

LACLEDE GAS COMPANY

ST. LOUIS, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AT SEPTEMBER 30, 2003



Gannett Fleming
Valuation and Rate Division

Harrisburg, Pennsylvania

Calgary, Alberta

Valley Forge, Pennsylvania

LACLEDE GAS COMPANY
St. Louis, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT SEPTEMBER 30, 2003

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



GANNETT FLEMING, INC.
P.O. Box 67100

Harrisburg, PA 17106-7100

Location:
207 Senate Avenue
Camp Hill, PA 17011

Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

February 17, 2005

Laclede Gas Company
720 Olive Street
St. Louis, MO 63101

Attention Mr. Glenn W. Buck
Manager of Financial Services

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Laclede Gas Company. The study results include annual depreciation rates and amortization amounts as of September 30, 2003. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

Respectfully submitted,

GANNETT FLEMING, INC.

A handwritten signature in black ink, reading "John J. Spanos".

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

CONTENTS

PART I. INTRODUCTION

Scope	I-2
Plan of Report	I-2
Basis of Study	I-3
Depreciation	I-3
Service Life Estimates	I-3
Net Salvage Estimates	I-4

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation	II-2
Service Life and Net Salvage Estimation	II-2
Average Service Life	II-2
Survivor Curves	II-3
Iowa Type Curves	II-3
Retirement Rate Method of Analysis	II-10
Schedules of Annual Transactions in Plant Records	II-11
Schedule of Plant Exposed to Retirement	II-14
Original Life Table	II-16
Smoothing the Original Survivor Curve	II-18
Service Life Considerations	II-23
Net Salvage Analysis	II-24
Net Salvage Considerations	II-24
Calculation of Annual and Accrued Depreciation	II-25
Single Unit of Property	II-25
Group Depreciation Procedures	II-26
Calculation of Annual and Accrued Amortization	II-27
Monitoring of Book Accumulated Depreciation	II-28

CONTENTS, cont.

PART III. RESULTS OF STUDY

Qualification of Results	III-2
Description of Statistical Support	III-2
Description of Depreciation Tabulations	III-3
Table 1. Estimated Survivor Curves, Net Salvage, Original Cost, and Calculated Annual and Accrued Depreciation Related to Gas Plant at September 30, 2003	III-4
Table 2. Comparison of Calculated Accrued Depreciation and Book Depreciation Reserve at September 30, 2003 and Calculation of Annual Amortization of the Reserve Variance Based on a Composite Remaining Life Period	III-8
Table 3. Calculation of Total Annual Depreciation Including Amortization of the Reserve Variance at September 30, 2003	III-11
Service Life Statistics	III-13
Net Salvage Statistics	III-134
Depreciation Calculations	III-192

PART I. INTRODUCTION

LACLEDE GAS COMPANY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2003

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Laclede Gas Company (the Company) as applied to gas plant in service as of September 30, 2003. The study results include annual depreciation rates and amortization amounts. The rates and amounts are based on the straight line whole life method of depreciation with an amortization of the variance between the book depreciation reserve and the calculated accrued depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2003; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and salvage estimates used for other gas properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables

resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated annual accruals and accrued depreciation.

BASIS OF STUDY

Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure. The calculated annual and accrued depreciation were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts. The calculations of annual depreciation use the whole life basis plus an amortization of the reserve variance.

Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the gas industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for gas property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future.

The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2003 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1964 through 2003 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2003. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public gas regulation, is the loss in service value not restored by current repairs or covered by insurance.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing gas service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by gas and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the

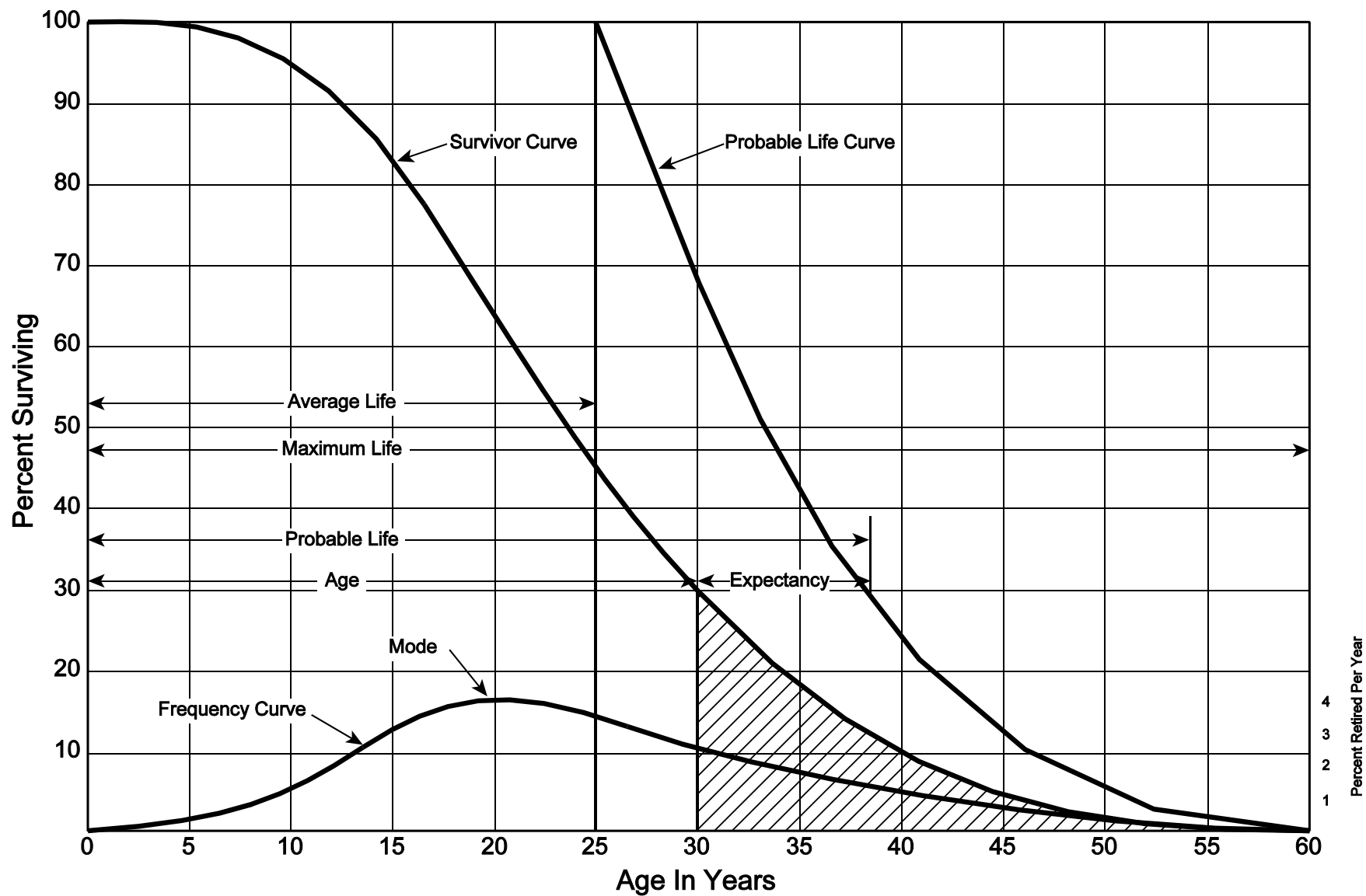


Figure 1. A Typical Survivor Curve and Derived Curves

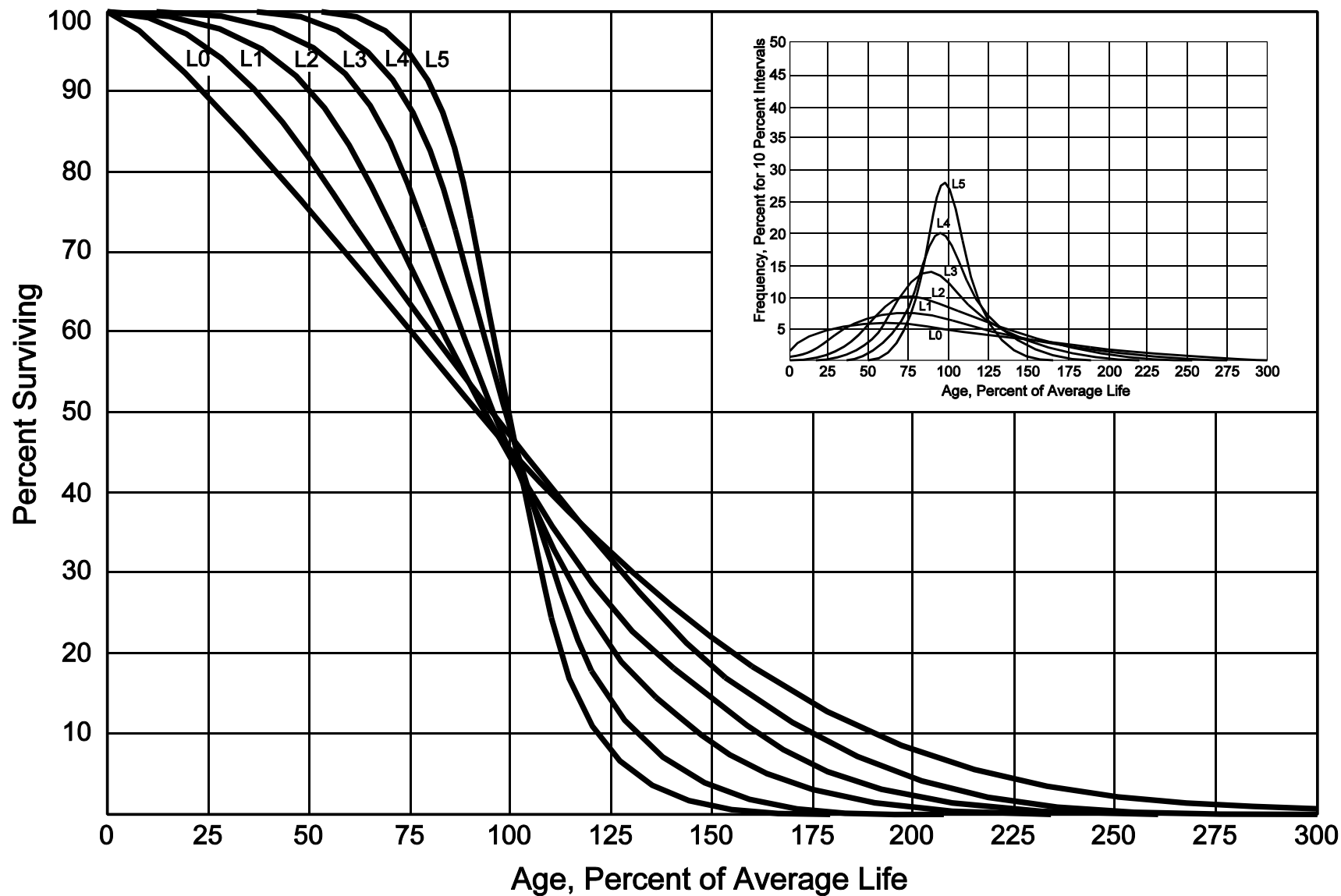


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

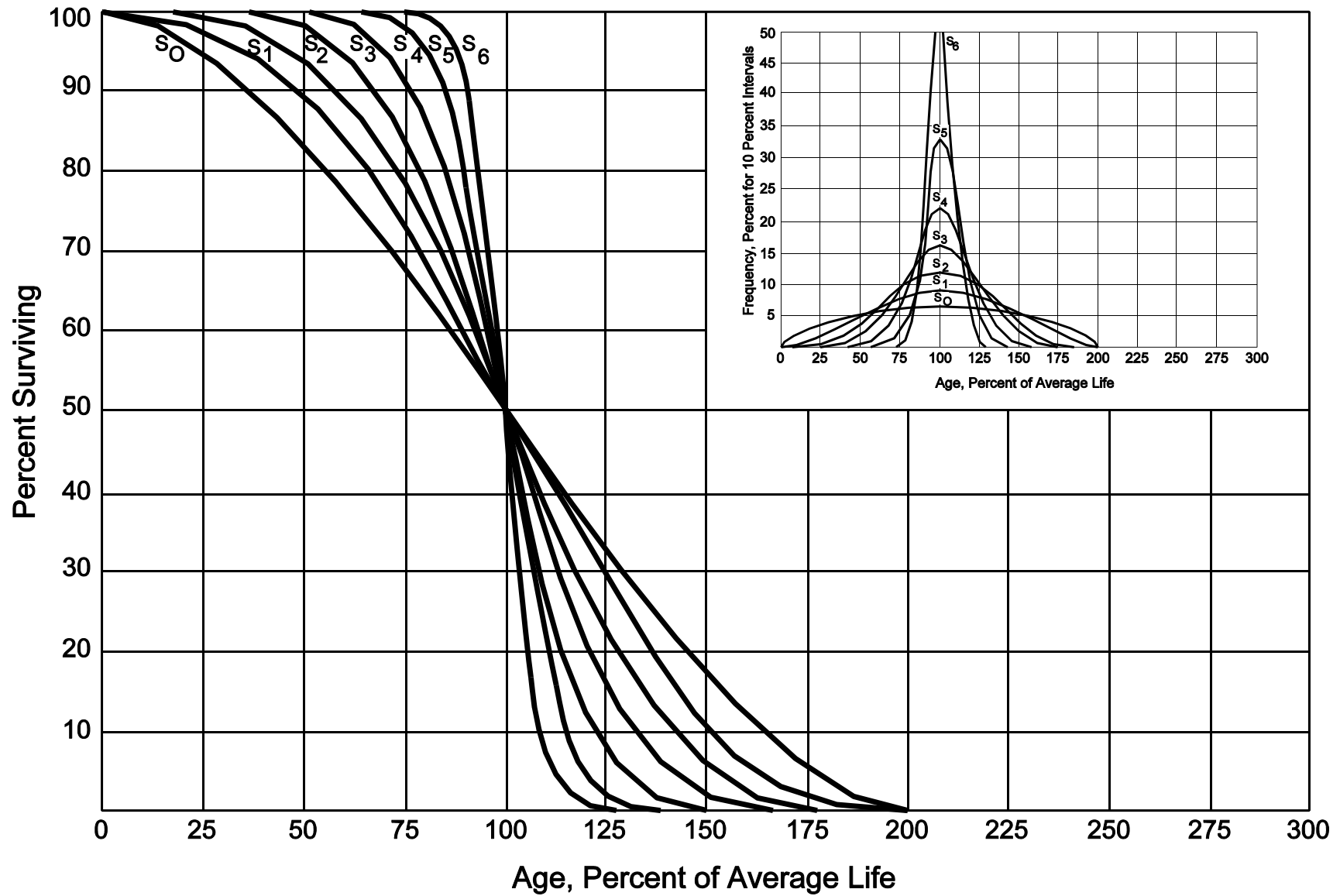


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

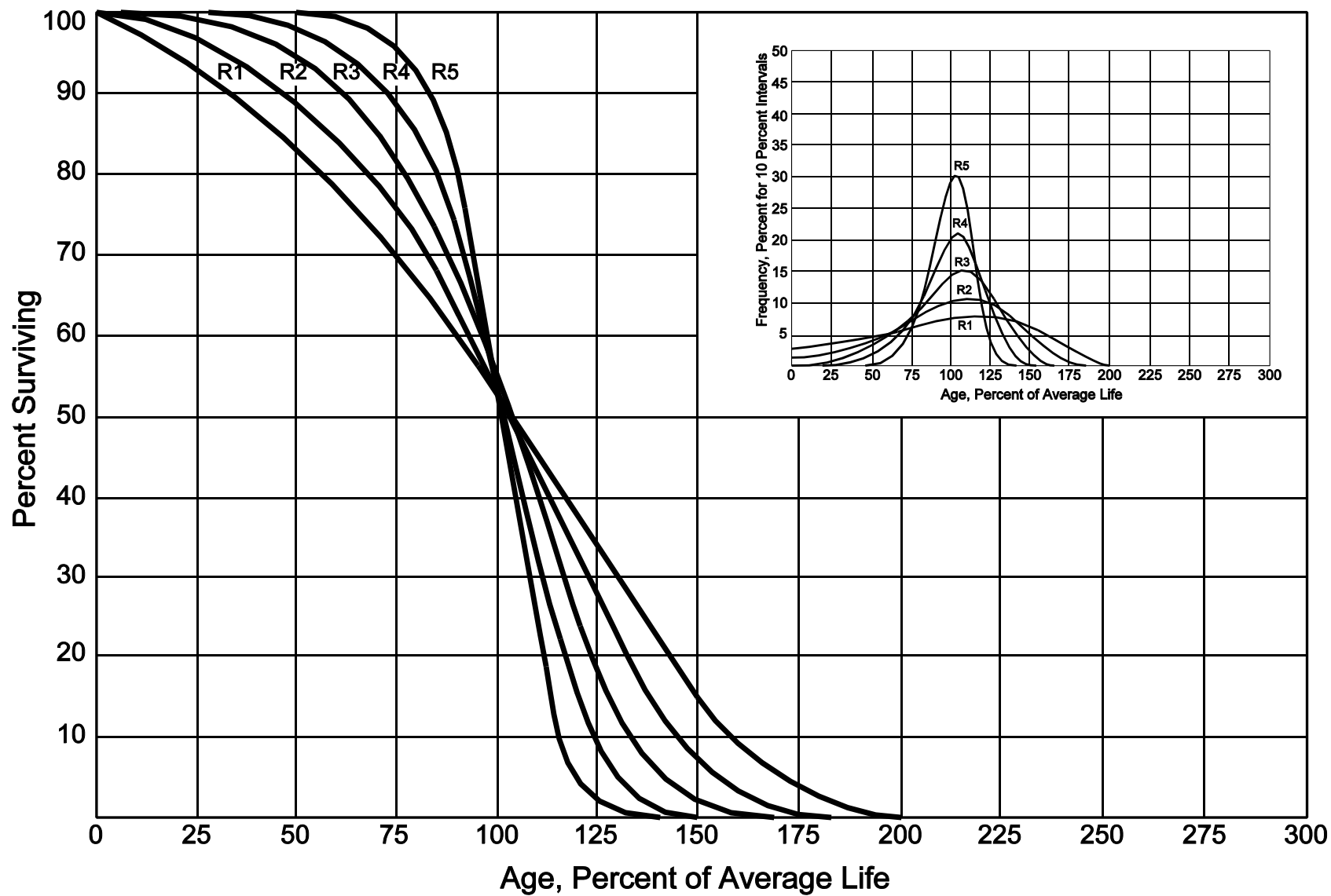


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

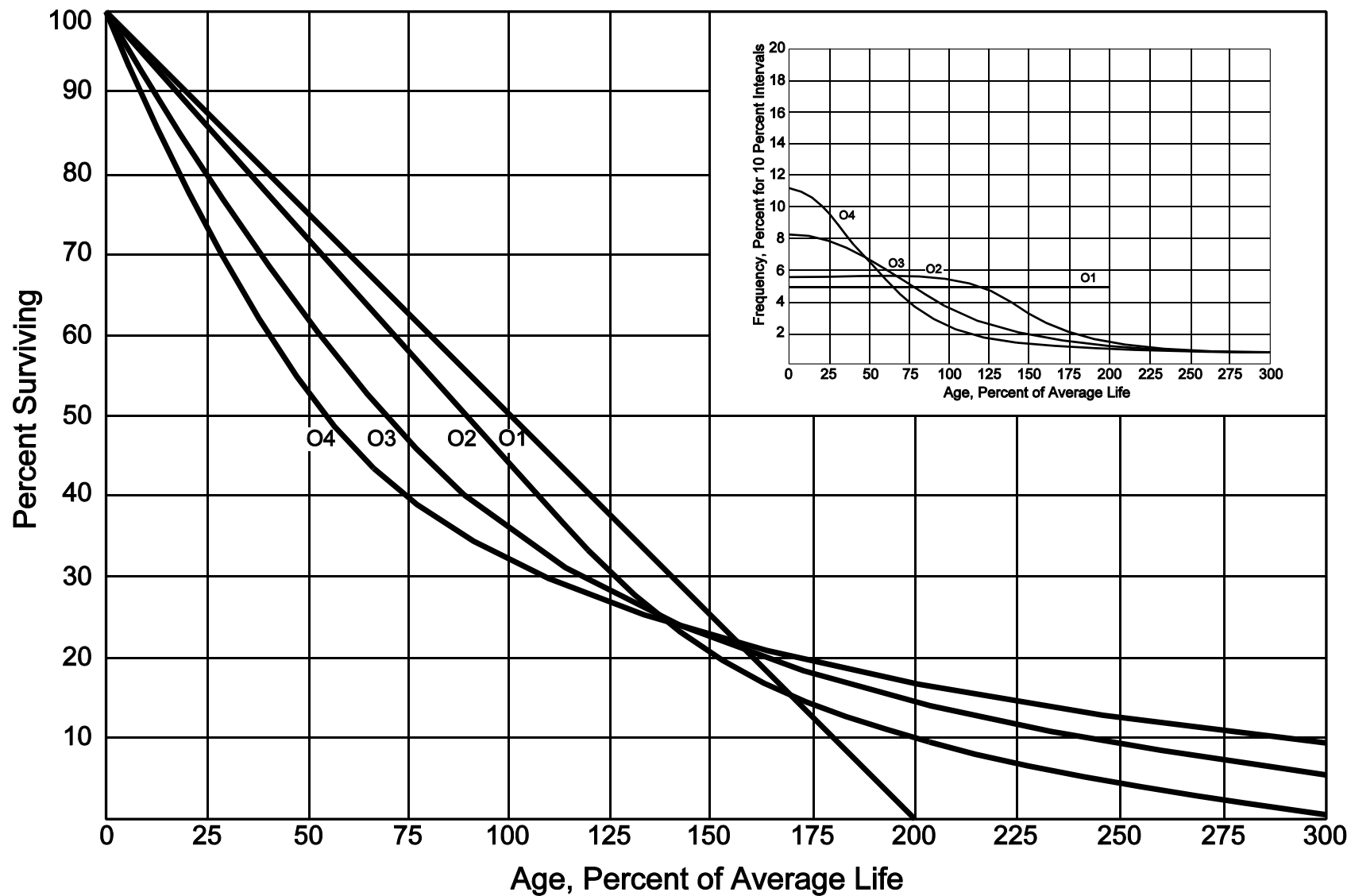


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including “Statistical Analyses of Industrial Property Retirements,”⁴ “Engineering Valuation and Depreciation,”⁵ and “Depreciation Systems.”⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1994-2003 during which there were placements during the years 1989-2003. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1989 were retired in 1994. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the staircase line drawn on the table beginning with the 1994 retirements of 1989 installations and ending with the 2003 retirements of the 1998 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule

TABLE 1. RETIREMENTS FOR EACH YEAR 1994 -2003

SUMMARIZED BY AGE INTERVAL

Experience Band 1994-2003

Placement Band 1989-2003

Year	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
Placed	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1989	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1990	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1991	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1992	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1993	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1994	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1995		5	11	12	13	14	15	16	18	20	113	7½-8½
1996			6	12	13	15	16	17	19	19	124	6½-7½
1997				6	13	15	16	17	19	19	131	5½-6½
1998					7	14	16	17	19	20	143	4½-5½
1999						8	18	20	22	23	146	3½-4½
2000							9	20	22	25	150	2½-3½
2001								11	23	25	151	1½-2½
2002									11	24	153	½-1½
2003	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1994-2003

Experience Band 1994-2003					SUMMARIZED BY AGE INTERVAL						Placement Band 1989-2003	
Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	1994 (2)	1995 (3)	1996 (4)	1997 (5)	1998 (6)	1999 (7)	2000 (8)	2001 (9)	2002 (10)	2003 (11)		
1989	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1990	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1991	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1992	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1993	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
1994		-	-	-	-	-	-	-	-	-	(5)	8½-9½
1995		-	-	-	-	-	-	-	-	-	6	7½-8½
1996			-	-	-	-	-	-	-	-	-	6½-7½
1997				-	-	-	-	(12) ^b	-	-	-	5½-6½
1998					-	-	-	-	22 ^a	-	-	4½-5½
1999						-	-	(19) ^b	-	-	10	3½-4½
2000							-	-	-	-	-	2½-3½
2001								-	-	(102) ^c	(121)	1½-2½
2002									-	-	-	½-1½
2003	—	—	—	—	—	—	—	—	—	—	—	0-½
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

^a Transfer Affecting Exposures at Beginning of Year^b Transfer Affecting Exposures at End of Year^c Sale with Continued Use

Parentheses denote Credit amount.

are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1990 through 1999 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 1995 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 1990-1999, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 1994-2003
SUMMARIZED BY AGE INTERVAL

Experience Band 1994-2003

Placement Band 1989-2003

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	1994 (2)	1995 (3)	1996 (4)	1997 (5)	1998 (6)	1999 (7)	2000 (8)	2001 (9)	2002 (10)	2003 (11)		
1989	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1990	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1991	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1992	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1993	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1994	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1995		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
1996			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
1997				580 ^a	574	561	546	530	501	482	3,057	5½-6½
1998					660 ^a	653	639	623	628	609	3,789	4½-5½
1999						750 ^a	742	724	685	663	4,332	3½-4½
2000							850 ^a	841	821	799	4,955	2½-3½
2001								960 ^a	949	926	5,719	1½-2½
2002									1,080 ^a	1,069	6,579	½-1½
2003										1,220 ^a	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^a Additions during the year.

of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval $4\frac{1}{2}$ - $5\frac{1}{2}$, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age $5\frac{1}{2}$ are as follows:

Percent surviving at age $4\frac{1}{2}$	=	88.15
Exposures at age $4\frac{1}{2}$	=	3,789,000
Retirements from age $4\frac{1}{2}$ to $5\frac{1}{2}$	=	143,000
Retirement Ratio	=	$143,000 \div 3,789,000 = 0.0377$
Survivor Ratio	=	$1.000 - 0.0377 = 0.9623$
Percent surviving at age $5\frac{1}{2}$	=	$(88.15) \times (0.9623) = 84.83$

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1994-2003

Placement Band 1989-2003

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

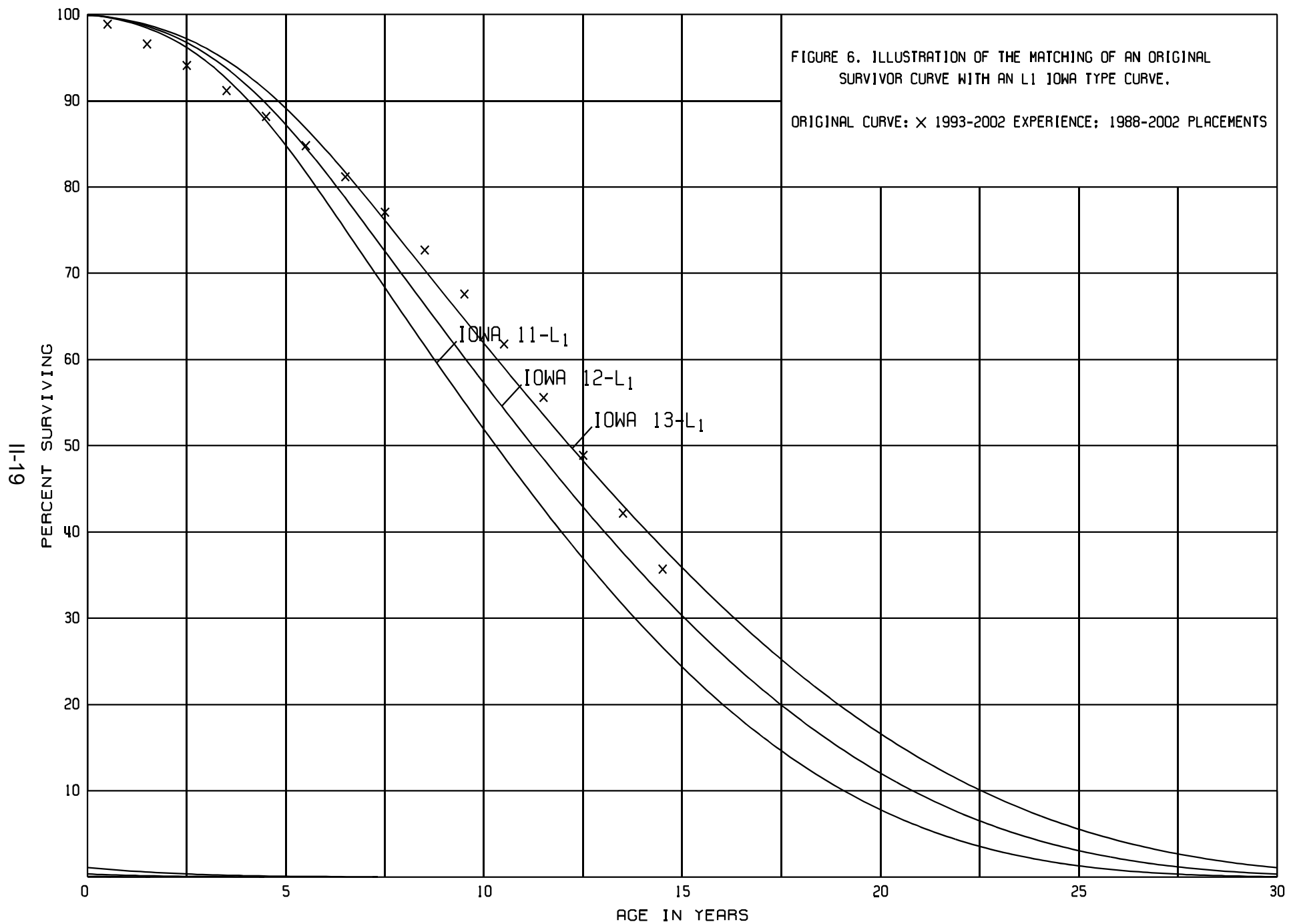
Column 5 = 1.0000 Minus Column 4.

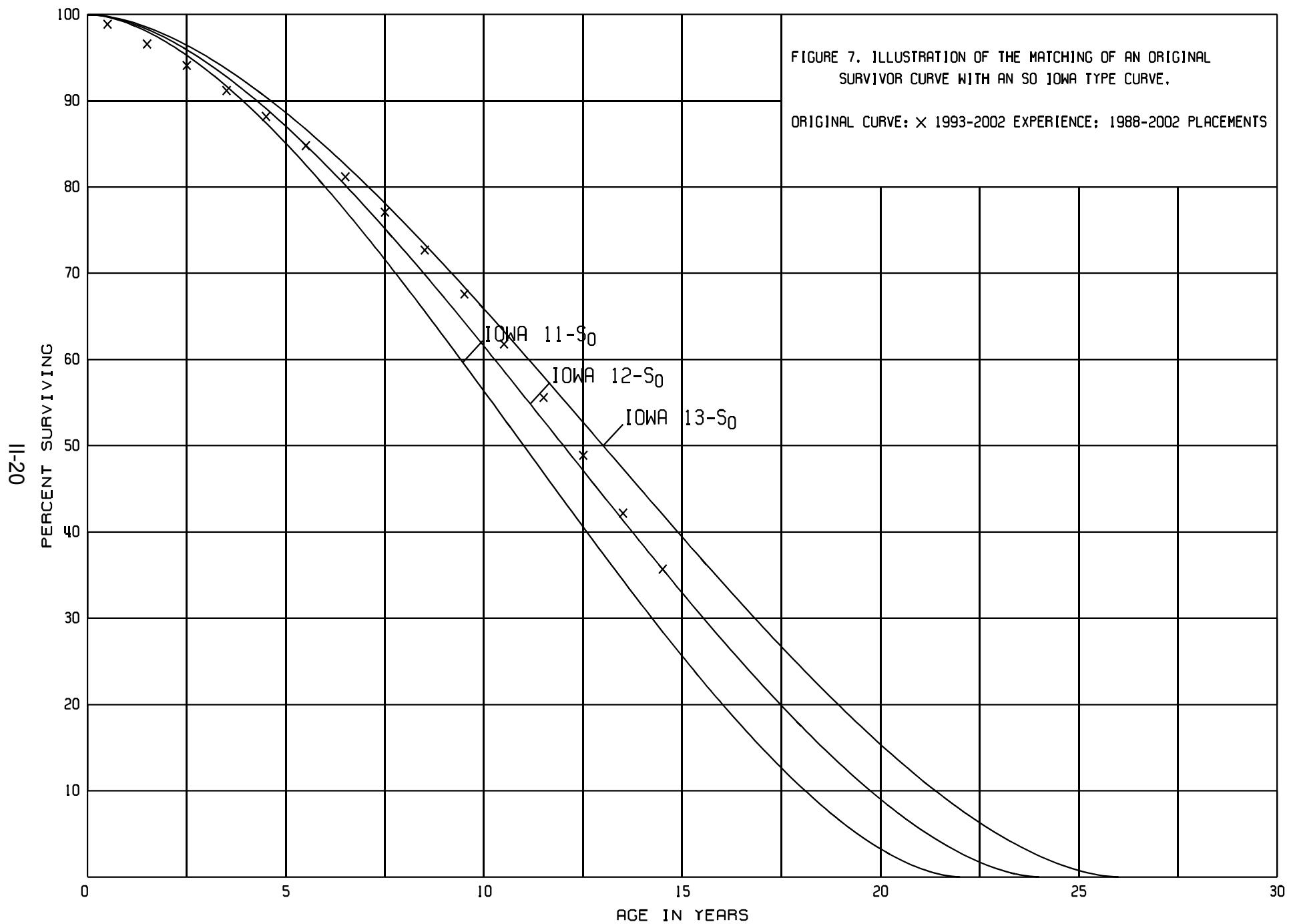
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

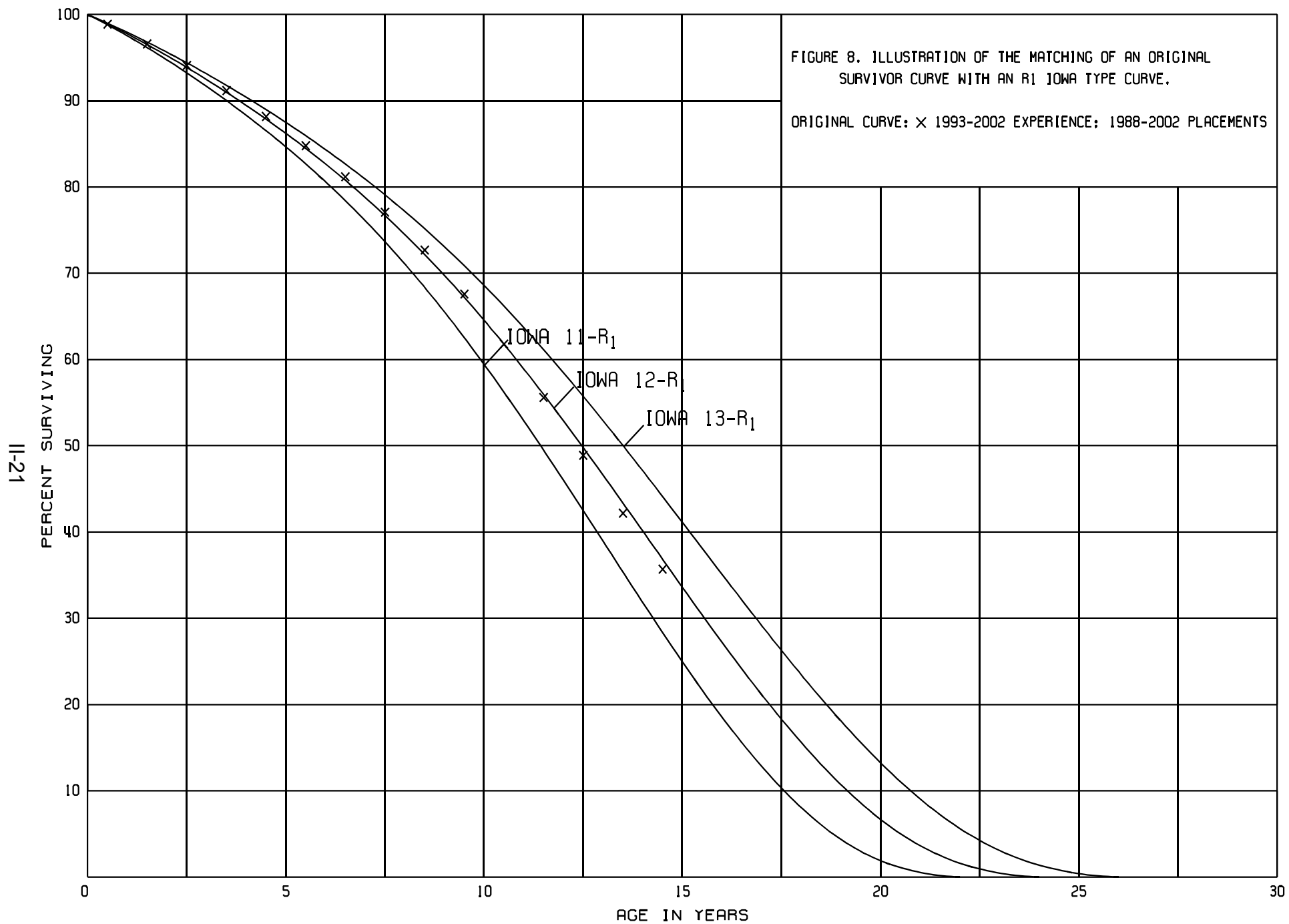
The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

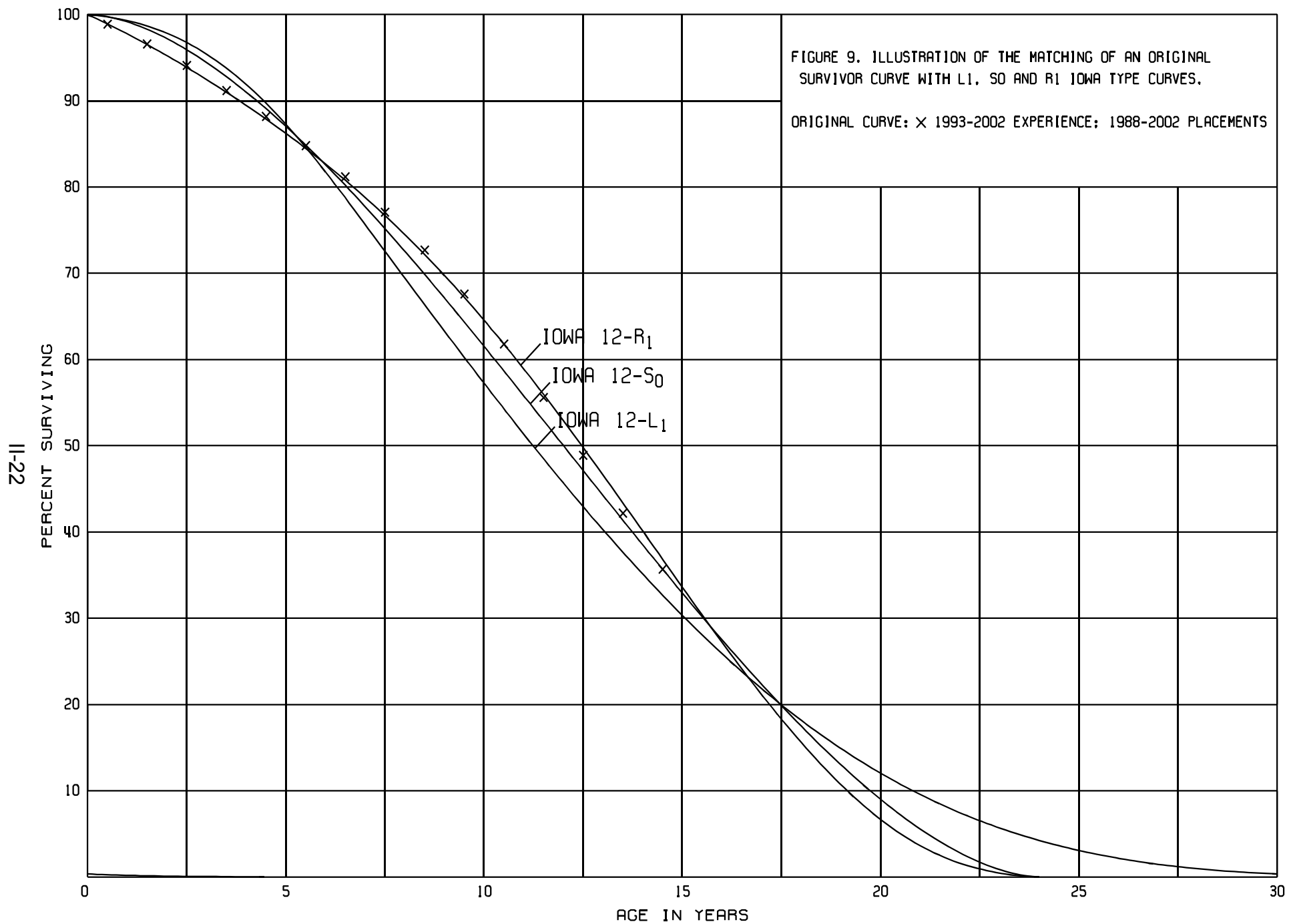
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100 percent to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be









selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during discussions with management, and the survivor curve estimates from other gas companies.

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data, management policies and outlook, and previous estimates for the Company and other gas utilities. Account 380.2, Services - Plastic and Copper, is the largest depreciable group, representing 32 percent of depreciable plant, and is used to illustrate the manner in which the study was conducted for groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1964 through 2003. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-97 and the life tables for the experience bands plotted on the chart follow it.

The previous estimates for this account were the 45-R2 for Plastic and Copper Services. The primary causes of retirements for plastic and copper services are breaks and main replacement. Management has increased its capital budget for replacement of copper services with plastic services in the past few years as well as installing new

plastic services when the associated main is replaced. The historical indication of life characteristics is quite supportive of the 40-R2.5 through age 40. Significant installations of plastic services occurred in the last 10 years and the original survivor curve declines to 42 percent at age 50, which substantiates the good fit of the 40-R2.5.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

Net Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2003. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts, three-year moving average bases and the most recent five-year average.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the gas industry, and net salvage estimates used by other gas companies. Depreciation reserve accounting data were compiled for the years 1972 through 2003. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Account 376.1, Mains - Steel, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for these steel distribution mains is negative 20 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages III-161 and III-162 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1972 through 2003 is negative 22 percent. The most recent five-year average, 1999-2003, was negative 18 percent net salvage. Based on this average and the range of estimates used by others, negative 20 percent net salvage is estimated for Account 376.1, Mains - Steel.

The net salvage estimates for the remaining accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page III-134.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an

age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}.$$

For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = \left(1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life} \right) (1 - Net\ Salvage, Percent).$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture and Equipment	20
Mechanical Office Equipment	15
Data Processing Systems	5
Data Processing Equipment	5
393, Stores Equipment	25
394, Tools, Shop and Garage Equipment	20
395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	15

The annual amortization amount is determined by dividing the original cost for vintages whose age is less than the amortization period by the period of amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense

through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variances to insure complete recovery of capital over the life of the property. The adjustment of the annual accrual to correct such variances is based on the composite remaining life for each account.

The Company has identified a reserve variance of \$13,119,858 as of September 30, 2003, based on the results of the updated service life and net salvage studies. The amortization of this amount should occur over the remaining life of each account commencing with the effective date of customer rates based on this proceeding. In order to assure that the adjustment corrects for the variance determined in this report, and not an amount greater than or less than this amount, it is recommended that the actual amortization amounts be recorded in conjunction with the unadjusted whole life annual rate, rather than converting the adjusted accrual as of September 30, 2003, to a rate that would be applied to increasing balances.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual amounts and rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line whole life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of September 30, 2003. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to September 30, 2003, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant at September 30, 2003, are presented on pages III-4 through III-12 of this report. Tables 1 through 3 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and calculates an amortization amount that corrects the variance. Table 3 sets forth the total annual depreciation accruals related to gas plant as of September 30, 2003, consisting of the whole life annual accrual from Table 1 and the amortization amounts from Table 2.

The tables of the calculated annual and accrued depreciation are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the average life, the calculated annual accrual amount and rate, the expectancy, and the calculated accrued factor and depreciation.

LACLEDE GAS COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2003

Depreciable Group		Survivor	Net	Original Cost	Calculated		Calculated
		Curve	Salvage	at	Annual Accrual		Accrued
(1)		(2)	(3)	September 30, 2003	Amount	Rate	Depreciation
				(4)	(5)	(6)=(5)/(4)	(7)
DEPRECIABLE PLANT							
MANUFACTURED GAS PLANT - LPG							
305	Structures and Improvements	60-R0.5	(15)	894,503.00	17,179	1.92	367,910
307	Other Power Equipment	30-R3	(10)	159,015.00	5,825	3.66	92,032
311	Liquefied Petroleum Gas						
	Equipment	33-R1	(5)	3,004,137.00	95,577	3.18	1,152,396
	Storage Caverns	55-S3	0	4,827,377.00	87,858	1.82	2,617,891
	<i>Total Account 311</i>			7,831,514.00	183,435	2.34	3,770,287
	<i>Total Manufactured Gas Plant - LPG</i>			8,885,032.00	206,439		4,230,229
UNDERGROUND STORAGE PLANT							
	Structures and Improvements						
351.2	Compressor Station	45-S1.5	(15)	603,561.00	15,409	2.55	414,262
351.4	Other Structures	55-R1.5	(10)	886,580.00	17,749	2.00	457,322
	<i>Total Account 351</i>			1,490,141.00	33,158	2.23	871,584
352	UGS Wells	90-S2.5	(10)	5,913,764.00	72,207	1.22	2,776,250
352.2	UGS Reservoirs	90-S2.5	(10)	245,023.00	2,992	1.22	94,954
352.3	UGS Non-Recoverable Gas	90-S2.5	0	2,186,039.00	24,265	1.11	764,708
352.4	UGS Wells - Oil and Vent Gas	90-S2.5	(10)	653,292.00	7,977	1.22	263,859
	<i>Total account 352</i>			8,998,118.00	107,441	1.19	3,899,771
353	Lines	70-R2.5	(20)	2,364,905.00	40,582	1.72	1,282,261
354	Compressor Station Equipment	55-S2	(5)	2,398,165.00	45,829	1.91	1,473,602
355	Measuring & Regulating Equipment	50-S0.5	0	1,809,024.00	36,180	2.00	889,835
356	Purification Equipment	42-R2	(5)	273,304.00	6,830	2.50	172,966
357	Other Equipment	20-L2.5	0	47,003.00	2,350	5.00	29,774
	<i>Total Underground Storage Plant</i>			17,380,660.00	272,370		8,619,793

LACLEDE GAS COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2003

Depreciable Group		Survivor	Net	Original Cost	Calculated		Calculated
(1)		Curve	Salvage	at	Amount	Rate	Accrued
		(2)	(3)	September 30, 2003	(5)	(6)=(5)/(4)	Depreciation
				(4)			(7)
TRANSMISSION PLANT							
367	Mains	75-R4	(20)	2,013,842.00	32,141	1.60	1,307,035
371.7	Other Equipment	45-S3	(5)	17,180.00	400	2.33	14,723
<i>Total Transmission Plant</i>				2,031,022.00	32,541		1,321,758
DISTRIBUTION PLANT							
375	Structures and Improvements						
	District Measuring & Regulating	40-R0.5	(10)	216,140.00	5,944	2.75	106,187
	Service Centers	50-R0.5	(15)	6,429,619.00	147,719	2.30	2,149,278
	Garage	50-S0	(10)	642,882.00	14,143	2.20	300,748
	Other Small Structures	40-R0.5	0	103,277.00	2,582	2.50	38,190
<i>Total Account 375</i>				7,391,918.00	170,388	2.31	2,594,403
376	Mains						
	Steel	80-R2	(20)	195,033,763.00	2,925,507	1.50	65,607,184
	Cast Iron	80-S1	(80)	14,665,105.00	329,965	2.25	16,942,491
	Plastic & Copper	70-R3	(15)	161,677,822.00	2,658,792	1.64	26,438,942
<i>Total Account 376</i>				371,376,690.00	5,914,264	1.59	108,988,617
378	Meas and Reg Equipment - General	35-O1	(30)	6,256,013.00	231,458	3.70	2,318,758
379	Meas and Reg Equipment - City Gate	31-R0.5	(30)	2,100,789.00	88,124	4.19	617,766
380	Services						
	Steel	44-R0.5	(90)	38,418,750.00	1,657,001	4.31	30,921,420
	Plastic & Copper	40-R2.5	(65)	316,289,885.00	13,046,958	4.13	139,035,312
<i>Total Account 380</i>				354,708,635.00	14,703,959	4.15	169,956,732
381	Meters	37-S1	5	125,949,058.00	3,228,924	2.56	33,114,379
383	House Regulator	50-R3	0	17,843,650.00	356,873	2.00	4,757,570
385	Industrial Meas and Reg Equipment	39-S0	(10)	8,728,513.00	245,795	2.82	1,956,070
386	Other Property on Customer Premises	13-L3	0	27,157.00	1,552	5.71	21,361
387	Other Equipment	30-R0.5	0	295,072.00	9,763	3.31	109,702
<i>Total Distribution Plant</i>				894,677,495.00	24,951,100		324,435,358

LACLEDE GAS COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2003

Depreciable Group		Survivor	Net	Original Cost	Calculated		Calculated
(1)		Curve	Salvage	at	Amount	Rate	Accrued
		(2)	(3)	September 30, 2003	(5)	(6)=(5)/(4)	Depreciation
				(4)			(7)
GENERAL PLANT							
390	Structures & Improvements - General	30-S1	(5)	395,740.00	13,837	3.50	134,817
391	Office Furniture and Equipment	20-SQ	0	3,376,348.00	141,369	4.19	1,670,326
	Mechanical Office Equipment	15-SQ	0	542,352.00	26,076	4.81	336,886
	DP Systems	5-SQ	0	6,211,882.00	1,043,178	16.79	3,227,276
	DP Equipment	5-SQ	0	3,994,571.00	120,844	3.03	3,542,041
	<i>Total Account 391</i>			<u>14,125,153.00</u>	<u>1,331,467</u>	9.43	<u>8,776,529</u>
392.1	Transportation Equipment - Autos	6-L3	15	2,972,763.00	421,226	14.17	1,480,661
392.2	Transportation Equipment - Trucks	11-S2.5	10	13,160,129.00	1,073,874	8.16	6,033,793
	<i>Total Account 392</i>			<u>16,132,892.00</u>	<u>1,495,100</u>	9.27	<u>7,514,454</u>
393	Stores Equipment	25-SQ	0	360,832.00	9,517	2.64	187,010
394	Tools, Shop and Garage Equipment	20-SQ	0	8,634,168.00	353,041	4.09	4,402,676
395	Laboratory Equipment	20-SQ	0	243,176.00	8,265	3.40	152,357
396	Power Operated Equipment	13-L2	15	17,375,053.00	1,134,985	6.53	5,392,992
397	Communication Equipment	15-SQ	0	2,169,741.00	88,347	4.07	1,371,283
398	Miscellaneous Equipment	15-SQ	0	500,056.00	24,144	4.83	279,895
	<i>Total General Plant</i>			<u>59,936,811.00</u>	<u>4,458,703</u>		<u>28,212,013</u>
	Total Depreciable Plant			<u>982,911,020.00</u>	<u>29,921,153</u>		<u>366,819,151</u>
NONDEPRECIABLE PLANT							
301	Organization			2,500.22			
302	Franchises & Consents			8,484.49			
304	Land			189,823.86			
350.1	Land			1,201,600.30			
350.2	Right-of-Way			791,725.24			
352.1	Stge Leasehold Rights			2,054,721.60			
360	Land & Land Rights			80,320.94			
361	Structures & Improvements			272,943.53			
362	Holders			1,908,901.92			
363.3	Compressor Equipment			810,860.57			
365.7	Right-of-Way			41,152.62			
374	Land Rights			1,428,414.61			

LACLEDE GAS COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, AND
CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AT SEPTEMBER 30, 2003

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at September 30, 2003 (4)	Calculated Annual Accrual		Calculated Accrued Depreciation (7)
				Amount (5)	Rate (6)=(5)/(4)	
375.21 Structures & Improvements			4,789.91			
375.41 Structures & Improv Leased Property			6,448.03			
389.7 Land & Rights			10,088.75			
390.1 Structures & Improvements - Office			1,976,395.13			
390.3 Structures & Improvements Leased Property			35,641.38			
390.71 Structures & Improvements Leased Property			48,769.00			
390.81 Structures & Improvements Leased Property			30,034.02			
391.3 General DP Software			<u>24,587,957.99</u>			
Subtotal Nondepreciable Plant			35,491,574.11			
Total Gas Plant			<u>1,018,402,594.11</u>	<u>29,921,153</u>		<u>366,819,151</u>

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AT SEPTEMBER 30, 2003 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE
BASED ON A COMPOSITE REMAINING LIFE PERIOD

Depreciable Group		Original Cost at September 30, 2003	Calculated Accrued Depreciation	Book Depreciation Reserve	Variance (5)=(3)-(4)	Remaining Life (6)	Annual Amortization True Up (6)=(5)/(6)
(1)		(2)	(3)	(4)	(5)=(3)-(4)	(6)	(6)=(5)/(6)
DEPRECIABLE PLANT							
MANUFACTURED GAS PLANT - LPG							
305	Structures and Improvements	894,503.00	367,910	674,686	(306,776)	25.0	(12,271)
307	Other Power Equipment	159,015.00	92,032	102,872	(10,840)	14.2	(763)
311	Liquefied Petroleum Gas						
	Equipment	3,004,137.00	1,152,396	2,005,284	(852,888)	21.0	(40,614)
	Storage Caverns	4,827,377.00	2,617,891	4,696,386	(2,078,495)	25.0	(83,140)
	<i>Total Account 311</i>	<u>7,831,514.00</u>	<u>3,770,287</u>	<u>6,701,670</u>	<u>(2,931,383)</u>		<u>(123,754)</u>
	<i>Total Manufactured Gas Plant - LPG</i>	8,885,032.00	4,230,229	7,479,228	(3,248,999)		(136,788)
UNDERGROUND STORAGE PLANT							
	Structures and Improvements						
351.2	Compressor Station	603,561.00	414,262	533,800	(119,538)	18.2	(6,568)
351.4	Other Structures	886,580.00	457,322	731,031	(273,709)	25.0	(10,948)
	<i>Total Account 351</i>	<u>1,490,141.00</u>	<u>871,584</u>	<u>1,264,831</u>	<u>(393,247)</u>		<u>(17,516)</u>
352	Wells	5,913,764.00	2,776,250	6,185,034	(3,408,784)	25.0	(136,351)
352.2	Reservoirs	245,023.00	94,954	184,476	(89,522)	25.0	(3,581)
352.3	Non-Recoverable Gas	2,186,039.00	764,708	2,406,384	(1,641,676)	10.0	(164,168)
352.4	Wells - Oil and Vent Gas	653,292.00	263,859	509,690	(245,831)	25.0	(9,833)
	<i>Total account 352</i>	<u>8,998,118.00</u>	<u>3,899,771</u>	<u>9,285,584</u>	<u>(5,385,813)</u>		<u>(313,933)</u>
353	Lines	2,364,905.00	1,282,261	2,358,695	(1,076,434)	25.0	(43,057)
354	Compressor Station Equipment	2,398,165.00	1,473,602	2,155,414	(681,812)	22.8	(29,904)
355	Measuring & Regulating Equipment	1,809,024.00	889,835	1,787,936	(898,101)	25.0	(35,924)
356	Purification Equipment	273,304.00	172,966	218,810	(45,844)	16.7	(2,745)
357	Other Equipment	47,003.00	29,774	20,386	9,388	7.3	1,286
	<i>Total Underground Storage Plant</i>	17,380,660.00	8,619,793	17,091,656	(8,471,863)		(441,793)

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AT SEPTEMBER 30, 2003 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE
BASED ON A COMPOSITE REMAINING LIFE PERIOD

Depreciable Group		Original Cost at September 30, 2003	Calculated Accrued Depreciation	Book Depreciation Reserve	Variance (5)=(3)-(4)	Remaining Life (6)	Annual Amortization True Up (6)=(5)/(6)
(1)		(2)	(3)	(4)	(5)=(3)-(4)	(6)	(6)=(5)/(6)
TRANSMISSION PLANT							
367	Mains	2,013,842.00	1,047,849	1,603,608	(555,759)	25.0	(22,230)
371	Other Equipment	17,180.00	14,723	19,311	(4,588)	10.0	(459)
Total Transmission Plant		2,031,022.00	1,062,572	1,622,919	(560,347)		(22,689)
DISTRIBUTION PLANT							
6-III	Structures and Improvements						
	375 District Measuring & Regulating	216,140.00	106,187	61,419	44,768	22.1	2,026
	Service Centers	6,429,619.00	2,149,278	1,795,085	354,193	25.0	14,168
	Garage	642,882.00	300,748	210,852	89,896	25.0	3,596
	Other Small Structures	103,277.00	38,190	55,980	(17,790)	25.0	(712)
	Total Account 375	7,391,918.00	2,594,403	2,123,336	471,067		19,078
	Mains						
	376 Steel	195,033,763.00	65,607,184	118,845,856	(53,238,672)	25.0	(2,129,547)
	Cast Iron	14,665,105.00	16,942,491	6,289,513	10,652,978	25.0	426,119
	Plastic & Copper	161,677,822.00	26,438,942	33,813,581	(7,374,639)	25.0	(294,986)
	Total Account 376	371,376,690.00	108,988,617	158,948,950	(49,960,333)		(1,998,414)
	Meas and Reg Equipment - General	6,256,013.00	2,318,758	876,850	1,441,908	25.0	57,676
	379 Meas and Reg Equipment - City Gate	2,100,789.00	617,766	139,733	478,033	24.0	19,918
	380 Services						
	Steel	38,418,750.00	30,921,420	28,046,507	2,874,913	25.0	114,997
	Plastic & Copper	316,289,885.00	139,035,312	96,158,971	42,876,341	25.0	1,715,054
	Total Account 380	354,708,635.00	169,956,732	124,205,478	45,751,254		1,830,051
	Meters	125,949,058.00	33,114,379	30,030,438	3,083,941	25.0	123,358
	383 House Regulator	17,843,650.00	4,757,570	5,793,048	(1,035,478)	25.0	(41,419)
	385 Industrial Meas and Reg Equipment	8,728,513.00	1,956,070	2,271,277	(315,207)	25.0	(12,608)
	386 Other Property on Customer Premises	27,157.00	21,361	149,808	(128,447)	10.0	(12,845)
	387 Other Equipment	295,072.00	109,702	262,874	(153,172)	19.0	(8,062)
Total Distribution Plant		894,677,495.00	324,435,358	324,801,792	(366,434)		(23,267)

LACLEDE GAS COMPANY

TABLE 2. COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AT SEPTEMBER 30, 2003 AND CALCULATION OF ANNUAL AMORTIZATION OF THE RESERVE VARIANCE
BASED ON A COMPOSITE REMAINING LIFE PERIOD

Depreciable Group		Original Cost at September 30, 2003	Calculated Accrued Depreciation	Book Depreciation Reserve	Variance (5)=(3)-(4)	Remaining Life (6)	Annual Amortization True Up (6)=(5)/(6)
(1)		(2)	(3)	(4)	(5)=(3)-(4)	(6)	(6)=(5)/(6)
GENERAL PLANT							
390	Structures & Improvements - General	395,740.00	134,817	41,311	93,506	20.3	4,606
391	Office Furniture and Equipment	3,376,348.00	1,670,326	1,020,283	650,043	12.1	53,723
	Mechanical Office Equipment	542,352.00	336,886	(55,666)	392,552	7.9	49,690
	DP Systems	6,211,882.00	3,227,276	4,596,573	(1,369,297)	2.9	(472,171)
	DP Equipment	3,994,571.00	3,542,041	191,764	3,350,277	3.7	905,480
	<i>Total Account 391</i>	<u>14,125,153.00</u>	<u>8,776,529</u>	<u>5,752,954</u>	<u>3,023,575</u>		<u>536,722</u>
392.1	Transportation Equipment - Autos	2,972,763.00	1,480,661	2,830,551	(1,349,890)	10.0	(134,989)
392.2	Transportation Equipment - Trucks	<u>13,160,129.00</u>	<u>6,033,793</u>	<u>7,220,187</u>	<u>(1,186,394)</u>	5.4	<u>(219,296)</u>
	<i>Total Account 392</i>	<u>16,132,892.00</u>	<u>7,514,454</u>	<u>10,050,738</u>	<u>(2,536,284)</u>		<u>(354,285)</u>
393	Stores Equipment	360,832.00	187,010	194,064	(7,054)	18.3	(385)
394	Tools, Shop and Garage Equipment	8,634,168.00	4,402,676	2,279,662	2,123,014	12.0	176,918
395	Laboratory Equipment	243,176.00	152,357	119,318	33,039	11.0	3,004
396	Power Operated Equipment	17,375,053.00	5,392,992	8,935,141	(3,542,149)	8.3	(426,765)
397	Communication Equipment	2,169,741.00	1,371,283	1,109,946	261,337	9.0	29,037
398	Miscellaneous Equipment	<u>500,056.00</u>	<u>279,895</u>	<u>201,094</u>	<u>78,801</u>	9.1	<u>8,659</u>
	<i>Total General Plant</i>	<u>59,936,811.00</u>	<u>28,212,013</u>	<u>28,684,228</u>	<u>(472,215)</u>		<u>(22,489)</u>
	Total Depreciable Plant	<u>982,911,020.00</u>	<u>366,559,965</u>	<u>379,679,823</u>	<u>(13,119,858)</u>		<u>(647,026)</u>

Note: Composite Remaining Life by account determined not to exceed 25.0 years.

LACLEDE GAS COMPANY

TABLE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATION
OF RESERVE VARIANCE AT SEPTEMBER 30, 2003

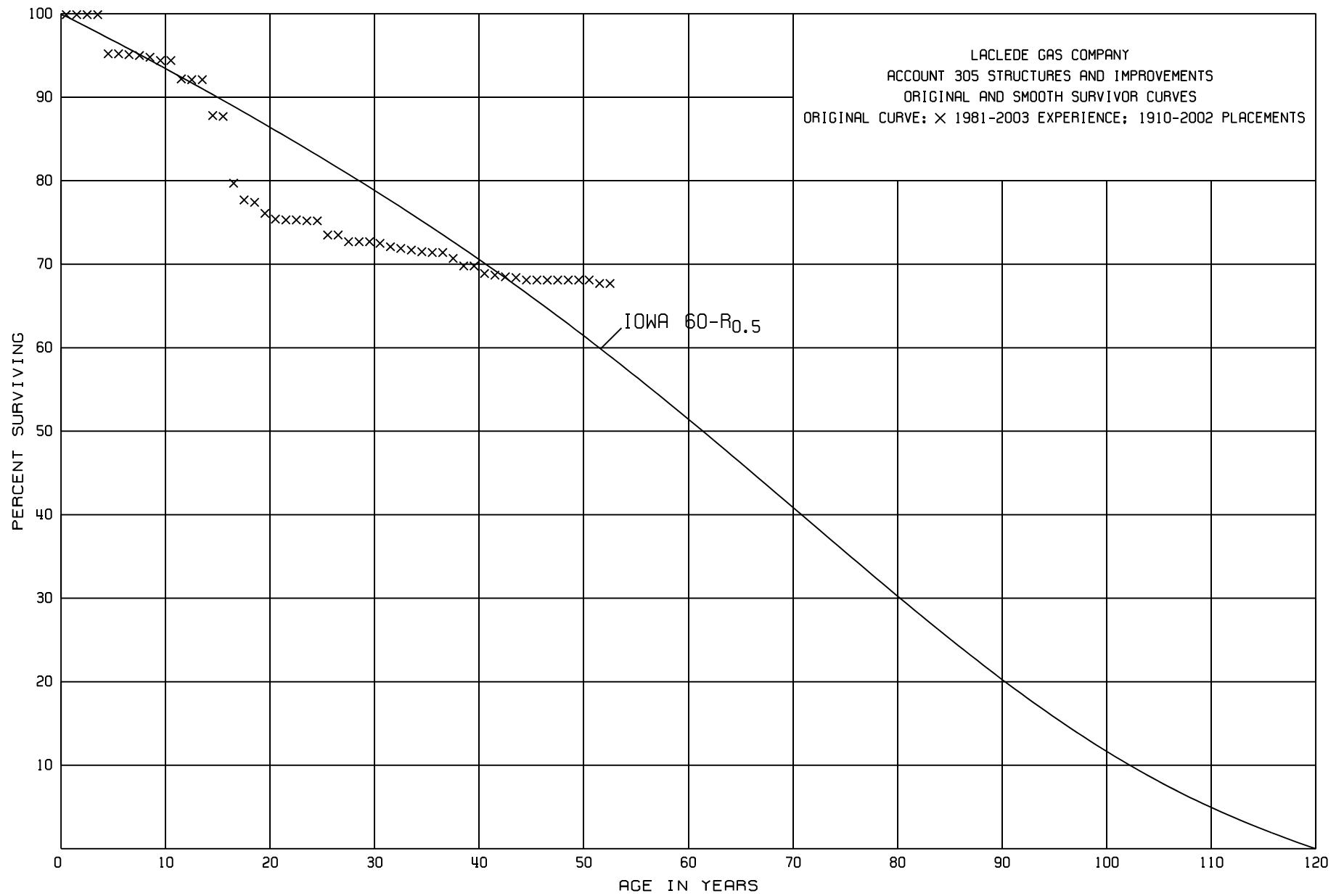
Depreciable Group		Whole Life Annual Accrual Amount	Annual Amortization True Up	Total Annual Depreciation Amount
(1)		(2)	(3)	(4) = (2) + (3)
DEPRECIABLE PLANT				
MANUFACTURED GAS PLANT - LPG				
305	Structures and Improvements	17,179	(12,271)	4,908
307	Other Power Equipment	5,825	(763)	5,062
311	Liquefied Petroleum Gas Equipment	95,577	(40,614)	54,963
	Storage Caverns	87,858	(83,140)	4,718
	<i>Total Account 311</i>	<u>183,435</u>	<u>(123,754)</u>	<u>59,681</u>
	<i>Total Manufactured Gas Plant - LPG</i>	206,439	(136,788)	69,651
UNDERGROUND STORAGE PLANT				
	Structures and Improvements			
351.2	Compressor Station	15,409	(6,568)	8,841
351.4	Other Structures	17,749	(10,948)	6,801
	<i>Total Account 351</i>	<u>33,158</u>	<u>(17,516)</u>	<u>15,642</u>
352	Wells	72,207	(136,351)	(64,144)
352.2	Reservoirs	2,992	(3,581)	(589)
352.3	Non-Recoverable Gas	24,265	(164,168)	(139,903)
352.4	Wells - Oil and Vent Gas	7,977	(9,833)	(1,856)
	<i>Total account 352</i>	<u>107,441</u>	<u>(313,933)</u>	<u>(206,492)</u>
353	Lines	40,582	(43,057)	(2,475)
354	Compressor Station Equipment	45,829	(29,904)	15,925
355	Measuring & Regulating Equipment	36,180	(35,924)	256
356	Purification Equipment	6,830	(2,745)	4,085
357	Other Equipment	2,350	1,286	3,636
	<i>Total Underground Storage Plant</i>	272,370	(441,793)	(169,423)
TRANSMISSION PLANT				
367	Mains	30,208	(22,230)	7,978
371	Other Equipment	400	(459)	(59)
	<i>Total Transmission Plant</i>	30,608	(22,689)	7,919
DISTRIBUTION PLANT				
	Structures and Improvements			
375	District Measuring & Regulating Service Centers	5,944	2,026	7,970
	Garage	147,719	14,168	161,887
	Other Small Structures	14,143	3,596	17,739
	<i>Total Account 375</i>	<u>2,582</u>	<u>(712)</u>	<u>1,870</u>
	<i>Total Account 375</i>	<u>170,388</u>	<u>19,078</u>	<u>189,466</u>
	Mains			
376	Steel	2,925,507	(2,129,547)	795,960
	Cast Iron	329,965	426,119	756,084
	Plastic & Copper	2,658,792	(294,986)	2,363,806
	<i>Total Account 376</i>	<u>5,914,264</u>	<u>(1,998,414)</u>	<u>3,915,850</u>
378	Meas and Reg Equipment - General	231,458	57,676	289,134
379	Meas and Reg Equipment - City Gate	88,124	19,918	108,042

LACLEDE GAS COMPANY

TABLE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATION
OF RESERVE VARIANCE AT SEPTEMBER 30, 2003

	Depreciable Group (1)	Whole Life Annual Accrual Amount (2)	Annual Amortization True Up (3)	Total Annual Depreciation Amount (4) = (2) + (3)
380	Services			
	Steel	1,657,001	114,997	1,771,998
	Plastic & Copper	13,046,958	1,715,054	14,762,012
	<i>Total Account 380</i>	14,703,959	1,830,051	16,534,010
381	Meters	3,228,924	123,358	3,352,282
383	House Regulator	356,873	(41,419)	315,454
385	Industrial Meas and Reg Equipment	245,795	(12,608)	233,187
386	Other Property on Customer Premises	1,552	(12,845)	(11,293)
387	Other Equipment	9,763	(8,062)	1,701
	<i>Total Distribution Plant</i>	24,951,100	(23,267)	24,927,833
GENERAL PLANT				
390	Structures & Improvements - General	13,837	4,606	18,443
391	Office Furniture and Equipment	141,369	53,723	195,092
	Mechanical Office Equipment	26,076	49,690	75,766
	DP Systems	1,043,178	(472,171)	571,007
	DP Equipment	120,844	905,480	1,026,324
	<i>Total Account 391</i>	1,331,467	536,722	1,868,189
392.1	Transportation Equipment - Autos	421,226	(134,989)	286,237
392.2	Transportation Equipment - Trucks	1,073,874	(219,296)	854,578
	<i>Total Account 392</i>	1,495,100	(354,285)	1,140,815
393	Stores Equipment	9,517	(385)	9,132
394	Tools, Shop and Garage Equipment	353,041	176,918	529,959
395	Laboratory Equipment	8,265	3,004	11,269
396	Power Operated Equipment	1,134,985	(426,765)	708,220
397	Communication Equipment	88,347	29,037	117,384
398	Miscellaneous Equipment	24,144	8,659	32,803
	<i>Total General Plant</i>	4,458,703	(22,489)	4,436,214
	Total Depreciable Plant	29,919,220	(647,026)	29,272,194

SERVICE LIFE STATISTICS



LACLEDE GAS COMPANY
ACCOUNT 305 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

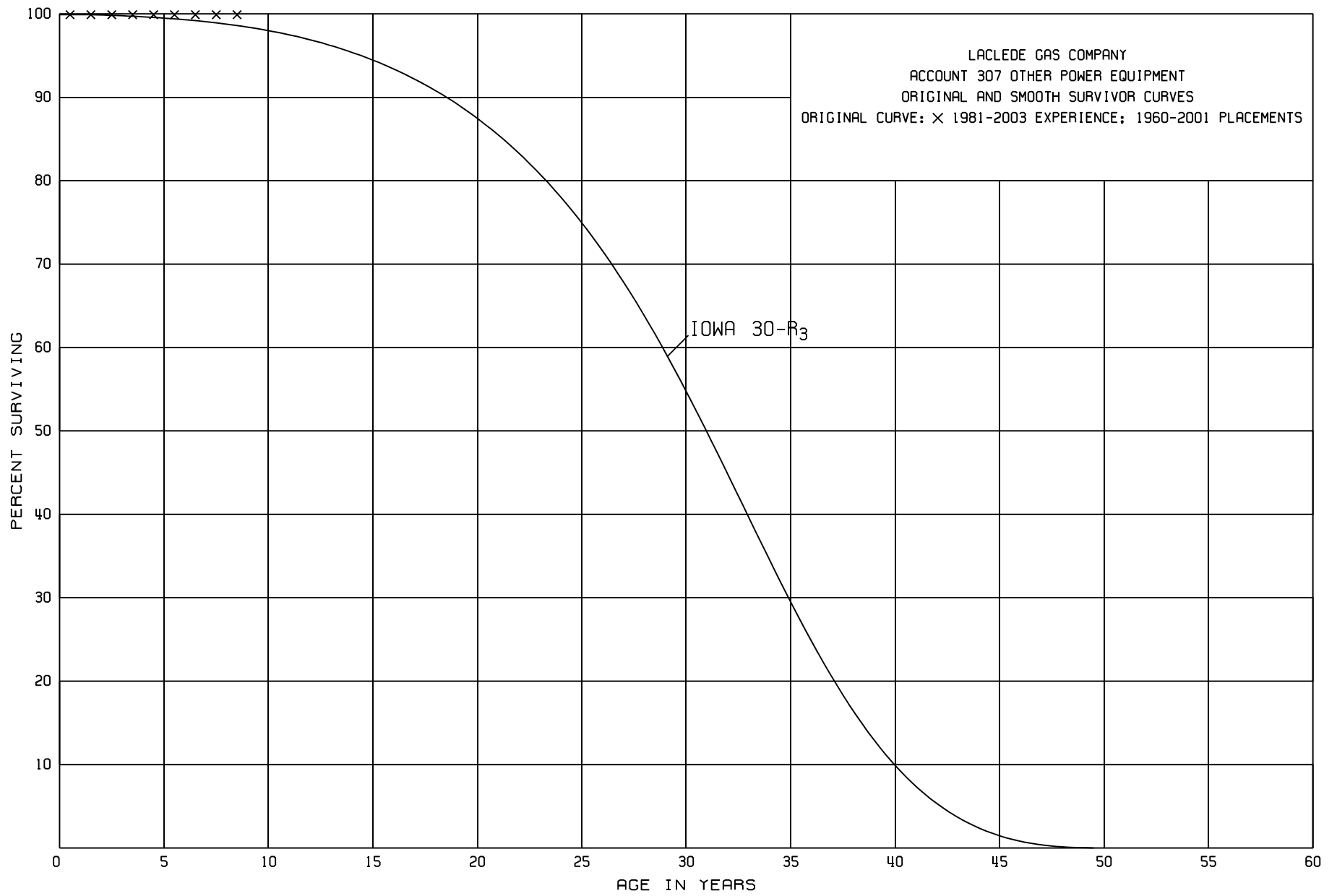
PLACEMENT BAND 1910-2002			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	330,259		0.0000	1.0000	100.00
0.5	420,293		0.0000	1.0000	100.00
1.5	340,677		0.0000	1.0000	100.00
2.5	357,638		0.0000	1.0000	100.00
3.5	338,229	16,214	0.0479	0.9521	100.00
4.5	305,101		0.0000	1.0000	95.21
5.5	295,171	395	0.0013	0.9987	95.21
6.5	297,130	220	0.0007	0.9993	95.09
7.5	291,339	581	0.0020	0.9980	95.02
8.5	181,050	847	0.0047	0.9953	94.83
9.5	190,991		0.0000	1.0000	94.38
10.5	190,991	4,382	0.0229	0.9771	94.38
11.5	192,820	288	0.0015	0.9985	92.22
12.5	156,319		0.0000	1.0000	92.08
13.5	156,786	7,336	0.0468	0.9532	92.08
14.5	130,874	37	0.0003	0.9997	87.77
15.5	128,528	11,728	0.0912	0.9088	87.74
16.5	140,739	3,538	0.0251	0.9749	79.74
17.5	136,338	592	0.0043	0.9957	77.74
18.5	127,079	2,149	0.0169	0.9831	77.41
19.5	132,253	1,310	0.0099	0.9901	76.10
20.5	212,870	203	0.0010	0.9990	75.35
21.5	212,667		0.0000	1.0000	75.27
22.5	212,667	343	0.0016	0.9984	75.27
23.5	224,756		0.0000	1.0000	75.15
24.5	312,147	6,839	0.0219	0.9781	75.15
25.5	288,817		0.0000	1.0000	73.50
26.5	279,435	2,925	0.0105	0.9895	73.50
27.5	282,702		0.0000	1.0000	72.73
28.5	317,528		0.0000	1.0000	72.73
29.5	480,806	1,477	0.0031	0.9969	72.73
30.5	482,169	2,894	0.0060	0.9940	72.50
31.5	478,929	931	0.0019	0.9981	72.07
32.5	473,201	1,800	0.0038	0.9962	71.93
33.5	476,582	960	0.0020	0.9980	71.66
34.5	472,027	620	0.0013	0.9987	71.52
35.5	470,259		0.0000	1.0000	71.43
36.5	470,322	4,950	0.0105	0.9895	71.43
37.5	464,624	5,805	0.0125	0.9875	70.68
38.5	456,360		0.0000	1.0000	69.80

LACLEDE GAS COMPANY
ACCOUNT 305 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2002			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	440,221	5,473	0.0124	0.9876	69.80
40.5	420,411	1,525	0.0036	0.9964	68.93
41.5	416,787	1,150	0.0028	0.9972	68.68
42.5	413,734	832	0.0020	0.9980	68.49
43.5	320,264	1,087	0.0034	0.9966	68.35
44.5	319,177		0.0000	1.0000	68.12
45.5	319,404		0.0000	1.0000	68.12
46.5	297,771		0.0000	1.0000	68.12
47.5	216,358		0.0000	1.0000	68.12
48.5	221,948	29	0.0001	0.9999	68.12
49.5	222,984		0.0000	1.0000	68.11
50.5	225,890	1,333	0.0059	0.9941	68.11
51.5	200,139		0.0000	1.0000	67.71
52.5	35,306	1,674	0.0474	0.9526	67.71
53.5	31,926		0.0000	1.0000	64.50
54.5	32,227	383	0.0119	0.9881	64.50
55.5	47,278	211	0.0045	0.9955	63.73
56.5	42,603		0.0000	1.0000	63.44
57.5	43,211		0.0000	1.0000	63.44
58.5	44,536	108	0.0024	0.9976	63.44
59.5	44,485	673	0.0151	0.9849	63.29
60.5	42,760	1,325	0.0310	0.9690	62.33
61.5	41,435		0.0000	1.0000	60.40
62.5	30,614	20	0.0007	0.9993	60.40
63.5	30,594	1,050	0.0343	0.9657	60.36
64.5	29,520		0.0000	1.0000	58.29
65.5	28,525		0.0000	1.0000	58.29
66.5	26,894		0.0000	1.0000	58.29
67.5	27,114		0.0000	1.0000	58.29
68.5	28,409	136	0.0048	0.9952	58.29
69.5	74,886	3	0.0000	1.0000	58.01
70.5	79,842	264	0.0033	0.9967	58.01
71.5	75,105	4,890	0.0651	0.9349	57.82
72.5	69,150		0.0000	1.0000	54.06
73.5	67,684		0.0000	1.0000	54.06
74.5	66,823		0.0000	1.0000	54.06
75.5	66,642	13	0.0002	0.9998	54.06
76.5	65,240		0.0000	1.0000	54.05
77.5	64,939		0.0000	1.0000	54.05
78.5	49,905		0.0000	1.0000	54.05

LACLEDE GAS COMPANY
ACCOUNT 305 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2002			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	49,296		0.0000	1.0000	54.05
80.5	48,903		0.0000	1.0000	54.05
81.5	48,903		0.0000	1.0000	54.05
82.5	48,846		0.0000	1.0000	54.05
83.5	48,846	374	0.0077	0.9923	54.05
84.5	48,472		0.0000	1.0000	53.63
85.5	48,472		0.0000	1.0000	53.63
86.5	48,472	375	0.0077	0.9923	53.63
87.5	48,097	466	0.0097	0.9903	53.22
88.5	47,631		0.0000	1.0000	52.70
89.5	47,631		0.0000	1.0000	52.70
90.5	47,411		0.0000	1.0000	52.70
91.5	46,153		0.0000	1.0000	52.70
92.5	5,414		0.0000	1.0000	52.70
93.5					52.70



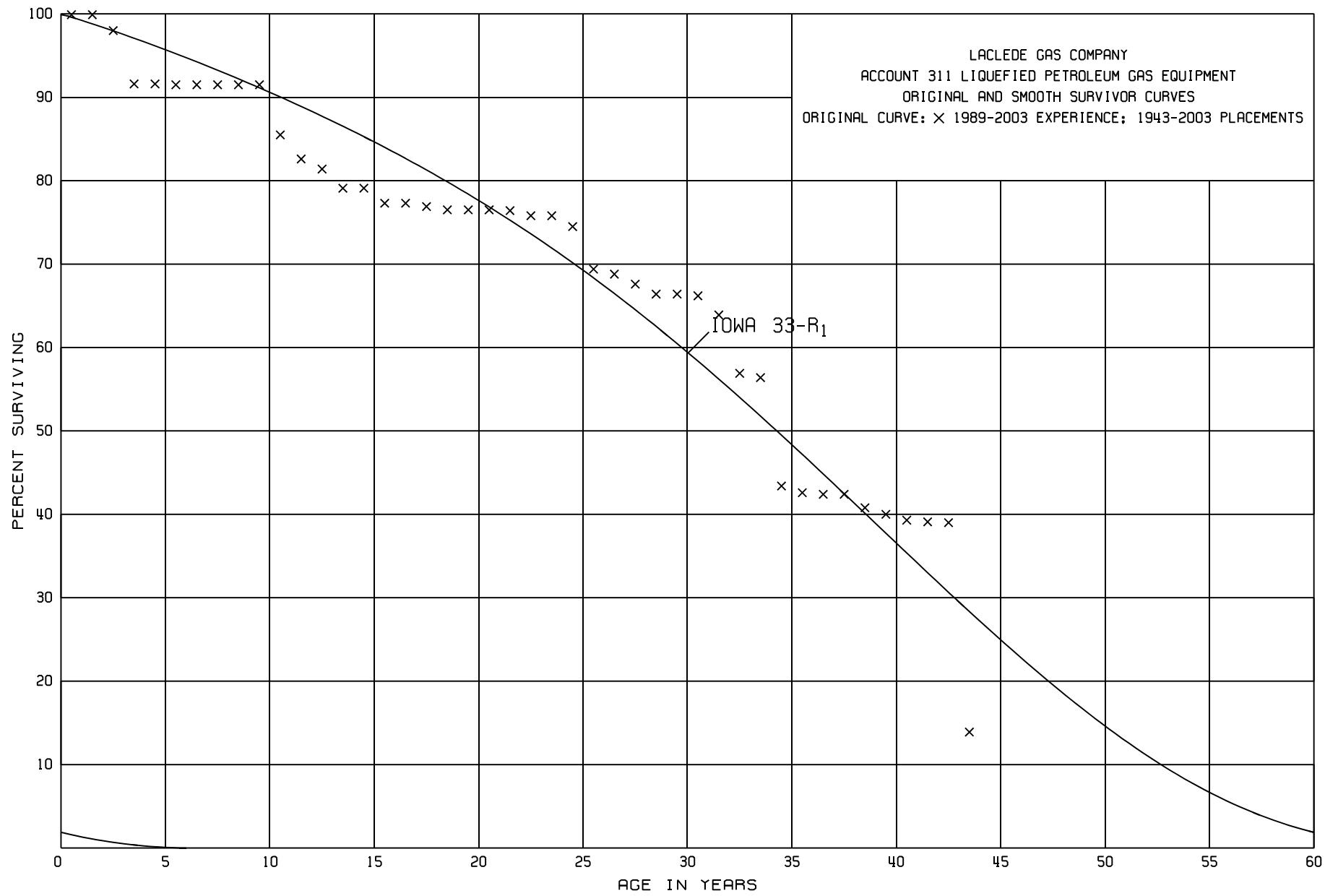
LACLEDE GAS COMPANY
ACCOUNT 307 OTHER POWER EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2001			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,844		0.0000	1.0000	100.00
0.5	77,844		0.0000	1.0000	100.00
1.5	77,844		0.0000	1.0000	100.00
2.5	13,994		0.0000	1.0000	100.00
3.5	13,994		0.0000	1.0000	100.00
4.5	13,994		0.0000	1.0000	100.00
5.5	13,994		0.0000	1.0000	100.00
6.5	13,994		0.0000	1.0000	100.00
7.5	13,237		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5	721		0.0000		
17.5	43,028		0.0000		
18.5	64,387		0.0000		
19.5	74,211		0.0000		
20.5	107,354		0.0000		
21.5	107,354		0.0000		
22.5	107,354		0.0000		
23.5	107,354		0.0000		
24.5	107,354		0.0000		
25.5	107,354		0.0000		
26.5	107,354		0.0000		
27.5	107,354		0.0000		
28.5	107,354		0.0000		
29.5	107,354		0.0000		
30.5	107,354		0.0000		
31.5	107,354		0.0000		
32.5	107,354		0.0000		
33.5	107,354	400	0.0037		
34.5	106,954	1,900	0.0178		
35.5	105,054		0.0000		
36.5	105,054		0.0000		
37.5	105,054	23,883	0.2273		
38.5	81,171		0.0000		

LACLEDE GAS COMPANY
ACCOUNT 307 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2001			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,450		0.0000		
40.5	62,026		0.0000		
41.5	40,667		0.0000		
42.5	31,243		0.0000		
43.5					



LACLEDE GAS COMPANY
ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2003

EXPERIENCE BAND 1989-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,698,612		0.0000	1.0000	100.00
0.5	1,651,632		0.0000	1.0000	100.00
1.5	1,652,138	32,869	0.0199	0.9801	100.00
2.5	1,585,176	103,087	0.0650	0.9350	98.01
3.5	1,235,021		0.0000	1.0000	91.64
4.5	1,098,199	2,000	0.0018	0.9982	91.64
5.5	450,478		0.0000	1.0000	91.48
6.5	446,816		0.0000	1.0000	91.48
7.5	442,721		0.0000	1.0000	91.48
8.5	412,328		0.0000	1.0000	91.48
9.5	365,027	23,715	0.0650	0.9350	91.48
10.5	331,187	11,561	0.0349	0.9651	85.53
11.5	326,573	4,661	0.0143	0.9857	82.55
12.5	318,763	9,008	0.0283	0.9717	81.37
13.5	300,474		0.0000	1.0000	79.07
14.5	612,709	13,808	0.0225	0.9775	79.07
15.5	649,329		0.0000	1.0000	77.29
16.5	792,146	3,539	0.0045	0.9955	77.29
17.5	755,578	3,964	0.0052	0.9948	76.94
18.5	722,356		0.0000	1.0000	76.54
19.5	758,044		0.0000	1.0000	76.54
20.5	746,529	1,503	0.0020	0.9980	76.54
21.5	833,415	6,884	0.0083	0.9917	76.39
22.5	851,261		0.0000	1.0000	75.76
23.5	915,458	14,852	0.0162	0.9838	75.76
24.5	968,310	66,727	0.0689	0.9311	74.53
25.5	901,772	7,301	0.0081	0.9919	69.39
26.5	986,626	17,793	0.0180	0.9820	68.83
27.5	1,266,538	22,247	0.0176	0.9824	67.59
28.5	1,698,226	378	0.0002	0.9998	66.40
29.5	1,348,732	4,004	0.0030	0.9970	66.39
30.5	1,286,803	45,235	0.0352	0.9648	66.19
31.5	1,107,464	120,706	0.1090	0.8910	63.86
32.5	1,012,446	9,433	0.0093	0.9907	56.90
33.5	1,003,494	231,804	0.2310	0.7690	56.37
34.5	746,020	12,488	0.0167	0.9833	43.35
35.5	725,624	3,261	0.0045	0.9955	42.63
36.5	712,578		0.0000	1.0000	42.44
37.5	1,239,112	47,967	0.0387	0.9613	42.44
38.5	1,122,045	20,883	0.0186	0.9814	40.80

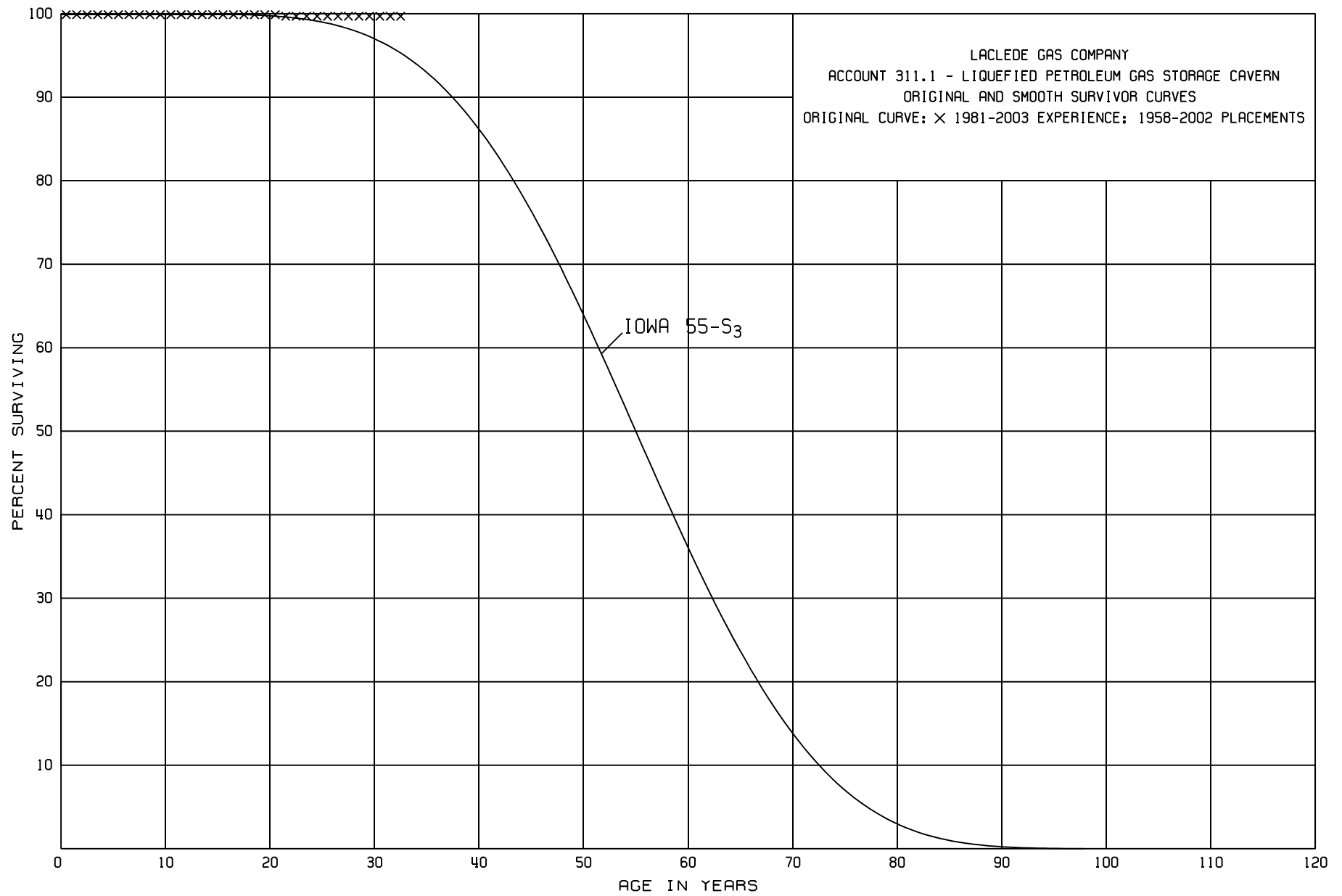
LACLEDE GAS COMPANY
ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2003

EXPERIENCE BAND 1989-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,022,049	18,063	0.0177	0.9823	40.04
40.5	1,054,000	7,531	0.0071	0.9929	39.33
41.5	1,047,387	2,600	0.0025	0.9975	39.05
42.5	860,825	552,775	0.6421	0.3579	38.95
43.5	162,383		0.0000	1.0000	13.94
44.5	162,010	48,599	0.3000	0.7000	13.94
45.5	114,325	103,691	0.9070	0.0930	9.76
46.5	10,634		0.0000	1.0000	0.91
47.5	10,634		0.0000	1.0000	0.91
48.5	10,634		0.0000	1.0000	0.91
49.5	10,634		0.0000	1.0000	0.91
50.5	10,634	914	0.0860	0.9140	0.91
51.5	9,720		0.0000	1.0000	0.83
52.5	9,720		0.0000	1.0000	0.83
53.5	9,720		0.0000	1.0000	0.83
54.5	9,720		0.0000	1.0000	0.83
55.5					0.83



LACLEDE GAS COMPANY

ACCOUNT 311.1 - LIQUEFIED PETROLEUM GAS STORAGE CAVERN

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2002

EXPERIENCE BAND 1981-2003

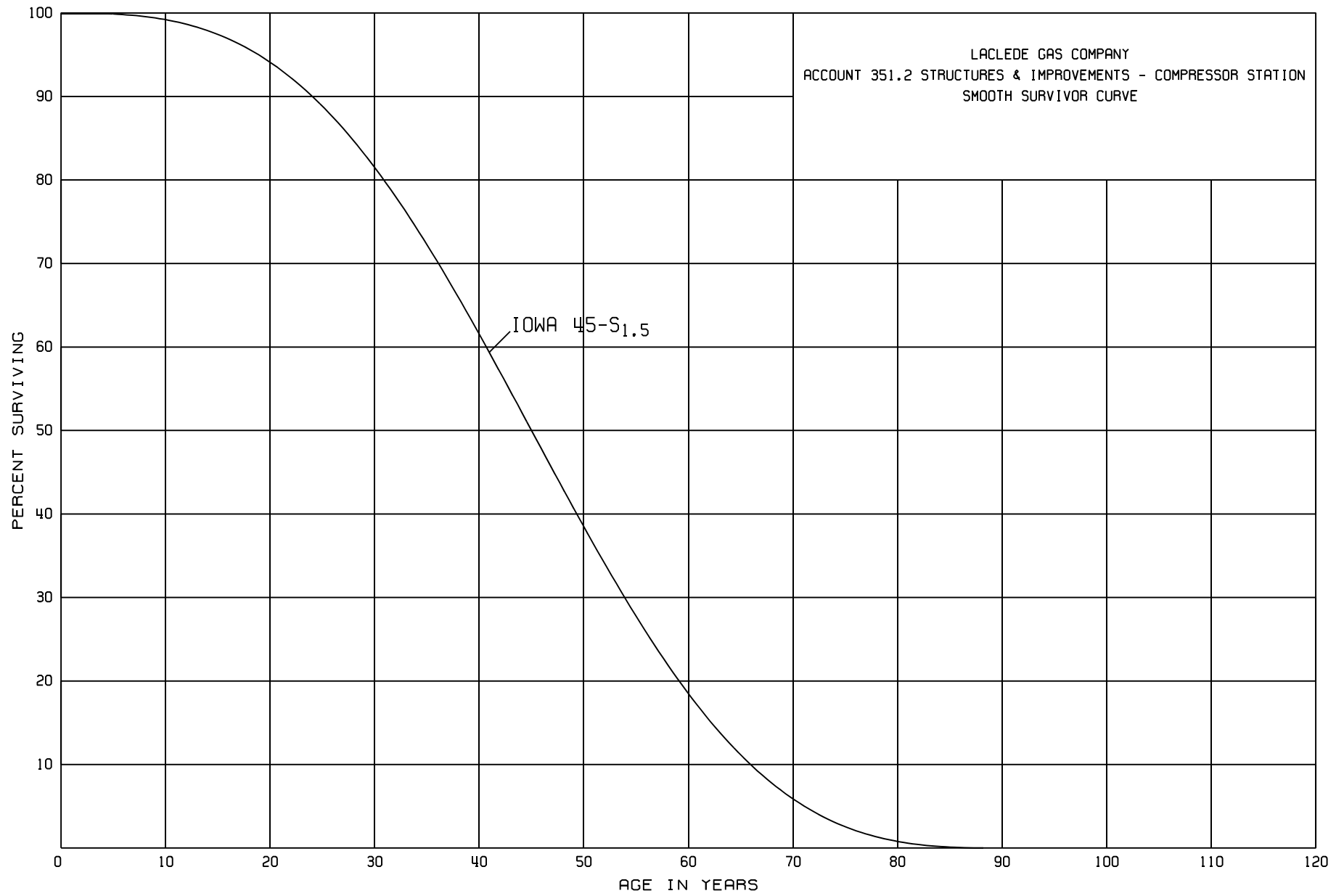
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,966		0.0000	1.0000	100.00
0.5	71,850		0.0000	1.0000	100.00
1.5	48,567		0.0000	1.0000	100.00
2.5	48,567		0.0000	1.0000	100.00
3.5	48,567		0.0000	1.0000	100.00
4.5	48,567		0.0000	1.0000	100.00
5.5	54,398		0.0000	1.0000	100.00
6.5	65,851		0.0000	1.0000	100.00
7.5	65,851		0.0000	1.0000	100.00
8.5	4,814,803		0.0000	1.0000	100.00
9.5	4,798,271		0.0000	1.0000	100.00
10.5	4,796,485		0.0000	1.0000	100.00
11.5	4,797,150		0.0000	1.0000	100.00
12.5	4,782,688	345	0.0001	0.9999	100.00
13.5	4,782,343		0.0000	1.0000	99.99
14.5	4,782,343		0.0000	1.0000	99.99
15.5	4,780,178		0.0000	1.0000	99.99
16.5	4,780,178		0.0000	1.0000	99.99
17.5	4,767,235		0.0000	1.0000	99.99
18.5	4,766,639		0.0000	1.0000	99.99
19.5	4,766,639		0.0000	1.0000	99.99
20.5	4,766,639	15,308	0.0032	0.9968	99.99
21.5	4,751,534		0.0000	1.0000	99.67
22.5	4,755,527		0.0000	1.0000	99.67
23.5	4,755,527		0.0000	1.0000	99.67
24.5	4,755,527		0.0000	1.0000	99.67
25.5	4,755,527		0.0000	1.0000	99.67
26.5	4,755,527		0.0000	1.0000	99.67
27.5	4,755,527		0.0000	1.0000	99.67
28.5	4,749,696		0.0000	1.0000	99.67
29.5	4,738,243		0.0000	1.0000	99.67
30.5	4,738,243		0.0000	1.0000	99.67
31.5	4,944		0.0000	1.0000	99.67
32.5	4,944		0.0000	1.0000	99.67
33.5	4,861		0.0000	1.0000	99.67
34.5	4,196		0.0000	1.0000	99.67
35.5	4,196		0.0000	1.0000	99.67
36.5	4,196		0.0000	1.0000	99.67
37.5	4,196		0.0000	1.0000	99.67
38.5	4,196		0.0000	1.0000	99.67

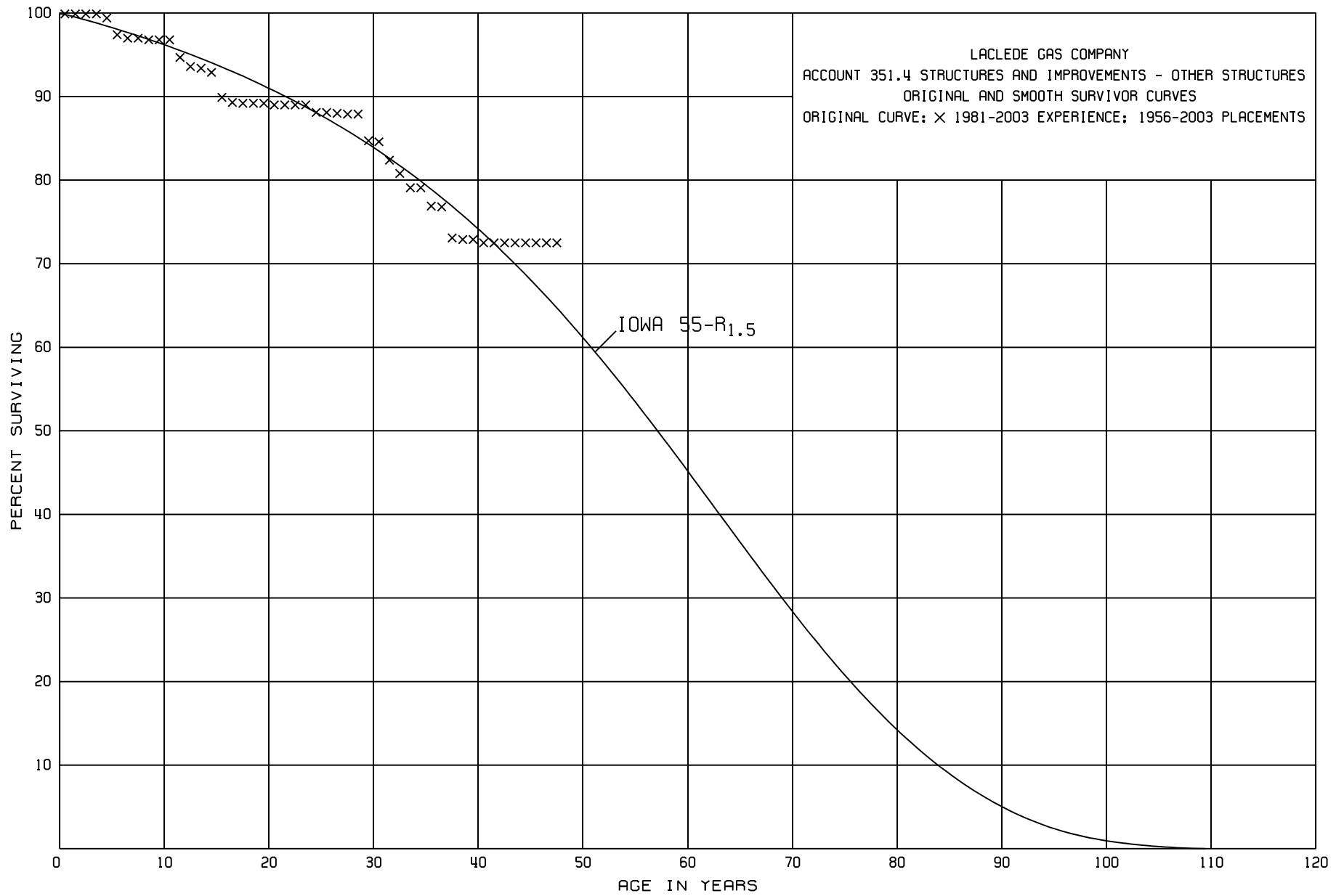
LACLEDE GAS COMPANY

ACCOUNT 311.1 - LIQUEFIED PETROLEUM GAS STORAGE CAVERN

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2002			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,196		0.0000	1.0000	99.67
40.5	4,196		0.0000	1.0000	99.67
41.5	4,196		0.0000	1.0000	99.67
42.5	4,196		0.0000	1.0000	99.67
43.5	4,196		0.0000	1.0000	99.67
44.5	3,993		0.0000	1.0000	99.67
45.5					99.67





LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	189,810		0.0000	1.0000	100.00
0.5	152,817		0.0000	1.0000	100.00
1.5	141,082		0.0000	1.0000	100.00
2.5	148,054		0.0000	1.0000	100.00
3.5	125,362	769	0.0061	0.9939	100.00
4.5	123,397	2,474	0.0200	0.9800	99.39
5.5	120,694	462	0.0038	0.9962	97.40
6.5	122,679		0.0000	1.0000	97.03
7.5	122,679	333	0.0027	0.9973	97.03
8.5	140,928		0.0000	1.0000	96.77
9.5	140,928		0.0000	1.0000	96.77
10.5	154,725	3,286	0.0212	0.9788	96.77
11.5	169,622	1,940	0.0114	0.9886	94.72
12.5	191,241	559	0.0029	0.9971	93.64
13.5	192,840	883	0.0046	0.9954	93.37
14.5	204,876	6,641	0.0324	0.9676	92.94
15.5	222,105	1,471	0.0066	0.9934	89.93
16.5	245,393	400	0.0016	0.9984	89.34
17.5	317,837		0.0000	1.0000	89.20
18.5	421,731	75	0.0002	0.9998	89.20
19.5	452,946	975	0.0022	0.9978	89.18
20.5	471,945		0.0000	1.0000	88.98
21.5	565,984		0.0000	1.0000	88.98
22.5	631,328	156	0.0002	0.9998	88.98
23.5	690,529	6,844	0.0099	0.9901	88.96
24.5	835,040	200	0.0002	0.9998	88.08
25.5	834,840	1,000	0.0012	0.9988	88.06
26.5	833,840	841	0.0010	0.9990	87.95
27.5	824,280		0.0000	1.0000	87.86
28.5	823,702	29,600	0.0359	0.9641	87.86
29.5	788,125	1,419	0.0018	0.9982	84.71
30.5	786,706	19,774	0.0251	0.9749	84.56
31.5	748,906	15,281	0.0204	0.9796	82.44
32.5	733,625	14,700	0.0200	0.9800	80.76
33.5	705,128		0.0000	1.0000	79.14
34.5	686,945	19,873	0.0289	0.9711	79.14
35.5	643,513	761	0.0012	0.9988	76.85
36.5	641,397	30,906	0.0482	0.9518	76.76
37.5	590,162	1,340	0.0023	0.9977	73.06
38.5	587,315	325	0.0006	0.9994	72.89

LACLEDE GAS COMPANY

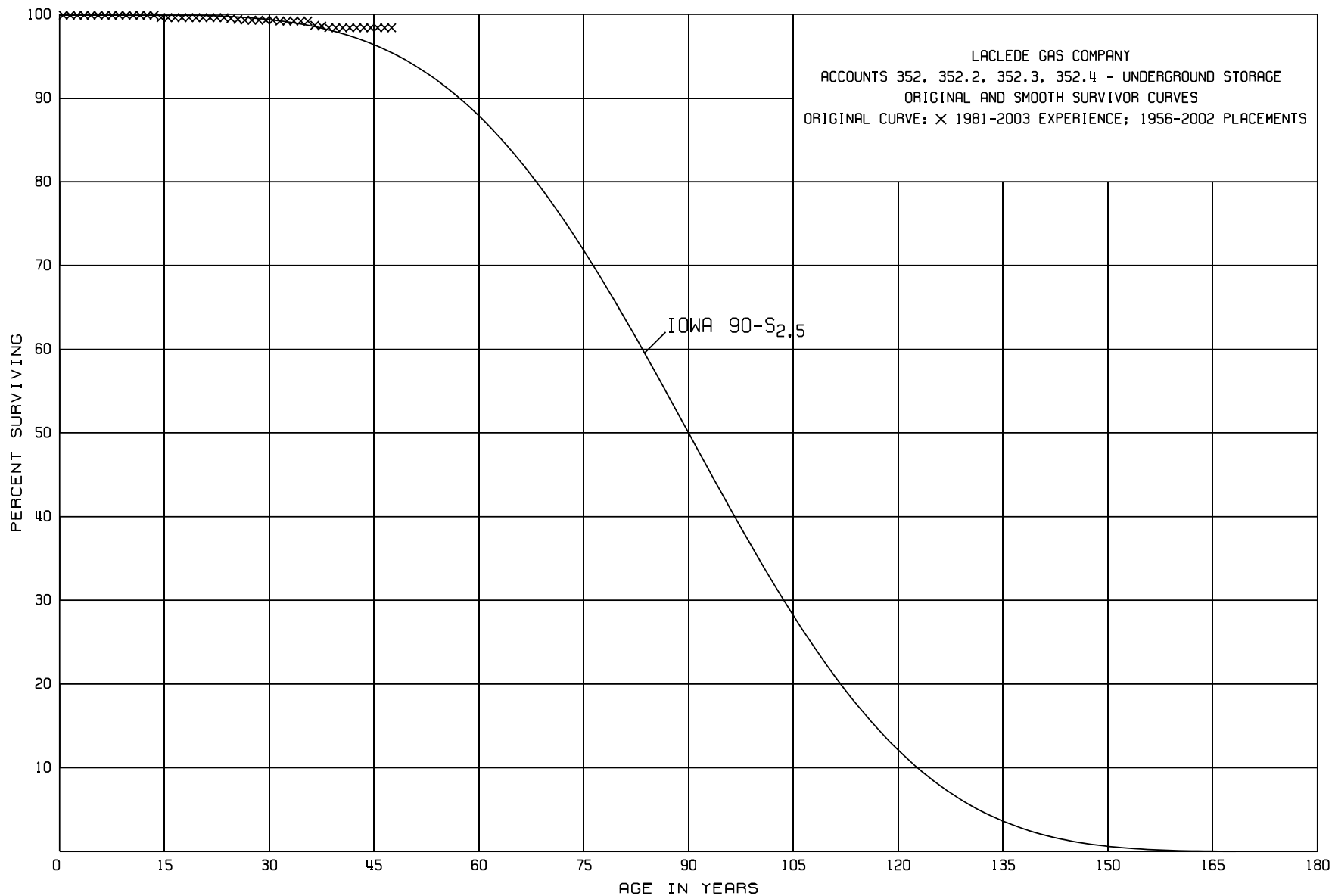
ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	566,904	2,406	0.0042	0.9958	72.85
40.5	508,759		0.0000	1.0000	72.54
41.5	432,020		0.0000	1.0000	72.54
42.5	380,896		0.0000	1.0000	72.54
43.5	358,393		0.0000	1.0000	72.54
44.5	230,898		0.0000	1.0000	72.54
45.5	196,104		0.0000	1.0000	72.54
46.5	129,434		0.0000	1.0000	72.54
47.5					72.54



LACLEDE GAS COMPANY

ACCOUNTS 352, 352.2, 352.3, 352.4 - UNDERGROUND STORAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2002

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	349,834		0.0000	1.0000	100.00
0.5	371,886		0.0000	1.0000	100.00
1.5	357,046		0.0000	1.0000	100.00
2.5	381,929		0.0000	1.0000	100.00
3.5	382,583		0.0000	1.0000	100.00
4.5	394,526		0.0000	1.0000	100.00
5.5	508,699		0.0000	1.0000	100.00
6.5	602,663		0.0000	1.0000	100.00
7.5	654,877		0.0000	1.0000	100.00
8.5	749,533		0.0000	1.0000	100.00
9.5	3,261,637		0.0000	1.0000	100.00
10.5	3,432,235		0.0000	1.0000	100.00
11.5	3,612,271	4,061	0.0011	0.9989	100.00
12.5	3,873,244	1,100	0.0003	0.9997	99.89
13.5	3,984,287	11,398	0.0029	0.9971	99.86
14.5	4,220,929		0.0000	1.0000	99.57
15.5	4,275,806		0.0000	1.0000	99.57
16.5	4,519,609		0.0000	1.0000	99.57
17.5	5,022,664		0.0000	1.0000	99.57
18.5	5,462,106		0.0000	1.0000	99.57
19.5	5,863,035		0.0000	1.0000	99.57
20.5	6,060,883	1,166	0.0002	0.9998	99.57
21.5	6,342,607		0.0000	1.0000	99.55
22.5	6,871,310		0.0000	1.0000	99.55
23.5	7,379,016	3,412	0.0005	0.9995	99.55
24.5	8,680,661	13,165	0.0015	0.9985	99.50
25.5	8,643,713	4,570	0.0005	0.9995	99.35
26.5	8,634,175	2,161	0.0003	0.9997	99.30
27.5	8,614,333	731	0.0001	0.9999	99.27
28.5	8,483,733		0.0000	1.0000	99.26
29.5	8,334,735	142	0.0000	1.0000	99.26
30.5	8,242,734	3,729	0.0005	0.9995	99.26
31.5	8,062,593		0.0000	1.0000	99.21
32.5	5,551,879		0.0000	1.0000	99.21
33.5	5,306,103		0.0000	1.0000	99.21
34.5	5,125,782		0.0000	1.0000	99.21
35.5	4,862,313	24,360	0.0050	0.9950	99.21
36.5	4,725,810	3,565	0.0008	0.9992	98.71
37.5	4,477,934	9,693	0.0022	0.9978	98.63
38.5	4,413,364		0.0000	1.0000	98.41

LACLEDE GAS COMPANY

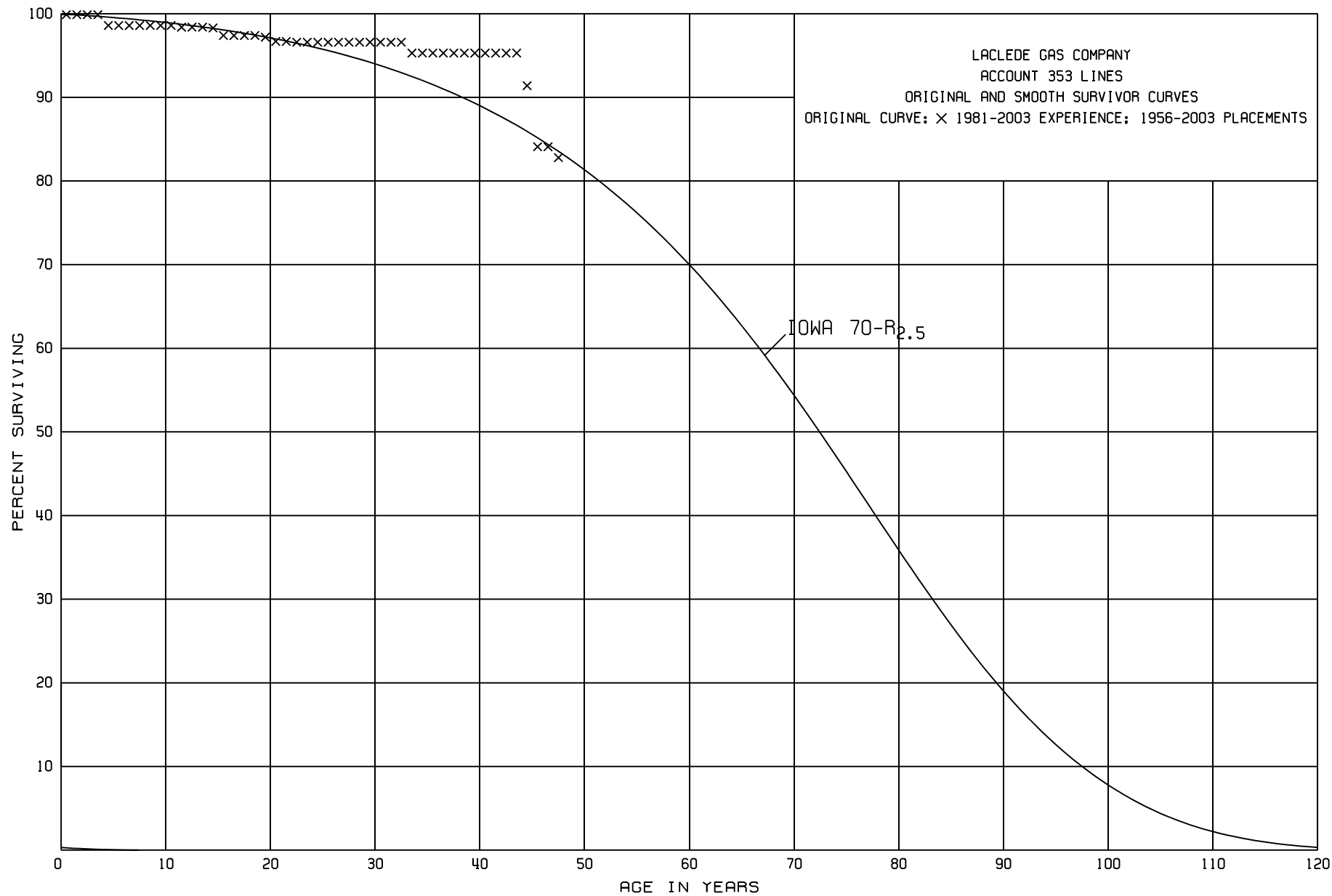
ACCOUNTS 352, 352.2, 352.3, 352.4 - UNDERGROUND STORAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2002

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,169,561		0.0000	1.0000	98.41
40.5	3,666,506		0.0000	1.0000	98.41
41.5	3,225,317	1,236	0.0004	0.9996	98.41
42.5	2,824,318		0.0000	1.0000	98.37
43.5	2,618,380		0.0000	1.0000	98.37
44.5	2,339,684		0.0000	1.0000	98.37
45.5	1,846,873		0.0000	1.0000	98.37
46.5	1,320,916		0.0000	1.0000	98.37
47.5					98.37



LACLEDE GAS COMPANY

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	166,801		0.0000	1.0000	100.00
0.5	129,648		0.0000	1.0000	100.00
1.5	122,028		0.0000	1.0000	100.00
2.5	114,275		0.0000	1.0000	100.00
3.5	128,538	1,863	0.0145	0.9855	100.00
4.5	126,675		0.0000	1.0000	98.55
5.5	126,675		0.0000	1.0000	98.55
6.5	128,445		0.0000	1.0000	98.55
7.5	136,909		0.0000	1.0000	98.55
8.5	871,271		0.0000	1.0000	98.55
9.5	867,929		0.0000	1.0000	98.55
10.5	876,290	1,775	0.0020	0.9980	98.55
11.5	883,813		0.0000	1.0000	98.35
12.5	922,674		0.0000	1.0000	98.35
13.5	918,099	784	0.0009	0.9991	98.35
14.5	949,998	7,923	0.0083	0.9917	98.26
15.5	954,339	753	0.0008	0.9992	97.44
16.5	983,787		0.0000	1.0000	97.36
17.5	1,285,637		0.0000	1.0000	97.36
18.5	1,381,552	1,770	0.0013	0.9987	97.36
19.5	1,551,753	8,464	0.0055	0.9945	97.23
20.5	1,592,800	816	0.0005	0.9995	96.70
21.5	1,804,625	676	0.0004	0.9996	96.65
22.5	1,944,279		0.0000	1.0000	96.61
23.5	2,007,140	402	0.0002	0.9998	96.61
24.5	2,285,689		0.0000	1.0000	96.59
25.5	2,274,891		0.0000	1.0000	96.59
26.5	2,260,628		0.0000	1.0000	96.59
27.5	2,260,628		0.0000	1.0000	96.59
28.5	2,260,628		0.0000	1.0000	96.59
29.5	2,260,628		0.0000	1.0000	96.59
30.5	2,260,628		0.0000	1.0000	96.59
31.5	1,529,533	44	0.0000	1.0000	96.59
32.5	1,529,489	21,269	0.0139	0.9861	96.59
33.5	1,501,798		0.0000	1.0000	95.25
34.5	1,500,423		0.0000	1.0000	95.25
35.5	1,414,198		0.0000	1.0000	95.25
36.5	1,395,413		0.0000	1.0000	95.25
37.5	1,358,092		0.0000	1.0000	95.25
38.5	1,345,828		0.0000	1.0000	95.25

LACLEDE GAS COMPANY

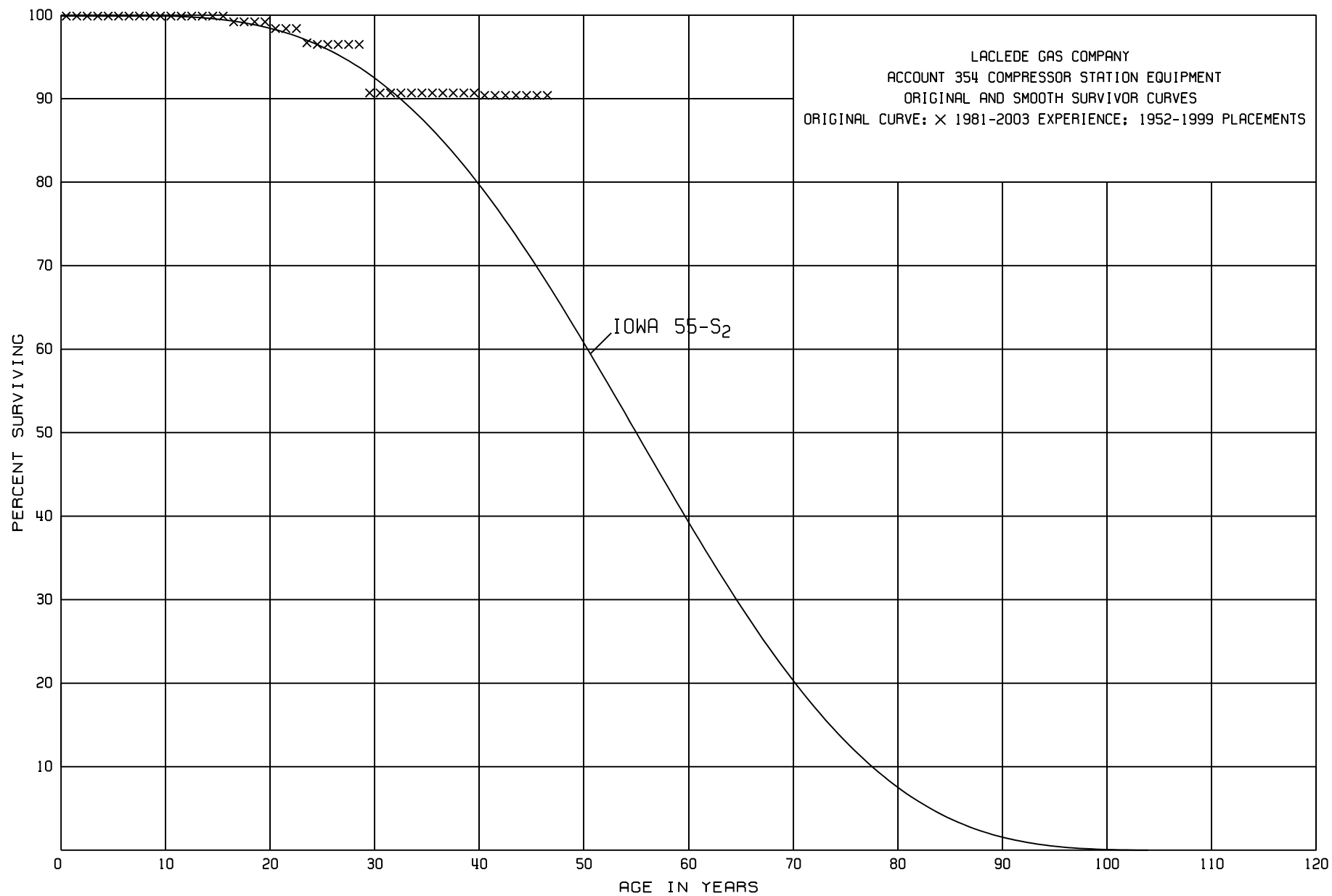
ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,315,627		0.0000	1.0000	95.25
40.5	1,008,066		0.0000	1.0000	95.25
41.5	909,080		0.0000	1.0000	95.25
42.5	737,109		0.0000	1.0000	95.25
43.5	678,236	27,560	0.0406	0.9594	95.25
44.5	465,639	37,280	0.0801	0.9199	91.38
45.5	346,578		0.0000	1.0000	84.06
46.5	278,951	4,335	0.0155	0.9845	84.06
47.5					82.76



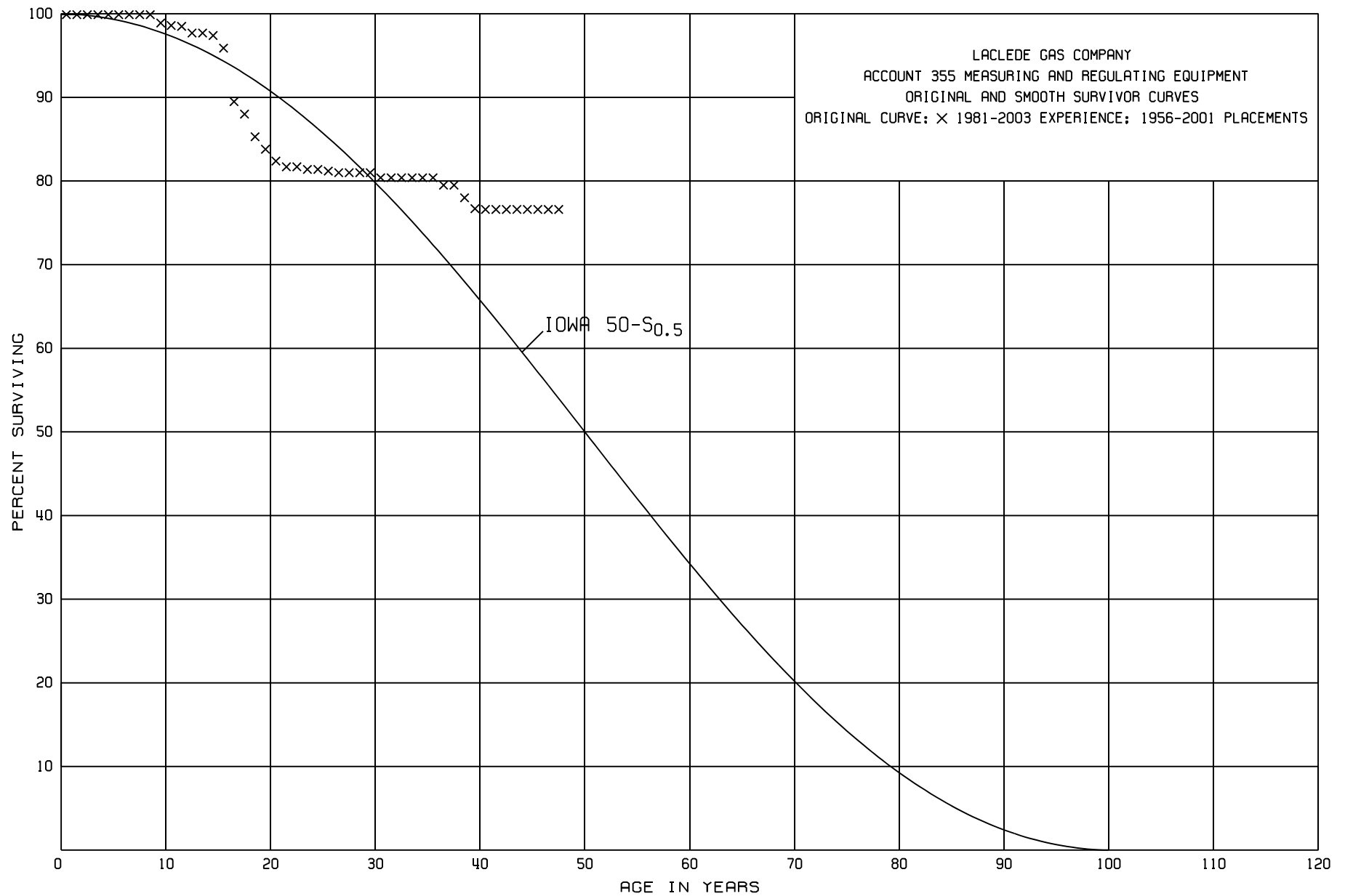
LACLEDE GAS COMPANY
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-1999			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,190		0.0000	1.0000	100.00
0.5	72,190		0.0000	1.0000	100.00
1.5	74,506		0.0000	1.0000	100.00
2.5	74,506		0.0000	1.0000	100.00
3.5	74,506		0.0000	1.0000	100.00
4.5	61,048		0.0000	1.0000	100.00
5.5	71,615		0.0000	1.0000	100.00
6.5	953,209		0.0000	1.0000	100.00
7.5	924,094		0.0000	1.0000	100.00
8.5	924,094		0.0000	1.0000	100.00
9.5	924,094		0.0000	1.0000	100.00
10.5	924,094		0.0000	1.0000	100.00
11.5	924,094		0.0000	1.0000	100.00
12.5	924,094		0.0000	1.0000	100.00
13.5	924,637		0.0000	1.0000	100.00
14.5	928,873		0.0000	1.0000	100.00
15.5	933,929	7,872	0.0084	0.9916	100.00
16.5	957,006		0.0000	1.0000	99.16
17.5	1,071,255		0.0000	1.0000	99.16
18.5	1,114,953		0.0000	1.0000	99.16
19.5	1,215,832	9,169	0.0075	0.9925	99.16
20.5	1,563,809		0.0000	1.0000	98.42
21.5	1,776,231		0.0000	1.0000	98.42
22.5	1,805,293	31,174	0.0173	0.9827	98.42
23.5	1,774,119	3,807	0.0021	0.9979	96.72
24.5	2,220,993		0.0000	1.0000	96.52
25.5	2,220,993	317	0.0001	0.9999	96.52
26.5	2,220,676		0.0000	1.0000	96.51
27.5	2,202,920		0.0000	1.0000	96.51
28.5	2,451,269	148,426	0.0606	0.9394	96.51
29.5	1,421,249		0.0000	1.0000	90.66
30.5	1,421,249		0.0000	1.0000	90.66
31.5	1,421,249		0.0000	1.0000	90.66
32.5	1,421,249		0.0000	1.0000	90.66
33.5	1,421,249		0.0000	1.0000	90.66
34.5	1,421,249		0.0000	1.0000	90.66
35.5	1,421,249		0.0000	1.0000	90.66
36.5	1,420,704		0.0000	1.0000	90.66
37.5	1,417,922		0.0000	1.0000	90.66
38.5	1,412,866		0.0000	1.0000	90.66

LACLEDE GAS COMPANY
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-1999			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,381,917	3,700	0.0027	0.9973	90.66
40.5	1,264,285		0.0000	1.0000	90.42
41.5	1,229,756		0.0000	1.0000	90.42
42.5	1,128,877		0.0000	1.0000	90.42
43.5	920,157		0.0000	1.0000	90.42
44.5	742,609		0.0000	1.0000	90.42
45.5	708,106		0.0000	1.0000	90.42
46.5	708,106		0.0000	1.0000	90.42
47.5	255,109		0.0000	1.0000	90.42
48.5	255,109		0.0000	1.0000	90.42
49.5	255,109		0.0000	1.0000	90.42
50.5	255,109		0.0000	1.0000	90.42
51.5					90.42



LACLEDE GAS COMPANY
ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2001

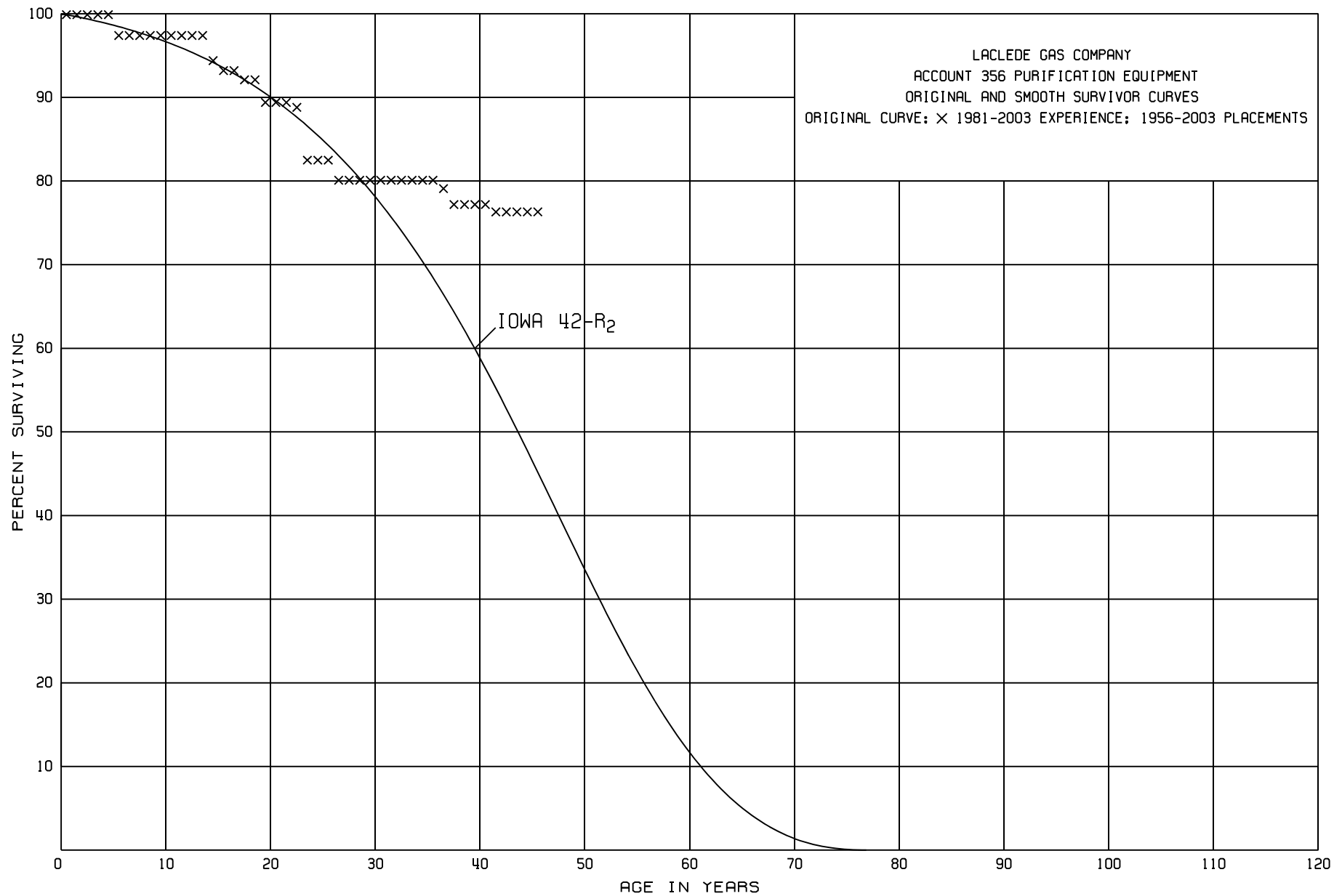
EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	345,429		0.0000	1.0000	100.00
0.5	347,909		0.0000	1.0000	100.00
1.5	347,909		0.0000	1.0000	100.00
2.5	362,941		0.0000	1.0000	100.00
3.5	391,659		0.0000	1.0000	100.00
4.5	285,777		0.0000	1.0000	100.00
5.5	237,568		0.0000	1.0000	100.00
6.5	215,844		0.0000	1.0000	100.00
7.5	254,976		0.0000	1.0000	100.00
8.5	304,769	3,414	0.0112	0.9888	100.00
9.5	318,198	821	0.0026	0.9974	98.88
10.5	344,810	497	0.0014	0.9986	98.62
11.5	368,439	2,750	0.0075	0.9925	98.48
12.5	403,254		0.0000	1.0000	97.74
13.5	414,183	1,450	0.0035	0.9965	97.74
14.5	447,708	6,988	0.0156	0.9844	97.40
15.5	445,115	29,410	0.0661	0.9339	95.88
16.5	670,663	11,402	0.0170	0.9830	89.54
17.5	748,152	23,134	0.0309	0.9691	88.02
18.5	960,426	16,507	0.0172	0.9828	85.30
19.5	1,304,374	21,634	0.0166	0.9834	83.83
20.5	1,319,226	11,623	0.0088	0.9912	82.44
21.5	1,364,039	736	0.0005	0.9995	81.71
22.5	1,396,670	5,038	0.0036	0.9964	81.67
23.5	1,463,963		0.0000	1.0000	81.38
24.5	1,599,389	4,456	0.0028	0.9972	81.38
25.5	1,586,580	2,411	0.0015	0.9985	81.15
26.5	1,582,395		0.0000	1.0000	81.03
27.5	1,582,395	579	0.0004	0.9996	81.03
28.5	1,581,816	872	0.0006	0.9994	81.00
29.5	1,580,944	10,094	0.0064	0.9936	80.95
30.5	1,525,130	275	0.0002	0.9998	80.43
31.5	1,474,108		0.0000	1.0000	80.41
32.5	1,462,663		0.0000	1.0000	80.41
33.5	1,445,324		0.0000	1.0000	80.41
34.5	1,418,993		0.0000	1.0000	80.41
35.5	1,379,472	14,916	0.0108	0.9892	80.41
36.5	1,354,823		0.0000	1.0000	79.54
37.5	1,303,573	25,737	0.0197	0.9803	79.54
38.5	1,272,487	21,456	0.0169	0.9831	77.97

LACLEDE GAS COMPANY
ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2001			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,002,073	203	0.0002	0.9998	76.65
40.5	871,411	518	0.0006	0.9994	76.63
41.5	680,490		0.0000	1.0000	76.58
42.5	331,099		0.0000	1.0000	76.58
43.5	294,851		0.0000	1.0000	76.58
44.5	238,031		0.0000	1.0000	76.58
45.5	206,918		0.0000	1.0000	76.58
46.5	135,426		0.0000	1.0000	76.58
47.5					76.58



LACLEDE GAS COMPANY
ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

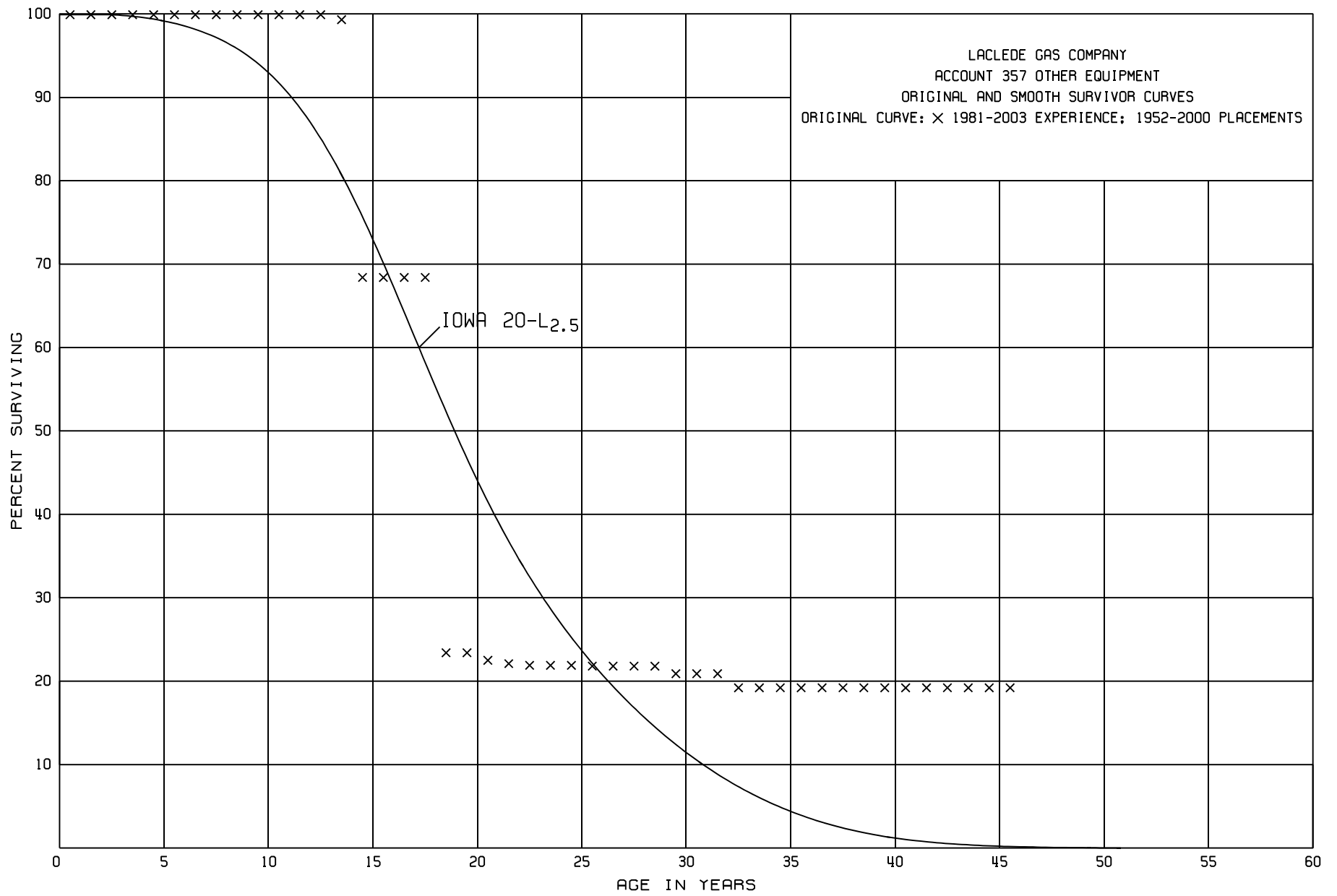
PLACEMENT BAND 1956-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,707		0.0000	1.0000	100.00
0.5	36,126		0.0000	1.0000	100.00
1.5	40,761		0.0000	1.0000	100.00
2.5	88,978		0.0000	1.0000	100.00
3.5	88,978		0.0000	1.0000	100.00
4.5	79,676	2,062	0.0259	0.9741	100.00
5.5	80,650		0.0000	1.0000	97.41
6.5	83,542		0.0000	1.0000	97.41
7.5	83,542		0.0000	1.0000	97.41
8.5	83,542		0.0000	1.0000	97.41
9.5	87,384		0.0000	1.0000	97.41
10.5	87,384		0.0000	1.0000	97.41
11.5	87,806		0.0000	1.0000	97.41
12.5	119,916		0.0000	1.0000	97.41
13.5	119,916	3,768	0.0314	0.9686	97.41
14.5	122,606	1,472	0.0120	0.9880	94.35
15.5	117,864		0.0000	1.0000	93.22
16.5	116,931	1,420	0.0121	0.9879	93.22
17.5	142,897		0.0000	1.0000	92.09
18.5	167,520	4,923	0.0294	0.9706	92.09
19.5	199,321		0.0000	1.0000	89.38
20.5	201,586		0.0000	1.0000	89.38
21.5	229,717	1,442	0.0063	0.9937	89.38
22.5	258,023	18,295	0.0709	0.9291	88.82
23.5	240,751		0.0000	1.0000	82.52
24.5	243,642		0.0000	1.0000	82.52
25.5	202,410	5,918	0.0292	0.9708	82.52
26.5	196,492		0.0000	1.0000	80.11
27.5	192,880		0.0000	1.0000	80.11
28.5	189,844		0.0000	1.0000	80.11
29.5	189,844		0.0000	1.0000	80.11
30.5	189,844		0.0000	1.0000	80.11
31.5	189,844		0.0000	1.0000	80.11
32.5	188,028		0.0000	1.0000	80.11
33.5	188,028		0.0000	1.0000	80.11
34.5	187,022		0.0000	1.0000	80.11
35.5	173,207	2,169	0.0125	0.9875	80.11
36.5	171,038	4,093	0.0239	0.9761	79.11
37.5	160,413		0.0000	1.0000	77.22
38.5	160,413		0.0000	1.0000	77.22

LACLEDE GAS COMPANY
ACCOUNT 356 PURIFICATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2003			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	160,372		0.0000	1.0000	77.22
40.5	123,230	1,500	0.0122	0.9878	77.22
41.5	103,025		0.0000	1.0000	76.28
42.5	66,301		0.0000	1.0000	76.28
43.5	61,736		0.0000	1.0000	76.28
44.5	33,605		0.0000	1.0000	76.28
45.5	7,526		0.0000	1.0000	76.28
46.5	7,526		0.0000	1.0000	76.28
47.5					76.28



LACLEDE GAS COMPANY
ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2000

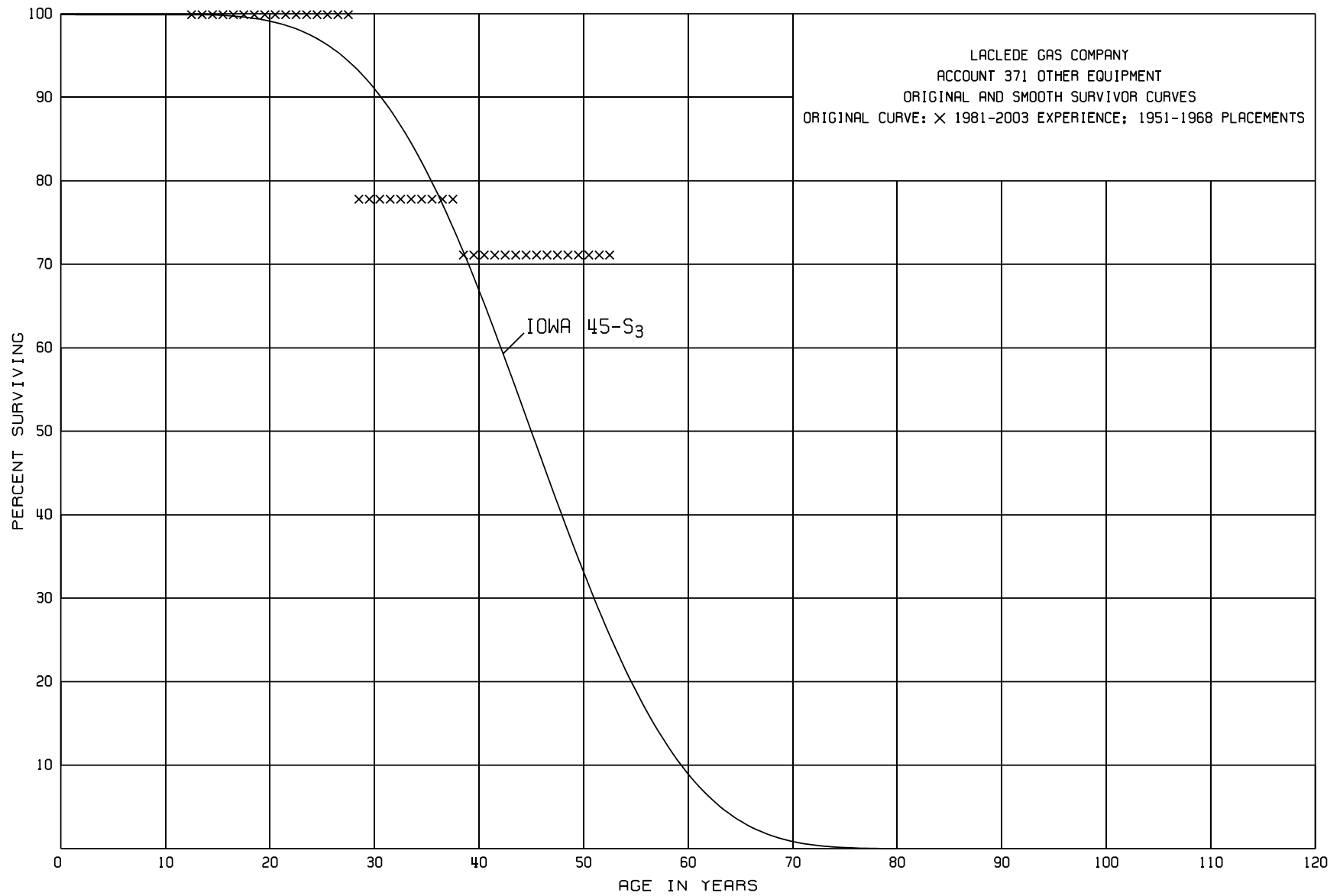
EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,322		0.0000	1.0000	100.00
0.5	25,322		0.0000	1.0000	100.00
1.5	25,322		0.0000	1.0000	100.00
2.5	40,763		0.0000	1.0000	100.00
3.5	35,265		0.0000	1.0000	100.00
4.5	37,298		0.0000	1.0000	100.00
5.5	38,099		0.0000	1.0000	100.00
6.5	38,992		0.0000	1.0000	100.00
7.5	40,599		0.0000	1.0000	100.00
8.5	39,092		0.0000	1.0000	100.00
9.5	36,204		0.0000	1.0000	100.00
10.5	36,310		0.0000	1.0000	100.00
11.5	29,596		0.0000	1.0000	100.00
12.5	42,952	296	0.0069	0.9931	100.00
13.5	42,956	13,356	0.3109	0.6891	99.31
14.5	25,700		0.0000	1.0000	68.43
15.5	25,700		0.0000	1.0000	68.43
16.5	22,036		0.0000	1.0000	68.43
17.5	22,174	14,599	0.6584	0.3416	68.43
18.5	9,046		0.0000	1.0000	23.38
19.5	9,328	335	0.0359	0.9641	23.38
20.5	15,240	282	0.0185	0.9815	22.54
21.5	16,956	165	0.0097	0.9903	22.12
22.5	15,742		0.0000	1.0000	21.91
23.5	17,491		0.0000	1.0000	21.91
24.5	21,181	106	0.0050	0.9950	21.91
25.5	20,529		0.0000	1.0000	21.80
26.5	20,529		0.0000	1.0000	21.80
27.5	18,496		0.0000	1.0000	21.80
28.5	18,300	800	0.0437	0.9563	21.80
29.5	16,607		0.0000	1.0000	20.85
30.5	15,000		0.0000	1.0000	20.85
31.5	15,000	1,198	0.0799	0.9201	20.85
32.5	15,801		0.0000	1.0000	19.18
33.5	15,801		0.0000	1.0000	19.18
34.5	15,801		0.0000	1.0000	19.18
35.5	15,801		0.0000	1.0000	19.18
36.5	15,501		0.0000	1.0000	19.18
37.5	15,501		0.0000	1.0000	19.18
38.5	15,501		0.0000	1.0000	19.18

LACLEDE GAS COMPANY
ACCOUNT 357 OTHER EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2000			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,501		0.0000	1.0000	19.18
40.5	15,363		0.0000	1.0000	19.18
41.5	14,227		0.0000	1.0000	19.18
42.5	14,227		0.0000	1.0000	19.18
43.5	8,145		0.0000	1.0000	19.18
44.5	6,146		0.0000	1.0000	19.18
45.5	6,044		0.0000	1.0000	19.18
46.5	4,295		0.0000	1.0000	19.18
47.5	605		0.0000	1.0000	19.18
48.5	605		0.0000	1.0000	19.18
49.5	605		0.0000	1.0000	19.18
50.5	605		0.0000	1.0000	19.18
51.5					19.18

III-49



LACLEDE GAS COMPANY
ACCOUNT 371 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

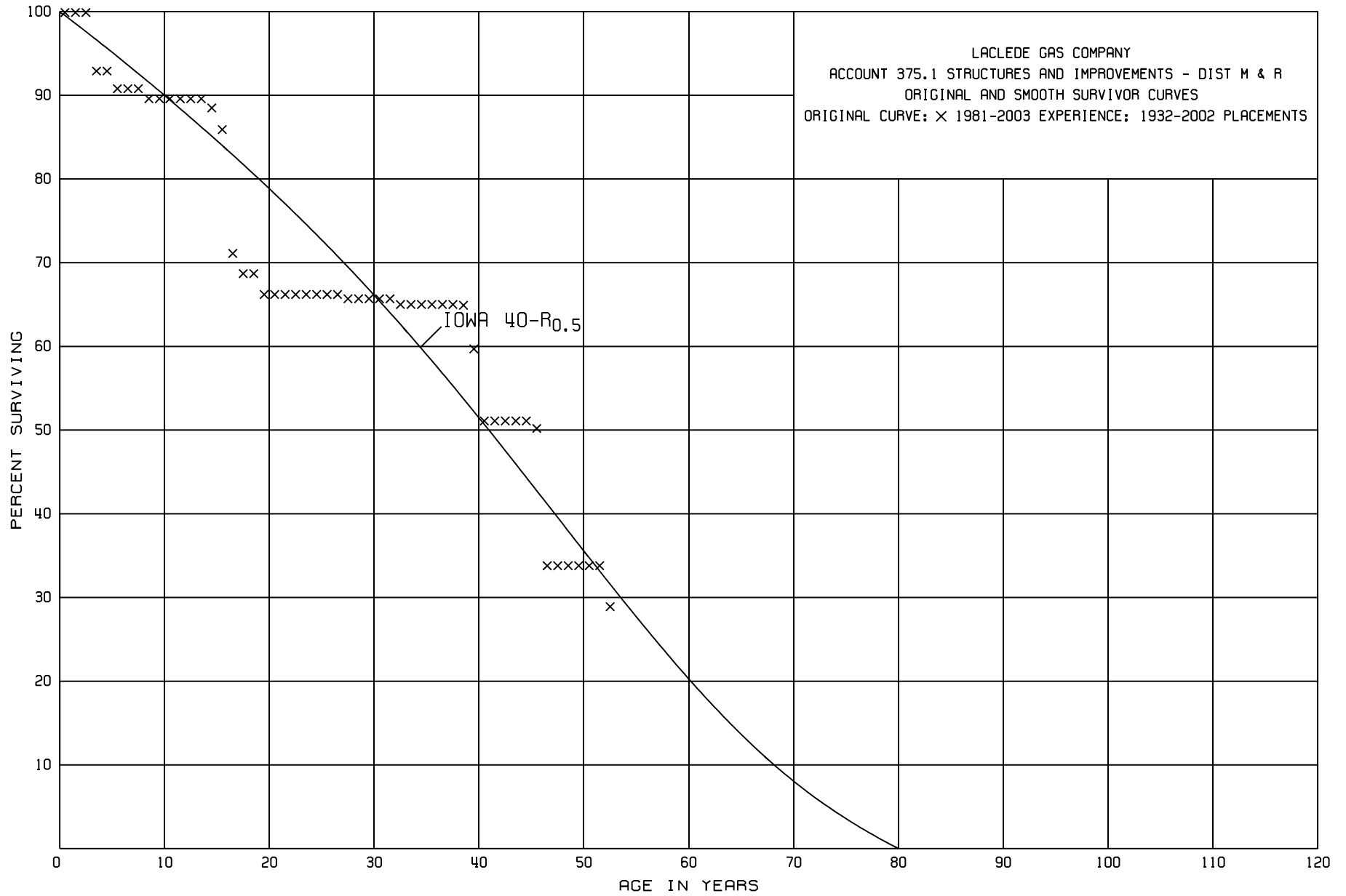
PLACEMENT BAND 1951-1968

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5	3,159		0.0000	1.0000	100.00
13.5	5,234		0.0000	1.0000	100.00
14.5	5,234		0.0000	1.0000	100.00
15.5	5,901		0.0000	1.0000	100.00
16.5	5,901		0.0000	1.0000	100.00
17.5	5,901		0.0000	1.0000	100.00
18.5	5,901		0.0000	1.0000	100.00
19.5	5,901		0.0000	1.0000	100.00
20.5	5,901		0.0000	1.0000	100.00
21.5	5,901		0.0000	1.0000	100.00
22.5	5,901		0.0000	1.0000	100.00
23.5	7,278		0.0000	1.0000	100.00
24.5	8,434		0.0000	1.0000	100.00
25.5	8,434		0.0000	1.0000	100.00
26.5	8,434		0.0000	1.0000	100.00
27.5	8,434	1,872	0.2220	0.7780	100.00
28.5	6,562		0.0000	1.0000	77.80
29.5	18,493		0.0000	1.0000	77.80
30.5	18,493		0.0000	1.0000	77.80
31.5	18,493		0.0000	1.0000	77.80
32.5	18,493		0.0000	1.0000	77.80
33.5	18,493		0.0000	1.0000	77.80
34.5	18,493		0.0000	1.0000	77.80
35.5	17,206		0.0000	1.0000	77.80
36.5	15,131		0.0000	1.0000	77.80
37.5	15,131	1,313	0.0868	0.9132	77.80
38.5	13,151		0.0000	1.0000	71.05

LACLEDE GAS COMPANY
ACCOUNT 371 OTHER EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-1968			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,151		0.0000	1.0000	71.05
40.5	13,151		0.0000	1.0000	71.05
41.5	13,151		0.0000	1.0000	71.05
42.5	13,151		0.0000	1.0000	71.05
43.5	13,151		0.0000	1.0000	71.05
44.5	13,151		0.0000	1.0000	71.05
45.5	13,151		0.0000	1.0000	71.05
46.5	11,774		0.0000	1.0000	71.05
47.5	10,618		0.0000	1.0000	71.05
48.5	10,618		0.0000	1.0000	71.05
49.5	10,618		0.0000	1.0000	71.05
50.5	10,618		0.0000	1.0000	71.05
51.5	10,618		0.0000	1.0000	71.05
52.5					71.05



LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2002

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,950		0.0000	1.0000	100.00
0.5	78,238		0.0000	1.0000	100.00
1.5	51,854		0.0000	1.0000	100.00
2.5	63,180	4,487	0.0710	0.9290	100.00
3.5	58,693		0.0000	1.0000	92.90
4.5	52,009	1,177	0.0226	0.9774	92.90
5.5	46,993		0.0000	1.0000	90.80
6.5	46,993		0.0000	1.0000	90.80
7.5	46,993	622	0.0132	0.9868	90.80
8.5	46,371		0.0000	1.0000	89.60
9.5	50,747		0.0000	1.0000	89.60
10.5	53,227		0.0000	1.0000	89.60
11.5	61,562		0.0000	1.0000	89.60
12.5	63,583		0.0000	1.0000	89.60
13.5	69,370	847	0.0122	0.9878	89.60
14.5	71,637	2,084	0.0291	0.9709	88.51
15.5	72,206	12,483	0.1729	0.8271	85.93
16.5	65,118	2,200	0.0338	0.9662	71.07
17.5	62,919		0.0000	1.0000	68.67
18.5	73,672	2,653	0.0360	0.9640	68.67
19.5	101,407		0.0000	1.0000	66.20
20.5	115,669		0.0000	1.0000	66.20
21.5	135,588		0.0000	1.0000	66.20
22.5	137,016		0.0000	1.0000	66.20
23.5	188,857		0.0000	1.0000	66.20
24.5	188,287		0.0000	1.0000	66.20
25.5	187,414		0.0000	1.0000	66.20
26.5	188,470	1,494	0.0079	0.9921	66.20
27.5	209,915		0.0000	1.0000	65.68
28.5	209,915		0.0000	1.0000	65.68
29.5	214,101		0.0000	1.0000	65.68
30.5	214,101		0.0000	1.0000	65.68
31.5	214,101	2,383	0.0111	0.9889	65.68
32.5	209,530		0.0000	1.0000	64.95
33.5	206,881		0.0000	1.0000	64.95
34.5	188,686		0.0000	1.0000	64.95
35.5	186,704		0.0000	1.0000	64.95
36.5	183,117		0.0000	1.0000	64.95
37.5	180,111	195	0.0011	0.9989	64.95
38.5	179,916	14,262	0.0793	0.9207	64.88

LACLEDE GAS COMPANY

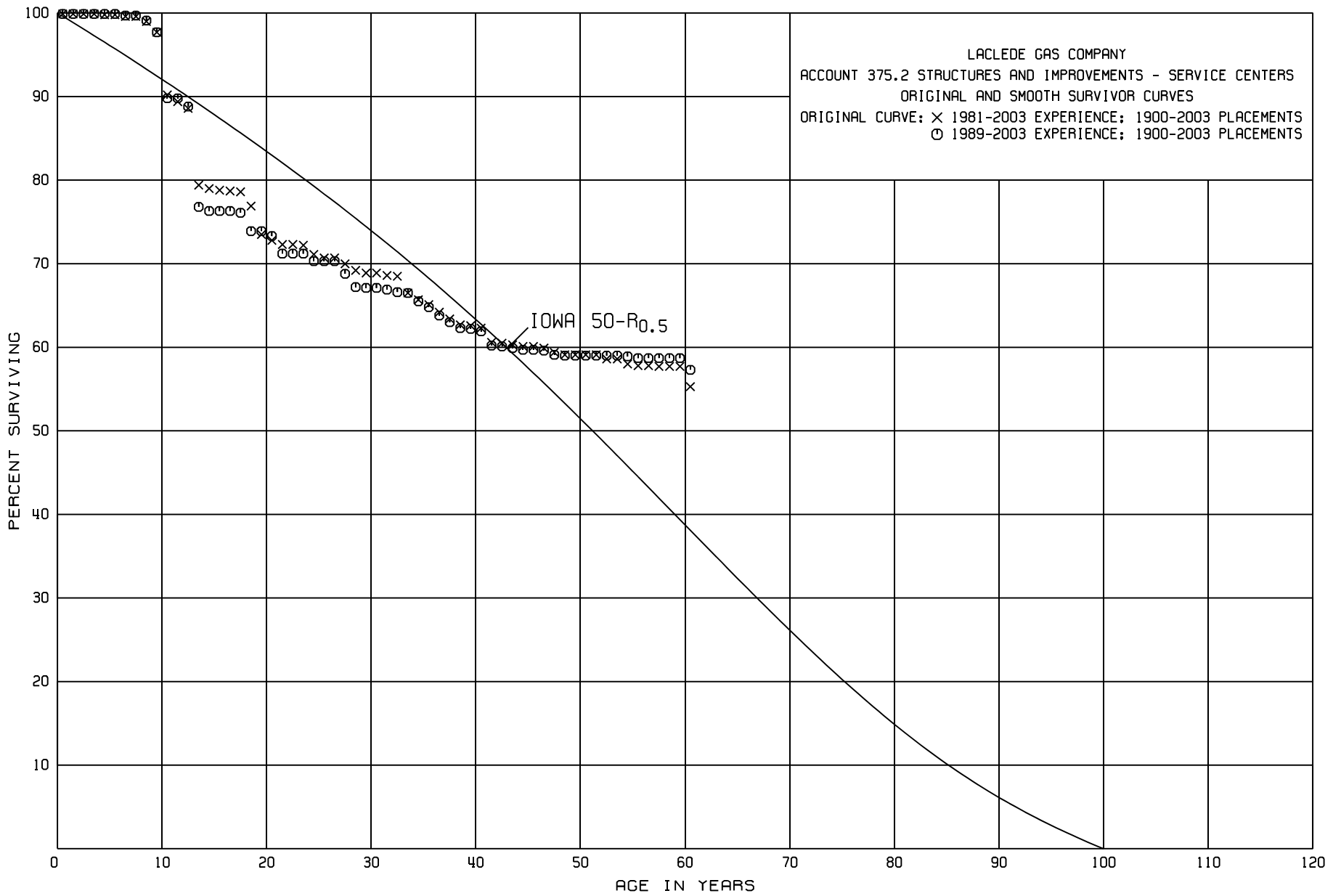
ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2002

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	147,115	21,362	0.1452	0.8548	59.74
40.5	125,752		0.0000	1.0000	51.07
41.5	114,999		0.0000	1.0000	51.07
42.5	86,249		0.0000	1.0000	51.07
43.5	86,249		0.0000	1.0000	51.07
44.5	86,249	1,469	0.0170	0.9830	51.07
45.5	84,780	27,662	0.3263	0.6737	50.20
46.5	29,846		0.0000	1.0000	33.82
47.5	29,846		0.0000	1.0000	33.82
48.5	30,552		0.0000	1.0000	33.82
49.5	29,496		0.0000	1.0000	33.82
50.5	4,892		0.0000	1.0000	33.82
51.5	4,892	706	0.1443	0.8557	33.82
52.5					28.94



LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,360,839		0.0000	1.0000	100.00
0.5	3,275,395		0.0000	1.0000	100.00
1.5	3,194,176		0.0000	1.0000	100.00
2.5	3,068,240	3,302	0.0011	0.9989	100.00
3.5	2,683,342	3,601	0.0013	0.9987	99.89
4.5	2,620,250		0.0000	1.0000	99.76
5.5	2,247,754	2,951	0.0013	0.9987	99.76
6.5	1,954,342		0.0000	1.0000	99.63
7.5	1,668,002	10,678	0.0064	0.9936	99.63
8.5	1,505,113	19,060	0.0127	0.9873	98.99
9.5	1,322,262	101,740	0.0769	0.9231	97.73
10.5	1,091,338	9,320	0.0085	0.9915	90.21
11.5	1,041,347	9,953	0.0096	0.9904	89.44
12.5	855,338	88,729	0.1037	0.8963	88.58
13.5	671,932	3,470	0.0052	0.9948	79.39
14.5	630,488	1,703	0.0027	0.9973	78.98
15.5	560,309	481	0.0009	0.9991	78.77
16.5	619,108	1,174	0.0019	0.9981	78.70
17.5	539,253	11,539	0.0214	0.9786	78.55
18.5	536,664	23,279	0.0434	0.9566	76.87
19.5	506,138	5,296	0.0105	0.9895	73.53
20.5	1,265,170	8,303	0.0066	0.9934	72.76
21.5	1,270,871		0.0000	1.0000	72.28
22.5	1,348,600	1,204	0.0009	0.9991	72.28
23.5	1,488,547	23,467	0.0158	0.9842	72.21
24.5	2,410,731	13,207	0.0055	0.9945	71.07
25.5	2,405,991	87	0.0000	1.0000	70.68
26.5	2,493,442	23,223	0.0093	0.9907	70.68
27.5	2,956,831	34,686	0.0117	0.9883	70.02
28.5	3,007,717	13,232	0.0044	0.9956	69.20
29.5	3,001,241	1,000	0.0003	0.9997	68.90
30.5	2,998,602	11,365	0.0038	0.9962	68.88
31.5	2,984,835	7,153	0.0024	0.9976	68.62
32.5	2,948,319	83,919	0.0285	0.9715	68.46
33.5	2,852,643	35,225	0.0123	0.9877	66.51
34.5	2,776,246	24,176	0.0087	0.9913	65.69
35.5	2,691,155	38,920	0.0145	0.9855	65.12
36.5	2,644,568	33,843	0.0128	0.9872	64.18
37.5	2,569,965	28,110	0.0109	0.9891	63.36
38.5	2,509,352	3,803	0.0015	0.9985	62.67

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,486,688	11,764	0.0047	0.9953	62.58
40.5	2,475,059	68,176	0.0275	0.9725	62.29
41.5	2,387,902	4,922	0.0021	0.9979	60.58
42.5	2,377,427	7,917	0.0033	0.9967	60.45
43.5	1,691,893	4,177	0.0025	0.9975	60.25
44.5	1,798,260	920	0.0005	0.9995	60.10
45.5	1,725,852	3,751	0.0022	0.9978	60.07
46.5	1,533,746	13,968	0.0091	0.9909	59.94
47.5	746,420	3,205	0.0043	0.9957	59.39
48.5	721,914		0.0000	1.0000	59.13
49.5	623,163	218	0.0003	0.9997	59.13
50.5	171,992		0.0000	1.0000	59.11
51.5	164,657	1,546	0.0094	0.9906	59.11
52.5	148,573		0.0000	1.0000	58.55
53.5	142,093	1,383	0.0097	0.9903	58.55
54.5	143,741	550	0.0038	0.9962	57.98
55.5	143,187		0.0000	1.0000	57.76
56.5	148,008	48	0.0003	0.9997	57.76
57.5	152,699	68	0.0004	0.9996	57.74
58.5	152,631		0.0000	1.0000	57.72
59.5	152,760	6,350	0.0416	0.9584	57.72
60.5	149,420	103	0.0007	0.9993	55.32
61.5	149,929	294	0.0020	0.9980	55.28
62.5	157,738	789	0.0050	0.9950	55.17
63.5	163,238		0.0000	1.0000	54.89
64.5	162,776		0.0000	1.0000	54.89
65.5	159,228		0.0000	1.0000	54.89
66.5	159,228		0.0000	1.0000	54.89
67.5	47,410		0.0000	1.0000	54.89
68.5	47,410	6,209	0.1310	0.8690	54.89
69.5	83,922	608	0.0072	0.9928	47.70
70.5	83,314		0.0000	1.0000	47.36
71.5	83,314		0.0000	1.0000	47.36
72.5	83,207	3,361	0.0404	0.9596	47.36
73.5	77,747		0.0000	1.0000	45.45
74.5	76,536		0.0000	1.0000	45.45
75.5	76,288		0.0000	1.0000	45.45
76.5	76,097		0.0000	1.0000	45.45
77.5	72,787	1,544	0.0212	0.9788	45.45
78.5	71,243	1,410	0.0198	0.9802	44.49

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	69,833		0.0000	1.0000	43.61
80.5	72,873		0.0000	1.0000	43.61
81.5	72,873	15	0.0002	0.9998	43.61
82.5	72,729		0.0000	1.0000	43.60
83.5	72,361		0.0000	1.0000	43.60
84.5	71,749		0.0000	1.0000	43.60
85.5	65,056	894	0.0137	0.9863	43.60
86.5	48,690		0.0000	1.0000	43.00
87.5	48,690		0.0000	1.0000	43.00
88.5	48,690		0.0000	1.0000	43.00
89.5	48,690		0.0000	1.0000	43.00
90.5	48,690		0.0000	1.0000	43.00
91.5	48,690		0.0000	1.0000	43.00
92.5	7,787		0.0000	1.0000	43.00
93.5	7,787		0.0000	1.0000	43.00
94.5	7,787		0.0000	1.0000	43.00
95.5	7,787		0.0000	1.0000	43.00
96.5	7,787	736	0.0945	0.9055	43.00
97.5	7,051		0.0000	1.0000	38.94
98.5	7,051		0.0000	1.0000	38.94
99.5	7,051		0.0000	1.0000	38.94
100.5	7,051		0.0000	1.0000	38.94
101.5	7,051		0.0000	1.0000	38.94
102.5	7,051		0.0000	1.0000	38.94
103.5					38.94

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1989-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,863,364		0.0000	1.0000	100.00
0.5	2,858,504		0.0000	1.0000	100.00
1.5	2,777,026		0.0000	1.0000	100.00
2.5	2,731,001		0.0000	1.0000	100.00
3.5	2,350,782	2,824	0.0012	0.9988	100.00
4.5	2,385,169		0.0000	1.0000	99.88
5.5	2,063,005	2,951	0.0014	0.9986	99.88
6.5	1,779,838		0.0000	1.0000	99.74
7.5	1,545,032	10,678	0.0069	0.9931	99.74
8.5	1,416,764	19,060	0.0135	0.9865	99.05
9.5	1,204,269	98,027	0.0814	0.9186	97.71
10.5	970,583		0.0000	1.0000	89.76
11.5	899,338	9,953	0.0111	0.9889	89.76
12.5	659,433	88,729	0.1346	0.8654	88.76
13.5	474,058	3,089	0.0065	0.9935	76.81
14.5	386,794		0.0000	1.0000	76.31
15.5	275,552		0.0000	1.0000	76.31
16.5	280,004	802	0.0029	0.9971	76.31
17.5	213,996	6,162	0.0288	0.9712	76.09
18.5	217,020		0.0000	1.0000	73.90
19.5	246,154	2,146	0.0087	0.9913	73.90
20.5	297,356	8,303	0.0279	0.9721	73.26
21.5	294,449		0.0000	1.0000	71.22
22.5	330,373	251	0.0008	0.9992	71.22
23.5	312,628	3,940	0.0126	0.9874	71.16
24.5	364,849		0.0000	1.0000	70.26
25.5	366,787	87	0.0002	0.9998	70.26
26.5	371,558	7,485	0.0201	0.9799	70.25
27.5	372,820	8,853	0.0237	0.9763	68.84
28.5	1,095,796	1,232	0.0011	0.9989	67.21
29.5	1,106,814		0.0000	1.0000	67.14
30.5	1,169,574	4,929	0.0042	0.9958	67.14
31.5	1,352,061	5,803	0.0043	0.9957	66.86
32.5	2,224,726	2,240	0.0010	0.9990	66.57
33.5	2,229,974	34,901	0.0157	0.9843	66.50
34.5	2,254,629	24,176	0.0107	0.9893	65.46
35.5	2,653,008	38,920	0.0147	0.9853	64.76
36.5	2,617,084	33,843	0.0129	0.9871	63.81
37.5	2,557,017	28,110	0.0110	0.9890	62.99
38.5	2,503,123	3,803	0.0015	0.9985	62.30

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1989-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,481,172	11,764	0.0047	0.9953	62.21
40.5	2,457,372	68,176	0.0277	0.9723	61.92
41.5	2,374,438	4,922	0.0021	0.9979	60.20
42.5	2,361,031	7,917	0.0034	0.9966	60.07
43.5	1,675,604	4,177	0.0025	0.9975	59.87
44.5	1,661,985	920	0.0006	0.9994	59.72
45.5	1,589,577	1,631	0.0010	0.9990	59.68
46.5	1,397,041	13,371	0.0096	0.9904	59.62
47.5	610,166	668	0.0011	0.9989	59.05
48.5	597,567		0.0000	1.0000	58.99
49.5	499,171	218	0.0004	0.9996	58.99
50.5	49,449		0.0000	1.0000	58.97
51.5	40,903		0.0000	1.0000	58.97
52.5	142,212		0.0000	1.0000	58.97
53.5	135,493	187	0.0014	0.9986	58.97
54.5	135,947	550	0.0040	0.9960	58.89
55.5	135,539		0.0000	1.0000	58.65
56.5	130,854		0.0000	1.0000	58.65
57.5	130,345		0.0000	1.0000	58.65
58.5	132,444		0.0000	1.0000	58.65
59.5	133,655	3,053	0.0228	0.9772	58.65
60.5	130,850	103	0.0008	0.9992	57.31
61.5	130,938	294	0.0022	0.9978	57.26
62.5	134,320	789	0.0059	0.9941	57.13
63.5	124,348		0.0000	1.0000	56.79
64.5	130,095		0.0000	1.0000	56.79
65.5	131,902		0.0000	1.0000	56.79
66.5	131,902		0.0000	1.0000	56.79
67.5	20,213		0.0000	1.0000	56.79
68.5	23,223	6,209	0.2674	0.7326	56.79
69.5	16,272	608	0.0374	0.9626	41.60
70.5	23,767		0.0000	1.0000	40.04
71.5	39,239		0.0000	1.0000	40.04
72.5	39,132	2,642	0.0675	0.9325	40.04
73.5	34,391		0.0000	1.0000	37.34
74.5	33,180		0.0000	1.0000	37.34
75.5	32,932		0.0000	1.0000	37.34
76.5	32,741		0.0000	1.0000	37.34
77.5	72,787	1,544	0.0212	0.9788	37.34
78.5	71,243	1,410	0.0198	0.9802	36.55

LACLEDE GAS COMPANY

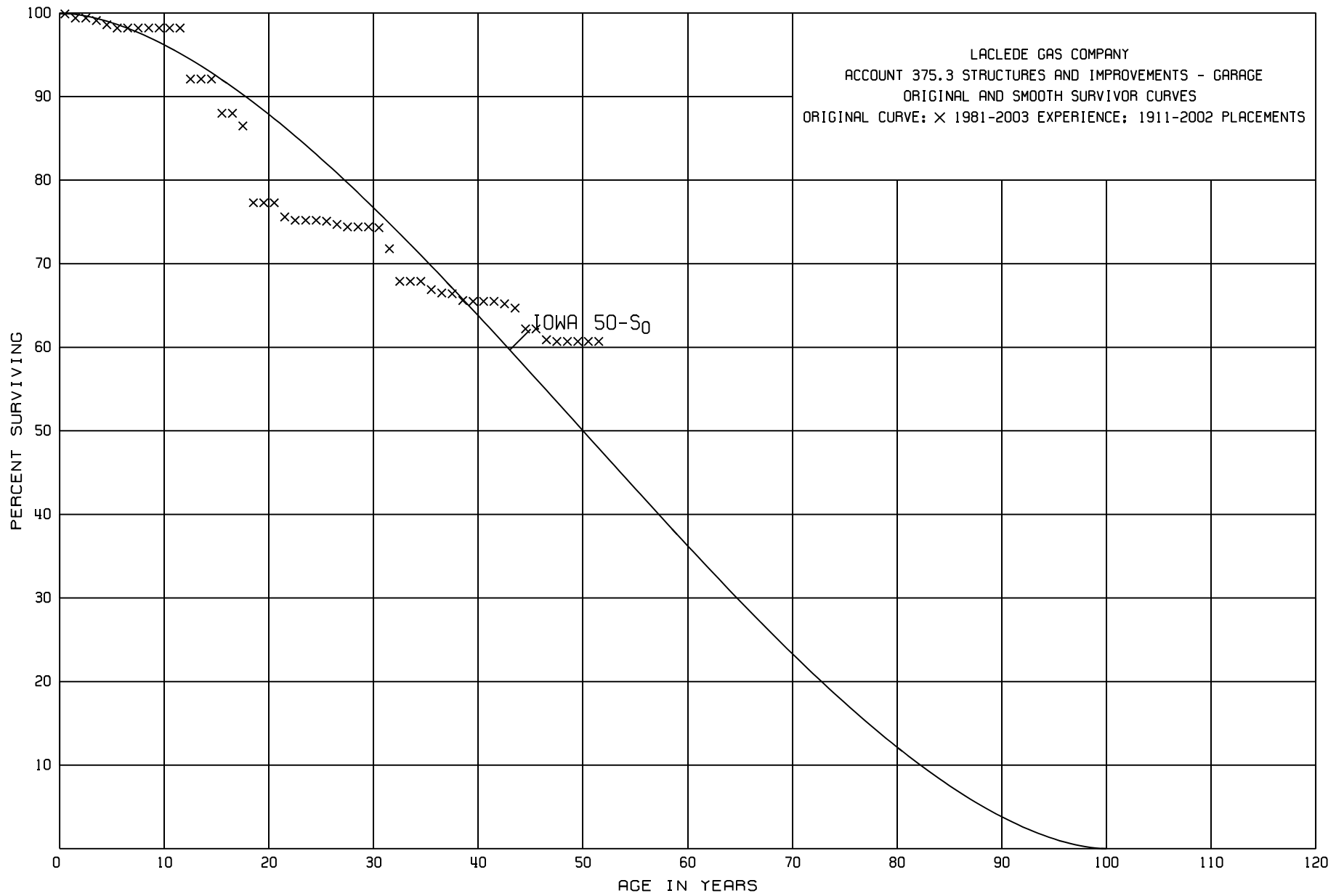
ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1989-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	69,833		0.0000	1.0000	35.83
80.5	65,086		0.0000	1.0000	35.83
81.5	65,086	15	0.0002	0.9998	35.83
82.5	64,942		0.0000	1.0000	35.82
83.5	64,574		0.0000	1.0000	35.82
84.5	63,962		0.0000	1.0000	35.82
85.5	57,269	894	0.0156	0.9844	35.82
86.5	40,903		0.0000	1.0000	35.26
87.5	40,903		0.0000	1.0000	35.26
88.5	48,690		0.0000	1.0000	35.26
89.5	48,690		0.0000	1.0000	35.26
90.5	48,690		0.0000	1.0000	35.26
91.5	48,690		0.0000	1.0000	35.26
92.5	7,787		0.0000	1.0000	35.26
93.5	7,787		0.0000	1.0000	35.26
94.5	7,787		0.0000	1.0000	35.26
95.5	7,787		0.0000	1.0000	35.26
96.5	7,787	736	0.0945	0.9055	35.26
97.5	7,051		0.0000	1.0000	31.93
98.5	7,051		0.0000	1.0000	31.93
99.5	7,051		0.0000	1.0000	31.93
100.5	7,051		0.0000	1.0000	31.93
101.5	7,051		0.0000	1.0000	31.93
102.5	7,051		0.0000	1.0000	31.93
103.5					31.93



LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2002

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	301,550		0.0000	1.0000	100.00
0.5	309,573	1,849	0.0060	0.9940	100.00
1.5	315,835		0.0000	1.0000	99.40
2.5	325,018	1,088	0.0033	0.9967	99.40
3.5	327,000	1,427	0.0044	0.9956	99.07
4.5	268,820	1,165	0.0043	0.9957	98.63
5.5	256,186		0.0000	1.0000	98.21
6.5	250,575		0.0000	1.0000	98.21
7.5	221,921		0.0000	1.0000	98.21
8.5	217,963		0.0000	1.0000	98.21
9.5	137,038		0.0000	1.0000	98.21
10.5	134,245		0.0000	1.0000	98.21
11.5	134,810	8,374	0.0621	0.9379	98.21
12.5	126,274		0.0000	1.0000	92.11
13.5	131,424		0.0000	1.0000	92.11
14.5	133,961	5,938	0.0443	0.9557	92.11
15.5	93,991		0.0000	1.0000	88.03
16.5	96,951	1,651	0.0170	0.9830	88.03
17.5	129,665	13,901	0.1072	0.8928	86.53
18.5	120,288		0.0000	1.0000	77.25
19.5	118,847		0.0000	1.0000	77.25
20.5	118,054	2,501	0.0212	0.9788	77.25
21.5	134,308	732	0.0055	0.9945	75.61
22.5	129,085		0.0000	1.0000	75.19
23.5	125,119		0.0000	1.0000	75.19
24.5	132,017	208	0.0016	0.9984	75.19
25.5	134,566	754	0.0056	0.9944	75.07
26.5	167,933	621	0.0037	0.9963	74.65
27.5	169,614		0.0000	1.0000	74.37
28.5	261,498		0.0000	1.0000	74.37
29.5	262,176	323	0.0012	0.9988	74.37
30.5	261,089	8,846	0.0339	0.9661	74.28
31.5	251,791	13,697	0.0544	0.9456	71.76
32.5	235,785		0.0000	1.0000	67.86
33.5	238,622		0.0000	1.0000	67.86
34.5	238,415	3,407	0.0143	0.9857	67.86
35.5	224,010	1,382	0.0062	0.9938	66.89
36.5	206,867	382	0.0018	0.9982	66.48
37.5	203,948	2,400	0.0118	0.9882	66.36
38.5	201,548	360	0.0018	0.9982	65.58

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2002

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	201,188		0.0000	1.0000	65.46
40.5	168,692		0.0000	1.0000	65.46
41.5	161,800	625	0.0039	0.9961	65.46
42.5	159,458	1,256	0.0079	0.9921	65.20
43.5	152,373	5,782	0.0379	0.9621	64.68
44.5	125,766		0.0000	1.0000	62.23
45.5	125,766	2,776	0.0221	0.9779	62.23
46.5	121,139	250	0.0021	0.9979	60.85
47.5	120,098		0.0000	1.0000	60.72
48.5	118,599		0.0000	1.0000	60.72
49.5	87,906		0.0000	1.0000	60.72
50.5	87,906		0.0000	1.0000	60.72
51.5	5,003		0.0000	1.0000	60.72
52.5	32,731		0.0000	1.0000	60.72
53.5	32,731		0.0000	1.0000	60.72
54.5	55,625		0.0000	1.0000	60.72
55.5	55,625		0.0000	1.0000	60.72
56.5	53,038		0.0000	1.0000	60.72
57.5	112,748		0.0000	1.0000	60.72
58.5	112,748		0.0000	1.0000	60.72
59.5	112,031		0.0000	1.0000	60.72
60.5	112,031		0.0000	1.0000	60.72
61.5	112,031		0.0000	1.0000	60.72
62.5	112,031		0.0000	1.0000	60.72
63.5	112,031		0.0000	1.0000	60.72
64.5	112,031		0.0000	1.0000	60.72
65.5	112,031		0.0000	1.0000	60.72
66.5	112,031		0.0000	1.0000	60.72
67.5	112,031		0.0000	1.0000	60.72
68.5	112,031		0.0000	1.0000	60.72
69.5	117,172		0.0000	1.0000	60.72
70.5	117,172		0.0000	1.0000	60.72
71.5	116,870	440	0.0038	0.9962	60.72
72.5	116,430	501	0.0043	0.9957	60.49
73.5	115,929		0.0000	1.0000	60.23
74.5	115,929	553	0.0048	0.9952	60.23
75.5	86,609		0.0000	1.0000	59.94
76.5	86,609		0.0000	1.0000	59.94
77.5	63,715		0.0000	1.0000	59.94
78.5	63,715		0.0000	1.0000	59.94

LACLEDE GAS COMPANY

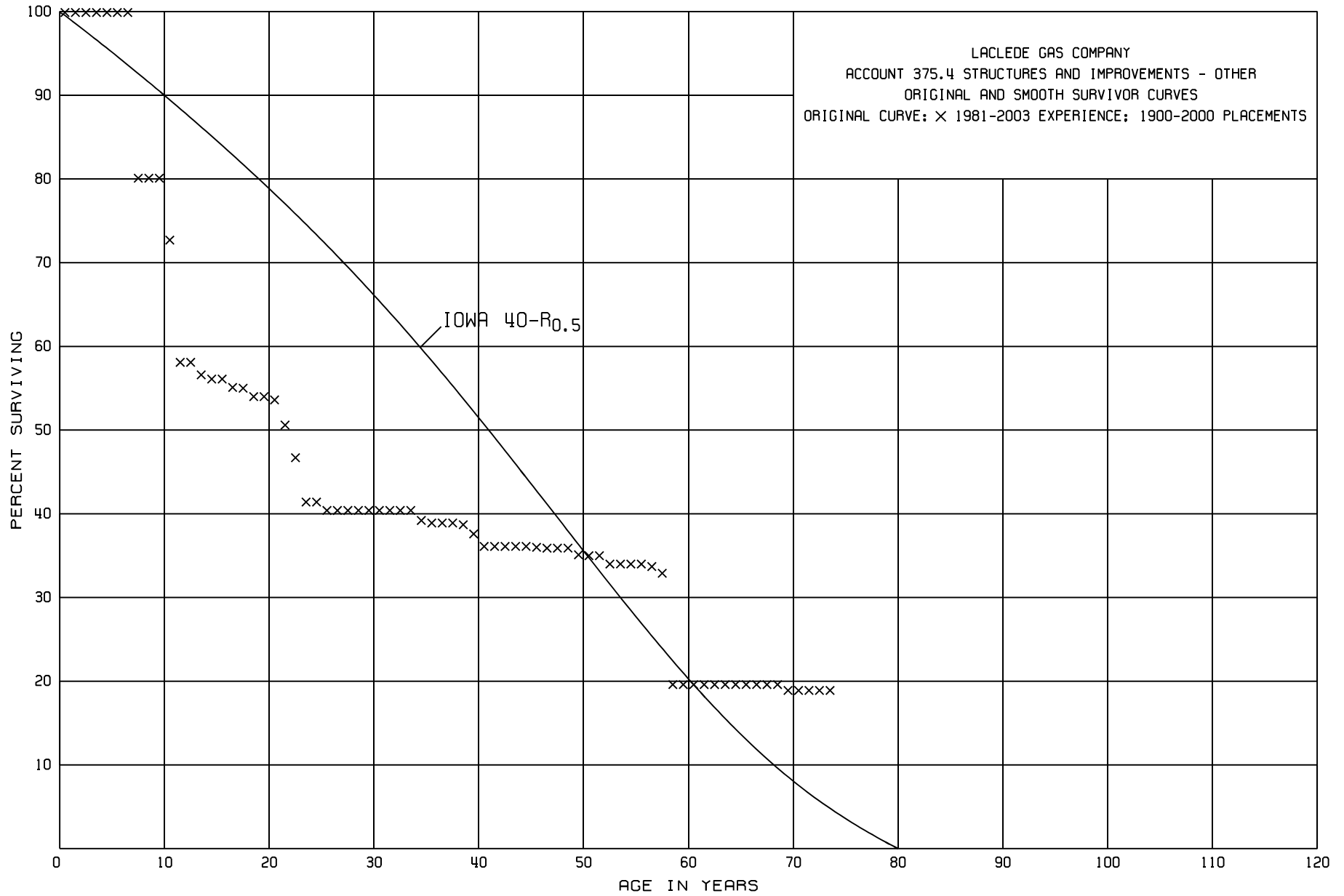
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2002

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	63,715		0.0000	1.0000	59.94
80.5	4,500		0.0000	1.0000	59.94
81.5	4,500		0.0000	1.0000	59.94
82.5	4,500	514	0.1142	0.8858	59.94
83.5	3,986		0.0000	1.0000	53.09
84.5	3,986		0.0000	1.0000	53.09
85.5	3,986		0.0000	1.0000	53.09
86.5	3,986		0.0000	1.0000	53.09
87.5	3,986		0.0000	1.0000	53.09
88.5	3,986		0.0000	1.0000	53.09
89.5	3,986		0.0000	1.0000	53.09
90.5	3,986		0.0000	1.0000	53.09
91.5	3,986		0.0000	1.0000	53.09
92.5					53.09



LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2000

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,504		0.0000	1.0000	100.00
0.5	46,327		0.0000	1.0000	100.00
1.5	46,327		0.0000	1.0000	100.00
2.5	46,327		0.0000	1.0000	100.00
3.5	44,307		0.0000	1.0000	100.00
4.5	6,500		0.0000	1.0000	100.00
5.5	7,042		0.0000	1.0000	100.00
6.5	7,309	1,452	0.1987	0.8013	100.00
7.5	5,857		0.0000	1.0000	80.13
8.5	5,662		0.0000	1.0000	80.13
9.5	9,521	889	0.0934	0.9066	80.13
10.5	12,767	2,563	0.2008	0.7992	72.65
11.5	12,521		0.0000	1.0000	58.06
12.5	21,816	542	0.0248	0.9752	58.06
13.5	27,941	267	0.0096	0.9904	56.62
14.5	28,502		0.0000	1.0000	56.08
15.5	35,222	625	0.0177	0.9823	56.08
16.5	35,248	80	0.0023	0.9977	55.09
17.5	37,583	651	0.0173	0.9827	54.96
18.5	37,224		0.0000	1.0000	54.01
19.5	38,257	292	0.0076	0.9924	54.01
20.5	42,084	2,360	0.0561	0.9439	53.60
21.5	45,333	3,495	0.0771	0.9229	50.59
22.5	43,174	4,873	0.1129	0.8871	46.69
23.5	44,883	35	0.0008	0.9992	41.42
24.5	44,848	1,030	0.0230	0.9770	41.39
25.5	44,618		0.0000	1.0000	40.44
26.5	44,618		0.0000	1.0000	40.44
27.5	50,875		0.0000	1.0000	40.44
28.5	52,967	80	0.0015	0.9985	40.44
29.5	53,920		0.0000	1.0000	40.38
30.5	56,723	17	0.0003	0.9997	40.38
31.5	56,261		0.0000	1.0000	40.37
32.5	56,512		0.0000	1.0000	40.37
33.5	52,428	1,547	0.0295	0.9705	40.37
34.5	48,387	372	0.0077	0.9923	39.18
35.5	38,720		0.0000	1.0000	38.88
36.5	32,489		0.0000	1.0000	38.88
37.5	32,258	175	0.0054	0.9946	38.88
38.5	30,736	820	0.0267	0.9733	38.67

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2000

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,916	1,201	0.0401	0.9599	37.64
40.5	26,300		0.0000	1.0000	36.13
41.5	26,300		0.0000	1.0000	36.13
42.5	26,300		0.0000	1.0000	36.13
43.5	26,374		0.0000	1.0000	36.13
44.5	20,891	74	0.0035	0.9965	36.13
45.5	19,516	48	0.0025	0.9975	36.00
46.5	13,916		0.0000	1.0000	35.91
47.5	14,014		0.0000	1.0000	35.91
48.5	14,052	324	0.0231	0.9769	35.91
49.5	14,490	38	0.0026	0.9974	35.08
50.5	10,240		0.0000	1.0000	34.99
51.5	8,148	232	0.0285	0.9715	34.99
52.5	7,126		0.0000	1.0000	33.99
53.5	4,323		0.0000	1.0000	33.99
54.5	2,516		0.0000	1.0000	33.99
55.5	2,615	21	0.0080	0.9920	33.99
56.5	4,300	99	0.0230	0.9770	33.72
57.5	4,201	1,706	0.4061	0.5939	32.94
58.5	2,495		0.0000	1.0000	19.56
59.5	2,495		0.0000	1.0000	19.56
60.5	2,495		0.0000	1.0000	19.56
61.5	2,495		0.0000	1.0000	19.56
62.5	2,495		0.0000	1.0000	19.56
63.5	2,495		0.0000	1.0000	19.56
64.5	2,495		0.0000	1.0000	19.56
65.5	2,495		0.0000	1.0000	19.56
66.5	2,495		0.0000	1.0000	19.56
67.5	2,495		0.0000	1.0000	19.56
68.5	2,495	79	0.0317	0.9683	19.56
69.5	2,416		0.0000	1.0000	18.94
70.5	2,416		0.0000	1.0000	18.94
71.5	2,416		0.0000	1.0000	18.94
72.5	1,733		0.0000	1.0000	18.94
73.5					18.94
74.5					
75.5					
76.5	1,661		0.0000		
77.5	1,661	1,661	1.0000		
78.5					

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER

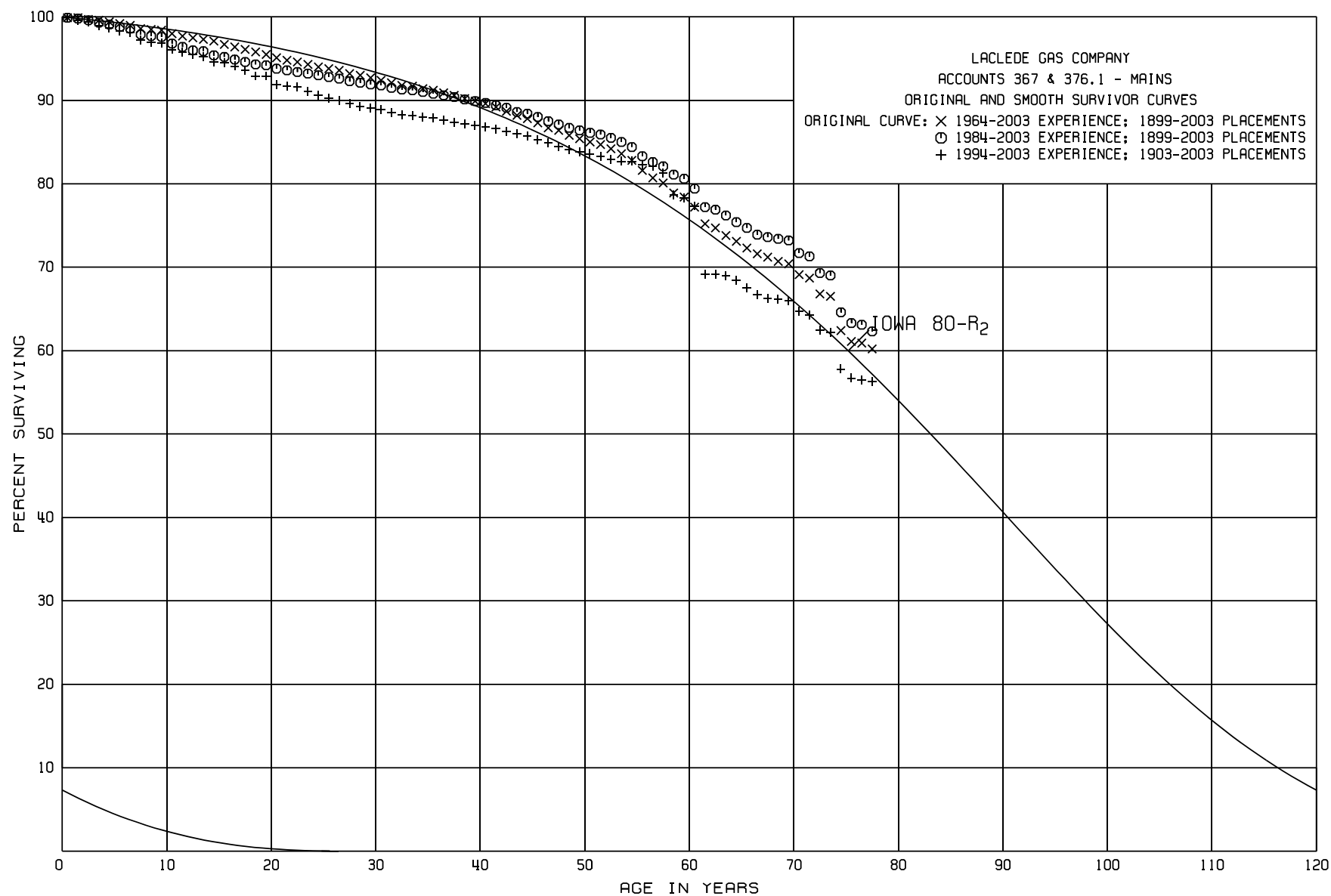
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2000

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5	2,412		0.0000		
81.5	2,412	2,412	1.0000		
82.5					

III-III



LACLEDE GAS COMPANY

ACCOUNTS 367 & 376.1 - MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	157,691,669	48,596	0.0003	0.9997	100.00
0.5	153,689,505	153,013	0.0010	0.9990	99.97
1.5	151,744,261	198,108	0.0013	0.9987	99.87
2.5	155,942,687	299,850	0.0019	0.9981	99.74
3.5	155,823,129	302,831	0.0019	0.9981	99.55
4.5	156,882,077	276,067	0.0018	0.9982	99.36
5.5	158,510,626	289,257	0.0018	0.9982	99.18
6.5	158,723,179	593,603	0.0037	0.9963	99.00
7.5	157,488,548	188,142	0.0012	0.9988	98.63
8.5	156,736,119	214,526	0.0014	0.9986	98.51
9.5	154,877,785	566,259	0.0037	0.9963	98.37
10.5	152,203,728	438,043	0.0029	0.9971	98.01
11.5	137,547,313	305,131	0.0022	0.9978	97.73
12.5	139,168,623	274,258	0.0020	0.9980	97.51
13.5	136,868,352	357,341	0.0026	0.9974	97.31
14.5	133,681,522	496,785	0.0037	0.9963	97.06
15.5	129,530,288	381,849	0.0029	0.9971	96.70
16.5	127,093,926	410,401	0.0032	0.9968	96.42
17.5	123,433,422	416,131	0.0034	0.9966	96.11
18.5	121,647,216	417,684	0.0034	0.9966	95.78
19.5	120,358,356	446,333	0.0037	0.9963	95.45
20.5	118,837,975	323,172	0.0027	0.9973	95.10
21.5	116,217,406	305,554	0.0026	0.9974	94.84
22.5	113,047,403	297,986	0.0026	0.9974	94.59
23.5	111,911,705	358,196	0.0032	0.9968	94.34
24.5	110,504,248	271,073	0.0025	0.9975	94.04
25.5	108,137,286	257,649	0.0024	0.9976	93.80
26.5	106,827,175	370,562	0.0035	0.9965	93.57
27.5	105,171,797	316,906	0.0030	0.9970	93.24
28.5	103,737,854	300,593	0.0029	0.9971	92.96
29.5	101,685,009	280,583	0.0028	0.9972	92.69
30.5	99,390,461	335,150	0.0034	0.9966	92.43
31.5	96,275,340	294,560	0.0031	0.9969	92.12
32.5	92,911,691	187,680	0.0020	0.9980	91.83
33.5	88,873,410	265,698	0.0030	0.9970	91.65
34.5	82,180,076	187,741	0.0023	0.9977	91.38
35.5	77,371,894	262,539	0.0034	0.9966	91.17
36.5	71,160,215	197,423	0.0028	0.9972	90.86
37.5	65,173,302	290,955	0.0045	0.9955	90.61
38.5	60,491,491	199,351	0.0033	0.9967	90.20

LACLEDE GAS COMPANY

ACCOUNTS 367 & 376.1 - MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,923,090	204,387	0.0037	0.9963	89.90
40.5	51,526,250	218,707	0.0042	0.9958	89.57
41.5	46,096,294	229,899	0.0050	0.9950	89.19
42.5	38,494,373	237,920	0.0062	0.9938	88.74
43.5	34,226,190	140,779	0.0041	0.9959	88.19
44.5	29,668,819	170,923	0.0058	0.9942	87.83
45.5	24,793,837	164,257	0.0066	0.9934	87.32
46.5	20,752,298	93,737	0.0045	0.9955	86.74
47.5	17,522,798	112,990	0.0064	0.9936	86.35
48.5	15,255,748	80,658	0.0053	0.9947	85.80
49.5	13,501,169	59,669	0.0044	0.9956	85.35
50.5	11,938,292	41,495	0.0035	0.9965	84.97
51.5	10,286,853	58,365	0.0057	0.9943	84.67
52.5	4,515,574	34,373	0.0076	0.9924	84.19
53.5	2,955,008	25,520	0.0086	0.9914	83.55
54.5	2,594,873	37,388	0.0144	0.9856	82.83
55.5	2,312,951	26,005	0.0112	0.9888	81.64
56.5	2,124,572	17,766	0.0084	0.9916	80.73
57.5	1,874,677	26,672	0.0142	0.9858	80.05
58.5	1,828,856	11,480	0.0063	0.9937	78.91
59.5	1,811,453	28,980	0.0160	0.9840	78.41
60.5	1,763,047	45,956	0.0261	0.9739	77.16
61.5	1,686,495	9,869	0.0059	0.9941	75.15
62.5	1,606,230	19,220	0.0120	0.9880	74.71
63.5	1,556,786	14,721	0.0095	0.9905	73.81
64.5	1,505,852	17,082	0.0113	0.9887	73.11
65.5	1,481,040	14,136	0.0095	0.9905	72.28
66.5	1,422,012	8,135	0.0057	0.9943	71.59
67.5	1,378,825	10,209	0.0074	0.9926	71.18
68.5	1,381,155	4,340	0.0031	0.9969	70.65
69.5	1,369,532	25,816	0.0189	0.9811	70.43
70.5	1,337,276	7,806	0.0058	0.9942	69.10
71.5	1,325,655	37,160	0.0280	0.9720	68.70
72.5	787,742	3,857	0.0049	0.9951	66.78
73.5	470,174	29,000	0.0617	0.9383	66.45
74.5	409,775	8,063	0.0197	0.9803	62.35
75.5	373,723	1,287	0.0034	0.9966	61.12
76.5	226,358	2,706	0.0120	0.9880	60.91
77.5	69,260	341	0.0049	0.9951	60.18
78.5	58,848	1,957	0.0333	0.9667	59.89

LACLEDE GAS COMPANY

ACCOUNTS 367 & 376.1 - MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	53,268	8,621	0.1618	0.8382	57.90
80.5	42,651	2,371	0.0556	0.9444	48.53
81.5	40,280	8,763	0.2176	0.7824	45.83
82.5	31,517	127	0.0040	0.9960	35.86
83.5	31,390	1,441	0.0459	0.9541	35.72
84.5	29,949	459	0.0153	0.9847	34.08
85.5	29,490	1,270	0.0431	0.9569	33.56
86.5	28,220	340	0.0120	0.9880	32.11
87.5	24,756	14,165	0.5722	0.4278	31.72
88.5	10,401	10	0.0010	0.9990	13.57
89.5	10,040	4,072	0.4056	0.5944	13.56
90.5	2,679		0.0000	1.0000	8.06
91.5	2,638	182	0.0690	0.9310	8.06
92.5	2,212		0.0000	1.0000	7.50
93.5	2,212	81	0.0366	0.9634	7.50
94.5	1,593		0.0000	1.0000	7.23
95.5	976		0.0000	1.0000	7.23
96.5	333		0.0000	1.0000	7.23
97.5	333		0.0000	1.0000	7.23
98.5	333		0.0000	1.0000	7.23
99.5	48		0.0000	1.0000	7.23
100.5					7.23

LACLEDE GAS COMPANY

ACCOUNTS 367 & 376.1 - MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2003

EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,562,853	43,214	0.0005	0.9995	100.00
0.5	85,143,350	137,550	0.0016	0.9984	99.95
1.5	80,444,008	156,714	0.0019	0.9981	99.79
2.5	79,942,875	215,595	0.0027	0.9973	99.60
3.5	76,670,289	193,870	0.0025	0.9975	99.33
4.5	74,338,211	213,624	0.0029	0.9971	99.08
5.5	73,429,680	155,059	0.0021	0.9979	98.79
6.5	70,918,715	482,131	0.0068	0.9932	98.58
7.5	67,817,883	126,971	0.0019	0.9981	97.91
8.5	66,164,242	106,307	0.0016	0.9984	97.72
9.5	64,542,958	478,559	0.0074	0.9926	97.56
10.5	61,865,806	316,368	0.0051	0.9949	96.84
11.5	47,989,907	161,671	0.0034	0.9966	96.35
12.5	47,211,060	86,598	0.0018	0.9982	96.02
13.5	47,662,365	204,348	0.0043	0.9957	95.85
14.5	50,959,752	127,546	0.0025	0.9975	95.44
15.5	51,419,724	156,164	0.0030	0.9970	95.20
16.5	55,235,995	171,587	0.0031	0.9969	94.91
17.5	57,736,056	186,043	0.0032	0.9968	94.62
18.5	60,652,317	88,821	0.0015	0.9985	94.32
19.5	64,292,838	252,705	0.0039	0.9961	94.18
20.5	67,395,410	131,782	0.0020	0.9980	93.81
21.5	70,216,010	152,257	0.0022	0.9978	93.62
22.5	74,775,627	147,647	0.0020	0.9980	93.41
23.5	77,868,232	228,136	0.0029	0.9971	93.22
24.5	81,028,319	155,145	0.0019	0.9981	92.95
25.5	83,457,272	170,464	0.0020	0.9980	92.77
26.5	86,078,199	246,713	0.0029	0.9971	92.58
27.5	87,683,457	191,552	0.0022	0.9978	92.31
28.5	88,551,950	179,967	0.0020	0.9980	92.11
29.5	88,297,782	152,281	0.0017	0.9983	91.93
30.5	87,863,879	234,157	0.0027	0.9973	91.77
31.5	86,637,095	203,650	0.0024	0.9976	91.52
32.5	88,732,226	127,007	0.0014	0.9986	91.30
33.5	85,931,986	192,086	0.0022	0.9978	91.17
34.5	79,506,895	136,439	0.0017	0.9983	90.97
35.5	74,921,334	212,081	0.0028	0.9972	90.82
36.5	68,592,902	139,057	0.0020	0.9980	90.57
37.5	62,689,641	210,216	0.0034	0.9966	90.39
38.5	58,062,297	131,289	0.0023	0.9977	90.08

LACLEDE GAS COMPANY

ACCOUNTS 367 & 376.1 - MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2003

EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,531,011	131,257	0.0025	0.9975	89.87
40.5	49,206,557	164,856	0.0034	0.9966	89.65
41.5	43,899,609	130,526	0.0030	0.9970	89.35
42.5	36,469,209	177,565	0.0049	0.9951	89.08
43.5	32,292,424	76,999	0.0024	0.9976	88.64
44.5	27,853,980	131,408	0.0047	0.9953	88.43
45.5	23,031,354	133,906	0.0058	0.9942	88.01
46.5	19,098,527	79,770	0.0042	0.9958	87.50
47.5	15,910,355	78,395	0.0049	0.9951	87.13
48.5	13,688,419	51,848	0.0038	0.9962	86.70
49.5	11,978,256	31,763	0.0027	0.9973	86.37
50.5	10,436,300	28,625	0.0027	0.9973	86.14
51.5	8,776,725	44,062	0.0050	0.9950	85.91
52.5	3,529,465	19,761	0.0056	0.9944	85.48
53.5	2,348,633	16,309	0.0069	0.9931	85.00
54.5	2,055,235	26,784	0.0130	0.9870	84.41
55.5	1,824,285	14,556	0.0080	0.9920	83.31
56.5	1,841,497	12,510	0.0068	0.9932	82.64
57.5	1,759,210	20,497	0.0117	0.9883	82.08
58.5	1,732,487	11,058	0.0064	0.9936	81.12
59.5	1,726,626	26,003	0.0151	0.9849	80.60
60.5	1,687,350	45,402	0.0269	0.9731	79.38
61.5	1,610,594	8,050	0.0050	0.9950	77.24
62.5	1,532,148	13,235	0.0086	0.9914	76.85
63.5	1,488,507	14,721	0.0099	0.9901	76.19
64.5	1,437,427	14,519	0.0101	0.9899	75.44
65.5	1,415,178	14,136	0.0100	0.9900	74.68
66.5	1,356,150	6,970	0.0051	0.9949	73.93
67.5	1,318,412	3,621	0.0027	0.9973	73.55
68.5	1,328,285	3,650	0.0027	0.9973	73.35
69.5	1,318,142	25,656	0.0195	0.9805	73.15
70.5	1,296,173	7,806	0.0060	0.9940	71.72
71.5	1,300,412	36,372	0.0280	0.9720	71.29
72.5	777,293	3,837	0.0049	0.9951	69.29
73.5	461,098	29,000	0.0629	0.9371	68.95
74.5	401,656	8,060	0.0201	0.9799	64.61
75.5	366,224	1,287	0.0035	0.9965	63.31
76.5	224,040	2,706	0.0121	0.9879	63.09
77.5	67,585	341	0.0050	0.9950	62.33
78.5	57,173	1,957	0.0342	0.9658	62.02

LACLEDE GAS COMPANY

ACCOUNTS 367 & 376.1 - MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2003

EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	52,134	8,621	0.1654	0.8346	59.90
80.5	41,565	2,371	0.0570	0.9430	49.99
81.5	39,952	8,763	0.2193	0.7807	47.14
82.5	31,189	127	0.0041	0.9959	36.80
83.5	31,244	1,441	0.0461	0.9539	36.65
84.5	29,949	459	0.0153	0.9847	34.96
85.5	29,490	1,270	0.0431	0.9569	34.43
86.5	28,220	340	0.0120	0.9880	32.95
87.5	24,756	14,165	0.5722	0.4278	32.55
88.5	10,401	10	0.0010	0.9990	13.92
89.5	10,040	4,072	0.4056	0.5944	13.91
90.5	2,679		0.0000	1.0000	8.27
91.5	2,638	182	0.0690	0.9310	8.27
92.5	2,212		0.0000	1.0000	7.70
93.5	2,212	81	0.0366	0.9634	7.70
94.5	1,593		0.0000	1.0000	7.42
95.5	976		0.0000	1.0000	7.42
96.5	333		0.0000	1.0000	7.42
97.5	333		0.0000	1.0000	7.42
98.5	333		0.0000	1.0000	7.42
99.5	48		0.0000	1.0000	7.42
100.5					7.42

LACLEDE GAS COMPANY

ACCOUNTS 367 & 376.1 - MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2003

EXPERIENCE BAND 1994-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,618,954	35,722	0.0008	0.9992	100.00
0.5	40,899,892	119,442	0.0029	0.9971	99.92
1.5	49,903,730	132,179	0.0026	0.9974	99.63
2.5	51,024,210	206,089	0.0040	0.9960	99.37
3.5	51,146,427	144,827	0.0028	0.9972	98.97
4.5	51,099,161	196,778	0.0039	0.9961	98.69
5.5	52,224,424	133,568	0.0026	0.9974	98.31
6.5	51,043,569	448,123	0.0088	0.9912	98.05
7.5	50,413,923	81,453	0.0016	0.9984	97.19
8.5	49,371,508	92,530	0.0019	0.9981	97.03
9.5	46,998,477	377,582	0.0080	0.9920	96.85
10.5	43,311,899	138,416	0.0032	0.9968	96.08
11.5	29,194,979	95,847	0.0033	0.9967	95.77
12.5	27,587,224	77,609	0.0028	0.9972	95.45
13.5	24,360,618	142,197	0.0058	0.9942	95.18
14.5	22,156,041	27,339	0.0012	0.9988	94.63
15.5	20,162,721	92,288	0.0046	0.9954	94.52
16.5	18,921,361	105,989	0.0056	0.9944	94.09
17.5	16,674,909	112,453	0.0067	0.9933	93.56
18.5	16,285,299	13,250	0.0008	0.9992	92.93
19.5	17,069,286	177,461	0.0104	0.9896	92.86
20.5	17,875,297	34,521	0.0019	0.9981	91.89
21.5	18,308,138	30,245	0.0017	0.9983	91.72
22.5	19,159,806	88,799	0.0046	0.9954	91.56
23.5	22,639,871	146,117	0.0065	0.9935	91.14
24.5	28,058,914	79,144	0.0028	0.9972	90.55
25.5	30,637,243	107,368	0.0035	0.9965	90.30
26.5	35,758,758	150,649	0.0042	0.9958	89.98
27.5	40,387,795	118,041	0.0029	0.9971	89.60
28.5	43,629,835	125,119	0.0029	0.9971	89.34
29.5	46,292,823	93,245	0.0020	0.9980	89.08
30.5	48,590,589	198,736	0.0041	0.9959	88.90
31.5	50,918,301	142,558	0.0028	0.9972	88.54
32.5	54,679,242	69,838	0.0013	0.9987	88.29
33.5	54,401,460	108,904	0.0020	0.9980	88.18
34.5	52,209,396	88,382	0.0017	0.9983	88.00
35.5	52,052,482	147,665	0.0028	0.9972	87.85
36.5	49,573,567	104,639	0.0021	0.9979	87.60
37.5	46,663,184	115,303	0.0025	0.9975	87.42
38.5	44,301,907	88,524	0.0020	0.9980	87.20

LACLEDE GAS COMPANY

ACCOUNTS 367 & 376.1 - MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2003

EXPERIENCE BAND 1994-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,520,256	92,232	0.0022	0.9978	87.03
40.5	38,833,763	118,334	0.0030	0.9970	86.84
41.5	35,253,903	102,615	0.0029	0.9971	86.58
42.5	33,702,193	147,213	0.0044	0.9956	86.33
43.5	31,035,266	74,201	0.0024	0.9976	85.95
44.5	26,868,203	124,974	0.0047	0.9953	85.74
45.5	22,315,867	127,997	0.0057	0.9943	85.34
46.5	18,468,968	76,174	0.0041	0.9959	84.85
47.5	15,474,564	73,164	0.0047	0.9953	84.50
48.5	13,269,295	51,169	0.0039	0.9961	84.10
49.5	11,547,812	29,821	0.0026	0.9974	83.77
50.5	10,025,709	26,986	0.0027	0.9973	83.55
51.5	8,429,194	41,482	0.0049	0.9951	83.32
52.5	2,724,949	5,608	0.0021	0.9979	82.91
53.5	1,216,105	1,182	0.0010	0.9990	82.74
54.5	920,308	3,849	0.0042	0.9958	82.66
55.5	681,032	1,907	0.0028	0.9972	82.31
56.5	565,023	5,607	0.0099	0.9901	82.08
57.5	369,473	11,560	0.0313	0.9687	81.27
58.5	349,547	1,777	0.0051	0.9949	78.73
59.5	354,127	4,613	0.0130	0.9870	78.33
60.5	337,907	35,291	0.1044	0.8956	77.31
61.5	281,578	345	0.0012	0.9988	69.24
62.5	718,139	1,952	0.0027	0.9973	69.16
63.5	1,030,536	8,874	0.0086	0.9914	68.97
64.5	1,027,709	13,161	0.0128	0.9872	68.38
65.5	1,037,995	11,871	0.0114	0.9886	67.50
66.5	1,173,896	6,908	0.0059	0.9941	66.73
67.5	1,293,166	3,621	0.0028	0.9972	66.34
68.5	1,314,711	3,650	0.0028	0.9972	66.15
69.5	1,308,289	25,656	0.0196	0.9804	65.96
70.5	1,280,017	7,703	0.0060	0.9940	64.67
71.5	1,268,499	35,785	0.0282	0.9718	64.28
72.5	731,961	3,590	0.0049	0.9951	62.47
73.5	414,660	28,847	0.0696	0.9304	62.16
74.5	354,414	7,169	0.0202	0.9798	57.83
75.5	319,256	1,136	0.0036	0.9964	56.66
76.5	172,042	496	0.0029	0.9971	56.46
77.5	20,899	3	0.0001	0.9999	56.30
78.5	11,308	129	0.0114	0.9886	56.29

LACLEDE GAS COMPANY

ACCOUNTS 367 & 376.1 - MAINS

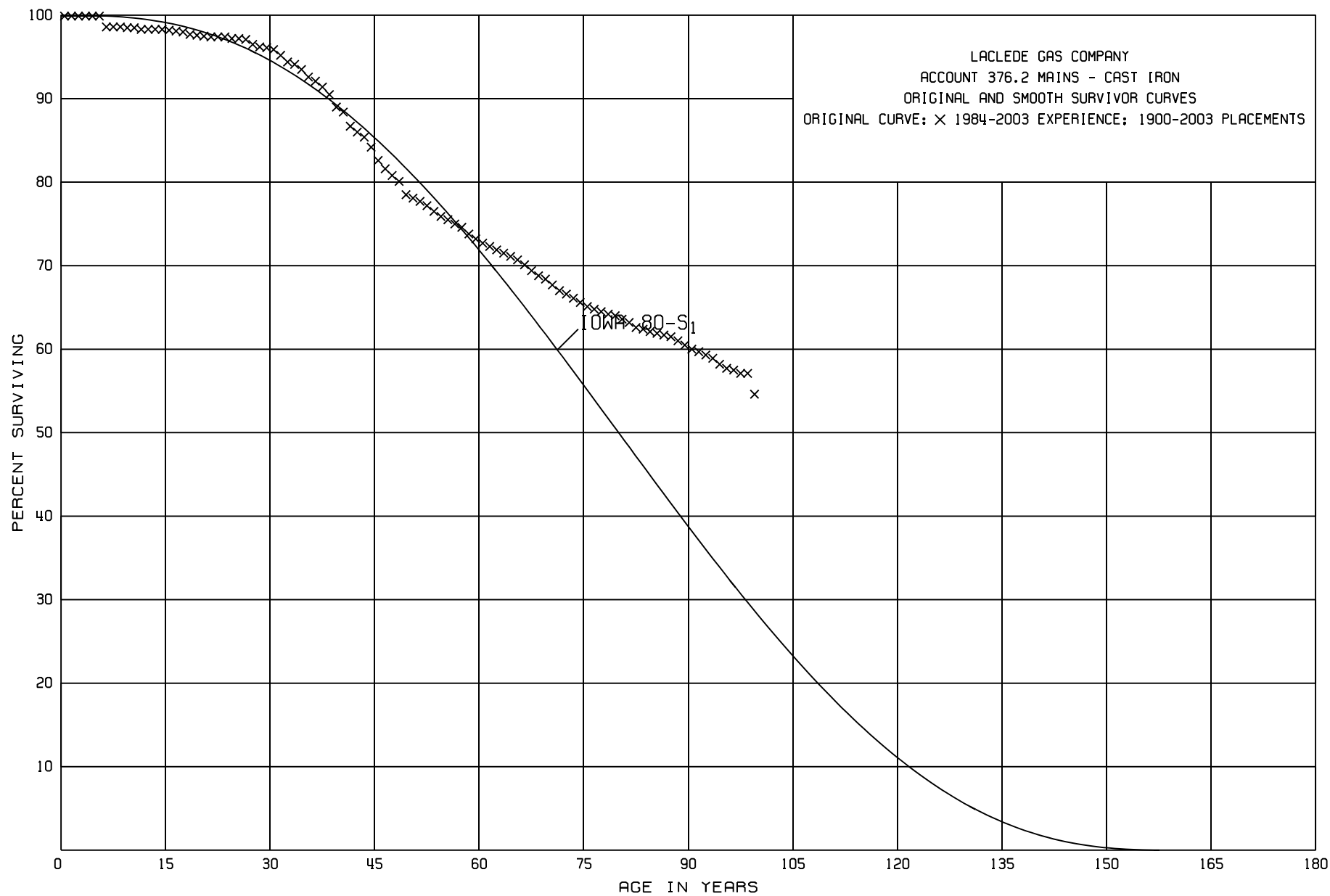
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2003

EXPERIENCE BAND 1994-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,907	1,332	0.1685	0.8315	55.65
80.5	14,477		0.0000	1.0000	46.27
81.5	25,668		0.0000	1.0000	46.27
82.5	25,965		0.0000	1.0000	46.27
83.5	25,965	53	0.0020	0.9980	46.27
84.5	26,558	459	0.0173	0.9827	46.18
85.5	26,716	280	0.0105	0.9895	45.38
86.5	27,093	309	0.0114	0.9886	44.90
87.5	23,660	13,740	0.5807	0.4193	44.39
88.5	9,730		0.0000	1.0000	18.61
89.5	9,664	3,993	0.4132	0.5868	18.61
90.5	2,430		0.0000	1.0000	10.92
91.5	2,389		0.0000	1.0000	10.92
92.5	2,145		0.0000	1.0000	10.92
93.5	2,145	14	0.0065	0.9935	10.92
94.5	1,593		0.0000	1.0000	10.85
95.5	976		0.0000	1.0000	10.85
96.5	333		0.0000	1.0000	10.85
97.5	333		0.0000	1.0000	10.85
98.5	333		0.0000	1.0000	10.85
99.5	48		0.0000	1.0000	10.85
100.5					10.85

08-III



LACLEDE GAS COMPANY
ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	145,360		0.0000	1.0000	100.00
0.5	118,123		0.0000	1.0000	100.00
1.5	15,594	2	0.0001	0.9999	100.00
2.5	3,186		0.0000	1.0000	99.99
3.5	285		0.0000	1.0000	99.99
4.5	354		0.0000	1.0000	99.99
5.5	445	6	0.0135	0.9865	99.99
6.5	570		0.0000	1.0000	98.64
7.5	757		0.0000	1.0000	98.64
8.5	1,815	3	0.0017	0.9983	98.64
9.5	1,994		0.0000	1.0000	98.47
10.5	2,500	5	0.0020	0.9980	98.47
11.5	7,758		0.0000	1.0000	98.27
12.5	8,637		0.0000	1.0000	98.27
13.5	11,197		0.0000	1.0000	98.27
14.5	15,822	4	0.0003	0.9997	98.27
15.5	31,915	31	0.0010	0.9990	98.24
16.5	60,756	91	0.0015	0.9985	98.14
17.5	95,379	324	0.0034	0.9966	97.99
18.5	135,735	85	0.0006	0.9994	97.66
19.5	256,648	379	0.0015	0.9985	97.60
20.5	301,972	80	0.0003	0.9997	97.45
21.5	401,069	96	0.0002	0.9998	97.42
22.5	606,582	210	0.0003	0.9997	97.40
23.5	744,371	1,578	0.0021	0.9979	97.37
24.5	1,227,670	296	0.0002	0.9998	97.17
25.5	1,509,546	1,462	0.0010	0.9990	97.15
26.5	2,005,472	12,071	0.0060	0.9940	97.05
27.5	2,120,463	5,037	0.0024	0.9976	96.47
28.5	2,342,018	3,270	0.0014	0.9986	96.24
29.5	2,563,331	5,587	0.0022	0.9978	96.11
30.5	2,794,623	21,741	0.0078	0.9922	95.90
31.5	3,148,298	25,632	0.0081	0.9919	95.15
32.5	4,070,436	12,762	0.0031	0.9969	94.38
33.5	4,910,428	29,296	0.0060	0.9940	94.09
34.5	4,988,741	50,815	0.0102	0.9898	93.53
35.5	5,159,476	25,932	0.0050	0.9950	92.58
36.5	5,392,568	45,230	0.0084	0.9916	92.12
37.5	5,394,633	51,727	0.0096	0.9904	91.35
38.5	5,344,054	85,490	0.0160	0.9840	90.47

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,152,627	38,185	0.0074	0.9926	89.02
40.5	5,077,745	94,112	0.0185	0.9815	88.36
41.5	4,949,442	41,163	0.0083	0.9917	86.73
42.5	4,796,912	36,507	0.0076	0.9924	86.01
43.5	4,705,311	61,808	0.0131	0.9869	85.36
44.5	4,263,276	85,000	0.0199	0.9801	84.24
45.5	3,962,018	48,273	0.0122	0.9878	82.56
46.5	3,622,709	33,403	0.0092	0.9908	81.55
47.5	3,567,682	30,694	0.0086	0.9914	80.80
48.5	3,392,603	68,902	0.0203	0.9797	80.11
49.5	3,217,074	17,450	0.0054	0.9946	78.48
50.5	3,066,568	13,783	0.0045	0.9955	78.06
51.5	2,779,744	20,043	0.0072	0.9928	77.71
52.5	1,984,280	15,647	0.0079	0.9921	77.15
53.5	1,404,778	11,884	0.0085	0.9915	76.54
54.5	1,694,270	7,911	0.0047	0.9953	75.89
55.5	1,747,705	11,738	0.0067	0.9933	75.53
56.5	1,932,672	11,533	0.0060	0.9940	75.02
57.5	2,197,295	21,676	0.0099	0.9901	74.57
58.5	3,045,397	27,693	0.0091	0.9909	73.83
59.5	3,282,622	22,824	0.0070	0.9930	73.16
60.5	3,372,618	17,044	0.0051	0.9949	72.65
61.5	3,425,294	19,371	0.0057	0.9943	72.28
62.5	3,414,439	19,121	0.0056	0.9944	71.87
63.5	3,401,694	19,694	0.0058	0.9942	71.47
64.5	3,362,357	19,511	0.0058	0.9942	71.06
65.5	3,326,403	28,135	0.0085	0.9915	70.65
66.5	3,332,129	29,944	0.0090	0.9910	70.05
67.5	3,353,235	28,053	0.0084	0.9916	69.42
68.5	3,431,205	23,297	0.0068	0.9932	68.84
69.5	3,668,542	37,227	0.0101	0.9899	68.37
70.5	3,772,435	37,298	0.0099	0.9901	67.68
71.5	3,965,797	22,912	0.0058	0.9942	67.01
72.5	4,055,358	33,406	0.0082	0.9918	66.62
73.5	4,090,618	30,760	0.0075	0.9925	66.07
74.5	4,219,242	32,831	0.0078	0.9922	65.57
75.5	4,371,483	18,199	0.0042	0.9958	65.06
76.5	4,204,191	20,618	0.0049	0.9951	64.79
77.5	8,672,527	35,533	0.0041	0.9959	64.47
78.5	7,843,116	29,139	0.0037	0.9963	64.21

LACLEDE GAS COMPANY

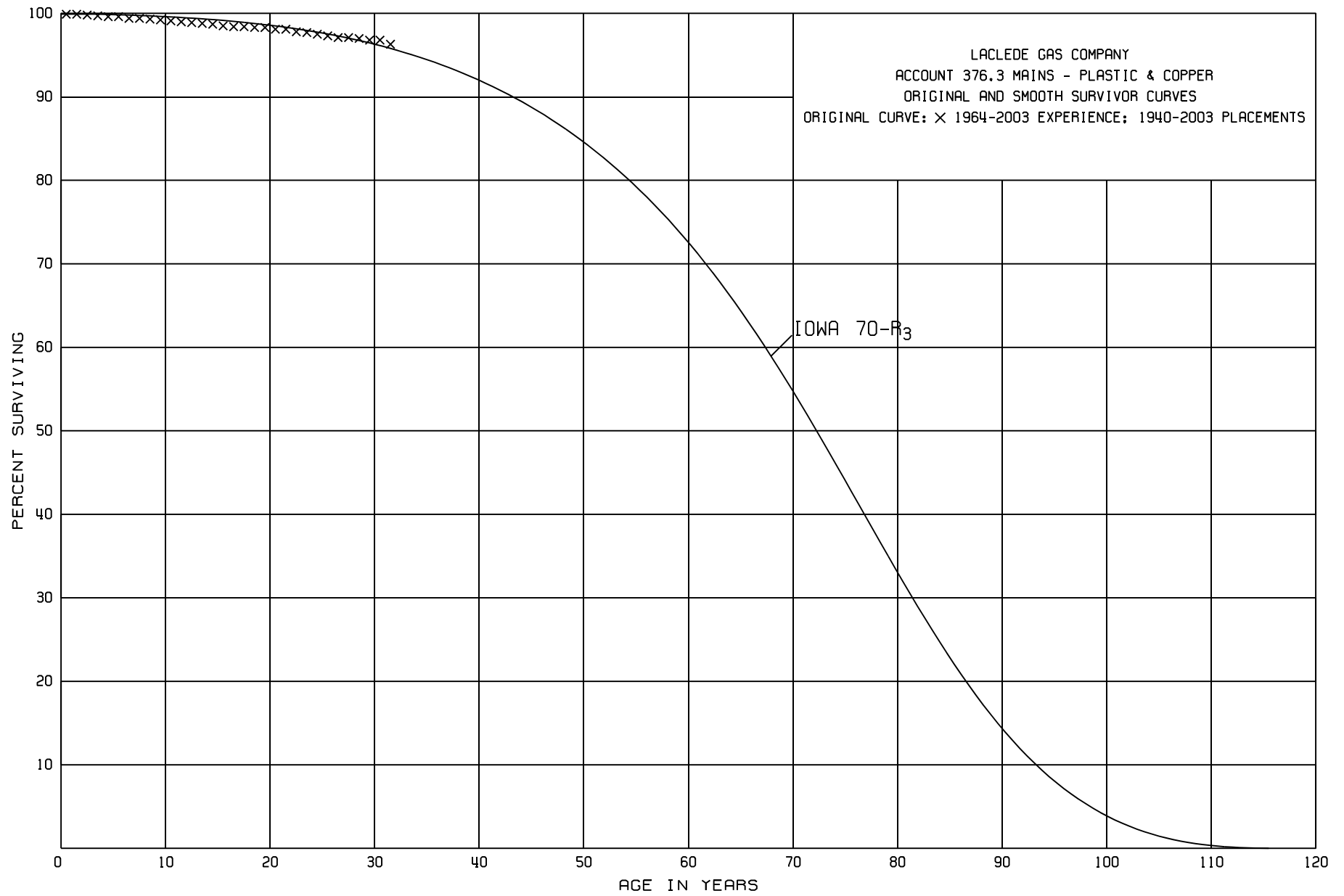
ACCOUNT 376.2 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,582,804	48,818	0.0064	0.9936	63.97
80.5	7,432,666	42,544	0.0057	0.9943	63.56
81.5	7,304,494	66,544	0.0091	0.9909	63.20
82.5	7,196,510	24,978	0.0035	0.9965	62.62
83.5	7,129,224	38,034	0.0053	0.9947	62.40
84.5	7,073,061	16,839	0.0024	0.9976	62.07
85.5	7,049,428	23,563	0.0033	0.9967	61.92
86.5	6,920,508	30,558	0.0044	0.9956	61.72
87.5	6,794,380	46,821	0.0069	0.9931	61.45
88.5	6,625,060	59,169	0.0089	0.9911	61.03
89.5	6,296,833	51,658	0.0082	0.9918	60.49
90.5	6,100,207	31,505	0.0052	0.9948	59.99
91.5	5,830,294	34,380	0.0059	0.9941	59.68
92.5	5,631,739	43,274	0.0077	0.9923	59.33
93.5	5,399,674	59,975	0.0111	0.9889	58.87
94.5	4,919,585	41,493	0.0084	0.9916	58.22
95.5	4,508,808	19,176	0.0043	0.9957	57.73
96.5	4,327,594	26,004	0.0060	0.9940	57.48
97.5	74,468		0.0000	1.0000	57.14
98.5	16,598	751	0.0452	0.9548	57.14
99.5					54.56



LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC & COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	167,164,056	38,085	0.0002	0.9998	100.00
0.5	154,719,795	70,067	0.0005	0.9995	99.98
1.5	144,425,031	127,044	0.0009	0.9991	99.93
2.5	135,818,747	180,033	0.0013	0.9987	99.84
3.5	127,190,405	105,609	0.0008	0.9992	99.71
4.5	119,120,168	92,658	0.0008	0.9992	99.63
5.5	112,082,156	131,386	0.0012	0.9988	99.55
6.5	103,193,516	66,233	0.0006	0.9994	99.43
7.5	93,419,172	72,866	0.0008	0.9992	99.37
8.5	82,726,872	83,928	0.0010	0.9990	99.29
9.5	73,077,894	68,473	0.0009	0.9991	99.19
10.5	63,228,981	88,143	0.0014	0.9986	99.10
11.5	56,628,785	63,818	0.0011	0.9989	98.96
12.5	50,042,126	27,988	0.0006	0.9994	98.85
13.5	44,285,790	38,145	0.0009	0.9991	98.79
14.5	39,293,952	85,551	0.0022	0.9978	98.70
15.5	35,085,490	18,803	0.0005	0.9995	98.48
16.5	30,697,548	18,839	0.0006	0.9994	98.43
17.5	27,051,311	14,135	0.0005	0.9995	98.37
18.5	24,151,630	11,361	0.0005	0.9995	98.32
19.5	21,738,032	31,690	0.0015	0.9985	98.27
20.5	19,747,710	11,573	0.0006	0.9994	98.12
21.5	18,059,887	48,810	0.0027	0.9973	98.06
22.5	15,808,260	21,491	0.0014	0.9986	97.80
23.5	13,927,244	17,175	0.0012	0.9988	97.66
24.5	11,434,313	31,064	0.0027	0.9973	97.54
25.5	8,848,517	12,869	0.0015	0.9985	97.28
26.5	6,784,626	3,588	0.0005	0.9995	97.13
27.5	4,841,942	4,734	0.0010	0.9990	97.08
28.5	3,269,213	4,422	0.0014	0.9986	96.98
29.5	1,759,852	91	0.0001	0.9999	96.84
30.5	561,744	3,209	0.0057	0.9943	96.83
31.5	51,360		0.0000	1.0000	96.28
32.5	31,194	104	0.0033	0.9967	96.28
33.5	28,958	229	0.0079	0.9921	95.96
34.5	22,948		0.0000	1.0000	95.20
35.5	21,454		0.0000	1.0000	95.20
36.5	20,930		0.0000	1.0000	95.20
37.5	20,295	326	0.0161	0.9839	95.20
38.5	19,661		0.0000	1.0000	93.67

LACLEDE GAS COMPANY

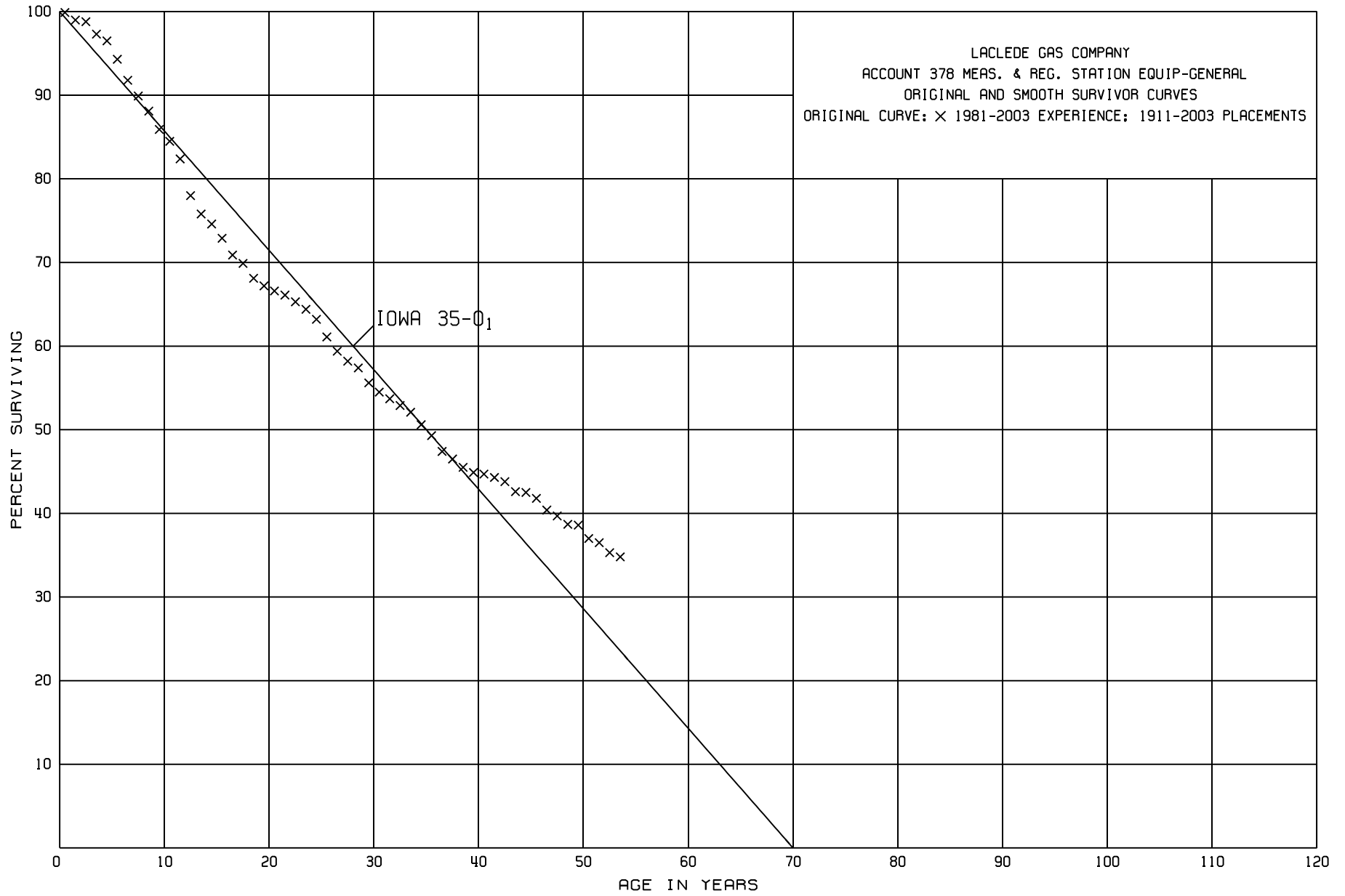
ACCOUNT 376.3 MAINS - PLASTIC & COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,696		0.0000	1.0000	93.67
40.5	3,693		0.0000	1.0000	93.67
41.5	2,852		0.0000	1.0000	93.67
42.5	1,852		0.0000	1.0000	93.67
43.5	800		0.0000	1.0000	93.67
44.5	800		0.0000	1.0000	93.67
45.5	800		0.0000	1.0000	93.67
46.5	800		0.0000	1.0000	93.67
47.5	800		0.0000	1.0000	93.67
48.5	800		0.0000	1.0000	93.67
49.5	800		0.0000	1.0000	93.67
50.5					93.67



LACLEDE GAS COMPANY
ACCOUNT 378 MEAS. & REG. STATION EQUIP-GENERAL
ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2003 EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,537,678		0.0000	1.0000	100.00
0.5	3,924,693	39,186	0.0100	0.9900	100.00
1.5	3,321,781	8,337	0.0025	0.9975	99.00
2.5	3,163,159	46,500	0.0147	0.9853	98.75
3.5	3,042,487	26,355	0.0087	0.9913	97.30
4.5	3,001,878	67,728	0.0226	0.9774	96.45
5.5	2,878,471	76,142	0.0265	0.9735	94.27
6.5	2,848,478	59,275	0.0208	0.9792	91.77
7.5	2,738,252	53,796	0.0196	0.9804	89.86
8.5	2,681,084	66,959	0.0250	0.9750	88.10
9.5	2,669,205	44,480	0.0167	0.9833	85.90
10.5	2,431,799	59,292	0.0244	0.9756	84.47
11.5	2,559,934	135,904	0.0531	0.9469	82.41
12.5	2,477,222	71,547	0.0289	0.9711	78.03
13.5	2,737,112	42,798	0.0156	0.9844	75.77
14.5	2,841,125	64,019	0.0225	0.9775	74.59
15.5	2,815,674	76,162	0.0270	0.9730	72.91
16.5	2,719,916	41,356	0.0152	0.9848	70.94
17.5	2,679,200	68,482	0.0256	0.9744	69.86
18.5	2,471,900	33,020	0.0134	0.9866	68.07
19.5	2,533,737	22,977	0.0091	0.9909	67.16
20.5	2,491,068	17,039	0.0068	0.9932	66.55
21.5	2,528,093	31,716	0.0125	0.9875	66.10
22.5	2,492,454	35,068	0.0141	0.9859	65.27
23.5	2,521,632	44,747	0.0177	0.9823	64.35
24.5	2,519,975	82,711	0.0328	0.9672	63.21
25.5	2,546,637	72,220	0.0284	0.9716	61.14
26.5	2,469,123	48,715	0.0197	0.9803	59.40
27.5	2,445,315	36,949	0.0151	0.9849	58.23
28.5	2,470,966	75,479	0.0305	0.9695	57.35
29.5	2,469,798	49,910	0.0202	0.9798	55.60
30.5	2,556,715	38,750	0.0152	0.9848	54.48
31.5	2,491,155	34,468	0.0138	0.9862	53.65
32.5	2,367,922	36,774	0.0155	0.9845	52.91
33.5	2,211,348	63,986	0.0289	0.9711	52.09
34.5	1,911,503	49,938	0.0261	0.9739	50.58
35.5	1,805,791	67,091	0.0372	0.9628	49.26
36.5	1,489,300	30,463	0.0205	0.9795	47.43
37.5	1,315,503	27,296	0.0207	0.9793	46.46
38.5	1,228,270	17,560	0.0143	0.9857	45.50

LACLEDE GAS COMPANY
ACCOUNT 378 MEAS. & REG. STATION EQUIP-GENERAL
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2003 EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,072,437	4,717	0.0044	0.9956	44.85
40.5	1,011,329	7,512	0.0074	0.9926	44.65
41.5	973,924	11,924	0.0122	0.9878	44.32
42.5	868,898	23,598	0.0272	0.9728	43.78
43.5	809,965	1,198	0.0015	0.9985	42.59
44.5	707,928	11,953	0.0169	0.9831	42.53
45.5	648,466	22,115	0.0341	0.9659	41.81
46.5	528,205	9,318	0.0176	0.9824	40.38
47.5	479,121	11,372	0.0237	0.9763	39.67
48.5	382,073	915	0.0024	0.9976	38.73
49.5	364,333	15,205	0.0417	0.9583	38.64
50.5	313,690	4,127	0.0132	0.9868	37.03
51.5	251,699	8,530	0.0339	0.9661	36.54
52.5	159,257	2,387	0.0150	0.9850	35.30
53.5	44,255		0.0000	1.0000	34.77
54.5	31,138		0.0000	1.0000	34.77
55.5	29,260	322	0.0110	0.9890	34.77
56.5	8,934	384	0.0430	0.9570	34.39
57.5	39,891	225	0.0056	0.9944	32.91
58.5	39,663		0.0000	1.0000	32.73
59.5	39,663	384	0.0097	0.9903	32.73
60.5	39,279	967	0.0246	0.9754	32.41
61.5	38,312		0.0000	1.0000	31.61
62.5	38,312		0.0000	1.0000	31.61
63.5	38,184		0.0000	1.0000	31.61
64.5	38,184		0.0000	1.0000	31.61
65.5	38,184		0.0000	1.0000	31.61
66.5	36,184	2,492	0.0689	0.9311	31.61
67.5	33,692	1,166	0.0346	0.9654	29.43
68.5	31,972	80	0.0025	0.9975	28.41
69.5	33,770		0.0000	1.0000	28.34
70.5	33,770		0.0000	1.0000	28.34
71.5	33,770		0.0000	1.0000	28.34
72.5	33,770		0.0000	1.0000	28.34
73.5	33,481	1,327	0.0396	0.9604	28.34
74.5	31,391		0.0000	1.0000	27.22
75.5	31,391		0.0000	1.0000	27.22
76.5	31,391	1,246	0.0397	0.9603	27.22
77.5	29,403		0.0000	1.0000	26.14
78.5	29,403		0.0000	1.0000	26.14

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIP-GENERAL

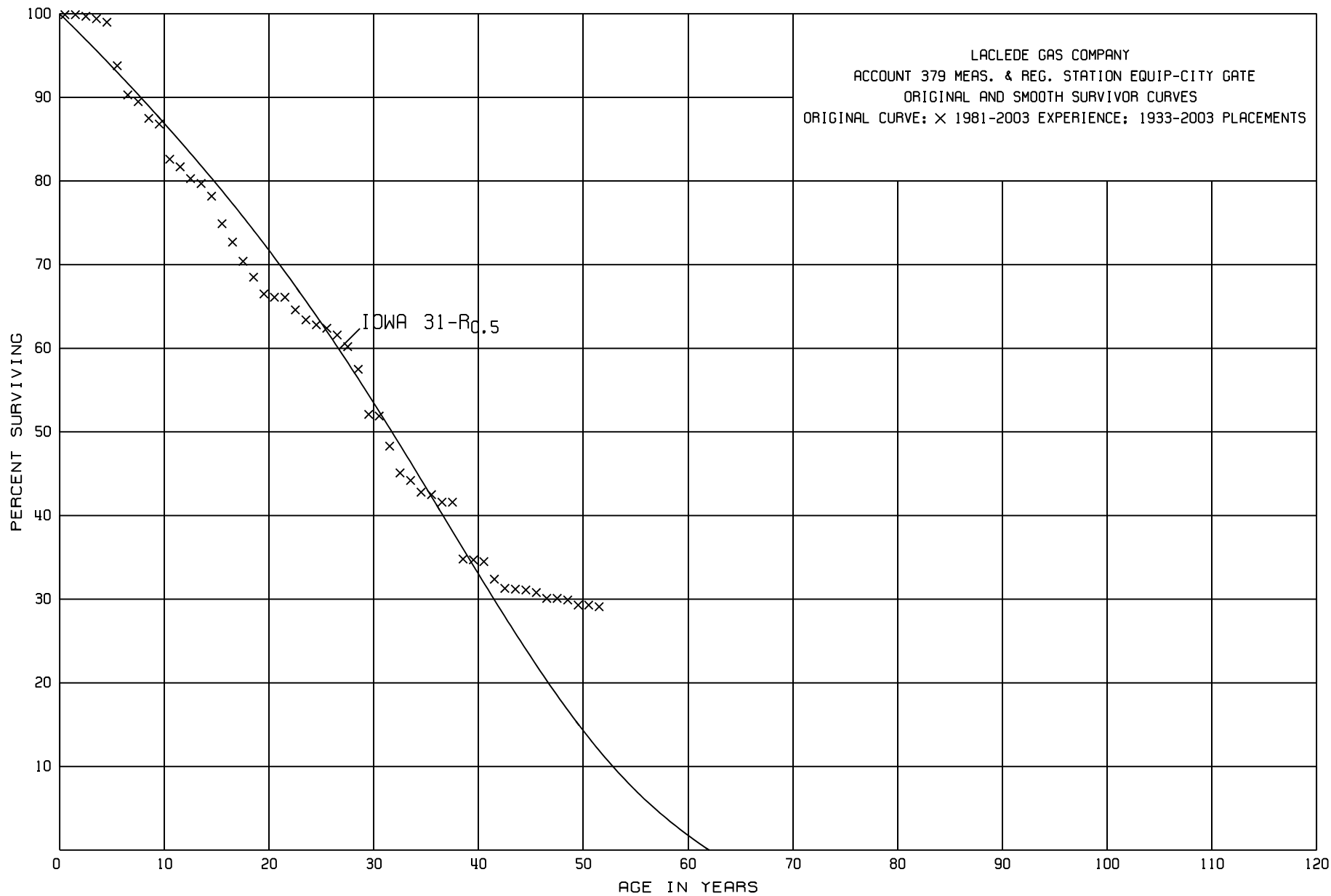
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	29,403		0.0000	1.0000	26.14
80.5	2,147		0.0000	1.0000	26.14
81.5	2,147		0.0000	1.0000	26.14
82.5	2,147		0.0000	1.0000	26.14
83.5	2,147		0.0000	1.0000	26.14
84.5	2,147		0.0000	1.0000	26.14
85.5	2,147		0.0000	1.0000	26.14
86.5	2,147		0.0000	1.0000	26.14
87.5	2,147		0.0000	1.0000	26.14
88.5	2,147		0.0000	1.0000	26.14
89.5	2,147		0.0000	1.0000	26.14
90.5	2,147		0.0000	1.0000	26.14
91.5	1,797	510	0.2838	0.7162	26.14
92.5					18.72

III-91



LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIP-CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,944,552		0.0000	1.0000	100.00
0.5	1,856,961		0.0000	1.0000	100.00
1.5	1,801,040	5,079	0.0028	0.9972	100.00
2.5	1,687,380	6,251	0.0037	0.9963	99.72
3.5	1,173,733	4,198	0.0036	0.9964	99.35
4.5	946,241	49,310	0.0521	0.9479	98.99
5.5	854,793	32,293	0.0378	0.9622	93.83
6.5	837,817	7,121	0.0085	0.9915	90.28
7.5	739,584	16,502	0.0223	0.9777	89.51
8.5	614,462	5,264	0.0086	0.9914	87.51
9.5	605,807	28,760	0.0475	0.9525	86.76
10.5	600,795	6,529	0.0109	0.9891	82.64
11.5	627,002	11,371	0.0181	0.9819	81.74
12.5	549,586	3,965	0.0072	0.9928	80.26
13.5	625,762	11,948	0.0191	0.9809	79.68
14.5	594,565	24,638	0.0414	0.9586	78.16
15.5	555,108	16,616	0.0299	0.9701	74.92
16.5	557,121	17,534	0.0315	0.9685	72.68
17.5	567,617	15,626	0.0275	0.9725	70.39
18.5	534,699	15,520	0.0290	0.9710	68.45
19.5	535,639	2,690	0.0050	0.9950	66.46
20.5	546,531	581	0.0011	0.9989	66.13
21.5	540,709	12,151	0.0225	0.9775	66.06
22.5	533,959	10,104	0.0189	0.9811	64.57
23.5	535,491	4,857	0.0091	0.9909	63.35
24.5	522,700	2,924	0.0056	0.9944	62.77
25.5	516,022	7,052	0.0137	0.9863	62.42
26.5	509,616	11,638	0.0228	0.9772	61.56
27.5	531,685	23,488	0.0442	0.9558	60.16
28.5	511,940	48,147	0.0940	0.9060	57.50
29.5	495,040	2,250	0.0045	0.9955	52.10
30.5	514,117	35,803	0.0696	0.9304	51.87
31.5	476,889	31,018	0.0650	0.9350	48.26
32.5	439,151	9,183	0.0209	0.9791	45.12
33.5	400,967	12,819	0.0320	0.9680	44.18
34.5	360,580	2,582	0.0072	0.9928	42.77
35.5	351,073	6,843	0.0195	0.9805	42.46
36.5	278,198	426	0.0015	0.9985	41.63
37.5	272,897	44,470	0.1630	0.8370	41.57
38.5	228,427	723	0.0032	0.9968	34.79

LACLEDE GAS COMPANY

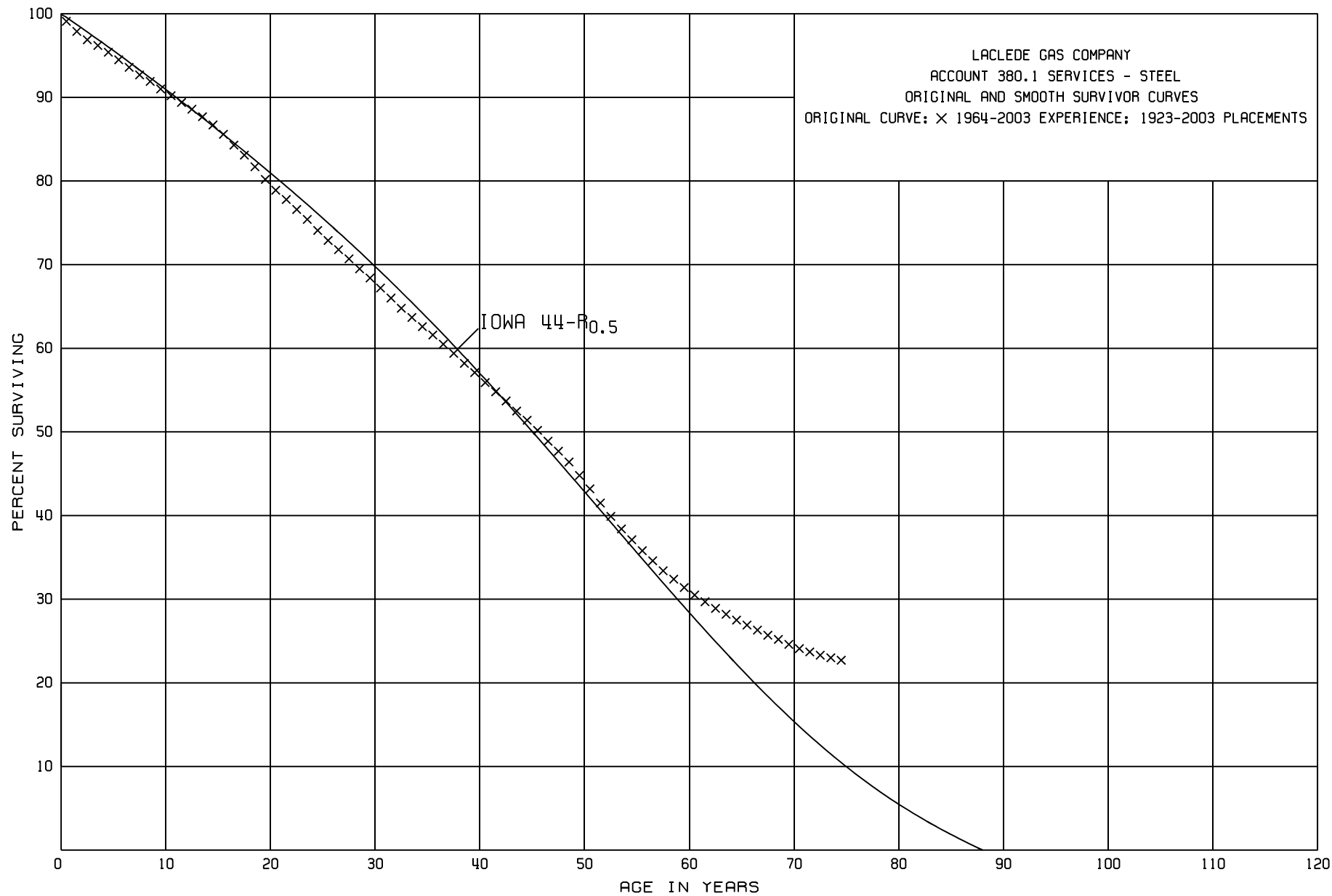
ACCOUNT 379 MEAS. & REG. STATION EQUIP-CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	223,126	1,245	0.0056	0.9944	34.68
40.5	128,901	7,851	0.0609	0.9391	34.49
41.5	119,899	3,904	0.0326	0.9674	32.39
42.5	114,722	381	0.0033	0.9967	31.33
43.5	102,859	608	0.0059	0.9941	31.23
44.5	101,335	859	0.0085	0.9915	31.05
45.5	95,222	2,275	0.0239	0.9761	30.79
46.5	91,013		0.0000	1.0000	30.05
47.5	93,120	381	0.0041	0.9959	30.05
48.5	92,739	2,016	0.0217	0.9783	29.93
49.5	90,723	85	0.0009	0.9991	29.28
50.5	60,993	381	0.0062	0.9938	29.25
51.5	55,393	597	0.0108	0.9892	29.07
52.5	16,278	8,384	0.5151	0.4849	28.76
53.5	2,390		0.0000	1.0000	13.95
54.5	2,390	283	0.1184	0.8816	13.95
55.5	2,107		0.0000	1.0000	12.30
56.5	2,107		0.0000	1.0000	12.30
57.5	2,107		0.0000	1.0000	12.30
58.5	2,107		0.0000	1.0000	12.30
59.5	2,107		0.0000	1.0000	12.30
60.5	2,107		0.0000	1.0000	12.30
61.5	2,107		0.0000	1.0000	12.30
62.5	2,107		0.0000	1.0000	12.30
63.5	2,107		0.0000	1.0000	12.30
64.5	2,107		0.0000	1.0000	12.30
65.5	2,107		0.0000	1.0000	12.30
66.5	2,107		0.0000	1.0000	12.30
67.5	2,107		0.0000	1.0000	12.30
68.5	2,107		0.0000	1.0000	12.30
69.5	2,107		0.0000	1.0000	12.30
70.5					12.30



LACLEDE GAS COMPANY
ACCOUNT 380.1 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,089,827	245,242	0.0087	0.9913	100.00
0.5	28,532,382	359,068	0.0126	0.9874	99.13
1.5	28,667,683	287,639	0.0100	0.9900	97.88
2.5	29,533,510	220,403	0.0075	0.9925	96.90
3.5	30,738,228	241,687	0.0079	0.9921	96.17
4.5	32,644,118	329,149	0.0101	0.9899	95.41
5.5	34,420,243	310,808	0.0090	0.9910	94.45
6.5	35,791,506	339,945	0.0095	0.9905	93.60
7.5	37,264,274	330,971	0.0089	0.9911	92.71
8.5	38,604,405	379,312	0.0098	0.9902	91.88
9.5	39,271,485	357,502	0.0091	0.9909	90.98
10.5	39,656,085	342,603	0.0086	0.9914	90.15
11.5	39,662,947	353,486	0.0089	0.9911	89.37
12.5	39,649,530	375,446	0.0095	0.9905	88.57
13.5	39,593,314	466,398	0.0118	0.9882	87.73
14.5	38,831,330	505,315	0.0130	0.9870	86.69
15.5	38,228,834	546,753	0.0143	0.9857	85.56
16.5	37,687,969	564,547	0.0150	0.9850	84.34
17.5	37,011,431	626,605	0.0169	0.9831	83.07
18.5	36,253,107	634,598	0.0175	0.9825	81.67
19.5	35,579,589	585,508	0.0165	0.9835	80.24
20.5	35,057,309	509,046	0.0145	0.9855	78.92
21.5	34,452,620	545,859	0.0158	0.9842	77.78
22.5	33,886,677	522,940	0.0154	0.9846	76.55
23.5	33,414,745	570,030	0.0171	0.9829	75.37
24.5	32,933,866	515,993	0.0157	0.9843	74.08
25.5	32,490,775	505,345	0.0156	0.9844	72.92
26.5	32,101,784	484,139	0.0151	0.9849	71.78
27.5	31,692,517	538,220	0.0170	0.9830	70.70
28.5	31,071,829	501,491	0.0161	0.9839	69.50
29.5	30,317,219	504,402	0.0166	0.9834	68.38
30.5	29,239,150	526,725	0.0180	0.9820	67.24
31.5	28,004,966	542,309	0.0194	0.9806	66.03
32.5	26,609,302	419,634	0.0158	0.9842	64.75
33.5	25,619,022	439,340	0.0171	0.9829	63.73
34.5	24,663,128	419,797	0.0170	0.9830	62.64
35.5	23,780,808	429,366	0.0181	0.9819	61.58
36.5	22,831,052	416,706	0.0183	0.9817	60.47
37.5	22,030,167	437,040	0.0198	0.9802	59.36
38.5	21,275,067	413,335	0.0194	0.9806	58.18
39.5	20,365,244	403,664	0.0198	0.9802	57.05

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

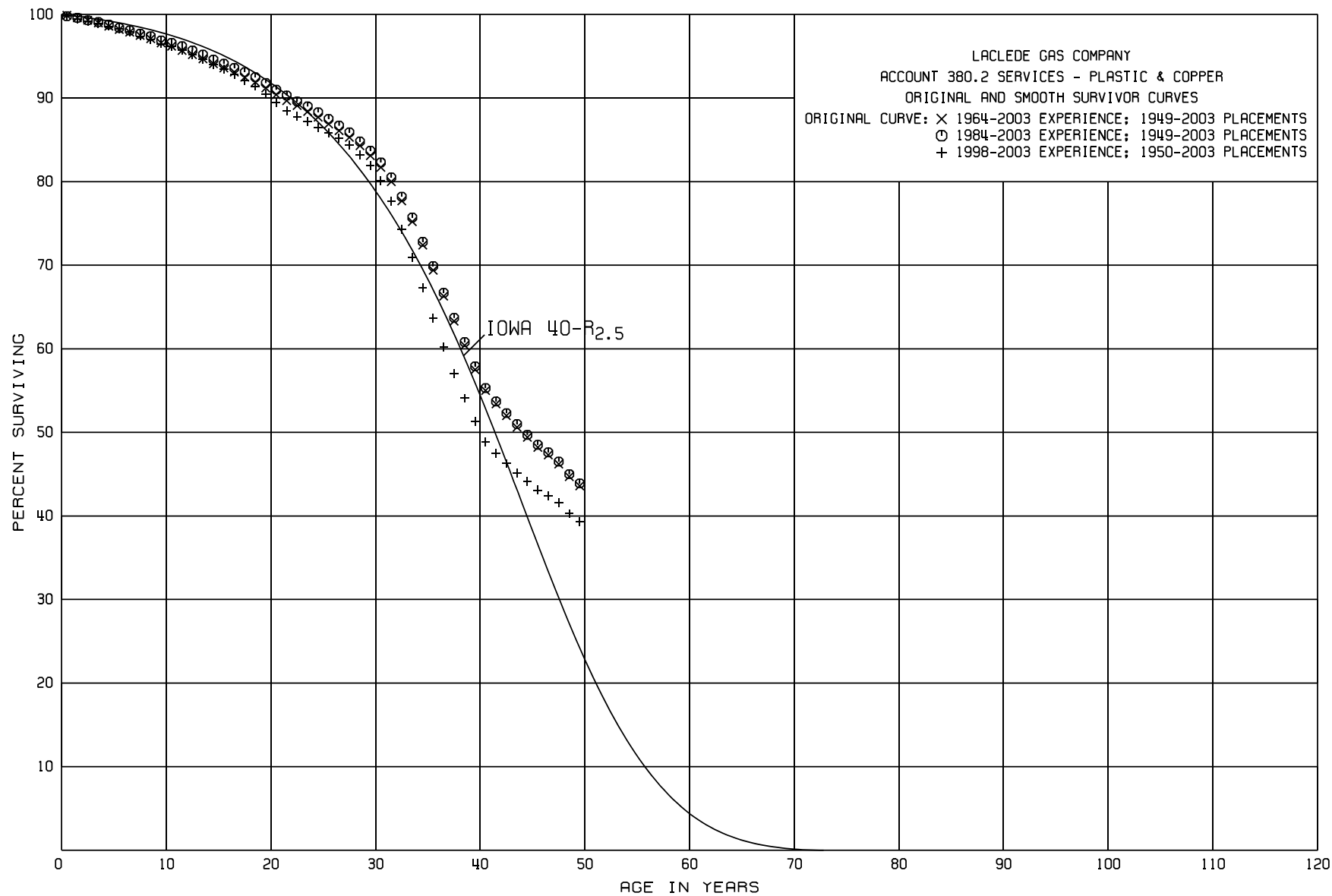
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
40.5	19,892,004	386,724	0.0194	0.9806	55.92
41.5	18,760,829	403,902	0.0215	0.9785	54.84
42.5	17,119,466	379,499	0.0222	0.9778	53.66
43.5	15,223,486	325,688	0.0214	0.9786	52.47
44.5	12,671,818	288,612	0.0228	0.9772	51.35
45.5	10,400,458	257,078	0.0247	0.9753	50.18
46.5	8,426,475	215,898	0.0256	0.9744	48.94
47.5	6,402,369	179,872	0.0281	0.9719	47.69
48.5	4,625,473	154,861	0.0335	0.9665	46.35
49.5	3,381,433	117,789	0.0348	0.9652	44.80
50.5	2,859,144	111,938	0.0392	0.9608	43.24
51.5	2,667,323	102,644	0.0385	0.9615	41.54
52.5	2,471,443	97,535	0.0395	0.9605	39.94
53.5	2,328,528	79,142	0.0340	0.9660	38.36
54.5	2,233,780	78,016	0.0349	0.9651	37.06
55.5	2,147,828	70,361	0.0328	0.9672	35.77
56.5	2,048,719	68,401	0.0334	0.9666	34.60
57.5	1,925,751	58,160	0.0302	0.9698	33.44
58.5	1,854,413	57,793	0.0312	0.9688	32.43
59.5	1,762,248	53,104	0.0301	0.9699	31.42
60.5	1,691,478	43,982	0.0260	0.9740	30.47
61.5	1,624,117	40,626	0.0250	0.9750	29.68
62.5	1,542,434	40,775	0.0264	0.9736	28.94
63.5	1,470,341	35,434	0.0241	0.9759	28.18
64.5	1,398,968	31,518	0.0225	0.9775	27.50
65.5	1,326,206	31,054	0.0234	0.9766	26.88
66.5	1,245,899	25,220	0.0202	0.9798	26.25
67.5	1,181,107	23,415	0.0198	0.9802	25.72
68.5	1,117,652	25,285	0.0226	0.9774	25.21
69.5	1,054,338	22,166	0.0210	0.9790	24.64
70.5	995,506	16,766	0.0168	0.9832	24.12
71.5	926,208	14,451	0.0156	0.9844	23.71
72.5	862,097	12,279	0.0142	0.9858	23.34
73.5	780,707	10,886	0.0139	0.9861	23.01
74.5	700,599	6,670	0.0095	0.9905	22.69
75.5	639,270	4,916	0.0077	0.9923	22.47
76.5	579,401	3,511	0.0061	0.9939	22.30
77.5	514,088	2,418	0.0047	0.9953	22.16
78.5	441,175	1,134	0.0026	0.9974	22.06
79.5	397,971	676	0.0017	0.9983	22.00
80.5					21.96

26-III



LACLEDE GAS COMPANY
ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	335,301,466	485,557	0.0014	0.9986	100.00
0.5	312,638,186	911,202	0.0029	0.9971	99.86
1.5	293,014,669	828,856	0.0028	0.9972	99.57
2.5	276,017,667	880,136	0.0032	0.9968	99.29
3.5	259,395,770	958,286	0.0037	0.9963	98.97
4.5	243,998,019	901,833	0.0037	0.9963	98.60
5.5	228,424,874	842,511	0.0037	0.9963	98.24
6.5	214,513,147	904,072	0.0042	0.9958	97.88
7.5	200,743,251	858,583	0.0043	0.9957	97.47
8.5	187,581,951	858,800	0.0046	0.9954	97.05
9.5	174,466,533	705,533	0.0040	0.9960	96.60
10.5	162,517,664	805,704	0.0050	0.9950	96.21
11.5	151,940,478	819,074	0.0054	0.9946	95.73
12.5	141,818,004	735,604	0.0052	0.9948	95.21
13.5	132,899,057	808,003	0.0061	0.9939	94.71
14.5	123,486,736	686,374	0.0056	0.9944	94.13
15.5	114,631,382	666,588	0.0058	0.9942	93.60
16.5	105,371,804	634,215	0.0060	0.9940	93.06
17.5	97,080,548	631,721	0.0065	0.9935	92.50
18.5	89,324,480	666,287	0.0075	0.9925	91.90
19.5	81,488,996	680,896	0.0084	0.9916	91.21
20.5	73,798,087	596,147	0.0081	0.9919	90.44
21.5	67,080,752	473,600	0.0071	0.9929	89.71
22.5	60,867,615	460,828	0.0076	0.9924	89.07
23.5	55,545,999	460,618	0.0083	0.9917	88.39
24.5	50,245,250	443,343	0.0088	0.9912	87.66
25.5	45,648,312	412,724	0.0090	0.9910	86.89
26.5	41,363,901	385,537	0.0093	0.9907	86.11
27.5	37,377,255	459,324	0.0123	0.9877	85.31
28.5	33,823,284	462,453	0.0137	0.9863	84.26
29.5	30,421,851	505,249	0.0166	0.9834	83.11
30.5	26,923,659	571,845	0.0212	0.9788	81.73
31.5	23,326,820	675,676	0.0290	0.9710	80.00
32.5	20,286,487	638,709	0.0315	0.9685	77.68
33.5	17,723,726	678,575	0.0383	0.9617	75.23
34.5	15,167,930	609,502	0.0402	0.9598	72.35
35.5	12,882,977	580,709	0.0451	0.9549	69.44
36.5	10,826,977	492,653	0.0455	0.9545	66.31
37.5	8,761,104	405,596	0.0463	0.9537	63.29
38.5	7,146,651	339,833	0.0476	0.9524	60.36

LACLEDE GAS COMPANY
ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2003 EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,554,556	243,715	0.0439	0.9561	57.49
40.5	4,207,865	123,954	0.0295	0.9705	54.97
41.5	2,914,224	76,691	0.0263	0.9737	53.35
42.5	2,110,407	53,792	0.0255	0.9745	51.95
43.5	1,236,847	30,073	0.0243	0.9757	50.63
44.5	978,685	23,079	0.0236	0.9764	49.40
45.5	673,341	12,590	0.0187	0.9813	48.23
46.5	508,538	12,223	0.0240	0.9760	47.33
47.5	331,059	10,403	0.0314	0.9686	46.19
48.5	206,086	5,065	0.0246	0.9754	44.74
49.5	122,231	4,467	0.0365	0.9635	43.64
50.5	42,052	2,396	0.0570	0.9430	42.05
51.5	11,337	992	0.0875	0.9125	39.65
52.5					36.18

LACLEDE GAS COMPANY
ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2003 EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	254,270,775	444,305	0.0017	0.9983	100.00
0.5	237,419,658	661,271	0.0028	0.9972	99.83
1.5	223,161,495	501,725	0.0022	0.9978	99.55
2.5	212,133,990	556,986	0.0026	0.9974	99.33
3.5	200,072,263	631,330	0.0032	0.9968	99.07
4.5	190,032,524	618,631	0.0033	0.9967	98.75
5.5	178,662,849	565,104	0.0032	0.9968	98.42
6.5	168,947,209	647,389	0.0038	0.9962	98.11
7.5	159,098,650	621,065	0.0039	0.9961	97.74
8.5	149,446,465	639,395	0.0043	0.9957	97.36
9.5	139,704,821	495,325	0.0035	0.9965	96.94
10.5	131,216,765	605,010	0.0046	0.9954	96.60
11.5	124,239,442	642,135	0.0052	0.9948	96.16
12.5	117,525,548	567,443	0.0048	0.9952	95.66
13.5	111,440,265	660,004	0.0059	0.9941	95.20
14.5	104,872,798	564,667	0.0054	0.9946	94.64
15.5	98,633,080	562,791	0.0057	0.9943	94.13
16.5	91,610,531	523,149	0.0057	0.9943	93.59
17.5	85,845,019	544,926	0.0063	0.9937	93.06
18.5	80,066,520	597,088	0.0075	0.9925	92.47
19.5	74,282,882	631,850	0.0085	0.9915	91.78
20.5	68,374,009	552,538	0.0081	0.9919	91.00
21.5	63,362,844	439,023	0.0069	0.9931	90.26
22.5	58,130,243	430,391	0.0074	0.9926	89.64
23.5	53,824,221	441,114	0.0082	0.9918	88.98
24.5	48,858,287	426,880	0.0087	0.9913	88.25
25.5	44,730,054	402,141	0.0090	0.9910	87.48
26.5	40,682,970	381,594	0.0094	0.9906	86.69
27.5	36,925,592	456,096	0.0124	0.9876	85.88
28.5	33,523,331	458,435	0.0137	0.9863	84.82
29.5	30,234,609	503,127	0.0166	0.9834	83.66
30.5	26,837,290	570,903	0.0213	0.9787	82.27
31.5	23,280,950	675,276	0.0290	0.9710	80.52
32.5	20,262,589	637,978	0.0315	0.9685	78.18
33.5	17,716,538	678,371	0.0383	0.9617	75.72
34.5	15,167,930	609,502	0.0402	0.9598	72.82
35.5	12,882,977	580,709	0.0451	0.9549	69.89
36.5	10,826,977	492,653	0.0455	0.9545	66.74
37.5	8,761,104	405,596	0.0463	0.9537	63.70
38.5	7,146,651	339,833	0.0476	0.9524	60.75

LACLEDE GAS COMPANY
ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2003 EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,554,556	243,715	0.0439	0.9561	57.86
40.5	4,207,865	123,954	0.0295	0.9705	55.32
41.5	2,914,224	76,691	0.0263	0.9737	53.69
42.5	2,110,407	53,792	0.0255	0.9745	52.28
43.5	1,236,847	30,073	0.0243	0.9757	50.95
44.5	978,685	23,079	0.0236	0.9764	49.71
45.5	673,341	12,590	0.0187	0.9813	48.54
46.5	508,538	12,223	0.0240	0.9760	47.63
47.5	331,059	10,403	0.0314	0.9686	46.49
48.5	206,086	5,065	0.0246	0.9754	45.03
49.5	122,231	4,467	0.0365	0.9635	43.92
50.5	42,052	2,396	0.0570	0.9430	42.32
51.5	11,337	992	0.0875	0.9125	39.91
52.5					36.42

LACLEDE GAS COMPANY
ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2003

EXPERIENCE BAND 1998-2003

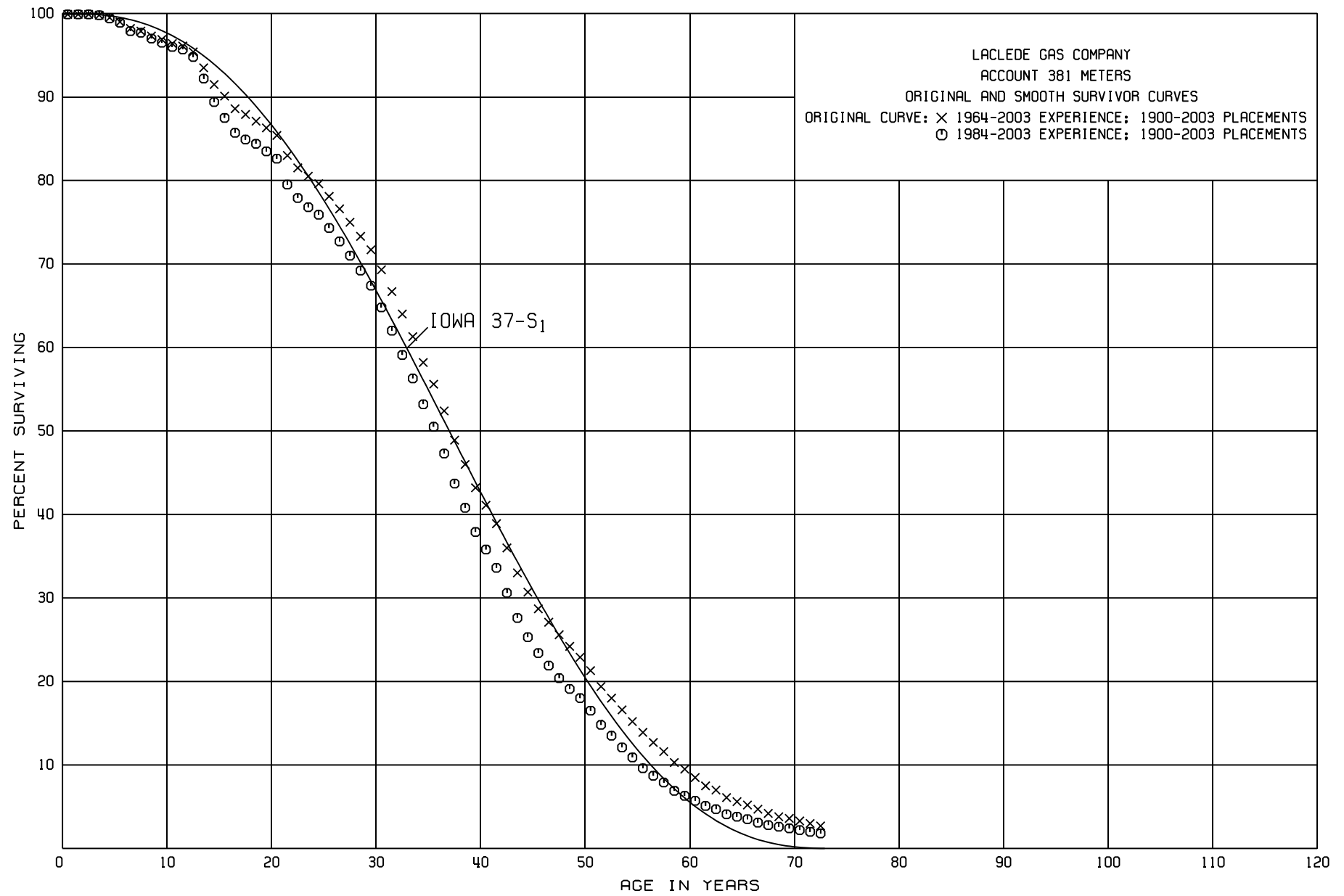
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	109,787,356	251,903	0.0023	0.9977	100.00
0.5	99,152,466	273,425	0.0028	0.9972	99.77
1.5	91,814,322	244,481	0.0027	0.9973	99.49
2.5	87,096,770	259,273	0.0030	0.9970	99.22
3.5	82,626,509	247,682	0.0030	0.9970	98.92
4.5	79,149,694	266,513	0.0034	0.9966	98.62
5.5	73,726,318	283,870	0.0039	0.9961	98.28
6.5	69,668,983	325,817	0.0047	0.9953	97.90
7.5	64,619,111	277,877	0.0043	0.9957	97.44
8.5	60,790,437	306,589	0.0050	0.9950	97.02
9.5	56,510,008	206,928	0.0037	0.9963	96.53
10.5	53,750,816	264,128	0.0049	0.9951	96.17
11.5	51,589,403	296,135	0.0057	0.9943	95.70
12.5	49,508,993	242,407	0.0049	0.9951	95.15
13.5	48,652,125	343,080	0.0071	0.9929	94.68
14.5	46,991,173	277,085	0.0059	0.9941	94.01
15.5	45,138,572	310,015	0.0069	0.9931	93.46
16.5	42,397,664	311,580	0.0073	0.9927	92.82
17.5	39,486,348	334,007	0.0085	0.9915	92.14
18.5	37,076,294	367,789	0.0099	0.9901	91.36
19.5	33,813,184	367,154	0.0109	0.9891	90.46
20.5	30,450,159	333,249	0.0109	0.9891	89.47
21.5	27,743,770	212,922	0.0077	0.9923	88.49
22.5	25,018,465	182,447	0.0073	0.9927	87.81
23.5	23,089,286	172,378	0.0075	0.9925	87.17
24.5	21,260,053	168,707	0.0079	0.9921	86.52
25.5	20,196,701	157,453	0.0078	0.9922	85.84
26.5	19,107,457	184,315	0.0096	0.9904	85.17
27.5	17,678,114	233,606	0.0132	0.9868	84.35
28.5	16,764,389	280,777	0.0167	0.9833	83.24
29.5	15,819,769	341,008	0.0216	0.9784	81.85
30.5	14,429,816	438,764	0.0304	0.9696	80.08
31.5	13,121,568	558,434	0.0426	0.9574	77.65
32.5	11,901,570	544,079	0.0457	0.9543	74.34
33.5	11,210,245	574,792	0.0513	0.9487	70.94
34.5	10,305,919	547,630	0.0531	0.9469	67.30
35.5	9,590,833	527,621	0.0550	0.9450	63.73
36.5	8,431,455	452,294	0.0536	0.9464	60.22
37.5	7,305,781	371,361	0.0508	0.9492	56.99
38.5	5,984,379	311,397	0.0520	0.9480	54.09

LACLEDE GAS COMPANY
ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2003 EXPERIENCE BAND 1998-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,756,255	218,846	0.0460	0.9540	51.28
40.5	3,620,600	108,151	0.0299	0.9701	48.92
41.5	2,525,771	62,147	0.0246	0.9754	47.46
42.5	1,862,421	47,724	0.0256	0.9744	46.29
43.5	1,085,034	23,769	0.0219	0.9781	45.10
44.5	918,637	21,076	0.0229	0.9771	44.11
45.5	649,131	10,881	0.0168	0.9832	43.10
46.5	503,019	9,197	0.0183	0.9817	42.38
47.5	330,933	10,277	0.0311	0.9689	41.60
48.5	206,086	5,065	0.0246	0.9754	40.31
49.5	122,231	4,467	0.0365	0.9635	39.32
50.5	42,052	2,396	0.0570	0.9430	37.88
51.5	11,337	992	0.0875	0.9125	35.72
52.5					32.59



LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	135,163,110	2,106	0.0000	1.0000	100.00
0.5	129,994,254	39,430	0.0003	0.9997	100.00
1.5	124,180,952	42,709	0.0003	0.9997	99.97
2.5	125,745,407	152,734	0.0012	0.9988	99.94
3.5	120,681,173	416,931	0.0035	0.9965	99.82
4.5	115,746,521	536,112	0.0046	0.9954	99.47
5.5	109,702,834	927,305	0.0085	0.9915	99.01
6.5	102,740,145	273,987	0.0027	0.9973	98.17
7.5	97,123,274	554,568	0.0057	0.9943	97.90
8.5	89,138,252	422,724	0.0047	0.9953	97.34
9.5	81,377,856	365,342	0.0045	0.9955	96.88
10.5	72,821,659	248,804	0.0034	0.9966	96.44
11.5	67,042,895	505,745	0.0075	0.9925	96.11
12.5	62,823,776	1,256,303	0.0200	0.9800	95.39
13.5	57,419,500	1,220,117	0.0212	0.9788	93.48
14.5	51,372,832	813,312	0.0158	0.9842	91.50
15.5	46,517,239	729,423	0.0157	0.9843	90.05
16.5	43,087,797	379,914	0.0088	0.9912	88.64
17.5	40,154,506	345,140	0.0086	0.9914	87.86
18.5	38,191,908	369,620	0.0097	0.9903	87.10
19.5	35,445,040	348,720	0.0098	0.9902	86.26
20.5	33,803,909	945,698	0.0280	0.9720	85.41
21.5	32,073,913	573,796	0.0179	0.9821	83.02
22.5	29,659,747	367,755	0.0124	0.9876	81.53
23.5	28,355,910	329,489	0.0116	0.9884	80.52
24.5	27,149,497	500,646	0.0184	0.9816	79.59
25.5	25,440,797	500,288	0.0197	0.9803	78.13
26.5	24,414,937	521,303	0.0214	0.9786	76.59
27.5	23,155,322	502,543	0.0217	0.9783	74.95
28.5	21,960,340	501,646	0.0228	0.9772	73.32
29.5	20,643,674	676,386	0.0328	0.9672	71.65
30.5	19,234,313	732,331	0.0381	0.9619	69.30
31.5	18,069,660	731,347	0.0405	0.9595	66.66
32.5	17,132,605	709,964	0.0414	0.9586	63.96
33.5	16,066,141	809,258	0.0504	0.9496	61.31
34.5	14,980,978	666,921	0.0445	0.9555	58.22
35.5	13,724,807	795,101	0.0579	0.9421	55.63
36.5	12,235,095	829,821	0.0678	0.9322	52.41
37.5	10,596,171	622,621	0.0588	0.9412	48.86
38.5	9,423,443	576,109	0.0611	0.9389	45.99

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,367,774	410,665	0.0491	0.9509	43.18
40.5	7,665,900	407,682	0.0532	0.9468	41.06
41.5	6,842,278	516,055	0.0754	0.9246	38.88
42.5	5,101,268	415,126	0.0814	0.9186	35.95
43.5	4,202,448	295,996	0.0704	0.9296	33.02
44.5	3,618,087	230,935	0.0638	0.9362	30.70
45.5	3,246,656	181,461	0.0559	0.9441	28.74
46.5	2,896,433	164,351	0.0567	0.9433	27.13
47.5	2,547,075	141,930	0.0557	0.9443	25.59
48.5	2,369,566	125,284	0.0529	0.9471	24.16
49.5	2,173,352	153,165	0.0705	0.9295	22.88
50.5	1,999,364	175,625	0.0878	0.9122	21.27
51.5	1,706,038	123,158	0.0722	0.9278	19.40
52.5	1,370,114	110,062	0.0803	0.9197	18.00
53.5	1,177,616	94,865	0.0806	0.9194	16.55
54.5	1,052,966	94,173	0.0894	0.9106	15.22
55.5	949,891	79,067	0.0832	0.9168	13.86
56.5	862,019	74,917	0.0869	0.9131	12.71
57.5	774,868	84,932	0.1096	0.8904	11.61
58.5	685,181	59,017	0.0861	0.9139	10.34
59.5	623,000	64,107	0.1029	0.8971	9.45
60.5	557,832	61,656	0.1105	0.8895	8.48
61.5	487,500	36,542	0.0750	0.9250	7.54
62.5	437,079	52,188	0.1194	0.8806	6.97
63.5	379,076	32,336	0.0853	0.9147	6.14
64.5	329,436	25,784	0.0783	0.9217	5.62
65.5	285,997	28,361	0.0992	0.9008	5.18
66.5	241,310	22,778	0.0944	0.9056	4.67
67.5	207,646	19,567	0.0942	0.9058	4.23
68.5	177,316	12,969	0.0731	0.9269	3.83
69.5	153,563	12,641	0.0823	0.9177	3.55
70.5	138,069	12,444	0.0901	0.9099	3.26
71.5	122,939	12,714	0.1034	0.8966	2.97
72.5	104,605	9,600	0.0918	0.9082	2.66
73.5	82,950	6,368	0.0768	0.9232	2.42
74.5	62,865	5,017	0.0798	0.9202	2.23
75.5	46,175	3,513	0.0761	0.9239	2.05
76.5	30,234	1,745	0.0577	0.9423	1.89
77.5	10,826	1,238	0.1144	0.8856	1.78
78.5	2,928		0.0000	1.0000	1.58

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,905		0.0000	1.0000	1.58
80.5	302		0.0000	1.0000	1.58
81.5	302		0.0000	1.0000	1.58
82.5	302		0.0000	1.0000	1.58
83.5	302		0.0000	1.0000	1.58
84.5	302		0.0000	1.0000	1.58
85.5	302		0.0000	1.0000	1.58
86.5	302		0.0000	1.0000	1.58
87.5	302		0.0000	1.0000	1.58
88.5	302		0.0000	1.0000	1.58
89.5	302		0.0000	1.0000	1.58
90.5	302		0.0000	1.0000	1.58
91.5	302		0.0000	1.0000	1.58
92.5	302		0.0000	1.0000	1.58
93.5	302		0.0000	1.0000	1.58
94.5	302		0.0000	1.0000	1.58
95.5	302		0.0000	1.0000	1.58
96.5	302		0.0000	1.0000	1.58
97.5	302		0.0000	1.0000	1.58
98.5	302		0.0000	1.0000	1.58
99.5	302		0.0000	1.0000	1.58
100.5	302		0.0000	1.0000	1.58
101.5	302		0.0000	1.0000	1.58
102.5	302		0.0000	1.0000	1.58
103.5					1.58

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,476,014	2,106	0.0000	1.0000	100.00
0.5	106,549,460	35,373	0.0003	0.9997	100.00
1.5	101,974,389	33,302	0.0003	0.9997	99.97
2.5	98,622,276	141,970	0.0014	0.9986	99.94
3.5	94,511,130	356,794	0.0038	0.9962	99.80
4.5	90,407,566	474,187	0.0052	0.9948	99.42
5.5	85,879,165	856,799	0.0100	0.9900	98.90
6.5	79,259,450	213,685	0.0027	0.9973	97.91
7.5	74,058,492	477,439	0.0064	0.9936	97.65
8.5	66,562,951	363,078	0.0055	0.9945	97.03
9.5	59,639,084	296,949	0.0050	0.9950	96.50
10.5	52,787,168	192,723	0.0037	0.9963	96.02
11.5	47,371,695	440,438	0.0093	0.9907	95.66
12.5	43,005,527	1,165,812	0.0271	0.9729	94.77
13.5	37,765,073	1,128,445	0.0299	0.9701	92.20
14.5	31,943,350	677,916	0.0212	0.9788	89.44
15.5	27,801,227	572,827	0.0206	0.9794	87.54
16.5	25,489,809	241,150	0.0095	0.9905	85.74
17.5	23,747,495	161,179	0.0068	0.9932	84.93
18.5	22,934,797	240,950	0.0105	0.9895	84.35
19.5	21,121,594	211,009	0.0100	0.9900	83.46
20.5	20,247,625	764,896	0.0378	0.9622	82.63
21.5	19,054,839	385,055	0.0202	0.9798	79.51
22.5	22,474,903	308,654	0.0137	0.9863	77.90
23.5	21,678,161	269,856	0.0124	0.9876	76.83
24.5	21,103,853	442,227	0.0210	0.9790	75.88
25.5	19,759,830	428,404	0.0217	0.9783	74.29
26.5	19,252,302	453,261	0.0235	0.9765	72.68
27.5	18,430,716	453,852	0.0246	0.9754	70.97
28.5	17,500,811	453,290	0.0259	0.9741	69.22
29.5	16,497,099	633,945	0.0384	0.9616	67.43
30.5	15,236,458	678,420	0.0445	0.9555	64.84
31.5	14,618,575	682,092	0.0467	0.9533	61.95
32.5	14,339,410	663,492	0.0463	0.9537	59.06
33.5	13,763,157	775,023	0.0563	0.9437	56.33
34.5	12,817,698	631,888	0.0493	0.9507	53.16
35.5	11,663,611	753,654	0.0646	0.9354	50.54
36.5	10,316,966	789,603	0.0765	0.9235	47.28
37.5	8,821,775	586,996	0.0665	0.9335	43.66
38.5	7,692,049	538,661	0.0700	0.9300	40.76

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,703,445	376,254	0.0561	0.9439	37.91
40.5	6,039,651	369,488	0.0612	0.9388	35.78
41.5	5,407,134	478,227	0.0884	0.9116	33.59
42.5	3,914,870	380,615	0.0972	0.9028	30.62
43.5	3,216,798	270,572	0.0841	0.9159	27.64
44.5	2,750,392	207,873	0.0756	0.9244	25.32
45.5	2,456,459	160,056	0.0652	0.9348	23.41
46.5	2,197,244	144,515	0.0658	0.9342	21.88
47.5	1,912,105	123,163	0.0644	0.9356	20.44
48.5	1,792,171	107,146	0.0598	0.9402	19.12
49.5	1,641,570	134,978	0.0822	0.9178	17.98
50.5	1,489,798	158,440	0.1063	0.8937	16.50
51.5	1,219,083	102,219	0.0838	0.9162	14.75
52.5	917,124	95,233	0.1038	0.8962	13.51
53.5	793,016	81,695	0.1030	0.8970	12.11
54.5	734,064	82,277	0.1121	0.8879	10.86
55.5	696,448	67,855	0.0974	0.9026	9.64
56.5	663,684	64,169	0.0967	0.9033	8.70
57.5	650,124	75,913	0.1168	0.8832	7.86
58.5	616,580	53,221	0.0863	0.9137	6.94
59.5	596,342	60,372	0.1012	0.8988	6.34
60.5	557,832	61,656	0.1105	0.8895	5.70
61.5	487,500	36,542	0.0750	0.9250	5.07
62.5	436,987	52,188	0.1194	0.8806	4.69
63.5	378,682	32,336	0.0854	0.9146	4.13
64.5	329,042	25,784	0.0784	0.9216	3.78
65.5	285,603	28,315	0.0991	0.9009	3.48
66.5	240,962	22,732	0.0943	0.9057	3.14
67.5	207,344	19,567	0.0944	0.9056	2.84
68.5	177,014	12,969	0.0733	0.9267	2.57
69.5	153,261	12,641	0.0825	0.9175	2.38
70.5	137,767	12,444	0.0903	0.9097	2.18
71.5	122,637	12,714	0.1037	0.8963	1.98
72.5	104,303	9,600	0.0920	0.9080	1.77
73.5	82,648	6,368	0.0770	0.9230	1.61
74.5	62,563	5,017	0.0802	0.9198	1.49
75.5	45,873	3,513	0.0766	0.9234	1.37
76.5	29,932	1,745	0.0583	0.9417	1.27
77.5	10,524	1,238	0.1176	0.8824	1.20
78.5	2,626		0.0000	1.0000	1.06

LACLEDE GAS COMPANY

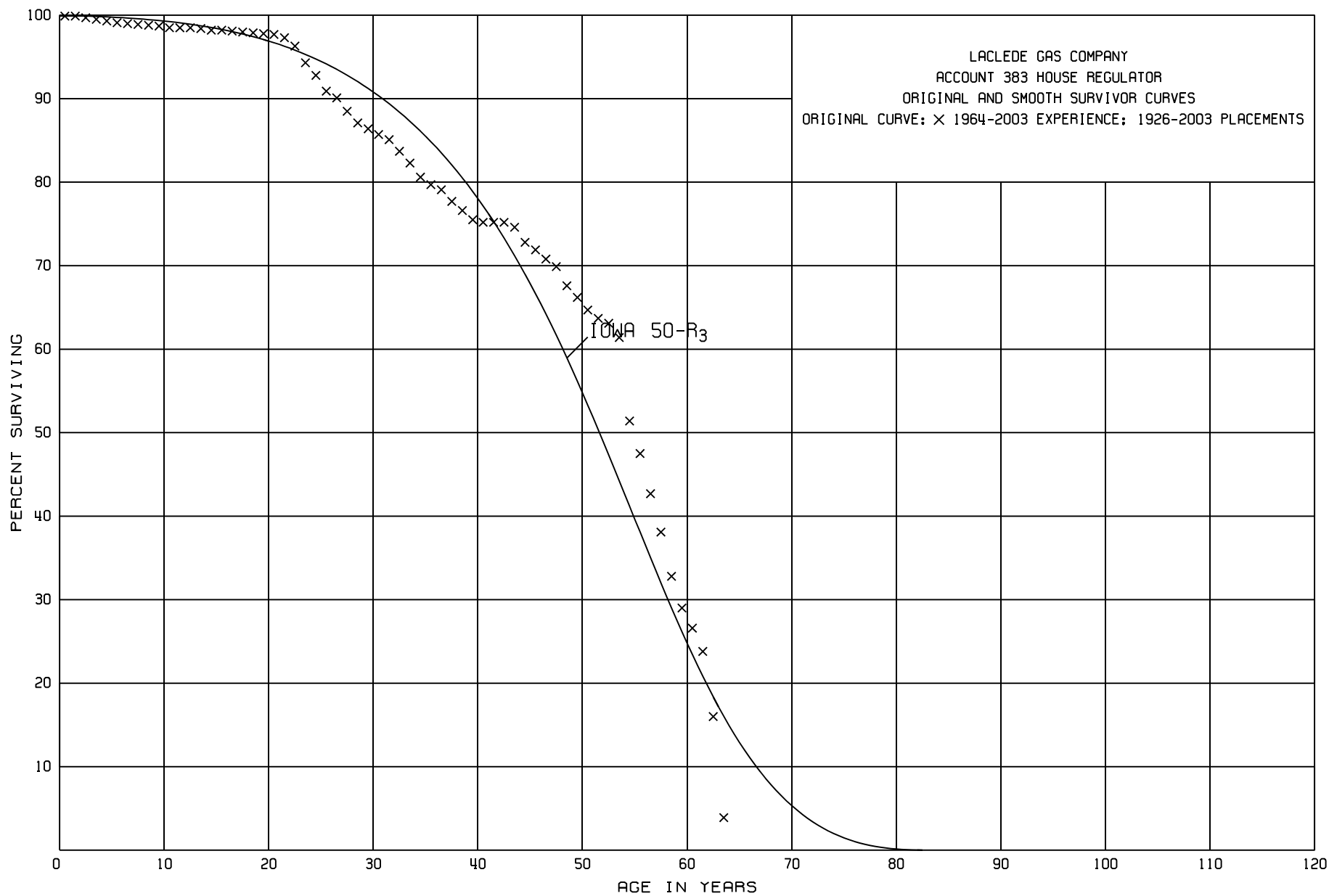
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2003

EXPERIENCE BAND 1984-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,603		0.0000	1.0000	1.06
80.5					1.06
81.5					
82.5					
83.5	302		0.0000		
84.5	302		0.0000		
85.5	302		0.0000		
86.5	302		0.0000		
87.5	302		0.0000		
88.5	302		0.0000		
89.5	302		0.0000		
90.5	302		0.0000		
91.5	302		0.0000		
92.5	302		0.0000		
93.5	302		0.0000		
94.5	302		0.0000		
95.5	302		0.0000		
96.5	302		0.0000		
97.5	302		0.0000		
98.5	302		0.0000		
99.5	302		0.0000		
100.5	302		0.0000		
101.5	302		0.0000		
102.5	302		0.0000		
103.5					



LACLEDE GAS COMPANY
ACCOUNT 383 HOUSE REGULATOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2003

EXPERIENCE BAND 1964-2003

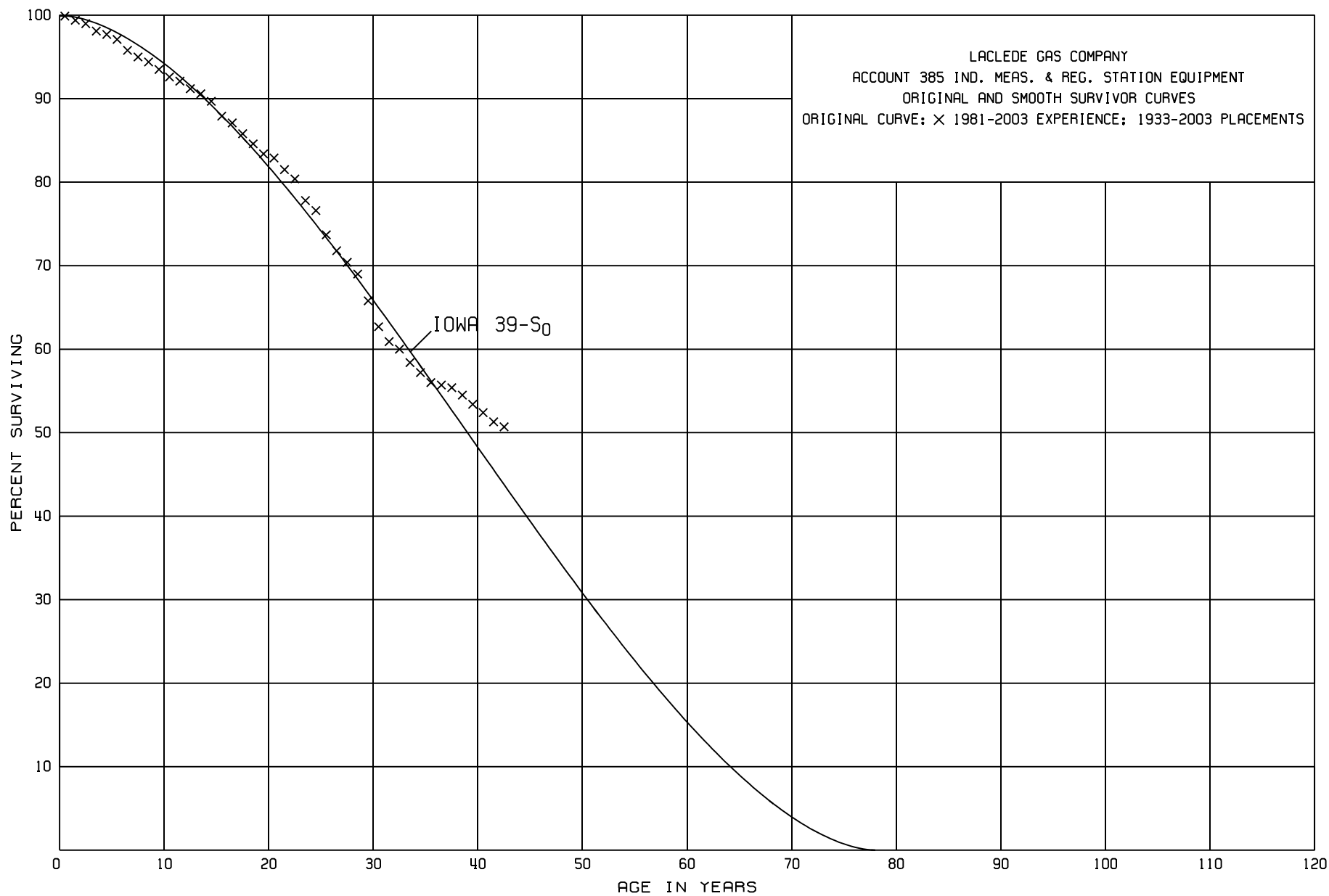
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,686,793	312	0.0000	1.0000	100.00
0.5	16,886,740	19,489	0.0012	0.9988	100.00
1.5	16,196,675	36,768	0.0023	0.9977	99.88
2.5	15,696,711	24,794	0.0016	0.9984	99.65
3.5	15,089,990	22,865	0.0015	0.9985	99.49
4.5	14,220,199	36,258	0.0025	0.9975	99.34
5.5	13,202,583	17,690	0.0013	0.9987	99.09
6.5	12,318,479	3,313	0.0003	0.9997	98.96
7.5	11,514,656	18,768	0.0016	0.9984	98.93
8.5	10,816,365	6,234	0.0006	0.9994	98.77
9.5	10,007,025	17,336	0.0017	0.9983	98.71
10.5	9,201,421	4,131	0.0004	0.9996	98.54
11.5	8,613,603	4,551	0.0005	0.9995	98.50
12.5	8,080,154	4,919	0.0006	0.9994	98.45
13.5	7,637,830	11,267	0.0015	0.9985	98.39
14.5	7,102,129	4,268	0.0006	0.9994	98.24
15.5	6,602,127	5,873	0.0009	0.9991	98.18
16.5	6,102,586	5,080	0.0008	0.9992	98.09
17.5	5,599,547	5,048	0.0009	0.9991	98.01
18.5	5,281,774	6,010	0.0011	0.9989	97.92
19.5	4,958,824	5,531	0.0011	0.9989	97.81
20.5	4,711,923	19,714	0.0042	0.9958	97.70
21.5	4,493,690	46,963	0.0105	0.9895	97.29
22.5	4,247,606	87,478	0.0206	0.9794	96.27
23.5	3,948,813	60,651	0.0154	0.9846	94.29
24.5	3,720,227	76,768	0.0206	0.9794	92.84
25.5	3,518,410	32,436	0.0092	0.9908	90.93
26.5	3,329,625	58,026	0.0174	0.9826	90.09
27.5	3,161,613	52,526	0.0166	0.9834	88.52
28.5	2,959,203	22,740	0.0077	0.9923	87.05
29.5	2,787,426	22,230	0.0080	0.9920	86.38
30.5	2,604,853	18,850	0.0072	0.9928	85.69
31.5	2,464,796	38,420	0.0156	0.9844	85.07
32.5	2,260,425	38,094	0.0169	0.9831	83.74
33.5	2,002,770	42,052	0.0210	0.9790	82.32
34.5	1,788,848	19,911	0.0111	0.9889	80.59
35.5	1,605,826	12,664	0.0079	0.9921	79.70
36.5	1,425,109	24,822	0.0174	0.9826	79.07
37.5	1,244,166	18,013	0.0145	0.9855	77.69
38.5	1,099,708	14,935	0.0136	0.9864	76.56

LACLEDE GAS COMPANY
ACCOUNT 383 HOUSE REGULATOR
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2003

EXPERIENCE BAND 1964-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	993,458	4,254	0.0043	0.9957	75.52
40.5	898,689	304	0.0003	0.9997	75.20
41.5	801,052	324	0.0004	0.9996	75.18
42.5	765,367	5,374	0.0070	0.9930	75.15
43.5	723,189	17,953	0.0248	0.9752	74.62
44.5	677,409	8,624	0.0127	0.9873	72.77
45.5	611,597	8,707	0.0142	0.9858	71.85
46.5	506,340	6,837	0.0135	0.9865	70.83
47.5	409,804	13,221	0.0323	0.9677	69.87
48.5	314,269	6,563	0.0209	0.9791	67.61
49.5	234,386	5,394	0.0230	0.9770	66.20
50.5	206,631	3,141	0.0152	0.9848	64.68
51.5	147,834	1,423	0.0096	0.9904	63.70
52.5	73,033	1,969	0.0270	0.9730	63.09
53.5	21,071	3,423	0.1625	0.8375	61.39
54.5	16,003	1,203	0.0752	0.9248	51.41
55.5	14,800	1,503	0.1016	0.8984	47.54
56.5	13,297	1,430	0.1075	0.8925	42.71
57.5	11,845	1,668	0.1408	0.8592	38.12
58.5	10,177	1,177	0.1157	0.8843	32.75
59.5	9,000	743	0.0826	0.9174	28.96
60.5	8,257	855	0.1035	0.8965	26.57
61.5	7,402	2,425	0.3276	0.6724	23.82
62.5	4,977	3,773	0.7581	0.2419	16.02
63.5	1,204		0.0000	1.0000	3.88
64.5	1,204	32	0.0266	0.9734	3.88
65.5	1,172		0.0000	1.0000	3.78
66.5	1,172		0.0000	1.0000	3.78
67.5	1,172		0.0000	1.0000	3.78
68.5	1,172		0.0000	1.0000	3.78
69.5	1,172		0.0000	1.0000	3.78
70.5	912		0.0000	1.0000	3.78
71.5					3.78



LACLEDE GAS COMPANY
ACCOUNT 385 IND. MEAS. & REG. STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2003

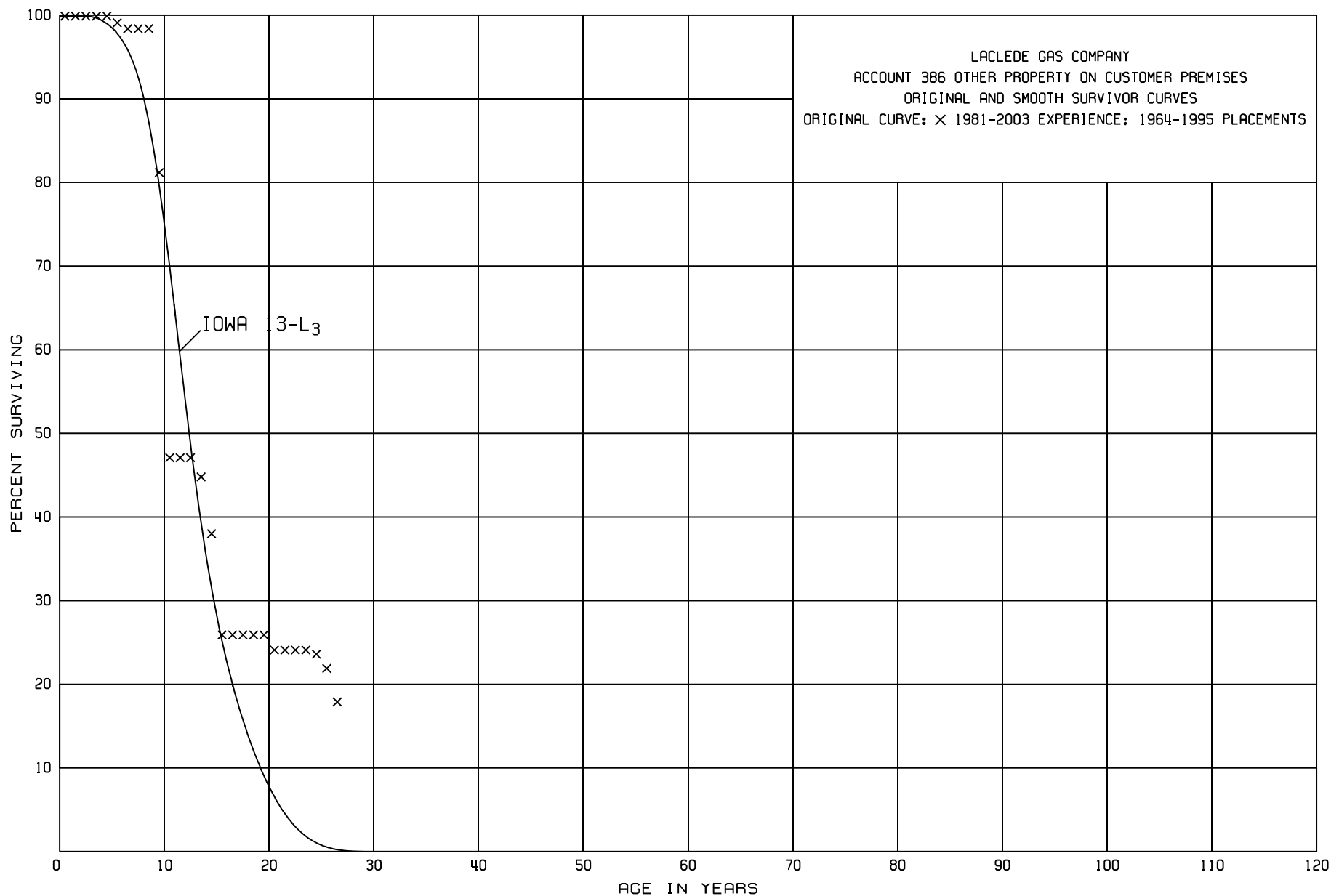
EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,293,012		0.0000	1.0000	100.00
0.5	7,784,538	46,247	0.0059	0.9941	100.00
1.5	7,564,357	28,368	0.0038	0.9962	99.41
2.5	7,219,345	66,693	0.0092	0.9908	99.03
3.5	6,478,009	26,054	0.0040	0.9960	98.12
4.5	5,897,363	37,823	0.0064	0.9936	97.73
5.5	5,299,431	69,449	0.0131	0.9869	97.10
6.5	4,717,280	39,187	0.0083	0.9917	95.83
7.5	4,207,314	26,093	0.0062	0.9938	95.03
8.5	3,684,698	35,025	0.0095	0.9905	94.44
9.5	3,342,882	35,465	0.0106	0.9894	93.54
10.5	3,050,138	15,291	0.0050	0.9950	92.55
11.5	2,921,402	29,819	0.0102	0.9898	92.09
12.5	2,431,737	13,737	0.0056	0.9944	91.15
13.5	2,184,313	23,836	0.0109	0.9891	90.64
14.5	1,967,568	39,507	0.0201	0.9799	89.65
15.5	1,752,462	16,014	0.0091	0.9909	87.85
16.5	1,657,275	23,976	0.0145	0.9855	87.05
17.5	1,466,074	21,304	0.0145	0.9855	85.79
18.5	1,321,437	17,960	0.0136	0.9864	84.55
19.5	1,439,796	8,134	0.0056	0.9944	83.40
20.5	1,352,992	22,816	0.0169	0.9831	82.93
21.5	1,245,471	16,967	0.0136	0.9864	81.53
22.5	1,113,798	35,791	0.0321	0.9679	80.42
23.5	1,046,368	16,687	0.0159	0.9841	77.84
24.5	1,007,924	38,548	0.0382	0.9618	76.60
25.5	920,400	23,127	0.0251	0.9749	73.67
26.5	858,176	16,456	0.0192	0.9808	71.82
27.5	787,819	16,380	0.0208	0.9792	70.44
28.5	730,382	34,112	0.0467	0.9533	68.97
29.5	656,450	30,534	0.0465	0.9535	65.75
30.5	596,250	16,701	0.0280	0.9720	62.69
31.5	560,234	8,922	0.0159	0.9841	60.93
32.5	499,701	13,297	0.0266	0.9734	59.96
33.5	436,549	8,735	0.0200	0.9800	58.37
34.5	387,409	7,866	0.0203	0.9797	57.20
35.5	339,525	2,292	0.0068	0.9932	56.04
36.5	296,259	1,513	0.0051	0.9949	55.66
37.5	274,886	4,373	0.0159	0.9841	55.38
38.5	252,099	5,217	0.0207	0.9793	54.50

LACLEDE GAS COMPANY
ACCOUNT 385 IND. MEAS. & REG. STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2003 EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	206,365	3,784	0.0183	0.9817	53.37
40.5	197,386	4,137	0.0210	0.9790	52.39
41.5	175,963	2,113	0.0120	0.9880	51.29
42.5	41,113	2,077	0.0505	0.9495	50.67
43.5	39,442	1,226	0.0311	0.9689	48.11
44.5	30,363	604	0.0199	0.9801	46.61
45.5	25,255	31	0.0012	0.9988	45.68
46.5	15,641		0.0000	1.0000	45.63
47.5	9,806		0.0000	1.0000	45.63
48.5	6,975		0.0000	1.0000	45.63
49.5	6,975	3,797	0.5444	0.4556	45.63
50.5	3,178		0.0000	1.0000	20.79
51.5	3,178		0.0000	1.0000	20.79
52.5	3,178	389	0.1224	0.8776	20.79
53.5	1,739	139	0.0799	0.9201	18.25
54.5	1,492		0.0000	1.0000	16.79
55.5	1,492		0.0000	1.0000	16.79
56.5	1,461		0.0000	1.0000	16.79
57.5	928		0.0000	1.0000	16.79
58.5	928		0.0000	1.0000	16.79
59.5	813		0.0000	1.0000	16.79
60.5	813		0.0000	1.0000	16.79
61.5	813		0.0000	1.0000	16.79
62.5	813		0.0000	1.0000	16.79
63.5	770		0.0000	1.0000	16.79
64.5	770		0.0000	1.0000	16.79
65.5	770		0.0000	1.0000	16.79
66.5	336		0.0000	1.0000	16.79
67.5	336		0.0000	1.0000	16.79
68.5	336		0.0000	1.0000	16.79
69.5	336		0.0000	1.0000	16.79
70.5					16.79



LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER PREMISES

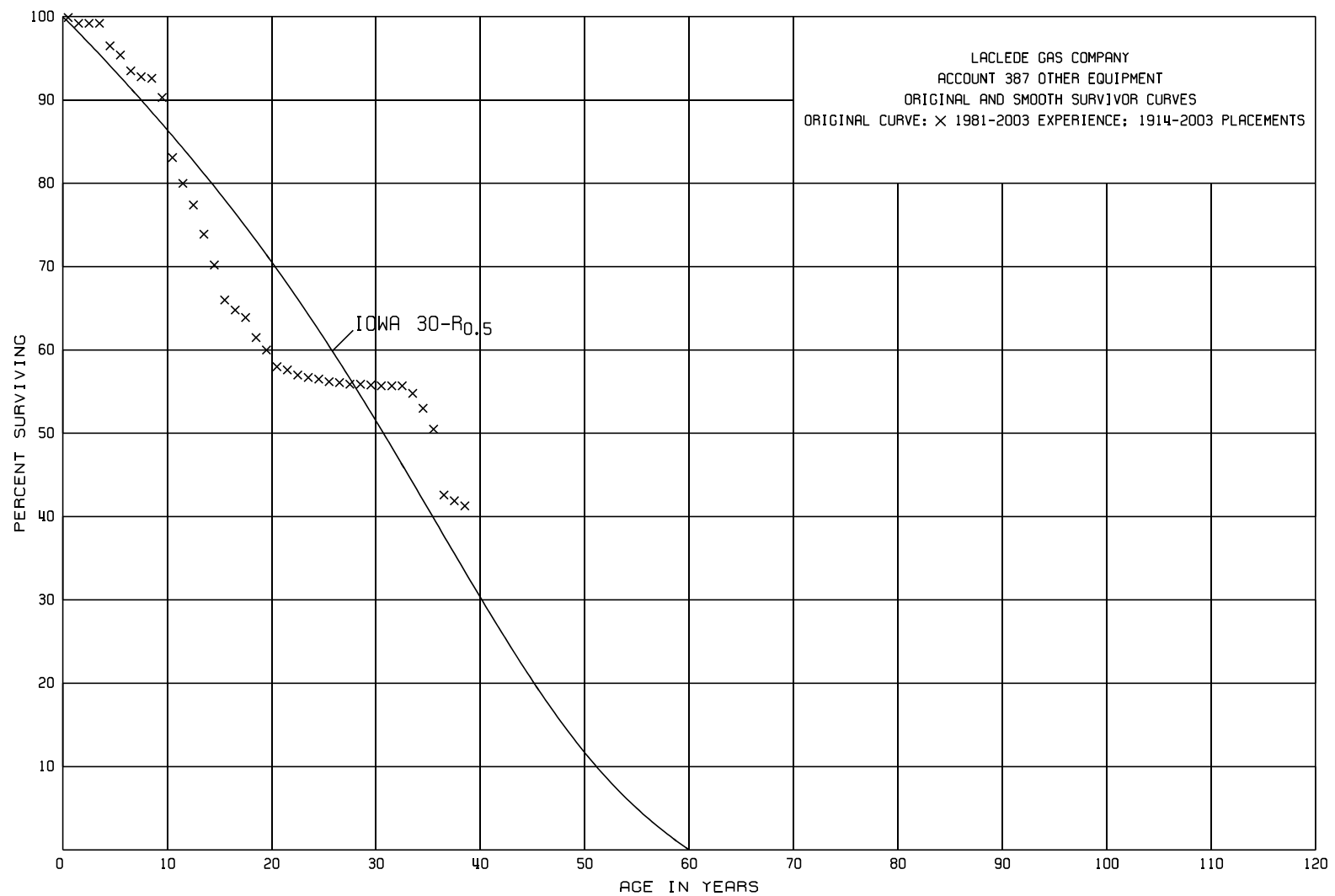
ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-1995

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,315		0.0000	1.0000	100.00
0.5	48,315		0.0000	1.0000	100.00
1.5	48,315		0.0000	1.0000	100.00
2.5	48,315		0.0000	1.0000	100.00
3.5	48,315		0.0000	1.0000	100.00
4.5	48,315	458	0.0095	0.9905	100.00
5.5	47,857	300	0.0063	0.9937	99.05
6.5	47,557		0.0000	1.0000	98.43
7.5	47,557		0.0000	1.0000	98.43
8.5	39,371	6,888	0.1750	0.8250	98.43
9.5	34,265	14,389	0.4199	0.5801	81.20
10.5	24,539		0.0000	1.0000	47.10
11.5	24,539		0.0000	1.0000	47.10
12.5	24,539	1,207	0.0492	0.9508	47.10
13.5	24,935	3,800	0.1524	0.8476	44.78
14.5	21,989	6,963	0.3167	0.6833	37.96
15.5	22,739		0.0000	1.0000	25.94
16.5	24,933		0.0000	1.0000	25.94
17.5	24,933		0.0000	1.0000	25.94
18.5	24,933		0.0000	1.0000	25.94
19.5	24,933	1,782	0.0715	0.9285	25.94
20.5	16,764		0.0000	1.0000	24.09
21.5	12,364		0.0000	1.0000	24.09
22.5	12,364		0.0000	1.0000	24.09
23.5	12,364	250	0.0202	0.9798	24.09
24.5	12,114	854	0.0705	0.9295	23.60
25.5	11,260	2,089	0.1855	0.8145	21.94
26.5	9,171	2,194	0.2392	0.7608	17.87
27.5	6,977		0.0000	1.0000	13.60
28.5	6,977		0.0000	1.0000	13.60
29.5	6,977		0.0000	1.0000	13.60
30.5	6,977		0.0000	1.0000	13.60
31.5	6,977		0.0000	1.0000	13.60
32.5	6,977		0.0000	1.0000	13.60
33.5	6,977		0.0000	1.0000	13.60
34.5	6,977		0.0000	1.0000	13.60
35.5	6,977		0.0000	1.0000	13.60
36.5	5,624		0.0000	1.0000	13.60
37.5	5,624		0.0000	1.0000	13.60
38.5					13.60

III-119



LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	184,070		0.0000	1.0000	100.00
0.5	176,862	1,350	0.0076	0.9924	100.00
1.5	175,835		0.0000	1.0000	99.24
2.5	179,790		0.0000	1.0000	99.24
3.5	180,652	5,069	0.0281	0.9719	99.24
4.5	182,374	1,956	0.0107	0.9893	96.45
5.5	184,504	3,772	0.0204	0.9796	95.42
6.5	188,580	1,338	0.0071	0.9929	93.47
7.5	193,585	429	0.0022	0.9978	92.81
8.5	201,272	5,118	0.0254	0.9746	92.61
9.5	208,527	16,464	0.0790	0.9210	90.26
10.5	191,117	7,313	0.0383	0.9617	83.13
11.5	179,032	5,715	0.0319	0.9681	79.95
12.5	177,721	8,100	0.0456	0.9544	77.40
13.5	181,065	8,992	0.0497	0.9503	73.87
14.5	162,485	9,749	0.0600	0.9400	70.20
15.5	159,201	2,818	0.0177	0.9823	65.99
16.5	161,033	2,353	0.0146	0.9854	64.82
17.5	154,544	5,669	0.0367	0.9633	63.87
18.5	148,492	3,674	0.0247	0.9753	61.53
19.5	142,673	4,833	0.0339	0.9661	60.01
20.5	137,625	964	0.0070	0.9930	57.98
21.5	135,468	1,266	0.0093	0.9907	57.57
22.5	128,407	825	0.0064	0.9936	57.03
23.5	125,099	414	0.0033	0.9967	56.67
24.5	123,134	658	0.0053	0.9947	56.48
25.5	114,305	256	0.0022	0.9978	56.18
26.5	110,654	304	0.0027	0.9973	56.06
27.5	105,296		0.0000	1.0000	55.91
28.5	98,431	149	0.0015	0.9985	55.91
29.5	91,495	206	0.0023	0.9977	55.83
30.5	85,425		0.0000	1.0000	55.70
31.5	78,474		0.0000	1.0000	55.70
32.5	70,094	1,188	0.0169	0.9831	55.70
33.5	63,864	2,003	0.0314	0.9686	54.76
34.5	56,631	2,739	0.0484	0.9516	53.04
35.5	47,188	7,348	0.1557	0.8443	50.47
36.5	22,627	358	0.0158	0.9842	42.61
37.5	17,201	265	0.0154	0.9846	41.94
38.5	10,640		0.0000	1.0000	41.29

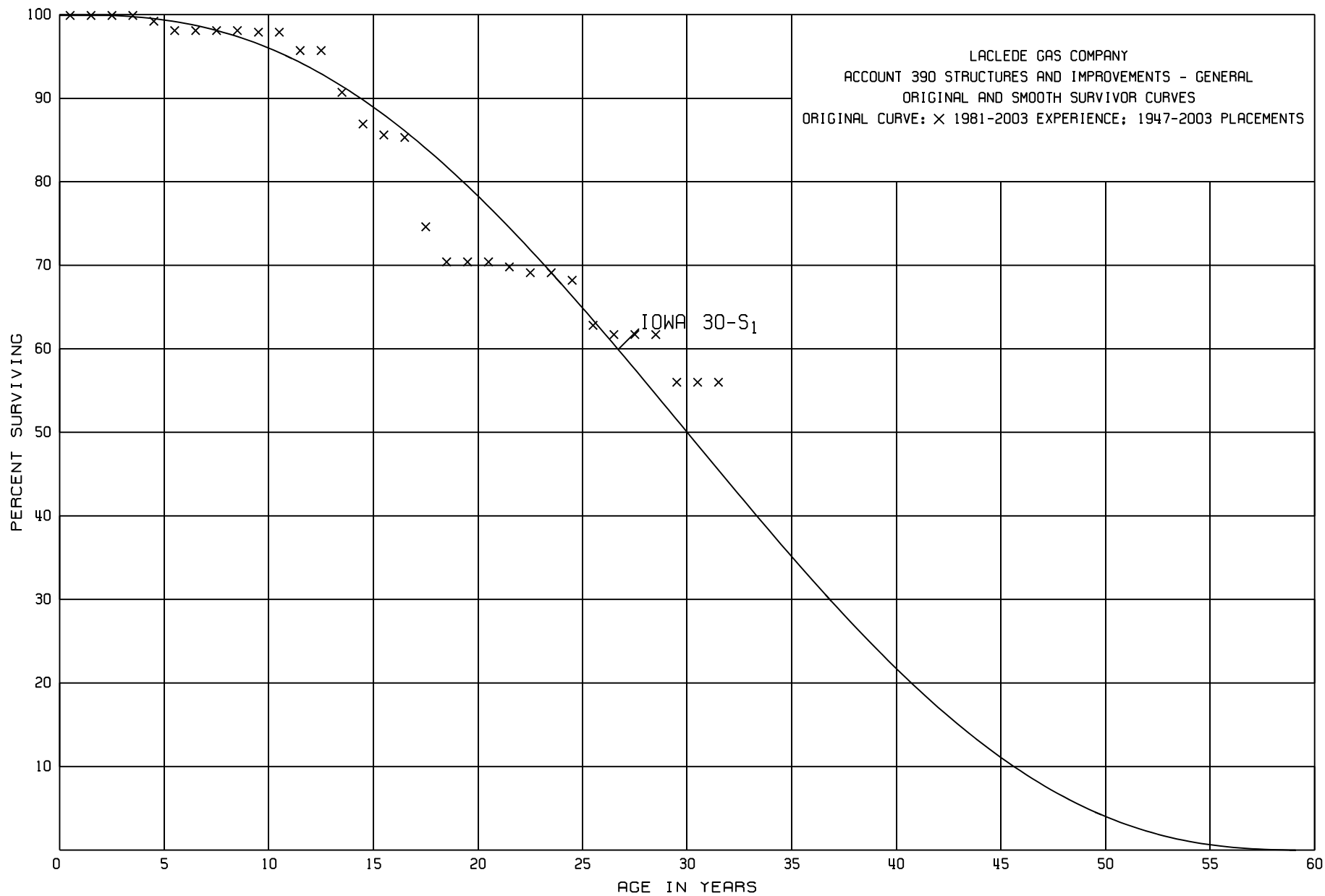
LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2003			EXPERIENCE BAND 1981-2003			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,429	717	0.1115	0.8885	41.29	
40.5	4,021		0.0000	1.0000	36.69	
41.5	4,088		0.0000	1.0000	36.69	
42.5	4,088		0.0000	1.0000	36.69	
43.5	3,605		0.0000	1.0000	36.69	
44.5	3,605		0.0000	1.0000	36.69	
45.5	3,295		0.0000	1.0000	36.69	
46.5	3,007	45	0.0150	0.9850	36.69	
47.5	2,823		0.0000	1.0000	36.14	
48.5	4,294		0.0000	1.0000	36.14	
49.5	4,412		0.0000	1.0000	36.14	
50.5	4,303		0.0000	1.0000	36.14	
51.5	4,310		0.0000	1.0000	36.14	
52.5	4,208		0.0000	1.0000	36.14	
53.5	2,461	38	0.0154	0.9846	36.14	
54.5	2,423	79	0.0326	0.9674	35.58	
55.5	1,806	116	0.0642	0.9358	34.42	
56.5	1,690		0.0000	1.0000	32.21	
57.5	1,690		0.0000	1.0000	32.21	
58.5	1,690		0.0000	1.0000	32.21	
59.5	1,690		0.0000	1.0000	32.21	
60.5	1,690		0.0000	1.0000	32.21	
61.5	1,680	80	0.0476	0.9524	32.21	
62.5	1,551		0.0000	1.0000	30.68	
63.5	1,745	40	0.0229	0.9771	30.68	
64.5	1,683		0.0000	1.0000	29.98	
65.5	1,683		0.0000	1.0000	29.98	
66.5	1,807		0.0000	1.0000	29.98	
67.5	1,807		0.0000	1.0000	29.98	
68.5	1,807		0.0000	1.0000	29.98	
69.5	1,807		0.0000	1.0000	29.98	
70.5	1,807		0.0000	1.0000	29.98	
71.5	364		0.0000	1.0000	29.98	
72.5	325		0.0000	1.0000	29.98	
73.5	325		0.0000	1.0000	29.98	
74.5	318		0.0000	1.0000	29.98	
75.5	318		0.0000	1.0000	29.98	
76.5	318		0.0000	1.0000	29.98	
77.5	318		0.0000	1.0000	29.98	
78.5	318		0.0000	1.0000	29.98	

LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2003			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	318		0.0000	1.0000	29.98
80.5	318		0.0000	1.0000	29.98
81.5	318		0.0000	1.0000	29.98
82.5	318		0.0000	1.0000	29.98
83.5	318		0.0000	1.0000	29.98
84.5	318		0.0000	1.0000	29.98
85.5	318		0.0000	1.0000	29.98
86.5	124		0.0000	1.0000	29.98
87.5	124		0.0000	1.0000	29.98
88.5	124		0.0000	1.0000	29.98
89.5					29.98



LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2003

EXPERIENCE BAND 1981-2003

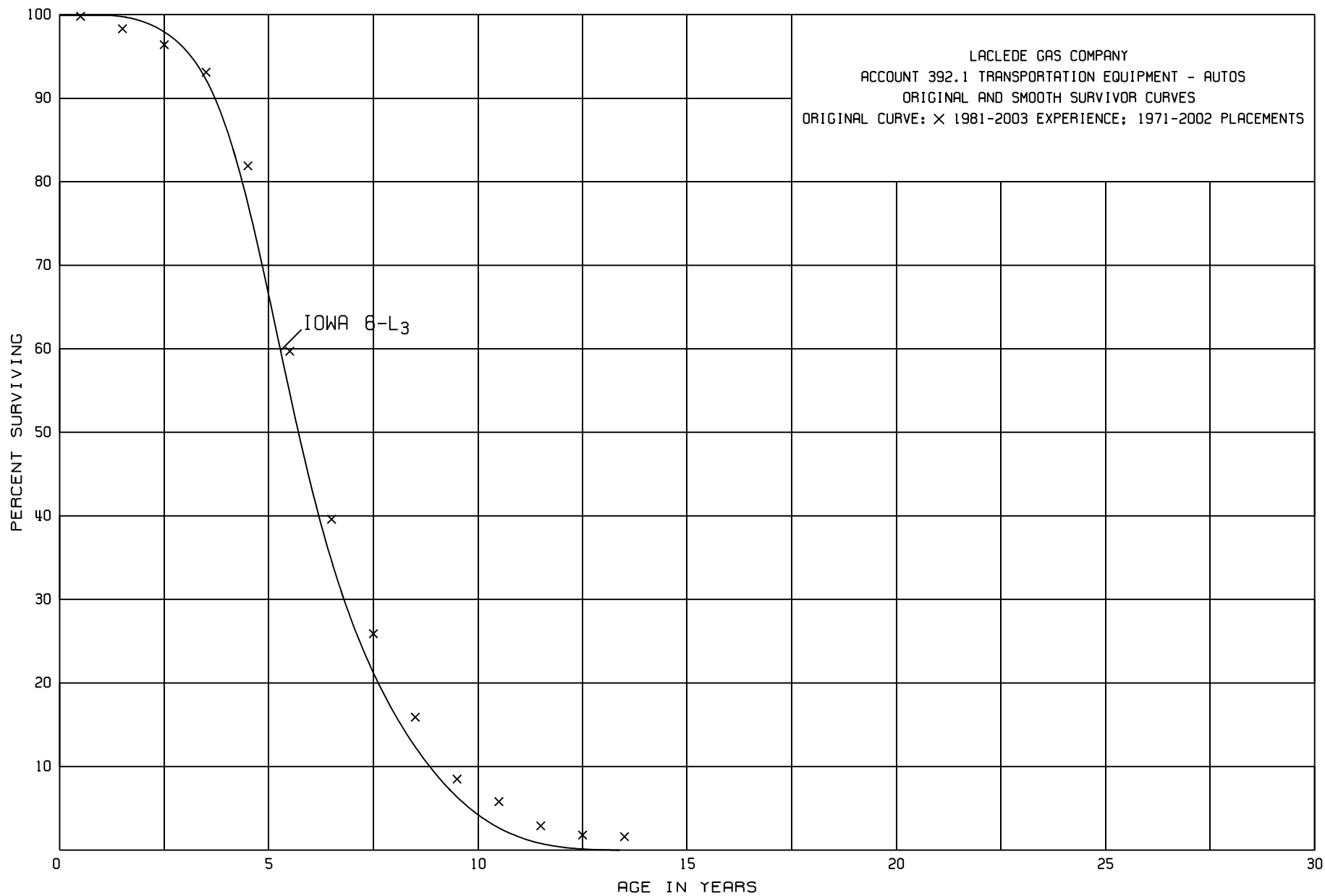
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	326,818		0.0000	1.0000	100.00
0.5	252,941		0.0000	1.0000	100.00
1.5	241,945		0.0000	1.0000	100.00
2.5	231,251		0.0000	1.0000	100.00
3.5	216,103	1,675	0.0078	0.9922	100.00
4.5	177,407	1,995	0.0112	0.9888	99.22
5.5	163,278		0.0000	1.0000	98.11
6.5	151,751		0.0000	1.0000	98.11
7.5	156,045		0.0000	1.0000	98.11
8.5	271,796	450	0.0017	0.9983	98.11
9.5	267,570		0.0000	1.0000	97.94
10.5	267,570	6,125	0.0229	0.9771	97.94
11.5	256,738		0.0000	1.0000	95.70
12.5	256,738	13,368	0.0521	0.9479	95.70
13.5	231,436	9,636	0.0416	0.9584	90.71
14.5	207,845	3,252	0.0156	0.9844	86.94
15.5	198,087	566	0.0029	0.9971	85.58
16.5	197,521	24,874	0.1259	0.8741	85.33
17.5	172,647	9,629	0.0558	0.9442	74.59
18.5	163,018		0.0000	1.0000	70.43
19.5	163,018		0.0000	1.0000	70.43
20.5	157,558	1,422	0.0090	0.9910	70.43
21.5	156,136	1,686	0.0108	0.9892	69.80
22.5	154,450		0.0000	1.0000	69.05
23.5	154,450	1,990	0.0129	0.9871	69.05
24.5	132,108	10,490	0.0794	0.9206	68.16
25.5	121,618	2,055	0.0169	0.9831	62.75
26.5	117,962		0.0000	1.0000	61.69
27.5	117,962		0.0000	1.0000	61.69
28.5	117,962	10,869	0.0921	0.9079	61.69
29.5	107,093		0.0000	1.0000	56.01
30.5	108,431		0.0000	1.0000	56.01
31.5	1,338		0.0000	1.0000	56.01
32.5	5,352		0.0000	1.0000	56.01
33.5	5,656	661	0.1169	0.8831	56.01
34.5	4,995		0.0000	1.0000	49.46
35.5	4,995	4,014	0.8036	0.1964	49.46
36.5	981	136	0.1386	0.8614	9.71
37.5	845		0.0000	1.0000	8.36
38.5	845		0.0000	1.0000	8.36

LACLEDE GAS COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2003 EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	845		0.0000	1.0000	8.36
40.5	845		0.0000	1.0000	8.36
41.5	845		0.0000	1.0000	8.36
42.5	845		0.0000	1.0000	8.36
43.5	845		0.0000	1.0000	8.36
44.5	845		0.0000	1.0000	8.36
45.5	845		0.0000	1.0000	8.36
46.5	845		0.0000	1.0000	8.36
47.5	845		0.0000	1.0000	8.36
48.5	845		0.0000	1.0000	8.36
49.5	845		0.0000	1.0000	8.36
50.5	845		0.0000	1.0000	8.36
51.5	845		0.0000	1.0000	8.36
52.5	845		0.0000	1.0000	8.36
53.5	168		0.0000	1.0000	8.36
54.5	168		0.0000	1.0000	8.36
55.5	168		0.0000	1.0000	8.36
56.5					8.36



LACLEDE GAS COMPANY

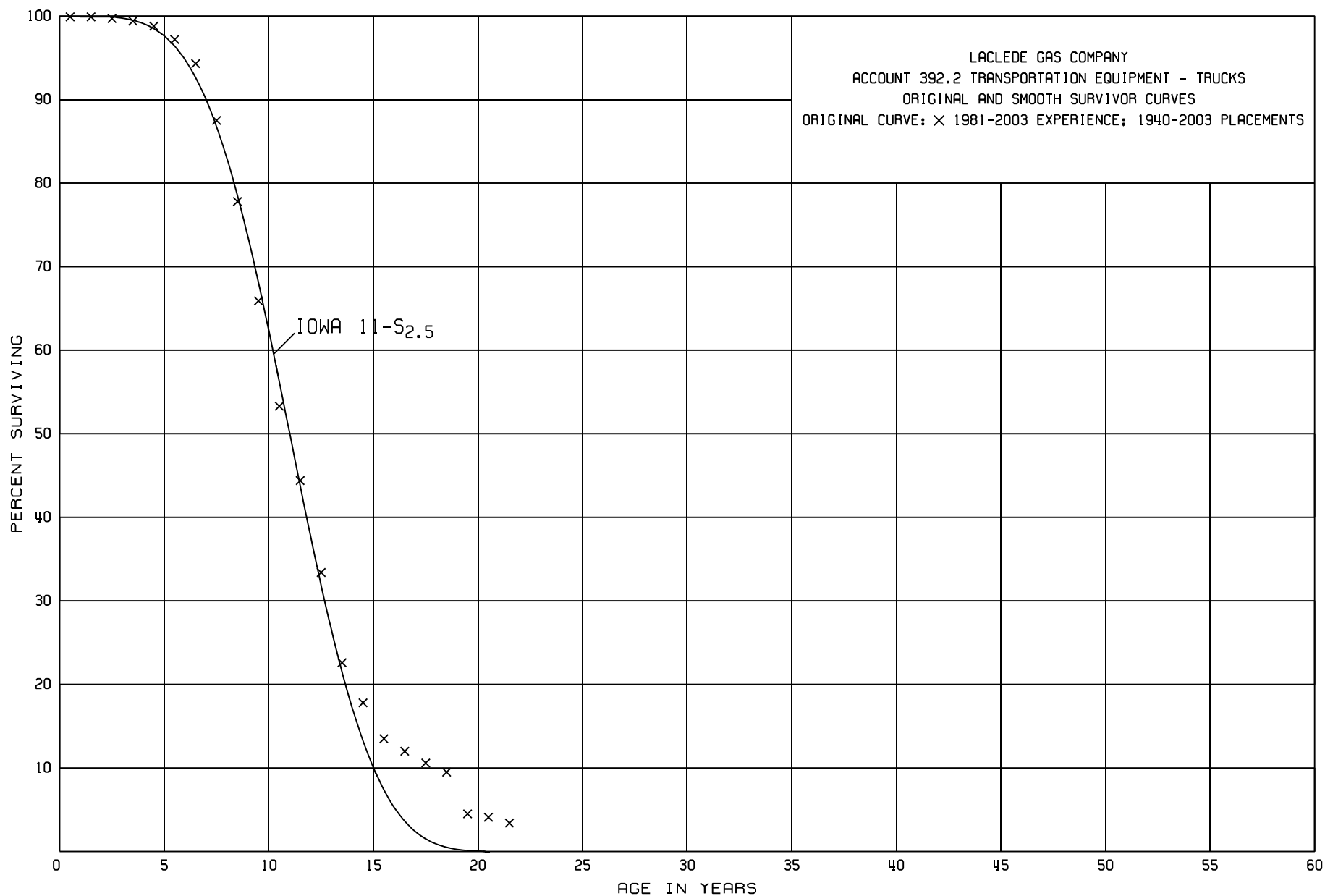
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2002

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,897,458	23,933	0.0022	0.9978	100.00
0.5	11,195,677	162,179	0.0145	0.9855	99.78
1.5	11,231,409	226,167	0.0201	0.9799	98.33
2.5	10,647,674	362,583	0.0341	0.9659	96.35
3.5	9,919,475	1,188,451	0.1198	0.8802	93.06
4.5	8,346,387	2,260,614	0.2708	0.7292	81.91
5.5	5,706,764	1,922,658	0.3369	0.6631	59.73
6.5	3,586,991	1,238,429	0.3453	0.6547	39.61
7.5	2,174,629	841,821	0.3871	0.6129	25.93
8.5	1,073,904	498,129	0.4638	0.5362	15.89
9.5	527,521	168,558	0.3195	0.6805	8.52
10.5	280,728	138,926	0.4949	0.5051	5.80
11.5	141,802	54,376	0.3835	0.6165	2.93
12.5	87,426	10,997	0.1258	0.8742	1.81
13.5	67,715		0.0000	1.0000	1.58
14.5	67,715		0.0000	1.0000	1.58
15.5	67,715		0.0000	1.0000	1.58
16.5	67,715		0.0000	1.0000	1.58
17.5	67,715	1,657	0.0245	0.9755	1.58
18.5	65,305	54,615	0.8363	0.1637	1.54
19.5	10,690		0.0000	1.0000	0.25
20.5	10,690		0.0000	1.0000	0.25
21.5	10,690	10,690	1.0000	0.0000	0.25
22.5					0.00



LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,426,561		0.0000	1.0000	100.00
0.5	21,647,556	14,084	0.0007	0.9993	100.00
1.5	21,430,541	58,074	0.0027	0.9973	99.93
2.5	20,806,107	58,359	0.0028	0.9972	99.66
3.5	19,489,126	106,151	0.0054	0.9946	99.38
4.5	17,838,151	291,988	0.0164	0.9836	98.84
5.5	17,583,035	536,381	0.0305	0.9695	97.22
6.5	15,695,672	1,120,804	0.0714	0.9286	94.25
7.5	13,428,138	1,493,034	0.1112	0.8888	87.52
8.5	10,141,651	1,552,489	0.1531	0.8469	77.79
9.5	8,384,018	1,598,014	0.1906	0.8094	65.88
10.5	6,345,596	1,067,176	0.1682	0.8318	53.32
11.5	4,580,830	1,127,149	0.2461	0.7539	44.35
12.5	2,979,156	966,651	0.3245	0.6755	33.44
13.5	1,948,174	409,614	0.2103	0.7897	22.59
14.5	1,398,961	336,846	0.2408	0.7592	17.84
15.5	928,963	106,985	0.1152	0.8848	13.54
16.5	751,801	86,576	0.1152	0.8848	11.98
17.5	533,148	53,497	0.1003	0.8997	10.60
18.5	432,733	229,601	0.5306	0.4694	9.54
19.5	161,376	15,371	0.0952	0.9048	4.48
20.5	117,440	18,162	0.1546	0.8454	4.05
21.5	72,238	23,103	0.3198	0.6802	3.42
22.5	36,903	13,777	0.3733	0.6267	2.33
23.5	11,174	864	0.0773	0.9227	1.46
24.5	9,449	2,663	0.2818	0.7182	1.35
25.5	6,786		0.0000	1.0000	0.97
26.5	6,786		0.0000	1.0000	0.97
27.5	6,961	3,594	0.5163	0.4837	0.97
28.5	3,367	1,495	0.4440	0.5560	0.47
29.5	2,025		0.0000	1.0000	0.26
30.5	5,353		0.0000	1.0000	0.26
31.5	5,353		0.0000	1.0000	0.26
32.5	5,353	3,330	0.6221	0.3779	0.26
33.5	2,775	1,467	0.5286	0.4714	0.10
34.5	1,308	153	0.1170	0.8830	0.05
35.5	1,155	173	0.1498	0.8502	0.04
36.5	982		0.0000	1.0000	0.03
37.5	982		0.0000	1.0000	0.03
38.5	982	289	0.2943	0.7057	0.03

LACLEDE GAS COMPANY

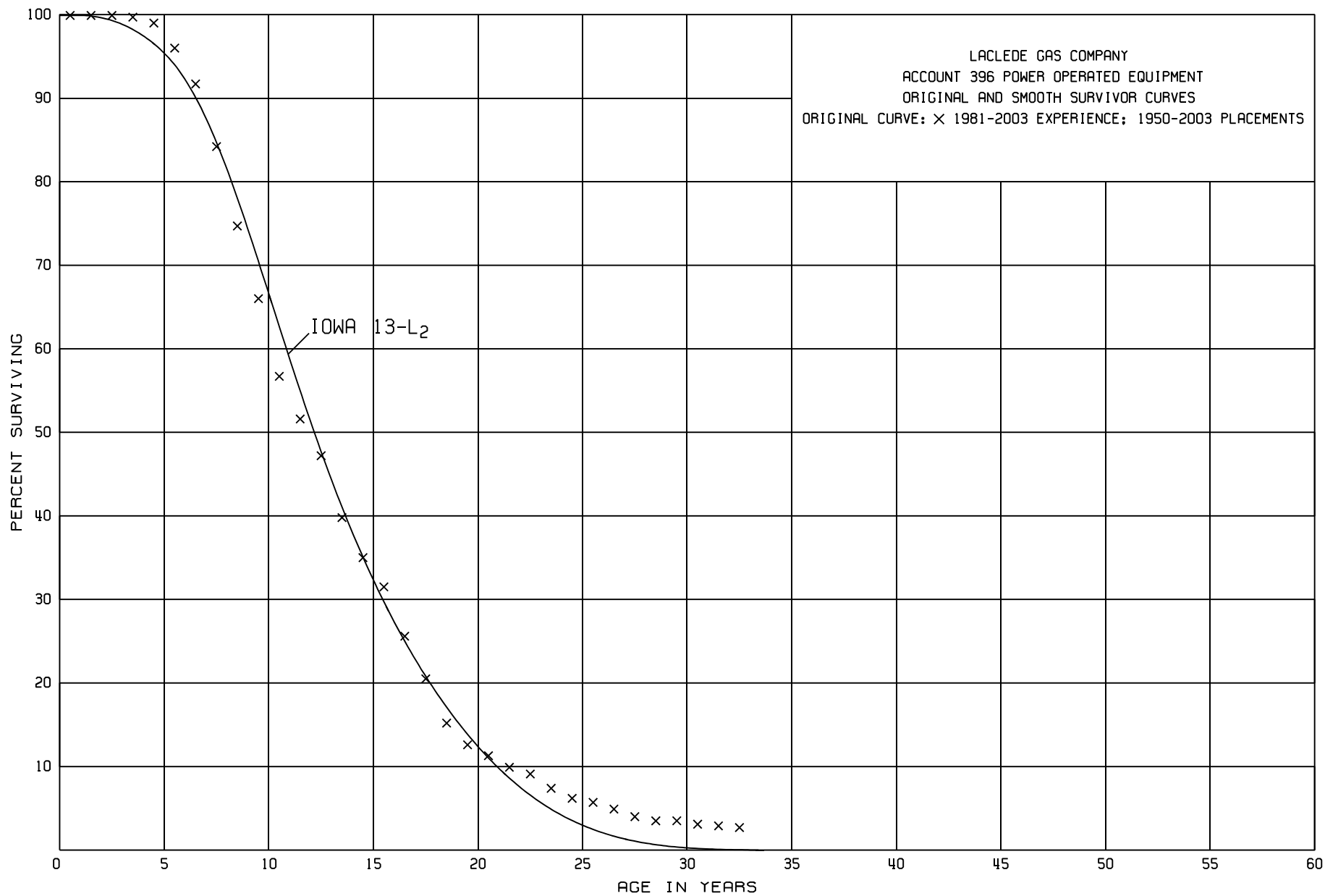
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2003

EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	693		0.0000	1.0000	0.02
40.5	917		0.0000	1.0000	0.02
41.5	917		0.0000	1.0000	0.02
42.5	917		0.0000	1.0000	0.02
43.5	917		0.0000	1.0000	0.02
44.5	917		0.0000	1.0000	0.02
45.5	687	224	0.3261	0.6739	0.02
46.5	463		0.0000	1.0000	0.01
47.5	463		0.0000	1.0000	0.01
48.5	463		0.0000	1.0000	0.01
49.5	463		0.0000	1.0000	0.01
50.5	463		0.0000	1.0000	0.01
51.5	463		0.0000	1.0000	0.01
52.5	463		0.0000	1.0000	0.01
53.5	463		0.0000	1.0000	0.01
54.5	463		0.0000	1.0000	0.01
55.5	463		0.0000	1.0000	0.01
56.5					0.01



LACLEDE GAS COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2003 EXPERIENCE BAND 1981-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,043,588		0.0000	1.0000	100.00
0.5	26,026,824	15,567	0.0006	0.9994	100.00
1.5	24,819,711	5,350	0.0002	0.9998	99.94
2.5	21,951,655	59,812	0.0027	0.9973	99.92
3.5	20,405,109	143,750	0.0070	0.9930	99.65
4.5	19,350,982	577,459	0.0298	0.9702	98.95
5.5	17,808,759	800,305	0.0449	0.9551	96.00
6.5	16,087,461	1,320,690	0.0821	0.9179	91.69
7.5	13,212,949	1,487,645	0.1126	0.8874	84.16
8.5	10,903,588	1,271,734	0.1166	0.8834	74.68
9.5	9,023,378	1,264,101	0.1401	0.8599	65.97
10.5	7,435,607	671,258	0.0903	0.9097	56.73
11.5	6,416,224	553,482	0.0863	0.9137	51.61
12.5	5,336,536	831,177	0.1558	0.8442	47.16
13.5	4,226,144	514,934	0.1218	0.8782	39.81
14.5	3,352,823	328,949	0.0981	0.9019	34.96
15.5	2,435,250	456,371	0.1874	0.8126	31.53
16.5	1,882,749	376,242	0.1998	0.8002	25.62
17.5	1,222,426	318,627	0.2607	0.7393	20.50
18.5	718,344	121,216	0.1687	0.8313	15.16
19.5	552,551	55,482	0.1004	0.8996	12.60
20.5	570,278	74,225	0.1302	0.8698	11.33
21.5	437,218	34,973	0.0800	0.9200	9.85
22.5	403,530	73,205	0.1814	0.8186	9.06
23.5	319,263	50,701	0.1588	0.8412	7.42
24.5	223,978	18,797	0.0839	0.9161	6.24
25.5	208,364	28,260	0.1356	0.8644	5.72
26.5	180,104	34,990	0.1943	0.8057	4.94
27.5	143,443	17,075	0.1190	0.8810	3.98
28.5	126,508	1,555	0.0123	0.9877	3.51
29.5	124,393	11,883	0.0955	0.9045	3.47
30.5	112,790	7,048	0.0625	0.9375	3.14
31.5	105,742	10,480	0.0991	0.9009	2.94
32.5	95,262	19,746	0.2073	0.7927	2.65
33.5	75,516	6,985	0.0925	0.9075	2.10
34.5	63,463	7,730	0.1218	0.8782	1.91
35.5	51,753	7,026	0.1358	0.8642	1.68
36.5	44,727	11,560	0.2585	0.7415	1.45
37.5	25,745	4,844	0.1882	0.8118	1.08
38.5	20,901	3,831	0.1833	0.8167	0.88

LACLEDE GAS COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2003			EXPERIENCE BAND 1981-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,070		0.0000	1.0000	0.72
40.5	17,070	3,831	0.2244	0.7756	0.72
41.5	13,239	1,039	0.0785	0.9215	0.56
42.5	12,200	7,661	0.6280	0.3720	0.52
43.5	708		0.0000	1.0000	0.19
44.5	708		0.0000	1.0000	0.19
45.5	708	708	1.0000	0.0000	0.19
46.5					0.00

NET SALVAGE STATISTICS

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	2,473	0	0	0
1973				
1974	785	185 24	0	185- 24-
1975				
1976	273	112 41	0	112- 41-
1977	1,956	385 20	0	385- 20-
1978	4,828	7,107 147	0	7,107-147-
1979				
1980	5,758	368 6	0	368- 6-
1981				
1982	100	0	0	0
1983	14,985	0	0	0
1984	3,414	26 1	0	26- 1-
1985	4,423	462 10	0	462- 10-
1986	239	411 172	0	411-172-
1987	1,310	0	0	0
1988	847	67 8	0	67- 8-
1989	6,161	231 4	0	231- 4-
1990	2,549	138 5	0	138- 5-
1991	5,805	1,445 25	0	1,445- 25-
1992	520	87 17	0	87- 17-
1993				
1994	16,851	0	0	0
1995	16,588	0	0	0
1996	2,784	0	0	0
1997	2,119	0	0	0
1998	1,679	0	0	0
1999	12,685	1,050 8	0	1,050- 8-
2000				
2001	5,234	1,870 36	0	1,870- 36-
2002	2,738	0	0	0
2003				
TOTAL	117,104	13,944 12	0	13,944- 12-

THREE-YEAR MOVING AVERAGES

72-74	1,086	62 6	0	62- 6-
73-75	262	62 24	0	62- 24-
74-76	353	99 28	0	99- 28-
75-77	743	166 22	0	166- 22-

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
76-78	2,352	2,535 108	0	2,535-108-
77-79	2,261	2,497 110	0	2,497-110-
78-80	3,528	2,492 71	0	2,492- 71-
79-81	1,919	123 6	0	123- 6-
80-82	1,953	123 6	0	123- 6-
81-83	5,028	0	0	0
82-84	6,166	9 0	0	9- 0
83-85	7,607	163 2	0	163- 2-
84-86	2,692	299 11	0	299- 11-
85-87	1,991	291 15	0	291- 15-
86-88	799	159 20	0	159- 20-
87-89	2,773	99 4	0	99- 4-
88-90	3,186	145 5	0	145- 5-
89-91	4,839	605 13	0	605- 13-
90-92	2,958	557 19	0	557- 19-
91-93	2,108	511 24	0	511- 24-
92-94	5,790	29 1	0	29- 1-
93-95	11,146	0	0	0
94-96	12,074	0	0	0
95-97	7,164	0	0	0
96-98	2,194	0	0	0
97-99	5,494	350 6	0	350- 6-
98-00	4,788	350 7	0	350- 7-
99-01	5,973	973 16	0	973- 16-
00-02	2,657	623 23	0	623- 23-
01-03	2,657	623 23	0	623- 23-

FIVE-YEAR AVERAGE

99-03	4,132	584 14	0	584- 14-
-------	-------	--------	---	----------

LACLEDE GAS COMPANY
ACCOUNT 307 OTHER POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1995	2,300	0	0	0
1996				
1997				
1998				
1999				
2000	543	0	0	0
2001	23,883	3,740 16	0	3,740- 16-
2002				
2003				
TOTAL	26,726	3,740 14	0	3,740- 14-

THREE-YEAR MOVING AVERAGES

95-97	767	0	0	0
96-98				
97-99				
98-00	181	0	0	0
99-01	8,142	1,247 15	0	1,247- 15-
00-02	8,142	1,247 15	0	1,247- 15-
01-03	7,961	1,247 16	0	1,247- 16-

FIVE-YEAR AVERAGE

99-03	4,885	748 15	0	748- 15-
-------	-------	--------	---	----------

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	27,702		0	0		0	
1973	12,459	1,583	13	46,875	376	45,292	364
1974	25,594	1,030	4	10,600	41	9,570	37
1975							
1976							
1977	9,739	1,620	17	0		1,620-	17-
1978	856	40	5	0		40-	5-
1979	3,623	390	11	0		390-	11-
1980							
1981							
1982	38,561		0	0		0	
1983	2,854		0	0		0	
1984	4,036		0	0		0	
1985	12,923	491	4	0		491-	4-
1986	6,461	229	4	0		229-	4-
1987							
1988							
1989							
1990	812	294	36	0		294-	36-
1991							
1992	28,631	1,353	5	0		1,353-	5-
1993	276,761	2,319	1	0		2,319-	1-
1994	995,186	27,510	3	0		27,510-	3-
1995	155,905	8,467	5	0		8,467-	5-
1996	7,954		0	0		0	
1997	1,997		0	0		0	
1998	59,957	39,131	65	0		39,131-	65-
1999	3,401	3,210	94	0		3,210-	94-
2000	45,249	19,972	44	0		19,972-	44-
2001							
2002							
2003							
TOTAL	1,720,661	107,639	6	57,475	3	50,164-	3-

THREE-YEAR MOVING AVERAGES

72-74	21,919	871	4	19,158	87	18,287	83
73-75	12,685	871	7	19,158	151	18,287	144
74-76	8,531	343	4	3,533	41	3,190	37
75-77	3,246	540	17	0		540-	17-

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
76-78	3,532	553 16	0	553- 16-
77-79	4,740	683 14	0	683- 14-
78-80	1,493	143 10	0	143- 10-
79-81	1,208	130 11	0	130- 11-
80-82	12,854	0	0	0
81-83	13,805	0	0	0
82-84	15,150	0	0	0
83-85	6,604	164 2	0	164- 2-
84-86	7,807	240 3	0	240- 3-
85-87	6,461	240 4	0	240- 4-
86-88	2,154	76 4	0	76- 4-
87-89				
88-90	271	98 36	0	98- 36-
89-91	271	98 36	0	98- 36-
90-92	9,814	549 6	0	549- 6-
91-93	101,797	1,224 1	0	1,224- 1-
92-94	433,526	10,394 2	0	10,394- 2-
93-95	475,951	12,765 3	0	12,765- 3-
94-96	386,348	11,992 3	0	11,992- 3-
95-97	55,285	2,822 5	0	2,822- 5-
96-98	23,303	13,044 56	0	13,044- 56-
97-99	21,785	14,114 65	0	14,114- 65-
98-00	36,202	20,771 57	0	20,771- 57-
99-01	16,217	7,727 48	0	7,727- 48-
00-02	15,083	6,657 44	0	6,657- 44-
01-03				

FIVE-YEAR AVERAGE

99-03	9,730	4,636 48	0	4,636- 48-
-------	-------	----------	---	------------

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES & IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	4,000	540	14	0		540-	14-
1979							
1980	3,000		0	0			0
1981							
1982	24,553	331	1	800	3	469	2
1983							
1984							
1985							
1986	370	244	66	0		244-	66-
1987							
1988							
1989	8,189		0	0			0
1990							
1991							
1992	3,550	115	3	0		115-	3-
1993	3,866		0	0			0
1994							
1995	9,629		0	0			0
1996	1,567		0	0			0
1997							
1998							
1999	3,574	9,000	252	0		9,000-	252-
2000							
2001	9,721		0	0			0
2002							
2003							
TOTAL	72,019	10,230	14	800	1	9,430-	13-

THREE-YEAR MOVING AVERAGES

78-80	2,333	180	8	0		180-	8-
79-81	1,000		0	0			0
80-82	9,184	110	1	267	3	157	2
81-83	8,184	110	1	267	3	157	2
82-84	8,184	110	1	267	3	157	2
83-85							
84-86	123	81	66	0		81-	66-
85-87	123	81	66	0		81-	66-
86-88	123	81	66	0		81-	66-
87-89	2,730		0	0			0

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES & IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
88-90	2,730	0	0	0
89-91	2,730	0	0	0
90-92	1,183	38 3	0	38- 3-
91-93	2,472	38 2	0	38- 2-
92-94	2,472	38 2	0	38- 2-
93-95	4,498	0	0	0
94-96	3,732	0	0	0
95-97	3,732	0	0	0
96-98	522	0	0	0
97-99	1,191	3,000 252	0	3,000-252-
98-00	1,191	3,000 252	0	3,000-252-
99-01	4,431	3,000 68	0	3,000- 68-
00-02	3,240	0	0	0
01-03	3,240	0	0	0

FIVE-YEAR AVERAGE

99-03	2,659	1,800 68	0	1,800- 68-
-------	-------	----------	---	------------

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	22,907	333 1	0	333- 1-
1973				
1974	882	1,150 130	0	1,150-130-
1975				
1976				
1977				
1978				
1979	894	0	0	0
1980	7,613	0	0	0
1981				
1982				
1983	1,775	2,486 140	0	2,486-140-
1984	8,707	2,459 28	0	2,459- 28-
1985				
1986	753	1,485 197	0	1,485-197-
1987				
1988				
1989	1,863	0	0	0
1990				
1991	21,313	6,065 28	0	6,065- 28-
1992				
1993	11,050	451 4	0	451- 4-
1994	1,078	0	0	0
1995				
1996				
1997				
1998				
1999				
2000				
2001				
2002				
2003	55,410	12,280 22	0	12,280- 22-
TOTAL	134,245	26,709 20	0	26,709- 20-

THREE-YEAR MOVING AVERAGES

72-74	7,930	494 6	0	494- 6-
73-75	294	383 130	0	383-130-
74-76	294	383 130	0	383-130-
75-77				

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
76-78				
77-79	298	0	0	0
78-80	2,836	0	0	0
79-81	2,836	0	0	0
80-82	2,538	0	0	0
81-83	592	829 140	0	829-140-
82-84	3,494	1,649 47	0	1,649- 47-
83-85	3,494	1,649 47	0	1,649- 47-
84-86	3,153	1,315 42	0	1,315- 42-
85-87	251	495 197	0	495-197-
86-88	251	495 197	0	495-197-
87-89	621	0	0	0
88-90	621	0	0	0
89-91	7,725	2,022 26	0	2,022- 26-
90-92	7,104	2,022 28	0	2,022- 28-
91-93	10,788	2,172 20	0	2,172- 20-
92-94	4,043	150 4	0	150- 4-
93-95	4,043	150 4	0	150- 4-
94-96	359	0	0	0
95-97				
96-98				
97-99				
98-00				
99-01				
00-02				
01-03	18,470	4,093 22	0	4,093- 22-
FIVE-YEAR AVERAGE				
99-03	11,082	2,456 22	0	2,456- 22-

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1979	662	181 27	0	181- 27-
1980				
1981				
1982	48,216	0	0	0
1983				
1984				
1985				
1986				
1987				
1988				
1989	148,744	770 1	0	770- 1-
1990				
1991				
1992				
1993				
1994				
1995				
1996				
1997		6,898		6,898-
1998				
1999	7,507	2,865 38	0	2,865- 38-
2000				
2001				
2002				
2003				
TOTAL	205,129	10,714 5	0	10,714- 5-

THREE-YEAR MOVING AVERAGES

79-81	221	60 27	0	60- 27-
80-82	16,072	0	0	0
81-83	16,072	0	0	0
82-84	16,072	0	0	0
83-85				
84-86				
85-87				
86-88				
87-89	49,581	257 1	0	257- 1-
88-90	49,581	257 1	0	257- 1-
89-91	49,581	257 1	0	257- 1-

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
90-92				
91-93				
92-94				
93-95				
94-96				
95-97		2,299		2,299-
96-98		2,299		2,299-
97-99	2,502	3,254 130	0	3,254-130-
98-00	2,502	955 38	0	955- 38-
99-01	2,502	955 38	0	955- 38-
00-02				
01-03				
FIVE-YEAR AVERAGE				
99-03	1,501	573 38	0	573- 38-

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	17,380	534 3	1,332 8	798 5
1973	19,828	4,187 21	9,330 47	5,143 26
1974				
1975				
1976				
1977				
1978				
1979				
1980				
1981	21,367	1,723 8	11,767 55	10,044 47
1982	49,306	1,501 3	315 1	1,186- 2-
1983	876	98 11	0	98- 11-
1984	3,225	288 9	2,545 79	2,257 70
1985	1,587	122 8	0	122- 8-
1986				
1987	5,338	379 7	0	379- 7-
1988				
1989				
1990				
1991				
1992				
1993	35,011	1,429 4	0	1,429- 4-
1994	2,254	2,226 99	0	2,226- 99-
1995				
1996	3,617	11,075 306	0	11,075-306-
1997	2,411	0	0	0
1998				
1999	8,204	2,924 36	0	2,924- 36-
2000	116,201	0	0	0
2001				
2002				
2003				
TOTAL	286,605	26,486 9	25,289 9	1,197- 0

THREE-YEAR MOVING AVERAGES

72-74	12,403	1,574 13	3,554 29	1,980 16
73-75	6,609	1,396 21	3,110 47	1,714 26
74-76				
75-77				

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78							
77-79							
78-80							
79-81	7,122	574	8	3,922	55	3,348	47
80-82	23,557	1,075	5	4,027	17	2,952	13
81-83	23,850	1,107	5	4,027	17	2,920	12
82-84	17,802	629	4	953	5	324	2
83-85	1,896	170	9	848	45	678	36
84-86	1,604	137	9	848	53	711	44
85-87	2,308	167	7		0	167-	7-
86-88	1,779	126	7		0	126-	7-
87-89	1,779	126	7		0	126-	7-
88-90							
89-91							
90-92							
91-93	11,670	476	4		0	476-	4-
92-94	12,422	1,218	10		0	1,218-	10-
93-95	12,422	1,218	10		0	1,218-	10-
94-96	1,957	4,433	227		0	4,433-227-	
95-97	2,009	3,692	184		0	3,692-184-	
96-98	2,009	3,692	184		0	3,692-184-	
97-99	3,538	975	28		0	975-	28-
98-00	41,468	975	2		0	975-	2-
99-01	41,468	975	2		0	975-	2-
00-02	38,734		0		0		0
01-03							

FIVE-YEAR AVERAGE

99-03	24,881	585	2		0	585-	2-
-------	--------	-----	---	--	---	------	----

LACLEDE GAS COMPANY
ACCOUNT 356 PURIFICATION EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1975	703		0	0		0	
1976							
1977							
1978	3,640	600	16	0		600-	16-
1979							
1980							
1981							
1982							
1983	2,062		0	0		0	
1984							
1985							
1986							
1987							
1988	5,918	2,869	48	0		2,869-	48-
1989	1,472		0	0		0	
1990							
1991	21,157	1,824	9	0		1,824-	9-
1992							
1993							
1994	6,960	6,852	98	0		6,852-	98-
1995							
1996							
1997	4,923		0	0		0	
1998							
1999	1,500		0	0		0	
2000							
2001							
2002							
2003	3,070		0	0		0	
TOTAL	51,405	12,145	24	0		12,145-	24-

THREE-YEAR MOVING AVERAGES

75-77	234		0	0		0	
76-78	1,213	200	16	0		200-	16-
77-79	1,213	200	16	0		200-	16-
78-80	1,213	200	16	0		200-	16-
79-81							
80-82							
81-83	687		0	0		0	

LACLEDE GAS COMPANY
ACCOUNT 356 PURIFICATION EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
82-84	687	0	0	0
83-85	687	0	0	0
84-86				
85-87				
86-88	1,973	956 48	0	956- 48-
87-89	2,463	956 39	0	956- 39-
88-90	2,463	956 39	0	956- 39-
89-91	7,543	608 8	0	608- 8-
90-92	7,052	608 9	0	608- 9-
91-93	7,052	608 9	0	608- 9-
92-94	2,320	2,284 98	0	2,284- 98-
93-95	2,320	2,284 98	0	2,284- 98-
94-96	2,320	2,284 98	0	2,284- 98-
95-97	1,641	0	0	0
96-98	1,641	0	0	0
97-99	2,141	0	0	0
98-00	500	0	0	0
99-01	500	0	0	0
00-02				
01-03	1,023	0	0	0
FIVE-YEAR AVERAGE				
99-03	914	0	0	0

LACLEDE GAS COMPANY
ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	20,883	0	0	0
1973				
1974				
1975				
1976	3,037	119 4	2,512 83	2,393 79
1977				
1978	1,342	0	0	0
1979				
1980				
1981	1,397	0	0	0
1982	14,139	0	0	0
1983				
1984				
1985				
1986				
1987				
1988	800	0	0	0
1989				
1990				
1991	1,494	2,957 198	0	2,957-198-
1992				
1993				
1994				
1995	106	0	103 97	103 97
1996	14,599	703 5	0	703- 5-
1997				
1998				
1999				
2000				
2001				
2002				
2003				
TOTAL	57,797	3,779 7	2,615 5	1,164- 2-

THREE-YEAR MOVING AVERAGES

72-74	6,961	0	0	0
73-75				
74-76	1,012	40 4	837 83	797 79
75-77	1,012	40 4	837 83	797 79

LACLEDE GAS COMPANY
ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
76-78	1,460	40 3	837 57	797 55
77-79	447	0	0	0
78-80	447	0	0	0
79-81	466	0	0	0
80-82	5,179	0	0	0
81-83	5,179	0	0	0
82-84	4,713	0	0	0
83-85				
84-86				
85-87				
86-88	267	0	0	0
87-89	267	0	0	0
88-90	267	0	0	0
89-91	498	986 198	0	986-198-
90-92	498	986 198	0	986-198-
91-93	498	986 198	0	986-198-
92-94				
93-95	35	0	34 97	34 97
94-96	4,902	234 5	34 1	200- 4-
95-97	4,902	234 5	34 1	200- 4-
96-98	4,866	234 5	0	234- 5-
97-99				
98-00				
99-01				
00-02				
01-03				

FIVE-YEAR AVERAGE

99-03

LACLEDE GAS COMPANY
ACCOUNT 371 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1990	1,313	0	0	0
1991				
1992				
1993				
1994				
1995				
1996	1,872	1,062 57	0	1,062- 57-
1997				
1998				
1999				
2000				
2001				
2002				
2003				
TOTAL	3,185	1,062 33	0	1,062- 33-

THREE-YEAR MOVING AVERAGES

90-92	438	0	0	0
91-93				
92-94				
93-95				
94-96	624	354 57	0	354- 57-
95-97	624	354 57	0	354- 57-
96-98	624	354 57	0	354- 57-
97-99				
98-00				
99-01				
00-02				
01-03				

FIVE-YEAR AVERAGE

99-03

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1977	934		0	0		0	
1978	1,387	114	8	0		114-	8-
1979							
1980	263		0	0			0
1981							
1982							
1983							
1984	7,681		0	0			0
1985							
1986							
1987							
1988							
1989							
1990	195	68	35	0		68-	35-
1991							
1992							
1993	1,494		0	0			0
1994							
1995							
1996	648		0	0			0
1997							
1998							
1999	40,014	5,776	14	0		5,776-	14-
2000							
2001	1,443		0	0			0
2002							
2003							
TOTAL	54,059	5,958	11	0		5,958-	11-

THREE-YEAR MOVING AVERAGES

77-79	774	38	5	0		38-	5-
78-80	550	38	7	0		38-	7-
79-81	88		0	0			0
80-82	88		0	0			0
81-83							
82-84	2,560		0	0			0
83-85	2,560		0	0			0
84-86	2,560		0	0			0
85-87							

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88							
87-89							
88-90	65	23	35		0	23-	35-
89-91	65	23	35		0	23-	35-
90-92	65	23	35		0	23-	35-
91-93	498		0		0		0
92-94	498		0		0		0
93-95	498		0		0		0
94-96	216		0		0		0
95-97	216		0		0		0
96-98	216		0		0		0
97-99	13,338	1,925	14		0	1,925-	14-
98-00	13,338	1,925	14		0	1,925-	14-
99-01	13,819	1,925	14		0	1,925-	14-
00-02	481		0		0		0
01-03	481		0		0		0

FIVE-YEAR AVERAGE

99-03	8,291	1,155	14	0		1,155-	14-
-------	-------	-------	----	---	--	--------	-----

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SVC, CTR & STRM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	14,062	1,200 9	0	1,200- 9-
1973	1,550	38 2	0	38- 2-
1974	4,473	0	0	0
1975	4,334	0	0	0
1976				
1977	476	195 41	0	195- 41-
1978				
1979				
1980	8,266	2,789 34	0	2,789- 34-
1981	24,398	3,034 12	0	3,034- 12-
1982	5,839	608 10	50 1	558- 10-
1983	11,347	54 0	0	54- 0
1984	60,893	5,302 9	0	5,302- 9-
1985	158,231	29,592 19	0	29,592- 19-
1986	2,120	3,000 142	0	3,000-142-
1987	874	103 12	0	103- 12-
1988	2,933	0	0	0
1989	501	0	0	0
1990	20,708	4,156 20	0	4,156- 20-
1991	89,875	28,488 32	0	28,488- 32-
1992	17,457	14,882 85	7,393 42	7,489- 43-
1993	11,927	18,178 152	0	18,178-152-
1994	92,155	24,655 27	0	24,655- 27-
1995	9,927	1,416 14	0	1,416- 14-
1996	62,729	11,300 18	0	11,300- 18-
1997	176,083	8,736 5	200 0	8,536- 5-
1998	2,528	0	0	0
1999	8,764	5,279 60	0	5,279- 60-
2000	61,140	2,457 4	0	2,457- 4-
2001	2,267	1,397 62	0	1,397- 62-
2002	11,421	33,536 294	0	33,536-294-
2003	7,073	690 10	0	690- 10-
TOTAL	874,351	201,085 23	7,643 1	193,442- 22-

THREE-YEAR MOVING AVERAGES

72-74	6,695	413 6	0	413- 6-
73-75	3,452	13 0	0	13- 0
74-76	2,935	0	0	0
75-77	1,603	65 4	0	65- 4-

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SVC, CTR & STRM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
76-78	159	65 41	0	65- 41-
77-79	159	65 41	0	65- 41-
78-80	2,755	930 34	0	930- 34-
79-81	10,888	1,941 18	0	1,941- 18-
80-82	12,835	2,144 17	17 0	2,127- 17-
81-83	13,861	1,232 9	17 0	1,215- 9-
82-84	26,026	1,988 8	17 0	1,971- 8-
83-85	76,823	11,650 15	0	11,650- 15-
84-86	73,748	12,632 17	0	12,632- 17-
85-87	53,741	10,898 20	0	10,898- 20-
86-88	1,976	1,034 52	0	1,034- 52-
87-89	1,436	34 2	0	34- 2-
88-90	8,047	1,385 17	0	1,385- 17-
89-91	37,028	10,881 29	0	10,881- 29-
90-92	42,680	15,842 37	2,464 6	13,378- 31-
91-93	39,753	20,516 52	2,464 6	18,052- 45-
92-94	40,513	19,238 47	2,464 6	16,774- 41-
93-95	38,003	14,750 39	0	14,750- 39-
94-96	54,937	12,457 23	0	12,457- 23-
95-97	82,913	7,151 9	67 0	7,084- 9-
96-98	80,447	6,679 8	67 0	6,612- 8-
97-99	62,458	4,671 7	67 0	4,604- 7-
98-00	24,144	2,579 11	0	2,579- 11-
99-01	24,057	3,044 13	0	3,044- 13-
00-02	24,943	12,463 50	0	12,463- 50-
01-03	6,921	11,874 172	0	11,874-172-

FIVE-YEAR AVERAGE

99-03	18,133	8,672 48	0	8,672- 48-
-------	--------	----------	---	------------

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1973	102	0	0	0
1974				
1975				
1976	200	15 8	0	15- 8-
1977	2,413	263 11	0	263- 11-
1978	559	62 11	0	62- 11-
1979				
1980	1,941	123 6	0	123- 6-
1981	9,386	76 1	0	76- 1-
1982	932	0	0	0
1983	440	0	0	0
1984	2,557	0	0	0
1985	3,797	213 6	0	213- 6-
1986	123	0	0	0
1987				
1988	9,952	0	0	0
1989				
1990	4,402	7,633 173	0	7,633-173-
1991	1,166	113 10	0	113- 10-
1992	1,427	800 56	0	800- 56-
1993				
1994	18,213	13,350 73	0	13,350- 73-
1995	514	0	0	0
1996	5,296	0	0	0
1997	7,404	0	0	0
1998	4,010	2,204 55	0	2,204- 55-
1999	18,502	9,049 49	0	9,049- 49-
2000	3,941	0	0	0
2001				
2002	382	0	0	0
2003				
TOTAL	97,659	33,901 35	0	33,901- 35-

THREE-YEAR MOVING AVERAGES

73-75	34	0	0	0
74-76	67	5 7	0	5- 7-
75-77	871	92 11	0	92- 11-
76-78	1,058	113 11	0	113- 11-
77-79	991	108 11	0	108- 11-

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	833	61	7	0		61-	7-
79-81	3,776	66	2	0		66-	2-
80-82	4,086	66	2	0		66-	2-
81-83	3,586	25	1	0		25-	1-
82-84	1,310		0	0			0
83-85	2,265	71	3	0		71-	3-
84-86	2,159	71	3	0		71-	3-
85-87	1,307	71	5	0		71-	5-
86-88	3,358		0	0			0
87-89	3,317		0	0			0
88-90	4,785	2,544	53	0		2,544-	53-
89-91	1,856	2,582	139	0		2,582-	139-
90-92	2,332	2,849	122	0		2,849-	122-
91-93	864	304	35	0		304-	35-
92-94	6,547	4,717	72	0		4,717-	72-
93-95	6,242	4,450	71	0		4,450-	71-
94-96	8,008	4,450	56	0		4,450-	56-
95-97	4,405		0	0			0
96-98	5,570	735	13	0		735-	13-
97-99	9,972	3,751	38	0		3,751-	38-
98-00	8,818	3,751	43	0		3,751-	43-
99-01	7,481	3,016	40	0		3,016-	40-
00-02	1,441		0	0			0
01-03	127		0	0			0

FIVE-YEAR AVERAGE

99-03	4,565	1,810	40	0		1,810-	40-
-------	-------	-------	----	---	--	--------	-----

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1982	18,916	0	0	0
1983				
1984				
1985				
1986				
1987				
1988	8,519	0	0	0
1989				
1990				
1991				
1992				
1993				
1994	800	0	0	0
1995				
1996				
1997				
1998				
1999				
2000	1,827	0	0	0
2001				
2002				
2003				
TOTAL	30,062	0	0	0

THREE-YEAR MOVING AVERAGES

82-84	6,305	0	0	0
83-85				
84-86				
85-87				
86-88	2,840	0	0	0
87-89	2,840	0	0	0
88-90	2,840	0	0	0
89-91				
90-92				
91-93				
92-94	267	0	0	0
93-95	267	0	0	0
94-96	267	0	0	0
95-97				

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
96-98				
97-99				
98-00	609	0	0	0
99-01	609	0	0	0
00-02	609	0	0	0
01-03				
FIVE-YEAR AVERAGE				
99-03	365	0	0	0

LACLEDE GAS COMPANY
ACCOUNT 376.1 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	309,367	114,603 37	12,684 4	101,919- 33-
1973	277,407	95,269 34	8,360 3	86,909- 31-
1974	171,762	86,536 50	28,079 16	58,457- 34-
1975	229,480	110,699 48	27,649 12	83,050- 36-
1976	212,236	102,451 48	15,448 7	87,003- 41-
1977	194,227	67,591 35	43,540 22	24,051- 12-
1978	166,453	94,290 57	14,350 9	79,940- 48-
1979	151,068	83,591 55	30,455 20	53,136- 35-
1980	222,657	109,074 49	29,066 13	80,008- 36-
1981	248,399	136,422 55	27,788 11	108,634- 44-
1982	218,273	101,430 46	29,821 14	71,609- 33-
1983	157,442	100,287 64	18,325 12	81,962- 52-
1984	194,601	120,878 62	45,711 23	75,167- 39-
1985	313,365	126,380 40	99,038 32	27,342- 9-
1986	122,507	78,783 64	14,222 12	64,561- 53-
1987	286,730	161,073 56	85,789 30	75,284- 26-
1988	209,199	141,446 68	38,896 19	102,550- 49-
1989	358,258	154,640 43	38,981 11	115,659- 32-
1990	255,535	150,846 59	17,761 7	133,085- 52-
1991	382,710	157,552 41	94,309 25	63,243- 17-
1992	372,299	201,646 54	108,715 29	92,931- 25-
1993	379,465	218,442 58	72,012 19	146,430- 39-
1994	302,578	209,661 69	62,952 21	146,709- 48-
1995	924,678	205,782 22	329,932 36	124,150 13
1996	425,718	241,454 57	149,209 35	92,245- 22-
1997	849,073	285,425 34	322,417 38	36,992 4
1998	277,419	156,208 56	101,800 37	54,408- 20-
1999	692,175	160,457 23	263,295 38	102,838 15
2000	655,734	254,839 39	101,240 15	153,599- 23-
2001	570,121	309,581 54	326,484 57	16,903 3
2002	476,838	266,475 56	63,792 13	202,683- 43-
2003	909,303	533,654 59	186,445 21	347,209- 38-
TOTAL	11,517,077	5,337,465 46	2,808,565 24	2,528,900- 22-

THREE-YEAR MOVING AVERAGES

72-74	252,846	98,803 39	16,374 6	82,429- 33-
73-75	226,216	97,501 43	21,363 9	76,138- 34-
74-76	204,493	99,895 49	23,726 12	76,169- 37-
75-77	211,981	93,581 44	28,879 14	64,702- 31-

LACLEDE GAS COMPANY
ACCOUNT 376.1 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	190,972	88,111	46	24,446	13	63,665-	33-
77-79	170,583	81,824	48	29,448	17	52,376-	31-
78-80	180,059	95,652	53	24,624	14	71,028-	39-
79-81	207,375	109,696	53	29,103	14	80,593-	39-
80-82	229,777	115,642	50	28,892	13	86,750-	38-
81-83	208,038	112,713	54	25,312	12	87,401-	42-
82-84	190,105	107,532	57	31,286	16	76,246-	40-
83-85	221,803	115,848	52	54,358	25	61,490-	28-
84-86	210,158	108,680	52	52,991	25	55,689-	26-
85-87	240,868	122,079	51	66,350	28	55,729-	23-
86-88	206,145	127,101	62	46,302	22	80,799-	39-
87-89	284,729	152,386	54	54,555	19	97,831-	34-
88-90	274,331	148,977	54	31,879	12	117,098-	43-
89-91	332,168	154,346	46	50,350	15	103,996-	31-
90-92	336,848	170,015	50	73,595	22	96,420-	29-
91-93	378,158	192,547	51	91,679	24	100,868-	27-
92-94	351,447	209,916	60	81,226	23	128,690-	37-
93-95	535,574	211,295	39	154,965	29	56,330-	11-
94-96	550,991	218,966	40	180,698	33	38,268-	7-
95-97	733,156	244,220	33	267,186	36	22,966	3
96-98	517,403	227,696	44	191,142	37	36,554-	7-
97-99	606,222	200,696	33	229,171	38	28,475	5
98-00	541,776	190,501	35	155,445	29	35,056-	6-
99-01	639,343	241,625	38	230,339	36	11,286-	2-
00-02	567,564	276,965	49	163,838	29	113,127-	20-
01-03	652,087	369,903	57	192,240	29	177,663-	27-

FIVE-YEAR AVERAGE

99-03	660,834	305,001	46	188,251	28	116,750-	18-
-------	---------	---------	----	---------	----	----------	-----

LACLEDE GAS COMPANY
ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	231,029	117,611 51	2,427 1	115,184- 50-
1973	201,579	114,983 57	7,178 4	107,805- 53-
1974	187,401	106,945 57	3,803 2	103,142- 55-
1975	159,171	106,415 67	7,013 4	99,402- 62-
1976	139,718	90,383 65	1,993 1	88,390- 63-
1977	116,492	83,899 72	2,239 2	81,660- 70-
1978	144,814	102,101 71	1,914 1	100,187- 69-
1979	111,073	82,118 74	2,950 3	79,168- 71-
1980	31,903	44,017 138	1,041 3	42,976-135-
1981	57,931	62,083 107	3,042 5	59,041-102-
1982	67,827	76,662 113	1,272 2	75,390-111-
1983	31,058	79,895 257	14,073 45	65,822-212-
1984	43,845	61,139 139	3,008 7	58,131-133-
1985	30,703	44,734 146	1,391 5	43,343-141-
1986	70,422	66,294 94	2,333 3	63,961- 91-
1987	66,002	50,036 76	6,371 10	43,665- 66-
1988	75,698	115,897 153	10,619 14	105,278-139-
1989	67,689	50,066 74	315 0	49,751- 73-
1990	96,902	67,081 69	3,448 4	63,633- 66-
1991	69,487	83,310 120	13,270 19	70,040-101-
1992	104,308	65,170 62	38 0	65,132- 62-
1993	143,229	110,658 77	9,097 6	101,561- 71-
1994	163,536	183,666 112	11,682 7	171,984-105-
1995	234,177	216,822 93	1,941 1	214,881- 92-
1996	181,368	263,229 145	542 0	262,687-145-
1997	186,579	301,156 161	4,413 2	296,743-159-
1998	167,737	163,951 98	6,025 4	157,926- 94-
1999	101,227	167,357 165	4,634 5	162,723-161-
2000	149,362	217,312 145	66,635 45	150,677-101-
2001	158,916	315,934 199	13,888 9	302,046-190-
2002	85,425	115,643 135	89 0	115,554-135-
2003	97,986	254,880 260	12,901 13	241,979-247-
TOTAL	3,774,594	3,981,447 105	221,585 6	3,759,862-100-

THREE-YEAR MOVING AVERAGES

72-74	206,670	113,180 55	4,469 2	108,711- 53-
73-75	182,717	109,448 60	5,998 3	103,450- 57-
74-76	162,097	101,248 62	4,270 3	96,978- 60-
75-77	138,460	93,566 68	3,748 3	89,818- 65-

LACLEDE GAS COMPANY
ACCOUNT 376.2 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
76-78	133,675	92,128 69	2,049 2	90,079- 67-
77-79	124,127	89,373 72	2,368 2	87,005- 70-
78-80	95,930	76,079 79	1,968 2	74,111- 77-
79-81	66,969	62,739 94	2,344 4	60,395- 90-
80-82	52,554	60,921 116	1,785 3	59,136-113-
81-83	52,272	72,880 139	6,129 12	66,751-128-
82-84	47,577	72,565 153	6,118 13	66,447-140-
83-85	35,202	61,922 176	6,158 17	55,764-158-
84-86	48,323	57,389 119	2,244 5	55,145-114-
85-87	55,709	53,688 96	3,365 6	50,323- 90-
86-88	70,708	77,409 109	6,441 9	70,968-100-
87-89	69,796	72,000 103	5,768 8	66,232- 95-
88-90	80,096	77,681 97	4,794 6	72,887- 91-
89-91	78,026	66,819 86	5,678 7	61,141- 78-
90-92	90,232	71,854 80	5,586 6	66,268- 73-
91-93	105,675	86,379 82	7,469 7	78,910- 75-
92-94	137,024	119,831 87	6,939 5	112,892- 82-
93-95	180,314	170,382 94	7,573 4	162,809- 90-
94-96	193,027	221,239 115	4,722 2	216,517-112-
95-97	200,708	260,402 130	2,299 1	258,103-129-
96-98	178,561	242,779 136	3,660 2	239,119-134-
97-99	151,848	210,822 139	5,024 3	205,798-136-
98-00	139,442	182,874 131	25,765 18	157,109-113-
99-01	136,502	233,534 171	28,385 21	205,149-150-
00-02	131,234	216,296 165	26,870 20	189,426-144-
01-03	114,109	228,819 201	8,959 8	219,860-193-

FIVE-YEAR AVERAGE

99-03	118,583	214,225 181	19,629 17	194,596-164-
-------	---------	-------------	-----------	--------------

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC & COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1988	13,799	7,195 52	4,194 30	3,001- 22-
1989	52,613	15,730 30	15,599 30	131- 0
1990	65,881	20,894 32	14,710 22	6,184- 9-
1991	24,892	14,866 60	14,651 59	215- 1-
1992	40,871	23,229 57	3,076 8	20,153- 49-
1993	27,522	29,901 109	2,884 10	27,017- 98-
1994	45,208	23,477 52	6,537 14	16,940- 37-
1995	53,188	21,838 41	10,825 20	11,013- 21-
1996	64,390	26,096 41	17,095 27	9,001- 14-
1997	67,279	29,707 44	18,210 27	11,497- 17-
1998	58,920	20,139 34	4,591 8	15,548- 26-
1999	94,843	46,609 49	42,601 45	4,008- 4-
2000	123,465	23,266 19	16,150 13	7,116- 6-
2001	97,025	36,696 38	40,755 42	4,059 4
2002	338,121	58,536 17	5,619 2	52,917- 16-
2003	209,535	66,402 32	37,407 18	28,995- 14-
TOTAL	1,377,552	464,581 34	254,904 19	209,677- 15-

THREE-YEAR MOVING AVERAGES

88-90	44,098	14,606 33	11,501 26	3,105- 7-
89-91	47,795	17,163 36	14,987 31	2,176- 5-
90-92	43,881	19,663 45	10,812 25	8,851- 20-
91-93	31,095	22,665 73	6,870 22	15,795- 51-
92-94	37,867	25,536 67	4,165 11	21,371- 56-
93-95	41,973	25,072 60	6,748 16	18,324- 44-
94-96	54,262	23,804 44	11,485 21	12,319- 23-
95-97	61,619	25,880 42	15,377 25	10,503- 17-
96-98	63,530	25,314 40	13,299 21	12,015- 19-
97-99	73,681	32,152 44	21,801 30	10,351- 14-
98-00	92,409	30,005 32	21,114 23	8,891- 10-
99-01	105,111	35,524 34	33,169 32	2,355- 2-
00-02	186,204	39,499 21	20,842 11	18,657- 10-
01-03	214,893	53,878 25	27,927 13	25,951- 12-

FIVE-YEAR AVERAGE

99-03	172,598	46,302 27	28,507 17	17,795- 10-
-------	---------	-----------	-----------	-------------

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIP-GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	42,782	8,734 20	8,412 20	322- 1-
1973	6,709	4,484 67	2,338 35	2,146- 32-
1974	149,115	7,227 5	7,093 5	134- 0
1975	20,711	2,404 12	518 3	1,886- 9-
1976	15,141	3,714 25	2,974 20	740- 5-
1977	4,872	1,542 32	277 6	1,265- 26-
1978	28,194	2,002 7	0	2,002- 7-
1979	13,149	922 7	272 2	650- 5-
1980	14,280	934 7	0	934- 7-
1981	62,534	12,397 20	16,052 26	3,655 6
1982	34,171	3,069 9	0	3,069- 9-
1983	35,275	6,981 20	2,827 8	4,154- 12-
1984	22,878	2,822 12	2,827 12	5 0
1985	67,932	6,182 9	9,144 13	2,962 4
1986	69,104	41,514 60	4,902 7	36,612- 53-
1987	85,386	28,836 34	7,864 9	20,972- 25-
1988	126,540	2,723 2	4,829 4	2,106 2
1989	119,470	35,446 30	0	35,446- 30-
1990	96,244	61,454 64	2,151 2	59,303- 62-
1991	90,328	40,777 45	64 0	40,713- 45-
1992	350,737	23,828 7	132 0	23,696- 7-
1993	29,252	5,798 20	144 0	5,654- 19-
1994	118,829	35,954 30	15,997 13	19,957- 17-
1995	63,449	53,461 84	4,603 7	48,858- 77-
1996	169,987	54,313 32	3,048 2	51,265- 30-
1997	42,632	29,195 68	1,180 3	28,015- 66-
1998	24,804	25,107 101	39 0	25,068-101-
1999	84,365	70,568 84	13 0	70,555- 84-
2000	116,197	75,344 65	14,107 12	61,237- 53-
2001	133,441	65,385 49	207 0	65,178- 49-
2002	128,537	41,411 32	4,851 4	36,560- 28-
2003	96,913	79,063 82	19 0	79,044- 82-
TOTAL	2,463,958	833,591 34	116,884 5	716,707- 29-

THREE-YEAR MOVING AVERAGES

72-74	66,202	6,815 10	5,948 9	867- 1-
73-75	58,845	4,705 8	3,316 6	1,389- 2-
74-76	61,656	4,448 7	3,528 6	920- 1-
75-77	13,575	2,553 19	1,256 9	1,297- 10-

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIP-GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	16,069	2,419	15	1,084	7	1,335-	8-
77-79	15,405	1,489	10	183	1	1,306-	8-
78-80	18,541	1,286	7	91	0	1,195-	6-
79-81	29,988	4,751	16	5,442	18	691	2
80-82	36,995	5,467	15	5,351	14	116-	0
81-83	43,993	7,482	17	6,293	14	1,189-	3-
82-84	30,775	4,290	14	1,884	6	2,406-	8-
83-85	42,028	5,328	13	4,932	12	396-	1-
84-86	53,305	16,839	32	5,624	11	11,215-	21-
85-87	74,141	25,510	34	7,303	10	18,207-	25-
86-88	93,677	24,358	26	5,865	6	18,493-	20-
87-89	110,465	22,335	20	4,231	4	18,104-	16-
88-90	114,085	33,208	29	2,327	2	30,881-	27-
89-91	102,014	45,892	45	738	1	45,154-	44-
90-92	179,103	42,019	23	782	0	41,237-	23-
91-93	156,772	23,468	15	113	0	23,355-	15-
92-94	166,272	21,860	13	5,425	3	16,435-	10-
93-95	70,510	31,738	45	6,915	10	24,823-	35-
94-96	117,422	47,910	41	7,883	7	40,027-	34-
95-97	92,023	45,657	50	2,944	3	42,713-	46-
96-98	79,141	36,205	46	1,423	2	34,782-	44-
97-99	50,600	41,623	82	411	1	41,212-	81-
98-00	75,122	57,007	76	4,720	6	52,287-	70-
99-01	111,334	70,432	63	4,776	4	65,656-	59-
00-02	126,058	60,713	48	6,389	5	54,324-	43-
01-03	119,630	61,953	52	1,692	1	60,261-	50-

FIVE-YEAR AVERAGE

99-03	111,891	66,354	59	3,839	3	62,515-	56-
-------	---------	--------	----	-------	---	---------	-----

LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIP-CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1973	4,165	505 12	0	505- 12-
1974	4,703	819 17	0	819- 17-
1975				
1976	569	54 9	0	54- 9-
1977	13,035	443 3	0	443- 3-
1978	3,256	0	1,000 31	1,000 31
1979	6,538	801 12	4,922 75	4,121 63
1980				
1981	636	724 114	0	724-114-
1982	18	171-950-	79 439	250
1983				
1984	4,382	470 11	0	470- 11-
1985	26,083	1,005 4	0	1,005- 4-
1986	22,131	3,340 15	750 3	2,590- 12-
1987	2,014	165 8	0	165- 8-
1988	13,839	2,878 21	0	2,878- 21-
1989	4,500	133 3	0	133- 3-
1990	6,077	596 10	0	596- 10-
1991	11,689	2,446 21	0	2,446- 21-
1992				
1993	25,841	1,723 7	0	1,723- 7-
1994	14,513	1,095 8	0	1,095- 8-
1995	50,503	3,251 6	0	3,251- 6-
1996				
1997				
1998	22,906	24,322 106	0	24,322-106-
1999	100,440	34,140 34	0	34,140- 34-
2000	6,326	9,321 147	0	9,321-147-
2001	83,591	22,255 27	0	22,255- 27-
2002	13,765	89,722 652	0	89,722-652-
2003	157,827	29,887 19	0	29,887- 19-
TOTAL	599,347	229,924 38	6,751 1	223,173- 37-

THREE-YEAR MOVING AVERAGES

73-75	2,956	441 15	0	441- 15-
74-76	1,757	291 17	0	291- 17-
75-77	4,535	166 4	0	166- 4-
76-78	5,620	166 3	333 6	167 3
77-79	7,610	415 5	1,974 26	1,559 20

LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIP-CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
78-80	3,265	267 8	1,974 60	1,707 52
79-81	2,391	508 21	1,641 69	1,133 47
80-82	218	184 84	26 12	158- 72-
81-83	218	184 84	26 12	158- 72-
82-84	1,467	100 7	26 2	74- 5-
83-85	10,155	492 5	0	492- 5-
84-86	17,532	1,605 9	250 1	1,355- 8-
85-87	16,743	1,503 9	250 1	1,253- 7-
86-88	12,661	2,127 17	250 2	1,877- 15-
87-89	6,784	1,058 16	0	1,058- 16-
88-90	8,139	1,202 15	0	1,202- 15-
89-91	7,422	1,058 14	0	1,058- 14-
90-92	5,922	1,014 17	0	1,014- 17-
91-93	12,510	1,390 11	0	1,390- 11-
92-94	13,451	939 7	0	939- 7-
93-95	30,286	2,023 7	0	2,023- 7-
94-96	21,672	1,449 7	0	1,449- 7-
95-97	16,834	1,084 6	0	1,084- 6-
96-98	7,635	8,107 106	0	8,107-106-
97-99	41,115	19,487 47	0	19,487- 47-
98-00	43,224	22,594 52	0	22,594- 52-
99-01	63,452	21,905 35	0	21,905- 35-
00-02	34,561	40,432 117	0	40,432-117-
01-03	85,061	47,288 56	0	47,288- 56-
FIVE-YEAR AVERAGE				
99-03	72,390	37,065 51	0	37,065- 51-

LACLEDE GAS COMPANY
ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	1,020,940	411,176 40	12,856 1	398,320- 39-
1973	733,643	298,752 41	8,070 1	290,682- 40-
1974	805,157	410,457 51	21,032 3	389,425- 48-
1975	639,621	448,014 70	13,575 2	434,439- 68-
1976	745,561	446,083 60	8,894 1	437,189- 59-
1977	556,238	312,221 56	7,958 1	304,263- 55-
1978	474,656	364,754 77	12,076 3	352,678- 74-
1979	426,738	346,660 81	11,489 3	335,171- 79-
1980	461,324	349,397 76	15,056 3	334,341- 72-
1981	578,745	548,829 95	38,282 7	510,547- 88-
1982	627,491	453,311 72	28,342 5	424,969- 68-
1983	512,921	432,029 84	27,966 5	404,063- 79-
1984	392,813	418,674 107	18,139 5	400,535-102-
1985	340,050	410,546 121	17,950 5	392,596-115-
1986	405,655	398,954 98	13,619 3	385,335- 95-
1987	345,307	388,659 113	19,122 6	369,537-107-
1988	302,294	350,129 116	19,297 6	330,832-109-
1989	378,646	393,042 104	19,593 5	373,449- 99-
1990	340,804	351,999 103	34,163 10	317,836- 93-
1991	446,685	534,451 120	42,988 10	491,463-110-
1992	372,591	576,681 155	15,588 4	561,093-151-
1993	417,417	547,819 131	26,442 6	521,377-125-
1994	553,863	611,950 110	30,416 5	581,534-105-
1995	475,342	526,690 111	25,611 5	501,079-105-
1996	566,245	616,244 109	32,891 6	583,353-103-
1997	523,681	646,597 123	29,453 6	617,144-118-
1998	433,480	604,792 140	22,881 5	581,911-134-
1999	479,060	725,153 151	63,133 13	662,020-138-
2000	448,220	736,724 164	71,683 16	665,041-148-
2001	411,213	609,824 148	128,717 31	481,107-117-
2002	529,394	627,276 118	33,549 6	593,727-112-
2003	495,891	706,058 142	28,819 6	677,239-137-
TOTAL	16,241,686	15,603,945 96	899,650 6	14,704,295- 91-

THREE-YEAR MOVING AVERAGES

72-74	853,247	373,462 44	13,986 2	359,476- 42-
73-75	726,141	385,741 53	14,226 2	371,515- 51-
74-76	730,113	434,851 60	14,500 2	420,351- 58-
75-77	647,140	402,106 62	10,143 2	391,963- 61-

LACLEDE GAS COMPANY
ACCOUNT 380.1 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	592,152	374,352	63	9,643	2	364,709	62-
77-79	485,878	341,211	70	10,508	2	330,703	68-
78-80	454,240	353,604	78	12,873	3	340,731	75-
79-81	488,936	414,962	85	21,609	4	393,353	80-
80-82	555,853	450,513	81	27,226	5	423,287	76-
81-83	573,052	478,056	83	31,530	6	446,526	78-
82-84	511,075	434,671	85	24,816	5	409,855	80-
83-85	415,261	420,416	101	21,352	5	399,064	96-
84-86	379,506	409,391	108	16,569	4	392,822	104-
85-87	363,671	399,386	110	16,897	5	382,489	105-
86-88	351,085	379,247	108	17,346	5	361,901	103-
87-89	342,082	377,277	110	19,337	6	357,940	105-
88-90	340,581	365,057	107	24,351	7	340,706	100-
89-91	388,711	426,498	110	32,248	8	394,250	101-
90-92	386,693	487,710	126	30,913	8	456,797	118-
91-93	412,231	552,984	134	28,339	7	524,645	127-
92-94	447,957	578,817	129	24,148	5	554,669	124-
93-95	482,208	562,153	117	27,489	6	534,664	111-
94-96	531,817	584,961	110	29,639	6	555,322	104-
95-97	521,756	596,510	114	29,318	6	567,192	109-
96-98	507,802	622,544	123	28,409	6	594,135	117-
97-99	478,740	658,847	138	38,489	8	620,358	130-
98-00	453,587	688,889	152	52,566	12	636,323	140-
99-01	446,164	690,567	155	87,845	20	602,722	135-
00-02	462,942	657,941	142	77,983	17	579,958	125-
01-03	478,833	647,719	135	63,695	13	584,024	122-

FIVE-YEAR AVERAGE

99-03	472,756	681,007	144	65,180	14	615,827	130-
-------	---------	---------	-----	--------	----	---------	------

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	244,535	102,726 42	484 0	102,242- 42-
1973	246,299	122,123 50	58 0	122,065- 50-
1974	304,920	169,848 56	417 0	169,431- 56-
1975	256,712	169,563 66	1,496 1	168,067- 65-
1976	324,373	205,182 63	0	205,182- 63-
1977	251,171	187,154 75	148 0	187,006- 74-
1978	258,560	214,913 83	2,527 1	212,386- 82-
1979	220,417	225,564 102	114 0	225,450-102-
1980	185,987	165,698 89	858 0	164,840- 89-
1981	363,522	389,268 107	599 0	388,669-107-
1982	339,360	290,113 85	1 0	290,112- 85-
1983	213,518	246,679 116	133 0	246,546-115-
1984	216,798	200,982 93	114 0	200,868- 93-
1985	331,479	274,420 83	35,050 11	239,370- 72-
1986	317,462	283,404 89	327 0	283,077- 89-
1987	340,713	262,320 77	577 0	261,743- 77-
1988	411,736	304,229 74	0	304,229- 74-
1989	488,606	363,901 74	15 0	363,886- 74-
1990	477,247	440,922 92	709 0	440,213- 92-
1991	549,481	486,507 89	311 0	486,196- 88-
1992	765,478	777,574 102	5,342 1	772,232-101-
1993	726,331	863,059 119	622 0	862,437-119-
1994	1,032,330	905,856 88	716 0	905,140- 88-
1995	1,052,698	834,324 79	97 0	834,227- 79-
1996	1,141,700	1,021,433 89	568 0	1,020,865- 89-
1997	1,322,767	1,154,519 87	758 0	1,153,761- 87-
1998	1,088,093	1,667,609 153	322 0	1,667,287-153-
1999	2,032,688	2,272,617 112	1,935 0	2,270,682-112-
2000	2,338,956	3,143,473 134	138,250 6	3,005,223-128-
2001	2,504,715	3,678,317 147	34,687 1	3,643,630-145-
2002	2,558,143	4,377,156 171	130,200 5	4,246,956-166-
2003	2,624,666	1,755,128 67	19,600 1	1,735,528- 66-
TOTAL	25,531,461	27,556,581 108	377,035 1	27,179,546-106-

THREE-YEAR MOVING AVERAGES

72-74	265,251	131,566 50	320 0	131,246- 49-
73-75	269,310	153,845 57	657 0	153,188- 57-
74-76	295,335	181,531 61	637 0	180,894- 61-
75-77	277,418	187,299 68	548 0	186,751- 67-

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	278,035	202,416	73	892	0	201,524-	72-
77-79	243,383	209,210	86	930	0	208,280-	86-
78-80	221,655	202,058	91	1,166	1	200,892-	91-
79-81	256,642	260,177	101	524	0	259,653-	101-
80-82	296,290	281,693	95	486	0	281,207-	95-
81-83	305,467	308,687	101	244	0	308,443-	101-
82-84	256,559	245,925	96	82	0	245,843-	96-
83-85	253,932	240,694	95	11,766	5	228,928-	90-
84-86	288,580	252,935	88	11,830	4	241,105-	84-
85-87	329,885	273,381	83	11,985	4	261,396-	79-
86-88	356,637	283,317	79	302	0	283,015-	79-
87-89	413,685	310,150	75	198	0	309,952-	75-
88-90	459,196	369,684	81	241	0	369,443-	80-
89-91	505,111	430,443	85	345	0	430,098-	85-
90-92	597,402	568,335	95	2,121	0	566,214-	95-
91-93	680,430	709,047	104	2,092	0	706,955-	104-
92-94	841,379	848,830	101	2,227	0	846,603-	101-
93-95	937,119	867,746	93	479	0	867,267-	93-
94-96	1,075,576	920,538	86	460	0	920,078-	86-
95-97	1,172,388	1,003,425	86	474	0	1,002,951-	86-
96-98	1,184,187	1,281,187	108	549	0	1,280,638-	108-
97-99	1,481,183	1,698,249	115	1,005	0	1,697,244-	115-
98-00	1,819,912	2,361,233	130	46,836	3	2,314,397-	127-
99-01	2,292,120	3,031,469	132	58,291	3	2,973,178-	130-
00-02	2,467,271	3,732,982	151	101,046	4	3,631,936-	147-
01-03	2,562,508	3,270,200	128	61,496	2	3,208,704-	125-

FIVE-YEAR AVERAGE

99-03	2,411,834	3,045,338	126	64,934	3	2,980,404-	124-
-------	-----------	-----------	-----	--------	---	------------	------

LACLEDE GAS COMPANY
ACCOUNT 381 METERS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	84,388	1,797 2	4,862 6	3,065 4
1973	100,753	2,299 2	7,136 7	4,837 5
1974	141,846	4,043 3	12,921 9	8,878 6
1975	146,556	3,377 2	13,447 9	10,070 7
1976	233,265	7,966 3	29,479 13	21,513 9
1977	320,043	8,666 3	26,312 8	17,646 6
1978	255,712	6,345 2	39,196 15	32,851 13
1979	326,646	4,609 1	45,309 14	40,700 12
1980	200,862	1,124 1	51,054 25	49,930 25
1981	223,382	2,605 1	48,900 22	46,295 21
1982	305,319	2,768 1	36,741 12	33,973 11
1983	280,148	5,947 2	48,495 17	42,548 15
1984	237,418	2,405 1	20,361 9	17,956 8
1985	355,204	2,556 1	22,205 6	19,649 6
1986	571,218	3,940 1	6,763 1	2,823 0
1987	512,231	5,087 1	6,605 1	1,518 0
1988	618,290	4,451 1	7,413 1	2,962 0
1989	729,647	4,125 1	3,087 0	1,038- 0
1990	742,050	0 0	2,415 0	2,415 0
1991	1,017,064	540- 0	4,484 0	5,024 0
1992	1,535,494	88 0	5,814 0	5,726 0
1993	1,762,664	847 0	2,668 0	1,821 0
1994	1,729,950	35 0	2,678 0	2,643 0
1995	2,004,199	941 0	91,969 5	91,028 5
1996	1,455,129	1,673 0	2,396 0	723 0
1997	1,085,278	234 0	41,899 4	41,665 4
1998	1,704,703	169 0	558,085 33	557,916 33
1999	1,143,382	20- 0	97,555 9	97,575 9
2000	1,254,853	0 0	122,165 10	122,165 10
2001	1,528,107	3,159 0	225,237 15	222,078 15
2002	1,372,646	3,113 0	72,797 5	69,684 5
2003	1,399,585	847 0	23,004 2	22,157 2
TOTAL	25,378,032	84,656 0	1,683,452 7	1,598,796 6

THREE-YEAR MOVING AVERAGES

72-74	108,996	2,713 2	8,307 8	5,594 5
73-75	129,718	3,240 2	11,168 9	7,928 6
74-76	173,889	5,129 3	18,616 11	13,487 8
75-77	233,288	6,670 3	23,080 10	16,410 7

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	269,673	7,659	3	31,662	12	24,003	9
77-79	300,800	6,540	2	36,939	12	30,399	10
78-80	261,073	4,026	2	45,186	17	41,160	16
79-81	250,297	2,779	1	48,421	19	45,642	18
80-82	243,188	2,166	1	45,565	19	43,399	18
81-83	269,616	3,773	1	44,712	17	40,939	15
82-84	274,295	3,707	1	35,199	13	31,492	11
83-85	290,923	3,636	1	30,354	10	26,718	9
84-86	387,947	2,967	1	16,443	4	13,476	3
85-87	479,551	3,861	1	11,858	2	7,997	2
86-88	567,246	4,493	1	6,927	1	2,434	0
87-89	620,056	4,555	1	5,702	1	1,147	0
88-90	696,662	2,859	0	4,305	1	1,446	0
89-91	829,587	1,195	0	3,329	0	2,134	0
90-92	1,098,203	151-	0	4,238	0	4,389	0
91-93	1,438,408	132	0	4,322	0	4,190	0
92-94	1,676,036	323	0	3,720	0	3,397	0
93-95	1,832,271	608	0	32,438	2	31,830	2
94-96	1,729,759	883	0	32,347	2	31,464	2
95-97	1,514,868	950	0	45,421	3	44,471	3
96-98	1,415,036	692	0	200,793	14	200,101	14
97-99	1,311,121	128	0	232,513	18	232,385	18
98-00	1,367,646	50	0	259,268	19	259,218	19
99-01	1,308,781	1,046	0	148,319	11	147,273	11
00-02	1,385,202	2,091	0	140,066	10	137,975	10
01-03	1,433,446	2,373	0	107,012	7	104,639	7

FIVE-YEAR AVERAGE

99-03	1,339,715	1,420	0	108,151	8	106,731	8
-------	-----------	-------	---	---------	---	---------	---

LACLEDE GAS COMPANY
ACCOUNT 383 HOUSE REGULATOR
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	36,678	45 0	3,379 9	3,334 9
1973	25,485	0	0	0
1974	17,888	0	0	0
1975	7,421	0	0	0
1976	15,638	0	0	0
1977	5,961	162- 3-	406 7	568 10
1978	5,709	156 3	0	156- 3-
1979	12,135	44 0	19- 0	63- 1-
1980	10,022	26- 0	723 7	749 7
1981	18,670	567 3	567 3	0
1982	14,154	0	159 1	159 1
1983	36,832	0	0	0
1984	30,773	0	0	0
1985	69,225	52 0	0	52- 0
1986	78,275	0	0	0
1987	63,465	0	0	0
1988	30,593	0	0	0
1989	28,235	222 1	0	222- 1-
1990	37,374	0	200 1	200 1
1991	30,341	0	0	0
1992	14,597	0	0	0
1993	148,362	0	0	0
1994	17,322	0	0	0
1995	30,258	0	0	0
1996	19,504	0	0	0
1997	4,363	0	0	0
1998	3,103	0	0	0
1999	4,326	0	0	0
2000	666	215 32	0	215- 32-
2001				
2002				
2003				
TOTAL	817,375	1,113 0	5,415 1	4,302 1

THREE-YEAR MOVING AVERAGES

72-74	26,684	15 0	1,126 4	1,111 4
73-75	16,931	0	0	0
74-76	13,649	0	0	0
75-77	9,674	54- 1-	135 1	189 2

LACLEDE GAS COMPANY
ACCOUNT 383 HOUSE REGULATOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
76-78	9,103	2- 0	135 1	137 2
77-79	7,935	12 0	129 2	117 1
78-80	9,289	58 1	235 3	177 2
79-81	13,609	195 1	424 3	229 2
80-82	14,282	180 1	483 3	303 2
81-83	23,219	189 1	242 1	53 0
82-84	27,253	0	53 0	53 0
83-85	45,610	17 0	0	17- 0
84-86	59,424	17 0	0	17- 0
85-87	70,321	17 0	0	17- 0
86-88	57,444	0	0	0
87-89	40,764	74 0	0	74- 0
88-90	32,068	74 0	67 0	7- 0
89-91	31,984	74 0	67 0	7- 0
90-92	27,437	0	67 0	67 0
91-93	64,433	0	0	0
92-94	60,094	0	0	0
93-95	65,314	0	0	0
94-96	22,361	0	0	0
95-97	18,041	0	0	0
96-98	8,990	0	0	0
97-99	3,931	0	0	0
98-00	2,698	72 3	0	72- 3-
99-01	1,664	72 4	0	72- 4-
00-02	222	72 32	0	72- 32-
01-03				
FIVE-YEAR AVERAGE				
99-03	999	43 4	0	43- 4-

LACLEDE GAS COMPANY

ACCOUNT 385 IND. MEAS. & REG. STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	33,389	3,822 11	7,027 21	3,205 10
1973	17,026	2,386 14	4,842 28	2,456 14
1974	24,926	4,068 16	5,812 23	1,744 7
1975	29,822	3,341 11	6,580 22	3,239 11
1976	19,392	2,091 11	4,713 24	2,622 14
1977	28,033	5,664 20	7,638 27	1,974 7
1978	24,941	7,149 29	9,707 39	2,558 10
1979	16,148	4,138 26	6,459 40	2,321 14
1980	16,076	2,652 16	3,573 22	921 6
1981	21,105	4,154 20	6,524 31	2,370 11
1982	22,755	6,267 28	8,707 38	2,440 11
1983	45,147	6,258 14	14,099 31	7,841 17
1984	21,236	6,584 31	11,800 56	5,216 25
1985	74,762	14,796 20	20,517 27	5,721 8
1986	53,519	16,902 32	25,482 48	8,580 16
1987	67,619	24,133 36	22,102 33	2,031- 3-
1988	39,187	17,482 45	12,613 32	4,869- 12-
1989	26,461	16,890 64	10,982 42	5,908- 22-
1990	130,461	9,615 7	3,932 3	5,683- 4-
1991	30,849	7,014 23	1,968 6	5,046- 16-
1992	50,443	17,384 34	702 1	16,682- 33-
1993	59,704	33,377 56	0	33,377- 56-
1994	30,873	23,923 77	1,978 6	21,945- 71-
1995	26,749	12,272 46	4,112 15	8,160- 31-
1996	25,505	6,973 27	2,211 9	4,762- 19-
1997	20,548	6,100 30	431 2	5,669- 28-
1998	62,127	14,471 23	2,663 4	11,808- 19-
1999	4,370	1,825 42	0	1,825- 42-
2000	62,090	25,292 41	5,762 9	19,530- 31-
2001	84,483	19,103 23	561 1	18,542- 22-
2002	4,190	1,301 31	0	1,301- 31-
2003	2,059	4,483 218	0	4,483-218-
TOTAL	1,175,995	331,910 28	213,497 18	118,413- 10-

THREE-YEAR MOVING AVERAGES

72-74	25,114	3,425 14	5,894 23	2,469 10
73-75	23,925	3,265 14	5,745 24	2,480 10
74-76	24,713	3,166 13	5,702 23	2,536 10
75-77	25,749	3,698 14	6,310 25	2,612 10

LACLEDE GAS COMPANY

ACCOUNT 385 IND. MEAS. & REG. STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	24,122	4,968	21	7,353	30	2,385	10
77-79	23,041	5,650	25	7,935	34	2,285	10
78-80	19,055	4,646	24	6,580	35	1,934	10
79-81	17,776	3,648	21	5,519	31	1,871	11
80-82	19,979	4,358	22	6,268	31	1,910	10
81-83	29,669	5,560	19	9,776	33	4,216	14
82-84	29,712	6,370	21	11,535	39	5,165	17
83-85	47,048	9,212	20	15,472	33	6,260	13
84-86	49,839	12,760	26	19,266	39	6,506	13
85-87	65,300	18,610	28	22,700	35	4,090	6
86-88	53,442	19,506	36	20,065	38	559	1
87-89	44,422	19,502	44	15,232	34	4,270-	10-
88-90	65,369	14,662	22	9,176	14	5,486-	8-
89-91	62,590	11,173	18	5,627	9	5,546-	9-
90-92	70,584	11,338	16	2,201	3	9,137-	13-
91-93	46,999	19,258	41	890	2	18,368-	39-
92-94	47,007	24,895	53	893	2	24,002-	51-
93-95	39,109	23,191	59	2,030	5	21,161-	54-
94-96	27,709	14,389	52	2,767	10	11,622-	42-
95-97	24,267	8,448	35	2,251	9	6,197-	26-
96-98	36,060	9,181	25	1,768	5	7,413-	21-
97-99	29,015	7,465	26	1,031	4	6,434-	22-
98-00	42,862	13,863	32	2,808	7	11,055-	26-
99-01	50,315	15,407	31	2,108	4	13,299-	26-
00-02	50,254	15,232	30	2,108	4	13,124-	26-
01-03	30,244	8,295	27	187	1	8,108-	27-

FIVE-YEAR AVERAGE

99-03	31,439	10,401	33	1,265	4	9,136-	29-
-------	--------	--------	----	-------	---	--------	-----

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	3,011	936	31	2,105	70	1,169	39
1979	749	164	22	900	120	736	98
1980							
1981	2,448		0	836	34	836	34
1982							
1983	117,637	52,639	45	38,543	33	14,096-	12-
1984				1,600		1,600	
1985	5,870	3,465	59		0	3,465-	59-
1986							
1987							
1988							
1989							
1990							
1991	7,169	1,219	17	2,400	33	1,181	16
1992							
1993							
1994	21,276	534	3	3,000	14	2,466	12
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
TOTAL	158,160	58,957	37	49,384	31	9,573-	6-

THREE-YEAR MOVING AVERAGES

78-80	1,253	367	29	1,002	80	635	51
79-81	1,066	55	5	579	54	524	49
80-82	816		0	279	34	279	34
81-83	40,028	17,546	44	13,126	33	4,420-	11-
82-84	39,212	17,546	45	13,381	34	4,165-	11-
83-85	41,169	18,701	45	13,381	33	5,320-	13-
84-86	1,957	1,155	59	533	27	622-	32-
85-87	1,957	1,155	59		0	1,155-	59-
86-88							
87-89							

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
------	------------------------	----------------------------------	--------------------------------	------------------------------

THREE-YEAR MOVING AVERAGES

88-90				
89-91	2,390	406 17	800 33	394 16
90-92	2,390	406 17	800 33	394 16
91-93	2,390	406 17	800 33	394 16
92-94	7,092	178 3	1,000 14	822 12
93-95	7,092	178 3	1,000 14	822 12
94-96	7,092	178 3	1,000 14	822 12
95-97				
96-98				
97-99				
98-00				
99-01				
00-02				
01-03				

FIVE-YEAR AVERAGE

99-03

LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	3,080	1,611 52	0	1,611- 52-
1973	1,241	991 80	0	991- 80-
1974	2,513	2,001 80	23 1	1,978- 79-
1975	3,973	2,708 68	0	2,708- 68-
1976	3,987	3,532 89	0	3,532- 89-
1977	1,807	3,867 214	0	3,867-214-
1978	3,216	3,032 94	0	3,032- 94-
1979	706	3,899 552	0	3,899-552-
1980	5,411	7,042 130	0	7,042-130-
1981	26,742	36,468 136	50 0	36,418-136-
1982	18,726	26,515 142	0	26,515-142-
1983	32,495	22,732 70	69 0	22,663- 70-
1984	4,655	12,647 272	0	12,647-272-
1985	4,874	9,985 205	0	9,985-205-
1986	26,473	44,015 166	0	44,015-166-
1987	11,162	19,469 174	0	19,469-174-
1988	704	3,629 515	0	3,629-515-
1989	659	14,680	0	14,680-
1990		13,937		13,937-
1991	314	0	0	0
1992		1,389		1,389-
1993				
1994	384	1,291 336	0	1,291-336-
1995	206	458 222	0	458-222-
1996		585		585-
1997	945	1,910 202	36 4	1,874-198-
1998	312	1,200 385	0	1,200-385-
1999	356	42 12	0	42- 12-
2000	39	1,384	0	1,384-
2001		1,639		1,639-
2002	91	685 753	0	685-753-
2003	1,318	2,093 159	0	2,093-159-
TOTAL	156,389	245,436 157	178 0	245,258-157-

THREE-YEAR MOVING AVERAGES

72-74	2,278	1,534 67	8 0	1,526- 67-
73-75	2,576	1,900 74	8 0	1,892- 73-
74-76	3,491	2,747 79	8 0	2,739- 78-
75-77	3,256	3,369 103	0	3,369-103-

LACLEDE GAS COMPANY
ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
76-78	3,003	3,477 116	0	3,477-116-
77-79	1,910	3,599 188	0	3,599-188-
78-80	3,111	4,658 150	0	4,658-150-
79-81	10,953	15,803 144	17 0	15,786-144-
80-82	16,960	23,341 138	17 0	23,324-138-
81-83	25,988	28,572 110	40 0	28,532-110-
82-84	18,625	20,631 111	23 0	20,608-111-
83-85	14,008	15,121 108	23 0	15,098-108-
84-86	12,000	22,216 185	0	22,216-185-
85-87	14,169	24,490 173	0	24,490-173-
86-88	12,780	22,371 175	0	22,371-175-
87-89	4,175	12,592 302	0	12,592-302-
88-90	455	10,749	0	10,749-
89-91	325	9,539	0	9,539-
90-92	105	5,109	0	5,109-
91-93	105	463 441	0	463-441-
92-94	128	893 698	0	893-698-
93-95	197	583 296	0	583-296-
94-96	197	778 395	0	778-395-
95-97	384	984 256	12 3	972-253-
96-98	419	1,232 294	12 3	1,220-291-
97-99	538	1,051 195	12 2	1,039-193-
98-00	236	876 371	0	876-371-
99-01	132	1,022 774	0	1,022-774-
00-02	43	1,236	0	1,236-
01-03	470	1,472 313	0	1,472-313-
FIVE-YEAR AVERAGE				
99-03	361	1,169 324	0	1,169-324-

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1975	23,205	0	23,293 100	23,293 100
1976				
1977				
1978				
1979				
1980	2,749	0	0	0
1981				
1982				
1983				
1984	4,812	0	0	0
1985	2,639	0	0	0
1986				
1987	6,336	0	0	0
1988	910	400 44	0	400- 44-
1989	9,111	1,860 20	0	1,860- 20-
1990	4,294	449 10	0	449- 10-
1991				
1992				
1993	1,422	0	0	0
1994	1,686	0	0	0
1995				
1996				
1997	10,490	0	0	0
1998				
1999	3,252	0	0	0
2000	5,476	999 18	0	999- 18-
2001				
2002	7,032	0	0	0
2003	35,453	514 1	0	514- 1-
TOTAL	118,867	4,222 4	23,293 20	19,071 16

THREE-YEAR MOVING AVERAGES

75-77	7,735	0	7,764 100	7,764 100
76-78				
77-79				
78-80	916	0	0	0
79-81	916	0	0	0
80-82	916	0	0	0
81-83				

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	1,604		0	0		0	
83-85	2,484		0	0		0	
84-86	2,484		0	0		0	
85-87	2,992		0	0		0	
86-88	2,415	133	6	0		133-	6-
87-89	5,452	753	14	0		753-	14-
88-90	4,772	903	19	0		903-	19-
89-91	4,468	769	17	0		769-	17-
90-92	1,431	150	10	0		150-	10-
91-93	474		0	0		0	
92-94	1,036		0	0		0	
93-95	1,036		0	0		0	
94-96	562		0	0		0	
95-97	3,497		0	0		0	
96-98	3,497		0	0		0	
97-99	4,581		0	0		0	
98-00	2,909	333	11	0		333-	11-
99-01	2,909	333	11	0		333-	11-
00-02	4,169	333	8	0		333-	8-
01-03	14,162	171	1	0		171-	1-

FIVE-YEAR AVERAGE

99-03	10,243	303	3	0		303-	3-
-------	--------	-----	---	---	--	------	----

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	167,624	0	38,984 23	38,984 23
1973	129,611	0	16,267 13	16,267 13
1974	117,885	0	18,238 15	18,238 15
1975	188,677	0	25,872 14	25,872 14
1976	211,744	0	39,913 19	39,913 19
1977	112,593	0	19,550 17	19,550 17
1978	133,402	0	20,627 15	20,627 15
1979	167,978	0	28,189 17	28,189 17
1980	201,472	0	31,116 15	31,116 15
1981	164,241	0	21,566 13	21,566 13
1982	233,296	0	58,911 25	58,911 25
1983	263,823	0	64,471 24	64,471 24
1984	261,686	0	69,296 26	69,296 26
1985	307,118	0	69,338 23	69,338 23
1986	306,924	0	68,487 22	68,487 22
1987	398,631	0	65,908 17	65,908 17
1988	424,086	0	72,055 17	72,055 17
1989	258,035	0	39,605 15	39,605 15
1990	206,574	0	39,491 19	39,491 19
1991	357,028	0	37,484 10	37,484 10
1992	240,366	0	35,273 15	35,273 15
1993	548,699	388 0	81,724 15	81,336 15
1994	204,086	0	43,630 21	43,630 21
1995	808,368	0	99,018 12	99,018 12
1996	531,324	0	81,604 15	81,604 15
1997	433,456	0	84,252 19	84,252 19
1998	437,774	0	65,634 15	65,634 15
1999	490,091	1,654 0	66,986 14	65,332 13
2000	122,331	581 0	21,640 18	21,059 17
2001	803,607	0	95,342 12	95,342 12
2002	936,468	0	23,034 2	23,034 2
2003	453,602	0	94,794 21	94,794 21
TOTAL	10,622,600	2,623 0	1,638,299 15	1,635,676 15

THREE-YEAR MOVING AVERAGES

72-74	138,373	0	24,496 18	24,496 18
73-75	145,391	0	20,126 14	20,126 14
74-76	172,769	0	28,008 16	28,008 16
75-77	171,005	0	28,445 17	28,445 17

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	152,580		0	26,697	17	26,697	17
77-79	137,991		0	22,789	17	22,789	17
78-80	167,617		0	26,644	16	26,644	16
79-81	177,897		0	26,957	15	26,957	15
80-82	199,669		0	37,198	19	37,198	19
81-83	220,453		0	48,316	22	48,316	22
82-84	252,935		0	64,226	25	64,226	25
83-85	277,542		0	67,702	24	67,702	24
84-86	291,909		0	69,040	24	69,040	24
85-87	337,558		0	67,911	20	67,911	20
86-88	376,547		0	68,816	18	68,816	18
87-89	360,251		0	59,189	16	59,189	16
88-90	296,232		0	50,384	17	50,384	17
89-91	273,879		0	38,860	14	38,860	14
90-92	267,989		0	37,416	14	37,416	14
91-93	382,031	129	0	51,494	13	51,365	13
92-94	331,050	129	0	53,542	16	53,413	16
93-95	520,384	129	0	74,791	14	74,662	14
94-96	514,592		0	74,751	15	74,751	15
95-97	591,049		0	88,291	15	88,291	15
96-98	467,518		0	77,163	17	77,163	17
97-99	453,774	551	0	72,291	16	71,740	16
98-00	350,066	745	0	51,420	15	50,675	14
99-01	472,010	745	0	61,323	13	60,578	13
00-02	620,802	194	0	46,672	8	46,478	7
01-03	731,226		0	71,057	10	71,057	10

FIVE-YEAR AVERAGE

99-03	561,220	447	0	60,360	11	59,913	11
-------	---------	-----	---	--------	----	--------	----

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1972	80,909	0	12,638 16	12,638 16
1973	146,242	0	28,368 19	28,368 19
1974	62,056	0	9,334 15	9,334 15
1975	159,388	0	25,849 16	25,849 16
1976	157,517	0	30,666 19	30,666 19
1977	193,977	0	29,162 15	29,162 15
1978	250,805	0	43,441 17	43,441 17
1979	237,285	0	53,737 23	53,737 23
1980	135,164	0	19,000 14	19,000 14
1981	173,323	0	28,667 17	28,667 17
1982	178,476	0	34,057 19	34,057 19
1983	265,556	0	49,636 19	49,636 19
1984	195,877	0	26,882 14	26,882 14
1985	567,358	0	86,417 15	86,417 15
1986	457,977	0	63,522 14	63,522 14
1987	356,507	0	30,311 9	30,311 9
1988	630,978	0	59,203 9	59,203 9
1989	263,889	0	29,246 11	29,246 11
1990	211,092	0	22,783 11	22,783 11
1991	301,252	45 0	23,558 8	23,513 8
1992	222,060	0	35,373 16	35,373 16
1993	567,266	0	24,335 4	24,335 4
1994	548,584	0	49,220 9	49,220 9
1995	1,055,297	0	114,884 11	114,884 11
1996	547,106	0	27,729 5	27,729 5
1997	577,870	0	62,284 11	62,284 11
1998	590,754	768 0	50,696 9	49,928 8
1999	794,778	4,187 1	64,257 8	60,070 8
2000	337,137	3,000- 1-	36,468 11	39,468 12
2001	1,530,828	0	68,603 4	68,603 4
2002	715,890	0	33,336 5	33,336 5
2003	170,971	0	27,291 16	27,291 16
TOTAL	12,684,169	2,000 0	1,300,953 10	1,298,953 10

THREE-YEAR MOVING AVERAGES

72-74	96,402	0	16,780 17	16,780 17
73-75	122,562	0	21,183 17	21,183 17
74-76	126,320	0	21,950 17	21,950 17
75-77	170,294	0	28,559 17	28,559 17

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	200,766		0	34,423	17	34,423	17
77-79	227,356		0	42,113	19	42,113	19
78-80	207,752		0	38,726	19	38,726	19
79-81	181,924		0	33,801	19	33,801	19
80-82	162,321		0	27,241	17	27,241	17
81-83	205,785		0	37,453	18	37,453	18
82-84	213,303		0	36,859	17	36,859	17
83-85	342,930		0	54,312	16	54,312	16
84-86	407,071		0	58,940	14	58,940	14
85-87	460,614		0	60,083	13	60,083	13
86-88	481,821		0	51,012	11	51,012	11
87-89	417,125		0	39,586	9	39,586	9
88-90	368,653		0	37,077	10	37,077	10
89-91	258,744	15	0	25,195	10	25,180	10
90-92	244,801	15	0	27,238	11	27,223	11
91-93	363,526	15	0	27,755	8	27,740	8
92-94	445,970		0	36,309	8	36,309	8
93-95	723,716		0	62,813	9	62,813	9
94-96	716,996		0	63,944	9	63,944	9
95-97	726,758		0	68,299	9	68,299	9
96-98	571,910	256	0	46,903	8	46,647	8
97-99	654,468	1,652	0	59,079	9	57,427	9
98-00	574,223	652	0	50,474	9	49,822	9
99-01	887,581	396	0	56,443	6	56,047	6
00-02	861,285	1,000-	0	46,136	5	47,136	5
01-03	805,896		0	43,077	5	43,077	5

FIVE-YEAR AVERAGE

99-03	709,921	237	0	45,991	6	45,754	6
-------	---------	-----	---	--------	---	--------	---

LACLEDE GAS COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	193,021		0	40,801	21	40,801	21
1973	22,864		0	20,339	89	20,339	89
1974	123,799		0	57,502	46	57,502	46
1975	325,456		0	60,804	19	60,804	19
1976	349,701		0	95,601	27	95,601	27
1977	263,589		0	91,503	35	91,503	35
1978	244,605		0	89,104	36	89,104	36
1979	205,776		0	30,730	15	30,730	15
1980	148,819		0	32,090	22	32,090	22
1981	179,100	120	0	51,210	29	51,090	29
1982	264,360		0	65,402	25	65,402	25
1983	401,142		0	65,446	16	65,446	16
1984	478,947		0	173,434	36	173,434	36
1985	396,844		0	72,515	18	72,515	18
1986	393,904		0	53,379	14	53,379	14
1987	449,891		0	62,508	14	62,508	14
1988	336,341		0	79,241	24	79,241	24
1989	386,417		0	82,930	21	82,930	21
1990	261,152	53	0	16,444	6	16,391	6
1991	291,642		0	51,795	18	51,795	18
1992	273,190	1,009	0	42,724	16	41,715	15
1993	480,668		0	80,052	17	80,052	17
1994	382,422		0	35,997	9	35,997	9
1995	581,088	22	0	95,695	16	95,673	16
1996	483,473	6,143	1	20,351	4	14,208	3
1997	883,816	290	0	83,935	9	83,645	9
1998	412,857		0	49,599	12	49,599	12
1999	780,948	667	0	98,997	13	98,330	13
2000	254,581	364	0	1,358	1	994	0
2001	1,610,470		0	118,035	7	118,035	7
2002	1,424,211		0	56,396	4	56,396	4
2003	288,809		0	44,821	16	44,821	16
TOTAL	13,573,903	8,668	0	2,020,738	15	2,012,070	15

THREE-YEAR MOVING AVERAGES

72-74	113,228	0	39,547	35	39,547	35
73-75	157,373	0	46,215	29	46,215	29
74-76	266,319	0	71,302	27	71,302	27
75-77	312,915	0	82,636	26	82,636	26

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	285,965		0	92,069	32	92,069	32
77-79	237,990		0	70,446	30	70,446	30
78-80	199,733		0	50,641	25	50,641	25
79-81	177,898	40	0	38,010	21	37,970	21
80-82	197,426	40	0	49,567	25	49,527	25
81-83	281,534	40	0	60,686	22	60,646	22
82-84	381,483		0	101,427	27	101,427	27
83-85	425,644		0	103,798	24	103,798	24
84-86	423,231		0	99,776	24	99,776	24
85-87	413,546		0	62,801	15	62,801	15
86-88	393,378		0	65,043	17	65,043	17
87-89	390,883		0	74,893	19	74,893	19
88-90	327,970	18	0	59,539	18	59,521	18
89-91	313,070	18	0	50,390	16	50,372	16
90-92	275,328	354	0	36,988	13	36,634	13
91-93	348,500	336	0	58,190	17	57,854	17
92-94	378,760	336	0	52,924	14	52,588	14
93-95	481,393	7	0	70,581	15	70,574	15
94-96	482,328	2,055	0	50,681	11	48,626	10
95-97	649,459	2,151	0	66,660	10	64,509	10
96-98	593,382	2,144	0	51,295	9	49,151	8
97-99	692,540	319	0	77,510	11	77,191	11
98-00	482,795	344	0	49,985	10	49,641	10
99-01	882,000	344	0	72,797	8	72,453	8
00-02	1,096,421	121	0	58,596	5	58,475	5
01-03	1,107,830		0	73,084	7	73,084	7

FIVE-YEAR AVERAGE

99-03	871,804	206	0	63,921	7	63,715	7
-------	---------	-----	---	--------	---	--------	---

DEPRECIATION CALCULATIONS

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R0.5							
NET SALVAGE PERCENT.. -15							
1910	5,414.00	60.00	1.67	103.98	11.70	.8050	5,012
1911	40,739.00	60.00	1.67	782.39	12.09	.7985	37,410
1912	1,258.00	60.00	1.67	24.16	12.49	.7918	1,145
1913	220.00	60.00	1.67	4.23	12.89	.7852	199
1921	57.00	60.00	1.67	1.09	16.10	.7317	48
1923	393.00	60.00	1.67	7.55	16.92	.7180	325
1924	609.00	60.00	1.67	11.70	17.33	.7112	498
1925	15,034.00	60.00	1.67	288.73	17.75	.7042	12,175
1926	301.00	60.00	1.67	5.78	18.17	.6972	241
1927	1,389.00	60.00	1.67	26.68	18.59	.6902	1,102
1928	181.00	60.00	1.67	3.48	19.01	.6832	142
1929	861.00	60.00	1.67	16.54	19.44	.6760	669
1930	1,466.00	60.00	1.67	28.15	19.87	.6688	1,128
1931	1,065.00	60.00	1.67	20.45	20.31	.6615	810
1932	4,473.00	60.00	1.67	85.90	20.74	.6543	3,366
1933	455.00	60.00	1.67	8.74	21.19	.6468	338
1934	231.00	60.00	1.67	4.44	21.63	.6395	170
1935	227.00	60.00	1.67	4.36	22.08	.6320	165
1937	1,631.00	60.00	1.67	31.32	22.98	.6170	1,157
1938	995.00	60.00	1.67	19.11	23.44	.6093	697
1939	24.00	60.00	1.67	0.46	23.90	.6017	17
1941	10,821.00	60.00	1.67	207.82	24.84	.5860	7,292
1942	650.00	60.00	1.67	12.48	25.31	.5782	432
1943	1,072.00	60.00	1.67	20.59	25.79	.5702	703
1946	471.00	60.00	1.67	9.05	27.24	.5460	296
1947	5,181.00	60.00	1.67	99.50	27.73	.5378	3,204
1950	3,095.00	60.00	1.67	59.44	29.23	.5128	1,825
1951	165,014.00	60.00	1.67	3,169.09	29.74	.5043	95,699
1952	25,282.00	60.00	1.67	485.54	30.25	.4958	14,415
1953	370.00	60.00	1.67	7.11	30.77	.4872	207
1955	216.00	60.00	1.67	4.15	31.81	.4698	117
1956	81,868.00	60.00	1.67	1,572.27	32.33	.4612	43,421
1957	21,893.00	60.00	1.67	420.46	32.86	.4523	11,388
1960	94,269.00	60.00	1.67	1,810.44	34.48	.4253	46,106
1961	2,898.00	60.00	1.67	55.66	35.02	.4163	1,387
1962	3,210.00	60.00	1.67	61.65	35.57	.4072	1,503
1963	14,432.00	60.00	1.67	277.17	36.12	.3980	6,606
1964	26,960.00	60.00	1.67	517.77	36.67	.3888	12,054

LACLEDE GAS COMPANY

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R0.5							
NET SALVAGE PERCENT.. -15							
1965	2,859.00	60.00	1.67	54.91	37.23	.3795	1,248
1966	2,185.00	60.00	1.67	41.96	37.79	.3702	930
1967	166.00	60.00	1.67	3.19	38.36	.3607	69
1968	1,148.00	60.00	1.67	22.05	38.92	.3513	464
1969	4,305.00	60.00	1.67	82.68	39.49	.3418	1,692
1971	4,423.00	60.00	1.67	84.94	40.64	.3227	1,641
1972	966.00	60.00	1.67	18.55	41.21	.3132	348
1973	1,441.00	60.00	1.67	27.67	41.79	.3035	503
1974	2,823.00	60.00	1.67	54.22	42.37	.2938	954
1976	301.00	60.00	1.67	5.78	43.54	.2743	95
1977	9,382.00	60.00	1.67	180.18	44.13	.2645	2,854
1978	16,707.00	60.00	1.67	320.86	44.72	.2547	4,894
1979	81.00	60.00	1.67	1.56	45.31	.2448	23
1980	10,507.00	60.00	1.67	201.79	45.90	.2350	2,840
1983	13,822.00	60.00	1.67	265.45	47.68	.2053	3,263
1984	809.00	60.00	1.67	15.54	48.28	.1953	182
1985	12,220.00	60.00	1.67	234.69	48.88	.1853	2,604
1986	15,295.00	60.00	1.67	293.74	49.48	.1753	3,083
1987	2,525.00	60.00	1.67	48.49	50.08	.1653	480
1988	4,366.00	60.00	1.67	83.85	50.68	.1553	780
1989	20,761.00	60.00	1.67	398.72	51.28	.1453	3,469
1991	46,577.00	60.00	1.67	894.51	52.49	.1252	6,706
1992	6,763.00	60.00	1.67	129.88	53.09	.1152	896
1995	110,674.00	60.00	1.67	2,125.49	54.92	.0847	10,780
1996	8,228.00	60.00	1.67	158.02	55.53	.0745	705
1997	6,748.00	60.00	1.67	129.60	56.14	.0643	499
1998	9,930.00	60.00	1.67	190.71	56.76	.0540	617
1999	19,534.00	60.00	1.67	375.15	57.37	.0438	984
2000	19,575.00	60.00	1.67	375.94	57.99	.0335	754
2001	1,199.00	60.00	1.67	23.03	58.60	.0233	32
2002	3,458.00	60.00	1.67	66.41	59.22	.0130	52
	894,503.00			17,178.99			367,910

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.92

LACLEDE GAS COMPANY

ACCOUNT 307 OTHER POWER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R3							
NET SALVAGE PERCENT.. -10							
1960	31,243.00	30.00	3.33	1,144.43	1.82	.9393	32,281
1961	9,424.00	30.00	3.33	345.20	2.08	.9307	9,648
1962	21,359.00	30.00	3.33	782.38	2.34	.9220	21,662
1963	18,424.00	30.00	3.33	674.87	2.60	.9133	18,509
1964	721.00	30.00	3.33	26.41	2.86	.9047	718
1995	13,237.00	30.00	3.33	484.87	22.08	.2640	3,844
1996	757.00	30.00	3.33	27.73	23.01	.2330	194
2001	63,850.00	30.00	3.33	2,338.83	27.79	.0737	5,176
	159,015.00			5,824.72			92,032

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.66

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-R1							
NET SALVAGE PERCENT.. -5							
1948	9,720.00	33.00	3.03	309.24	3.51	.8936	9,120
1959	373.00	33.00	3.03	11.87	7.26	.7800	305
1960	133,813.00	33.00	3.03	4,257.26	7.64	.7685	107,977
1961	183,962.00	33.00	3.03	5,852.75	8.04	.7564	146,106
1962	102,635.00	33.00	3.03	3,265.33	8.44	.7442	80,200
1963	8,443.00	33.00	3.03	268.61	8.85	.7318	6,488
1964	79,113.00	33.00	3.03	2,516.98	9.27	.7191	59,735
1965	69,100.00	33.00	3.03	2,198.42	9.70	.7061	51,231
1966	26,241.00	33.00	3.03	834.86	10.14	.6927	19,086
1967	12,385.00	33.00	3.03	394.03	10.59	.6791	8,831
1968	15,439.00	33.00	3.03	491.19	11.05	.6652	10,784
1969	37,524.00	33.00	3.03	1,193.83	11.52	.6509	25,646
1970	720.00	33.00	3.03	22.91	12.00	.6364	481
1971	2,026.00	33.00	3.03	64.46	12.49	.6215	1,322
1972	134,104.00	33.00	3.03	4,266.52	12.99	.6064	85,387
1973	57,925.00	33.00	3.03	1,842.88	13.50	.5909	35,939
1974	349,489.00	33.00	3.03	11,118.99	14.02	.5752	211,077
1975	1,140.00	33.00	3.03	36.27	14.55	.5591	669
1976	10,653.00	33.00	3.03	338.93	15.09	.5427	6,070
1977	10,480.00	33.00	3.03	333.42	15.64	.5261	5,789
1978	9,066.00	33.00	3.03	288.43	16.20	.5091	4,846
1979	20,877.00	33.00	3.03	664.20	16.77	.4918	10,781
1980	8,619.00	33.00	3.03	274.21	17.36	.4739	4,289
1981	1,511.00	33.00	3.03	48.07	17.95	.4561	724
1983	33,095.00	33.00	3.03	1,052.92	19.16	.4194	14,574
1984	67,309.00	33.00	3.03	2,141.44	19.79	.4003	28,291
1985	35,061.00	33.00	3.03	1,115.47	20.42	.3812	14,034
1986	35,055.00	33.00	3.03	1,115.27	21.05	.3621	13,328
1988	7,540.00	33.00	3.03	239.89	22.35	.3227	2,555
1989	40,612.00	33.00	3.03	1,292.07	23.01	.3027	12,908
1990	10,421.00	33.00	3.03	331.54	23.68	.2824	3,090
1991	17,460.00	33.00	3.03	555.49	24.35	.2621	4,805
1992	5,523.00	33.00	3.03	175.71	25.03	.2415	1,400
1993	19,191.00	33.00	3.03	610.56	25.71	.2209	4,451
1994	81,986.00	33.00	3.03	2,608.38	26.40	.2000	17,217
1995	39,012.00	33.00	3.03	1,241.17	27.09	.1791	7,336
1996	5,606.00	33.00	3.03	178.35	27.78	.1582	931
1997	16,245.00	33.00	3.03	516.83	28.48	.1370	2,337

LACLEDE GAS COMPANY

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 33-R1							
NET SALVAGE PERCENT.. -5							
1998	685,273.00	33.00	3.03	21,801.96	29.19	.1155	83,106
1999	226,003.00	33.00	3.03	7,190.29	29.90	.0939	22,283
2000	304,302.00	33.00	3.03	9,681.37	30.62	.0721	23,037
2001	69,148.00	33.00	3.03	2,199.94	31.34	.0503	3,652
2003	19,937.00	33.00	3.03	634.30	32.72	.0085	178
	3,004,137.00			95,576.61			1,152,396

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.18

LACLEDE GAS COMPANY

ACCOUNT 311.1 - LIQUEFIED PETROLEUM GAS STORAGE CAVERN

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-S3							
NET SALVAGE PERCENT.. 0							
1958	3,993.00	55.00	1.82	72.67	15.32	.7215	2,881
1959	203.00	55.00	1.82	3.69	15.87	.7115	144
1969	665.00	55.00	1.82	12.10	22.47	.5915	393
1970	83.00	55.00	1.82	1.51	23.25	.5773	48
1972	4,733,299.00	55.00	1.82	86,146.04	24.86	.5480	2,593,848
1974	11,453.00	55.00	1.82	208.44	26.54	.5175	5,927
1975	5,831.00	55.00	1.82	106.12	27.41	.5016	2,925
1985	596.00	55.00	1.82	10.85	36.80	.3309	197
1986	12,943.00	55.00	1.82	235.56	37.79	.3129	4,050
1988	2,165.00	55.00	1.82	39.40	39.77	.2769	599
1991	14,462.00	55.00	1.82	263.21	42.75	.2227	3,221
1993	1,869.00	55.00	1.82	34.02	44.75	.1864	348
1994	16,532.00	55.00	1.82	300.88	45.75	.1682	2,781
2002	23,283.00	55.00	1.82	423.75	53.75	.0227	529
TOTAL	4,827,377.00			87,858.24			2,617,891

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.82

LACLEDE GAS COMPANY

ACCOUNT 351.2 STRUCTURES & IMPROVEMENTS - COMPRESSOR STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S1.5							
NET SALVAGE PERCENT.. -15							
1956	282,791.00	45.00	2.22	7,219.65	12.06	.7320	238,053
1959	176,715.00	45.00	2.22	4,511.53	13.23	.7060	143,475
1960	4,565.00	45.00	2.22	116.54	13.64	.6969	3,659
1962	9,554.00	45.00	2.22	243.91	14.49	.6780	7,449
1968	2,232.00	45.00	2.22	56.98	17.32	.6151	1,579
1969	2,368.00	45.00	2.22	60.46	17.83	.6038	1,644
1975	816.00	45.00	2.22	20.83	21.24	.5280	495
1978	2,860.00	45.00	2.22	73.02	23.16	.4853	1,596
1980	4,598.00	45.00	2.22	117.39	24.52	.4551	2,406
1986	3,357.00	45.00	2.22	85.70	29.03	.3549	1,370
1995	33,819.00	45.00	2.22	863.40	36.93	.1793	6,973
1996	1,465.00	45.00	2.22	37.40	37.88	.1582	267
1999	26,867.00	45.00	2.22	685.91	40.78	.0938	2,898
2000	4,446.00	45.00	2.22	113.51	41.76	.0720	368
2001	20,715.00	45.00	2.22	528.85	42.76	.0498	1,186
2002	26,393.00	45.00	2.22	673.81	43.75	.0278	844
	603,561.00			15,408.89			414,262

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.55

LACLEDE GAS COMPANY

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1.5							
NET SALVAGE PERCENT.. -10							
1956	129,434.00	55.00	1.82	2,591.27	21.61	.6071	86,437
1957	66,670.00	55.00	1.82	1,334.73	22.15	.5973	43,804
1958	34,794.00	55.00	1.82	696.58	22.71	.5871	22,470
1959	127,495.00	55.00	1.82	2,552.45	23.27	.5769	80,907
1960	22,503.00	55.00	1.82	450.51	23.85	.5664	14,020
1961	51,124.00	55.00	1.82	1,023.50	24.43	.5558	31,256
1962	76,739.00	55.00	1.82	1,536.31	25.02	.5451	46,013
1963	55,739.00	55.00	1.82	1,115.89	25.62	.5342	32,753
1964	20,086.00	55.00	1.82	402.12	26.23	.5231	11,558
1965	1,507.00	55.00	1.82	30.17	26.85	.5118	848
1966	20,329.00	55.00	1.82	406.99	27.47	.5005	11,192
1967	1,355.00	55.00	1.82	27.13	28.11	.4889	729
1968	23,559.00	55.00	1.82	471.65	28.75	.4773	12,369
1969	18,183.00	55.00	1.82	364.02	29.39	.4656	9,313
1970	13,797.00	55.00	1.82	276.22	30.05	.4536	6,884
1972	18,026.00	55.00	1.82	360.88	31.38	.4295	8,516
1974	5,977.00	55.00	1.82	119.66	32.74	.4047	2,661
1975	578.00	55.00	1.82	11.57	33.43	.3922	249
1976	8,719.00	55.00	1.82	174.55	34.13	.3795	3,640
1979	4,984.00	55.00	1.82	99.78	36.25	.3409	1,869
1980	7,313.00	55.00	1.82	146.41	36.97	.3278	2,637
1981	168.00	55.00	1.82	3.36	37.69	.3147	58
1982	38,453.00	55.00	1.82	769.83	38.42	.3015	12,753
1983	2,529.00	55.00	1.82	50.63	39.16	.2880	801
1984	20,111.00	55.00	1.82	402.62	39.90	.2745	6,073
1985	3,203.00	55.00	1.82	64.12	40.64	.2611	920
1986	246.00	55.00	1.82	4.92	41.39	.2475	67
1988	7,837.00	55.00	1.82	156.90	42.91	.2198	1,895
1989	7,410.00	55.00	1.82	148.35	43.67	.2060	1,679
1990	38.00	55.00	1.82	0.76	44.43	.1922	8
1997	3,530.00	55.00	1.82	70.67	49.92	.0924	359
1998	1,366.00	55.00	1.82	27.35	50.73	.0776	117
1999	8,735.00	55.00	1.82	174.87	51.53	.0631	606
2000	22,692.00	55.00	1.82	454.29	52.34	.0484	1,208
2002	19,039.00	55.00	1.82	381.16	53.97	.0187	392
2003	42,312.00	55.00	1.82	847.09	54.69	.0056	261
	886,580.00			17,749.31			457,322

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

LACLEDE GAS COMPANY

ACCOUNT 352 WELLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-S2.5							
NET SALVAGE PERCENT.. -10							
1956	1,315,533.00	90.00	1.11	16,062.66	45.16	.4982	720,938
1957	470,435.00	90.00	1.11	5,744.01	45.98	.4891	253,099
1958	181,997.00	90.00	1.11	2,222.18	46.80	.4800	96,094
1959	268,867.00	90.00	1.11	3,282.87	47.63	.4708	139,241
1960	205,736.00	90.00	1.11	2,512.04	48.47	.4614	104,419
1961	399,763.00	90.00	1.11	4,881.11	49.33	.4519	198,718
1962	441,189.00	90.00	1.11	5,386.92	50.19	.4423	214,652
1963	502,703.00	90.00	1.11	6,138.00	51.06	.4327	239,272
1964	243,803.00	90.00	1.11	2,976.83	51.93	.4230	113,442
1965	54,877.00	90.00	1.11	670.05	52.82	.4131	24,937
1966	237,040.00	90.00	1.11	2,894.26	53.71	.4032	105,132
1967	112,143.00	90.00	1.11	1,369.27	54.62	.3931	48,492
1968	261,923.00	90.00	1.11	3,198.08	55.52	.3831	110,377
1969	160,371.00	90.00	1.11	1,958.13	56.44	.3729	65,783
1970	245,776.00	90.00	1.11	3,000.92	57.36	.3627	98,057
1971	259,345.00	90.00	1.11	3,166.60	58.29	.3523	100,504
1972	102,341.00	90.00	1.11	1,249.58	59.23	.3419	38,489
1973	91,859.00	90.00	1.11	1,121.60	60.17	.3314	33,486
1974	50,057.00	90.00	1.11	611.20	61.12	.3209	17,670
1975	109,244.00	90.00	1.11	1,333.87	62.07	.3103	37,288
1983	8,090.00	90.00	1.11	98.78	69.83	.2241	1,994
1995	81,756.00	90.00	1.11	998.24	81.75	.0917	8,247
1996	886.00	90.00	1.11	10.82	82.75	.0806	79
1997	55,034.00	90.00	1.11	671.97	83.75	.0694	4,201
1998	15,696.00	90.00	1.11	191.65	84.75	.0583	1,007
1999	1,675.00	90.00	1.11	20.45	85.75	.0472	87
2002	35,625.00	90.00	1.11	434.98	88.75	.0139	545
	5,913,764.00			72,207.07			2,776,250

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.22

LACLEDE GAS COMPANY

ACCOUNT 352.2 RESERVOIRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-S2.5							
NET SALVAGE PERCENT.. -10							
1971	245,023.00	90.00	1.11	2,991.73	58.29	.3523	94,954
	245,023.00			2,991.73			94,954
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT..						1.22	

LACLEDE GAS COMPANY

ACCOUNT 352.3 NON-RECOVERABLE GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-S2.5							
NET SALVAGE PERCENT.. 0							
1971	2,006,346.00	90.00	1.11	22,270.44	58.29	.3523	706,836
1972	74,071.00	90.00	1.11	822.19	59.23	.3419	25,325
1974	72,745.00	90.00	1.11	807.47	61.12	.3209	23,344
1976	17,681.00	90.00	1.11	196.26	63.02	.2998	5,301
1980	15,196.00	90.00	1.11	168.68	66.89	.2568	3,902
TOTAL	2,186,039.00			24,265.04			764,708

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.11

LACLEDE GAS COMPANY

ACCOUNT 352.4 WELLS - OIL AND VENT GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-S2.5							
NET SALVAGE PERCENT.. -10							
1956	5,383.00	90.00	1.11	65.73	45.16	.4982	2,950
1957	55,522.00	90.00	1.11	677.92	45.98	.4891	29,871
1958	310,814.00	90.00	1.11	3,795.04	46.80	.4800	164,110
1959	9,829.00	90.00	1.11	120.01	47.63	.4708	5,090
1960	202.00	90.00	1.11	2.47	48.47	.4614	103
1963	352.00	90.00	1.11	4.30	51.06	.4327	168
1966	7,271.00	90.00	1.11	88.78	53.71	.4032	3,225
1968	1,546.00	90.00	1.11	18.88	55.52	.3831	651
1969	19,950.00	90.00	1.11	243.59	56.44	.3729	8,183
1974	26,196.00	90.00	1.11	319.85	61.12	.3209	9,247
1975	20,625.00	90.00	1.11	251.83	62.07	.3103	7,040
1977	4,968.00	90.00	1.11	60.66	63.98	.2891	1,580
1978	23,783.00	90.00	1.11	290.39	64.95	.2783	7,281
1979	19,656.00	90.00	1.11	240.00	65.92	.2676	5,786
1980	6,856.00	90.00	1.11	83.71	66.89	.2568	1,937
1981	6,758.00	90.00	1.11	82.52	67.87	.2459	1,828
1982	1,702.00	90.00	1.11	20.78	68.85	.2350	440
1985	1,747.00	90.00	1.11	21.33	71.80	.2022	389
1991	2,911.00	90.00	1.11	35.54	77.76	.1360	435
1992	1,244.00	90.00	1.11	15.19	78.76	.1249	171
1993	75,909.00	90.00	1.11	926.85	79.75	.1139	9,511
1996	38,759.00	90.00	1.11	473.25	82.75	.0806	3,436
1999	4,063.00	90.00	1.11	49.61	85.75	.0472	211
2000	4,314.00	90.00	1.11	52.67	86.75	.0361	171
2002	2,932.00	90.00	1.11	35.80	88.75	.0139	45
	653,292.00			7,976.70			263,859

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.22

LACLEDE GAS COMPANY

ACCOUNT 353 LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -20							
1956	274,616.00	70.00	1.43	4,712.41	30.11	.5699	187,804
1957	67,627.00	70.00	1.43	1,160.48	30.81	.5599	45,437
1958	81,781.00	70.00	1.43	1,403.36	31.53	.5496	53,936
1959	185,037.00	70.00	1.43	3,175.23	32.24	.5394	119,771
1960	58,873.00	70.00	1.43	1,010.26	32.97	.5290	37,373
1961	171,971.00	70.00	1.43	2,951.02	33.71	.5184	106,980
1962	98,986.00	70.00	1.43	1,698.60	34.45	.5079	60,330
1963	307,561.00	70.00	1.43	5,277.75	35.19	.4973	183,540
1964	30,201.00	70.00	1.43	518.25	35.95	.4864	17,628
1965	12,264.00	70.00	1.43	210.45	36.71	.4756	6,999
1966	37,321.00	70.00	1.43	640.43	37.48	.4646	20,807
1967	18,785.00	70.00	1.43	322.35	38.26	.4534	10,221
1968	86,225.00	70.00	1.43	1,479.62	39.04	.4423	45,765
1969	1,375.00	70.00	1.43	23.60	39.83	.4310	711
1970	6,422.00	70.00	1.43	110.20	40.63	.4196	3,234
1972	731,095.00	70.00	1.43	12,545.59	42.24	.3966	347,943
1977	14,263.00	70.00	1.43	244.75	46.37	.3376	5,778
1978	10,798.00	70.00	1.43	185.29	47.21	.3256	4,219
1980	4,766.00	70.00	1.43	81.78	48.92	.3011	1,722
1983	9,362.00	70.00	1.43	160.65	51.51	.2641	2,967
1985	3,071.00	70.00	1.43	52.70	53.26	.2391	881
1986	5,711.00	70.00	1.43	98.00	54.15	.2264	1,552
1989	4,638.00	70.00	1.43	79.59	56.83	.1881	1,047
1990	23,360.00	70.00	1.43	400.86	57.73	.1753	4,914
1991	47,364.00	70.00	1.43	812.77	58.63	.1624	9,230
1994	3,342.00	70.00	1.43	57.35	61.37	.1233	494
2001	18,551.00	70.00	1.43	318.34	67.88	.0303	675
2003	49,539.00	70.00	1.43	850.09	69.64	.0051	303
	2,364,905.00			40,581.77			1,282,261

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.72

LACLEDE GAS COMPANY

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-S2							
NET SALVAGE PERCENT.. -5							
1952	255,109.00	55.00	1.82	4,875.13	15.49	.7184	192,434
1956	452,997.00	55.00	1.82	8,656.77	17.31	.6853	325,961
1958	34,503.00	55.00	1.82	659.35	18.28	.6676	24,186
1959	177,548.00	55.00	1.82	3,392.94	18.79	.6584	122,742
1960	208,720.00	55.00	1.82	3,988.64	19.31	.6489	142,210
1961	100,879.00	55.00	1.82	1,927.80	19.84	.6393	67,717
1962	34,529.00	55.00	1.82	659.85	20.38	.6295	22,823
1963	113,932.00	55.00	1.82	2,177.24	20.94	.6193	74,086
1964	30,949.00	55.00	1.82	591.44	21.51	.6089	19,787
1965	5,056.00	55.00	1.82	96.62	22.10	.5982	3,176
1966	2,782.00	55.00	1.82	53.16	22.70	.5873	1,716
1967	545.00	55.00	1.82	10.41	23.32	.5760	330
1974	881,594.00	55.00	1.82	16,847.26	28.09	.4893	452,932
1975	6,760.00	55.00	1.82	129.18	28.84	.4756	3,376
1976	17,756.00	55.00	1.82	339.32	29.60	.4618	8,610
1979	2,316.00	55.00	1.82	44.26	31.99	.4184	1,017
1981	5,441.00	55.00	1.82	103.98	33.66	.3880	2,217
1989	6,418.00	55.00	1.82	122.65	40.92	.2560	1,725
1990	2.00	55.00	1.82	0.04	41.87	.2387	1
1996	29,115.00	55.00	1.82	556.39	47.76	.1316	4,023
1999	31,214.00	55.00	1.82	596.50	50.75	.0773	2,533
	2,398,165.00			45,828.93			1,473,602

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.91

LACLEDE GAS COMPANY

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S0.5							
NET SALVAGE PERCENT.. 0							
1956	135,426.00	50.00	2.00	2,708.52	19.15	.6170	83,558
1957	71,492.00	50.00	2.00	1,429.84	19.59	.6082	43,481
1958	31,113.00	50.00	2.00	622.26	20.04	.5992	18,643
1959	56,820.00	50.00	2.00	1,136.40	20.49	.5902	33,535
1960	36,248.00	50.00	2.00	724.96	20.95	.5810	21,060
1961	349,391.00	50.00	2.00	6,987.82	21.41	.5718	199,782
1962	190,403.00	50.00	2.00	3,808.06	21.88	.5624	107,083
1963	130,459.00	50.00	2.00	2,609.18	22.36	.5528	72,118
1964	248,958.00	50.00	2.00	4,979.16	22.84	.5432	135,234
1965	5,349.00	50.00	2.00	106.98	23.33	.5334	2,853
1966	51,250.00	50.00	2.00	1,025.00	23.83	.5234	26,824
1967	9,733.00	50.00	2.00	194.66	24.33	.5134	4,997
1968	39,521.00	50.00	2.00	790.42	24.84	.5032	19,887
1969	26,331.00	50.00	2.00	526.62	25.36	.4928	12,976
1970	17,339.00	50.00	2.00	346.78	25.89	.4822	8,361
1971	9,446.00	50.00	2.00	188.92	26.43	.4714	4,453
1972	50,747.00	50.00	2.00	1,014.94	26.97	.4606	23,374
1973	45,720.00	50.00	2.00	914.40	27.52	.4496	20,556
1977	1,774.00	50.00	2.00	35.48	29.83	.4034	716
1978	8,353.00	50.00	2.00	167.06	30.43	.3914	3,269
1982	5,415.00	50.00	2.00	108.30	32.94	.3412	1,848
1984	22,952.00	50.00	2.00	459.04	34.26	.3148	7,225
1985	3,067.00	50.00	2.00	61.34	34.95	.3010	923
1986	42,193.00	50.00	2.00	843.86	35.64	.2872	12,118
1987	9,125.00	50.00	2.00	182.50	36.35	.2730	2,491
1988	954.00	50.00	2.00	19.08	37.07	.2586	247
1989	16,275.00	50.00	2.00	325.50	37.80	.2440	3,971
1991	1,956.00	50.00	2.00	39.12	39.31	.2138	418
1992	2,480.00	50.00	2.00	49.60	40.09	.1982	492
1995	2,828.00	50.00	2.00	56.56	42.52	.1496	423
1996	8,038.00	50.00	2.00	160.76	43.36	.1328	1,067
1997	21,724.00	50.00	2.00	434.48	44.21	.1158	2,516
1998	48,209.00	50.00	2.00	964.18	45.09	.0982	4,734
1999	105,882.00	50.00	2.00	2,117.64	45.98	.0804	8,513
2001	2,053.00	50.00	2.00	41.06	47.83	.0434	89
TOTAL	1,809,024.00			36,180.48			889,835

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

LACLEDE GAS COMPANY

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R2							
NET SALVAGE PERCENT.. -5							
1956	7,526.00	42.00	2.38	188.07	9.31	.7783	6,150
1958	26,079.00	42.00	2.38	651.71	10.15	.7583	20,764
1959	28,131.00	42.00	2.38	702.99	10.58	.7481	22,097
1960	4,565.00	42.00	2.38	114.08	11.03	.7374	3,535
1961	36,724.00	42.00	2.38	917.73	11.50	.7262	28,002
1962	18,705.00	42.00	2.38	467.44	11.98	.7148	14,039
1963	37,142.00	42.00	2.38	928.18	12.47	.7031	27,420
1964	41.00	42.00	2.38	1.02	12.98	.6910	30
1966	6,532.00	42.00	2.38	163.23	14.04	.6657	4,566
1968	13,815.00	42.00	2.38	345.24	15.15	.6393	9,274
1969	1,006.00	42.00	2.38	25.14	15.73	.6255	661
1971	1,816.00	42.00	2.38	45.38	16.92	.5971	1,139
1975	3,036.00	42.00	2.38	75.87	19.47	.5364	1,710
1976	3,612.00	42.00	2.38	90.26	20.13	.5207	1,975
1978	41,232.00	42.00	2.38	1,030.39	21.50	.4881	21,132
1979	4,635.00	42.00	2.38	115.83	22.20	.4714	2,294
1983	2,300.00	42.00	2.38	57.48	25.11	.4021	971
1986	9,756.00	42.00	2.38	243.80	27.39	.3479	3,564
1987	974.00	42.00	2.38	24.34	28.18	.3290	336
1988	3,270.00	42.00	2.38	81.72	28.97	.3102	1,065
1989	3,144.00	42.00	2.38	78.57	29.77	.2912	961
1999	12,914.00	42.00	2.38	322.72	38.20	.0905	1,227
2003	6,349.00	42.00	2.38	158.66	41.66	.0081	54
	273,304.00			6,829.85			172,966

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

LACLEDE GAS COMPANY

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-L2.5							
NET SALVAGE PERCENT.. 0							
1952	605.00	20.00	5.00	30.25	1.03	.9485	574
1956	3,690.00	20.00	5.00	184.50	1.73	.9135	3,371
1957	1,749.00	20.00	5.00	87.45	1.91	.9045	1,582
1958	102.00	20.00	5.00	5.10	2.08	.8960	91
1959	1,999.00	20.00	5.00	99.95	2.24	.8880	1,775
1960	6,082.00	20.00	5.00	304.10	2.39	.8805	5,355
1962	1,136.00	20.00	5.00	56.80	2.68	.8660	984
1963	138.00	20.00	5.00	6.90	2.82	.8590	119
1967	300.00	20.00	5.00	15.00	3.45	.8275	248
1973	1,607.00	20.00	5.00	80.35	4.64	.7680	1,234
1974	893.00	20.00	5.00	44.65	4.87	.7565	676
1975	801.00	20.00	5.00	40.05	5.11	.7445	596
1976	2,033.00	20.00	5.00	101.65	5.34	.7330	1,490
1978	546.00	20.00	5.00	27.30	5.82	.7090	387
1981	1,151.00	20.00	5.00	57.55	6.47	.6765	779
1987	3,664.00	20.00	5.00	183.20	7.74	.6130	2,246
1989	3,900.00	20.00	5.00	195.00	8.47	.5765	2,248
1992	6,714.00	20.00	5.00	335.70	10.08	.4960	3,330
1994	2,888.00	20.00	5.00	144.40	11.50	.4250	1,227
1995	1,507.00	20.00	5.00	75.35	12.30	.3850	580
2000	5,498.00	20.00	5.00	274.90	16.79	.1605	882
TOTAL	47,003.00			2,350.15			29,774

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

LACLEDE GAS COMPANY

ACCOUNT 367 MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R2							
NET SALVAGE PERCENT.. -20							
1930	25,330.00	80.00	1.25	379.95	25.51	.6811	20,703
1947	37,461.00	80.00	1.25	561.92	35.48	.5565	25,016
1948	214.00	80.00	1.25	3.21	36.13	.5484	141
1949	65,706.00	80.00	1.25	985.59	36.79	.5401	42,585
1950	58,589.00	80.00	1.25	878.84	37.45	.5319	37,396
1951	65,100.00	80.00	1.25	976.50	38.11	.5236	40,904
1952	48,943.00	80.00	1.25	734.15	38.79	.5151	30,253
1953	62,043.00	80.00	1.25	930.65	39.47	.5066	37,717
1954	36,430.00	80.00	1.25	546.45	40.15	.4981	21,775
1955	17,886.00	80.00	1.25	268.29	40.84	.4895	10,506
1956	3,383.00	80.00	1.25	50.75	41.54	.4807	1,951
1957	80,707.00	80.00	1.25	1,210.61	42.24	.4720	45,712
1958	572,596.00	80.00	1.25	8,588.94	42.95	.4631	318,203
1959	162,518.00	80.00	1.25	2,437.77	43.66	.4542	88,579
1960	33,738.00	80.00	1.25	506.07	44.38	.4452	18,024
1962	2,325.00	80.00	1.25	34.88	45.84	.4270	1,191
1963	16,826.00	80.00	1.25	252.39	46.58	.4177	8,434
1964	10,580.00	80.00	1.25	158.70	47.32	.4085	5,186
1965	2,685.00	80.00	1.25	40.28	48.06	.3992	1,286
1967	81,440.00	80.00	1.25	1,221.60	49.57	.3804	37,176
1968	293,965.00	80.00	1.25	4,409.48	50.34	.3707	130,767
1969	135,072.00	80.00	1.25	2,026.08	51.10	.3612	58,546
1970	31,353.00	80.00	1.25	470.30	51.88	.3515	13,225
1971	2,377.00	80.00	1.25	35.66	52.65	.3419	975
1972	114,511.00	80.00	1.25	1,717.67	53.43	.3321	45,635
1994	24,856.00	80.00	1.25	372.84	71.75	.1031	3,075
1995	19,408.00	80.00	1.25	291.12	72.63	.0921	2,145
1996	7,170.00	80.00	1.25	107.55	73.51	.0811	698
1998	630.00	80.00	1.25	9.45	75.28	.0590	45
	2,013,842.00			30,207.69			1,047,849

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.50

LACLEDE GAS COMPANY

ACCOUNT 371 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S3							
NET SALVAGE PERCENT.. -5							
1951	10,618.00	45.00	2.22	247.51	6.49	.8558	9,541
1956	1,156.00	45.00	2.22	26.95	8.07	.8207	996
1957	1,377.00	45.00	2.22	32.10	8.42	.8129	1,175
1965	667.00	45.00	2.22	15.55	11.89	.7358	515
1967	2,075.00	45.00	2.22	48.37	12.96	.7120	1,551
1968	1,287.00	45.00	2.22	30.00	13.53	.6993	945
	17,180.00			400.48			14,723

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.33

LACLEDE GAS COMPANY

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - DIST M & R

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R0.5							
NET SALVAGE PERCENT.. -10							
1951	4,186.00	40.00	2.50	115.12	11.80	.7050	3,246
1953	24,604.00	40.00	2.50	676.61	12.64	.6840	18,512
1954	1,056.00	40.00	2.50	29.04	13.07	.6732	782
1957	27,272.00	40.00	2.50	749.98	14.38	.6405	19,214
1961	28,750.00	40.00	2.50	790.63	16.21	.5947	18,807
1962	10,753.00	40.00	2.50	295.71	16.68	.5830	6,896
1963	1.00	40.00	2.50	0.03	17.15	.5712	1
1964	18,539.00	40.00	2.50	509.82	17.63	.5592	11,404
1966	3,006.00	40.00	2.50	82.67	18.61	.5347	1,768
1967	3,587.00	40.00	2.50	98.64	19.11	.5222	2,060
1968	1,982.00	40.00	2.50	54.51	19.61	.5097	1,111
1969	18,195.00	40.00	2.50	500.36	20.12	.4970	9,947
1970	2,649.00	40.00	2.50	72.85	20.64	.4840	1,410
1971	2,188.00	40.00	2.50	60.17	21.16	.4710	1,134
1976	1,665.00	40.00	2.50	45.79	23.85	.4037	739
1978	873.00	40.00	2.50	24.01	24.96	.3760	361
1979	570.00	40.00	2.50	15.68	25.52	.3620	227
1980	3,288.00	40.00	2.50	90.42	26.09	.3477	1,258
1981	41.00	40.00	2.50	1.13	26.66	.3335	15
1987	13,144.00	40.00	2.50	361.46	30.16	.2460	3,557
1989	1,386.00	40.00	2.50	38.12	31.34	.2165	330
1992	11,944.00	40.00	2.50	328.46	33.14	.1715	2,253
1993	169.00	40.00	2.50	4.65	33.74	.1565	29
1998	3,839.00	40.00	2.50	105.57	36.77	.0807	341
2001	5,330.00	40.00	2.50	146.58	38.61	.0347	203
2002	27,123.00	40.00	2.50	745.88	39.22	.0195	582
	216,140.00			5,943.89			106,187

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.75

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
1900	7,051.00					1.0000	8,109
1911	40,903.00	50.00	2.00	940.77	3.70	.9260	43,558
1917	15,472.00	50.00	2.00	355.86	6.31	.8738	15,547
1918	6,693.00	50.00	2.00	153.94	6.72	.8656	6,662
1919	612.00	50.00	2.00	14.08	7.13	.8574	603
1920	368.00	50.00	2.00	8.46	7.54	.8492	359
1921	129.00	50.00	2.00	2.97	7.94	.8412	125
1923	4,747.00	50.00	2.00	109.18	8.74	.8252	4,505
1926	3,310.00	50.00	2.00	76.13	9.93	.8014	3,051
1927	191.00	50.00	2.00	4.39	10.32	.7936	174
1928	248.00	50.00	2.00	5.70	10.72	.7856	224
1929	1,211.00	50.00	2.00	27.85	11.12	.7776	1,083
1930	2,099.00	50.00	2.00	48.28	11.52	.7696	1,858
1931	107.00	50.00	2.00	2.46	11.92	.7616	94
1934	1,354.00	50.00	2.00	31.14	13.13	.7374	1,148
1936	111,818.00	50.00	2.00	2,571.81	13.94	.7212	92,740
1938	3,548.00	50.00	2.00	81.60	14.77	.7046	2,875
1939	462.00	50.00	2.00	10.63	15.19	.6962	370
1940	9,183.00	50.00	2.00	211.21	15.61	.6878	7,263
1946	616.00	50.00	2.00	14.17	18.23	.6354	450
1947	4,685.00	50.00	2.00	107.76	18.68	.6264	3,375
1948	4.00	50.00	2.00	0.09	19.13	.6174	3
1949	713.00	50.00	2.00	16.40	19.59	.6082	499
1950	6,719.00	50.00	2.00	154.54	20.05	.5990	4,628
1951	14,786.00	50.00	2.00	340.08	20.52	.5896	10,025
1952	8,546.00	50.00	2.00	196.56	20.99	.5802	5,702
1953	453,052.00	50.00	2.00	10,420.20	21.47	.5706	297,288
1954	98,858.00	50.00	2.00	2,273.73	21.95	.5610	63,778
1955	21,301.00	50.00	2.00	489.92	22.43	.5514	13,507
1956	773,504.00	50.00	2.00	17,790.59	22.92	.5416	481,769
1957	190,905.00	50.00	2.00	4,390.82	23.42	.5316	116,708
1958	71,488.00	50.00	2.00	1,644.22	23.92	.5216	42,881
1959	9,442.00	50.00	2.00	217.17	24.42	.5116	5,555
1960	677,721.00	50.00	2.00	15,587.58	24.93	.5014	390,781
1961	9,101.00	50.00	2.00	209.32	25.44	.4912	5,141
1962	19,443.00	50.00	2.00	447.19	25.96	.4808	10,750
1963	12,040.00	50.00	2.00	276.92	26.48	.4704	6,513
1964	18,861.00	50.00	2.00	433.80	27.01	.4598	9,973

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
1965	32,753.00	50.00	2.00	753.32	27.54	.4492	16,920
1966	40,760.00	50.00	2.00	937.48	28.08	.4384	20,550
1967	7,667.00	50.00	2.00	176.34	28.62	.4276	3,770
1968	61,126.00	50.00	2.00	1,405.90	29.16	.4168	29,299
1969	41,788.00	50.00	2.00	961.12	29.71	.4058	19,501
1970	16,446.00	50.00	2.00	378.26	30.26	.3948	7,467
1971	29,737.00	50.00	2.00	683.95	30.82	.3836	13,118
1972	3,115.00	50.00	2.00	71.65	31.38	.3724	1,334
1973	8,728.00	50.00	2.00	200.74	31.94	.3612	3,625
1974	7,780.00	50.00	2.00	178.94	32.51	.3498	3,130
1975	7,770.00	50.00	2.00	178.71	33.08	.3384	3,024
1976	1,059.00	50.00	2.00	24.36	33.65	.3270	398
1977	17,556.00	50.00	2.00	403.79	34.22	.3156	6,372
1978	15,467.00	50.00	2.00	355.74	34.80	.3040	5,407
1979	13.00	50.00	2.00	0.30	35.38	.2924	4
1980	52,146.00	50.00	2.00	1,199.36	35.97	.2806	16,827
1981	5,759.00	50.00	2.00	132.46	36.55	.2690	1,782
1982	6,026.00	50.00	2.00	138.60	37.14	.2572	1,782
1983	9,010.00	50.00	2.00	207.23	37.73	.2454	2,543
1984	17,301.00	50.00	2.00	397.92	38.32	.2336	4,648
1985	13,464.00	50.00	2.00	309.67	38.92	.2216	3,431
1986	96,086.00	50.00	2.00	2,209.98	39.51	.2098	23,183
1987	1,058.00	50.00	2.00	24.33	40.11	.1978	241
1988	120,772.00	50.00	2.00	2,777.76	40.71	.1858	25,805
1989	91,742.00	50.00	2.00	2,110.07	41.31	.1738	18,336
1990	106,471.00	50.00	2.00	2,448.83	41.91	.1618	19,811
1991	238,297.00	50.00	2.00	5,480.83	42.51	.1498	41,051
1992	86,979.00	50.00	2.00	2,000.52	43.11	.1378	13,784
1993	156,066.00	50.00	2.00	3,589.52	43.72	.1256	22,542
1994	194,752.00	50.00	2.00	4,479.30	44.32	.1136	25,442
1995	166,828.00	50.00	2.00	3,837.04	44.93	.1014	19,454
1996	297,972.00	50.00	2.00	6,853.36	45.54	.0892	30,566
1997	291,812.00	50.00	2.00	6,711.68	46.15	.0770	25,840
1998	382,321.00	50.00	2.00	8,793.38	46.76	.0648	28,491
1999	65,051.00	50.00	2.00	1,496.17	47.37	.0526	3,935
2000	399,160.00	50.00	2.00	9,180.68	47.99	.0402	18,453
2001	127,421.00	50.00	2.00	2,930.68	48.61	.0278	4,074
2002	23,845.00	50.00	2.00	548.44	49.22	.0156	428

LACLEDE GAS COMPANY

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -15							
2003	586,224.00	50.00	2.00	13,483.15	49.76	.0048	3,236
	6,429,619.00			147,719.08			2,149,278
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.30							

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -10							
1911	3,986.00	50.00	2.00	87.69	2.85	.9430	4,135
1923	59,215.00	50.00	2.00	1,302.73	7.39	.8522	55,509
1926	22,894.00	50.00	2.00	503.67	8.56	.8288	20,872
1928	28,767.00	50.00	2.00	632.87	9.34	.8132	25,733
1932	302.00	50.00	2.00	6.64	10.93	.7814	260
1944	717.00	50.00	2.00	15.77	15.86	.6828	539
1946	358.00	50.00	2.00	7.88	16.71	.6658	262
1947	2,587.00	50.00	2.00	56.91	17.14	.6572	1,870
1951	1,039.00	50.00	2.00	22.86	18.88	.6224	711
1952	82,903.00	50.00	2.00	1,823.87	19.32	.6136	55,956
1954	30,693.00	50.00	2.00	675.25	20.22	.5956	20,109
1955	1,801.00	50.00	2.00	39.62	20.67	.5866	1,162
1956	791.00	50.00	2.00	17.40	21.12	.5776	503
1957	1,851.00	50.00	2.00	40.72	21.58	.5684	1,157
1959	20,825.00	50.00	2.00	458.15	22.50	.5500	12,599
1960	5,829.00	50.00	2.00	128.24	22.97	.5406	3,466
1961	2,017.00	50.00	2.00	44.37	23.44	.5312	1,179
1962	6,892.00	50.00	2.00	151.62	23.92	.5216	3,954
1963	32,496.00	50.00	2.00	714.91	24.39	.5122	18,309
1966	2,537.00	50.00	2.00	55.81	25.85	.4830	1,348
1967	16,478.00	50.00	2.00	362.52	26.35	.4730	8,574
1968	10,998.00	50.00	2.00	241.96	26.85	.4630	5,601
1969	565.00	50.00	2.00	12.43	27.35	.4530	282
1971	2,309.00	50.00	2.00	50.80	28.38	.4324	1,098
1972	452.00	50.00	2.00	9.94	28.90	.4220	210
1973	764.00	50.00	2.00	16.81	29.42	.4116	346
1974	361.00	50.00	2.00	7.94	29.95	.4010	159
1976	474.00	50.00	2.00	10.43	31.04	.3792	198
1979	3,968.00	50.00	2.00	87.30	32.70	.3460	1,510
1980	5,817.00	50.00	2.00	127.97	33.28	.3344	2,140
1981	7,254.00	50.00	2.00	159.59	33.85	.3230	2,577
1982	3,032.00	50.00	2.00	66.70	34.44	.3112	1,038
1983	7,354.00	50.00	2.00	161.79	35.03	.2994	2,422
1984	3,458.00	50.00	2.00	76.08	35.64	.2872	1,092
1985	2,368.00	50.00	2.00	52.10	36.25	.2750	716
1986	4,690.00	50.00	2.00	103.18	36.87	.2626	1,355
1987	2,076.00	50.00	2.00	45.67	37.51	.2498	570
1988	34,697.00	50.00	2.00	763.33	38.15	.2370	9,046

LACLEDE GAS COMPANY

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - GARAGE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -10							
1990	11,328.00	50.00	2.00	249.22	39.47	.2106	2,624
1991	11,265.00	50.00	2.00	247.83	40.15	.1970	2,441
1993	3,599.00	50.00	2.00	79.18	41.55	.1690	669
1994	85,382.00	50.00	2.00	1,878.40	42.28	.1544	14,501
1995	4,410.00	50.00	2.00	97.02	43.02	.1396	677
1996	29,418.00	50.00	2.00	647.20	43.77	.1246	4,032
1997	6,924.00	50.00	2.00	152.33	44.55	.1090	830
1998	11,469.00	50.00	2.00	252.32	45.35	.0930	1,173
1999	60,510.00	50.00	2.00	1,331.22	46.17	.0766	5,099
2000	1,449.00	50.00	2.00	31.88	47.02	.0596	95
2002	1,513.00	50.00	2.00	33.29	48.80	.0240	40
	642,882.00			14,143.41			300,748

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.20

LACLEDE GAS COMPANY

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS
OTHER SMALL STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R0.5							
NET SALVAGE PERCENT.. 0							
1930	1,733.00	40.00	2.50	43.33	3.21	.9197	1,594
1931	683.00	40.00	2.50	17.08	3.66	.9085	621
1949	1,828.00	40.00	2.50	45.70	10.97	.7257	1,327
1950	2,803.00	40.00	2.50	70.08	11.38	.7155	2,006
1951	790.00	40.00	2.50	19.75	11.80	.7050	557
1952	2,092.00	40.00	2.50	52.30	12.22	.6945	1,453
1953	6,177.00	40.00	2.50	154.43	12.64	.6840	4,225
1957	5,552.00	40.00	2.50	138.80	14.38	.6405	3,556
1958	1,301.00	40.00	2.50	32.53	14.83	.6292	819
1959	5,531.00	40.00	2.50	138.28	15.28	.6180	3,418
1963	2,415.00	40.00	2.50	60.38	17.15	.5712	1,379
1965	1,347.00	40.00	2.50	33.68	18.12	.5470	737
1966	251.00	40.00	2.50	6.28	18.61	.5347	134
1967	6,406.00	40.00	2.50	160.15	19.11	.5222	3,345
1968	9,295.00	40.00	2.50	232.38	19.61	.5097	4,738
1969	2,494.00	40.00	2.50	62.35	20.12	.4970	1,240
1970	4,135.00	40.00	2.50	103.38	20.64	.4840	2,001
1971	1,296.00	40.00	2.50	32.40	21.16	.4710	610
1972	2,273.00	40.00	2.50	56.83	21.69	.4577	1,040
1984	1,066.00	40.00	2.50	26.65	28.40	.2900	309
1995	3,982.00	40.00	2.50	99.55	34.94	.1265	504
1999	37,807.00	40.00	2.50	945.18	37.38	.0655	2,476
2000	2,020.00	40.00	2.50	50.50	37.99	.0502	101
TOTAL	103,277.00			2,581.99			38,190

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R2							
NET SALVAGE PERCENT.. -20							
1903	48.00	80.00	1.25	0.72	13.94	.8257	48
1904	285.00	80.00	1.25	4.28	14.29	.8214	281
1907	643.00	80.00	1.25	9.65	15.35	.8081	624
1908	617.00	80.00	1.25	9.26	15.71	.8036	595
1909	538.00	80.00	1.25	8.07	16.09	.7989	516
1911	244.00	80.00	1.25	3.66	16.85	.7894	231
1912	41.00	80.00	1.25	0.62	17.24	.7845	39
1913	3,289.00	80.00	1.25	49.34	17.64	.7795	3,077
1914	351.00	80.00	1.25	5.27	18.04	.7745	326
1915	190.00	80.00	1.25	2.85	18.46	.7692	175
1916	3,124.00	80.00	1.25	46.86	18.88	.7640	2,864
1923	1,996.00	80.00	1.25	29.94	22.01	.7249	1,736
1924	3,623.00	80.00	1.25	54.35	22.49	.7189	3,125
1925	10,071.00	80.00	1.25	151.07	22.97	.7129	8,616
1926	154,392.00	80.00	1.25	2,315.88	23.47	.7066	130,912
1927	146,078.00	80.00	1.25	2,191.17	23.97	.7004	122,776
1928	27,989.00	80.00	1.25	419.84	24.47	.6941	23,313
1929	31,399.00	80.00	1.25	470.99	24.99	.6876	25,908
1930	288,381.00	80.00	1.25	4,325.72	25.51	.6811	235,700
1931	501,164.00	80.00	1.25	7,517.46	26.04	.6745	405,642
1932	8,328.00	80.00	1.25	124.92	26.58	.6677	6,673
1933	7,961.00	80.00	1.25	119.42	27.12	.6610	6,315
1934	7,403.00	80.00	1.25	111.05	27.67	.6541	5,811
1935	10,438.00	80.00	1.25	156.57	28.23	.6471	8,105
1936	43,026.00	80.00	1.25	645.39	28.80	.6400	33,044
1937	45,701.00	80.00	1.25	685.52	29.37	.6329	34,709
1938	8,353.00	80.00	1.25	125.30	29.95	.6256	6,271
1939	37,181.00	80.00	1.25	557.72	30.54	.6182	27,582
1940	31,582.00	80.00	1.25	473.73	31.13	.6109	23,152
1941	72,291.00	80.00	1.25	1,084.37	31.74	.6032	52,327
1942	32,691.00	80.00	1.25	490.37	32.34	.5957	23,369
1943	20,460.00	80.00	1.25	306.90	32.96	.5880	14,437
1944	7,892.00	80.00	1.25	118.38	33.58	.5802	5,495
1945	21,210.00	80.00	1.25	318.15	34.21	.5724	14,569
1946	234,288.00	80.00	1.25	3,514.32	34.84	.5645	158,707
1947	130,622.00	80.00	1.25	1,959.33	35.48	.5565	87,229
1948	246,743.00	80.00	1.25	3,701.15	36.13	.5484	162,377
1949	271,323.00	80.00	1.25	4,069.85	36.79	.5401	175,850

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R2							
NET SALVAGE PERCENT.. -20							
1950	1,474,108.00	80.00	1.25	22,111.62	37.45	.5319	940,894
1951	5,677,811.00	80.00	1.25	85,167.17	38.11	.5236	3,567,482
1952	1,605,179.00	80.00	1.25	24,077.69	38.79	.5151	992,193
1953	1,470,033.00	80.00	1.25	22,050.50	39.47	.5066	893,662
1954	1,661,675.00	80.00	1.25	24,925.13	40.15	.4981	993,216
1955	2,179,962.00	80.00	1.25	32,699.43	40.84	.4895	1,280,510
1956	3,182,533.00	80.00	1.25	47,738.00	41.54	.4807	1,835,812
1957	3,832,658.00	80.00	1.25	57,489.87	42.24	.4720	2,170,817
1958	4,171,267.00	80.00	1.25	62,569.01	42.95	.4631	2,318,056
1959	4,288,686.00	80.00	1.25	64,330.29	43.66	.4542	2,337,505
1960	4,041,264.00	80.00	1.25	60,618.96	44.38	.4452	2,159,005
1961	7,391,632.00	80.00	1.25	110,874.48	45.11	.4361	3,868,189
1962	5,270,189.00	80.00	1.25	79,052.84	45.84	.4270	2,700,445
1963	4,327,406.00	80.00	1.25	64,911.09	46.58	.4177	2,169,069
1964	4,433,377.00	80.00	1.25	66,500.66	47.32	.4085	2,173,241
1965	4,470,210.00	80.00	1.25	67,053.15	48.06	.3992	2,141,409
1966	6,037,943.00	80.00	1.25	90,569.15	48.82	.3897	2,823,584
1967	6,241,225.00	80.00	1.25	93,618.38	49.57	.3804	2,848,994
1968	4,483,524.00	80.00	1.25	67,252.86	50.34	.3707	1,994,451
1969	6,454,922.00	80.00	1.25	96,823.83	51.10	.3612	2,797,821
1970	4,306,030.00	80.00	1.25	64,590.45	51.88	.3515	1,816,283
1971	3,749,961.00	80.00	1.25	56,249.42	52.65	.3419	1,538,534
1972	2,761,877.00	80.00	1.25	41,428.16	53.43	.3321	1,100,663
1973	2,107,953.00	80.00	1.25	31,619.30	54.22	.3222	815,019
1974	1,854,038.00	80.00	1.25	27,810.57	55.01	.3124	695,042
1975	1,185,972.00	80.00	1.25	17,789.58	55.81	.3024	430,366
1976	1,406,410.00	80.00	1.25	21,096.15	56.61	.2924	493,481
1977	1,234,466.00	80.00	1.25	18,516.99	57.41	.2824	418,336
1978	2,171,823.00	80.00	1.25	32,577.35	58.22	.2722	709,404
1979	1,187,790.00	80.00	1.25	17,816.85	59.04	.2620	373,441
1980	930,166.00	80.00	1.25	13,952.49	59.86	.2517	280,947
1981	3,051,643.00	80.00	1.25	45,774.65	60.68	.2415	884,366
1982	2,490,800.00	80.00	1.25	37,362.00	61.51	.2311	690,749
1983	1,166,702.00	80.00	1.25	17,500.53	62.34	.2207	308,989
1984	1,091,893.00	80.00	1.25	16,378.40	63.17	.2104	275,681
1985	1,542,353.00	80.00	1.25	23,135.30	64.01	.1999	369,980
1986	3,623,959.00	80.00	1.25	54,359.39	64.86	.1892	822,784
1987	2,406,452.00	80.00	1.25	36,096.78	65.71	.1786	515,751

LACLEDE GAS COMPANY

ACCOUNT 376.1 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R2							
NET SALVAGE PERCENT.. -20							
1988	4,209,432.00	80.00	1.25	63,141.48	66.56	.1680	848,621
1989	3,319,961.00	80.00	1.25	49,799.42	67.41	.1574	627,074
1990	4,195,746.00	80.00	1.25	62,936.19	68.27	.1466	738,116
1991	4,624,613.00	80.00	1.25	69,369.20	69.14	.1357	753,072
1992	16,590,163.00	80.00	1.25	248,852.45	70.00	.1250	2,488,524
1993	4,489,568.00	80.00	1.25	67,343.52	70.88	.1140	614,173
1994	3,431,710.00	80.00	1.25	51,475.65	71.75	.1031	424,571
1995	2,875,449.00	80.00	1.25	43,131.74	72.63	.0921	317,795
1996	4,051,881.00	80.00	1.25	60,778.22	73.51	.0811	394,329
1997	3,646,289.00	80.00	1.25	54,694.34	74.39	.0701	306,726
1998	2,979,462.00	80.00	1.25	44,691.93	75.28	.0590	210,946
1999	2,683,921.00	80.00	1.25	40,258.82	76.17	.0479	154,272
2000	3,909,492.00	80.00	1.25	58,642.38	77.07	.0366	171,705
2001	3,613,342.00	80.00	1.25	54,200.13	77.97	.0254	110,135
2002	4,458,935.00	80.00	1.25	66,884.03	78.87	.0141	75,445
2003	2,575,951.00	80.00	1.25	38,639.27	79.66	.0042	12,983
	195,033,763.00			2,925,506.68			65,607,184

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.50

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-S1							
NET SALVAGE PERCENT.. -80							
1904	15,847.00	80.00	1.25	356.56	18.27	.7716	22,010
1905	57,870.00	80.00	1.25	1,302.08	18.63	.7671	79,906
1906	4,227,122.00	80.00	1.25	95,110.25	18.99	.7626	5,802,486
1907	162,038.00	80.00	1.25	3,645.86	19.36	.7580	221,085
1908	381,468.00	80.00	1.25	8,583.03	19.72	.7535	517,385
1909	420,114.00	80.00	1.25	9,452.57	20.09	.7489	566,322
1910	189,674.00	80.00	1.25	4,267.67	20.46	.7442	254,080
1911	165,277.00	80.00	1.25	3,718.73	20.84	.7395	220,000
1912	240,227.00	80.00	1.25	5,405.11	21.21	.7349	317,777
1913	144,968.00	80.00	1.25	3,261.78	21.60	.7300	190,488
1914	269,797.00	80.00	1.25	6,070.43	21.98	.7252	352,182
1915	123,931.00	80.00	1.25	2,788.45	22.37	.7204	160,704
1916	95,570.00	80.00	1.25	2,150.33	22.76	.7155	123,085
1917	107,274.00	80.00	1.25	2,413.67	23.15	.7106	137,212
1918	6,794.00	80.00	1.25	152.87	23.55	.7056	8,629
1919	18,129.00	80.00	1.25	407.90	23.95	.7006	22,862
1920	42,360.00	80.00	1.25	953.10	24.35	.6956	53,038
1921	41,440.00	80.00	1.25	932.40	24.76	.6905	51,506
1922	85,675.00	80.00	1.25	1,927.69	25.17	.6854	105,699
1923	101,320.00	80.00	1.25	2,279.70	25.58	.6802	124,052
1924	248,112.00	80.00	1.25	5,582.52	26.00	.6750	301,456
1925	854,057.00	80.00	1.25	19,216.28	26.42	.6697	1,029,532
1926	257,517.00	80.00	1.25	5,794.13	26.85	.6644	307,970
1927	337,928.00	80.00	1.25	7,603.38	27.27	.6591	400,911
1928	220,956.00	80.00	1.25	4,971.51	27.71	.6536	259,950
1929	297,821.00	80.00	1.25	6,700.97	28.15	.6481	347,432
1930	139,907.00	80.00	1.25	3,147.91	28.59	.6426	161,828
1931	75,236.00	80.00	1.25	1,692.81	29.04	.6370	86,266
1932	44,329.00	80.00	1.25	997.40	29.49	.6314	50,381
1933	28,085.00	80.00	1.25	631.91	29.94	.6257	31,631
1934	33,960.00	80.00	1.25	764.10	30.40	.6200	37,899
1935	29,301.00	80.00	1.25	659.27	30.87	.6141	32,389
1936	68,052.00	80.00	1.25	1,531.17	31.34	.6082	74,501
1937	80,747.00	80.00	1.25	1,816.81	31.81	.6024	87,556
1938	23,531.00	80.00	1.25	529.45	32.29	.5964	25,261
1939	40,237.00	80.00	1.25	905.33	32.77	.5904	42,761
1940	42,275.00	80.00	1.25	951.19	33.26	.5842	44,455
1941	39,555.00	80.00	1.25	889.99	33.76	.5780	41,153

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-S1							
NET SALVAGE PERCENT.. -80							
1942	29,305.00	80.00	1.25	659.36	34.26	.5717	30,157
1943	4,099.00	80.00	1.25	92.23	34.76	.5655	4,172
1944	4,180.00	80.00	1.25	94.05	35.28	.5590	4,206
1945	35,494.00	80.00	1.25	798.62	35.79	.5526	35,305
1946	37,947.00	80.00	1.25	853.81	36.32	.5460	37,294
1947	224,435.00	80.00	1.25	5,049.79	36.85	.5394	217,908
1948	191,962.00	80.00	1.25	4,319.15	37.38	.5327	184,065
1949	37,497.00	80.00	1.25	843.68	37.92	.5260	35,502
1950	762,443.00	80.00	1.25	17,154.97	38.47	.5191	712,411
1951	868,779.00	80.00	1.25	19,547.53	39.03	.5121	800,823
1952	326,151.00	80.00	1.25	7,338.40	39.59	.5051	296,530
1953	166,464.00	80.00	1.25	3,745.44	40.15	.4981	149,248
1954	142,672.00	80.00	1.25	3,210.12	40.73	.4909	126,068
1955	177,331.00	80.00	1.25	3,989.95	41.31	.4836	154,363
1956	103,054.00	80.00	1.25	2,318.72	41.90	.4762	88,334
1957	390,201.00	80.00	1.25	8,779.52	42.50	.4687	329,197
1958	246,714.00	80.00	1.25	5,551.07	43.10	.4612	204,812
1959	432,974.00	80.00	1.25	9,741.92	43.71	.4536	353,515
1960	107,761.00	80.00	1.25	2,424.62	44.33	.4459	86,491
1961	171,225.00	80.00	1.25	3,852.56	44.96	.4380	134,994
1962	74,612.00	80.00	1.25	1,678.77	45.60	.4300	57,750
1963	43,568.00	80.00	1.25	980.28	46.24	.4220	33,094
1964	113,505.00	80.00	1.25	2,553.86	46.89	.4139	84,563
1965	39,940.00	80.00	1.25	898.65	47.55	.4056	29,159
1966	31,487.00	80.00	1.25	708.46	48.22	.3972	22,512
1967	19,235.00	80.00	1.25	432.79	48.90	.3887	13,458
1968	16,052.00	80.00	1.25	361.17	49.59	.3801	10,982
1969	4,428.00	80.00	1.25	99.63	50.28	.3715	2,961
1970	2,383.00	80.00	1.25	53.62	50.99	.3626	1,555
1971	846.00	80.00	1.25	19.04	51.70	.3537	539
1972	5,260.00	80.00	1.25	118.35	52.43	.3446	3,263
1973	397.00	80.00	1.25	8.93	53.16	.3355	240
1974	127.00	80.00	1.25	2.86	53.90	.3262	75
1975	1,026.00	80.00	1.25	23.09	54.66	.3167	585
1976	48.00	80.00	1.25	1.08	55.42	.3072	27
1977	68.00	80.00	1.25	1.53	56.19	.2976	36
1978	56.00	80.00	1.25	1.26	56.98	.2877	29
1979	3.00	80.00	1.25	0.07	57.77	.2779	2

LACLEDE GAS COMPANY

ACCOUNT 376.2 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-S1							
NET SALVAGE PERCENT.. -80							
1981	77.00	80.00	1.25	1.73	59.39	.2576	36
1982	26.00	80.00	1.25	0.59	60.22	.2472	12
1983	12.00	80.00	1.25	0.27	61.05	.2369	5
1986	18.00	80.00	1.25	0.41	63.62	.2047	7
1988	8.00	80.00	1.25	0.18	65.39	.1826	3
2002	80,451.00	80.00	1.25	1,810.15	78.75	.0156	2,259
2003	12,283.00	80.00	1.25	276.37	79.62	.0047	104
	14,665,105.00			329,964.96			16,942,491

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.25

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC & COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -15							
1953	800.00	70.00	1.43	13.16	25.89	.6301	580
1960	1,052.00	70.00	1.43	17.30	31.06	.5563	673
1961	1,000.00	70.00	1.43	16.45	31.83	.5453	627
1962	841.00	70.00	1.43	13.83	32.61	.5341	517
1963	3.00	70.00	1.43	0.05	33.40	.5229	2
1964	15,965.00	70.00	1.43	262.54	34.19	.5116	9,393
1965	308.00	70.00	1.43	5.07	35.00	.5000	177
1966	635.00	70.00	1.43	10.44	35.81	.4884	357
1967	524.00	70.00	1.43	8.62	36.62	.4769	287
1968	1,494.00	70.00	1.43	24.57	37.45	.4650	799
1969	5,781.00	70.00	1.43	95.07	38.28	.4531	3,012
1970	2,132.00	70.00	1.43	35.06	39.12	.4411	1,081
1971	20,166.00	70.00	1.43	331.63	39.96	.4291	9,951
1972	507,175.00	70.00	1.43	8,340.49	40.82	.4169	243,157
1973	1,198,017.00	70.00	1.43	19,701.39	41.67	.4047	557,563
1974	1,504,939.00	70.00	1.43	24,748.72	42.54	.3923	678,946
1975	1,567,995.00	70.00	1.43	25,785.68	43.41	.3799	685,033
1976	1,939,096.00	70.00	1.43	31,888.43	44.29	.3673	819,064
1977	2,051,022.00	70.00	1.43	33,729.06	45.17	.3547	836,622
1978	2,554,732.00	70.00	1.43	42,012.57	46.06	.3420	1,004,776
1979	2,475,756.00	70.00	1.43	40,713.81	46.96	.3291	936,987
1980	1,860,925.00	70.00	1.43	30,602.91	47.86	.3163	676,902
1981	2,202,817.00	70.00	1.43	36,225.33	48.77	.3033	768,332
1982	1,676,238.00	70.00	1.43	27,565.73	49.68	.2903	559,604
1983	1,962,165.00	70.00	1.43	32,267.80	50.59	.2773	625,725
1984	2,402,237.00	70.00	1.43	39,504.79	51.52	.2640	729,319
1985	2,888,681.00	70.00	1.43	47,504.36	52.44	.2509	833,486
1986	3,634,918.00	70.00	1.43	59,776.23	53.38	.2374	992,369
1987	4,371,479.00	70.00	1.43	71,888.97	54.31	.2241	1,126,596
1988	4,130,981.00	70.00	1.43	67,933.98	55.25	.2107	1,000,957
1989	4,960,486.00	70.00	1.43	81,575.19	56.20	.1971	1,124,369
1990	5,751,406.00	70.00	1.43	94,581.87	57.14	.1837	1,215,013
1991	6,522,811.00	70.00	1.43	107,267.63	58.10	.1700	1,275,210
1992	6,512,226.00	70.00	1.43	107,093.56	59.05	.1564	1,171,289
1993	9,786,665.00	70.00	1.43	160,941.71	60.01	.1427	1,606,041
1994	9,570,243.00	70.00	1.43	157,382.65	60.98	.1289	1,418,645
1995	10,619,377.00	70.00	1.43	174,635.65	61.94	.1151	1,405,634
1996	9,729,675.00	70.00	1.43	160,004.51	62.91	.1013	1,133,458

LACLEDE GAS COMPANY

ACCOUNT 376.3 MAINS - PLASTIC & COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -15							
1997	8,778,717.00	70.00	1.43	144,366.00	63.88	.0874	882,349
1998	6,952,664.00	70.00	1.43	114,336.56	64.85	.0736	588,473
1999	7,959,033.00	70.00	1.43	130,886.30	65.83	.0596	545,512
2000	8,306,581.00	70.00	1.43	136,601.72	66.81	.0456	435,597
2001	8,506,023.00	70.00	1.43	139,881.55	67.79	.0316	309,109
2002	7,855,464.00	70.00	1.43	129,183.11	68.77	.0176	158,995
2003	10,886,577.00	70.00	1.43	179,029.76	69.63	.0053	66,354
	161,677,822.00			2,658,791.81			26,438,942

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.64

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIP-GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-01							
NET SALVAGE PERCENT.. -30							
1911	1,287.00					1.0000	1,673
1912	350.00					1.0000	455
1923	27,256.00					1.0000	35,433
1926	742.00					1.0000	965
1929	763.00					1.0000	992
1930	289.00					1.0000	376
1935	904.00	35.00	2.86	33.61	0.88	.9749	1,146
1937	2,000.00	35.00	2.86	74.36	1.87	.9466	2,461
1940	128.00	35.00	2.86	4.76	3.38	.9034	150
1945	3.00	35.00	2.86	0.11	5.87	.8323	3
1946	2,145.00	35.00	2.86	79.75	6.38	.8177	2,280
1947	20,004.00	35.00	2.86	743.75	6.88	.8034	20,893
1948	1,878.00	35.00	2.86	69.82	7.38	.7891	1,927
1949	14,181.00	35.00	2.86	527.25	7.88	.7749	14,286
1950	112,615.00	35.00	2.86	4,187.03	8.37	.7609	111,395
1951	84,879.00	35.00	2.86	3,155.80	8.87	.7466	82,382
1952	58,627.00	35.00	2.86	2,179.75	9.37	.7323	55,812
1953	36,720.00	35.00	2.86	1,365.25	9.88	.7177	34,260
1954	16,825.00	35.00	2.86	625.55	10.38	.7034	15,385
1955	85,676.00	35.00	2.86	3,185.43	10.88	.6891	76,751
1956	39,766.00	35.00	2.86	1,478.50	11.38	.6749	34,889
1957	98,146.00	35.00	2.86	3,649.07	11.87	.6609	84,324
1958	48,413.00	35.00	2.86	1,800.00	12.37	.6466	40,695
1959	100,839.00	35.00	2.86	3,749.19	12.87	.6323	82,889
1960	37,335.00	35.00	2.86	1,388.12	13.38	.6177	29,980
1961	93,102.00	35.00	2.86	3,461.53	13.88	.6034	73,031
1962	29,893.00	35.00	2.86	1,111.42	14.38	.5891	22,893
1963	56,519.00	35.00	2.86	2,101.38	14.88	.5749	42,241
1964	138,273.00	35.00	2.86	5,140.99	15.37	.5609	100,825
1965	59,937.00	35.00	2.86	2,228.46	15.87	.5466	42,590
1966	143,334.00	35.00	2.86	5,329.16	16.37	.5323	99,186
1967	249,400.00	35.00	2.86	9,272.69	16.88	.5177	167,849
1968	55,777.00	35.00	2.86	2,073.79	17.38	.5034	36,502
1969	237,939.00	35.00	2.86	8,846.57	17.88	.4891	151,289
1970	140,505.00	35.00	2.86	5,223.98	18.38	.4749	86,744
1971	91,174.00	35.00	2.86	3,389.85	18.87	.4609	54,629
1972	54,460.00	35.00	2.86	2,024.82	19.37	.4466	31,618
1973	24,102.00	35.00	2.86	896.11	19.87	.4323	13,545

LACLEDE GAS COMPANY

ACCOUNT 378 MEAS. & REG. STATION EQUIP-GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-01							
NET SALVAGE PERCENT.. -30							
1974	41,803.00	35.00	2.86	1,554.24	20.38	.4177	22,699
1975	8,647.00	35.00	2.86	321.50	20.88	.4034	4,535
1976	33,961.00	35.00	2.86	1,262.67	21.38	.3891	17,178
1977	30,772.00	35.00	2.86	1,144.10	21.88	.3749	14,997
1978	11,741.00	35.00	2.86	436.53	22.37	.3609	5,509
1979	13,906.00	35.00	2.86	517.03	22.87	.3466	6,266
1980	69,679.00	35.00	2.86	2,590.67	23.37	.3323	30,101
1981	89,400.00	35.00	2.86	3,323.89	23.88	.3177	36,923
1982	75,646.00	35.00	2.86	2,812.52	24.38	.3034	29,836
1983	83,511.00	35.00	2.86	3,104.94	24.88	.2891	31,386
1984	46,288.00	35.00	2.86	1,720.99	25.38	.2749	16,542
1985	187,367.00	35.00	2.86	6,966.31	25.87	.2609	63,549
1986	139,913.00	35.00	2.86	5,201.97	26.37	.2466	44,853
1987	244,211.00	35.00	2.86	9,079.76	26.87	.2323	73,749
1988	64,456.00	35.00	2.86	2,396.47	27.38	.2177	18,242
1989	80,217.00	35.00	2.86	2,982.47	27.88	.2034	21,211
1990	90,273.00	35.00	2.86	3,356.35	28.38	.1891	22,192
1991	35,760.00	35.00	2.86	1,329.56	28.88	.1749	8,131
1992	93,102.00	35.00	2.86	3,461.53	29.37	.1609	19,474
1993	387,897.00	35.00	2.86	14,422.01	29.87	.1466	73,925
1994	86,460.00	35.00	2.86	3,214.58	30.37	.1323	14,870
1995	72,749.00	35.00	2.86	2,704.81	30.88	.1177	11,131
1996	105,339.00	35.00	2.86	3,916.50	31.38	.1034	14,160
1997	38,578.00	35.00	2.86	1,434.33	31.88	.0891	4,468
1998	99,615.00	35.00	2.86	3,703.69	32.38	.0749	9,700
1999	137,489.00	35.00	2.86	5,111.84	32.87	.0609	10,885
2000	160,346.00	35.00	2.86	5,961.66	33.37	.0466	9,714
2001	188,397.00	35.00	2.86	7,004.60	33.87	.0323	7,911
2002	640,653.00	35.00	2.86	23,819.48	34.38	.0177	14,741
2003	731,651.00	35.00	2.86	27,202.78	34.81	.0054	5,136
	6,256,013.00			231,457.63			2,318,758

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.70

LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIP-CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 31-R0.5							
NET SALVAGE PERCENT.. -30							
1933	2,107.00					1.0000	2,739
1950	5,504.00	31.00	3.23	231.11	4.01	.8706	6,229
1951	38,518.00	31.00	3.23	1,617.37	4.42	.8574	42,933
1952	5,219.00	31.00	3.23	219.15	4.82	.8445	5,730
1953	29,645.00	31.00	3.23	1,244.79	5.22	.8316	32,049
1957	1,934.00	31.00	3.23	81.21	6.81	.7803	1,962
1958	5,254.00	31.00	3.23	220.62	7.21	.7674	5,241
1959	916.00	31.00	3.23	38.46	7.61	.7545	898
1960	11,482.00	31.00	3.23	482.13	8.01	.7416	11,070
1961	1,273.00	31.00	3.23	53.45	8.42	.7284	1,205
1962	1,151.00	31.00	3.23	48.33	8.83	.7152	1,070
1963	92,980.00	31.00	3.23	3,904.23	9.24	.7019	84,841
1964	4,578.00	31.00	3.23	192.23	9.67	.6881	4,095
1966	4,875.00	31.00	3.23	204.70	10.53	.6603	4,185
1967	66,032.00	31.00	3.23	2,772.68	10.97	.6461	55,462
1968	6,925.00	31.00	3.23	290.78	11.41	.6319	5,689
1969	27,568.00	31.00	3.23	1,157.58	11.86	.6174	22,127
1970	29,001.00	31.00	3.23	1,217.75	12.32	.6026	22,719
1971	7,003.00	31.00	3.23	294.06	12.79	.5874	5,348
1972	1,425.00	31.00	3.23	59.84	13.26	.5723	1,060
1973	11.00	31.00	3.23	0.46	13.75	.5565	8
1974	12,380.00	31.00	3.23	519.84	14.24	.5406	8,700
1975	3,413.00	31.00	3.23	143.31	14.73	.5248	2,328
1976	8,877.00	31.00	3.23	372.75	15.24	.5084	5,867
1978	4,246.00	31.00	3.23	178.29	16.27	.4752	2,623
1979	7,934.00	31.00	3.23	333.15	16.79	.4584	4,728
1980	9,359.00	31.00	3.23	392.98	17.32	.4413	5,369
1982	6,157.00	31.00	3.23	258.53	18.41	.4061	3,250
1984	35,890.00	31.00	3.23	1,507.02	19.52	.3703	17,277
1985	29,069.00	31.00	3.23	1,220.61	20.09	.3519	13,298
1986	72,328.00	31.00	3.23	3,037.05	20.66	.3335	31,358
1988	16,069.00	31.00	3.23	674.74	21.81	.2965	6,194
1989	26,373.00	31.00	3.23	1,107.40	22.40	.2774	9,511
1990	15,552.00	31.00	3.23	653.03	22.98	.2587	5,230
1991	74,743.00	31.00	3.23	3,138.46	23.57	.2397	23,291
1992	19,218.00	31.00	3.23	806.96	24.17	.2203	5,504
1993	69,036.00	31.00	3.23	2,898.82	24.76	.2013	18,066
1994	39,159.00	31.00	3.23	1,644.29	25.36	.1819	9,260

LACLEDE GAS COMPANY

ACCOUNT 379 MEAS. & REG. STATION EQUIP-CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 31-R0.5							
NET SALVAGE PERCENT.. -30							
1995	109,534.00	31.00	3.23	4,599.33	25.96	.1626	23,153
1996	103,396.00	31.00	3.23	4,341.60	26.56	.1432	19,248
1998	45,551.00	31.00	3.23	1,912.69	27.77	.1042	6,170
1999	256,258.00	31.00	3.23	10,760.27	28.38	.0845	28,150
2000	512,232.00	31.00	3.23	21,508.62	28.99	.0648	43,150
2001	108,988.00	31.00	3.23	4,576.41	29.61	.0448	6,347
2002	57,843.00	31.00	3.23	2,428.83	30.22	.0252	1,895
2003	113,783.00	31.00	3.23	4,777.75	30.76	.0077	1,139
	2,100,789.00			88,123.66			617,766

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.19

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 44-R0.5							
NET SALVAGE PERCENT.. -90							
1923	397,295.00	44.00	2.27	17,135.33	3.68	.9164	691,754
1924	42,070.00	44.00	2.27	1,814.48	4.12	.9064	72,451
1925	70,495.00	44.00	2.27	3,040.45	4.56	.8964	120,064
1926	61,802.00	44.00	2.27	2,665.52	4.99	.8866	104,108
1927	54,953.00	44.00	2.27	2,370.12	5.41	.8770	91,568
1928	54,659.00	44.00	2.27	2,357.44	5.82	.8677	90,112
1929	69,222.00	44.00	2.27	2,985.54	6.23	.8584	112,898
1930	69,111.00	44.00	2.27	2,980.76	6.64	.8491	111,496
1931	49,660.00	44.00	2.27	2,141.84	7.04	.8400	79,257
1932	52,532.00	44.00	2.27	2,265.71	7.44	.8309	82,933
1933	36,666.00	44.00	2.27	1,581.40	7.84	.8218	57,251
1934	38,029.00	44.00	2.27	1,640.19	8.23	.8130	58,743
1935	40,040.00	44.00	2.27	1,726.93	8.63	.8039	61,157
1936	39,572.00	44.00	2.27	1,706.74	9.03	.7948	59,758
1937	49,253.00	44.00	2.27	2,124.28	9.42	.7859	73,545
1938	41,244.00	44.00	2.27	1,778.85	9.82	.7768	60,873
1939	35,939.00	44.00	2.27	1,550.05	10.22	.7677	52,422
1940	31,318.00	44.00	2.27	1,350.75	10.62	.7586	45,140
1941	41,057.00	44.00	2.27	1,770.79	11.02	.7495	58,467
1942	23,379.00	44.00	2.27	1,008.34	11.42	.7405	32,893
1943	17,666.00	44.00	2.27	761.93	11.83	.7311	24,540
1944	34,372.00	44.00	2.27	1,482.46	12.24	.7218	47,138
1945	13,178.00	44.00	2.27	568.37	12.65	.7125	17,840
1946	54,567.00	44.00	2.27	2,353.47	13.07	.7030	72,885
1947	28,748.00	44.00	2.27	1,239.90	13.49	.6934	37,874
1948	7,936.00	44.00	2.27	342.28	13.92	.6836	10,308
1949	15,606.00	44.00	2.27	673.09	14.34	.6741	19,988
1950	48,457.00	44.00	2.27	2,089.95	14.78	.6641	61,143
1951	93,236.00	44.00	2.27	4,021.27	15.21	.6543	115,908
1952	79,883.00	44.00	2.27	3,445.35	15.65	.6443	97,790
1953	404,186.00	44.00	2.27	17,432.54	16.10	.6341	486,959
1954	1,089,179.00	44.00	2.27	46,976.29	16.55	.6239	1,291,124
1955	1,597,024.00	44.00	2.27	68,879.65	17.01	.6134	1,861,268
1956	1,808,208.00	44.00	2.27	77,988.01	17.47	.6030	2,071,664
1957	1,716,905.00	44.00	2.27	74,050.11	17.93	.5925	1,932,806
1958	1,982,748.00	44.00	2.27	85,515.92	18.40	.5818	2,191,769
1959	2,225,269.00	44.00	2.27	95,975.85	18.88	.5709	2,413,772
1960	1,516,481.00	44.00	2.27	65,405.83	19.36	.5600	1,613,536

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 44-R0.5							
NET SALVAGE PERCENT.. -90							
1961	1,237,238.00	44.00	2.27	53,362.07	19.84	.5491	1,290,798
1962	744,451.00	44.00	2.27	32,108.17	20.34	.5377	760,553
1963	697,256.00	44.00	2.27	30,072.65	20.83	.5266	697,633
1964	657,907.00	44.00	2.27	28,375.53	21.33	.5152	644,012
1965	559,967.00	44.00	2.27	24,151.38	21.84	.5036	535,799
1966	738,816.00	44.00	2.27	31,865.13	22.35	.4920	690,645
1967	827,731.00	44.00	2.27	35,700.04	22.87	.4802	755,205
1968	820,946.00	44.00	2.27	35,407.40	23.40	.4682	730,297
1969	879,700.00	44.00	2.27	37,941.46	23.92	.4564	762,841
1970	967,137.00	44.00	2.27	41,712.62	24.46	.4441	816,061
1971	1,127,576.00	44.00	2.27	48,632.35	24.99	.4320	925,514
1972	982,471.00	44.00	2.27	42,373.97	25.54	.4195	783,079
1973	788,762.00	44.00	2.27	34,019.31	26.08	.4073	610,399
1974	518,360.00	44.00	2.27	22,356.87	26.64	.3945	388,537
1975	294,550.00	44.00	2.27	12,703.94	27.19	.3820	213,784
1976	212,604.00	44.00	2.27	9,169.61	27.75	.3693	149,178
1977	229,055.00	44.00	2.27	9,879.14	28.32	.3564	155,107
1978	250,890.00	44.00	2.27	10,820.89	28.88	.3436	163,791
1979	235,151.00	44.00	2.27	10,142.06	29.46	.3305	147,663
1980	243,311.00	44.00	2.27	10,494.00	30.03	.3175	146,777
1981	337,464.00	44.00	2.27	14,554.82	30.61	.3043	195,112
1982	384,910.00	44.00	2.27	16,601.17	31.19	.2911	212,890
1983	238,296.00	44.00	2.27	10,277.71	31.78	.2777	125,732
1984	331,496.00	44.00	2.27	14,297.42	32.36	.2645	166,593
1985	396,164.00	44.00	2.27	17,086.55	32.95	.2511	189,006
1986	424,108.00	44.00	2.27	18,291.78	33.54	.2377	191,540
1987	432,455.00	44.00	2.27	18,651.78	34.14	.2241	184,135
1988	577,709.00	44.00	2.27	24,916.59	34.73	.2107	231,274
1989	540,951.00	44.00	2.27	23,331.22	35.33	.1970	202,478
1990	461,913.00	44.00	2.27	19,922.31	35.92	.1836	161,134
1991	493,561.00	44.00	2.27	21,287.29	36.52	.1700	159,420
1992	565,205.00	44.00	2.27	24,377.29	37.12	.1564	167,956
1993	516,891.00	44.00	2.27	22,293.51	37.73	.1425	139,948
1994	629,035.00	44.00	2.27	27,130.28	38.33	.1289	154,057
1995	470,968.00	44.00	2.27	20,312.85	38.94	.1150	102,907
1996	572,233.00	44.00	2.27	24,680.41	39.54	.1014	110,246
1997	683,529.00	44.00	2.27	29,480.61	40.15	.0875	113,637
1998	566,895.00	44.00	2.27	24,450.18	40.76	.0736	79,275

LACLEDE GAS COMPANY

ACCOUNT 380.1 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 44-R0.5							
NET SALVAGE PERCENT.. -90							
1999	697,269.00	44.00	2.27	30,073.21	41.38	.0595	78,826
2000	549,670.00	44.00	2.27	23,707.27	41.99	.0457	47,728
2001	490,247.00	44.00	2.27	21,144.35	42.61	.0316	29,434
2002	631,668.00	44.00	2.27	27,243.84	43.22	.0177	21,243
2003	380,289.00	44.00	2.27	16,401.86	43.76	.0055	3,974
	38,418,750.00			1,657,000.67			30,921,420

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.31

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. -65							
1951	10,345.00	40.00	2.50	426.73	5.39	.8652	14,768
1952	28,319.00	40.00	2.50	1,168.16	5.64	.8590	40,138
1953	75,712.00	40.00	2.50	3,123.12	5.91	.8522	106,461
1954	78,790.00	40.00	2.50	3,250.09	6.19	.8452	109,879
1955	114,570.00	40.00	2.50	4,726.01	6.48	.8380	158,416
1956	165,256.00	40.00	2.50	6,816.81	6.78	.8305	226,454
1957	152,213.00	40.00	2.50	6,278.79	7.10	.8225	206,572
1958	282,265.00	40.00	2.50	11,643.43	7.44	.8140	379,110
1959	228,089.00	40.00	2.50	9,408.67	7.80	.8050	302,959
1960	819,768.00	40.00	2.50	33,815.43	8.18	.7955	1,076,007
1961	727,126.00	40.00	2.50	29,993.95	8.58	.7855	942,410
1962	1,169,687.00	40.00	2.50	48,249.59	9.00	.7750	1,495,737
1963	1,102,976.00	40.00	2.50	45,497.76	9.44	.7640	1,390,412
1964	1,252,262.00	40.00	2.50	51,655.81	9.91	.7522	1,554,220
1965	1,208,857.00	40.00	2.50	49,865.35	10.39	.7402	1,476,413
1966	1,573,220.00	40.00	2.50	64,895.33	10.90	.7275	1,888,454
1967	1,475,291.00	40.00	2.50	60,855.75	11.43	.7142	1,738,527
1968	1,675,451.00	40.00	2.50	69,112.35	11.98	.7005	1,936,528
1969	1,877,221.00	40.00	2.50	77,435.37	12.55	.6862	2,125,446
1970	1,924,052.00	40.00	2.50	79,367.15	13.14	.6715	2,131,802
1971	2,364,657.00	40.00	2.50	97,542.10	13.75	.6562	2,560,285
1972	3,024,994.00	40.00	2.50	124,781.00	14.37	.6407	3,197,888
1973	2,992,943.00	40.00	2.50	123,458.90	15.01	.6247	3,084,991
1974	2,938,980.00	40.00	2.50	121,232.93	15.67	.6082	2,949,355
1975	3,094,647.00	40.00	2.50	127,654.19	16.34	.5915	3,020,298
1976	3,601,109.00	40.00	2.50	148,545.75	17.03	.5742	3,411,799
1977	3,871,687.00	40.00	2.50	159,707.09	17.73	.5567	3,556,357
1978	4,155,813.00	40.00	2.50	171,427.29	18.45	.5387	3,693,915
1979	4,843,178.00	40.00	2.50	199,781.09	19.18	.5205	4,159,442
1980	4,859,659.00	40.00	2.50	200,460.93	19.92	.5020	4,025,256
1981	5,749,337.00	40.00	2.50	237,160.15	20.68	.4830	4,581,934
1982	6,129,761.00	40.00	2.50	252,852.64	21.45	.4637	4,689,911
1983	7,020,471.00	40.00	2.50	289,594.43	22.23	.4442	5,145,514
1984	7,204,858.00	40.00	2.50	297,200.39	23.02	.4245	5,046,463
1985	7,146,391.00	40.00	2.50	294,788.63	23.82	.4045	4,769,680
1986	7,660,977.00	40.00	2.50	316,015.30	24.63	.3842	4,856,523
1987	8,603,467.00	40.00	2.50	354,893.01	25.45	.3637	5,162,984
1988	8,171,283.00	40.00	2.50	337,065.42	26.29	.3427	4,620,493

LACLEDE GAS COMPANY

ACCOUNT 380.2 SERVICES - PLASTIC & COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. -65							
1989	8,644,212.00	40.00	2.50	356,573.75	27.13	.3217	4,588,391
1990	8,207,925.00	40.00	2.50	338,576.91	27.98	.3005	4,069,694
1991	9,361,355.00	40.00	2.50	386,155.89	28.84	.2790	4,309,500
1992	9,836,366.00	40.00	2.50	405,750.10	29.71	.2572	4,174,357
1993	11,373,675.00	40.00	2.50	469,164.09	30.59	.2352	4,413,896
1994	12,404,110.00	40.00	2.50	511,669.54	31.48	.2130	4,359,424
1995	12,500,194.00	40.00	2.50	515,633.00	32.38	.1905	3,929,123
1996	13,164,858.00	40.00	2.50	543,050.39	33.28	.1680	3,649,299
1997	13,396,444.00	40.00	2.50	552,603.32	34.19	.1452	3,209,520
1998	15,274,717.00	40.00	2.50	630,082.08	35.10	.1225	3,087,402
1999	14,862,455.00	40.00	2.50	613,076.27	36.02	.0995	2,440,044
2000	16,868,034.00	40.00	2.50	695,806.40	36.95	.0762	2,120,818
2001	17,217,494.00	40.00	2.50	710,221.63	37.88	.0530	1,505,670
2002	20,514,657.00	40.00	2.50	846,229.60	38.82	.0295	998,551
2003	23,287,707.00	40.00	2.50	960,617.91	39.64	.0090	345,822
	316,289,885.00			13,046,957.77			139,035,312

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.13

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 37-S1							
NET SALVAGE PERCENT.. +5							
1900	302.00					1.0000	287
1923	2,603.00					1.0000	2,473
1924	23.00					1.0000	22
1925	6,660.00					1.0000	6,327
1926	17,663.00					1.0000	16,780
1927	12,428.00					1.0000	11,807
1928	11,673.00					1.0000	11,089
1929	13,717.00					1.0000	13,031
1930	12,055.00	37.00	2.70	309.21	0.23	.9938	11,381
1931	5,620.00	37.00	2.70	144.15	0.47	.9873	5,271
1932	2,686.00	37.00	2.70	68.90	0.73	.9803	2,501
1933	2,853.00	37.00	2.70	73.18	1.00	.9730	2,637
1934	10,784.00	37.00	2.70	276.61	1.27	.9657	9,893
1935	10,763.00	37.00	2.70	276.07	1.54	.9584	9,799
1936	10,886.00	37.00	2.70	279.23	1.81	.9511	9,836
1937	16,326.00	37.00	2.70	418.76	2.09	.9435	14,633
1938	17,655.00	37.00	2.70	452.85	2.37	.9359	15,697
1939	17,304.00	37.00	2.70	443.85	2.65	.9284	15,262
1940	6,306.00	37.00	2.70	161.75	2.94	.9205	5,514
1941	13,971.00	37.00	2.70	358.36	3.23	.9127	12,114
1942	8,676.00	37.00	2.70	222.54	3.52	.9049	7,458
1943	1,061.00	37.00	2.70	27.21	3.81	.8970	904
1944	3,176.00	37.00	2.70	81.46	4.11	.8889	2,682
1945	4,755.00	37.00	2.70	121.97	4.41	.8808	3,979
1946	12,234.00	37.00	2.70	313.80	4.71	.8727	10,143
1947	8,805.00	37.00	2.70	225.85	5.02	.8643	7,230
1948	8,902.00	37.00	2.70	228.34	5.33	.8559	7,238
1949	29,785.00	37.00	2.70	763.99	5.65	.8473	23,975
1950	82,459.00	37.00	2.70	2,115.07	5.97	.8386	65,693
1951	212,778.00	37.00	2.70	5,457.76	6.29	.8300	167,775
1952	117,724.00	37.00	2.70	3,019.62	6.62	.8211	91,830
1953	20,846.00	37.00	2.70	534.70	6.95	.8122	16,085
1954	70,930.00	37.00	2.70	1,819.35	7.29	.8030	54,109
1955	35,661.00	37.00	2.70	914.70	7.63	.7938	26,892
1956	185,313.00	37.00	2.70	4,753.28	7.98	.7843	138,074
1957	168,851.00	37.00	2.70	4,331.03	8.33	.7749	124,301
1958	140,694.00	37.00	2.70	3,608.80	8.69	.7651	102,263
1959	288,455.00	37.00	2.70	7,398.87	9.05	.7554	207,004

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 37-S1							
NET SALVAGE PERCENT.. +5							
1960	483,870.00	37.00	2.70	12,411.27	9.42	.7454	342,643
1961	1,224,969.00	37.00	2.70	31,420.45	9.79	.7354	855,800
1962	416,197.00	37.00	2.70	10,675.45	10.18	.7249	286,616
1963	372,503.00	37.00	2.70	9,554.70	10.56	.7146	252,881
1964	552,843.00	37.00	2.70	14,180.42	10.96	.7038	369,636
1965	635,514.00	37.00	2.70	16,300.93	11.36	.6930	418,391
1966	918,219.00	37.00	2.70	23,552.32	11.77	.6819	594,827
1967	783,821.00	37.00	2.70	20,105.01	12.19	.6705	499,274
1968	691,273.00	37.00	2.70	17,731.15	12.62	.6589	432,706
1969	371,666.00	37.00	2.70	9,533.23	13.06	.6470	228,445
1970	457,087.00	37.00	2.70	11,724.28	13.50	.6351	275,781
1971	230,222.00	37.00	2.70	5,905.19	13.96	.6227	136,191
1972	447,191.00	37.00	2.70	11,470.45	14.42	.6103	259,275
1973	749,976.00	37.00	2.70	19,236.88	14.90	.5973	425,563
1974	863,903.00	37.00	2.70	22,159.11	15.39	.5841	479,375
1975	755,109.00	37.00	2.70	19,368.55	15.88	.5708	409,465
1976	805,250.00	37.00	2.70	20,654.66	16.39	.5570	426,098
1977	630,239.00	37.00	2.70	16,165.63	16.92	.5427	324,929
1978	1,284,473.00	37.00	2.70	32,946.73	17.45	.5284	644,780
1979	1,006,509.00	37.00	2.70	25,816.96	18.00	.5135	491,000
1980	1,165,255.00	37.00	2.70	29,888.79	18.57	.4981	551,393
1981	2,136,126.00	37.00	2.70	54,791.63	19.15	.4824	978,944
1982	1,022,308.00	37.00	2.70	26,222.20	19.74	.4665	453,061
1983	1,431,119.00	37.00	2.70	36,708.20	20.35	.4500	611,803
1984	2,538,420.00	37.00	2.70	65,110.47	20.98	.4330	1,044,179
1985	1,761,356.00	37.00	2.70	45,178.78	21.62	.4157	695,586
1986	2,833,147.00	37.00	2.70	72,670.22	22.29	.3976	1,070,136
1987	2,956,607.00	37.00	2.70	75,836.97	22.97	.3792	1,065,088
1988	4,241,732.00	37.00	2.70	108,800.43	23.67	.3603	1,451,881
1989	5,105,812.00	37.00	2.70	130,964.08	24.40	.3405	1,651,603
1990	4,832,123.00	37.00	2.70	123,943.95	25.14	.3205	1,471,261
1991	4,484,302.00	37.00	2.70	115,022.35	25.91	.2997	1,276,748
1992	6,130,958.00	37.00	2.70	157,259.07	26.69	.2786	1,622,681
1993	8,369,680.00	37.00	2.70	214,682.29	27.50	.2568	2,041,867
1994	7,748,017.00	37.00	2.70	198,736.64	28.33	.2343	1,724,592
1995	7,835,031.00	37.00	2.70	200,968.55	29.19	.2111	1,571,276
1996	5,878,475.00	37.00	2.70	150,782.88	30.07	.1873	1,045,986
1997	6,634,999.00	37.00	2.70	170,187.72	30.97	.1630	1,027,430

LACLEDE GAS COMPANY

ACCOUNT 381 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 37-S1							
NET SALVAGE PERCENT.. +5							
1998	5,906,138.00	37.00	2.70	151,492.44	31.89	.1381	774,856
1999	5,231,761.00	37.00	2.70	134,194.67	32.83	.1127	560,138
2000	5,594,974.00	37.00	2.70	143,511.08	33.79	.0868	461,362
2001	5,970,818.00	37.00	2.70	153,151.48	34.76	.0605	343,173
2002	5,614,716.00	37.00	2.70	144,017.47	35.75	.0338	180,289
2003	5,250,967.00	37.00	2.70	134,687.30	36.62	.0103	51,381
	125,949,058.00			3,228,924.29			33,114,379

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.56

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
-------------	-------------------------	---------------------	-------------------------	----------------------------	-------------	---------------------------	---------------------------

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. 0

1932	912.00	50.00	2.00	18.24	3.25	.9350	853
1933	260.00	50.00	2.00	5.20	3.51	.9298	242
1946	22.00	50.00	2.00	0.44	7.16	.8568	19
1949	1,645.00	50.00	2.00	32.90	8.26	.8348	1,373
1950	49,993.00	50.00	2.00	999.86	8.66	.8268	41,334
1951	73,378.00	50.00	2.00	1,467.56	9.08	.8184	60,053
1952	55,656.00	50.00	2.00	1,113.12	9.52	.8096	45,059
1953	22,361.00	50.00	2.00	447.22	9.97	.8006	17,902
1954	73,320.00	50.00	2.00	1,466.40	10.45	.7910	57,996
1955	82,314.00	50.00	2.00	1,646.28	10.94	.7812	64,304
1956	89,699.00	50.00	2.00	1,793.98	11.45	.7710	69,158
1957	96,550.00	50.00	2.00	1,931.00	11.98	.7604	73,417
1958	57,188.00	50.00	2.00	1,143.76	12.53	.7494	42,857
1959	27,827.00	50.00	2.00	556.54	13.10	.7380	20,536
1960	36,804.00	50.00	2.00	736.08	13.69	.7262	26,727
1961	35,361.00	50.00	2.00	707.22	14.29	.7142	25,255
1962	97,333.00	50.00	2.00	1,946.66	14.91	.7018	68,308
1963	90,515.00	50.00	2.00	1,810.30	15.55	.6890	62,365
1964	91,315.00	50.00	2.00	1,826.30	16.20	.6760	61,729
1965	126,445.00	50.00	2.00	2,528.90	16.87	.6626	83,782
1966	164,670.00	50.00	2.00	3,293.40	17.55	.6490	106,871
1967	175,248.00	50.00	2.00	3,504.96	18.24	.6352	111,318
1968	170,725.00	50.00	2.00	3,414.50	18.95	.6210	106,020
1969	171,989.00	50.00	2.00	3,439.78	19.67	.6066	104,329
1970	226,255.00	50.00	2.00	4,525.10	20.41	.5918	133,898
1971	172,341.00	50.00	2.00	3,446.82	21.15	.5770	99,441
1972	127,281.00	50.00	2.00	2,545.62	21.91	.5618	71,506
1973	161,405.00	50.00	2.00	3,228.10	22.68	.5464	88,192
1974	150,680.00	50.00	2.00	3,013.60	23.46	.5308	79,981
1975	152,159.00	50.00	2.00	3,043.18	24.25	.5150	78,362
1976	111,961.00	50.00	2.00	2,239.22	25.05	.4990	55,869
1977	159,947.00	50.00	2.00	3,198.94	25.87	.4826	77,190
1978	136,745.00	50.00	2.00	2,734.90	26.69	.4662	63,751
1979	180,876.00	50.00	2.00	3,617.52	27.52	.4496	81,322
1980	236,248.00	50.00	2.00	4,724.96	28.36	.4328	102,248
1981	222,855.00	50.00	2.00	4,457.10	29.21	.4158	92,663
1982	206,624.00	50.00	2.00	4,132.48	30.08	.3984	82,319
1983	245,169.00	50.00	2.00	4,903.38	30.95	.3810	93,409

LACLEDE GAS COMPANY

ACCOUNT 383 HOUSE REGULATOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. 0							
1984	332,335.00	50.00	2.00	6,646.70	31.82	.3636	120,837
1985	347,947.00	50.00	2.00	6,958.94	32.71	.3458	120,320
1986	531,137.00	50.00	2.00	10,622.74	33.61	.3278	174,107
1987	525,814.00	50.00	2.00	10,516.28	34.51	.3098	162,897
1988	531,702.00	50.00	2.00	10,634.04	35.42	.2916	155,044
1989	597,854.00	50.00	2.00	11,957.08	36.34	.2732	163,334
1990	531,013.00	50.00	2.00	10,620.26	37.26	.2548	135,302
1991	709,302.00	50.00	2.00	14,186.04	38.19	.2362	167,537
1992	664,025.00	50.00	2.00	13,280.50	39.13	.2174	144,359
1993	813,045.00	50.00	2.00	16,260.90	40.07	.1986	161,471
1994	884,606.00	50.00	2.00	17,692.12	41.02	.1796	158,875
1995	773,637.00	50.00	2.00	15,472.74	41.98	.1604	124,091
1996	906,670.00	50.00	2.00	18,133.40	42.93	.1414	128,203
1997	969,366.00	50.00	2.00	19,387.32	43.90	.1220	118,263
1998	1,041,041.00	50.00	2.00	20,820.82	44.87	.1026	106,811
1999	906,318.00	50.00	2.00	18,126.36	45.84	.0832	75,406
2000	693,983.00	50.00	2.00	13,879.66	46.81	.0638	44,276
2001	577,110.00	50.00	2.00	11,542.20	47.79	.0442	25,508
2002	576,100.00	50.00	2.00	11,522.00	48.77	.0246	14,172
2003	648,569.00	50.00	2.00	12,971.38	49.63	.0074	4,799
TOTAL	17,843,650.00			356,873.00			4,757,570

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

LACLEDE GAS COMPANY

ACCOUNT 385 IND. MEAS. & REG. STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 39-S0							
NET SALVAGE PERCENT.. -10							
1933	336.00	39.00	2.56	9.46	2.86	.9267	343
1937	434.00	39.00	2.56	12.22	4.37	.8879	424
1940	43.00	39.00	2.56	1.21	5.51	.8587	41
1944	115.00	39.00	2.56	3.24	7.07	.8187	104
1946	533.00	39.00	2.56	15.01	7.86	.7985	468
1947	31.00	39.00	2.56	0.87	8.25	.7885	27
1949	108.00	39.00	2.56	3.04	9.05	.7679	91
1950	1,050.00	39.00	2.56	29.57	9.46	.7574	875
1955	2,831.00	39.00	2.56	79.72	11.51	.7049	2,195
1956	6,171.00	39.00	2.56	173.78	11.93	.6941	4,712
1957	9,583.00	39.00	2.56	269.86	12.35	.6833	7,203
1958	4,504.00	39.00	2.56	126.83	12.78	.6723	3,331
1959	7,853.00	39.00	2.56	221.14	13.21	.6613	5,713
1960	486.00	39.00	2.56	13.69	13.64	.6503	348
1961	132,737.00	39.00	2.56	3,737.87	14.07	.6392	93,330
1962	17,286.00	39.00	2.56	486.77	14.51	.6279	11,939
1963	5,545.00	39.00	2.56	156.15	14.95	.6167	3,762
1964	40,517.00	39.00	2.56	1,140.96	15.39	.6054	26,982
1965	18,414.00	39.00	2.56	518.54	15.84	.5938	12,028
1966	19,860.00	39.00	2.56	559.26	16.29	.5823	12,721
1967	41,089.00	39.00	2.56	1,157.07	16.75	.5705	25,785
1968	40,812.00	39.00	2.56	1,149.27	17.21	.5587	25,082
1969	42,234.00	39.00	2.56	1,189.31	17.68	.5467	25,398
1970	51,963.00	39.00	2.56	1,463.28	18.14	.5349	30,575
1971	51,734.00	39.00	2.56	1,456.83	18.62	.5226	29,740
1972	21,189.00	39.00	2.56	596.68	19.10	.5103	11,894
1973	38,644.00	39.00	2.56	1,088.22	19.58	.4979	21,165
1974	42,061.00	39.00	2.56	1,184.44	20.07	.4854	22,458
1975	42,279.00	39.00	2.56	1,190.58	20.57	.4726	21,979
1976	55,577.00	39.00	2.56	1,565.05	21.07	.4597	28,104
1977	40,139.00	39.00	2.56	1,130.31	21.57	.4469	19,732
1978	54,189.00	39.00	2.56	1,525.96	22.09	.4336	25,846
1979	38,983.00	39.00	2.56	1,097.76	22.61	.4203	18,023
1980	44,123.00	39.00	2.56	1,242.50	23.13	.4069	19,749
1981	122,917.00	39.00	2.56	3,461.34	23.67	.3931	53,151
1982	104,306.00	39.00	2.56	2,937.26	24.21	.3792	43,508
1983	84,532.00	39.00	2.56	2,380.42	24.76	.3651	33,949
1984	153,479.00	39.00	2.56	4,321.97	25.32	.3508	59,224

LACLEDE GAS COMPANY

ACCOUNT 385 IND. MEAS. & REG. STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 39-S0							
NET SALVAGE PERCENT.. -10							
1985	153,386.00	39.00	2.56	4,319.35	25.89	.3362	56,725
1986	186,198.00	39.00	2.56	5,243.34	26.47	.3213	65,808
1987	133,430.00	39.00	2.56	3,757.39	27.06	.3062	44,942
1988	203,816.00	39.00	2.56	5,739.46	27.66	.2908	65,197
1989	225,117.00	39.00	2.56	6,339.29	28.27	.2751	68,123
1990	302,131.00	39.00	2.56	8,508.01	28.89	.2592	86,144
1991	516,786.00	39.00	2.56	14,552.69	29.53	.2428	138,023
1992	185,242.00	39.00	2.56	5,216.41	30.18	.2262	46,092
1993	337,332.00	39.00	2.56	9,499.27	30.85	.2090	77,553
1994	381,975.00	39.00	2.56	10,756.42	31.53	.1915	80,463
1995	554,814.00	39.00	2.56	15,623.56	32.23	.1736	105,947
1996	528,249.00	39.00	2.56	14,875.49	32.95	.1551	90,125
1997	574,504.00	39.00	2.56	16,178.03	33.69	.1362	86,072
1998	636,540.00	39.00	2.56	17,924.97	34.46	.1164	81,503
1999	618,496.00	39.00	2.56	17,416.85	35.25	.0962	65,449
2000	733,887.00	39.00	2.56	20,666.26	36.07	.0751	60,626
2001	383,195.00	39.00	2.56	10,790.77	36.92	.0533	22,467
2002	222,230.00	39.00	2.56	6,258.00	37.81	.0305	7,456
2003	512,498.00	39.00	2.56	14,431.94	38.63	.0095	5,356
	8,728,513.00			245,794.94			1,956,070

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.82

LACLEDE GAS COMPANY

ACCOUNT 386 OTHER PROPERTY ON CUSTOMER PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-L3							
NET SALVAGE PERCENT.. 0							
1965	5,624.00					1.0000	5,624
1967	1,353.00					1.0000	1,353
1982	4,400.00	13.00	7.69	338.36	2.01	.8454	3,720
1983	6,387.00	13.00	7.69	491.16	2.25	.8269	5,281
1995	9,393.00	13.00	7.69	722.32	5.55	.5731	5,383
TOTAL	27,157.00			1,551.84			21,361

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.71

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPRECIATION-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R0.5							
NET SALVAGE PERCENT.. 0							
1914	124.00					1.0000	124
1917	194.00					1.0000	194
1929	7.00					1.0000	7
1931	39.00					1.0000	39
1932	1,443.00					1.0000	1,443
1939	22.00					1.0000	22
1941	49.00					1.0000	49
1942	10.00					1.0000	10
1948	538.00	30.00	3.33	17.92	2.27	.9243	497
1950	1,747.00	30.00	3.33	58.18	3.15	.8950	1,564
1951	102.00	30.00	3.33	3.40	3.58	.8807	90
1953	225.00	30.00	3.33	7.49	4.40	.8533	192
1955	130.00	30.00	3.33	4.33	5.20	.8267	107
1956	139.00	30.00	3.33	4.63	5.60	.8133	113
1957	288.00	30.00	3.33	9.59	6.00	.8000	230
1958	310.00	30.00	3.33	10.32	6.39	.7870	244
1960	483.00	30.00	3.33	16.08	7.19	.7603	367
1963	1,691.00	30.00	3.33	56.31	8.41	.7197	1,217
1964	4,260.00	30.00	3.33	141.86	8.82	.7060	3,008
1965	6,401.00	30.00	3.33	213.15	9.24	.6920	4,429
1966	5,068.00	30.00	3.33	168.76	9.67	.6777	3,435
1967	17,213.00	30.00	3.33	573.19	10.10	.6633	11,417
1968	6,704.00	30.00	3.33	223.24	10.54	.6487	4,349
1969	5,230.00	30.00	3.33	174.16	10.98	.6340	3,316
1970	5,042.00	30.00	3.33	167.90	11.43	.6190	3,121
1971	8,997.00	30.00	3.33	299.60	11.89	.6037	5,431
1972	7,081.00	30.00	3.33	235.80	12.36	.5880	4,164
1973	7,702.00	30.00	3.33	256.48	12.83	.5723	4,408
1974	6,991.00	30.00	3.33	232.80	13.31	.5563	3,889
1975	6,865.00	30.00	3.33	228.60	13.80	.5400	3,707
1976	5,449.00	30.00	3.33	181.45	14.30	.5233	2,851
1977	3,395.00	30.00	3.33	113.05	14.81	.5063	1,719
1978	8,171.00	30.00	3.33	272.09	15.32	.4893	3,998
1979	1,690.00	30.00	3.33	56.28	15.84	.4720	798
1980	2,920.00	30.00	3.33	97.24	16.37	.4543	1,327
1981	6,105.00	30.00	3.33	203.30	16.90	.4367	2,666
1982	1,350.00	30.00	3.33	44.96	17.44	.4187	565
1983	3,119.00	30.00	3.33	103.86	17.99	.4003	1,249

LACLEDE GAS COMPANY

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R0.5							
NET SALVAGE PERCENT.. 0							
1984	2,145.00	30.00	3.33	71.43	18.55	.3817	819
1985	2,556.00	30.00	3.33	85.11	19.11	.3630	928
1986	10,130.00	30.00	3.33	337.33	19.67	.3443	3,488
1987	2,704.00	30.00	3.33	90.04	20.25	.3250	879
1988	1,479.00	30.00	3.33	49.25	20.82	.3060	453
1989	19,687.00	30.00	3.33	655.58	21.41	.2863	5,636
1990	15,308.00	30.00	3.33	509.76	21.99	.2670	4,087
1991	11,696.00	30.00	3.33	389.48	22.58	.2473	2,892
1992	19,823.00	30.00	3.33	660.11	23.17	.2277	4,514
1993	14,479.00	30.00	3.33	482.15	23.77	.2077	3,007
1994	6,322.00	30.00	3.33	210.52	24.36	.1880	1,189
1995	9,085.00	30.00	3.33	302.53	24.96	.1680	1,526
1996	11,027.00	30.00	3.33	367.20	25.57	.1477	1,629
1997	877.00	30.00	3.33	29.20	26.17	.1277	112
1998	6,709.00	30.00	3.33	223.41	26.77	.1077	723
1999	8,440.00	30.00	3.33	281.05	27.38	.0873	737
2000	3,806.00	30.00	3.33	126.74	27.99	.0670	255
2001	4,683.00	30.00	3.33	155.94	28.61	.0463	217
2002	6,697.00	30.00	3.33	223.01	29.22	.0260	174
2003	10,125.00	30.00	3.33	337.16	29.76	.0080	81
TOTAL	295,072.00			9,763.02			109,702

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.31

LACLEDE GAS COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-S1							
NET SALVAGE PERCENT.. -5							
1947	168.00	30.00	3.33	5.87	1.00	.9667	171
1950	677.00	30.00	3.33	23.67	1.83	.9390	667
1972	107,093.00	30.00	3.33	3,744.51	9.12	.6960	78,264
1977	1,601.00	30.00	3.33	55.98	11.27	.6243	1,049
1979	20,352.00	30.00	3.33	711.61	12.21	.5930	12,672
1983	5,460.00	30.00	3.33	190.91	14.27	.5243	3,006
1988	6,506.00	30.00	3.33	227.48	17.24	.4253	2,905
1989	13,955.00	30.00	3.33	487.94	17.89	.4037	5,915
1990	11,934.00	30.00	3.33	417.27	18.57	.3810	4,774
1992	4,707.00	30.00	3.33	164.58	20.00	.3333	1,647
1994	3,776.00	30.00	3.33	132.03	21.54	.2820	1,118
1995	7,455.00	30.00	3.33	260.66	22.35	.2550	1,996
1997	32,321.00	30.00	3.33	1,130.10	24.05	.1983	6,730
1998	20,290.00	30.00	3.33	709.44	24.94	.1687	3,594
1999	37,021.00	30.00	3.33	1,294.44	25.86	.1380	5,364
2000	16,749.00	30.00	3.33	585.63	26.80	.1067	1,876
2001	10,694.00	30.00	3.33	373.92	27.77	.0743	834
2002	31,798.00	30.00	3.33	1,111.82	28.75	.0417	1,392
2003	63,183.00	30.00	3.33	2,209.19	29.62	.0127	843
	395,740.00			13,837.05			134,817

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.50

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR	ORIGINAL	AVG.	--ANNUAL	ACCRUAL--		-ACCRUED	DEPREC.-
(1)	COST	LIFE	RATE	AMOUNT	EXP.	FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1908	6.00					1.0000	6
1911	38.00					1.0000	38
1912	92.00					1.0000	92
1913	34.00					1.0000	34
1916	19.00					1.0000	19
1923	1,983.00					1.0000	1,983
1924	695.00					1.0000	695
1925	1,317.00					1.0000	1,317
1926	946.00					1.0000	946
1927	2,962.00					1.0000	2,962
1928	405.00					1.0000	405
1929	757.00					1.0000	757
1930	4,501.00					1.0000	4,501
1931	3,188.00					1.0000	3,188
1932	1,717.00					1.0000	1,717
1933	447.00					1.0000	447
1934	686.00					1.0000	686
1935	622.00					1.0000	622
1936	3,818.00					1.0000	3,818
1937	7,803.00					1.0000	7,803
1938	1,438.00					1.0000	1,438
1939	2,496.00					1.0000	2,496
1940	1,267.00					1.0000	1,267
1941	1,675.00					1.0000	1,675
1942	190.00					1.0000	190
1943	88.00					1.0000	88
1944	316.00					1.0000	316
1945	941.00					1.0000	941
1946	807.00					1.0000	807
1947	2,633.00					1.0000	2,633
1948	319.00					1.0000	319
1949	3,387.00					1.0000	3,387
1950	9,059.00					1.0000	9,059
1951	15,107.00					1.0000	15,107
1952	12,203.00					1.0000	12,203
1953	20,446.00					1.0000	20,446
1954	17,107.00					1.0000	17,107
1955	13,015.00					1.0000	13,015

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1956	22,435.00					1.0000	22,435
1957	18,975.00					1.0000	18,975
1958	15,653.00					1.0000	15,653
1959	30,919.00					1.0000	30,919
1960	13,599.00					1.0000	13,599
1961	13,094.00					1.0000	13,094
1962	10,912.00					1.0000	10,912
1963	19,384.00					1.0000	19,384
1964	17,370.00					1.0000	17,370
1965	17,650.00					1.0000	17,650
1966	10,498.00					1.0000	10,498
1967	17,748.00					1.0000	17,748
1968	6,531.00					1.0000	6,531
1969	7,180.00					1.0000	7,180
1970	47,873.00					1.0000	47,873
1971	10,884.00					1.0000	10,884
1972	6,898.00					1.0000	6,898
1973	4,457.00					1.0000	4,457
1974	5,451.00					1.0000	5,451
1975	10,231.00					1.0000	10,231
1976	11,801.00					1.0000	11,801
1977	6,738.00					1.0000	6,738
1978	8,845.00					1.0000	8,845
1979	8,046.00					1.0000	8,046
1980	8,892.00					1.0000	8,892
1981	17,206.00					1.0000	17,206
1982	32,790.00					1.0000	32,790
1983	12,373.00					1.0000	12,373
1984	25,774.00	20.00	5.00	1,288.70	0.75	.9625	24,807
1985	37,330.00	20.00	5.00	1,866.50	1.75	.9125	34,064
1986	36,127.00	20.00	5.00	1,806.35	2.75	.8625	31,160
1987	28,926.00	20.00	5.00	1,446.30	3.75	.8125	23,502
1988	230,808.00	20.00	5.00	11,540.40	4.75	.7625	175,991
1989	115,183.00	20.00	5.00	5,759.15	5.75	.7125	82,068
1990	259,448.00	20.00	5.00	12,972.40	6.75	.6625	171,884
1991	108,498.00	20.00	5.00	5,424.90	7.75	.6125	66,455
1992	60,303.00	20.00	5.00	3,015.15	8.75	.5625	33,920
1993	69,143.00	20.00	5.00	3,457.15	9.75	.5125	35,436

LACLEDE GAS COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0							
1994	191,593.00	20.00	5.00	9,579.65	10.75	.4625	88,612
1995	112,341.00	20.00	5.00	5,617.05	11.75	.4125	46,341
1996	146,500.00	20.00	5.00	7,325.00	12.75	.3625	53,106
1997	281,226.00	20.00	5.00	14,061.30	13.75	.3125	87,883
1998	203,837.00	20.00	5.00	10,191.85	14.75	.2625	53,507
1999	207,319.00	20.00	5.00	10,365.95	15.75	.2125	44,055
2000	110,137.00	20.00	5.00	5,506.85	16.75	.1625	17,897
2001	390,548.00	20.00	5.00	19,527.40	17.75	.1125	43,937
2002	62,142.00	20.00	5.00	3,107.10	18.75	.0625	3,884
2003	150,202.00	20.00	5.00	7,510.10	19.62	.0190	2,854
TOTAL	3,376,348.00			141,369.25			1,670,326

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.19

LACLEDE GAS COMPANY

ACCOUNT 391.1 OFF FURN & EQ - MECHANICAL OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0							
1938	13.00					1.0000	13
1941	711.00					1.0000	711
1950	473.00					1.0000	473
1954	177.00					1.0000	177
1955	250.00					1.0000	250
1956	2,916.00					1.0000	2,916
1957	12.00					1.0000	12
1958	98.00					1.0000	98
1959	570.00					1.0000	570
1961	617.00					1.0000	617
1963	368.00					1.0000	368
1964	516.00					1.0000	516
1966	205.00					1.0000	205
1968	2,718.00					1.0000	2,718
1970	520.00					1.0000	520
1971	4,597.00					1.0000	4,597
1972	176.00					1.0000	176
1973	2,253.00					1.0000	2,253
1974	3,534.00					1.0000	3,534
1975	386.00					1.0000	386
1976	3,699.00					1.0000	3,699
1977	2,934.00					1.0000	2,934
1978	3,028.00					1.0000	3,028
1979	4,362.00					1.0000	4,362
1980	8,910.00					1.0000	8,910
1981	3,276.00					1.0000	3,276
1982	2,183.00					1.0000	2,183
1983	11,276.00					1.0000	11,276
1984	9,365.00					1.0000	9,365
1985	13,342.00					1.0000	13,342
1986	13,321.00					1.0000	13,321
1987	11,818.00					1.0000	11,818
1988	42,790.00					1.0000	42,790
1989	16,491.00	15.00	6.67	1,099.95	0.75	.9500	15,666
1990	26,918.00	15.00	6.67	1,795.43	1.75	.8833	23,777
1991	29,685.00	15.00	6.67	1,979.99	2.75	.8167	24,244
1992	2,857.00	15.00	6.67	190.56	3.75	.7500	2,143
1993	20,550.00	15.00	6.67	1,370.69	4.75	.6833	14,042

LACLEDE GAS COMPANY

ACCOUNT 391.1 OFF FURN & EQ - MECHANICAL OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0							
1994	16,146.00	15.00	6.67	1,076.94	5.75	.6167	9,957
1995	18,888.00	15.00	6.67	1,259.83	6.75	.5500	10,388
1996	29,186.00	15.00	6.67	1,946.71	7.75	.4833	14,106
1997	18,586.00	15.00	6.67	1,239.69	8.75	.4167	7,745
1998	148,878.00	15.00	6.67	9,930.16	9.75	.3500	52,107
1999	19,996.00	15.00	6.67	1,333.73	10.75	.2833	5,665
2000	13,314.00	15.00	6.67	888.04	11.75	.2167	2,885
2001	14,971.00	15.00	6.67	998.57	12.75	.1500	2,246
2002	2,312.00	15.00	6.67	154.21	13.75	.0833	193
2003	12,160.00	15.00	6.67	811.07	14.62	.0253	308
TOTAL	542,352.00			26,075.57			336,886

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.81

LACLEDE GAS COMPANY

ACCOUNT 391.2 OFF FURN & EQ - DP SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
1973	1,418.00					1.0000	1,418
1974	487.00					1.0000	487
1976	757.00					1.0000	757
1977	1,112.00					1.0000	1,112
1978	7,306.00					1.0000	7,306
1979	295.00					1.0000	295
1980	1,855.00					1.0000	1,855
1981	527.00					1.0000	527
1982	1,700.00					1.0000	1,700
1983	9,455.00					1.0000	9,455
1984	36,517.00					1.0000	36,517
1985	3,190.00					1.0000	3,190
1986	9,919.00					1.0000	9,919
1987	88,215.00					1.0000	88,215
1988	96,364.00					1.0000	96,364
1989	40,561.00					1.0000	40,561
1990	93,945.00					1.0000	93,945
1991	50,462.00					1.0000	50,462
1992	84,996.00					1.0000	84,996
1993	66,104.00					1.0000	66,104
1994	49,821.00					1.0000	49,821
1995	57,899.00					1.0000	57,899
1996	49,164.00					1.0000	49,164
1997	65,254.00					1.0000	65,254
1998	178,671.00					1.0000	178,671
1999	299,114.00	5.00	20.00	59,822.80	0.75	.8500	254,247
2000	391,293.00	5.00	20.00	78,258.60	1.75	.6500	254,340
2001	3,233,676.00	5.00	20.00	646,735.20	2.75	.4500	1,455,154
2002	973,354.00	5.00	20.00	194,670.80	3.75	.2500	243,339
2003	318,451.00	5.00	20.00	63,690.20	4.62	.0760	24,202
TOTAL	6,211,882.00			1,043,177.60			3,227,276

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 16.79

LACLEDE GAS COMPANY

ACCOUNT 391.3 OFF FURN & EQ - DP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
1982	102,576.00					1.0000	102,576
1985	19,255.00					1.0000	19,255
1987	58,373.00					1.0000	58,373
1988	738,621.00					1.0000	738,621
1989	158,528.00					1.0000	158,528
1990	178,018.00					1.0000	178,018
1991	101,864.00					1.0000	101,864
1992	84,195.00					1.0000	84,195
1993	119,849.00					1.0000	119,849
1994	766.00					1.0000	766
1995	5,470.00					1.0000	5,470
1996	456,255.00					1.0000	456,255
1997	3,944.00					1.0000	3,944
1998	1,362,637.00					1.0000	1,362,637
1999	11,970.00	5.00	20.00	2,394.00	0.75	.8500	10,175
2001	203,547.00	5.00	20.00	40,709.40	2.75	.4500	91,596
2002	117,110.00	5.00	20.00	23,422.00	3.75	.2500	29,278
2003	271,593.00	5.00	20.00	54,318.60	4.62	.0760	20,641
TOTAL	3,994,571.00			120,844.00			3,542,041

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.03

LACLEDE GAS COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 6-L3							
NET SALVAGE PERCENT.. +15							
1990	8,714.00	6.00	16.67	1,234.73	0.21	.9650	7,148
1993	78,235.00	6.00	16.67	11,085.51	0.83	.8617	57,303
1994	58,944.00	6.00	16.67	8,352.07	1.06	.8233	41,249
1995	258,904.00	6.00	16.67	36,685.40	1.32	.7800	171,653
1996	182,147.00	6.00	16.67	25,809.32	1.57	.7383	114,307
1997	284,924.00	6.00	16.67	40,372.31	1.76	.7067	171,152
1998	422,597.00	6.00	16.67	59,879.88	1.95	.6750	242,465
1999	492,903.00	6.00	16.67	69,841.89	2.31	.6150	257,665
2000	504,340.00	6.00	16.67	71,462.46	2.96	.5067	217,217
2001	600,003.00	6.00	16.67	85,017.43	3.81	.3650	186,151
2002	81,052.00	6.00	16.67	11,484.66	4.75	.2083	14,351
	2,972,763.00			421,225.66			1,480,661

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 14.17

LACLEDE GAS COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-S2.5							
NET SALVAGE PERCENT.. +10							
1947	463.00					1.0000	417
1958	230.00					1.0000	207
1979	5,692.00					1.0000	5,123
1980	14,615.00					1.0000	13,154
1981	12,692.00					1.0000	11,423
1982	27,040.00	11.00	9.09	2,212.14	0.14	.9873	24,027
1983	30,060.00	11.00	9.09	2,459.21	0.32	.9709	26,267
1984	41,756.00	11.00	9.09	3,416.06	0.51	.9536	35,837
1985	45,413.00	11.00	9.09	3,715.24	0.69	.9373	38,309
1986	133,796.00	11.00	9.09	10,945.85	0.88	.9200	110,783
1987	70,177.00	11.00	9.09	5,741.18	1.07	.9027	57,014
1988	145,574.00	11.00	9.09	11,909.41	1.28	.8836	115,766
1989	149,130.00	11.00	9.09	12,200.33	1.51	.8627	115,789
1990	110,133.00	11.00	9.09	9,009.98	1.76	.8400	83,261
1991	478,646.00	11.00	9.09	39,158.03	2.05	.8136	350,484
1992	729,474.00	11.00	9.09	59,678.27	2.39	.7827	513,863
1993	520,266.00	11.00	9.09	42,562.96	2.78	.7473	349,915
1994	291,902.00	11.00	9.09	23,880.50	3.25	.7045	185,080
1995	1,860,676.00	11.00	9.09	152,221.90	3.79	.6555	1,097,706
1996	1,271,288.00	11.00	9.09	104,004.07	4.42	.5982	684,436
1997	1,626,718.00	11.00	9.09	133,081.80	5.15	.5318	778,580
1998	181,645.00	11.00	9.09	14,860.38	5.96	.4582	74,907
1999	1,989,492.00	11.00	9.09	162,760.34	6.84	.3782	677,183
2000	1,635,297.00	11.00	9.09	133,783.65	7.78	.2927	430,786
2001	1,046,910.00	11.00	9.09	85,647.71	8.76	.2036	191,836
2002	542,642.00	11.00	9.09	44,393.54	9.75	.1136	55,480
2003	198,402.00	11.00	9.09	16,231.27	10.62	.0345	6,160
	13,160,129.00			1,073,873.82			6,033,793

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.16

LACLEDE GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1936	3,564.00					1.0000	3,564
1937	289.00					1.0000	289
1938	245.00					1.0000	245
1939	452.00					1.0000	452
1940	21.00					1.0000	21
1949	47.00					1.0000	47
1950	46.00					1.0000	46
1953	5,531.00					1.0000	5,531
1954	602.00					1.0000	602
1955	16,101.00					1.0000	16,101
1956	398.00					1.0000	398
1957	3,723.00					1.0000	3,723
1958	2,791.00					1.0000	2,791
1959	110.00					1.0000	110
1960	21,611.00					1.0000	21,611
1961	3,089.00					1.0000	3,089
1962	1,094.00					1.0000	1,094
1963	10,944.00					1.0000	10,944
1964	2,786.00					1.0000	2,786
1965	2,201.00					1.0000	2,201
1966	7,746.00					1.0000	7,746
1967	9,374.00					1.0000	9,374
1968	6,624.00					1.0000	6,624
1969	3,815.00					1.0000	3,815
1970	6,388.00					1.0000	6,388
1971	383.00					1.0000	383
1972	757.00					1.0000	757
1977	12,176.00					1.0000	12,176
1982	13,635.00	25.00	4.00	545.40	3.75	.8500	11,590
1984	12,882.00	25.00	4.00	515.28	5.75	.7700	9,919
1988	558.00	25.00	4.00	22.32	9.75	.6100	340
1990	639.00	25.00	4.00	25.56	11.75	.5300	339
1991	19,994.00	25.00	4.00	799.76	12.75	.4900	9,797
1992	718.00	25.00	4.00	28.72	13.75	.4500	323
1994	3,900.00	25.00	4.00	156.00	15.75	.3700	1,443
1995	1,769.00	25.00	4.00	70.76	16.75	.3300	584
1996	638.00	25.00	4.00	25.52	17.75	.2900	185
1997	51,965.00	25.00	4.00	2,078.60	18.75	.2500	12,991

LACLEDE GAS COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	20,398.00	25.00	4.00	815.92	19.75	.2100	4,284
1999	66,937.00	25.00	4.00	2,677.48	20.75	.1700	11,379
2000	1,049.00	25.00	4.00	41.96	21.75	.1300	136
2001	1,411.00	25.00	4.00	56.44	22.75	.0900	127
2002	1,019.00	25.00	4.00	40.76	23.75	.0500	51
2003	40,412.00	25.00	4.00	1,616.48	24.62	.0152	614
TOTAL	360,832.00			9,516.96			187,010

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.64

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR	ORIGINAL	AVG.	--ANNUAL	ACCRUAL--	EXP.	-ACCRUED	DEPRECIATION-
(1)	COST	LIFE	RATE	AMOUNT	(6)	FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1900	151.00					1.0000	151
1923	3,967.00					1.0000	3,967
1924	268.00					1.0000	268
1925	508.00					1.0000	508
1926	1,812.00					1.0000	1,812
1927	912.00					1.0000	912
1928	906.00					1.0000	906
1929	1,407.00					1.0000	1,407
1931	326.00					1.0000	326
1932	524.00					1.0000	524
1933	117.00					1.0000	117
1936	7,186.00					1.0000	7,186
1937	73.00					1.0000	73
1938	84.00					1.0000	84
1939	259.00					1.0000	259
1940	9,146.00					1.0000	9,146
1941	2,654.00					1.0000	2,654
1942	237.00					1.0000	237
1944	1,558.00					1.0000	1,558
1945	862.00					1.0000	862
1946	1,573.00					1.0000	1,573
1947	15,519.00					1.0000	15,519
1948	4,975.00					1.0000	4,975
1949	1,548.00					1.0000	1,548
1950	13,587.00					1.0000	13,587
1951	15,897.00					1.0000	15,897
1952	14,278.00					1.0000	14,278
1953	14,911.00					1.0000	14,911
1954	7,091.00					1.0000	7,091
1955	30,701.00					1.0000	30,701
1956	33,085.00					1.0000	33,085
1957	20,050.00					1.0000	20,050
1958	16,775.00					1.0000	16,775
1959	25,154.00					1.0000	25,154
1960	12,171.00					1.0000	12,171
1961	28,985.00					1.0000	28,985
1962	31,905.00					1.0000	31,905
1963	59,436.00					1.0000	59,436

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1964	34,962.00					1.0000	34,962
1965	17,528.00					1.0000	17,528
1966	35,566.00					1.0000	35,566
1967	26,751.00					1.0000	26,751
1968	59,941.00					1.0000	59,941
1969	67,443.00					1.0000	67,443
1970	56,169.00					1.0000	56,169
1971	38,387.00					1.0000	38,387
1972	33,233.00					1.0000	33,233
1973	37,142.00					1.0000	37,142
1974	45,588.00					1.0000	45,588
1975	103,730.00					1.0000	103,730
1976	37,946.00					1.0000	37,946
1977	39,460.00					1.0000	39,460
1978	66,506.00					1.0000	66,506
1979	51,768.00					1.0000	51,768
1980	79,461.00					1.0000	79,461
1981	120,374.00					1.0000	120,374
1982	93,957.00					1.0000	93,957
1983	146,830.00					1.0000	146,830
1984	139,945.00	20.00	5.00	6,997.25	0.75	.9625	134,697
1985	140,093.00	20.00	5.00	7,004.65	1.75	.9125	127,835
1986	141,689.00	20.00	5.00	7,084.45	2.75	.8625	122,207
1987	97,856.00	20.00	5.00	4,892.80	3.75	.8125	79,508
1988	508,164.00	20.00	5.00	25,408.20	4.75	.7625	387,475
1989	194,054.00	20.00	5.00	9,702.70	5.75	.7125	138,263
1990	251,214.00	20.00	5.00	12,560.70	6.75	.6625	166,429
1991	304,011.00	20.00	5.00	15,200.55	7.75	.6125	186,207
1992	395,258.00	20.00	5.00	19,762.90	8.75	.5625	222,333
1993	432,271.00	20.00	5.00	21,613.55	9.75	.5125	221,539
1994	296,521.00	20.00	5.00	14,826.05	10.75	.4625	137,141
1995	516,227.00	20.00	5.00	25,811.35	11.75	.4125	212,944
1996	638,447.00	20.00	5.00	31,922.35	12.75	.3625	231,437
1997	271,937.00	20.00	5.00	13,596.85	13.75	.3125	84,980
1998	396,654.00	20.00	5.00	19,832.70	14.75	.2625	104,122
1999	538,332.00	20.00	5.00	26,916.60	15.75	.2125	114,396
2000	410,158.00	20.00	5.00	20,507.90	16.75	.1625	66,651
2001	453,690.00	20.00	5.00	22,684.50	17.75	.1125	51,040

LACLEDE GAS COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	514,498.00	20.00	5.00	25,724.90	18.75	.0625	32,156
2003	419,809.00	20.00	5.00	20,990.45	19.62	.0190	7,976
TOTAL	8,634,168.00			353,041.40			4,402,676

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.09

LACLEDE GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPRECIATION-- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1952	203.00					1.0000	203
1955	97.00					1.0000	97
1959	300.00					1.0000	300
1961	163.00					1.0000	163
1962	50.00					1.0000	50
1964	5,536.00					1.0000	5,536
1965	719.00					1.0000	719
1967	209.00					1.0000	209
1968	658.00					1.0000	658
1969	280.00					1.0000	280
1970	1,649.00					1.0000	1,649
1971	855.00					1.0000	855
1972	778.00					1.0000	778
1973	192.00					1.0000	192
1974	3,109.00					1.0000	3,109
1975	389.00					1.0000	389
1976	4,015.00					1.0000	4,015
1977	22,255.00					1.0000	22,255
1978	3,938.00					1.0000	3,938
1979	5,922.00					1.0000	5,922
1980	1,766.00					1.0000	1,766
1981	16,170.00					1.0000	16,170
1982	7,422.00					1.0000	7,422
1983	1,207.00					1.0000	1,207
1984	22,558.00	20.00	5.00	1,127.90	0.75	.9625	21,712
1985	13,402.00	20.00	5.00	670.10	1.75	.9125	12,229
1986	4,602.00	20.00	5.00	230.10	2.75	.8625	3,969
1987	5,931.00	20.00	5.00	296.55	3.75	.8125	4,819
1988	359.00	20.00	5.00	17.95	4.75	.7625	274
1989	11,357.00	20.00	5.00	567.85	5.75	.7125	8,092
1990	4,135.00	20.00	5.00	206.75	6.75	.6625	2,739
1991	641.00	20.00	5.00	32.05	7.75	.6125	393
1992	4,636.00	20.00	5.00	231.80	8.75	.5625	2,608
1994	299.00	20.00	5.00	14.95	10.75	.4625	138
1995	4,856.00	20.00	5.00	242.80	11.75	.4125	2,003
1996	3,895.00	20.00	5.00	194.75	12.75	.3625	1,412
1997	7,645.00	20.00	5.00	382.25	13.75	.3125	2,389
1998	10,424.00	20.00	5.00	521.20	14.75	.2625	2,736

LACLEDE GAS COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1999	10,715.00	20.00	5.00	535.75	15.75	.2125	2,277
2000	25,520.00	20.00	5.00	1,276.00	16.75	.1625	4,147
2001	11,401.00	20.00	5.00	570.05	17.75	.1125	1,283
2002	18,854.00	20.00	5.00	942.70	18.75	.0625	1,178
2003	4,064.00	20.00	5.00	203.20	19.62	.0190	77
TOTAL	243,176.00			8,264.70			152,357

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.40

LACLEDE GAS COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-L2							
NET SALVAGE PERCENT.. +15							
1960	3,831.00					1.0000	3,256
1966	7,422.00					1.0000	6,309
1968	3,980.00	13.00	7.69	260.15	0.34	.9738	3,294
1969	5,068.00	13.00	7.69	331.27	0.51	.9608	4,139
1974	560.00	13.00	7.69	36.60	1.39	.8931	425
1976	1,671.00	13.00	7.69	109.22	1.77	.8638	1,227
1979	47,400.00	13.00	7.69	3,098.30	2.37	.8177	32,945
1980	2,482.00	13.00	7.69	162.24	2.59	.8008	1,689
1982	59,414.00	13.00	7.69	3,883.60	3.04	.7662	38,695
1983	8,147.00	13.00	7.69	532.53	3.27	.7485	5,183
1984	47,518.00	13.00	7.69	3,106.01	3.52	.7292	29,453
1985	185,455.00	13.00	7.69	12,122.27	3.76	.7108	112,048
1986	319,146.00	13.00	7.69	20,860.98	4.02	.6908	187,396
1987	126,822.00	13.00	7.69	8,289.72	4.27	.6715	72,387
1988	622,546.00	13.00	7.69	40,692.72	4.52	.6523	345,174
1989	437,267.00	13.00	7.69	28,581.96	4.76	.6338	235,569
1990	292,860.00	13.00	7.69	19,142.79	5.00	.6154	153,192
1991	635,170.00	13.00	7.69	41,517.89	5.24	.5969	322,263
1992	499,271.00	13.00	7.69	32,634.85	5.49	.5777	245,165
1993	383,348.00	13.00	7.69	25,057.54	5.77	.5562	181,235
1994	696,141.00	13.00	7.69	45,503.26	6.10	.5308	314,085
1995	868,159.00	13.00	7.69	56,747.21	6.49	.5008	369,558
1996	1,691,691.00	13.00	7.69	110,577.38	6.97	.4638	666,915
1997	1,138,130.00	13.00	7.69	74,393.87	7.56	.4185	404,861
1998	1,204,651.00	13.00	7.69	78,742.01	8.26	.3646	373,333
1999	1,237,168.00	13.00	7.69	80,867.49	9.06	.3031	318,738
2000	1,866,373.00	13.00	7.69	121,995.47	9.91	.2377	377,091
2001	3,223,652.00	13.00	7.69	210,714.01	10.81	.1685	461,708
2002	1,456,962.00	13.00	7.69	95,234.32	11.76	.0954	118,145
2003	302,748.00	13.00	7.69	19,789.12	12.62	.0292	7,514
	17,375,053.00			1,134,984.78			5,392,992

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.53

LACLEDE GAS COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1952	37.00					1.0000	37
1954	5,145.00					1.0000	5,145
1956	8,752.00					1.0000	8,752
1959	841.00					1.0000	841
1960	304.00					1.0000	304
1967	2,974.00					1.0000	2,974
1968	1,181.00					1.0000	1,181
1969	3,819.00					1.0000	3,819
1970	2,166.00					1.0000	2,166
1971	245.00					1.0000	245
1973	3,456.00					1.0000	3,456
1977	16,400.00					1.0000	16,400
1978	6,439.00					1.0000	6,439
1979	3,596.00					1.0000	3,596
1980	1,471.00					1.0000	1,471
1981	65,303.00					1.0000	65,303
1982	4,408.00					1.0000	4,408
1983	14,268.00					1.0000	14,268
1984	20,683.00					1.0000	20,683
1985	119,437.00					1.0000	119,437
1986	223,185.00					1.0000	223,185
1987	175,532.00					1.0000	175,532
1988	165,549.00					1.0000	165,549
1989	163,952.00	15.00	6.67	10,935.60	0.75	.9500	155,754
1990	3,737.00	15.00	6.67	249.26	1.75	.8833	3,301
1991	29,806.00	15.00	6.67	1,988.06	2.75	.8167	24,343
1992	81,327.00	15.00	6.67	5,424.51	3.75	.7500	60,995
1993	73,623.00	15.00	6.67	4,910.65	4.75	.6833	50,307
1994	45,876.00	15.00	6.67	3,059.93	5.75	.6167	28,292
1995	10,897.00	15.00	6.67	726.83	6.75	.5500	5,993
1996	12,784.00	15.00	6.67	852.69	7.75	.4833	6,179
1997	2,911.00	15.00	6.67	194.16	8.75	.4167	1,213
1998	8,955.00	15.00	6.67	597.30	9.75	.3500	3,134
1999	535,719.00	15.00	6.67	35,732.46	10.75	.2833	151,769
2000	8,731.00	15.00	6.67	582.36	11.75	.2167	1,892
2001	62,327.00	15.00	6.67	4,157.21	12.75	.1500	9,349
2002	282,558.00	15.00	6.67	18,846.62	13.75	.0833	23,537
2003	1,347.00	15.00	6.67	89.84	14.62	.0253	34
TOTAL	2,169,741.00			88,347.48			1,371,283
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT..						4.07	

LACLEDE GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1923	19.00					1.0000	19
1933	75.00					1.0000	75
1936	95.00					1.0000	95
1938	32.00					1.0000	32
1939	26.00					1.0000	26
1941	55.00					1.0000	55
1942	9.00					1.0000	9
1947	18.00					1.0000	18
1950	80.00					1.0000	80
1952	1,078.00					1.0000	1,078
1953	265.00					1.0000	265
1954	29.00					1.0000	29
1955	199.00					1.0000	199
1956	658.00					1.0000	658
1957	469.00					1.0000	469
1958	1,699.00					1.0000	1,699
1959	400.00					1.0000	400
1960	11,126.00					1.0000	11,126
1961	683.00					1.0000	683
1962	3,863.00					1.0000	3,863
1963	1,301.00					1.0000	1,301
1965	1,209.00					1.0000	1,209
1966	480.00					1.0000	480
1967	222.00					1.0000	222
1968	370.00					1.0000	370
1969	2,894.00					1.0000	2,894
1970	3,182.00					1.0000	3,182
1971	3,211.00					1.0000	3,211
1972	895.00					1.0000	895
1973	4,635.00					1.0000	4,635
1974	2,352.00					1.0000	2,352
1975	11,423.00					1.0000	11,423
1976	3,718.00					1.0000	3,718
1977	444.00					1.0000	444
1978	13,604.00					1.0000	13,604
1979	22,722.00					1.0000	22,722
1980	701.00					1.0000	701
1981	8,026.00					1.0000	8,026

LACLEDE GAS COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2003

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1982	5,022.00					1.0000	5,022
1983	4,658.00					1.0000	4,658
1984	2,988.00					1.0000	2,988
1985	9,724.00					1.0000	9,724
1986	4,197.00					1.0000	4,197
1987	3,938.00					1.0000	3,938
1988	5,280.00					1.0000	5,280
1989	7,960.00	15.00	6.67	530.93	0.75	.9500	7,562
1990	21,391.00	15.00	6.67	1,426.78	1.75	.8833	18,895
1991	15,568.00	15.00	6.67	1,038.39	2.75	.8167	12,714
1992	8,746.00	15.00	6.67	583.36	3.75	.7500	6,560
1993	11,217.00	15.00	6.67	748.17	4.75	.6833	7,665
1994	15,707.00	15.00	6.67	1,047.66	5.75	.6167	9,687
1995	57,386.00	15.00	6.67	3,827.65	6.75	.5500	31,562
1996	14,432.00	15.00	6.67	962.61	7.75	.4833	6,975
1997	26,252.00	15.00	6.67	1,751.01	8.75	.4167	10,939
1998	22,468.00	15.00	6.67	1,498.62	9.75	.3500	7,864
1999	11,660.00	15.00	6.67	777.72	10.75	.2833	3,303
2000	43,849.00	15.00	6.67	2,924.73	11.75	.2167	9,502
2001	30,890.00	15.00	6.67	2,060.36	12.75	.1500	4,634
2002	35,777.00	15.00	6.67	2,386.33	13.75	.0833	2,980
2003	38,679.00	15.00	6.67	2,579.89	14.62	.0253	979
TOTAL	500,056.00			24,144.21			279,895

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.83