

Exhibit No:	_____
Issue:	Depreciation
Witness:	John J. Spanos
Type of Exhibit:	Direct Testimony
Sponsoring Party:	Spire Missouri Inc.
Case No.:	GR-2025-0107
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SPIRE MISSOURI INC.

CASE NO. GR-2025-0107

DIRECT TESTIMONY

OF

JOHN J. SPANOS

TABLE OF CONTENTS

DIRECT TESTIMONY OF JOHN A. SPANOS 1

I. INTRODUCTION AND PURPOSE 1

II. DEPRECIATION STUDY 4

III. CONCLUSION..... 14

SCHEDULES:

- JJS-1 – Qualifications Statement**
- JJS-2 - 2024 Depreciation Study**

DIRECT TESTIMONY OF JOHN A. SPANOS

I. INTRODUCTION AND PURPOSE

1
2
3
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Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania.

Q. ARE YOU ASSOCIATED WITH ANY FIRM?

A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”).

Q. HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT FLEMING?

A. I have been associated with the firm since June 1986.

Q. WHAT IS YOUR POSITION WITH THE FIRM?

A. I am President.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?

A. I am testifying on behalf of Spire Missouri, Inc. d/b/a Spire (“Spire Missouri” or the “Company”).

Q. PLEASE STATE YOUR QUALIFICATIONS.

A. I have over 38 years of utility depreciation experience, which includes providing expert testimony in more than 480 cases before approximately 46 regulatory commissions, including this Commission. These cases have included depreciation studies in the electric, gas, water, wastewater, and pipeline industries. In addition to the cases where I have submitted testimony, I have supervised over 900 other depreciation or valuation assignments. Please refer to Schedule JJS-1 for my

1 qualifications statement, which includes further information regarding my work
2 history, case experience and leadership in the Society of Depreciation Professionals.

3 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
4 **PROCEEDING?**

5 A. I sponsor the depreciation study performed for Spire Missouri, Inc. attached hereto as
6 Schedule JJS-2 (“2024 Depreciation Study”). The study was conducted by me and by
7 others working for me under my direction and control. The 2024 Depreciation Study
8 sets forth the calculated annual depreciation accrual rates by account as of September
9 30, 2024. The proposed rates appropriately reflect the rates at which Spire Missouri’s
10 assets should be depreciated over their useful lives and are based on the most
11 commonly used methods and procedures for determining depreciation rates.

12 **Q. CAN YOU SUMMARIZE THE IMPACT ON DEPRECIATION RATES**
13 **BASED ON THE 2024 DEPRECIATION STUDY?**

14 A. Yes. The table below sets forth a comparison of a) the current depreciation rates and
15 resultant expense to b) the proposed depreciation rates and expense by function as of
16 September 30, 2024.

<u>Function</u>	<u>Current</u>		<u>Proposed</u>	
	<u>Rates</u>	<u>Proforma Expense</u>	<u>Rates</u>	<u>Expense</u>
Manufactured Gas	1.81	154,030	0.28	23,756
Underground Storage	1.56	720,960	1.68	778,880
Transmission	2.10	195	2.63	244
Distribution	2.94	150,486,771	3.44	175,971,280
General	6.75	<u>36,964,102</u>	5.96	<u>32,643,448</u>
Total	3.29	\$188,326,058	3.66	\$209,417,608

17 **Q. CAN YOU EXPLAIN SOME OF THE MAJOR FACTORS THAT CAUSED**
18 **THE CHANGES IN DEPRECIATION RATES?**

1 A. Yes. The most significant change since the last depreciation study, which was the first
2 time the two predecessor companies were consolidated, relates to changes in survivor
3 curves for some of the bigger accounts. I will address by function:

4 ▪ Manufactured Gas Plant: the reduction in the composite rate is due to the
5 expectation that propane assets in Account 311 and 311.1 will be reclassified
6 out of utility plant in service.

7 ▪ Underground Storage Plant: the reduction in the composite rate is due to the
8 generally longer average service lives for some accounts.

9 ▪ Transmission Plant: the small increase in expense is due to the shorter average
10 service life for the only account in the function.

11 ▪ Distribution Plant: the increase in the composite rate is due to many of the
12 accounts having a shorter average service life and a more negative net salvage
13 percentage. The steel and cast iron mains as well as the two services accounts
14 have the largest impact.

15 ▪ General Plant: the overall lower expense relates to the lower rate recovery for
16 general plant accounts that have higher amounts of assets that are fully
17 depreciated.

18 **Q. ARE THERE ANY OTHER COMMENTS THAT ARE NEEDED TO BE**
19 **IDENTIFIED REGARDING THE DEPRECIATION RATES THAT ARE**
20 **ESTABLISHED IN THE 2024 DEPRECIATION STUDY?**

21 A. Yes. Given the Company is in the middle of a capital asset audit that may change the
22 plant in service amounts and overall historical life characteristics, some of the
23 components of the depreciation study may need further effort to be updated to fully
24 complete the life and net salvage analysis. These efforts will be completed by the

1 middle of January after the capital asset audit is complete which will allow for all the
2 findings in the audit as well as address how some of the future plans for assets could
3 change life and net salvage parameters. This is important because all depreciation
4 rates are based on the life and net salvage parameters.

5 **II. DEPRECIATION STUDY**

6 **Q. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.**

7 A. Depreciation refers to the loss in service value not restored by current maintenance,
8 incurred in connection with the consumption or prospective retirement of utility plant
9 in the course of service from causes which are known to be in current operation and
10 against which the Company is not protected by insurance. Among the causes to be
11 given consideration are wear and tear, decay, action of the elements, inadequacy,
12 obsolescence, changes in the art, changes in demand, and the requirements of public
13 authorities.

14 **Q. DID YOU PREPARE THE 2024 DEPRECIATION STUDY TO BE**
15 **SUBMITTED BY SPIRE MISSOURI TO THE COMMISSION'S STAFF AND**
16 **THE OFFICE OF THE PUBLIC COUNSEL IN ACCORDANCE WITH THE**
17 **COMMISSION'S RULES?**

18 A. Yes. I prepared the depreciation study submitted by Spire Missouri. My report which
19 as noted is attached to this testimony as Schedule JJS-2, is entitled: "2024 Depreciation
20 Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of
21 September 30, 2024." This report sets forth the results of my depreciation study for
22 Spire Missouri.

1 **Q. IN PREPARING THE DEPRECIATION STUDY, DID YOU FOLLOW**
2 **GENERALLY ACCEPTED PRACTICES IN THE FIELD OF**
3 **DEPRECIATION VALUATION?**

4 A. Yes. The depreciation practices that I followed relate to authoritative publications such
5 as the FERC (“Federal Energy Regulatory Commission”) Uniform System of
6 Accounts, the NARUC (“National Association of Regulatory Utility Commissioners”)
7 Public Utility Depreciation Practices, and Depreciation Systems by Wolf and Fitch.

8 **Q. ARE THE METHODS AND PROCEDURES OF THIS DEPRECIATION**
9 **STUDY CONSISTENT WITH PAST PRACTICES?**

10 A. Yes, the depreciation methods and procedures that I used are the same as those utilized
11 in the past by Spire Missouri. Both the existing rates and the rates determined in the
12 Depreciation Study are based on the average service life procedure and the whole life
13 method. For general plant assets, amortization periods were based on the nature of the
14 assets in each account.

15 **Q. WHAT IS THE PURPOSE OF THE DEPRECIATION STUDY?**

16 A. The purpose of my Depreciation Study was to estimate the annual depreciation
17 accruals for Spire Missouri’s plant in service for financial and ratemaking purposes,
18 and to determine appropriate average service lives and net salvage percentages for
19 each plant account.

20 **Q. PLEASE DESCRIBE THE CONTENTS OF YOUR REPORT.**

21 A. My report is presented in nine parts. Part I, Introduction, presents the scope and basis
22 for the depreciation study. Part II, Estimation of Survivor Curves, includes
23 descriptions of the methodology of estimating survivor curves. Parts III and IV set
24 forth the analysis for determining life and net salvage estimation. Part V, Calculation

1 of Annual and Accrued Depreciation, includes the concepts of depreciation and
2 amortization using the whole life. Part VI, Results of Study, presents a description of
3 the results and a summary of the depreciation calculations. Parts VII, VIII and IX
4 include graphs and tables that relate to the service life and net salvage analyses, and
5 the detailed depreciation calculations.

6 The table on pages VI-4 through VI-7 presents the estimated survivor curve,
7 the net salvage percent, the original cost as of September 30, 2024, the calculated
8 annual depreciation accrual and rate, and accrued depreciation for each account or
9 subaccount. The table on pages VI-8 through VI-11 sets forth a comparison of the
10 calculated accrued depreciation to the book depreciation reserve as of September 30,
11 2024, with a reserve imbalance. The section beginning on page VII-2 presents the
12 results of the retirement rate analyses prepared as the historical bases for the service
13 life estimates. The section beginning on page VIII-2 presents the results of the net
14 salvage analysis. The section beginning on page IX-2 presents the depreciation
15 calculations related to surviving original cost as of September 30, 2024.

16 **Q. PLEASE EXPLAIN HOW YOU PERFORMED YOUR DEPRECIATION**
17 **STUDY.**

18 A. I used the straight line whole life method of depreciation, with the average service life
19 procedure. The annual depreciation is based on a method of depreciation accounting
20 that seeks to distribute the unrecovered cost of fixed capital assets over the useful life
21 of each unit, or group of assets, in a systematic and reasonable manner.

22 For General Plant Accounts 391.0, 391.1, 391.2, 391.2, 391.95, 391.96, 393,
23 394, 395, 397, 397.1, 397.2 and 398, I used the straight line whole life method of
24 amortization. The account numbers identified throughout my testimony represent

1 those in effect as of September 30, 2024. The annual amortization is based on
2 amortization accounting that distributes the cost of fixed capital assets over the
3 amortization period selected for each account and vintage.

4 **Q. HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL**
5 **DEPRECIATION ACCRUAL RATES?**

6 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
7 characteristics for each depreciable group, that is, each plant account or subaccount
8 identified as having similar characteristics. In the second phase, I calculated the annual
9 depreciation accrual rates and accrued depreciation based on the service life and net
10 salvage estimates determined in the first phase.

11 **Q. PLEASE DESCRIBE THE FIRST PHASE OF THE DEPRECIATION STUDY,**
12 **IN WHICH YOU ESTIMATED THE SERVICE LIFE AND NET SALVAGE**
13 **CHARACTERISTICS FOR EACH DEPRECIABLE GROUP.**

14 A. The service life and net salvage study consisted of compiling historical data from
15 records related to Spire Missouri's plant; analyzing these data to obtain historical
16 trends of survivor characteristics; obtaining supplementary information from
17 management and operating personnel concerning practices and plans as they relate to
18 plant operations; and interpreting the above data and the estimates used by other gas
19 utilities to form judgments of average service life and net salvage characteristics.

20 **Q. WHAT HISTORICAL DATA DID YOU ANALYZE FOR THE PURPOSE OF**
21 **ESTIMATING SERVICE LIFE CHARACTERISTICS?**

22 A. Generally speaking, I analyzed the Company's accounting entries that recorded plant
23 transactions during the period 1964 through 2024. The transactions included additions,
24 retirements, transfers, sales, and the related balances.

1 **Q. WHAT METHOD DID YOU USE TO ANALYZE THESE SERVICE LIFE**
2 **DATA?**

3 A. I used the retirement rate method. This is the most appropriate method when retirement
4 data covering a long period of time is available because this method determines the
5 average rates of retirement actually experienced by the Company during the period of
6 time covered by the depreciation study.

7 **Q. PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE**
8 **METHOD TO ANALYZE SPIRE MISSOURI'S SERVICE LIFE DATA.**

9 A. I applied the retirement rate analysis to each different group of property in the study.
10 For each property group, I used the retirement rate data to form a life table which,
11 when plotted, shows an original survivor curve for that property group. Each original
12 survivor curve represents the average survivor pattern experienced by the several
13 vintage groups during the experience band studied. The survivor patterns do not
14 necessarily describe the life characteristics of the property group; therefore,
15 interpretation of the original survivor curves is required in order to use them as valid
16 considerations in estimating service life. The Iowa-type survivor curves were used to
17 perform these interpretations.

18 **Q. WHAT IS AN "IOWA-TYPE SURVIVOR CURVE" AND HOW DID YOU USE**
19 **SUCH CURVES TO ESTIMATE THE SERVICE LIFE CHARACTERISTICS**
20 **FOR EACH PROPERTY GROUP?**

21 A. Iowa-type curves are a widely-used group of survivor curves that contain the range of
22 survivor characteristics usually experienced by utilities and other industrial
23 companies. The Iowa curves were developed at the Iowa State College Engineering
24 Experiment Station through an extensive process of observing and classifying the ages

1 at which various types of property used by utilities and other industrial companies had
2 been retired.

3 Iowa-type curves are used to smooth and extrapolate original survivor curves
4 determined by the retirement rate method. The Iowa curves and truncated Iowa curves
5 were used in this study to describe the forecasted rates of retirement based on the
6 observed rates of retirement and the outlook for future retirements.

7 The estimated survivor curve designations for each depreciable property group
8 indicate the average service life, the family within the Iowa system to which the
9 property group belongs, and the relative height of the mode. For example, the Iowa
10 60-R1 indicates an average service life of sixty years; a right-moded, or R, type curve
11 (the mode occurs after average life for right-moded curves); and a low height, 1.0, for
12 the mode (possible modes for R type curves range from 0.5 to 5).

13 **Q. WERE SPIRE MISSOURI'S PLANT AND EQUIPMENT PHYSICALLY**
14 **OBSERVED AS PART OF YOUR DEPRECIATION STUDY?**

15 A. Not yet. Given the pending outcome of the capital asset audit, the site visit is scheduled
16 to be completed in December. I have previously conducted field reviews of Spire
17 Missouri's property during 2000, 2005, 2012, 2017 and 2020 to observe representative
18 portions of plant. Field reviews are conducted to become familiar with Company
19 operations and to obtain an understanding of the function of the plant and information
20 with respect to the reasons for past retirements and the expected future causes of
21 retirements. This knowledge, as well as information from other discussions with
22 management, was incorporated in the interpretation and extrapolation of the statistical
23 analyses.

24 **Q. DID YOUR EXPERIENCE IN THE DEVELOPMENT OF OTHER**

1 **DEPRECIATION STUDIES AFFECT YOUR WORK IN THIS CASE FOR**
2 **SPIRE MISSOURI?**

3 A. Yes. Because I customarily conduct field reviews for my depreciation studies, I have
4 had the opportunity to visit scores of similar facilities and meet with management and
5 operations personnel at many other companies. The knowledge I have accumulated
6 from those visits and meetings provides me with useful information to draw upon to
7 confirm or challenge my numerical analyses concerning asset condition and overall
8 life-cycle estimates.

9 **Q. WOULD YOU EXPLAIN THE CONCEPT OF “NET SALVAGE”?**

10 A. Net salvage is a component of the service value of capital assets that is reflected in
11 depreciation rates. The service value of an asset is its original cost less its net salvage.
12 Net salvage is the salvage value received for the asset upon retirement less the cost to
13 retire the asset. When the cost to retire exceeds the salvage value, the result is negative
14 net salvage.

15 Inasmuch as depreciation expense is the loss in service value of an asset during
16 a defined period, e.g., one year, it must include a ratable portion of both the original
17 cost and the net salvage. That is, the net salvage related to an asset should be
18 incorporated in the cost of service during the same period as its original cost so that
19 customers receiving service from the asset pay rates that include a portion of both
20 elements of the asset’s service value, the original cost, and the net salvage value.

21 For example, the full recovery of the service value of a \$20,000 regulator
22 includes not only the \$20,000 of original cost, but also, on average, \$4,200 to remove
23 the regulator at the end of its life and \$200 in salvage value. In this example, the net

1 salvage component is negative \$4,000 (\$200 - \$4,200), and the net salvage percent is
2 negative 20% $((\$200 - \$4,200)/\$20,000)$.

3 **Q. PLEASE DESCRIBE HOW YOU ESTIMATED NET SALVAGE**
4 **PERCENTAGES.**

5 A. I estimated the net salvage percentages by reviewing the Company's account specific
6 historical gross salvage and cost of removal data for the period 1972 through 2024 as
7 a percentage of the associated retired plant, as well as considering industry experience
8 in terms of net salvage estimates for other gas companies.

9 **Q. PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU**
10 **USED IN THE DEPRECIATION STUDY IN WHICH YOU CALCULATED**
11 **ANNUAL DEPRECIATION ACCRUAL RATES.**

12 A. After I estimated the service life and net salvage characteristics for each depreciable
13 property group, I calculated the annual depreciation accrual rates for each group, using
14 the straight line whole life method, and the average service life procedure. The
15 calculation of annual depreciation accrual rates were developed as of September 30,
16 2024.

17 **Q. PLEASE DESCRIBE THE STRAIGHT LINE WHOLE LIFE METHOD OF**
18 **DEPRECIATION.**

19 A. The straight line whole life method of depreciation allocates the original cost of the
20 property, less future net salvage, in equal amounts to each year of service life.

21 **Q. PLEASE DESCRIBE AMORTIZATION ACCOUNTING.**

22 A. In amortization accounting, units of property are capitalized in the same manner as
23 they are in depreciation accounting. Amortization accounting is used for accounts with
24 a large number of units, but small asset values. Depreciation accounting is difficult for

1 these assets because periodic inventories are required to properly reflect plant in
2 service. Consequently, retirements are recorded when a vintage is fully amortized
3 rather than as the units are removed from service. That is, there is no dispersion of
4 retirements. All units are retired when the age of the vintage reaches the amortization
5 period. Each plant account or group of assets is assigned a fixed period which
6 represents an anticipated life during which the assets will render full benefit. For
7 example, in amortization accounting, assets that have a 15-year amortization period
8 will be fully recovered after 15 years of service and taken off the Company's books,
9 but not necessarily removed from service. In contrast, assets that are taken out of
10 service before 15 years remain on the books until the amortization period for that
11 vintage has expired.

12 **Q. FOR WHICH PLANT ACCOUNTS IS AMORTIZATION ACCOUNTING**
13 **BEING UTILIZED?**

14 A. Amortization accounting is only appropriate for certain General Plant accounts. These
15 accounts are 391.0, 391.1, 391.2, 391.2, 391.95, 391.96, 393, 394, 395, 397, 397.1,
16 397.2 and 398. These accounts represent slightly more than six percent of the
17 Company's depreciable plant.

18 **Q. PLEASE USE AN EXAMPLE TO ILLUSTRATE HOW THE ANNUAL**
19 **DEPRECIATION ACCRUAL RATE FOR A PARTICULAR GROUP OF**
20 **PROPERTY IS PRESENTED IN YOUR DEPRECIATION STUDY.**

21 A. I will use Account 380.20, Services – Plastic and Copper, as an example because it is
22 one of the largest depreciable mass accounts and represents approximately 29 percent
23 of total depreciable plant.

1 The retirement rate method was used to analyze the survivor characteristics of
2 this property group. Aged plant accounting data was compiled from 1964 through
3 2024 and analyzed in periods that best represent the overall service life of this
4 property. The life tables for the 1964-2024, 1985-2024 and 2005-2024 experience
5 bands are presented on pages VII-107 through VII-115 of the report. The life table
6 displays the retirement and surviving ratios of the aged plant data exposed to
7 retirement by age interval. For example, page VII-107 shows \$12,801,527 retired at
8 age 0.5 with \$1,970,527,323 exposed to retirement. Consequently, the retirement ratio
9 is 0.0065 and the surviving ratio is 0.9935. These life tables, or original survivor
10 curves, are plotted along with the estimated smooth survivor curve, the 40-R1 on page
11 VII-106.

12 The net salvage percent is presented on pages VIII-62 through VIII-64. The
13 percentage is based on the result of annual gross salvage minus the cost to remove
14 plant assets as compared to the original cost of plant retired during the period 1972
15 through 2024. The 53-year period experienced \$156,224,103 (\$3,648,221 -
16 \$159,872,325) in net salvage for \$195,537,252 plant retired. The result is negative net
17 salvage of 80 percent ($\$156,224,103 / \$195,537,252$). Recent trends have shown
18 indications of around negative 93%, however, it was determined that based on industry
19 ranges, historical indications and Company expectation, that negative 75 percent was
20 the most appropriate estimate.

21 My calculation of the annual depreciation related to the original cost as of
22 September 30, 2024, of gas plant is presented on pages IX-49 and IX-50. The
23 calculation is based on the 40-R1 survivor curve, 75 percent negative net salvage, the
24 attained age, and the allocated book reserve. The tabulation sets forth the installation

1 year, the original cost, calculated accrued depreciation, allocated book reserve, future
2 accruals, remaining life, and annual accrual. These totals are brought forward to the
3 table on page VI-5.

4 **Q. HAVE YOU CALCULATED AN ACTUAL VS. THEORETICAL RESERVE**
5 **VARIANCE AS PART OF THE DEPRECIATION STUDY?**

6 A. Yes. As set forth on pages VI-8 through VI-11 of Schedule JJS-2, there is a total
7 deficient reserve imbalance of \$402,382,462 based on the parameters proposed as a
8 result of the study. The most commonly utilized method for recovering these types of
9 deficient or excess imbalances, would be over the remaining life of each asset class.
10 However, the remaining life method, which is widely utilized in almost all
11 jurisdictions, is not the common practice for Spire Missouri. If remaining life recovery
12 is not utilized, then my recommendation would be to amortize the portion of the
13 imbalance of the cumulative book depreciation over 10 years. Because the reserve
14 imbalance is based on a theoretical calculated amount that is subject to volatility as
15 depreciation lives and net salvage rates change when applying normal depreciation
16 practices, a degree of variance is expected. However, at this time Spire is not
17 requesting recovery for the deficiency.

18 **III. CONCLUSION**

19 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

20 A. Yes.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Spire Missouri Inc. d/b/a)
Spire's Request for Authority to Implement)
A General Rate Increase for Natural Gas)
Service Provided in the Company's Missouri)
Service Areas)
File No. GR-2025-0107

VERIFICATION OF JOHN J. SPANOS

COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF CUMBERLAND)

I, John J. Spanos, of lawful age, under penalty of perjury, and pursuant to Section 509.030, RSMo, state as follows:

I. My name is John J. Spanos. I am the President of Gannett Fleming Valuation and Rate Consultants, LLC. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

II. My direct testimony on behalf of Spire Missouri Inc. is attached to this verification.

III. My answers to each question in the attached direct testimony are true and correct to the best of my knowledge, information, and belief.



John J. Spanos

November 21, 2024
Date

Schedule JJS-1

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

“Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrus – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EL-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
431.	2023	MD PSC	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	NE PSC	Docket No. 24-	Northwestern Energy	Depreciation
463.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison; Pennsylvania Electric; Pennsylvania Power; West Penn Power	Depreciation
465.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
466.	2024	NCUC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
467.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
468.	2024	NJ BPU	Docket Nos. ER23120924 and GF 23120925	Public Service Electric and Gas Company	Depreciation
469.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
470.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	Depreciation
471.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
472.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	Depreciation
473.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	Depreciation
474.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
475.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
476.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
477.	2024	MO PSC	ER-2024-0319	Ameren Missouri	Depreciation
478.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation
479.	2024	PA PUC	Docket No. RP-24-1106-00	Adelphia Gateway	Depreciation
480.	2024	OH PUC	Case No. 24-0832-GA-AIR	Centerpoint Energy Ohio	Depreciation
481.	2024	MT PSC	Docket 2024-05-053	Northwestern Energy	Depreciation
482.	2024	MD PSC	Case No. 9754	NiSource – Columbia Gas of Maryland	Depreciation
483.	2024	IN URC	IURC Cause No. 46120	Northern Indiana Public Service Company LLC	Depreciation
484.	2024	MO PSC	GR-2024-0369	Ameren Missouri	Depreciation



2024 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2024**

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

SPIRE MISSOURI, INC.

St. Louis, Missouri

2024 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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Camp Hill, PA 17011
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gannettfleming.com

November 22, 2024

Spire Missouri, Inc.
700 Market Street
St. Louis, MO 63101

Attention David Yonce
Managing Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Spire Missouri, Inc as of September 30, 2024. The study results include annual depreciation rates and amounts for regulatory reporting purposes. 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 VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Melissa M. Howard".

MELISSA M. HOWARD
Assistant Project Manager

JJS:mle

080726.000

TABLE OF CONTENTS

Executive Summary	iii
PART I. INTRODUCTION	I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
PART II. ESTIMATION OF SURVIVOR CURVES	II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve	II-17
PART III. SERVICE LIFE CONSIDERATIONS	III-1
Field Trips	III-2
Service Life Considerations.....	III-3
PART IV. NET SALVAGE CONSIDERATIONS	IV-1
Salvage Analysis	IV-2
Net Salvage Considerations	IV-2
PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION	V-1
Group Depreciation Procedures	V-2
Single Unit of Property.....	V-2
Calculation of Annual and Accrued Amortization	V-3
Monitoring of Book Accumulated Depreciation.....	V-5
PART VI. RESULTS OF STUDY	VI-1
Qualification of Results.....	VI-2
Description of Statistical Support	VI-2
Description of Depreciation Tabulations.....	VI-3

TABLE OF CONTENTS, cont

Table 1. Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, and Calculated Annual and Accrued Depreciation Related to Gas Plant as of September 30, 2024 VI-4

Table 2. Comparison of the Calculated Accrued Depreciation and Book Depreciation Reserve as of September 30, 2024 VI-8

PART VII. SERVICE LIFE STATISTICS..... VII-1

PART VIII. NET SALVAGE STATISTICS..... VIII-1

PART IX. DETAILED DEPRECIATION CALCULATIONS IX-1

SPIRE MISSOURI, INC.

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Spire Missouri, Inc's ("Spire" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas plant as of September 30, 2024. The gas plant as of September 30, 2024 is a consolidation of the two predecessor systems – Spire Missouri East and Spire Missouri West. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a whole life basis. The calculations were based on attained ages and estimated average service life as well as forecasted net salvage characteristics for each depreciable group of assets.

Spire's accounting policy has not changed since the last depreciation study was prepared or the currently approved rates established. However, there have been changes in depreciation rates caused by the proposed service life and net salvage estimates in this depreciation study as compared to those proposed in the previous depreciation study.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of September 30, 2024 as summarized in Table 1 of the study. Supporting analysis and calculations are provided in this report.

The study results set forth an annual depreciation expense of \$209.4 million when applied to depreciable gas plant balances as of September 30, 2024. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF SEPTEMBER 30, 2024</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Gas Plant			
Manufactured Gas Plant-LPG	\$ 8,513,226.77	0.28	\$ 23,756
Underground Storage Plant	46,231,903.61	1.68	778,880
Transmission Plant	9,293.80	2.63	244
Distribution Plant	5,113,899,704.64	3.44	175,971,280
General Plant	<u>547,343,404.78</u>	5.96	<u>32,643,448</u>
Total Depreciable Gas Plant	<u>\$5,715,997,533.60</u>	3.66	<u>\$209,417,608</u>

PART I. INTRODUCTION

SPIRE MISSOURI, INC.
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Spire Missouri, Inc. ("the Company") as applied to gas plant in service as of September 30, 2024. The study results include annual depreciation rates and amounts for regulatory reporting. The regulatory rates and amounts are based on the straight line whole life method of 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 September 2024; 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 net salvage estimates used for other gas properties.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation,

describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VII, Service Life Statistics presents the statistical analysis of service life estimates; Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents; and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

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 utility 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.

For all accounts, the annual depreciation was calculated by the straight line whole life 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 used for most general plant accounts. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in Missouri. Amortization accounting is used for certain general plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-3 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management’s plans, policies and outlook, a general knowledge of the gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

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 estimates of future experience 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 September 2024 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 2024 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.

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2024. 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 five-year moving average bases. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

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.

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 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. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility 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 (or the portion of the frequency curve with the highest level of 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 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 numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

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.

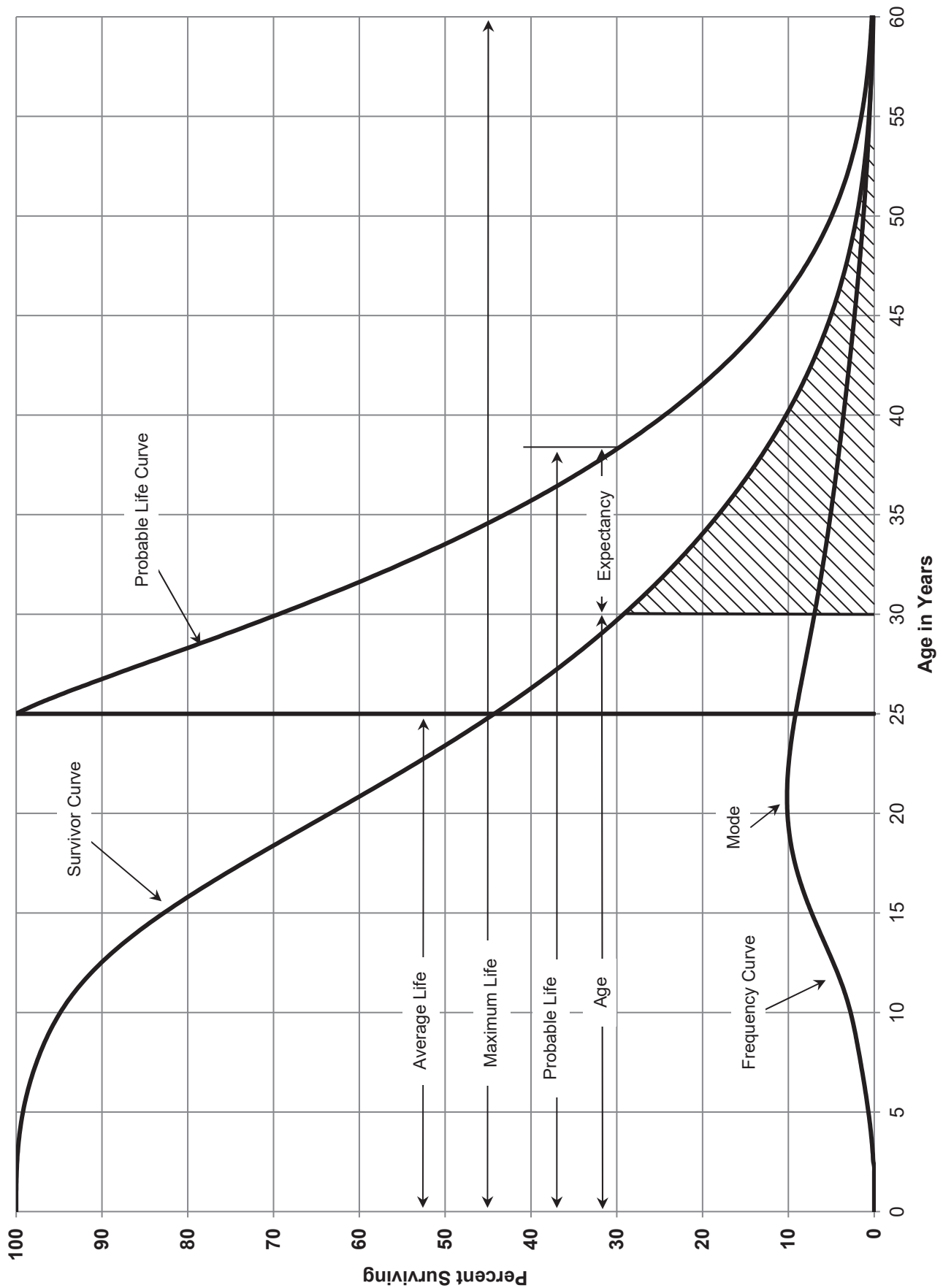


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

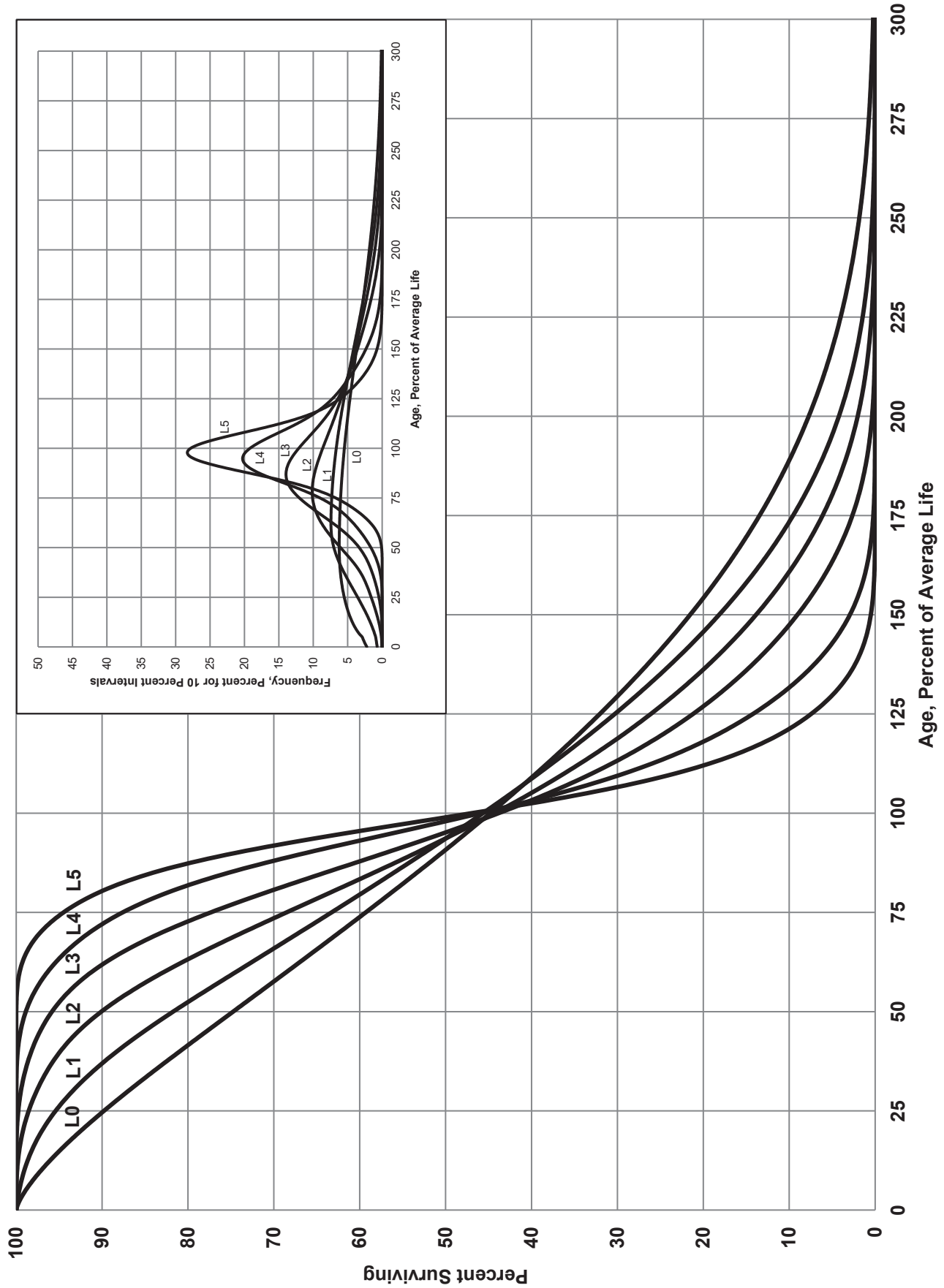


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

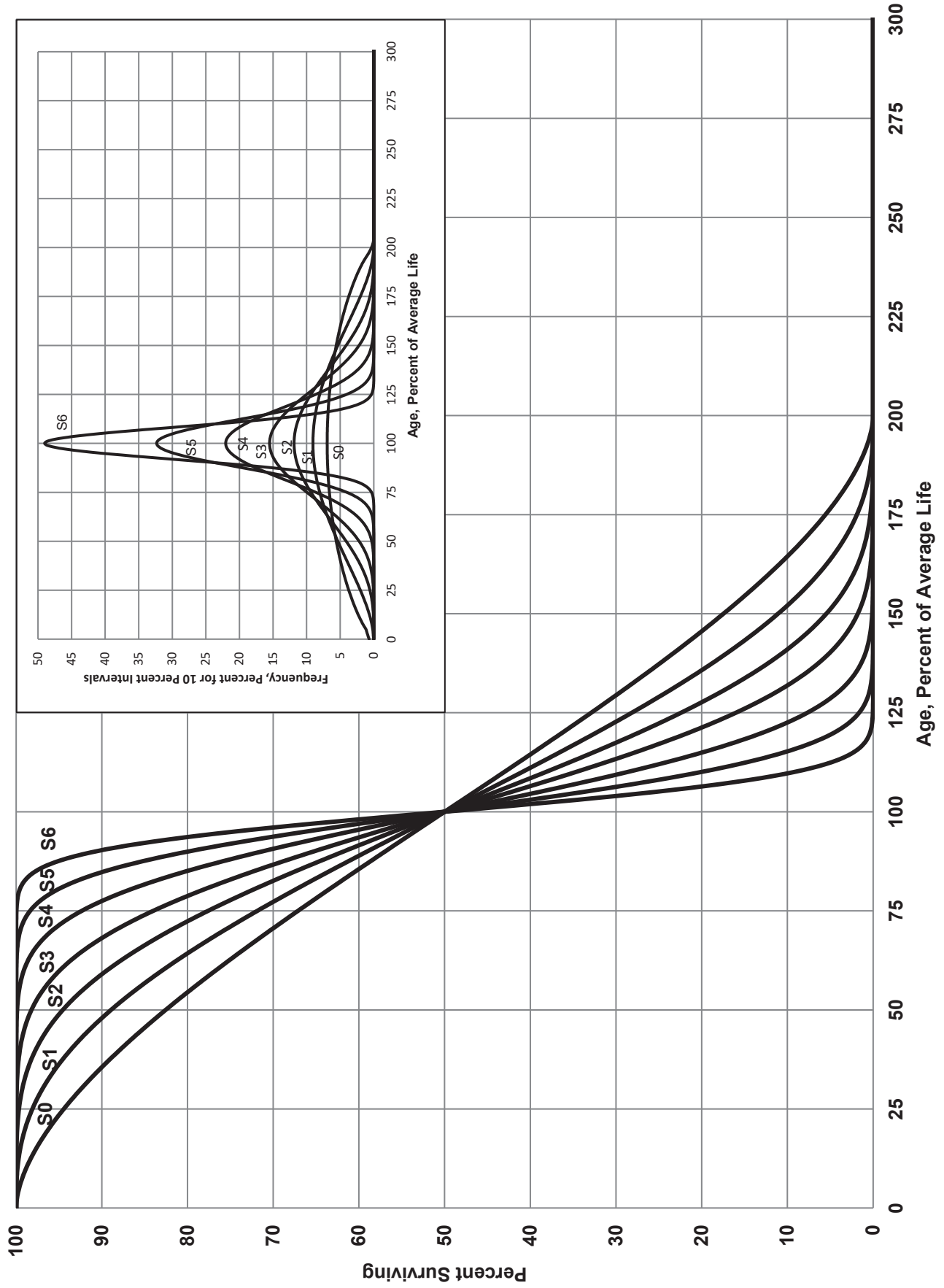


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

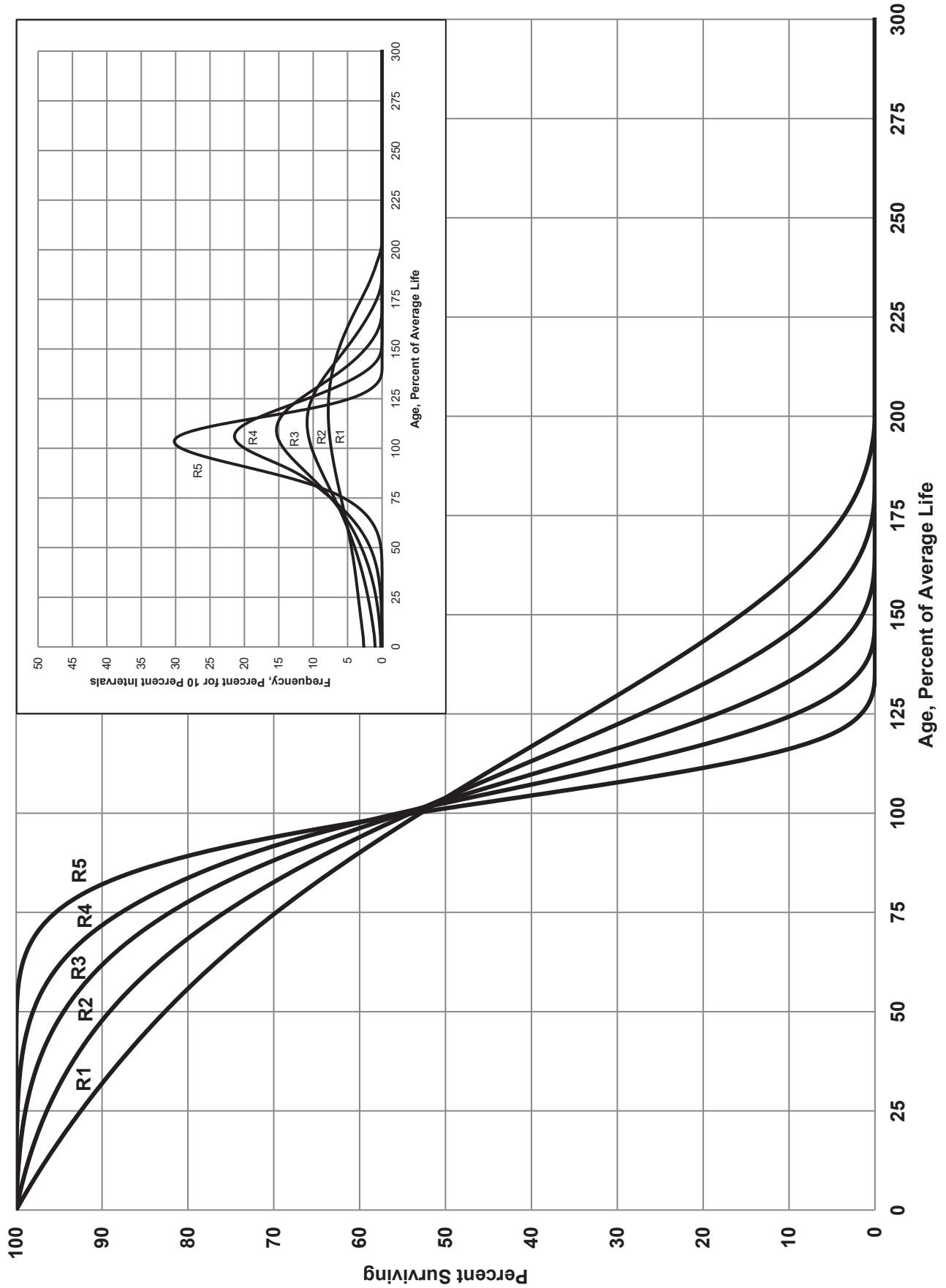


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

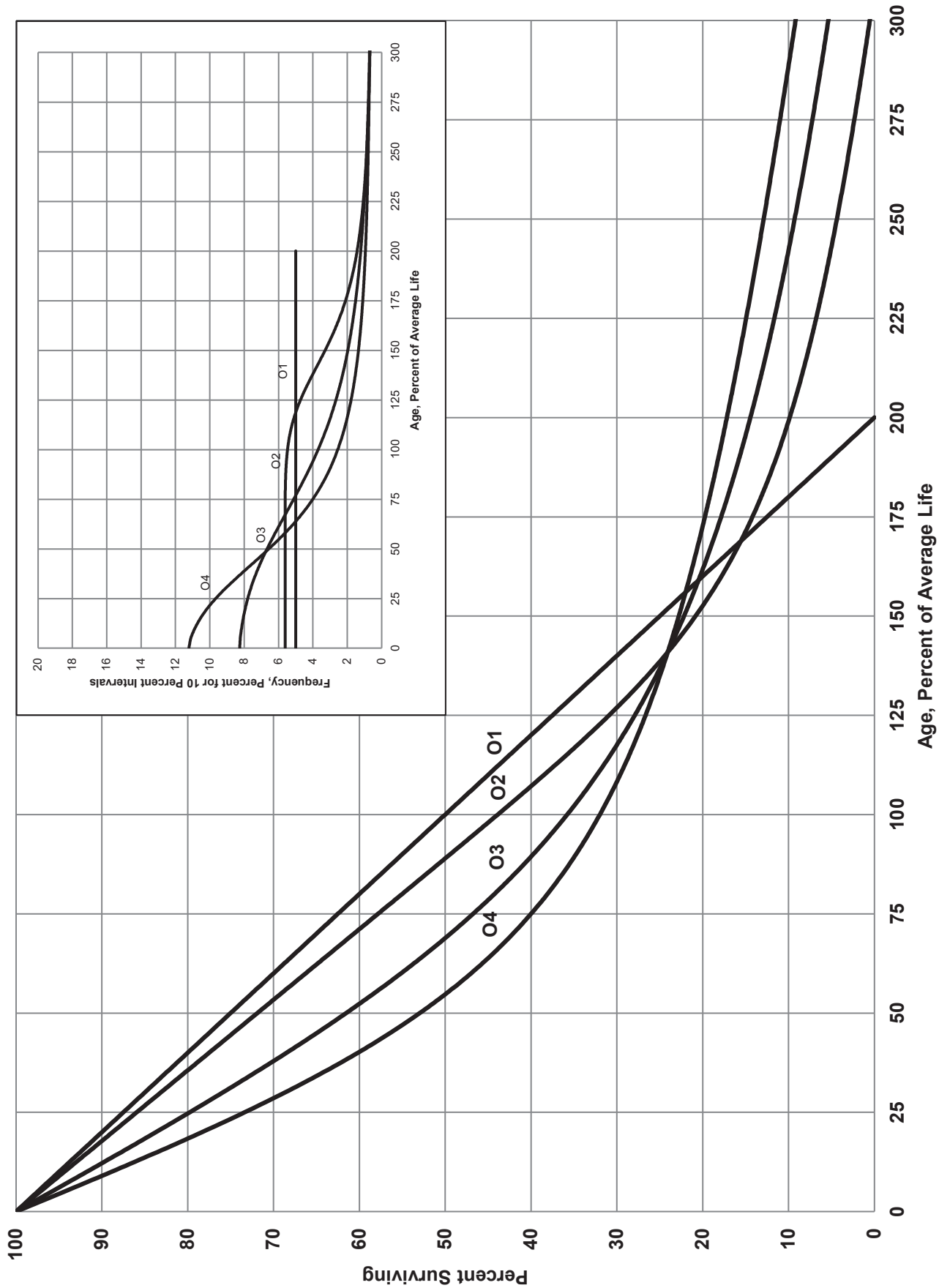


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O 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 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,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

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 beginning of the age intervals during the same period. The period of observation is referred to as the experience band. 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.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, 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 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 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 2010 were retired in 2015. 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 Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year	Retirements, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)
	During Year														
Placed (1)	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2024 (11)					
2010	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½		
2011	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½		
2012	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½		
2013	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½		
2014	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½		
2015	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½		
2016		5	11	12	13	14	15	16	18	20	20	113	7½-8½		
2017			6	12	13	15	16	17	19	19	19	124	6½-7½		
2018				6	13	15	16	17	19	19	19	131	5½-6½		
2019					7	14	16	17	19	20	20	143	4½-5½		
2020						8	18	20	22	23	23	146	3½-4½		
2021							9	20	22	25	25	150	2½-3½		
2022								11	23	25	25	151	1½-2½		
2023									11	24	24	153	½-1½		
2024										13	13	80	0-½		
Total	53	68	86	106	128	157	196	231	273	308	308	1,606			

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)	
	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2024 (11)			
2010	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2014	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2016	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2017	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2018	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2019	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2020	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2021	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2022	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2023	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2024	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

^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.

In Schedule 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 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 Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 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 Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 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 2020 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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2015-2024
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at		Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year										Beginning of			
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Age Interval	Age Interval		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
2010	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½	
2011	279	268	256	243	228	212	194	174	153	131	131	131	12½-13½	
2012	307	296	284	271	257	241	224	205	184	162	162	162	11½-12½	
2013	338	330	321	311	300	289	276	262	242	226	226	226	10½-11½	
2014	376	367	357	346	334	321	307	297	280	261	261	261	9½-10½	
2015	420 ^a	416	407	397	386	374	361	347	332	316	316	316	8½-9½	
2016		460 ^a	455	444	432	419	405	390	374	356	356	356	7½-8½	
2017			510 ^a	504	492	479	464	448	431	412	412	412	6½-7½	
2018				580 ^a	574	561	546	530	501	482	482	482	5½-6½	
2019					660 ^a	653	639	623	628	609	609	609	4½-5½	
2020						750 ^a	742	724	685	663	663	663	3½-4½	
2021							850 ^a	841	821	799	799	799	2½-3½	
2022								960 ^a	949	926	926	926	1½-2½	
2023									1,080 ^a	1,069	1,069	1,069	½-1½	
2024										1,220 ^a	1,220 ^a	1,220 ^a	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	44,780		

^aAdditions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 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 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (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 Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

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

Experience Band 2015-2024

Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(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
Total	<u>44,780</u>	<u>1,606</u>			35.66

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

Column 3 from Schedule 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, Schedule 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% 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 Schedule 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.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

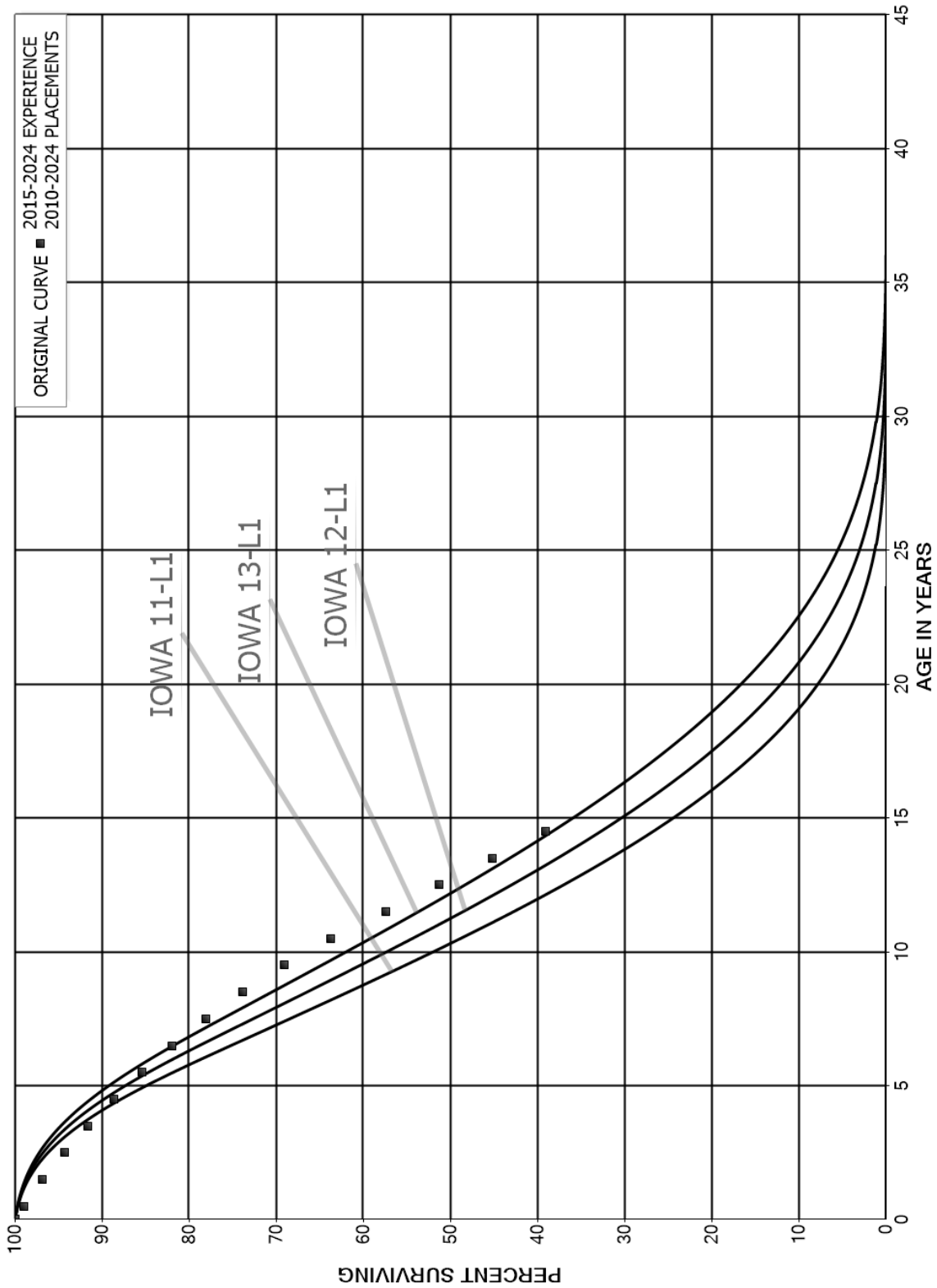


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

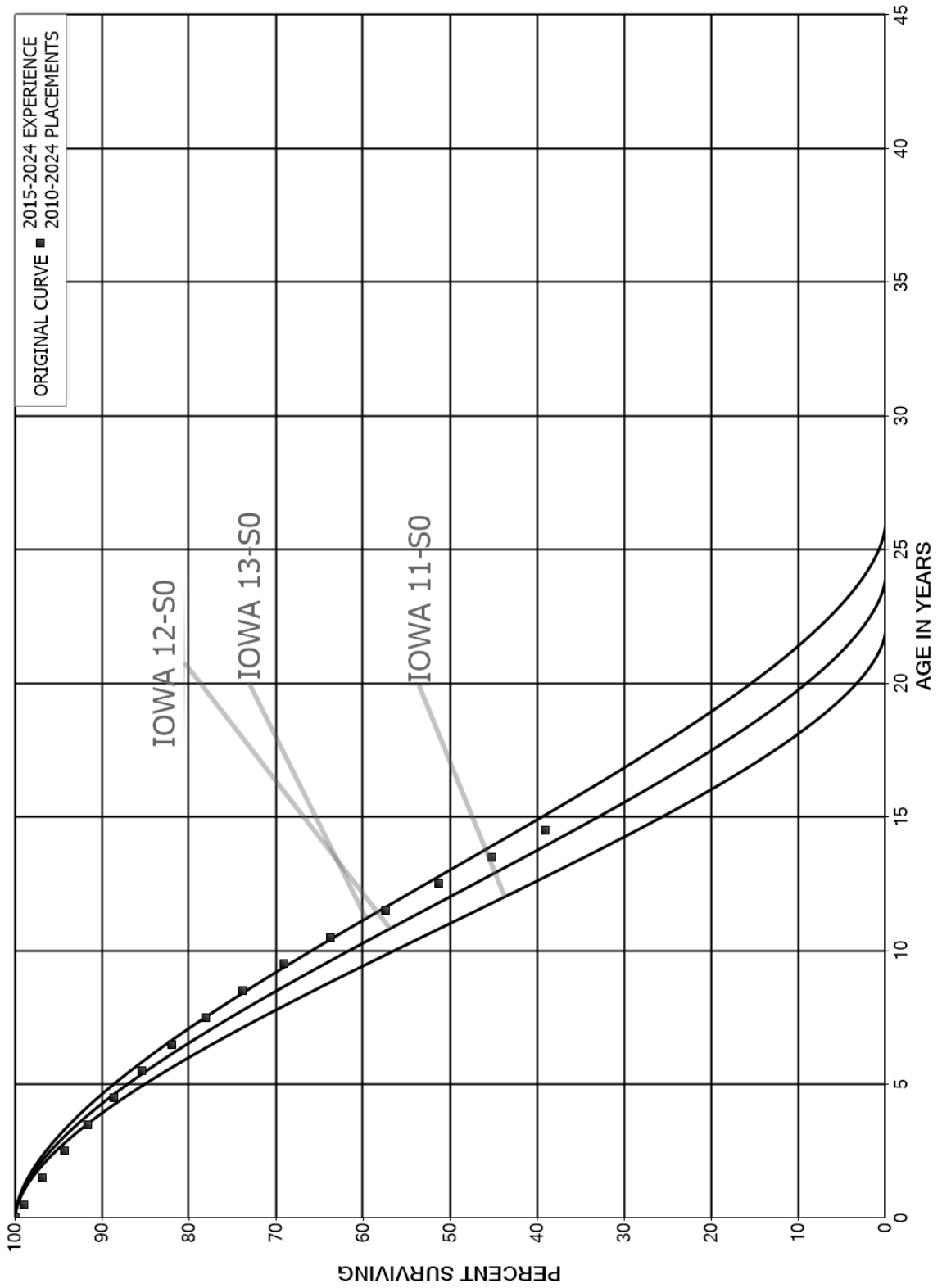


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

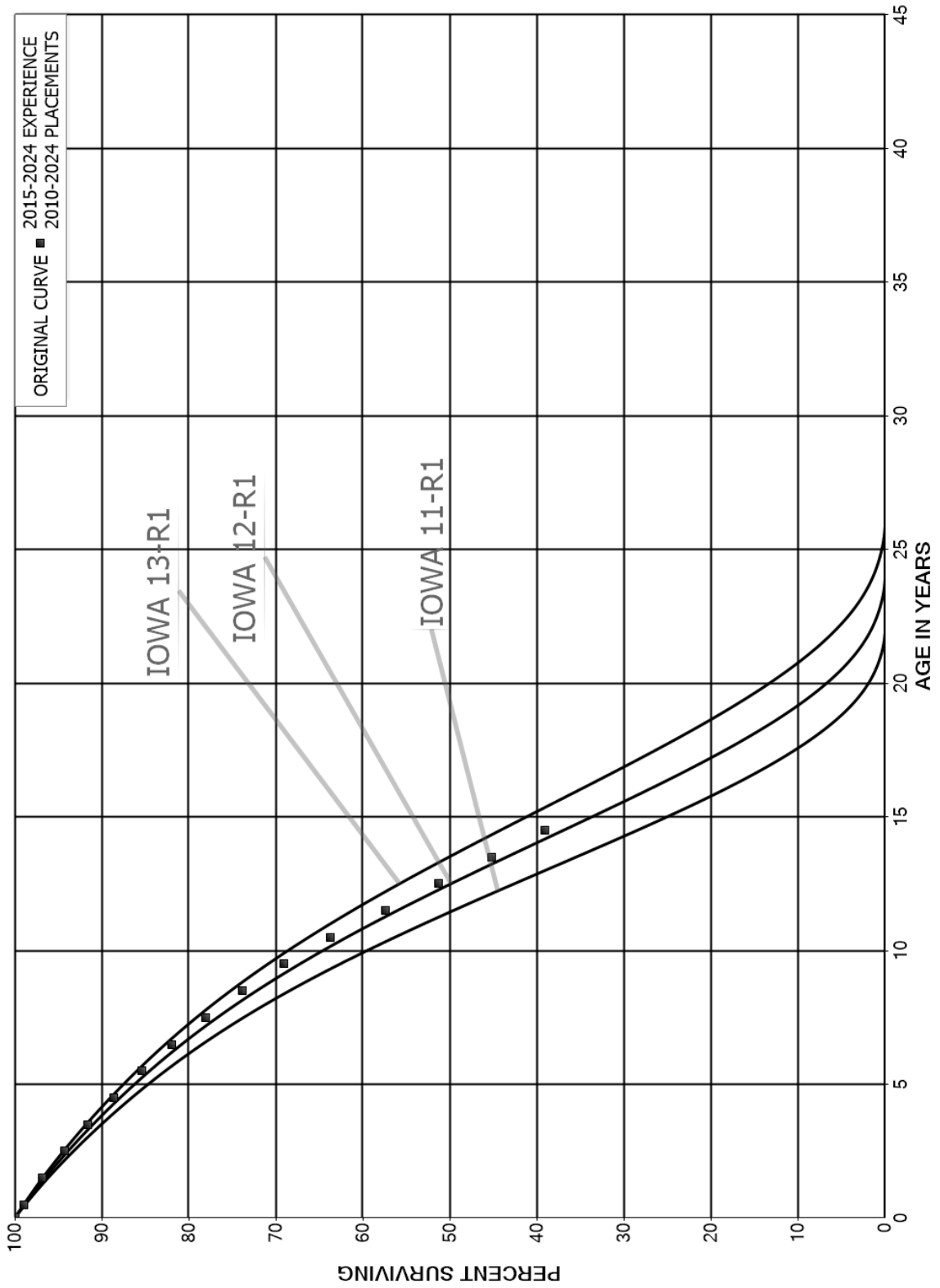
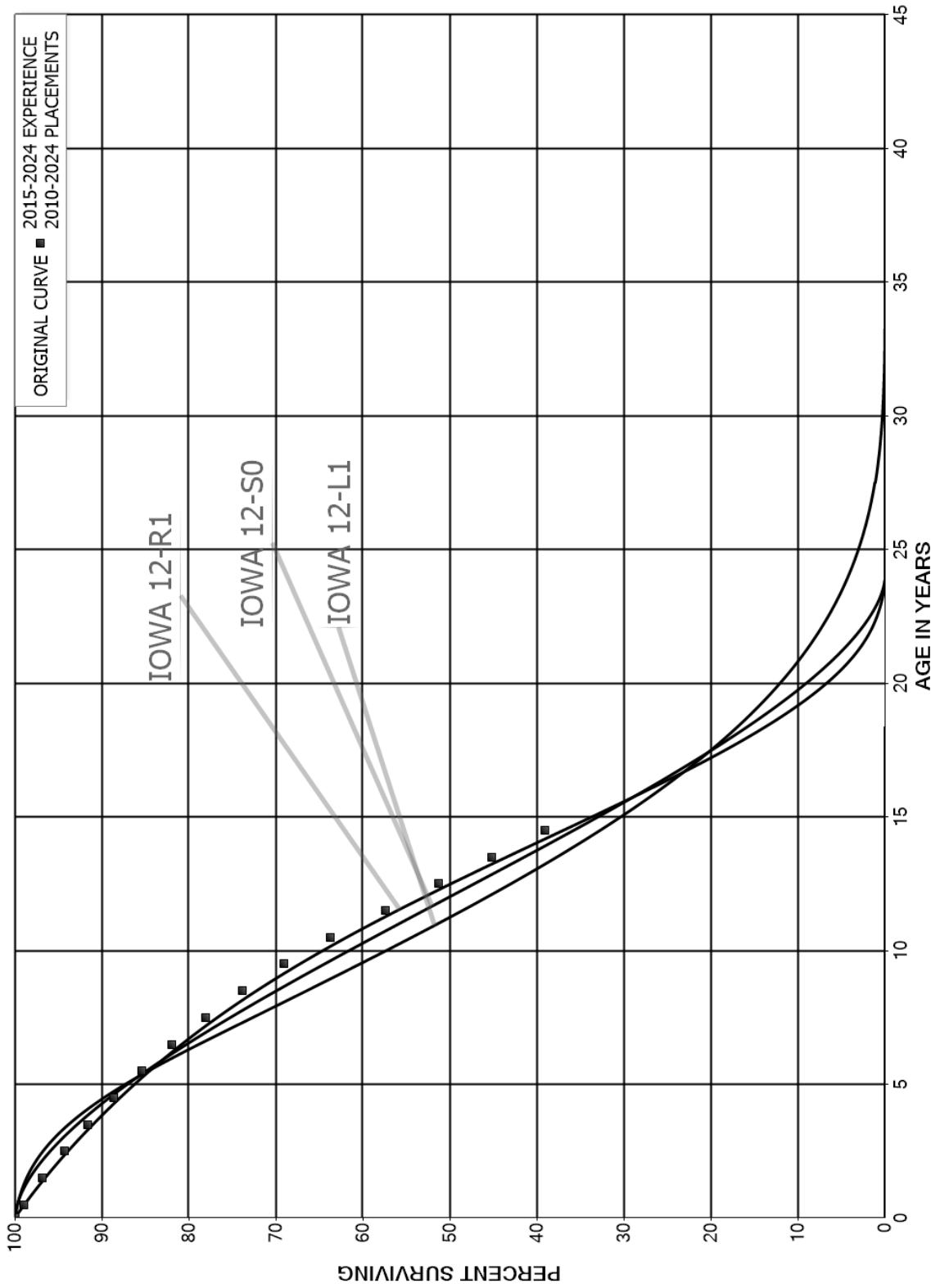


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted during depreciation studies. 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 retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

November 18, 2020

Underground Storage Plant
Champ 2 Well/Gathering Station
Lange Valve Site
Chain of Rocks Valve Site
Bellafontaine and Dunn Regulating Station
Lindburgh and Charbonier Regulating Station

November 19, 2020

Warrensburg Service Center
District Regulator Station #43
Warrensburg North Town Border Station #1
Warrensburg Regulating Station #18
Lee Summit Service Center
Summit Station N-100/S-100
District Regulator Station #223
District Regulator Station #222
District Regulator Station #221

March 23, 2017

Ivory Take Point
Lorentz Regulating Station
Catalan Propane Vaporization Plant
3rd and Geyer Regulating Station
Euclid and Hooke Regulating Station

Chain of Rocks Take Point
Lange Underground Storage Facility
Berkeley Service Center

March 14, 2017

Jackson / Tall Grass City Gate Station
107th and Elm District Regulating Station
107th and Greenwood District Regulating Station
Riverside City Gate Station
47th and Belinder City Gate Station
25th and Bellevue District Regulating Station
Kansas City Central Service Center

December 5, 2012

Lange Underground Storage Facility
Chain of Rocks Take Point
Redman Regulating Station
Bellefontaine and Dunn Road Regulating Station
Haney Road Cast Iron Replacement Project
Florissant Road Cast Iron Replacement Project
Forest Park Service Center

March 2, 2005

Berkeley Service Center
Lange Underground Storage Facility
Chain of Rocks Take Point
Catalan Propane Vaporization Plant
Ivory Take Point
Shrewsbury Service Center
Shrewsbury Take Point
Forest Park Service Center

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 field reviews of the property and other conversations 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 380.20, Services - Plastic and Copper, is one of the largest depreciable groups, representing 29 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 2024. 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 VII-106 and the life tables for the experience bands, 1964-2024, 1995-2024 and 2005-2024, are provided in the pages that follow it.

The current average service life for Account 380.20, Plastic and Copper Services is 43 years. The primary causes of retirements for plastic and copper services are breaks and main replacement. Management has established replacement of the majority of copper services with plastic services and increased its capital budget for installing new plastic services when the associated main is replaced, particularly the replacement of cast iron main. The historical indication of life characteristics is quite supportive of the 40-R1 through age 80. Due to the significant installations of plastic services and removal

of copper services, the retirement ratios increase from age 40 through age 55, which substantiates the good fit of the 40-R1.

The estimated survivor curve for Account 376.21, Mains - Cast Iron – East and Account 376.22, Mains – Cast Iron - West, reflects the Cast Iron Replacement Program. The program was initiated in 1989 but the current practices were developed in 2009 and will continue until all cast iron main and related assets are replaced. The current practices anticipate completing the replacement program for the original Missouri East assets by 2028 and the original Missouri West assets by 2030. Therefore, the survivor curve is truncated at year end 2028 or 2030 to reflect the remaining life cycle. The 70-S0.5 survivor curve reflects the historical indications as well as the future plans. The current average service life for the cast iron man account is 80 years.

The Manufactured Gas Plant - LPG assets in Account 311.00, Liquefied Petroleum Gas Equipment and Account 311.10, Liquefied Petroleum Gas Storage Caverns are to be removed from utility plant in service by the end of fiscal year 2024. Therefore, the survivor curves represent life characteristics through the fiscal year 2024 with the representation of a life span date.

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.”

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2024. The net salvage estimates are expressed as a percent of the original cost of plant retired. The net salvage analyses include annual amounts and five-year moving average bases.

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 field trips 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 2024. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Account 376.30, Mains – Plastic and Copper, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for these plastic and copper mains is negative 50 percent and is based on the historical analysis of net salvage percents as shown in the tabulation on pages VIII-51 and VIII-52 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1988 through 2024 is negative 53 percent. The most recent five-year average, 2020-2024, was negative 67 percent net salvage. Based on the overall average and the range of estimates used by others, negative 50 percent net salvage is estimated for Account 376.30, Mains – Plastic and Copper.

The net salvage estimates for the remaining plant 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 VIII-2.

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

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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:

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

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:

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

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:

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization 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 period 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>
391.00 Office Furniture and Equipment	20
391.10 Mechanical Office Equipment	15
391.20 Data Processing Software/Systems	5
391.30 Data Processing Equipment	10
391.95 Enterprise Software	10
391.96 Enterprise Hardware	10
393.00 Stores Equipment	30
394.00 Tools, Shop and Garage Equipment	25
395.00 Laboratory Equipment	20
397.00 Communication Equipment	15
397.10 Communication Equipment - ERT	15
397.20 Communication Equipment - AMR	7.5
398.00 Miscellaneous Equipment	20

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 ensure complete recovery of capital over the life of the property.

The Company has identified a reserve imbalance of \$402,382,462 as of September 30, 2024, based on the results of the updated service life and net salvage studies of the combined company. The amortization of this amount could occur over the remaining life of each account commencing with the effective date of customer rates based on this proceeding. However, utilizing the rates based on the service life and net salvage parameters in this study could correct the variance over time.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation 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 net 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 in service as of September 30, 2024. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to September 30, 2024, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and net salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility 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 net salvage data are presented in the section titled "Net Salvage Statistics." The tabulations present annual cost of removal and gross 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 as of September 30, 2024, are presented on pages VI-4 through VI-9 of this report. Tables 1 and 2 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 sets forth the reserve imbalance by account.

The tables of the calculated annual and accrued depreciation are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net 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.

SPIRE MISSOURI, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2024

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2024 (4)	CALCULATED		CALCULATED ACCRUED DEPRECIATION (7)
					ANNUAL AMOUNT (5)	RATE (6)=(5)/(4)	
GAS PLANT							
MANUFACTURED GAS PLANT - LPG							
305.00	STRUCTURES AND IMPROVEMENTS	55-R1.5	(15)	1,101,750.99	23,060	2.09	305,674
307.00	OTHER POWER EQUIPMENT	50-R4	(5)	33,139.28	696	2.10	27,049
311.00	LIQUEFIED PETROLEUM GAS EQUIPMENT	30-R1 *	(5)	2,508,163.91	0	-	2,633,573
311.10	LIQUEFIED PETROLEUM GAS STORAGE CAVERNS	75-R4 *	(5)	4,870,172.59	0	-	5,113,681
	TOTAL MANUFACTURED GAS PLANT - LPG			8,513,226.77	23,756	0.28	8,079,977
UNDERGROUND STORAGE PLANT							
350.20	RIGHTS OF WAY	80-R4	0	829,410.86	10,368	1.25	581,987
351.20	STRUCTURES AND IMPROVEMENTS						
	COMPRESSOR STATION	50-R1	(10)	809,124.78	17,801	2.20	483,931
351.40	OTHER STRUCTURES	50-R1	(10)	1,187,040.88	26,115	2.20	700,687
	TOTAL ACCOUNT 351			1,996,165.66	43,916	2.20	1,184,618
352.00	WELLS						
	STORAGE LEASEHOLDS AND RIGHTS	75-R3	(20)	10,018,403.91	159,894	1.60	4,342,628
352.10	RESERVOIRS	90-R3	0	2,126,881.60	23,608	1.11	1,288,951
352.20	NON-RECOVERABLE GAS	90-S2.5	0	245,023.20	2,720	1.11	135,253
352.30	WELLS - OIL AND VENT GAS	90-R4	(10)	9,663,558.60	107,266	1.11	2,170,620
352.40		55-R2	(20)	3,472,097.21	75,831	2.18	858,777
	TOTAL ACCOUNT 352			25,525,964.52	369,319	1.45	8,796,229
353.00	LINES						
	COMPRESSOR STATION EQUIPMENT	70-R3	(25)	3,322,966.19	59,398	1.79	2,207,856
354.00	MEASURING AND REGULATING EQUIPMENT	55-R3	(10)	2,828,868.75	56,634	2.00	1,437,650
355.00	PURIFICATION EQUIPMENT	55-R2.5	(10)	10,950,026.10	219,220	2.00	1,799,126
356.00	OTHER EQUIPMENT	50-S0.5	(10)	554,962.20	12,209	2.20	166,454
357.00		30-L2	(5)	223,539.33	7,816	3.50	12,014
	TOTAL UNDERGROUND STORAGE PLANT			46,231,903.61	778,880	1.68	16,185,934

SPIRE MISSOURI, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2024

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2024 (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	RATE (6)=(5)/(4)	CALCULATED ACCRUED DEPRECIATION (7)
TRANSMISSION PLANT							
371.70	OTHER EQUIPMENT	40-S2	(5)	9,293.80	244	2.63	9,378
	TOTAL TRANSMISSION PLANT			9,293.80	244	2.63	9,378
DISTRIBUTION PLANT							
374.20	RIGHTS OF WAY	80-R4	0	7,913,239.08	98,915	1.25	1,572,620
375.00	STRUCTURES AND IMPROVEMENTS	50-S0	(10)	41,655,555.29	916,398	2.20	8,274,989
376.10	MAINS	70-R1.5	(70)	648,127,993.08	15,755,992	2.43	301,753,429
376.21	STEEL	70-S0.5	(150)	29,739,096.52	5,649,595	19.00	50,569,070
376.22	CAST IRON - EAST	70-S0.5	(150)	36,108,426.80	4,055,091	11.23	65,307,497
376.30	CAST IRON - WEST	70-S0.5	(150)	1,928,558,710.67	48,310,396	2.51	333,271,597
	PLASTIC AND COPPER	60-R1	(50)				
	TOTAL ACCOUNT 376			2,642,534,227.07	73,771,074	2.79	750,901,593
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	35-L0.5	(40)	32,035,308.17	1,282,694	4.00	12,829,669
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40-S0.5	(20)	9,924,257.18	297,626	3.00	4,164,643
380.10	SERVICES	40-L0.5	(110)	50,009,019.80	2,625,474	5.25	40,799,821
380.20	STEEL	40-R1	(75)	1,652,418,905.24	72,293,327	4.38	713,915,474
	PLASTIC AND COPPER						
	TOTAL ACCOUNT 380			1,702,427,925.04	74,918,801	4.40	754,715,295
381.00	METERS	28-R0.5	3	178,580,434.86	6,129,962	3.43	48,966,665
381.10	SMART METERS	20-S2	0	160,086,110.32	8,004,306	5.00	14,542,613
382.00	METER INSTALLATIONS	60-R2	(2)	104,860,684.29	1,786,197	1.70	31,928,793
382.10	SMART METER INSTALLATIONS	20-S2	0	111,708,222.02	5,585,411	5.00	7,930,635
383.00	HOUSE REGULATORS	50-S2.5	0	55,176,572.29	1,103,531	2.00	21,121,109
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	37-R1	(15)	66,585,794.71	2,067,439	3.10	8,708,478
386.00	OTHER PROPERTY ON CUSTOMERS' PREMISES	15-L3	0	5,304.13	0	-	5,304
387.00	OTHER EQUIPMENT	50-R2.5	(10)	406,070.19	8,926	2.20	242,344
	TOTAL DISTRIBUTION PLANT			5,113,899,704.64	175,971,280	3.44	1,665,904,750

SPIRE MISSOURI, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2024

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2024 (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	RATE (6)=(5)/(4)	CALCULATED ACCRUED DEPRECIATION (7)
GENERAL PLANT							
390.20	STRUCTURES AND IMPROVEMENTS	40-S0.5	0	873,066.41	20,750	2.38	409,195
391.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	8,692,024.97	418,382	4.81	3,681,061
391.10	MECHANICAL OFFICE EQUIPMENT	15-SQ	0	375,309.50	25,033	6.67	121,628
391.20	DATA PROCESSING SOFTWARE/SYSTEMS	5-SQ	0	20,235,213.95	2,300,633	11.37	14,328,406
391.30	DATA PROCESSING EQUIPMENT	10-SQ	0	10,380,738.55	1,024,995	9.87	5,561,736
391.95	ENTERPRISE SOFTWARE	10-SQ	0	194,870,132.64	11,119,915	5.71	149,436,325
391.96	ENTERPRISE HARDWARE	10-SQ	0	3,811,684.79	381,168	10.00	212,304
	TOTAL ACCOUNT 391			238,365,104.40	15,270,126	6.41	173,341,460
TRANSPORTATION EQUIPMENT							
392.10	AUTOS	7-L2.5	20	8,465,063.05	967,726	11.43	3,238,833
392.20	TRUCKS	11-L3	20	74,463,435.08	5,414,981	7.27	21,535,503
	TOTAL ACCOUNT 392			82,928,498.13	6,382,707	7.70	24,774,336
STORES EQUIPMENT							
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	30-SQ	0	955,350.81	21,469	2.25	636,586
394.00	LABORATORY EQUIPMENT	25-SQ	0	49,881,721.56	1,812,823	3.63	19,463,301
395.00	POWER OPERATED EQUIPMENT	20-SQ	0	268,511.50	9,306	3.47	205,117
396.00	COMMUNICATION EQUIPMENT - ERT	13-L2.5	20	95,034,818.28	5,845,848	6.15	25,325,084
397.00	COMMUNICATION EQUIPMENT - AMR	15-SQ	0	20,457,073.04	1,198,187	5.86	9,174,420
397.10	COMMUNICATION EQUIPMENT - AMR	15-SQ	0	35,842,339.55	1,798,198	5.02	25,137,447
397.20	COMMUNICATION EQUIPMENT - AMR	7.5-SQ	0	16,624,219.88	0	-	16,624,220
	TOTAL ACCOUNT 397			72,923,632.47	2,996,385	4.11	50,936,087
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	6,112,701.22	284,034	4.65	2,693,178
	TOTAL GENERAL PLANT			547,343,404.78	32,643,448	5.96	297,784,344
	TOTAL DEPRECIABLE PLANT			5,715,997,533.60	209,417,608	3.66	1,987,964,383

SPIRE MISSOURI, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2024 (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	CALCULATED ACCRUED DEPRECIATION RATE (6)=(5)/(4)	CALCULATED ACCRUED DEPRECIATION (7)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED						
301.00						
302.00			18,101.57			
303.00			22,307.39			
304.00			-			
350.10			119,929.40			
360.00			1,201,600.30			
361.00			50,653.53			
362.00			4,850.00			
363.30			-			
365.20			-			
374.00			41,152.62			
375.21			3,632,157.82			
389.00			2,166,019.23			
390.11			1,058,065.19			
390.30			6,000,926.28			
390.71			81,528.44			
390.81			147,052.03			
			268,384.44			
			14,812,728.24			
TOTAL GAS PLANT						
			5,730,810,261.84	209,417,608		1,987,964,383

* PROPANE ASSETS TO BE CLASSIFIED AS NON-UTILITY

** CAST IRON REPLACEMENT PROGRAM TO CONTINUE THROUGH 12/2028.

*** CAST IRON REPLACEMENT PROGRAM TO CONTINUE THROUGH 12/2030.

SPIRE MISSOURI, INC.

**TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2024**

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE IMBALANCE (4)=(3)-(2)
GAS PLANT			
MANUFACTURED GAS PLANT - LPG			
305.00 STRUCTURES AND IMPROVEMENTS	305,674	(270,993)	(576,667)
307.00 OTHER POWER EQUIPMENT	27,049	53,046	25,997
311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT	2,633,573	1,954,719	(678,854)
311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS	5,113,681	5,548,055	434,374
TOTAL MANUFACTURED GAS PLANT - LPG	8,079,977	7,284,827	(795,150)
UNDERGROUND STORAGE PLANT			
350.20 RIGHTS OF WAY	581,987	776,743	194,756
351.20 STRUCTURES AND IMPROVEMENTS			
351.40 COMPRESSOR STATION	483,931	955,703	471,772
351.40 OTHER STRUCTURES	700,687	1,122,010	421,323
TOTAL ACCOUNT 351	1,184,618	2,077,713	893,095
352.00 WELLS	4,342,628	4,857,003	514,375
352.10 STORAGE LEASEHOLDS AND RIGHTS	1,288,951	2,121,425	832,474
352.20 RESERVOIRS	135,253	225,828	90,575
352.30 NON-RECOVERABLE GAS	2,170,620	3,601,617	1,430,997
352.40 WELLS - OIL AND VENT GAS	858,777	492,279	(366,498)
TOTAL ACCOUNT 352	8,796,229	11,298,153	2,501,924
353.00 LINES	2,207,856	2,702,530	494,674

SPIRE MISSOURI, INC.

**TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2024**

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE IMBALANCE (4)=(3)-(2)
354.00	COMPRESSOR STATION EQUIPMENT	1,437,650	1,764,763	327,113
355.00	MEASURING AND REGULATING EQUIPMENT	1,799,126	2,849,247	1,050,121
356.00	PURIFICATION EQUIPMENT	166,454	209,227	42,773
357.00	OTHER EQUIPMENT	12,014	17,816	5,802
	TOTAL UNDERGROUND STORAGE PLANT	16,185,934	21,696,192	5,510,258
	TRANSMISSION PLANT			
371.70	OTHER EQUIPMENT	9,378	(63,382)	(72,760)
	TOTAL TRANSMISSION PLANT	9,378	(63,382)	(72,760)
	DISTRIBUTION PLANT			
374.20	RIGHTS OF WAY	1,572,620	1,535,960	(36,660)
375.00	STRUCTURES AND IMPROVEMENTS	8,274,989	8,022,307	(252,682)
	MAINS			
376.10	STEEL	301,753,429	249,146,490	(52,606,939)
376.21	CAST IRON - EAST	50,569,070	(6,379,959)	(56,949,029)
376.22	CAST IRON - WEST	65,307,497	11,624,461	(53,683,036)
376.30	PLASTIC AND COPPER	333,271,597	279,073,006	(54,198,591)
	TOTAL ACCOUNT 376	750,901,593	533,463,998	(217,437,595)
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	12,829,669	8,096,731	(4,732,938)
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	4,164,643	4,038,372	(126,271)

SPIRE MISSOURI, INC.

**TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2024**

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE IMBALANCE (4)=(3)-(2)
	SERVICES			
380.10	STEEL	40,799,821	41,129,811	329,990
380.20	PLASTIC AND COPPER	713,915,474	607,652,386	(106,263,088)
	TOTAL ACCOUNT 380	754,715,295	648,782,197	(105,933,098)
	METERS			
381.00	SMART METERS	48,966,665	(1,800,023)	(50,766,688)
381.10	METER INSTALLATIONS	14,542,613	14,225,716	(316,897)
382.00	SMART METER INSTALLATIONS	31,928,793	54,687,869	22,759,076
382.10	HOUSE REGULATORS	7,930,635	6,905,252	(1,025,383)
383.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	21,121,109	24,183,928	3,062,819
385.00	OTHER PROPERTY ON CUSTOMERS' PREMISES	8,708,478	9,713,349	1,004,871
386.00	OTHER EQUIPMENT	5,304	156,870	151,566
387.00		242,344	469,944	227,600
	TOTAL DISTRIBUTION PLANT	1,665,904,750	1,312,482,470	(353,422,280)
	GENERAL PLANT			
390.20	STRUCTURES AND IMPROVEMENTS	409,195	327,796	(81,399)
391.00	OFFICE FURNITURE AND EQUIPMENT	3,681,061	(80,328)	(3,761,389)
391.10	MECHANICAL OFFICE EQUIPMENT	121,628	(89,040)	(210,668)
391.20	DATA PROCESSING SOFTWARE/SYSTEMS	14,328,406	14,252,333	(76,073)
391.30	DATA PROCESSING EQUIPMENT	5,561,736	6,773,000	1,211,264
391.95	ENTERPRISE SOFTWARE	149,436,325	108,932,250	(40,504,075)
391.96	ENTERPRISE HARDWARE	212,304	68,043	(144,261)
	TOTAL ACCOUNT 391	173,341,460	129,856,258	(43,485,202)

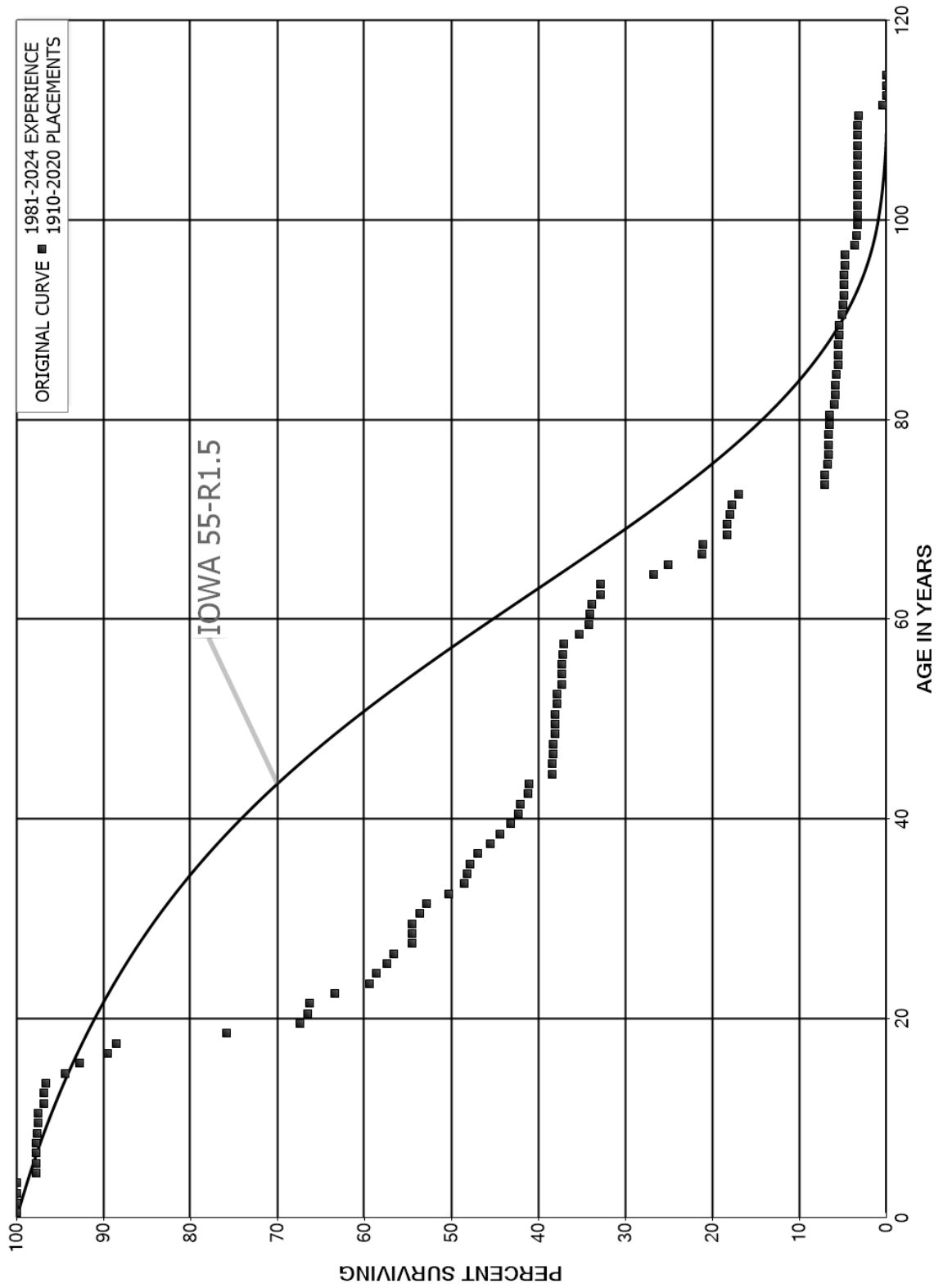
SPIRE MISSOURI, INC.

**TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2024**

	(1) DEPRECIABLE GROUP	(2) CALCULATED ACCRUED DEPRECIATION	(3) BOOK DEPRECIATION RESERVE	(4)=(3)-(2) RESERVE IMBALANCE
	TRANSPORTATION EQUIPMENT			
392.10	AUTOS	3,238,833	6,387,066	3,148,233
392.20	TRUCKS	21,535,503	28,192,012	6,656,509
	TOTAL ACCOUNT 392	24,774,336	34,579,078	9,804,742
	STORES EQUIPMENT	636,586	551,794	(84,792)
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	19,463,301	14,161,463	(5,301,838)
394.00	LABORATORY EQUIPMENT	205,117	162,607	(42,510)
395.00	POWER OPERATED EQUIPMENT	25,325,084	31,361,581	6,036,497
	COMMUNICATION EQUIPMENT	9,174,420	5,611,972	(3,562,448)
397.00	COMMUNICATION EQUIPMENT - ERT	25,137,447	10,779,973	(14,357,474)
397.10	COMMUNICATION EQUIPMENT - AMR	16,624,220	15,383,223	(1,240,997)
397.20				
	TOTAL ACCOUNT 397	50,936,087	31,775,167	(19,160,920)
	MISCELLANEOUS EQUIPMENT	2,693,178	1,406,070	(1,287,108)
398.00				
	TOTAL GENERAL PLANT	297,784,344	244,181,814	(53,602,530)
	TOTAL DEPRECIABLE PLANT	1,987,964,383	1,585,581,921	(402,382,462)

PART VII. SERVICE LIFE STATISTICS

SPIRE MISSOURI, INC.
 ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1981-2024		
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	1,416,226		0.0000	1.0000	100.00
0.5	1,433,308		0.0000	1.0000	100.00
1.5	1,433,888		0.0000	1.0000	100.00
2.5	1,454,256		0.0000	1.0000	100.00
3.5	1,454,422	32,428	0.0223	0.9777	100.00
4.5	1,382,052		0.0000	1.0000	97.77
5.5	1,380,570	790	0.0006	0.9994	97.77
6.5	1,395,161	440	0.0003	0.9997	97.71
7.5	1,398,594	1,162	0.0008	0.9992	97.68
8.5	1,413,752	1,694	0.0012	0.9988	97.60
9.5	1,433,511		0.0000	1.0000	97.49
10.5	1,433,511	8,764	0.0061	0.9939	97.49
11.5	1,446,390	576	0.0004	0.9996	96.89
12.5	677,500	1,828	0.0027	0.9973	96.85
13.5	676,606	15,255	0.0225	0.9775	96.59
14.5	664,907	11,497	0.0173	0.9827	94.41
15.5	655,028	23,456	0.0358	0.9642	92.78
16.5	646,496	7,076	0.0109	0.9891	89.46
17.5	653,852	93,369	0.1428	0.8572	88.48
18.5	506,272	56,291	0.1112	0.8888	75.84
19.5	463,346	6,078	0.0131	0.9869	67.41
20.5	561,339	1,605	0.0029	0.9971	66.53
21.5	559,734	25,097	0.0448	0.9552	66.34
22.5	534,637	33,623	0.0629	0.9371	63.36
23.5	524,999	6,258	0.0119	0.9881	59.38
24.5	611,817	13,678	0.0224	0.9776	58.67
25.5	598,355	7,278	0.0122	0.9878	57.36
26.5	591,077	22,408	0.0379	0.9621	56.66
27.5	581,285	602	0.0010	0.9990	54.51
28.5	621,346		0.0000	1.0000	54.46
29.5	689,485	11,230	0.0163	0.9837	54.46
30.5	683,722	9,427	0.0138	0.9862	53.57
31.5	675,535	31,975	0.0473	0.9527	52.83
32.5	642,234	23,920	0.0372	0.9628	50.33
33.5	592,238	3,790	0.0064	0.9936	48.45
34.5	589,397	3,765	0.0064	0.9936	48.14
35.5	585,632	10,877	0.0186	0.9814	47.84
36.5	573,930	17,317	0.0302	0.9698	46.95
37.5	558,415	14,352	0.0257	0.9743	45.53
38.5	533,370	13,822	0.0259	0.9741	44.36

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1981-2024			
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	534,174	10,946	0.0205	0.9795	43.21	
40.5	523,418	3,050	0.0058	0.9942	42.33	
41.5	522,567	11,468	0.0219	0.9781	42.08	
42.5	512,966	1,664	0.0032	0.9968	41.16	
43.5	512,933	32,533	0.0634	0.9366	41.02	
44.5	479,062	814	0.0017	0.9983	38.42	
45.5	478,475	1,370	0.0029	0.9971	38.36	
46.5	477,394		0.0000	1.0000	38.25	
47.5	477,683	2,145	0.0045	0.9955	38.25	
48.5	482,676	58	0.0001	0.9999	38.07	
49.5	483,683		0.0000	1.0000	38.07	
50.5	488,643	2,666	0.0055	0.9945	38.07	
51.5	486,178		0.0000	1.0000	37.86	
52.5	485,443	6,988	0.0144	0.9856	37.86	
53.5	477,708		0.0000	1.0000	37.32	
54.5	478,009	766	0.0016	0.9984	37.32	
55.5	488,772	1,236	0.0025	0.9975	37.26	
56.5	487,725	1,145	0.0023	0.9977	37.16	
57.5	488,422	24,214	0.0496	0.9504	37.08	
58.5	466,858	14,648	0.0314	0.9686	35.24	
59.5	450,916	1,346	0.0030	0.9970	34.13	
60.5	447,271	2,650	0.0059	0.9941	34.03	
61.5	445,921	13,755	0.0308	0.9692	33.83	
62.5	432,166	40	0.0001	0.9999	32.79	
63.5	429,228	78,641	0.1832	0.8168	32.78	
64.5	350,587	21,893	0.0624	0.9376	26.78	
65.5	328,694	52,066	0.1584	0.8416	25.10	
66.5	276,628	216	0.0008	0.9992	21.13	
67.5	276,632	37,411	0.1352	0.8648	21.11	
68.5	241,006	272	0.0011	0.9989	18.26	
69.5	295,780	5,553	0.0188	0.9812	18.24	
70.5	295,640	2,563	0.0087	0.9913	17.89	
71.5	292,846	12,875	0.0440	0.9560	17.74	
72.5	260,389	151,672	0.5825	0.4175	16.96	
73.5	97,199		0.0000	1.0000	7.08	
74.5	97,198	5,181	0.0533	0.9467	7.08	
75.5	92,018	497	0.0054	0.9946	6.70	
76.5	91,521		0.0000	1.0000	6.67	
77.5	91,521	1,104	0.0121	0.9879	6.67	
78.5	90,417	1,072	0.0119	0.9881	6.59	

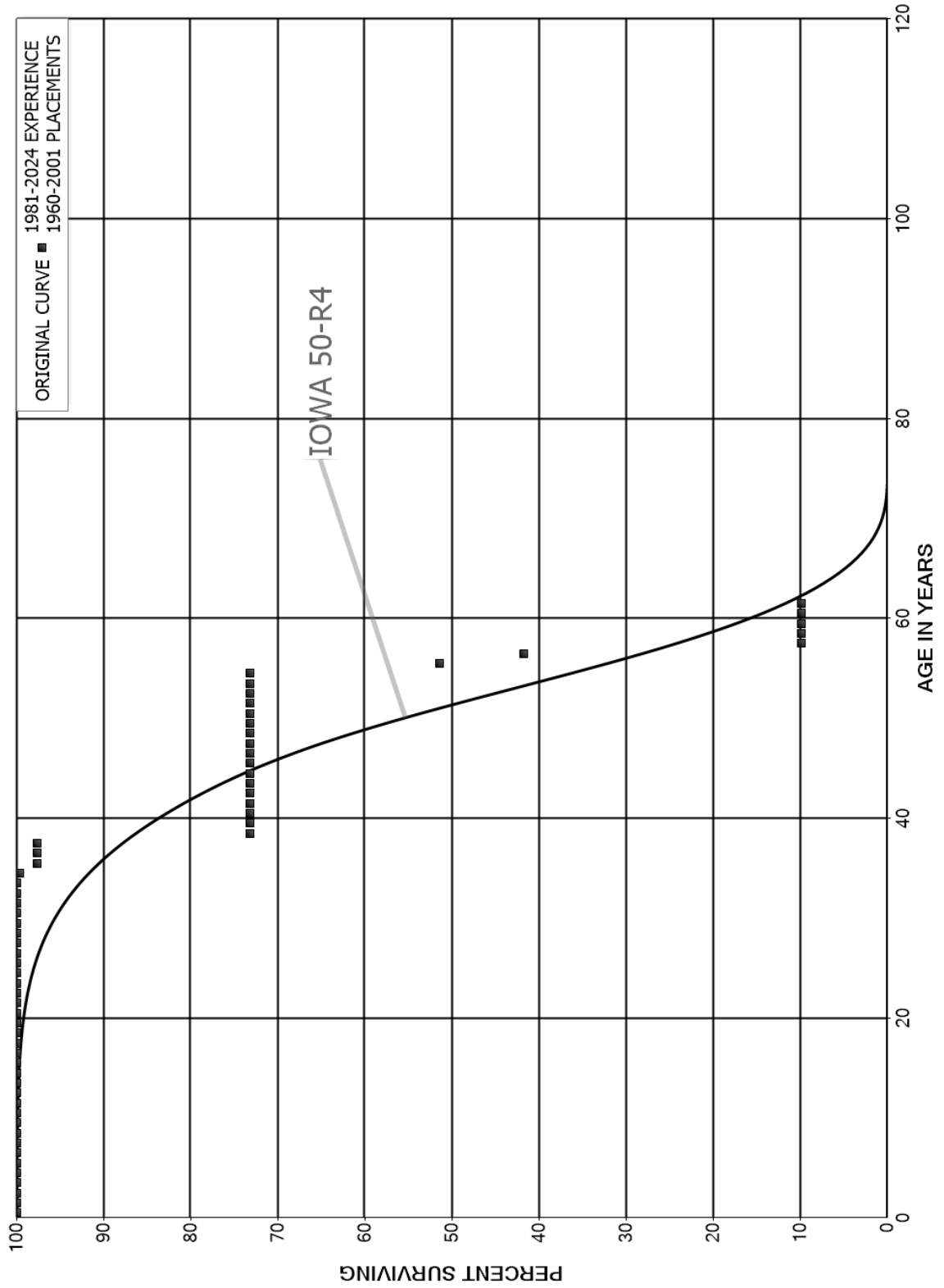
SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1981-2024			
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	89,345	650	0.0073	0.9927	6.51	
80.5	88,695	7,116	0.0802	0.9198	6.46	
81.5	81,579	1,824	0.0224	0.9776	5.94	
82.5	79,755	24	0.0003	0.9997	5.81	
83.5	79,730	871	0.0109	0.9891	5.81	
84.5	78,859	2,655	0.0337	0.9663	5.74	
85.5	76,204	154	0.0020	0.9980	5.55	
86.5	76,050	977	0.0128	0.9872	5.54	
87.5	75,072	1,163	0.0155	0.9845	5.47	
88.5	73,909	455	0.0061	0.9939	5.38	
89.5	73,454	4,473	0.0609	0.9391	5.35	
90.5	68,982	1,065	0.0154	0.9846	5.02	
91.5	67,917	913	0.0134	0.9866	4.95	
92.5	67,003	87	0.0013	0.9987	4.88	
93.5	66,916	131	0.0020	0.9980	4.87	
94.5	66,785	1,829	0.0274	0.9726	4.86	
95.5	64,955	301	0.0046	0.9954	4.73	
96.5	64,654	15,034	0.2325	0.7675	4.71	
97.5	49,620	3,713	0.0748	0.9252	3.61	
98.5	45,907	316	0.0069	0.9931	3.34	
99.5	45,591		0.0000	1.0000	3.32	
100.5	45,591	57	0.0013	0.9987	3.32	
101.5	45,534		0.0000	1.0000	3.32	
102.5	45,534		0.0000	1.0000	3.32	
103.5	45,534		0.0000	1.0000	3.32	
104.5	45,534		0.0000	1.0000	3.32	
105.5	45,534		0.0000	1.0000	3.32	
106.5	45,534		0.0000	1.0000	3.32	
107.5	45,534		0.0000	1.0000	3.32	
108.5	45,534	220	0.0048	0.9952	3.32	
109.5	45,314	1,258	0.0278	0.9722	3.30	
110.5	44,056	38,642	0.8771	0.1229	3.21	
111.5	5,414	5,414	0.9999	0.0001	0.39	
112.5	0		0.0000	1.0000	0.00	
113.5	0		0.0000	1.0000	0.00	
114.5					0.00	

SPIRE MISSOURI, INC.
 ACCOUNT 307.00 OTHER POWER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2001			EXPERIENCE BAND 1981-2024		
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	141,694		0.0000	1.0000	100.00
0.5	141,694		0.0000	1.0000	100.00
1.5	141,694		0.0000	1.0000	100.00
2.5	141,694		0.0000	1.0000	100.00
3.5	141,694		0.0000	1.0000	100.00
4.5	141,694		0.0000	1.0000	100.00
5.5	141,694		0.0000	1.0000	100.00
6.5	141,694		0.0000	1.0000	100.00
7.5	141,694		0.0000	1.0000	100.00
8.5	141,694		0.0000	1.0000	100.00
9.5	141,694		0.0000	1.0000	100.00
10.5	141,694		0.0000	1.0000	100.00
11.5	141,694		0.0000	1.0000	100.00
12.5	141,694		0.0000	1.0000	100.00
13.5	141,694		0.0000	1.0000	100.00
14.5	141,694		0.0000	1.0000	100.00
15.5	141,694		0.0000	1.0000	100.00
16.5	14,715		0.0000	1.0000	100.00
17.5	80,905		0.0000	1.0000	100.00
18.5	123,623		0.0000	1.0000	100.00
19.5	143,272		0.0000	1.0000	100.00
20.5	209,558		0.0000	1.0000	100.00
21.5	209,558		0.0000	1.0000	100.00
22.5	209,558		0.0000	1.0000	100.00
23.5	209,558		0.0000	1.0000	100.00
24.5	209,558		0.0000	1.0000	100.00
25.5	209,558		0.0000	1.0000	100.00
26.5	209,558		0.0000	1.0000	100.00
27.5	209,558		0.0000	1.0000	100.00
28.5	208,802		0.0000	1.0000	100.00
29.5	195,564		0.0000	1.0000	100.00
30.5	195,564		0.0000	1.0000	100.00
31.5	195,564		0.0000	1.0000	100.00
32.5	195,564		0.0000	1.0000	100.00
33.5	195,564	800	0.0041	0.9959	100.00
34.5	194,764	3,800	0.0195	0.9805	99.59
35.5	190,964		0.0000	1.0000	97.65
36.5	190,964		0.0000	1.0000	97.65
37.5	190,964	47,766	0.2501	0.7499	97.65
38.5	143,198		0.0000	1.0000	73.22

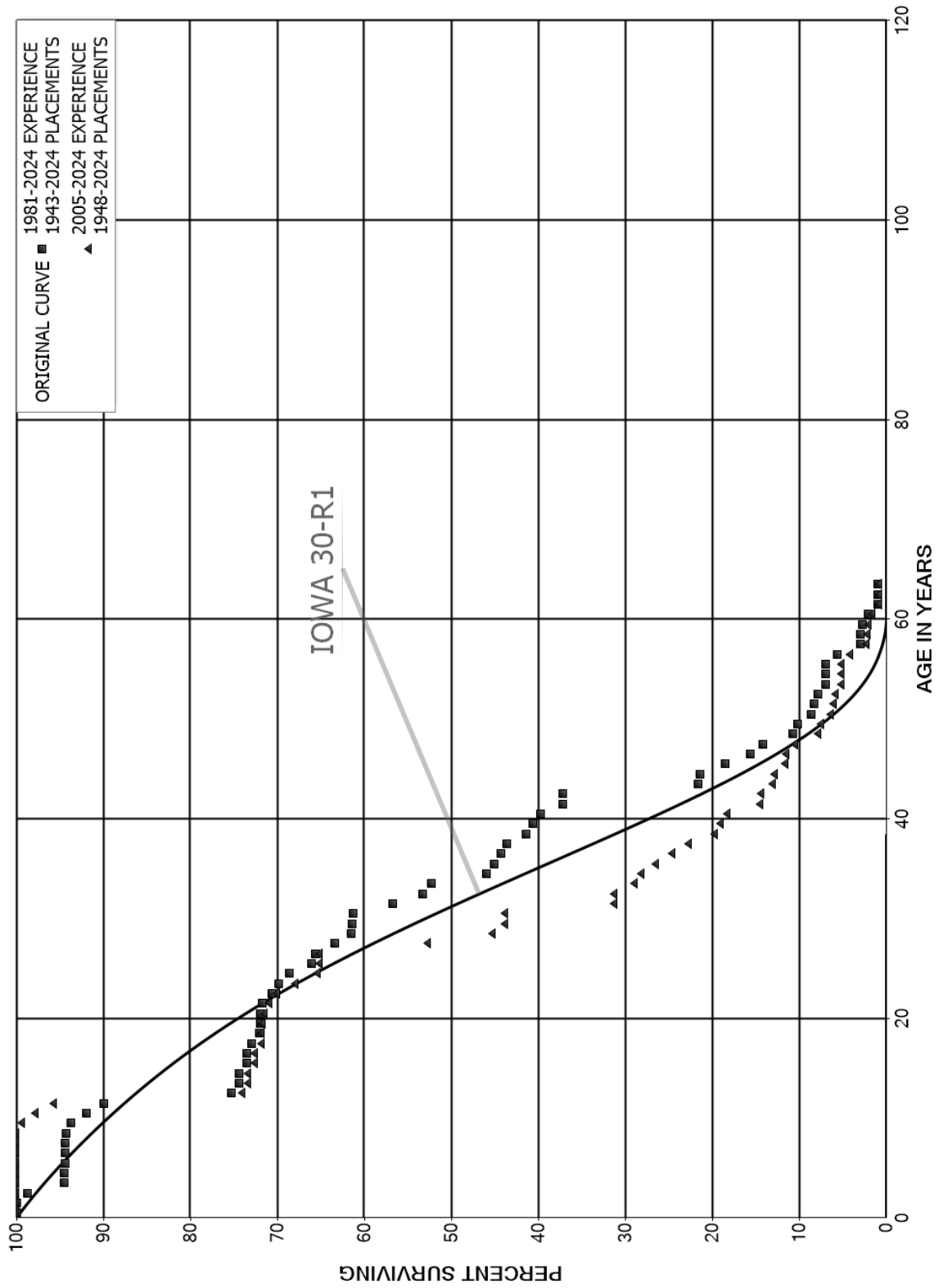
SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2001			EXPERIENCE BAND 1981-2024		
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	143,198		0.0000	1.0000	73.22
40.5	143,198		0.0000	1.0000	73.22
41.5	143,198		0.0000	1.0000	73.22
42.5	143,198		0.0000	1.0000	73.22
43.5	143,198		0.0000	1.0000	73.22
44.5	143,198		0.0000	1.0000	73.22
45.5	143,198		0.0000	1.0000	73.22
46.5	143,198		0.0000	1.0000	73.22
47.5	143,198		0.0000	1.0000	73.22
48.5	143,198		0.0000	1.0000	73.22
49.5	143,198		0.0000	1.0000	73.22
50.5	143,198		0.0000	1.0000	73.22
51.5	143,198		0.0000	1.0000	73.22
52.5	143,198		0.0000	1.0000	73.22
53.5	143,198		0.0000	1.0000	73.22
54.5	143,198	42,718	0.2983	0.7017	73.22
55.5	100,480	18,848	0.1876	0.8124	51.38
56.5	81,632	62,487	0.7655	0.2345	41.74
57.5	19,145		0.0000	1.0000	9.79
58.5	19,145		0.0000	1.0000	9.79
59.5	19,145		0.0000	1.0000	9.79
60.5	18,424		0.0000	1.0000	9.79
61.5					9.79

SPIRE MISSOURI, INC.
 ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2024			EXPERIENCE BAND 1981-2024		
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	4,996,777		0.0000	1.0000	100.00
0.5	4,918,181		0.0000	1.0000	100.00
1.5	4,991,933	65,738	0.0132	0.9868	100.00
2.5	4,865,987	206,174	0.0424	0.9576	98.68
3.5	4,710,191		0.0000	1.0000	94.50
4.5	4,633,093	4,000	0.0009	0.9991	94.50
5.5	4,631,373		0.0000	1.0000	94.42
6.5	5,141,356		0.0000	1.0000	94.42
7.5	5,188,002	5,466	0.0011	0.9989	94.42
8.5	5,357,642	31,488	0.0059	0.9941	94.32
9.5	5,217,106	102,616	0.0197	0.9803	93.77
10.5	5,122,043	108,410	0.0212	0.9788	91.92
11.5	5,210,977	852,554	0.1636	0.8364	89.98
12.5	4,316,271	49,200	0.0114	0.9886	75.26
13.5	4,403,091		0.0000	1.0000	74.40
14.5	4,395,234	54,234	0.0123	0.9877	74.40
15.5	4,090,479	1,450	0.0004	0.9996	73.48
16.5	3,871,599	28,124	0.0073	0.9927	73.45
17.5	3,864,753	44,704	0.0116	0.9884	72.92
18.5	3,982,705	5,160	0.0013	0.9987	72.08
19.5	4,119,929	4,286	0.0010	0.9990	71.98
20.5	5,104,806	16,476	0.0032	0.9968	71.91
21.5	5,037,125	76,776	0.0152	0.9848	71.68
22.5	4,960,350	50,302	0.0101	0.9899	70.58
23.5	4,848,576	89,845	0.0185	0.9815	69.87
24.5	4,516,093	163,223	0.0361	0.9639	68.57
25.5	4,155,657	27,524	0.0066	0.9934	66.10
26.5	3,491,813	122,089	0.0350	0.9650	65.66
27.5	3,368,593	95,998	0.0285	0.9715	63.36
28.5	3,235,653	9,604	0.0030	0.9970	61.56
29.5	4,343,872	8,008	0.0018	0.9982	61.37
30.5	4,337,142	320,720	0.0739	0.9261	61.26
31.5	4,015,961	243,578	0.0607	0.9393	56.73
32.5	3,880,913	75,665	0.0195	0.9805	53.29
33.5	4,011,866	483,805	0.1206	0.8794	52.25
34.5	3,544,645	66,950	0.0189	0.9811	45.95
35.5	3,477,695	60,783	0.0175	0.9825	45.08
36.5	3,423,020	52,917	0.0155	0.9845	44.29
37.5	3,194,557	164,528	0.0515	0.9485	43.61
38.5	3,027,833	58,358	0.0193	0.9807	41.36

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2024			EXPERIENCE BAND 1981-2024			
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	3,139,820	64,365	0.0205	0.9795	40.57	
40.5	3,043,177	192,949	0.0634	0.9366	39.73	
41.5	2,848,493	6,844	0.0024	0.9976	37.21	
42.5	2,841,649	1,187,403	0.4179	0.5821	37.13	
43.5	1,629,589	15,170	0.0093	0.9907	21.61	
44.5	1,608,031	222,080	0.1381	0.8619	21.41	
45.5	1,385,951	216,687	0.1563	0.8437	18.45	
46.5	1,169,263	105,553	0.0903	0.9097	15.57	
47.5	1,059,098	261,062	0.2465	0.7535	14.16	
48.5	795,362	34,829	0.0438	0.9562	10.67	
49.5	760,533	115,825	0.1523	0.8477	10.20	
50.5	590,582	28,465	0.0482	0.9518	8.65	
51.5	509,599	22,172	0.0435	0.9565	8.23	
52.5	405,920	45,070	0.1110	0.8890	7.88	
53.5	358,824		0.0000	1.0000	7.00	
54.5	358,824	730	0.0020	0.9980	7.00	
55.5	358,094	69,058	0.1928	0.8072	6.99	
56.5	289,036	137,225	0.4748	0.5252	5.64	
57.5	151,811	3,603	0.0237	0.9763	2.96	
58.5	141,817	6,267	0.0442	0.9558	2.89	
59.5	134,846	32,104	0.2381	0.7619	2.76	
60.5	89,048	49,369	0.5544	0.4456	2.11	
61.5	37,502		0.0000	1.0000	0.94	
62.5	33,997		0.0000	1.0000	0.94	
63.5	9,720		0.0000	1.0000	0.94	
64.5	9,720		0.0000	1.0000	0.94	
65.5	9,720		0.0000	1.0000	0.94	
66.5	9,720		0.0000	1.0000	0.94	
67.5	9,720		0.0000	1.0000	0.94	
68.5	9,720		0.0000	1.0000	0.94	
69.5	9,720		0.0000	1.0000	0.94	
70.5	9,720		0.0000	1.0000	0.94	
71.5	9,720		0.0000	1.0000	0.94	
72.5	9,720		0.0000	1.0000	0.94	
73.5	9,720	9,720	1.0000		0.94	
74.5						

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2024			EXPERIENCE BAND 2005-2024		
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	2,577,173		0.0000	1.0000	100.00
0.5	2,552,431		0.0000	1.0000	100.00
1.5	2,604,383		0.0000	1.0000	100.00
2.5	2,526,042		0.0000	1.0000	100.00
3.5	2,602,867		0.0000	1.0000	100.00
4.5	2,812,589		0.0000	1.0000	100.00
5.5	3,061,588		0.0000	1.0000	100.00
6.5	3,781,899		0.0000	1.0000	100.00
7.5	3,795,680	3,388	0.0009	0.9991	100.00
8.5	3,830,962	25,780	0.0067	0.9933	99.91
9.5	3,750,317	55,186	0.0147	0.9853	99.24
10.5	3,791,572	85,288	0.0225	0.9775	97.78
11.5	3,730,205	843,232	0.2261	0.7739	95.58
12.5	2,802,093	27,980	0.0100	0.9900	73.97
13.5	2,737,545		0.0000	1.0000	73.23
14.5	2,693,682	26,618	0.0099	0.9901	73.23
15.5	2,362,887	1,450	0.0006	0.9994	72.51
16.5	1,967,614	21,046	0.0107	0.9893	72.47
17.5	1,957,780		0.0000	1.0000	71.69
18.5	2,007,460	3,426	0.0017	0.9983	71.69
19.5	1,637,256	4,286	0.0026	0.9974	71.57
20.5	1,728,421	12,314	0.0071	0.9929	71.38
21.5	1,710,847	22,762	0.0133	0.9867	70.87
22.5	1,688,085	50,302	0.0298	0.9702	69.93
23.5	1,578,385	60,141	0.0381	0.9619	67.85
24.5	1,231,028	3,923	0.0032	0.9968	65.26
25.5	1,069,243		0.0000	1.0000	65.05
26.5	451,055	86,503	0.1918	0.8082	65.05
27.5	364,708	51,504	0.1412	0.8588	52.58
28.5	287,464	8,848	0.0308	0.9692	45.15
29.5	293,169		0.0000	1.0000	43.76
30.5	803,845	230,250	0.2864	0.7136	43.76
31.5	635,047	2,166	0.0034	0.9966	31.23
32.5	791,897	56,799	0.0717	0.9283	31.12
33.5	736,636	20,197	0.0274	0.9726	28.89
34.5	710,755	41,974	0.0591	0.9409	28.10
35.5	731,975	54,261	0.0741	0.9259	26.44
36.5	714,700	52,917	0.0740	0.9260	24.48
37.5	508,449	68,594	0.1349	0.8651	22.67
38.5	481,044	16,592	0.0345	0.9655	19.61

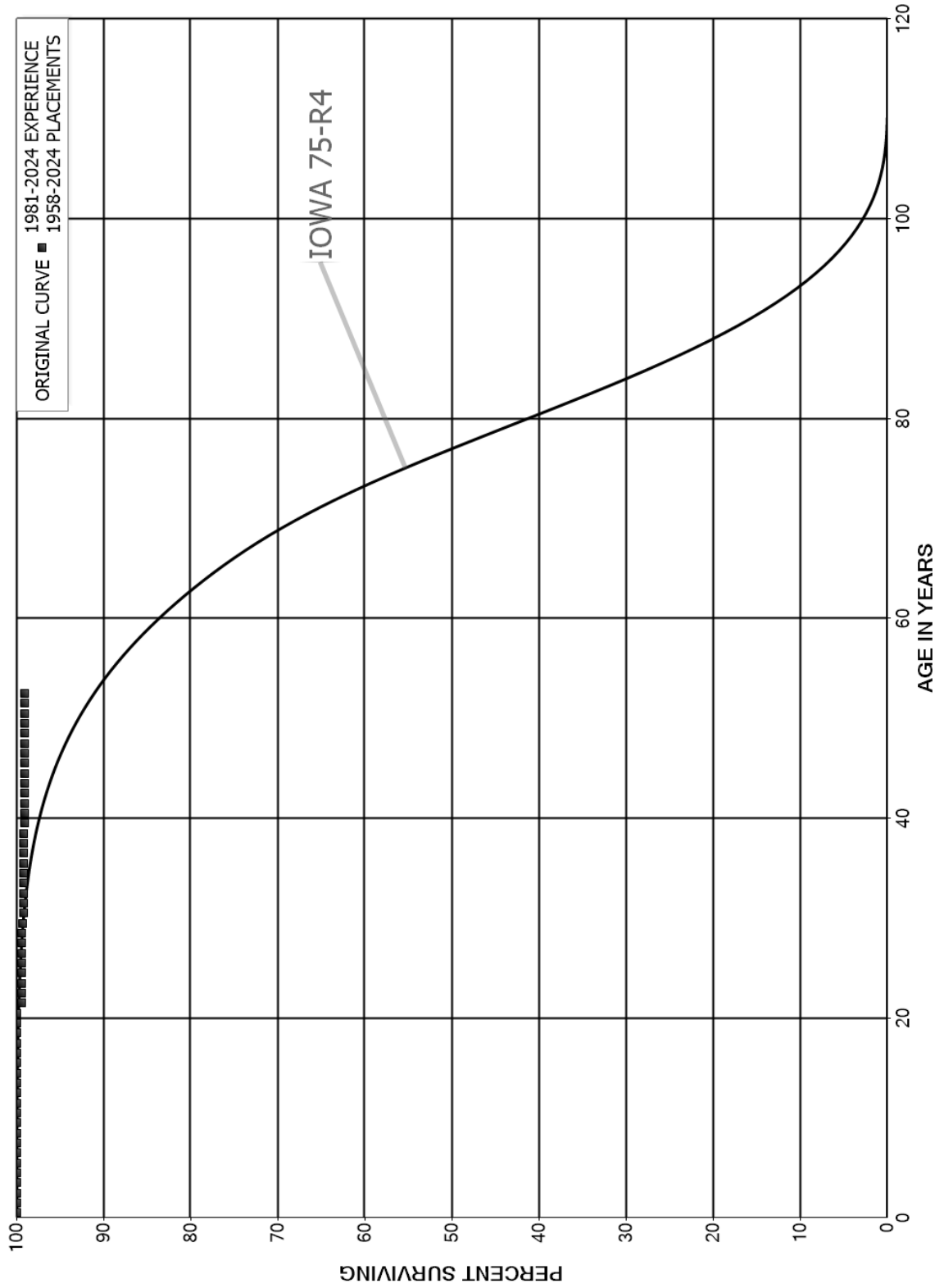
SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2024			EXPERIENCE BAND 2005-2024			
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	756,367	28,239	0.0373	0.9627	18.93	
40.5	834,833	177,887	0.2131	0.7869	18.22	
41.5	663,654	1,644	0.0025	0.9975	14.34	
42.5	833,617	81,853	0.0982	0.9018	14.31	
43.5	1,045,090	15,170	0.0145	0.9855	12.90	
44.5	1,291,157	124,882	0.0967	0.9033	12.71	
45.5	1,167,021	9,305	0.0080	0.9920	11.48	
46.5	1,157,716	105,553	0.0912	0.9088	11.39	
47.5	1,047,551	261,062	0.2492	0.7508	10.35	
48.5	783,814	34,829	0.0444	0.9556	7.77	
49.5	748,985	115,825	0.1546	0.8454	7.43	
50.5	579,035	26,637	0.0460	0.9540	6.28	
51.5	499,879	22,172	0.0444	0.9556	5.99	
52.5	396,201	45,070	0.1138	0.8862	5.72	
53.5	349,104		0.0000	1.0000	5.07	
54.5	349,104	730	0.0021	0.9979	5.07	
55.5	348,374	69,058	0.1982	0.8018	5.06	
56.5	289,036	137,225	0.4748	0.5252	4.06	
57.5	151,811	3,603	0.0237	0.9763	2.13	
58.5	141,817	6,267	0.0442	0.9558	2.08	
59.5	134,846	32,104	0.2381	0.7619	1.99	
60.5	89,048	49,369	0.5544	0.4456	1.52	
61.5	37,502		0.0000	1.0000	0.68	
62.5	33,997		0.0000	1.0000	0.68	
63.5	9,720		0.0000	1.0000	0.68	
64.5	9,720		0.0000	1.0000	0.68	
65.5	9,720		0.0000	1.0000	0.68	
66.5	9,720		0.0000	1.0000	0.68	
67.5	9,720		0.0000	1.0000	0.68	
68.5	9,720		0.0000	1.0000	0.68	
69.5	9,720		0.0000	1.0000	0.68	
70.5	9,720		0.0000	1.0000	0.68	
71.5	9,720		0.0000	1.0000	0.68	
72.5	9,720		0.0000	1.0000	0.68	
73.5	9,720	9,720	1.0000		0.68	
74.5						

SPIRE MISSOURI, INC.
 ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2024			EXPERIENCE BAND 1981-2024		
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	127,650		0.0000	1.0000	100.00
0.5	89,821		0.0000	1.0000	100.00
1.5	89,821		0.0000	1.0000	100.00
2.5	68,791		0.0000	1.0000	100.00
3.5	68,791		0.0000	1.0000	100.00
4.5	68,791		0.0000	1.0000	100.00
5.5	80,740		0.0000	1.0000	100.00
6.5	92,193		0.0000	1.0000	100.00
7.5	96,533		0.0000	1.0000	100.00
8.5	4,858,550		0.0000	1.0000	100.00
9.5	4,858,550		0.0000	1.0000	100.00
10.5	4,858,716		0.0000	1.0000	100.00
11.5	4,860,046		0.0000	1.0000	100.00
12.5	4,860,046	690	0.0001	0.9999	100.00
13.5	4,859,356		0.0000	1.0000	99.99
14.5	4,859,356		0.0000	1.0000	99.99
15.5	4,859,356		0.0000	1.0000	99.99
16.5	4,859,356		0.0000	1.0000	99.99
17.5	4,859,357		0.0000	1.0000	99.99
18.5	4,856,297		0.0000	1.0000	99.99
19.5	4,856,297		0.0000	1.0000	99.99
20.5	4,856,296	30,616	0.0063	0.9937	99.99
21.5	4,825,884		0.0000	1.0000	99.36
22.5	4,806,594		0.0000	1.0000	99.36
23.5	4,806,594		0.0000	1.0000	99.36
24.5	4,806,594		0.0000	1.0000	99.36
25.5	4,806,594		0.0000	1.0000	99.36
26.5	4,806,595		0.0000	1.0000	99.36
27.5	4,806,595		0.0000	1.0000	99.36
28.5	4,806,595	4,724	0.0010	0.9990	99.36
29.5	4,801,871	4,723	0.0010	0.9990	99.26
30.5	4,790,063		0.0000	1.0000	99.16
31.5	4,788,194		0.0000	1.0000	99.16
32.5	4,788,194		0.0000	1.0000	99.16
33.5	4,773,732		0.0000	1.0000	99.16
34.5	4,773,732		0.0000	1.0000	99.16
35.5	4,773,732		0.0000	1.0000	99.16
36.5	4,771,567	166	0.0000	1.0000	99.16
37.5	4,771,400	1,333	0.0003	0.9997	99.16
38.5	4,757,127	596	0.0001	0.9999	99.13

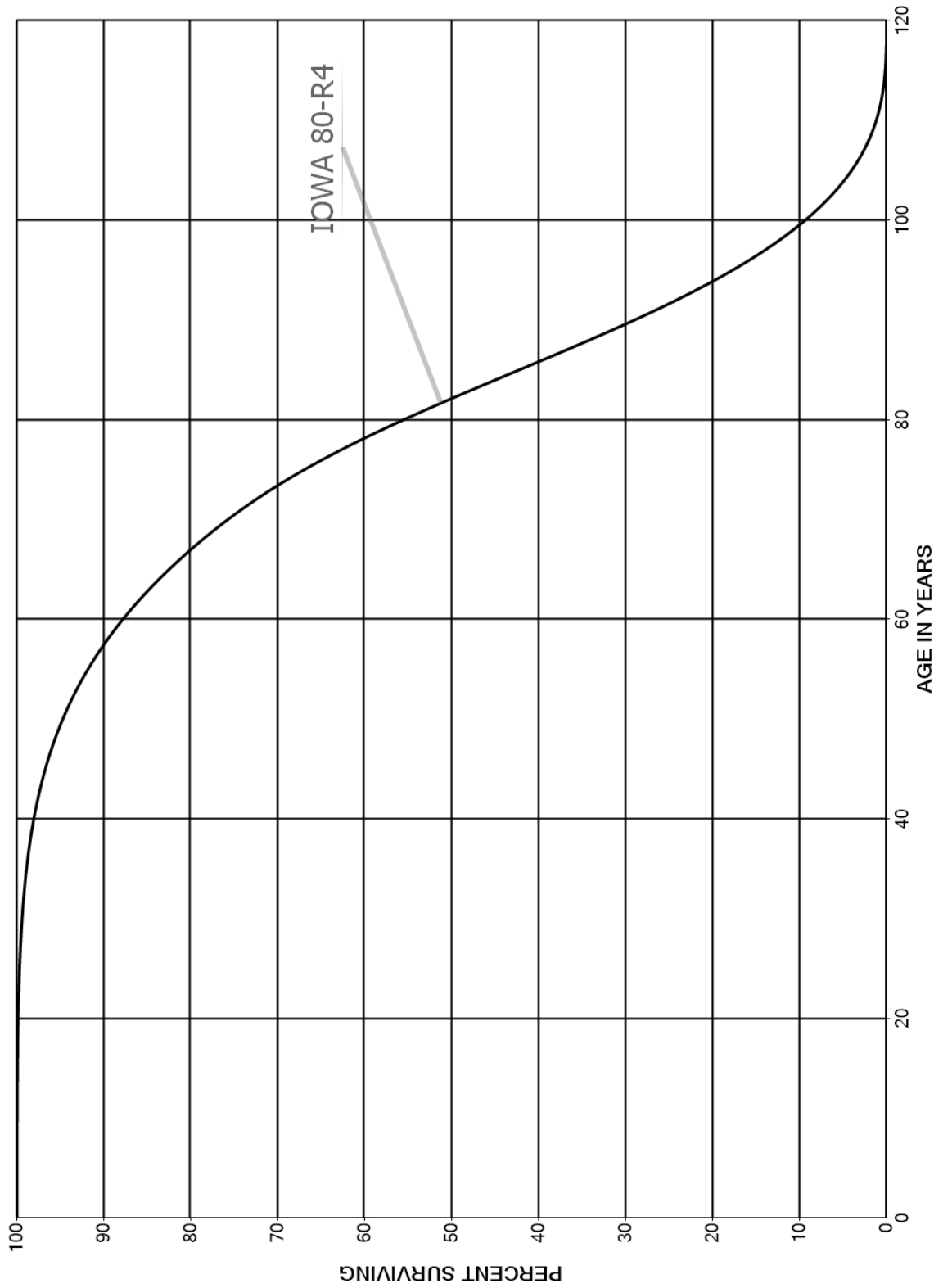
SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

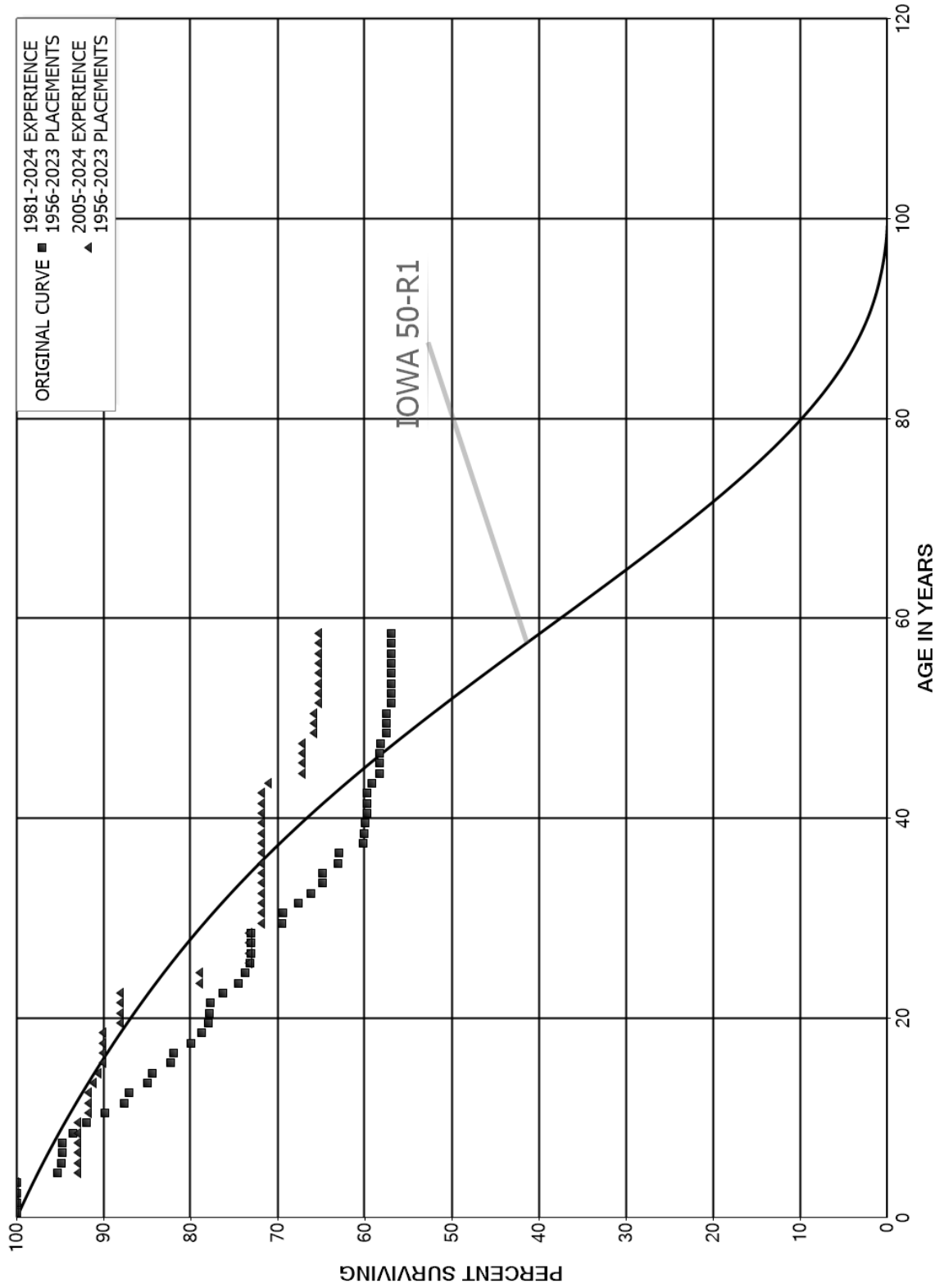
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2024			EXPERIENCE BAND 1981-2024		
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	4,760,872		0.0000	1.0000	99.12
40.5	4,756,532		0.0000	1.0000	99.12
41.5	4,756,532		0.0000	1.0000	99.12
42.5	4,756,532		0.0000	1.0000	99.12
43.5	4,756,532		0.0000	1.0000	99.12
44.5	4,756,532	3,505	0.0007	0.9993	99.12
45.5	4,753,027		0.0000	1.0000	99.04
46.5	4,753,027		0.0000	1.0000	99.04
47.5	4,753,027		0.0000	1.0000	99.04
48.5	4,753,027		0.0000	1.0000	99.04
49.5	4,747,196		0.0000	1.0000	99.04
50.5	4,735,743		0.0000	1.0000	99.04
51.5	4,735,743	345	0.0001	0.9999	99.04
52.5	4,195		0.0000	1.0000	99.04
53.5	4,196		0.0000	1.0000	99.04
54.5	4,196		0.0000	1.0000	99.04
55.5	4,196		0.0000	1.0000	99.04
56.5	4,196		0.0000	1.0000	99.04
57.5	4,196		0.0000	1.0000	99.04
58.5	4,196		0.0000	1.0000	99.04
59.5	4,196		0.0000	1.0000	99.04
60.5	4,196		0.0000	1.0000	99.04
61.5	4,196		0.0000	1.0000	99.04
62.5	4,196		0.0000	1.0000	99.04
63.5	4,196		0.0000	1.0000	99.04
64.5	4,196		0.0000	1.0000	99.04
65.5	3,993		0.0000	1.0000	99.04
66.5					99.04

SPIRE MISSOURI, INC.
ACCOUNT 350.20 RIGHTS OF WAY
SMOOTH SURVIVOR CURVE



SPIRE MISSOURI, INC.
 ACCOUNTS 351.20 AND 351.40 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNTS 351.20 AND 351.40 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2023			EXPERIENCE BAND 1981-2024		
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	850,047		0.0000	1.0000	100.00
0.5	857,970		0.0000	1.0000	100.00
1.5	794,788		0.0000	1.0000	100.00
2.5	809,105		0.0000	1.0000	100.00
3.5	850,679	40,128	0.0472	0.9528	100.00
4.5	944,609	4,948	0.0052	0.9948	95.28
5.5	942,174	924	0.0010	0.9990	94.78
6.5	891,598		0.0000	1.0000	94.69
7.5	715,155	9,124	0.0128	0.9872	94.69
8.5	649,850	10,984	0.0169	0.9831	93.48
9.5	638,866	14,524	0.0227	0.9773	91.90
10.5	637,366	15,866	0.0249	0.9751	89.81
11.5	654,485	3,880	0.0059	0.9941	87.58
12.5	676,396	16,284	0.0241	0.9759	87.06
13.5	652,923	4,248	0.0065	0.9935	84.96
14.5	669,004	16,964	0.0254	0.9746	84.41
15.5	711,797	2,942	0.0041	0.9959	82.27
16.5	742,098	17,708	0.0239	0.9761	81.93
17.5	806,496	12,870	0.0160	0.9840	79.97
18.5	910,836	8,429	0.0093	0.9907	78.70
19.5	922,638	1,950	0.0021	0.9979	77.97
20.5	923,182	740	0.0008	0.9992	77.81
21.5	1,196,390	23,052	0.0193	0.9807	77.74
22.5	1,250,530	28,040	0.0224	0.9776	76.24
23.5	1,225,311	13,688	0.0112	0.9888	74.54
24.5	1,669,561	11,888	0.0071	0.9929	73.70
25.5	1,637,698	2,000	0.0012	0.9988	73.18
26.5	1,635,698	1,738	0.0011	0.9989	73.09
27.5	1,631,671		0.0000	1.0000	73.01
28.5	1,631,671	78,236	0.0479	0.9521	73.01
29.5	1,538,410	2,838	0.0018	0.9982	69.51
30.5	1,535,572	39,548	0.0258	0.9742	69.38
31.5	1,496,024	30,562	0.0204	0.9796	67.59
32.5	1,465,462	29,400	0.0201	0.9799	66.21
33.5	1,436,062		0.0000	1.0000	64.89
34.5	1,436,024	39,746	0.0277	0.9723	64.89
35.5	1,388,868	2,122	0.0015	0.9985	63.09
36.5	1,378,909	61,812	0.0448	0.9552	62.99
37.5	1,303,953	2,680	0.0021	0.9979	60.17
38.5	1,297,670	2,400	0.0018	0.9982	60.05

SPIRE MISSOURI, INC.

ACCOUNTS 351.20 AND 351.40 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2023			EXPERIENCE BAND 1981-2024			
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	1,292,066	4,812	0.0037	0.9963	59.93	
40.5	1,267,143		0.0000	1.0000	59.71	
41.5	1,264,614		0.0000	1.0000	59.71	
42.5	1,226,161	10,582	0.0086	0.9914	59.71	
43.5	1,215,411	19,371	0.0159	0.9841	59.20	
44.5	1,184,129		0.0000	1.0000	58.25	
45.5	1,179,145		0.0000	1.0000	58.25	
46.5	1,176,285	860	0.0007	0.9993	58.25	
47.5	1,175,425	14,233	0.0121	0.9879	58.21	
48.5	1,152,888	816	0.0007	0.9993	57.51	
49.5	1,151,494		0.0000	1.0000	57.46	
50.5	1,145,517	9,380	0.0082	0.9918	57.46	
51.5	1,136,137		0.0000	1.0000	56.99	
52.5	1,118,111		0.0000	1.0000	56.99	
53.5	1,118,111		0.0000	1.0000	56.99	
54.5	1,113,999		0.0000	1.0000	56.99	
55.5	1,093,448		0.0000	1.0000	56.99	
56.5	1,067,657		0.0000	1.0000	56.99	
57.5	1,066,302	401	0.0004	0.9996	56.99	
58.5	1,045,973		0.0000	1.0000	56.97	
59.5	1,044,001	3,200	0.0031	0.9969	56.97	
60.5	1,024,380		0.0000	1.0000	56.80	
61.5	968,641	3,712	0.0038	0.9962	56.80	
62.5	884,494	4,250	0.0048	0.9952	56.58	
63.5	833,370		0.0000	1.0000	56.31	
64.5	806,302		0.0000	1.0000	56.31	
65.5	514,453		0.0000	1.0000	56.31	
66.5	479,659		0.0000	1.0000	56.31	
67.5	412,988	3,130	0.0076	0.9924	56.31	
68.5					55.88	

SPIRE MISSOURI, INC.

ACCOUNTS 351.20 AND 351.40 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2023			EXPERIENCE BAND 2005-2024		
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	423,547		0.0000	1.0000	100.00
0.5	500,639		0.0000	1.0000	100.00
1.5	470,146		0.0000	1.0000	100.00
2.5	469,790		0.0000	1.0000	100.00
3.5	540,310	38,590	0.0714	0.9286	100.00
4.5	656,557		0.0000	1.0000	92.86
5.5	696,298		0.0000	1.0000	92.86
6.5	643,402		0.0000	1.0000	92.86
7.5	471,730		0.0000	1.0000	92.86
8.5	399,341		0.0000	1.0000	92.86
9.5	449,240	5,852	0.0130	0.9870	92.86
10.5	432,929		0.0000	1.0000	91.65
11.5	432,929		0.0000	1.0000	91.65
12.5	432,929	2,732	0.0063	0.9937	91.65
13.5	419,219	2,482	0.0059	0.9941	91.07
14.5	416,775	2,930	0.0070	0.9930	90.53
15.5	418,640		0.0000	1.0000	89.89
16.5	417,143		0.0000	1.0000	89.89
17.5	408,808		0.0000	1.0000	89.89
18.5	380,408	8,279	0.0218	0.9782	89.89
19.5	343,885		0.0000	1.0000	87.94
20.5	286,904		0.0000	1.0000	87.94
21.5	247,121		0.0000	1.0000	87.94
22.5	266,535	27,728	0.1040	0.8960	87.94
23.5	175,125		0.0000	1.0000	78.79
24.5	159,898	11,488	0.0718	0.9282	78.79
25.5	133,420		0.0000	1.0000	73.13
26.5	136,280		0.0000	1.0000	73.13
27.5	133,991		0.0000	1.0000	73.13
28.5	142,710	2,714	0.0190	0.9810	73.13
29.5	126,365		0.0000	1.0000	71.74
30.5	132,342		0.0000	1.0000	71.74
31.5	132,342		0.0000	1.0000	71.74
32.5	150,368		0.0000	1.0000	71.74
33.5	150,368		0.0000	1.0000	71.74
34.5	173,813		0.0000	1.0000	71.74
35.5	186,954		0.0000	1.0000	71.74
36.5	204,908		0.0000	1.0000	71.74
37.5	193,119		0.0000	1.0000	71.74
38.5	209,845		0.0000	1.0000	71.74

SPIRE MISSOURI, INC.

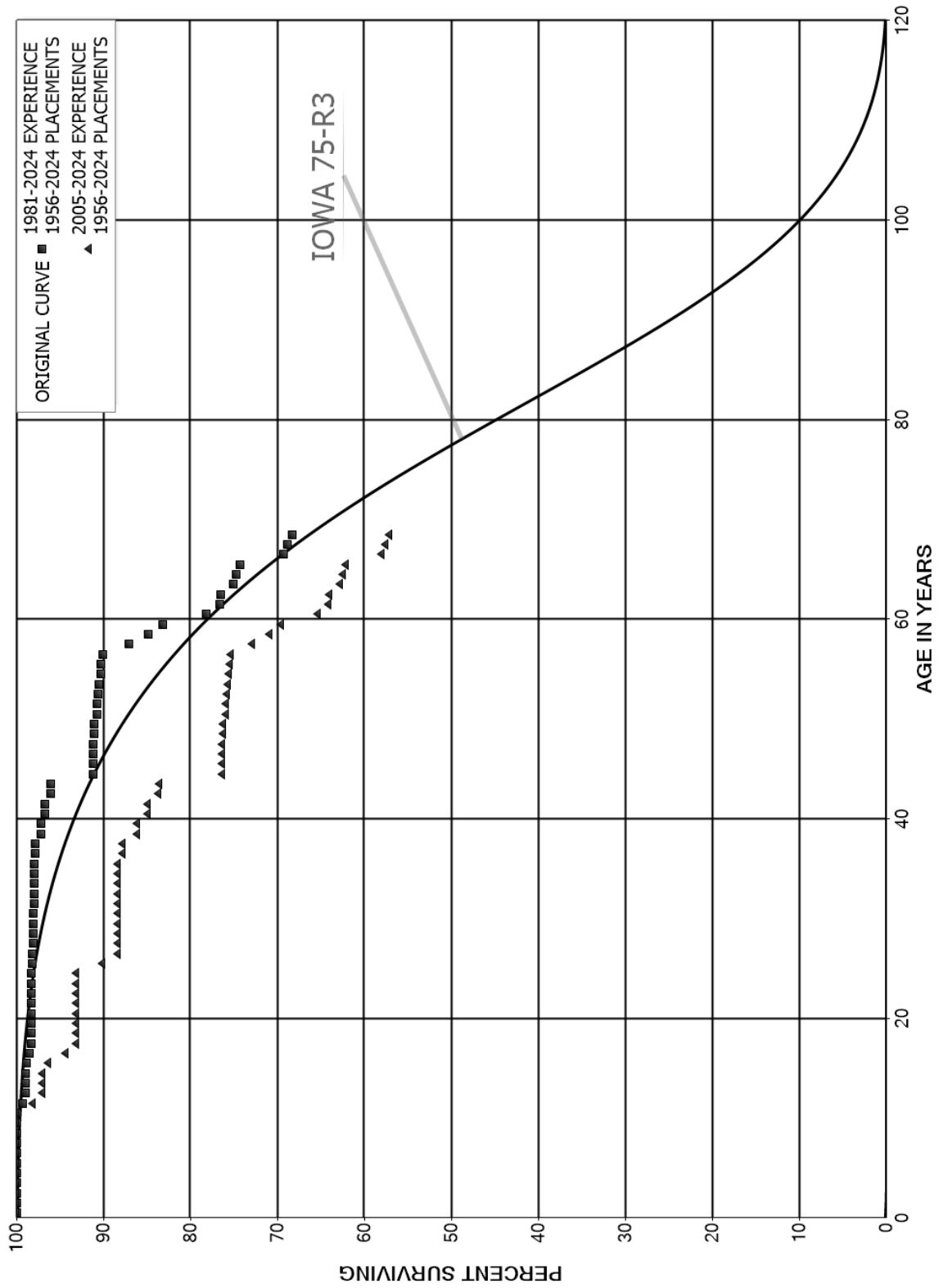
ACCOUNTS 351.20 AND 351.40 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2023			EXPERIENCE BAND 2005-2024		
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	208,614		0.0000	1.0000	71.74
40.5	208,124		0.0000	1.0000	71.74
41.5	261,334		0.0000	1.0000	71.74
42.5	311,321	3,434	0.0110	0.9890	71.74
43.5	358,844	19,371	0.0540	0.9460	70.95
44.5	354,629		0.0000	1.0000	67.12
45.5	655,312		0.0000	1.0000	67.12
46.5	687,246	860	0.0013	0.9987	67.12
47.5	753,057	14,233	0.0189	0.9811	67.03
48.5	1,152,888	816	0.0007	0.9993	65.77
49.5	1,151,494		0.0000	1.0000	65.72
50.5	1,145,517	9,380	0.0082	0.9918	65.72
51.5	1,136,137		0.0000	1.0000	65.18
52.5	1,118,111		0.0000	1.0000	65.18
53.5	1,118,111		0.0000	1.0000	65.18
54.5	1,113,999		0.0000	1.0000	65.18
55.5	1,093,448		0.0000	1.0000	65.18
56.5	1,067,657		0.0000	1.0000	65.18
57.5	1,066,302	401	0.0004	0.9996	65.18
58.5	1,045,973		0.0000	1.0000	65.16
59.5	1,044,001	3,200	0.0031	0.9969	65.16
60.5	1,024,380		0.0000	1.0000	64.96
61.5	968,641	3,712	0.0038	0.9962	64.96
62.5	884,494	4,250	0.0048	0.9952	64.71
63.5	833,370		0.0000	1.0000	64.40
64.5	806,302		0.0000	1.0000	64.40
65.5	514,453		0.0000	1.0000	64.40
66.5	479,659		0.0000	1.0000	64.40
67.5	412,988	3,130	0.0076	0.9924	64.40
68.5					63.91

SPIRE MISSOURI, INC.
ACCOUNT 352.00 WELLS

ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2024

EXPERIENCE BAND 1981-2024

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	5,438,470		0.0000	1.0000	100.00
0.5	5,195,630		0.0000	1.0000	100.00
1.5	5,201,562		0.0000	1.0000	100.00
2.5	3,601,341		0.0000	1.0000	100.00
3.5	2,324,476		0.0000	1.0000	100.00
4.5	1,487,155		0.0000	1.0000	100.00
5.5	686,182		0.0000	1.0000	100.00
6.5	736,239		0.0000	1.0000	100.00
7.5	828,098		0.0000	1.0000	100.00
8.5	940,072		0.0000	1.0000	100.00
9.5	1,187,583		0.0000	1.0000	100.00
10.5	1,577,179	10,632	0.0067	0.9933	100.00
11.5	1,782,178	6,383	0.0036	0.9964	99.33
12.5	2,001,875		0.0000	1.0000	98.97
13.5	2,085,253		0.0000	1.0000	98.97
14.5	2,282,141	3,059	0.0013	0.9987	98.97
15.5	2,291,962	8,021	0.0035	0.9965	98.84
16.5	2,527,744	4,962	0.0020	0.9980	98.49
17.5	2,887,390		0.0000	1.0000	98.30
18.5	3,317,296		0.0000	1.0000	98.30
19.5	3,695,735		0.0000	1.0000	98.30
20.5	3,908,725		0.0000	1.0000	98.30
21.5	4,189,384		0.0000	1.0000	98.30
22.5	4,335,756		0.0000	1.0000	98.30
23.5	4,806,191		0.0000	1.0000	98.30
24.5	6,121,724	5,232	0.0009	0.9991	98.30
25.5	6,114,817	3,133	0.0005	0.9995	98.21
26.5	6,101,220	2,780	0.0005	0.9995	98.16
27.5	6,046,539	1,462	0.0002	0.9998	98.12
28.5	6,044,191		0.0000	1.0000	98.10
29.5	5,962,435	284	0.0000	1.0000	98.10
30.5	5,962,151	7,458	0.0013	0.9987	98.09
31.5	5,954,693		0.0000	1.0000	97.97
32.5	5,954,693		0.0000	1.0000	97.97
33.5	5,954,693		0.0000	1.0000	97.97
34.5	5,954,693		0.0000	1.0000	97.97
35.5	5,954,693	7,622	0.0013	0.9987	97.97
36.5	5,947,071		0.0000	1.0000	97.84
37.5	5,947,071	42,279	0.0071	0.9929	97.84
38.5	5,904,792		0.0000	1.0000	97.15

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2024

EXPERIENCE BAND 1981-2024

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	5,904,792	26,678	0.0045	0.9955	97.15
40.5	5,878,114	178	0.0000	1.0000	96.71
41.5	5,869,846	36,204	0.0062	0.9938	96.71
42.5	5,833,642	1,906	0.0003	0.9997	96.11
43.5	5,831,736	295,970	0.0508	0.9492	96.08
44.5	5,535,766		0.0000	1.0000	91.20
45.5	5,535,766		0.0000	1.0000	91.20
46.5	5,535,766		0.0000	1.0000	91.20
47.5	5,535,766	5,018	0.0009	0.9991	91.20
48.5	5,530,748	1,906	0.0003	0.9997	91.12
49.5	5,425,569	18,957	0.0035	0.9965	91.09
50.5	5,356,554		0.0000	1.0000	90.77
51.5	5,271,424	9,529	0.0018	0.9982	90.77
52.5	5,149,921	4,003	0.0008	0.9992	90.60
53.5	4,915,130	11,761	0.0024	0.9976	90.53
54.5	4,803,954	4,170	0.0009	0.9991	90.32
55.5	4,711,171	6,251	0.0013	0.9987	90.24
56.5	4,446,107	149,277	0.0336	0.9664	90.12
57.5	4,184,794	111,120	0.0266	0.9734	87.09
58.5	3,889,909	73,435	0.0189	0.9811	84.78
59.5	3,766,088	228,135	0.0606	0.9394	83.18
60.5	3,432,597	66,792	0.0195	0.9805	78.14
61.5	2,932,975	4,543	0.0015	0.9985	76.62
62.5	2,641,979	48,735	0.0184	0.9816	76.50
63.5	2,382,849	12,932	0.0054	0.9946	75.09
64.5	2,175,601	10,306	0.0047	0.9953	74.68
65.5	1,955,361	131,950	0.0675	0.9325	74.33
66.5	1,650,912	10,688	0.0065	0.9935	69.31
67.5	1,179,044	10,832	0.0092	0.9908	68.87
68.5					68.23

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2024

EXPERIENCE BAND 2005-2024

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	5,239,708		0.0000	1.0000	100.00
0.5	4,996,868		0.0000	1.0000	100.00
1.5	5,002,800		0.0000	1.0000	100.00
2.5	3,438,204		0.0000	1.0000	100.00
3.5	2,161,339		0.0000	1.0000	100.00
4.5	1,324,018		0.0000	1.0000	100.00
5.5	414,523		0.0000	1.0000	100.00
6.5	430,219		0.0000	1.0000	100.00
7.5	485,253		0.0000	1.0000	100.00
8.5	486,139		0.0000	1.0000	100.00
9.5	561,961		0.0000	1.0000	100.00
10.5	561,961	10,632	0.0189	0.9811	100.00
11.5	551,329	6,383	0.0116	0.9884	98.11
12.5	508,819		0.0000	1.0000	96.97
13.5	480,054		0.0000	1.0000	96.97
14.5	432,443	3,059	0.0071	0.9929	96.97
15.5	387,388	8,021	0.0207	0.9793	96.29
16.5	379,367	4,962	0.0131	0.9869	94.29
17.5	229,714		0.0000	1.0000	93.06
18.5	217,479		0.0000	1.0000	93.06
19.5	190,672		0.0000	1.0000	93.06
20.5	190,672		0.0000	1.0000	93.06
21.5	198,762		0.0000	1.0000	93.06
22.5	163,137		0.0000	1.0000	93.06
23.5	163,137		0.0000	1.0000	93.06
24.5	163,137	5,232	0.0321	0.9679	93.06
25.5	156,230	3,133	0.0201	0.9799	90.07
26.5	142,633		0.0000	1.0000	88.27
27.5	90,732		0.0000	1.0000	88.27
28.5	89,846		0.0000	1.0000	88.27
29.5	118,287		0.0000	1.0000	88.27
30.5	168,344		0.0000	1.0000	88.27
31.5	260,203		0.0000	1.0000	88.27
32.5	372,177		0.0000	1.0000	88.27
33.5	622,842		0.0000	1.0000	88.27
34.5	1,010,976		0.0000	1.0000	88.27
35.5	1,226,607	7,622	0.0062	0.9938	88.27
36.5	1,480,908		0.0000	1.0000	87.72
37.5	1,593,051	30,487	0.0191	0.9809	87.72
38.5	1,799,604		0.0000	1.0000	86.04

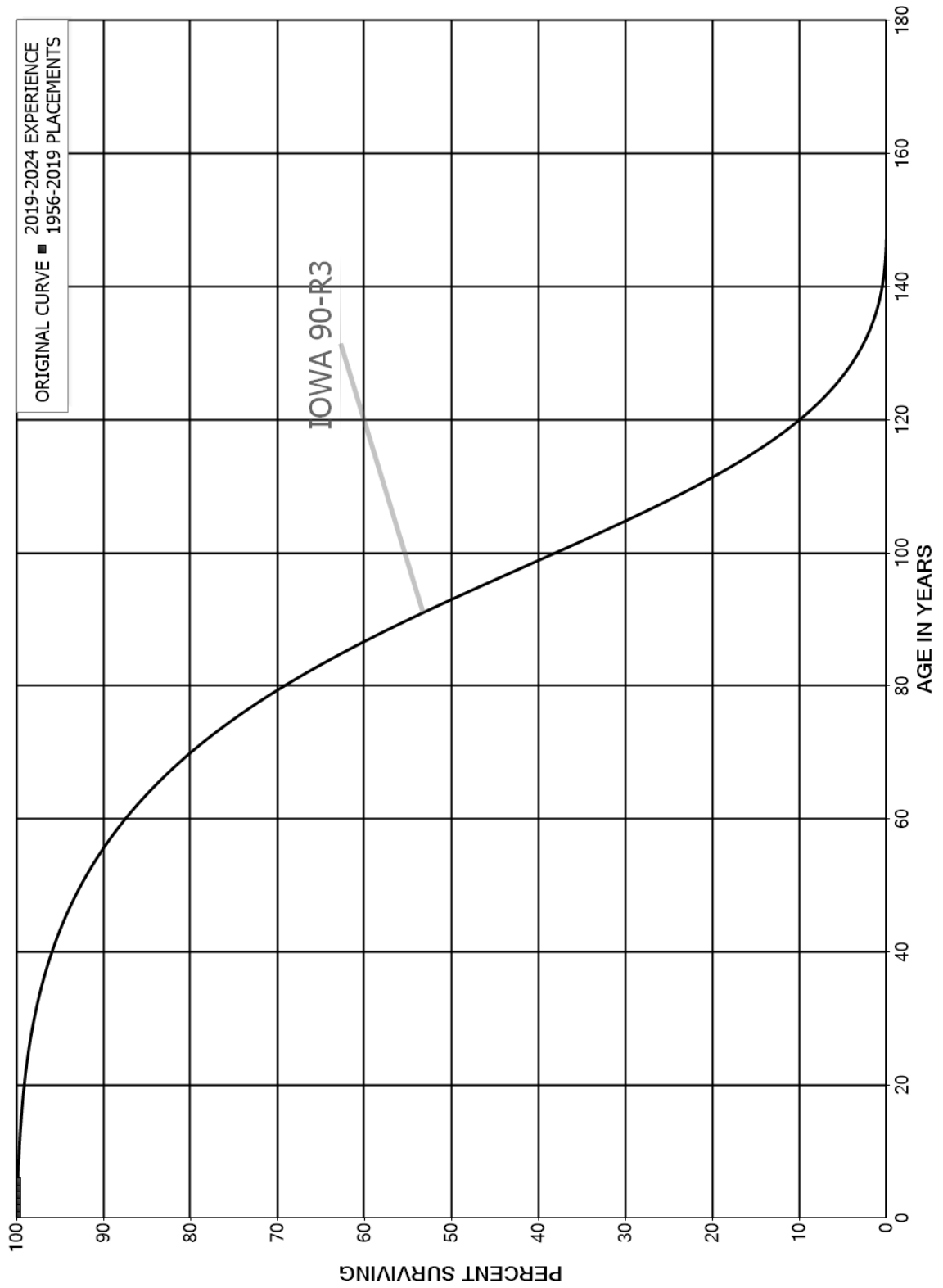
SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2024			EXPERIENCE BAND 2005-2024			
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	1,854,481	26,678	0.0144	0.9856	86.04	
40.5	2,071,606	178	0.0001	0.9999	84.80	
41.5	2,572,636	36,204	0.0141	0.9859	84.80	
42.5	2,978,574	1,906	0.0006	0.9994	83.60	
43.5	3,381,913	295,970	0.0875	0.9125	83.55	
44.5	3,298,934		0.0000	1.0000	76.24	
45.5	3,567,801		0.0000	1.0000	76.24	
46.5	3,749,798		0.0000	1.0000	76.24	
47.5	4,220,233	5,018	0.0012	0.9988	76.24	
48.5	5,530,748	1,906	0.0003	0.9997	76.15	
49.5	5,425,569	18,957	0.0035	0.9965	76.12	
50.5	5,356,554		0.0000	1.0000	75.85	
51.5	5,271,424	9,529	0.0018	0.9982	75.85	
52.5	5,149,921	4,003	0.0008	0.9992	75.72	
53.5	4,915,130	11,761	0.0024	0.9976	75.66	
54.5	4,803,954	4,170	0.0009	0.9991	75.48	
55.5	4,711,171	6,251	0.0013	0.9987	75.41	
56.5	4,446,107	149,277	0.0336	0.9664	75.31	
57.5	4,184,794	111,120	0.0266	0.9734	72.78	
58.5	3,889,909	73,435	0.0189	0.9811	70.85	
59.5	3,766,088	228,135	0.0606	0.9394	69.51	
60.5	3,432,597	66,792	0.0195	0.9805	65.30	
61.5	2,932,975	4,543	0.0015	0.9985	64.03	
62.5	2,641,979	48,735	0.0184	0.9816	63.93	
63.5	2,382,849	12,932	0.0054	0.9946	62.75	
64.5	2,175,601	10,306	0.0047	0.9953	62.41	
65.5	1,955,361	131,950	0.0675	0.9325	62.12	
66.5	1,650,912	10,688	0.0065	0.9935	57.92	
67.5	1,179,044	10,832	0.0092	0.9908	57.55	
68.5					57.02	

SPIRE MISSOURI, INC.
 ACCOUNT 352.10 STORAGE LEASEHOLDS AND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 352.10 STORAGE LEASEHOLDS AND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2019			EXPERIENCE BAND 2019-2024		
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	71,460		0.0000	1.0000	100.00
0.5	71,460		0.0000	1.0000	100.00
1.5	71,460		0.0000	1.0000	100.00
2.5	71,460		0.0000	1.0000	100.00
3.5	71,460		0.0000	1.0000	100.00
4.5	71,460		0.0000	1.0000	100.00
5.5					100.00
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5	400		0.0000		
14.5	700		0.0000		
15.5	4,253		0.0000		
16.5	4,253		0.0000		
17.5	4,253		0.0000		
18.5	22,383		0.0000		
19.5	30,088		0.0000		
20.5	30,388		0.0000		
21.5	27,253		0.0000		
22.5	27,253		0.0000		
23.5	28,148		0.0000		
24.5	10,017		0.0000		
25.5	1,912		0.0000		
26.5	3,149		0.0000		
27.5	8,053		0.0000		
28.5	17,547		0.0000		
29.5	34,323		0.0000		
30.5	39,172		0.0000		
31.5	41,803		0.0000		
32.5	40,466		0.0000		
33.5	35,145		0.0000		
34.5	25,651		0.0000		
35.5	7,980		0.0000		
36.5	3,131		0.0000		
37.5	500		0.0000		
38.5					

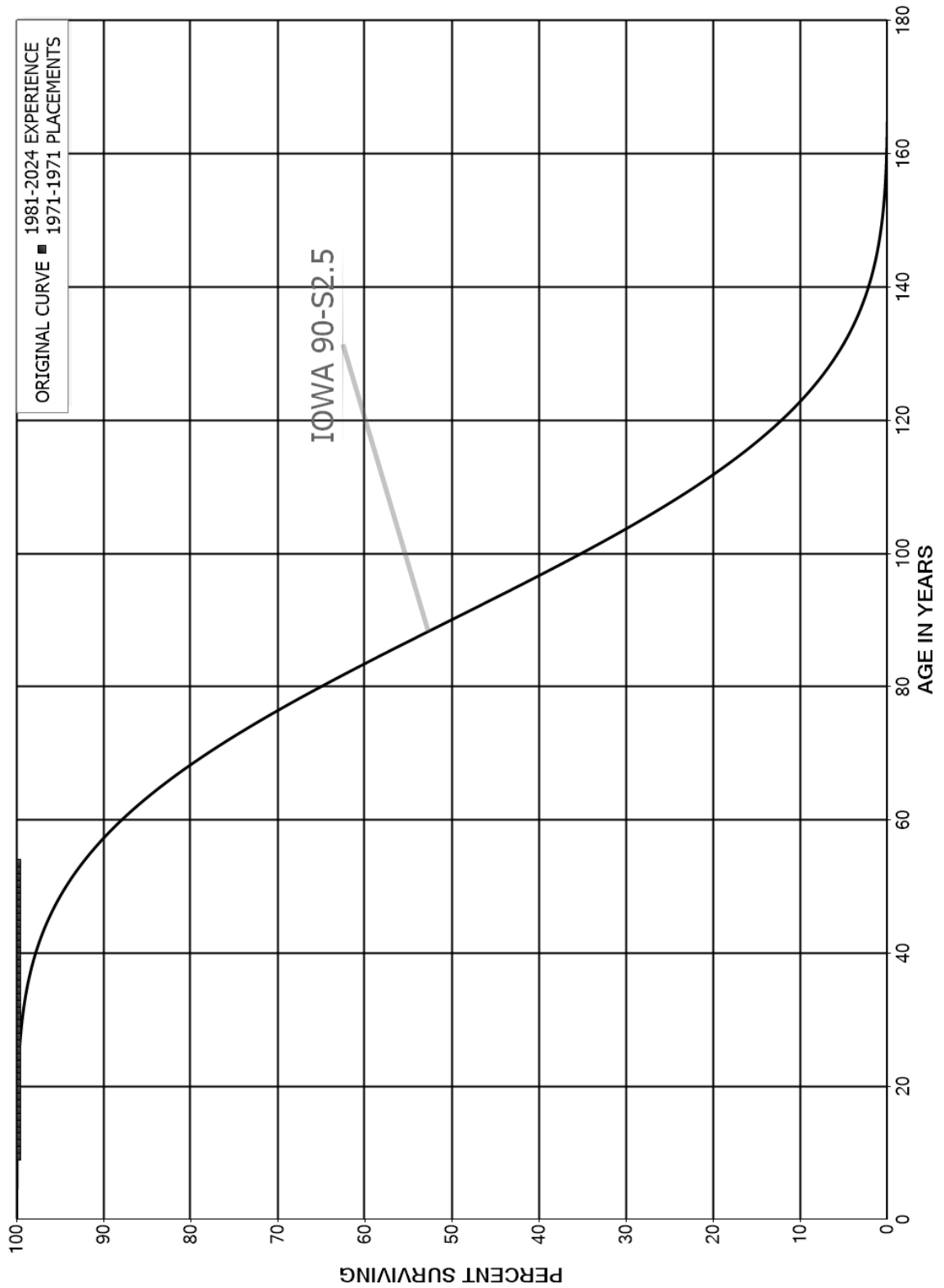
SPIRE MISSOURI, INC.

ACCOUNT 352.10 STORAGE LEASEHOLDS AND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2019			EXPERIENCE BAND 2019-2024		
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	1,577		0.0000		
40.5	50,568		0.0000		
41.5	81,056		0.0000		
42.5	95,597		0.0000		
43.5	100,212		0.0000		
44.5	119,620		0.0000		
45.5	119,542		0.0000		
46.5	154,229		0.0000		
47.5	136,350		0.0000		
48.5	146,893		0.0000		
49.5	142,278		0.0000		
50.5	122,871		0.0000		
51.5	122,789		0.0000		
52.5	39,811		0.0000		
53.5	27,201		0.0000		
54.5	3,543		0.0000		
55.5	4,176		0.0000		
56.5	33,452		0.0000		
57.5	39,971		0.0000		
58.5	59,815		0.0000		
59.5	109,404		0.0000		
60.5	144,132		0.0000		
61.5	964,027		0.0000		
62.5	1,704,776		0.0000		
63.5	1,696,840		0.0000		
64.5	1,676,296		0.0000		
65.5	1,626,707		0.0000		
66.5	1,590,554		0.0000		
67.5	770,025		0.0000		
68.5					

SPIRE MISSOURI, INC.
 ACCOUNT 352.20 RESERVOIRS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 352.20 RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-1971			EXPERIENCE BAND 1981-2024		
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	245,023		0.0000	1.0000	100.00
10.5	245,023		0.0000	1.0000	100.00
11.5	245,023		0.0000	1.0000	100.00
12.5	245,023		0.0000	1.0000	100.00
13.5	245,023		0.0000	1.0000	100.00
14.5	245,023		0.0000	1.0000	100.00
15.5	245,023		0.0000	1.0000	100.00
16.5	245,023		0.0000	1.0000	100.00
17.5	245,023		0.0000	1.0000	100.00
18.5	245,023		0.0000	1.0000	100.00
19.5	245,023		0.0000	1.0000	100.00
20.5	245,023		0.0000	1.0000	100.00
21.5	245,023		0.0000	1.0000	100.00
22.5	245,023		0.0000	1.0000	100.00
23.5	245,023		0.0000	1.0000	100.00
24.5	245,023		0.0000	1.0000	100.00
25.5	245,023		0.0000	1.0000	100.00
26.5	245,023		0.0000	1.0000	100.00
27.5	245,023		0.0000	1.0000	100.00
28.5	245,023		0.0000	1.0000	100.00
29.5	245,023		0.0000	1.0000	100.00
30.5	245,023		0.0000	1.0000	100.00
31.5	245,023		0.0000	1.0000	100.00
32.5	245,023		0.0000	1.0000	100.00
33.5	245,023		0.0000	1.0000	100.00
34.5	245,023		0.0000	1.0000	100.00
35.5	245,023		0.0000	1.0000	100.00
36.5	245,023		0.0000	1.0000	100.00
37.5	245,023		0.0000	1.0000	100.00
38.5	245,023		0.0000	1.0000	100.00

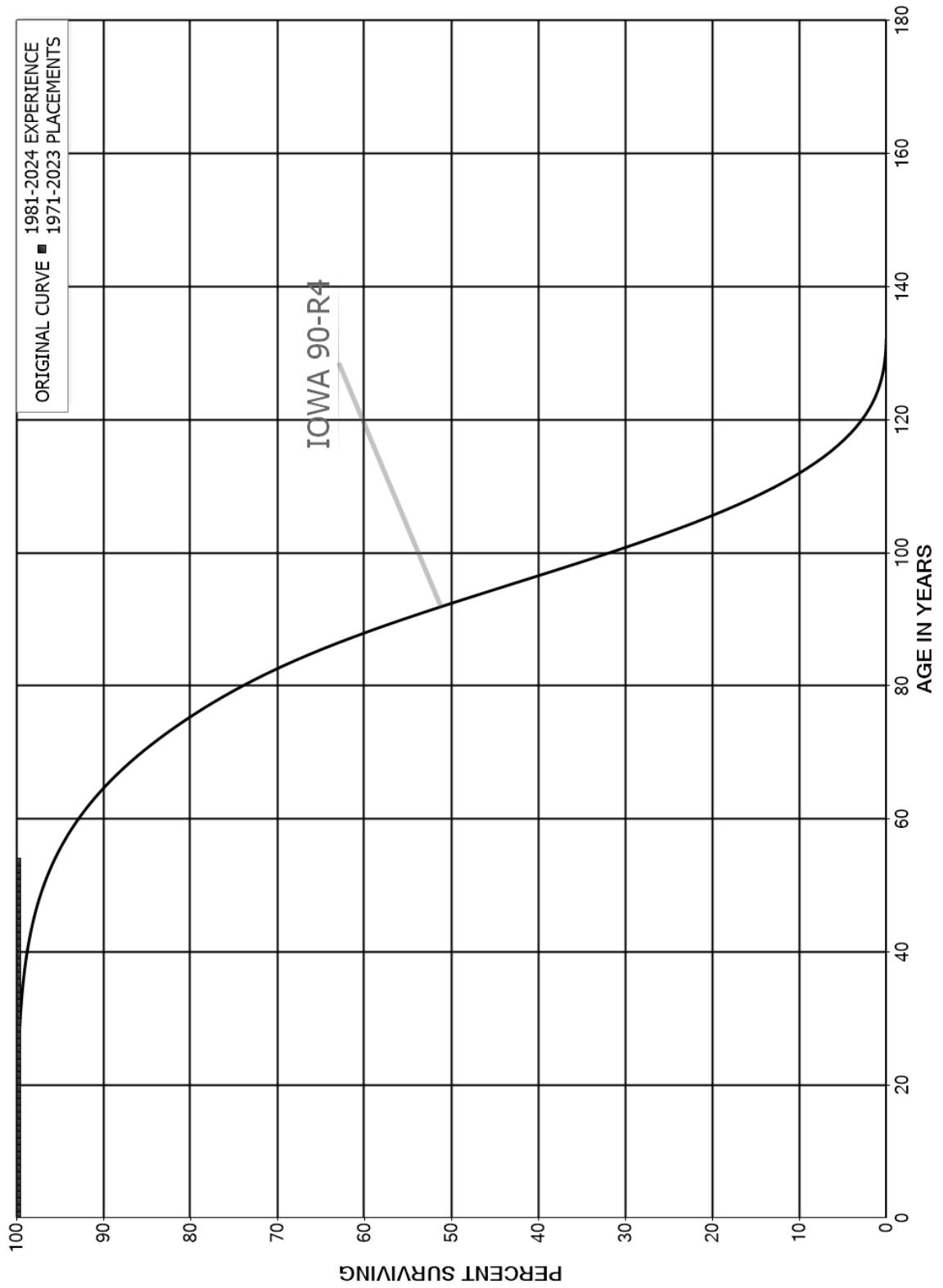
SPIRE MISSOURI, INC.

ACCOUNT 352.20 RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-1971			EXPERIENCE BAND 1981-2024		
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	245,023		0.0000	1.0000	100.00
40.5	245,023		0.0000	1.0000	100.00
41.5	245,023		0.0000	1.0000	100.00
42.5	245,023		0.0000	1.0000	100.00
43.5	245,023		0.0000	1.0000	100.00
44.5	245,023		0.0000	1.0000	100.00
45.5	245,023		0.0000	1.0000	100.00
46.5	245,023		0.0000	1.0000	100.00
47.5	245,023		0.0000	1.0000	100.00
48.5	245,023		0.0000	1.0000	100.00
49.5	245,023		0.0000	1.0000	100.00
50.5	245,023		0.0000	1.0000	100.00
51.5	245,023		0.0000	1.0000	100.00
52.5	245,023		0.0000	1.0000	100.00
53.5					100.00

SPIRE MISSOURI, INC.
 ACCOUNT 352.30 NON-RECOVERABLE GAS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 352.30 NON-RECOVERABLE GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2023			EXPERIENCE BAND 1981-2024		
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	6,804,791		0.0000	1.0000	100.00
0.5	6,819,987		0.0000	1.0000	100.00
1.5	6,648,616		0.0000	1.0000	100.00
2.5	6,477,246		0.0000	1.0000	100.00
3.5	6,305,876		0.0000	1.0000	100.00
4.5	6,824,916		0.0000	1.0000	100.00
5.5	6,653,546		0.0000	1.0000	100.00
6.5	4,423,211		0.0000	1.0000	100.00
7.5	4,423,211		0.0000	1.0000	100.00
8.5	4,497,282		0.0000	1.0000	100.00
9.5	6,503,628		0.0000	1.0000	100.00
10.5	6,503,628		0.0000	1.0000	100.00
11.5	6,167,263		0.0000	1.0000	100.00
12.5	6,167,263		0.0000	1.0000	100.00
13.5	6,167,263		0.0000	1.0000	100.00
14.5	6,167,263		0.0000	1.0000	100.00
15.5	2,186,039		0.0000	1.0000	100.00
16.5	2,186,039		0.0000	1.0000	100.00
17.5	2,186,039		0.0000	1.0000	100.00
18.5	2,186,039		0.0000	1.0000	100.00
19.5	2,186,039		0.0000	1.0000	100.00
20.5	2,186,039		0.0000	1.0000	100.00
21.5	2,186,039		0.0000	1.0000	100.00
22.5	2,186,039		0.0000	1.0000	100.00
23.5	2,186,039		0.0000	1.0000	100.00
24.5	2,186,039		0.0000	1.0000	100.00
25.5	2,186,039		0.0000	1.0000	100.00
26.5	2,186,039		0.0000	1.0000	100.00
27.5	2,186,039		0.0000	1.0000	100.00
28.5	2,186,039		0.0000	1.0000	100.00
29.5	2,186,039		0.0000	1.0000	100.00
30.5	2,186,039		0.0000	1.0000	100.00
31.5	2,186,039		0.0000	1.0000	100.00
32.5	2,186,039		0.0000	1.0000	100.00
33.5	2,186,039		0.0000	1.0000	100.00
34.5	2,186,039		0.0000	1.0000	100.00
35.5	2,186,039		0.0000	1.0000	100.00
36.5	2,186,039		0.0000	1.0000	100.00
37.5	2,186,039		0.0000	1.0000	100.00
38.5	2,186,039		0.0000	1.0000	100.00

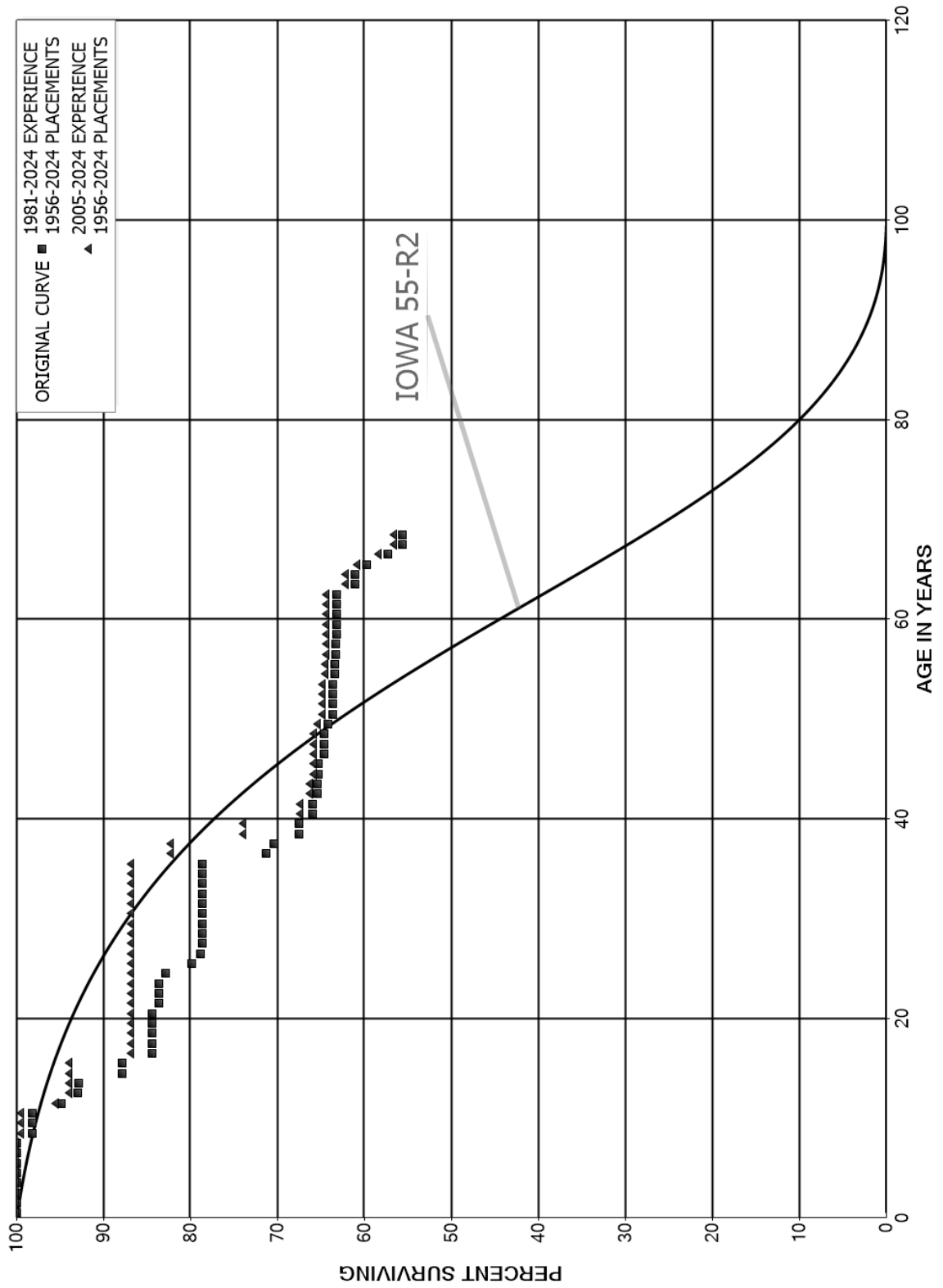
SPIRE MISSOURI, INC.

ACCOUNT 352.30 NON-RECOVERABLE GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2023			EXPERIENCE BAND 1981-2024		
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	2,186,039		0.0000	1.0000	100.00
40.5	2,186,039		0.0000	1.0000	100.00
41.5	2,186,039		0.0000	1.0000	100.00
42.5	2,186,039		0.0000	1.0000	100.00
43.5	2,186,039		0.0000	1.0000	100.00
44.5	2,170,843		0.0000	1.0000	100.00
45.5	2,170,843		0.0000	1.0000	100.00
46.5	2,170,843		0.0000	1.0000	100.00
47.5	2,170,843		0.0000	1.0000	100.00
48.5	2,153,162		0.0000	1.0000	100.00
49.5	2,153,162		0.0000	1.0000	100.00
50.5	2,080,417		0.0000	1.0000	100.00
51.5	2,080,417		0.0000	1.0000	100.00
52.5	2,006,346		0.0000	1.0000	100.00
53.5					100.00

SPIRE MISSOURI, INC.
 ACCOUNT 352.40 WELLS - OIL AND VENT GAS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2024			EXPERIENCE BAND 1981-2024		
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	3,183,820		0.0000	1.0000	100.00
0.5	2,034,600		0.0000	1.0000	100.00
1.5	2,031,589		0.0000	1.0000	100.00
2.5	1,979,092		0.0000	1.0000	100.00
3.5	1,784,725		0.0000	1.0000	100.00
4.5	1,617,786		0.0000	1.0000	100.00
5.5	1,638,411		0.0000	1.0000	100.00
6.5	1,659,806		0.0000	1.0000	100.00
7.5	1,659,806	29,620	0.0178	0.9822	100.00
8.5	1,630,186		0.0000	1.0000	98.22
9.5	1,630,186		0.0000	1.0000	98.22
10.5	1,630,186	56,022	0.0344	0.9656	98.22
11.5	1,613,987	32,512	0.0201	0.9799	94.84
12.5	1,480,423	2,200	0.0015	0.9985	92.93
13.5	422,538	22,796	0.0540	0.9460	92.79
14.5	407,013		0.0000	1.0000	87.79
15.5	346,969	13,410	0.0386	0.9614	87.79
16.5	333,559		0.0000	1.0000	84.39
17.5	306,010		0.0000	1.0000	84.39
18.5	296,833		0.0000	1.0000	84.39
19.5	270,619		0.0000	1.0000	84.39
20.5	258,464	2,332	0.0090	0.9910	84.39
21.5	265,961		0.0000	1.0000	83.63
22.5	661,615		0.0000	1.0000	83.63
23.5	724,739	6,824	0.0094	0.9906	83.63
24.5	726,578	26,330	0.0362	0.9638	82.84
25.5	700,248	9,140	0.0131	0.9869	79.84
26.5	691,108	1,542	0.0022	0.9978	78.80
27.5	689,566		0.0000	1.0000	78.62
28.5	689,566		0.0000	1.0000	78.62
29.5	689,566		0.0000	1.0000	78.62
30.5	689,566		0.0000	1.0000	78.62
31.5	613,657		0.0000	1.0000	78.62
32.5	612,413		0.0000	1.0000	78.62
33.5	609,502		0.0000	1.0000	78.62
34.5	609,502		0.0000	1.0000	78.62
35.5	609,502	56,700	0.0930	0.9070	78.62
36.5	552,802	7,130	0.0129	0.9871	71.31
37.5	545,672	22,224	0.0407	0.9593	70.39
38.5	523,448		0.0000	1.0000	67.52

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2024			EXPERIENCE BAND 1981-2024			
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	521,701	11,970	0.0229	0.9771	67.52	
40.5	509,731		0.0000	1.0000	65.97	
41.5	509,731	4,369	0.0086	0.9914	65.97	
42.5	504,227		0.0000	1.0000	65.41	
43.5	497,469	811	0.0016	0.9984	65.41	
44.5	490,613		0.0000	1.0000	65.30	
45.5	470,958	4,944	0.0105	0.9895	65.30	
46.5	442,231		0.0000	1.0000	64.62	
47.5	437,263		0.0000	1.0000	64.62	
48.5	437,263	2,946	0.0067	0.9933	64.62	
49.5	416,638	3,742	0.0090	0.9910	64.18	
50.5	390,442		0.0000	1.0000	63.60	
51.5	390,442		0.0000	1.0000	63.60	
52.5	390,442		0.0000	1.0000	63.60	
53.5	390,442	1,546	0.0040	0.9960	63.60	
54.5	388,896		0.0000	1.0000	63.35	
55.5	386,901	644	0.0017	0.9983	63.35	
56.5	386,257		0.0000	1.0000	63.25	
57.5	386,257	117	0.0003	0.9997	63.25	
58.5	379,513		0.0000	1.0000	63.23	
59.5	379,513		0.0000	1.0000	63.23	
60.5	379,513		0.0000	1.0000	63.23	
61.5	379,278		0.0000	1.0000	63.23	
62.5	379,278	13,071	0.0345	0.9655	63.23	
63.5	366,207	230	0.0006	0.9994	61.05	
64.5	365,775	7,740	0.0212	0.9788	61.01	
65.5	348,958	14,052	0.0403	0.9597	59.72	
66.5	60,905	1,823	0.0299	0.9701	57.31	
67.5	5,383		0.0000	1.0000	55.60	
68.5					55.60	

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2024			EXPERIENCE BAND 2005-2024		
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	2,966,838		0.0000	1.0000	100.00
0.5	1,823,119		0.0000	1.0000	100.00
1.5	1,792,331		0.0000	1.0000	100.00
2.5	1,716,783		0.0000	1.0000	100.00
3.5	1,517,448		0.0000	1.0000	100.00
4.5	1,354,822		0.0000	1.0000	100.00
5.5	1,362,948		0.0000	1.0000	100.00
6.5	1,358,148		0.0000	1.0000	100.00
7.5	1,358,148	8,126	0.0060	0.9940	100.00
8.5	1,406,044		0.0000	1.0000	99.40
9.5	1,406,044		0.0000	1.0000	99.40
10.5	1,406,044	56,022	0.0398	0.9602	99.40
11.5	1,425,931	24,390	0.0171	0.9829	95.44
12.5	1,291,519		0.0000	1.0000	93.81
13.5	238,745		0.0000	1.0000	93.81
14.5	238,745		0.0000	1.0000	93.81
15.5	178,701	13,410	0.0750	0.9250	93.81
16.5	165,291		0.0000	1.0000	86.77
17.5	137,390		0.0000	1.0000	86.77
18.5	128,213		0.0000	1.0000	86.77
19.5	101,414		0.0000	1.0000	86.77
20.5	89,057		0.0000	1.0000	86.77
21.5	89,057		0.0000	1.0000	86.77
22.5	87,827		0.0000	1.0000	86.77
23.5	94,585		0.0000	1.0000	86.77
24.5	97,127		0.0000	1.0000	86.77
25.5	116,782		0.0000	1.0000	86.77
26.5	140,565		0.0000	1.0000	86.77
27.5	145,533		0.0000	1.0000	86.77
28.5	145,533		0.0000	1.0000	86.77
29.5	166,158		0.0000	1.0000	86.77
30.5	192,354		0.0000	1.0000	86.77
31.5	116,445		0.0000	1.0000	86.77
32.5	115,201		0.0000	1.0000	86.77
33.5	112,290		0.0000	1.0000	86.77
34.5	112,290		0.0000	1.0000	86.77
35.5	150,195	7,980	0.0531	0.9469	86.77
36.5	143,761		0.0000	1.0000	82.16
37.5	143,761	14,630	0.1018	0.8982	82.16
38.5	136,402		0.0000	1.0000	73.80

SPIRE MISSOURI, INC.

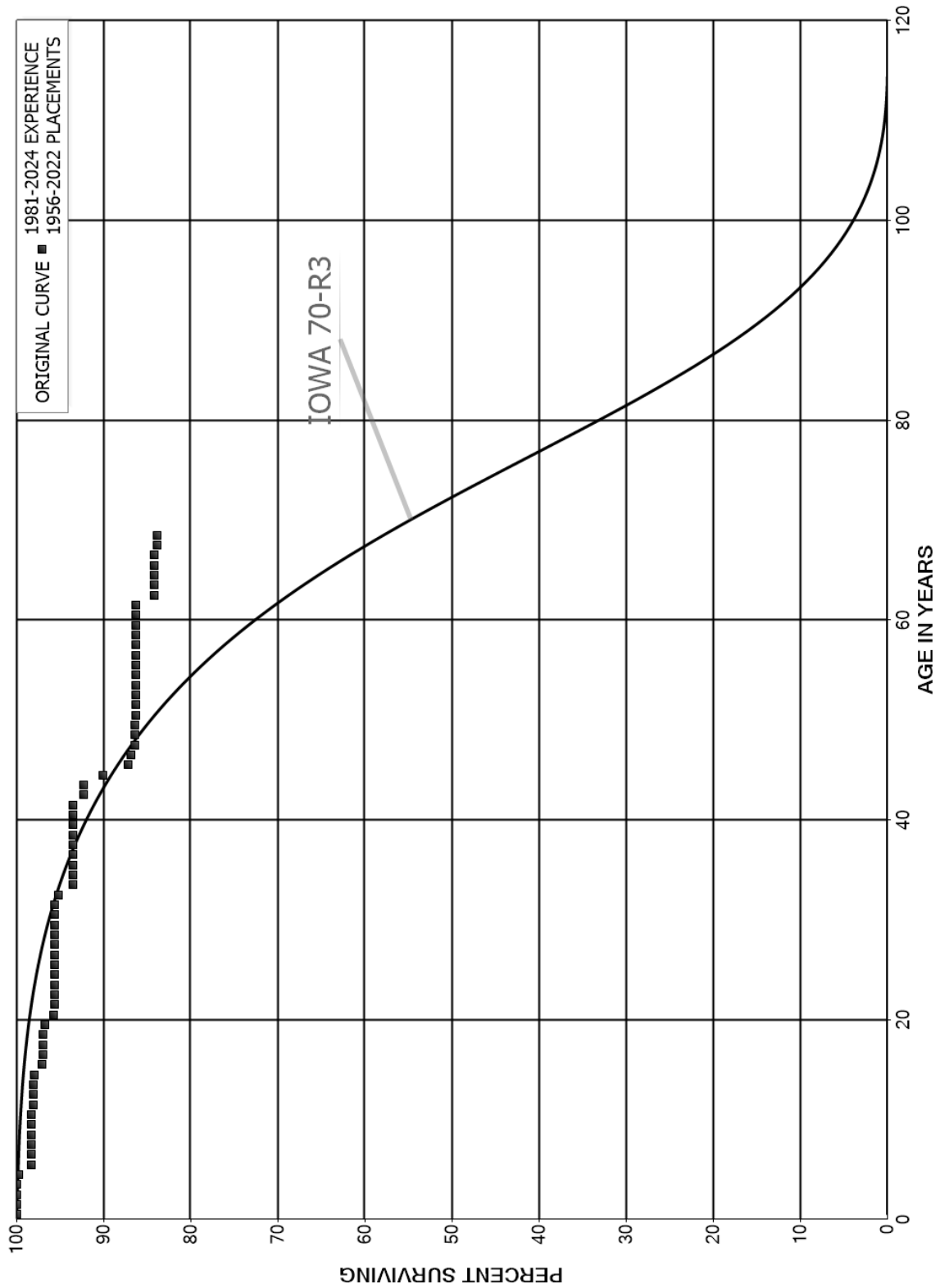
ACCOUNT 352.40 WELLS - OIL AND VENT GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2024			EXPERIENCE BAND 2005-2024			
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	134,655	11,970	0.0889	0.9111	73.80	
40.5	122,685		0.0000	1.0000	67.24	
41.5	123,037	1,897	0.0154	0.9846	67.24	
42.5	120,005		0.0000	1.0000	66.20	
43.5	113,247	811	0.0072	0.9928	66.20	
44.5	106,594		0.0000	1.0000	65.73	
45.5	96,767		0.0000	1.0000	65.73	
46.5	381,326		0.0000	1.0000	65.73	
47.5	431,880		0.0000	1.0000	65.73	
48.5	437,263	2,946	0.0067	0.9933	65.73	
49.5	416,638	3,742	0.0090	0.9910	65.28	
50.5	390,442		0.0000	1.0000	64.70	
51.5	390,442		0.0000	1.0000	64.70	
52.5	390,442		0.0000	1.0000	64.70	
53.5	390,442	1,546	0.0040	0.9960	64.70	
54.5	388,896		0.0000	1.0000	64.44	
55.5	386,901	644	0.0017	0.9983	64.44	
56.5	386,257		0.0000	1.0000	64.33	
57.5	386,257	117	0.0003	0.9997	64.33	
58.5	379,513		0.0000	1.0000	64.31	
59.5	379,513		0.0000	1.0000	64.31	
60.5	379,513		0.0000	1.0000	64.31	
61.5	379,278		0.0000	1.0000	64.31	
62.5	379,278	13,071	0.0345	0.9655	64.31	
63.5	366,207	230	0.0006	0.9994	62.10	
64.5	365,775	7,740	0.0212	0.9788	62.06	
65.5	348,958	14,052	0.0403	0.9597	60.75	
66.5	60,905	1,823	0.0299	0.9701	58.30	
67.5	5,383		0.0000	1.0000	56.55	
68.5					56.55	

SPIRE MISSOURI, INC.
ACCOUNT 353.00 LINES

ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2022

EXPERIENCE BAND 1981-2024

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	1,199,981		0.0000	1.0000	100.00
0.5	1,219,987		0.0000	1.0000	100.00
1.5	1,204,747		0.0000	1.0000	100.00
2.5	1,139,230		0.0000	1.0000	100.00
3.5	1,153,493	3,726	0.0032	0.9968	100.00
4.5	1,117,265	15,786	0.0141	0.9859	99.68
5.5	978,246		0.0000	1.0000	98.27
6.5	734,894		0.0000	1.0000	98.27
7.5	751,822		0.0000	1.0000	98.27
8.5	1,505,746		0.0000	1.0000	98.27
9.5	1,505,746		0.0000	1.0000	98.27
10.5	1,517,050	3,550	0.0023	0.9977	98.27
11.5	1,530,721		0.0000	1.0000	98.04
12.5	1,616,946		0.0000	1.0000	98.04
13.5	1,629,486	1,568	0.0010	0.9990	98.04
14.5	1,665,239	15,846	0.0095	0.9905	97.94
15.5	1,515,061	1,506	0.0010	0.9990	97.01
16.5	1,543,756		0.0000	1.0000	96.92
17.5	1,468,844		0.0000	1.0000	96.92
18.5	1,567,830	3,540	0.0023	0.9977	96.92
19.5	1,736,261	16,928	0.0097	0.9903	96.70
20.5	1,778,206	1,632	0.0009	0.9991	95.75
21.5	1,975,413	1,352	0.0007	0.9993	95.67
22.5	2,173,221		0.0000	1.0000	95.60
23.5	2,222,297	804	0.0004	0.9996	95.60
24.5	2,504,779		0.0000	1.0000	95.57
25.5	2,504,779		0.0000	1.0000	95.57
26.5	2,504,779		0.0000	1.0000	95.57
27.5	2,504,779		0.0000	1.0000	95.57
28.5	2,504,779		0.0000	1.0000	95.57
29.5	2,504,779		0.0000	1.0000	95.57
30.5	2,501,437		0.0000	1.0000	95.57
31.5	2,501,437	11,510	0.0046	0.9954	95.57
32.5	2,489,927	42,538	0.0171	0.9829	95.13
33.5	2,400,025		0.0000	1.0000	93.50
34.5	2,376,665		0.0000	1.0000	93.50
35.5	2,372,027		0.0000	1.0000	93.50
36.5	2,372,027		0.0000	1.0000	93.50
37.5	2,372,027		0.0000	1.0000	93.50
38.5	2,372,027		0.0000	1.0000	93.50

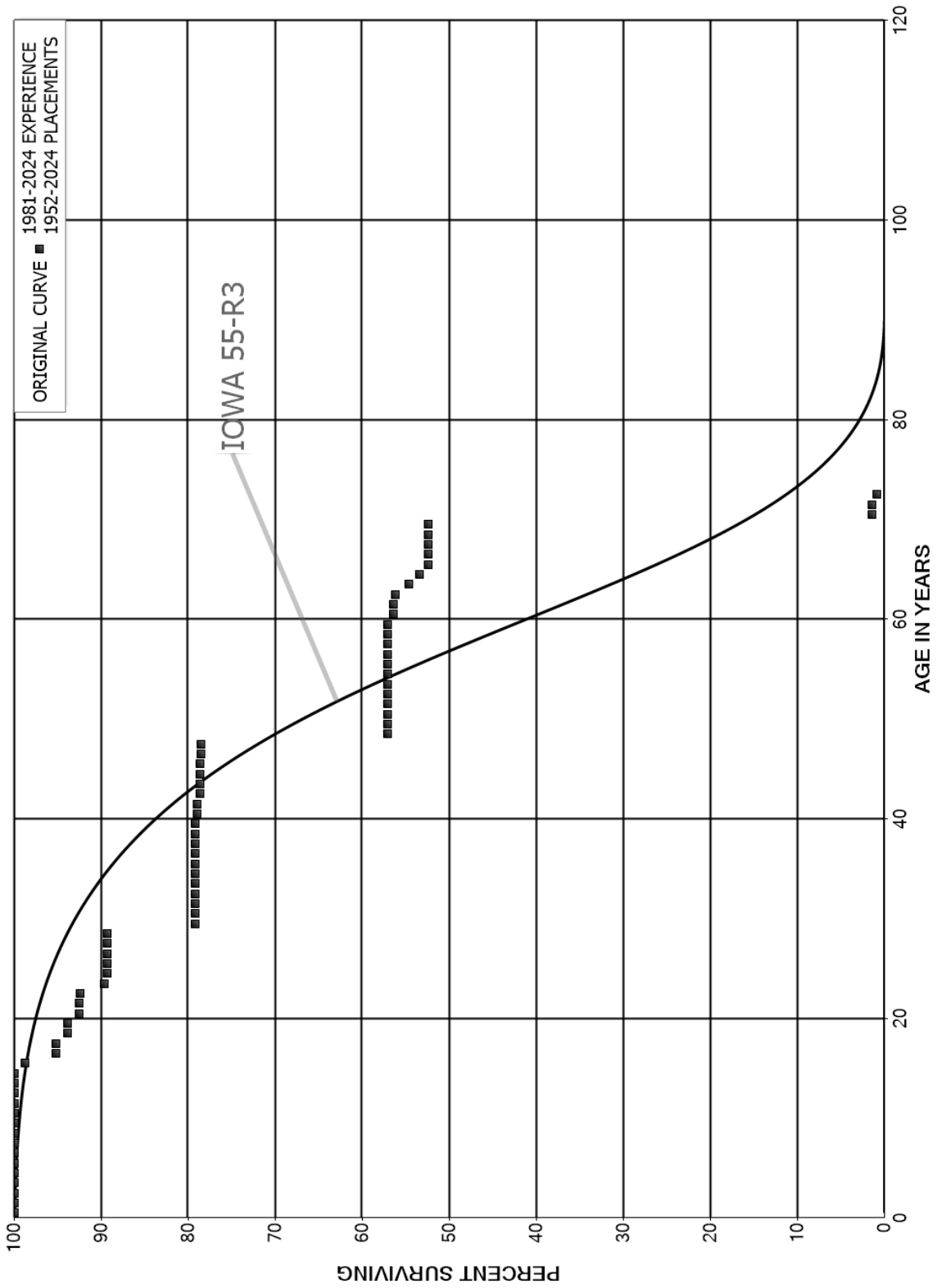
SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2022			EXPERIENCE BAND 1981-2024		
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	2,368,956		0.0000	1.0000	93.50
40.5	2,368,956		0.0000	1.0000	93.50
41.5	2,359,594	30,840	0.0131	0.9869	93.50
42.5	2,328,754		0.0000	1.0000	92.28
43.5	2,328,754	55,120	0.0237	0.9763	92.28
44.5	2,268,868	74,560	0.0329	0.9671	90.10
45.5	2,194,308	7,476	0.0034	0.9966	87.13
46.5	2,176,594	10,422	0.0048	0.9952	86.84
47.5	2,151,909	2,007	0.0009	0.9991	86.42
48.5	2,149,902		0.0000	1.0000	86.34
49.5	2,149,902	482	0.0002	0.9998	86.34
50.5	2,149,420		0.0000	1.0000	86.32
51.5	2,148,860		0.0000	1.0000	86.32
52.5	1,434,062		0.0000	1.0000	86.32
53.5	1,434,062		0.0000	1.0000	86.32
54.5	1,428,643		0.0000	1.0000	86.32
55.5	1,427,268		0.0000	1.0000	86.32
56.5	1,341,043		0.0000	1.0000	86.32
57.5	1,322,258		0.0000	1.0000	86.32
58.5	1,284,937		0.0000	1.0000	86.32
59.5	1,272,673		0.0000	1.0000	86.32
60.5	1,242,472		0.0000	1.0000	86.32
61.5	938,370	23,399	0.0249	0.9751	86.32
62.5	815,985		0.0000	1.0000	84.17
63.5	667,413		0.0000	1.0000	84.17
64.5	608,540		0.0000	1.0000	84.17
65.5	423,745		0.0000	1.0000	84.17
66.5	342,243	1,369	0.0040	0.9960	84.17
67.5	273,247		0.0000	1.0000	83.83
68.5					83.83

SPIRE MISSOURI, INC.
 ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2024			EXPERIENCE BAND 1981-2024		
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	1,543,454		0.0000	1.0000	100.00
0.5	1,515,981		0.0000	1.0000	100.00
1.5	948,882		0.0000	1.0000	100.00
2.5	948,882		0.0000	1.0000	100.00
3.5	882,959		0.0000	1.0000	100.00
4.5	874,082		0.0000	1.0000	100.00
5.5	888,456		0.0000	1.0000	100.00
6.5	1,374,522		0.0000	1.0000	100.00
7.5	1,374,522		0.0000	1.0000	100.00
8.5	1,374,522		0.0000	1.0000	100.00
9.5	1,374,522		0.0000	1.0000	100.00
10.5	1,367,854		0.0000	1.0000	100.00
11.5	1,367,854		0.0000	1.0000	100.00
12.5	1,029,967		0.0000	1.0000	100.00
13.5	1,030,512	4	0.0000	1.0000	100.00
14.5	1,049,034	12,836	0.0122	0.9878	100.00
15.5	1,041,254	37,701	0.0362	0.9638	98.78
16.5	1,034,502		0.0000	1.0000	95.20
17.5	1,149,068	16,310	0.0142	0.9858	95.20
18.5	1,185,268		0.0000	1.0000	93.85
19.5	1,286,147	18,338	0.0143	0.9857	93.85
20.5	1,776,128		0.0000	1.0000	92.51
21.5	2,023,424	2,196	0.0011	0.9989	92.51
22.5	2,055,731	62,348	0.0303	0.9697	92.41
23.5	1,993,383	7,614	0.0038	0.9962	89.61
24.5	2,438,766		0.0000	1.0000	89.26
25.5	2,409,748	634	0.0003	0.9997	89.26
26.5	2,409,114		0.0000	1.0000	89.24
27.5	2,409,114		0.0000	1.0000	89.24
28.5	2,643,263	296,852	0.1123	0.8877	89.24
29.5	2,346,411		0.0000	1.0000	79.22
30.5	2,346,411		0.0000	1.0000	79.22
31.5	2,346,411		0.0000	1.0000	79.22
32.5	2,346,411		0.0000	1.0000	79.22
33.5	2,346,411		0.0000	1.0000	79.22
34.5	2,346,411		0.0000	1.0000	79.22
35.5	2,346,411		0.0000	1.0000	79.22
36.5	2,346,411		0.0000	1.0000	79.22
37.5	2,346,411		0.0000	1.0000	79.22
38.5	2,346,411		0.0000	1.0000	79.22

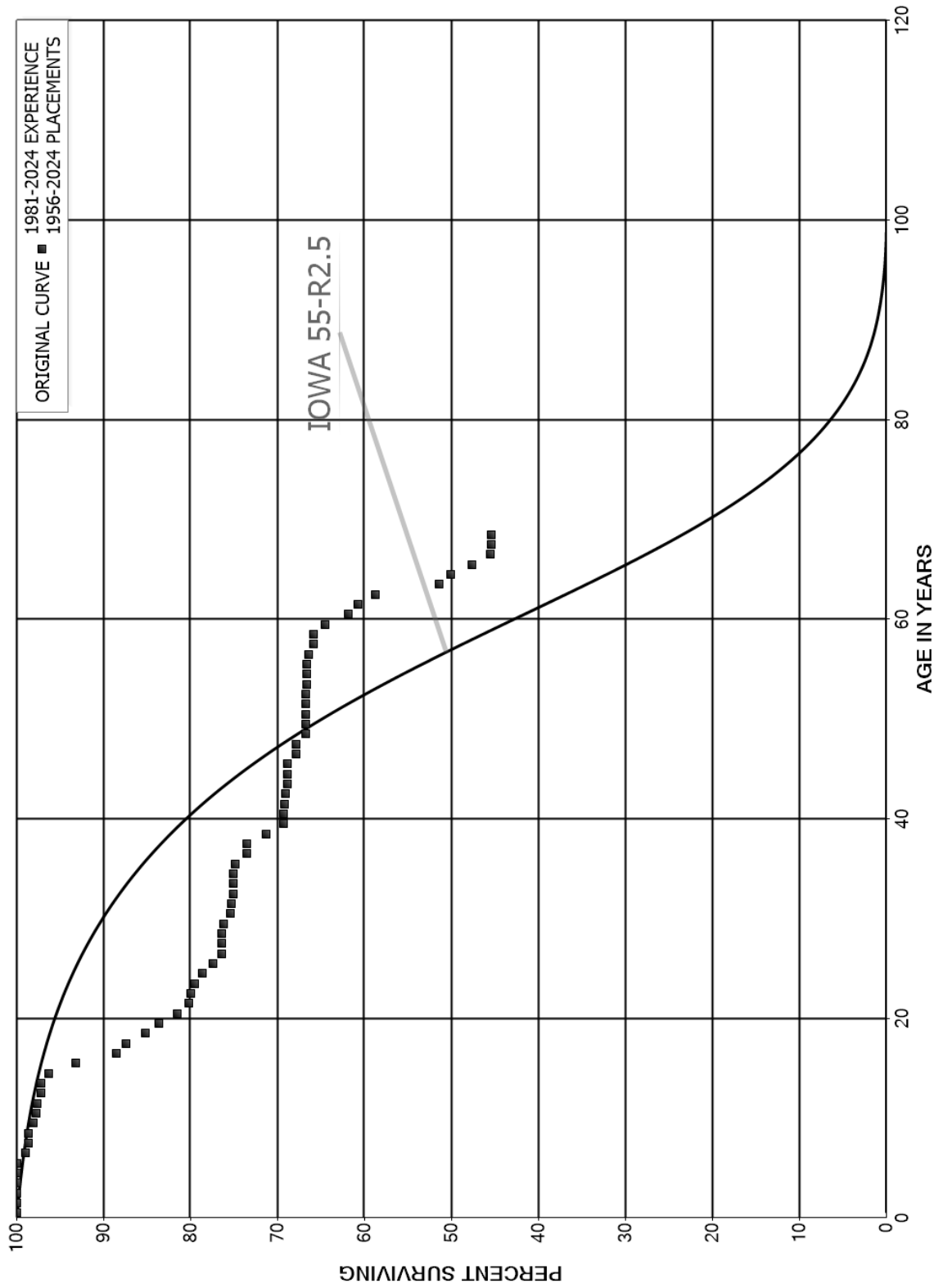
SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2024			EXPERIENCE BAND 1981-2024			
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	2,346,411	7,400	0.0032	0.9968	79.22	
40.5	2,339,011		0.0000	1.0000	78.97	
41.5	2,339,011	9,698	0.0041	0.9959	78.97	
42.5	2,329,313		0.0000	1.0000	78.64	
43.5	2,323,872		0.0000	1.0000	78.64	
44.5	2,323,872		0.0000	1.0000	78.64	
45.5	2,321,556	5,494	0.0024	0.9976	78.64	
46.5	2,316,062	21	0.0000	1.0000	78.46	
47.5	2,316,042	630,134	0.2721	0.7279	78.46	
48.5	1,668,152		0.0000	1.0000	57.11	
49.5	1,661,412		0.0000	1.0000	57.11	
50.5	1,409,952		0.0000	1.0000	57.11	
51.5	1,409,952		0.0000	1.0000	57.11	
52.5	1,409,952		0.0000	1.0000	57.11	
53.5	1,409,952		0.0000	1.0000	57.11	
54.5	1,409,952		0.0000	1.0000	57.11	
55.5	1,409,952		0.0000	1.0000	57.11	
56.5	1,409,952		0.0000	1.0000	57.11	
57.5	1,409,407		0.0000	1.0000	57.11	
58.5	1,406,625		0.0000	1.0000	57.11	
59.5	1,401,569	18,249	0.0130	0.9870	57.11	
60.5	1,370,620	150	0.0001	0.9999	56.37	
61.5	1,256,688	3,144	0.0025	0.9975	56.36	
62.5	1,227,009	35,002	0.0285	0.9715	56.22	
63.5	1,126,130	24,795	0.0220	0.9780	54.62	
64.5	920,157	17,383	0.0189	0.9811	53.41	
65.5	742,609		0.0000	1.0000	52.40	
66.5	708,106		0.0000	1.0000	52.40	
67.5	708,106		0.0000	1.0000	52.40	
68.5	255,109		0.0000	1.0000	52.40	
69.5	255,109	248,311	0.9734	0.0266	52.40	
70.5	6,798		0.0000	1.0000	1.40	
71.5	6,798	2,473	0.3638	0.6362	1.40	
72.5					0.89	

SPIRE MISSOURI, INC.
 ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2024			EXPERIENCE BAND 1981-2024		
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	9,161,127		0.0000	1.0000	100.00
0.5	3,601,910		0.0000	1.0000	100.00
1.5	3,542,194		0.0000	1.0000	100.00
2.5	1,231,504		0.0000	1.0000	100.00
3.5	1,225,322		0.0000	1.0000	100.00
4.5	999,095		0.0000	1.0000	100.00
5.5	999,095	10,425	0.0104	0.9896	100.00
6.5	988,669	3,049	0.0031	0.9969	98.96
7.5	1,034,240		0.0000	1.0000	98.65
8.5	1,088,735	6,828	0.0063	0.9937	98.65
9.5	1,106,147	3,640	0.0033	0.9967	98.03
10.5	1,140,034	994	0.0009	0.9991	97.71
11.5	1,165,921	5,500	0.0047	0.9953	97.62
12.5	1,203,879		0.0000	1.0000	97.16
13.5	1,216,004	11,144	0.0092	0.9908	97.16
14.5	1,052,004	34,034	0.0324	0.9676	96.27
15.5	1,172,982	58,820	0.0501	0.9499	93.16
16.5	1,772,468	22,804	0.0129	0.9871	88.49
17.5	1,894,639	46,268	0.0244	0.9756	87.35
18.5	1,748,958	33,014	0.0189	0.9811	85.22
19.5	1,727,580	43,268	0.0250	0.9750	83.61
20.5	1,721,036	27,122	0.0158	0.9842	81.51
21.5	1,760,796	5,348	0.0030	0.9970	80.23
22.5	1,791,069	10,076	0.0056	0.9944	79.99
23.5	1,852,110	21,724	0.0117	0.9883	79.54
24.5	1,965,812	30,383	0.0155	0.9845	78.60
25.5	1,851,018	22,510	0.0122	0.9878	77.39
26.5	1,801,873		0.0000	1.0000	76.45
27.5	1,801,873	1,158	0.0006	0.9994	76.45
28.5	1,800,715	4,572	0.0025	0.9975	76.40
29.5	1,796,143	20,188	0.0112	0.9888	76.20
30.5	1,775,955	320	0.0002	0.9998	75.35
31.5	1,775,636	5,813	0.0033	0.9967	75.33
32.5	1,765,825		0.0000	1.0000	75.09
33.5	1,763,869		0.0000	1.0000	75.09
34.5	1,763,869	6,588	0.0037	0.9963	75.09
35.5	1,754,801	29,832	0.0170	0.9830	74.81
36.5	1,724,015		0.0000	1.0000	73.53
37.5	1,714,890	51,474	0.0300	0.9700	73.53
38.5	1,621,223	46,257	0.0285	0.9715	71.33

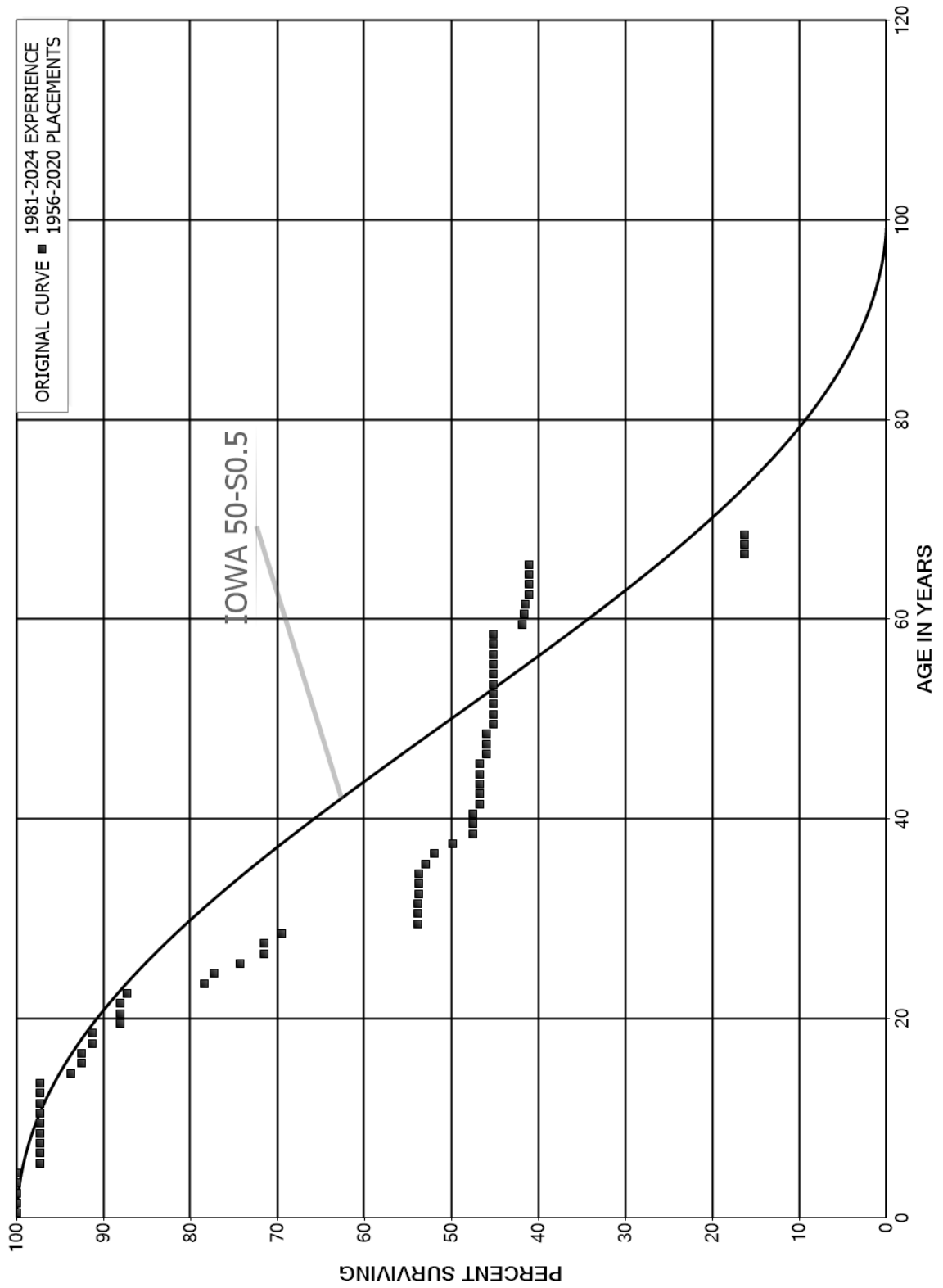
SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2024			EXPERIENCE BAND 1981-2024			
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	1,571,900	406	0.0003	0.9997	69.29	
40.5	1,548,542	1,036	0.0007	0.9993	69.27	
41.5	1,547,506	3,936	0.0025	0.9975	69.23	
42.5	1,541,499	5,586	0.0036	0.9964	69.05	
43.5	1,535,913		0.0000	1.0000	68.80	
44.5	1,535,913		0.0000	1.0000	68.80	
45.5	1,535,913	21,458	0.0140	0.9860	68.80	
46.5	1,506,102		0.0000	1.0000	67.84	
47.5	1,504,328	25,823	0.0172	0.9828	67.84	
48.5	1,478,505		0.0000	1.0000	66.68	
49.5	1,478,505		0.0000	1.0000	66.68	
50.5	1,478,505		0.0000	1.0000	66.68	
51.5	1,432,785		0.0000	1.0000	66.68	
52.5	1,382,038	514	0.0004	0.9996	66.68	
53.5	1,372,592	1,409	0.0010	0.9990	66.65	
54.5	1,355,253		0.0000	1.0000	66.58	
55.5	1,328,692	3,935	0.0030	0.9970	66.58	
56.5	1,293,106	9,733	0.0075	0.9925	66.39	
57.5	1,283,373		0.0000	1.0000	65.89	
58.5	1,232,123	26,663	0.0216	0.9784	65.89	
59.5	1,200,112	49,404	0.0412	0.9588	64.46	
60.5	952,871	16,457	0.0173	0.9827	61.81	
61.5	834,969	26,984	0.0323	0.9677	60.74	
62.5	656,969	82,744	0.1259	0.8741	58.78	
63.5	321,173	8,161	0.0254	0.9746	51.37	
64.5	277,197	13,697	0.0494	0.9506	50.07	
65.5	230,303	10,243	0.0445	0.9555	47.59	
66.5	199,190	196	0.0010	0.9990	45.48	
67.5	135,426		0.0000	1.0000	45.43	
68.5					45.43	

SPIRE MISSOURI, INC.
 ACCOUNT 356.00 PURIFICATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1981-2024		
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	430,520		0.0000	1.0000	100.00
0.5	438,056		0.0000	1.0000	100.00
1.5	447,094		0.0000	1.0000	100.00
2.5	535,705		0.0000	1.0000	100.00
3.5	535,705		0.0000	1.0000	100.00
4.5	149,805	4,124	0.0275	0.9725	100.00
5.5	148,867		0.0000	1.0000	97.25
6.5	154,651		0.0000	1.0000	97.25
7.5	154,651		0.0000	1.0000	97.25
8.5	154,651		0.0000	1.0000	97.25
9.5	160,519		0.0000	1.0000	97.25
10.5	160,519		0.0000	1.0000	97.25
11.5	160,357		0.0000	1.0000	97.25
12.5	210,762		0.0000	1.0000	97.25
13.5	210,762	7,536	0.0358	0.9642	97.25
14.5	215,898	2,944	0.0136	0.9864	93.77
15.5	212,954		0.0000	1.0000	92.49
16.5	212,995	2,840	0.0133	0.9867	92.49
17.5	247,297		0.0000	1.0000	91.26
18.5	277,838	9,846	0.0354	0.9646	91.26
19.5	304,715		0.0000	1.0000	88.02
20.5	309,280		0.0000	1.0000	88.02
21.5	331,062	2,884	0.0087	0.9913	88.02
22.5	361,595	36,590	0.1012	0.8988	87.26
23.5	327,051	4,600	0.0141	0.9859	78.43
24.5	329,977	12,914	0.0391	0.9609	77.32
25.5	317,063	11,836	0.0373	0.9627	74.30
26.5	305,227		0.0000	1.0000	71.52
27.5	305,227	8,808	0.0289	0.9711	71.52
28.5	296,419	66,816	0.2254	0.7746	69.46
29.5	229,603		0.0000	1.0000	53.80
30.5	229,603		0.0000	1.0000	53.80
31.5	229,603	300	0.0013	0.9987	53.80
32.5	229,303		0.0000	1.0000	53.73
33.5	229,303		0.0000	1.0000	53.73
34.5	229,303	3,142	0.0137	0.9863	53.73
35.5	226,159	4,338	0.0192	0.9808	53.00
36.5	218,551	9,160	0.0419	0.9581	51.98
37.5	209,391	9,756	0.0466	0.9534	49.80
38.5	199,635		0.0000	1.0000	47.48

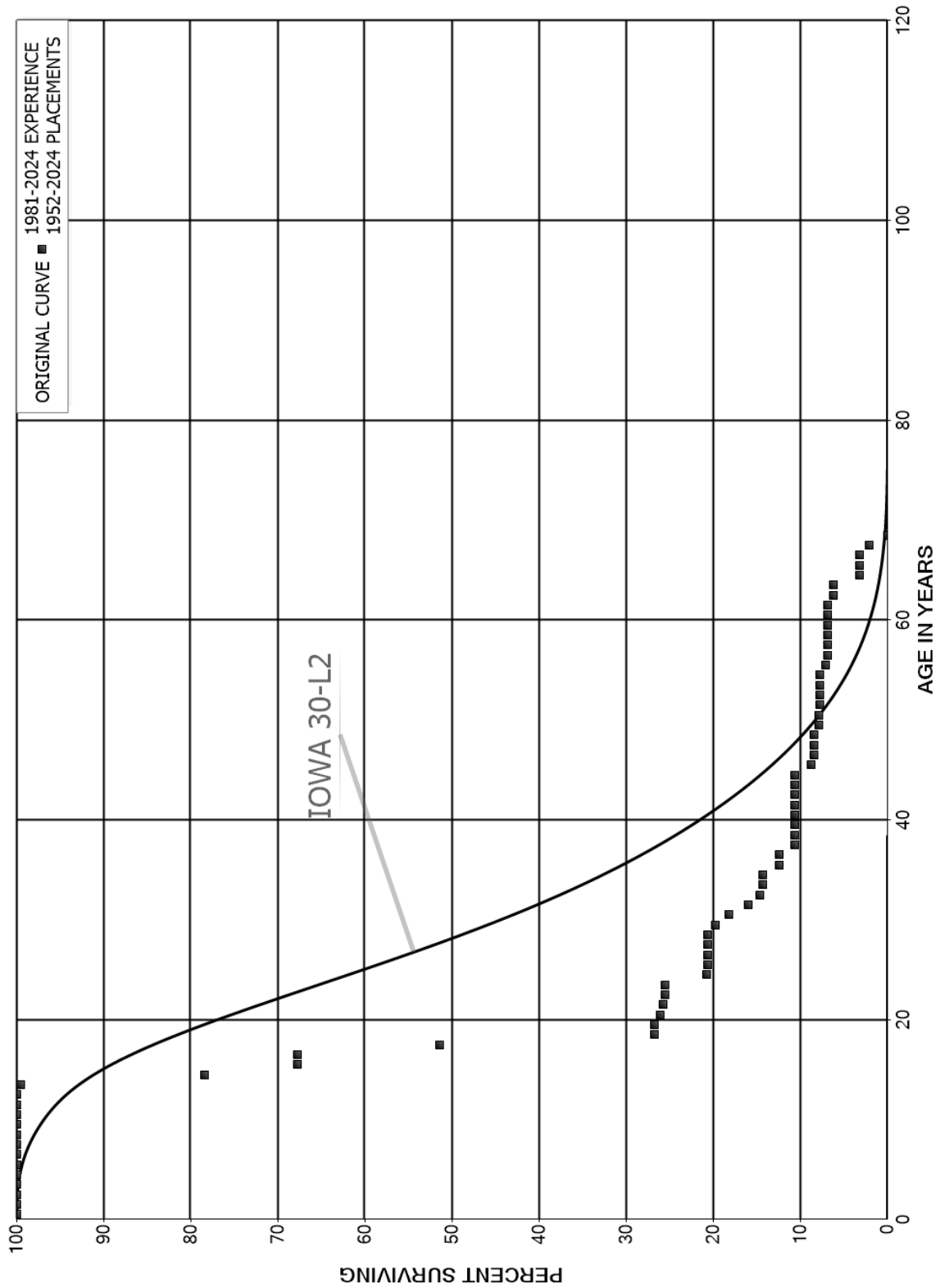
SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1981-2024			
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	199,635		0.0000	1.0000	47.48	
40.5	199,635	3,000	0.0150	0.9850	47.48	
41.5	196,635		0.0000	1.0000	46.77	
42.5	196,635		0.0000	1.0000	46.77	
43.5	196,635		0.0000	1.0000	46.77	
44.5	196,635		0.0000	1.0000	46.77	
45.5	196,404	3,463	0.0176	0.9824	46.77	
46.5	185,117		0.0000	1.0000	45.94	
47.5	185,117		0.0000	1.0000	45.94	
48.5	184,968	2,886	0.0156	0.9844	45.94	
49.5	182,082		0.0000	1.0000	45.23	
50.5	182,082		0.0000	1.0000	45.23	
51.5	182,082		0.0000	1.0000	45.23	
52.5	182,082		0.0000	1.0000	45.23	
53.5	180,266		0.0000	1.0000	45.23	
54.5	180,266		0.0000	1.0000	45.23	
55.5	179,260		0.0000	1.0000	45.23	
56.5	165,445		0.0000	1.0000	45.23	
57.5	165,445		0.0000	1.0000	45.23	
58.5	158,913	11,729	0.0738	0.9262	45.23	
59.5	147,184	1,034	0.0070	0.9930	41.89	
60.5	146,108	292	0.0020	0.9980	41.59	
61.5	108,966	1,136	0.0104	0.9896	41.51	
62.5	103,025		0.0000	1.0000	41.08	
63.5	66,301		0.0000	1.0000	41.08	
64.5	61,736		0.0000	1.0000	41.08	
65.5	33,605	20,267	0.6031	0.3969	41.08	
66.5	7,526		0.0000	1.0000	16.30	
67.5	7,526		0.0000	1.0000	16.30	
68.5					16.30	

SPIRE MISSOURI, INC.
 ACCOUNT 357.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2024			EXPERIENCE BAND 1981-2024		
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	274,270		0.0000	1.0000	100.00
0.5	66,209		0.0000	1.0000	100.00
1.5	66,209		0.0000	1.0000	100.00
2.5	96,545		0.0000	1.0000	100.00
3.5	96,545		0.0000	1.0000	100.00
4.5	100,611		0.0000	1.0000	100.00
5.5	101,412		0.0000	1.0000	100.00
6.5	102,305		0.0000	1.0000	100.00
7.5	104,280		0.0000	1.0000	100.00
8.5	104,280		0.0000	1.0000	100.00
9.5	104,280		0.0000	1.0000	100.00
10.5	104,492		0.0000	1.0000	100.00
11.5	104,492		0.0000	1.0000	100.00
12.5	125,998	592	0.0047	0.9953	100.00
13.5	125,706	26,712	0.2125	0.7875	99.53
14.5	98,994	13,428	0.1356	0.8644	78.38
15.5	85,566		0.0000	1.0000	67.75
16.5	85,566	20,640	0.2412	0.7588	67.75
17.5	62,582	30,110	0.4811	0.5189	51.41
18.5	34,278		0.0000	1.0000	26.67
19.5	31,060	670	0.0216	0.9784	26.67
20.5	36,800	564	0.0153	0.9847	26.10
21.5	40,232	330	0.0082	0.9918	25.70
22.5	40,005		0.0000	1.0000	25.49
23.5	41,754	7,800	0.1868	0.8132	25.49
24.5	37,903	212	0.0056	0.9944	20.73
25.5	37,691		0.0000	1.0000	20.61
26.5	37,691		0.0000	1.0000	20.61
27.5	37,691		0.0000	1.0000	20.61
28.5	38,901	1,600	0.0411	0.9589	20.61
29.5	35,794	2,888	0.0807	0.9193	19.76
30.5	32,906	4,066	0.1236	0.8764	18.17
31.5	28,840	2,396	0.0831	0.9169	15.92
32.5	30,442	736	0.0242	0.9758	14.60
33.5	29,706		0.0000	1.0000	14.25
34.5	29,706	3,900	0.1313	0.8687	14.25
35.5	25,806		0.0000	1.0000	12.38
36.5	25,806	3,664	0.1420	0.8580	12.38
37.5	22,143		0.0000	1.0000	10.62
38.5	22,143		0.0000	1.0000	10.62

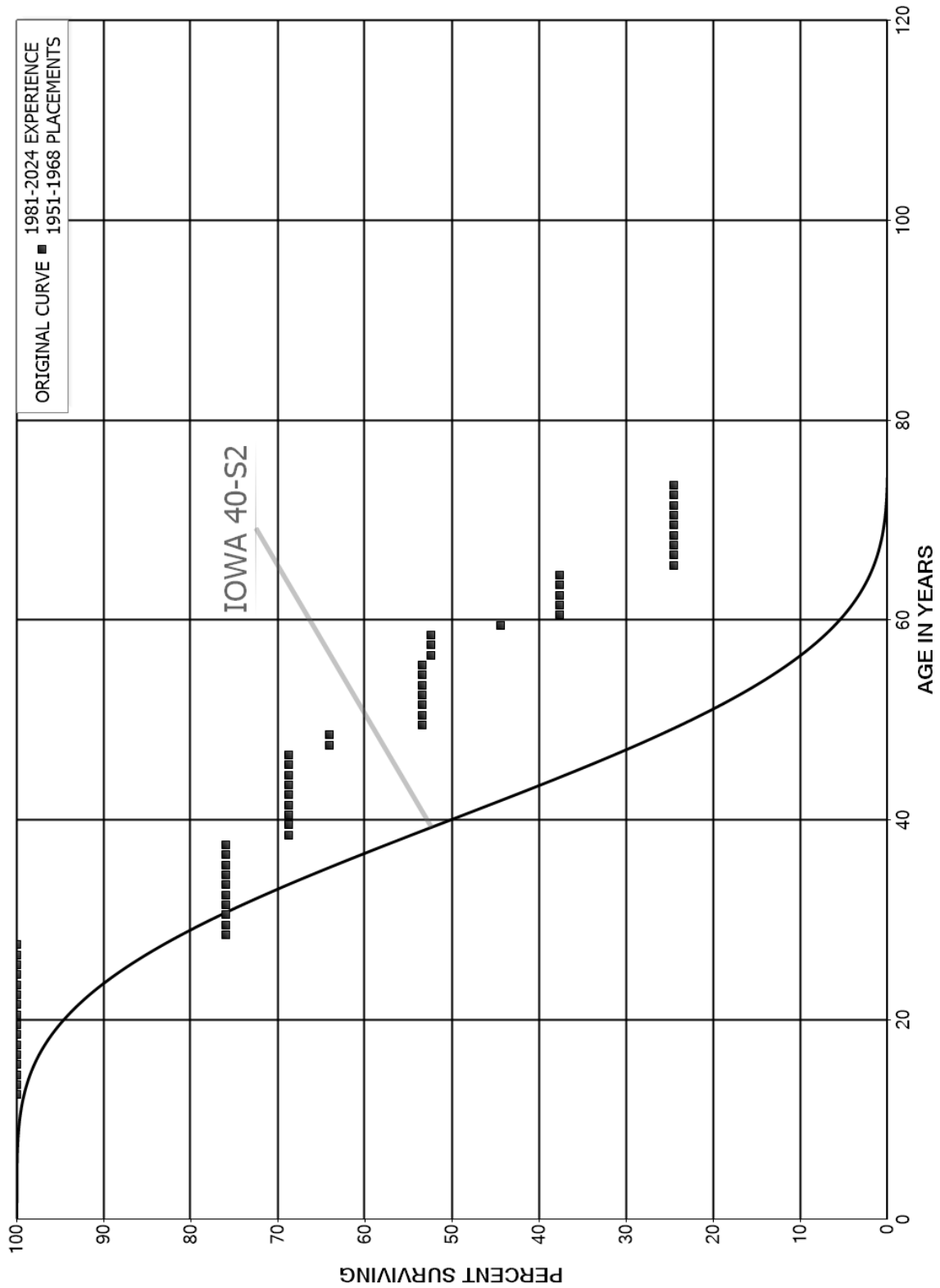
SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2024			EXPERIENCE BAND 1981-2024		
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	22,143		0.0000	1.0000	10.62
40.5	22,143		0.0000	1.0000	10.62
41.5	22,143		0.0000	1.0000	10.62
42.5	22,143		0.0000	1.0000	10.62
43.5	22,143		0.0000	1.0000	10.62
44.5	22,143	4,000	0.1806	0.8194	10.62
45.5	18,143	546	0.0301	0.9699	8.70
46.5	17,597		0.0000	1.0000	8.44
47.5	17,597		0.0000	1.0000	8.44
48.5	17,597	1,317	0.0748	0.9252	8.44
49.5	16,280		0.0000	1.0000	7.81
50.5	15,387	239	0.0156	0.9844	7.81
51.5	14,148		0.0000	1.0000	7.69
52.5	14,148		0.0000	1.0000	7.69
53.5	14,148		0.0000	1.0000	7.69
54.5	14,148	1,210	0.0855	0.9145	7.69
55.5	12,938	300	0.0232	0.9768	7.03
56.5	12,638		0.0000	1.0000	6.87
57.5	12,638		0.0000	1.0000	6.87
58.5	12,638		0.0000	1.0000	6.87
59.5	12,638		0.0000	1.0000	6.87
60.5	12,638	138	0.0109	0.9891	6.87
61.5	12,500	1,135	0.0908	0.9092	6.79
62.5	11,365		0.0000	1.0000	6.17
63.5	11,365	5,474	0.4817	0.5183	6.17
64.5	5,285		0.0000	1.0000	3.20
65.5	5,285	102	0.0194	0.9806	3.20
66.5	5,182	1,749	0.3376	0.6624	3.14
67.5	3,433	3,432	0.9999	0.0001	2.08
68.5					0.00

SPIRE MISSOURI, INC.
 ACCOUNT 371.70 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-1968			EXPERIENCE BAND 1981-2024		
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	5,031		0.0000	1.0000	100.00
13.5	9,182		0.0000	1.0000	100.00
14.5	9,182		0.0000	1.0000	100.00
15.5	10,516		0.0000	1.0000	100.00
16.5	10,516		0.0000	1.0000	100.00
17.5	10,516		0.0000	1.0000	100.00
18.5	10,516		0.0000	1.0000	100.00
19.5	10,516		0.0000	1.0000	100.00
20.5	10,516		0.0000	1.0000	100.00
21.5	10,516		0.0000	1.0000	100.00
22.5	10,516		0.0000	1.0000	100.00
23.5	13,271		0.0000	1.0000	100.00
24.5	15,583		0.0000	1.0000	100.00
25.5	15,583		0.0000	1.0000	100.00
26.5	15,583		0.0000	1.0000	100.00
27.5	15,583	3,744	0.2403	0.7597	100.00
28.5	11,839		0.0000	1.0000	75.97
29.5	27,334		0.0000	1.0000	75.97
30.5	27,334		0.0000	1.0000	75.97
31.5	27,334		0.0000	1.0000	75.97
32.5	27,334		0.0000	1.0000	75.97
33.5	27,334		0.0000	1.0000	75.97
34.5	27,334		0.0000	1.0000	75.97
35.5	27,334		0.0000	1.0000	75.97
36.5	27,334		0.0000	1.0000	75.97
37.5	27,334	2,626	0.0961	0.9039	75.97
38.5	24,708		0.0000	1.0000	68.68

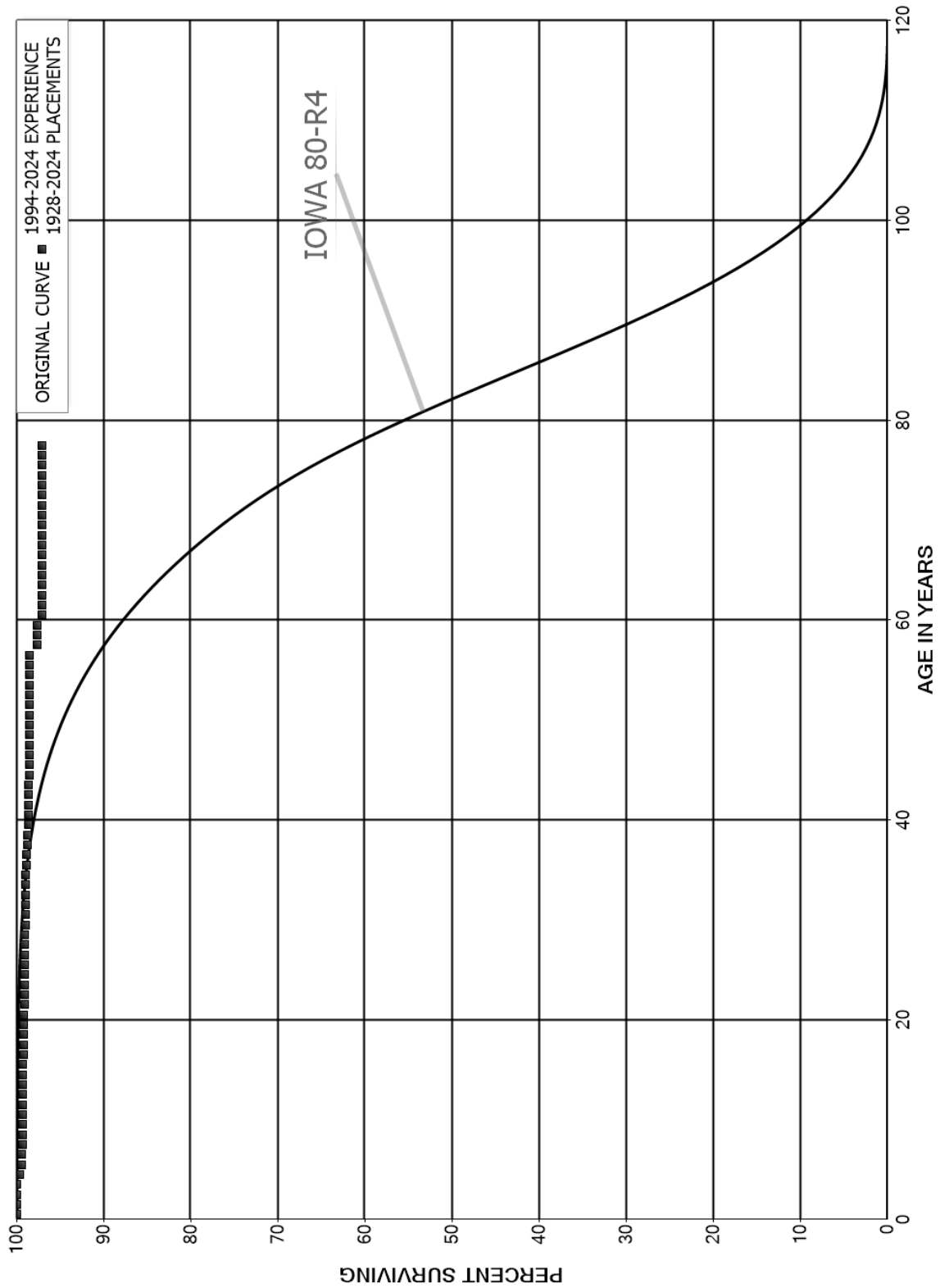
SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-1968			EXPERIENCE BAND 1981-2024		
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	24,708		0.0000	1.0000	68.68
40.5	24,708		0.0000	1.0000	68.68
41.5	24,708		0.0000	1.0000	68.68
42.5	24,708		0.0000	1.0000	68.68
43.5	24,708		0.0000	1.0000	68.68
44.5	24,708		0.0000	1.0000	68.68
45.5	24,708		0.0000	1.0000	68.68
46.5	24,708	1,644	0.0666	0.9334	68.68
47.5	23,064		0.0000	1.0000	64.10
48.5	23,064	3,841	0.1665	0.8335	64.10
49.5	19,223		0.0000	1.0000	53.43
50.5	19,223		0.0000	1.0000	53.43
51.5	19,223		0.0000	1.0000	53.43
52.5	19,223		0.0000	1.0000	53.43
53.5	19,223		0.0000	1.0000	53.43
54.5	19,223		0.0000	1.0000	53.43
55.5	19,223	361	0.0188	0.9812	53.43
56.5	17,936		0.0000	1.0000	52.43
57.5	17,936		0.0000	1.0000	52.43
58.5	17,936	2,755	0.1536	0.8464	52.43
59.5	15,181	2,312	0.1523	0.8477	44.38
60.5	12,869		0.0000	1.0000	37.62
61.5	12,869		0.0000	1.0000	37.62
62.5	12,869		0.0000	1.0000	37.62
63.5	12,869		0.0000	1.0000	37.62
64.5	12,869	4,502	0.3498	0.6502	37.62
65.5	8,367		0.0000	1.0000	24.46
66.5	8,367		0.0000	1.0000	24.46
67.5	8,367		0.0000	1.0000	24.46
68.5	8,367		0.0000	1.0000	24.46
69.5	8,367		0.0000	1.0000	24.46
70.5	8,367		0.0000	1.0000	24.46
71.5	8,367		0.0000	1.0000	24.46
72.5	8,367		0.0000	1.0000	24.46
73.5					24.46

SPIRE MISSOURI, INC.
ACCOUNT 374.20 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 374.20 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2024			EXPERIENCE BAND 1994-2024		
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	4,814,812		0.0000	1.0000	100.00
0.5	3,908,328		0.0000	1.0000	100.00
1.5	4,015,889		0.0000	1.0000	100.00
2.5	4,343,005	344	0.0001	0.9999	100.00
3.5	4,276,802	17,654	0.0041	0.9959	99.99
4.5	3,998,165	9,394	0.0023	0.9977	99.58
5.5	3,381,112	94	0.0000	1.0000	99.35
6.5	2,707,719	144	0.0001	0.9999	99.34
7.5	2,401,923		0.0000	1.0000	99.34
8.5	2,369,434	114	0.0000	1.0000	99.34
9.5	2,402,734		0.0000	1.0000	99.33
10.5	2,263,271		0.0000	1.0000	99.33
11.5	2,244,517		0.0000	1.0000	99.33
12.5	2,250,032		0.0000	1.0000	99.33
13.5	2,024,333		0.0000	1.0000	99.33
14.5	1,952,990	30	0.0000	1.0000	99.33
15.5	1,901,736	2,993	0.0016	0.9984	99.33
16.5	1,870,037	66	0.0000	1.0000	99.17
17.5	1,877,425		0.0000	1.0000	99.17
18.5	1,390,436		0.0000	1.0000	99.17
19.5	1,489,119	473	0.0003	0.9997	99.17
20.5	1,290,636	263	0.0002	0.9998	99.14
21.5	956,055	180	0.0002	0.9998	99.12
22.5	966,700	151	0.0002	0.9998	99.10
23.5	805,906	86	0.0001	0.9999	99.09
24.5	778,038	55	0.0001	0.9999	99.07
25.5	706,155		0.0000	1.0000	99.07
26.5	647,200		0.0000	1.0000	99.07
27.5	631,376		0.0000	1.0000	99.07
28.5	558,826	539	0.0010	0.9990	99.07
29.5	561,143	85	0.0002	0.9998	98.97
30.5	893,377	61	0.0001	0.9999	98.96
31.5	796,532	27	0.0000	1.0000	98.95
32.5	452,324		0.0000	1.0000	98.95
33.5	416,154		0.0000	1.0000	98.95
34.5	357,227	454	0.0013	0.9987	98.95
35.5	338,299	65	0.0002	0.9998	98.82
36.5	343,446	405	0.0012	0.9988	98.80
37.5	357,551		0.0000	1.0000	98.69
38.5	320,922	212	0.0007	0.9993	98.69

SPIRE MISSOURI, INC.

ACCOUNT 374.20 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2024			EXPERIENCE BAND 1994-2024		
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	289,700		0.0000	1.0000	98.62
40.5	313,502		0.0000	1.0000	98.62
41.5	317,014	5	0.0000	1.0000	98.62
42.5	292,113	18	0.0001	0.9999	98.62
43.5	302,915	295	0.0010	0.9990	98.61
44.5	310,729	19	0.0001	0.9999	98.52
45.5	303,018		0.0000	1.0000	98.51
46.5	322,888	11	0.0000	1.0000	98.51
47.5	312,994		0.0000	1.0000	98.51
48.5	296,689	9	0.0000	1.0000	98.51
49.5	241,724		0.0000	1.0000	98.51
50.5	238,317		0.0000	1.0000	98.51
51.5	243,327		0.0000	1.0000	98.51
52.5	245,682		0.0000	1.0000	98.51
53.5	240,857		0.0000	1.0000	98.51
54.5	240,286		0.0000	1.0000	98.51
55.5	235,226	62	0.0003	0.9997	98.51
56.5	210,212	1,830	0.0087	0.9913	98.48
57.5	156,344		0.0000	1.0000	97.62
58.5	133,053		0.0000	1.0000	97.62
59.5	136,015	746	0.0055	0.9945	97.62
60.5	124,707		0.0000	1.0000	97.09
61.5	129,623		0.0000	1.0000	97.09
62.5	96,171		0.0000	1.0000	97.09
63.5	73,673		0.0000	1.0000	97.09
64.5	68,221		0.0000	1.0000	97.09
65.5	68,638		0.0000	1.0000	97.09
66.5	64,169		0.0000	1.0000	97.09
67.5	61,111	22	0.0004	0.9996	97.09
68.5	61,115		0.0000	1.0000	97.05
69.5	61,836		0.0000	1.0000	97.05
70.5	59,471		0.0000	1.0000	97.05
71.5	73,610		0.0000	1.0000	97.05
72.5	70,981		0.0000	1.0000	97.05
73.5	52,348		0.0000	1.0000	97.05
74.5	43,837		0.0000	1.0000	97.05
75.5	34,335		0.0000	1.0000	97.05
76.5	34,320		0.0000	1.0000	97.05
77.5	16,194		0.0000	1.0000	97.05
78.5	16,005		0.0000	1.0000	97.05

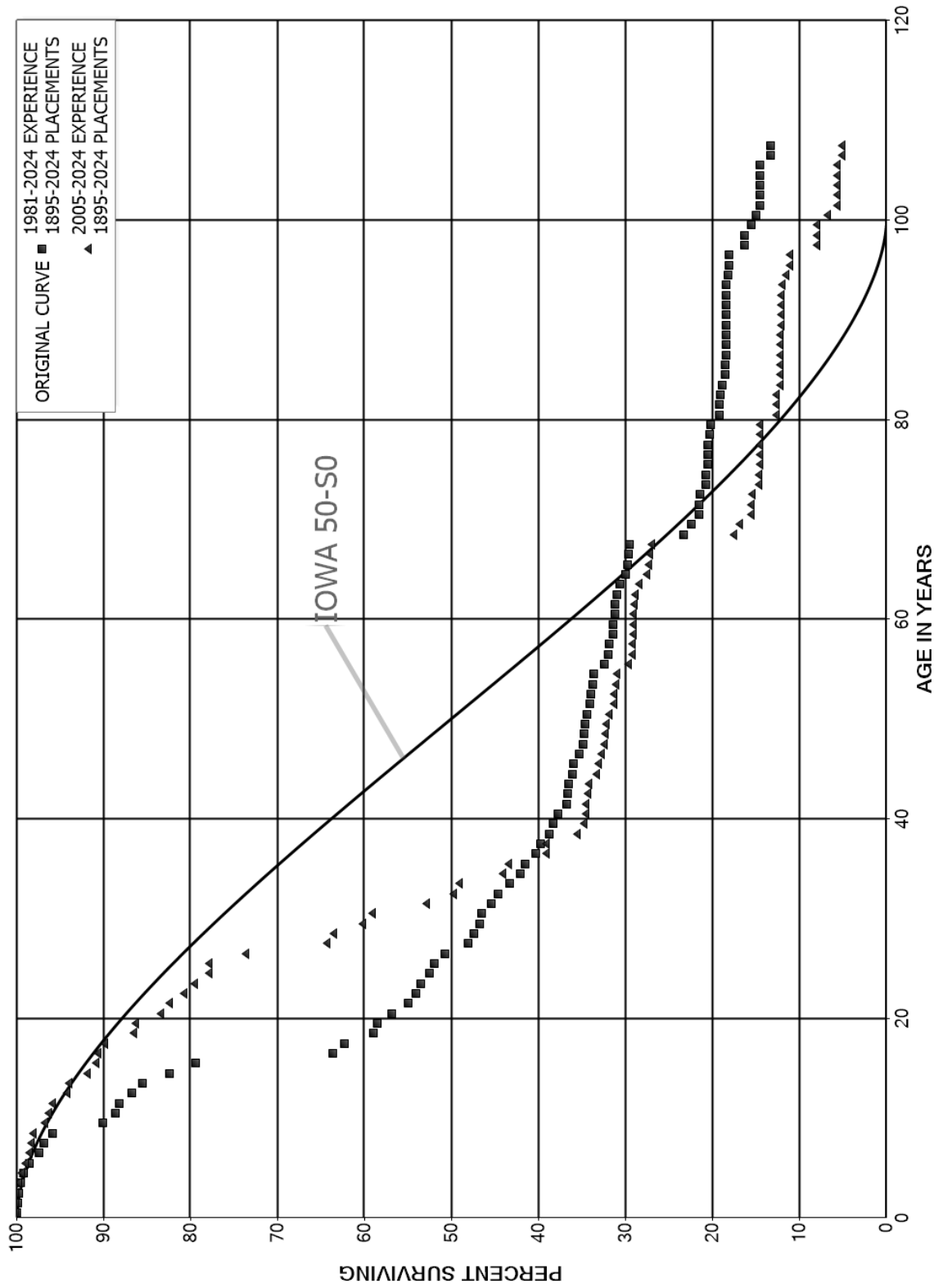
SPIRE MISSOURI, INC.

ACCOUNT 374.20 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2024			EXPERIENCE BAND 1994-2024		
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	15,612		0.0000	1.0000	97.05
80.5	15,587		0.0000	1.0000	97.05
81.5	15,580		0.0000	1.0000	97.05
82.5	14,097		0.0000	1.0000	97.05
83.5	13,655		0.0000	1.0000	97.05
84.5	13,601		0.0000	1.0000	97.05
85.5	13,855		0.0000	1.0000	97.05
86.5	13,790		0.0000	1.0000	97.05
87.5	12,612		0.0000	1.0000	97.05
88.5	5,029		0.0000	1.0000	97.05
89.5	5,028		0.0000	1.0000	97.05
90.5	9,370		0.0000	1.0000	97.05
91.5	25,012		0.0000	1.0000	97.05
92.5	17,855		0.0000	1.0000	97.05
93.5	1,817		0.0000	1.0000	97.05
94.5	282		0.0000	1.0000	97.05
95.5	136		0.0000	1.0000	97.05
96.5					97.05

SPIRE MISSOURI, INC.
 ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2024			EXPERIENCE BAND 1981-2024		
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	62,412,873		0.0000	1.0000	100.00
0.5	61,298,778	86,339	0.0014	0.9986	100.00
1.5	55,229,496	53,981	0.0010	0.9990	99.86
2.5	52,391,783	125,431	0.0024	0.9976	99.76
3.5	49,910,819	192,500	0.0039	0.9961	99.52
4.5	48,499,519	285,688	0.0059	0.9941	99.14
5.5	46,487,919	532,615	0.0115	0.9885	98.55
6.5	43,640,503	286,751	0.0066	0.9934	97.43
7.5	42,595,581	418,232	0.0098	0.9902	96.79
8.5	38,126,111	2,278,987	0.0598	0.9402	95.84
9.5	31,212,470	528,890	0.0169	0.9831	90.11
10.5	29,605,649	143,536	0.0048	0.9952	88.58
11.5	29,156,388	465,387	0.0160	0.9840	88.15
12.5	27,526,278	404,539	0.0147	0.9853	86.74
13.5	25,076,293	900,501	0.0359	0.9641	85.47
14.5	22,939,919	849,193	0.0370	0.9630	82.40
15.5	21,202,843	4,202,902	0.1982	0.8018	79.35
16.5	16,396,041	335,096	0.0204	0.9796	63.62
17.5	11,311,507	614,632	0.0543	0.9457	62.32
18.5	10,457,248	83,893	0.0080	0.9920	58.93
19.5	8,814,461	251,279	0.0285	0.9715	58.46
20.5	7,666,571	255,892	0.0334	0.9666	56.79
21.5	6,871,765	104,366	0.0152	0.9848	54.90
22.5	6,781,950	67,395	0.0099	0.9901	54.06
23.5	6,861,310	125,827	0.0183	0.9817	53.53
24.5	7,806,034	87,607	0.0112	0.9888	52.55
25.5	7,620,095	185,972	0.0244	0.9756	51.96
26.5	6,980,338	360,343	0.0516	0.9484	50.69
27.5	7,265,488	99,537	0.0137	0.9863	48.07
28.5	7,249,230	110,812	0.0153	0.9847	47.41
29.5	7,171,417	32,257	0.0045	0.9955	46.69
30.5	6,931,507	168,530	0.0243	0.9757	46.48
31.5	6,715,065	116,105	0.0173	0.9827	45.35
32.5	6,608,778	183,880	0.0278	0.9722	44.56
33.5	6,386,637	192,496	0.0301	0.9699	43.32
34.5	6,051,879	74,139	0.0123	0.9877	42.02
35.5	5,965,396	181,106	0.0304	0.9696	41.50
36.5	5,765,473	71,073	0.0123	0.9877	40.24
37.5	5,644,001	145,606	0.0258	0.9742	39.75
38.5	5,554,396	63,551	0.0114	0.9886	38.72

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2024			EXPERIENCE BAND 1981-2024			
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	5,428,805	76,611	0.0141	0.9859	38.28	
40.5	5,358,283	136,352	0.0254	0.9746	37.74	
41.5	5,287,462	15,698	0.0030	0.9970	36.78	
42.5	5,263,959	23,624	0.0045	0.9955	36.67	
43.5	5,219,821	62,002	0.0119	0.9881	36.50	
44.5	5,408,153	23,124	0.0043	0.9957	36.07	
45.5	4,944,583	87,835	0.0178	0.9822	35.92	
46.5	4,830,188	55,274	0.0114	0.9886	35.28	
47.5	4,710,285	17,252	0.0037	0.9963	34.88	
48.5	4,569,107	23,966	0.0052	0.9948	34.75	
49.5	4,486,540	26,243	0.0058	0.9942	34.57	
50.5	4,394,990	43,722	0.0099	0.9901	34.36	
51.5	4,257,227	11,168	0.0026	0.9974	34.02	
52.5	4,271,481	20,704	0.0048	0.9952	33.93	
53.5	4,228,543	16,715	0.0040	0.9960	33.77	
54.5	4,208,352	160,250	0.0381	0.9619	33.63	
55.5	4,038,984	52,637	0.0130	0.9870	32.35	
56.5	3,829,208	6,644	0.0017	0.9983	31.93	
57.5	3,841,968	55,047	0.0143	0.9857	31.88	
58.5	3,749,618	7,408	0.0020	0.9980	31.42	
59.5	3,712,545	24,971	0.0067	0.9933	31.36	
60.5	3,514,768	991	0.0003	0.9997	31.15	
61.5	2,623,816	14,660	0.0056	0.9944	31.14	
62.5	2,456,215	31,014	0.0126	0.9874	30.96	
63.5	2,385,285	52,205	0.0219	0.9781	30.57	
64.5	1,734,624	11,044	0.0064	0.9936	29.90	
65.5	1,685,333	2,548	0.0015	0.9985	29.71	
66.5	1,687,920	11,793	0.0070	0.9930	29.67	
67.5	1,440,796	304,228	0.2112	0.7888	29.46	
68.5	785,937	28,734	0.0366	0.9634	23.24	
69.5	818,748	31,266	0.0382	0.9618	22.39	
70.5	782,328	828	0.0011	0.9989	21.54	
71.5	750,880	2,719	0.0036	0.9964	21.51	
72.5	663,523	20,570	0.0310	0.9690	21.43	
73.5	639,212	320	0.0005	0.9995	20.77	
74.5	635,871	6,880	0.0108	0.9892	20.76	
75.5	626,239	186	0.0003	0.9997	20.54	
76.5	627,930	477	0.0008	0.9992	20.53	
77.5	627,453	6,410	0.0102	0.9898	20.51	
78.5	421,584	2,820	0.0067	0.9933	20.30	

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2024			EXPERIENCE BAND 1981-2024			
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	418,764	20,131	0.0481	0.9519	20.17	
80.5	637,447		0.0000	1.0000	19.20	
81.5	637,447	4,854	0.0076	0.9924	19.20	
82.5	613,633	8,334	0.0136	0.9864	19.05	
83.5	605,299	9,936	0.0164	0.9836	18.79	
84.5	595,363		0.0000	1.0000	18.49	
85.5	744,939	2,558	0.0034	0.9966	18.49	
86.5	683,345		0.0000	1.0000	18.42	
87.5	683,345		0.0000	1.0000	18.42	
88.5	678,013	1,182	0.0017	0.9983	18.42	
89.5	676,830		0.0000	1.0000	18.39	
90.5	676,830		0.0000	1.0000	18.39	
91.5	556,122	107	0.0002	0.9998	18.39	
92.5	556,015	981	0.0018	0.9982	18.39	
93.5	554,351	4,482	0.0081	0.9919	18.35	
94.5	539,446	5,134	0.0095	0.9905	18.21	
95.5	533,101	191	0.0004	0.9996	18.03	
96.5	316,216	30,774	0.0973	0.9027	18.03	
97.5	285,442		0.0000	1.0000	16.27	
98.5	285,442	13,660	0.0479	0.9521	16.27	
99.5	341,570	11,416	0.0334	0.9666	15.49	
100.5	330,154	9,892	0.0300	0.9700	14.97	
101.5	320,262		0.0000	1.0000	14.53	
102.5	320,262		0.0000	1.0000	14.53	
103.5	316,486		0.0000	1.0000	14.53	
104.5	168,616		0.0000	1.0000	14.53	
105.5	158,424	13,230	0.0835	0.9165	14.53	
106.5	145,194		0.0000	1.0000	13.31	
107.5	74,347		0.0000	1.0000	13.31	
108.5	74,347		0.0000	1.0000	13.31	
109.5	74,347		0.0000	1.0000	13.31	
110.5	74,347		0.0000	1.0000	13.31	
111.5	74,347	34,215	0.4602	0.5398	13.31	
112.5	14,103		0.0000	1.0000	7.19	
113.5	14,103		0.0000	1.0000	7.19	
114.5					7.19	

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2024			EXPERIENCE BAND 2005-2024		
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	39,243,380		0.0000	1.0000	100.00
0.5	41,218,535	1,255	0.0000	1.0000	100.00
1.5	35,665,890	34,764	0.0010	0.9990	100.00
2.5	32,942,686	81,567	0.0025	0.9975	99.90
3.5	30,693,927	118,306	0.0039	0.9961	99.65
4.5	30,580,071	137,092	0.0045	0.9955	99.27
5.5	29,269,948	124,306	0.0042	0.9958	98.82
6.5	27,815,753	77,933	0.0028	0.9972	98.40
7.5	27,758,009	51,003	0.0018	0.9982	98.13
8.5	19,872,081	274,774	0.0138	0.9862	97.95
9.5	19,037,579	92,817	0.0049	0.9951	96.59
10.5	18,344,830	83,976	0.0046	0.9954	96.12
11.5	18,068,204	296,104	0.0164	0.9836	95.68
12.5	16,748,640	53,640	0.0032	0.9968	94.11
13.5	15,219,541	337,585	0.0222	0.9778	93.81
14.5	13,874,800	144,501	0.0104	0.9896	91.73
15.5	12,807,359	44,329	0.0035	0.9965	90.78
16.5	13,453,322	107,128	0.0080	0.9920	90.46
17.5	8,488,606	313,051	0.0369	0.9631	89.74
18.5	7,858,378	21,105	0.0027	0.9973	86.43
19.5	6,259,639	211,228	0.0337	0.9663	86.20
20.5	4,262,068	49,540	0.0116	0.9884	83.29
21.5	3,541,924	71,616	0.0202	0.9798	82.32
22.5	3,333,835	51,558	0.0155	0.9845	80.66
23.5	3,113,256	64,249	0.0206	0.9794	79.41
24.5	3,023,580	3,861	0.0013	0.9987	77.77
25.5	3,296,431	177,941	0.0540	0.9460	77.67
26.5	2,396,840	301,909	0.1260	0.8740	73.48
27.5	1,767,017	21,853	0.0124	0.9876	64.22
28.5	1,527,181	81,232	0.0532	0.9468	63.43
29.5	1,441,742	27,902	0.0194	0.9806	60.06
30.5	1,209,098	126,950	0.1050	0.8950	58.89
31.5	1,117,127	65,280	0.0584	0.9416	52.71
32.5	1,052,711	14,854	0.0141	0.9859	49.63
33.5	1,063,936	107,463	0.1010	0.8990	48.93
34.5	841,463	12,696	0.0151	0.9849	43.99
35.5	920,143	92,721	0.1008	0.8992	43.32
36.5	907,066	1,383	0.0015	0.9985	38.96
37.5	926,835	82,538	0.0891	0.9109	38.90
38.5	957,085	21,866	0.0228	0.9772	35.44

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2024			EXPERIENCE BAND 2005-2024			
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	993,095	6,519	0.0066	0.9934	34.63	
40.5	1,040,287		0.0000	1.0000	34.40	
41.5	1,093,715	6,977	0.0064	0.9936	34.40	
42.5	1,266,382	3,187	0.0025	0.9975	34.18	
43.5	1,293,279	36,141	0.0279	0.9721	34.09	
44.5	1,976,647	14,156	0.0072	0.9928	33.14	
45.5	1,629,573	14,960	0.0092	0.9908	32.90	
46.5	1,721,910	15,436	0.0090	0.9910	32.60	
47.5	1,884,996	7,725	0.0041	0.9959	32.31	
48.5	2,632,332	13,038	0.0050	0.9950	32.18	
49.5	2,597,773	24,353	0.0094	0.9906	32.02	
50.5	2,769,222	43,402	0.0157	0.9843	31.72	
51.5	3,538,603	5,020	0.0014	0.9986	31.22	
52.5	3,612,220	19,954	0.0055	0.9945	31.18	
53.5	3,645,662	13,689	0.0038	0.9962	31.00	
54.5	3,617,098	157,873	0.0436	0.9564	30.89	
55.5	3,457,882	52,012	0.0150	0.9850	29.54	
56.5	3,229,630	5,252	0.0016	0.9984	29.09	
57.5	3,233,410	9,121	0.0028	0.9972	29.05	
58.5	3,164,504	7,408	0.0023	0.9977	28.96	
59.5	3,127,303	355	0.0001	0.9999	28.90	
60.5	2,949,923	785	0.0003	0.9997	28.89	
61.5	2,059,317	14,072	0.0068	0.9932	28.89	
62.5	1,889,059	29,436	0.0156	0.9844	28.69	
63.5	1,802,332	52,205	0.0290	0.9710	28.24	
64.5	1,157,067	11,044	0.0095	0.9905	27.42	
65.5	1,108,701	2,548	0.0023	0.9977	27.16	
66.5	1,109,654	11,793	0.0106	0.9894	27.10	
67.5	862,530	304,228	0.3527	0.6473	26.81	
68.5	417,783	16,158	0.0387	0.9613	17.35	
69.5	398,954	30,050	0.0753	0.9247	16.68	
70.5	365,275	828	0.0023	0.9977	15.43	
71.5	333,827	1,839	0.0055	0.9945	15.39	
72.5	247,954	12,846	0.0518	0.9482	15.31	
73.5	232,157		0.0000	1.0000	14.51	
74.5	239,560	1,752	0.0073	0.9927	14.51	
75.5	256,398	186	0.0007	0.9993	14.41	
76.5	312,549	477	0.0015	0.9985	14.40	
77.5	312,264		0.0000	1.0000	14.38	
78.5	132,095		0.0000	1.0000	14.38	

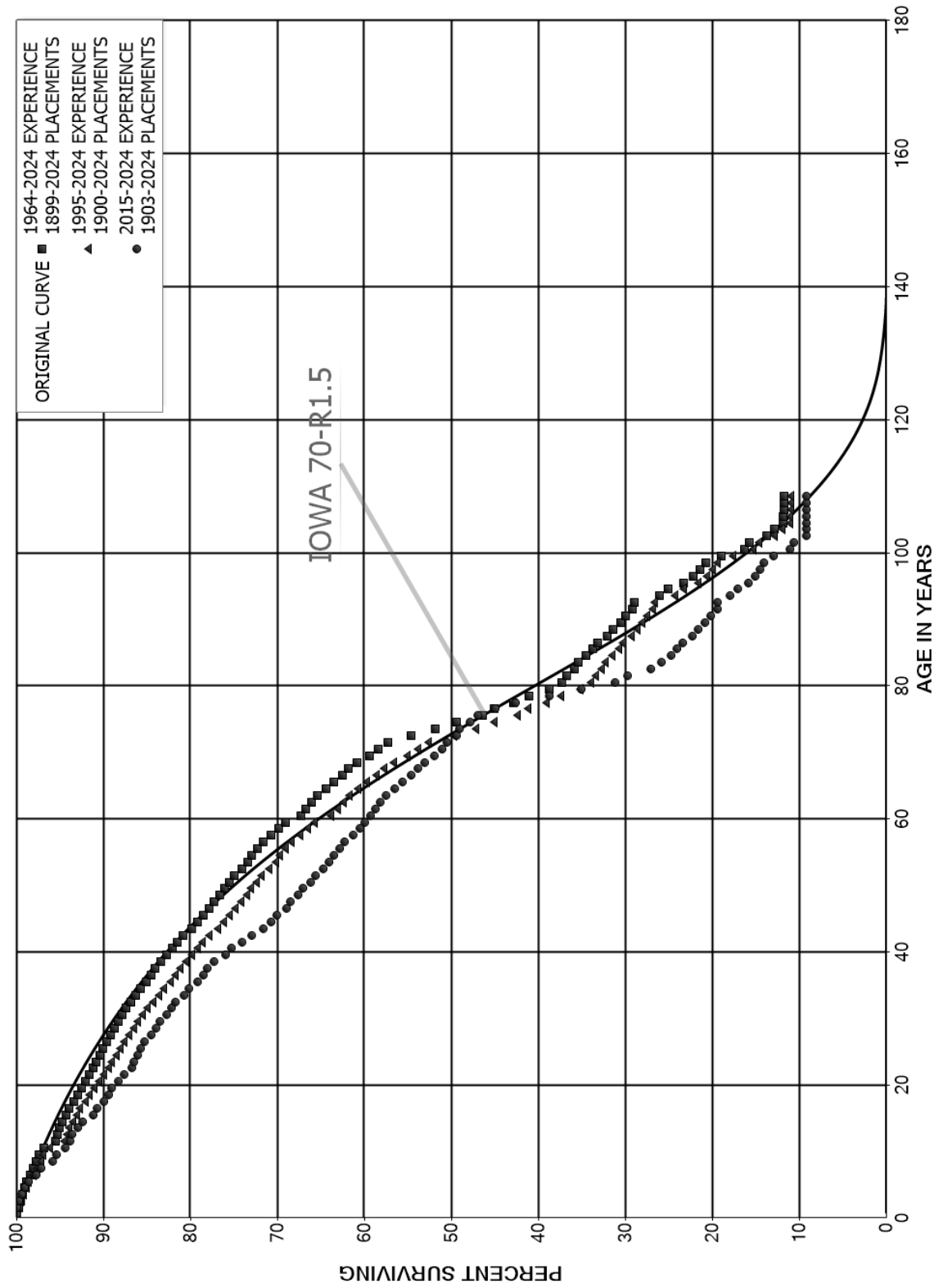
SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2024			EXPERIENCE BAND 2005-2024			
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	150,451	20,131	0.1338	0.8662	14.38	
80.5	129,976		0.0000	1.0000	12.45	
81.5	254,293		0.0000	1.0000	12.45	
82.5	259,287	7,306	0.0282	0.9718	12.45	
83.5	252,109	988	0.0039	0.9961	12.10	
84.5	251,489		0.0000	1.0000	12.05	
85.5	228,147	770	0.0034	0.9966	12.05	
86.5	181,726		0.0000	1.0000	12.01	
87.5	199,438		0.0000	1.0000	12.01	
88.5	194,106	1,182	0.0061	0.9939	12.01	
89.5	192,924		0.0000	1.0000	11.94	
90.5	198,058		0.0000	1.0000	11.94	
91.5	77,350	107	0.0014	0.9986	11.94	
92.5	83,007	981	0.0118	0.9882	11.92	
93.5	136,906	4,482	0.0327	0.9673	11.78	
94.5	122,001	5,134	0.0421	0.9579	11.40	
95.5	115,656	191	0.0017	0.9983	10.92	
96.5	102,812	29,302	0.2850	0.7150	10.90	
97.5	73,510		0.0000	1.0000	7.79	
98.5	73,510		0.0000	1.0000	7.79	
99.5	73,510	11,416	0.1553	0.8447	7.79	
100.5	62,094	9,892	0.1593	0.8407	6.58	
101.5	52,202		0.0000	1.0000	5.53	
102.5	61,782		0.0000	1.0000	5.53	
103.5	58,005		0.0000	1.0000	5.53	
104.5	142,588		0.0000	1.0000	5.53	
105.5	132,396	13,230	0.0999	0.9001	5.53	
106.5	119,165		0.0000	1.0000	4.98	
107.5	48,318		0.0000	1.0000	4.98	
108.5	48,318		0.0000	1.0000	4.98	
109.5	74,347		0.0000	1.0000	4.98	
110.5	74,347		0.0000	1.0000	4.98	
111.5	74,347	34,215	0.4602	0.5398	4.98	
112.5	14,103		0.0000	1.0000	2.69	
113.5	14,103		0.0000	1.0000	2.69	
114.5					2.69	

SPIRE MISSOURI, INC.
 ACCOUNT 376.10 MAINS - STEEL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2024

EXPERIENCE BAND 1964-2024

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	1,165,215,797	645,125	0.0006	0.9994	100.00
0.5	1,132,711,995	2,108,522	0.0019	0.9981	99.94
1.5	1,082,687,627	2,722,622	0.0025	0.9975	99.76
2.5	1,040,959,286	2,520,188	0.0024	0.9976	99.51
3.5	971,619,735	2,504,445	0.0026	0.9974	99.27
4.5	925,730,148	1,879,627	0.0020	0.9980	99.01
5.5	893,562,992	3,703,774	0.0041	0.9959	98.81
6.5	875,559,885	3,377,476	0.0039	0.9961	98.40
7.5	843,372,715	2,865,139	0.0034	0.9966	98.02
8.5	818,234,038	1,995,907	0.0024	0.9976	97.69
9.5	795,635,470	4,677,239	0.0059	0.9941	97.45
10.5	759,739,776	10,561,994	0.0139	0.9861	96.88
11.5	724,746,706	1,713,068	0.0024	0.9976	95.53
12.5	706,703,546	2,037,401	0.0029	0.9971	95.30
13.5	673,789,662	2,161,140	0.0032	0.9968	95.03
14.5	642,396,725	3,250,007	0.0051	0.9949	94.72
15.5	610,377,837	2,049,511	0.0034	0.9966	94.25
16.5	580,375,752	3,360,271	0.0058	0.9942	93.93
17.5	549,772,392	2,327,883	0.0042	0.9958	93.38
18.5	520,561,681	2,523,294	0.0048	0.9952	92.99
19.5	488,820,462	2,500,531	0.0051	0.9949	92.54
20.5	460,604,944	2,233,685	0.0048	0.9952	92.07
21.5	437,643,823	2,286,120	0.0052	0.9948	91.62
22.5	424,233,501	1,561,453	0.0037	0.9963	91.14
23.5	405,619,317	1,939,549	0.0048	0.9952	90.80
24.5	392,312,581	1,528,668	0.0039	0.9961	90.37
25.5	377,268,530	1,510,991	0.0040	0.9960	90.02
26.5	362,091,187	1,898,032	0.0052	0.9948	89.66
27.5	344,759,690	1,745,620	0.0051	0.9949	89.19
28.5	329,684,249	1,492,568	0.0045	0.9955	88.74
29.5	315,927,327	1,821,012	0.0058	0.9942	88.33
30.5	302,691,651	1,606,832	0.0053	0.9947	87.83
31.5	293,679,458	1,836,516	0.0063	0.9937	87.36
32.5	274,322,744	1,670,114	0.0061	0.9939	86.81
33.5	264,829,595	1,567,878	0.0059	0.9941	86.28
34.5	256,226,701	1,991,040	0.0078	0.9922	85.77
35.5	247,870,730	1,646,128	0.0066	0.9934	85.11
36.5	239,962,835	1,433,573	0.0060	0.9940	84.54
37.5	233,254,299	1,785,131	0.0077	0.9923	84.04
38.5	224,908,084	1,666,246	0.0074	0.9926	83.39

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2024

EXPERIENCE BAND 1964-2024

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	218,812,589	1,781,709	0.0081	0.9919	82.78
40.5	214,604,629	1,583,773	0.0074	0.9926	82.10
41.5	215,676,502	1,829,888	0.0085	0.9915	81.50
42.5	209,181,630	2,539,411	0.0121	0.9879	80.80
43.5	202,748,272	1,638,502	0.0081	0.9919	79.82
44.5	199,462,369	1,705,616	0.0086	0.9914	79.18
45.5	194,773,929	1,616,622	0.0083	0.9917	78.50
46.5	189,364,365	1,416,323	0.0075	0.9925	77.85
47.5	185,365,595	1,524,715	0.0082	0.9918	77.27
48.5	180,846,652	1,218,956	0.0067	0.9933	76.63
49.5	175,462,604	1,476,373	0.0084	0.9916	76.12
50.5	170,722,558	1,167,958	0.0068	0.9932	75.48
51.5	165,905,606	1,865,835	0.0112	0.9888	74.96
52.5	160,097,367	1,578,693	0.0099	0.9901	74.12
53.5	150,594,582	974,193	0.0065	0.9935	73.38
54.5	144,493,021	1,189,842	0.0082	0.9918	72.91
55.5	135,505,571	1,269,603	0.0094	0.9906	72.31
56.5	127,458,593	1,710,678	0.0134	0.9866	71.63
57.5	118,456,122	1,437,092	0.0121	0.9879	70.67
58.5	109,354,445	1,177,315	0.0108	0.9892	69.81
59.5	102,333,031	2,575,290	0.0252	0.9748	69.06
60.5	93,324,860	892,796	0.0096	0.9904	67.32
61.5	84,021,281	834,117	0.0099	0.9901	66.68
62.5	75,647,056	721,729	0.0095	0.9905	66.02
63.5	66,224,591	977,000	0.0148	0.9852	65.39
64.5	59,653,037	813,824	0.0136	0.9864	64.42
65.5	52,821,516	821,425	0.0156	0.9844	63.54
66.5	45,823,535	520,020	0.0113	0.9887	62.56
67.5	40,494,354	650,620	0.0161	0.9839	61.85
68.5	35,827,086	830,060	0.0232	0.9768	60.85
69.5	32,281,985	582,469	0.0180	0.9820	59.44
70.5	29,312,412	536,423	0.0183	0.9817	58.37
71.5	27,087,177	1,292,139	0.0477	0.9523	57.30
72.5	23,924,949	1,177,929	0.0492	0.9508	54.57
73.5	16,770,762	811,748	0.0484	0.9516	51.88
74.5	14,028,764	842,430	0.0601	0.9399	49.37
75.5	12,184,272	344,554	0.0283	0.9717	46.41
76.5	11,513,703	585,750	0.0509	0.9491	45.09
77.5	10,400,541	427,556	0.0411	0.9589	42.80
78.5	9,622,325	546,425	0.0568	0.9432	41.04

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2024

EXPERIENCE BAND 1964-2024

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	9,003,387	327,846	0.0364	0.9636	38.71
80.5	8,643,971	135,696	0.0157	0.9843	37.30
81.5	8,455,953	202,715	0.0240	0.9760	36.71
82.5	8,140,721	105,607	0.0130	0.9870	35.83
83.5	7,837,080	190,940	0.0244	0.9756	35.37
84.5	7,303,019	163,340	0.0224	0.9776	34.51
85.5	6,610,187	104,656	0.0158	0.9842	33.74
86.5	6,334,608	218,099	0.0344	0.9656	33.20
87.5	5,628,921	114,978	0.0204	0.9796	32.06
88.5	5,224,947	143,492	0.0275	0.9725	31.40
89.5	4,713,960	100,440	0.0213	0.9787	30.54
90.5	4,234,635	98,674	0.0233	0.9767	29.89
91.5	3,933,154	34,546	0.0088	0.9912	29.19
92.5	2,344,232	228,521	0.0975	0.9025	28.94
93.5	1,648,470	69,742	0.0423	0.9577	26.12
94.5	1,181,880	83,164	0.0704	0.9296	25.01
95.5	1,007,453	45,879	0.0455	0.9545	23.25
96.5	778,260	28,354	0.0364	0.9636	22.19
97.5	309,900	8,777	0.0283	0.9717	21.38
98.5	149,233	13,365	0.0896	0.9104	20.78
99.5	123,881	16,925	0.1366	0.8634	18.92
100.5	104,593	4,070	0.0389	0.9611	16.33
101.5	96,556	12,245	0.1268	0.8732	15.70
102.5	12,094	798	0.0660	0.9340	13.71
103.5	11,294	830	0.0735	0.9265	12.80
104.5	10,464		0.0000	1.0000	11.86
105.5	10,464	152	0.0145	0.9855	11.86
106.5	10,312		0.0000	1.0000	11.69
107.5	10,312		0.0000	1.0000	11.69
108.5	7,818		0.0000	1.0000	11.69
109.5	7,657		0.0000	1.0000	11.69
110.5	7,542		0.0000	1.0000	11.69
111.5	5,927		0.0000	1.0000	11.69
112.5	5,886		0.0000	1.0000	11.69
113.5	5,821		0.0000	1.0000	11.69
114.5	5,821		0.0000	1.0000	11.69
115.5	4,201		0.0000	1.0000	11.69
116.5	4,177		0.0000	1.0000	11.69
117.5	3,817	1,608	0.4212	0.5788	11.69
118.5	2,209	494	0.2235	0.7765	6.77

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2024			EXPERIENCE BAND 1964-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	353		0.0000	1.0000	5.25
120.5	111		0.0000	1.0000	5.25
121.5					5.25

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024

EXPERIENCE BAND 1995-2024

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	830,479,197	619,377	0.0007	0.9993	100.00
0.5	818,489,337	2,033,020	0.0025	0.9975	99.93
1.5	787,070,556	2,574,165	0.0033	0.9967	99.68
2.5	756,985,755	2,297,774	0.0030	0.9970	99.35
3.5	701,814,540	2,060,968	0.0029	0.9971	99.05
4.5	664,610,041	1,720,947	0.0026	0.9974	98.76
5.5	640,337,399	3,388,182	0.0053	0.9947	98.50
6.5	631,728,999	2,964,798	0.0047	0.9953	97.98
7.5	608,883,015	2,612,740	0.0043	0.9957	97.52
8.5	592,692,962	1,636,977	0.0028	0.9972	97.10
9.5	576,764,420	4,294,643	0.0074	0.9926	96.84
10.5	542,513,124	9,962,740	0.0184	0.9816	96.11
11.5	506,397,258	1,294,500	0.0026	0.9974	94.35
12.5	486,117,514	1,641,245	0.0034	0.9966	94.11
13.5	456,020,791	1,721,618	0.0038	0.9962	93.79
14.5	426,898,978	2,283,176	0.0053	0.9947	93.44
15.5	400,650,829	1,437,910	0.0036	0.9964	92.94
16.5	376,951,293	2,739,712	0.0073	0.9927	92.60
17.5	350,589,871	1,716,103	0.0049	0.9951	91.93
18.5	327,374,188	1,701,911	0.0052	0.9948	91.48
19.5	302,687,960	1,955,887	0.0065	0.9935	91.00
20.5	280,346,844	1,640,805	0.0059	0.9941	90.42
21.5	262,790,222	1,729,364	0.0066	0.9934	89.89
22.5	254,786,316	1,138,242	0.0045	0.9955	89.30
23.5	246,560,475	1,433,419	0.0058	0.9942	88.90
24.5	237,043,914	1,124,446	0.0047	0.9953	88.38
25.5	231,571,955	1,170,833	0.0051	0.9949	87.96
26.5	224,772,666	1,443,540	0.0064	0.9936	87.52
27.5	216,936,794	1,335,389	0.0062	0.9938	86.95
28.5	211,509,168	1,138,631	0.0054	0.9946	86.42
29.5	204,992,166	1,429,218	0.0070	0.9930	85.95
30.5	200,568,969	1,327,295	0.0066	0.9934	85.35
31.5	201,602,385	1,498,415	0.0074	0.9926	84.79
32.5	189,988,234	1,430,702	0.0075	0.9925	84.16
33.5	190,897,327	1,251,157	0.0066	0.9934	83.53
34.5	188,605,718	1,758,861	0.0093	0.9907	82.98
35.5	186,572,720	1,378,163	0.0074	0.9926	82.20
36.5	184,177,802	1,240,511	0.0067	0.9933	81.60
37.5	182,750,044	1,425,980	0.0078	0.9922	81.05
38.5	179,137,203	1,433,186	0.0080	0.9920	80.41

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1995-2024		
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	176,447,524	1,541,332	0.0087	0.9913	79.77
40.5	175,855,288	1,365,141	0.0078	0.9922	79.07
41.5	175,464,201	1,551,694	0.0088	0.9912	78.46
42.5	173,079,297	2,336,988	0.0135	0.9865	77.77
43.5	175,264,851	1,479,955	0.0084	0.9916	76.72
44.5	174,929,582	1,612,968	0.0092	0.9908	76.07
45.5	172,471,613	1,543,061	0.0089	0.9911	75.37
46.5	167,957,909	1,369,827	0.0082	0.9918	74.69
47.5	165,197,203	1,436,745	0.0087	0.9913	74.08
48.5	161,587,716	1,150,040	0.0071	0.9929	73.44
49.5	156,417,597	1,416,269	0.0091	0.9909	72.92
50.5	151,770,519	1,127,785	0.0074	0.9926	72.26
51.5	147,027,777	1,828,905	0.0124	0.9876	71.72
52.5	141,593,278	1,519,905	0.0107	0.9893	70.83
53.5	132,427,872	923,455	0.0070	0.9930	70.07
54.5	126,561,955	1,071,885	0.0085	0.9915	69.58
55.5	120,744,535	1,221,407	0.0101	0.9899	68.99
56.5	112,807,786	1,686,360	0.0149	0.9851	68.29
57.5	104,347,998	1,406,868	0.0135	0.9865	67.27
58.5	95,540,001	1,155,426	0.0121	0.9879	66.36
59.5	88,644,259	2,520,837	0.0284	0.9716	65.56
60.5	79,737,481	871,466	0.0109	0.9891	63.70
61.5	70,501,426	814,892	0.0116	0.9884	63.00
62.5	62,309,927	615,937	0.0099	0.9901	62.27
63.5	53,895,008	945,383	0.0175	0.9825	61.66
64.5	48,763,694	804,726	0.0165	0.9835	60.58
65.5	42,431,181	797,562	0.0188	0.9812	59.58
66.5	36,427,183	512,492	0.0141	0.9859	58.46
67.5	33,036,230	637,006	0.0193	0.9807	57.63
68.5	28,919,630	828,564	0.0287	0.9713	56.52
69.5	25,833,978	569,806	0.0221	0.9779	54.90
70.5	23,399,359	535,218	0.0229	0.9771	53.69
71.5	21,665,161	1,193,921	0.0551	0.9449	52.46
72.5	23,580,495	1,177,395	0.0499	0.9501	49.57
73.5	16,426,845	738,183	0.0449	0.9551	47.10
74.5	13,758,412	840,642	0.0611	0.9389	44.98
75.5	11,915,708	344,252	0.0289	0.9711	42.23
76.5	11,245,440	581,330	0.0517	0.9483	41.01
77.5	10,136,698	426,880	0.0421	0.9579	38.89
78.5	9,364,154	542,769	0.0580	0.9420	37.25

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1995-2024			
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	8,751,029	313,268	0.0358	0.9642	35.10	
80.5	8,406,780	130,954	0.0156	0.9844	33.84	
81.5	8,241,685	185,189	0.0225	0.9775	33.31	
82.5	7,966,320	105,353	0.0132	0.9868	32.56	
83.5	7,663,462	188,164	0.0246	0.9754	32.13	
84.5	7,132,178	163,340	0.0229	0.9771	31.34	
85.5	6,440,017	102,676	0.0159	0.9841	30.63	
86.5	6,167,628	204,686	0.0332	0.9668	30.14	
87.5	5,477,060	114,128	0.0208	0.9792	29.14	
88.5	5,073,936	107,433	0.0212	0.9788	28.53	
89.5	4,630,095	94,596	0.0204	0.9796	27.93	
90.5	4,156,942	98,674	0.0237	0.9763	27.36	
91.5	3,855,669	34,182	0.0089	0.9911	26.71	
92.5	2,267,111	193,922	0.0855	0.9145	26.47	
93.5	1,605,947	69,608	0.0433	0.9567	24.21	
94.5	1,181,880	83,164	0.0704	0.9296	23.16	
95.5	1,007,453	45,879	0.0455	0.9545	21.53	
96.5	778,260	28,354	0.0364	0.9636	20.55	
97.5	309,900	8,777	0.0283	0.9717	19.80	
98.5	149,233	13,365	0.0896	0.9104	19.24	
99.5	123,881	16,925	0.1366	0.8634	17.51	
100.5	104,593	4,070	0.0389	0.9611	15.12	
101.5	96,556	12,245	0.1268	0.8732	14.53	
102.5	12,094	798	0.0660	0.9340	12.69	
103.5	11,294	830	0.0735	0.9265	11.85	
104.5	10,464		0.0000	1.0000	10.98	
105.5	10,464	152	0.0145	0.9855	10.98	
106.5	10,312		0.0000	1.0000	10.82	
107.5	10,312		0.0000	1.0000	10.82	
108.5	7,818		0.0000	1.0000	10.82	
109.5	7,657		0.0000	1.0000	10.82	
110.5	7,542		0.0000	1.0000	10.82	
111.5	5,927		0.0000	1.0000	10.82	
112.5	5,886		0.0000	1.0000	10.82	
113.5	5,821		0.0000	1.0000	10.82	
114.5	5,821		0.0000	1.0000	10.82	
115.5	4,201		0.0000	1.0000	10.82	
116.5	4,177		0.0000	1.0000	10.82	
117.5	3,817	1,608	0.4212	0.5788	10.82	
118.5	2,209	494	0.2235	0.7765	6.26	

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1995-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	353		0.0000	1.0000	4.86
120.5	111		0.0000	1.0000	4.86
121.5					4.86

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2024

EXPERIENCE BAND 2015-2024

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	219,080,005	2,453	0.0000	1.0000	100.00
0.5	208,292,350	166,240	0.0008	0.9992	100.00
1.5	188,152,326	385,710	0.0020	0.9980	99.92
2.5	168,266,248	453,235	0.0027	0.9973	99.71
3.5	126,411,900	552,921	0.0044	0.9956	99.45
4.5	105,500,004	470,583	0.0045	0.9955	99.01
5.5	98,496,329	844,930	0.0086	0.9914	98.57
6.5	102,651,854	608,552	0.0059	0.9941	97.72
7.5	94,781,692	1,262,840	0.0133	0.9867	97.14
8.5	101,637,437	491,738	0.0048	0.9952	95.85
9.5	104,800,773	1,082,399	0.0103	0.9897	95.39
10.5	94,216,029	568,366	0.0060	0.9940	94.40
11.5	88,109,563	232,753	0.0026	0.9974	93.83
12.5	84,758,142	579,520	0.0068	0.9932	93.58
13.5	83,711,183	493,335	0.0059	0.9941	92.94
14.5	82,249,359	1,075,338	0.0131	0.9869	92.40
15.5	77,529,171	418,170	0.0054	0.9946	91.19
16.5	75,799,637	653,872	0.0086	0.9914	90.70
17.5	78,277,668	431,650	0.0055	0.9945	89.91
18.5	76,435,613	316,690	0.0041	0.9959	89.42
19.5	77,379,150	705,505	0.0091	0.9909	89.05
20.5	78,854,815	596,099	0.0076	0.9924	88.24
21.5	81,253,492	757,024	0.0093	0.9907	87.57
22.5	90,907,067	232,897	0.0026	0.9974	86.75
23.5	90,435,821	448,277	0.0050	0.9950	86.53
24.5	89,566,514	438,057	0.0049	0.9951	86.10
25.5	89,631,942	396,474	0.0044	0.9956	85.68
26.5	88,489,849	816,938	0.0092	0.9908	85.30
27.5	83,276,515	522,201	0.0063	0.9937	84.51
28.5	79,926,393	474,054	0.0059	0.9941	83.98
29.5	75,875,757	686,445	0.0090	0.9910	83.49
30.5	68,882,672	422,720	0.0061	0.9939	82.73
31.5	63,689,581	415,603	0.0065	0.9935	82.22
32.5	50,784,510	597,158	0.0118	0.9882	81.69
33.5	46,643,815	334,382	0.0072	0.9928	80.73
34.5	42,530,519	524,970	0.0123	0.9877	80.15
35.5	39,879,715	325,558	0.0082	0.9918	79.16
36.5	37,502,433	224,992	0.0060	0.9940	78.51
37.5	35,453,565	352,402	0.0099	0.9901	78.04
38.5	33,184,235	547,196	0.0165	0.9835	77.26

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2024			EXPERIENCE BAND 2015-2024			
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	33,508,858	321,738	0.0096	0.9904	75.99	
40.5	34,787,215	573,871	0.0165	0.9835	75.26	
41.5	36,652,164	511,411	0.0140	0.9860	74.02	
42.5	36,168,522	700,412	0.0194	0.9806	72.99	
43.5	40,255,570	466,779	0.0116	0.9884	71.57	
44.5	43,787,416	441,052	0.0101	0.9899	70.74	
45.5	48,595,313	727,152	0.0150	0.9850	70.03	
46.5	51,964,257	342,449	0.0066	0.9934	68.98	
47.5	57,242,524	748,172	0.0131	0.9869	68.53	
48.5	61,499,705	548,858	0.0089	0.9911	67.63	
49.5	63,201,823	821,530	0.0130	0.9870	67.03	
50.5	66,218,041	507,526	0.0077	0.9923	66.16	
51.5	71,136,834	984,304	0.0138	0.9862	65.65	
52.5	74,251,920	786,556	0.0106	0.9894	64.74	
53.5	75,393,499	636,460	0.0084	0.9916	64.06	
54.5	75,939,075	791,639	0.0104	0.9896	63.52	
55.5	73,918,868	698,771	0.0095	0.9905	62.85	
56.5	73,249,267	1,196,081	0.0163	0.9837	62.26	
57.5	69,986,790	836,993	0.0120	0.9880	61.24	
58.5	65,848,821	588,088	0.0089	0.9911	60.51	
59.5	62,562,058	764,624	0.0122	0.9878	59.97	
60.5	58,443,179	527,495	0.0090	0.9910	59.24	
61.5	51,825,424	510,844	0.0099	0.9901	58.70	
62.5	46,113,966	479,493	0.0104	0.9896	58.12	
63.5	43,905,123	798,803	0.0182	0.9818	57.52	
64.5	39,842,381	576,624	0.0145	0.9855	56.47	
65.5	34,213,883	639,343	0.0187	0.9813	55.66	
66.5	27,953,227	412,241	0.0147	0.9853	54.62	
67.5	23,556,174	347,445	0.0147	0.9853	53.81	
68.5	19,682,837	406,747	0.0207	0.9793	53.02	
69.5	16,664,131	279,388	0.0168	0.9832	51.92	
70.5	14,042,639	144,823	0.0103	0.9897	51.05	
71.5	12,240,780	280,818	0.0229	0.9771	50.52	
72.5	10,299,994	69,700	0.0068	0.9932	49.36	
73.5	4,455,375	110,123	0.0247	0.9753	49.03	
74.5	2,547,403	43,248	0.0170	0.9830	47.82	
75.5	2,751,139	117,744	0.0428	0.9572	47.01	
76.5	2,348,331	126,874	0.0540	0.9460	45.00	
77.5	2,089,330	191,015	0.0914	0.9086	42.56	
78.5	1,775,209	165,766	0.0934	0.9066	38.67	

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2024

EXPERIENCE BAND 2015-2024

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	1,581,340	173,541	0.1097	0.8903	35.06
80.5	1,398,829	68,324	0.0488	0.9512	31.21
81.5	1,309,882	116,183	0.0887	0.9113	29.69
82.5	1,208,522	54,166	0.0448	0.9552	27.06
83.5	1,689,621	71,401	0.0423	0.9577	25.84
84.5	2,148,566	55,425	0.0258	0.9742	24.75
85.5	1,860,961	57,066	0.0307	0.9693	24.11
86.5	2,082,080	98,747	0.0474	0.9526	23.37
87.5	2,347,503	70,325	0.0300	0.9700	22.26
88.5	2,361,653	87,939	0.0372	0.9628	21.60
89.5	2,281,294	66,868	0.0293	0.9707	20.79
90.5	2,212,574	81,401	0.0368	0.9632	20.18
91.5	2,127,439	7,929	0.0037	0.9963	19.44
92.5	2,221,113	169,518	0.0763	0.9237	19.37
93.5	1,588,589	69,410	0.0437	0.9563	17.89
94.5	1,120,471	83,164	0.0742	0.9258	17.11
95.5	983,937	45,879	0.0466	0.9534	15.84
96.5	754,744	28,334	0.0375	0.9625	15.10
97.5	292,692	8,776	0.0300	0.9700	14.53
98.5	134,751	11,261	0.0836	0.9164	14.10
99.5	111,665	15,940	0.1427	0.8573	12.92
100.5	93,476	3,694	0.0395	0.9605	11.08
101.5	88,397	11,793	0.1334	0.8666	10.64
102.5	4,428		0.0000	1.0000	9.22
103.5	4,491		0.0000	1.0000	9.22
104.5	4,491		0.0000	1.0000	9.22
105.5	6,115	4	0.0007	0.9993	9.22
106.5	6,135		0.0000	1.0000	9.21
107.5	6,495		0.0000	1.0000	9.21
108.5	4,000		0.0000	1.0000	9.21
109.5	7,304		0.0000	1.0000	9.21
110.5	7,431		0.0000	1.0000	9.21
111.5	5,927		0.0000	1.0000	9.21
112.5	5,886		0.0000	1.0000	9.21
113.5	5,821		0.0000	1.0000	9.21
114.5	5,821		0.0000	1.0000	9.21
115.5	4,201		0.0000	1.0000	9.21
116.5	4,177		0.0000	1.0000	9.21
117.5	3,817	1,608	0.4212	0.5788	9.21
118.5	2,209	494	0.2235	0.7765	5.33

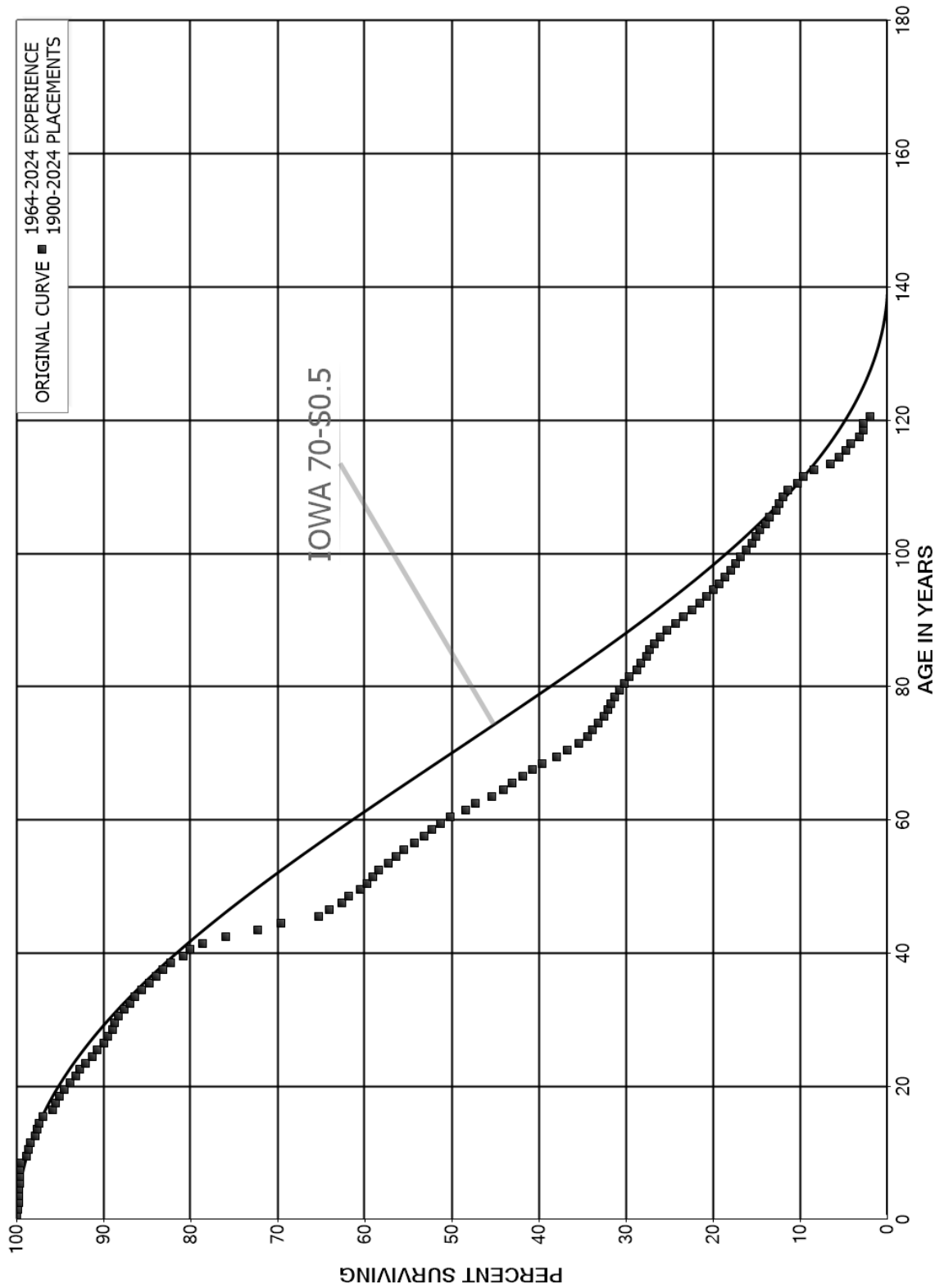
SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2024			EXPERIENCE BAND 2015-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	353		0.0000	1.0000	4.14
120.5	111		0.0000	1.0000	4.14
121.5					4.14

SPIRE MISSOURI, INC.
 ACCOUNT 376.20 MAINS - CAST IRON
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024

EXPERIENCE BAND 1964-2024

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	1,429,551	24	0.0000	1.0000	100.00
0.5	1,814,937	3,930	0.0022	0.9978	100.00
1.5	4,024,222	3,264	0.0008	0.9992	99.78
2.5	6,813,416	96	0.0000	1.0000	99.70
3.5	10,523,812	438	0.0000	1.0000	99.70
4.5	13,670,963	9,618	0.0007	0.9993	99.70
5.5	9,424,995	952	0.0001	0.9999	99.63
6.5	9,022,299	3,314	0.0004	0.9996	99.62
7.5	9,208,507	6,512	0.0007	0.9993	99.58
8.5	7,900,124	51,512	0.0065	0.9935	99.51
9.5	7,504,298	21,162	0.0028	0.9972	98.86
10.5	8,502,765	16,292	0.0019	0.9981	98.58
11.5	10,014,045	56,658	0.0057	0.9943	98.39
12.5	12,410,628	21,998	0.0018	0.9982	97.83
13.5	13,974,557	31,276	0.0022	0.9978	97.66
14.5	14,356,370	74,556	0.0052	0.9948	97.44
15.5	15,657,128	172,462	0.0110	0.9890	96.94
16.5	16,730,241	55,210	0.0033	0.9967	95.87
17.5	17,331,860	98,122	0.0057	0.9943	95.55
18.5	17,617,316	100,048	0.0057	0.9943	95.01
19.5	19,164,133	124,792	0.0065	0.9935	94.47
20.5	19,768,391	145,124	0.0073	0.9927	93.86
21.5	21,578,362	110,062	0.0051	0.9949	93.17
22.5	20,090,795	145,792	0.0073	0.9927	92.69
23.5	18,963,414	146,028	0.0077	0.9923	92.02
24.5	17,558,528	120,306	0.0069	0.9931	91.31
25.5	16,299,929	124,192	0.0076	0.9924	90.69
26.5	15,227,504	87,520	0.0057	0.9943	89.99
27.5	14,258,508	78,370	0.0055	0.9945	89.48
28.5	13,502,274	35,112	0.0026	0.9974	88.99
29.5	12,129,510	58,112	0.0048	0.9952	88.75
30.5	11,177,615	95,268	0.0085	0.9915	88.33
31.5	9,504,157	68,536	0.0072	0.9928	87.58
32.5	9,594,421	60,908	0.0063	0.9937	86.94
33.5	9,852,167	85,088	0.0086	0.9914	86.39
34.5	10,296,427	114,098	0.0111	0.9889	85.65
35.5	10,635,718	86,370	0.0081	0.9919	84.70
36.5	11,328,289	106,254	0.0094	0.9906	84.01
37.5	11,747,312	137,298	0.0117	0.9883	83.22
38.5	11,424,898	195,634	0.0171	0.9829	82.25

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024

EXPERIENCE BAND 1964-2024

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	11,609,069	105,224	0.0091	0.9909	80.84
40.5	13,026,022	247,496	0.0190	0.9810	80.11
41.5	12,337,321	412,153	0.0334	0.9666	78.59
42.5	12,023,081	589,470	0.0490	0.9510	75.96
43.5	11,536,417	415,152	0.0360	0.9640	72.24
44.5	11,150,946	696,761	0.0625	0.9375	69.64
45.5	10,467,397	199,856	0.0191	0.9809	65.29
46.5	10,464,432	227,643	0.0218	0.9782	64.04
47.5	10,460,353	138,006	0.0132	0.9868	62.65
48.5	10,603,441	233,799	0.0220	0.9780	61.82
49.5	10,743,790	121,462	0.0113	0.9887	60.46
50.5	10,984,039	138,284	0.0126	0.9874	59.77
51.5	11,320,586	126,368	0.0112	0.9888	59.02
52.5	11,589,058	215,756	0.0186	0.9814	58.36
53.5	11,723,024	180,344	0.0154	0.9846	57.28
54.5	12,192,994	183,372	0.0150	0.9850	56.39
55.5	12,573,494	293,925	0.0234	0.9766	55.55
56.5	12,635,001	239,995	0.0190	0.9810	54.25
57.5	18,850,197	339,296	0.0180	0.9820	53.22
58.5	18,614,737	345,579	0.0186	0.9814	52.26
59.5	18,339,727	382,457	0.0209	0.9791	51.29
60.5	18,043,101	639,096	0.0354	0.9646	50.22
61.5	17,596,740	420,393	0.0239	0.9761	48.44
62.5	17,243,358	688,788	0.0399	0.9601	47.28
63.5	16,595,613	478,807	0.0289	0.9711	45.39
64.5	16,165,687	370,917	0.0229	0.9771	44.08
65.5	15,836,135	475,224	0.0300	0.9700	43.07
66.5	15,449,606	386,587	0.0250	0.9750	41.78
67.5	15,150,343	430,218	0.0284	0.9716	40.74
68.5	14,805,867	613,488	0.0414	0.9586	39.58
69.5	14,157,114	471,664	0.0333	0.9667	37.94
70.5	13,640,105	491,674	0.0360	0.9640	36.67
71.5	13,007,729	341,304	0.0262	0.9738	35.35
72.5	12,463,589	219,809	0.0176	0.9824	34.43
73.5	11,801,743	242,279	0.0205	0.9795	33.82
74.5	11,290,516	203,093	0.0180	0.9820	33.12
75.5	11,324,845	167,116	0.0148	0.9852	32.53
76.5	11,129,876	126,848	0.0114	0.9886	32.05
77.5	10,984,959	145,425	0.0132	0.9868	31.68
78.5	10,822,168	180,312	0.0167	0.9833	31.26

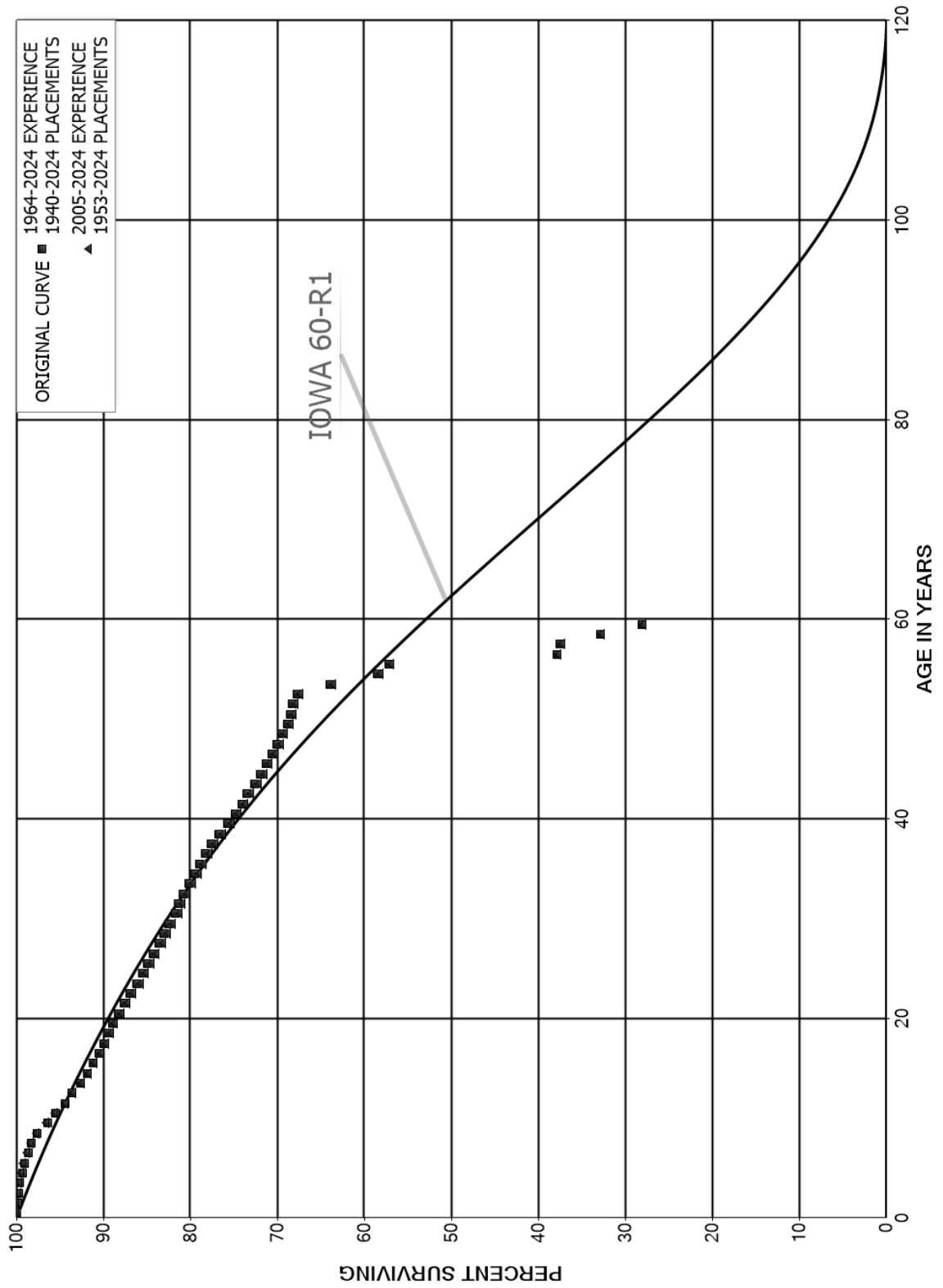
SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1964-2024			
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	10,645,916	198,171	0.0186	0.9814	30.74	
80.5	10,456,793	196,348	0.0188	0.9812	30.17	
81.5	10,304,944	303,725	0.0295	0.9705	29.60	
82.5	10,040,096	153,601	0.0153	0.9847	28.73	
83.5	9,965,824	224,268	0.0225	0.9775	28.29	
84.5	10,031,273	147,963	0.0148	0.9852	27.65	
85.5	10,056,151	197,147	0.0196	0.9804	27.25	
86.5	10,042,302	235,487	0.0234	0.9766	26.71	
87.5	12,014,093	351,225	0.0292	0.9708	26.09	
88.5	11,887,027	462,778	0.0389	0.9611	25.32	
89.5	11,836,640	478,895	0.0405	0.9595	24.34	
90.5	12,335,440	493,187	0.0400	0.9600	23.35	
91.5	12,030,789	486,519	0.0404	0.9596	22.42	
92.5	13,013,554	450,428	0.0346	0.9654	21.51	
93.5	12,563,575	477,808	0.0380	0.9620	20.77	
94.5	11,991,189	439,452	0.0366	0.9634	19.98	
95.5	11,461,342	394,967	0.0345	0.9655	19.25	
96.5	11,038,052	371,374	0.0336	0.9664	18.58	
97.5	10,508,426	318,567	0.0303	0.9697	17.96	
98.5	10,267,932	346,720	0.0338	0.9662	17.41	
99.5	8,050,773	319,628	0.0397	0.9603	16.83	
100.5	7,626,251	288,050	0.0378	0.9622	16.16	
101.5	7,327,950	236,509	0.0323	0.9677	15.55	
102.5	6,777,796	198,629	0.0293	0.9707	15.05	
103.5	6,875,469	295,361	0.0430	0.9570	14.60	
104.5	6,651,229	235,629	0.0354	0.9646	13.98	
105.5	7,900,241	420,575	0.0532	0.9468	13.48	
106.5	12,746,290	355,063	0.0279	0.9721	12.76	
107.5	12,356,846	510,860	0.0413	0.9587	12.41	
108.5	11,792,699	537,587	0.0456	0.9544	11.90	
109.5	10,841,518	1,015,185	0.0936	0.9064	11.35	
110.5	9,667,728	640,451	0.0662	0.9338	10.29	
111.5	9,000,895	1,175,508	0.1306	0.8694	9.61	
112.5	7,739,372	1,762,833	0.2278	0.7722	8.35	
113.5	5,925,018	857,546	0.1447	0.8553	6.45	
114.5	5,052,979	721,935	0.1429	0.8571	5.52	
115.5	4,080,501	445,261	0.1091	0.8909	4.73	
116.5	3,378,573	850,664	0.2518	0.7482	4.21	
117.5	2,491,193	332,907	0.1336	0.8664	3.15	
118.5	41,125	582	0.0141	0.9859	2.73	
119.5	9,753	2,559	0.2624	0.7376	2.69	
120.5					1.99	

SPIRE MISSOURI, INC.
 ACCOUNT 376.30 MAINS - PLASTIC AND COPPER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2024			EXPERIENCE BAND 1964-2024		
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	1,562,817,009	440,301	0.0003	0.9997	100.00
0.5	1,391,210,024	1,354,275	0.0010	0.9990	99.97
1.5	1,267,665,826	1,873,188	0.0015	0.9985	99.87
2.5	1,152,710,157	1,895,363	0.0016	0.9984	99.73
3.5	1,004,923,088	2,572,081	0.0026	0.9974	99.56
4.5	892,872,694	2,128,681	0.0024	0.9976	99.31
5.5	738,167,326	3,424,757	0.0046	0.9954	99.07
6.5	591,445,789	2,162,269	0.0037	0.9963	98.61
7.5	495,743,219	3,452,321	0.0070	0.9930	98.25
8.5	411,232,647	4,861,034	0.0118	0.9882	97.57
9.5	340,050,528	3,311,870	0.0097	0.9903	96.41
10.5	303,910,926	3,312,900	0.0109	0.9891	95.47
11.5	275,855,031	2,432,312	0.0088	0.9912	94.43
12.5	272,488,903	2,860,685	0.0105	0.9895	93.60
13.5	263,782,628	2,076,291	0.0079	0.9921	92.62
14.5	261,566,808	2,000,331	0.0076	0.9924	91.89
15.5	247,148,461	1,905,498	0.0077	0.9923	91.19
16.5	247,450,963	1,324,005	0.0054	0.9946	90.48
17.5	227,709,617	1,371,816	0.0060	0.9940	90.00
18.5	220,598,663	1,173,869	0.0053	0.9947	89.46
19.5	216,561,347	1,691,769	0.0078	0.9922	88.98
20.5	213,695,464	1,644,041	0.0077	0.9923	88.29
21.5	207,477,231	1,550,214	0.0075	0.9925	87.61
22.5	197,127,806	1,828,398	0.0093	0.9907	86.95
23.5	184,694,251	1,327,533	0.0072	0.9928	86.15
24.5	172,309,590	1,204,145	0.0070	0.9930	85.53
25.5	162,903,798	1,203,069	0.0074	0.9926	84.93
26.5	153,659,948	1,179,522	0.0077	0.9923	84.30
27.5	141,277,368	932,641	0.0066	0.9934	83.65
28.5	129,191,084	985,255	0.0076	0.9924	83.10
29.5	113,673,850	1,000,792	0.0088	0.9912	82.47
30.5	98,245,825	384,227	0.0039	0.9961	81.74
31.5	82,575,230	597,440	0.0072	0.9928	81.42
32.5	75,220,046	591,407	0.0079	0.9921	80.83
33.5	66,115,349	547,024	0.0083	0.9917	80.20
34.5	58,404,003	420,991	0.0072	0.9928	79.53
35.5	51,193,875	462,302	0.0090	0.9910	78.96
36.5	45,466,468	361,442	0.0079	0.9921	78.25
37.5	39,121,241	470,892	0.0120	0.9880	77.63
38.5	34,268,396	441,954	0.0129	0.9871	76.69

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2024			EXPERIENCE BAND 1964-2024			
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	30,524,247	339,570	0.0111	0.9889	75.70	
40.5	27,764,635	287,313	0.0103	0.9897	74.86	
41.5	25,884,836	213,896	0.0083	0.9917	74.09	
42.5	23,753,203	290,056	0.0122	0.9878	73.47	
43.5	20,790,190	185,501	0.0089	0.9911	72.58	
44.5	18,119,232	148,524	0.0082	0.9918	71.93	
45.5	14,829,334	144,814	0.0098	0.9902	71.34	
46.5	11,346,449	100,677	0.0089	0.9911	70.64	
47.5	8,761,704	65,863	0.0075	0.9925	70.02	
48.5	6,270,665	55,295	0.0088	0.9912	69.49	
49.5	4,085,443	20,509	0.0050	0.9950	68.88	
50.5	2,105,123	7,644	0.0036	0.9964	68.53	
51.5	627,016	5,338	0.0085	0.9915	68.28	
52.5	35,534	1,993	0.0561	0.9439	67.70	
53.5	24,694	2,085	0.0844	0.9156	63.90	
54.5	21,386	470	0.0220	0.9780	58.51	
55.5	18,729	6,328	0.3379	0.6621	57.22	
56.5	11,464	130	0.0114	0.9886	37.89	
57.5	11,333	1,403	0.1238	0.8762	37.46	
58.5	9,930	1,435	0.1445	0.8555	32.82	
59.5	8,496	24	0.0028	0.9972	28.08	
60.5	943		0.0000	1.0000	28.00	
61.5	940		0.0000	1.0000	28.00	
62.5	800		0.0000	1.0000	28.00	
63.5	800	1	0.0010	0.9990	28.00	
64.5	800		0.0000	1.0000	27.97	
65.5	800		0.0000	1.0000	27.97	
66.5	800		0.0000	1.0000	27.97	
67.5	800		0.0000	1.0000	27.97	
68.5	800		0.0000	1.0000	27.97	
69.5	800		0.0000	1.0000	27.97	
70.5	800		0.0000	1.0000	27.97	
71.5					27.97	

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2024			EXPERIENCE BAND 2005-2024		
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	1,508,341,399	360,353	0.0002	0.9998	100.00
0.5	1,342,634,206	1,131,623	0.0008	0.9992	99.98
1.5	1,227,568,692	1,611,138	0.0013	0.9987	99.89
2.5	1,096,002,051	1,530,367	0.0014	0.9986	99.76
3.5	946,711,296	2,340,945	0.0025	0.9975	99.62
4.5	832,360,829	1,904,957	0.0023	0.9977	99.38
5.5	677,487,406	3,021,785	0.0045	0.9955	99.15
6.5	529,612,543	2,006,297	0.0038	0.9962	98.71
7.5	452,974,371	3,210,521	0.0071	0.9929	98.33
8.5	371,647,485	4,442,148	0.0120	0.9880	97.63
9.5	302,356,733	3,174,124	0.0105	0.9895	96.47
10.5	267,642,256	3,127,460	0.0117	0.9883	95.45
11.5	242,815,811	2,303,742	0.0095	0.9905	94.34
12.5	244,014,753	2,797,951	0.0115	0.9885	93.44
13.5	238,067,899	1,990,267	0.0084	0.9916	92.37
14.5	238,382,585	1,816,017	0.0076	0.9924	91.60
15.5	225,385,503	1,867,280	0.0083	0.9917	90.90
16.5	226,500,184	1,263,659	0.0056	0.9944	90.15
17.5	208,314,816	1,342,712	0.0064	0.9936	89.65
18.5	202,666,595	1,113,835	0.0055	0.9945	89.07
19.5	199,654,741	1,613,593	0.0081	0.9919	88.58
20.5	197,952,938	1,620,857	0.0082	0.9918	87.86
21.5	193,327,579	1,449,974	0.0075	0.9925	87.14
22.5	184,152,888	1,784,932	0.0097	0.9903	86.49
23.5	173,435,653	1,290,067	0.0074	0.9926	85.65
24.5	162,507,151	1,137,909	0.0070	0.9930	85.02
25.5	154,904,196	1,172,183	0.0076	0.9924	84.42
26.5	147,331,979	1,171,428	0.0080	0.9920	83.78
27.5	136,532,299	917,177	0.0067	0.9933	83.11
28.5	125,829,748	973,879	0.0077	0.9923	82.56
29.5	111,281,345	989,124	0.0089	0.9911	81.92
30.5	96,851,386	376,501	0.0039	0.9961	81.19
31.5	82,084,154	597,350	0.0073	0.9927	80.87
32.5	75,139,545	591,199	0.0079	0.9921	80.29
33.5	66,066,224	546,566	0.0083	0.9917	79.65
34.5	58,358,169	420,991	0.0072	0.9928	78.99
35.5	51,157,419	462,302	0.0090	0.9910	78.42
36.5	45,432,056	361,442	0.0080	0.9920	77.72
37.5	39,087,876	470,240	0.0120	0.9880	77.10
38.5	34,236,953	441,954	0.0129	0.9871	76.17

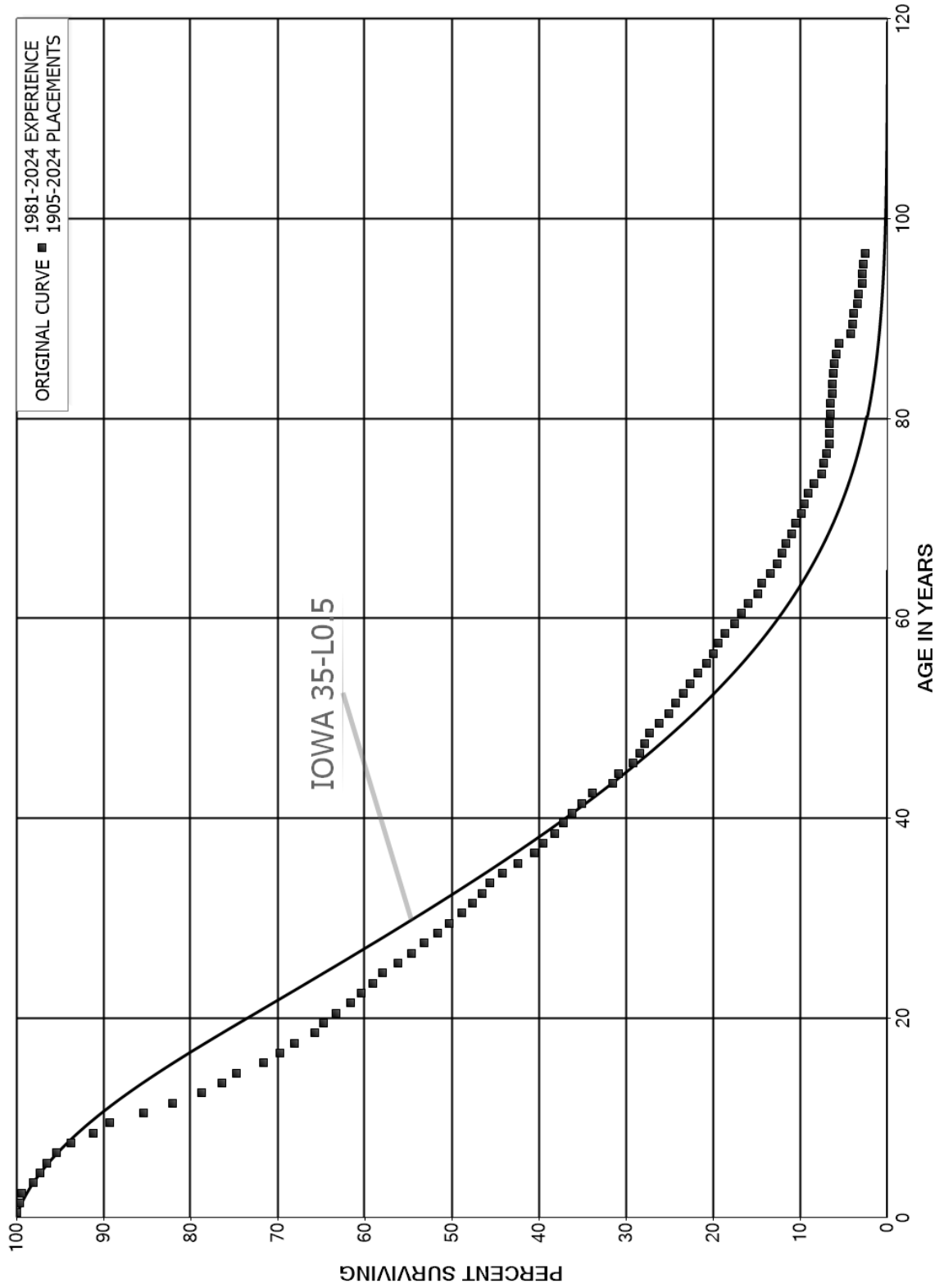
SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2024			EXPERIENCE BAND 2005-2024			
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	30,493,420	339,570	0.0111	0.9889	75.19	
40.5	27,758,210	287,313	0.0104	0.9896	74.35	
41.5	25,878,413	213,896	0.0083	0.9917	73.58	
42.5	23,748,323	290,056	0.0122	0.9878	72.97	
43.5	20,787,286	185,501	0.0089	0.9911	72.08	
44.5	18,118,432	148,524	0.0082	0.9918	71.44	
45.5	14,828,534	144,814	0.0098	0.9902	70.85	
46.5	11,345,649	100,677	0.0089	0.9911	70.16	
47.5	8,760,903	65,863	0.0075	0.9925	69.54	
48.5	6,269,864	55,295	0.0088	0.9912	69.01	
49.5	4,084,642	20,509	0.0050	0.9950	68.41	
50.5	2,104,323	7,644	0.0036	0.9964	68.06	
51.5	627,016	5,338	0.0085	0.9915	67.82	
52.5	35,534	1,993	0.0561	0.9439	67.24	
53.5	24,694	2,085	0.0844	0.9156	63.47	
54.5	21,386	470	0.0220	0.9780	58.11	
55.5	18,729	6,328	0.3379	0.6621	56.83	
56.5	11,464	130	0.0114	0.9886	37.63	
57.5	11,333	1,403	0.1238	0.8762	37.20	
58.5	9,930	1,435	0.1445	0.8555	32.60	
59.5	8,496	24	0.0028	0.9972	27.89	
60.5	943		0.0000	1.0000	27.81	
61.5	940		0.0000	1.0000	27.81	
62.5	800		0.0000	1.0000	27.81	
63.5	800	1	0.0010	0.9990	27.81	
64.5	800		0.0000	1.0000	27.78	
65.5	800		0.0000	1.0000	27.78	
66.5	800		0.0000	1.0000	27.78	
67.5	800		0.0000	1.0000	27.78	
68.5	800		0.0000	1.0000	27.78	
69.5	800		0.0000	1.0000	27.78	
70.5	800		0.0000	1.0000	27.78	
71.5					27.78	

SPIRE MISSOURI, INC.
 ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2024

EXPERIENCE BAND 1981-2024

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	44,820,577	23,478	0.0005	0.9995	100.00
0.5	43,341,077	130,447	0.0030	0.9970	99.95
1.5	42,732,833	104,192	0.0024	0.9976	99.65
2.5	40,467,077	567,037	0.0140	0.9860	99.40
3.5	37,217,861	260,435	0.0070	0.9930	98.01
4.5	37,152,203	316,682	0.0085	0.9915	97.33
5.5	36,444,385	419,477	0.0115	0.9885	96.50
6.5	35,887,528	629,073	0.0175	0.9825	95.38
7.5	35,054,021	944,961	0.0270	0.9730	93.71
8.5	33,428,857	687,796	0.0206	0.9794	91.19
9.5	32,118,386	1,419,168	0.0442	0.9558	89.31
10.5	29,542,657	1,144,969	0.0388	0.9612	85.36
11.5	28,103,660	1,139,828	0.0406	0.9594	82.06
12.5	26,298,269	792,993	0.0302	0.9698	78.73
13.5	25,426,869	553,068	0.0218	0.9782	76.35
14.5	24,359,813	1,000,230	0.0411	0.9589	74.69
15.5	22,999,270	593,225	0.0258	0.9742	71.63
16.5	21,881,053	546,560	0.0250	0.9750	69.78
17.5	21,342,579	720,642	0.0338	0.9662	68.04
18.5	20,014,843	317,008	0.0158	0.9842	65.74
19.5	19,654,529	416,433	0.0212	0.9788	64.70
20.5	18,787,882	502,788	0.0268	0.9732	63.33
21.5	18,056,336	377,505	0.0209	0.9791	61.63
22.5	17,538,760	361,917	0.0206	0.9794	60.34
23.5	16,991,001	344,798	0.0203	0.9797	59.10
24.5	16,343,857	500,201	0.0306	0.9694	57.90
25.5	15,339,908	421,527	0.0275	0.9725	56.13
26.5	14,465,834	385,942	0.0267	0.9733	54.58
27.5	13,909,275	389,264	0.0280	0.9720	53.13
28.5	13,235,819	355,348	0.0268	0.9732	51.64
29.5	12,189,783	333,122	0.0273	0.9727	50.25
30.5	11,554,530	298,641	0.0258	0.9742	48.88
31.5	10,224,480	233,055	0.0228	0.9772	47.62
32.5	9,348,281	187,176	0.0200	0.9800	46.53
33.5	8,381,449	260,757	0.0311	0.9689	45.60
34.5	7,609,992	311,377	0.0409	0.9591	44.18
35.5	6,890,658	309,831	0.0450	0.9550	42.37
36.5	6,306,003	150,960	0.0239	0.9761	40.47
37.5	5,870,514	190,386	0.0324	0.9676	39.50
38.5	5,452,487	150,657	0.0276	0.9724	38.22

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2024			EXPERIENCE BAND 1981-2024			
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	5,018,688	128,763	0.0257	0.9743	37.16	
40.5	4,847,967	149,890	0.0309	0.9691	36.21	
41.5	4,664,503	172,236	0.0369	0.9631	35.09	
42.5	4,385,992	299,624	0.0683	0.9317	33.79	
43.5	3,970,864	81,712	0.0206	0.9794	31.49	
44.5	3,837,233	212,191	0.0553	0.9447	30.84	
45.5	3,594,192	94,872	0.0264	0.9736	29.13	
46.5	3,406,296	63,358	0.0186	0.9814	28.36	
47.5	3,267,306	70,176	0.0215	0.9785	27.84	
48.5	3,131,919	128,145	0.0409	0.9591	27.24	
49.5	2,974,251	123,902	0.0417	0.9583	26.12	
50.5	2,785,284	85,664	0.0308	0.9692	25.04	
51.5	2,571,545	88,820	0.0345	0.9655	24.27	
52.5	2,433,572	81,899	0.0337	0.9663	23.43	
53.5	2,268,943	87,974	0.0388	0.9612	22.64	
54.5	2,181,802	101,866	0.0467	0.9533	21.76	
55.5	1,981,167	77,793	0.0393	0.9607	20.75	
56.5	1,940,331	48,647	0.0251	0.9749	19.93	
57.5	1,766,887	72,583	0.0411	0.9589	19.43	
58.5	1,591,763	93,381	0.0587	0.9413	18.63	
59.5	1,404,250	60,850	0.0433	0.9567	17.54	
60.5	1,261,337	65,361	0.0518	0.9482	16.78	
61.5	1,098,413	75,246	0.0685	0.9315	15.91	
62.5	998,316	25,852	0.0259	0.9741	14.82	
63.5	882,222	65,397	0.0741	0.9259	14.44	
64.5	767,684	43,442	0.0566	0.9434	13.37	
65.5	668,184	29,015	0.0434	0.9566	12.61	
66.5	625,674	20,514	0.0328	0.9672	12.06	
67.5	553,570	33,425	0.0604	0.9396	11.67	
68.5	510,076	22,191	0.0435	0.9565	10.96	
69.5	459,881	28,795	0.0626	0.9374	10.49	
70.5	406,445	14,269	0.0351	0.9649	9.83	
71.5	340,044	15,082	0.0444	0.9556	9.48	
72.5	295,111	22,320	0.0756	0.9244	9.06	
73.5	221,021	22,291	0.1009	0.8991	8.38	
74.5	151,285	5,633	0.0372	0.9628	7.53	
75.5	140,659	6,220	0.0442	0.9558	7.25	
76.5	129,996	5,056	0.0389	0.9611	6.93	
77.5	119,660	88	0.0007	0.9993	6.66	
78.5	118,633		0.0000	1.0000	6.66	

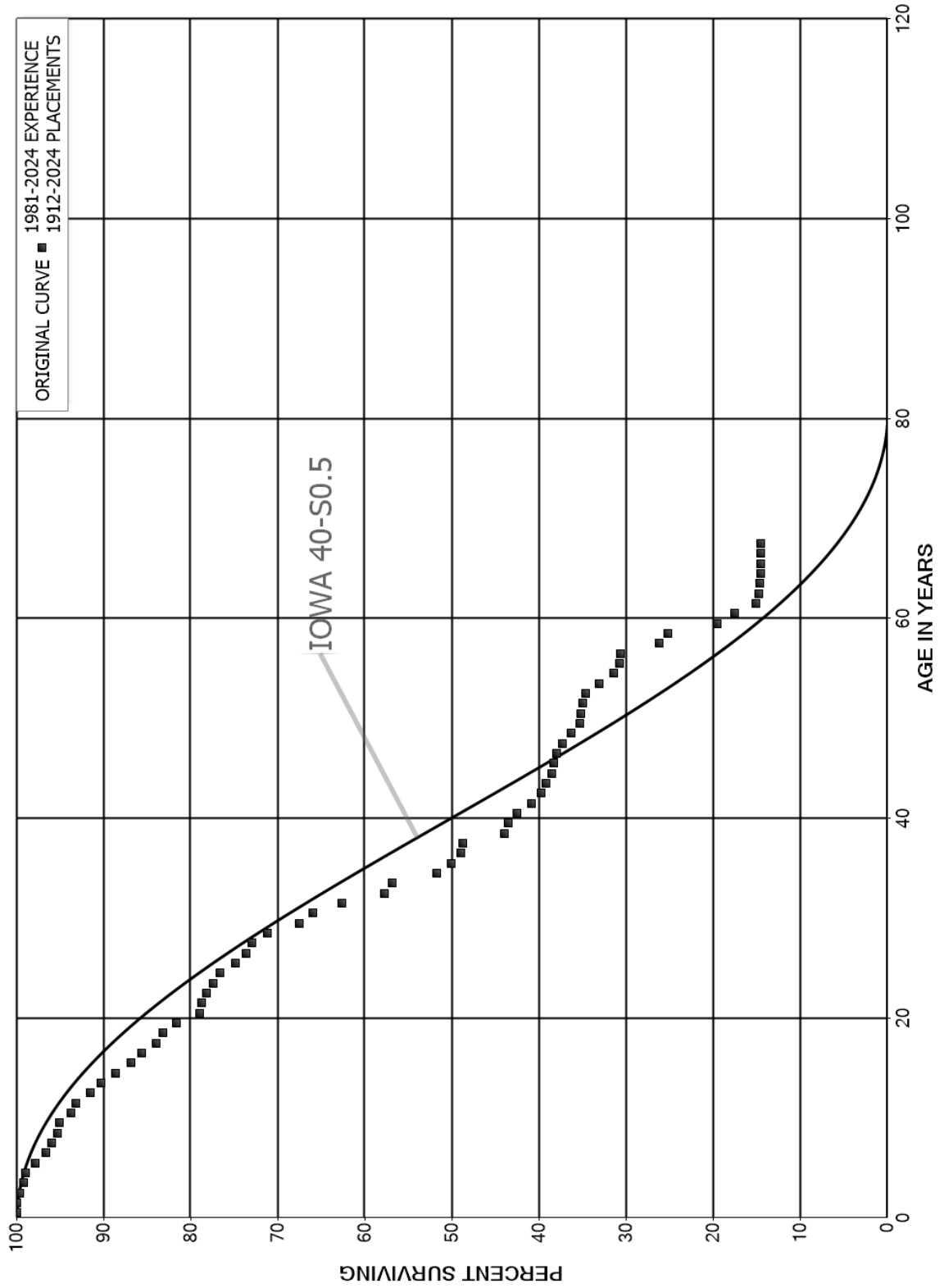
SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2024			EXPERIENCE BAND 1981-2024			
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	118,510	2,299	0.0194	0.9806	6.66	
80.5	115,842	47	0.0004	0.9996	6.53	
81.5	113,941	4,986	0.0438	0.9562	6.53	
82.5	107,852		0.0000	1.0000	6.24	
83.5	107,312	660	0.0062	0.9938	6.24	
84.5	106,652	3,010	0.0282	0.9718	6.20	
85.5	100,912	3,641	0.0361	0.9639	6.03	
86.5	97,270	5,418	0.0557	0.9443	5.81	
87.5	88,611	20,993	0.2369	0.7631	5.49	
88.5	66,050	3,951	0.0598	0.9402	4.19	
89.5	60,980	1,700	0.0279	0.9721	3.94	
90.5	58,982	7,477	0.1268	0.8732	3.83	
91.5	49,382	1,210	0.0245	0.9755	3.34	
92.5	48,171	5,934	0.1232	0.8768	3.26	
93.5	28,352	744	0.0262	0.9738	2.86	
94.5	26,467	538	0.0203	0.9797	2.78	
95.5	25,356	2,492	0.0983	0.9017	2.73	
96.5	16,840	1	0.0000	1.0000	2.46	
97.5	16,137	2,477	0.1535	0.8465	2.46	
98.5	13,342		0.0000	1.0000	2.08	
99.5	12,205	1,246	0.1021	0.8979	2.08	
100.5	10,509	1,246	0.1186	0.8814	1.87	
101.5	4,277	700	0.1636	0.8364	1.65	
102.5	3,578	292	0.0816	0.9184	1.38	
103.5	3,286		0.0000	1.0000	1.26	
104.5	3,286	1,035	0.3151	0.6849	1.26	
105.5	2,250		0.0000	1.0000	0.87	
106.5	2,250		0.0000	1.0000	0.87	
107.5	2,250		0.0000	1.0000	0.87	
108.5	2,250	793	0.3523	0.6477	0.87	
109.5	1,458		0.0000	1.0000	0.56	
110.5	1,458		0.0000	1.0000	0.56	
111.5	1,458		0.0000	1.0000	0.56	
112.5	1,335		0.0000	1.0000	0.56	
113.5	408		0.0000	1.0000	0.56	
114.5	408		0.0000	1.0000	0.56	
115.5	114		0.0000	1.0000	0.56	
116.5	114		0.0000	1.0000	0.56	
117.5	42		0.0000	1.0000	0.56	
118.5	42		0.0000	1.0000	0.56	
119.5					0.56	

SPIRE MISSOURI, INC.
 ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2024			EXPERIENCE BAND 1981-2024		
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	11,770,706		0.0000	1.0000	100.00
0.5	12,011,139	7,657	0.0006	0.9994	100.00
1.5	11,305,358	32,029	0.0028	0.9972	99.94
2.5	10,943,199	48,706	0.0045	0.9955	99.65
3.5	10,804,865	34,444	0.0032	0.9968	99.21
4.5	10,716,224	118,798	0.0111	0.9889	98.89
5.5	10,340,992	124,523	0.0120	0.9880	97.80
6.5	10,205,401	66,026	0.0065	0.9935	96.62
7.5	9,816,949	68,445	0.0070	0.9930	95.99
8.5	9,661,481	31,770	0.0033	0.9967	95.32
9.5	9,539,777	126,019	0.0132	0.9868	95.01
10.5	9,412,339	61,447	0.0065	0.9935	93.76
11.5	8,752,678	152,682	0.0174	0.9826	93.14
12.5	7,786,394	108,538	0.0139	0.9861	91.52
13.5	7,815,350	139,532	0.0179	0.9821	90.24
14.5	6,507,680	128,609	0.0198	0.9802	88.63
15.5	6,387,854	89,748	0.0140	0.9860	86.88
16.5	6,259,482	124,054	0.0198	0.9802	85.66
17.5	5,919,702	55,339	0.0093	0.9907	83.96
18.5	5,770,603	109,884	0.0190	0.9810	83.18
19.5	5,768,986	184,813	0.0320	0.9680	81.59
20.5	5,513,623	21,353	0.0039	0.9961	78.98
21.5	5,334,618	31,513	0.0059	0.9941	78.67
22.5	5,206,443	56,237	0.0108	0.9892	78.21
23.5	4,717,905	48,561	0.0103	0.9897	77.36
24.5	4,142,915	93,799	0.0226	0.9774	76.57
25.5	3,835,077	62,515	0.0163	0.9837	74.83
26.5	3,549,491	34,800	0.0098	0.9902	73.61
27.5	3,275,430	77,219	0.0236	0.9764	72.89
28.5	2,619,344	134,572	0.0514	0.9486	71.17
29.5	2,372,535	55,002	0.0232	0.9768	67.52
30.5	2,238,403	112,555	0.0503	0.9497	65.95
31.5	1,819,926	142,695	0.0784	0.9216	62.64
32.5	1,629,637	25,916	0.0159	0.9841	57.73
33.5	1,546,664	138,278	0.0894	0.9106	56.81
34.5	1,339,711	43,995	0.0328	0.9672	51.73
35.5	1,266,825	27,482	0.0217	0.9783	50.03
36.5	1,210,492	5,546	0.0046	0.9954	48.94
37.5	1,153,398	112,302	0.0974	0.9026	48.72
38.5	973,154	9,658	0.0099	0.9901	43.98

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2024			EXPERIENCE BAND 1981-2024			
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	929,452	23,077	0.0248	0.9752	43.54	
40.5	899,711	33,511	0.0372	0.9628	42.46	
41.5	855,895	23,971	0.0280	0.9720	40.88	
42.5	808,383	10,813	0.0134	0.9866	39.73	
43.5	784,537	13,498	0.0172	0.9828	39.20	
44.5	784,413	4,027	0.0051	0.9949	38.53	
45.5	765,734	8,706	0.0114	0.9886	38.33	
46.5	749,751	12,553	0.0167	0.9833	37.89	
47.5	721,014	18,632	0.0258	0.9742	37.26	
48.5	686,945	19,835	0.0289	0.9711	36.30	
49.5	646,850	1,010	0.0016	0.9984	35.25	
50.5	644,546	4,266	0.0066	0.9934	35.19	
51.5	633,247	6,932	0.0109	0.9891	34.96	
52.5	609,139	26,276	0.0431	0.9569	34.58	
53.5	564,089	29,320	0.0520	0.9480	33.09	
54.5	471,682	9,416	0.0200	0.9800	31.37	
55.5	430,555	2,013	0.0047	0.9953	30.74	
56.5	335,147	48,082	0.1435	0.8565	30.60	
57.5	230,604	9,353	0.0406	0.9594	26.21	
58.5	213,543	48,093	0.2252	0.7748	25.14	
59.5	153,044	15,447	0.1009	0.8991	19.48	
60.5	102,673	14,559	0.1418	0.8582	17.51	
61.5	64,188	1,151	0.0179	0.9821	15.03	
62.5	52,101	614	0.0118	0.9882	14.76	
63.5	50,024	287	0.0057	0.9943	14.59	
64.5	48,665		0.0000	1.0000	14.50	
65.5	43,289		0.0000	1.0000	14.50	
66.5	45,235	54	0.0012	0.9988	14.50	
67.5	23,550		0.0000	1.0000	14.49	
68.5	25,149		0.0000	1.0000	14.49	
69.5	25,797		0.0000	1.0000	14.49	
70.5	25,729	33	0.0013	0.9987	14.49	
71.5	22,474	300	0.0134	0.9866	14.47	
72.5	19,486	615	0.0316	0.9684	14.27	
73.5	17,151	407	0.0237	0.9763	13.82	
74.5	7,028		0.0000	1.0000	13.50	
75.5	6,486		0.0000	1.0000	13.50	
76.5	6,486		0.0000	1.0000	13.50	
77.5	3,562		0.0000	1.0000	13.50	
78.5	3,522		0.0000	1.0000	13.50	

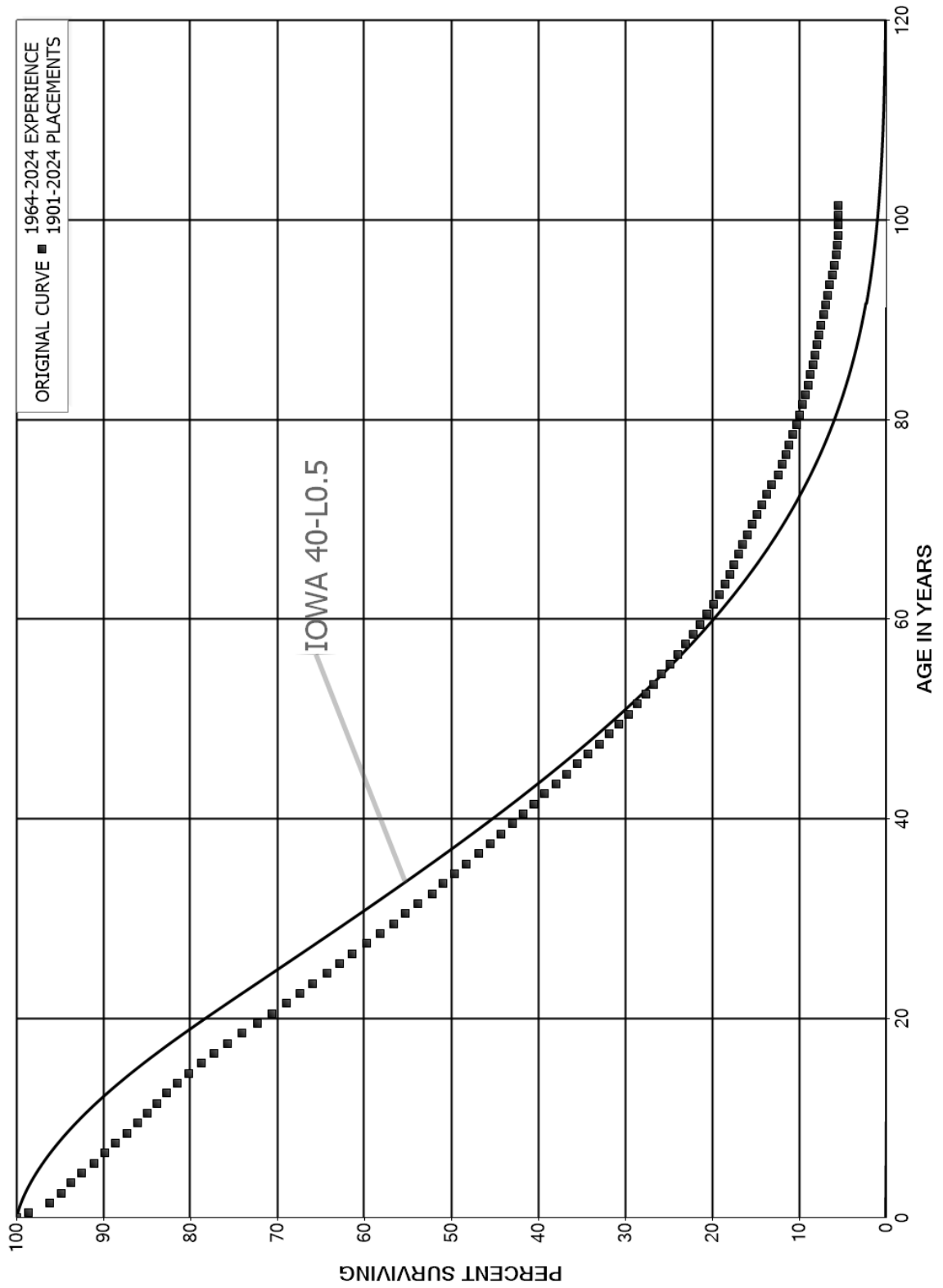
SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2024			EXPERIENCE BAND 1981-2024			
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	3,522	1,109	0.3148	0.6852	13.50	
80.5	2,413		0.0000	1.0000	9.25	
81.5	2,413	816	0.3382	0.6618	9.25	
82.5	4,380	626	0.1428	0.8572	6.12	
83.5	3,754		0.0000	1.0000	5.25	
84.5	3,754		0.0000	1.0000	5.25	
85.5	6,362		0.0000	1.0000	5.25	
86.5	6,362		0.0000	1.0000	5.25	
87.5	6,165	154	0.0250	0.9750	5.25	
88.5	6,011	265	0.0440	0.9560	5.11	
89.5	4,896		0.0000	1.0000	4.89	
90.5	4,896		0.0000	1.0000	4.89	
91.5	4,843		0.0000	1.0000	4.89	
92.5	4,304		0.0000	1.0000	4.89	
93.5	3,442		0.0000	1.0000	4.89	
94.5	2,757		0.0000	1.0000	4.89	
95.5	2,757	1,426	0.5171	0.4829	4.89	
96.5	1,331		0.0000	1.0000	2.36	
97.5	1,331		0.0000	1.0000	2.36	
98.5	1,397	1,363	0.9758	0.0242	2.36	
99.5	34		0.0000	1.0000	0.06	
100.5	34		0.0000	1.0000	0.06	
101.5	34		0.0000	1.0000	0.06	
102.5	34		0.0000	1.0000	0.06	
103.5	34		0.0000	1.0000	0.06	
104.5	34		0.0000	1.0000	0.06	
105.5	34		0.0000	1.0000	0.06	
106.5	34		0.0000	1.0000	0.06	
107.5	34		0.0000	1.0000	0.06	
108.5	34		0.0000	1.0000	0.06	
109.5	34		0.0000	1.0000	0.06	
110.5	34		0.0000	1.0000	0.06	
111.5	34	33	0.9952	0.0048	0.06	
112.5					0.00	

SPIRE MISSOURI, INC.
 ACCOUNT 380.10 SERVICES - STEEL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2024

EXPERIENCE BAND 1964-2024

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	54,964,465	736,818	0.0134	0.9866	100.00
0.5	54,991,767	1,397,365	0.0254	0.9746	98.66
1.5	53,806,079	707,463	0.0131	0.9869	96.15
2.5	54,043,073	669,989	0.0124	0.9876	94.89
3.5	54,703,199	698,400	0.0128	0.9872	93.71
4.5	56,677,047	903,489	0.0159	0.9841	92.52
5.5	58,196,752	767,551	0.0132	0.9868	91.04
6.5	59,661,177	790,775	0.0133	0.9867	89.84
7.5	60,952,355	902,596	0.0148	0.9852	88.65
8.5	62,390,851	876,509	0.0140	0.9860	87.34
9.5	62,964,690	875,131	0.0139	0.9861	86.11
10.5	64,044,656	850,562	0.0133	0.9867	84.91
11.5	64,362,510	834,704	0.0130	0.9870	83.78
12.5	65,051,073	951,140	0.0146	0.9854	82.70
13.5	65,401,390	1,091,877	0.0167	0.9833	81.49
14.5	64,592,905	1,138,995	0.0176	0.9824	80.13
15.5	64,276,912	1,211,788	0.0189	0.9811	78.72
16.5	63,708,100	1,244,638	0.0195	0.9805	77.23
17.5	62,920,734	1,415,461	0.0225	0.9775	75.72
18.5	61,690,153	1,425,942	0.0231	0.9769	74.02
19.5	60,645,509	1,446,076	0.0238	0.9762	72.31
20.5	59,724,009	1,379,371	0.0231	0.9769	70.58
21.5	59,045,562	1,331,621	0.0226	0.9774	68.95
22.5	57,776,462	1,237,269	0.0214	0.9786	67.40
23.5	56,719,679	1,442,991	0.0254	0.9746	65.96
24.5	55,528,985	1,228,381	0.0221	0.9779	64.28
25.5	54,473,899	1,281,686	0.0235	0.9765	62.86
26.5	53,598,578	1,414,821	0.0264	0.9736	61.38
27.5	52,226,264	1,394,594	0.0267	0.9733	59.76
28.5	50,837,579	1,327,679	0.0261	0.9739	58.16
29.5	49,759,447	1,207,310	0.0243	0.9757	56.64
30.5	48,474,618	1,296,588	0.0267	0.9733	55.27
31.5	47,531,978	1,380,537	0.0290	0.9710	53.79
32.5	46,322,812	1,181,491	0.0255	0.9745	52.23
33.5	45,721,044	1,171,756	0.0256	0.9744	50.90
34.5	45,031,058	1,223,636	0.0272	0.9728	49.59
35.5	44,202,613	1,285,698	0.0291	0.9709	48.24
36.5	43,236,000	1,189,654	0.0275	0.9725	46.84
37.5	42,520,017	1,156,671	0.0272	0.9728	45.55
38.5	41,679,982	1,241,385	0.0298	0.9702	44.31

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2024

EXPERIENCE BAND 1964-2024

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	40,574,010	1,190,880	0.0294	0.9706	42.99
40.5	40,225,746	1,190,392	0.0296	0.9704	41.73
41.5	39,104,541	1,203,849	0.0308	0.9692	40.50
42.5	37,769,251	1,204,637	0.0319	0.9681	39.25
43.5	36,737,561	1,227,044	0.0334	0.9666	38.00
44.5	35,695,357	1,177,274	0.0330	0.9670	36.73
45.5	34,607,352	1,212,694	0.0350	0.9650	35.52
46.5	33,384,949	1,229,513	0.0368	0.9632	34.27
47.5	32,151,432	1,189,103	0.0370	0.9630	33.01
48.5	30,954,528	1,076,029	0.0348	0.9652	31.79
49.5	29,818,170	1,001,556	0.0336	0.9664	30.68
50.5	28,494,056	970,253	0.0341	0.9659	29.65
51.5	27,073,917	962,042	0.0355	0.9645	28.64
52.5	25,488,154	844,567	0.0331	0.9669	27.63
53.5	24,201,510	836,086	0.0345	0.9655	26.71
54.5	22,840,735	824,603	0.0361	0.9639	25.79
55.5	21,719,977	787,926	0.0363	0.9637	24.86
56.5	20,435,912	757,243	0.0371	0.9629	23.95
57.5	19,261,693	749,445	0.0389	0.9611	23.07
58.5	18,099,897	639,670	0.0353	0.9647	22.17
59.5	17,186,457	639,669	0.0372	0.9628	21.39
60.5	16,203,123	628,939	0.0388	0.9612	20.59
61.5	15,185,812	505,629	0.0333	0.9667	19.79
62.5	14,088,943	427,813	0.0304	0.9696	19.13
63.5	12,761,074	375,030	0.0294	0.9706	18.55
64.5	11,285,484	346,659	0.0307	0.9693	18.01
65.5	9,319,710	248,975	0.0267	0.9733	17.45
66.5	7,565,242	215,725	0.0285	0.9715	16.99
67.5	6,065,530	182,541	0.0301	0.9699	16.50
68.5	4,481,739	164,790	0.0368	0.9632	16.01
69.5	3,134,439	116,176	0.0371	0.9629	15.42
70.5	2,248,228	92,679	0.0412	0.9588	14.85
71.5	1,967,944	74,138	0.0377	0.9623	14.23
72.5	1,851,115	77,975	0.0421	0.9579	13.70
73.5	1,728,569	89,017	0.0515	0.9485	13.12
74.5	1,618,744	62,641	0.0387	0.9613	12.44
75.5	1,550,600	57,068	0.0368	0.9632	11.96
76.5	1,500,963	48,725	0.0325	0.9675	11.52
77.5	1,455,107	53,465	0.0367	0.9633	11.15
78.5	1,393,574	52,417	0.0376	0.9624	10.74

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2024			EXPERIENCE BAND 1964-2024			
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	1,342,483	47,270	0.0352	0.9648	10.34	
80.5	1,295,588	48,418	0.0374	0.9626	9.97	
81.5	1,251,832	44,535	0.0356	0.9644	9.60	
82.5	1,208,849	37,732	0.0312	0.9688	9.26	
83.5	1,158,051	36,661	0.0317	0.9683	8.97	
84.5	1,116,191	32,363	0.0290	0.9710	8.68	
85.5	1,072,295	27,178	0.0253	0.9747	8.43	
86.5	1,031,281	31,267	0.0303	0.9697	8.22	
87.5	991,242	31,384	0.0317	0.9683	7.97	
88.5	942,945	29,700	0.0315	0.9685	7.72	
89.5	897,841	31,153	0.0347	0.9653	7.47	
90.5	859,392	29,577	0.0344	0.9656	7.21	
91.5	820,295	30,971	0.0378	0.9622	6.97	
92.5	761,051	26,997	0.0355	0.9645	6.70	
93.5	773,039	33,400	0.0432	0.9568	6.47	
94.5	699,993	28,211	0.0403	0.9597	6.19	
95.5	636,836	24,479	0.0384	0.9616	5.94	
96.5	580,709	12,678	0.0218	0.9782	5.71	
97.5	528,239	6,086	0.0115	0.9885	5.58	
98.5	478,718	1,141	0.0024	0.9976	5.52	
99.5	421,980	731	0.0017	0.9983	5.51	
100.5	388,861	430	0.0011	0.9989	5.50	
101.5	20,249	120	0.0059	0.9941	5.49	
102.5	157		0.0000	1.0000	5.46	
103.5	161		0.0000	1.0000	5.46	
104.5	161		0.0000	1.0000	5.46	
105.5	161		0.0000	1.0000	5.46	
106.5	161		0.0000	1.0000	5.46	
107.5	161		0.0000	1.0000	5.46	
108.5	143		0.0000	1.0000	5.46	
109.5	140		0.0000	1.0000	5.46	
110.5	140		0.0000	1.0000	5.46	
111.5	140		0.0000	1.0000	5.46	
112.5	133	2	0.0149	0.9851	5.46	
113.5	130		0.0000	1.0000	5.38	
114.5	80		0.0000	1.0000	5.38	
115.5	72		0.0000	1.0000	5.38	
116.5	20		0.0000	1.0000	5.38	
117.5	20		0.0000	1.0000	5.38	
118.5	20		0.0000	1.0000	5.38	

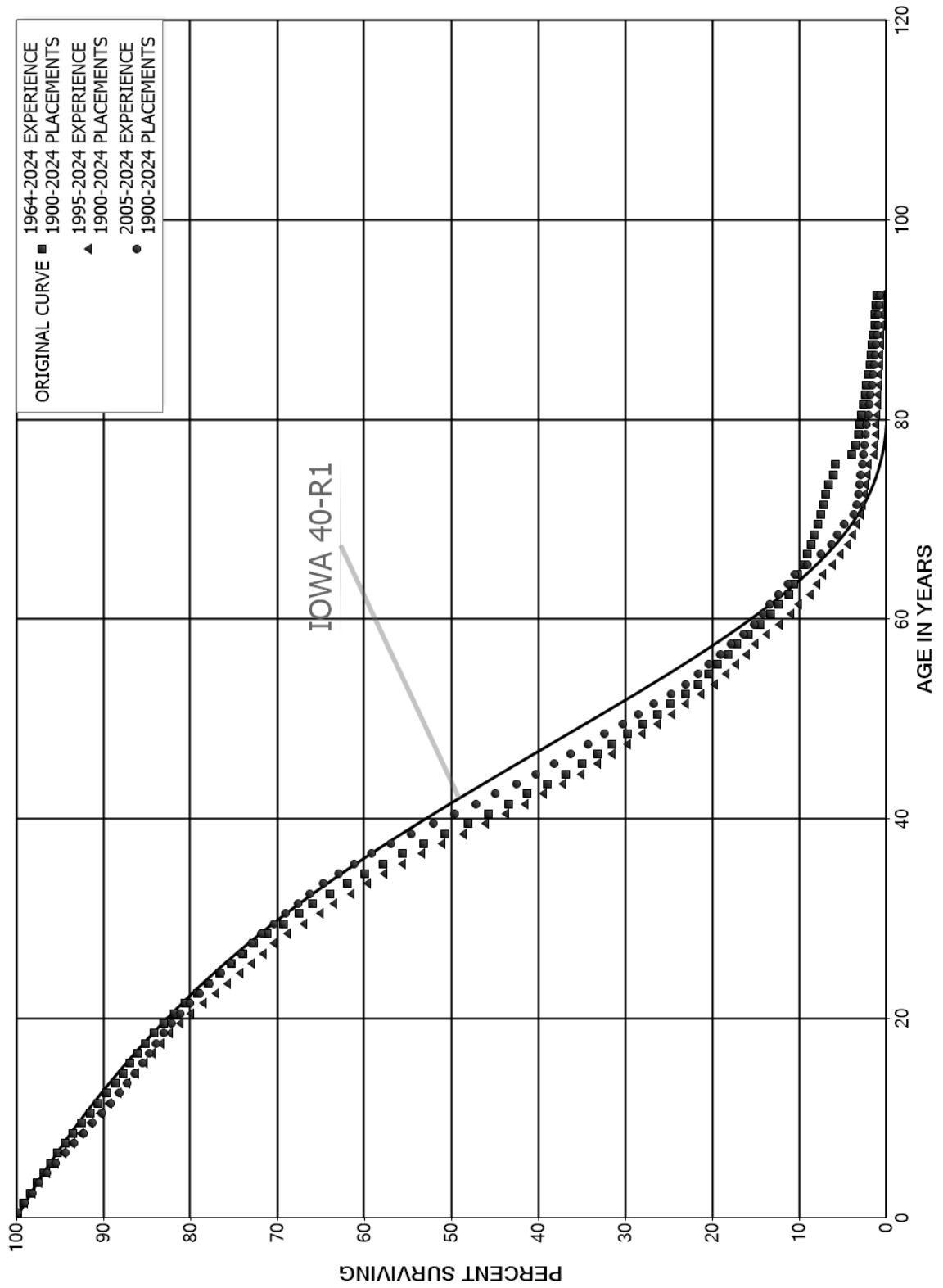
SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2024			EXPERIENCE BAND 1964-2024			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	20		0.0000	1.0000	5.38	
120.5	20		0.0000	1.0000	5.38	
121.5	20		0.0000	1.0000	5.38	
122.5	20		0.0000	1.0000	5.38	
123.5					5.38	

SPIRE MISSOURI, INC.
 ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024

EXPERIENCE BAND 1964-2024

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	2,058,567,727	4,313,185	0.0021	0.9979	100.00
0.5	1,970,527,323	12,801,527	0.0065	0.9935	99.79
1.5	1,872,804,032	14,583,191	0.0078	0.9922	99.14
2.5	1,769,925,541	12,724,058	0.0072	0.9928	98.37
3.5	1,658,382,607	13,367,463	0.0081	0.9919	97.66
4.5	1,527,851,819	13,127,809	0.0086	0.9914	96.88
5.5	1,418,449,209	11,896,803	0.0084	0.9916	96.04
6.5	1,335,756,890	12,027,094	0.0090	0.9910	95.24
7.5	1,262,012,733	12,334,036	0.0098	0.9902	94.38
8.5	1,195,736,100	12,151,171	0.0102	0.9898	93.46
9.5	1,133,922,054	12,191,758	0.0108	0.9892	92.51
10.5	1,087,304,111	11,169,627	0.0103	0.9897	91.51
11.5	1,044,571,376	11,380,780	0.0109	0.9891	90.57
12.5	1,025,064,912	10,619,446	0.0104	0.9896	89.59
13.5	985,772,179	10,042,789	0.0102	0.9898	88.66
14.5	949,525,497	9,349,845	0.0098	0.9902	87.76
15.5	888,461,561	8,835,899	0.0099	0.9901	86.89
16.5	848,235,029	8,922,236	0.0105	0.9895	86.03
17.5	808,839,571	9,139,110	0.0113	0.9887	85.12
18.5	767,853,966	10,047,471	0.0131	0.9869	84.16
19.5	724,089,283	10,452,551	0.0144	0.9856	83.06
20.5	681,961,003	10,757,995	0.0158	0.9842	81.86
21.5	640,194,481	10,751,374	0.0168	0.9832	80.57
22.5	602,674,929	9,615,289	0.0160	0.9840	79.22
23.5	570,519,347	10,083,457	0.0177	0.9823	77.95
24.5	532,159,799	9,140,530	0.0172	0.9828	76.57
25.5	497,066,087	8,652,110	0.0174	0.9826	75.26
26.5	461,266,146	7,740,915	0.0168	0.9832	73.95
27.5	425,185,413	8,667,544	0.0204	0.9796	72.71
28.5	390,910,701	10,589,785	0.0271	0.9729	71.23
29.5	354,991,692	9,363,130	0.0264	0.9736	69.30
30.5	320,045,719	7,342,543	0.0229	0.9771	67.47
31.5	288,400,046	8,679,446	0.0301	0.9699	65.92
32.5	258,564,090	7,807,802	0.0302	0.9698	63.94
33.5	228,232,637	7,520,920	0.0330	0.9670	62.01
34.5	201,078,806	7,074,216	0.0352	0.9648	59.96
35.5	172,797,714	6,784,820	0.0393	0.9607	57.85
36.5	154,009,478	6,625,144	0.0430	0.9570	55.58
37.5	136,158,336	6,359,075	0.0467	0.9533	53.19
38.5	119,117,584	6,086,070	0.0511	0.9489	50.71

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1964-2024		
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	104,768,297	5,302,389	0.0506	0.9494	48.12
40.5	91,394,939	4,513,036	0.0494	0.9506	45.68
41.5	80,010,020	3,985,004	0.0498	0.9502	43.42
42.5	69,336,214	3,850,135	0.0555	0.9445	41.26
43.5	59,506,016	3,282,112	0.0552	0.9448	38.97
44.5	52,044,228	2,709,341	0.0521	0.9479	36.82
45.5	44,667,279	2,162,755	0.0484	0.9516	34.90
46.5	38,726,111	2,046,062	0.0528	0.9472	33.21
47.5	32,810,909	1,793,123	0.0547	0.9453	31.46
48.5	27,680,246	1,644,567	0.0594	0.9406	29.74
49.5	23,241,073	1,365,080	0.0587	0.9413	27.97
50.5	19,255,750	1,112,968	0.0578	0.9422	26.33
51.5	15,987,290	1,111,154	0.0695	0.9305	24.81
52.5	13,243,872	818,404	0.0618	0.9382	23.08
53.5	11,469,312	651,817	0.0568	0.9432	21.66
54.5	10,118,063	535,173	0.0529	0.9471	20.43
55.5	8,901,105	543,974	0.0611	0.9389	19.35
56.5	7,769,106	434,844	0.0560	0.9440	18.16
57.5	6,780,109	512,516	0.0756	0.9244	17.15
58.5	5,864,247	507,678	0.0866	0.9134	15.85
59.5	4,978,446	417,202	0.0838	0.9162	14.48
60.5	4,292,146	274,870	0.0640	0.9360	13.27
61.5	3,566,711	342,680	0.0961	0.9039	12.42
62.5	2,723,433	156,101	0.0573	0.9427	11.22
63.5	2,209,910	91,906	0.0416	0.9584	10.58
64.5	1,655,003	97,272	0.0588	0.9412	10.14
65.5	1,466,583	77,237	0.0527	0.9473	9.54
66.5	1,349,646	67,386	0.0499	0.9501	9.04
67.5	1,263,230	51,261	0.0406	0.9594	8.59
68.5	1,173,774	52,036	0.0443	0.9557	8.24
69.5	1,109,864	49,234	0.0444	0.9556	7.88
70.5	1,053,180	44,873	0.0426	0.9574	7.53
71.5	1,019,697	35,229	0.0345	0.9655	7.21
72.5	997,526	55,057	0.0552	0.9448	6.96
73.5	912,268	63,468	0.0696	0.9304	6.57
74.5	846,766	40,332	0.0476	0.9524	6.12
75.5	820,199	270,171	0.3294	0.6706	5.82
76.5	540,721	54,881	0.1015	0.8985	3.91
77.5	473,555	40,450	0.0854	0.9146	3.51
78.5	429,879	25,228	0.0587	0.9413	3.21

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1964-2024			
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	402,968	25,964	0.0644	0.9356	3.02	
80.5	374,448	26,624	0.0711	0.9289	2.83	
81.5	342,632	24,927	0.0728	0.9272	2.63	
82.5	315,529	22,082	0.0700	0.9300	2.43	
83.5	289,614	21,019	0.0726	0.9274	2.26	
84.5	263,754	28,542	0.1082	0.8918	2.10	
85.5	237,898	16,572	0.0697	0.9303	1.87	
86.5	210,025	14,286	0.0680	0.9320	1.74	
87.5	184,629	14,939	0.0809	0.9191	1.62	
88.5	165,364	18,479	0.1117	0.8883	1.49	
89.5	146,885	9,240	0.0629	0.9371	1.33	
90.5	130,406	11,029	0.0846	0.9154	1.24	
91.5	119,377	12,662	0.1061	0.8939	1.14	
92.5	82,748	8,089	0.0978	0.9022	1.02	
93.5	4,904	77	0.0157	0.9843	0.92	
94.5	4,827		0.0000	1.0000	0.90	
95.5	1,786		0.0000	1.0000	0.90	
96.5	1,786	1,485	0.8314	0.1686	0.90	
97.5	301		0.0000	1.0000	0.15	
98.5	301		0.0000	1.0000	0.15	
99.5	301		0.0000	1.0000	0.15	
100.5	301		0.0000	1.0000	0.15	
101.5	301		0.0000	1.0000	0.15	
102.5	301		0.0000	1.0000	0.15	
103.5	301		0.0000	1.0000	0.15	
104.5	301		0.0000	1.0000	0.15	
105.5	301		0.0000	1.0000	0.15	
106.5	301		0.0000	1.0000	0.15	
107.5	197		0.0000	1.0000	0.15	
108.5	40		0.0000	1.0000	0.15	
109.5					0.15	

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024

EXPERIENCE BAND 1995-2024

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	1,600,511,755	3,950,683	0.0025	0.9975	100.00
0.5	1,541,169,055	11,626,240	0.0075	0.9925	99.75
1.5	1,472,560,208	13,514,131	0.0092	0.9908	99.00
2.5	1,397,893,645	11,572,704	0.0083	0.9917	98.09
3.5	1,316,625,970	12,024,887	0.0091	0.9909	97.28
4.5	1,213,680,879	12,008,947	0.0099	0.9901	96.39
5.5	1,133,911,059	10,807,641	0.0095	0.9905	95.44
6.5	1,068,361,892	10,957,990	0.0103	0.9897	94.53
7.5	1,010,636,965	11,292,589	0.0112	0.9888	93.56
8.5	959,110,200	11,148,903	0.0116	0.9884	92.51
9.5	912,841,243	11,323,320	0.0124	0.9876	91.44
10.5	881,593,335	10,265,975	0.0116	0.9884	90.30
11.5	854,290,718	10,535,478	0.0123	0.9877	89.25
12.5	849,501,932	9,786,075	0.0115	0.9885	88.15
13.5	824,460,560	9,334,875	0.0113	0.9887	87.14
14.5	800,848,550	8,640,074	0.0108	0.9892	86.15
15.5	752,150,736	8,277,801	0.0110	0.9890	85.22
16.5	722,708,029	8,349,251	0.0116	0.9884	84.28
17.5	694,372,634	8,647,536	0.0125	0.9875	83.31
18.5	663,534,854	9,544,386	0.0144	0.9856	82.27
19.5	628,615,439	9,989,877	0.0159	0.9841	81.09
20.5	594,904,032	10,296,808	0.0173	0.9827	79.80
21.5	560,897,745	10,309,463	0.0184	0.9816	78.42
22.5	531,403,152	9,140,213	0.0172	0.9828	76.98
23.5	507,228,036	9,664,610	0.0191	0.9809	75.65
24.5	480,719,719	8,799,080	0.0183	0.9817	74.21
25.5	452,261,340	8,353,357	0.0185	0.9815	72.85
26.5	422,978,374	7,490,279	0.0177	0.9823	71.51
27.5	392,490,309	8,400,000	0.0214	0.9786	70.24
28.5	364,369,927	10,366,320	0.0284	0.9716	68.74
29.5	333,219,153	9,160,275	0.0275	0.9725	66.78
30.5	303,173,385	7,191,502	0.0237	0.9763	64.95
31.5	275,688,431	8,572,184	0.0311	0.9689	63.41
32.5	249,755,676	7,723,690	0.0309	0.9691	61.43
33.5	221,096,133	7,284,026	0.0329	0.9671	59.53
34.5	195,758,020	6,994,736	0.0357	0.9643	57.57
35.5	168,174,640	6,726,621	0.0400	0.9600	55.52
36.5	150,247,839	6,579,278	0.0438	0.9562	53.29
37.5	132,832,249	6,330,445	0.0477	0.9523	50.96
38.5	116,152,444	6,056,425	0.0521	0.9479	48.53

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1995-2024		
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	102,111,643	5,283,577	0.0517	0.9483	46.00
40.5	89,003,820	4,496,005	0.0505	0.9495	43.62
41.5	77,363,845	3,962,476	0.0512	0.9488	41.42
42.5	66,890,285	3,827,855	0.0572	0.9428	39.30
43.5	57,223,878	3,266,524	0.0571	0.9429	37.05
44.5	49,883,643	2,700,234	0.0541	0.9459	34.93
45.5	42,613,249	2,157,938	0.0506	0.9494	33.04
46.5	36,739,083	2,042,721	0.0556	0.9444	31.37
47.5	30,916,981	1,790,108	0.0579	0.9421	29.62
48.5	25,859,492	1,642,964	0.0635	0.9365	27.91
49.5	21,458,769	1,363,930	0.0636	0.9364	26.14
50.5	17,494,593	1,112,100	0.0636	0.9364	24.48
51.5	14,236,325	1,110,083	0.0780	0.9220	22.92
52.5	11,508,690	816,592	0.0710	0.9290	21.13
53.5	9,765,069	649,346	0.0665	0.9335	19.63
54.5	8,458,982	531,543	0.0628	0.9372	18.33
55.5	7,762,905	542,219	0.0698	0.9302	17.18
56.5	6,640,318	433,580	0.0653	0.9347	15.98
57.5	5,667,765	510,922	0.0901	0.9099	14.93
58.5	4,766,619	506,945	0.1064	0.8936	13.59
59.5	3,892,521	416,527	0.1070	0.8930	12.14
60.5	3,221,022	274,339	0.0852	0.9148	10.84
61.5	2,509,928	342,076	0.1363	0.8637	9.92
62.5	1,679,636	154,196	0.0918	0.9082	8.57
63.5	1,176,248	89,759	0.0763	0.9237	7.78
64.5	640,914	95,440	0.1489	0.8511	7.19
65.5	480,962	76,351	0.1587	0.8413	6.12
66.5	415,202	65,613	0.1580	0.8420	5.15
67.5	371,604	48,863	0.1315	0.8685	4.33
68.5	366,082	50,881	0.1390	0.8610	3.76
69.5	405,269	48,264	0.1191	0.8809	3.24
70.5	441,168	43,187	0.0979	0.9021	2.85
71.5	476,037	34,323	0.0721	0.9279	2.57
72.5	980,806	54,581	0.0556	0.9444	2.39
73.5	896,234	62,644	0.0699	0.9301	2.26
74.5	831,594	40,112	0.0482	0.9518	2.10
75.5	805,247	270,043	0.3354	0.6646	2.00
76.5	525,898	54,680	0.1040	0.8960	1.33
77.5	458,933	40,010	0.0872	0.9128	1.19
78.5	415,697	24,898	0.0599	0.9401	1.09

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1995-2024			
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	389,116	25,799	0.0663	0.9337	1.02	
80.5	360,760	26,239	0.0727	0.9273	0.95	
81.5	329,329	24,579	0.0746	0.9254	0.88	
82.5	302,574	21,440	0.0709	0.9291	0.82	
83.5	277,392	19,425	0.0700	0.9300	0.76	
84.5	253,318	27,773	0.1096	0.8904	0.71	
85.5	228,307	16,041	0.0703	0.9297	0.63	
86.5	201,237	13,140	0.0653	0.9347	0.58	
87.5	177,513	13,895	0.0783	0.9217	0.55	
88.5	159,580	18,195	0.1140	0.8860	0.50	
89.5	141,385	8,947	0.0633	0.9367	0.45	
90.5	125,199	10,772	0.0860	0.9140	0.42	
91.5	114,426	12,461	0.1089	0.8911	0.38	
92.5	78,057	7,942	0.1018	0.8982	0.34	
93.5	360	59	0.1627	0.8373	0.31	
94.5	4,827		0.0000	1.0000	0.26	
95.5	1,786		0.0000	1.0000	0.26	
96.5	1,786	1,485	0.8314	0.1686	0.26	
97.5	301		0.0000	1.0000	0.04	
98.5	301		0.0000	1.0000	0.04	
99.5	301		0.0000	1.0000	0.04	
100.5	301		0.0000	1.0000	0.04	
101.5	301		0.0000	1.0000	0.04	
102.5	301		0.0000	1.0000	0.04	
103.5	301		0.0000	1.0000	0.04	
104.5	301		0.0000	1.0000	0.04	
105.5	301		0.0000	1.0000	0.04	
106.5	301		0.0000	1.0000	0.04	
107.5	197		0.0000	1.0000	0.04	
108.5	40		0.0000	1.0000	0.04	
109.5					0.04	

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 2005-2024		
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	1,256,863,796	2,743,142	0.0022	0.9978	100.00
0.5	1,204,557,971	9,299,843	0.0077	0.9923	99.78
1.5	1,141,026,629	9,674,249	0.0085	0.9915	99.01
2.5	1,071,966,959	8,033,841	0.0075	0.9925	98.17
3.5	987,954,113	9,863,729	0.0100	0.9900	97.44
4.5	893,367,356	9,336,711	0.0105	0.9895	96.46
5.5	817,073,129	8,671,007	0.0106	0.9894	95.46
6.5	770,974,791	8,298,765	0.0108	0.9892	94.44
7.5	735,479,123	8,557,983	0.0116	0.9884	93.43
8.5	704,546,600	7,843,695	0.0111	0.9889	92.34
9.5	678,143,653	8,534,310	0.0126	0.9874	91.31
10.5	664,725,019	7,562,249	0.0114	0.9886	90.16
11.5	654,779,318	6,723,390	0.0103	0.9897	89.14
12.5	664,279,827	7,230,671	0.0109	0.9891	88.22
13.5	652,684,335	6,796,642	0.0104	0.9896	87.26
14.5	644,127,787	6,030,948	0.0094	0.9906	86.35
15.5	613,203,546	5,856,768	0.0096	0.9904	85.54
16.5	591,358,855	5,673,364	0.0096	0.9904	84.73
17.5	569,937,196	5,814,337	0.0102	0.9898	83.91
18.5	547,491,702	5,728,357	0.0105	0.9895	83.06
19.5	520,537,183	6,193,809	0.0119	0.9881	82.19
20.5	495,859,047	6,709,395	0.0135	0.9865	81.21
21.5	471,581,333	7,053,369	0.0150	0.9850	80.11
22.5	450,083,229	6,425,641	0.0143	0.9857	78.91
23.5	432,517,432	6,976,857	0.0161	0.9839	77.79
24.5	405,994,173	6,257,181	0.0154	0.9846	76.53
25.5	381,583,666	6,109,592	0.0160	0.9840	75.35
26.5	354,974,696	5,448,610	0.0153	0.9847	74.15
27.5	327,757,585	5,171,361	0.0158	0.9842	73.01
28.5	303,840,696	6,280,149	0.0207	0.9793	71.86
29.5	277,963,814	5,344,653	0.0192	0.9808	70.37
30.5	252,585,551	5,203,409	0.0206	0.9794	69.02
31.5	228,291,804	4,574,079	0.0200	0.9800	67.60
32.5	207,242,804	4,747,438	0.0229	0.9771	66.24
33.5	185,086,648	4,930,220	0.0266	0.9734	64.72
34.5	163,856,954	4,732,175	0.0289	0.9711	63.00
35.5	141,385,444	4,694,876	0.0332	0.9668	61.18
36.5	127,881,260	4,781,799	0.0374	0.9626	59.15
37.5	114,229,084	4,598,041	0.0403	0.9597	56.94
38.5	101,220,053	4,760,824	0.0470	0.9530	54.65

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 2005-2024		
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	90,013,127	4,260,479	0.0473	0.9527	52.07
40.5	79,592,937	3,858,602	0.0485	0.9515	49.61
41.5	69,895,402	3,336,633	0.0477	0.9523	47.21
42.5	61,629,460	3,365,303	0.0546	0.9454	44.95
43.5	53,037,526	2,708,793	0.0511	0.9489	42.50
44.5	47,107,192	2,483,384	0.0527	0.9473	40.33
45.5	40,388,575	1,998,257	0.0495	0.9505	38.20
46.5	35,123,959	1,926,033	0.0548	0.9452	36.31
47.5	29,592,890	1,695,250	0.0573	0.9427	34.32
48.5	24,700,027	1,550,242	0.0628	0.9372	32.35
49.5	20,545,391	1,259,224	0.0613	0.9387	30.32
50.5	16,847,670	1,038,487	0.0616	0.9384	28.46
51.5	13,786,532	1,016,049	0.0737	0.9263	26.71
52.5	11,216,800	742,722	0.0662	0.9338	24.74
53.5	9,606,443	597,764	0.0622	0.9378	23.10
54.5	8,298,798	492,454	0.0593	0.9407	21.67
55.5	7,117,429	465,471	0.0654	0.9346	20.38
56.5	6,060,072	383,076	0.0632	0.9368	19.05
57.5	5,131,299	426,995	0.0832	0.9168	17.84
58.5	4,302,047	306,189	0.0712	0.9288	16.36
59.5	3,583,623	229,425	0.0640	0.9360	15.19
60.5	2,910,750	170,670	0.0586	0.9414	14.22
61.5	2,275,776	164,608	0.0723	0.9277	13.39
62.5	1,604,926	139,674	0.0870	0.9130	12.42
63.5	1,084,890	80,012	0.0738	0.9262	11.34
64.5	532,450	74,294	0.1395	0.8605	10.50
65.5	370,188	63,289	0.1710	0.8290	9.04
66.5	272,751	44,479	0.1631	0.8369	7.49
67.5	202,984	20,431	0.1007	0.8993	6.27
68.5	133,325	17,888	0.1342	0.8658	5.64
69.5	76,552	18,797	0.2455	0.7545	4.88
70.5	48,137	4,386	0.0911	0.9089	3.68
71.5	48,665	2,148	0.0441	0.9559	3.35
72.5	52,034	2,457	0.0472	0.9528	3.20
73.5	59,482	2,511	0.0422	0.9578	3.05
74.5	77,776	5,037	0.0648	0.9352	2.92
75.5	96,098	4,382	0.0456	0.9544	2.73
76.5	101,601	5,216	0.0513	0.9487	2.61
77.5	111,155	5,690	0.0512	0.9488	2.47
78.5	103,188	4,535	0.0440	0.9560	2.35

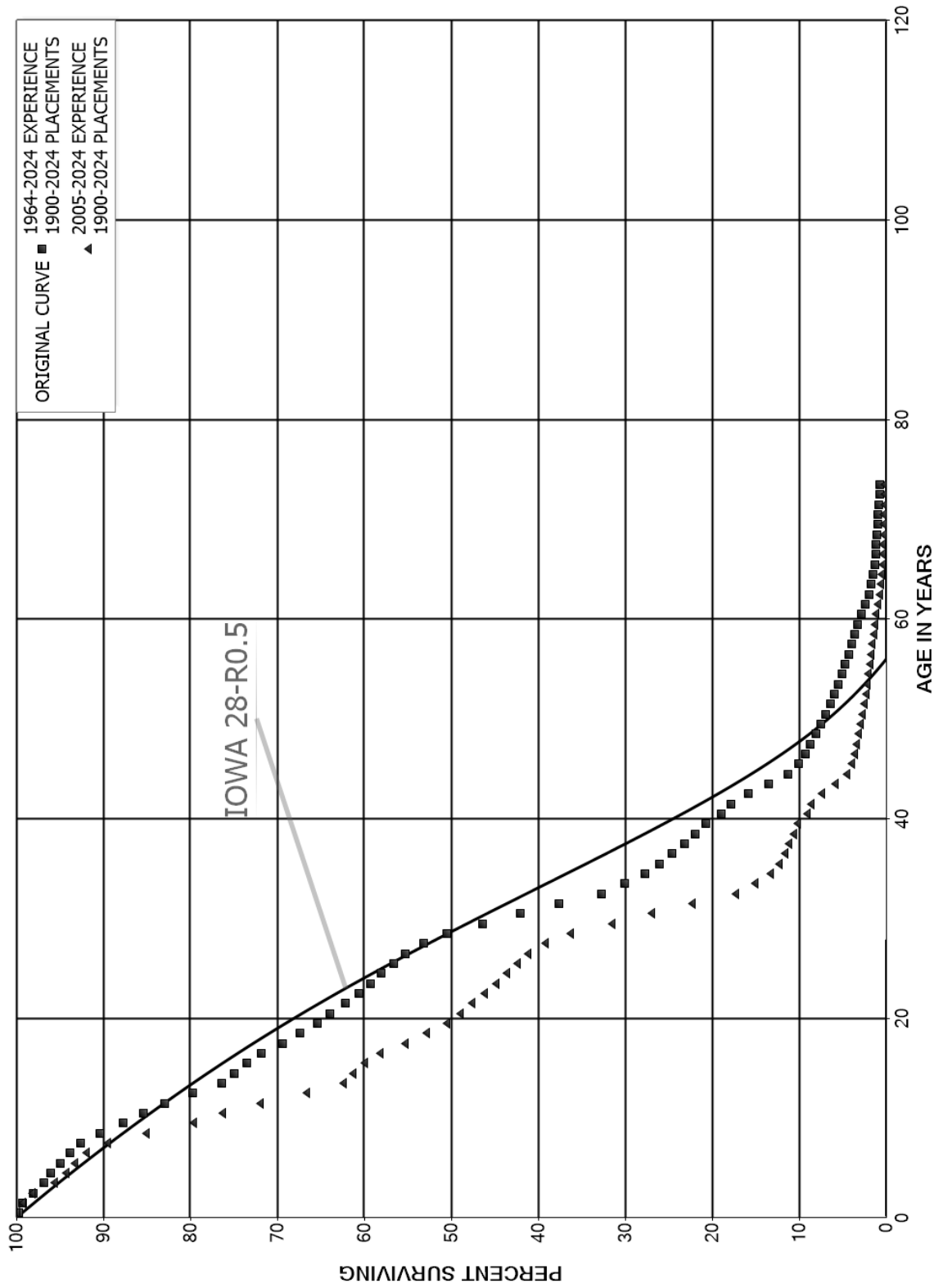
SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 2005-2024			
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	136,710	9,292	0.0680	0.9320	2.24	
80.5	151,132	10,490	0.0694	0.9306	2.09	
81.5	188,386	14,735	0.0782	0.9218	1.95	
82.5	302,574	21,440	0.0709	0.9291	1.79	
83.5	277,301	19,425	0.0701	0.9299	1.67	
84.5	253,034	27,773	0.1098	0.8902	1.55	
85.5	227,948	16,041	0.0704	0.9296	1.38	
86.5	200,605	12,908	0.0643	0.9357	1.28	
87.5	176,587	13,843	0.0784	0.9216	1.20	
88.5	158,419	17,987	0.1135	0.8865	1.11	
89.5	140,432	8,433	0.0600	0.9400	0.98	
90.5	124,760	10,635	0.0852	0.9148	0.92	
91.5	114,125	12,461	0.1092	0.8908	0.84	
92.5	77,697	7,942	0.1022	0.8978	0.75	
93.5					0.67	
94.5						
95.5						
96.5	104		0.0000			
97.5	261		0.0000			
98.5	301		0.0000			
99.5	301		0.0000			
100.5	301		0.0000			
101.5	301		0.0000			
102.5	301		0.0000			
103.5	301		0.0000			
104.5	301		0.0000			
105.5	301		0.0000			
106.5	301		0.0000			
107.5	197		0.0000			
108.5	40		0.0000			
109.5						

SPIRE MISSOURI, INC.
ACCOUNT 381.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024

EXPERIENCE BAND 1964-2024

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	393,737,828	918,205	0.0023	0.9977	100.00
0.5	372,325,709	1,977,933	0.0053	0.9947	99.77
1.5	356,435,380	4,073,775	0.0114	0.9886	99.24
2.5	358,517,138	4,553,533	0.0127	0.9873	98.10
3.5	346,150,261	2,989,704	0.0086	0.9914	96.86
4.5	337,165,877	3,698,951	0.0110	0.9890	96.02
5.5	326,927,260	3,894,863	0.0119	0.9881	94.97
6.5	322,590,910	4,214,848	0.0131	0.9869	93.84
7.5	315,759,547	7,694,891	0.0244	0.9756	92.61
8.5	306,316,347	8,961,063	0.0293	0.9707	90.35
9.5	295,478,645	7,683,466	0.0260	0.9740	87.71
10.5	285,918,669	8,240,509	0.0288	0.9712	85.43
11.5	276,716,835	10,775,859	0.0389	0.9611	82.97
12.5	265,960,488	11,061,776	0.0416	0.9584	79.74
13.5	250,842,824	4,929,418	0.0197	0.9803	76.42
14.5	240,309,104	4,401,636	0.0183	0.9817	74.92
15.5	232,179,531	5,564,279	0.0240	0.9760	73.55
16.5	224,223,520	7,367,072	0.0329	0.9671	71.78
17.5	212,511,336	6,349,956	0.0299	0.9701	69.42
18.5	202,593,663	5,886,279	0.0291	0.9709	67.35
19.5	194,048,894	4,387,786	0.0226	0.9774	65.39
20.5	186,288,453	5,046,153	0.0271	0.9729	63.91
21.5	176,939,011	4,435,958	0.0251	0.9749	62.18
22.5	168,063,593	3,695,630	0.0220	0.9780	60.62
23.5	159,964,992	3,422,951	0.0214	0.9786	59.29
24.5	152,198,349	3,566,159	0.0234	0.9766	58.02
25.5	144,248,382	3,591,663	0.0249	0.9751	56.66
26.5	137,222,472	5,094,555	0.0371	0.9629	55.25
27.5	128,759,399	6,575,392	0.0511	0.9489	53.20
28.5	120,062,811	9,812,033	0.0817	0.9183	50.48
29.5	108,946,246	10,114,002	0.0928	0.9072	46.36
30.5	97,225,162	10,289,068	0.1058	0.8942	42.05
31.5	85,716,930	11,203,370	0.1307	0.8693	37.60
32.5	73,497,062	5,978,559	0.0813	0.9187	32.69
33.5	67,025,849	5,182,319	0.0773	0.9227	30.03
34.5	61,288,904	3,513,759	0.0573	0.9427	27.71
35.5	57,335,038	3,210,156	0.0560	0.9440	26.12
36.5	53,599,086	3,106,753	0.0580	0.9420	24.66
37.5	49,621,425	2,749,992	0.0554	0.9446	23.23
38.5	46,261,161	2,622,594	0.0567	0.9433	21.94

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024

EXPERIENCE BAND 1964-2024

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	43,161,657	3,722,967	0.0863	0.9137	20.70
40.5	38,528,264	2,197,990	0.0570	0.9430	18.91
41.5	35,259,646	3,950,214	0.1120	0.8880	17.83
42.5	30,909,901	4,590,768	0.1485	0.8515	15.83
43.5	24,887,222	4,015,998	0.1614	0.8386	13.48
44.5	20,160,832	2,160,294	0.1072	0.8928	11.31
45.5	17,799,616	1,352,144	0.0760	0.9240	10.10
46.5	16,359,900	1,148,611	0.0702	0.9298	9.33
47.5	15,135,598	1,032,264	0.0682	0.9318	8.67
48.5	14,061,321	996,991	0.0709	0.9291	8.08
49.5	13,038,992	981,446	0.0753	0.9247	7.51
50.5	11,875,719	950,370	0.0800	0.9200	6.94
51.5	10,802,774	806,494	0.0747	0.9253	6.39
52.5	9,876,120	680,849	0.0689	0.9311	5.91
53.5	9,034,388	653,509	0.0723	0.9277	5.50
54.5	8,217,467	673,250	0.0819	0.9181	5.11
55.5	7,429,109	643,675	0.0866	0.9134	4.69
56.5	6,654,076	594,674	0.0894	0.9106	4.28
57.5	5,851,620	496,960	0.0849	0.9151	3.90
58.5	5,153,964	476,947	0.0925	0.9075	3.57
59.5	4,529,317	504,375	0.1114	0.8886	3.24
60.5	3,785,088	573,846	0.1516	0.8484	2.88
61.5	3,054,134	549,148	0.1798	0.8202	2.44
62.5	2,364,759	389,623	0.1648	0.8352	2.00
63.5	2,437,656	321,805	0.1320	0.8680	1.67
64.5	2,071,828	183,372	0.0885	0.9115	1.45
65.5	1,854,661	141,548	0.0763	0.9237	1.32
66.5	1,696,961	96,112	0.0566	0.9434	1.22
67.5	1,542,188	128,265	0.0832	0.9168	1.15
68.5	1,389,600	90,863	0.0654	0.9346	1.06
69.5	1,297,541	96,285	0.0742	0.9258	0.99
70.5	1,195,437	78,135	0.0654	0.9346	0.91
71.5	1,112,467	102,683	0.0923	0.9077	0.85
72.5	1,007,121	64,177	0.0637	0.9363	0.78
73.5	923,104	55,319	0.0599	0.9401	0.73
74.5	868,612	31,683	0.0365	0.9635	0.68
75.5	836,980	31,596	0.0378	0.9622	0.66
76.5	806,937	35,626	0.0441	0.9559	0.63
77.5	772,015	31,760	0.0411	0.9589	0.61
78.5	740,221	25,270	0.0341	0.9659	0.58

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1964-2024			
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	715,006	40,238	0.0563	0.9437	0.56	
80.5	675,280	26,572	0.0393	0.9607	0.53	
81.5	648,475	8,332	0.0128	0.9872	0.51	
82.5	639,454	7,830	0.0122	0.9878	0.50	
83.5	631,207	4,844	0.0077	0.9923	0.50	
84.5	626,623	8,095	0.0129	0.9871	0.49	
85.5	618,263	18,675	0.0302	0.9698	0.49	
86.5	595,209	11,685	0.0196	0.9804	0.47	
87.5	583,710	13,644	0.0234	0.9766	0.46	
88.5	570,365	10,377	0.0182	0.9818	0.45	
89.5	560,106	6,597	0.0118	0.9882	0.44	
90.5	553,729	3,171	0.0057	0.9943	0.44	
91.5	550,716	1,767	0.0032	0.9968	0.43	
92.5	549,412	1,198	0.0022	0.9978	0.43	
93.5	548,254	1,614	0.0029	0.9971	0.43	
94.5	546,936	1,982	0.0036	0.9964	0.43	
95.5	545,056	102,957	0.1889	0.8111	0.43	
96.5	5,274	433	0.0821	0.9179	0.35	
97.5	5,203	3,460	0.6650	0.3350	0.32	
98.5	1,937	277	0.1430	0.8570	0.11	
99.5	1,828	260	0.1423	0.8577	0.09	
100.5	1,649	97	0.0586	0.9414	0.08	
101.5	1,553	197	0.1269	0.8731	0.07	
102.5	1,431	137	0.0955	0.9045	0.06	
103.5	1,379	119	0.0865	0.9135	0.06	
104.5	1,277	2	0.0017	0.9983	0.05	
105.5	1,274	68	0.0537	0.9463	0.05	
106.5	1,206		0.0000	1.0000	0.05	
107.5	1,206	19	0.0158	0.9842	0.05	
108.5	1,208		0.0000	1.0000	0.05	
109.5	1,208	25	0.0208	0.9792	0.05	
110.5	1,183	41	0.0348	0.9652	0.05	
111.5	1,163		0.0000	1.0000	0.05	
112.5	1,163		0.0000	1.0000	0.05	
113.5	1,163		0.0000	1.0000	0.05	
114.5	1,163		0.0000	1.0000	0.05	
115.5	1,163		0.0000	1.0000	0.05	
116.5	1,163	606	0.5214	0.4786	0.05	
117.5	556	556	0.9994	0.0006	0.02	
118.5	0		0.0000	1.0000	0.00	

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024

EXPERIENCE BAND 1964-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	0		0.0000	1.0000	0.00
120.5	0		0.0000	1.0000	0.00
121.5	0		0.0000	1.0000	0.00
122.5	0		0.0000	1.0000	0.00
123.5	0		0.0000	1.0000	0.00
124.5					0.00

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024

EXPERIENCE BAND 2005-2024

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	149,574,542	189,811	0.0013	0.9987	100.00
0.5	133,859,091	915,135	0.0068	0.9932	99.87
1.5	122,635,543	1,385,101	0.0113	0.9887	99.19
2.5	119,345,971	3,123,137	0.0262	0.9738	98.07
3.5	116,206,729	1,569,885	0.0135	0.9865	95.50
4.5	113,456,942	1,301,161	0.0115	0.9885	94.21
5.5	113,761,953	1,535,633	0.0135	0.9865	93.13
6.5	116,979,060	3,206,714	0.0274	0.9726	91.88
7.5	119,580,635	5,939,810	0.0497	0.9503	89.36
8.5	119,735,756	7,695,215	0.0643	0.9357	84.92
9.5	120,971,208	4,997,444	0.0413	0.9587	79.46
10.5	126,086,925	7,240,016	0.0574	0.9426	76.18
11.5	129,855,298	9,519,667	0.0733	0.9267	71.80
12.5	127,645,053	8,259,891	0.0647	0.9353	66.54
13.5	120,336,290	2,137,289	0.0178	0.9822	62.23
14.5	120,182,753	2,443,987	0.0203	0.9797	61.13
15.5	122,006,702	3,653,974	0.0299	0.9701	59.89
16.5	122,975,360	6,080,815	0.0494	0.9506	58.09
17.5	117,508,644	5,346,431	0.0455	0.9545	55.22
18.5	114,140,997	4,915,195	0.0431	0.9569	52.71
19.5	110,290,449	3,540,776	0.0321	0.9679	50.44
20.5	106,948,736	2,908,906	0.0272	0.9728	48.82
21.5	101,211,957	3,075,045	0.0304	0.9696	47.49
22.5	94,907,531	2,779,119	0.0293	0.9707	46.05
23.5	90,198,095	2,477,830	0.0275	0.9725	44.70
24.5	86,054,331	2,320,929	0.0270	0.9730	43.47
25.5	81,091,163	2,372,428	0.0293	0.9707	42.30
26.5	77,398,222	3,809,897	0.0492	0.9508	41.06
27.5	71,623,812	5,333,704	0.0745	0.9255	39.04
28.5	65,601,521	8,577,445	0.1308	0.8692	36.13
29.5	57,111,348	8,392,356	0.1469	0.8531	31.41
30.5	49,223,481	8,405,349	0.1708	0.8292	26.79
31.5	41,390,826	9,362,560	0.2262	0.7738	22.22
32.5	32,174,359	4,291,175	0.1334	0.8666	17.19
33.5	28,151,414	3,279,230	0.1165	0.8835	14.90
34.5	25,478,909	1,929,556	0.0757	0.9243	13.16
35.5	23,721,899	1,268,333	0.0535	0.9465	12.17
36.5	23,234,909	1,016,040	0.0437	0.9563	11.52
37.5	22,760,613	1,017,594	0.0447	0.9553	11.01
38.5	22,714,952	978,826	0.0431	0.9569	10.52

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 2005-2024		
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	22,444,394	2,377,306	0.1059	0.8941	10.07
40.5	20,004,408	1,116,399	0.0558	0.9442	9.00
41.5	18,660,322	2,676,829	0.1435	0.8565	8.50
42.5	16,376,335	3,413,360	0.2084	0.7916	7.28
43.5	13,520,370	3,143,602	0.2325	0.7675	5.76
44.5	10,562,086	1,371,849	0.1299	0.8701	4.42
45.5	9,519,450	817,820	0.0859	0.9141	3.85
46.5	8,986,914	656,601	0.0731	0.9269	3.52
47.5	8,647,091	637,094	0.0737	0.9263	3.26
48.5	8,413,068	642,740	0.0764	0.9236	3.02
49.5	7,905,157	603,727	0.0764	0.9236	2.79
50.5	7,301,033	551,547	0.0755	0.9245	2.58
51.5	6,695,949	503,855	0.0752	0.9248	2.38
52.5	6,276,039	421,184	0.0671	0.9329	2.20
53.5	6,123,136	431,221	0.0704	0.9296	2.05
54.5	5,681,769	463,560	0.0816	0.9184	1.91
55.5	5,175,327	458,388	0.0886	0.9114	1.75
56.5	4,615,238	426,860	0.0925	0.9075	1.60
57.5	3,994,111	316,316	0.0792	0.9208	1.45
58.5	3,518,720	349,026	0.0992	0.9008	1.34
59.5	3,034,017	368,022	0.1213	0.8787	1.20
60.5	2,438,538	443,891	0.1820	0.8180	1.06
61.5	1,844,128	470,381	0.2551	0.7449	0.87
62.5	1,254,882	282,450	0.2251	0.7749	0.64
63.5	925,304	249,985	0.2702	0.7298	0.50
64.5	646,065	112,863	0.1747	0.8253	0.36
65.5	525,703	66,527	0.1265	0.8735	0.30
66.5	469,350	31,064	0.0662	0.9338	0.26
67.5	404,812	75,567	0.1867	0.8133	0.25
68.5	323,321	49,729	0.1538	0.8462	0.20
69.5	290,927	54,246	0.1865	0.8135	0.17
70.5	250,224	44,837	0.1792	0.8208	0.14
71.5	205,280	64,754	0.3154	0.6846	0.11
72.5	142,972	38,124	0.2667	0.7333	0.08
73.5	96,211	35,799	0.3721	0.6279	0.06
74.5	86,260	16,949	0.1965	0.8035	0.04
75.5	97,062	21,320	0.2197	0.7803	0.03
76.5	99,168	30,048	0.3030	0.6970	0.02
77.5	94,874	26,559	0.2799	0.7201	0.02
78.5	103,444	22,446	0.2170	0.7830	0.01

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 2005-2024			
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	93,877	36,487	0.3887	0.6113	0.01	
80.5	56,888	21,908	0.3851	0.6149	0.01	
81.5	42,154	3,612	0.0857	0.9143	0.00	
82.5	37,970	6,014	0.1584	0.8416	0.00	
83.5	31,738	2,587	0.0815	0.9185	0.00	
84.5	29,654	4,176	0.1408	0.8592	0.00	
85.5	25,184	11,861	0.4709	0.5291	0.00	
86.5	9,089	2,944	0.3240	0.6760	0.00	
87.5	6,231	2,709	0.4347	0.5653	0.00	
88.5	3,605	2,545	0.7059	0.2941	0.00	
89.5	1,270	430	0.3384	0.6616	0.00	
90.5	905	157	0.1732	0.8268	0.00	
91.5	827	210	0.2534	0.7466	0.00	
92.5	635	44	0.0687	0.9313	0.00	
93.5	690	239	0.3468	0.6532	0.00	
94.5	473	191	0.4037	0.5963	0.00	
95.5	282	192	0.6823	0.3177	0.00	
96.5	125	70	0.5601	0.4399	0.00	
97.5	73	32	0.4409	0.5591	0.00	
98.5	41	8	0.1982	0.8018	0.00	
99.5	33		0.0000	1.0000	0.00	
100.5	33	0	0.0037	0.9963	0.00	
101.5	33	0	0.0079	0.9921	0.00	
102.5	32	17	0.5268	0.4732	0.00	
103.5	91	17	0.1880	0.8120	0.00	
104.5	1,277	2	0.0017	0.9983	0.00	
105.5	1,274	68	0.0537	0.9463	0.00	
106.5	1,206		0.0000	1.0000	0.00	
107.5	1,206	19	0.0158	0.9842	0.00	
108.5	1,208		0.0000	1.0000	0.00	
109.5	1,208	25	0.0208	0.9792	0.00	
110.5	1,183	41	0.0348	0.9652	0.00	
111.5	1,163		0.0000	1.0000	0.00	
112.5	1,163		0.0000	1.0000	0.00	
113.5	1,163		0.0000	1.0000	0.00	
114.5	1,163		0.0000	1.0000	0.00	
115.5	1,163		0.0000	1.0000	0.00	
116.5	1,163	606	0.5214	0.4786	0.00	
117.5	556	556	0.9994	0.0006	0.00	
118.5	0		0.0000	1.0000	0.00	

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

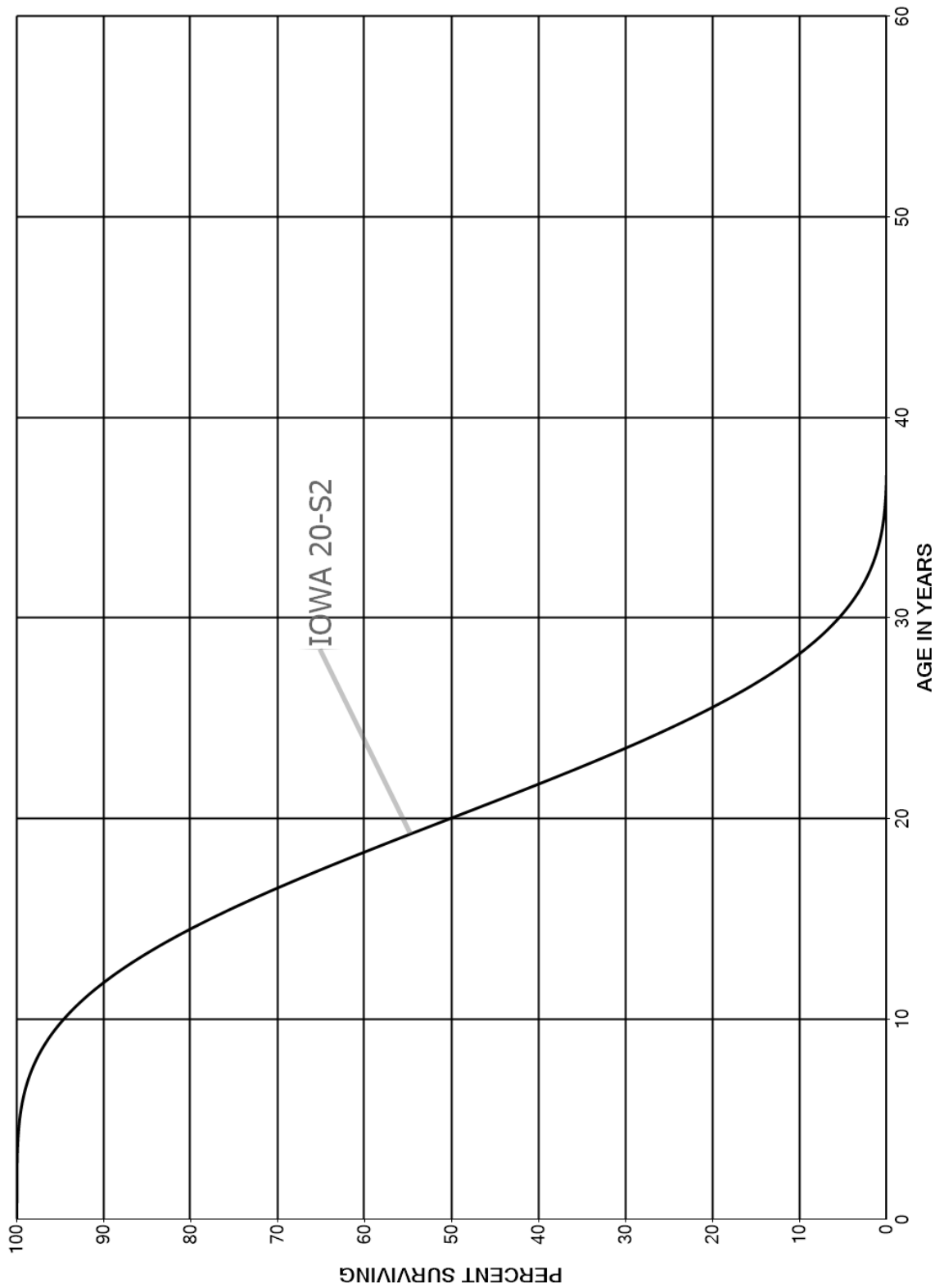
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024

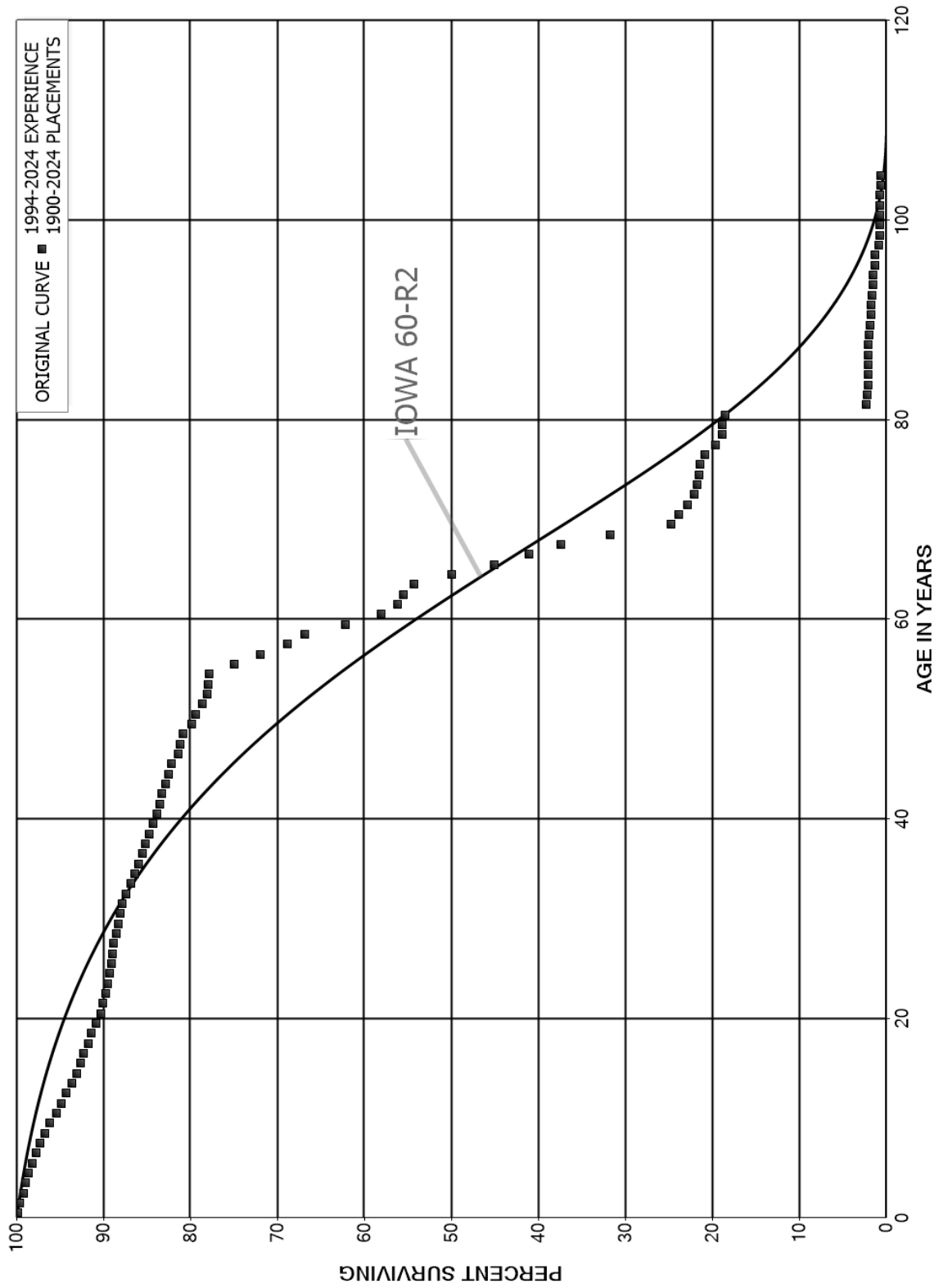
EXPERIENCE BAND 2005-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	0		0.0000	1.0000	0.00
120.5	0		0.0000	1.0000	0.00
121.5	0		0.0000	1.0000	0.00
122.5	0		0.0000	1.0000	0.00
123.5	0		0.0000	1.0000	0.00
124.5					0.00

SPIRE MISSOURI, INC.
ACCOUNT 381.10 SMART METERS
SMOOTH SURVIVOR CURVE



SPIRE MISSOURI, INC.
 ACCOUNT 382.00 METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1994-2024			
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	98,210,528	128,504	0.0013	0.9987	100.00	
0.5	101,511,236	205,906	0.0020	0.9980	99.87	
1.5	103,016,202	467,122	0.0045	0.9955	99.67	
2.5	103,182,526	279,178	0.0027	0.9973	99.21	
3.5	101,345,588	304,650	0.0030	0.9970	98.95	
4.5	99,856,486	509,332	0.0051	0.9949	98.65	
5.5	98,150,868	470,424	0.0048	0.9952	98.15	
6.5	96,581,195	438,196	0.0045	0.9955	97.68	
7.5	94,542,549	522,838	0.0055	0.9945	97.23	
8.5	92,172,456	541,690	0.0059	0.9941	96.69	
9.5	89,244,478	654,662	0.0073	0.9927	96.13	
10.5	86,159,222	542,073	0.0063	0.9937	95.42	
11.5	84,178,183	513,838	0.0061	0.9939	94.82	
12.5	82,151,432	502,468	0.0061	0.9939	94.24	
13.5	79,766,094	479,189	0.0060	0.9940	93.67	
14.5	77,461,580	371,013	0.0048	0.9952	93.10	
15.5	75,079,837	302,950	0.0040	0.9960	92.66	
16.5	72,248,464	419,771	0.0058	0.9942	92.28	
17.5	68,476,508	294,139	0.0043	0.9957	91.75	
18.5	64,375,092	353,617	0.0055	0.9945	91.35	
19.5	60,474,672	340,581	0.0056	0.9944	90.85	
20.5	55,650,096	181,228	0.0033	0.9967	90.34	
21.5	52,384,149	183,554	0.0035	0.9965	90.04	
22.5	47,803,814	112,786	0.0024	0.9976	89.73	
23.5	45,536,153	131,147	0.0029	0.9971	89.52	
24.5	41,866,175	73,733	0.0018	0.9982	89.26	
25.5	37,960,232	62,309	0.0016	0.9984	89.10	
26.5	34,331,184	66,407	0.0019	0.9981	88.96	
27.5	29,965,793	108,162	0.0036	0.9964	88.78	
28.5	25,752,874	44,303	0.0017	0.9983	88.46	
29.5	21,189,191	62,708	0.0030	0.9970	88.31	
30.5	17,775,761	50,937	0.0029	0.9971	88.05	
31.5	14,410,821	64,813	0.0045	0.9955	87.80	
32.5	11,992,633	75,665	0.0063	0.9937	87.40	
33.5	8,486,429	46,125	0.0054	0.9946	86.85	
34.5	7,458,407	32,751	0.0044	0.9956	86.38	
35.5	6,467,585	33,862	0.0052	0.9948	86.00	
36.5	5,944,176	29,821	0.0050	0.9950	85.55	
37.5	5,246,594	23,555	0.0045	0.9955	85.12	
38.5	4,916,635	24,069	0.0049	0.9951	84.74	

SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1994-2024			
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	4,428,516	28,074	0.0063	0.9937	84.32	
40.5	4,028,353	11,803	0.0029	0.9971	83.79	
41.5	3,874,217	13,969	0.0036	0.9964	83.54	
42.5	3,706,744	18,393	0.0050	0.9950	83.24	
43.5	3,488,762	15,483	0.0044	0.9956	82.83	
44.5	3,086,692	11,033	0.0036	0.9964	82.46	
45.5	2,853,413	25,164	0.0088	0.9912	82.17	
46.5	2,608,486	8,308	0.0032	0.9968	81.44	
47.5	2,515,773	11,225	0.0045	0.9955	81.18	
48.5	2,455,471	29,732	0.0121	0.9879	80.82	
49.5	2,410,049	13,903	0.0058	0.9942	79.84	
50.5	2,366,825	21,921	0.0093	0.9907	79.38	
51.5	2,338,078	17,037	0.0073	0.9927	78.65	
52.5	2,307,771	2,982	0.0013	0.9987	78.07	
53.5	2,278,819	4,896	0.0021	0.9979	77.97	
54.5	2,301,297	84,254	0.0366	0.9634	77.81	
55.5	2,189,912	88,059	0.0402	0.9598	74.96	
56.5	2,798,051	119,262	0.0426	0.9574	71.94	
57.5	2,681,294	78,736	0.0294	0.9706	68.88	
58.5	2,604,200	180,167	0.0692	0.9308	66.85	
59.5	2,423,017	160,626	0.0663	0.9337	62.23	
60.5	2,258,661	74,898	0.0332	0.9668	58.10	
61.5	2,183,762	25,190	0.0115	0.9885	56.18	
62.5	2,161,475	49,565	0.0229	0.9771	55.53	
63.5	2,124,429	168,409	0.0793	0.9207	54.26	
64.5	1,972,713	191,211	0.0969	0.9031	49.95	
65.5	1,795,102	161,682	0.0901	0.9099	45.11	
66.5	1,639,371	147,446	0.0899	0.9101	41.05	
67.5	1,498,916	225,724	0.1506	0.8494	37.36	
68.5	1,282,783	284,421	0.2217	0.7783	31.73	
69.5	1,006,128	33,233	0.0330	0.9670	24.70	
70.5	990,819	45,504	0.0459	0.9541	23.88	
71.5	946,296	29,035	0.0307	0.9693	22.78	
72.5	920,035	14,791	0.0161	0.9839	22.08	
73.5	907,351	8,546	0.0094	0.9906	21.73	
74.5	899,868	7,307	0.0081	0.9919	21.52	
75.5	892,850	21,279	0.0238	0.9762	21.35	
76.5	874,693	52,180	0.0597	0.9403	20.84	
77.5	827,501	32,972	0.0398	0.9602	19.60	
78.5	801,069	328	0.0004	0.9996	18.82	

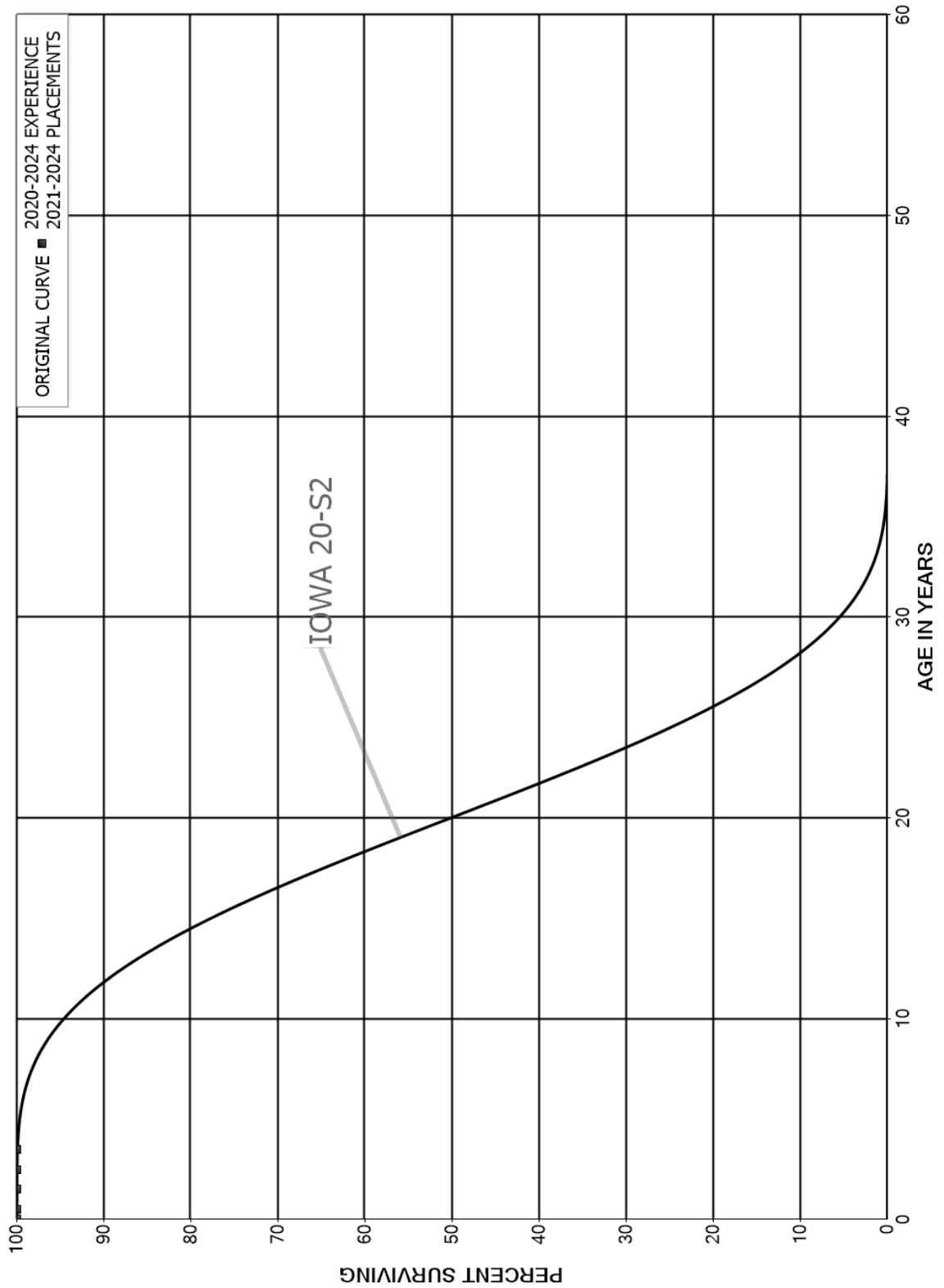
SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1994-2024			
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	802,672	15,163	0.0189	0.9811	18.81	
80.5	787,516	692,300	0.8791	0.1209	18.45	
81.5	95,216	3,103	0.0326	0.9674	2.23	
82.5	97,053	1,997	0.0206	0.9794	2.16	
83.5	104,557	1,046	0.0100	0.9900	2.11	
84.5	128,160	49	0.0004	0.9996	2.09	
85.5	141,389	71	0.0005	0.9995	2.09	
86.5	164,187	1,497	0.0091	0.9909	2.09	
87.5	173,473	7,766	0.0448	0.9552	2.07	
88.5	169,217	13,250	0.0783	0.9217	1.98	
89.5	155,967	4,545	0.0291	0.9709	1.82	
90.5	151,423	4,591	0.0303	0.9697	1.77	
91.5	147,276	6,629	0.0450	0.9550	1.72	
92.5	141,133	9,172	0.0650	0.9350	1.64	
93.5	201,253	7,779	0.0387	0.9613	1.53	
94.5	193,474	17,776	0.0919	0.9081	1.47	
95.5	177,920	130	0.0007	0.9993	1.34	
96.5	177,790	73,676	0.4144	0.5856	1.34	
97.5	104,114	2,027	0.0195	0.9805	0.78	
98.5	102,087	1,502	0.0147	0.9853	0.77	
99.5	100,585	1,158	0.0115	0.9885	0.76	
100.5	99,427	2,990	0.0301	0.9699	0.75	
101.5	96,444	4,732	0.0491	0.9509	0.73	
102.5	91,705	5,420	0.0591	0.9409	0.69	
103.5	86,285	1,526	0.0177	0.9823	0.65	
104.5	84,759	104	0.0012	0.9988	0.64	
105.5	84,655	447	0.0053	0.9947	0.64	
106.5	84,208	5,439	0.0646	0.9354	0.63	
107.5	78,769	9,162	0.1163	0.8837	0.59	
108.5	69,607	19,244	0.2765	0.7235	0.52	
109.5	50,363	13,504	0.2681	0.7319	0.38	
110.5	36,859	22,335	0.6060	0.3940	0.28	
111.5	14,523	10,967	0.7551	0.2449	0.11	
112.5	3,556	3,506	0.9859	0.0141	0.03	
113.5	50		0.0000	1.0000	0.00	
114.5	50		0.0000	1.0000	0.00	
115.5	50		0.0000	1.0000	0.00	
116.5	50	19	0.3827	0.6173	0.00	
117.5	31	31	1.0000		0.00	
118.5						

SPIRE MISSOURI, INC.
 ACCOUNT 382.10 SMART METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



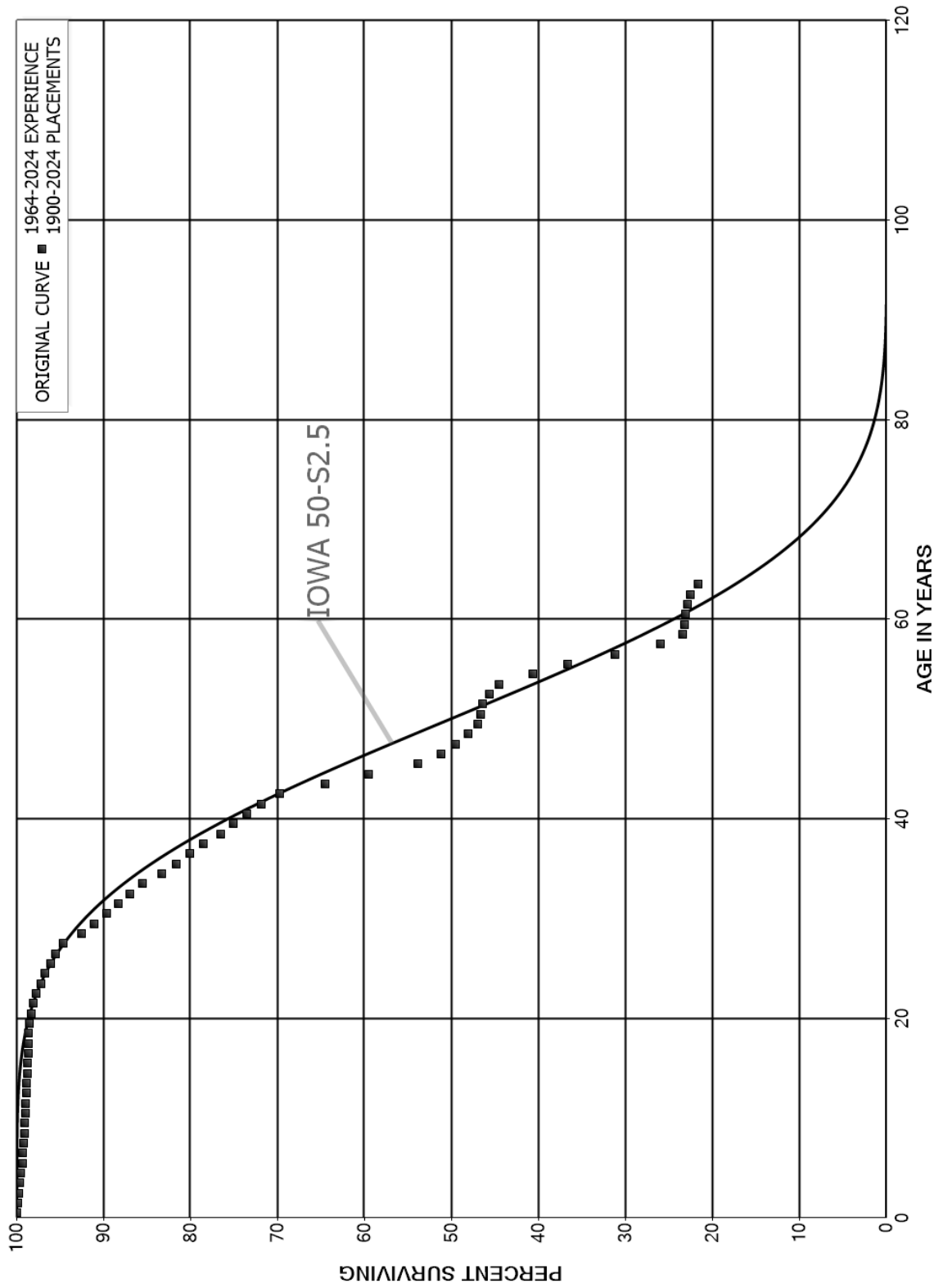
SPIRE MISSOURI, INC.

ACCOUNT 382.10 SMART METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2021-2024			EXPERIENCE BAND 2020-2024			
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	104,498,075	18,802	0.0002	0.9998	100.00	
0.5	54,994,033	3,173	0.0001	0.9999	99.98	
1.5	20,812,714	696	0.0000	1.0000	99.98	
2.5	9,940,443	945	0.0001	0.9999	99.97	
3.5					99.96	

SPIRE MISSOURI, INC.
 ACCOUNT 383.00 HOUSE REGULATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1964-2024			
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	59,207,714	4,145	0.0001	0.9999	100.00	
0.5	57,168,084	81,992	0.0014	0.9986	99.99	
1.5	54,197,449	75,594	0.0014	0.9986	99.85	
2.5	52,918,415	59,292	0.0011	0.9989	99.71	
3.5	51,345,338	50,982	0.0010	0.9990	99.60	
4.5	49,954,435	80,836	0.0016	0.9984	99.50	
5.5	48,239,945	43,514	0.0009	0.9991	99.34	
6.5	47,337,405	18,140	0.0004	0.9996	99.25	
7.5	46,654,054	55,170	0.0012	0.9988	99.21	
8.5	45,884,273	24,781	0.0005	0.9995	99.09	
9.5	45,703,010	41,759	0.0009	0.9991	99.04	
10.5	44,738,477	13,667	0.0003	0.9997	98.95	
11.5	44,413,452	20,903	0.0005	0.9995	98.92	
12.5	44,406,033	16,494	0.0004	0.9996	98.87	
13.5	43,448,504	35,812	0.0008	0.9992	98.84	
14.5	42,388,456	21,174	0.0005	0.9995	98.75	
15.5	41,059,367	20,525	0.0005	0.9995	98.71	
16.5	39,975,502	16,348	0.0004	0.9996	98.66	
17.5	38,855,356	21,525	0.0006	0.9994	98.62	
18.5	37,712,113	36,698	0.0010	0.9990	98.56	
19.5	36,718,246	60,643	0.0017	0.9983	98.47	
20.5	35,797,038	78,509	0.0022	0.9978	98.30	
21.5	34,703,919	121,072	0.0035	0.9965	98.09	
22.5	33,704,576	192,351	0.0057	0.9943	97.74	
23.5	32,635,654	168,461	0.0052	0.9948	97.19	
24.5	31,212,085	191,074	0.0061	0.9939	96.69	
25.5	29,584,975	184,514	0.0062	0.9938	96.09	
26.5	27,739,098	250,867	0.0090	0.9910	95.49	
27.5	25,448,556	572,204	0.0225	0.9775	94.63	
28.5	23,200,068	352,426	0.0152	0.9848	92.50	
29.5	21,360,564	354,236	0.0166	0.9834	91.10	
30.5	19,589,617	286,413	0.0146	0.9854	89.59	
31.5	17,893,149	258,264	0.0144	0.9856	88.28	
32.5	16,599,140	294,687	0.0178	0.9822	87.00	
33.5	15,028,071	374,240	0.0249	0.9751	85.46	
34.5	13,556,833	287,230	0.0212	0.9788	83.33	
35.5	12,302,083	225,192	0.0183	0.9817	81.56	
36.5	11,347,478	225,826	0.0199	0.9801	80.07	
37.5	10,404,537	259,996	0.0250	0.9750	78.48	
38.5	9,444,046	178,580	0.0189	0.9811	76.52	

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1964-2024			
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	8,703,943	177,014	0.0203	0.9797	75.07	
40.5	8,063,354	185,558	0.0230	0.9770	73.54	
41.5	7,557,937	226,393	0.0300	0.9700	71.85	
42.5	7,036,471	521,342	0.0741	0.9259	69.70	
43.5	6,212,111	486,555	0.0783	0.9217	64.53	
44.5	5,403,793	513,558	0.0950	0.9050	59.48	
45.5	4,634,226	232,255	0.0501	0.9499	53.83	
46.5	4,200,054	132,287	0.0315	0.9685	51.13	
47.5	3,840,548	116,386	0.0303	0.9697	49.52	
48.5	3,570,681	75,586	0.0212	0.9788	48.02	
49.5	3,304,325	27,264	0.0083	0.9917	47.00	
50.5	3,083,249	17,325	0.0056	0.9944	46.61	
51.5	2,883,945	42,764	0.0148	0.9852	46.35	
52.5	2,705,713	65,880	0.0243	0.9757	45.66	
53.5	2,462,502	216,233	0.0878	0.9122	44.55	
54.5	2,020,778	200,956	0.0994	0.9006	40.64	
55.5	1,648,568	243,499	0.1477	0.8523	36.60	
56.5	1,235,133	208,021	0.1684	0.8316	31.19	
57.5	854,567	83,914	0.0982	0.9018	25.94	
58.5	606,051	6,227	0.0103	0.9897	23.39	
59.5	473,306	1,925	0.0041	0.9959	23.15	
60.5	380,066	2,891	0.0076	0.9924	23.06	
61.5	286,661	5,004	0.0175	0.9825	22.88	
62.5	184,324	7,546	0.0409	0.9591	22.48	
63.5	157,433		0.0000	1.0000	21.56	
64.5	143,640	64	0.0004	0.9996	21.56	
65.5	126,652	7	0.0001	0.9999	21.55	
66.5	107,225		0.0000	1.0000	21.55	
67.5	88,239		0.0000	1.0000	21.55	
68.5	71,702		0.0000	1.0000	21.55	
69.5	63,951	1,195	0.0187	0.9813	21.55	
70.5	58,635		0.0000	1.0000	21.15	
71.5	53,783		0.0000	1.0000	21.15	
72.5	45,754		0.0000	1.0000	21.15	
73.5	21,167		0.0000	1.0000	21.15	
74.5	10,486		0.0000	1.0000	21.15	
75.5	10,486		0.0000	1.0000	21.15	
76.5	10,486		0.0000	1.0000	21.15	
77.5	10,486		0.0000	1.0000	21.15	
78.5	10,464		0.0000	1.0000	21.15	

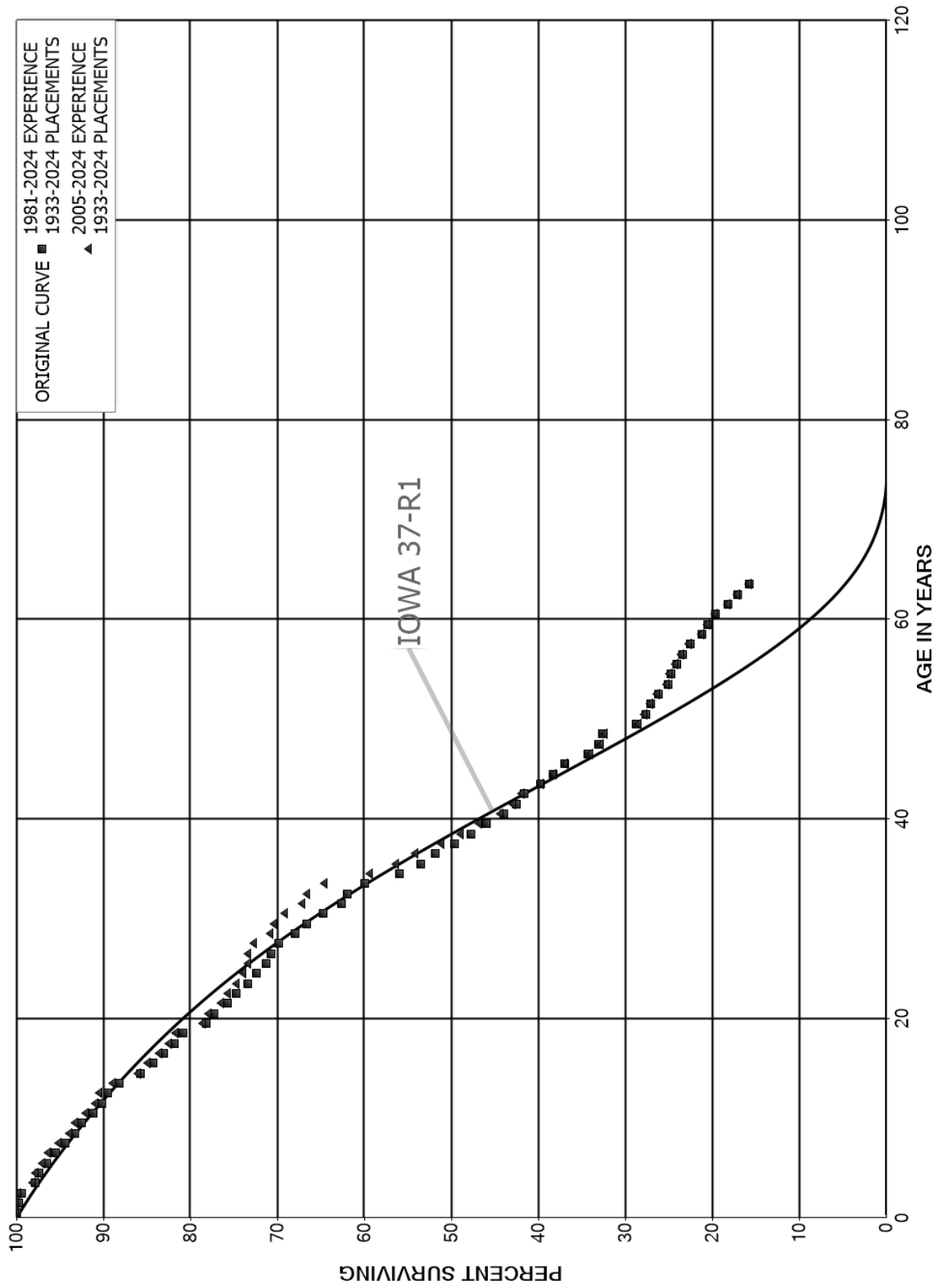
SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1964-2024		
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	10,464		0.0000	1.0000	21.15
80.5	10,464		0.0000	1.0000	21.15
81.5	10,464		0.0000	1.0000	21.15
82.5	10,464		0.0000	1.0000	21.15
83.5	10,464		0.0000	1.0000	21.15
84.5	10,464		0.0000	1.0000	21.15
85.5	10,464		0.0000	1.0000	21.15
86.5	10,464		0.0000	1.0000	21.15
87.5	10,464		0.0000	1.0000	21.15
88.5	10,464		0.0000	1.0000	21.15
89.5	10,464		0.0000	1.0000	21.15
90.5	10,464		0.0000	1.0000	21.15
91.5	10,204		0.0000	1.0000	21.15
92.5	9,292		0.0000	1.0000	21.15
93.5	9,292	2,466	0.2654	0.7346	21.15
94.5	7,321		0.0000	1.0000	15.54
95.5	1,042	1,042	1.0000		15.54
96.5					

SPIRE MISSOURI, INC.
 ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2024			EXPERIENCE BAND 1981-2024		
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	70,977,891		0.0000	1.0000	100.00
0.5	57,659,448	131,586	0.0023	0.9977	100.00
1.5	30,846,824	101,316	0.0033	0.9967	99.77
2.5	26,492,744	442,029	0.0167	0.9833	99.44
3.5	25,045,450	113,508	0.0045	0.9955	97.78
4.5	24,282,724	200,210	0.0082	0.9918	97.34
5.5	22,156,665	240,139	0.0108	0.9892	96.54
6.5	20,116,335	242,849	0.0121	0.9879	95.49
7.5	18,627,299	213,647	0.0115	0.9885	94.34
8.5	17,605,266	151,483	0.0086	0.9914	93.26
9.5	17,112,189	242,716	0.0142	0.9858	92.46
10.5	16,664,875	173,880	0.0104	0.9896	91.14
11.5	16,044,181	130,473	0.0081	0.9919	90.19
12.5	15,138,884	219,962	0.0145	0.9855	89.46
13.5	14,250,319	395,937	0.0278	0.9722	88.16
14.5	13,328,619	228,639	0.0172	0.9828	85.71
15.5	12,058,824	174,520	0.0145	0.9855	84.24
16.5	11,318,835	165,725	0.0146	0.9854	83.02
17.5	10,624,222	122,346	0.0115	0.9885	81.81
18.5	10,040,364	336,039	0.0335	0.9665	80.86
19.5	9,742,508	113,942	0.0117	0.9883	78.16
20.5	9,258,198	178,921	0.0193	0.9807	77.24
21.5	8,668,028	112,219	0.0129	0.9871	75.75
22.5	8,357,345	154,001	0.0184	0.9816	74.77
23.5	7,909,998	104,594	0.0132	0.9868	73.39
24.5	7,236,956	118,132	0.0163	0.9837	72.42
25.5	6,521,153	47,417	0.0073	0.9927	71.24
26.5	5,813,643	75,114	0.0129	0.9871	70.72
27.5	5,197,280	135,644	0.0261	0.9739	69.81
28.5	4,428,059	89,776	0.0203	0.9797	67.99
29.5	3,887,398	107,454	0.0276	0.9724	66.61
30.5	3,506,163	113,644	0.0324	0.9676	64.77
31.5	3,131,153	36,955	0.0118	0.9882	62.67
32.5	2,910,818	91,674	0.0315	0.9685	61.93
33.5	2,471,247	164,291	0.0665	0.9335	59.98
34.5	2,090,364	92,890	0.0444	0.9556	55.99
35.5	1,845,585	58,412	0.0316	0.9684	53.50
36.5	1,633,793	68,059	0.0417	0.9583	51.81
37.5	1,481,616	56,195	0.0379	0.9621	49.65
38.5	1,319,345	51,344	0.0389	0.9611	47.77

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2024			EXPERIENCE BAND 1981-2024			
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	1,165,490	50,283	0.0431	0.9569	45.91	
40.5	1,072,328	34,939	0.0326	0.9674	43.93	
41.5	977,622	21,066	0.0215	0.9785	42.50	
42.5	889,754	38,956	0.0438	0.9562	41.58	
43.5	813,334	30,940	0.0380	0.9620	39.76	
44.5	754,672	25,072	0.0332	0.9668	38.25	
45.5	711,009	52,514	0.0739	0.9261	36.98	
46.5	630,622	21,721	0.0344	0.9656	34.25	
47.5	586,495	8,859	0.0151	0.9849	33.07	
48.5	539,391	63,105	0.1170	0.8830	32.57	
49.5	452,426	17,393	0.0384	0.9616	28.76	
50.5	420,912	9,620	0.0229	0.9771	27.65	
51.5	392,949	11,619	0.0296	0.9704	27.02	
52.5	372,049	15,764	0.0424	0.9576	26.22	
53.5	332,145	5,758	0.0173	0.9827	25.11	
54.5	298,684	7,976	0.0267	0.9733	24.67	
55.5	262,825	7,072	0.0269	0.9731	24.01	
56.5	230,128	8,312	0.0361	0.9639	23.37	
57.5	196,281	12,213	0.0622	0.9378	22.52	
58.5	169,797	5,177	0.0305	0.9695	21.12	
59.5	157,185	6,741	0.0429	0.9571	20.48	
60.5	134,519	9,933	0.0738	0.9262	19.60	
61.5	123,235	7,709	0.0626	0.9374	18.15	
62.5	110,370	8,602	0.0779	0.9221	17.02	
63.5	29,030	2,291	0.0789	0.9211	15.69	
64.5	26,739		0.0000	1.0000	14.45	
65.5	22,931	230	0.0100	0.9900	14.45	
66.5	20,914		0.0000	1.0000	14.31	
67.5	11,331	5,243	0.4627	0.5373	14.31	
68.5	6,078		0.0000	1.0000	7.69	
69.5	3,247	86	0.0265	0.9735	7.69	
70.5	3,161		0.0000	1.0000	7.48	
71.5	3,161		0.0000	1.0000	7.48	
72.5	3,161	868	0.2746	0.7254	7.48	
73.5	2,293		0.0000	1.0000	5.43	
74.5	1,344		0.0000	1.0000	5.43	
75.5	1,236		0.0000	1.0000	5.43	
76.5	1,236	672	0.5438	0.4562	5.43	
77.5	533		0.0000	1.0000	2.48	
78.5					2.48	

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2024

EXPERIENCE BAND 2005-2024

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	59,768,322		0.0000	1.0000	100.00
0.5	47,022,655	39,092	0.0008	0.9992	100.00
1.5	20,871,065	44,580	0.0021	0.9979	99.92
2.5	16,759,378	275,365	0.0164	0.9836	99.70
3.5	15,866,198	61,400	0.0039	0.9961	98.07
4.5	15,915,734	124,564	0.0078	0.9922	97.69
5.5	14,454,679	101,241	0.0070	0.9930	96.92
6.5	13,276,354	164,164	0.0124	0.9876	96.24
7.5	12,452,202	156,698	0.0126	0.9874	95.05
8.5	12,194,010	81,433	0.0067	0.9933	93.86
9.5	12,330,544	168,582	0.0137	0.9863	93.23
10.5	12,267,722	143,298	0.0117	0.9883	91.95
11.5	11,920,504	70,835	0.0059	0.9941	90.88
12.5	11,215,285	192,488	0.0172	0.9828	90.34
13.5	10,891,326	347,255	0.0319	0.9681	88.79
14.5	10,334,662	134,605	0.0130	0.9870	85.96
15.5	9,360,553	142,492	0.0152	0.9848	84.84
16.5	8,800,005	117,773	0.0134	0.9866	83.55
17.5	8,275,407	79,738	0.0096	0.9904	82.43
18.5	7,931,043	300,119	0.0378	0.9622	81.64
19.5	7,362,750	70,774	0.0096	0.9904	78.55
20.5	7,140,662	129,667	0.0182	0.9818	77.79
21.5	6,665,823	66,947	0.0100	0.9900	76.38
22.5	6,505,693	82,419	0.0127	0.9873	75.61
23.5	6,309,802	71,220	0.0113	0.9887	74.65
24.5	5,691,056	41,036	0.0072	0.9928	73.81
25.5	5,096,833	1,163	0.0002	0.9998	73.28
26.5	4,510,421	42,078	0.0093	0.9907	73.26
27.5	3,975,563	102,884	0.0259	0.9741	72.58
28.5	3,308,923	21,552	0.0065	0.9935	70.70
29.5	2,886,141	46,386	0.0161	0.9839	70.24
30.5	2,616,968	77,418	0.0296	0.9704	69.11
31.5	2,328,231	19,111	0.0082	0.9918	67.07
32.5	2,154,138	65,080	0.0302	0.9698	66.52
33.5	1,805,704	146,009	0.0809	0.9191	64.51
34.5	1,512,851	77,158	0.0510	0.9490	59.29
35.5	1,335,238	53,308	0.0399	0.9601	56.27
36.5	1,176,270	64,347	0.0547	0.9453	54.02
37.5	1,073,988	47,449	0.0442	0.9558	51.07
38.5	945,643	40,910	0.0433	0.9567	48.81

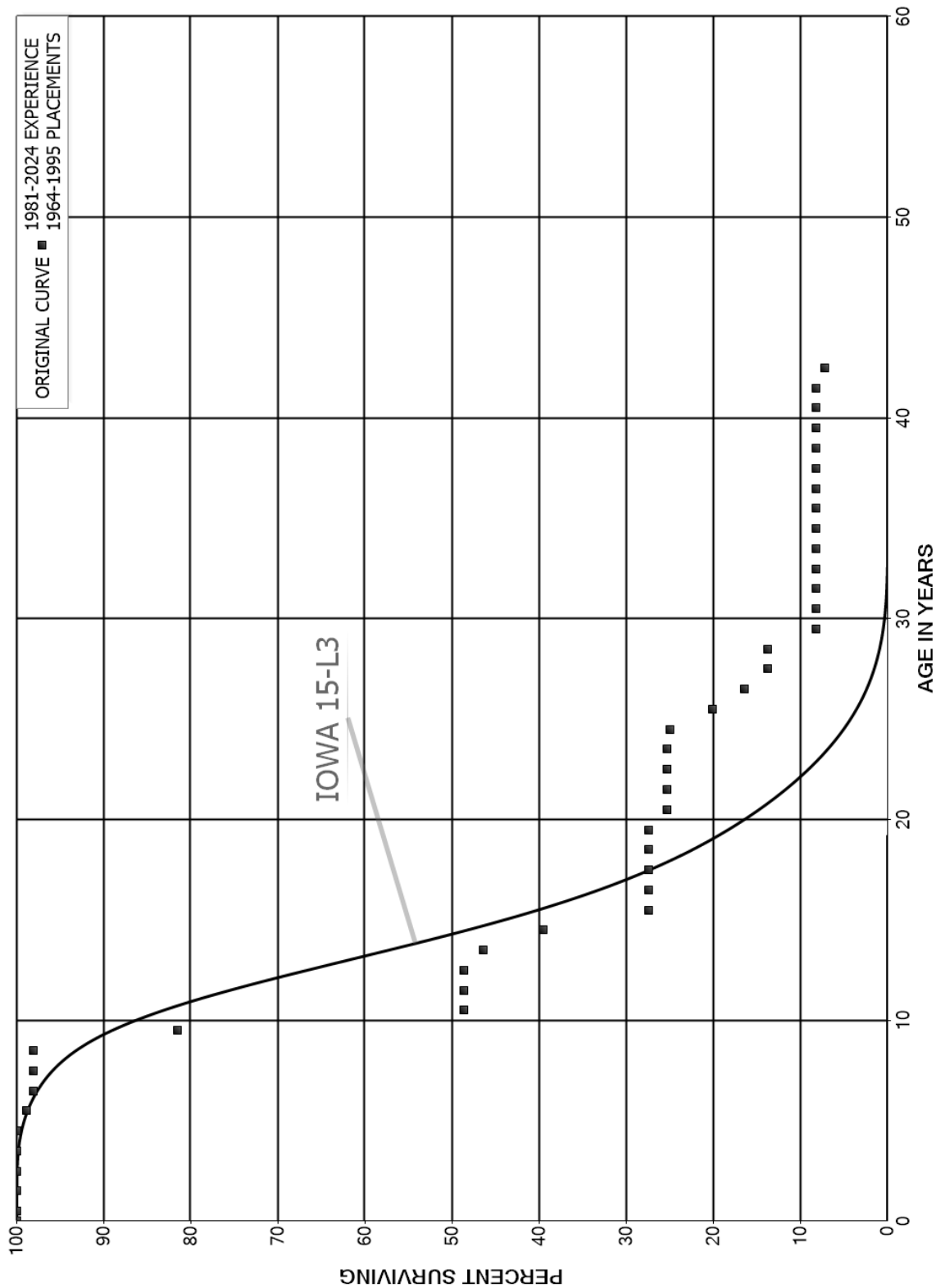
SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2024			EXPERIENCE BAND 2005-2024			
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	826,135	42,715	0.0517	0.9483	46.70	
40.5	798,810	26,665	0.0334	0.9666	44.28	
41.5	718,334	16,840	0.0234	0.9766	42.80	
42.5	659,199	33,792	0.0513	0.9487	41.80	
43.5	760,206	28,488	0.0375	0.9625	39.66	
44.5	704,482	23,864	0.0339	0.9661	38.17	
45.5	673,468	52,452	0.0779	0.9221	36.88	
46.5	599,463	21,721	0.0362	0.9638	34.01	
47.5	564,247	8,859	0.0157	0.9843	32.77	
48.5	524,232	63,105	0.1204	0.8796	32.26	
49.5	440,098	9,799	0.0223	0.9777	28.38	
50.5	416,177	9,620	0.0231	0.9769	27.74	
51.5	388,214	11,619	0.0299	0.9701	27.10	
52.5	367,314	14,986	0.0408	0.9592	26.29	
53.5	328,188	5,480	0.0167	0.9833	25.22	
54.5	296,156	7,976	0.0269	0.9731	24.80	
55.5	260,405	7,072	0.0272	0.9728	24.13	
56.5	227,709	8,312	0.0365	0.9635	23.48	
57.5	193,892	12,213	0.0630	0.9370	22.62	
58.5	167,941	5,177	0.0308	0.9692	21.19	
59.5	155,329	6,741	0.0434	0.9566	20.54	
60.5	132,893	9,933	0.0747	0.9253	19.65	
61.5	121,609	7,709	0.0634	0.9366	18.18	
62.5	108,744	8,602	0.0791	0.9209	17.03	
63.5	27,404	2,291	0.0836	0.9164	15.68	
64.5	25,199		0.0000	1.0000	14.37	
65.5	21,391	230	0.0108	0.9892	14.37	
66.5	19,374		0.0000	1.0000	14.22	
67.5	10,659	5,243	0.4919	0.5081	14.22	
68.5	5,406		0.0000	1.0000	7.22	
69.5	2,575	86	0.0334	0.9666	7.22	
70.5	2,489		0.0000	1.0000	6.98	
71.5	3,161		0.0000	1.0000	6.98	
72.5	3,161	868	0.2746	0.7254	6.98	
73.5	2,293		0.0000	1.0000	5.06	
74.5	1,344		0.0000	1.0000	5.06	
75.5	1,236		0.0000	1.0000	5.06	
76.5	1,236	672	0.5438	0.4562	5.06	
77.5	533		0.0000	1.0000	2.31	
78.5					2.31	

SPIRE MISSOURI, INC.
 ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-1995			EXPERIENCE BAND 1981-2024		
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	80,634		0.0000	1.0000	100.00
0.5	80,634		0.0000	1.0000	100.00
1.5	80,634		0.0000	1.0000	100.00
2.5	80,634		0.0000	1.0000	100.00
3.5	80,634		0.0000	1.0000	100.00
4.5	80,634	916	0.0114	0.9886	100.00
5.5	79,718	600	0.0075	0.9925	98.86
6.5	79,118		0.0000	1.0000	98.12
7.5	79,118		0.0000	1.0000	98.12
8.5	81,532	13,776	0.1690	0.8310	98.12
9.5	71,320	28,778	0.4035	0.5965	81.54
10.5	51,868		0.0000	1.0000	48.64
11.5	51,868		0.0000	1.0000	48.64
12.5	51,868	2,414	0.0465	0.9535	48.64
13.5	51,307	7,600	0.1481	0.8519	46.38
14.5	45,415	13,926	0.3066	0.6934	39.51
15.5	41,291		0.0000	1.0000	27.39
16.5	45,679		0.0000	1.0000	27.39
17.5	45,679		0.0000	1.0000	27.39
18.5	45,679		0.0000	1.0000	27.39
19.5	45,679	3,564	0.0780	0.9220	27.39
20.5	42,115		0.0000	1.0000	25.25
21.5	42,115		0.0000	1.0000	25.25
22.5	42,115		0.0000	1.0000	25.25
23.5	42,115	500	0.0119	0.9881	25.25
24.5	41,615	8,074	0.1940	0.8060	24.95
25.5	33,541	6,178	0.1842	0.8158	20.11
26.5	27,363	4,388	0.1604	0.8396	16.41
27.5	22,975		0.0000	1.0000	13.78
28.5	22,975	9,394	0.4089	0.5911	13.78
29.5	13,582		0.0000	1.0000	8.14
30.5	13,582		0.0000	1.0000	8.14
31.5	13,582		0.0000	1.0000	8.14
32.5	13,582		0.0000	1.0000	8.14
33.5	13,582		0.0000	1.0000	8.14
34.5	13,582		0.0000	1.0000	8.14
35.5	13,582		0.0000	1.0000	8.14
36.5	13,582		0.0000	1.0000	8.14
37.5	13,582		0.0000	1.0000	8.14
38.5	13,582		0.0000	1.0000	8.14

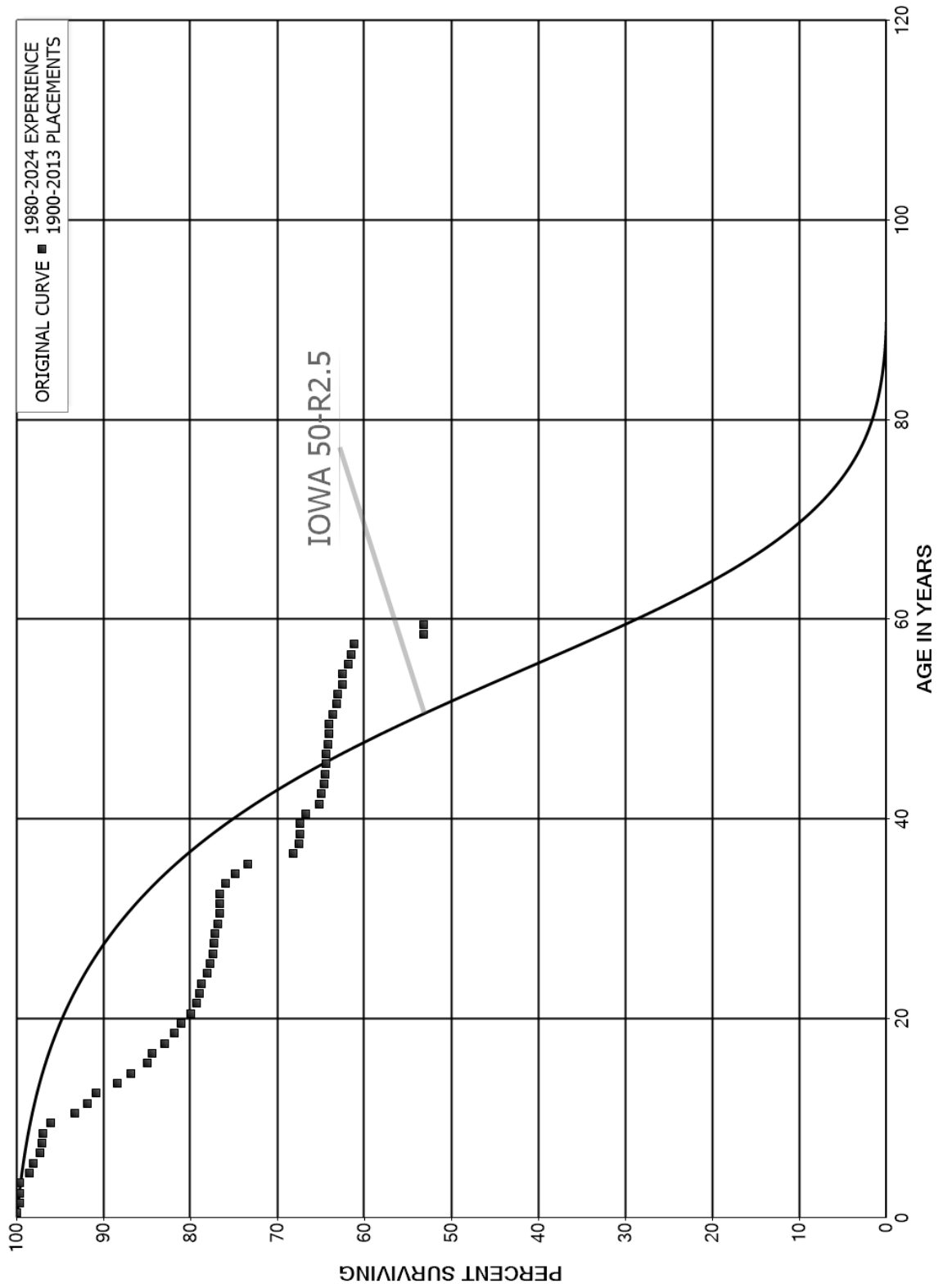
SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-1995			EXPERIENCE BAND 1981-2024		
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	13,582		0.0000	1.0000	8.14
40.5	13,582		0.0000	1.0000	8.14
41.5	10,378	1,300	0.1253	0.8747	8.14
42.5	6,978		0.0000	1.0000	7.12
43.5	6,978		0.0000	1.0000	7.12
44.5	6,978		0.0000	1.0000	7.12
45.5	6,978		0.0000	1.0000	7.12
46.5	6,978		0.0000	1.0000	7.12
47.5	6,978		0.0000	1.0000	7.12
48.5	6,978		0.0000	1.0000	7.12
49.5	6,978		0.0000	1.0000	7.12
50.5	6,978		0.0000	1.0000	7.12
51.5	6,978		0.0000	1.0000	7.12
52.5	6,978		0.0000	1.0000	7.12
53.5	6,978		0.0000	1.0000	7.12
54.5	6,978		0.0000	1.0000	7.12
55.5	6,978		0.0000	1.0000	7.12
56.5	6,978	1,353	0.1940	0.8060	7.12
57.5	5,624		0.0000	1.0000	5.74
58.5	5,624	5,624	1.0000		5.74
59.5					

SPIRE MISSOURI, INC.
 ACCOUNT 387.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1980-2024

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	713,136		0.0000	1.0000	100.00
0.5	733,056	2,700	0.0037	0.9963	100.00
1.5	763,592		0.0000	1.0000	99.63
2.5	807,325		0.0000	1.0000	99.63
3.5	883,683	10,138	0.0115	0.9885	99.63
4.5	913,059	3,912	0.0043	0.9957	98.49
5.5	952,873	7,544	0.0079	0.9921	98.07
6.5	1,008,159	2,676	0.0027	0.9973	97.29
7.5	1,055,823	858	0.0008	0.9992	97.03
8.5	1,121,363	10,236	0.0091	0.9909	96.95
9.5	1,129,996	32,928	0.0291	0.9709	96.07
10.5	1,061,474	16,250	0.0153	0.9847	93.27
11.5	1,021,746	11,430	0.0112	0.9888	91.84
12.5	984,258	25,891	0.0263	0.9737	90.81
13.5	970,015	17,984	0.0185	0.9815	88.42
14.5	934,113	19,498	0.0209	0.9791	86.79
15.5	911,196	5,636	0.0062	0.9938	84.97
16.5	893,174	16,371	0.0183	0.9817	84.45
17.5	867,724	11,338	0.0131	0.9869	82.90
18.5	781,462	7,348	0.0094	0.9906	81.82
19.5	722,444	9,666	0.0134	0.9866	81.05
20.5	651,352	5,399	0.0083	0.9917	79.96
21.5	621,838	2,532	0.0041	0.9959	79.30
22.5	584,954	1,650	0.0028	0.9972	78.98
23.5	547,674	4,746	0.0087	0.9913	78.75
24.5	518,853	2,172	0.0042	0.9958	78.07
25.5	476,552	2,057	0.0043	0.9957	77.75
26.5	471,365	608	0.0013	0.9987	77.41
27.5	465,823	659	0.0014	0.9986	77.31
28.5	438,426	1,864	0.0043	0.9957	77.20
29.5	422,689	1,350	0.0032	0.9968	76.87
30.5	404,814		0.0000	1.0000	76.63
31.5	377,327	305	0.0008	0.9992	76.63
32.5	342,627	2,904	0.0085	0.9915	76.57
33.5	318,457	4,538	0.0143	0.9857	75.92
34.5	292,145	5,734	0.0196	0.9804	74.83
35.5	252,015	17,991	0.0714	0.9286	73.37
36.5	225,376	1,940	0.0086	0.9914	68.13
37.5	220,003	530	0.0024	0.9976	67.54
38.5	207,968		0.0000	1.0000	67.38

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1980-2024

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	201,067	2,004	0.0100	0.9900	67.38
40.5	192,490	4,408	0.0229	0.9771	66.71
41.5	178,631	610	0.0034	0.9966	65.18
42.5	170,439	952	0.0056	0.9944	64.96
43.5	158,802	330	0.0021	0.9979	64.59
44.5	150,352	71	0.0005	0.9995	64.46
45.5	140,236		0.0000	1.0000	64.43
46.5	126,738	398	0.0031	0.9969	64.43
47.5	117,089	348	0.0030	0.9970	64.23
48.5	108,955		0.0000	1.0000	64.04
49.5	98,659	620	0.0063	0.9937	64.04
50.5	90,284	576	0.0064	0.9936	63.63
51.5	82,256	278	0.0034	0.9966	63.23
52.5	74,975	560	0.0075	0.9925	63.01
53.5	65,117	76	0.0012	0.9988	62.54
54.5	55,588	608	0.0109	0.9891	62.47
55.5	49,952	232	0.0046	0.9954	61.79
56.5	43,005	204	0.0047	0.9953	61.50
57.5	26,663	3,494	0.1310	0.8690	61.21
58.5	18,406		0.0000	1.0000	53.19
59.5	12,396	1,076	0.0868	0.9132	53.19
60.5	7,316		0.0000	1.0000	48.57
61.5	5,566	160	0.0287	0.9713	48.57
62.5	5,516		0.0000	1.0000	47.18
63.5	5,336	80	0.0150	0.9850	47.18
64.5	4,847		0.0000	1.0000	46.47
65.5	4,177		0.0000	1.0000	46.47
66.5	2,821	98	0.0347	0.9653	46.47
67.5	2,663		0.0000	1.0000	44.85
68.5	2,413		0.0000	1.0000	44.85
69.5	2,413		0.0000	1.0000	44.85
70.5	2,413		0.0000	1.0000	44.85
71.5	2,413		0.0000	1.0000	44.85
72.5	2,037		0.0000	1.0000	44.85
73.5	2,037		0.0000	1.0000	44.85
74.5	2,037		0.0000	1.0000	44.85
75.5	2,037		0.0000	1.0000	44.85
76.5	2,037	78	0.0383	0.9617	44.85
77.5	1,959		0.0000	1.0000	43.14
78.5	1,959		0.0000	1.0000	43.14

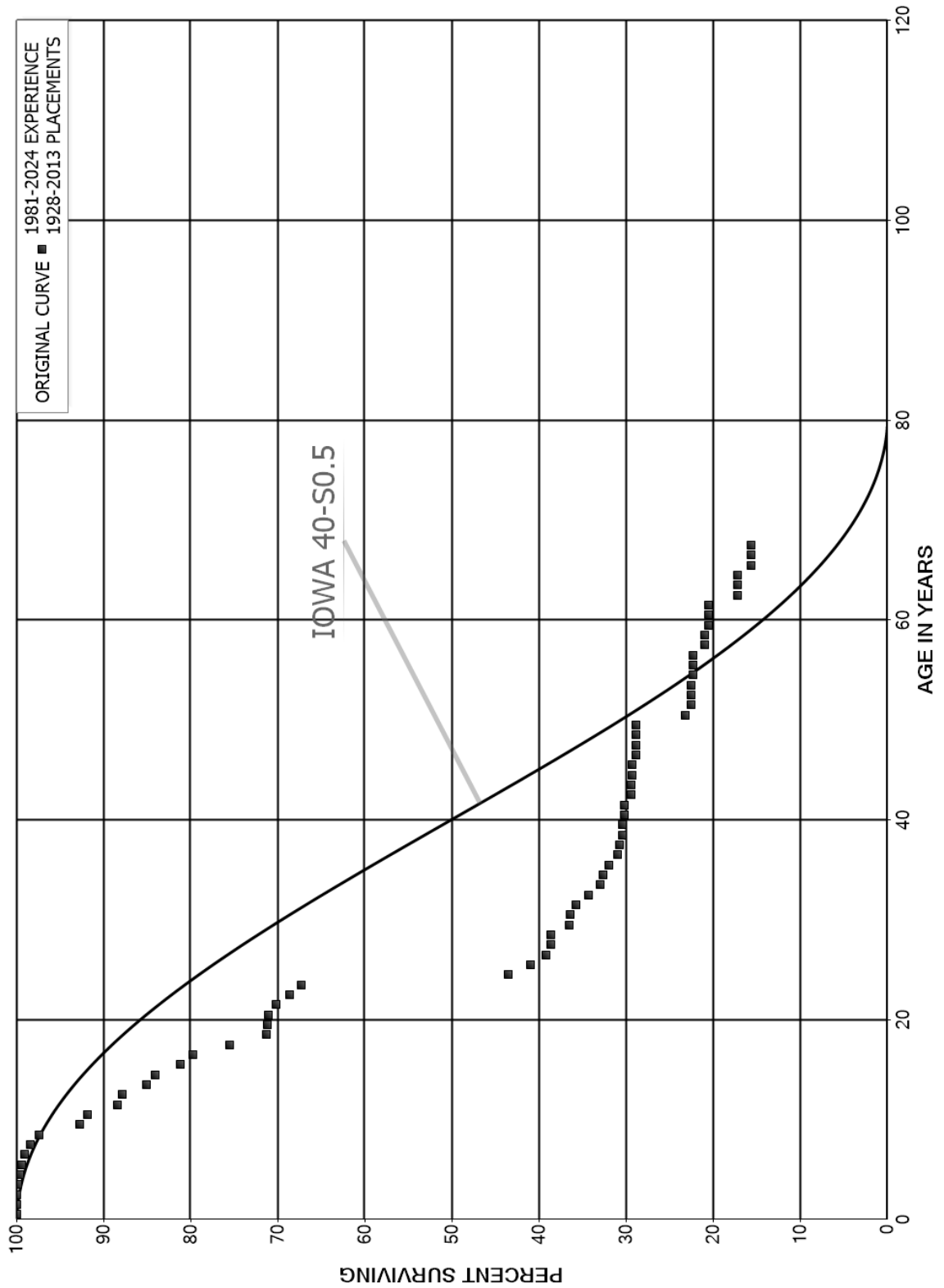
SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1980-2024		
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	2,003		0.0000	1.0000	43.14
80.5	2,003		0.0000	1.0000	43.14
81.5	2,003		0.0000	1.0000	43.14
82.5	1,993		0.0000	1.0000	43.14
83.5	1,993		0.0000	1.0000	43.14
84.5	1,833		0.0000	1.0000	43.14
85.5	1,811		0.0000	1.0000	43.14
86.5	1,811		0.0000	1.0000	43.14
87.5	1,811		0.0000	1.0000	43.14
88.5	1,811		0.0000	1.0000	43.14
89.5	1,811		0.0000	1.0000	43.14
90.5	1,811		0.0000	1.0000	43.14
91.5	1,811		0.0000	1.0000	43.14
92.5	368		0.0000	1.0000	43.14
93.5	368		0.0000	1.0000	43.14
94.5	368		0.0000	1.0000	43.14
95.5	362		0.0000	1.0000	43.14
96.5	318		0.0000	1.0000	43.14
97.5	318		0.0000	1.0000	43.14
98.5	318		0.0000	1.0000	43.14
99.5	318		0.0000	1.0000	43.14
100.5	318		0.0000	1.0000	43.14
101.5	318		0.0000	1.0000	43.14
102.5	318		0.0000	1.0000	43.14
103.5	318		0.0000	1.0000	43.14
104.5	318		0.0000	1.0000	43.14
105.5	318		0.0000	1.0000	43.14
106.5	318		0.0000	1.0000	43.14
107.5	124		0.0000	1.0000	43.14
108.5	124		0.0000	1.0000	43.14
109.5	124		0.0000	1.0000	43.14
110.5					43.14

SPIRE MISSOURI, INC.
 ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2013			EXPERIENCE BAND 1981-2024		
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	1,751,048		0.0000	1.0000	100.00
0.5	1,745,808		0.0000	1.0000	100.00
1.5	1,805,181		0.0000	1.0000	100.00
2.5	1,849,955	3,923	0.0021	0.9979	100.00
3.5	2,088,142	3,350	0.0016	0.9984	99.79
4.5	2,084,792	3,990	0.0019	0.9981	99.63
5.5	2,097,570	8,220	0.0039	0.9961	99.44
6.5	2,191,873	14,902	0.0068	0.9932	99.05
7.5	2,471,145	23,377	0.0095	0.9905	98.37
8.5	2,505,311	122,014	0.0487	0.9513	97.44
9.5	2,382,299	21,887	0.0092	0.9908	92.70
10.5	2,331,133	87,360	0.0375	0.9625	91.85
11.5	2,090,111	14,521	0.0069	0.9931	88.40
12.5	2,031,048	62,790	0.0309	0.9691	87.79
13.5	1,924,940	22,307	0.0116	0.9884	85.08
14.5	1,751,216	60,651	0.0346	0.9654	84.09
15.5	1,658,011	29,969	0.0181	0.9819	81.18
16.5	1,579,308	82,835	0.0524	0.9476	79.71
17.5	1,431,456	79,557	0.0556	0.9444	75.53
18.5	1,199,279	2,964	0.0025	0.9975	71.33
19.5	1,129,551	2,139	0.0019	0.9981	71.16
20.5	1,005,424	12,669	0.0126	0.9874	71.02
21.5	973,690	20,706	0.0213	0.9787	70.13
22.5	918,126	17,599	0.0192	0.9808	68.63
23.5	878,464	311,057	0.3541	0.6459	67.32
24.5	506,539	29,282	0.0578	0.9422	43.48
25.5	467,832	20,465	0.0437	0.9563	40.97
26.5	447,367	6,660	0.0149	0.9851	39.18
27.5	421,307		0.0000	1.0000	38.59
28.5	410,884	22,221	0.0541	0.9459	38.59
29.5	430,219	1,313	0.0031	0.9969	36.51
30.5	410,503	7,094	0.0173	0.9827	36.39
31.5	334,137	14,054	0.0421	0.9579	35.77
32.5	328,111	12,289	0.0375	0.9625	34.26
33.5	359,038	4,220	0.0118	0.9882	32.98
34.5	337,335	6,477	0.0192	0.9808	32.59
35.5	315,557	9,786	0.0310	0.9690	31.96
36.5	280,735	2,264	0.0081	0.9919	30.97
37.5	294,964	2,959	0.0100	0.9900	30.72
38.5	252,382	235	0.0009	0.9991	30.42

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2013			EXPERIENCE BAND 1981-2024			
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	306,245	1,750	0.0057	0.9943	30.39	
40.5	301,294	546	0.0018	0.9982	30.21	
41.5	256,394	6,878	0.0268	0.9732	30.16	
42.5	249,516		0.0000	1.0000	29.35	
43.5	250,496	753	0.0030	0.9970	29.35	
44.5	245,992		0.0000	1.0000	29.26	
45.5	70,244	981	0.0140	0.9860	29.26	
46.5	69,264		0.0000	1.0000	28.85	
47.5	82,602		0.0000	1.0000	28.85	
48.5	87,708		0.0000	1.0000	28.85	
49.5	87,708	17,276	0.1970	0.8030	28.85	
50.5	70,431	2,168	0.0308	0.9692	23.17	
51.5	68,264		0.0000	1.0000	22.46	
52.5	68,199		0.0000	1.0000	22.46	
53.5	67,200	529	0.0079	0.9921	22.46	
54.5	67,672		0.0000	1.0000	22.28	
55.5	67,672		0.0000	1.0000	22.28	
56.5	66,945	4,127	0.0616	0.9384	22.28	
57.5	135,621		0.0000	1.0000	20.91	
58.5	134,216	2,468	0.0184	0.9816	20.91	
59.5	121,316		0.0000	1.0000	20.52	
60.5	121,316		0.0000	1.0000	20.52	
61.5	100,141	16,536	0.1651	0.8349	20.52	
62.5	83,605		0.0000	1.0000	17.13	
63.5	83,605		0.0000	1.0000	17.13	
64.5	83,605	7,254	0.0868	0.9132	17.13	
65.5	76,351		0.0000	1.0000	15.65	
66.5	76,351		0.0000	1.0000	15.65	
67.5	52,106		0.0000	1.0000	15.65	
68.5	53,293		0.0000	1.0000	15.65	
69.5	53,293		0.0000	1.0000	15.65	
70.5	53,293	677	0.0127	0.9873	15.65	
71.5	52,616	3,346	0.0636	0.9364	15.45	
72.5	49,270		0.0000	1.0000	14.47	
73.5	45,868	168	0.0037	0.9963	14.47	
74.5	45,700		0.0000	1.0000	14.41	
75.5	45,700		0.0000	1.0000	14.41	
76.5	45,700		0.0000	1.0000	14.41	
77.5	45,700		0.0000	1.0000	14.41	
78.5	45,700		0.0000	1.0000	14.41	

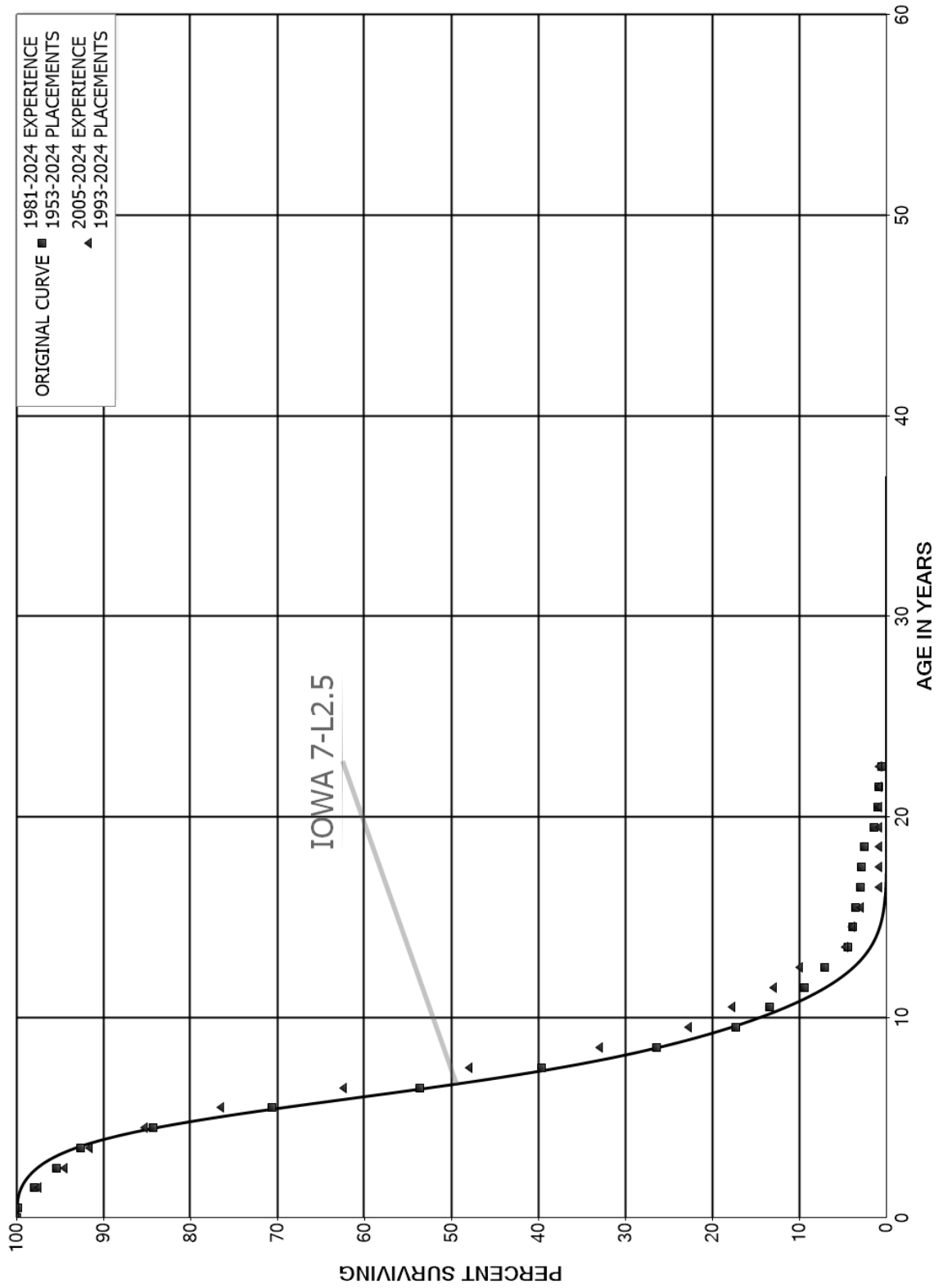
SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2013			EXPERIENCE BAND 1981-2024		
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	45,700		0.0000	1.0000	14.41
80.5	45,700		0.0000	1.0000	14.41
81.5	45,700		0.0000	1.0000	14.41
82.5	45,700		0.0000	1.0000	14.41
83.5	45,700		0.0000	1.0000	14.41
84.5	45,700	2,647	0.0579	0.9421	14.41
85.5	594		0.0000	1.0000	13.58
86.5	594		0.0000	1.0000	13.58
87.5	594		0.0000	1.0000	13.58
88.5	594		0.0000	1.0000	13.58
89.5	594		0.0000	1.0000	13.58
90.5	594		0.0000	1.0000	13.58
91.5	594		0.0000	1.0000	13.58
92.5	594		0.0000	1.0000	13.58
93.5	594		0.0000	1.0000	13.58
94.5	594		0.0000	1.0000	13.58
95.5	594		0.0000	1.0000	13.58
96.5					13.58

SPIRE MISSOURI, INC.
 ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2024			EXPERIENCE BAND 1981-2024		
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	50,724,640	61,009	0.0012	0.9988	100.00
0.5	51,593,684	1,001,378	0.0194	0.9806	99.88
1.5	53,845,320	1,389,877	0.0258	0.9742	97.94
2.5	53,251,931	1,567,095	0.0294	0.9706	95.41
3.5	50,006,064	4,472,974	0.0894	0.9106	92.61
4.5	44,532,205	7,250,319	0.1628	0.8372	84.32
5.5	36,053,383	8,694,123	0.2411	0.7589	70.59
6.5	25,772,139	6,712,591	0.2605	0.7395	53.57
7.5	18,359,339	6,141,145	0.3345	0.6655	39.62
8.5	12,046,597	4,129,732	0.3428	0.6572	26.37
9.5	6,912,089	1,583,170	0.2290	0.7710	17.33
10.5	4,719,326	1,392,663	0.2951	0.7049	13.36
11.5	2,480,011	629,601	0.2539	0.7461	9.42
12.5	1,038,183	396,209	0.3816	0.6184	7.03
13.5	421,121	52,569	0.1248	0.8752	4.34
14.5	377,379	31,925	0.0846	0.9154	3.80
15.5	354,277	56,066	0.1583	0.8417	3.48
16.5	302,511	8,530	0.0282	0.9718	2.93
17.5	294,221	33,991	0.1155	0.8845	2.85
18.5	258,724	113,615	0.4391	0.5609	2.52
19.5	145,547	53,200	0.3655	0.6345	1.41
20.5	92,347	11,477	0.1243	0.8757	0.90
21.5	80,869	32,012	0.3958	0.6042	0.78
22.5	51,785	3,376	0.0652	0.9348	0.47
23.5	45,933	5,035	0.1096	0.8904	0.44
24.5	40,898		0.0000	1.0000	0.39
25.5	42,046	90	0.0021	0.9979	0.39
26.5	41,956	579	0.0138	0.9862	0.39
27.5	42,059	8,827	0.2099	0.7901	0.39
28.5	33,232	8,822	0.2655	0.7345	0.31
29.5	24,409	18,190	0.7452	0.2548	0.23
30.5	6,219	240	0.0386	0.9614	0.06
31.5	5,979		0.0000	1.0000	0.06
32.5	5,979	438	0.0732	0.9268	0.06
33.5	5,542		0.0000	1.0000	0.05
34.5	5,542		0.0000	1.0000	0.05
35.5	5,542	2,927	0.5282	0.4718	0.05
36.5	2,615	785	0.3001	0.6999	0.02
37.5	1,830		0.0000	1.0000	0.02
38.5	1,830	1,148	0.6273	0.3727	0.02

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2024			EXPERIENCE BAND 1981-2024			
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	682		0.0000	1.0000	0.01	
40.5	682	682	1.0000		0.01	
41.5						

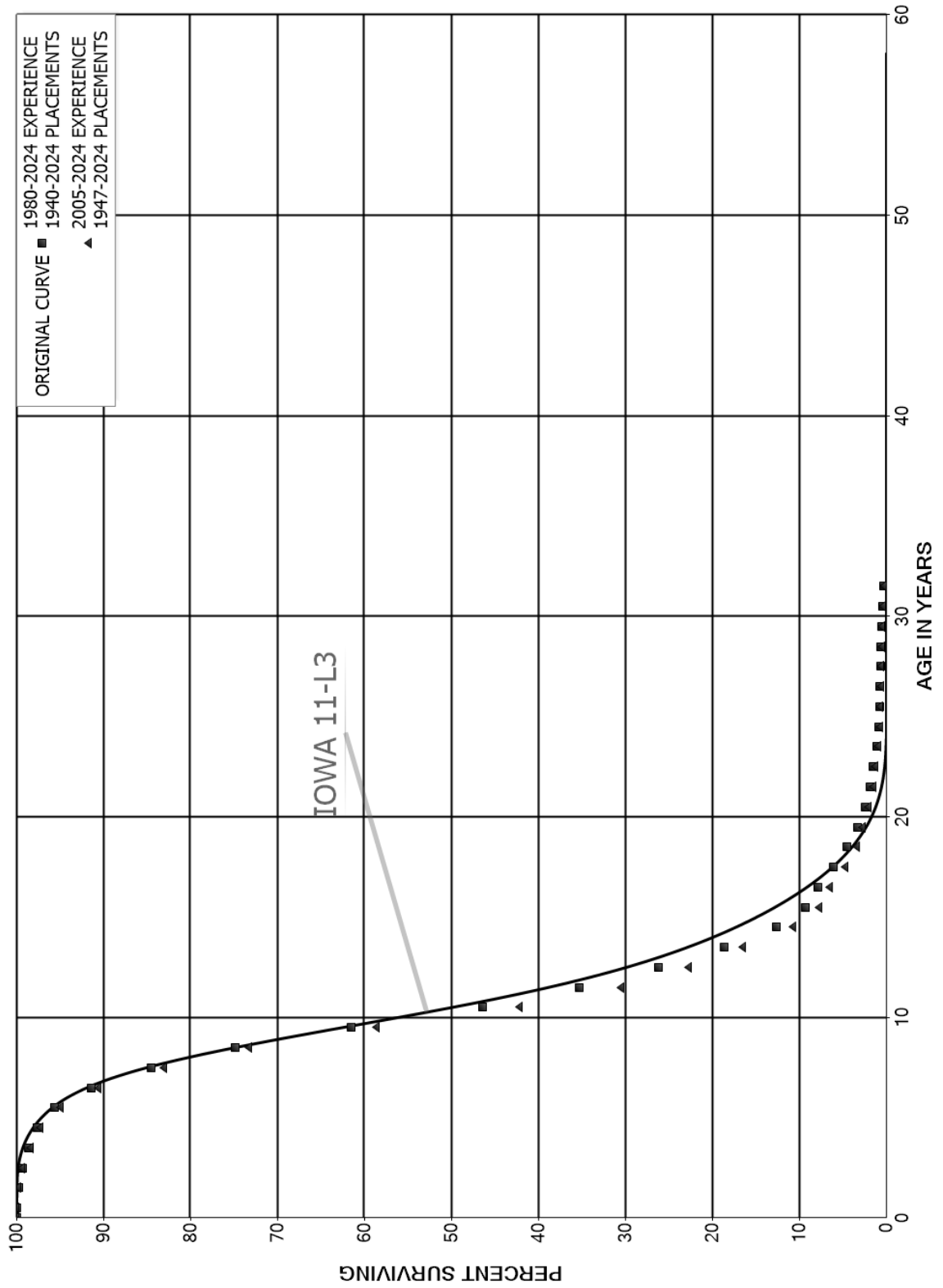
SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2024			EXPERIENCE BAND 2005-2024		
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	25,209,628		0.0000	1.0000	100.00
0.5	25,597,785	677,020	0.0264	0.9736	100.00
1.5	27,723,890	828,279	0.0299	0.9701	97.36
2.5	27,361,272	841,929	0.0308	0.9692	94.45
3.5	25,762,856	1,787,480	0.0694	0.9306	91.54
4.5	23,840,051	2,455,704	0.1030	0.8970	85.19
5.5	21,681,607	4,012,347	0.1851	0.8149	76.41
6.5	17,543,334	4,070,276	0.2320	0.7680	62.27
7.5	13,164,840	4,129,187	0.3137	0.6863	47.82
8.5	8,977,473	2,779,135	0.3096	0.6904	32.82
9.5	5,384,033	1,192,218	0.2214	0.7786	22.66
10.5	3,670,316	1,011,582	0.2756	0.7244	17.64
11.5	1,962,316	457,638	0.2332	0.7668	12.78
12.5	692,362	369,515	0.5337	0.4663	9.80
13.5	101,413	15,939	0.1572	0.8428	4.57
14.5	85,475	21,608	0.2528	0.7472	3.85
15.5	63,867	46,716	0.7315	0.2685	2.88
16.5	3,261		0.0000	1.0000	0.77
17.5	3,261		0.0000	1.0000	0.77
18.5	3,261		0.0000	1.0000	0.77
19.5	3,261		0.0000	1.0000	0.77
20.5	3,261		0.0000	1.0000	0.77
21.5	3,261		0.0000	1.0000	0.77
22.5	3,261		0.0000	1.0000	0.77
23.5					0.77

SPIRE MISSOURI, INC.
 ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2024			EXPERIENCE BAND 1980-2024		
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	160,602,803	46,260	0.0003	0.9997	100.00
0.5	154,778,027	325,414	0.0021	0.9979	99.97
1.5	137,622,046	629,175	0.0046	0.9954	99.76
2.5	129,836,543	943,489	0.0073	0.9927	99.30
3.5	116,233,858	1,107,243	0.0095	0.9905	98.58
4.5	109,786,369	2,325,389	0.0212	0.9788	97.64
5.5	102,984,256	4,453,396	0.0432	0.9568	95.58
6.5	94,485,887	7,225,255	0.0765	0.9235	91.44
7.5	82,239,168	9,357,667	0.1138	0.8862	84.45
8.5	67,337,432	11,991,330	0.1781	0.8219	74.84
9.5	53,702,034	13,236,390	0.2465	0.7535	61.51
10.5	40,270,060	9,609,055	0.2386	0.7614	46.35
11.5	30,976,979	7,981,470	0.2577	0.7423	35.29
12.5	23,266,740	6,779,230	0.2914	0.7086	26.20
13.5	16,183,974	5,166,530	0.3192	0.6808	18.56
14.5	10,631,476	2,825,154	0.2657	0.7343	12.64
15.5	7,651,107	1,146,258	0.1498	0.8502	9.28
16.5	6,447,705	1,533,546	0.2378	0.7622	7.89
17.5	4,914,159	1,215,968	0.2474	0.7526	6.01
18.5	3,645,261	1,014,039	0.2782	0.7218	4.53
19.5	2,633,494	667,375	0.2534	0.7466	3.27
20.5	1,501,848	392,020	0.2610	0.7390	2.44
21.5	1,117,003	157,682	0.1412	0.8588	1.80
22.5	964,647	320,886	0.3326	0.6674	1.55
23.5	652,002	100,266	0.1538	0.8462	1.03
24.5	552,175	75,871	0.1374	0.8626	0.87
25.5	472,759	18,805	0.0398	0.9602	0.75
26.5	454,304	73,763	0.1624	0.8376	0.72
27.5	380,541	27,778	0.0730	0.9270	0.61
28.5	353,069	30,524	0.0865	0.9135	0.56
29.5	330,688	55,836	0.1688	0.8312	0.51
30.5	274,852	116,342	0.4233	0.5767	0.43
31.5	158,510	1,523	0.0096	0.9904	0.25
32.5	117,298	66,781	0.5693	0.4307	0.24
33.5	46,602	2,934	0.0630	0.9370	0.10
34.5	43,668	29,535	0.6764	0.3236	0.10
35.5	14,133	11,730	0.8300	0.1700	0.03
36.5	2,403		0.0000	1.0000	0.01
37.5	2,403		0.0000	1.0000	0.01
38.5	2,403	578	0.2405	0.7595	0.01

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2024			EXPERIENCE BAND 1980-2024		
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	2,273		0.0000	1.0000	0.00
40.5	2,273		0.0000	1.0000	0.00
41.5	2,273		0.0000	1.0000	0.00
42.5	2,273	439	0.1931	0.8069	0.00
43.5	1,834		0.0000	1.0000	0.00
44.5	1,834		0.0000	1.0000	0.00
45.5	1,834	448	0.2443	0.7557	0.00
46.5	1,386		0.0000	1.0000	0.00
47.5	1,386	460	0.3319	0.6681	0.00
48.5	926		0.0000	1.0000	0.00
49.5	926		0.0000	1.0000	0.00
50.5	926		0.0000	1.0000	0.00
51.5	926		0.0000	1.0000	0.00
52.5	926		0.0000	1.0000	0.00
53.5	926		0.0000	1.0000	0.00
54.5	926		0.0000	1.0000	0.00
55.5	926		0.0000	1.0000	0.00
56.5	926		0.0000	1.0000	0.00
57.5	926		0.0000	1.0000	0.00
58.5	926	926	1.0000		0.00
59.5					

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2024			EXPERIENCE BAND 2005-2024		
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	105,711,483	46,260	0.0004	0.9996	100.00
0.5	102,130,030	273,353	0.0027	0.9973	99.96
1.5	84,512,207	298,305	0.0035	0.9965	99.69
2.5	77,364,593	822,086	0.0106	0.9894	99.34
3.5	65,090,898	749,734	0.0115	0.9885	98.28
4.5	62,639,312	1,496,579	0.0239	0.9761	97.15
5.5	61,682,709	2,782,098	0.0451	0.9549	94.83
6.5	56,786,844	4,795,773	0.0845	0.9155	90.55
7.5	50,283,717	5,927,169	0.1179	0.8821	82.90
8.5	40,901,031	8,202,975	0.2006	0.7994	73.13
9.5	34,260,380	9,632,858	0.2812	0.7188	58.46
10.5	24,953,752	6,907,433	0.2768	0.7232	42.03
11.5	19,107,442	4,861,404	0.2544	0.7456	30.39
12.5	15,645,404	4,329,488	0.2767	0.7233	22.66
13.5	11,787,632	4,182,309	0.3548	0.6452	16.39
14.5	7,408,711	2,098,625	0.2833	0.7167	10.57
15.5	5,427,524	834,426	0.1537	0.8463	7.58
16.5	4,771,728	1,330,704	0.2789	0.7211	6.41
17.5	3,556,732	1,016,773	0.2859	0.7141	4.63
18.5	2,667,173	517,900	0.1942	0.8058	3.30
19.5	2,210,325	636,633	0.2880	0.7120	2.66
20.5	1,194,454	347,167	0.2906	0.7094	1.90
21.5	907,408	94,214	0.1038	0.8962	1.34
22.5	850,012	288,374	0.3393	0.6607	1.20
23.5	585,602	98,538	0.1683	0.8317	0.80
24.5	516,293	70,545	0.1366	0.8634	0.66
25.5	453,587	18,805	0.0415	0.9585	0.57
26.5	434,782	73,763	0.1697	0.8303	0.55
27.5	361,019	19,590	0.0543	0.9457	0.45
28.5	341,429	26,872	0.0787	0.9213	0.43
29.5	316,045	52,338	0.1656	0.8344	0.40
30.5	263,707	116,342	0.4412	0.5588	0.33
31.5	147,365	1,523	0.0103	0.9897	0.18
32.5	104,649	60,121	0.5745	0.4255	0.18
33.5	40,613		0.0000	1.0000	0.08
34.5	40,613	29,229	0.7197	0.2803	0.08
35.5	11,384	11,384	1.0000		0.02
36.5					
37.5					
38.5					

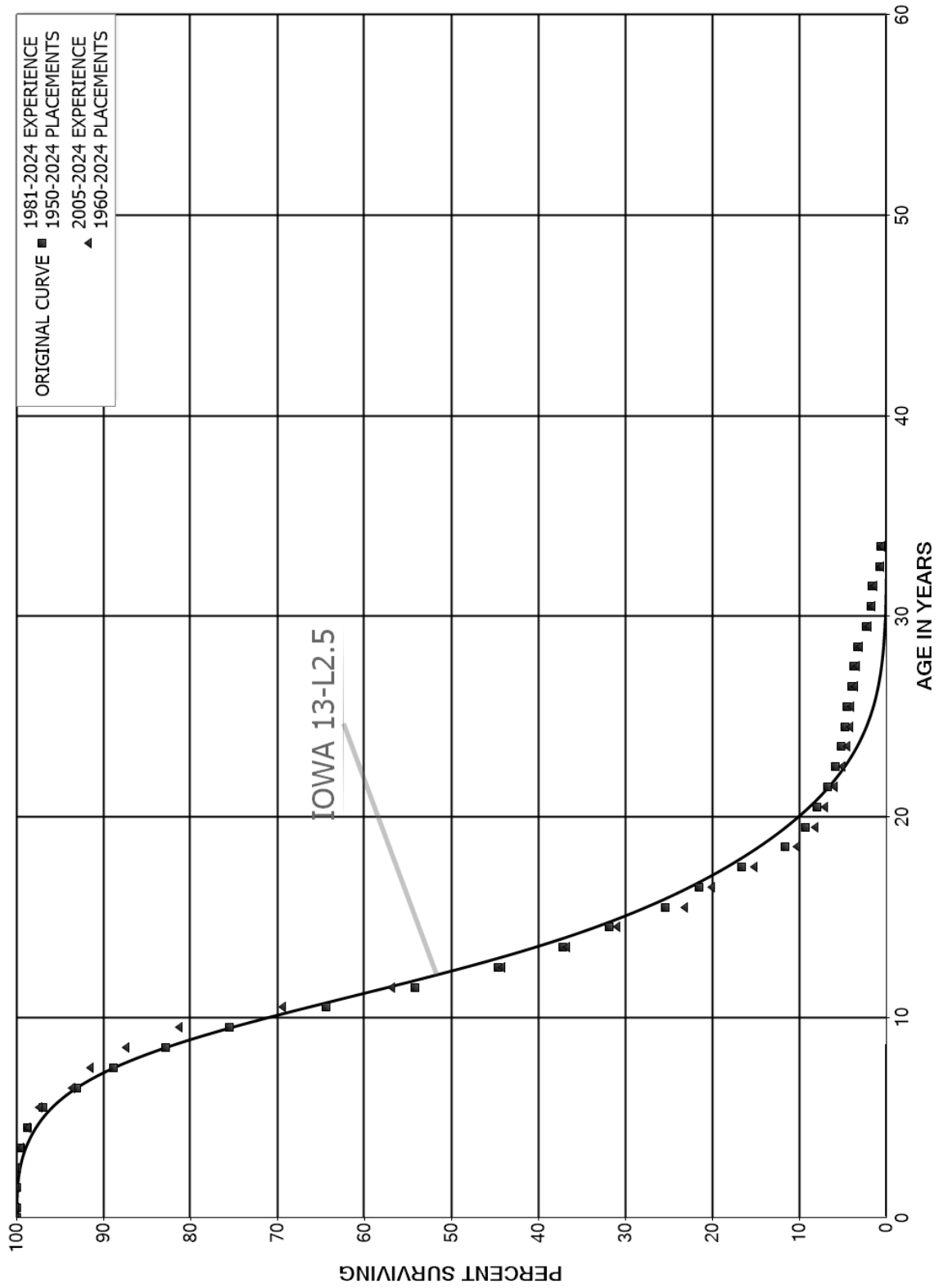
SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2024			EXPERIENCE BAND 2005-2024		
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					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5	460		0.0000		
47.5	460	460	1.0000		
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5	926		0.0000		
58.5	926	926	1.0000		
59.5					

SPIRE MISSOURI, INC.
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2024			EXPERIENCE BAND 1981-2024		
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	171,578,820	11,714	0.0001	0.9999	100.00
0.5	160,646,692	57,727	0.0004	0.9996	99.99
1.5	152,159,979	65,426	0.0004	0.9996	99.96
2.5	148,716,140	640,054	0.0043	0.9957	99.91
3.5	140,692,027	1,048,851	0.0075	0.9925	99.48
4.5	123,826,707	2,230,747	0.0180	0.9820	98.74
5.5	107,506,298	4,378,112	0.0407	0.9593	96.96
6.5	88,864,413	3,995,332	0.0450	0.9550	93.01
7.5	75,478,797	5,103,239	0.0676	0.9324	88.83
8.5	68,113,994	6,024,180	0.0884	0.9116	82.83
9.5	60,152,829	8,812,555	0.1465	0.8535	75.50
10.5	51,162,847	8,142,524	0.1591	0.8409	64.44
11.5	42,116,592	7,447,628	0.1768	0.8232	54.18
12.5	34,501,335	5,736,470	0.1663	0.8337	44.60
13.5	28,573,996	4,142,083	0.1450	0.8550	37.19
14.5	24,537,107	4,954,716	0.2019	0.7981	31.80
15.5	19,482,421	2,975,951	0.1528	0.8472	25.38
16.5	16,507,517	3,740,454	0.2266	0.7734	21.50
17.5	12,796,787	3,841,619	0.3002	0.6998	16.63
18.5	8,959,865	1,842,935	0.2057	0.7943	11.64
19.5	7,076,039	972,355	0.1374	0.8626	9.24
20.5	6,261,387	957,112	0.1529	0.8471	7.97
21.5	5,219,710	691,432	0.1325	0.8675	6.75
22.5	4,469,194	558,846	0.1250	0.8750	5.86
23.5	3,892,625	328,050	0.0843	0.9157	5.13
24.5	3,655,392	136,079	0.0372	0.9628	4.69
25.5	3,507,550	459,400	0.1310	0.8690	4.52
26.5	3,034,296	186,582	0.0615	0.9385	3.93
27.5	2,832,675	288,301	0.1018	0.8982	3.69
28.5	2,514,872	746,083	0.2967	0.7033	3.31
29.5	1,768,789	419,572	0.2372	0.7628	2.33
30.5	1,349,777	136,275	0.1010	0.8990	1.78
31.5	1,213,502	642,488	0.5294	0.4706	1.60
32.5	596,998	136,489	0.2286	0.7714	0.75
33.5	464,424	66,544	0.1433	0.8567	0.58
34.5	360,645	131,756	0.3653	0.6347	0.50
35.5	219,579	86,526	0.3941	0.6059	0.32
36.5	133,053	49,004	0.3683	0.6317	0.19
37.5	84,048	9,688	0.1153	0.8847	0.12
38.5	74,360	16,229	0.2183	0.7817	0.11

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2024			EXPERIENCE BAND 1981-2024			
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	58,130		0.0000	1.0000	0.08	
40.5	59,644	9,858	0.1653	0.8347	0.08	
41.5	49,786	2,078	0.0417	0.9583	0.07	
42.5	47,708	15,322	0.3212	0.6788	0.07	
43.5	32,386	2,066	0.0638	0.9362	0.05	
44.5	30,320	2,196	0.0724	0.9276	0.04	
45.5	28,124	12,528	0.4455	0.5545	0.04	
46.5	15,596	1,936	0.1242	0.8758	0.02	
47.5	13,659		0.0000	1.0000	0.02	
48.5	12,518	10,213	0.8158	0.1842	0.02	
49.5	2,306		0.0000	1.0000	0.00	
50.5	2,306	784	0.3401	0.6599	0.00	
51.5	1,521		0.0000	1.0000	0.00	
52.5	1,521	768	0.5045	0.4955	0.00	
53.5	754		0.0000	1.0000	0.00	
54.5	754	379	0.5030	0.4970	0.00	
55.5	375	374	0.9996	0.0004	0.00	
56.5	0		0.0000	1.0000	0.00	
57.5	0		0.0000	1.0000	0.00	
58.5					0.00	

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2024			EXPERIENCE BAND 2005-2024		
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	116,627,732	11,714	0.0001	0.9999	100.00
0.5	105,453,987	26,593	0.0003	0.9997	99.99
1.5	96,922,308	54,726	0.0006	0.9994	99.96
2.5	95,544,778	494,204	0.0052	0.9948	99.91
3.5	92,734,511	754,477	0.0081	0.9919	99.39
4.5	79,044,724	1,075,829	0.0136	0.9864	98.58
5.5	65,689,876	2,557,593	0.0389	0.9611	97.24
6.5	50,695,552	1,130,253	0.0223	0.9777	93.46
7.5	42,135,463	1,895,647	0.0450	0.9550	91.37
8.5	41,215,774	2,869,008	0.0696	0.9304	87.26
9.5	37,951,797	5,539,329	0.1460	0.8540	81.19
10.5	33,405,909	6,100,144	0.1826	0.8174	69.34
11.5	26,939,407	5,984,062	0.2221	0.7779	56.68
12.5	21,455,513	3,640,178	0.1697	0.8303	44.09
13.5	18,791,566	2,987,152	0.1590	0.8410	36.61
14.5	16,307,646	4,085,459	0.2505	0.7495	30.79
15.5	13,036,842	1,782,370	0.1367	0.8633	23.07
16.5	12,363,047	2,987,714	0.2417	0.7583	19.92
17.5	9,577,112	3,105,313	0.3242	0.6758	15.11
18.5	7,078,269	1,461,197	0.2064	0.7936	10.21
19.5	5,862,136	844,091	0.1440	0.8560	8.10
20.5	5,091,956	799,445	0.1570	0.8430	6.93
21.5	4,221,480	620,312	0.1469	0.8531	5.85
22.5	3,658,342	412,436	0.1127	0.8873	4.99
23.5	3,245,343	226,648	0.0698	0.9302	4.42
24.5	3,108,844	98,485	0.0317	0.9683	4.12
25.5	3,087,030	402,880	0.1305	0.8695	3.99
26.5	2,670,296	116,468	0.0436	0.9564	3.46
27.5	2,538,789	253,392	0.0998	0.9002	3.31
28.5	2,257,817	740,515	0.3280	0.6720	2.98
29.5	1,517,302	395,518	0.2607	0.7393	2.00
30.5	1,122,904	122,179	0.1088	0.8912	1.48
31.5	1,000,725	621,528	0.6211	0.3789	1.32
32.5	405,180	96,997	0.2394	0.7606	0.50
33.5	312,098	51,359	0.1646	0.8354	0.38
34.5	223,504	114,694	0.5132	0.4868	0.32
35.5	109,245	72,474	0.6634	0.3366	0.15
36.5	43,979	25,884	0.5886	0.4114	0.05
37.5	18,095		0.0000	1.0000	0.02
38.5	32,558	8,567	0.2631	0.7369	0.02

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2024			EXPERIENCE BAND 2005-2024			
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	23,990		0.0000	1.0000	0.02	
40.5	25,504	2,196	0.0861	0.9139	0.02	
41.5	23,308		0.0000	1.0000	0.01	
42.5	23,308		0.0000	1.0000	0.01	
43.5	23,308	2,066	0.0886	0.9114	0.01	
44.5	28,904	2,196	0.0760	0.9240	0.01	
45.5	26,708	11,112	0.4161	0.5839	0.01	
46.5	15,596	1,936	0.1242	0.8758	0.01	
47.5	13,659		0.0000	1.0000	0.01	
48.5	12,518	10,213	0.8158	0.1842	0.01	
49.5	2,306		0.0000	1.0000	0.00	
50.5	2,306	784	0.3401	0.6599	0.00	
51.5	1,521		0.0000	1.0000	0.00	
52.5	1,521	768	0.5045	0.4955	0.00	
53.5	754		0.0000	1.0000	0.00	
54.5	754	379	0.5030	0.4970	0.00	
55.5	375	374	0.9996	0.0004	0.00	
56.5	0		0.0000	1.0000	0.00	
57.5	0		0.0000	1.0000	0.00	
58.5					0.00	

PART VIII. NET SALVAGE STATISTICS

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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							
2004	10,156		0		0		0
2005							
2006	289	13,550			0	13,550-	
2007	9,501		0		0		0
2008	4,413		0		0		0
2009	18,660		0		0		0
2010							
2011	774		0		0		0
2012							
2013							

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022	380,628		0		0		0
2023	11,909	600,000			0	600,000-	
2024	419,948		0		0		0
TOTAL	973,382	627,493	64		0	627,493-	64-

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-
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	12		0	605-	12-
90-92	2,958	557	19		0	557-	19-
91-93	2,108	511	24		0	511-	24-
92-94	5,790	29	0		0	29-	0
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-

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
02-04	4,298		0		0		0
03-05	3,385		0		0		0
04-06	3,482	4,517	130		0	4,517-	130-
05-07	3,263	4,517	138		0	4,517-	138-
06-08	4,734	4,517	95		0	4,517-	95-
07-09	10,858		0		0		0
08-10	7,691		0		0		0
09-11	6,478		0		0		0
10-12	258		0		0		0
11-13	258		0		0		0
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							
20-22	126,876		0		0		0
21-23	130,846	200,000	153		0	200,000-	153-
22-24	270,828	200,000	74		0	200,000-	74-
FIVE-YEAR AVERAGE							
20-24	162,497	120,000	74		0	120,000-	74-

SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	62,027		0		0		0
2018							
2019							
2020							
2021							
2022							
2023							
2024							
TOTAL	88,753	3,740	4		0	3,740-	4-

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-

SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER 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							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17	20,676		0		0		0
16-18	20,676		0		0		0
17-19	20,676		0		0		0
18-20							
19-21							
20-22							
21-23							
22-24							

FIVE-YEAR AVERAGE

20-24

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	27,702		0		0		0
1973	12,459	1,583	13	46,875	376	45,292	364
1974	26,482	166	1	3,100	12	2,934	11
1975	888-	864	97-	7,500	844-	6,636	747-
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							
2004							
2005	201,825	49,720	25		0	49,720-	25-
2006	105,178	22,739	22		0	22,739-	22-
2007	62,969		0		0		0
2008	42,345		0		0		0
2009	77,933	22,373	29		0	22,373-	29-
2010	129,741	8,306	6		0	8,306-	6-
2011	15,100		0		0		0
2012	2,891		0		0		0
2013							

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015							
2016							
2017	345,017		0		0		0
2018							
2019	1,396		0		0		0
2020							
2021	892,467		0		0		0
2022	284,567	103,888	37		0	103,888-	37-
2023	3,388		0		0		0
2024	146,718		0		0		0
TOTAL	4,032,197	314,664	8	57,475	1	257,189-	6-

THREE-YEAR MOVING AVERAGES

72-74	22,215	583	3	16,658	75	16,075	72
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	2,950	828	28	2,500	85	1,672	57
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-

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS 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							
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							
02-04							
03-05	67,275	16,573	25		0	16,573-	25-
04-06	102,334	24,153	24		0	24,153-	24-
05-07	123,324	24,153	20		0	24,153-	20-
06-08	70,164	7,580	11		0	7,580-	11-
07-09	61,082	7,458	12		0	7,458-	12-
08-10	83,340	10,226	12		0	10,226-	12-
09-11	74,258	10,226	14		0	10,226-	14-
10-12	49,244	2,769	6		0	2,769-	6-
11-13	5,997		0		0		0
12-14	964		0		0		0
13-15							
14-16							
15-17	115,006		0		0		0
16-18	115,006		0		0		0
17-19	115,471		0		0		0
18-20	465		0		0		0
19-21	297,954		0		0		0
20-22	392,344	34,629	9		0	34,629-	9-
21-23	393,474	34,629	9		0	34,629-	9-
22-24	144,891	34,629	24		0	34,629-	24-
FIVE-YEAR AVERAGE							
20-24	265,428	20,778	8		0	20,778-	8-

SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	345		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993	15,308		0		0		0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	748		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	1,752		0		0		0
2018							
2019							
2020							
2021							
2022							
2023	4,724		0		0		0
2024	5,667		0		0		0
TOTAL	28,545		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	115		0		0		0
86-88							
87-89							
88-90							
89-91							
90-92							
91-93	5,103		0		0		0
92-94	5,103		0		0		0
93-95	5,103		0		0		0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	249		0		0		0
06-08	249		0		0		0
07-09	249		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17	584		0		0		0
16-18	584		0		0		0
17-19	584		0		0		0
18-20							
19-21							
20-22							

SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
21-23	1,575		0		0		0
22-24	3,464		0		0		0
FIVE-YEAR AVERAGE							
20-24	2,078		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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							
2004							
2005	23,938	435	2		0	435-	2-
2006							
2007	11,599		0		0		0
2008							
2009							
2010							
2011	1,465		0		0		0
2012							
2013							
2014							
2015							
2016							
2017							
2018	13,154		0		0		0
2019							

SPIRE MISSOURI, INC.

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2020							
2021							
2022							
2023							
2024	21,295		0		0		0
TOTAL	143,467	10,665	7	800	1	9,865-	7-

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	156	2
81-83	8,184	110	1	267	3	156	2
82-84	8,184	110	1	267	3	156	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
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
02-04							
03-05	7,979	145	2		0	145-	2-
04-06	7,979	145	2		0	145-	2-
05-07	11,846	145	1		0	145-	1-
06-08	3,866		0		0		0
07-09	3,866		0		0		0
08-10							
09-11	488		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	488		0		0		0
11-13	488		0		0		0
12-14							
13-15							
14-16							
15-17							
16-18	4,385		0		0		0
17-19	4,385		0		0		0
18-20	4,385		0		0		0
19-21							
20-22							
21-23							
22-24	7,098		0		0		0
FIVE-YEAR AVERAGE							
20-24	4,259		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	475	180	38		0	180-	38-
1979	2,757		0		0		0
1980	325		0		0		0
1981							
1982	8,451	103	1		0	103-	1-
1983							
1984							
1985	1,000		0		0		0
1986							
1987							
1988	892		0		0		0
1989							
1990	200		0		0		0
1991							
1992							
1993	51,099	9,660	19		0	9,660-	19-
1994	75,362	41,454	55		0	41,454-	55-
1995	22,147	22,858	103	150	1	22,708-	103-
1996							
1997	349		0		0		0
1998	325	382	117		0	382-	117-
1999	5,157	4,935	96		0	4,935-	96-
2000	714		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	430		0		0		0
2010							
2011	2,607		0		0		0
2012							
2013							
2014	9,686	1,043	11		0	1,043-	11-
2015		88-				88	
2016		212-				212	
2017							
2018	4,139		0		0		0
2019							

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2020							
2021							
2022							
2023							
2024	10,252		0		0		0
TOTAL	196,366	80,315	41	150	0	80,165-	41-

THREE-YEAR MOVING AVERAGES

78-80	1,186	60	5		0	60-	5-
79-81	1,027		0		0		0
80-82	2,925	34	1		0	34-	1-
81-83	2,817	34	1		0	34-	1-
82-84	2,817	34	1		0	34-	1-
83-85	333		0		0		0
84-86	333		0		0		0
85-87	333		0		0		0
86-88	297		0		0		0
87-89	297		0		0		0
88-90	364		0		0		0
89-91	67		0		0		0
90-92	67		0		0		0
91-93	17,033	3,220	19		0	3,220-	19-
92-94	42,154	17,038	40		0	17,038-	40-
93-95	49,536	24,657	50	50	0	24,607-	50-
94-96	32,503	21,437	66	50	0	21,387-	66-
95-97	7,499	7,619	102	50	1	7,569-	101-
96-98	225	127	57		0	127-	57-
97-99	1,944	1,772	91		0	1,772-	91-
98-00	2,065	1,772	86		0	1,772-	86-
99-01	1,957	1,645	84		0	1,645-	84-
00-02	238		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	143		0		0		0
08-10	143		0		0		0
09-11	1,012		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	869		0		0		0
11-13	869		0		0		0
12-14	3,229	348	11		0	348-	11-
13-15	3,229	318	10		0	318-	10-
14-16	3,229	248	8		0	248-	8-
15-17		100-				100	
16-18	1,380	71-	5-		0	71	5
17-19	1,380		0		0		0
18-20	1,380		0		0		0
19-21							
20-22							
21-23							
22-24	3,417		0		0		0
FIVE-YEAR AVERAGE							
20-24	2,050		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	6,249	13,169	211	3,987	64	9,182-	147-
1973	651	560	86		0	560-	86-
1974							
1975				1,500		1,500	
1976							
1977	613	239	39		0	239-	39-
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	9,625		0		0		0
1998	2,263	1,274	56		0	1,274-	56-
1999							
2000							
2001							
2002							
2003							
2004							
2005	3,811		0		0		0
2006							
2007	14,291	2,888	20		0	2,888-	20-
2008		2,407				2,407-	
2009	12,386		0		0		0
2010							
2011	20,097	2,899	14		0	2,899-	14-
2012	953		0		0		0
2013	6,669		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
2014	142,269	475	0		0	475-	0	
2015		40-				40		
2016		96-				96		
2017								
2018								
2019								
2020	19,331		0		0		0	
2021	357,860	783,892	219		0	783,892-	219-	
2022	410,033	381,272	93		0	381,272-	93-	
2023	140,477	229,152	163		0	229,152-	163-	
2024	12,825		0		0		0	
TOTAL	1,160,403	1,418,090	122		5,487	0	1,412,603-	122-

THREE-YEAR MOVING AVERAGES

72-74	2,300	4,576	199	1,329	58	3,247-	141-
73-75	217	187	86	500	231	313	145
74-76				500		500	
75-77	204	80	39	500	245	420	206
76-78	204	80	39		0	80-	39-
77-79	204	80	39		0	80-	39-
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	3,208		0		0		0
96-98	3,963	425	11		0	425-	11-
97-99	3,963	425	11		0	425-	11-

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	754	425	56		0	425-	56-
99-01							
00-02							
01-03							
02-04							
03-05	1,270		0		0		0
04-06	1,270		0		0		0
05-07	6,034	963	16		0	963-	16-
06-08	4,764	1,765	37		0	1,765-	37-
07-09	8,892	1,765	20		0	1,765-	20-
08-10	4,129	802	19		0	802-	19-
09-11	10,828	966	9		0	966-	9-
10-12	7,017	966	14		0	966-	14-
11-13	9,240	966	10		0	966-	10-
12-14	49,964	158	0		0	158-	0
13-15	49,646	145	0		0	145-	0
14-16	47,423	113	0		0	113-	0
15-17		46-				46	
16-18		32-				32	
17-19							
18-20	6,444		0		0		0
19-21	125,730	261,297	208		0	261,297-	208-
20-22	262,408	388,388	148		0	388,388-	148-
21-23	302,790	464,772	153		0	464,772-	153-
22-24	187,778	203,475	108		0	203,475-	108-
FIVE-YEAR AVERAGE							
20-24	188,105	278,863	148		0	278,863-	148-

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	52,912	66,628	126	9,900	19	56,728-	107-
1981							
1982	3,453		0		0		0
1983	14,898	18,192	122		0	18,192-	122-
1984							
1985	771		0		0		0
1986							
1987							
1988							
1989							
1990							
1991	5,161	596	12		0	596-	12-
1992							
1993	1,403	1,163	83		0	1,163-	83-
1994	36,350	36,724	101		0	36,724-	101-
1995							
1996	10,733		0		0		0
1997	1,403-		0		0		0
1998							
1999							
2000	1,236		0		0		0
2001							
2002							
2003							
2004	13,219		0		0		0
2005	3,990		0		0		0
2006							
2007	39,389	5,238	13		0	5,238-	13-
2008							
2009	5,985	3,972	66		0	3,972-	66-
2010							
2011	665		0		0		0
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021	14,927	265,537			0	265,537-	

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	2,420		0		0		0
2023	43,049		0		0		0
2024	24,694		0		0		0
TOTAL	273,851	398,049	145	9,900	4	388,149-	142-

THREE-YEAR MOVING AVERAGES

80-82	18,788	22,209	118	3,300	18	18,909-	101-
81-83	6,117	6,064	99		0	6,064-	99-
82-84	6,117	6,064	99		0	6,064-	99-
83-85	5,223	6,064	116		0	6,064-	116-
84-86	257		0		0		0
85-87	257		0		0		0
86-88							
87-89							
88-90							
89-91	1,720	199	12		0	199-	12-
90-92	1,720	199	12		0	199-	12-
91-93	2,188	587	27		0	587-	27-
92-94	12,584	12,629	100		0	12,629-	100-
93-95	12,584	12,629	100		0	12,629-	100-
94-96	15,694	12,241	78		0	12,241-	78-
95-97	3,110		0		0		0
96-98	3,110		0		0		0
97-99	468-		0		0		0
98-00	412		0		0		0
99-01	412		0		0		0
00-02	412		0		0		0
01-03							
02-04	4,406		0		0		0
03-05	5,736		0		0		0
04-06	5,736		0		0		0
05-07	14,460	1,746	12		0	1,746-	12-
06-08	13,130	1,746	13		0	1,746-	13-
07-09	15,125	3,070	20		0	3,070-	20-
08-10	1,995	1,324	66		0	1,324-	66-
09-11	2,217	1,324	60		0	1,324-	60-
10-12	222		0		0		0
11-13	222		0		0		0
12-14							
13-15							

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21	4,976	88,512			0	88,512-	
20-22	5,783	88,512			0	88,512-	
21-23	20,132	88,512	440		0	88,512-	440-
22-24	23,388		0		0		0
FIVE-YEAR AVERAGE							
20-24	17,018	53,107	312		0	53,107-	312-

SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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			0		0		0
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	55,410	12,280	22		0	12,280-	22-
2004							
2005							
2006							
2007							
2008	7,893	32,723	415		0	32,723-	415-
2009	3,979		0		0		0
2010							
2011							
2012							
2013							

SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	15,420		0		0		0
2015		8,068				8,068-	
2016							
2017							
2018	6,714		0		0		0
2019	876	109,441			0	109,441-	
2020							
2021							
2022							
2023	24,767	35,179	142		0	35,179-	142-
2024							
TOTAL	193,894	212,119	109		0	212,119-	109-

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							
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							

SPIRE MISSOURI, INC.

ACCOUNT 353.00 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							
98-00							
99-01							
00-02							
01-03	18,470	4,093	22		0	4,093-	22-
02-04	18,470	4,093	22		0	4,093-	22-
03-05	18,470	4,093	22		0	4,093-	22-
04-06							
05-07							
06-08	2,631	10,908	415		0	10,908-	415-
07-09	3,957	10,908	276		0	10,908-	276-
08-10	3,957	10,908	276		0	10,908-	276-
09-11	1,326		0		0		0
10-12							
11-13							
12-14	5,140		0		0		0
13-15	5,140	2,689	52		0	2,689-	52-
14-16	5,140	2,689	52		0	2,689-	52-
15-17		2,689				2,689-	
16-18	2,238		0		0		0
17-19	2,530	36,480			0	36,480-	
18-20	2,530	36,480			0	36,480-	
19-21	292	36,480			0	36,480-	
20-22							
21-23	8,256	11,726	142		0	11,726-	142-
22-24	8,256	11,726	142		0	11,726-	142-
FIVE-YEAR AVERAGE							
20-24	4,953	7,036	142		0	7,036-	142-

SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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							
2004	11,269	20,090	178		0	20,090-	178-
2005		198				198-	
2006	2,747		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	8,155		0		0		0
2015							
2016							
2017							
2018							
2019							
2020							

SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2021	24,153		0		0		0
2022	878,465	118,862	14	26,500	3	92,362-	11-
2023							
2024	101,195		0		0		0
TOTAL	1,231,113	149,864	12	26,500	2	123,364-	10-

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-
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							
02-04	3,756	6,697	178		0	6,697-	178-
03-05	3,756	6,763	180		0	6,763-	180-
04-06	4,672	6,763	145		0	6,763-	145-
05-07	916	66	7		0	66-	7-
06-08	916		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							

SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION 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							
12-14	2,718		0		0		0
13-15	2,718		0		0		0
14-16	2,718		0		0		0
15-17							
16-18							
17-19							
18-20							
19-21	8,051		0		0		0
20-22	300,873	39,621	13	8,833	3	30,787-	10-
21-23	300,873	39,621	13	8,833	3	30,787-	10-
22-24	326,554	39,621	12	8,833	3	30,787-	9-
FIVE-YEAR AVERAGE							
20-24	200,763	23,772	12	5,300	3	18,472-	9-

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	17,380	534	3	1,332	8	798	5
1973	19,828	4,187	21	9,330	47	5,142	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	3,616	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							
2004	2,219		0		0		0
2005	2,381		0		0		0
2006							
2007	825		0		0		0
2008	999		0		0		0
2009							
2010	19,332	10,098	52		0	10,098-	52-
2011	21,088	3,913	19		0	3,913-	19-
2012							
2013							

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015							
2016							
2017							
2018							
2019	6,113		0		0		0
2020							
2021	80,658	21,420	27		0	21,420-	27-
2022							
2023	4,332		0		0		0
2024	246,790	40,269	16		0	40,269-	16-
TOTAL	671,341	102,185	15	25,289	4	76,896-	11-

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							
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	2,953	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	679	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-

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING 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							
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							
02-04	740		0		0		0
03-05	1,533		0		0		0
04-06	1,533		0		0		0
05-07	1,069		0		0		0
06-08	608		0		0		0
07-09	608		0		0		0
08-10	6,777	3,366	50		0	3,366-	50-
09-11	13,473	4,670	35		0	4,670-	35-
10-12	13,473	4,670	35		0	4,670-	35-
11-13	7,029	1,304	19		0	1,304-	19-
12-14							
13-15							
14-16							
15-17							
16-18							
17-19	2,038		0		0		0
18-20	2,038		0		0		0
19-21	28,924	7,140	25		0	7,140-	25-
20-22	26,886	7,140	27		0	7,140-	27-
21-23	28,330	7,140	25		0	7,140-	25-
22-24	83,707	13,423	16		0	13,423-	16-
FIVE-YEAR AVERAGE							
20-24	66,356	12,338	19		0	12,338-	19-

SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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
2004							
2005							
2006							
2007	40,262		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							

SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2017							
2018							
2019							
2020							
2021	11,729		0		0		0
2022	4,497	45,859			0	45,859-	
2023							
2024	51,366		0		0		0
TOTAL	159,258	58,003	36		0	58,003-	36-

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
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
02-04	1,023		0		0		0
03-05	1,023		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION 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							
04-06							
05-07	13,421		0		0		0
06-08	13,421		0		0		0
07-09	13,421		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21	3,910		0		0		0
20-22	5,409	15,286	283		0	15,286-	283-
21-23	5,409	15,286	283		0	15,286-	283-
22-24	18,621	15,286	82		0	15,286-	82-
FIVE-YEAR AVERAGE							
20-24	13,518	9,172	68		0	9,172-	68-

SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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							
2004	1,999	3,564	178		0	3,564-	178-
2005	1,409		0		0		0
2006	368		0		0		0
2007	9,353		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							

SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
2023	300		0	72	24	72	24
2024	51,118		0		0		0
TOTAL	122,345	7,343	6	2,687	2	4,656-	4-

THREE-YEAR MOVING AVERAGES

72-74	6,961		0		0		0
73-75							
74-76	1,012	40	4	837	83	798	79
75-77	1,012	40	4	837	83	798	79
76-78	1,460	40	3	837	57	798	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							

SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER 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							
98-00							
99-01							
00-02							
01-03							
02-04	666	1,188	178		0	1,188-	178-
03-05	1,136	1,188	105		0	1,188-	105-
04-06	1,259	1,188	94		0	1,188-	94-
05-07	3,710		0		0		0
06-08	3,240		0		0		0
07-09	3,118		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							
20-22							
21-23	100		0	24	24	24	24
22-24	17,139		0	24	0	24	0
FIVE-YEAR AVERAGE							
20-24	10,284		0	14	0	14	0

SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	1,489		0		0		0
2015		19,829				19,829-	
2016	6,038	58,456	968		0	58,456-	968-
2017							
2018							
2019							
2020							
2021							
2022							
2023							
2024	361		0		0		0
TOTAL	11,072	79,347	717		0	79,347-	717-

THREE-YEAR MOVING AVERAGES

90-92	438		0		0		0
91-93							

SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER 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							
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							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	496		0		0		0
13-15	496	6,610			0	6,610-	
14-16	2,509	26,095			0	26,095-	
15-17	2,013	26,095			0	26,095-	
16-18	2,013	19,485	968		0	19,485-	968-
17-19							
18-20							
19-21							
20-22							
21-23							
22-24	120		0		0		0
FIVE-YEAR AVERAGE							
20-24	72		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	14,062	1,200	9		0	1,200-	9-
1973	1,652	38	2		0	38-	2-
1974	4,472		0		0		0
1975	4,520		0		0		0
1976	13	15	109		0	15-	109-
1977	3,823	457	12		0	457-	12-
1978	1,946	176	9		0	176-	9-
1979							
1980	10,470	2,912	28		0	2,912-	28-
1981	33,785	3,110	9		0	3,110-	9-
1982	25,687	608	2	50	0	558-	2-
1983	11,786	54	0		0	54-	0
1984	71,131	5,302	7		0	5,302-	7-
1985	162,027	29,805	18		0	29,805-	18-
1986	2,243	3,000	134		0	3,000-	134-
1987	874	103	12		0	103-	12-
1988	21,404		0		0		0
1989	501		0		0		0
1990	25,305	11,857	47		0	11,857-	47-
1991	91,040	28,601	31		0	28,601-	31-
1992	18,884	15,682	83	7,393	39	8,289-	44-
1993	13,421	18,178	135		0	18,178-	135-
1994	111,168	38,005	34		0	38,005-	34-
1995	10,441	1,416	14		0	1,416-	14-
1996	68,672	11,300	16		0	11,300-	16-
1997	183,487	8,736	5	200	0	8,536-	5-
1998	6,538	2,204	34		0	2,204-	34-
1999	67,280	20,103	30		0	20,103-	30-
2000	66,908	2,457	4		0	2,457-	4-
2001	3,711	1,397	38		0	1,397-	38-
2002	11,804	33,536	284		0	33,536-	284-
2003	7,073	690	10		0	690-	10-
2004	4,769	5,331	112		0	5,331-	112-
2005	1,446		0		0		0
2006	2,900	83	3		0	83-	3-
2007	23,175	59,187	255	20	0	59,167-	255-
2008	6,240	17,337	278		0	17,337-	278-
2009	167,578	45,609	27		0	45,609-	27-
2010	113,591	9,398	8		0	9,398-	8-
2011	84,970	69,265	82		0	69,265-	82-
2012	36,554	957	3		0	957-	3-
2013	67,742	8,560	13		0	8,560-	13-

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015	4,703	326	7		0	326-	7-
2016	38,169	31,269	82		0	31,269-	82-
2017							
2018							
2019	112,528		0		0		0
2020	13,547		0		0		0
2021	14,443	1,657	11		0	1,657-	11-
2022	362,609		0		0		0
2023	1,038,084	424,548	41	467,088	45	42,541	4
2024	2,314,031		0		0		0
TOTAL	5,463,209	914,470	17	474,751	9	439,718-	8-

THREE-YEAR MOVING AVERAGES

72-74	6,729	413	6		0	413-	6-
73-75	3,548	13	0		0	13-	0
74-76	3,002	5	0		0	5-	0
75-77	2,786	157	6		0	157-	6-
76-78	1,928	216	11		0	216-	11-
77-79	1,923	211	11		0	211-	11-
78-80	4,139	1,029	25		0	1,029-	25-
79-81	14,752	2,007	14		0	2,007-	14-
80-82	23,314	2,210	9	17	0	2,193-	9-
81-83	23,752	1,258	5	17	0	1,241-	5-
82-84	36,201	1,988	5	17	0	1,972-	5-
83-85	81,648	11,721	14		0	11,721-	14-
84-86	78,467	12,703	16		0	12,703-	16-
85-87	55,048	10,969	20		0	10,969-	20-
86-88	8,173	1,034	13		0	1,034-	13-
87-89	7,593	34	0		0	34-	0
88-90	15,737	3,952	25		0	3,952-	25-
89-91	38,949	13,486	35		0	13,486-	35-
90-92	45,077	18,713	42	2,464	5	16,249-	36-
91-93	41,115	20,820	51	2,464	6	18,356-	45-
92-94	47,824	23,955	50	2,464	5	21,491-	45-
93-95	45,010	19,200	43		0	19,200-	43-
94-96	63,427	16,907	27		0	16,907-	27-
95-97	87,534	7,151	8	67	0	7,084-	8-
96-98	86,233	7,413	9	67	0	7,346-	9-
97-99	85,768	10,348	12	67	0	10,281-	12-

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	46,909	8,255	18		0	8,255-	18-
99-01	45,966	7,986	17		0	7,986-	17-
00-02	27,474	12,463	45		0	12,463-	45-
01-03	7,529	11,874	158		0	11,874-	158-
02-04	7,882	13,186	167		0	13,186-	167-
03-05	4,429	2,007	45		0	2,007-	45-
04-06	3,038	1,805	59		0	1,805-	59-
05-07	9,174	19,757	215	7	0	19,750-	215-
06-08	10,772	25,536	237	7	0	25,529-	237-
07-09	65,664	40,711	62	7	0	40,704-	62-
08-10	95,803	24,115	25		0	24,115-	25-
09-11	122,046	41,424	34		0	41,424-	34-
10-12	78,372	26,540	34		0	26,540-	34-
11-13	63,089	26,261	42		0	26,261-	42-
12-14	34,765	3,173	9		0	3,173-	9-
13-15	24,148	2,962	12		0	2,962-	12-
14-16	14,291	10,532	74		0	10,532-	74-
15-17	14,291	10,532	74		0	10,532-	74-
16-18	12,723	10,423	82		0	10,423-	82-
17-19	37,509		0		0		0
18-20	42,025		0		0		0
19-21	46,839	552	1		0	552-	1-
20-22	130,200	552	0		0	552-	0
21-23	471,712	142,068	30	155,696	33	13,628	3
22-24	1,238,241	141,516	11	155,696	13	14,180	1
FIVE-YEAR AVERAGE							
20-24	748,543	85,241	11	93,418	12	8,177	1

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	309,367	114,603	37	12,684	4	101,919-	33-
1973	277,407	95,269	34	8,360	3	86,910-	31-
1974	171,762	86,536	50	28,079	16	58,456-	34-
1975	229,480	110,699	48	27,649	12	83,049-	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	79,939-	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	81,961-	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	932,546	205,782	22	329,932	35	124,150	13
1996	433,281	241,454	56	149,209	34	92,245-	21-
1997	849,073	285,424	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	634,088	309,814	49	331,311	52	21,497	3
2002	476,838	266,475	56	63,792	13	202,683-	43-
2003	915,035	533,654	58	186,445	20	347,210-	38-
2004	1,103,635	1,068,635	97	664,276	60	404,359-	37-
2005	606,610	499,656	82	275,988	45	223,668-	37-
2006	562,069	568,025	101	270,384	48	297,641-	53-
2007	528,379	869,701	165	579,430	110	290,271-	55-
2008	485,467	866,905	179	129,120	27	737,785-	152-
2009	948,917	1,055,215	111	489,818	52	565,398-	60-
2010	299,001	520,828	174	95,956	32	424,872-	142-
2011	582,089	892,204	153	462,806	80	429,398-	74-
2012	1,041,013	1,365,553	131	353,263	34	1,012,290-	97-
2013	1,543,719	257,573	17	9,084	1	248,488-	16-

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	1,617,630	545,203	34	41,593	3	503,611-	31-
2015	1,786,237	827,950	46	44,015	2	783,935-	44-
2016	1,571,484	3,193,084	203	10,248-	1-	3,203,332-	204-
2017	1,670,544	1,382,545	83	15,539	1	1,367,006-	82-
2018	3,867,390	4,012,197	104	30,307	1	3,981,890-	103-
2019	3,744,992	6,047,270	161	24,240	1	6,023,030-	161-
2020	3,109,611	5,333,414	172	13,458	0	5,319,956-	171-
2021	3,461,650	7,989,986	231	51,609	1	7,938,377-	229-
2022	2,818,956	6,980,188	248	3,947	0	6,976,241-	247-
2023	2,366,077	7,959,837	336		0	7,959,837-	336-
2024	2,450,146	5,503,326	225		0	5,503,326-	225-
TOTAL	47,767,822	63,076,994	132	6,357,977	13	56,719,017-	119-

THREE-YEAR MOVING AVERAGES

72-74	252,846	98,803	39	16,374	6	82,428-	33-
73-75	226,216	97,501	43	21,363	9	76,139-	34-
74-76	204,493	99,895	49	23,726	12	76,170-	37-
75-77	211,981	93,581	44	28,879	14	64,701-	31-
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	55,690-	26-
85-87	240,868	122,079	51	66,350	28	55,729-	23-
86-88	206,145	127,101	62	46,302	22	80,798-	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	538,196	211,295	39	154,965	29	56,330-	10-
94-96	556,135	218,966	39	180,698	32	38,268-	7-
95-97	738,300	244,220	33	267,186	36	22,966	3
96-98	519,924	227,696	44	191,142	37	36,554-	7-
97-99	606,222	200,696	33	229,171	38	28,474	5

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	541,776	190,501	35	155,445	29	35,056-	6-
99-01	660,665	241,703	37	231,949	35	9,755-	1-
00-02	588,886	277,043	47	165,448	28	111,595-	19-
01-03	675,320	369,981	55	193,849	29	176,132-	26-
02-04	831,836	622,922	75	304,837	37	318,084-	38-
03-05	875,093	700,648	80	375,569	43	325,079-	37-
04-06	757,438	712,105	94	403,549	53	308,556-	41-
05-07	565,686	645,794	114	375,267	66	270,527-	48-
06-08	525,305	768,211	146	326,312	62	441,899-	84-
07-09	654,254	930,607	142	399,456	61	531,151-	81-
08-10	577,795	814,316	141	238,298	41	576,018-	100-
09-11	610,002	822,749	135	349,527	57	473,223-	78-
10-12	640,701	926,195	145	304,008	47	622,187-	97-
11-13	1,055,607	838,443	79	275,051	26	563,392-	53-
12-14	1,400,787	722,776	52	134,647	10	588,130-	42-
13-15	1,649,195	543,575	33	31,564	2	512,011-	31-
14-16	1,658,450	1,522,079	92	25,120	2	1,496,959-	90-
15-17	1,676,089	1,801,193	107	16,435	1	1,784,758-	106-
16-18	2,369,806	2,862,609	121	11,866	1	2,850,743-	120-
17-19	3,094,309	3,814,004	123	23,362	1	3,790,642-	123-
18-20	3,573,998	5,130,960	144	22,668	1	5,108,292-	143-
19-21	3,438,751	6,456,890	188	29,769	1	6,427,121-	187-
20-22	3,130,072	6,767,863	216	23,005	1	6,744,858-	215-
21-23	2,882,228	7,643,337	265	18,519	1	7,624,818-	265-
22-24	2,545,060	6,814,450	268	1,316	0	6,813,134-	268-
FIVE-YEAR AVERAGE							
20-24	2,841,288	6,753,350	238	13,803	0	6,739,547-	237-

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	231,029	117,611	51	2,427	1	115,184-	50-
1973	201,579	114,983	57	7,178	4	107,806-	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	65,821-	212-
1984	43,845	61,139	139	3,008	7	58,130-	133-
1985	30,703	44,734	146	1,391	5	43,342-	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	1,940	1	214,882-	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	150,678-	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-
2004	103,441	323,271	313	90,877	88	232,394-	225-
2005	65,431	208,996	319	43,537	67	165,460-	253-
2006	74,782	140,406	188	27,909	37	112,498-	150-
2007	117,988	367,836	312	13,721	12	354,116-	300-
2008	66,624	419,078	629	53,142	80	365,936-	549-
2009	118,280	266,620	225	1,831	2	264,789-	224-
2010	122,711	619,275	505	10,933	9	608,342-	496-
2011	313,038	461,525	147	45,374	14	416,151-	133-
2012	386,020	616,331	160	34,095	9	582,236-	151-
2013	346,770	513,715	148		0	513,715-	148-

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	391,228	979,113	250		0	979,113-	250-
2015	807,233	2,067,727	256		0	2,067,727-	256-
2016	1,104,801	1,807,473	164		0	1,807,473-	164-
2017	623,612	616,068	99		0	616,068-	99-
2018	1,459,016	2,503,114	172		0	2,503,114-	172-
2019	1,678,775	4,128,468	246		0	4,128,468-	246-
2020	1,332,634	3,485,001	262		0	3,485,001-	262-
2021	1,342,212	4,051,638	302		0	4,051,638-	302-
2022	1,203,966	3,053,539	254		0	3,053,539-	254-
2023	1,279,672	4,766,043	372		0	4,766,043-	372-
2024	1,117,385	3,808,465	341		0	3,808,465-	341-
TOTAL	17,830,215	39,185,153	220	543,003	3	38,642,150-	217-

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	162,096	101,248	62	4,270	3	96,978-	60-
75-77	138,460	93,566	68	3,748	3	89,817-	65-
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	74,110-	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	55,765-	158-
84-86	48,323	57,389	119	2,244	5	55,144-	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	66,231-	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	78,911-	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	258,104-	129-
96-98	178,561	242,779	136	3,660	2	239,119-	134-
97-99	151,848	210,822	139	5,024	3	205,797-	136-

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
02-04	95,617	231,265	242	34,622	36	196,642-	206-
03-05	88,953	262,382	295	49,105	55	213,278-	240-
04-06	81,218	224,225	276	54,107	67	170,117-	209-
05-07	86,067	239,080	278	28,389	33	210,691-	245-
06-08	86,465	309,107	357	31,590	37	277,516-	321-
07-09	100,964	351,178	348	22,898	23	328,280-	325-
08-10	102,538	434,991	424	21,968	21	413,022-	403-
09-11	184,676	449,140	243	19,379	10	429,761-	233-
10-12	273,923	565,710	207	30,134	11	535,577-	196-
11-13	348,609	530,524	152	26,490	8	504,034-	145-
12-14	374,673	703,053	188	11,365	3	691,688-	185-
13-15	515,077	1,186,852	230		0	1,186,852-	230-
14-16	767,754	1,618,105	211		0	1,618,105-	211-
15-17	845,215	1,497,090	177		0	1,497,090-	177-
16-18	1,062,476	1,642,219	155		0	1,642,219-	155-
17-19	1,253,801	2,415,884	193		0	2,415,884-	193-
18-20	1,490,142	3,372,195	226		0	3,372,195-	226-
19-21	1,451,207	3,888,369	268		0	3,888,369-	268-
20-22	1,292,937	3,530,059	273		0	3,530,059-	273-
21-23	1,275,283	3,957,074	310		0	3,957,074-	310-
22-24	1,200,341	3,876,016	323		0	3,876,016-	323-
FIVE-YEAR AVERAGE							
20-24	1,255,174	3,832,937	305		0	3,832,937-	305-

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	13,799	7,195	52	4,194	30	3,000-	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	16,941-	37-
1995	53,188	21,838	41	10,825	20	11,013-	21-
1996	64,390	26,096	41	17,095	27	9,002-	14-
1997	67,279	29,707	44	18,210	27	11,496-	17-
1998	58,920	20,139	34	4,591	8	15,547-	26-
1999	94,843	46,609	49	42,601	45	4,008-	4-
2000	123,465	23,266	19	16,150	13	7,115-	6-
2001	97,024	36,696	38	40,755	42	4,060	4
2002	338,121	58,536	17	5,619	2	52,916-	16-
2003	209,535	66,402	32	37,407	18	28,995-	14-
2004	411,488	178,606	43	166,409	40	12,197-	3-
2005	173,703	130,828	75	72,164	42	58,664-	34-
2006	360,873	68,244	19	107,455	30	39,211	11
2007	218,811	123,495	56	102,181	47	21,314-	10-
2008	190,466	80,834	42	90,479	48	9,645	5
2009	195,789	96,806	49	62,388	32	34,418-	18-
2010	126,710	50,408	40	20,185	16	30,223-	24-
2011	262,882	265,371	101	39,955	15	225,416-	86-
2012	443,545	282,763	64	58,207	13	224,556-	51-
2013	598,611	92,766	15	135	0	92,631-	15-
2014	986,477	368,430	37		0	368,430-	37-
2015	1,134,534	579,444	51	1,581	0	577,864-	51-
2016	2,400,525	1,014,856	42	25,765-	1-	1,040,621-	43-
2017	2,805,004	566,605	20		0	566,605-	20-
2018	4,897,919	1,868,338	38		0	1,868,338-	38-
2019	4,759,120	3,198,293	67		0	3,198,293-	67-
2020	4,226,986	2,136,645	51		0	2,136,645-	51-
2021	3,901,674	2,275,620	58		0	2,275,620-	58-
2022	3,365,333	1,985,257	59		0	1,985,257-	59-
2023	3,395,009	2,999,374	88		0	2,999,374-	88-
2024	4,399,792	3,572,249	81		0	3,572,249-	81-
TOTAL	40,632,801	22,399,813	55	950,278	2	21,449,536-	53-

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
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	2,177-	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	21,370-	56-
93-95	41,973	25,072	60	6,748	16	18,324-	44-
94-96	54,262	23,804	44	11,485	21	12,318-	23-
95-97	61,619	25,880	42	15,377	25	10,504-	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	8,890-	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-
02-04	319,715	101,181	32	69,812	22	31,369-	10-
03-05	264,909	125,278	47	91,993	35	33,285-	13-
04-06	315,355	125,893	40	115,343	37	10,550-	3-
05-07	251,129	107,523	43	93,934	37	13,589-	5-
06-08	256,717	90,858	35	100,039	39	9,181	4
07-09	201,689	100,379	50	85,016	42	15,362-	8-
08-10	170,988	76,016	44	57,684	34	18,332-	11-
09-11	195,127	137,529	70	40,843	21	96,686-	50-
10-12	277,712	199,514	72	39,449	14	160,065-	58-
11-13	435,013	213,634	49	32,766	8	180,868-	42-
12-14	676,211	247,986	37	19,447	3	228,539-	34-
13-15	906,541	346,880	38	572	0	346,308-	38-
14-16	1,507,179	654,244	43	8,061-	1-	662,305-	44-
15-17	2,113,354	720,302	34	8,061-	0	728,363-	34-
16-18	3,367,816	1,149,933	34	8,588-	0	1,158,522-	34-
17-19	4,154,014	1,877,745	45		0	1,877,745-	45-
18-20	4,628,008	2,401,092	52		0	2,401,092-	52-
19-21	4,295,927	2,536,853	59		0	2,536,853-	59-
20-22	3,831,331	2,132,507	56		0	2,132,507-	56-
21-23	3,554,005	2,420,084	68		0	2,420,084-	68-
22-24	3,720,044	2,852,293	77		0	2,852,293-	77-

FIVE-YEAR AVERAGE

20-24	3,857,759	2,593,829	67		0	2,593,829-	67-
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SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	42,782	8,734	20	8,412	20	322-	1-
1973	6,709	4,484	67	2,338	35	2,145-	32-
1974	149,115	7,227	5	7,093	5	134-	0
1975	20,711	2,404	12	518	2	1,886-	9-
1976	15,141	3,714	25	2,974	20	741-	5-
1977	4,872	1,542	32	277	6	1,264-	26-
1978	28,194	2,002	7		0	2,002-	7-
1979	13,149	922	7	272	2	649-	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	2,105	2
1989	119,470	35,446	30		0	35,446-	30-
1990	96,244	61,454	64	2,151	2	59,302-	62-
1991	90,328	40,777	45	64	0	40,714-	45-
1992	350,737	23,828	7	132	0	23,695-	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	28,014-	66-
1998	24,804	25,107	101	39	0	25,069-	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	79,045-	82-
2004	85,792	14,095	16		0	14,095-	16-
2005	192,954	39,421	20		0	39,421-	20-
2006	111,894	9,813	9		0	9,813-	9-
2007	90,480	97,745	108		0	97,745-	108-
2008	248,836	30,195	12		0	30,195-	12-
2009	193,931	125,849	65	1,868	1	123,981-	64-
2010	256,216	157,178	61		0	157,178-	61-
2011	256,778	171,760	67		0	171,760-	67-
2012	723,239	52,849	7		0	52,849-	7-
2013	340,470	102,529	30		0	102,529-	30-

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	468,146	201,964	43		0	201,964-	43-
2015	418,244	39,668	9		0	39,668-	9-
2016	436,560	558,717	128		0	558,717-	128-
2017	415,581	216,087	52		0	216,087-	52-
2018	108,215	261,518	242		0	261,518-	242-
2019	861,971	600,262	70		0	600,262-	70-
2020	301,405	51,234	17		0	51,234-	17-
2021	373,413	416,434	112		0	416,434-	112-
2022	35,320	105,393	298		0	105,393-	298-
2023	543,927	376,823	69		0	376,823-	69-
2024	1,438,727	69,501	5		0	69,501-	5-
TOTAL	10,366,057	4,532,627	44	118,753	1	4,413,874-	43-

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-
76-78	16,069	2,419	15	1,084	7	1,336-	8-
77-79	15,405	1,489	10	183	1	1,305-	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	23,354-	15-
92-94	166,272	21,860	13	5,424	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	42,712-	46-
96-98	79,141	36,205	46	1,423	2	34,783-	44-
97-99	50,600	41,623	82	411	1	41,213-	81-

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - 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							
98-00	75,122	57,007	76	4,720	6	52,287-	70-
99-01	111,334	70,432	63	4,776	4	65,657-	59-
00-02	126,058	60,713	48	6,389	5	54,325-	43-
01-03	119,630	61,953	52	1,692	1	60,261-	50-
02-04	103,747	44,857	43	1,623	2	43,233-	42-
03-05	125,220	44,193	35	6	0	44,187-	35-
04-06	130,213	21,110	16		0	21,110-	16-
05-07	131,776	48,993	37		0	48,993-	37-
06-08	150,403	45,918	31		0	45,918-	31-
07-09	177,749	84,596	48	623	0	83,974-	47-
08-10	232,995	104,407	45	623	0	103,785-	45-
09-11	235,642	151,595	64	623	0	150,973-	64-
10-12	412,078	127,262	31		0	127,262-	31-
11-13	440,162	109,046	25		0	109,046-	25-
12-14	510,618	119,114	23		0	119,114-	23-
13-15	408,953	114,720	28		0	114,720-	28-
14-16	440,983	266,783	60		0	266,783-	60-
15-17	423,462	271,491	64		0	271,491-	64-
16-18	320,119	345,441	108		0	345,441-	108-
17-19	461,922	359,289	78		0	359,289-	78-
18-20	423,864	304,338	72		0	304,338-	72-
19-21	512,263	355,977	69		0	355,977-	69-
20-22	236,713	191,021	81		0	191,021-	81-
21-23	317,553	299,550	94		0	299,550-	94-
22-24	672,658	183,906	27		0	183,906-	27-
FIVE-YEAR AVERAGE							
20-24	538,558	203,877	38		0	203,877-	38-

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	550-	1,035	188-	870	158-	165-	30
1973	4,165	504	12		0	504-	12-
1974	5,415	819	15		0	819-	15-
1975	712-		0		0		0
1976	569	54	10		0	54-	10-
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	4,120	63
1980							
1981	636	724	114		0	724-	114-
1982	18	171-	932-	79	429	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	164	8		0	164-	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-
2004	17,689	10,450	59		0	10,450-	59-
2005	32,733	11,462	35		0	11,462-	35-
2006	58,061	1,196	2		0	1,196-	2-
2007							
2008	6,364	412	6		0	412-	6-
2009	13,262		0		0		0
2010	1,998		0		0		0
2011	14,055	1,875	13		0	1,875-	13-
2012	170,113		0		0		0
2013	24,124	610	3		0	610-	3-

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	26,512	630	2		0	630-	2-
2015	34,676		0		0		0
2016	15,532	368	2		0	368-	2-
2017	13,005	533	4		0	533-	4-
2018	110,675	378	0		0	378-	0
2019	8,463	51	1		0	51-	1-
2020	27,365	9,955	36		0	9,955-	36-
2021		40,855				40,855-	
2022	87,723	49,457	56		0	49,457-	56-
2023	46,179	8,014	17		0	8,014-	17-
2024	321,417		0		0		0
TOTAL	1,628,744	367,203	23	7,621	0	359,582-	22-

THREE-YEAR MOVING AVERAGES

72-74	3,010	786	26	290	10	496-	16-
73-75	2,956	441	15		0	441-	15-
74-76	1,757	291	17		0	291-	17-
75-77	4,297	166	4		0	166-	4-
76-78	5,620	166	3	333	6	168	3
77-79	7,610	415	5	1,974	26	1,559	20
78-80	3,265	267	8	1,974	60	1,707	52
79-81	2,391	508	21	1,641	69	1,132	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	73-	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-

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
02-04	63,094	43,353	69		0	43,353-	69-
03-05	69,416	17,266	25		0	17,266-	25-
04-06	36,161	7,703	21		0	7,703-	21-
05-07	30,265	4,219	14		0	4,219-	14-
06-08	21,475	536	2		0	536-	2-
07-09	6,542	137	2		0	137-	2-
08-10	7,208	137	2		0	137-	2-
09-11	9,772	625	6		0	625-	6-
10-12	62,055	625	1		0	625-	1-
11-13	69,431	828	1		0	828-	1-
12-14	73,583	413	1		0	413-	1-
13-15	28,437	413	1		0	413-	1-
14-16	25,573	333	1		0	333-	1-
15-17	21,071	300	1		0	300-	1-
16-18	46,404	426	1		0	426-	1-
17-19	44,048	321	1		0	321-	1-
18-20	48,834	3,461	7		0	3,461-	7-
19-21	11,943	16,954	142		0	16,954-	142-
20-22	38,363	33,422	87		0	33,422-	87-
21-23	44,634	32,775	73		0	32,775-	73-
22-24	151,773	19,157	13		0	19,157-	13-
FIVE-YEAR AVERAGE							
20-24	96,537	21,656	22		0	21,656-	22-

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	1,020,940	411,176	40	12,856	1	398,319-	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	304,262-	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	334,342-	72-
1981	578,745	548,829	95	38,282	7	510,548-	88-
1982	627,491	453,311	72	28,342	5	424,969-	68-
1983	512,921	432,029	84	27,966	5	404,062-	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	369,538-	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	491,464-	110-
1992	372,591	576,681	155	15,588	4	561,093-	151-
1993	417,417	547,819	131	26,442	6	521,378-	125-
1994	553,863	611,950	110	30,416	5	581,535-	105-
1995	475,342	526,690	111	25,611	5	501,080-	105-
1996	566,245	616,244	109	32,891	6	583,352-	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	662,019-	138-
2000	448,220	736,724	164	71,683	16	665,041-	148-
2001	411,213	609,824	148	128,717	31	481,106-	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-
2004	398,200	795,613	200	35,304	9	760,309-	191-
2005	565,904	923,620	163	64,022	11	859,598-	152-
2006	377,222	966,376	256	77,599	21	888,777-	236-
2007	418,545	901,027	215	75,987	18	825,040-	197-
2008	592,310	1,050,350	177	126,456	21	923,895-	156-
2009	261,152	817,190	313	68,015	26	749,176-	287-
2010	482,637	807,455	167	113,466	24	693,989-	144-
2011	411,899	882,612	214	123,399	30	759,213-	184-
2012	546,668	939,106	172	155,362	28	783,745-	143-
2013	468,674	888,690	190	19,683	4	869,007-	185-

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	543,804	661,083	122		0	661,083-	122-
2015	678,316	1,199,532	177		0	1,199,532-	177-
2016	1,083,139	941,758	87	377	0	941,382-	87-
2017	972,537	819,537	84	195	0	819,342-	84-
2018	1,442,394	1,418,474	98	786	0	1,417,688-	98-
2019	1,322,787	1,735,217	131	84	0	1,735,133-	131-
2020	1,336,067	1,936,789	145	550	0	1,936,240-	145-
2021	881,311	1,457,447	165	1,555	0	1,455,892-	165-
2022	716,832	605,942	85	25	0	605,917-	85-
2023	572,337	997,326	174	735	0	996,591-	174-
2024	829,189	920,372	111	21	0	920,350-	111-
TOTAL	31,143,611	37,269,461	120	1,763,270	6	35,506,192-	114-

THREE-YEAR MOVING AVERAGES

72-74	853,247	373,462	44	13,986	2	359,475-	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-
76-78	592,152	374,352	63	9,643	2	364,710-	62-
77-79	485,878	341,211	70	10,508	2	330,704-	68-
78-80	454,240	353,604	78	12,873	3	340,730-	75-
79-81	488,936	414,962	85	21,609	4	393,353-	80-
80-82	555,853	450,513	81	27,226	5	423,286-	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	399,065-	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	554,668-	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	594,136-	117-
97-99	478,740	658,847	138	38,489	8	620,358-	130-

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
02-04	474,495	709,649	150	32,557	7	677,092-	143-
03-05	486,665	808,430	166	42,715	9	765,715-	157-
04-06	447,109	895,203	200	58,975	13	836,228-	187-
05-07	453,890	930,341	205	72,536	16	857,805-	189-
06-08	462,692	972,585	210	93,347	20	879,237-	190-
07-09	424,002	922,856	218	90,153	21	832,703-	196-
08-10	445,366	891,665	200	102,645	23	789,020-	177-
09-11	385,229	835,752	217	101,626	26	734,126-	191-
10-12	480,401	876,391	182	130,742	27	745,649-	155-
11-13	475,747	903,469	190	99,481	21	803,988-	169-
12-14	519,715	829,626	160	58,348	11	771,278-	148-
13-15	563,598	916,435	163	6,561	1	909,874-	161-
14-16	768,420	934,124	122	126	0	933,999-	122-
15-17	911,331	986,942	108	191	0	986,752-	108-
16-18	1,166,023	1,059,923	91	453	0	1,059,471-	91-
17-19	1,245,906	1,324,410	106	355	0	1,324,055-	106-
18-20	1,367,083	1,696,827	124	473	0	1,696,354-	124-
19-21	1,180,055	1,709,818	145	730	0	1,709,088-	145-
20-22	978,070	1,333,393	136	710	0	1,332,683-	136-
21-23	723,493	1,020,238	141	772	0	1,019,467-	141-
22-24	706,119	841,213	119	260	0	840,953-	119-
FIVE-YEAR AVERAGE							
20-24	867,147	1,183,575	136	577	0	1,182,998-	136-

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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	169,432-	56-
1975	256,712	169,562	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	187,005-	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	246,547-	115-
1984	216,798	200,982	93	114	0	200,869-	93-
1985	331,479	274,420	83	35,050	11	239,369-	72-
1986	317,462	283,404	89	327	0	283,076-	89-
1987	340,713	262,320	77	577	0	261,743-	77-
1988	411,736	304,229	74		0	304,228-	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	862,436-	119-
1994	1,032,330	905,856	88	716	0	905,139-	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	1,667,288-	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-
2004	2,387,738	1,855,711	78	345,853	14	1,509,858-	63-
2005	2,850,428	2,276,489	80	412,861	14	1,863,628-	65-
2006	2,284,467	2,204,701	97	341,209	15	1,863,492-	82-
2007	2,724,718	2,670,489	98	419,552	15	2,250,937-	83-
2008	2,949,101	2,630,054	89	324,391	11	2,305,663-	78-
2009	1,883,553	2,376,744	126	322,890	17	2,053,854-	109-
2010	2,473,456	2,591,324	105	300,831	12	2,290,492-	93-
2011	1,893,357	2,647,574	140	310,257	16	2,337,317-	123-
2012	2,249,581	2,105,411	94	452,784	20	1,652,627-	73-
2013	4,410,395	2,529,102	57	2,726	0	2,526,375-	57-

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	5,615,140	1,765,842	31		0	1,765,842-	31-
2015	6,186,181	2,941,916	48		0	2,941,916-	48-
2016	10,867,624	5,118,084	47	2,469	0	5,115,615-	47-
2017	10,393,898	6,080,227	58	5,228	0	6,074,999-	58-
2018	17,588,967	9,834,821	56	9,603	0	9,825,218-	56-
2019	18,365,604	12,765,135	70	5,768	0	12,759,367-	69-
2020	15,778,444	15,145,311	96	1,264	0	15,144,047-	96-
2021	14,121,497	15,030,101	106	2,563	0	15,027,538-	106-
2022	15,761,841	10,755,235	68	4,307	0	10,750,928-	68-
2023	12,094,095	14,312,857	118	4,357	0	14,308,500-	118-
2024	17,125,707	14,678,618	86	2,272	0	14,676,346-	86-
TOTAL	195,537,252	159,872,325	82	3,648,221	2	156,224,103-	80-

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	180,893-	61-
75-77	277,418	187,299	68	548	0	186,751-	67-
76-78	278,035	202,416	73	892	0	201,525-	72-
77-79	243,383	209,210	86	930	0	208,281-	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	283,016-	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	430,099-	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	846,602-	101-
93-95	937,119	867,746	93	479	0	867,268-	93-
94-96	1,075,576	920,538	86	460	0	920,077-	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-

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	1,819,912	2,361,233	130	46,836	3	2,314,398-	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-
02-04	2,523,516	2,662,665	106	165,218	7	2,497,447-	99-
03-05	2,620,944	1,962,443	75	259,438	10	1,703,005-	65-
04-06	2,507,544	2,112,300	84	366,641	15	1,745,659-	70-
05-07	2,619,871	2,383,893	91	391,207	15	1,992,686-	76-
06-08	2,652,762	2,501,748	94	361,717	14	2,140,031-	81-
07-09	2,519,124	2,559,095	102	355,611	14	2,203,485-	87-
08-10	2,435,370	2,532,707	104	316,037	13	2,216,670-	91-
09-11	2,083,455	2,538,547	122	311,326	15	2,227,221-	107-
10-12	2,205,465	2,448,103	111	354,624	16	2,093,479-	95-
11-13	2,851,111	2,427,362	85	255,256	9	2,172,106-	76-
12-14	4,091,705	2,133,451	52	151,837	4	1,981,615-	48-
13-15	5,403,905	2,412,286	45	909	0	2,411,378-	45-
14-16	7,556,315	3,275,280	43	823	0	3,274,457-	43-
15-17	9,149,234	4,713,409	52	2,565	0	4,710,843-	51-
16-18	12,950,163	7,011,044	54	5,767	0	7,005,277-	54-
17-19	15,449,489	9,560,061	62	6,866	0	9,553,195-	62-
18-20	17,244,338	12,581,756	73	5,545	0	12,576,211-	73-
19-21	16,088,515	14,313,516	89	3,198	0	14,310,317-	89-
20-22	15,220,594	13,643,549	90	2,711	0	13,640,838-	90-
21-23	13,992,477	13,366,064	96	3,743	0	13,362,322-	95-
22-24	14,993,881	13,248,904	88	3,646	0	13,245,258-	88-
FIVE-YEAR AVERAGE							
20-24	14,976,317	13,984,424	93	2,953	0	13,981,472-	93-

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	84,388	1,797	2	4,862	6	3,066	4
1973	100,753	2,299	2	7,136	7	4,837	5
1974	141,846	4,043	3	12,921	9	8,879	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	305,318	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	19,648	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	1,037-	0
1990	742,050		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	91,027	5
1996	1,455,129	1,673	0	2,396	0	722	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	122,164	10	122,164	10
2001	1,528,107	3,159	0	225,237	15	222,078	15
2002	1,372,646	3,113	0	72,797	5	69,683	5
2003	1,399,585	847	0	23,004	2	22,156	2
2004	841,781	2,060	0	52,904	6	50,844	6
2005	5,617,965	1,773	0	19,631	0	17,858	0
2006	12,293,135	924	0	33,548	0	32,624	0
2007	3,728,404		0	31,186	1	31,186	1
2008	7,108,268	2,506	0	90,502	1	87,996	1
2009	2,126,962		0	43,882	2	43,882	2
2010	1,815,950	2,568	0	33,660	2	31,092	2
2011	2,792,645		0	38,577	1	38,577	1
2012	3,519,804		0	250,280	7	250,280	7
2013	1,928,877		0	164,203	9	164,203	9

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	1,515,868		0	90,545	6	90,545	6
2015	2,050,153		0	44,436	2	44,436	2
2016	1,439,661		0	69,588	5	69,588	5
2017	1,739,395		0	60,314	3	60,314	3
2018	1,935,905		0	54,987	3	54,987	3
2019	2,103,104		0	69,966	3	69,966	3
2020	4,778,727		0	55,926	1	55,926	1
2021	7,495,968		0	101,795	1	101,795	1
2022	10,370,964		0	457,042	4	457,042	4
2023	13,158,212		0	304,516	2	304,516	2
2024	35,311,669	270,945	1	620,803	2	349,858	1
TOTAL	149,051,445	365,434	0	4,371,742	3	4,006,309	3

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	7,929	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
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	7,996	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	4,388	0
91-93	1,438,408	132	0	4,322	0	4,190	0
92-94	1,676,036	323	0	3,720	0	3,396	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

SPIRE MISSOURI, INC.

ACCOUNT 381.00 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							
98-00	1,367,646	50	0	259,268	19	259,218	19
99-01	1,308,781	1,046	0	148,319	11	147,272	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
02-04	1,204,671	2,007	0	49,568	4	47,561	4
03-05	2,619,777	1,560	0	31,846	1	30,286	1
04-06	6,250,960	1,586	0	35,361	1	33,775	1
05-07	7,213,168	899	0	28,122	0	27,223	0
06-08	7,709,936	1,143	0	51,745	1	50,602	1
07-09	4,321,211	835	0	55,190	1	54,355	1
08-10	3,683,727	1,691	0	56,015	2	54,323	1
09-11	2,245,186	856	0	38,707	2	37,851	2
10-12	2,709,466	856	0	107,506	4	106,650	4
11-13	2,747,109		0	151,020	5	151,020	5
12-14	2,321,516		0	168,343	7	168,343	7
13-15	1,831,633		0	99,728	5	99,728	5
14-16	1,668,561		0	68,190	4	68,190	4
15-17	1,743,070		0	58,113	3	58,113	3
16-18	1,704,987		0	61,630	4	61,630	4
17-19	1,926,134		0	61,756	3	61,756	3
18-20	2,939,245		0	60,293	2	60,293	2
19-21	4,792,599		0	75,896	2	75,896	2
20-22	7,548,553		0	204,921	3	204,921	3
21-23	10,341,715		0	287,784	3	287,784	3
22-24	19,613,615	90,315	0	460,787	2	370,472	2
FIVE-YEAR AVERAGE							
20-24	14,223,108	54,189	0	308,016	2	253,827	2

SPIRE MISSOURI, INC.

ACCOUNT 381.10 SMART METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2022	353		0	9	3	9	3
2023	204		0	11	5	11	5
2024	32,410		0		0		0
TOTAL	32,967		0	20	0	20	0
THREE-YEAR MOVING AVERAGES							
22-24	10,989		0	7	0	7	0

SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	171,769	1,934	1		0	1,934-	1-
2009	243,031	4,911	2		0	4,911-	2-
2010	188,822	9,031	5		0	9,031-	5-
2011	439,072	11,586	3		0	11,586-	3-
2012	230,184	6,555	3		0	6,555-	3-
2013	208,245	11,229	5		0	11,229-	5-
2014	229,924	27,943	12		0	27,943-	12-
2015	181,746	5,568	3		0	5,568-	3-
2016	23,908	2,452	10		0	2,452-	10-
2017							
2018	663,756		0		0		0
2019	18,495		0		0		0
2020	336,063	170	0		0	170-	0
2021	55,634	93	0		0	93-	0
2022	417,706		0		0		0
2023	21,167		0		0		0
2024	498,556		0		0		0
TOTAL	3,928,078	81,473	2		0	81,473-	2-

THREE-YEAR MOVING AVERAGES

08-10	201,207	5,292	3		0	5,292-	3-
09-11	290,308	8,509	3		0	8,509-	3-
10-12	286,026	9,057	3		0	9,057-	3-
11-13	292,500	9,790	3		0	9,790-	3-
12-14	222,784	15,242	7		0	15,242-	7-
13-15	206,638	14,913	7		0	14,913-	7-
14-16	145,193	11,988	8		0	11,988-	8-
15-17	68,551	2,674	4		0	2,674-	4-
16-18	229,221	817	0		0	817-	0
17-19	227,417		0		0		0
18-20	339,438	57	0		0	57-	0
19-21	136,731	88	0		0	88-	0
20-22	269,801	88	0		0	88-	0
21-23	164,836	31	0		0	31-	0
22-24	312,476		0		0		0

FIVE-YEAR AVERAGE

20-24	265,825	53	0		0	53-	0
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SPIRE MISSOURI, INC.

ACCOUNT 382.10 SMART METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2024	23,616		0		0		0
TOTAL	23,616		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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	62-	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	9,565			0	9,565-	
2001		9,350-				9,350	
2002							
2003							
2004							
2005							
2006							
2007							
2008	320,885		0		0		0
2009	30,661		0		0		0
2010	32,880		0		0		0
2011	76,449	805	1		0	805-	1-
2012	293,220		0		0		0
2013	24,930		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	18,916	58	0		0	58-	0
2015	7,346	256	3		0	256-	3-
2016	1,754	475	27		0	475-	27-
2017							
2018							
2019	5,410		0		0		0
2020	14		0		0		0
2021							
2022							
2023							
2024							
TOTAL	1,629,841	2,705	0	5,415	0	2,710	0

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
76-78	9,103	2-	0	135	1	138	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

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	2,698	3,188	118		0	3,188-	118-
99-01	1,664	72	4		0	72-	4-
00-02	222	72	32		0	72-	32-
01-03		3,117-				3,117	
02-04							
03-05							
04-06							
05-07							
06-08	106,962		0		0		0
07-09	117,182		0		0		0
08-10	128,142		0		0		0
09-11	46,663	268	1		0	268-	1-
10-12	134,183	268	0		0	268-	0
11-13	131,533	268	0		0	268-	0
12-14	112,355	19	0		0	19-	0
13-15	17,064	105	1		0	105-	1-
14-16	9,339	263	3		0	263-	3-
15-17	3,033	244	8		0	244-	8-
16-18	585	158	27		0	158-	27-
17-19	1,803		0		0		0
18-20	1,808		0		0		0
19-21	1,808		0		0		0
20-22	5		0		0		0
21-23							
22-24							
FIVE-YEAR AVERAGE							
20-24	3		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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	2,322	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	2,032-	3-
1988	39,186	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	4,761-	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	19,531-	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-
2004	50,174	8,871	18		0	8,871-	18-
2005	53,058	15,929	30	990	2	14,939-	28-
2006	30,230	2,224	7		0	2,224-	7-
2007	160,791	25,234	16		0	25,234-	16-
2008	32,968	9,764	30		0	9,764-	30-
2009	158,172	21,033	13		0	21,033-	13-
2010	171,062	7,788	5		0	7,788-	5-
2011	161,639	27,232	17		0	27,232-	17-
2012	110,508	6,508	6		0	6,508-	6-
2013	76,976	19,973	26		0	19,973-	26-

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	72,466	3,646	5		0	3,646-	5-
2015	54,459	3,557	7		0	3,557-	7-
2016	69,845	9,940	14		0	9,940-	14-
2017	207,578	8,146	4		0	8,146-	4-
2018	108,846	5,809	5		0	5,809-	5-
2019	263,406	36,564	14		0	36,564-	14-
2020	54,416	37,067	68		0	37,067-	68-
2021	174,765	18,167	10		0	18,167-	10-
2022	79,850	21,304	27		0	21,304-	27-
2023	268,833	23,161	9		0	23,161-	9-
2024	365,274	393,059	108		0	393,059-	108-
TOTAL	3,901,311	1,036,882	27	214,485	5	822,397-	21-

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	2,535	10
75-77	25,749	3,698	14	6,310	25	2,612	10
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	4,217	14
82-84	29,712	6,370	21	11,535	39	5,166	17
83-85	47,048	9,212	20	15,472	33	6,259	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	560	1
87-89	44,422	19,502	44	15,232	34	4,269-	10-
88-90	65,369	14,662	22	9,176	14	5,487-	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	24,001-	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-

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION 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							
98-00	42,862	13,863	32	2,808	7	11,054-	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	8,109-	27-
02-04	18,808	4,885	26		0	4,885-	26-
03-05	35,097	9,761	28	330	1	9,431-	27-
04-06	44,487	9,008	20	330	1	8,678-	20-
05-07	81,360	14,462	18	330	0	14,132-	17-
06-08	74,663	12,407	17		0	12,407-	17-
07-09	117,310	18,677	16		0	18,677-	16-
08-10	120,734	12,862	11		0	12,862-	11-
09-11	163,624	18,684	11		0	18,684-	11-
10-12	147,736	13,842	9		0	13,842-	9-
11-13	116,374	17,904	15		0	17,904-	15-
12-14	86,650	10,042	12		0	10,042-	12-
13-15	67,967	9,059	13		0	9,059-	13-
14-16	65,590	5,714	9		0	5,714-	9-
15-17	110,628	7,214	7		0	7,214-	7-
16-18	128,757	7,965	6		0	7,965-	6-
17-19	193,277	16,840	9		0	16,840-	9-
18-20	142,223	26,480	19		0	26,480-	19-
19-21	164,196	30,599	19		0	30,599-	19-
20-22	103,010	25,513	25		0	25,513-	25-
21-23	174,483	20,877	12		0	20,877-	12-
22-24	237,986	145,841	61		0	145,841-	61-
FIVE-YEAR AVERAGE							
20-24	188,628	98,551	52		0	98,551-	52-

SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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	14,097-	12-
1984				1,600		1,600	
1985	5,870	3,465	59		0	3,465-	59-
1986							
1987							
1988	730		0		0		0
1989	758	150	20	1,073	142	923	122
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	6,100		0	4,700	77	4,700	77
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	4,183		0	2,000	48	2,000	48
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							

SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2020							
2021							
2022							
2023							
2024	17,671		0		0		0
TOTAL	187,602	59,107	32	57,157	30	1,950-	1-

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	4,166-	11-
83-85	41,169	18,701	45	13,381	33	5,321-	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	243		0		0		0
87-89	496	50	10	358	72	308	62
88-90	496	50	10	358	72	308	62
89-91	2,642	456	17	1,158	44	701	27
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	2,033		0	1,567	77	1,567	77
96-98	2,033		0	1,567	77	1,567	77
97-99	2,033		0	1,567	77	1,567	77
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	1,394		0	667	48	667	48
07-09	1,394		0	667	48	667	48
08-10	1,394		0	667	48	667	48
09-11							

SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							
20-22							
21-23							
22-24	5,890		0		0		0
FIVE-YEAR AVERAGE							
20-24	3,534		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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-
2004	219	171	78		0	171-	78-
2005							
2006							
2007							
2008	7,527	4,052	54		0	4,052-	54-
2009							
2010	3,593		0		0		0
2011		618				618-	
2012		348				348-	
2013							

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
2023							
2024							
TOTAL	167,729	250,624	149	179	0	250,446-	149-

THREE-YEAR MOVING AVERAGES

72-74	2,278	1,534	67	8	0	1,527-	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-
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	23,325-	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	442		0	463-	442-
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-

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER 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							
98-00	236	876	371		0	876-	371-
99-01	132	1,022	775		0	1,022-	775-
00-02	43	1,236			0	1,236-	
01-03	470	1,472	313		0	1,472-	313-
02-04	543	983	181		0	983-	181-
03-05	512	755	147		0	755-	147-
04-06	73	57	78		0	57-	78-
05-07							
06-08	2,509	1,351	54		0	1,351-	54-
07-09	2,509	1,351	54		0	1,351-	54-
08-10	3,707	1,351	36		0	1,351-	36-
09-11	1,198	206	17		0	206-	17-
10-12	1,198	322	27		0	322-	27-
11-13		322				322-	
12-14		116				116-	
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							
20-22							
21-23							
22-24							

FIVE-YEAR AVERAGE

20-24

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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-
2004	21,268		0		0		0
2005							
2006	1,366		0		0		0
2007	763		0		0		0
2008	7,073		0		0		0
2009	3,659		0		0		0
2010	40,742	1,171	3		0	1,171-	3-
2011	4,787		0		0		0
2012	6,689		0		0		0
2013	8,268		0		0		0
2014							
2015							
2016							

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2017							
2018							
2019							
2020							
2021	845		0		0		0
2022	2,604		0		0		0
2023	37,778		0		0		0
2024	75,004		0		0		0
TOTAL	329,712	5,393	2	23,293	7	17,900	5

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							
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-
02-04	21,251	171	1		0	171-	1-
03-05	18,907	171	1		0	171-	1-

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	7,545		0		0		0
05-07	710		0		0		0
06-08	3,067		0		0		0
07-09	3,832		0		0		0
08-10	17,158	390	2		0	390-	2-
09-11	16,396	390	2		0	390-	2-
10-12	17,406	390	2		0	390-	2-
11-13	6,581		0		0		0
12-14	4,986		0		0		0
13-15	2,756		0		0		0
14-16							
15-17							
16-18							
17-19							
18-20							
19-21	282		0		0		0
20-22	1,150		0		0		0
21-23	13,742		0		0		0
22-24	38,462		0		0		0
FIVE-YEAR AVERAGE							
20-24	23,246		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	167,624		0	38,984	23	38,984	23
1973	129,611		0	16,267	13	16,267	13
1974	122,882		0	18,978	15	18,978	15
1975	193,899		0	26,852	14	26,852	14
1976	214,724		0	40,540	19	40,540	19
1977	112,593		0	19,550	17	19,550	17
1978	135,888		0	20,977	15	20,977	15
1979	167,978		0	28,189	17	28,189	17
1980	205,105		0	31,717	15	31,717	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
2004	883,416		0	180,728	20	180,728	20
2005	771,855		0	118,417	15	118,417	15
2006	589,280		0	61,669	10	61,669	10
2007	342,242		0	65,386	19	65,386	19
2008	147,441		0	25,592	17	25,592	17
2009	82,160		0	7,660	9	7,660	9
2010	273,846		0	66,031	24	66,031	24
2011	225,759		0	223,843	99	223,843	99
2012	481,906		0	315,190	65	315,190	65
2013	485,619		0	169,735	35	169,735	35

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	390,460		0	321,575	82	321,575	82
2015	977,944		0	304,463	31	304,463	31
2016	1,273,834		0	588,451	46	588,451	46
2017	944,373		0	307,383	33	307,383	33
2018	864,800		0	210,556	24	210,556	24
2019	1,085,313		0	266,681	25	266,681	25
2020	795,014		0	175,971	22	175,971	22
2021	1,078,783		0	347,998	32	347,998	32
2022	1,016,201		0	358,137	35	358,137	35
2023	1,137,198		0	449,805	40	449,805	40
2024	931,760		0	353,771	38	353,771	38
TOTAL	25,421,121	2,622	0	6,560,642	26	6,558,019	26

THREE-YEAR MOVING AVERAGES

72-74	140,039		0	24,743	18	24,743	18
73-75	148,797		0	20,699	14	20,699	14
74-76	177,169		0	28,790	16	28,790	16
75-77	173,739		0	28,981	17	28,981	17
76-78	154,402		0	27,022	18	27,022	18
77-79	138,820		0	22,905	17	22,905	17
78-80	169,657		0	26,961	16	26,961	16
79-81	179,108		0	27,158	15	27,158	15
80-82	200,881		0	37,398	19	37,398	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	51,364	13
92-94	331,050	129	0	53,542	16	53,413	16
93-95	520,384	129	0	74,791	14	74,661	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

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	46,479	7
01-03	731,226		0	71,057	10	71,057	10
02-04	757,829		0	99,519	13	99,519	13
03-05	702,958		0	131,313	19	131,313	19
04-06	748,184		0	120,272	16	120,272	16
05-07	567,792		0	81,824	14	81,824	14
06-08	359,654		0	50,882	14	50,882	14
07-09	190,614		0	32,879	17	32,879	17
08-10	167,816		0	33,094	20	33,094	20
09-11	193,921		0	99,178	51	99,178	51
10-12	327,170		0	201,688	62	201,688	62
11-13	397,761		0	236,256	59	236,256	59
12-14	452,662		0	268,833	59	268,833	59
13-15	618,007		0	265,258	43	265,258	43
14-16	880,746		0	404,830	46	404,830	46
15-17	1,065,384		0	400,099	38	400,099	38
16-18	1,027,669		0	368,797	36	368,797	36
17-19	964,829		0	261,540	27	261,540	27
18-20	915,042		0	217,736	24	217,736	24
19-21	986,370		0	263,550	27	263,550	27
20-22	963,333		0	294,035	31	294,035	31
21-23	1,077,394		0	385,313	36	385,313	36
22-24	1,028,386		0	387,238	38	387,238	38
FIVE-YEAR AVERAGE							
20-24	991,791		0	337,136	34	337,136	34

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	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	246,986		0	55,610	23	55,610	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	30,310	9	30,310	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	35,372	16	35,372	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
2004	883,451	453	0	74,440	8	73,987	8
2005	1,929,867	32	0	113,957	6	113,925	6
2006	3,381,840		0	203,086	6	203,086	6
2007	649,894		0	62,404	10	62,404	10
2008	1,656,738		0	146,061	9	146,061	9
2009	1,297,914		0	106,707	8	106,707	8
2010	1,217,332		0	139,609	11	139,609	11
2011	1,322,667	1,500	0	211,617	16	210,117	16
2012	617,903		0	186,219	30	186,219	30
2013	526,291		0	262,055	50	262,055	50

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	371,877		0	160,984	43	160,984	43
2015	654,939		0	107,867	16	107,867	16
2016	1,058,105		0	443,722	42	443,722	42
2017	1,390,896		0	435,881	31	435,881	31
2018	760,123		0	156,682	21	156,682	21
2019	1,925,399		0	611,088	32	611,088	32
2020	1,772,083		0	382,418	22	382,418	22
2021	2,456,167		0	811,748	33	811,748	33
2022	2,596,109		0	1,014,272	39	1,014,272	39
2023	7,465,219		0	2,211,737	30	2,211,737	30
2024	7,557,906		0	2,824,614	37	2,824,614	37
TOTAL	54,186,591	3,985	0	11,969,993	22	11,966,008	22

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
76-78	200,766		0	34,423	17	34,423	17
77-79	230,589		0	42,738	19	42,738	19
78-80	210,985		0	39,350	19	39,350	19
79-81	185,158		0	34,426	19	34,426	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	57,428	9

SPIRE MISSOURI, INC.

ACCOUNT 392.20 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							
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
02-04	590,104	151	0	45,022	8	44,871	8
03-05	994,763	162	0	71,896	7	71,734	7
04-06	2,065,053	162	0	130,494	6	130,332	6
05-07	1,987,200	11	0	126,482	6	126,471	6
06-08	1,896,157		0	137,184	7	137,184	7
07-09	1,201,515		0	105,057	9	105,057	9
08-10	1,390,661		0	130,792	9	130,792	9
09-11	1,279,304	500	0	152,645	12	152,145	12
10-12	1,052,634	500	0	179,149	17	178,649	17
11-13	822,287	500	0	219,964	27	219,464	27
12-14	505,357		0	203,086	40	203,086	40
13-15	517,702		0	176,969	34	176,969	34
14-16	694,973		0	237,524	34	237,524	34
15-17	1,034,647		0	329,157	32	329,157	32
16-18	1,069,708		0	345,428	32	345,428	32
17-19	1,358,806		0	401,217	30	401,217	30
18-20	1,485,868		0	383,396	26	383,396	26
19-21	2,051,216		0	601,751	29	601,751	29
20-22	2,274,786		0	736,146	32	736,146	32
21-23	4,172,498		0	1,345,919	32	1,345,919	32
22-24	5,873,078		0	2,016,874	34	2,016,874	34
FIVE-YEAR AVERAGE							
20-24	4,369,497		0	1,448,958	33	1,448,958	33

SPIRE MISSOURI, INC.

ACCOUNT 396.00 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	20,338	89	20,338	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	51,089	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
2004	213,602	24	0	26,474	12	26,450	12
2005	1,645,332		0	259,697	16	259,697	16
2006	1,573,574		0	99,874	6	99,874	6
2007	1,085,002		0	148,340	14	148,340	14
2008	1,165,199		0	162,991	14	162,991	14
2009	1,099,734		0	136,440	12	136,440	12
2010	2,045,458		0	284,025	14	284,025	14
2011	940,704		0	90,003	10	90,003	10
2012	837,362		0	67,276	8	67,276	8
2013	307,733		0	32,500	11	32,500	11

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	91,155		0	46,084	51	46,084	51
2015	375,972		0	39,829	11	39,829	11
2016	365,224		0	46,197	13	46,197	13
2017	624,955		0	37,580	6	37,580	6
2018	2,230,985		0	241,357	11	241,357	11
2019	2,396,955		0	324,319	14	324,319	14
2020	4,362,327		0	660,062	15	660,062	15
2021	3,092,266		0	968,471	31	968,471	31
2022	1,714,356		0	698,080	41	698,080	41
2023	1,829,443		0	494,536	27	494,536	27
2024	5,586,678		0	1,222,801	22	1,222,801	22
TOTAL	47,157,920	8,692	0	8,107,670	17	8,098,978	17

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
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

SPIRE MISSOURI, INC.

ACCOUNT 396.00 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							
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
02-04	642,207	8	0	42,564	7	42,556	7
03-05	715,914	8	0	110,331	15	110,323	15
04-06	1,144,169	8	0	128,681	11	128,673	11
05-07	1,434,636		0	169,303	12	169,303	12
06-08	1,274,592		0	137,068	11	137,068	11
07-09	1,116,645		0	149,257	13	149,257	13
08-10	1,436,797		0	194,485	14	194,485	14
09-11	1,361,966		0	170,156	12	170,156	12
10-12	1,274,508		0	147,101	12	147,101	12
11-13	695,266		0	63,260	9	63,260	9
12-14	412,083		0	48,620	12	48,620	12
13-15	258,287		0	39,471	15	39,471	15
14-16	277,450		0	44,037	16	44,037	16
15-17	455,384		0	41,202	9	41,202	9
16-18	1,073,721		0	108,378	10	108,378	10
17-19	1,750,965		0	201,086	11	201,086	11
18-20	2,996,756		0	408,579	14	408,579	14
19-21	3,283,849		0	650,950	20	650,950	20
20-22	3,056,316		0	775,537	25	775,537	25
21-23	2,212,021		0	720,362	33	720,362	33
22-24	3,043,492		0	805,139	26	805,139	26
FIVE-YEAR AVERAGE							
20-24	3,317,014		0	808,790	24	808,790	24

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4) AMOUNT (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7) AMOUNT (8)	
SURVIVOR CURVE.. IOWA 55-R1.5							
NET SALVAGE PERCENT.. -15							
1910	0.30	55.00				1.0000	
1912	0.02	55.00				1.0000	
1921	0.02	55.00				0.9573	
1924	0.17	55.00				0.9398	
1926	0.01	55.00				0.9300	
1927	0.17	55.00				0.9256	
1928	0.35	55.00	1.82	0.01	4.32	0.9215	
1929	0.44	55.00	1.82	0.01	4.55	0.9173	
1930	0.13	55.00				0.9133	
1931	0.07	55.00				0.9091	
1932	0.22	55.00				0.9049	
1934	0.03	55.00				0.8964	
1935	0.28	55.00	1.82	0.01	5.94	0.8920	
1937	0.38	55.00	1.82	0.01	6.45	0.8827	
1938	0.24	55.00	1.82	0.01	6.71	0.8780	
1939	0.41	55.00	1.82	0.01	6.98	0.8731	
1941	0.44	55.00	1.82	0.01	7.53	0.8631	
1942	0.01	55.00				0.8580	
1943	0.25	55.00	1.82	0.01	8.09	0.8529	
1947	0.47	55.00	1.82	0.01	9.26	0.8316	
1950	0.31	55.00	1.82	0.01	10.18	0.8149	
1951	11,517.85	55.00	1.82	241.07	10.50	0.8091	10,717
1952	19,581.88	55.00	1.82	409.85	10.82	0.8033	18,089
1953	231.65	55.00	1.82	4.85	11.15	0.7973	212
1955	0.21	55.00				0.7849	
1956	0.04	55.00				0.7787	
1961	2,897.64	55.00	1.82	60.65	14.03	0.7449	2,482
1962	0.25	55.00	1.82	0.01	14.42	0.7378	
1964	2,338.85	55.00	1.82	48.95	15.24	0.7229	1,944
1965	1,351.32	55.00	1.82	28.28	15.66	0.7153	1,112
1966	0.09	55.00				0.7073	
1968	1,148.00	55.00	1.82	24.03	16.99	0.6911	912
1969	4,305.00	55.00	1.82	90.10	17.45	0.6827	3,380
1971	2,274.31	55.00	1.82	47.60	18.40	0.6655	1,740
1972	966.00	55.00	1.82	20.22	18.88	0.6567	730
1973	1,441.00	55.00	1.82	30.16	19.38	0.6476	1,073
1974	677.52	55.00	1.82	14.18	19.89	0.6384	497
1977	166.00	55.00	1.82	3.47	21.47	0.6096	116
1980	1,338.02	55.00	1.82	28.00	23.13	0.5795	892
1986	10,843.19	55.00	1.82	226.95	26.69	0.5147	6,419
1988	1,282.34	55.00	1.82	26.84	27.95	0.4918	725
1989	0.13	55.00				0.4802	

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1.5							
NET SALVAGE PERCENT.. -15							
1991	31,256.77	55.00	1.82	654.20	29.89	0.4566	16,411
1992	577.97	55.00	1.82	12.10	30.55	0.4446	295
1995	100,864.81	55.00	1.82	2,111.10	32.57	0.4078	47,305
1996	3,707.37	55.00	1.82	77.60	33.26	0.3953	1,685
2000	0.13	55.00				0.3442	
2002	0.50	55.00	1.82	0.01	37.51	0.3180	
2005	0.70	55.00	1.82	0.01	39.71	0.2780	
2006	58,449.12	55.00	1.82	1,223.34	40.46	0.2644	17,769
2007	0.09	55.00				0.2507	
2008	11,451.03	55.00	1.82	239.67	41.96	0.2371	3,122
2012	787,894.33	55.00	1.82	16,490.63	45.01	0.1816	164,580
2020	45,182.16	55.00	1.82	945.66	51.33	0.0667	3,467
	1,101,750.99			23,059.63			305,674
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.09							

SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R4							
NET SALVAGE PERCENT.. -5							
1963	18,424.40	50.00	2.00	386.91	3.43	0.9314	18,019
1964	720.79	50.00	2.00	15.14	3.70	0.9260	701
1995	13,237.38	50.00	2.00	277.98	21.61	0.5678	7,892
1996	756.71	50.00	2.00	15.89	22.48	0.5504	437
	33,139.28			695.92			27,049
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.10							

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 30-R1							
PROBABLE RETIREMENT YEAR.. 9-2024							
NET SALVAGE PERCENT.. -5							
1961	24,277.67	30.00				1.0000	25,492
1962	3,505.09	30.00				1.0000	3,680
1963	2,176.03	30.00				1.0000	2,285
1964	13,693.84	30.00				1.0000	14,379
1965	704.11	30.00				1.0000	739
1966	6,390.56	30.00				1.0000	6,710
1967	0.10	30.00				1.0000	
1969	0.27	29.98				1.0000	
1970	0.37	29.96				1.0000	
1971	2,026.00	29.94				1.0000	2,127
1972	81,506.50	29.91				1.0000	85,582
1973	52,518.65	29.87				1.0000	55,145
1974	54,125.76	29.81				1.0000	56,832
1976	2,674.96	29.67				1.0000	2,809
1977	4,611.63	29.57				1.0000	4,842
1978	0.16	29.45				1.0000	
1980	6,388.76	29.16				1.0000	6,708
1981	948.58	28.98				1.0000	996
1983	1,735.72	28.56				1.0000	1,823
1984	32,277.54	28.31				1.0000	33,891
1985	0.05	28.04				1.0000	
1988	3,115.66	27.07				1.0000	3,271
1990	7,124.48	26.30				1.0000	7,481
1991	487.45	25.87				1.0000	512
1992	561.73	25.42				1.0000	590
1993	461.64	24.94				1.0000	485
1994	295.84	24.43				1.0000	311
1995	564.05	23.90				1.0000	592
1996	38,670.49	23.35				1.0000	40,604
1997	3,355.06	22.77				1.0000	3,523
1998	636,319.79	22.17				1.0000	668,136
1999	199,616.03	21.55				1.0000	209,597
2000	298,066.15	20.91				1.0000	312,969
2001	61,471.00	20.24				1.0000	64,545
2003	51,951.00	18.84				1.0000	54,549
2005	401,839.11	17.37				1.0000	421,931
2006	8,951.33	16.61				1.0000	9,399
2009	29,916.75	14.23				1.0000	31,413
2010	57,580.43	13.40				1.0000	60,459
2012	89,364.00	11.70				1.0000	93,832
2015	111,074.26	9.06				1.0000	116,628

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 30-R1							
PROBABLE RETIREMENT YEAR.. 9-2024							
NET SALVAGE PERCENT.. -5							
2018	13,916.30	6.30				1.0000	14,612
2020	160,650.90	4.41				1.0000	168,683
2022	18,506.26	2.47				1.0000	19,432
2024	24,741.85	0.50				1.0000	25,979
	2,508,163.91						2,633,573
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							

SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTERIM SURVIVOR CURVE.. IOWA 75-R4							
PROBABLE RETIREMENT YEAR.. 9-2024							
NET SALVAGE PERCENT.. -5							
1958	3,993.35	63.35				1.0000	4,193
1959	202.51	62.60				1.0000	213
1972	4,731,201.93	51.64				1.0000	4,967,762
1974	11,452.61	49.80				1.0000	12,025
1975	5,831.00	48.87				1.0000	6,123
1986	12,940.20	38.33				1.0000	13,587
1988	2,165.10	36.37				1.0000	2,273
1991	14,461.66	33.41				1.0000	15,185
1993	1,868.71	31.43				1.0000	1,962
1994	7,085.48	30.44				1.0000	7,440
2002	23,283.04	22.48				1.0000	24,447
2006	3,059.06	18.49				1.0000	3,212
2022	21,030.71	2.50				1.0000	22,082
2024	31,597.23	0.50				1.0000	33,177
	4,870,172.59						5,113,681

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00

SPIRE MISSOURI, INC.

ACCOUNT 350.20 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R4							
NET SALVAGE PERCENT.. 0							
1956	45,104.12	80.00	1.25	563.80	18.33	0.7709	34,770
1957	658,365.80	80.00	1.25	8,229.57	19.01	0.7624	501,925
1958	8,543.95	80.00	1.25	106.80	19.68	0.7540	6,442
1959	2,369.65	80.00	1.25	29.62	20.37	0.7454	1,766
1960	2,275.00	80.00	1.25	28.44	21.07	0.7366	1,676
1961	5,292.00	80.00	1.25	66.15	21.78	0.7278	3,851
1962	3,000.00	80.00	1.25	37.50	22.49	0.7189	2,157
1966	1,306.00	80.00	1.25	16.32	25.44	0.6820	891
1967	3,752.65	80.00	1.25	46.91	26.20	0.6725	2,524
1968	6,309.97	80.00	1.25	78.87	26.97	0.6629	4,183
1970	3,000.00	80.00	1.25	37.50	28.54	0.6433	1,930
1971	11,805.10	80.00	1.25	147.56	29.34	0.6333	7,476
1972	5,601.00	80.00	1.25	70.01	30.15	0.6231	3,490
1973	1,000.00	80.00	1.25	12.50	30.97	0.6129	613
1974	9,000.00	80.00	1.25	112.50	31.79	0.6026	5,424
2004	5,435.00	80.00	1.25	67.94	59.61	0.2549	1,385
2007	263.00	80.00	1.25	3.29	62.57	0.2179	57
2008	2,294.35	80.00	1.25	28.68	63.56	0.2055	471
2009	800.00	80.00	1.25	10.00	64.55	0.1931	154
2011	2,500.00	80.00	1.25	31.25	66.54	0.1683	421
2012	400.00	80.00	1.25	5.00	67.53	0.1559	62
2024	50,993.27	80.00	1.25	637.42	79.50	0.0063	319
	829,410.86			10,367.63			581,987

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.25

SPIRE MISSOURI, INC.

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -10							
1956	280,423.79	50.00	2.00	6,169.32	10.45	0.7910	243,997
1959	164,353.73	50.00	2.00	3,615.78	11.59	0.7682	138,882
1960	4,564.66	50.00	2.00	100.42	11.99	0.7602	3,817
1962	6,110.39	50.00	2.00	134.43	12.79	0.7442	5,002
1968	2,232.00	50.00	2.00	49.10	15.34	0.6932	1,702
1969	2,368.00	50.00	2.00	52.10	15.79	0.6842	1,782
1975	0.21	50.00				0.6278	
1978	2,860.00	50.00	2.00	62.92	20.11	0.5978	1,881
1980	4,598.00	50.00	2.00	101.16	21.14	0.5772	2,919
1986	3,357.00	50.00	2.00	73.85	24.41	0.5118	1,890
1987	13,144.00	50.00	2.00	289.17	24.98	0.5004	7,235
1995	15,024.69	50.00	2.00	330.54	29.77	0.4046	6,687
1999	15,379.45	50.00	2.00	338.35	32.31	0.3538	5,985
2000	4,446.00	50.00	2.00	97.81	32.96	0.3408	1,667
2001	63,850.18	50.00	2.00	1,404.70	33.61	0.3278	23,023
2005	27,427.00	50.00	2.00	603.39	36.26	0.2748	8,291
2006	32,003.00	50.00	2.00	704.07	36.94	0.2612	9,195
2017	164,140.27	50.00	2.00	3,611.09	44.55	0.1090	19,680
2018	2,842.41	50.00	2.00	62.53	45.26	0.0948	296
	809,124.78			17,800.73			483,931

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -10							
1956	129,434.00	50.00	2.00	2,847.55	10.45	0.7910	112,621
1957	66,670.47	50.00	2.00	1,466.75	10.82	0.7836	57,467
1958	34,794.49	50.00	2.00	765.48	11.21	0.7758	29,693
1959	127,495.00	50.00	2.00	2,804.89	11.59	0.7682	107,736
1960	22,503.33	50.00	2.00	495.07	11.99	0.7602	18,818
1961	46,874.36	50.00	2.00	1,031.24	12.39	0.7522	38,785
1962	74,324.14	50.00	2.00	1,635.13	12.79	0.7442	60,843
1963	55,739.00	50.00	2.00	1,226.26	13.20	0.7360	45,126
1964	16,420.27	50.00	2.00	361.25	13.62	0.7276	13,142
1965	1,972.25	50.00	2.00	43.39	14.04	0.7192	1,560
1966	19,927.72	50.00	2.00	438.41	14.47	0.7106	15,577
1967	1,355.40	50.00	2.00	29.82	14.90	0.7020	1,047
1968	23,559.00	50.00	2.00	518.30	15.34	0.6932	17,964
1969	18,183.00	50.00	2.00	400.03	15.79	0.6842	13,685
1970	4,111.36	50.00	2.00	90.45	16.24	0.6752	3,054
1972	18,026.00	50.00	2.00	396.57	17.17	0.6566	13,019
1974	5,977.00	50.00	2.00	131.49	18.12	0.6376	4,192
1975	578.45	50.00	2.00	12.73	18.61	0.6278	399
1976	8,303.83	50.00	2.00	182.68	19.10	0.6180	5,645
1979	4,984.14	50.00	2.00	109.65	20.62	0.5876	3,222
1980	7,313.01	50.00	2.00	160.89	21.14	0.5772	4,643
1981	168.00	50.00	2.00	3.70	21.67	0.5666	105
1982	38,453.00	50.00	2.00	845.97	22.20	0.5560	23,518
1983	2,529.00	50.00	2.00	55.64	22.74	0.5452	1,517
1984	20,111.00	50.00	2.00	442.44	23.29	0.5342	11,818
1985	3,203.21	50.00	2.00	70.47	23.85	0.5230	1,843
1986	246.25	50.00	2.00	5.42	24.41	0.5118	139
1988	7,837.00	50.00	2.00	172.41	25.55	0.4890	4,216
1989	7,410.15	50.00	2.00	163.02	26.14	0.4772	3,890
1990	38.00	50.00	2.00	0.84	26.73	0.4654	19
1997	2,289.00	50.00	2.00	50.36	31.03	0.3794	955
1999	4,595.75	50.00	2.00	101.11	32.31	0.3538	1,789
2000	22,692.00	50.00	2.00	499.22	32.96	0.3408	8,507
2002	19,039.00	50.00	2.00	418.86	34.27	0.3146	6,589
2003	42,312.00	50.00	2.00	930.86	34.93	0.3014	14,028
2004	77,092.00	50.00	2.00	1,696.02	35.60	0.2880	24,423
2005	4,021.00	50.00	2.00	88.46	36.26	0.2748	1,215
2007	21,479.00	50.00	2.00	472.54	37.61	0.2478	5,855
2008	9,334.00	50.00	2.00	205.35	38.29	0.2342	2,405
2009	2,615.00	50.00	2.00	57.53	38.98	0.2204	634
2011	10,978.00	50.00	2.00	241.52	40.35	0.1930	2,331
2014	10,458.65	50.00	2.00	230.09	42.43	0.1514	1,742

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -10							
2016	75,319.11	50.00	2.00	1,657.02	43.84	0.1232	10,207
2017	12,303.04	50.00	2.00	270.67	44.55	0.1090	1,475
2021	11,770.97	50.00	2.00	258.96	47.43	0.0514	666
2022	19,394.95	50.00	2.00	426.69	48.16	0.0368	785
2023	72,805.58	50.00	2.00	1,601.72	48.89	0.0222	1,778
	1,187,040.88			26,114.92			700,687
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20							

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -20							
1956	1,168,212.62	75.00	1.33	18,644.67	18.45	0.7540	1,056,999
1957	461,180.29	75.00	1.33	7,360.44	19.01	0.7465	413,142
1958	172,498.47	75.00	1.33	2,753.08	19.58	0.7389	152,957
1959	209,933.70	75.00	1.33	3,350.54	20.16	0.7312	184,204
1960	194,314.86	75.00	1.33	3,101.27	20.75	0.7233	168,665
1961	210,394.78	75.00	1.33	3,357.90	21.36	0.7152	180,569
1962	286,452.49	75.00	1.33	4,571.78	21.98	0.7069	243,002
1963	432,830.68	75.00	1.33	6,907.98	22.60	0.6987	362,887
1964	105,356.58	75.00	1.33	1,681.49	23.24	0.6901	87,252
1965	50,386.14	75.00	1.33	804.16	23.89	0.6815	41,204
1966	183,764.64	75.00	1.33	2,932.88	24.55	0.6727	148,336
1967	112,036.09	75.00	1.33	1,788.10	25.22	0.6637	89,234
1968	258,812.44	75.00	1.33	4,130.65	25.89	0.6548	203,364
1969	88,612.62	75.00	1.33	1,414.26	26.58	0.6456	68,650
1970	99,415.51	75.00	1.33	1,586.67	27.28	0.6363	75,906
1971	230,787.91	75.00	1.33	3,683.38	27.98	0.6269	173,625
1972	111,973.79	75.00	1.33	1,787.10	28.70	0.6173	82,950
1973	85,130.81	75.00	1.33	1,358.69	29.42	0.6077	62,084
1974	50,057.40	75.00	1.33	798.92	30.15	0.5980	35,921
1975	103,273.55	75.00	1.33	1,648.25	30.89	0.5881	72,886
1983	8,090.00	75.00	1.33	129.12	37.08	0.5056	4,908
1995	81,756.00	75.00	1.33	1,304.83	47.18	0.3709	36,391
1996	886.00	75.00	1.33	14.14	48.07	0.3591	382
1997	51,900.66	75.00	1.33	828.33	48.95	0.3473	21,632
1998	10,463.92	75.00	1.33	167.00	49.85	0.3353	4,211
1999	1,675.00	75.00	1.33	26.73	50.74	0.3235	650
2002	35,625.00	75.00	1.33	568.58	53.47	0.2871	12,272
2005	26,806.50	75.00	1.33	427.83	56.24	0.2501	8,046
2006	12,235.88	75.00	1.33	195.28	57.17	0.2377	3,491
2007	144,690.00	75.00	1.33	2,309.25	58.11	0.2252	39,101
2009	41,996.48	75.00	1.33	670.26	59.99	0.2001	10,086
2010	47,610.28	75.00	1.33	759.86	60.94	0.1875	10,711
2011	28,765.22	75.00	1.33	459.09	61.89	0.1748	6,034
2012	36,127.00	75.00	1.33	576.59	62.84	0.1621	7,029
2015	5,934.20	75.00	1.33	94.71	65.73	0.1236	880
2019	911,169.35	75.00	1.33	14,542.26	69.61	0.0719	78,583
2020	837,321.56	75.00	1.33	13,363.65	70.58	0.0589	59,212

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -20							
2021	1,276,864.40	75.00	1.33	20,378.76	71.56	0.0459	70,284
2022	1,600,221.31	75.00	1.33	25,539.53	72.54	0.0328	62,985
2024	242,839.78	75.00	1.33	3,875.72	74.51	0.0065	1,903
	10,018,403.91			159,893.73			4,342,628
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.60							

SPIRE MISSOURI, INC.

ACCOUNT 352.10 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R3							
NET SALVAGE PERCENT.. 0							
1956	770,024.56	90.00	1.11	8,547.27	30.60	0.6600	508,216
1957	820,529.05	90.00	1.11	9,107.87	31.28	0.6524	535,346
1958	36,153.56	90.00	1.11	401.30	31.96	0.6449	23,315
1959	49,588.78	90.00	1.11	550.44	32.66	0.6371	31,594
1960	20,544.05	90.00	1.11	228.04	33.37	0.6292	12,927
1961	7,935.75	90.00	1.11	88.09	34.08	0.6213	4,931
1962	29,275.60	90.00	1.11	324.96	34.80	0.6133	17,956
1963	633.88	90.00	1.11	7.04	35.52	0.6053	384
1964	1,425.50	90.00	1.11	15.82	36.25	0.5972	851
1966	700.00	90.00	1.11	7.77	37.74	0.5807	406
1967	1,417.10	90.00	1.11	15.73	38.49	0.5723	811
1970	25,084.21	90.00	1.11	278.43	40.79	0.5468	13,716
1971	12,609.69	90.00	1.11	139.97	41.57	0.5381	6,785
1972	83,677.81	90.00	1.11	928.82	42.35	0.5294	44,302
1973	1,499.05	90.00	1.11	16.64	43.14	0.5207	781
1974	19,407.16	90.00	1.11	215.42	43.93	0.5119	9,934
1975	4,615.36	90.00	1.11	51.23	44.74	0.5029	2,321
1976	14,540.74	90.00	1.11	161.40	45.54	0.4940	7,183
1977	30,488.60	90.00	1.11	338.42	46.36	0.4849	14,784
1978	48,990.75	90.00	1.11	543.80	47.18	0.4758	23,309
1979	1,576.90	90.00	1.11	17.50	48.00	0.4667	736
1986	500.00	90.00	1.11	5.55	53.92	0.4009	200
1987	2,631.00	90.00	1.11	29.20	54.79	0.3912	1,029
1988	4,849.40	90.00	1.11	53.83	55.66	0.3816	1,850
1989	17,670.79	90.00	1.11	196.15	56.53	0.3719	6,572
1990	9,493.80	90.00	1.11	105.38	57.41	0.3621	3,438
1991	5,321.40	90.00	1.11	59.07	58.30	0.3522	1,874
1992	1,836.70	90.00	1.11	20.39	59.19	0.3423	629
1995	895.00	90.00	1.11	9.93	61.89	0.3123	280
1997	417.00	90.00	1.11	4.63	63.71	0.2921	122
1998	600.00	90.00	1.11	6.66	64.62	0.2820	169
1999	8,105.00	90.00	1.11	89.97	65.54	0.2718	2,203
2000	18,130.81	90.00	1.11	201.25	66.47	0.2614	4,740
2003	3,552.60	90.00	1.11	39.43	69.26	0.2304	819
2004	300.00	90.00	1.11	3.33	70.20	0.2200	66
2005	400.00	90.00	1.11	4.44	71.14	0.2096	84
2019	71,460.00	90.00	1.11	793.21	84.60	0.0600	4,288
	2,126,881.60			23,608.38			1,288,951

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11

SPIRE MISSOURI, INC.

ACCOUNT 352.20 RESERVOIRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-S2.5							
NET SALVAGE PERCENT.. 0							
1971	245,023.20	90.00	1.11	2,719.76	40.32	0.5520	135,253
	245,023.20			2,719.76			135,253
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11							

SPIRE MISSOURI, INC.

ACCOUNT 352.30 NON-RECOVERABLE GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R4							
NET SALVAGE PERCENT.. 0							
1971	2,006,346.00	90.00	1.11	22,270.44	38.56	0.5716	1,146,747
1972	74,071.00	90.00	1.11	822.19	39.42	0.5620	41,628
1974	72,745.00	90.00	1.11	807.47	41.16	0.5427	39,477
1976	17,681.00	90.00	1.11	196.26	42.93	0.5230	9,247
1980	15,196.00	90.00	1.11	168.68	46.54	0.4829	7,338
2009	3,981,224.45	90.00	1.11	44,191.59	74.54	0.1718	683,895
2013	336,364.47	90.00	1.11	3,733.65	78.52	0.1276	42,907
2018	2,303,079.68	90.00	1.11	25,564.18	83.51	0.0721	166,075
2019	171,370.20	90.00	1.11	1,902.21	84.51	0.0610	10,454
2020	171,370.20	90.00	1.11	1,902.21	85.50	0.0500	8,569
2021	171,370.20	90.00	1.11	1,902.21	86.50	0.0389	6,665
2022	171,370.20	90.00	1.11	1,902.21	87.50	0.0278	4,761
2023	171,370.20	90.00	1.11	1,902.21	88.50	0.0167	2,857
	9,663,558.60			107,265.51			2,170,620
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11							

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -20							
1956	5,383.00	55.00	1.82	117.56	9.73	0.8231	5,317
1957	53,699.08	55.00	1.82	1,172.79	10.08	0.8167	52,629
1958	274,000.21	55.00	1.82	5,984.16	10.43	0.8104	266,447
1959	9,076.85	55.00	1.82	198.24	10.80	0.8036	8,753
1960	202.00	55.00	1.82	4.41	11.17	0.7969	193
1963	234.72	55.00	1.82	5.13	12.35	0.7755	218
1966	6,626.86	55.00	1.82	144.73	13.62	0.7524	5,983
1968	0.45	55.00	1.82	0.01	14.51	0.7362	
1969	1,994.97	55.00	1.82	43.57	14.98	0.7276	1,742
1974	22,453.58	55.00	1.82	490.39	17.47	0.6824	18,386
1975	17,678.64	55.00	1.82	386.10	17.99	0.6729	14,275
1977	4,968.00	55.00	1.82	108.50	19.09	0.6529	3,892
1978	23,783.00	55.00	1.82	519.42	19.65	0.6427	18,343
1979	19,655.53	55.00	1.82	429.28	20.22	0.6324	14,915
1980	6,045.37	55.00	1.82	132.03	20.80	0.6218	4,511
1981	6,758.00	55.00	1.82	147.59	21.40	0.6109	4,954
1982	1,134.45	55.00	1.82	24.78	22.00	0.6000	817
1985	1,747.00	55.00	1.82	38.15	23.87	0.5660	1,187
1991	2,911.00	55.00	1.82	63.58	27.85	0.4936	1,724
1992	1,244.00	55.00	1.82	27.17	28.55	0.4809	718
1993	75,909.00	55.00	1.82	1,657.85	29.25	0.4682	42,647
2000	4,314.00	55.00	1.82	94.22	34.40	0.3746	1,939
2002	2,932.00	55.00	1.82	64.03	35.94	0.3466	1,219
2004	12,357.00	55.00	1.82	269.88	37.51	0.3180	4,715
2005	28,545.68	55.00	1.82	623.44	38.31	0.3035	10,395
2006	9,177.00	55.00	1.82	200.43	39.11	0.2889	3,182
2007	27,901.10	55.00	1.82	609.36	39.92	0.2742	9,180
2009	60,044.00	55.00	1.82	1,311.36	41.55	0.2446	17,621
2011	1,055,685.33	55.00	1.82	23,056.17	43.21	0.2144	271,556
2012	111,266.40	55.00	1.82	2,430.06	44.05	0.1991	26,582
2018	4,800.00	55.00	1.82	104.83	49.20	0.1055	607
2020	166,939.13	55.00	1.82	3,645.95	50.97	0.0733	14,678
2021	199,335.74	55.00	1.82	4,353.49	51.85	0.0573	13,699
2022	78,479.88	55.00	1.82	1,714.00	52.75	0.0409	3,853
2023	18,738.29	55.00	1.82	409.24	53.65	0.0246	552
2024	1,156,075.95	55.00	1.82	25,248.70	54.55	0.0082	11,348
	3,472,097.21			75,830.60			858,777

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.18

SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -25							
1956	273,247.24	70.00	1.43	4,884.29	14.84	0.7880	269,149
1957	67,627.29	70.00	1.43	1,208.84	15.34	0.7809	66,009
1958	81,501.58	70.00	1.43	1,456.84	15.85	0.7736	78,809
1959	184,795.23	70.00	1.43	3,303.21	16.37	0.7661	176,974
1960	58,872.54	70.00	1.43	1,052.35	16.91	0.7584	55,813
1961	148,572.33	70.00	1.43	2,655.73	17.46	0.7506	139,392
1962	98,986.00	70.00	1.43	1,769.37	18.03	0.7424	91,863
1963	304,102.52	70.00	1.43	5,435.83	18.60	0.7343	279,124
1964	30,201.00	70.00	1.43	539.84	19.19	0.7259	27,402
1965	12,264.00	70.00	1.43	219.22	19.79	0.7173	10,996
1966	37,321.00	70.00	1.43	667.11	20.41	0.7084	33,049
1967	18,785.00	70.00	1.43	335.78	21.03	0.6996	16,427
1968	86,225.00	70.00	1.43	1,541.27	21.67	0.6904	74,415
1969	1,375.00	70.00	1.43	24.58	22.32	0.6811	1,171
1970	5,418.50	70.00	1.43	96.86	22.98	0.6717	4,550
1972	714,798.76	70.00	1.43	12,777.03	24.33	0.6524	582,945
1977	14,262.52	70.00	1.43	254.94	27.87	0.6019	10,730
1978	10,798.00	70.00	1.43	193.01	28.61	0.5913	7,981
1980	4,766.00	70.00	1.43	85.19	30.11	0.5699	3,395
1983	9,362.00	70.00	1.43	167.35	32.42	0.5369	6,283
1985	3,071.00	70.00	1.43	54.89	33.99	0.5144	1,975
1989	4,638.20	70.00	1.43	82.91	37.24	0.4680	2,713
1990	23,360.00	70.00	1.43	417.56	38.07	0.4561	13,319
1991	47,364.00	70.00	1.43	846.63	38.91	0.4441	26,295
1994	3,342.00	70.00	1.43	59.74	41.46	0.4077	1,703
2001	18,551.00	70.00	1.43	331.60	47.63	0.3196	7,410
2003	41,646.00	70.00	1.43	744.42	49.45	0.2936	15,283
2007	385,930.00	70.00	1.43	6,898.50	53.14	0.2409	116,194
2009	146,596.00	70.00	1.43	2,620.40	55.02	0.2140	39,214
2011	6,245.00	70.00	1.43	111.63	56.91	0.1870	1,460
2018	246,892.79	70.00	1.43	4,413.21	63.64	0.0909	28,041
2019	123,232.83	70.00	1.43	2,202.79	64.61	0.0770	11,861
2020	32,501.30	70.00	1.43	580.96	65.59	0.0630	2,559
2022	76,314.56	70.00	1.43	1,364.12	67.54	0.0351	3,352
	3,322,966.19			59,398.00			2,207,856

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.79

SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. -10							
1952	4,325.22	55.00	1.82	86.59	5.10	0.9073	4,317
1956	452,997.48	55.00	1.82	9,069.01	6.17	0.8878	442,398
1958	34,503.00	55.00	1.82	690.75	6.75	0.8773	33,295
1959	160,165.15	55.00	1.82	3,206.51	7.06	0.8716	153,567
1960	181,177.73	55.00	1.82	3,627.18	7.37	0.8660	172,590
1961	65,876.87	55.00	1.82	1,318.85	7.70	0.8600	62,320
1962	26,535.36	55.00	1.82	531.24	8.04	0.8538	24,922
1963	113,782.17	55.00	1.82	2,277.92	8.40	0.8473	106,045
1964	12,700.14	55.00	1.82	254.26	8.77	0.8406	11,743
1965	5,055.76	55.00	1.82	101.22	9.16	0.8335	4,635
1966	2,782.00	55.00	1.82	55.70	9.56	0.8262	2,528
1967	545.00	55.00	1.82	10.91	9.98	0.8186	491
1974	251,460.20	55.00	1.82	5,034.23	13.39	0.7566	209,266
1975	6,739.32	55.00	1.82	134.92	13.94	0.7466	5,534
1976	17,756.00	55.00	1.82	355.48	14.51	0.7362	14,379
1979	2,316.00	55.00	1.82	46.37	16.32	0.7033	1,792
1981	5,441.00	55.00	1.82	108.93	17.61	0.6798	4,069
1996	20,960.15	55.00	1.82	419.62	28.76	0.4771	11,000
1999	29,017.89	55.00	1.82	580.94	31.26	0.4316	13,778
2005	0.24	55.00				0.3366	
2006	5,205.00	55.00	1.82	104.20	37.39	0.3202	1,833
2012	337,886.98	55.00	1.82	6,764.50	42.93	0.2195	81,564
2014	6,667.72	55.00	1.82	133.49	44.81	0.1853	1,359
2018	395,528.61	55.00	1.82	7,918.48	48.65	0.1155	50,230
2020	26,633.30	55.00	1.82	533.20	50.59	0.0802	2,349
2021	65,922.63	55.00	1.82	1,319.77	51.57	0.0624	4,522
2023	569,414.73	55.00	1.82	11,399.68	53.52	0.0269	16,855
2024	27,473.10	55.00	1.82	550.01	54.51	0.0089	269
	2,828,868.75			56,633.96			1,437,650

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2.5							
NET SALVAGE PERCENT.. -10							
1956	135,426.00	55.00	1.82	2,711.23	8.29	0.8493	126,515
1957	63,568.40	55.00	1.82	1,272.64	8.57	0.8442	59,029
1958	20,869.87	55.00	1.82	417.81	8.86	0.8389	19,259
1959	33,197.09	55.00	1.82	664.61	9.16	0.8335	30,435
1960	35,814.57	55.00	1.82	717.01	9.47	0.8278	32,613
1961	253,052.94	55.00	1.82	5,066.12	9.80	0.8218	228,760
1962	151,015.54	55.00	1.82	3,023.33	10.14	0.8156	135,492
1963	101,444.96	55.00	1.82	2,030.93	10.49	0.8093	90,306
1964	197,836.56	55.00	1.82	3,960.69	10.86	0.8026	174,651
1965	5,349.00	55.00	1.82	107.09	11.24	0.7956	4,681
1966	51,250.00	55.00	1.82	1,026.02	11.63	0.7886	44,455
1967	0.29	55.00	1.82	0.01	12.04	0.7811	
1968	31,650.30	55.00	1.82	633.64	12.47	0.7733	26,922
1969	26,561.32	55.00	1.82	531.76	12.91	0.7653	22,359
1970	15,929.96	55.00	1.82	318.92	13.37	0.7569	13,263
1971	8,931.66	55.00	1.82	178.81	13.85	0.7482	7,351
1972	50,747.00	55.00	1.82	1,015.95	14.34	0.7393	41,267
1973	45,720.00	55.00	1.82	915.31	14.85	0.7300	36,713
1977	1,774.00	55.00	1.82	35.52	17.02	0.6906	1,348
1978	8,353.00	55.00	1.82	167.23	17.60	0.6800	6,248
1982	2,070.29	55.00	1.82	41.45	20.06	0.6353	1,447
1984	22,952.00	55.00	1.82	459.50	21.36	0.6116	15,442
1985	3,067.00	55.00	1.82	61.40	22.03	0.5995	2,022
1986	42,193.00	55.00	1.82	844.70	22.71	0.5871	27,248
1987	9,125.00	55.00	1.82	182.68	23.40	0.5746	5,767
1988	954.00	55.00	1.82	19.10	24.10	0.5618	590
1991	1,956.06	55.00	1.82	39.16	26.26	0.5226	1,124
1992	2,480.00	55.00	1.82	49.65	27.00	0.5091	1,389
1995	0.02	55.00				0.4678	
1998	26,635.26	55.00	1.82	533.24	31.62	0.4251	12,455
1999	84,411.38	55.00	1.82	1,689.92	32.42	0.4106	38,121
2001	2,053.00	55.00	1.82	41.10	34.05	0.3809	860
2004	0.10	55.00				0.3356	
2005	405,786.44	55.00	1.82	8,123.84	37.38	0.3204	142,998
2006	385,960.47	55.00	1.82	7,726.93	38.23	0.3049	129,452
2008	38,817.00	55.00	1.82	777.12	39.96	0.2735	11,676
2009	230,495.00	55.00	1.82	4,614.51	40.83	0.2576	65,323
2010	204,106.00	55.00	1.82	4,086.20	41.71	0.2416	54,252
2020	226,227.13	55.00	1.82	4,529.07	50.78	0.0767	19,094
2021	66,803.94	55.00	1.82	1,337.41	51.71	0.0598	4,396

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R2.5							
NET SALVAGE PERCENT.. -10							
2022	2,336,506.97	55.00	1.82	46,776.87	52.65	0.0427	109,823
2023	59,716.65	55.00	1.82	1,195.53	53.58	0.0258	1,696
2024	5,559,216.93	55.00	1.82	111,295.52	54.53	0.0086	52,284
	10,950,026.10			219,219.53			1,799,126
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S0.5							
NET SALVAGE PERCENT.. -10							
1956	7,526.00	50.00	2.00	165.57	10.81	0.7838	6,489
1958	5,812.18	50.00	2.00	127.87	11.53	0.7694	4,919
1959	28,131.00	50.00	2.00	618.88	11.89	0.7622	23,586
1960	4,565.00	50.00	2.00	100.43	12.26	0.7548	3,790
1961	36,723.64	50.00	2.00	807.92	12.63	0.7474	30,192
1962	4,806.01	50.00	2.00	105.73	13.00	0.7400	3,912
1963	36,849.92	50.00	2.00	810.70	13.38	0.7324	29,688
1964	41.00	50.00	2.00	0.90	13.76	0.7248	33
1966	6,532.00	50.00	2.00	143.70	14.52	0.7096	5,099
1968	13,815.00	50.00	2.00	303.93	15.31	0.6938	10,543
1969	1,006.00	50.00	2.00	22.13	15.70	0.6860	759
1971	1,816.00	50.00	2.00	39.95	16.51	0.6698	1,338
1975	0.23	50.00	2.00	0.01	18.18	0.6364	
1976	149.16	50.00	2.00	3.28	18.61	0.6278	103
1978	7,824.81	50.00	2.00	172.15	19.48	0.6104	5,254
1979	230.53	50.00	2.00	5.07	19.93	0.6014	153
1987	0.38	50.00	2.00	0.01	23.70	0.5260	
1988	3,270.00	50.00	2.00	71.94	24.20	0.5160	1,856
1989	1.89	50.00	2.00	0.04	24.71	0.5058	1
1999	0.35	50.00	2.00	0.01	30.28	0.3944	
2003	6,349.00	50.00	2.00	139.68	32.78	0.3444	2,405
2020	389,512.10	50.00	2.00	8,569.27	45.76	0.0848	36,334
	554,962.20			12,209.17			166,454

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-L2							
NET SALVAGE PERCENT.. -5							
1956	0.37	30.00	3.33	0.01	3.02	0.8993	
1957	0.10	30.00				0.8930	
1958	0.12	30.00				0.8870	
1960	606.31	30.00	3.33	21.20	3.77	0.8743	557
1962	0.05	30.00				0.8613	
1963	0.11	30.00				0.8550	
1973	999.69	30.00	3.33	34.95	6.45	0.7850	824
1974	892.90	30.00	3.33	31.22	6.67	0.7777	729
1994	0.27	30.00	3.33	0.01	11.56	0.6147	
1995	1,507.00	30.00	3.33	52.69	11.80	0.6067	960
2005	3,782.74	30.00	3.33	132.26	14.78	0.5073	2,015
2007	2,482.00	30.00	3.33	86.78	15.69	0.4770	1,243
2012	5,206.04	30.00	3.33	182.03	18.78	0.3740	2,044
2024	208,061.63	30.00	3.33	7,274.87	29.50	0.0167	3,642
	223,539.33			7,816.02			12,014
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.50							

SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S2							
NET SALVAGE PERCENT.. -5							
1951	8,367.05	40.00	2.50	219.64	1.19	0.9703	8,524
1968	926.75	40.00	2.50	24.33	4.91	0.8773	854
	9,293.80			243.97			9,378
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.63							

SPIRE MISSOURI, INC.

ACCOUNT 374.20 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 80-R4							
NET SALVAGE PERCENT.. 0							
1928	136.46	80.00	1.25	1.71	5.99	0.9251	126
1929	145.45	80.00	1.25	1.82	6.27	0.9216	134
1930	1,578.19	80.00	1.25	19.73	6.55	0.9181	1,449
1931	16,038.25	80.00	1.25	200.48	6.84	0.9145	14,667
1932	7,977.36	80.00	1.25	99.72	7.13	0.9109	7,266
1933	31.50	80.00	1.25	0.39	7.43	0.9071	29
1934	2.00	80.00	1.25	0.02	7.74	0.9033	2
1935	1.00	80.00	1.25	0.01	8.05	0.8994	1
1936	7,582.63	80.00	1.25	94.78	8.38	0.8953	6,788
1937	1,178.67	80.00	1.25	14.73	8.71	0.8911	1,050
1938	64.85	80.00	1.25	0.81	9.06	0.8868	58
1939	28.00	80.00	1.25	0.35	9.43	0.8821	25
1940	58.45	80.00	1.25	0.73	9.80	0.8775	51
1941	452.15	80.00	1.25	5.65	10.20	0.8725	395
1942	1,483.71	80.00	1.25	18.55	10.60	0.8675	1,287
1943	7.00	80.00	1.25	0.09	11.03	0.8621	6
1944	25.00	80.00	1.25	0.31	11.48	0.8565	21
1945	394.55	80.00	1.25	4.93	11.94	0.8508	336
1946	213.84	80.00	1.25	2.67	12.43	0.8446	181
1947	18,382.64	80.00	1.25	229.78	12.93	0.8384	15,412
1948	28.85	80.00	1.25	0.36	13.46	0.8318	24
1949	9,501.71	80.00	1.25	118.77	14.01	0.8249	7,838
1950	8,511.80	80.00	1.25	106.40	14.58	0.8178	6,961
1951	18,730.21	80.00	1.25	234.13	15.16	0.8105	15,181
1952	3,006.04	80.00	1.25	37.58	15.77	0.8029	2,413
1953	3,560.88	80.00	1.25	44.51	16.39	0.7951	2,831
1954	3,230.74	80.00	1.25	40.38	17.02	0.7873	2,543
1955	1,363.23	80.00	1.25	17.04	17.67	0.7791	1,062
1956	333.90	80.00	1.25	4.17	18.33	0.7709	257
1957	4,000.98	80.00	1.25	50.01	19.01	0.7624	3,050
1958	4,616.60	80.00	1.25	57.71	19.68	0.7540	3,481
1959	1,129.42	80.00	1.25	14.12	20.37	0.7454	842
1960	7,371.78	80.00	1.25	92.15	21.07	0.7366	5,430
1961	23,887.60	80.00	1.25	298.60	21.78	0.7278	17,384
1962	34,704.53	80.00	1.25	433.81	22.49	0.7189	24,948
1963	9,498.99	80.00	1.25	118.74	23.21	0.7099	6,743
1964	12,775.47	80.00	1.25	159.69	23.95	0.7006	8,951
1965	2,752.17	80.00	1.25	34.40	24.69	0.6914	1,903
1966	24,127.86	80.00	1.25	301.60	25.44	0.6820	16,455
1967	61,294.63	80.00	1.25	766.18	26.20	0.6725	41,221
1968	31,179.32	80.00	1.25	389.74	26.97	0.6629	20,668
1969	31,590.32	80.00	1.25	394.88	27.75	0.6531	20,632

SPIRE MISSOURI, INC.

ACCOUNT 374.20 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 80-R4							
NET SALVAGE PERCENT.. 0							
1970	8,415.55	80.00	1.25	105.19	28.54	0.6433	5,413
1971	28,680.19	80.00	1.25	358.50	29.34	0.6333	18,162
1972	5,931.75	80.00	1.25	74.15	30.15	0.6231	3,696
1973	704.70	80.00	1.25	8.81	30.97	0.6129	432
1974	9,407.20	80.00	1.25	117.59	31.79	0.6026	5,669
1975	55,638.37	80.00	1.25	695.48	32.63	0.5921	32,945
1976	16,600.94	80.00	1.25	207.51	33.47	0.5816	9,655
1977	12,664.84	80.00	1.25	158.31	34.32	0.5710	7,232
1978	4,457.50	80.00	1.25	55.72	35.18	0.5603	2,497
1979	19,644.60	80.00	1.25	245.56	36.05	0.5494	10,792
1980	4,033.04	80.00	1.25	50.41	36.93	0.5384	2,171
1981	15,403.80	80.00	1.25	192.55	37.81	0.5274	8,124
1982	29,919.71	80.00	1.25	374.00	38.70	0.5163	15,446
1983	261.24	80.00	1.25	3.27	39.60	0.5050	132
1984	2,342.65	80.00	1.25	29.28	40.51	0.4936	1,156
1985	34,161.97	80.00	1.25	427.02	41.42	0.4823	16,475
1986	39,686.92	80.00	1.25	496.09	42.34	0.4708	18,683
1987	11,683.36	80.00	1.25	146.04	43.26	0.4593	5,366
1988	17,027.76	80.00	1.25	212.85	44.19	0.4476	7,622
1989	21,315.80	80.00	1.25	266.45	45.12	0.4360	9,294
1990	70,852.88	80.00	1.25	885.66	46.06	0.4243	30,059
1991	45,318.87	80.00	1.25	566.49	47.01	0.4124	18,689
1992	367,420.04	80.00	1.25	4,592.75	47.96	0.4005	147,152
1993	132,195.31	80.00	1.25	1,652.44	48.91	0.3886	51,374
1994	36,637.84	80.00	1.25	457.97	49.87	0.3766	13,799
1995	105,773.93	80.00	1.25	1,322.17	50.83	0.3646	38,567
1996	80,170.73	80.00	1.25	1,002.13	51.79	0.3526	28,270
1997	41,957.97	80.00	1.25	524.47	52.76	0.3405	14,287
1998	95,917.00	80.00	1.25	1,198.96	53.73	0.3284	31,497
1999	101,546.03	80.00	1.25	1,269.33	54.70	0.3163	32,114
2000	52,597.10	80.00	1.25	657.46	55.68	0.3040	15,990
2001	177,016.44	80.00	1.25	2,212.71	56.66	0.2918	51,645
2002	30,874.17	80.00	1.25	385.93	57.64	0.2795	8,629
2003	345,127.24	80.00	1.25	4,314.09	58.62	0.2673	92,235
2004	202,360.77	80.00	1.25	2,529.51	59.61	0.2549	51,578
2005	64,940.60	80.00	1.25	811.76	60.59	0.2426	15,756
2006	548,877.67	80.00	1.25	6,860.97	61.58	0.2303	126,379
2007	21,574.80	80.00	1.25	269.68	62.57	0.2179	4,701
2008	55,174.70	80.00	1.25	689.68	63.56	0.2055	11,338
2009	70,706.47	80.00	1.25	883.83	64.55	0.1931	13,655
2010	127,926.20	80.00	1.25	1,599.08	65.54	0.1808	23,123
2011	252,766.13	80.00	1.25	3,159.58	66.54	0.1683	42,528

SPIRE MISSOURI, INC.

ACCOUNT 374.20 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R4							
NET SALVAGE PERCENT.. 0							
2012	35,084.16	80.00	1.25	438.55	67.53	0.1559	5,469
2013	76,557.32	80.00	1.25	956.97	68.53	0.1434	10,977
2014	166,373.83	80.00	1.25	2,079.67	69.52	0.1310	21,795
2015	23,469.43	80.00	1.25	293.37	70.52	0.1185	2,781
2016	220,399.15	80.00	1.25	2,754.99	71.51	0.1061	23,389
2017	347,299.87	80.00	1.25	4,341.25	72.51	0.0936	32,514
2018	697,150.39	80.00	1.25	8,714.38	73.51	0.0811	56,553
2019	767,706.53	80.00	1.25	9,596.33	74.51	0.0686	52,680
2020	733,485.24	80.00	1.25	9,168.57	75.51	0.0561	41,163
2021	276,596.90	80.00	1.25	3,457.46	76.50	0.0438	12,101
2022	61,485.06	80.00	1.25	768.56	77.50	0.0313	1,921
2023	153,317.59	80.00	1.25	1,916.47	78.50	0.0188	2,875
2024	635,620.10	80.00	1.25	7,945.25	79.50	0.0063	3,973
	7,913,239.08			98,915.48			1,572,620
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.25							

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4) AMOUNT (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7) AMOUNT (8)	
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -10							
1919	612.00	50.00				1.0000	673
1920	367.70	50.00				1.0000	404
1921	128.44	50.00				1.0000	141
1923	0.02	50.00				1.0000	
1928	248.00	50.00	2.00	5.46	1.29	0.9742	266
1929	1,210.56	50.00	2.00	26.63	1.65	0.9670	1,288
1930	10,423.04	50.00	2.00	229.31	2.02	0.9596	11,002
1931	682.83	50.00	2.00	15.02	2.39	0.9522	715
1938	2,824.37	50.00	2.00	62.14	5.01	0.8998	2,796
1949	1,828.00	50.00	2.00	40.22	9.24	0.8152	1,639
1950	2,803.00	50.00	2.00	61.67	9.64	0.8072	2,489
1951	3,740.95	50.00	2.00	82.30	10.03	0.7994	3,290
1952	86,177.64	50.00	2.00	1,895.91	10.43	0.7914	75,021
1953	30,620.54	50.00	2.00	673.65	10.83	0.7834	26,387
1954	5,696.93	50.00	2.00	125.33	11.23	0.7754	4,859
1955	2,671.16	50.00	2.00	58.77	11.63	0.7674	2,255
1956	364,156.37	50.00	2.00	8,011.44	12.03	0.7594	304,194
1957	221,938.16	50.00	2.00	4,882.64	12.44	0.7512	183,392
1959	23,859.61	50.00	2.00	524.91	13.25	0.7350	19,290
1960	584,266.96	50.00	2.00	12,853.87	13.67	0.7266	466,981
1961	29,656.90	50.00	2.00	652.45	14.08	0.7184	23,436
1962	151,611.00	50.00	2.00	3,335.44	14.49	0.7102	118,442
1963	3,175.83	50.00	2.00	69.87	14.91	0.7018	2,452
1964	17,111.09	50.00	2.00	376.44	15.33	0.6934	13,051
1965	1,347.47	50.00	2.00	29.64	15.75	0.6850	1,015
1966	250.85	50.00	2.00	5.52	16.18	0.6764	187
1967	9,672.25	50.00	2.00	212.79	16.60	0.6680	7,107
1968	18,144.78	50.00	2.00	399.19	17.03	0.6594	13,161
1969	10,843.83	50.00	2.00	238.56	17.46	0.6508	7,763
1970	5,989.67	50.00	2.00	131.77	17.90	0.6420	4,230
1971	6,295.52	50.00	2.00	138.50	18.33	0.6334	4,386
1972	4,096.95	50.00	2.00	90.13	18.77	0.6246	2,815
1973	18,961.97	50.00	2.00	417.16	19.21	0.6158	12,844
1975	1,511.02	50.00	2.00	33.24	20.10	0.5980	994
1976	2,129.99	50.00	2.00	46.86	20.55	0.5890	1,380
1978	1,191.09	50.00	2.00	26.20	21.46	0.5708	748
1979	347,031.40	50.00	2.00	7,634.69	21.92	0.5616	214,382
1980	0.10	50.00				0.5522	
1982	2,964.16	50.00	2.00	65.21	23.32	0.5336	1,740
1983	9,749.47	50.00	2.00	214.49	23.80	0.5240	5,620
1984	5,127.29	50.00	2.00	112.80	24.27	0.5146	2,902
1985	5,858.52	50.00	2.00	128.89	24.76	0.5048	3,253

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -10							
1987	0.41	50.00	2.00	0.01	25.73	0.4854	
1988	3,065.21	50.00	2.00	67.43	26.23	0.4754	1,603
1989	14,214.20	50.00	2.00	312.71	26.72	0.4656	7,280
1990	46,840.87	50.00	2.00	1,030.50	27.23	0.4554	23,464
1991	15,118.00	50.00	2.00	332.60	27.74	0.4452	7,404
1992	4,556.38	50.00	2.00	100.24	28.25	0.4350	2,180
1993	47,925.17	50.00	2.00	1,054.35	28.77	0.4246	22,384
1994	141,351.23	50.00	2.00	3,109.73	29.29	0.4142	64,402
1995	10,107.32	50.00	2.00	222.36	29.82	0.4036	4,487
1996	215,091.94	50.00	2.00	4,732.02	30.36	0.3928	92,937
1997	337,906.98	50.00	2.00	7,433.95	30.90	0.3820	141,989
1998	484,666.67	50.00	2.00	10,662.67	31.45	0.3710	197,792
1999	141,891.32	50.00	2.00	3,121.61	32.00	0.3600	56,189
2000	10,086.49	50.00	2.00	221.90	32.56	0.3488	3,870
2001	43,370.65	50.00	2.00	954.15	33.13	0.3374	16,097
2002	43,530.88	50.00	2.00	957.68	33.71	0.3258	15,601
2003	545,876.58	50.00	2.00	12,009.28	34.29	0.3142	188,666
2004	1,675,114.25	50.00	2.00	36,852.51	34.89	0.3022	556,841
2005	238,805.16	50.00	2.00	5,253.71	35.49	0.2902	76,231
2006	237,043.65	50.00	2.00	5,214.96	36.10	0.2780	72,488
2007	4,641,658.23	50.00	2.00	102,116.48	36.72	0.2656	1,356,107
2008	305,965.05	50.00	2.00	6,731.23	37.35	0.2530	85,150
2009	867,168.87	50.00	2.00	19,077.72	37.99	0.2402	229,123
2010	614,871.28	50.00	2.00	13,527.17	38.64	0.2272	153,669
2011	1,929,197.65	50.00	2.00	42,442.35	39.30	0.2140	454,133
2012	1,215,466.00	50.00	2.00	26,740.25	39.98	0.2004	267,937
2013	440,407.43	50.00	2.00	9,688.96	40.67	0.1866	90,398
2014	772,695.37	50.00	2.00	16,999.30	41.37	0.1726	146,704
2015	627,760.66	50.00	2.00	13,810.73	42.09	0.1582	109,243
2016	7,945,544.31	50.00	2.00	174,801.97	42.83	0.1434	1,253,330
2017	610,716.97	50.00	2.00	13,435.77	43.58	0.1284	86,258
2018	1,953,423.68	50.00	2.00	42,975.32	44.35	0.1130	242,811
2019	1,611,171.35	50.00	2.00	35,445.77	45.15	0.0970	171,912
2020	483,798.63	50.00	2.00	10,643.57	45.96	0.0808	43,000
2021	2,009,996.38	50.00	2.00	44,219.92	46.80	0.0640	141,504
2022	2,795,596.84	50.00	2.00	61,503.13	47.67	0.0466	143,302
2023	6,219,429.54	50.00	2.00	136,827.45	48.57	0.0286	195,663
2024	357,146.26	50.00	2.00	7,857.22	49.51	0.0098	3,850
	41,655,555.29			916,397.79			8,274,989

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R1.5							
NET SALVAGE PERCENT.. -70							
1903	110.98	70.00	1.43	2.70	5.80	0.9171	173
1904	242.00	70.00	1.43	5.88	6.02	0.9140	376
1905	1,362.76	70.00	1.43	33.13	6.25	0.9107	2,110
1907	359.92	70.00	1.43	8.75	6.70	0.9043	553
1908	24.00	70.00	1.43	0.58	6.94	0.9009	37
1909	1,619.79	70.00	1.43	39.38	7.18	0.8974	2,471
1911	65.00	70.00	1.43	1.58	7.67	0.8904	98
1912	41.00	70.00	1.43	1.00	7.92	0.8869	62
1913	1,614.85	70.00	1.43	39.26	8.18	0.8831	2,424
1914	115.00	70.00	1.43	2.80	8.44	0.8794	172
1915	160.92	70.00	1.43	3.91	8.70	0.8757	240
1916	2,494.14	70.00	1.43	60.63	8.97	0.8719	3,697
1921	2.15	70.00	1.43	0.05	10.36	0.8520	3
1922	72,217.37	70.00	1.43	1,755.60	10.65	0.8479	104,091
1923	3,966.17	70.00	1.43	96.42	10.94	0.8437	5,689
1924	2,363.37	70.00	1.43	57.45	11.23	0.8396	3,373
1925	11,986.10	70.00	1.43	291.38	11.53	0.8353	17,020
1926	151,890.78	70.00	1.43	3,692.46	11.83	0.8310	214,576
1927	433,718.56	70.00	1.43	10,543.70	12.13	0.8267	609,551
1928	183,313.81	70.00	1.43	4,456.36	12.44	0.8223	256,253
1929	53,370.38	70.00	1.43	1,297.43	12.75	0.8179	74,204
1930	398,707.20	70.00	1.43	9,692.57	13.06	0.8134	551,345
1931	463,008.23	70.00	1.43	11,255.73	13.38	0.8089	636,665
1932	62,354.73	70.00	1.43	1,515.84	13.70	0.8043	85,257
1933	9,274.98	70.00	1.43	225.47	14.03	0.7996	12,607
1934	4,295.72	70.00	1.43	104.43	14.36	0.7949	5,805
1935	12,661.21	70.00	1.43	307.79	14.70	0.7900	17,004
1936	71,779.95	70.00	1.43	1,744.97	15.04	0.7851	95,807
1937	294,756.31	70.00	1.43	7,165.53	15.38	0.7803	390,992
1938	17,070.45	70.00	1.43	414.98	15.74	0.7751	22,494
1939	304,979.65	70.00	1.43	7,414.06	16.09	0.7701	399,291
1940	57,375.74	70.00	1.43	1,394.80	16.46	0.7649	74,603
1941	136,828.29	70.00	1.43	3,326.30	16.83	0.7596	176,682
1942	84,500.26	70.00	1.43	2,054.20	17.21	0.7541	108,333
1943	26,406.42	70.00	1.43	641.94	17.59	0.7487	33,610
1944	20,983.15	70.00	1.43	510.10	17.98	0.7431	26,509
1945	48,375.71	70.00	1.43	1,176.01	18.38	0.7374	60,645
1946	319,814.95	70.00	1.43	7,774.70	18.78	0.7317	397,820
1947	482,752.06	70.00	1.43	11,735.70	19.19	0.7259	595,698
1948	319,904.70	70.00	1.43	7,776.88	19.61	0.7199	391,487
1949	746,884.16	70.00	1.43	18,156.75	20.03	0.7139	906,390
1950	1,910,648.83	70.00	1.43	46,447.87	20.47	0.7076	2,298,260

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R1.5							
NET SALVAGE PERCENT.. -70							
1951	6,229,923.62	70.00	1.43	151,449.44	20.90	0.7014	7,428,754
1952	1,862,952.19	70.00	1.43	45,288.37	21.35	0.6950	2,201,078
1953	1,689,037.29	70.00	1.43	41,060.50	21.81	0.6884	1,976,733
1954	2,377,579.59	70.00	1.43	57,798.96	22.27	0.6819	2,756,000
1955	3,008,381.73	70.00	1.43	73,133.76	22.74	0.6751	3,452,834
1956	4,085,297.91	70.00	1.43	99,313.59	23.22	0.6683	4,641,278
1957	4,730,376.15	70.00	1.43	114,995.44	23.70	0.6614	5,318,982
1958	6,067,335.21	70.00	1.43	147,496.92	24.19	0.6544	6,750,099
1959	5,958,249.76	70.00	1.43	144,845.05	24.69	0.6473	6,556,416
1960	5,788,585.43	70.00	1.43	140,720.51	25.20	0.6400	6,297,981
1961	8,929,700.04	70.00	1.43	217,081.01	25.71	0.6327	9,604,848
1962	7,509,562.70	70.00	1.43	182,557.47	26.24	0.6251	7,980,698
1963	8,239,573.33	70.00	1.43	200,304.03	26.76	0.6177	8,652,434
1964	6,349,392.32	70.00	1.43	154,353.73	27.30	0.6100	6,584,320
1965	5,907,420.73	70.00	1.43	143,609.40	27.84	0.6023	6,048,567
1966	7,727,422.69	70.00	1.43	187,853.65	28.40	0.5943	7,806,961
1967	7,292,848.11	70.00	1.43	177,289.14	28.95	0.5864	7,270,466
1968	6,845,038.89	70.00	1.43	166,402.90	29.52	0.5783	6,729,310
1969	7,883,596.71	70.00	1.43	191,650.24	30.09	0.5701	7,641,082
1970	5,141,573.52	70.00	1.43	124,991.65	30.67	0.5619	4,911,036
1971	7,938,306.87	70.00	1.43	192,980.24	31.26	0.5534	7,468,605
1972	4,071,851.79	70.00	1.43	98,986.72	31.85	0.5450	3,772,571
1973	3,787,675.85	70.00	1.43	92,078.40	32.45	0.5364	3,454,099
1974	3,381,303.37	70.00	1.43	82,199.48	33.05	0.5279	3,034,253
1975	4,075,697.06	70.00	1.43	99,080.20	33.67	0.5190	3,595,988
1976	3,286,287.58	70.00	1.43	79,889.65	34.28	0.5103	2,850,831
1977	2,691,280.40	70.00	1.43	65,425.03	34.91	0.5013	2,293,490
1978	3,905,160.98	70.00	1.43	94,934.46	35.54	0.4923	3,268,202
1979	3,055,045.22	70.00	1.43	74,268.15	36.18	0.4831	2,509,225
1980	1,743,709.91	70.00	1.43	42,389.59	36.82	0.4740	1,405,081
1981	4,056,616.76	70.00	1.43	98,616.35	37.47	0.4647	3,204,756
1982	4,709,972.95	70.00	1.43	114,499.44	38.13	0.4553	3,645,486
1983	1,794,807.48	70.00	1.43	43,631.77	38.79	0.4459	1,360,396
1984	2,017,284.88	70.00	1.43	49,040.20	39.45	0.4364	1,496,686
1985	4,048,297.68	70.00	1.43	98,414.12	40.12	0.4269	2,937,696
1986	5,746,866.25	70.00	1.43	139,706.32	40.80	0.4171	4,075,321
1987	4,853,432.04	70.00	1.43	117,986.93	41.48	0.4074	3,361,637
1988	6,476,160.76	70.00	1.43	157,435.47	42.17	0.3976	4,377,036
1989	5,809,497.71	70.00	1.43	141,228.89	42.86	0.3877	3,829,081
1990	6,121,227.51	70.00	1.43	148,807.04	43.56	0.3777	3,930,483
1991	7,914,708.20	70.00	1.43	192,406.56	44.26	0.3677	4,947,539
1992	17,169,634.68	70.00	1.43	417,393.82	44.97	0.3576	10,436,889

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R1.5							
NET SALVAGE PERCENT.. -70							
1993	6,732,114.58	70.00	1.43	163,657.71	45.68	0.3474	3,976,196
1994	8,594,965.51	70.00	1.43	208,943.61	46.40	0.3371	4,926,101
1995	8,220,487.39	70.00	1.43	199,840.05	47.12	0.3269	4,567,812
1996	10,270,744.00	70.00	1.43	249,681.79	47.84	0.3166	5,527,396
1997	9,739,391.00	70.00	1.43	236,764.60	48.57	0.3061	5,068,749
1998	7,701,751.55	70.00	1.43	187,229.58	49.30	0.2957	3,871,724
1999	5,972,085.49	70.00	1.43	145,181.40	50.04	0.2851	2,894,897
2000	7,155,974.75	70.00	1.43	173,961.75	50.78	0.2746	3,340,187
2001	9,087,730.27	70.00	1.43	220,922.72	51.53	0.2639	4,076,410
2002	7,009,479.41	70.00	1.43	170,400.44	52.27	0.2533	3,018,233
2003	4,568,654.40	70.00	1.43	111,063.99	53.02	0.2426	1,883,971
2004	6,771,598.94	70.00	1.43	164,617.57	53.78	0.2317	2,667,380
2005	7,742,352.82	70.00	1.43	188,216.60	54.54	0.2209	2,906,959
2006	10,981,658.32	70.00	1.43	266,964.11	55.30	0.2100	3,920,452
2007	7,388,080.67	70.00	1.43	179,604.24	56.06	0.1991	2,501,146
2008	9,530,150.34	70.00	1.43	231,677.95	56.83	0.1881	3,048,104
2009	10,274,012.87	70.00	1.43	249,761.25	57.61	0.1770	3,091,450
2010	8,812,262.46	70.00	1.43	214,226.10	58.38	0.1660	2,486,820
2011	10,157,462.70	70.00	1.43	246,927.92	59.16	0.1549	2,674,074
2012	11,711,810.34	70.00	1.43	284,714.11	59.94	0.1437	2,861,277
2013	10,644,269.43	70.00	1.43	258,762.19	60.73	0.1324	2,396,355
2014	16,631,126.23	70.00	1.43	404,302.68	61.52	0.1211	3,424,981
2015	5,613,275.26	70.00	1.43	136,458.72	62.31	0.1099	1,048,347
2016	4,484,854.88	70.00	1.43	109,026.82	63.10	0.0986	751,523
2017	18,254,506.32	70.00	1.43	443,767.05	63.90	0.0871	2,704,186
2018	4,966,926.45	70.00	1.43	120,745.98	64.71	0.0756	638,096
2019	17,206,917.65	70.00	1.43	418,300.17	65.51	0.0641	1,876,208
2020	29,742,453.19	70.00	1.43	723,039.04	66.32	0.0526	2,658,053
2021	53,195,412.60	70.00	1.43	1,293,180.48	67.13	0.0410	3,707,720
2022	31,610,668.97	70.00	1.43	768,455.36	67.95	0.0293	1,573,990
2023	31,824,337.88	70.00	1.43	773,649.65	68.77	0.0176	950,561
2024	26,537,400.81	70.00	1.43	645,124.21	69.59	0.0059	264,366
648,127,993.08				15,755,991.50		301,753,429	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.43

SPIRE MISSOURI, INC.

ACCOUNT 376.21 MAINS - CAST IRON - EAST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5							
PROBABLE RETIREMENT YEAR.. 12-2028							
NET SALVAGE PERCENT.. -150							
1904	7,193.44	69.85	1.43	257.17	3.42	0.9510	17,103
1905	30,790.10	69.82	1.43	1,100.75	3.45	0.9506	73,172
1906	2,117,160.62	69.78	1.43	75,688.49	3.49	0.9500	5,028,204
1907	36,716.28	69.75	1.43	1,312.61	3.52	0.9495	87,158
1908	256,666.78	69.70	1.43	9,175.84	3.55	0.9491	608,987
1909	250,542.74	69.66	1.44	9,019.54	3.57	0.9488	594,256
1910	14,492.63	69.60	1.44	521.73	3.60	0.9483	34,358
1911	51,521.51	69.55	1.44	1,854.77	3.62	0.9480	122,100
1912	86,013.95	69.49	1.44	3,096.50	3.64	0.9476	203,771
1913	26,382.46	69.42	1.44	949.77	3.66	0.9473	62,479
1914	177,354.18	69.35	1.44	6,384.75	3.68	0.9469	419,859
1915	17,416.14	69.27	1.44	626.98	3.70	0.9466	41,215
1916	26,689.93	69.18	1.45	967.51	3.72	0.9462	63,137
1917	57,703.41	69.09	1.45	2,091.75	3.73	0.9460	136,470
1918	2,439.75	68.99	1.45	88.44	3.75	0.9456	5,768
1919	4,093.71	68.89	1.45	148.40	3.76	0.9454	9,676
1920	2,289.62	68.78	1.45	83.00	3.78	0.9450	5,409
1921	5,576.42	68.66	1.46	203.54	3.79	0.9448	13,172
1922	95,529.25	68.53	1.46	3,486.82	3.80	0.9446	225,580
1923	24,950.45	68.40	1.46	910.69	3.82	0.9442	58,892
1924	104,518.60	68.26	1.46	3,814.93	3.83	0.9439	246,635
1925	1,804,175.79	68.11	1.47	66,303.46	3.84	0.9436	4,256,141
1926	72,465.65	67.95	1.47	2,663.11	3.85	0.9433	170,899
1927	142,254.59	67.79	1.48	5,263.42	3.86	0.9431	335,387
1928	34,214.67	67.62	1.48	1,265.94	3.87	0.9428	80,641
1929	96,455.61	67.43	1.48	3,568.86	3.88	0.9425	227,264
1930	50,179.11	67.24	1.49	1,869.17	3.89	0.9422	118,191
1931	24,813.61	67.04	1.49	924.31	3.90	0.9418	58,426
1932	7,968.69	66.84	1.50	298.83	3.91	0.9415	18,756
1933	13,421.72	66.62	1.50	503.31	3.91	0.9413	31,585
1934	19,448.30	66.39	1.51	734.17	3.92	0.9410	45,750
1935	8,763.78	66.15	1.51	330.83	3.93	0.9406	20,608
1936	19,903.38	65.91	1.52	756.33	3.94	0.9402	46,784
1937	6,138.60	65.65	1.52	233.27	3.94	0.9400	14,425
1938	0.32	65.38	1.53	0.01	3.95	0.9396	1
1939	1,238.02	65.11	1.54	47.66	3.96	0.9392	2,907
1941	0.09	64.52				0.9385	
1942	5,372.11	64.21	1.56	209.51	3.98	0.9380	12,598
1943	4,099.00	63.89	1.57	160.89	3.98	0.9377	9,609
1944	63.41	63.57	1.57	2.49	3.99	0.9372	149
1945	24,987.01	63.23	1.58	986.99	3.99	0.9369	58,526

SPIRE MISSOURI, INC.

ACCOUNT 376.21 MAINS - CAST IRON - EAST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5							
PROBABLE RETIREMENT YEAR.. 12-2028							
NET SALVAGE PERCENT.. -150							
1946	23,417.22	62.87	1.59	930.83	4.00	0.9364	54,819
1947	76,393.26	62.51	1.60	3,055.73	4.01	0.9359	178,732
1948	40,829.11	62.14	1.61	1,643.37	4.01	0.9355	95,486
1949	2,460.65	61.76	1.62	99.66	4.02	0.9349	5,751
1950	290,643.97	61.36	1.63	11,843.74	4.02	0.9345	679,010
1951	437,581.00	60.96	1.64	17,940.82	4.03	0.9339	1,021,631
1952	200,806.13	60.54	1.65	8,283.25	4.03	0.9334	468,596
1953	65,944.84	60.11	1.66	2,736.71	4.04	0.9328	153,782
1954	51,454.34	59.67	1.68	2,161.08	4.04	0.9323	119,926
1955	52,374.94	59.22	1.69	2,212.84	4.05	0.9316	121,983
1958	23,880.71	57.80	1.73	1,032.84	4.06	0.9298	55,508
1959	28,672.34	57.30	1.75	1,254.41	4.06	0.9291	66,602
1961	59,725.12	56.27	1.78	2,657.77	4.07	0.9277	138,513
1962	7,191.24	55.74	1.79	321.81	4.08	0.9268	16,662
1963	5,835.92	55.20	1.81	264.08	4.08	0.9261	13,511
1964	227.63	54.64	1.83	10.41	4.08	0.9253	527
1965	4,765.34	54.08	1.85	220.40	4.09	0.9244	11,012
1966	7,516.77	53.50	1.87	351.41	4.09	0.9236	17,355
1967	5,051.49	52.91	1.89	238.68	4.09	0.9227	11,653
1968	8,485.29	52.31	1.91	405.17	4.10	0.9216	19,551
1969	967.08	51.70	1.93	46.66	4.10	0.9207	2,226
1970	482.26	51.08	1.96	23.63	4.10	0.9197	1,109
1971	0.86	50.45	1.98	0.04	4.11	0.9185	2
1972	6.81	49.80	2.01	0.34	4.11	0.9175	16
1974	39.00	48.48	2.06	2.01	4.12	0.9150	89
1975	0.43	47.81	2.09	0.02	4.12	0.9138	1
1976	20.00	47.12	2.12	1.06	4.12	0.9126	46
1977	9.00	46.42	2.15	0.48	4.13	0.9110	20
1978	37.00	45.71	2.19	2.03	4.13	0.9097	84
1981	43.00	43.53	2.30	2.47	4.14	0.9049	97
1982	7.00	42.78	2.34	0.41	4.14	0.9032	16
2012	385,973.11	16.55	6.04	58,281.94	4.22	0.7450	718,894
2013	1,035,614.87	15.58	6.42	166,216.19	4.22	0.7291	1,887,771
2014	757,490.30	14.61	6.84	129,530.84	4.22	0.7112	1,346,742
2015	1,591,706.70	13.64	7.33	291,680.25	4.23	0.6899	2,745,217
2016	1,951,152.95	12.66	7.90	385,352.71	4.23	0.6659	3,248,084
2017	1,890,129.46	11.68	8.56	404,487.70	4.23	0.6378	3,014,000
2018	4,122,653.41	10.69	9.35	963,670.23	4.23	0.6043	6,228,299
2019	7,473,893.33	9.71	10.30	1,924,527.53	4.23	0.5644	10,545,103
2020	2,367,663.57	8.72	11.47	678,927.53	4.24	0.5138	3,041,027
2021	281,211.17	7.73	12.94	90,971.81	4.24	0.4515	317,410

SPIRE MISSOURI, INC.

ACCOUNT 376.21 MAINS - CAST IRON - EAST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5							
PROBABLE RETIREMENT YEAR.. 12-2028							
NET SALVAGE PERCENT.. -150							
2022	614,865.85	6.74	14.84	228,115.23	4.24	0.3709	570,165
2023	126,056.00	5.74	17.42	54,897.39	4.24	0.2613	82,352
2024	13,810.62	4.74	21.10	7,285.10	4.24	0.1055	3,642
	29,739,096.52			5,649,595.15			50,569,070
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 19.00							

SPIRE MISSOURI, INC.

ACCOUNT 376.22 MAINS - CAST IRON - WEST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5							
PROBABLE RETIREMENT YEAR.. 12-2030							
NET SALVAGE PERCENT.. -150							
1922	261,873.19	68.78	1.45	9,492.90	5.30	0.9229	604,233
1923	12,561.53	68.66	1.46	458.50	5.33	0.9224	28,966
1924	75,202.14	68.53	1.46	2,744.88	5.35	0.9219	173,328
1925	53,109.07	68.40	1.46	1,938.48	5.37	0.9215	122,349
1926	31,303.62	68.26	1.46	1,142.58	5.40	0.9209	72,068
1927	42,378.15	68.11	1.47	1,557.40	5.42	0.9204	97,514
1928	24,641.58	67.95	1.47	905.58	5.44	0.9199	56,672
1929	45,402.13	67.79	1.48	1,679.88	5.46	0.9195	104,364
1930	46,062.41	67.62	1.48	1,704.31	5.48	0.9190	105,824
1931	19,824.76	67.43	1.48	733.52	5.50	0.9184	45,519
1932	1,642.16	67.24	1.49	61.17	5.51	0.9181	3,769
1933	6,873.48	67.04	1.49	256.04	5.53	0.9175	15,766
1934	3,858.73	66.84	1.50	144.70	5.55	0.9170	8,846
1935	11,046.03	66.62	1.50	414.23	5.56	0.9165	25,310
1936	12,835.37	66.39	1.51	484.54	5.58	0.9160	29,391
1937	20,752.21	66.15	1.51	783.40	5.59	0.9155	47,497
1938	14,340.44	65.91	1.52	544.94	5.61	0.9149	32,799
1939	115,232.54	65.65	1.52	4,378.84	5.62	0.9144	263,419
1940	7,367.98	65.38	1.53	281.83	5.64	0.9137	16,831
1941	11,380.03	65.11	1.54	438.13	5.65	0.9132	25,981
1942	3,054.23	64.82	1.54	117.59	5.66	0.9127	6,969
1943	82.47	64.52	1.55	3.20	5.68	0.9120	188
1944	1,463.03	64.21	1.56	57.06	5.69	0.9114	3,333
1945	4,827.14	63.89	1.57	189.47	5.70	0.9108	10,991
1946	25,341.11	63.57	1.57	994.64	5.71	0.9102	57,662
1947	4,807.36	63.23	1.58	189.89	5.72	0.9095	10,931
1948	23,103.54	62.87	1.59	918.37	5.74	0.9087	52,485
1949	17,882.36	62.51	1.60	715.29	5.75	0.9080	40,593
1950	150.68	62.14	1.61	6.06	5.76	0.9073	342
1951	34,164.02	61.76	1.62	1,383.64	5.77	0.9066	77,430
1952	10,401.47	61.36	1.63	423.86	5.78	0.9058	23,554
1953	74,922.93	60.96	1.64	3,071.84	5.79	0.9050	169,517
1954	7,404.83	60.54	1.65	305.45	5.80	0.9042	16,739
1955	14,234.70	60.11	1.66	590.74	5.81	0.9033	32,147
1956	2,122.34	59.67	1.68	89.14	5.82	0.9025	4,788
1957	3,991.71	59.22	1.69	168.65	5.83	0.9016	8,997
1958	130.17	58.76	1.70	5.53	5.84	0.9006	293
1962	12,439.45	56.79	1.76	547.34	5.87	0.8966	27,884
1963	3,546.16	56.27	1.78	157.80	5.88	0.8955	7,939
1964	16,776.79	55.74	1.79	750.76	5.89	0.8943	37,510
1965	2,077.83	55.20	1.81	94.02	5.90	0.8931	4,639

SPIRE MISSOURI, INC.

ACCOUNT 376.22 MAINS - CAST IRON - WEST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 70-S0.5							
PROBABLE RETIREMENT YEAR.. 12-2030							
NET SALVAGE PERCENT.. -150							
1992	163.18	36.45	2.74	11.18	6.08	0.8332	340
1993	1,684,602.62	35.62	2.81	118,343.33	6.08	0.8293	3,492,644
1994	942,566.17	34.78	2.88	67,864.76	6.09	0.8249	1,943,807
1995	1,389,276.26	33.94	2.95	102,459.12	6.09	0.8206	2,849,996
1996	723,588.47	33.08	3.02	54,630.93	6.10	0.8156	1,475,397
1997	1,021,832.06	32.22	3.10	79,191.98	6.11	0.8104	2,070,155
1998	1,118,576.72	31.35	3.19	89,206.49	6.11	0.8051	2,251,415
1999	1,193,319.19	30.47	3.28	97,852.17	6.12	0.7992	2,384,103
2000	1,257,604.48	29.58	3.38	106,267.58	6.12	0.7931	2,493,515
2001	1,073,562.59	28.69	3.49	93,668.34	6.13	0.7863	2,110,463
2002	1,502,946.31	27.79	3.60	135,265.17	6.13	0.7794	2,928,566
2003	1,505,172.77	26.89	3.72	139,981.07	6.14	0.7717	2,903,704
2004	1,177,714.64	25.97	3.85	113,355.03	6.14	0.7636	2,248,169
2005	1,145,378.87	25.06	3.99	114,251.54	6.15	0.7546	2,160,729
2006	1,119,417.36	24.13	4.14	115,859.70	6.15	0.7451	2,085,279
2007	1,545,669.61	23.20	4.31	166,545.90	6.16	0.7345	2,838,159
2008	1,468,336.27	22.27	4.49	164,820.75	6.16	0.7234	2,655,449
2009	1,445,794.40	21.33	4.69	169,519.39	6.17	0.7107	2,568,960
2010	2,389,649.39	20.38	4.91	293,329.46	6.17	0.6973	4,165,458
2011	1,913,472.75	19.43	5.15	246,359.62	6.18	0.6819	3,262,184
2012	1,583,745.17	18.47	5.41	214,201.53	6.18	0.6654	2,634,560
2013	1,170,352.86	17.52	5.71	167,067.87	6.19	0.6467	1,892,139
2014	979,696.30	16.55	6.04	147,934.14	6.19	0.6260	1,533,176
2015	1,418,202.57	15.58	6.42	227,621.51	6.20	0.6021	2,134,572
2016	2,076,022.77	14.61	6.84	354,999.89	6.20	0.5756	2,987,552
2017	1,409,616.94	13.64	7.33	258,312.30	6.20	0.5455	1,922,189
2018	296,621.26	12.66	7.90	58,582.70	6.21	0.5095	377,806
2019	185,188.33	11.68	8.56	39,630.30	6.21	0.4683	216,818
2020	131,629.08	10.69	9.35	30,768.30	6.22	0.4182	137,602
2021	88,393.10	9.71	10.30	22,761.22	6.22	0.3594	79,426
2022	5,534.56	8.72	11.47	1,587.04	6.23	0.2856	3,951
2023	39,833.74	7.73	12.94	12,886.21	6.23	0.1941	19,324
2024	24,334.14	6.74	14.84	9,027.97	6.24	0.0742	4,513
	36,108,426.80			4,055,090.68			65,307,497

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 11.23

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -50							
1953	799.60	60.00	1.67	20.03	16.81	0.7198	863
1961	0.02	60.00				0.6605	
1962	139.42	60.00	1.67	3.49	20.84	0.6527	136
1963	3.00	60.00	1.67	0.08	21.31	0.6448	3
1964	7,528.66	60.00	1.67	188.59	21.79	0.6368	7,192
1968	937.81	60.00	1.67	23.49	23.77	0.6038	849
1969	2,186.11	60.00	1.67	54.76	24.28	0.5953	1,952
1970	1,223.24	60.00	1.67	30.64	24.79	0.5868	1,077
1971	8,930.27	60.00	1.67	223.70	25.32	0.5780	7,743
1972	586,144.18	60.00	1.67	14,682.91	25.84	0.5693	500,564
1973	1,470,463.04	60.00	1.67	36,835.10	26.37	0.5605	1,236,292
1974	1,959,810.57	60.00	1.67	49,093.25	26.91	0.5515	1,621,253
1975	2,129,926.55	60.00	1.67	53,354.66	27.46	0.5423	1,732,685
1976	2,425,176.18	60.00	1.67	60,750.66	28.01	0.5332	1,939,547
1977	2,484,068.53	60.00	1.67	62,225.92	28.56	0.5240	1,952,478
1978	3,338,207.33	60.00	1.67	83,622.09	29.12	0.5147	2,577,113
1979	3,141,373.90	60.00	1.67	78,691.42	29.69	0.5052	2,380,392
1980	2,485,457.20	60.00	1.67	62,260.70	30.26	0.4957	1,847,950
1981	2,684,670.87	60.00	1.67	67,251.01	30.84	0.4860	1,957,125
1982	2,227,636.89	60.00	1.67	55,802.30	31.42	0.4763	1,591,635
1983	2,325,332.41	60.00	1.67	58,249.58	32.01	0.4665	1,627,151
1984	3,609,063.83	60.00	1.67	90,407.05	32.61	0.4565	2,471,306
1985	4,719,874.61	60.00	1.67	118,232.86	33.21	0.4465	3,161,136
1986	5,775,514.59	60.00	1.67	144,676.64	33.81	0.4365	3,781,518
1987	7,118,317.38	60.00	1.67	178,313.85	34.43	0.4262	4,550,420
1988	7,350,603.48	60.00	1.67	184,132.62	35.04	0.4160	4,586,777
1989	8,586,367.04	60.00	1.67	215,088.49	35.66	0.4057	5,224,847
1990	8,809,254.21	60.00	1.67	220,671.82	36.29	0.3952	5,221,729
1991	10,131,594.15	60.00	1.67	253,796.43	36.92	0.3847	5,845,980
1992	8,477,144.71	60.00	1.67	212,352.47	37.55	0.3742	4,757,840
1993	16,341,294.46	60.00	1.67	409,349.43	38.19	0.3635	8,910,091
1994	17,439,157.09	60.00	1.67	436,850.89	38.84	0.3527	9,225,401
1995	18,816,718.30	60.00	1.67	471,358.79	39.49	0.3418	9,648,178
1996	15,736,908.64	60.00	1.67	394,209.56	40.14	0.3310	7,813,375
1997	17,373,230.88	60.00	1.67	435,199.43	40.79	0.3202	8,343,581
1998	15,000,912.15	60.00	1.67	375,772.85	41.45	0.3092	6,956,748
1999	15,915,529.77	60.00	1.67	398,684.02	42.12	0.2980	7,114,242
2000	18,710,662.35	60.00	1.67	468,702.09	42.78	0.2870	8,054,940
2001	18,857,054.57	60.00	1.67	472,369.22	43.45	0.2758	7,802,012
2002	13,545,784.80	60.00	1.67	339,321.91	44.12	0.2647	5,377,744
2003	18,275,675.94	60.00	1.67	457,805.68	44.80	0.2533	6,944,665
2004	18,498,293.36	60.00	1.67	463,382.25	45.48	0.2420	6,714,880

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R1							
NET SALVAGE PERCENT.. -50							
2005	22,423,470.86	60.00	1.67	561,707.95	46.16	0.2307	7,758,633
2006	20,904,220.63	60.00	1.67	523,650.73	46.84	0.2193	6,877,384
2007	18,162,380.68	60.00	1.67	454,967.64	47.52	0.2080	5,666,663
2008	15,576,933.32	60.00	1.67	390,202.18	48.21	0.1965	4,591,301
2009	30,078,160.74	60.00	1.67	753,457.93	48.90	0.1850	8,346,690
2010	23,798,536.04	60.00	1.67	596,153.33	49.60	0.1733	6,187,500
2011	28,787,580.55	60.00	1.67	721,128.89	50.29	0.1618	6,988,041
2012	13,161,620.66	60.00	1.67	329,698.60	50.99	0.1502	2,964,721
2013	41,151,306.30	60.00	1.67	1,030,840.22	51.69	0.1385	8,549,184
2014	51,264,973.26	60.00	1.67	1,284,187.58	52.40	0.1267	9,740,601
2015	84,561,032.86	60.00	1.67	2,118,253.87	53.10	0.1150	14,586,778
2016	81,154,451.97	60.00	1.67	2,032,919.02	53.81	0.1032	12,559,057
2017	113,994,525.20	60.00	1.67	2,855,562.86	54.53	0.0912	15,589,321
2018	159,394,587.96	60.00	1.67	3,992,834.43	55.25	0.0792	18,928,904
2019	166,165,026.77	60.00	1.67	4,162,433.92	55.97	0.0672	16,741,957
2020	129,756,782.26	60.00	1.67	3,250,407.40	56.69	0.0552	10,738,023
2021	161,099,949.87	60.00	1.67	4,035,553.74	57.42	0.0430	10,390,947
2022	149,042,640.92	60.00	1.67	3,733,518.16	58.15	0.0308	6,892,477
2023	146,232,178.25	60.00	1.67	3,663,116.07	58.89	0.0185	4,057,943
2024	175,479,379.48	60.00	1.67	4,395,758.46	59.63	0.0062	1,624,062
	1,928,558,710.67			48,310,395.71			333,271,597
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.51							

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-L0.5							
NET SALVAGE PERCENT.. -40							
1905	41.52	35.00	2.86	1.66	4.12	0.8823	51
1907	72.29	35.00	2.86	2.89	4.37	0.8751	89
1909	294.00	35.00	2.86	11.77	4.63	0.8677	357
1911	926.77	35.00	2.86	37.11	4.89	0.8603	1,116
1912	123.00	35.00	2.86	4.92	5.02	0.8566	148
1923	4,984.96	35.00	2.86	199.60	6.47	0.8151	5,689
1924	450.00	35.00	2.86	18.02	6.59	0.8117	511
1925	1,137.00	35.00	2.86	45.53	6.71	0.8083	1,287
1926	318.22	35.00	2.86	12.74	6.82	0.8051	359
1927	702.00	35.00	2.86	28.11	6.93	0.8020	788
1928	6,023.90	35.00	2.86	241.20	7.04	0.7989	6,737
1929	573.14	35.00	2.86	22.95	7.15	0.7957	638
1930	1,140.47	35.00	2.86	45.66	7.25	0.7929	1,266
1931	13,885.59	35.00	2.86	555.98	7.35	0.7900	15,357
1933	2,123.69	35.00	2.86	85.03	7.56	0.7840	2,331
1934	298.00	35.00	2.86	11.93	7.66	0.7811	326
1935	1,119.82	35.00	2.86	44.84	7.76	0.7783	1,220
1936	1,567.46	35.00	2.86	62.76	7.87	0.7751	1,701
1937	3,241.18	35.00	2.86	129.78	7.97	0.7723	3,504
1938	1.03	35.00	2.86	0.04	8.08	0.7691	1
1939	2,730.31	35.00	2.86	109.32	8.18	0.7663	2,929
1941	540.50	35.00	2.86	21.64	8.41	0.7597	575
1942	1,103.12	35.00	2.86	44.17	8.52	0.7566	1,168
1943	1,853.86	35.00	2.86	74.23	8.64	0.7531	1,955
1944	368.07	35.00	2.86	14.74	8.76	0.7497	386
1945	123.74	35.00	2.86	4.95	8.89	0.7460	129
1946	938.66	35.00	2.86	37.58	9.02	0.7423	975
1947	5,280.22	35.00	2.86	211.42	9.15	0.7386	5,460
1948	4,442.89	35.00	2.86	177.89	9.29	0.7346	4,569
1949	6,973.08	35.00	2.86	279.20	9.43	0.7306	7,132
1950	51,659.17	35.00	2.86	2,068.43	9.57	0.7266	52,548
1951	64,495.35	35.00	2.86	2,582.39	9.72	0.7223	65,218
1952	30,041.38	35.00	2.86	1,202.86	9.87	0.7180	30,198
1953	52,425.31	35.00	2.86	2,099.11	10.02	0.7137	52,383
1954	25,037.24	35.00	2.86	1,002.49	10.18	0.7091	24,857
1955	33,481.59	35.00	2.86	1,340.60	10.34	0.7046	33,026
1956	10,812.40	35.00	2.86	432.93	10.51	0.6997	10,592
1957	53,130.05	35.00	2.86	2,127.33	10.68	0.6949	51,685
1958	13,495.83	35.00	2.86	540.37	10.85	0.6900	13,037
1959	58,913.96	35.00	2.86	2,358.91	11.03	0.6849	56,487
1960	49,141.40	35.00	2.86	1,967.62	11.21	0.6797	46,763
1961	90,241.01	35.00	2.86	3,613.25	11.39	0.6746	85,223

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-L0.5							
NET SALVAGE PERCENT.. -40							
1962	24,850.75	35.00	2.86	995.02	11.58	0.6691	23,280
1963	97,643.76	35.00	2.86	3,909.66	11.77	0.6637	90,730
1964	82,062.19	35.00	2.86	3,285.77	11.96	0.6583	75,629
1965	94,131.76	35.00	2.86	3,769.04	12.16	0.6526	85,999
1966	103,201.10	35.00	2.86	4,132.17	12.36	0.6469	93,459
1967	181,876.90	35.00	2.86	7,282.35	12.57	0.6409	163,181
1968	36,137.64	35.00	2.86	1,446.95	12.78	0.6349	32,119
1969	109,743.92	35.00	2.86	4,394.15	12.99	0.6289	96,619
1970	55,775.70	35.00	2.86	2,233.26	13.21	0.6226	48,614
1971	83,432.23	35.00	2.86	3,340.63	13.43	0.6163	71,986
1972	61,868.86	35.00	2.86	2,477.23	13.65	0.6100	52,836
1973	135,196.57	35.00	2.86	5,413.27	13.88	0.6034	114,214
1974	73,496.03	35.00	2.86	2,942.78	14.11	0.5969	61,414
1975	59,862.82	35.00	2.86	2,396.91	14.35	0.5900	49,447
1976	67,248.56	35.00	2.86	2,692.63	14.59	0.5831	54,901
1977	96,848.87	35.00	2.86	3,877.83	14.83	0.5763	78,138
1978	93,401.43	35.00	2.86	3,739.79	15.08	0.5691	74,422
1979	39,298.21	35.00	2.86	1,573.50	15.33	0.5620	30,920
1980	53,811.52	35.00	2.86	2,154.61	15.59	0.5546	41,779
1981	126,862.51	35.00	2.86	5,079.57	15.85	0.5471	97,176
1982	106,698.12	35.00	2.86	4,272.19	16.11	0.5397	80,620
1983	37,950.81	35.00	2.86	1,519.55	16.38	0.5320	28,266
1984	42,504.37	35.00	2.86	1,701.87	16.65	0.5243	31,198
1985	285,792.96	35.00	2.86	11,443.15	16.93	0.5163	206,573
1986	229,227.27	35.00	2.86	9,178.26	17.21	0.5083	163,120
1987	292,183.10	35.00	2.86	11,699.01	17.50	0.5000	204,528
1988	275,525.14	35.00	2.86	11,032.03	17.79	0.4917	189,670
1989	407,665.27	35.00	2.86	16,322.92	18.08	0.4834	275,909
1990	516,489.81	35.00	2.86	20,680.25	18.38	0.4749	343,364
1991	822,344.46	35.00	2.86	32,926.67	18.68	0.4663	536,831
1992	663,144.26	35.00	2.86	26,552.30	18.99	0.4574	424,679
1993	1,099,693.51	35.00	2.86	44,031.73	19.31	0.4483	690,174
1994	554,659.06	35.00	2.86	22,208.55	19.63	0.4391	341,002
1995	874,501.23	35.00	2.86	35,015.03	19.95	0.4300	526,450
1996	414,511.20	35.00	2.86	16,597.03	20.28	0.4206	244,063
1997	267,153.44	35.00	2.86	10,696.82	20.61	0.4111	153,772
1998	514,115.38	35.00	2.86	20,585.18	20.95	0.4014	288,934
1999	726,499.31	35.00	2.86	29,089.03	21.30	0.3914	398,123
2000	426,995.35	35.00	2.86	17,096.89	21.65	0.3814	228,016
2001	433,531.03	35.00	2.86	17,358.58	22.01	0.3711	225,261
2002	382,116.96	35.00	2.86	15,299.96	22.37	0.3609	193,047
2003	520,550.93	35.00	2.86	20,842.86	22.74	0.3503	255,281

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-L0.5							
NET SALVAGE PERCENT.. -40							
2004	680,669.69	35.00	2.86	27,254.01	23.11	0.3397	323,722
2005	359,353.69	35.00	2.86	14,388.52	23.49	0.3289	165,448
2006	770,531.49	35.00	2.86	30,852.08	23.88	0.3177	342,728
2007	468,279.88	35.00	2.86	18,749.93	24.29	0.3060	200,611
2008	1,047,200.68	35.00	2.86	41,929.92	24.71	0.2940	431,028
2009	655,989.90	35.00	2.86	26,265.84	25.14	0.2817	258,718
2010	1,016,308.79	35.00	2.86	40,693.00	25.59	0.2689	382,543
2011	823,588.62	35.00	2.86	32,976.49	26.07	0.2551	294,183
2012	809,816.31	35.00	2.86	32,425.05	26.56	0.2411	273,391
2013	875,245.11	35.00	2.86	35,044.81	27.08	0.2263	277,283
2014	1,500,800.62	35.00	2.86	60,092.06	27.62	0.2109	443,042
2015	1,041,868.22	35.00	2.86	41,716.40	28.19	0.1946	283,803
2016	900,293.87	35.00	2.86	36,047.77	28.78	0.1777	223,988
2017	613,463.85	35.00	2.86	24,563.09	29.40	0.1600	137,416
2018	364,100.90	35.00	2.86	14,578.60	30.05	0.1414	72,093
2019	402,617.02	35.00	2.86	16,120.79	30.72	0.1223	68,930
2020	49,897.36	35.00	2.86	1,997.89	31.42	0.1023	7,146
2021	2,980,450.86	35.00	2.86	119,337.25	32.15	0.0814	339,777
2022	2,105,367.62	35.00	2.86	84,298.92	32.91	0.0597	175,996
2023	834,864.50	35.00	2.86	33,427.97	33.71	0.0369	43,082
2024	1,567,741.71	35.00	2.86	62,772.38	34.55	0.0129	28,226
	32,035,308.17			1,282,693.70			12,829,669
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00							

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
(1)	(2)	(3)	RATE	AMOUNT	(6)	FACTOR	AMOUNT
			(4)	(5)		(7)	(8)
SURVIVOR CURVE.. IOWA 40-S0.5							
NET SALVAGE PERCENT.. -20							
1912	0.16	40.00				1.0000	
1925	0.34	40.00				1.0000	
1928	0.26	40.00				1.0000	
1930	685.45	40.00				1.0000	823
1931	861.57	40.00				1.0000	1,034
1932	538.64	40.00				1.0000	646
1933	52.94	40.00				1.0000	64
1935	851.00	40.00				1.0000	1,021
1937	197.00	40.00				1.0000	236
1939	117.81	40.00				1.0000	141
1941	0.39	40.00				1.0000	
1942	69.14	40.00				1.0000	83
1944	0.08	40.00				1.0000	
1946	40.00	40.00	2.50	1.20	0.55	0.9863	47
1947	2,924.00	40.00	2.50	87.72	0.90	0.9775	3,430
1949	541.36	40.00	2.50	16.24	1.59	0.9603	624
1950	5,502.51	40.00	2.50	165.08	1.93	0.9518	6,284
1951	1,720.14	40.00	2.50	51.60	2.27	0.9433	1,947
1952	2,688.23	40.00	2.50	80.65	2.61	0.9348	3,015
1953	3,220.90	40.00	2.50	96.63	2.95	0.9263	3,580
1954	67.92	40.00	2.50	2.04	3.28	0.9180	75
1955	604.66	40.00	2.50	18.14	3.62	0.9095	660
1957	21,630.29	40.00	2.50	648.91	4.29	0.8928	23,173
1958	271.97	40.00	2.50	8.16	4.62	0.8845	289
1959	5,376.11	40.00	2.50	161.28	4.96	0.8760	5,651
1960	1,072.38	40.00	2.50	32.17	5.29	0.8678	1,117
1961	1,462.11	40.00	2.50	43.86	5.63	0.8593	1,508
1962	10,936.54	40.00	2.50	328.10	5.97	0.8508	11,165
1963	23,927.08	40.00	2.50	717.81	6.31	0.8423	24,183
1964	34,924.10	40.00	2.50	1,047.72	6.65	0.8338	34,942
1965	12,406.98	40.00	2.50	372.21	7.00	0.8250	12,283
1966	7,708.16	40.00	2.50	231.24	7.34	0.8165	7,552
1967	56,461.60	40.00	2.50	1,693.85	7.69	0.8078	54,728
1968	20,750.65	40.00	2.50	622.52	8.04	0.7990	19,896
1969	20,510.55	40.00	2.50	615.32	8.40	0.7900	19,444
1970	8,742.81	40.00	2.50	262.28	8.75	0.7813	8,196
1971	18,774.38	40.00	2.50	563.23	9.11	0.7723	17,398
1972	15,749.31	40.00	2.50	472.48	9.48	0.7630	14,420
1973	7,033.38	40.00	2.50	211.00	9.84	0.7540	6,364
1974	1,980.07	40.00	2.50	59.40	10.21	0.7448	1,770
1975	11,031.98	40.00	2.50	330.96	10.59	0.7353	9,734
1976	14,144.06	40.00	2.50	424.32	10.97	0.7258	12,318

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP. (6)	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 40-S0.5							
NET SALVAGE PERCENT.. -20							
1977	1,197.18	40.00	2.50	35.92	11.35	0.7163	1,029
1978	7,277.24	40.00	2.50	218.32	11.74	0.7065	6,170
1979	15,518.38	40.00	2.50	465.55	12.13	0.6968	12,975
1980	5,997.51	40.00	2.50	179.93	12.52	0.6870	4,944
1981	13,367.32	40.00	2.50	401.02	12.92	0.6770	10,860
1982	23,743.82	40.00	2.50	712.31	13.33	0.6668	18,997
1983	1,879.40	40.00	2.50	56.38	13.74	0.6565	1,481
1984	15,328.87	40.00	2.50	459.87	14.16	0.6460	11,883
1985	33,515.26	40.00	2.50	1,005.46	14.59	0.6353	25,549
1986	67,286.84	40.00	2.50	2,018.61	15.02	0.6245	50,425
1987	51,547.24	40.00	2.50	1,546.42	15.45	0.6138	37,965
1988	28,709.38	40.00	2.50	861.28	15.90	0.6025	20,757
1989	28,189.67	40.00	2.50	845.69	16.35	0.5913	20,001
1990	69,723.48	40.00	2.50	2,091.70	16.80	0.5800	48,528
1991	57,911.34	40.00	2.50	1,737.34	17.27	0.5683	39,490
1992	47,432.28	40.00	2.50	1,422.97	17.74	0.5565	31,675
1993	309,649.22	40.00	2.50	9,289.48	18.22	0.5445	202,325
1994	120,186.31	40.00	2.50	3,605.59	18.71	0.5323	76,763
1995	198,287.88	40.00	2.50	5,948.64	19.21	0.5198	123,672
1996	599,027.68	40.00	2.50	17,970.83	19.72	0.5070	364,448
1997	322,810.43	40.00	2.50	9,684.31	20.24	0.4940	191,362
1998	225,511.47	40.00	2.50	6,765.34	20.77	0.4808	130,098
1999	234,010.51	40.00	2.50	7,020.32	21.30	0.4675	131,280
2000	531,887.37	40.00	2.50	15,956.62	21.85	0.4538	289,613
2001	489,202.21	40.00	2.50	14,676.07	22.41	0.4398	258,152
2002	79,344.72	40.00	2.50	2,380.34	22.98	0.4255	40,513
2003	136,981.10	40.00	2.50	4,109.43	23.57	0.4108	67,518
2004	109,553.57	40.00	2.50	3,286.61	24.16	0.3960	52,060
2005	4,369.87	40.00	2.50	131.10	24.77	0.3808	1,997
2006	82,391.46	40.00	2.50	2,471.74	25.39	0.3653	36,112
2007	356,807.14	40.00	2.50	10,704.21	26.03	0.3493	149,538
2008	132,855.52	40.00	2.50	3,985.67	26.68	0.3330	53,089
2009	19,679.53	40.00	2.50	590.39	27.34	0.3165	7,474
2010	1,321,008.90	40.00	2.50	39,630.27	28.03	0.2993	474,374
2011	148,941.72	40.00	2.50	4,468.25	28.72	0.2820	50,402
2012	887,597.27	40.00	2.50	26,627.92	29.44	0.2640	281,191
2013	703,948.37	40.00	2.50	21,118.45	30.17	0.2458	207,594
2014	155,638.97	40.00	2.50	4,669.17	30.91	0.2273	42,443
2015	240,369.92	40.00	2.50	7,211.10	31.68	0.2080	59,996
2016	111,695.63	40.00	2.50	3,350.87	32.47	0.1883	25,232
2017	373,642.76	40.00	2.50	11,209.28	33.27	0.1683	75,438
2018	61,091.07	40.00	2.50	1,832.73	34.10	0.1475	10,813

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S0.5							
NET SALVAGE PERCENT.. -20							
2019	237,819.47	40.00	2.50	7,134.58	34.94	0.1265	36,101
2020	183,560.90	40.00	2.50	5,506.83	35.81	0.1048	23,074
2021	117,399.04	40.00	2.50	3,521.97	36.70	0.0825	11,623
2022	356,831.62	40.00	2.50	10,704.95	37.61	0.0598	25,585
2023	273,531.37	40.00	2.50	8,205.94	38.54	0.0365	11,981
2024	14,419.96	40.00	2.50	432.60	39.51	0.0123	212
	9,924,257.18			297,626.49			4,164,643
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00							

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-L0.5							
NET SALVAGE PERCENT.. -110							
1900	23.00	40.00	2.50	1.21	6.28	0.8430	41
1901	19.85	40.00	2.50	1.04	6.42	0.8395	35
1908	52.03	40.00	2.50	2.73	7.33	0.8168	89
1909	7.92	40.00	2.50	0.42	7.45	0.8138	14
1910	50.22	40.00	2.50	2.64	7.57	0.8108	86
1911	1.26	40.00	2.50	0.07	7.69	0.8078	2
1912	6.30	40.00	2.50	0.33	7.80	0.8050	11
1915	3.06	40.00	2.50	0.16	8.13	0.7968	5
1916	7.92	40.00	2.50	0.42	8.24	0.7940	13
1922	8,339.87	40.00	2.50	437.84	8.85	0.7788	13,639
1923	378,191.77	40.00	2.50	19,855.07	8.95	0.7763	616,500
1924	32,390.95	40.00	2.50	1,700.52	9.06	0.7735	52,614
1925	55,421.85	40.00	2.50	2,909.65	9.16	0.7710	89,734
1926	43,435.42	40.00	2.50	2,280.36	9.27	0.7683	70,075
1927	39,791.60	40.00	2.50	2,089.06	9.38	0.7655	63,967
1928	31,637.89	40.00	2.50	1,660.99	9.49	0.7628	50,677
1929	35,146.35	40.00	2.50	1,845.18	9.60	0.7600	56,094
1930	41,278.75	40.00	2.50	2,167.13	9.72	0.7570	65,621
1931	30,923.18	40.00	2.50	1,623.47	9.83	0.7543	48,980
1932	36,483.48	40.00	2.50	1,915.38	9.95	0.7513	57,557
1933	24,844.59	40.00	2.50	1,304.34	10.08	0.7480	39,026
1934	18,427.68	40.00	2.50	967.45	10.21	0.7448	28,820
1935	25,093.93	40.00	2.50	1,317.43	10.33	0.7418	39,088
1936	17,471.90	40.00	2.50	917.27	10.47	0.7383	27,087
1937	14,856.84	40.00	2.50	779.98	10.60	0.7350	22,932
1938	16,800.40	40.00	2.50	882.02	10.74	0.7315	25,808
1939	11,158.72	40.00	2.50	585.83	10.89	0.7278	17,054
1940	10,184.40	40.00	2.50	534.68	11.03	0.7243	15,490
1941	16,916.78	40.00	2.50	888.13	11.18	0.7205	25,596
1942	860.78	40.00	2.50	45.19	11.33	0.7168	1,296
1943	210.95	40.00	2.50	11.07	11.49	0.7128	316
1944	3,050.38	40.00	2.50	160.14	11.65	0.7088	4,540
1945	473.85	40.00	2.50	24.88	11.81	0.7048	701
1946	12,440.18	40.00	2.50	653.11	11.97	0.7008	18,307
1947	1,833.16	40.00	2.50	96.24	12.14	0.6965	2,681
1948	3,337.72	40.00	2.50	175.23	12.31	0.6923	4,852
1949	7,345.47	40.00	2.50	385.64	12.49	0.6878	10,609
1950	21,708.93	40.00	2.50	1,139.72	12.66	0.6835	31,160
1951	45,044.43	40.00	2.50	2,364.83	12.85	0.6788	64,205
1952	43,678.91	40.00	2.50	2,293.14	13.03	0.6743	61,846
1953	187,604.81	40.00	2.50	9,849.25	13.22	0.6695	263,763
1954	772,471.62	40.00	2.50	40,554.76	13.41	0.6648	1,078,351

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-L0.5							
NET SALVAGE PERCENT.. -110							
1955	1,187,661.76	40.00	2.50	62,352.24	13.60	0.6600	1,646,099
1956	1,405,667.75	40.00	2.50	73,797.56	13.80	0.6550	1,933,496
1957	1,289,844.05	40.00	2.50	67,716.81	14.00	0.6500	1,760,637
1958	1,510,199.91	40.00	2.50	79,285.50	14.20	0.6450	2,045,566
1959	1,649,223.36	40.00	2.50	86,584.23	14.41	0.6398	2,215,690
1960	1,171,993.32	40.00	2.50	61,529.65	14.62	0.6345	1,561,622
1961	917,887.43	40.00	2.50	48,189.09	14.83	0.6293	1,212,919
1962	614,626.76	40.00	2.50	32,267.90	15.05	0.6238	805,084
1963	427,787.50	40.00	2.50	22,458.84	15.27	0.6183	555,407
1964	406,526.31	40.00	2.50	21,342.63	15.49	0.6128	523,108
1965	332,633.77	40.00	2.50	17,463.27	15.72	0.6070	424,008
1966	466,401.90	40.00	2.50	24,486.10	15.95	0.6013	588,891
1967	495,680.79	40.00	2.50	26,023.24	16.18	0.5955	619,874
1968	600,192.80	40.00	2.50	31,510.12	16.42	0.5895	743,009
1969	536,278.60	40.00	2.50	28,154.63	16.66	0.5835	657,129
1970	632,905.73	40.00	2.50	33,227.55	16.90	0.5775	767,556
1971	822,679.03	40.00	2.50	43,190.65	17.15	0.5713	986,906
1972	737,810.10	40.00	2.50	38,735.03	17.40	0.5650	875,412
1973	613,248.98	40.00	2.50	32,195.57	17.65	0.5588	719,571
1974	499,674.45	40.00	2.50	26,232.91	17.91	0.5523	579,485
1975	250,012.28	40.00	2.50	13,125.64	18.17	0.5458	286,533
1976	203,539.50	40.00	2.50	10,685.82	18.43	0.5393	230,493
1977	245,923.74	40.00	2.50	12,911.00	18.70	0.5325	275,004
1978	228,256.99	40.00	2.50	11,983.49	18.97	0.5258	252,013
1979	256,059.03	40.00	2.50	13,443.10	19.25	0.5188	278,944
1980	236,895.48	40.00	2.50	12,437.01	19.53	0.5118	254,586
1981	260,088.60	40.00	2.50	13,654.65	19.81	0.5048	275,687
1982	380,390.09	40.00	2.50	19,970.48	20.10	0.4975	397,413
1983	202,729.71	40.00	2.50	10,643.31	20.39	0.4903	208,715
1984	259,006.83	40.00	2.50	13,597.86	20.68	0.4830	262,711
1985	329,366.53	40.00	2.50	17,291.74	20.98	0.4755	328,889
1986	414,493.22	40.00	2.50	21,760.89	21.29	0.4678	407,146
1987	391,570.15	40.00	2.50	20,557.43	21.59	0.4603	378,462
1988	469,073.18	40.00	2.50	24,626.34	21.91	0.4523	445,491
1989	546,552.99	40.00	2.50	28,694.03	22.22	0.4445	510,180
1990	473,119.52	40.00	2.50	24,838.77	22.54	0.4365	433,685
1991	423,876.61	40.00	2.50	22,253.52	22.87	0.4283	381,203
1992	536,584.22	40.00	2.50	28,170.67	23.20	0.4200	473,267
1993	382,668.93	40.00	2.50	20,090.12	23.53	0.4118	330,884
1994	785,450.16	40.00	2.50	41,236.13	23.87	0.4033	665,139
1995	603,160.78	40.00	2.50	31,665.94	24.22	0.3945	499,689
1996	571,234.82	40.00	2.50	29,989.83	24.57	0.3858	462,743

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-L0.5							
NET SALVAGE PERCENT.. -110							
1997	657,126.78	40.00	2.50	34,499.16	24.92	0.3770	520,247
1998	536,617.25	40.00	2.50	28,172.41	25.28	0.3680	414,698
1999	659,486.06	40.00	2.50	34,623.02	25.64	0.3590	497,187
2000	637,221.88	40.00	2.50	33,454.15	26.01	0.3498	468,024
2001	540,120.09	40.00	2.50	28,356.30	26.38	0.3405	386,213
2002	647,104.29	40.00	2.50	33,972.98	26.76	0.3310	449,802
2003	402,755.36	40.00	2.50	21,144.66	27.15	0.3213	271,709
2004	485,606.69	40.00	2.50	25,494.35	27.55	0.3113	317,405
2005	567,327.78	40.00	2.50	29,784.71	27.96	0.3010	358,608
2006	575,897.07	40.00	2.50	30,234.60	28.39	0.2903	351,024
2007	348,849.16	40.00	2.50	18,314.58	28.83	0.2793	204,574
2008	544,810.16	40.00	2.50	28,602.53	29.28	0.2680	306,619
2009	589,948.51	40.00	2.50	30,972.30	29.76	0.2560	317,156
2010	400,002.09	40.00	2.50	21,000.11	30.25	0.2438	204,751
2011	402,948.77	40.00	2.50	21,154.81	30.76	0.2310	195,470
2012	232,991.69	40.00	2.50	12,232.06	31.29	0.2178	106,541
2013	671,975.15	40.00	2.50	35,278.70	31.85	0.2038	287,521
2014	434,828.53	40.00	2.50	22,828.50	32.43	0.1893	172,812
2015	1,311,560.86	40.00	2.50	68,856.95	33.02	0.1745	480,621
2016	1,018,711.07	40.00	2.50	53,482.33	33.65	0.1588	339,613
2017	1,317,727.51	40.00	2.50	69,180.69	34.29	0.1428	395,022
2018	1,363,780.28	40.00	2.50	71,598.46	34.96	0.1260	360,856
2019	1,567,739.93	40.00	2.50	82,306.35	35.65	0.1088	358,033
2020	1,489,921.68	40.00	2.50	78,220.89	36.37	0.0908	283,942
2021	1,543,606.90	40.00	2.50	81,039.36	37.12	0.0720	233,393
2022	1,295,892.73	40.00	2.50	68,034.37	37.89	0.0528	143,553
2023	1,653,135.93	40.00	2.50	86,789.64	38.70	0.0325	112,827
2024	1,353,318.84	40.00	2.50	71,049.24	39.55	0.0113	31,972
50,009,019.80				2,625,473.50		40,799,821	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.25							

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. -75							
1953	24.33	40.00	2.50	1.06	2.90	0.9275	39
1954	14,740.11	40.00	2.50	644.88	3.20	0.9200	23,732
1955	37,948.56	40.00	2.50	1,660.25	3.49	0.9128	60,616
1956	50,119.92	40.00	2.50	2,192.75	3.79	0.9053	79,399
1957	25,180.82	40.00	2.50	1,101.66	4.09	0.8978	39,561
1958	38,709.78	40.00	2.50	1,693.55	4.40	0.8900	60,290
1959	71,682.82	40.00	2.50	3,136.12	4.70	0.8825	110,705
1960	404,159.06	40.00	2.50	17,681.96	5.02	0.8745	618,515
1961	365,737.44	40.00	2.50	16,001.01	5.34	0.8665	554,595
1962	482,296.75	40.00	2.50	21,100.48	5.66	0.8585	724,591
1963	428,719.08	40.00	2.50	18,756.46	5.99	0.8503	637,907
1964	381,806.66	40.00	2.50	16,704.04	6.33	0.8418	562,425
1965	356,475.38	40.00	2.50	15,595.80	6.67	0.8333	519,808
1966	354,211.37	40.00	2.50	15,496.75	7.02	0.8245	511,083
1967	475,944.18	40.00	2.50	20,822.56	7.37	0.8158	679,440
1968	502,392.45	40.00	2.50	21,979.67	7.73	0.8068	709,284
1969	438,605.87	40.00	2.50	19,189.01	8.10	0.7975	612,129
1970	669,274.69	40.00	2.50	29,280.77	8.47	0.7883	923,223
1971	621,774.53	40.00	2.50	27,202.64	8.85	0.7788	847,362
1972	1,532,780.44	40.00	2.50	67,059.14	9.24	0.7690	2,062,739
1973	2,030,645.50	40.00	2.50	88,840.74	9.63	0.7593	2,698,093
1974	2,424,071.52	40.00	2.50	106,053.13	10.03	0.7493	3,178,412
1975	2,665,346.24	40.00	2.50	116,608.90	10.44	0.7390	3,446,959
1976	3,334,847.51	40.00	2.50	145,899.58	10.85	0.7288	4,252,973
1977	3,672,290.63	40.00	2.50	160,662.72	11.27	0.7183	4,615,840
1978	3,613,918.73	40.00	2.50	158,108.94	11.70	0.7075	4,474,483
1979	4,407,109.06	40.00	2.50	192,811.02	12.14	0.6965	5,371,715
1980	4,366,772.70	40.00	2.50	191,046.31	12.59	0.6853	5,236,579
1981	5,980,114.45	40.00	2.50	261,630.01	13.04	0.6740	7,053,545
1982	6,850,603.04	40.00	2.50	299,713.88	13.50	0.6625	7,942,418
1983	7,371,373.65	40.00	2.50	322,497.60	13.97	0.6508	8,394,612
1984	8,117,908.90	40.00	2.50	355,158.51	14.45	0.6388	9,074,300
1985	8,445,259.52	40.00	2.50	369,480.10	14.93	0.6268	9,262,866
1986	10,876,023.91	40.00	2.50	475,826.05	15.43	0.6143	11,691,046
1987	11,139,266.38	40.00	2.50	487,342.90	15.93	0.6018	11,730,344
1988	11,628,116.60	40.00	2.50	508,730.10	16.44	0.5890	11,985,681
1989	20,777,634.02	40.00	2.50	909,021.49	16.96	0.5760	20,943,855
1990	19,538,634.84	40.00	2.50	854,815.27	17.49	0.5628	19,241,892
1991	21,560,592.64	40.00	2.50	943,275.93	18.03	0.5493	20,723,772
1992	21,420,740.76	40.00	2.50	937,157.41	18.58	0.5355	20,073,912
1993	23,897,644.29	40.00	2.50	1,045,521.94	19.13	0.5218	21,820,043
1994	24,924,108.04	40.00	2.50	1,090,429.73	19.70	0.5075	22,135,723

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R1							
NET SALVAGE PERCENT.. -75							
1995	24,653,109.16	40.00	2.50	1,078,573.53	20.27	0.4933	21,280,256
1996	25,121,144.46	40.00	2.50	1,099,050.07	20.85	0.4788	21,046,809
1997	28,120,988.56	40.00	2.50	1,230,293.25	21.44	0.4640	22,834,243
1998	26,825,094.11	40.00	2.50	1,173,597.87	22.04	0.4490	21,077,818
1999	25,459,297.16	40.00	2.50	1,113,844.25	22.64	0.4340	19,336,336
2000	28,309,921.49	40.00	2.50	1,238,559.07	23.26	0.4185	20,733,479
2001	22,510,953.82	40.00	2.50	984,854.23	23.88	0.4030	15,875,850
2002	26,719,671.09	40.00	2.50	1,168,985.61	24.51	0.3873	18,107,587
2003	30,262,025.20	40.00	2.50	1,323,963.60	25.14	0.3715	19,674,099
2004	31,232,610.87	40.00	2.50	1,366,426.73	25.78	0.3555	19,430,588
2005	34,062,613.83	40.00	2.50	1,490,239.36	26.43	0.3393	20,222,548
2006	32,583,453.78	40.00	2.50	1,425,526.10	27.09	0.3228	18,403,542
2007	31,180,461.10	40.00	2.50	1,364,145.17	27.75	0.3063	16,710,778
2008	31,614,348.20	40.00	2.50	1,383,127.73	28.41	0.2898	16,030,450
2009	52,619,621.49	40.00	2.50	2,302,108.44	29.08	0.2730	25,139,024
2010	27,770,549.09	40.00	2.50	1,214,961.52	29.75	0.2563	12,453,356
2011	32,703,443.09	40.00	2.50	1,430,775.64	30.43	0.2393	13,692,523
2012	11,243,709.63	40.00	2.50	491,912.30	31.11	0.2223	4,373,100
2013	32,539,352.82	40.00	2.50	1,423,596.69	31.80	0.2050	11,673,493
2014	36,200,409.95	40.00	2.50	1,583,767.94	32.49	0.1878	11,894,097
2015	50,645,100.83	40.00	2.50	2,215,723.16	33.18	0.1705	15,111,232
2016	54,247,121.54	40.00	2.50	2,373,311.57	33.88	0.1530	14,524,667
2017	62,858,601.55	40.00	2.50	2,750,063.82	34.58	0.1355	14,905,346
2018	72,141,324.75	40.00	2.50	3,156,182.96	35.28	0.1180	14,897,184
2019	98,102,066.99	40.00	2.50	4,291,965.43	36.00	0.1000	17,167,862
2020	119,012,048.28	40.00	2.50	5,206,777.11	36.71	0.0823	17,130,297
2021	102,991,164.45	40.00	2.50	4,505,863.44	37.43	0.0643	11,580,069
2022	90,478,993.26	40.00	2.50	3,958,455.96	38.16	0.0460	7,283,559
2023	87,213,623.23	40.00	2.50	3,815,596.02	38.89	0.0278	4,235,312
2024	86,700,474.29	40.00	2.50	3,793,145.75	39.63	0.0093	1,403,464
	1,652,418,905.24			72,293,327.14			713,915,474

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.38

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE AMOUNT (4) (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR AMOUNT (7) (8)	
SURVIVOR CURVE.. IOWA 28-R0.5							
NET SALVAGE PERCENT.. +3							
1900	0.31	28.00				1.0000	
1935	0.25	28.00				1.0000	
1936	0.02	28.00				1.0000	
1937	0.44	28.00				1.0000	
1938	4,783.92	28.00				1.0000	4,640
1941	0.72	28.00				1.0000	1
1942	149.08	28.00				1.0000	145
1946	0.07	28.00				1.0000	
1951	20,267.39	28.00				1.0000	19,659
1952	3,257.67	28.00				1.0000	3,160
1953	5,833.90	28.00				1.0000	5,659
1954	6,279.59	28.00				1.0000	6,091
1955	1,668.66	28.00				1.0000	1,619
1956	29,855.63	28.00				1.0000	28,960
1957	59,286.98	28.00				1.0000	57,508
1958	16,138.22	28.00				1.0000	15,654
1959	33,837.20	28.00				1.0000	32,822
1960	44,333.19	28.00				1.0000	43,003
1961	83,392.35	28.00				1.0000	80,891
1962	139,385.57	28.00				1.0000	135,204
1963	159,160.46	28.00				1.0000	154,386
1964	240,147.27	28.00				1.0000	232,943
1965	151,941.09	28.00				1.0000	147,383
1966	214,513.59	28.00				1.0000	208,078
1967	207,314.49	28.00				1.0000	201,095
1968	140,734.47	28.00				1.0000	136,512
1969	139,917.77	28.00	3.57	4,845.21	0.25	0.9911	134,508
1970	137,691.91	28.00	3.57	4,768.13	0.74	0.9736	130,031
1971	130,922.88	28.00	3.57	4,533.73	1.22	0.9564	121,462
1972	118,315.25	28.00	3.57	4,097.14	1.69	0.9396	107,839
1973	126,392.32	28.00	3.57	4,376.84	2.15	0.9232	113,186
1974	198,128.16	28.00	3.57	6,860.98	2.59	0.9075	174,407
1975	47,329.48	28.00	3.57	1,638.97	3.03	0.8918	40,942
1976	70,686.57	28.00	3.57	2,447.81	3.45	0.8768	60,118
1977	75,178.42	28.00	3.57	2,603.35	3.86	0.8621	62,870
1978	91,040.85	28.00	3.57	3,152.65	4.27	0.8475	74,842
1979	209,910.72	28.00	3.57	7,269.00	4.67	0.8332	169,653
1980	703,263.83	28.00	3.57	24,353.32	5.07	0.8189	558,646
1981	1,460,347.29	28.00	3.57	50,570.37	5.47	0.8046	1,139,802
1982	409,359.35	28.00	3.57	14,175.70	5.86	0.7907	313,974
1983	1,076,987.95	28.00	3.57	37,295.02	6.26	0.7764	811,120
1984	1,087,870.78	28.00	3.57	37,671.88	6.66	0.7621	804,237

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 28-R0.5							
NET SALVAGE PERCENT.. +3							
1985	639,326.63	28.00	3.57	22,139.24	7.06	0.7479	463,783
1986	770,562.38	28.00	3.57	26,683.80	7.46	0.7336	548,304
1987	1,072,939.65	28.00	3.57	37,154.83	7.87	0.7189	748,227
1988	747,544.85	28.00	3.57	25,886.73	8.29	0.7039	510,433
1989	640,642.71	28.00	3.57	22,184.82	8.71	0.6889	428,117
1990	788,878.19	28.00	3.57	27,318.06	9.14	0.6736	515,424
1991	692,838.46	28.00	3.57	23,992.30	9.57	0.6582	442,352
1992	1,097,963.91	28.00	3.57	38,021.39	10.01	0.6425	684,279
1993	1,258,857.09	28.00	3.57	43,592.96	10.46	0.6264	764,928
1994	1,627,298.12	28.00	3.57	56,351.71	10.92	0.6100	962,872
1995	1,349,107.50	28.00	3.57	46,718.24	11.38	0.5936	776,766
1996	2,219,954.10	28.00	3.57	76,874.79	11.85	0.5768	1,242,034
1997	3,465,725.80	28.00	3.57	120,014.62	12.33	0.5596	1,881,372
1998	3,652,643.86	28.00	3.57	126,487.40	12.82	0.5421	1,920,837
1999	4,480,074.24	28.00	3.57	155,140.49	13.31	0.5246	2,279,913
2000	4,593,395.03	28.00	3.57	159,064.68	13.82	0.5064	2,256,446
2001	4,936,937.51	28.00	3.57	170,961.21	14.33	0.4882	2,337,954
2002	5,141,882.22	28.00	3.57	178,058.24	14.85	0.4696	2,342,389
2003	4,780,197.17	28.00	3.57	165,533.45	15.38	0.4507	2,089,848
2004	3,623,200.86	28.00	3.57	125,467.82	15.92	0.4314	1,516,263
2005	3,013,232.26	28.00	3.57	104,345.22	16.46	0.4121	1,204,617
2006	3,927,116.10	28.00	3.57	135,992.10	17.01	0.3925	1,495,151
2007	4,974,828.75	28.00	3.57	172,273.34	17.57	0.3725	1,797,530
2008	3,072,258.21	28.00	3.57	106,389.23	18.14	0.3521	1,049,409
2009	4,272,416.49	28.00	3.57	147,949.51	18.71	0.3318	1,375,019
2010	6,128,464.28	28.00	3.57	212,222.59	19.28	0.3114	1,851,330
2011	5,552,057.00	28.00	3.57	192,262.18	19.86	0.2907	1,565,617
2012	1,846,424.64	28.00	3.57	63,939.84	20.45	0.2696	482,934
2013	2,352,735.38	28.00	3.57	81,472.87	21.04	0.2486	567,275
2014	2,425,939.47	28.00	3.57	84,007.86	21.63	0.2275	535,344
2015	3,156,267.80	28.00	3.57	109,298.40	22.22	0.2064	632,002
2016	3,043,790.18	28.00	3.57	105,403.41	22.82	0.1850	546,208
2017	4,986,107.82	28.00	3.57	172,663.93	23.42	0.1636	791,110
2018	4,319,797.78	28.00	3.57	149,590.28	24.02	0.1421	595,596
2019	7,289,277.31	28.00	3.57	252,420.38	24.63	0.1204	851,017
2020	8,765,881.09	28.00	3.57	303,553.70	25.23	0.0989	841,192
2021	8,344,159.15	28.00	3.57	288,949.89	25.84	0.0771	624,358

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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 28-R0.5							
NET SALVAGE PERCENT.. +3							
2022	6,487,888.93	28.00	3.57	224,669.11	26.46	0.0550	346,129
2023	16,120,624.88	28.00	3.57	558,241.12	27.07	0.0332	519,305
2024	23,275,571.00	28.00	3.57	806,009.75	27.69	0.0111	249,931
	178,580,434.86			6,129,961.59			48,966,665
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.43							

SPIRE MISSOURI, INC.

ACCOUNT 381.10 SMART METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S2							
NET SALVAGE PERCENT.. 0							
2020	4,621,235.70	20.00	5.00	231,061.78	15.53	0.2235	1,032,846
2021	27,230,581.62	20.00	5.00	1,361,529.08	16.51	0.1745	4,751,736
2022	23,861,571.17	20.00	5.00	1,193,078.56	17.50	0.1250	2,982,696
2023	63,320,330.03	20.00	5.00	3,166,016.50	18.50	0.0750	4,749,025
2024	41,052,391.80	20.00	5.00	2,052,619.59	19.50	0.0250	1,026,310
	160,086,110.32			8,004,305.51			14,542,613
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2							
NET SALVAGE PERCENT.. -2							
1964	3,780.13	60.00	1.67	64.39	16.36	0.7273	2,804
1965	1,814.95	60.00	1.67	30.92	16.84	0.7193	1,332
1966	1,076.79	60.00	1.67	18.34	17.32	0.7113	781
1967	943.29	60.00	1.67	16.07	17.82	0.7030	676
1968	3,880.48	60.00	1.67	66.10	18.32	0.6947	2,750
1969	54,026.53	60.00	1.67	920.29	18.84	0.6860	37,803
1970	8,943.29	60.00	1.67	152.34	19.36	0.6773	6,179
1971	61,500.68	60.00	1.67	1,047.60	19.90	0.6683	41,925
1972	69,660.93	60.00	1.67	1,186.60	20.44	0.6593	46,848
1973	29,365.66	60.00	1.67	500.21	21.00	0.6500	19,469
1974	36,414.15	60.00	1.67	620.28	21.56	0.6407	23,796
1975	24,769.98	60.00	1.67	421.93	22.14	0.6310	15,942
1976	63,150.72	60.00	1.67	1,075.71	22.72	0.6213	40,022
1977	114,890.11	60.00	1.67	1,957.04	23.31	0.6115	71,660
1978	262,711.55	60.00	1.67	4,475.03	23.92	0.6013	161,136
1979	257,627.78	60.00	1.67	4,388.43	24.53	0.5912	155,348
1980	454,940.77	60.00	1.67	7,749.46	25.15	0.5808	269,528
1981	344,127.38	60.00	1.67	5,861.87	25.78	0.5703	200,191
1982	403,808.50	60.00	1.67	6,878.47	26.41	0.5598	230,585
1983	266,019.47	60.00	1.67	4,531.38	27.06	0.5490	148,966
1984	524,768.07	60.00	1.67	8,938.90	27.71	0.5382	288,063
1985	636,414.56	60.00	1.67	10,840.69	28.38	0.5270	342,098
1986	450,963.81	60.00	1.67	7,681.72	29.05	0.5158	237,273
1987	789,776.15	60.00	1.67	13,453.05	29.73	0.5045	406,411
1988	557,216.91	60.00	1.67	9,491.63	30.42	0.4930	280,202
1989	1,028,452.33	60.00	1.67	17,518.66	31.11	0.4815	505,104
1990	1,050,642.90	60.00	1.67	17,896.65	31.81	0.4698	503,496
1991	3,502,512.17	60.00	1.67	59,661.79	32.52	0.4580	1,636,234
1992	2,456,099.41	60.00	1.67	41,837.20	33.24	0.4460	1,117,329
1993	3,407,590.91	60.00	1.67	58,044.90	33.97	0.4338	1,507,881
1994	3,480,096.39	60.00	1.67	59,279.96	34.70	0.4217	1,496,801
1995	4,658,308.02	60.00	1.67	79,349.62	35.44	0.4093	1,944,921
1996	4,223,856.49	60.00	1.67	71,949.17	36.19	0.3968	1,709,676
1997	4,399,588.87	60.00	1.67	74,942.60	36.94	0.3843	1,724,712
1998	3,700,992.64	60.00	1.67	63,042.71	37.70	0.3717	1,403,059
1999	3,945,502.91	60.00	1.67	67,207.70	38.47	0.3588	1,444,080
2000	3,762,389.51	60.00	1.67	64,088.54	39.25	0.3458	1,327,170
2001	2,171,779.16	60.00	1.67	36,994.09	40.03	0.3328	737,290
2002	4,521,750.26	60.00	1.67	77,023.49	40.81	0.3198	1,475,115
2003	3,171,374.95	60.00	1.67	54,021.20	41.61	0.3065	991,467
2004	4,525,773.51	60.00	1.67	77,092.03	42.41	0.2932	1,353,357
2005	3,595,470.18	60.00	1.67	61,245.24	43.21	0.2798	1,026,243

SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-R2							
NET SALVAGE PERCENT.. -2							
2006	3,836,713.65	60.00	1.67	65,354.58	44.02	0.2663	1,042,269
2007	3,457,130.97	60.00	1.67	58,888.77	44.84	0.2527	890,984
2008	2,752,811.84	60.00	1.67	46,891.40	45.67	0.2388	670,603
2009	2,393,002.47	60.00	1.67	40,762.40	46.49	0.2252	549,609
2010	2,313,679.09	60.00	1.67	39,411.21	47.33	0.2112	498,351
2011	2,405,009.25	60.00	1.67	40,966.93	48.17	0.1972	483,680
2012	1,994,054.54	60.00	1.67	33,966.73	49.01	0.1832	372,556
2013	1,969,021.30	60.00	1.67	33,540.31	49.87	0.1688	339,078
2014	2,770,697.08	60.00	1.67	47,196.05	50.72	0.1547	437,115
2015	3,292,258.03	60.00	1.67	56,080.32	51.58	0.1403	471,243
2016	2,596,051.79	60.00	1.67	44,221.15	52.45	0.1258	333,194
2017	2,199,324.74	60.00	1.67	37,463.30	53.32	0.1113	249,748
2018	2,089,866.55	60.00	1.67	35,598.79	54.20	0.0967	206,068
2019	1,957,026.55	60.00	1.67	33,335.99	55.08	0.0820	163,686
2020	2,689,945.30	60.00	1.67	45,820.53	55.96	0.0673	184,736
2021	648,148.55	60.00	1.67	11,040.56	56.85	0.0525	34,708
2022	1,046,647.27	60.00	1.67	17,828.59	57.75	0.0375	40,034
2023	937,747.13	60.00	1.67	15,973.58	58.64	0.0227	21,684
2024	486,774.94	60.00	1.67	8,291.72	59.55	0.0075	3,724
	104,860,684.29			1,786,196.91			31,928,793
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.70							

SPIRE MISSOURI, INC.

ACCOUNT 382.10 SMART METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-S2							
NET SALVAGE PERCENT.. 0							
2021	12,616,939.88	20.00	5.00	630,846.99	16.51	0.1745	2,201,656
2022	15,427,897.03	20.00	5.00	771,394.85	17.50	0.1250	1,928,487
2023	34,178,145.71	20.00	5.00	1,708,907.29	18.50	0.0750	2,563,361
2024	49,485,239.40	20.00	5.00	2,474,261.97	19.50	0.0250	1,237,131
	111,708,222.02			5,585,411.10			7,930,635
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S2.5							
NET SALVAGE PERCENT.. 0							
1932	912.00	50.00	2.00	18.24	1.37	0.9726	887
1933	260.00	50.00	2.00	5.20	1.56	0.9688	252
1946	22.00	50.00	2.00	0.44	3.99	0.9202	20
1950	10,681.00	50.00	2.00	213.62	4.76	0.9048	9,664
1951	24,587.00	50.00	2.00	491.74	4.96	0.9008	22,148
1952	8,029.00	50.00	2.00	160.58	5.16	0.8968	7,200
1953	4,852.00	50.00	2.00	97.04	5.36	0.8928	4,332
1954	4,121.00	50.00	2.00	82.42	5.57	0.8886	3,662
1955	7,751.00	50.00	2.00	155.02	5.78	0.8844	6,855
1956	16,537.00	50.00	2.00	330.74	6.00	0.8800	14,553
1957	18,986.00	50.00	2.00	379.72	6.22	0.8756	16,624
1958	19,421.00	50.00	2.00	388.42	6.44	0.8712	16,920
1959	16,924.00	50.00	2.00	338.48	6.67	0.8666	14,666
1960	13,793.00	50.00	2.00	275.86	6.91	0.8618	11,887
1961	28,636.00	50.00	2.00	572.72	7.15	0.8570	24,541
1962	97,333.00	50.00	2.00	1,946.66	7.40	0.8520	82,928
1963	90,515.00	50.00	2.00	1,810.30	7.66	0.8468	76,648
1964	91,315.00	50.00	2.00	1,826.30	7.92	0.8416	76,851
1965	126,445.00	50.00	2.00	2,528.90	8.20	0.8360	105,708
1966	164,602.00	50.00	2.00	3,292.04	8.48	0.8304	136,686
1967	172,545.47	50.00	2.00	3,450.91	8.77	0.8246	142,281
1968	169,935.47	50.00	2.00	3,398.71	9.07	0.8186	139,109
1969	171,254.00	50.00	2.00	3,425.08	9.38	0.8124	139,127
1970	225,491.04	50.00	2.00	4,509.82	9.69	0.8062	181,791
1971	177,331.33	50.00	2.00	3,546.63	10.03	0.7994	141,759
1972	135,468.22	50.00	2.00	2,709.36	10.37	0.7926	107,372
1973	181,978.41	50.00	2.00	3,639.57	10.72	0.7856	142,962
1974	193,811.85	50.00	2.00	3,876.24	11.09	0.7782	150,824
1975	190,770.35	50.00	2.00	3,815.41	11.47	0.7706	147,008
1976	153,481.19	50.00	2.00	3,069.62	11.86	0.7628	117,075
1977	227,218.71	50.00	2.00	4,544.37	12.27	0.7546	171,459
1978	201,917.20	50.00	2.00	4,038.34	12.69	0.7462	150,671
1979	256,081.10	50.00	2.00	5,121.62	13.13	0.7374	188,834
1980	321,762.81	50.00	2.00	6,435.26	13.58	0.7284	234,372
1981	302,845.69	50.00	2.00	6,056.91	14.05	0.7190	217,746
1982	295,073.88	50.00	2.00	5,901.48	14.53	0.7094	209,325
1983	319,858.85	50.00	2.00	6,397.18	15.04	0.6992	223,645
1984	463,574.14	50.00	2.00	9,271.48	15.56	0.6888	319,310
1985	561,523.72	50.00	2.00	11,230.47	16.10	0.6780	380,713
1986	700,494.49	50.00	2.00	14,009.89	16.65	0.6670	467,230
1987	734,213.23	50.00	2.00	14,684.26	17.23	0.6554	481,203
1988	743,802.64	50.00	2.00	14,876.05	17.83	0.6434	478,563

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S2.5							
NET SALVAGE PERCENT.. 0							
1989	983,943.23	50.00	2.00	19,678.86	18.44	0.6312	621,065
1990	1,097,235.70	50.00	2.00	21,944.71	19.08	0.6184	678,531
1991	1,289,932.50	50.00	2.00	25,798.65	19.74	0.6052	780,667
1992	1,048,421.25	50.00	2.00	20,968.42	20.41	0.5918	620,456
1993	1,422,302.54	50.00	2.00	28,446.05	21.11	0.5778	821,806
1994	1,417,511.27	50.00	2.00	28,350.23	21.83	0.5634	798,626
1995	1,491,474.68	50.00	2.00	29,829.49	22.56	0.5488	818,521
1996	1,681,252.96	50.00	2.00	33,625.06	23.32	0.5336	897,117
1997	2,043,630.27	50.00	2.00	40,872.61	24.09	0.5182	1,059,009
1998	1,669,105.37	50.00	2.00	33,382.11	24.89	0.5022	838,225
1999	1,459,572.66	50.00	2.00	29,191.45	25.70	0.4860	709,352
2000	1,295,503.85	50.00	2.00	25,910.08	26.53	0.4694	608,110
2001	928,854.66	50.00	2.00	18,577.09	27.38	0.4524	420,214
2002	929,027.76	50.00	2.00	18,580.56	28.24	0.4352	404,313
2003	1,031,395.26	50.00	2.00	20,627.91	29.12	0.4176	430,711
2004	870,811.90	50.00	2.00	17,416.24	30.02	0.3996	347,976
2005	996,796.68	50.00	2.00	19,935.93	30.92	0.3816	380,378
2006	1,204,681.53	50.00	2.00	24,093.63	31.84	0.3632	437,540
2007	1,194,992.72	50.00	2.00	23,899.85	32.77	0.3446	411,794
2008	1,178,427.92	50.00	2.00	23,568.56	33.72	0.3256	383,696
2009	1,419,382.81	50.00	2.00	28,387.66	34.67	0.3066	435,183
2010	1,278,833.91	50.00	2.00	25,576.68	35.63	0.2874	367,537
2011	1,324,270.80	50.00	2.00	26,485.42	36.59	0.2682	355,169
2012	666,797.77	50.00	2.00	13,335.96	37.57	0.2486	165,766
2013	909,114.15	50.00	2.00	18,182.28	38.55	0.2290	208,187
2014	1,277,072.88	50.00	2.00	25,541.46	39.53	0.2094	267,419
2015	608,994.09	50.00	2.00	12,179.88	40.52	0.1896	115,465
2016	1,144,431.16	50.00	2.00	22,888.62	41.51	0.1698	194,324
2017	1,048,353.73	50.00	2.00	20,967.07	42.51	0.1498	157,043
2018	1,186,002.13	50.00	2.00	23,720.04	43.50	0.1300	154,180
2019	1,899,434.11	50.00	2.00	37,988.68	44.50	0.1100	208,938
2020	1,657,364.18	50.00	2.00	33,147.28	45.50	0.0900	149,163
2021	1,902,856.75	50.00	2.00	38,057.14	46.50	0.0700	133,200
2022	1,546,353.64	50.00	2.00	30,927.07	47.50	0.0500	77,318
2023	2,721,791.14	50.00	2.00	54,435.82	48.50	0.0300	81,654
2024	1,704,488.54	50.00	2.00	34,089.77	49.50	0.0100	17,045
	55,176,572.29			1,103,531.42			21,121,109

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 37-R1							
NET SALVAGE PERCENT.. -15							
1946	533.00	37.00				1.0000	613
1947	30.69	37.00				1.0000	35
1949	108.00	37.00				1.0000	124
1950	949.00	37.00				1.0000	1,091
1955	2,831.00	37.00	2.70	87.90	1.62	0.9562	3,113
1956	9.92	37.00	2.70	0.31	1.96	0.9470	11
1957	9,583.00	37.00	2.70	297.55	2.27	0.9387	10,344
1958	1,787.08	37.00	2.70	55.49	2.58	0.9303	1,912
1959	3,807.87	37.00	2.70	118.23	2.87	0.9224	4,039
1961	72,737.99	37.00	2.70	2,258.51	3.47	0.9062	75,804
1962	5,155.95	37.00	2.70	160.09	3.77	0.8981	5,325
1963	1,351.40	37.00	2.70	41.96	4.07	0.8900	1,383
1964	15,925.67	37.00	2.70	494.49	4.38	0.8816	16,146
1965	7,435.18	37.00	2.70	230.86	4.69	0.8732	7,467
1966	14,270.71	37.00	2.70	443.11	5.01	0.8646	14,189
1967	25,535.46	37.00	2.70	792.88	5.34	0.8557	25,128
1968	25,624.45	37.00	2.70	795.64	5.67	0.8468	24,952
1969	27,882.47	37.00	2.70	865.75	6.01	0.8376	26,857
1970	27,703.39	37.00	2.70	860.19	6.35	0.8284	26,391
1971	24,140.18	37.00	2.70	749.55	6.71	0.8187	22,727
1972	9,280.74	37.00	2.70	288.17	7.07	0.8089	8,633
1973	17,995.17	37.00	2.70	558.75	7.43	0.7992	16,539
1974	14,121.18	37.00	2.70	438.46	7.80	0.7892	12,816
1975	23,860.03	37.00	2.70	740.85	8.18	0.7789	21,373
1976	38,244.94	37.00	2.70	1,187.51	8.57	0.7684	33,795
1977	23,077.37	37.00	2.70	716.55	8.96	0.7578	20,112
1978	27,872.46	37.00	2.70	865.44	9.36	0.7470	23,945
1979	18,592.40	37.00	2.70	577.29	9.77	0.7360	15,736
1980	27,722.01	37.00	2.70	860.77	10.19	0.7246	23,100
1981	39,248.15	37.00	2.70	1,218.66	10.62	0.7130	32,180
1982	64,533.80	37.00	2.70	2,003.77	11.05	0.7014	52,050
1983	59,766.61	37.00	2.70	1,855.75	11.49	0.6895	47,388
1984	43,578.73	37.00	2.70	1,353.12	11.94	0.6773	33,943
1985	102,511.42	37.00	2.70	3,182.98	12.40	0.6649	78,379
1986	106,075.30	37.00	2.70	3,293.64	12.87	0.6522	79,555
1987	84,117.48	37.00	2.70	2,611.85	13.35	0.6392	61,832
1988	145,238.92	37.00	2.70	4,509.67	13.83	0.6262	104,594
1989	140,155.49	37.00	2.70	4,351.83	14.33	0.6127	98,754
1990	199,023.11	37.00	2.70	6,179.67	14.83	0.5992	137,141
1991	342,912.10	37.00	2.70	10,647.42	15.35	0.5851	230,749
1992	141,965.47	37.00	2.70	4,408.03	15.87	0.5711	93,235
1993	253,827.77	37.00	2.70	7,881.35	16.40	0.5568	162,519

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 37-R1								
NET SALVAGE PERCENT.. -15								
1994	281,930.07	37.00	2.70	8,753.93	16.94	0.5422	175,779	
1995	438,815.22	37.00	2.70	13,625.21	17.50	0.5270	265,959	
1996	615,509.04	37.00	2.70	19,111.56	18.06	0.5119	362,334	
1997	519,040.60	37.00	2.70	16,116.21	18.63	0.4965	296,353	
1998	527,421.14	37.00	2.70	16,376.43	19.21	0.4808	291,628	
1999	566,864.27	37.00	2.70	17,601.14	19.80	0.4649	303,039	
2000	582,951.45	37.00	2.70	18,100.64	20.39	0.4489	300,953	
2001	290,046.61	37.00	2.70	9,005.95	21.00	0.4324	144,239	
2002	193,553.17	37.00	2.70	6,009.83	21.61	0.4160	92,585	
2003	439,794.78	37.00	2.70	13,655.63	22.24	0.3989	201,759	
2004	336,128.09	37.00	2.70	10,436.78	22.87	0.3819	147,619	
2005	410,823.68	37.00	2.70	12,756.08	23.50	0.3649	172,377	
2006	497,014.10	37.00	2.70	15,432.29	24.15	0.3473	198,505	
2007	535,335.50	37.00	2.70	16,622.17	24.80	0.3297	202,994	
2008	652,505.64	37.00	2.70	20,260.30	25.46	0.3119	234,036	
2009	1,000,771.36	37.00	2.70	31,073.95	26.12	0.2941	338,418	
2010	501,406.59	37.00	2.70	15,568.67	26.79	0.2760	159,118	
2011	717,499.82	37.00	2.70	22,278.37	27.46	0.2578	212,750	
2012	820,396.48	37.00	2.70	25,473.31	28.14	0.2395	225,920	
2013	512,338.11	37.00	2.70	15,908.10	28.82	0.2211	130,258	
2014	272,184.90	37.00	2.70	8,451.34	29.51	0.2024	63,363	
2015	419,649.89	37.00	2.70	13,030.13	30.20	0.1838	88,692	
2016	911,233.65	37.00	2.70	28,293.80	30.89	0.1651	173,053	
2017	1,332,812.86	37.00	2.70	41,383.84	31.59	0.1462	224,116	
2018	1,907,674.01	37.00	2.70	59,233.28	32.29	0.1273	279,274	
2019	2,048,290.38	37.00	2.70	63,599.42	33.00	0.1081	254,657	
2020	723,394.48	37.00	2.70	22,461.40	33.72	0.0887	73,748	
2021	1,095,419.35	37.00	2.70	34,012.77	34.44	0.0692	87,161	
2022	4,354,416.27	37.00	2.70	135,204.63	35.16	0.0497	249,027	
2023	27,500,704.64	37.00	2.70	853,896.88	35.89	0.0300	948,774	
2024	13,388,745.50	37.00	2.70	415,720.55	36.63	0.0100	153,971	
				66,585,794.71			2,067,438.63	8,708,478

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.10

SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-L3								
NET SALVAGE PERCENT.. 0								
1982	2,100.00	15.00				1.0000		2,100
1983	3,204.13	15.00				1.0000		3,204
	5,304.13							5,304
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00								

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE AMOUNT (4) (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR AMOUNT (7) (8)	
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -10							
1914	124.00	50.00				1.0000	136
1917	193.59	50.00				1.0000	213
1929	6.76	50.00				1.0000	7
1932	1,442.78	50.00	2.00	31.74	0.25	0.9950	1,579
1939	21.79	50.00	2.00	0.48	1.93	0.9614	23
1942	10.00	50.00	2.00	0.22	2.75	0.9450	10
1960	309.00	50.00	2.00	6.80	6.94	0.8612	293
1963	1,536.87	50.00	2.00	33.81	7.75	0.8450	1,429
1964	4,004.00	50.00	2.00	88.09	8.04	0.8392	3,696
1965	5,925.00	50.00	2.00	130.35	8.34	0.8332	5,430
1966	4,763.00	50.00	2.00	104.79	8.66	0.8268	4,332
1967	15,008.86	50.00	2.00	330.19	8.99	0.8202	13,541
1968	6,510.00	50.00	2.00	143.22	9.33	0.8134	5,825
1969	5,102.00	50.00	2.00	112.24	9.68	0.8064	4,526
1970	5,042.00	50.00	2.00	110.92	10.06	0.7988	4,430
1971	8,997.00	50.00	2.00	197.93	10.45	0.7910	7,828
1972	6,639.00	50.00	2.00	146.06	10.85	0.7830	5,718
1973	7,702.00	50.00	2.00	169.44	11.28	0.7744	6,561
1974	5,939.00	50.00	2.00	130.66	11.72	0.7656	5,002
1975	6,865.00	50.00	2.00	151.03	12.18	0.7564	5,712
1976	5,449.00	50.00	2.00	119.88	12.66	0.7468	4,476
1977	3,395.00	50.00	2.00	74.69	13.15	0.7370	2,752
1978	8,171.00	50.00	2.00	179.76	13.66	0.7268	6,533
1979	1,690.00	50.00	2.00	37.18	14.19	0.7162	1,331
1980	2,920.00	50.00	2.00	64.24	14.73	0.7054	2,266
1981	6,105.00	50.00	2.00	134.31	15.29	0.6942	4,662
1982	1,350.00	50.00	2.00	29.70	15.87	0.6826	1,014
1983	3,119.00	50.00	2.00	68.62	16.46	0.6708	2,301
1984	2,145.00	50.00	2.00	47.19	17.07	0.6586	1,554
1985	2,128.00	50.00	2.00	46.82	17.69	0.6462	1,513
1986	8,171.00	50.00	2.00	179.76	18.32	0.6336	5,695
1987	2,704.00	50.00	2.00	59.49	18.97	0.6206	1,846
1988	1,479.00	50.00	2.00	32.54	19.63	0.6074	988
1989	19,687.00	50.00	2.00	433.11	20.30	0.5940	12,863
1990	15,308.00	50.00	2.00	336.78	20.99	0.5802	9,770
1991	11,696.00	50.00	2.00	257.31	21.68	0.5664	7,287
1992	19,823.00	50.00	2.00	436.11	22.39	0.5522	12,041
1993	14,479.00	50.00	2.00	318.54	23.11	0.5378	8,565
1994	6,322.00	50.00	2.00	139.08	23.84	0.5232	3,638
1995	9,084.75	50.00	2.00	199.86	24.58	0.5084	5,081
1996	11,027.00	50.00	2.00	242.59	25.33	0.4934	5,985
1997	876.60	50.00	2.00	19.29	26.09	0.4782	461

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -10							
1998	6,709.00	50.00	2.00	147.60	26.86	0.4628	3,415
1999	8,440.00	50.00	2.00	185.68	27.63	0.4474	4,154
2000	3,806.00	50.00	2.00	83.73	28.42	0.4316	1,807
2001	4,683.00	50.00	2.00	103.03	29.22	0.4156	2,141
2002	6,697.00	50.00	2.00	147.33	30.02	0.3996	2,944
2003	10,125.00	50.00	2.00	222.75	30.84	0.3832	4,268
2004	16,557.00	50.00	2.00	364.25	31.66	0.3668	6,680
2005	24,897.00	50.00	2.00	547.73	32.49	0.3502	9,591
2006	60,438.00	50.00	2.00	1,329.64	33.33	0.3334	22,165
2007	6,705.00	50.00	2.00	147.51	34.18	0.3164	2,334
2008	5,607.00	50.00	2.00	123.35	35.03	0.2994	1,847
2009	727.69	50.00	2.00	16.01	35.89	0.2822	226
2010	173.65	50.00	2.00	3.82	36.76	0.2648	51
2011	529.88	50.00	2.00	11.66	37.64	0.2472	144
2012	5,189.30	50.00	2.00	114.16	38.52	0.2296	1,311
2013	1,514.67	50.00	2.00	33.32	39.41	0.2118	353
	406,070.19			8,926.39			242,344

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4) AMOUNT (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7) AMOUNT (8)	
SURVIVOR CURVE.. IOWA 40-S0.5							
NET SALVAGE PERCENT.. 0							
1928	593.65	40.00				1.0000	594
1939	42,459.06	40.00				1.0000	42,459
1947	0.24	40.00	2.50	0.01	0.90	0.9775	
1950	0.05	40.00				0.9518	
1951	3,401.89	40.00	2.50	85.05	2.27	0.9433	3,209
1957	24,243.47	40.00	2.50	606.09	4.29	0.8928	21,643
1963	21,174.29	40.00	2.50	529.36	6.31	0.8423	17,834
1965	10,433.00	40.00	2.50	260.82	7.00	0.8250	8,607
1966	1,404.40	40.00	2.50	35.11	7.34	0.8165	1,147
1967	19,746.50	40.00	2.50	493.66	7.69	0.8078	15,950
1968	857.85	40.00	2.50	21.45	8.04	0.7990	685
1971	998.33	40.00	2.50	24.96	9.11	0.7723	771
1980	3,751.70	40.00	2.50	93.79	12.52	0.6870	2,577
1988	25,036.07	40.00	2.50	625.90	15.90	0.6025	15,084
1989	15,301.43	40.00	2.50	382.54	16.35	0.5913	9,047
1990	6,563.52	40.00	2.50	164.09	16.80	0.5800	3,807
1993	96,504.52	40.00	2.50	2,412.61	18.22	0.5445	52,547
1994	25,260.55	40.00	2.50	631.51	18.71	0.5323	13,445
1997	1,149.22	40.00	2.50	28.73	20.24	0.4940	568
1998	0.21	40.00	2.50	0.01	20.77	0.4808	
1999	6,587.00	40.00	2.50	164.68	21.30	0.4675	3,079
2000	66,289.44	40.00	2.50	1,657.24	21.85	0.4538	30,079
2001	5,437.07	40.00	2.50	135.93	22.41	0.4398	2,391
2002	34,857.96	40.00	2.50	871.45	22.98	0.4255	14,832
2003	14,536.91	40.00	2.50	363.42	23.57	0.4108	5,971
2004	65,944.00	40.00	2.50	1,648.60	24.16	0.3960	26,114
2005	30,738.18	40.00	2.50	768.45	24.77	0.3808	11,704
2006	85,211.20	40.00	2.50	2,130.28	25.39	0.3653	31,123
2007	39,139.15	40.00	2.50	978.48	26.03	0.3493	13,669
2008	12,901.18	40.00	2.50	322.53	26.68	0.3330	4,296
2009	20,640.02	40.00	2.50	516.00	27.34	0.3165	6,533
2010	27,255.55	40.00	2.50	681.39	28.03	0.2993	8,156
2011	8,494.19	40.00	2.50	212.35	28.72	0.2820	2,395
2012	27,628.00	40.00	2.50	690.70	29.44	0.2640	7,294
2013	128,526.61	40.00	2.50	3,213.17	30.17	0.2458	31,585
	873,066.41			20,750.36			409,195

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.38

SPIRE MISSOURI, INC.

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE AMOUNT (4) (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR AMOUNT (7) (8)	
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1911	0.98	20.00				1.0000	1
1912	0.41	20.00				1.0000	
1923	0.71	20.00				1.0000	1
1924	0.44	20.00				1.0000	
1926	0.17	20.00				1.0000	
1928	0.17	20.00				1.0000	
1929	1.10	20.00				1.0000	1
1930	0.74	20.00				1.0000	1
1931	1.00	20.00				1.0000	1
1932	0.96	20.00				1.0000	1
1933	0.94	20.00				1.0000	1
1934	0.82	20.00				1.0000	1
1935	0.59	20.00				1.0000	1
1936	0.16	20.00				1.0000	
1937	0.39	20.00				1.0000	
1938	0.72	20.00				1.0000	1
1939	0.20	20.00				1.0000	
1940	0.20	20.00				1.0000	
1941	0.48	20.00				1.0000	
1942	0.87	20.00				1.0000	1
1944	0.31	20.00				1.0000	
1945	0.47	20.00				1.0000	
1946	0.93	20.00				1.0000	1
1947	0.76	20.00				1.0000	1
1949	0.45	20.00				1.0000	
1950	0.31	20.00				1.0000	
1953	0.14	20.00				1.0000	
1959	0.34	20.00				1.0000	
1960	1,348.74	20.00				1.0000	1,349
1961	708.58	20.00				1.0000	709
1962	317.80	20.00				1.0000	318
1963	0.45	20.00				1.0000	
1964	120.32	20.00				1.0000	120
1965	755.48	20.00				1.0000	755
1966	1,261.83	20.00				1.0000	1,262
1967	816.57	20.00				1.0000	817
1968	791.53	20.00				1.0000	792
1969	78.05	20.00				1.0000	78
1971	77.50	20.00				1.0000	78
1973	405.01	20.00				1.0000	405
1974	593.15	20.00				1.0000	593
1975	1,615.65	20.00				1.0000	1,616

SPIRE MISSOURI, INC.

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE AMOUNT (4) (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR AMOUNT (7) (8)	
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1976	2,243.87	20.00				1.0000	2,244
1977	505.69	20.00				1.0000	506
1978	128.47	20.00				1.0000	128
1979	1,663.56	20.00				1.0000	1,664
1980	1,976.43	20.00				1.0000	1,976
1981	2,599.65	20.00				1.0000	2,600
1982	20,648.38	20.00				1.0000	20,648
1983	2,193.42	20.00				1.0000	2,193
1984	7,793.62	20.00				1.0000	7,794
1985	2,559.04	20.00				1.0000	2,559
1986	8,054.18	20.00				1.0000	8,054
1987	7,026.84	20.00				1.0000	7,027
1988	6,568.50	20.00				1.0000	6,568
1989	35,308.58	20.00				1.0000	35,309
1990	32,545.37	20.00				1.0000	32,545
1991	23,638.45	20.00				1.0000	23,638
1992	24,859.12	20.00				1.0000	24,859
1993	9,405.67	20.00				1.0000	9,406
1994	18,588.74	20.00				1.0000	18,589
1995	16,201.34	20.00				1.0000	16,201
1996	9,290.00	20.00				1.0000	9,290
1997	17,718.55	20.00				1.0000	17,719
1998	13,834.01	20.00				1.0000	13,834
1999	9,158.84	20.00				1.0000	9,159
2000	9,661.42	20.00				1.0000	9,661
2001	15,425.38	20.00				1.0000	15,425
2002	1,328.62	20.00				1.0000	1,329
2003	4,778.72	20.00				1.0000	4,779
2004	9,778.93	20.00				1.0000	9,779
2005	8,491.17	20.00	5.00	424.56	0.50	0.9750	8,279
2006	121,272.91	20.00	5.00	6,063.65	1.50	0.9250	112,177
2007	109,368.38	20.00	5.00	5,468.42	2.50	0.8750	95,697
2008	178,588.36	20.00	5.00	8,929.42	3.50	0.8250	147,335
2009	164,002.25	20.00	5.00	8,200.11	4.50	0.7750	127,102
2010	235,664.79	20.00	5.00	11,783.24	5.50	0.7250	170,857
2011	115,472.85	20.00	5.00	5,773.64	6.50	0.6750	77,944
2012	82,907.02	20.00	5.00	4,145.35	7.50	0.6250	51,817
2013	555,922.28	20.00	5.00	27,796.11	8.50	0.5750	319,655
2014	149,179.96	20.00	5.00	7,459.00	9.50	0.5250	78,319
2015	2,799,255.83	20.00	5.00	139,962.79	10.50	0.4750	1,329,647
2016	510,779.92	20.00	5.00	25,539.00	11.50	0.4250	217,081
2017	98,660.12	20.00	5.00	4,933.01	12.50	0.3750	36,998

SPIRE MISSOURI, INC.

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2018	585,009.90	20.00	5.00	29,250.50	13.50	0.3250	190,128
2019	667,986.94	20.00	5.00	33,399.35	14.50	0.2750	183,696
2020	28,060.38	20.00	5.00	1,403.02	15.50	0.2250	6,314
2021	513,763.18	20.00	5.00	25,688.16	16.50	0.1750	89,909
2022	448,332.59	20.00	5.00	22,416.63	17.50	0.1250	56,042
2023	656,049.35	20.00	5.00	32,802.47	18.50	0.0750	49,204
2024	338,866.98	20.00	5.00	16,943.35	19.50	0.0250	8,472
	8,692,024.97			418,381.78			3,681,061
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.81							

SPIRE MISSOURI, INC.

ACCOUNT 391.10 MECHANICAL OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE								
NET SALVAGE PERCENT.. 0								
1974	0.15	15.00				1.0000		
1989	0.37	15.00				1.0000		
1991	0.26	15.00				1.0000		
1992	0.21	15.00				1.0000		
1993	0.24	15.00				1.0000		
1995	0.13	15.00				1.0000		
1997	0.90	15.00				1.0000		1
2001	0.74	15.00				1.0000		1
2019	135,493.96	15.00	6.67	9,037.45	9.50	0.3667		49,682
2020	239,812.54	15.00	6.67	15,995.50	10.50	0.3000		71,944
	375,309.50			25,032.95				121,628

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67

SPIRE MISSOURI, INC.

ACCOUNT 391.20 DATA PROCESSING SOFTWARE/SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE									
NET SALVAGE PERCENT.. 0									
2005	42,163.50	5.00					1.0000		42,164
2007	21,340.58	5.00					1.0000		21,341
2008	3,090.11	5.00					1.0000		3,090
2009	44,019.13	5.00					1.0000		44,019
2010	191,045.85	5.00					1.0000		191,046
2011	217,922.79	5.00					1.0000		217,923
2012	785,958.44	5.00					1.0000		785,958
2013	356,472.66	5.00					1.0000		356,473
2014	492,941.34	5.00					1.0000		492,941
2015	1,357,760.70	5.00					1.0000		1,357,761
2016	776,330.40	5.00					1.0000		776,330
2017	1,828,105.84	5.00					1.0000		1,828,106
2018	953,428.49	5.00					1.0000		953,428
2019	1,661,468.98	5.00					1.0000		1,661,469
2020	2,220,432.19	5.00	20.00		444,086.44	0.50	0.9000		1,998,389
2021	1,159,476.20	5.00	20.00		231,895.24	1.50	0.7000		811,633
2022	3,533,174.12	5.00	20.00		706,634.82	2.50	0.5000		1,766,587
2023	2,803,700.02	5.00	20.00		560,740.00	3.50	0.3000		841,110
2024	1,786,382.61	5.00	20.00		357,276.52	4.50	0.1000		178,638
	20,235,213.95				2,300,633.02				14,328,406
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 11.37									

SPIRE MISSOURI, INC.

ACCOUNT 391.30 DATA PROCESSING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE									
NET SALVAGE PERCENT.. 0									
2001	32,947.48	10.00					1.0000		32,947
2009	584.89	10.00					1.0000		585
2010	948.96	10.00					1.0000		949
2013	48,452.76	10.00					1.0000		48,453
2014	47,858.67	10.00					1.0000		47,859
2016	3,789.06	10.00	10.00		378.91	1.50	0.8500		3,221
2017	2,385,956.71	10.00	10.00		238,595.67	2.50	0.7500		1,789,468
2018	1,688,857.65	10.00	10.00		168,885.76	3.50	0.6500		1,097,757
2019	3,008,460.91	10.00	10.00		300,846.09	4.50	0.5500		1,654,654
2020	829,902.58	10.00	10.00		82,990.26	5.50	0.4500		373,456
2021	960,596.21	10.00	10.00		96,059.62	6.50	0.3500		336,209
2022	406,950.66	10.00	10.00		40,695.07	7.50	0.2500		101,738
2023	261,689.23	10.00	10.00		26,168.92	8.50	0.1500		39,253
2024	703,742.78	10.00	10.00		70,374.28	9.50	0.0500		35,187
	10,380,738.55				1,024,994.58				5,561,736
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.87									

SPIRE MISSOURI, INC.

ACCOUNT 391.95 ENTERPRISE SOFTWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE								
NET SALVAGE PERCENT.. 0								
2012	28,273,433.83	10.00				1.0000		28,273,434
2013	46,653,231.06	10.00				1.0000		46,653,231
2014	8,744,317.27	10.00				1.0000		8,744,317
2015	29,050,344.22	10.00	10.00	2,905,034.42	0.50	0.9500		27,597,827
2016	4,263,616.75	10.00	10.00	426,361.68	1.50	0.8500		3,624,074
2017	9,489,118.81	10.00	10.00	948,911.88	2.50	0.7500		7,116,839
2018	5,301,436.21	10.00	10.00	530,143.62	3.50	0.6500		3,445,934
2019	24,535,023.11	10.00	10.00	2,453,502.31	4.50	0.5500		13,494,263
2020	1,138,496.38	10.00	10.00	113,849.64	5.50	0.4500		512,323
2021	21,985,340.65	10.00	10.00	2,198,534.06	6.50	0.3500		7,694,869
2022	3,615,233.35	10.00	10.00	361,523.34	7.50	0.2500		903,808
2023	7,843,792.06	10.00	10.00	784,379.21	8.50	0.1500		1,176,569
2024	3,976,748.94	10.00	10.00	397,674.89	9.50	0.0500		198,837
	194,870,132.64			11,119,915.05				149,436,325
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.71								

SPIRE MISSOURI, INC.

ACCOUNT 391.96 ENTERPRISE HARDWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2023	217,201.01	10.00	10.00	21,720.10	8.50	0.1500	32,580
2024	3,594,483.78	10.00	10.00	359,448.38	9.50	0.0500	179,724
	3,811,684.79			381,168.48			212,304
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00							

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 7-L2.5							
NET SALVAGE PERCENT.. +20							
2011	9,418.99	7.00	14.29	1,076.78	1.08	0.8457	6,373
2012	35,337.36	7.00	14.29	4,039.77	1.24	0.8229	23,262
2013	52,301.20	7.00	14.29	5,979.07	1.43	0.7957	33,293
2014	64,310.35	7.00	14.29	7,351.96	1.64	0.7657	39,394
2015	187,035.05	7.00	14.29	21,381.85	1.88	0.7314	109,442
2016	182,228.03	7.00	14.29	20,832.31	2.11	0.6986	101,839
2017	645,065.27	7.00	14.29	73,743.86	2.32	0.6686	345,017
2018	1,331,392.66	7.00	14.29	152,204.81	2.51	0.6414	683,196
2019	1,164,909.01	7.00	14.29	133,172.40	2.77	0.6043	563,154
2020	857,999.95	7.00	14.29	98,086.55	3.20	0.5429	372,619
2021	1,544,211.77	7.00	14.29	176,534.29	3.83	0.4529	559,449
2022	112,972.50	7.00	14.29	12,915.02	4.63	0.3386	30,599
2023	2,174,249.36	7.00	14.29	248,560.19	5.53	0.2100	365,274
2024	103,631.55	7.00	14.29	11,847.16	6.50	0.0714	5,922
	8,465,063.05			967,726.02			3,238,833
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 11.43							

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-L3							
NET SALVAGE PERCENT.. +20							
1995	0.58	11.00				1.0000	
2001	0.51	11.00	9.09	0.04	0.54	0.9509	
2004	464,271.58	11.00	9.09	33,761.83	1.14	0.8964	332,924
2005	0.18	11.00	9.09	0.01	1.35	0.8773	
2006	0.15	11.00	9.09	0.01	1.58	0.8564	
2007	0.29	11.00	9.09	0.02	1.82	0.8346	
2008	74,471.51	11.00	9.09	5,415.57	2.07	0.8118	48,366
2009	137,705.92	11.00	9.09	10,013.97	2.32	0.7891	86,930
2010	379,291.95	11.00	9.09	27,582.11	2.58	0.7655	232,263
2011	614,977.71	11.00	9.09	44,721.18	2.83	0.7427	365,410
2012	492,485.86	11.00	9.09	35,813.57	3.04	0.7236	285,106
2013	450,135.43	11.00	9.09	32,733.85	3.22	0.7073	254,694
2014	767,463.50	11.00	9.09	55,809.95	3.39	0.6918	424,757
2015	2,553,964.94	11.00	9.09	185,724.33	3.60	0.6727	1,374,503
2016	5,713,895.71	11.00	9.09	415,514.50	3.92	0.6436	2,942,153
2017	5,276,669.93	11.00	9.09	383,719.44	4.39	0.6009	2,536,643
2018	4,785,402.32	11.00	9.09	347,994.46	5.02	0.5436	2,081,229
2019	5,315,958.03	11.00	9.09	386,576.47	5.79	0.4736	2,014,280
2020	6,244,351.67	11.00	9.09	454,089.25	6.65	0.3955	1,975,463
2021	14,284,558.55	11.00	9.09	1,038,773.10	7.56	0.3127	3,573,768
2022	7,422,251.71	11.00	9.09	539,746.14	8.51	0.2264	1,344,081
2023	13,123,374.22	11.00	9.09	954,331.77	9.50	0.1364	1,431,603
2024	6,362,202.83	11.00	9.09	462,659.39	10.50	0.0455	231,330
	74,463,435.08			5,414,980.96			21,535,503
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.27							

SPIRE MISSOURI, INC.

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 30-SQUARE							
NET SALVAGE PERCENT.. 0							
1936	0.46	30.00				1.0000	
1950	45.00	30.00				1.0000	45
1953	1,853.89	30.00				1.0000	1,854
1954	601.70	30.00				1.0000	602
1955	16,100.51	30.00				1.0000	16,101
1957	3,722.72	30.00				1.0000	3,723
1958	986.62	30.00				1.0000	987
1959	47.64	30.00				1.0000	48
1960	20,044.06	30.00				1.0000	20,044
1961	817.48	30.00				1.0000	817
1962	994.66	30.00				1.0000	995
1963	1,796.82	30.00				1.0000	1,797
1964	297.42	30.00				1.0000	297
1965	1,721.82	30.00				1.0000	1,722
1966	5,529.59	30.00				1.0000	5,530
1967	3,910.66	30.00				1.0000	3,911
1968	453.02	30.00				1.0000	453
1969	3,815.00	30.00				1.0000	3,815
1970	6,388.00	30.00				1.0000	6,388
1971	382.65	30.00				1.0000	383
1973	6,949.61	30.00				1.0000	6,950
1974	900.44	30.00				1.0000	900
1975	716.89	30.00				1.0000	717
1976	672.50	30.00				1.0000	672
1977	387.12	30.00				1.0000	387
1978	282.22	30.00				1.0000	282
1979	2,131.20	30.00				1.0000	2,131
1980	2,968.60	30.00				1.0000	2,969
1981	3,635.24	30.00				1.0000	3,635
1982	1,394.76	30.00				1.0000	1,395
1983	2,818.97	30.00				1.0000	2,819
1984	14,932.89	30.00				1.0000	14,933
1985	1,760.01	30.00				1.0000	1,760
1986	817.71	30.00				1.0000	818
1987	16,465.00	30.00				1.0000	16,465
1988	44,701.56	30.00				1.0000	44,702
1989	75,015.32	30.00				1.0000	75,015
1990	32,467.66	30.00				1.0000	32,468
1991	12,423.46	30.00				1.0000	12,423
1992	14,099.14	30.00				1.0000	14,099
1993	4,853.86	30.00				1.0000	4,854
1994	735.64	30.00				1.0000	736

SPIRE MISSOURI, INC.

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 30-SQUARE							
NET SALVAGE PERCENT.. 0							
1995	2,302.91	30.00	3.33	76.69	0.50	0.9833	2,265
1996	4,070.69	30.00	3.33	135.55	1.50	0.9500	3,867
1997	12,913.21	30.00	3.33	430.01	2.50	0.9167	11,837
1998	1,837.81	30.00	3.33	61.20	3.50	0.8833	1,623
1999	67,964.57	30.00	3.33	2,263.22	4.50	0.8500	57,770
2000	750.82	30.00	3.33	25.00	5.50	0.8167	613
2001	874.13	30.00	3.33	29.11	6.50	0.7833	685
2002	10,770.00	30.00	3.33	358.64	7.50	0.7500	8,078
2003	12,235.77	30.00	3.33	407.45	8.50	0.7167	8,769
2004	44,696.46	30.00	3.33	1,488.39	9.50	0.6833	30,542
2005	6,265.76	30.00	3.33	208.65	10.50	0.6500	4,073
2006	34,253.65	30.00	3.33	1,140.65	11.50	0.6167	21,123
2007	117,745.29	30.00	3.33	3,920.92	12.50	0.5833	68,684
2008	1,502.65	30.00	3.33	50.04	13.50	0.5500	826
2009	101,921.64	30.00	3.33	3,393.99	14.50	0.5167	52,660
2010	6,257.47	30.00	3.33	208.37	15.50	0.4833	3,024
2011	30,567.00	30.00	3.33	1,017.88	16.50	0.4500	13,755
2012	63,012.30	30.00	3.33	2,098.31	17.50	0.4167	26,255
2020	32,558.17	30.00	3.33	1,084.19	25.50	0.1500	4,884
2023	92,210.99	30.00	3.33	3,070.63	28.50	0.0500	4,611
	955,350.81			21,468.89			636,586

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.25

SPIRE MISSOURI, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
(1)	(2)	(3)	RATE (4)	AMOUNT (5)	(6)	FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1965		0.28	25.00			1.0000	
1967		0.54	25.00			1.0000	1
1968		0.99	25.00			1.0000	1
1969		0.32	25.00			1.0000	
1970		0.71	25.00			1.0000	1
1971		0.58	25.00			1.0000	1
1972		0.74	25.00			1.0000	1
1973		0.96	25.00			1.0000	1
1974		0.05	25.00			1.0000	
1975		0.30	25.00			1.0000	
1976	7,735.30	25.00				1.0000	7,735
1977	14,773.11	25.00				1.0000	14,773
1978	38,855.43	25.00				1.0000	38,855
1979	27,621.58	25.00				1.0000	27,622
1980	20,890.95	25.00				1.0000	20,891
1981	43,645.06	25.00				1.0000	43,645
1982	106,620.67	25.00				1.0000	106,621
1983	35,412.12	25.00				1.0000	35,412
1984	44,009.49	25.00				1.0000	44,009
1985	109,215.50	25.00				1.0000	109,216
1986	117,279.89	25.00				1.0000	117,280
1987	44,313.38	25.00				1.0000	44,313
1988	189,066.06	25.00				1.0000	189,066
1989	169,576.39	25.00				1.0000	169,576
1990	399,264.74	25.00				1.0000	399,265
1991	302,390.16	25.00				1.0000	302,390
1992	165,104.24	25.00				1.0000	165,104
1993	365,260.93	25.00				1.0000	365,261
1994	241,355.99	25.00				1.0000	241,356
1995	268,338.75	25.00				1.0000	268,339
1996	425,052.17	25.00				1.0000	425,052
1997	268,862.15	25.00				1.0000	268,862
1998	536,843.94	25.00				1.0000	536,844
1999	619,643.13	25.00				1.0000	619,643
2000	384,069.46	25.00	4.00	15,362.78	0.50	0.9800	376,388
2001	395,549.21	25.00	4.00	15,821.97	1.50	0.9400	371,816
2002	526,202.38	25.00	4.00	21,048.10	2.50	0.9000	473,582
2003	543,126.97	25.00	4.00	21,725.08	3.50	0.8600	467,089
2004	1,089,208.65	25.00	4.00	43,568.35	4.50	0.8200	893,151
2005	684,306.89	25.00	4.00	27,372.28	5.50	0.7800	533,759
2006	725,771.06	25.00	4.00	29,030.84	6.50	0.7400	537,071
2007	892,008.66	25.00	4.00	35,680.35	7.50	0.7000	624,406

SPIRE MISSOURI, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
2008	930,541.88	25.00	4.00	37,221.68	8.50	0.6600	614,158
2009	1,043,708.08	25.00	4.00	41,748.32	9.50	0.6200	647,099
2010	1,042,407.40	25.00	4.00	41,696.30	10.50	0.5800	604,596
2011	996,748.79	25.00	4.00	39,869.95	11.50	0.5400	538,244
2012	1,073,334.54	25.00	4.00	42,933.38	12.50	0.5000	536,667
2013	2,083,662.50	25.00	4.00	83,346.50	13.50	0.4600	958,485
2014	2,004,351.88	25.00	4.00	80,174.08	14.50	0.4200	841,828
2015	1,200,304.39	25.00	4.00	48,012.18	15.50	0.3800	456,116
2016	1,520,045.55	25.00	4.00	60,801.82	16.50	0.3400	516,815
2017	3,277,743.96	25.00	4.00	131,109.76	17.50	0.3000	983,323
2018	4,239,002.10	25.00	4.00	169,560.08	18.50	0.2600	1,102,141
2019	4,371,991.14	25.00	4.00	174,879.65	19.50	0.2200	961,838
2020	4,522,780.37	25.00	4.00	180,911.21	20.50	0.1800	814,100
2021	3,497,867.52	25.00	4.00	139,914.70	21.50	0.1400	489,701
2022	3,750,259.83	25.00	4.00	150,010.39	22.50	0.1000	375,026
2023	2,356,346.09	25.00	4.00	94,253.84	23.50	0.0600	141,381
2024	2,169,245.66	25.00	4.00	86,769.83	24.50	0.0200	43,385
	49,881,721.56			1,812,823.42			19,463,301

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.63

SPIRE MISSOURI, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
(1)	(2)	(3)	RATE (4)	AMOUNT (5)	(6)	FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1952	0.69	20.00				1.0000	1
1964	5,376.40	20.00				1.0000	5,376
1965	266.00	20.00				1.0000	266
1967	0.50	20.00				1.0000	
1968	155.00	20.00				1.0000	155
1970	655.99	20.00				1.0000	656
1971	704.00	20.00				1.0000	704
1972	170.00	20.00				1.0000	170
1973	91.00	20.00				1.0000	91
1976	812.90	20.00				1.0000	813
1977	413.00	20.00				1.0000	413
1978	70.88	20.00				1.0000	71
1979	2,481.00	20.00				1.0000	2,481
1980	1,074.80	20.00				1.0000	1,075
1981	4,423.58	20.00				1.0000	4,424
1982	999.65	20.00				1.0000	1,000
1983	18.00	20.00				1.0000	18
1984	1,871.97	20.00				1.0000	1,872
1985	4,817.99	20.00				1.0000	4,818
1986	2,579.77	20.00				1.0000	2,580
1987	4,846.02	20.00				1.0000	4,846
1988	359.00	20.00				1.0000	359
1989	7,641.00	20.00				1.0000	7,641
1990	4,135.00	20.00				1.0000	4,135
1991	641.00	20.00				1.0000	641
1994	299.00	20.00				1.0000	299
1995	1,124.07	20.00				1.0000	1,124
1996	2,478.88	20.00				1.0000	2,479
1997	7,209.21	20.00				1.0000	7,209
1998	1,756.00	20.00				1.0000	1,756
1999	2,500.25	20.00				1.0000	2,500
2000	6,199.07	20.00				1.0000	6,199
2001	11,401.00	20.00				1.0000	11,401
2002	0.35	20.00				1.0000	
2003	1,564.00	20.00				1.0000	1,564
2004	3,249.00	20.00				1.0000	3,249
2005	22,248.00	20.00	5.00	1,112.40	0.50	0.9750	21,692
2006	11,383.97	20.00	5.00	569.20	1.50	0.9250	10,530
2007	11,556.59	20.00	5.00	577.83	2.50	0.8750	10,112
2008	11,743.00	20.00	5.00	587.15	3.50	0.8250	9,688
2010	18,118.00	20.00	5.00	905.90	5.50	0.7250	13,136
2011	18,244.01	20.00	5.00	912.20	6.50	0.6750	12,315

SPIRE MISSOURI, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2012	41,628.55	20.00	5.00	2,081.43	7.50	0.6250	26,018
2013	3,366.20	20.00	5.00	168.31	8.50	0.5750	1,936
2015	5,328.18	20.00	5.00	266.41	10.50	0.4750	2,531
2016	9,565.95	20.00	5.00	478.30	11.50	0.4250	4,066
2018	32,943.08	20.00	5.00	1,647.15	13.50	0.3250	10,707
	268,511.50			9,306.28			205,117
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.47							

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
(1)	(2)	(3)	RATE	AMOUNT	(6)	FACTOR	AMOUNT
			(4)	(5)		(7)	(8)
SURVIVOR CURVE.. IOWA 13-L2.5							
NET SALVAGE PERCENT.. +20							
1966	0.16	13.00				1.0000	
1976	1,141.00	13.00				1.0000	913
1979	10,133.32	13.00				1.0000	8,107
1980	0.13	13.00				1.0000	
1986	0.61	13.00				1.0000	
1987	0.47	13.00				1.0000	
1988	0.30	13.00	7.69	0.02	0.02	0.9985	
1989	9,309.67	13.00	7.69	572.73	0.32	0.9754	7,264
1990	37,235.11	13.00	7.69	2,290.70	0.47	0.9639	28,711
1992	14,155.86	13.00	7.69	870.87	0.81	0.9377	10,619
1995	2,637.16	13.00	7.69	162.24	1.34	0.8969	1,892
1996	29,781.01	13.00	7.69	1,832.13	1.50	0.8846	21,076
1997	15,038.53	13.00	7.69	925.17	1.65	0.8731	10,504
1998	13,853.55	13.00	7.69	852.27	1.79	0.8623	9,557
1999	20,413.48	13.00	7.69	1,255.84	1.93	0.8515	13,906
2000	13,020.60	13.00	7.69	801.03	2.09	0.8392	8,742
2001	20,201.89	13.00	7.69	1,242.82	2.25	0.8269	13,364
2002	48,707.97	13.00	7.69	2,996.51	2.43	0.8131	31,683
2003	87,325.95	13.00	7.69	5,372.29	2.63	0.7977	55,727
2004	49,919.66	13.00	7.69	3,071.06	2.83	0.7823	31,242
2005	0.16	13.00	7.69	0.01	3.05	0.7654	
2006	45,223.22	13.00	7.69	2,782.13	3.29	0.7469	27,023
2007	30,004.21	13.00	7.69	1,845.86	3.52	0.7292	17,504
2008	60,624.51	13.00	7.69	3,729.62	3.76	0.7108	34,472
2009	246,172.21	13.00	7.69	15,144.51	3.99	0.6931	136,494
2010	59,609.39	13.00	7.69	3,667.17	4.20	0.6769	32,281
2011	206,058.20	13.00	7.69	12,676.70	4.39	0.6623	109,180
2012	441,582.33	13.00	7.69	27,166.14	4.58	0.6477	228,807
2013	1,363,825.83	13.00	7.69	83,902.57	4.79	0.6315	689,048
2014	429,595.48	13.00	7.69	26,428.71	5.05	0.6115	210,172
2015	2,193,043.88	13.00	7.69	134,916.06	5.40	0.5846	1,025,678
2016	2,413,235.68	13.00	7.69	148,462.26	5.86	0.5492	1,060,337
2017	9,675,239.05	13.00	7.69	595,220.71	6.44	0.5046	3,905,855
2018	14,646,777.77	13.00	7.69	901,069.77	7.11	0.4531	5,308,930
2019	14,436,541.65	13.00	7.69	888,136.04	7.88	0.3939	4,548,666
2020	16,490,366.65	13.00	7.69	1,014,487.36	8.72	0.3292	4,343,299
2021	7,768,090.20	13.00	7.69	477,892.91	9.61	0.2608	1,620,548

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

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-L2.5							
NET SALVAGE PERCENT.. +20							
2022	4,089,117.12	13.00	7.69	251,562.49	10.54	0.1892	619,027
2023	8,814,336.66	13.00	7.69	542,257.99	11.51	0.1146	808,239
2024	11,252,497.65	13.00	7.69	692,253.66	12.50	0.0385	346,217
	95,034,818.28			5,845,848.35			25,325,084
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.15							

SPIRE MISSOURI, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
(1)	(2)	(3)	RATE	AMOUNT	(6)	FACTOR	AMOUNT
			(4)	(5)		(7)	(8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1959	0.93	15.00				1.0000	1
1978	0.06	15.00				1.0000	
1985	0.76	15.00				1.0000	1
1986	0.79	15.00				1.0000	1
1987	0.43	15.00				1.0000	
1988	42,300.58	15.00				1.0000	42,301
1989	0.93	15.00				1.0000	1
1990	5,506.69	15.00				1.0000	5,507
1991	272,323.32	15.00				1.0000	272,323
1992	57,630.19	15.00				1.0000	57,630
1993	52,993.25	15.00				1.0000	52,993
1994	62,564.05	15.00				1.0000	62,564
1995	0.19	15.00				1.0000	
1996	3,612.11	15.00				1.0000	3,612
1997	267,331.03	15.00				1.0000	267,331
1998	56,823.64	15.00				1.0000	56,824
1999	10,505.53	15.00				1.0000	10,506
2000	375,509.72	15.00				1.0000	375,510
2001	63,526.05	15.00				1.0000	63,526
2002	176,313.37	15.00				1.0000	176,313
2003	24,513.48	15.00				1.0000	24,513
2004	302,033.55	15.00				1.0000	302,034
2005	226,209.17	15.00				1.0000	226,209
2006	190,467.23	15.00				1.0000	190,467
2007	90,939.44	15.00				1.0000	90,939
2008	130,767.31	15.00				1.0000	130,767
2009	81,374.54	15.00				1.0000	81,375
2010	1,071,550.01	15.00	6.67	71,472.39	0.50	0.9667	1,035,835
2011	306,581.63	15.00	6.67	20,448.99	1.50	0.9000	275,923
2012	247,058.82	15.00	6.67	16,478.82	2.50	0.8333	205,882
2013	221,585.79	15.00	6.67	14,779.77	3.50	0.7667	169,883
2014	68,692.79	15.00	6.67	4,581.81	4.50	0.7000	48,085
2015	444,990.36	15.00	6.67	29,680.86	5.50	0.6333	281,826
2016	1,291,194.80	15.00	6.67	86,122.69	6.50	0.5667	731,681
2017	133,811.01	15.00	6.67	8,925.19	7.50	0.5000	66,906
2018	10,681.49	15.00	6.67	712.46	8.50	0.4333	4,629
2019	7,749,633.97	15.00	6.67	516,900.59	9.50	0.3667	2,841,558
2020	2,556,055.16	15.00	6.67	170,488.88	10.50	0.3000	766,817
2021	32,532.00	15.00	6.67	2,169.88	11.50	0.2333	7,591

SPIRE MISSOURI, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2022	415,064.76	15.00	6.67	27,684.82	12.50	0.1667	69,179
2023	923,582.69	15.00	6.67	61,602.97	13.50	0.1000	92,358
2024	2,490,809.42	15.00	6.67	166,136.99	14.50	0.0333	83,019
	20,457,073.04			1,198,187.11			9,174,420
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.86							

SPIRE MISSOURI, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - ERT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)		AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE								
NET SALVAGE PERCENT.. 0								
1992	383.25	15.00				1.0000		383
1996	1,583.63	15.00				1.0000		1,584
1997	4,290,833.29	15.00				1.0000		4,290,833
1998	1,232,958.07	15.00				1.0000		1,232,958
1999	143,359.91	15.00				1.0000		143,360
2003	34,655.03	15.00				1.0000		34,655
2005	389,791.55	15.00				1.0000		389,792
2006	625,042.54	15.00				1.0000		625,043
2007	228,761.34	15.00				1.0000		228,761
2008	292,713.15	15.00				1.0000		292,713
2009	1,642,763.35	15.00				1.0000		1,642,763
2010	2,098,276.63	15.00	6.67	139,955.05	0.50	0.9667		2,028,341
2011	1,128,081.71	15.00	6.67	75,243.05	1.50	0.9000		1,015,274
2012	1,998,560.08	15.00	6.67	133,303.96	2.50	0.8333		1,665,460
2013	2,923,157.29	15.00	6.67	194,974.59	3.50	0.7667		2,241,097
2014	2,054,517.72	15.00	6.67	137,036.33	4.50	0.7000		1,438,162
2015	1,865,680.02	15.00	6.67	124,440.86	5.50	0.6333		1,181,591
2016	3,321,598.52	15.00	6.67	221,550.62	6.50	0.5667		1,882,250
2017	3,322,972.25	15.00	6.67	221,642.25	7.50	0.5000		1,661,486
2018	3,784,462.39	15.00	6.67	252,423.64	8.50	0.4333		1,639,921
2019	2,566,991.57	15.00	6.67	171,218.34	9.50	0.3667		941,239
2020	1,763,531.86	15.00	6.67	117,627.58	10.50	0.3000		529,060
2021	131,664.40	15.00	6.67	8,782.02	11.50	0.2333		30,721
	35,842,339.55			1,798,198.29				25,137,447

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.02

SPIRE MISSOURI, INC.

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - AMR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4) AMOUNT (5)		EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7) AMOUNT (8)	
SURVIVOR CURVE.. 7.50-SQUARE							
NET SALVAGE PERCENT.. 0							
2017	16,624,219.88	7.50				1.0000	16,624,220
	16,624,219.88						16,624,220
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							

SPIRE MISSOURI, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
(1)	(2)	(3)	RATE	AMOUNT	(6)	FACTOR	AMOUNT
			(4)	(5)		(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1938	0.62	20.00				1.0000	1
1952	0.30	20.00				1.0000	
1956	0.10	20.00				1.0000	
1958	0.34	20.00				1.0000	
1960	310.08	20.00				1.0000	310
1961	0.08	20.00				1.0000	
1962	0.16	20.00				1.0000	
1967	88.00	20.00				1.0000	88
1969	991.33	20.00				1.0000	991
1971	821.61	20.00				1.0000	822
1976	0.02	20.00				1.0000	
1979	440.90	20.00				1.0000	441
1980	0.08	20.00				1.0000	
1981	178.02	20.00				1.0000	178
1985	549.25	20.00				1.0000	549
1986	954.54	20.00				1.0000	955
1988	302.85	20.00				1.0000	303
1989	918.85	20.00				1.0000	919
1991	0.61	20.00				1.0000	1
1992	45,794.76	20.00				1.0000	45,795
1993	74,137.07	20.00				1.0000	74,137
1994	28,113.35	20.00				1.0000	28,113
1995	6,925.77	20.00				1.0000	6,926
1996	5,804.15	20.00				1.0000	5,804
1997	786.64	20.00				1.0000	787
1998	2,517.17	20.00				1.0000	2,517
1999	42,643.69	20.00				1.0000	42,644
2000	168,365.84	20.00				1.0000	168,366
2001	13,520.94	20.00				1.0000	13,521
2002	26,393.01	20.00				1.0000	26,393
2003	7,233.25	20.00				1.0000	7,233
2004	4,234.32	20.00				1.0000	4,234
2005	13,235.16	20.00	5.00	661.76	0.50	0.9750	12,904
2006	31,491.02	20.00	5.00	1,574.55	1.50	0.9250	29,129
2007	44,840.13	20.00	5.00	2,242.01	2.50	0.8750	39,235
2008	139,541.75	20.00	5.00	6,977.09	3.50	0.8250	115,122
2009	164,842.46	20.00	5.00	8,242.12	4.50	0.7750	127,753
2010	259,639.85	20.00	5.00	12,981.99	5.50	0.7250	188,239
2011	124,916.36	20.00	5.00	6,245.82	6.50	0.6750	84,319
2012	21,584.65	20.00	5.00	1,079.23	7.50	0.6250	13,490
2013	162,147.90	20.00	5.00	8,107.40	8.50	0.5750	93,235
2014	171,692.16	20.00	5.00	8,584.61	9.50	0.5250	90,138

SPIRE MISSOURI, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2015	1,589,689.49	20.00	5.00	79,484.47	10.50	0.4750	755,103
2016	219,783.44	20.00	5.00	10,989.17	11.50	0.4250	93,408
2017	456,869.90	20.00	5.00	22,843.50	12.50	0.3750	171,326
2018	425,381.31	20.00	5.00	21,269.07	13.50	0.3250	138,249
2019	549,300.18	20.00	5.00	27,465.01	14.50	0.2750	151,058
2020	402,921.42	20.00	5.00	20,146.07	15.50	0.2250	90,657
2021	143,054.79	20.00	5.00	7,152.74	16.50	0.1750	25,035
2022	194,847.08	20.00	5.00	9,742.35	17.50	0.1250	24,356
2023	85,431.38	20.00	5.00	4,271.57	18.50	0.0750	6,407
2024	479,463.09	20.00	5.00	23,973.15	19.50	0.0250	11,987
	6,112,701.22			284,033.68			2,693,178

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.65