERGH & I64	Mar-08	36,065.22	0	0.0012000	-	519.34

Total Main Relocations Net of Reimbursements

TOTAL

2,054,783.07

4,925.87

30,478.00

MAIN REINFORCEMENTS RELATED TO OTHER ISRS ELIGIBLE PROJECTS

ACCOUNT 376 MAINS REINFORCEMENTS RELATED TO OTHER ISRS ELIGIBLE PROJECTS

PLANT ACCOUNT	WORK ORDER	BUDGET PROJECT	DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	DEPR. MO. RATE	ACCUM . DEPR.	DEPR. EXPENSE
37630	60891	31AA	298F 2P 18TH ST	Jan-08	22,406.26	2	0.0013083	58.63	351.77
37630	60891	31AA	298F 2P 18TH ST	Feb-08	426.30	1	0.0013083	0.56	6.69
37631	64139	310K	1220F 6P ELM ST	Mar-08	91,632.72	0	0.0013083	-	1,438.60

Total Main Reinforcements related to other ISRS-eligible projects	TOTAL	<u>114,465.28</u>	<u>59.19</u>	<u>1,797.06</u>
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Total ISRS-Eligible Additions		<u>12,150,607.79</u>	<u>83,582.95</u>	<u>376,258.51</u>
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MAIN REPLACEMENTS - RETIREMENTS

MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.30	599020	3301	N/A	MAINS PLASTIC CITY	Oct-07	(3,987.78)	5	0.0013083	(26.09)	(62.61)
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	Oct-07	(276.64)	5	0.0013083	(1.81)	(4.34)
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	Dec-07	(190.44)	3	0.0013083	(0.75)	(2.99)
376.30	599520	3301	N/A	MAINS PLASTIC COUNTY	Feb-08	(108.30)	1	0.0013083	(0.14)	(1.70)
376.30	599020	3301	N/A	MAINS PLASTIC CITY	Mar-08	(2,384.32)	0	0.0013083	-	(37.43)

TOTAL - MAINS - PLASTIC - RETIREMENTS - MAIN REPLACEMENTS (6,947.48) (28.79) (109.07)

MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Oct-07	(479.54)	5	0.0027583	(6.61)	(15.87)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Oct-07	(1,954.59)	5	0.0027583	(26.96)	(64.70)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Nov-07	(181.44)	4	0.0027583	(2.00)	(6.01)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Dec-07	(2,727.01)	3	0.0027583	(22.57)	(90.26)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Jan-08	(3,546.95)	2	0.0027583	(19.57)	(117.40)
376.20	599510	3301	N/A	MAINS CAST IRON COUNTY	Feb-08	(332.52)	1	0.0027583	(0.92)	(11.01)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Feb-08	(2,558.81)	1	0.0027583	(7.06)	(84.70)
376.20	599010	3301	N/A	MAINS CAST IRON CITY	Mar-08	(3,731.48)	0	0.0027583	-	(123.51)

TOTAL - MAINS - CAST IRON - RETIREMENTS - MAIN REPLACEMENTS (15,512.34) (85.69) (513.46)

MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>	<u>RELATED CWO</u>	<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR. EXPENSE</u>
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Oct-07	(2,357.04)	5	0.0012000	(14.14)	(33.94)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Nov-07	(929.02)	4	0.0012000	(4.46)	(13.38)
376.70	592090	3301	621990	1389F 2S NEWBERRY	Dec-07	(2,077.83)	3	0.0012000	(7.48)	(29.92)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Dec-07	(106.72)	3	0.0012000	(0.38)	(1.54)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Jan-08	(387.75)	2	0.0012000	(0.93)	(5.58)
376.10	599040	3301	N/A	MAINS STEEL CITY	Feb-08	(466.17)	1	0.0012000	(0.56)	(6.71)
376.10	599540	3301	N/A	MAINS STEEL COUNTY	Feb-08	(178.19)	1	0.0012000	(0.21)	(2.57)
376.11	598040	3301	N/A	MAINS STEEL ST CHAS	Feb-08	(916.80)	1	0.0012000	(1.10)	(13.20)

TOTAL MAINS - STEEL - RETIREMENTS - MAIN REPLACEMENTS (7,419.52) (29.26) (106.84)

TOTAL MAIN RETIREMENTS - MAIN REPLACEMENTS (29,879.34) (143.74) (729.37)

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	Nov-07	(27,094.81)	4	0.0043583	(472.35)	(1,417.05)
38010	59916	3801		SVC RENEW STL CITY	Nov-07	(25,191.75)	4	0.0043583	(439.17)	(1,317.52)
38010	59964	3801		SVC RNW PRO STL CO	Nov-07	(47,768.68)	4	0.0043583	(832.76)	(2,498.28)
38010	59966	3801		SVC RENEW STL CO	Nov-07	(9,059.41)	4	0.0043583	(157.93)	(473.80)
38010	59914	3801		SVC RNW PROT STL	Dec-07	(213.91)	3	0.0043583	(2.80)	(11.19)
38010	59916	3801		SVC RENEW STL CITY	Dec-07	(954.61)	3	0.0043583	(12.48)	(49.93)
38010	59964	3801		SVC RNW PRO STL CO	Dec-07	(4,968.84)	3	0.0043583	(64.97)	(259.87)
38010	59966	3801		SVC RENEW STL CO	Dec-07	(405.61)	3	0.0043583	(5.30)	(21.21)
38010	59914	3801		SVC RNW PROT STL	Jan-08	(6,240.31)	2	0.0043583	(54.39)	(326.37)
38010	59916	3801		SVC RENEW STL CITY	Jan-08	(333.87)	2	0.0043583	(2.91)	(17.46)
38010	59964	3801		SVC RNW PRO STL CO	Jan-08	(9,397.10)	2	0.0043583	(81.91)	(491.46)
38010	59966	3801		SVC RENEW STL CO	Jan-08	(1,521.45)	2	0.0043583	(13.26)	(79.57)
38010	59914	3801		SVC RNW PROT STL	Feb-08	(4,789.46)	1	0.0043583	(20.87)	(250.49)
38010	59916	3801		SVC RENEW STL CITY	Feb-08	(314.82)	1	0.0043583	(1.37)	(16.46)
38010	59964	3801		SVC RNW PRO STL CO	Feb-08	(6,508.78)	1	0.0043583	(28.37)	(340.41)
38010	59966	3801		SVC RENEW STL CO	Feb-08	(128.20)	1	0.0043583	(0.56)	(6.70)
38010	59914	3801		SVC RNW PROT STL	Mar-08	(2,515.38)	0	0.0043583	-	(131.55)
38010	59916	3801		SVC RENEW STL CITY	Mar-08	(3,041.93)	0	0.0043583	-	(159.09)
38010	59964	3801		SVC RNW PRO STL CO	Mar-08	(12,533.80)	0	0.0043583	-	(655.51)
38010	59966	3801		SVC RENEW STL CO	Mar-08	(142.10)	0	0.0043583	-	(7.43)

TOTAL (163,124.82) (2,191.40) (8,531.35)

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	Nov-07	(136,633.80)	4	0.0031250	(1,707.92)	(5,123.77)
38020	59967	3801		SVC RENEW CPR CO	Nov-07	(50,198.02)	4	0.0031250	(627.48)	(1,882.43)
38020	59970	3801		CPR SVCS - NO DISTRICT	Nov-07	(16,234.29)	4	0.0031250	(202.93)	(608.79)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Nov-07	(24,148.63)	4	0.0031250	(301.86)	(905.57)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Nov-07	(25,804.76)	4	0.0031250	(322.56)	(967.68)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Nov-07	(50,162.48)	4	0.0031250	(627.03)	(1,881.09)
38020	59917	3801		SVC RENEW CPR CITY	Dec-07	(24,862.65)	3	0.0031250	(233.09)	(932.35)
38020	59967	3801		SVC RENEW CPR CO	Dec-07	(21,849.38)	3	0.0031250	(204.84)	(819.35)
38020	59970	3801		CPR SVCS - NO DISTRICT	Dec-07	(8,347.80)	3	0.0031250	(78.26)	(313.04)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Dec-07	(21,505.33)	3	0.0031250	(201.61)	(806.45)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Dec-07	(10,835.30)	3	0.0031250	(101.58)	(406.32)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Dec-07	(37,121.26)	3	0.0031250	(348.01)	(1,392.05)
38020	59917	3801		SVC RENEW CPR CITY	Jan-08	(29,245.16)	2	0.0031250	(182.78)	(1,096.69)
38020	59967	3801		SVC RENEW CPR CO	Jan-08	(44,118.62)	2	0.0031250	(275.74)	(1,654.45)
38020	59970	3801		CPR SVCS - NO DISTRICT	Jan-08	(6,825.34)	2	0.0031250	(42.66)	(255.95)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Jan-08	(11,021.70)	2	0.0031250	(68.89)	(413.31)

38020	59972	3801		CPR SVC - SOUTH DISTRICT	Jan-08	(11,898.36)	2	0.0031250	(74.36)	(446.19)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Jan-08	(34,768.70)	2	0.0031250	(217.30)	(1,303.83)
38020	59917	3801		SVC RENEW CPR CITY	Feb-08	(46,982.85)	1	0.0031250	(146.82)	(1,761.86)
38020	59967	3801		SVC RENEW CPR CO	Feb-08	(22,112.37)	1	0.0031250	(69.10)	(829.21)
38020	59970	3801		CPR SVCS - NO DISTRICT	Feb-08	(15,910.87)	1	0.0031250	(49.72)	(596.66)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Feb-08	(15,257.29)	1	0.0031250	(47.68)	(572.15)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Feb-08	(17,914.35)	1	0.0031250	(55.98)	(671.79)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Feb-08	(28,490.55)	1	0.0031250	(89.03)	(1,068.40)
38020	59917	3801		SVC RENEW CPR CITY	Mar-08	(24,024.52)	0	0.0031250	-	(900.92)
38020	59967	3801		SVC RENEW CPR CO	Mar-08	(21,132.49)	0	0.0031250	-	(792.47)
38020	59970	3801		CPR SVCS - NO DISTRICT	Mar-08	(9,504.41)	0	0.0031250	-	(356.42)
38020	59971	3801		PARTIAL CPR SVC - NORTH	Mar-08	(11,930.32)	0	0.0031250	-	(447.39)
38020	59972	3801		CPR SVC - SOUTH DISTRICT	Mar-08	(15,751.20)	0	0.0031250	-	(590.67)
38020	59973	3801		PARTIAL CPR SVC - SOUTH	Mar-08	(19,783.84)	0	0.0031250	-	(741.89)

TOTAL (814,376.64) (6,277.23) (30,539.14)

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	59610	3801		CPR SVC - MIDWEST	Nov-07	(336.42)	4	0.0031250	(4.21)	(12.62)
38092	59617	3801		SV REN CP OR PL MW	Nov-07	(1,008.35)	4	0.0031250	(12.60)	(37.81)
38092	59610	3801		CPR SVC - MIDWEST	Dec-07	(720.80)	3	0.0031250	(6.76)	(27.03)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Dec-07	(847.18)	3	0.0031250	(7.94)	(31.77)
38092	59617	3801		SV REN CP OR PL MW	Dec-07	(890.33)	3	0.0031250	(8.35)	(33.39)
38092	59610	3801		CPR SVC - MIDWEST	Jan-08	(449.93)	2	0.0031250	(2.81)	(16.87)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Jan-08	(147.60)	2	0.0031250	(0.92)	(5.54)
38092	59617	3801		SV REN CP OR PL MW	Jan-08	(829.96)	2	0.0031250	(5.19)	(31.12)
38092	59617	3801		SV REN CP OR PL MW	Feb-08	(3,337.97)	1	0.0031250	(10.43)	(125.17)
38092	59610	3801		CPR SVC - MIDWEST	Mar-08	(250.04)	0	0.0031250	-	(9.38)
38092	59611	3801		PARTIAL CPR SVC - MIDW	Mar-08	(128.48)	0	0.0031250	-	(4.82)

TOTAL (8,947.06) (59.21) (335.52)

ACCOUNT 38082 SERVICES PLASTIC & COPPER FRANKLIN DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38082	59767	3801		SERVICE REN PLASTC	Nov-07	(1,995.99)	4	0.0031250	(24.95)	(74.85)
38082	59767	3801		SERVICE REN PLASTC	Dec-07	(400.40)	3	0.0031250	(3.75)	(15.02)
TOTAL						<u>(2,396.39)</u>			<u>(28.70)</u>	<u>(89.87)</u>

ACCOUNT 38072 SERVICES PLASTIC & COPPER MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38072	59717	3801		SVC RNW CP/PL MNAT	Jan-08	(630.17)	2	0.0031250	(3.94)	(23.63)
38072	59717	3801		SVC RNW CP/PL MNAT	Feb-08	(84.12)	1	0.0031250	(0.26)	(3.15)
TOTAL						<u>(714.29)</u>			<u>(4.20)</u>	<u>(26.78)</u>

ACCOUNT 38070 SERVICES STEEL MO NATURAL DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38070	59716	3801		SVC RENEW STEEL MN	Oct-07	(822.50)	5	0.0043583	(17.92)	(43.02)
38070	59716	3801		SVC RENEW STEEL MN	Nov-07	(1,089.78)	4	0.0043583	(19.00)	(57.00)
38070	59716	3801		SVC RENEW STEEL MN	Dec-07	(34.77)	3	0.0043583	(0.45)	(1.82)
38070	59716	3801		SVC RENEW STEEL MN	Jan-08	(36.90)	2	0.0043583	(0.32)	(1.93)
38070	59716	3801		SVC RENEW STEEL MN	Mar-08	(387.38)	0	0.0043583	-	(20.26)
TOTAL						<u>(2,371.33)</u>			<u>(37.69)</u>	<u>(124.03)</u>

ACCOUNT 38021 SERVICES PLASTIC & COPPER ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38021	59810	3801		CPR SVC - ST CHAS	Nov-07	(5,403.81)	4	0.0031250	(67.55)	(202.64)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Nov-07	(23,199.08)	4	0.0031250	(289.99)	(869.97)
38021	59817	3801		SV RNW CP & PL STCHAS	Nov-07	(701.85)	4	0.0031250	(8.77)	(26.32)
38021	59810	3801		CPR SVC - ST CHAS	Dec-07	(2,646.87)	3	0.0031250	(24.81)	(99.26)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Dec-07	(6,151.04)	3	0.0031250	(57.67)	(230.66)
38021	59817	3801		SV RNW CP & PL STCHAS	Dec-07	(2,978.55)	3	0.0031250	(27.92)	(111.70)
38021	59810	3801		CPR SVC - ST CHAS	Jan-08	(1,771.10)	2	0.0031250	(11.07)	(66.42)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Jan-08	(4,244.66)	2	0.0031250	(26.53)	(159.17)
38021	59817	3801		SV RNW CP & PL STCHAS	Jan-08	(8,080.25)	2	0.0031250	(50.50)	(303.01)
38021	59810	3801		CPR SVC - ST CHAS	Feb-08	(1,409.13)	1	0.0031250	(4.40)	(52.84)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Feb-08	(2,339.21)	1	0.0031250	(7.31)	(87.72)
38021	59817	3801		SV RNW CP & PL STCHAS	Feb-08	(10,300.51)	1	0.0031250	(32.19)	(386.27)
38021	59810	3801		CPR SVC - ST CHAS	Mar-08	(2,178.48)	0	0.0031250	-	(81.69)
38021	59811	3801		PARTIAL CPR SVC - STCHAS	Mar-08	(2,654.02)	0	0.0031250	-	(99.53)
38021	59817	3801		SV RNW CP & PL STCHAS	Mar-08	(356.86)	0	0.0031250	-	(13.38)

TOTAL (74,415.42) (608.71) (2,790.58)

ACCOUNT 38011 SERVICES STEEL ST CHARLES DIVISION

<u>PLANT ACCOUNT</u>	<u>WORK ORDER</u>	<u>BUDGET PROJECT</u>		<u>DESCRIPTION</u>	<u>RETIREMENT DATE</u>	<u>RETIREMENT AMOUNT</u>	<u>MONTHS</u>	<u>DEPR. MO. RATE</u>	<u>ACCUM . DEPR.</u>	<u>DEPR . EXPENSE</u>
38011	59816	3801		SVC RENEW STEEL SC	Nov-07	(477.37)	4	0.0043583	(8.32)	(24.97)
38011	59816	3801		SVC RENEW STEEL SC	Dec-07	(307.35)	3	0.0043583	(4.02)	(16.07)
38011	59816	3801		SVC RENEW STEEL SC	Jan-08	(7.76)	2	0.0043583	(0.07)	(0.41)
38011	59816	3801		SVC RENEW STEEL SC	Mar-08	(911.32)	0	0.0043583	-	(47.66)

TOTAL (1,703.80) (12.41) (89.11)

TOTAL RETIREMENTS - SERVICES (1,068,049.75) (9,219.55) (42,526.38)

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	55073	36OV		Repl pressure recorders	Oct-07	(31,689.99)	5	0.0030917	(489.88)	(1,175.71)
37800	55144	36AB		Repl reg sta Pernod	Oct-07	(7,264.97)	5	0.0030917	(112.31)	(269.53)
37800	55209	36DB		Repl reg sta Nat Bridge	Oct-07	(7,763.69)	5	0.0030917	(120.02)	(288.04)
37800	58181	36AA		Repl reg sta - Pennsylvania	Oct-07	(19,335.15)	5	0.0030917	(298.89)	(717.34)
37800	55215	36DA		Repl reg sta - Sta G	Dec-07	(17,828.63)	3	0.0030917	(165.36)	(661.45)
37800	58271	36DH		Repl. Recorders - Route D	Mar-08	(38,909.78)	0	0.0030917	-	(1,443.57)

TOTAL (122,792.21) (1,186.46) (4,555.64)

TOTAL RETIREMENTS - REGULATOR STATIONS

(122,792.21) (1,186.46) (4,555.64)

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
376.30	583070	3401	662650	425F 2P 155F 2S REASOR	Oct-07	(1,101.05)	5	0.0013083	(7.20)	(17.29)
376.30	552290	340R	600200	127F 4C LOTUS	Oct-07	(45.86)	5	0.0013083	(0.30)	(0.72)
376.30	583260	3401	663110	340F 2S MACLIN	Nov-07	(996.80)	4	0.0013083	(5.22)	(15.65)
376.30	578040	3401	679130	315F 2P BIG BEND	Dec-07	(3,072.60)	3	0.0013083	(12.06)	(48.24)
376.31	595260	3401	645280	780F 8S 6P MOTHERHEAD	Dec-07	(5,876.29)	3	0.0013083	(23.06)	(92.26)
376.31	594460	3401	641410	1260F 6P ELM	Feb-08	(2,125.66)	1	0.0013083	(2.78)	(33.37)
376.31	595260	3401	645280	820F 8S 6P MOTHERHEAD	Feb-08	(2,694.04)	1	0.0013083	(3.52)	(42.30)

TOTAL MAINS - PLASTIC - RETIREMENTS - MAIN RELOCATIONS

TOTAL (15,912.30) (54.14) (249.83)

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	552400	3401	600440	260F 4C BUCKINGHAM	Oct-07	(587.34)	5	0.0027583	(8.10)	(19.44)
376.20	552290	340R	600200	127F 4C LOTUS	Oct-07	(152.46)	5	0.0027583	(2.10)	(5.05)
376.20	552360	340R	600390	180F 4C CLARENDON	Oct-07	(326.65)	5	0.0027583	(4.50)	(10.81)
376.20	552260	340R	600040	380F 6C NORWOOD	Nov-07	(292.32)	4	0.0027583	(3.23)	(9.68)
376.20	552600	340R	600750	100F 6C ST LOUIS	Nov-07	(163.00)	4	0.0027583	(1.80)	(5.40)
376.20	552700	340R	600940	46F 6C N GRAND	Nov-07	(146.93)	4	0.0027583	(1.62)	(4.86)
376.20	552260	340R	600040	380F 6C NORWOOD	Dec-07	(705.60)	3	0.0027583	(5.84)	(23.36)
376.20	552630	340R	600830	70F 6C OAKLAND	Dec-07	(468.05)	3	0.0027583	(3.87)	(15.49)

TOTAL MAINS - CAST IRON - RETIREMENTS - MAIN RELOCATIONS

TOTAL (2,842.35) (31.06) (94.09)

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	552580	3401	600720	190F 12S JEFF AVE BRIDGE	Oct-07	(1,328.00)	5	0.0012000	(7.97)	(19.12)
376.10	582940	3401	662200	260F 4S SMILEY	Oct-07	(276.80)	5	0.0012000	(1.66)	(3.99)
376.10	583020	3401	662440	305F 8S LITZINGER	Oct-07	(16,107.00)	5	0.0012000	(96.64)	(231.94)
376.10	583070	3401	662650	425F 2P 155F 2S REASOR	Oct-07	(391.40)	5	0.0012000	(2.35)	(5.64)
376.10	583170	3401	662870	95F 4S FOREST	Oct-07	(302.72)	5	0.0012000	(1.82)	(4.36)
376.90	591850	3401	611430	525F 8S CHURCH	Oct-07	(2,616.00)	5	0.0012000	(15.70)	(37.67)
376.11	594460	3401	641410	1000F 4S ELM	Oct-07	(1,466.65)	5	0.0012000	(8.80)	(21.12)
376.11	595360	3401	645540	80F 8S S CHURCH	Oct-07	(525.60)	5	0.0012000	(3.15)	(7.57)
376.10	582940	3401	662200	260F 4S SMILEY	Nov-07	(1,709.24)	4	0.0012000	(8.20)	(24.61)
376.10	583260	3401	663110	340F 2S MACLIN	Nov-07	(741.20)	4	0.0012000	(3.56)	(10.67)
376.10	583440	3401	663400	25F 2S SALEM WAY	Nov-07	(44.80)	4	0.0012000	(0.22)	(0.65)
376.11	595130	3401	644570	25F 6S TOM GUINNIVER	Nov-07	(53.04)	4	0.0012000	(0.25)	(0.76)
376.11	595260	3401	645280	780F 8S 6P MOTHERHEAD	Nov-07	(9,046.87)	4	0.0012000	(43.42)	(130.27)
376.11	595290	3401	645350	830F 6S HWY 40 W OF PROSPEC	Nov-07	(19,114.90)	4	0.0012000	(91.75)	(275.25)
376.11	595320	3401	645400	2347F 8S RTE 364	Nov-07	(18,414.46)	4	0.0012000	(88.39)	(265.17)
376.11	594460	340K	641410	1000F 4S ELM	Nov-07	(1,828.68)	4	0.0012000	(8.78)	(26.33)
376.10	552580	3401	600720	190F 12S JEFF AVE BRIDGE	Dec-07	(10,510.23)	3	0.0012000	(37.84)	(151.35)
376.10	552920	3401	601510	376F 2S JEFFERSON VIADUCT	Dec-07	(631.37)	3	0.0012000	(2.27)	(9.09)
376.10	583390	3401	663340	10F 4S CLAYTON	Dec-07	(56.52)	3	0.0012000	(0.20)	(0.81)
376.10	552920	3401	601510	376F 2S JEFFERSON VIADUCT	Jan-08	(1,343.85)	2	0.0012000	(3.23)	(19.35)
376.10	583490	3401	663590	865F 8S I-64 & MCKNIGHT	Jan-08	(7,897.45)	2	0.0012000	(18.95)	(113.72)
376.70	592060	3401	621850	720F 2S HWY D	Jan-08	(1,737.60)	2	0.0012000	(4.17)	(25.02)
376.10	582820	3401	661690	190F 6S FEE FEE	Feb-08	(126.92)	1	0.0012000	(0.15)	(1.83)
376.11	594460	3401	641410	1000F 4S ELM	Feb-08	(6,261.17)	1	0.0012000	(7.51)	(90.16)
376.11	595040	3401	644350	847F 8S ST PETERS HOWELL	Feb-08	(1,743.50)	1	0.0012000	(2.09)	(25.11)
376.11	595130	3401	644570	25F 6S TOM GUINNIVER	Feb-08	(395.76)	1	0.0012000	(0.47)	(5.70)
376.11	595260	3401	645280	780F 8S 6P MOTHERHEAD	Feb-08	(18,694.65)	1	0.0012000	(22.43)	(269.20)
376.10	583560	3401	663750	285F 8S 6S I64 & SPOEDE	Mar-08	(1,506.69)	0	0.0012000	-	(21.70)
376.10	583740	3401	664110	80F 8S LINDBERGH & I64	Mar-08	(869.25)	0	0.0012000	-	(12.52)

TOTAL MAINS - STEEL - RETIREMENTS - MAIN RELOCATIONS	TOTAL	<u>(125,742.32)</u>	<u>(481.97)</u>	<u>(1,810.68)</u>
TOTAL MAIN RETIREMENTS - MAIN RELOCATIONS		<u>(144,496.97)</u>	<u>(567.17)</u>	<u>(2,154.60)</u>
TOTAL RETIREMENTS - ISRS ELIGIBLE PROPERTY		<u>(1,365,218.27)</u>	<u>(11,116.92)</u>	<u>(49,965.99)</u>

Laclede Gas Company
Name of Issuing Corporation or Municipality

For Refer to Sheet No. 1
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:

	<u>Per Bill Per Month</u>
Residential General Service (RG)	\$.43
Residential Seasonal Air Conditioning Service (RA)	\$.43
Commercial & Industrial General Service-Class I (C1)	\$.56
Commercial & Industrial General Service-Class II (C2)	\$.89
Commercial & Industrial General Service-Class III (C3)	\$ 1.79
Commercial & Industrial Seasonal Service-Class I	\$.56
Commercial & Industrial Seasonal Service-Class II	\$.89
Commercial & Industrial Seasonal Service-Class III	\$ 1.79
Large Volume Service (LV)	\$19.94
Interruptible Service (IN)	\$17.73
General L.P. Gas Service (LP)	\$.37
Unmetered Gas Light Service (SL)	\$.13
Vehicular Fuel Rate (VF)	\$.50
Large Volume Transportation and Sales Service (LVTSS)	\$47.17

DATE OF ISSUE April 25, 2008
Month Day Year

DATE EFFECTIVE May 26, 2008
Month Day Year

ISSUED BY K.J. Neises Executive Vice President, 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:

<u>Work Orders Placed in Service</u>	
Gross Additions	1,393,230
Deferred Taxes	(7,235)
Accumulated Depreciation	<u>(5,056)</u>
Total Net	<u>1,380,939</u>

Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	8,111,234
Deferred Taxes	(270,244)
Accumulated Depreciation	<u>(66,992)</u>
Total Net	<u>7,773,998</u>

Gas Utility Plant Projects - Regulator Stations:

<u>Work Orders Placed in Service</u>	
Gross Additions	476,896
Deferred Taxes	(2,071)
Accumulated Depreciation	<u>(6,550)</u>
Total Net	<u>468,275</u>

Gas Utility Plant Projects - Main Relocations net of Reimbursements:

<u>Work Orders Placed in Service</u>	
Gross Additions	2,054,783
Deferred Taxes	(16,943)
Accumulated Depreciation	<u>(4,926)</u>
Total Net	<u>2,032,914</u>

Gas Utility Plant Projects - Main Reinforcements Related to Other ISRS Eligible Projects:

<u>Work Orders Placed in Service</u>	
Gross Additions	114,465
Deferred Taxes	(1,080)
Accumulated Depreciation	<u>(59)</u>
Total Net	<u>113,326</u>

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	(188,724)
Total Incremental Accumulated Deferred Taxes	<u>(148,230)</u>

Total ISRS Rate Base	11,432,498
Overall Rate of Return per GR-2007-0208	<u>8.4646%</u>
UOI Required	967,715
Income Tax Conversion Factor	1.62709
Revenue Requirement Before Interest Deductibility	<u>1,574,559</u>

Total ISRS Rate Base	11,432,498
Weighted Cost of Debt per GR-2007-0208	<u>3.2227%</u>
Interest Deduction	368,435
Marginal Income Tax Rate	38.5406%
Income Tax Reduction due to Interest	141,997
Income Tax Conversion Factor	1.62709
Revenue Requirement Impact of Interest Deductibility	<u>231,042</u>

Total Revenue Requirement on Capital	1,343,517
Depreciation Expense	326,293
Property Taxes	<u>402,873</u>

Total Company ISRS Revenues	<u>2,072,683</u>
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Total Staff Expected ISRS Revenues	<u>1,696,881</u>
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Average of Company and Staff Recommendations	<u>1,884,782</u>
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**Laclede Gas Company
ISRS Filing**

Incremental Accumulated Deferred Income Taxes and Accumulated Depreciation

ISRS Activity:

Main Replacements, etc.

	<u>Accumulated Depreciation</u>	<u>Accumulated Deferred Income Taxes</u>
At November 2007	6,504.52	12,762.55
At March 2008	<u>26,947.34</u>	<u>35,365.15</u>
Incremental Change	<u><u>20,442.82</u></u>	<u><u>22,602.60</u></u>

Services

At November 2007	53,460.83	52,181.44
At March 2008	<u>195,469.35</u>	<u>135,743.07</u>
Incremental Change	<u><u>142,008.52</u></u>	<u><u>83,561.63</u></u>

Regulator Stations

At November 2007	263.43	3,844.53
At March 2008	<u>7,860.61</u>	<u>8,414.03</u>
Incremental Change	<u><u>7,597.18</u></u>	<u><u>4,569.50</u></u>

Main Relocations

At November 2007	4,361.98	21,825.49
At March 2008	<u>23,033.36</u>	<u>59,313.82</u>
Incremental Change	<u><u>18,671.38</u></u>	<u><u>37,488.33</u></u>

Main Reinforcements

At November 2007	0.89	4.49
At March 2008	<u>4.83</u>	<u>12.16</u>
Incremental Change	<u><u>3.94</u></u>	<u><u>7.67</u></u>

TOTAL INCREMENTAL CHANGE

<u><u>188,723.84</u></u>	<u><u>148,229.73</u></u>
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Laclede Gas Company
ISRS Depreciation Expense

	Additions	Retirements
	<u>Annual Depreciation</u>	<u>Annual Depreciation</u>
Main Replacements	21,981.90	(729.37)
Service Line Replacements and Insertion Projects	304,308.52	(42,526.38)
Regulator Stations	17,693.03	(4,555.64)
Main Relocations net of Reimbursements	30,478.00	(2,154.60)
Main Reinforcements	1,797.06	-
Total	376,258.51	(49,965.99)
Total Net Increase in Depreciation Expense	<u><u>326,292.52</u></u>	

Laclede Gas Company
ISRS Calculation of Property Taxes

DISTRIBUTION REAL ESTATE

<u>Service Additions</u>	<u>CY 2007</u>
380.10	53,351.29
380.20	9,753,313.22
380.92	219,915.28
380.90	-
380.82	191.26
380.80	-
380.72	43,833.97
380.70	-
380.21	1,690,775.82
380.11	4,570.42
380.62	1,739.69
Total Service Additions	11,767,690.95
	-
Specific Real Additions	
376.70	-
Mains - 376s	4,892,112.40
Total Specific Additions	4,892,112.40
Retirements	
Services	(1,427,083.90)
Mains - Cast Iron	(83,013.49)
Mains - Steel	(280,157.55)
Mains - Plastic	(89,286.34)
	(1,879,541.28)
Net Real Estate	14,780,262.07
Assessment Rate	32%
Assessed Value	4,729,683.86
Real Estate Rate/\$100	8.1934
Real Estate Taxes	387,521.92

DISTRIBUTION PERSONAL PROPERTY

	<u>CY 2007</u>
378.00	604,089.35
378.10	140,313.66
378.80	14,785.29
378.90	-
379.00	-
Total Specific Personal	759,188.30
Specific Personal Retirements	
378.00	(85,547.07)
378.10	(583.93)
378.80	(5,394.35)
378.90	-
379.00	-
Total Specific Personal	(91,525.35)
Net Personal Property	667,662.95
Assessment Rate	33.33%
Assessed Value	222,532.06
Personal Prop. Rate/\$100	6.8984
Personal Property Taxes	15,351.15
Total Property Taxes	402,873.07

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct. - Mar. 2007-2008 15 Year Life 50% Bonus	Oct. - Mar. 2007-2008 15 Year Life 0% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 50% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 0% Bonus	Total
<u>Main Replacements, etc.</u>					
Additions	12,599.22	717,953.90	-	(2,083.02)	728,470.10
Bonus Depreciation	6,299.61	-	-	-	6,299.61
Adjusted Tax Basis on Additions	6,299.61	717,953.90	-	(2,083.02)	722,170.49
Bonus Depreciation for Period October 2007 - March 2008	3,149.81	-	-	-	3,149.81
Tax Depreciation On Adj. Basis Fiscal Year 2008 (Oct-Mar)	157.49	17,948.85	-	(39.06)	18,067.28
Total Tax Depreciation	3,307.30	17,948.85	-	(39.06)	21,217.09
Total Book Depreciation					2,443.75
Difference Between Book and Tax Depreciation					18,773.34
Deferred Income Taxes (@38.5406%)					7,235.36

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct. - Mar. 2007-2008 15 Year Life 50% Bonus	Oct. - Mar. 2007-2008 15 Year Life 0% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 50% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 0% Bonus	Total
<u>Services</u>					
Additions	2,380,646.86	5,730,586.95	-	-	8,111,233.81
Bonus Depreciation	<u>1,190,323.43</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190,323.43</u>
Adjusted Tax Basis on Additions	1,190,323.43	5,730,586.95	-	-	6,920,910.38
Bonus Depreciation for Period October 2007 - March 2008	595,161.72	-	-	-	595,161.72
Tax Depreciation On Adj. Basis Fiscal Year 2008 (Oct-Mar)	<u>29,758.09</u>	<u>143,264.67</u>	<u>-</u>	<u>-</u>	<u>173,022.76</u>
Total Tax Depreciation	624,919.81	143,264.67	-	-	768,184.48
Total Book Depreciation					<u>66,992.36</u>
Difference Between Book and Tax Depreciation					<u>701,192.12</u>
Deferred Income Taxes (@38.5406%)					<u><u>270,243.65</u></u>

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct. - Mar. 2007-2008 15 Year Life 50% Bonus	Oct. - Mar. 2007-2008 15 Year Life 0% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 50% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 0% Bonus	Total
<u>Regulator Stations</u>					
Additions	-	476,895.73	-	-	476,895.73
Bonus Depreciation	-	-	-	-	-
Adjusted Tax Basis on Additions	-	476,895.73	-	-	476,895.73
Bonus Depreciation for Period October 2007 - March 2008	-	-	-	-	-
Tax Depreciation On Adj. Basis Fiscal Year 2008 (Oct-Mar)	-	11,922.39	-	-	11,922.39
Total Tax Depreciation	-	11,922.39	-	-	11,922.39
Total Book Depreciation					6,549.91
Difference Between Book and Tax Depreciation					5,372.48
Deferred Income Taxes (@38.5406%)					2,070.59

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct. - Mar. 2007-2008 15 Year Life 50% Bonus	Oct. - Mar. 2007-2008 15 Year Life 0% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 50% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 0% Bonus	Total
<u>Main Relocations</u>					
Additions	388.07	1,642,591.50	-	411,803.50	2,054,783.07
Bonus Depreciation	<u>194.04</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>194.04</u>
Adjusted Tax Basis on Additions	194.03	1,642,591.50	-	411,803.50	2,054,589.03
Bonus Depreciation for Period October 2007 - March 2008	97.02	-	-	-	97.02
Tax Depreciation On Adj. Basis Fiscal Year 2008 (Oct-Mar)	<u>4.85</u>	<u>41,064.79</u>	<u>-</u>	<u>7,721.32</u>	<u>48,790.96</u>
Total Tax Depreciation	101.87	41,064.79	-	7,721.32	48,887.98
Total Book Depreciation					<u>4,925.87</u>
Difference Between Book and Tax Depreciation					<u>43,962.11</u>
Deferred Income Taxes (@38.5406%)					<u><u>16,943.26</u></u>

Laclede Gas Company
ISRS Deferred Taxes--Rate Base Reduction

	Oct. - Mar. 2007-2008 15 Year Life 50% Bonus	Oct. - Mar. 2007-2008 15 Year Life 0% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 50% Bonus	Oct. - Mar. 2007 - 2008 20 Year Life 0% Bonus	Total
<u>Main Reinforcements</u>					
Additions	-	114,465.28	-	-	114,465.28
Bonus Depreciation	-	-	-	-	-
Adjusted Tax Basis on Additions	-	114,465.28	-	-	-
Bonus Depreciation for Period October 2007 - March 2008	-	-	-	-	-
Tax Depreciation On Adj. Basis Fiscal Year 2008 (Oct-Mar)	-	2,861.63	-	-	2,861.63
Total Tax Depreciation	-	2,861.63	-	-	2,861.63
Total Book Depreciation					59.19
Difference Between Book and Tax Depreciation					2,802.44
Deferred Income Taxes (@38.5406%)					1,080.08

Laclede Gas Company
Capital Structure/Rate of Return for ISRS
Case GR-2007-0208

	Amount	% of Cap Structure	Embedded Cost	Weighted Cost
LTD	390,442,316	47.53%	6.78%	3.2227%
Preferred Stock	787,350	0.10%	4.92%	0.0047%
Common Equity	430,191,167	52.37%	10.00%	5.2372%
Total Capital *	<u>821,420,833</u>			<u>8.4646%</u>
Tax Multiplier				1.62709
Composite Weighted Cost of Debt				3.2227%

* Reflects March 2007 Total Company

**Laclede Gas Company
ISRS Rate Design**

Total ISRS Revenues 1,884,782

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>Current ISRS Charge</u>	<u>Current ISRS Revenues</u>
Residential	600,688	15.50	1.0000	600,688	87.6331%	0.23	1,651,694
C&I 1	31,406	20.25	1.3065	41,031	5.9859%	0.30	112,822
C&I 2	9,480	32.25	2.0806	19,725	2.8776%	0.48	54,236
C&I 3	666	64.50	4.1613	2,772	0.4045%	0.95	7,623
LV	95	720.00	46.4516	4,394	0.6410%	10.64	12,081
Interruptible	16	640.00	41.2903	650	0.0949%	9.46	1,788
Transportation	146	1,703.00	109.8710	16,050	2.3415%	25.18	44,133
Transportation - Other**	0	1,376.00	88.7742	0	0.0000%	0.00	0
Gas Light	110	4.70	0.3032	33	0.0049%	0.07	91
Vehicular Fuel	5	18.20	1.1742	5	0.0008%	0.27	15
Liquid Propane	125	13.50	0.8710	109	0.0159%	0.20	299
Total	642,736				100.0000%		1,884,782

*Average customers - FY 2007

**Single customers with multiple accounts located on contiguous property.

**Laclede Gas Company
ISRS Cumulative Rate Design**

Total ISRS Revenues 3,531,066

<u>Customer Rate Class</u>	<u>Number of Customers*</u>	<u>Customer Charge</u>	<u>Ratio to Residential Customer Charge</u>	<u>Weighted Customer Nos.</u>	<u>Customer Percentage</u>	<u>ISRS Charge</u>	<u>Total ISRS Revenues</u>
Residential	600,688	15.50	1.0000	600,688	87.6331%	0.43	3,094,384
C&I 1	31,406	20.25	1.3065	41,031	5.9859%	0.56	211,367
C&I 2	9,480	32.25	2.0806	19,725	2.8776%	0.89	101,609
C&I 3	666	64.50	4.1613	2,772	0.4045%	1.79	14,282
LV	95	720.00	46.4516	4,394	0.6410%	19.94	22,633
Interruptible	16	640.00	41.2903	650	0.0949%	17.73	3,350
Transportation	146	1,703.00	109.8710	16,050	2.3415%	47.17	82,682
Transportation - Other**	0	1,376.00	88.7742	0	0.0000%	0.00	0
Gas Light	110	4.70	0.3032	33	0.0049%	0.13	171
Vehicular Fuel	5	18.20	1.1742	5	0.0008%	0.50	27
Liquid Propane	125	13.50	0.8710	109	0.0159%	0.37	561
Total	642,736				100.0000%		3,531,066

*Average customers - FY 2007

**Single customers with multiple accounts located on contiguous property.

January 2008

TO: All Customer Relations Employees

RE: Infrastructure System Replacement Surcharge

Effective January 18, 2008, a \$0.20 Infrastructure System Replacement Surcharge (ISRS) was added to Laclede's residential customer monthly bills. Commercial and Industrial customers ISRS charges range from \$0.26 to \$21.99. These costs for natural gas customers' pipeline replacements and/or relocations are not currently included in Laclede's rates.

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 connecting I-270 with Highway 94 in St. Charles.

The ISRS does NOT 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 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.

The initial ISRS charge will be implemented as a prorated charge. The exact amount of the ISRS charge can be found under the "DETAIL BILL CALCULATION" screen under NBIL.

The first ISRS bill for each customer will contain a bill message on the front of the bill known as the initial notice. 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 from our last ISRS in 2007. As you can see, the monthly ISRS charge on that bill is \$.45. As referenced above, the new ISRS will contain a monthly charge of \$.20 on residential bills. 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 twice 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 \$1 per month.

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.

Statement Date: 11/13/2007

Account Number:

Service Address:



*****AUTO**SCH 3-DIGIT 630

>02379 0004165 002 092049 LECSTME

Present Reading	Previous Reading	Usage (CCF) X	BTU Factor	=	Therms
1631	1424	207	1.032		213.6
Actual Reading			Rate: Res. General		

Detail - Current Charges		Amount
Prior Bill Chrg		(46.48)
Late Payment Chrg Gas		(1.09)
Charge For Gas Svc 01-17-07 To 05-18-07		287.18
(Includes A Monthly ISRS Charge Of \$.45)		
Farmington Tax		.48
Sales Tax		4.31
Subtotal - Current Utility Charges		244.40
Total Current Charges		\$244.40
Detail - Account Balance		Amount
Prior Gas Balance		37.09
Current Charges		244.40
Account Balance		\$281.49

Bill at a Glance	Amount
Previous Bill	37.09
Payment	.00
Balance	37.09
Total Current Charges	244.40
Amount Due	\$281.49
Due By	11/27/07
Delinquent After	12/05/07

Gas Consumption Comparison				
Current Period	213.6		Therms	
	Use In Therms	Degree Days	Supplier Cost of Gas/Therm	Days In Billing Period
Current Period	213.6	2240	.76512	121

Important Message

Final bill

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 Missouri Natural Gas, Drawer 2, St. Louis, MO 63171 with your payment. Please do not fold, staple or paper clip payment to your bill.

Account Number:

Service Address:

Amount Due \$281.49
Due By 11/27/07
Delinquent After 12/05/07

Amount
Enclosed:

Please do not write below.

Make check payable to:

Missouri Natural Gas
 Drawer 2
 St. Louis, MO 63171

90593000370000281498

02379 0004165 004761 004761 00001/00001

P.S.C. MO. No. 5 Consolidated, Tenth Revised Sheet No. 12
CANCELLING P.S.C. MO. No. 5 Consolidated, Ninth Revised Sheet No. 12

Laclede Gas Company
 Name of Issuing Corporation or Municipality

For Refer to Sheet No. 1
 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:

	<u>Per Bill Per Month</u>
Residential General Service (RG)	\$.20
Residential Seasonal Air Conditioning Service (RA)	\$.20
Commercial & Industrial General Service-Class I (C1)	\$.26
Commercial & Industrial General Service-Class II (C2)	\$.42
Commercial & Industrial General Service-Class III (C3)	\$.83
Commercial & Industrial Seasonal Service-Class I	\$.26
Commercial & Industrial Seasonal Service-Class II	\$.42
Commercial & Industrial Seasonal Service-Class III	\$.83
Large Volume Service (LV)	\$ 9.30
Interruptible Service (IN)	\$ 8.26
General L.P. Gas Service (LP)	\$.17
Unmetered Gas Light Service (SL)	\$.06
Vehicular Fuel Rate (VF)	\$.24
Large Volume Transportation and Sales Service (LVTSS)	\$21.99

DATE OF ISSUE	November 9, 2007	DATE EFFECTIVE	January 18, 2008 December 10, 2007
	Month Day Year		Month Day Year
ISSUED BY	K.J. Neises	Executive Vice President,	720 Olive St., St. Louis, MO 63101
	Name of Officer	Title	Address



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- [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.