### Spire Missouri East

ISRS Revenue Requirement Calculation

ISRS Activity:		
Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life	of Mains:	
Work Orders Placed in Service		
Gross Additions	12,279,475	
Deferred Taxes Accumulated Depreciation	(39,199) (136,602)	
	(130,002)	
Total Net	12,103,674	
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:		
Work Orders Placed in Service		
Gross Additions	17,230,985	
Deferred Taxes Accumulated Depreciation	(16,776) (352,039)	
Total Net	16,862,170	
	10,002,170	
Gas Utility Plant Projects - Regulator Stations:		
Work Orders Placed in Service Gross Additions		
Deferred Taxes	-	
Accumulated Depreciation	-	
Total Net	-	
Can Hilling Dant Designta Main Dalagations and of Deinshamsen and		
Gas Utility Plant Projects - Main Relocations net of Reimbursements: Work Orders Placed in Service		
Gross Additions	1,499,216	
Deferred Taxes	(5,397)	
Accumulated Depreciation	(14,116)	
Total Net	1,479,703	
Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation	.,	
Associated with Eligible Infrastructure System Replacements which are included in a		
Currently Effective ISRS Total Incremental Accumulated Depreciation	_	
Total Incremental Accumulated Deferred Taxes	-	
Total ISRS Rate Base	30,445,547	
Overall Rate of Return per GR-2022-0179	8.25%	
UOI Required	2,511,758	
Income Tax Conversion Factor	<u>1.31305</u> 3,298,064	796 206
Revenue Requirement on Capital	3,290,004	786,306
Depreciation Expense	784,862	
Net Property Taxes	-	
ISRS Undercollection	-	
Total ISRS Revenues	4,082,926	
Total ISRS Rate Base	30,445,547	
Weighted Cost of Debt per GR-2022-0179	1.9296%	
Interest Deduction	587,477	
Marginal Income Tax Rate	23.84%	
Income Tax Reduction due to Interest	140,055	
Income Tax Conversion Factor	1.31305	
Revenue Requirement Impact of Interest Deductibility	183,899	602,407
263A Transfers Reduction	2,390,846	
Service Transfers Deduction 263A and Service Transfers Tax Deductible Items	- 2,390,846	
Income Tax Factor	2,390,846 23.84%	
Income Tax Reduction due to Deductible Items	569,978	
Income Tax Conversion Factor	1.31305	(110
Revenue Requirement Impact of Interest Deductibility	748,409	(146,002)
Total Rev Req on Capital Net Income Taxes	2,511,758	
Depr Expense	- 784,862	
Net Property Tax	-	
ISRS Under or Over Collection	0	
Total ISRS Revenues	3,296,620	

### Spire Missouri West

### **ISRS Revenue Requirement Calculation**

#### ISRS Activity:

### Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

Work Orders Placed in Service	or marris.
Gross Additions	34,167,375
Deferred Taxes	(137,483)
Accumulated Depreciation	(298,842)
Total Net	33,731,050
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:	
Work Orders Placed in Service	0 007 707
Gross Additions Deferred Taxes	3,237,767
Accumulated Depreciation	(3,478) (68,379)
Total Net	3,165,910
	0,100,010
Gas Utility Plant Projects - Regulator Stations: Work Orders Placed in Service	
Gross Additions	2,002,876
Deferred Taxes	(7,206)
Accumulated Depreciation	(23,006)
Total Net	1,972,664
Gas Utility Plant Projects - Main Relocations net of Reimbursements:	
Work Orders Placed in Service	
Gross Additions Deferred Taxes	1,157,727
Accumulated Depreciation	(4,394) (12,400)
	(12,100)
Total Net	1,140,933
Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation	
Associated with Eligible Infrastructure System Replacements which are included in a	
Currently Effective ISRS	
Total Incremental Accumulated Depreciation	-
Total Incremental Accumulated Deferred Taxes	-
Total ISRS Rate Base	40,010,557
Overall Rate of Return per GR-2022-0179	8.25%
UOI Required	3,300,871
Income Tax Conversion	1.31305
Revenue Requirement on Capital	4,334,209
Depreciation Expense	779,448
Net Property Taxes	-
ISRS Under/Over Collection	-
Total ISRS Revenues	5,113,657
Total ISRS Rate Base	40,010,557
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	772,044
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	184,055.22
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibiliy	241,674
263A Transfers Reduction	1,431,971
Service Transfer Reduction	<u> </u>
263A and Service Transfers Tax Deductible Items	1,431,971
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	341,382
Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductiblity	<u> </u>
Total Rev Req on Capital	3,300,871
Net Income Taxes	343,413
Dong Expanse	
Depr Expense	779,448
Depr Expense Net Property Tax ISRS Under/Over Collection	
Net Property Tax	

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# Spire Missouri East ISRS - Case # GO-2023-0432 **ISRS Revenue Requirement Calculation** Appendix A - Schedule 8

# Spire Missouri East **ISRS Revenue Requirement Calculation**

## **ISRS Activity:**

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life	of Mains:
Work Orders Placed in Service	
Gross Additions	11,313,324
Deferred Taxes	(105,840)
Accumulated Depreciation	(73,204)
Total Net	11,134,280
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:	
Work Orders Placed in Service	
Gross Additions	17,616,195
Deferred Taxes	(114,551)
Accumulated Depreciation	(324,787)
Total Net	17,176,857
Gas Utility Plant Projects - Regulator Stations:	
Work Orders Placed in Service	
Gross Additions	-
Deferred Taxes	-
Accumulated Depreciation	
Total Net	
Gas Utility Plant Projects - Main Relocations net of Reimbursements:	
Work Orders Placed in Service	
Gross Additions	1,670,698
Deferred Taxes	(2,973)
Accumulated Depreciation	(15,717)
Total Net	1,652,008
Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation	, , <u>,</u>
Associated with Eligible Infrastructure System Replacements which are included in a	
Currently Effective ISRS	
Total Incremental Accumulated Depreciation	(462,748)
Total Incremental Accumulated Deferred Taxes	(46,393)
Total ISRS Rate Base	29,454,004
Overall Rate of Return per GR-2022-0179	8.25%
UOI Required	2,429,955
Income Tax Conversion Factor	1.31305
Revenue Requirement on Capital	3,190,652
Depreciation Expense	689,588
Net Property Taxes	328,649
ISRS Undercollection	-
Total ISRS Revenues	4,208,889

Total ISRS Rate Base	29,454,004
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	568,344
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	135,493
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	177,910
263A Transfers Reduction	2,359,277
Service Transfers Deduction	-
263A and Service Transfers Tax Deductible Items	2,359,277
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	562,452
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	738,527
Total Rev Req on Capital	2,429,955
Net Income Taxes	-
Depr Expense	689,588
Net Property Tax	328,649
ISRS Under or Over Collection	
Total ISRS Revenues	3,448,192

# Spire Missouri West ISRS - Case # GO-2023-0432 ISRS Revenue Requirement Calculation Appendix B - Schedule 8

# Spire Missouri West ISRS Revenue Requirement Calculation

**ISRS Activity:** 

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

Work Orders Placed in Service	
Gross Additions	62,656,644
Deferred Taxes	(597,238)
Accumulated Depreciation	(488,744)
Total Net	61,570,662
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:	
Work Orders Placed in Service	
Gross Additions	6,924,435
Deferred Taxes	(46,574)
Accumulated Depreciation	(135,512)
Total Net	6,742,349
Gas Utility Plant Projects - Regulator Stations:	
Work Orders Placed in Service	
Gross Additions	141,526
Deferred Taxes	(1,240)
Accumulated Depreciation	(1,561)
Total Net	138,725
Gas Utility Plant Projects - Main Relocations net of Reimbursements:	
Work Orders Placed in Service	
Gross Additions	8,236,845
Deferred Taxes	(75,007)
Accumulated Depreciation	(78,958)
Total Net	8,082,880
Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation	
Associated with Eligible Infrastructure System Replacements which are included in a	
Currently Effective ISRS	
Total Incremental Accumulated Depreciation	(379,295)
Total Incremental Accumulated Deferred Taxes	(123,135)
Total ISRS Rate Base	76,032,187

Net Property Taxes ISRS Under/Over Collection 504,106 -

Total ISRS Revenues	
	76,032,187
Weighted Cost of Debt per GR- 0179	
	1,467,117
	23.84%
	1.31305
Revenue Requirement Impact of Interest Deductibiliy	459,253
263A Transfers Reduction	2,751,969
	656,069
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductiblity	861,452
Total Rev Reg on Capital	6,272,655
Net Income Taxes	642,950
Depr Expense	1,524,303
Net Property Tax	504,106
ISRS Under/Over Collection	-
Total ISRS Revenues	8,944,014

### Spire Missouri East

#### **ISRS Revenue Requirement Calculation**

ISRS Activity:	
Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life	of Mains:
Work Orders Placed in Service	
Gross Additions	15,214,908
Deferred Taxes	(70,040)
Accumulated Depreciation	(143,548)
Total Net	15,001,320
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:	
Work Orders Placed in Service	
Gross Additions	23,453,934
Deferred Taxes Accumulated Depreciation	(54,060)
Accumulated Depreciation	(483,218)
Total Net	22,916,656
Gas Utility Plant Projects - Regulator Stations:	
Work Orders Placed in Service	
Gross Additions	247,032
Deferred Taxes Accumulated Depreciation	(1,445) (3,201)
	(3,201)
Total Net	242,386
Gas Utility Plant Projects - Main Relocations net of Reimbursements:	
Work Orders Placed in Service	
Gross Additions	918,537
Deferred Taxes Accumulated Depreciation	(4,622) (9,583)
	(9,503)
Total Net	904,332
Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation	
Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS	
Total Incremental Accumulated Depreciation	(1,135,323)
Total Incremental Accumulated Deferred Taxes	(311,655)
Total ISRS Rate Base	37,617,716
Overall Rate of Return per GR-2022-0179	8.25%
UOI Required	3,103,462
Income Tax Conversion Factor	1.31305
Revenue Requirement on Capital	4,075,001
Depreciation Expense	971,271
Net Property Taxes	1,589,213
ISRS Undercollection	43,657
Total ISRS Revenues	6,679,143
Total ISRS Rate Base	37,617,716
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	725,871
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest Income Tax Conversion Factor	173,048 1.31305
Revenue Requirement Impact of Interest Deductibility	227,220
263A Transfers Reduction Service Transfers Deduction	1,088,007
263A and Service Transfers Tax Deductible Items	1,088,007
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	259,381
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	340,580
Total Rev Req on Capital	3,103,462
Net Income Taxes	403,739
Depr Expense	971,271
Net Property Tax ISRS Under or Over Collection	1,575,401
Total ISRS Revenues	43,657 6,097,529
	0,001,020

## Spire Missouri West

## ISRS Revenue Requirement Calculation

#### ISRS Activity:

#### Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Us Work Orders Placed in Service	Serui Life of Mains.
Gross Additions	54,246,080
Deferred Taxes	(291,950)
Accumulated Depreciation	(513,099)
Total Net	53,441,031
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:	
Work Orders Placed in Service	
Gross Additions	5,376,642
Deferred Taxes	(17,831)
Accumulated Depreciation	(130,722)
Total Net	5,228,089
Gas Utility Plant Projects - Regulator Stations:	
Work Orders Placed in Service	
Gross Additions	56,356
Deferred Taxes	(140)
Accumulated Depreciation	(1,293)
Total Net	54,923
Gas Utility Plant Projects - Main Relocations net of Reimbursements:	
Work Orders Placed in Service	
Gross Additions Deferred Taxes	5,721,877
Deterred Taxes Accumulated Depreciation	(33,356)
	(58,580)
Total Net	5,629,941
<u>Currently Effective ISRS</u> Total Incremental Accumulated Depreciation Total Incremental Accumulated Deferred Taxes	(1,419,624.69) (1,055,554.21)
Total ISRS Rate Base	61,878,805
Overall Rate of Return per GR-2022-0179	8.25%
UOI Required	5,105,001
Income Tax Conversion	1.31305
Revenue Requirement on Capital	6,703,122
Depreciation Expense	1,260,558
Net Property Taxes	3,498,306
ISRS Under/Over Collection	35,235
Total ISRS Revenues	11,497,221
Total ISRS Rate Base	61,878,805
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	1,194,013
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	284,652.80
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibiliy	373,763
263A Transfers Reduction	1,349,762
Service Transfer Reduction 263A and Service Transfers Tax Deductible Items	- 1,349,762
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	321,783
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductiblity	422,518
Total Rev Req on Capital	5,105,001
Net Income Taxes	801,840
Depr Expense	1,260,558
Net Property Tax	3,477,788
ISRS Under/Over Collection Total ISRS Revenues	35,235 10,680,422

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#### Spire Missouri East ISRS Revenue Requirement Calculation

ISRS Activity:	
Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of	of Mains:
Work Orders Placed in Service Gross Additions	16 792 110
Deferred Taxes	16,783,119 (174,447)
Accumulated Depreciation	(154,885)
Total Net	16,453,787
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:	
Work Orders Placed in Service	
Gross Additions	31,578,379
Deferred Taxes Accumulated Depreciation	(230,868) (699,834)
	(000,001)
Total Net	30,647,677
Gas Utility Plant Projects - Regulator Stations:	
Work Orders Placed in Service	
Gross Additions Deferred Taxes	1,523,558
Accumulated Depreciation	(14,825) (22,445)
	<u>.</u>
Total Net	1,486,288
Gas Utility Plant Projects - Main Relocations net of Reimbursements:	
Work Orders Placed in Service	0 040 700
Gross Additions Deferred Taxes	2,312,769 (22,675)
Accumulated Depreciation	(27,066)
Total Net Increase in Accumulated Deferred Income Taxes and Accumulated Depreciatior	2,263,028
Associated with Eligible Infrastructure System Replacements which are included in a	
Currently Effective ISRS	
Total Incremental Accumulated Depreciation Total Incremental Accumulated Deferred Taxes	(1,597,701)
Total incremental Accumulated Delened Taxes	(345,342)
Total ISRS Rate Base	48,907,737
Overall Rate of Return per GR-2022-0179	<u>8.25%</u> 4,034,888
UOI Required Income Tax Conversion Factor	4,034,000
Revenue Requirement on Capital	5,298,010
Devention Frances	4 000 007
Depreciation Expense Net Property Taxes	1,269,887
ISRS Undercollection	176,247
Total ISRS Revenues	6,744,144
Total ISRS Rate Base	48,907,737
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	943,724
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest Income Tax Conversion Factor	224,984 1.31305
Revenue Requirement Impact of Interest Deductibility	295,415
263A Transfers Reduction	2,480,449
Service Transfers Deduction	2,400,449
263A and Service Transfers Tax Deductible Items	2,480,449
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items Income Tax Conversion Factor	591,339 1.31305
Revenue Requirement Impact of Interest Deductibility	776,458
Total Rev Req on Capital	4,034,888
Net Income Taxes	4,034,888
Depr Expense	1,269,887
Net Property Tax	-
ISRS Under or Over Collection Total ISRS Revenues	176,247 <b>5,672,271</b>
	3,072,271

## Spire Missouri West

### ISRS Revenue Requirement Calculation

#### ISRS Activity:

#### Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:

Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful L Work Orders Placed in Service	<u>ife of Mains:</u>
Gross Additions	79,338,265
Deferred Taxes	(870,548)
Accumulated Depreciation	(783,528)
Total Net	77,684,189
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:	
Work Orders Placed in Service	
Gross Additions	7,276,561
Deferred Taxes	(56,556)
Accumulated Depreciation	(169,541)
Total Net	7,050,464
Gas Utility Plant Projects - Regulator Stations:	
Work Orders Placed in Service	
Gross Additions	911,325
Deferred Taxes	(10,206)
Accumulated Depreciation	(7,810)
Total Net	893,309
Gas Utility Plant Projects - Main Relocations net of Reimbursements:	
Work Orders Placed in Service	
Gross Additions	4,113,553
Deferred Taxes	(43,627)
Accumulated Depreciation	(46,956)
Total Net	4,022,970
Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS Total Incremental Accumulated Depreciation Total Incremental Accumulated Deferred Taxes	(1,884,297) (678,658)
Total ISRS Rate Base	87,087,977
Overall Rate of Return per GR-2022-0179	8.25%
UOI Required	7,184,758
Income Tax Conversion	1.31305
Revenue Requirement on Capital	9,433,946
Depreciation Expense	1,766,055
Net Property Taxes	-
ISRS Under/Over Collection	224,273
Total ISRS Revenues	11,424,274
Total ISRS Rate Base	87,087,977
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction	1,680,450
Marginal Income Tax Rate	23.84%
Income Tax Reduction due to Interest	400,619.18
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibiliy	526,033
263A Transfers Reduction	(578,705)
Service Transfer Reduction	-
263A and Service Transfers Tax Deductible Items	(578,705)
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	(137,963)
Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductiblity	<u> </u>
Total Rev Req on Capital Net Income Taxes	7,184,758 1,904,308
Depr Expense	1,904,308
Net Property Tax	-
ISRS Under/Over Collection	224,273
Total ISRS Revenues	11,079,394

#### Spire Missouri West ISRS Revenue Requirement Calculation

#### ISRS Activity:

Deferred Taxes (353.314) (645.030) Total Net (7496) Gas Utility Plant Projects - Service Line Replacements and Insertion Projects: Work Orders Placed in Service (7496) Gross Additions Deferred Taxes (7496) Contal Net (98.420) Total Net (98.420) Total Net (98.420) Total Net (7496) Gas Utility Plant Projects - Regulator Stations: Work Orders Placed in Service (7496) Gross Additions (7496) Gross Additions (7496) Gross Additions (7496) Gross Additions (7497) Gross Additions (7496) Gross Additions (7497) Gross Additions (7496) Gross Additions (7497) Gross Additions (7496) Gross Additions (7497) Total Net (7497) Total Net (7497) Total Net (7497) Total Intermental Accumulated Depreciation (23,270) Total Net (7497) Total Intermental Accumulated Depreciation (24,21319) Total Intermental Accumulated Depreciation (24,24,319) Total Intermental Accumulated Depreciation (24,24,319) Total Intermental Accumulated Depreciation (24,24,31	Gross Additions	64 000 000
Accumulated Depreciation       (645.030)         Total Net       63.017.085         Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:       Work Octems Placed in Service         Work Octems Placed in Service       (7.966)         Accumulated Depreciation       (80.420)         Accumulated Depreciation       (80.420)         Total Net       4.102.951         Gas Utility Plant Projects - Regulator Stations:       179,130         Deferred Taxes       (179,130)         Accumulated Depreciation       (7.667)         Accumulated Depreciation       (7.677)         Accumulated Depreciation       (2.357)         Mork Octems Placed in Service       (14.802)         Gross Additions       2.357,149         Mork Octems Placed In Service       (14.622)         Gross Additions       2.357,149         Increase in Accumulated Defered Income Taxes and Accumulated Depreciation       (2.821,319)         Total Incremental Accumulated Defered Taxes       (1.576,835)         Total Incremental Accumulated Defered Taxes       (1.578,835)         Total Incremental Accumulated Defered Taxes       (1.578,835)         Total Incremental Accumulated Defered Taxes       (1.578,837)         Total Incremental Accumulated Defered Taxes       (1.578,837) <th>Gross Additions</th> <th>64,022,029 (359,314)</th>	Gross Additions	64,022,029 (359,314)
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:         Work Orders Placed in Service Gross Additions       4.209.337 (7968)         Deferred Taxes Accumulated Depreciation       (88.420)         Total Net       4.102.951         Gass Utility Plant Projects - Regulator Stations:       (98.420)         Work Orders Placed in Service Gross Additions       (79.130)         Deferred Taxes       (14.480)         Accumulated Depreciation       (7.976)         Gross Additions       (7.976)         Deferred Taxes       (14.480)         Accumulated Depreciation       (2.3270)         Total Net       2.395.040         Gross Additions       2.395.040         Orders Additions       2.397.148         Increase in Accumulated Defered Income Taxes and Accumulated Depreciation Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS         Total Net       2.357.148         Orders Additions       5.249.533         Total Net       2.357.148         More Rese in Accumulated Defered Income Taxes and Accumulated Depreciation Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS         Total INER Rese       65.249.533         Overall Rate Greater Placed Taxes       1.335.770		(645,030)
Work Orders Placed in Service Gross Additions         4.209.337 (7.966)           Deferred Taxes Accoundiated Depreciation         (18.420)           Total Net         4.102.951           Gas Utility Plant Projects - Regulator Stations: Work Orders Placed in Service Gross Additions         (17.9130)           Deferred Taxes         (16.490)           Accoundiated Depreciation         (2.827)           Total Net         169.956           Gas Utility Plant Projects - Main Relocations net of Reimbursements: Work Orders Placed in Service Gross Additions         2.395,040           Gross Additions         2.395,742           Deferred Taxes         (14.682)           Accoundiated Depreciation         (2.827)           Total Net         2.357,149           Increases in Accoundiated Depreciation         (2.821.319)           Total Incremental Accoundiated Depreciation         (2.821.319)           Total Incremental Accoundiated Depreciation         (2.821.319)           Total Incremental Accoundiated Depreciation         (3.3030)           Total Incremental Accoundiated Depreciation         (3.823.130)           Total Incremental Accoundiated Depreciation         (3.824.130)           Total Incremental Accoundiated Depreciation         (3.824.130)           Total Incremental Accoundiated Depreciation         (3.8306)	Total Net	63,017,685
Gross Additions     4.203.37       Defered Taxes     (7.966       Accumulated Depreciation     (98.420)       Total Net     4.102.951       Gas Utility Plant Projects - Regulator Stations:     (14.98)       Work Orders Elacid In Service     (7.976)       Ordered Taxes     (14.98)       Accumulated Depreciation     (7.976)       Total Net     160.956       Gas Utility Plant Projects - Main Relocations net of Reimbursements:     (14.98)       Work Orders Taxes     2.395.04(14.92)       Mork Orders Taxes     2.395.04(14.92)       Cross Additions     (14.92)       Defered Taxes     (14.92)       Mork Orders Taxes     2.395.04(14.92)       Mork Orders Taxes     2.395.04(14.92)       Accumulated Depreciation     (2.82.1,319)       Total Incremental Accumulated Depreciation     (2.82.1,319)       Total Incremental Accumulated Defered Taxes     (1.576.83)       Total Incremental Accumulated Defered Taxes     (1.576.83)       Total Incremental Accumulated Defered Taxes     (1.576.83)       Total Incremental Accumulated Defered Taxes     (1.578.83)       Total Incremental Accumulated Defered Taxes     (1.578.83)       Total Incremental Accumulated Defered Taxes     (1.578.83)       Total Incremental Accumulated Defered Taxes     (1.578.83) <t< td=""><td></td><td></td></t<>		
Deferred Taxes Accumulated Depreciation (7.966 Accumulated Depreciation (88.420) Total Net (4.102.951) Gas Utility Plant Projects - Regulator Stations: Work Orders Placed in Service Gross Additions Deferred Taxes (1.480) Accumulated Depreciation (1.480) Accumulated Depreciation (1.480) Accumulated Depreciation (1.480) Constrained Taxes (1.480) Constrained Taxes (1.480) Constrained Taxes (1.480) Deferred Taxes (1.480) Defered Taxes (		4,209,337
Total Net     4,102,951       Gas Utility Plant Projects - Regulator Stations:     Mork Orden: Placed in Service       Gross Additions     1(1498)       Deferred Taxes     1(1498)       Accumulated Depreciation     (7,676)       Total Net     169,956       Gas Utility Plant Projects - Main Relocations net of Reimbursements:     1(1498)       Work Ordens Placed in Service     2,395,040       Gross Additions     2,395,040       Deferred Taxes     (14,622)       Accumulated Depreciation     (22,270)       Total Net     2,357,148       Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation     (2,821,319)       Total Incremental Accumulated Deferred Taxes     (14,528)       Total Incremental Accumulated Deferred Taxes     (12,824,339)       Total Incremental Accumulated Deferred Taxes     (2,821,319)       Total Incremental Accumulated Deferred Taxes     (2,821,319)       Total Incremental Accumulated Deferred Taxes     (2,821,319)       Total INCR Reguirement on Capital     7,086,290       Overall ISRS Rate Base     (5,249,538)       Overall SRS Rate Base     (3,330,677)       Net Property Taxes     4,304,708       ISRS Under/Over Collection     -       Total ISRS Rate Base     (3,231,740)       Net Property Taxes     (3,240,708) </td <td></td> <td>(7,966)</td>		(7,966)
Gas Utility Plant Projects - Regulator Stations:         179,130           Work Orden Placed In Service         179,130           Deferred Taxes         179,130           Accumulated Depreciation         (2,676)           Total Net         169,956           Gas Utility Plant Projects - Main Relocations net of Reimbursements:         169,956           Work Ordens Placed in Service         2,395,047           Gross Additions         2,395,047           Deferred Taxes         (14,682)           Accumulated Depreciation         (23,270)           Total Net         2,357,148           Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation         (2,821,319)           Total Incremental Accumulated Depreciation         (1,876,883)           Total Incremental Accumulated Depreciation         (2,821,319)           Total Incremental Accumulated Depreciation	Accumulated Depreciation	(98,420)
Work Orders Placed in Service Gross Additions         179,130           Deferred Taxes         (1.498)           Accountiated Depreciation         (7.676)           Total Net         169,956           Ges Utility Plant Projects - Main Relocations net of Reimbursements: Work Orders Placed in Service Gross Additions         2,395,040           Deferred Taxes         (14.622)           Accumulated Depreciation         (22.270)           Total Net         2,357,148           Increase in Accumulated Depreciation         (2.821,319)           Accumulated Depreciation         (2.821,319)           Total Incremental Accumulated Depreciation         (2.821,319)           Total SR Revenue Requirement on Capital         7.068,262           Depreciation Expense         (3.830,871)           Net Property Taxes         (4.804,70)           Net Property Taxes         (4.804,70)           SR Sto Base         (5.249,538)           Depreciation Expense         (3.83,770)           Net Property Taxes	Total Net	4,102,951
Gross Additions       179,130         Deferred Taxes       (14,98)         Accumulated Depreciation       (7,676)         Total Net       169,956         Gas Utility Plant Projects - Main Relocations net of Reimbursements:       2,395,040         Work Orders Placed in Service       (14,622)         Gross Additions       2,395,040         Deferred Taxes       (14,622)         Accumulated Depreciation       (23,270)         Total Net       2,357,148         Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation       (2,821,319)         Total Incremental Accumulated Deferred Taxes       (1,576,83)         Total INFR State Base       (5,249,53)         Overall Rate of Return per GR-2022-0179       8,25%         Overall SRS Rate Base       (3,221,740)         Revenue Requirement on Capital       7,060,2262         Depreciation Expense       (3,231,740)         Total ISRS Revenues       (3,221,740)         Total ISRS Revenues		
Accumulated Depreciation       (7,676)         Total Net       169,956         Gas Utility Plant Projects - Main Relocations net of Reimbursements:       2,350,040         Work Orders Placed in Service       2,350,040         Gross Additions       2,357,148         Deferred Taxes       (14,622)         Accumulated Depreciation       (23,270)         Total Net       2,357,148         Encrease in Accumulated Deferred Income Taxes and Accumulated Depreciation       (2,821,319)         Total Incremental Accumulated Depreciation       (2,821,319)         Total Incremental Accumulated Deferred Taxes       (1,576,83)         Total Incremental Accumulated Deferred Taxes       (1,576,83)         Total Incremental Accumulated Deferred Taxes       1,31305         Total Incremental Accumulated Deferred Taxes       1,31305         Revenue Requirement on Capital       7,066,262         Depreciation Expense       1,358,770         Neit Property Taxes       4,804,703         SRS Under/Over Collection       -         Total ISRS Rate Base       65,249,538         Weighted Cost O Debt per GR-2022-0179       1,259,055         SRS Under/Over Collection       -         Total ISRS Revenues       1,22,949,538         Conversion Factor <td< td=""><td></td><td>179,130</td></td<>		179,130
Total Net       169,966         Gas Utility Plant Projects - Main Relocations net of Reimbursements:       Work Orders Placed in Service         Gross Additions       2,395,040         Deferred Taxes       (14,622)         Accumulated Depreciation       (23,270)         Total Net       2,357,148         Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation       (2,821,319)         Total Incremental Accumulated Deferred Taxes       (1,576,883)         Total RS Rate Base       (5,249,538)         Work Property Taxes       (4,804,708)         SIRS Under/Over Collection       1,258,770         Total ISRS Rate Base       (5,249,538)         Weighted Coxi I Debt per GR-2022-0179       (1,299,053)         Weighted Coxi I Debt per GR-2022-0179       (1,299,054)		(1,498)
Gas Utility Plant Projects - Main Relocations net of Reimbursements:       2.395,040         Work Orders Placed in Service       Cross Additions       2.395,040         Orderer Taxes       (14,822)       Accumulated Depreciation       (23,270)         Total Net       2.357,148       2.357,148         Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation       (2,821,319)       704         Associated with Eligible Infrastructure System Replacements which are included in a       Currently Effective ISR3       704         Total Incremental Accumulated Depreciation       (2,821,319)       704       1.568,833         Overall Rate O Return per GR-2022-0179       8.25%       2.385,040         VOR Required       1.31305       7.068,262         Depreciation Expense       1.31305       7.068,262         Depreciation Expense       1.3231,740       -         Net Property Taxes       4.804,708       -         SRS Under/Over Collection       -       -         Total ISRS Rate Base       65,249,533       -         Weighted Cost of Debt per GR-2022-0179       1.2296%       -         Net Property Taxes       4.804,708       -         SRS Under/Over Collection       -       -         Total ISRS Rate Base       65,249,538	Accumulated Depreciation	(7,676)
Work Orders Placed in Service         2.395.040           Gress Additions         2.395.040           Deferred Taxes         (14,622           Accumulated Depreciation         (23,270)           Total Net         2.357,148           Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation         Associated with Eligible Infrastructure System Replacements which are included in a           Currently Effective ISRS         (1576,883)           Total Incremental Accumulated Depreciation         (2,821,319)           Total Incremental Accumulated Deferred Taxes         (1576,883)           Overall Rate of Return per GR-2022-0179         8,25%           Overall Rate of Return per GR-2022-0179         8,25%           Noter Property Taxes         4,804,708           SRS Under/Over Collection         -           Total ISRS Rate Base         65,249,538           Weighted Cost of Debt per GR-2022-0179         1,338,770           Net Property Taxes         4,804,708           ISRS Under/Over Collection         -           Total ISRS Rate Base         65,249,538           Weighted Cost of Debt per GR-2022-0179         1,2323,740           Total ISRS Rate Base         65,249,538           Service Transfers Reduction due to Interest Income Tax Rate         3,234,740	Total Net	169,956
Gross Additions       2.395.040         Deferred Taxes       (14,622)         Accumulated Depreciation       (23,270)         Total Net       2.357,148         Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation       2.357,148         Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS       (2.821,319)         Total Incremental Accumulated Depreciation       (2.821,319)         Total Incremental Accumulated Depreciation       (1.576,883)         Total SR Rate Base       65,249,538         Overall Rate of Return per GR-2022-0179       8.25%         UOI Required       5,383,087         Increme Tax Conversion       1.31305         Revenue Requirement on Capital       7,068,262         Depreciation Expense       1.358,770         Net Property Taxes       4.804,708         SIRS Under/Over Collection       -         Total ISRS Revenues       1.229,055         Increase Reduction due to Interest       300,158,73         Income Tax Adduction due to Interest Deductibility       -         Total ISRS Rete Base       65,249,538         Service Transfers Reduction       -         Total ISRS Rete Base       65,249,538         Service Transfers Retator		
Deferred Taxes       (14.622)         Accumulated Depreciation       (23.270)         Total Net       2,357,148         Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation       Associated with Eligible Infrastructure System Replacements which are included in a         Currently Effective ISRS       Total Incremental Accumulated Depreciation       (2,821,319)         Total Incremental Accumulated Deferred Taxes       (1,576,833)         Total Incremental Accumulated Deferred Taxes       (1,576,833)         Overall Rate of Return per GR-2022-0179       8,25%         UOI Required       5,383,087         Income Tax Conversion       1,31305         Revenue Requirement on Capital       7,068,262         Depreciation Expense       1,358,770         Net Property Taxes       4,804,708         ISRS Under/Over Collection       -         Total ISRS Rate Base       65,249,538         Weighted Cost of Debt per GR-2022-0179       1,926%         Interest Deduction       1,225,055         Marginal Income Tax Rate       23,844         Income Tax Routein due to Interest       300,158,73         Income Tax Routein due to Interest       300,158,73         Income Tax Routein due to Interest       23,844         Income Tax Routein due to Deductible I		2,395,040
Total Net         2,357,148           Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS         (2,821,319)           Total Incremental Accumulated Depreciation         (2,821,319)           Total Incremental Accumulated Deferred Taxes         (1,576,883)           Overall Rate of Return per GR-2022-0179         8,25%           UOI Required         5,383,087           Income Tax Conversion         1,31305           Revenue Requirement on Capital         7,068,262           Depreciation Expense         1,358,770           Net Property Taxes         4,804,708           SIRS Under/Over Collection         -           Total ISRS Rate Base         65,249,538           Weighted Cost of Debt per GR-2022-0179         1,92964           Income Tax Reduction due to Interest         300,158,73           Marginal Income Tax Rate         23,844           Income Tax Reduction         -           Revenue Requirement Impact of Interest Deductibility         394,123           Income Tax Reduction due to Interest Deductibility         -           Stat Transfers Reduction         -           Cortal ISRS Rate Base         -           Stat Conversion Factor         23,844 <td></td> <td>(14,622)</td>		(14,622)
Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation Associated with Eligible Infrastructure System Replacements which are included in a Currently Effective ISRS Total Incremental Accumulated Deferred Taxes         (2,821,319)           Total Incremental Accumulated Deferred Taxes         (1,576,883)           Total Incremental Accumulated Deferred Taxes         (5,249,538)           Overrall Rate of Return per GR-2022-0179         8,25%           UOI Required         5,383,087           Income Tax Conversion         1,31305           Revenue Requirement on Capital         7,068,262           Depreciation Expense         1,358,770           Net Property Taxes         4,804,708           ISRS Under/Over Collection         -           Total ISRS Rate Base         65,249,538           Weighted Cost of Debt per GR-2022-0179         1,9296%           Income Tax Reduction         1,259,055           Marginal Income Tax Rate         23,84%           Income Tax Reduction due to Interest Deductibility         394,123           Z63A Transfers Reduction         -           Mincome Tax Reduction due to Deductible Items         (450,486)           Income Tax Reduction due to Deductible Items         (107,396)           Income Tax Reduction due to Deductible Items         (107,396)           Income Tax Reduction due to Deductibl	Accumulated Depreciation	(23,270)
Associated with Eligible Infrastructure System Replacements which are included in a           Currently Effective ISRS           Total Incremental Accumulated Depreciation         (2.821,319)           Total Incremental Accumulated Deferred Taxes         (1.576,883)           Total ISRS Rate Base         65,249,538           Overall Rate of Return per GR-2022-0179         8.25%           UOI Required         5,383,087           Income Tax Conversion         1.31305           Revenue Requirement on Capital         7.068,262           Depreciation Expense         1,358,770           Net Property Taxes         4,804,708           ISRS Under/Over Collection         -           Total ISRS Revenues         13,231,740           Total ISRS Revenues         1,229,059           Merginal Income Tax Rate         23,844           Income Tax Reduction due to Interest         300,158,73           Income Tax Reduction due to Interest         300,158,73           Income Tax Reduction due to Interest         300,158,73           Revenue Requirement Impact of Interest Deductibiliy         324,423           Z63A and Service Transfers Tax Deductible Items         (450,486)           Income Tax Reduction due to Deductible Items         (107,396)           Income Tax Conversion Factor         1.3380	Total Net	2,357,148
Associated with Eligible Infrastructure System Replacements which are included in a         Currently Effective ISRS         Total Incremental Accumulated Depreciation       (2.821,319)         Total Incremental Accumulated Deferred Taxes       (1,576,883)         Total ISRS Rate Base       65,249,538         Overall Rate of Return per GR-2022-0179       8.25%         UOI Required       5,383,087         Income Tax Conversion       1.31305         Revenue Requirement on Capital       7.068,262         Depreciation Expense       1,358,770         Net Property Taxes       4,804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       13,231,740         Total ISRS Revenues       1,2280,055         Marginal Income Tax Rate       23,84%         Income Tax Reduction due to Interest       300,158,73         Income Tax Reduction due to Interest       300,158,73         Revenue Requirement Impact of Interest Deductibiliy       394,123         Z63A and Service Transfers Tax Deductibile Items       (450,486)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Reduction due to Deductible Items       (1450,486)         Income Tax	Increase in Accumulated Deferred Income Taxes and Accumulated Depreciation	
Total Incremental Accumulated Depreciation(2,821,319) (1,576,883)Total Incremental Accumulated Deferred Taxes(1,576,883)Corrall Rate of Return per GR-2022-01798,25%UOI Required5,383,087Income Tax Conversion1,31305Revenue Requirement on Capital7,068,262Depreciation Expense1,358,770Net Property Taxes4,804,708SRS Under/Over Collection-Total ISRS Rate Base65,249,538Weighted Cost of Debt per GR-2022-0179-Net Property Taxes4,804,708Weighted Cost of Debt per GR-2022-01791,9296%Increme Tax Rate23,84%Income Tax Reduction due to Interest300,158,73Income Tax Reduction factor-Service Transfers Reduction-Z63A Transfers Reduction-Z63A Transfers Reduction-Z63A Transfers Reduction-Core Tax Reduction due to Deductible Items(107,386)Income Tax Reduction due to Deductible Items(107,386)Income Tax Reduction due to Deductible Items-Income Tax Reduction due to Deductible Items-Income Tax Reduction-Cotal Rev Req on Capital5,383,087Net Income Taxes1,432,068Depreciation-Total ISRS Revenues1,386,770Total Rev Req on Capital5,383,087Net Income Taxes1,386,770Depreciation-Total Rev Req on Capital5,383,087Net Income Taxes1,386,770 <td></td> <td></td>		
Total Incremental Accumulated Deferred Taxes(1,576,883)Total ISRS Rate Base65,249,538Overall Rate of Return per GR-2022-01798,25%UOI Required5,383,087Income Tax Conversion1,31305Revenue Requirement on Capital7,068,262Depreciation Expense1,358,770Net Property Taxes4,804,708ISRS Under/Over Collection-Total ISRS Revenues13,231,740Total ISRS Rate Base65,249,538Weighted Cost of Debt per GR-2022-01791,9296%Interest Deduction1,259,055Marginal Income Tax Rate23,84%Income Tax Reduction due to Interest300,156,73Income Tax Reduction-263A Transfers Reduction-263A Transfers Reduction-263A ransfers Reduction-263A Revenue Requirement Impact of Interest Deductibility23,84%Income Tax Reduction-263A and Service Transfers Tax Deductible Items(107,396)Income Tax Reduction-263A ransfers Reduction-273A Revenue Requirement Impact of Interest Deductibility(107,396)274 Rev Req on Capital5,383,087 <td></td> <td>(0.004.040)</td>		(0.004.040)
Total ISRS Rate Base       65,249,538         Overall Rate of Return per GR-2022-0179       8,25%         UOI Required       5,383,087         Income Tax Conversion       1,31305         Revenue Requirement on Capital       7,068,262         Depreciation Expense       1,358,770         Net Property Taxes       4,804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       13,231,740         Total ISRS Rate Base       65,249,538         Weighted Cost of Debt per GR-2022-0179       1,9296%         Intervest Deduction       1,259,055         Marginal Income Tax Rate       23,84%         Income Tax Conversion Factor       1,31305         Revenue Requirement Impact of Interest Deductibility       394,123         263A Transfers Reduction       -         Lincome Tax Reduction due to Deductible Items       (450,486)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Reduction Gue to Interest Deductibility       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Tax Res       1,432,088         Depr Expense       1,432,088         Depr Expense <td></td> <td> ,</td>		,
Overall Rate of Return per GR-2022-0179       8.25%         UOI Required       5,333,087         Income Tax Reduction due to Deductible Items       7,068,262         Depreciation Expense       1,358,770         Net Property Taxes       4,804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       13,231,740         Total ISRS Rate Base       65,249,538         Weighted Cost of Debt per GR-2022-0179       1,9296%         Income Tax Rate       23,84%         Income Tax Reduction due to Interest       300,158,73         Income Tax Reduction due to Interest       300,158,73         Income Tax Conversion Factor       1,31305         Revenue Requirement Impact of Interest Deductibility       394,123         263A Transfers Reduction       -         Income Tax Reduction due to Deductible Items       (450,486)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Reduction factor       2,384%         Net Income Tax Reduction factor       1,31305         Total Revenue Requirement Impact of Interest Deductibility       (1450,486)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Reduction Gue to Interest Deductibility       (141,016) <td< td=""><td></td><td>(1,570,665)</td></td<>		(1,570,665)
UOI Required5,383,087Income Tax Conversion1.31305Revenue Requirement on Capital7,068,262Depreciation Expense1,358,770Net Property Taxes1,358,770Net Property Taxes4,804,708ISRS Under/Over Collection-Total ISRS Revenues13,231,740Total ISRS Rate Base65,249,538Weighted Cost of Debt per GR-2022-01791,9296%Interest Deduction1,259,055Marginal Income Tax Rate23,84%Income Tax Reduction due to Interest300,158,73Income Tax Reduction function1,31305Revenue Requirement Impact of Interest Deductibiliy394,123263A Transfers Reduction-Income Tax Reduction due to Deductible Items(107,396)Income Tax Reduction due to Interest Deductibility(141,016)Total ISRY Req on Capital5,383,087Net Income Taxes1,342,068Depr Expense1,358,770Net Property Tax4,804,708ISRS Under/Over Collection-Total ISRS Cumulative Cap Adjustment182,946		
Income Tax Conversion1.31305Revenue Requirement on Capital7.068,262Depreciation Expense1,358,770Net Property Taxes4,804,708ISRS Under/Over Collection-Total ISRS Revenues13,231,740Total ISRS Rate Base65,249,538Weighted Cost of Debt per GR-2022-01791.9296%Income Tax Rate23,84%Income Tax Reduction1,259,055Marginal Income Tax Rate23,84%Income Tax Conversion Factor1.31305Revenue Requirement Impact of Interest Deductibility394,123263A Transfers Reduction-263A and Service Transfers Tax Deductible Items(450,486)Income Tax Reduction due to Deductible Items(107,396)Income Tax Reduction factor1.31305Revenue Requirement Impact of Interest Deductibility394,123263A and Service Transfers Tax Deductible Items(450,486)Income Tax Conversion Factor1.31305Revenue Requirement Impact of Interest Deductibility(141,016)Total ISRS Vergence1,338,770Net Income Taxes1,368,770Net Income Taxes1,358,770Net Property Tax4,804,708JSRS Under/Over Collection12,978,632,78Total ISRS Cumulative Cap Adjustment182,946		
Revenue Requirement on Capital       7,068,262         Depreciation Expense       1,358,770         Net Property Taxes       4,804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       13,231,740         Total ISRS Rate Base       65,249,538         Weighted Cost of Debt per GR-2022-0179       1,92905         Interest Deduction       1,259,055         Marginal Income Tax Rate       23,84%         Income Tax Reduction due to Interest       300,158,73         Income Tax Reduction Factor       1,31305         Revenue Requirement Impact of Interest Deductibiliy       394,123         263A Transfers Reduction       (450,486)         Service Transfer Tax Deductible Items       (107,396)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Conversion Factor       1,31305         Revenue Requirement Impact of Interest Deductiblity       (101,7396)         Income Tax Conversion Factor       1,31305         Revenue Requirement Impact of Interest Deductiblity       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Taxes       1,432,068         Depr Expense       1,358,770         Net Property Tax       4,804,708	•	
Net Property Taxes4,804,708ISRS Under/Over Collection-Total ISRS Revenues13,231,740Total ISRS Rate Base65,249,538Weighted Cost of Debt per GR-2022-01791,9296%Interest Deduction1,259,055Marginal Income Tax Rate23,84%Income Tax Reduction due to Interest300,158,73Income Tax Conversion Factor1,31305Revenue Requirement Impact of Interest Deductibiliy394,123263A Transfers Reduction-Service Transfer Reduction-263A and Service Transfers Tax Deductible Items(1450,486)Income Tax Conversion Factor23,84%Income Tax Reduction due to Deductible Items(107,396)Income Tax Reduction due to Deductible Items(141,016)Income Tax Reduction due to Deductible Items(141,016)Income Tax Ses1,432,068Depr Expense1,358,770Net Income Taxes1,432,087ISRS Under/Over Collection-Total ISRS Revenues12,978,632.78Total ISRS Revenues12,978,632.78Total ISRS Cumulative Cap Adjustment182,946	Revenue Requirement on Capital	7,068,262
ISRS Under/Over Collection Total ISRS Revenues Total ISRS Rate Base Collection C	Depreciation Expense	1,358,770
Total ISRS Revenues       13,231,740         Total ISRS Rate Base       65,249,538         Weighted Cost of Debt per GR-2022-0179       1.9296%         Interest Deduction       1,259,055         Marginal Income Tax Rate       23.84%         Income Tax Reduction due to Interest       300,158.73         Income Tax Reduction Factor       1.31305         Revenue Requirement Impact of Interest Deductibility       394,123         263A Transfers Reduction       (450,486)         Income Tax Factor       23.84%         Income Tax Factor       23.84%         Income Tax Factor       1.31305         Service Transfers Reduction       (450,486)         Cista and Service Transfers Tax Deductible Items       (107,396)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductibility       (141,016)         Total Rev Req on Capital       5.383,087         Net Property Tax       4.804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       12,978,632.78         Total ISRS Cumulative Cap Adjustment       182,946		4,804,708
Total ISRS Rate Base       65,249,538         Weighted Cost of Debt per GR-2022-0179       1.9296%         Interest Deduction       1,259,055         Marginal Income Tax Rate       23.84%         Income Tax Reduction due to Interest       300,158.73         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductibiliy       394,123         263A Transfers Reduction       (450,486)         Service Transfer Reduction       -         263A and Service Transfers Tax Deductible Items       (450,486)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Reduction function to Deductible Items       (107,396)         Income Tax Reduction function function function to the to Deductible Items       (107,396)         Income Tax Reduction function fun	ISRS Under/Over Collection	-
Weighted Cost of Debt per GR-2022-0179       1.9296%         Interest Deduction       1.259,055         Marginal Income Tax Rate       23.84%         Income Tax Reduction due to Interest       300,158.73         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductibiliy       394,123         263A Transfers Reduction       (450,486)         Service Transfer Reduction       -         263A and Service Transfers Tax Deductible Items       (450,486)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Reduction fue to Deductible Items       (107,396)         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductibility       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Taxes       1,358,770         Net Property Tax       4,804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       12,978,632.78         Total ISRS Cumulative Cap Adjustment       182,946	Total ISRS Revenues	13,231,740
Interest Deduction       1,259,055         Marginal Income Tax Rate       23.84%         Income Tax Reduction due to Interest       300,158.73         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductibiliy       394,123         263A Transfers Reduction       (450,486)         Service Transfer Reduction       -         263A and Service Transfers Tax Deductible Items       (450,486)         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Reduction factor       1.31305         Revenue Requirement Impact of Interest Deductibility       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Taxes       1,358,770         Net Property Tax       4,804,708         ISRS Under/Over Collection       12,978,632.78         Total ISRS Revenues       12,978,632.78		
Marginal Income Tax Rate       23.84%         Income Tax Reduction due to Interest       300,158.73         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductibiliy       394,123         263A Transfers Reduction       (450,486)         Service Transfer Reduction       -         263A and Service Transfers Tax Deductible Items       (450,486)         Income Tax Factor       23.84%         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductibility       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Taxes       1,358,770         Depr Expense       1,358,770         ISRS Under/Over Collection       -         Total ISRS Revenues       12,978,632.78         Total ISRS Cumulative Cap Adjustment       182,946		
Income Tax Reduction due to Interest       300,158.73         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductibiliy       394,123         263A Transfers Reduction       (450,486)         Service Transfer Reduction       234,123         263A and Service Transfers Tax Deductible Items       (450,486)         Income Tax Factor       23.84%         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductibility       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Taxs       1,358,770         Net Property Tax       4,804,708         ISRS Under/Over Collection       12,978,632.78         Total ISRS Revenues       12,978,632.78		
Revenue Requirement Impact of Interest Deductibiliy       394,123         263A Transfers Reduction       (450,486)         263A and Service Transfers Tax Deductible Items       (450,486)         Income Tax Factor       23.84%         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductiblity       (141,016)         Total Rev Req on Capital       5,383,087         Depr Expense       1,320,068         Depr Expense       1,328,700         ISRS Under/Over Collection       -         Total ISRS Cumulative Cap Adjustment       182,946		
263A Transfers Reduction       (450,486)         Service Transfer Reduction       -         263A and Service Transfers Tax Deductible Items       (450,486)         Income Tax Factor       23.84%         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductiblity       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Taxes       1,432,068         Depr Expense       1,358,770         Net Property Tax       4,804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       12,978,632.78         Total ISRS Cumulative Cap Adjustment       182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest	
Service Transfer Reduction       -         263A and Service Transfers Tax Deductible Items       (450,486)         Income Tax Factor       23.84%         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductiblity       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Taxes       1,432,068         Depr Expense       1,358,770         Net Property Tax       4,804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       12,978,632.78	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor	
263A and Service Transfers Tax Deductible Items       (450,486)         Income Tax Factor       23,84%         Income Tax Reduction due to Deductible Items       (107,396)         Income Tax Conversion Factor       1.31305         Revenue Requirement Impact of Interest Deductiblity       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Taxes       1,432,068         Depr Expense       1,358,770         Net Property Tax       4,804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       12,978,632.78         Total ISRS Cumulative Cap Adjustment       182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor	394,123
Income Tax Factor     23.84%       Income Tax Reduction due to Deductible Items     (107,396)       Income Tax Conversion Factor     1.31305       Revenue Requirement Impact of Interest Deductibility     (141,016)       Total Rev Req on Capital     5,383,087       Net Income Taxes     1,432,068       Depr Expense     1,358,770       Net Property Tax     4,804,708       ISRS Under/Over Collection     12,978,632.78       Total ISRS Cumulative Cap Adjustment     182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction	(450,486)
Income Tax Conversion Factor     1.31305       Revenue Requirement Impact of Interest Deductibility     (141,016)       Total Rev Req on Capital     5,383,087       Net Income Taxes     1,432,068       Depr Expense     1,358,770       Net Property Tax     4,804,708       ISRS Under/Over Collection     -       Total ISRS Revenues     12,978,632.78	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction Service Transfer Reduction	(450,486)
Revenue Requirement Impact of Interest Deductibility       (141,016)         Total Rev Req on Capital       5,383,087         Net Income Taxes       1,432,068         Depr Expense       1,358,770         Net Property Tax       4,804,708         ISRS Under/Over Collection       -         Total ISRS Revenues       12,978,632.78         Total ISRS Cumulative Cap Adjustment       182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction Service Transfer Reduction 263A and Service Transfers Tax Deductible Items	
Total Rev Req on Capital     5,383,087       Net Income Taxes     1,432,068       Depr Expense     1,358,770       Net Property Tax     4,804,708       ISRS Under/Over Collection     12,978,632.78       Total ISRS Revenues     182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction Service Transfer Reduction 263A and Service Transfers Tax Deductible Items Income Tax Factor Income Tax Reduction due to Deductible Items	(450,486) - (450,486) 23.84% (107,396)
Net Income Taxes1,432,068Depr Expense1,358,770Net Property Tax4,804,708ISRS Under/Over Collection-Total ISRS Revenues12,978,632.78Total ISRS Cumulative Cap Adjustment182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction Service Transfer Reduction 263A and Service Transfers Tax Deductible Items Income Tax Reduction due to Deductible Items Income Tax Reduction factor	(450,486) - - - - - - - - - - - - - - - - - - -
Depr Expense     1,358,770       Net Property Tax     4,804,708       ISRS Under/Over Collection     -       Total ISRS Revenues     12,978,632.78       Total ISRS Cumulative Cap Adjustment     182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction Service Transfer Reduction 263A and Service Transfers Tax Deductible Items Income Tax Reduction due to Deductible Items Income Tax Reduction factor	(450,486) - (450,486) 23.84% (107,396)
Net Property Tax     4,804,708       ISRS Under/Over Collection     12,978,632.78       Total ISRS Revenues     182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction Service Transfer Reduction 263A and Service Transfers Tax Deductible Items Income Tax Factor Income Tax Reduction due to Deductible Items Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductiblity	(450,486) (450,486) 23,84% (107,396) 1.31305 (141,016)
ISRS Under/Over Collection     12,978,632.78       Total ISRS Revenues     12,978,632.78       Total ISRS Cumulative Cap Adjustment     182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction 263A and Service Transfers Tax Deductible Items Income Tax Reduction due to Deductible Items Income Tax Reduction due to Deductible Items Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibility Total Rev Req on Capital Net Income Taxes	(450,486) 
Total ISRS Revenues     12,978,632.78       Total ISRS Cumulative Cap Adjustment     182,946	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction 263A and Service Transfers Tax Deductible Items Income Tax Factor Income Tax Reduction due to Deductible Items Income Tax Reduction Factor Revenue Requirement Impact of Interest Deductibility Total Rev Req on Capital Net Income Taxes Depr Expense	(450,486) 23,84% (107,396) 1.31305 (141,016) 5,383,087 1,432,068 1,358,770
	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction 263A and Service Transfers Tax Deductible Items Income Tax Factor Income Tax Reduction due to Deductible Items Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibility Total Rev Req on Capital Net Income Taxes Depr Expense Net Property Tax	(450,486) 23,84% (107,396) 1.31305 (141,016) 5,383,087 1,432,068 1,358,770
	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction 263A and Service Transfers Tax Deductible Items Income Tax Factor Income Tax Reduction due to Deductible Items Income Tax Reduction due to Deductible Items Income Tax Reduction factor Revenue Requirement Impact of Interest Deductibility Total Rev Req on Capital Net Income Taxes Depr Expense Net Property Tax ISRS Under/Over Collection	(450,486) (450,486) 23.84% (107,396) 1.31305 (141,016) 5,383,087 1,432,068 1,358,770
	Marginal Income Tax Rate Income Tax Reduction due to Interest Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibiliy 263A Transfers Reduction 263A and Service Transfers Tax Deductible Items Income Tax Reduction due to Deductible Items Income Tax Reduction due to Deductible Items Income Tax Conversion Factor Revenue Requirement Impact of Interest Deductibility Total Rev Req on Capital Net Income Taxes Depr Expense Net Property Tax <i>ISRS Under/Over Collection</i> Total ISRS Revenues	(450,486) (450,486) 23,84% (107,396) 1.31305 (141,016) 5,383,087 1,432,068 1,358,770 4,804,708 12,978,632.78

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#### Spire Missouri East ISRS Revenue Requirement Calculation

ISRS Activity:	
Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of	f Mains:
Work Orders Placed in Service	
Gross Additions	10,631,935
Deferred Taxes Accumulated Depreciation	(53,858) (88,640)
Accumulated Depreciation	(88,040)
Total Net	10,489,437
One lifelite Direct Designed - One size Line Designed and the entire Designed.	
Gas Utility Plant Projects - Service Line Replacements and Insertion Projects: Work Orders Placed in Service	
Gross Additions	30,677,377
Deferred Taxes	(78,130)
Accumulated Depreciation	(656,978)
Total Net	20 042 260
Total Net	29,942,269
Gas Utility Plant Projects - Regulator Stations:	
Work Orders Placed in Service	
Gross Additions	922,723
Deferred Taxes Accumulated Depreciation	(1,892)
Accumulated Depreciation	(21,375)
Total Net	899,456
Gas Utility Plant Projects - Main Relocations net of Reimbursements:	
Work Orders Placed in Service Gross Additions	1,901,273
Deferred Taxes	(9,808)
Accumulated Depreciation	(22,371)
Associated with Eligible Infrastructure System Replacements which are included in a	
Currently Effective ISRS Total Incremental Accumulated Depreciation	(2,425,790)
Total Incremental Accumulated Deferred Taxes	(634,525)
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Total ISRS Rate Base	40,139,941
Overall Rate of Return per GR-2022-0179	8.25% 3,311,545
UOI Required Income Tax Conversion Factor	1.31305
Revenue Requirement on Capital	4,348,224
Depreciation Expense	1,278,502
Net Property Taxes ISRS Undercollection	1,594,813
	-
Total ISRS Revenues	7,221,539
Total ISRS Rate Base	40,139,941
Weighted Cost of Debt per GR-2022-0179	1.9296%
Interest Deduction Marginal Income Tax Rate	774,540 23.84%
Income Tax Reduction due to Interest	184,650
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	242,455
263A Transfers Reduction	2,115,110
Service Transfers Deduction 263A and Service Transfers Tax Deductible Items	- 2,115,110
Income Tax Factor	23.84%
Income Tax Reduction due to Deductible Items	504,242
Income Tax Conversion Factor	1.31305
Revenue Requirement Impact of Interest Deductibility	662,095
Total Rev Reg on Capital	3,311,545
Net Income Taxes	132,128
Depr Expense	1,278,502
Net Property Tax	1,594,813
ISRS Under or Over Collection	-
Total ISRS Revenues	6,316,988.56
Total ISRS Cumulative Cap Adjustment	96,425
Total ISRS Cumulative Cap Adjustment JSR-R-03 Page 13	30,420
Total ISRS Revenues	6,220,563.46