

**SPIRE EAST
AMORTIZATION BALANCES
GR-2022-0179**

	Balance at 9/30/2022
COVID AAO Asset – Non-Rate Base	\$1,798,000
Eligible A&G Overheads Asset – Rate Base	\$11,346,389
Ineligible A&G Overheads Asset – Non - Rate Base	\$12,749,068
Forest Park Liability – Rate Base	(\$3,073,183)
St. Peters Lateral Asset – Non-Rate Base	\$85,492
Transition Costs Asset – Rate Base	\$138,542
Pension Asset – Pre-GR-2021-0108 – Rate Base	\$70,008,766
Pension Liability – Post-GR-2021-0108 – Rate Base	(\$5,520,000)
Other Post-Employment Benefits (OPEBs) Liability – Rate Base	(\$7,111,585)
Legacy Missouri Property Tax Asset – Non-Rate Base	\$10,159,649
TCJA Excess ADIT Liability – Rate Base	(\$74,533,939)
MO Excess ADIT Liability – Rate Base	(\$13,024,034)
Energy Efficiency Asset – Rate Base	\$28,042,560
Low Income Energy Affordability Asset – Rate Base	\$3,201,342
Red Tag Asset – Non-Rate Base	\$152,446
PAYS Asset – Rate Base	\$0

**SPIRE WEST
AMORTIZATION BALANCES
GR-2022-0179**

	Balance at 9/30/2022
COVID AAO Asset – Non-Rate Base	\$3,498,613
Eligible A&G Overheads Asset – Rate Base	\$5,956,016
Ineligible A&G Overheads Asset – Non - Rate Base	\$12,742,656
Merger Rate Base Offset – Rate Base	\$10,846,583
Transition Costs Asset – Rate Base	\$108,854
Pension Liability – Pre-GR-2021-0108 – Rate Base	(\$5,714,349)
Pension Liability – Post-GR-2021-0108 – Rate Base	(\$45,453)
Other Post-Employment Benefits (OPEBs) Liability – Rate Base	(\$1,005,031)
Legacy Missouri Property Tax Asset – Non-Rate Base	\$9,392,409
Legacy Kansas Property Tax Asset – Non-Rate Base	\$530,986
TCJA Excess ADIT Liability – Rate Base	(\$5,116,376)
MO Excess ADIT Liability – Rate Base	(\$4,577,040)
Energy Efficiency Asset – Rate Base	\$22,835,421
Low Income Asset – Rate Base	\$2,280,177
One-Time Energy Affordability Asset – Non-Rate Base	\$70,253
Red Tag Asset – Non-Rate Base	\$128,531
PAYS Asset – Rate Base	\$0

**SPIRE EAST
ANNUAL AMORTIZATION
GR-2022-0179**

COVID AAO Asset – Non-Rate Base	5 Years	\$423,059
Eligible A&G Overheads Asset – Rate Base	15 Years	\$756,426
Ineligible A&G Overheads Asset – Non - Rate Base	15 Years	\$849,938
Forest Park Liability – Rate Base	3 Years	(\$1,024,394)
St. Peters Lateral Asset – Non-Rate Base	3 Years	\$28,497
Transition Costs Asset – Rate Base	3 Years	\$46,181
Pension Asset – Pre-GR-2021-0108 – Rate Base	8 Years	\$8,751,096
Pension Liability – Post-GR-2021-0108 – Rate Base	3 Years	(\$1,840,000)
Other Post-Employment Benefits (OPEBs) Liability – Rate Base	8 Years	(\$888,948)
Legacy Missouri Property Tax Asset – Non-Rate Base	3 Years	\$3,386,550
TCJA Excess ADIT Liability – Rate Base	ARAM	(\$7,600,468)
MO Excess ADIT Liability – Rate Base	10 Years	(\$1,302,403)
Energy Efficiency Asset – Rate Base	10 Years	\$2,804,256
Low Income Energy Affordability Asset – Rate Base	3 Years	\$1,067,114
Red Tag Asset – Non-Rate Base	3 Years	\$50,815
PAYS Asset – Rate Base	-----	\$0

**SPIRE WEST
ANNUAL AMORTIZATION
GR-2022-0179**

COVID AAO Asset – Non-Rate Base	5 Years	\$823,203
Eligible A&G Overheads Asset – Rate Base	15 Years	\$397,068
Ineligible A&G Overheads Asset – Non - Rate Base	15 Years	\$849,510
Merger Rate Base Offset – Rate Base	No Change, balance will be fully amortized in August 2023	No Amortization in Income Statement
Transition Costs Asset – Rate Base	3 Years	\$36,285
Pension Liability – Pre-GR-2021-0108 – Rate Base	8 Years	(\$714,294)
Pension Liability – Post-GR-2021-0108 – Rate Base	3 Years	(\$15,151)
Other Post-Employment Benefits (OPEBs) Liability – Rate Base	8 Years	(\$125,629)
Legacy Missouri Property Tax Asset – Non-Rate Base	3 Years	\$3,130,803
Legacy Kansas Property Tax Asset – Non-Rate Base	3 Years	\$176,995
TCJA Excess ADIT Liability – Rate Base	ARAM	(\$532,347)
MO Excess ADIT Liability – Rate Base	10 Years	(\$457,704)
Energy Efficiency Asset – Rate Base	10 Years	\$2,283,542
Low Income Asset – Rate Base	3 Years	\$760,059
One-Time Energy Affordability Asset – Non-Rate Base	3 Years	\$23,418
Red Tag Asset – Non-Rate Base	3 Years	\$42,844
PAYS Asset – Rate Base	-----	\$0