Exhibit No.:	
Issue(s):	Class Cost of Service Study, Rate Design, and Lead-Lag Study
Witness:	Samantha K. Johnson
Type of Exhibit:	Direct Testimony
Sponsoring Party:	Spire Missouri Inc.
Case No.:	GR-2027-0075
Date Prepared:	November 2, 2026

SPIRE MISSOURI INC.

GR-2027-0075

DIRECT TESTIMONY

OF

SAMANTHA K. JOHNSON

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I. INTRODUCTION

Q. Would you please state your name and business address for the benefit of the Missouri Public Service Commission ("Commission")?

A. My name is Samantha K. Johnson. My business address is 10 Hospital Center Commons, Suite 400, Hilton Head Island, SC 29926.

Q. On whose behalf are you appearing in this proceeding?

A. I am appearing on behalf of Spire Missouri Inc. ("Spire Missouri" or the "Company").

Q. By whom are you employed and in what capacity?

A. I am employed by Atrium Economics, LLC ("Atrium") as Managing Consultant.

Q. Have you prepared a schedule describing your professional qualifications?

A. Yes. Schedule SKJ-1 presents my professional qualifications.

Q. Have you previously filed direct testimony before any regulatory agencies?

A. Yes. I have submitted testimony before the Colorado Public Utilities Commission in Proceeding Nos. 20AL-0380G, 22AL-0426G, 23AL-0231G, and 24AL-0275E; the Wyoming Public Service Commission in Docket Nos. 30011-97-GR-17, 30026-2-GR-19, 20003-214-ER-22, and 30026-78-GR-23; the Kansas Corporation Commission in Docket Nos. 25-BHCG-298-RTS and 26-EPDE-0180-RTS; the Nebraska Public Service Commission in Application No. NG-124; and the Iowa Utilities Commission in Docket Nos. RPU-2021-0002 and RPU-2024-0001.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present and support Spire Missouri's proposed methodologies and recommendations related to the allocated cost of service study ("COSS"), revenue apportionment, and rate design for Spire Missouri East and Spire Missouri West for the fully projected future test year ("FPFTY") ending September 30, 2028. In addition, I support the lead-lag studies for Spire Missouri East and Spire Missouri West. The lead-lag studies were used to determine, respectively, the Cash Working Capital ("CWC") requirements for each service territory.

Q. Have you prepared schedules supporting your testimony?

A. Yes. In addition to Schedule SKJ-1, I have prepared the following schedules supporting my testimony: Schedule SKJ-2 – COSS; Schedule SKJ-3 – Rate Design and Bill Impacts; and Schedule SKJ-4 – Spire Missouri Lead Lag Study.

III. ALLOCATED COST OF SERVICE STUDY

Purpose and Principles of Cost Allocation

Q. What is the general purpose and use of a COSS in regulatory proceedings?

A. The purpose of a COSS is to allocate the natural gas utility's overall adjusted going level costs to the various classes of service in a manner that reflects the relative costs of providing service to each class. A COSS represents an analysis of which customer or group of customers cause the utility to incur certain costs to provide service. The requirement is to develop COSS results from the nature of utility costs, which are characterized by the existence of common costs. Common costs are those not directly attributable to a specific customer or service but rather, incurred to maintain and operate the overall system.

In addition, utility costs may be fixed or variable in nature. Fixed costs do not change with the level of usage, while variable costs change directly with changes in usage. Most non-

gas related utility costs are fixed in the short run and do not vary with changes in customers' usage. This includes the costs associated with storage, transmission, and distribution facilities.

Finally, the COSS provides insights into the development of economically efficient rates and the cost responsibility by rate class. This is accomplished through analyzing costs and assigning each rate class its proportionate share of the utility's total revenues and costs within the FPFTY. The results of these studies can be utilized to determine the relative cost of service for each rate class to help determine the individual class revenue responsibility and provide guidance with rate design. Using the cost information per unit of demand, customer, and commodity developed in the COSS to understand and quantify the allocated costs in each rate class is a useful step in the rate design process to guide the development of rates.

Q. Is the preparation of a COSS an exact science?

A. No. The fundamental purpose of a COSS is to aid in the design of rates to be charged to customers by identifying all the capital and operating costs incurred by the utility to provide service to all of its customers and then assigning or allocating those costs to individual rate classes on the basis of how those rate classes cause the costs to be incurred. The allocation of costs using a COSS is a practical requirement of utility regulation since rates are based on the cost of service for the utility under a cost-based regulatory model. As a general matter, utilities must be allowed a reasonable opportunity to earn a return of and on the assets used to serve their customers. This is the cost-of-service standard and equates to the revenue requirements for utility service. The opportunity for the utility to earn its allowed rate of return depends on the rates

applied to customers producing revenues that equate to the level of the revenue requirement.

Q. Is there a guiding principle that supports that appropriate allocation of costs?

A. Yes, there is a fundamental foundational principle – cost causation – which should be followed in order to produce more accurate and reasonable results. Cost causation addresses the need to identify which customer or group of customers causes the utility to incur particular types of costs, so the analysis results in an appropriate allocation of the utility's total revenue requirement among the various rate classes. In other words, the costs assigned or allocated to particular customers should be costs that those particular customers caused the utility to incur because of the characteristics of their usage of utility service.

Q. How do you establish the cost and utility service relationship?

A. An important element in the selection and development of a reasonable COSS allocation methodology is the establishment of relationships between customer requirements and usage characteristics on the one hand and the costs incurred by the Company in serving those requirements on the other. The details and data gathered provide information on the key factors that cause the costs to vary and support studies of the relative costs of providing facilities and services for each rate class. From the results of those analyses, methods of direct assignment and common cost allocation methodologies can be chosen for all the utility's plant and expense elements.

Q. What are the steps to performing a COSS?

A. In order to establish the cost responsibility of each customer class, initially a three-step analysis of the utility's total operating costs must be undertaken. The three steps that are

the basis of conducting a COSS are: (1) cost functionalization; (2) cost classification; and (3) cost allocation.

Q. Please describe cost functionalization.

A. The first step, cost functionalization, identifies and separates plant and expenses into specific categories based on the various characteristics of utility operation. Spire Missouri's primary functional cost categories associated with natural gas service include production, storage, transmission, distribution, and general (customer). Indirect costs that support these functions, such as general plant and administrative and general expenses, are allocated to functions using allocation factors related to plant and/or labor ratios, i.e., internal allocation factors.

Q. Please describe cost classification.

A. The second step, cost classification, further separates the functionalized plant and expenses according to the primary factors that determine the amount of costs incurred. These factors are: (1) the number of customers; (2) the need to meet the peak demand requirements that customers place on the natural gas system; and (3) the amount of natural gas consumed by customers. For purposes of the COSS, these classification categories have been identified as: (1) customer costs; (2) demand costs; and (3) commodity costs, respectively.

Q. Please describe the types of costs contained in the customer cost, demand cost, and commodity cost categories.

A. *Customer*-related costs are incurred to attach a customer to the distribution system, meter any gas usage, and maintain the customer's account. Customer costs are a function of the number of customers served by the utility and are costs that the utility continues to incur whether or not the customer uses any natural gas. They may include capital costs associated

with minimum size distribution systems, services, meters, customer billing, and accounting expenses.

Demand-related costs are associated with plant that is designed, installed, and operated to meet maximum daily natural gas usage requirements, such as storage plants, transmission pipelines, or more localized distribution facilities which are designed to satisfy individual customer maximum demands.

Commodity-related costs are costs that vary with the throughput sold to, or transported for, customers. Costs related to gas supply are classified as "commodity" because they vary with the amount of gas volumes purchased by the Company for its customers.

Q. Please describe the cost allocation process.

A. The final step is the allocation of each functionalized and classified cost element to the individual rate class. Costs are typically allocated based on customer, demand, commodity, or revenue allocation factors. From a cost-of-service perspective, the best approach is a direct assignment of costs where costs are incurred by a customer or class of customers and can be so identified. Where costs cannot be directly assigned, such as joint use facilities, allocation factors are developed for each rate class based on the underlying drivers of those costs. This results in appropriate allocation factors for different elements of costs based on cost causation. For example, we know from the way customers are billed that each customer requires a meter. Meters differ in size and type depending on the customer's gas usage characteristics, and they have different costs based on size and type. Therefore, differences in the cost of meters are reflected by using a different average meter cost for each class of service.

Q. Are there factors that can influence the overall cost allocation framework utilized by a natural gas utility when performing a COSS?

A. Yes. As described above, the fundamental and underlying philosophy applicable to all cost studies pertains to the concept of cost causation for the purposes of allocating costs to customer groups. Cost causation addresses the question, "Which customer or group of customers causes the utility to incur particular types of costs?". To answer this question, it is necessary to establish a linkage between a utility's customers and the particular costs incurred by the utility in serving those customers. In addition to the principle of cost causation, the factors which can influence the cost allocation used to perform a COSS include: (1) the physical configuration of the utility's natural gas delivery system; (2) the availability of data within the utility; and (3) the state regulatory policies and requirements applicable to the utility.

Q. Why are these considerations relevant to conducting Spire Missouri's COSS?

A. It is important to understand these considerations because they influence the overall context within which a utility's cost-of-service study is conducted. In particular, they provide an indication of where efforts should be focused for purposes of conducting a more detailed analysis of the utility's natural gas delivery system design and operations, as well as context regarding gas ratemaking issues in the regulatory environment in which the utility operates.

Q. How do state regulatory policies affect a utility's COSS?

A. State regulatory policies and requirements prescribe whether there are any historical precedents used to establish utility rates in the state. Specifically, state regulations and past precedents set forth the methodological preferences or guidelines for performing cost

studies or designing rates which can influence the proposed cost allocation method utilized by the utility.

Q. How does the availability of data influence a COSS?

A. The structure of the utility's books and records can influence the cost study framework. This structure relates to attributes such as the level of detail, segregation of data by operating unit or geographic region, and the types of usage data available.

Process Steps and Structure of the COSS

Q. Please describe the process of performing Spire Missouri's COSS presented in the Company's filing.

A. The COSS analysis presented in this filing serves to allocate the Company's FPFTY revenue requirement in order to provide class cost-of-service results and to inform the revenue apportionment process for Spire Missouri West and Spire Missouri East. The detailed process description of Spire Missouri's COSS analysis is presented in Schedule SKJ-2. The exhibit provides a full scope of the process including the development of allocation factors that support various cost of service studies presented in this proceeding as discussed below.

Q. How did you functionalize and classify Spire Missouri's costs?

A. The process starts with each of the Company's Federal Energy Regulatory Commission ("FERC") accounts and assigns the costs in each of these accounts to a specific function. Storage and Transmission Plant accounts have been classified as demand-related costs. Plant and operations and maintenance ("O&M") costs related to production, storage, transmission, and distribution generally can be assigned directly to specific functions. Still, various indirect costs related to overheads such as intangible plant and general plant, as

well as administrative and general expenses, are allocated to functions based on the relative amount of certain costs that have been directly assigned to each function. The specific functional allocators used to assign overhead costs have been selected to reflect the type of direct costs that each overhead account generally supports.

Q. Please discuss the content of Schedule SKJ-2.

A. Schedule SKJ-2 consists of three sections detailing the process of developing the COSS. The first section includes an introduction, the general purpose, and the process of the cost-of-service study, as well as an overview of the Atrium Excel-based fully functional COSS model ("Atrium COSS Model") used in this proceeding. Atrium developed the Atrium COSS Model on a proprietary basis for its consulting engagements, and the model has been used in multiple jurisdictions. The second section presents the COSS development process specific to the Company including Functionalization, Classification, and Allocation. The Allocation section specifically describes the development of internal and external allocation factors and processes used in the COSS. The last section depicts the results of the COSS, including revenue requirement apportionment, comparison of cost of service with revenues under present and proposed rates, and development of rate of return by customer class under present and proposed rates.

Q. Please list and describe the reports included in Schedule SKJ-2.

A. Schedule SKJ-2, which is the COSS exhibit, serves as comprehensive documentation, offering a printout of the cost-of-service study. In conjunction with this, an Excel-based model is included as a work paper. This exhibit provides a systematically detailed breakdown of the cost-of-service analysis. Specifically, the COSS exhibit encompasses the following reports for Spire Missouri East and Spire Missouri West:

- Report 1 – Summary of Cost of Service Under Present and Proposed Rates: summarizes the results of Report 2.
- Report 2 – Functionalized and Classified Results and Unit Costs by Customer Class: summarizes the results of functionalized and classified revenue requirements and provides resulting monthly customer cost figures.
- Report 3 – Cost-of-Service Allocation Study Detail by Account: provides comprehensive breakdown of cost allocation. This breakdown is categorized by the FERC Account or other account ID and further segmented by rate class.
- Report 4 – Account Balances and Allocation Methods: details the various account inputs and the choices made in the allocation process. It serves as a transparent record of the factors considered in the cost-of-service assessment.
- Report 5 – External Allocation Factors, Functionalization and Classification Study: depicts the external allocation factors utilized within the model.
- Report 6 – Internal Allocation Factors: depicts the internal (calculated within the model) allocation factors utilized within the model.

These COSS reports are presented to contribute to a comprehensive understanding of the cost of service, rate of return, and revenue requirements within the given framework.

Q. How are Spire Missouri's rate classes structured for purposes of conducting its COSS?

A. Schedule SKJ-2 presents a comprehensive breakdown of Spire Missouri's rate reports organized into classes. For COSS analysis, customers receiving services under different rate reports were categorized into the following classes:

Spire Missouri East

- Residential Service
- Small General Service
- Large General Service
- Large Volume
- Large Volume Transport
- General LP
- Unmetered Gas Light

Spire Missouri West

- Residential Service
- Small General Service
- Large General Service
- Large Volume
- Large Volume Transport
- Large General Transport

Q. Do you propose any modifications to the current customer classes?

A. No. The customer class and relevant structure reflect the Company's tariff Schedules as sponsored by Company witness Julie Johnson.

Q. What is the source of the cost data analyzed in the Company's COSS?

A. The cost-of-service study is based on the cost components set forth in the Application and the testimony of the Company's witnesses for the FPFTY ending September 30, 2028. These components are comprised of revenue and expense and rate base items and are based

on test period data including the proposed pro forma adjustments supported by the Company witness Eric Bouselli and in the cost of capital testimony presented by Company witness Sarah Akers. Where more detailed information was required to perform various analyses related to certain plant and expense elements, the data was derived from the historical books and records of the Company and information provided by Company personnel.

Classification and Allocation of Distribution Mains

Q. How are distribution mains classified and allocated in the proposed COSS?

A. The proposed COSS presented in Schedule SKJ-2 was performed utilizing a design day demand allocation methodology with a customer component. Spire Missouri East classified 49.05% of its investment in distribution mains as customer-related and 50.95% of the investment as demand-related. Spire Missouri West classified 49.84% of its investment in distribution mains as customer-related and 50.16% of the investment as demand-related. The customer-related portion of the distribution mains investment was allocated to the rate classes based on the average number of customers in each class. The demand-related portion was allocated to the rate classes based on each class's contribution to design day demand.

Q. Please explain the basis for Spire Missouri's choice of classification and allocation methods for mains.

A. It is widely accepted that distribution mains are installed to meet both system peak period load requirements and to connect customers to the local distribution company's ("LDC") gas system. Therefore, to ensure that the rate classes that cause the Company to incur this

plant investment or expense are charged with its cost, distribution mains should be allocated to the rate classes in proportion to their peak period load requirements and number of customers.

There are two cost factors that influence the level of distribution mains facilities installed by an LDC in expanding its gas distribution system. First, the size of the distribution main (i.e., the diameter of the main) is directly influenced by the sum of the peak period gas demands placed on the LDC's gas system by its customers. Second, the total installed footage of distribution mains is influenced by the need to expand the distribution system grid to connect new customers to the system. Therefore, to recognize that these two cost factors influence the level of investment in distribution mains, it is appropriate to allocate such investment based on both peak period demands and the number of customers served by the LDC.

Q. Is the method used by Spire Missouri to determine a customer cost component of distribution mains a generally accepted technique for determining customer costs?

A. Yes. The two most commonly used methods for determining the customer cost component of distribution mains facilities consist of the following: (1) the zero-intercept approach and (2) the most commonly installed, minimum-sized unit of plant investment. Under the zero-intercept approach, a customer cost component is developed through regression analyses to determine the unit cost associated with a zero-inch diameter distribution main. The method regresses unit costs associated with the various sized distribution mains installed on the LDC's gas system against the size (diameter) of the various distribution mains installed. The zero-intercept method seeks to identify that portion of plant representing the

smallest size pipe required merely to connect any customer to the LDC's distribution system, regardless of the customer's peak or annual gas consumption.

Two of the more commonly accepted literary references relied upon when preparing embedded cost of service studies, Electric Utility Cost Allocation Manual[1], by John J. Doran et al, National Association of Regulatory Utility Commissioners, and Gas Rate Fundamentals[2], American Gas Association, both describe minimum system concepts and methods as an appropriate technique for determining the customer component of utility distribution facilities. The existence and utilization of a customer component of distribution facilities, specifically for distribution mains, is a fully supportable and commonly used approach in the gas industry.

For purposes of determining the customer component of distribution mains, Spire Missouri performed both a zero-intercept study and a minimum system study.

Q. What do the zero-intercept and minimum system studies demonstrate with respect to Spire Missouri's distribution mains?

A. The studies demonstrate that a portion of Spire Missouri's distribution mains investment is attributable to the cost of extending and maintaining the distribution system to connect and serve customers, independent of the level of demand placed on the system. Accordingly, the study results support classifying a portion of distribution mains investment as customer related.

Q. How was the customer component of distribution mains determined from the zero-intercept and minimum system studies?

[1] Published by John J. Doran et al. National Association of Regulatory Utility Commissioners.
[2] Published by the American Gas Association Rate Committee.

A. Consistent with the methodology used in Spire Missouri's prior rate case, the results of the zero-intercept study and the minimum system study were given equal weight, and the average of the two results was used to determine the customer-related portion of distribution mains.

Allocation of Transmission Assets

Q. How are transmission mains classified and allocated in the proposed COSS?

A. The proposed COSS presented in Schedule SKJ-2 was performed utilizing a design day demand allocation with transmission mains classified as 100% demand related.

Allocation of Other Plant Costs and Operating Expenses

Q. Please explain how general plant is allocated in the proposed COSS.

A. In the proposed COSS, all General Plant FERC accounts are allocated using the PTDS internal allocation factor, which reflects the allocated investment in production, transmission, distribution, and storage plant assigned to each rate class.

Q. How are other plant-related costs allocated in the proposed COSS?

A. The COSS relies on special cost studies developed for services, meters, meter installations, and regulators. These studies determine average unit costs by customer class, which are then adjusted for the number of customers in each class to develop the applicable allocation factors. Narrative descriptions of each allocation factor developed for use in the COSS are provided in Schedule SKJ-2. All plant investment-related accumulated depreciation and amortization and depreciation expenses follow the classification and allocation of the associated plant.

Q. How are O&M customer accounts, and administrative and general ("A&G") expenses classified in the proposed COSS?

A. In the COSS, O&M expenses are generally classified in a manner consistent with the plant accounts they support. Because O&M costs are incurred to operate and maintain specific utility plant functions, they are allocated using the same allocation methods applied to the corresponding plant accounts. This approach aligns expense responsibility with the functional cost drivers of the related plant investment.

Customer Accounts and Customer Service expenses are primarily classified as customer-related costs. These expenses are allocated based on the average number of distribution customers by class or, where appropriate, using relative weighting factors derived from special studies.

A&G expenses are reviewed and allocated on an account-by-account basis to ensure proper cost causation. In the proposed COSS, A&G expenses are allocated based on the internal factor representing the allocated ratio of operating labor costs assigned to each of the rate classes. This methodology ensures that A&G costs are assigned in proportion to the labor-related activities they support.

Q. How were taxes allocated in the COSS model?

A. Taxes Other Than Income Taxes were allocated based on the nature of the underlying cost. Plant-related taxes, including property taxes and stimulation and assessment taxes, were allocated using the PTDS internal allocation factor, while payroll taxes were allocated using the LABOR internal allocation factor. Federal and other income taxes, as well as the applicable income tax gross-up amounts, were allocated using the PTDS internal allocation factor.

Q. How is natural gas inventory allocated in the proposed COSS?

A. Natural gas inventory is functionalized to the storage function, classified as demand-related, and allocated to the customer classes using the Gas Inventory allocation factor.

Operating Revenue Allocations

Q. Please describe the allocation of total operating revenue.

A. Operating revenues are allocated to the customer classes based on the applicable external revenue allocation factors. Sales and transportation revenues are allocated using the Revenues allocation factor, which reflects the direct assignment of the associated revenues to the customer classes that generated those revenues. Other operating revenues are allocated using the applicable revenue allocation factor based on the nature of the underlying revenue.

Q. What other cost assignments and allocation methods were utilized in your studies?

A. Report 5 – External Allocation Factors and Report 6 – Internal Allocation Factors provide the allocation basis and factors. The allocation factors are further described in Section II of Schedule SKJ-2. The results of fully allocated COSS by account are presented on Report 3 – Cost-of-Service Allocation Study by Detail by Account.

Spire Missouri's COSS Results

Q. Please summarize the results of Spire Missouri's COSS.

A. Table 1 and Table 2 below present a summary of the results of the Company's FPFTY COSS, which can be reviewed in detail in Report 3 of Schedule SKJ-2. The COSS shows an overall revenue deficiency to Spire Missouri East of approximately $165.0 million and an overall revenue deficiency to Spire Missouri West of approximately $128.7 million. These results provide cost guidelines for use in evaluating the Company's class revenue levels and appropriate revenue targets for each of its rate classes.

Table 1 – Summary Results of Spire Missouri East's COSS

Customer Classes	Current Revenues	Cost to Serve	Class Revenue (Deficiency)/ Excess	Percentage Change to Cost to Serve	Current Rate of Return	Current Revenue to Cost Ratio	Current Parity Ratio
Residential Service	$ 372,346,378	$ 527,331,647	$ (154,985,269)	41.62%	2.2%	0.71	0.95
Small General Service	42,122,992	59,277,760	(17,154,767)	40.73%	1.9%	0.71	0.96
Large General Service	38,617,088	35,464,097	3,152,991	-8.16%	10.1%	1.09	1.47
Large Volume	1,385,589	590,039	795,550	-57.42%	35.5%	2.35	3.17
Large Volume Transport	19,252,697	16,170,011	3,082,687	-16.01%	11.7%	1.19	1.61
General LP	15,061	20,774	(5,713)	37.94%	3.4%	0.72	0.98
Unmetered Gas Light	60,206	8,975	51,231	-85.09%	182.6%	6.71	9.05
Total System	**$ 473,800,010**	**$ 638,863,301**	**$ (165,063,291)**	**34.84%**	**3.1%**	**0.74**	**1.00**

Table 2 - Summary Results of Spire Missouri West's COSS

Customer Classes	Current Revenues	Cost to Serve	Class Revenue (Deficiency)/ Excess	Percentage Change to Cost to Serve	Current Rate of Return	Current Revenue to Cost Ratio	Current Parity Ratio
Residential Service	$ 329,477,502	$ 437,946,185	$ (108,468,683)	32.92%	3.5%	0.75	0.99
Small General Service	37,167,355	51,315,279	(14,147,924)	38.07%	3.2%	0.72	0.95
Large General Service	24,644,732	20,633,498	4,011,234	-16.28%	11.6%	1.19	1.56
Large Volume	1,400,145	1,490,592	(90,447)	6.46%	6.0%	0.94	1.23
Large Volume Transport	20,262,376	30,053,887	(9,791,511)	48.32%	1.5%	0.67	0.88
Large General Transport	2,855,036	3,019,476	(164,440)	5.76%	6.4%	0.95	1.24
Unmetered Gas Light	-	-	-	0.00%	0.0%	-	-
Total System	**$ 415,807,147**	**$ 544,458,917**	**$ (128,651,771)**	**30.94%**	**3.7%**	**0.76**	**1.00**

Tables 1 and 2 present the revenue deficiency/excess for each rate class and the class rate of return on the net rate base at present rates.

IV. PRINCIPLES OF SOUND RATE DESIGN

Q. Please identify the rate design principles utilized in developing the Company's rate design proposals.

A. The rate design principles below draw heavily upon the "Attributes of a Sound Rate Structure" developed by James Bonbright in Principles of Public Utility Rates[3]. Each of these principles plays an important role in analyzing the rate design proposals of the Company and provides a roadmap that helps guide utilities and regulators when

[3] James Bonbright et al. Principles of Public Utility Rates, Public Utilities Reports, Inc. 2nd Edition, 1988.

considering how to achieve utility rates that are fair, efficient, practical, and reasonable. The foundation of rates should include:

- Fairness: Rates should be fair to all customer classes, avoiding undue discrimination.
- Efficiency: Rates should promote the efficient use of resources and encourage conservation while avoiding undue restriction of economic use.
- Simplicity: Rates should be simple and understandable for customers.
- Stability/Gradualism: Rates should provide bill stability for customers and revenue stability for the utility.
- Reflective of Costs: Rates should reflect the cost of providing service to different customer classes.
- Revenue Sufficiency: Rates should generate enough revenue to cover the utility's costs, including a reasonable return on investment.

Q. How are these principles translated into the design of rates?

A. The overall rate design process, which includes both the apportionment of the revenues to be recovered among rate classes and the determination of rate structures within rate classes, consists of finding a reasonable balance between the above-described criteria or guidelines that relate to the design of utility rates. Economic, regulatory, historical, and social factors all enter the process. In other words, both quantitative and qualitative information are evaluated before reaching a final rate design determination. Out of necessity, the rate design process must be, in part, influenced by judgmental evaluations.

V. REVENUE APPORTIONMENT

Q. Please describe the approach used by Spire Missouri to apportion its proposed revenue increase among customer rate classes.

A. Spire Missouri's proposed revenue apportionment is informed by the results of the COSS and the Company's proposed FPFTY revenue requirement. The proposal is intended to move class revenues toward cost-based levels while also considering gradualism, customer bill impacts, and the practical need to avoid abrupt changes in class revenue responsibility. The Company's proposed overall revenue increase is approximately $165.0 million for Spire Missouri East and approximately $128.7 million for Spire Missouri West. The proposed allocation of those increases by class is summarized in Table 3 and Table 4 below.

Q. How does the Company's proposed revenue apportionment move customer classes toward their cost of service?

A. The Company's proposed revenue apportionment uses the COSS as a guide to evaluate the relative cost responsibility of each customer class. Under a fully cost-based approach, each class's revenues would be adjusted to equal the indicated cost to serve from the COSS. However, because moving all classes immediately to full parity may create significant class-specific impacts, the Company's proposal balances movement toward cost of service with gradualism and customer bill impact considerations. Tables 3 and 4 below present the proposed class revenue apportionment for Spire Missouri East and Spire Missouri West, respectively, including current revenues, proposed revenue changes, proposed revenues, and percentage increases by rate class.

Table 3 – Proposed Class Revenue Apportionment for Spire Missouri East

Customer Classes	Current Revenues	Proposed Revenue	Proposed Revenue Change	Proposed Percentage Change	Proposed Rate of Return	Proposed Revenue to Cost Ratio	Proposed Parity Ratio
Residential Service	$ 372,346,378	$ 503,922,175	$ (131,575,797)	35.34%	5.6%	0.96	0.96
Small General Service	42,122,992	$ 57,006,752	(14,883,760)	35.33%	5.4%	0.96	0.96
Large General Service	38,617,088	$ 50,725,228	(12,108,141)	31.35%	12.3%	1.43	1.43
Large Volume	1,385,589	$ 1,820,031	(434,443)	31.35%	37.3%	3.08	3.08
Large Volume Transport	19,252,697	$ 25,289,257	(6,036,560)	31.35%	13.7%	1.56	1.56
General LP	15,061	20,774	(5,713)	37.94%	6.8%	1.00	1.00
Unmetered Gas Light	60,206	79,083	(18,877)	31.35%	184.1%	8.81	8.81
Total System	**$ 473,800,010**	**$ 638,863,301**	**$ (165,063,291)**	**34.84%**	**6.3%**	**1.00**	**1.00**

Table 4 – Proposed Class Revenue Apportionment for Spire Missouri West

Customer Classes	Current Revenues	Proposed Revenue	Proposed Revenue Change	Proposed Percentage Change	Proposed Rate of Return	Proposed Revenue to Cost Ratio	Proposed Parity Ratio
Residential Service	$ 329,477,502	$ 431,663,151	$ (102,185,649)	31.01%	6.4%	0.99	0.99
Small General Service	37,167,355	$ 48,689,789	(11,522,434)	31.00%	5.8%	0.95	0.95
Large General Service	24,644,732	$ 31,507,360	(6,862,628)	27.85%	14.1%	1.53	1.53
Large Volume	1,400,145	$ 1,790,033	(389,888)	27.85%	8.6%	1.20	1.20
Large Volume Transport	20,262,376	$ 27,158,529	(6,896,153)	34.03%	4.0%	0.90	0.90
Large General Transport	2,855,036	3,650,056	(795,020)	27.85%	8.6%	1.21	1.21
Unmetered Gas Light	-	-	-	0.00%	0.0%	-	-
Total System	**$ 415,807,147**	**$ 544,458,917**	**$ (128,651,771)**	**30.94%**	**6.5%**	**1.00**	**1.00**

VI. RATE DESIGN

Q. Please summarize the rate design changes Spire Missouri has proposed in this rate proceeding.

A. The Company's rate design proposals are designed to recover the proposed FPFTY revenue requirement, consistent with the revenue apportionment recommendations and the principles of sound rate design discussed above. In general, Spire Missouri's rate design strategy is to make reasonable movements toward cost-based rates while maintaining customer bill stability and revenue stability for the Company.

The Company first set a reasonable range for each class's increase, from 90% to 110% of the system average. That works out to 32.0% to 39.1% for Spire Missouri East and 28.5% to 34.8% for Spire Missouri West.

- **At the floor:** classes whose cost of service results showed a smaller increase were set at the bottom of the range. These are Spire Missouri East Large General Service, Large Volume, Large Volume Transport and Unmetered Gas Light, and Spire Missouri West Large General Service, Large Volume and Large General Transport.
- **At the ceiling:** Spire Missouri West Large Volume Transport was capped at the top of the range.
- **At cost:** Spire Missouri East General LP falls within the range, so it received its cost-based increase of 38.71%.
- **Residential and Small General Service:** these two classes were then adjusted so their increases are roughly equal. Small General Service was moved off its ceiling, and Residential picks up the remaining revenue requirement:
    - **Spire Missouri East:** about 36.05% for both, or about 101.4% of the system average.
    - **Spire Missouri West:** about 31.7% for both, or about 100.2% of the system average.

Q. Please describe the general rate design methodology applied to each class.

A. The rate design uses the same steps for every class:

1. **Customer charge.** Each charge starts with a 10% move from the current charge toward the class unit cost from the COSS. That calculation is the current charge plus 10% of the gap between the current charge and the unit cost. The exceptions to this are the Large Volume Transport and Residential classes. The Large Volume Transport classes calculation is the current charge plus 5% of the gap between the current charge and unit cost, as their unit cost is so much higher than the other classes. The residential classes

are moving from $22.00 to $30.00, as their unit cost is more than three times their current customer charge. The results were then rounded to a practical number and adjusted for gradualism and bill impacts.

2. **Volumetric and demand charges.** The class revenue target, minus revenue from the customer charge and any other fixed charges, is recovered through the class's volumetric charges and, where they apply, its demand charges.
3. **Same percentage increase across those charges.** Every volumetric block, seasonal rate and demand charge goes up by the same percentage. This keeps the current winter/summer differences, declining-block structures and demand-to-commodity relationships in place.
4. **Charges left unchanged.** Special contract rates, additional meter charges and electronic gas meter charges stay at current levels.

Q. How were the demand charges treated?

A. Only the Spire Missouri East Large Volume and Large Volume Transport classes have demand charges. For both, the demand charge goes up by the same percentage as the commodity blocks, so demand charges keep recovering about the same share of class revenue as they do today:

- **Large Volume:** demand charge from $1.28 to about $1.83 per Ccf of billing demand, a 43.2% increase.
- **Large Volume Transport:** demand charge from $0.71765 to about $1.00493 per Ccf, a 40.0% increase.

The demand charge in the Large Volume Transport special contract stays at $0.612. The Spire Missouri West Large Volume and Large Volume Transport classes have no demand charge. They are billed a fixed monthly charge plus seasonal block volumetric rates.

Q. What is the resulting proposed rate design?

A. Tables 5 and 6 below show the proposed rate design.

Table 5 – Spire Missouri East Proposed Rate Design

	Current Rates	Proposed Rates
RES		
Customer Charge	$ 22.00	$ 30.00
Winter Charge for Gas Delivered (November-April)	$ 0.50550	$ 0.68644
Summer Charge for Gas Delivered (May-October)	$ 0.48671	$ 0.66093
SGS		
Customer Charge	$ 52.00	$ 60.00
Charge for Gas Delivered	$ 0.26456	$ 0.42333
LGS		
Customer Charge	$ 185.00	$ 212.00
Charge for Gas Delivered	$ 0.20639	$ 0.28504
LV		
Customer Charge	$ 1,220.00	$ 1,225.00
Demand Charge	$ 1.28	$ 1.83
Commodity Charge - First 36,000 Ccfs	$ 0.17841	$ 0.25552
Commodity Charge - All Additional Gas	$ 0.05228	$ 0.07487
LVT		
Customer charge	$ 2,595.00	$ 2,750.00
Demand	$ 0.71765	$ 1.00493
Commodity Charge - Block 1	$ 0.04547	$ 0.06367
Commodity Charge - Block 2	$ 0.01903	$ 0.02665
Special Contract - Customer Charge	$ 750.00	$ 750.00
Special Contract - Commodity Charge through Feb	$ 0.00390	$ 0.00390
Special Contract - Commodity Charge starting March	$ 0.00320	$ 0.00320
Special Contract - Demand Charge	$ 0.61200	$ 0.61200
LP		
Customer Charge	$ 26.50	$ 29.50
Gallons Delivered Per Month	$ 0.28450	$ 0.58620
UGL		
Each Gaslight Unit	$ 8.75	$ 11.55

Table 6 – Spire Missouri West Proposed Rate Design

	Current Rates	Proposed Rates
RES		
Customer Charge	$ 22.00	$ 30.00
Winter Charge for Gas Delivered (November-April)	$ 0.60966	$ 0.78222
Summer Charge for Gas Delivered (May-October)	$ 0.55916	$ 0.71743
SGS		
Customer Charge	$ 57.00	$ 65.00
Charge for Gas Delivered	$ 0.23690	$ 0.37079
LGS		
Customer Charge	$ 250.00	$ 270.00
Charge for Gas Delivered	$ 0.23972	$ 0.33864
LV		
Fixed Monthly Charge	$ 2,090.00	$ 2,150.00
Additional Meter (>2) Charge	$ 293.38	$ 293.38
Winter Volumetric Charge - First 36,000 Ccf	$ 0.17150	$ 0.27571
Winter Volumetric Charge - All Additional Gas	$ 0.13310	$ 0.21398
Summer Volumetric Charge - First 36,000 Ccf	$ 0.10650	$ 0.17122
Summer Volumetric Charge - All Additional Gas	$ 0.07046	$ 0.11328
LVT		
Fixed Monthly Charge	$ 1,590.00	$ 1,725.00
Additional Meter (>2) Charge	$ 293.38	$ 293.38
EGM	$ 25.00	$ 25.00
Winter Volumetric Charge - First 36,000 Ccf	$ 0.07287	$ 0.10899
Winter Volumetric Charge - All Additional Gas	$ 0.05673	$ 0.08485
Summer Volumetric Charge - First 36,000 Ccf	$ 0.04545	$ 0.06798
Summer Volumetric Charge - All Additional Gas	$ 0.03007	$ 0.04497
Special Contract CCF	$ 0.01910	$ 0.01910
LGT		
Customer charge	$ 250.00	$ 290.00
EGM	$ 25.00	$ 25.00
Winter Volumetric Charge (November - March)	$ 0.16520	$ 0.22129
Summer Volumetric Charge (April - October)	$ 0.09522	$ 0.12755
UGL		
Each Gaslight Unit	$ 20.50	$ -

Q. Please describe the Company's rate design proposals related to customer charges.

A. The Company proposes increasing customer charges for certain rate classes to better align fixed monthly charges with the customer-related costs identified in the COSS. A significant portion of the Company's distribution system costs are fixed or customer-related and do not vary directly with short-term customer usage. Increasing customer charges improves cost alignment by recovering a greater portion of these fixed costs through fixed charges rather than through volumetric rates. The proposed increases in customer charges should be accompanied by corresponding adjustments to volumetric delivery rate components, all else equal, so that the rate design continues to recover the proposed class revenue requirement while moving rates closer to cost-based levels.

Q. Please describe what you mean by a cost-based customer charge.

A. A cost-based customer charge is a fixed monthly charge informed by the customer-related costs identified in the COSS. These costs are driven primarily by the number of customers served rather than the amount of natural gas consumed. Customer-related costs may include costs associated with connecting customers to the system, metering usage, maintaining customer accounts, customer service, billing, and related administrative and general expenses. Because these costs are incurred regardless of monthly usage, recovering a greater portion of them through fixed monthly customer charges better aligns the rate structure with cost causation.

Q. Are the Company's current customer charges cost-based?

A. No. Based on the COSS, the Company's current customer charges recover only a portion of the customer-related costs identified for several rate classes. Any customer-related costs not recovered through the fixed monthly customer charge must be recovered through other

delivery rate components, including volumetric charges. All else equal, an increase in the customer charge allows for a corresponding reduction in volumetric delivery charges and improves the alignment between rate design and the fixed nature of the costs incurred to serve customers.

Q. What is the Company's proposal for customer charges?

A. The Company proposes to increase selected customer charges to continue moving rates toward levels that are more reflective of customer-related costs. The proposed customer charges are summarized in Tables 7 and 8 below. In developing these proposed charges, the Company moderated the movement toward cost-based levels to maintain gradualism, mitigate customer bill impacts, and establish administratively practical charge levels that are easier to implement and communicate to customers.

Table 7 – Comparison of Current and Cost-Based Customer Charges for Spire Missouri East

Customer Classes	Current Basic Facilities Charge	Proposed Basic Facilities Charge	Customer Related Unit Cost	Demand and Customer Related Unit Cost
Residential Service	22.00	30.00	65.00	72.84
Small General Service	52.00	60.00	105.30	131.93
Large General Service	185.00	212.00	215.95	461.79
Large Volume	1,220.00	1,225.00	245.31	1,261.86
Large Volume Transport	2,595.00	2,750.00	428.71	5,736.81
General LP	26.50	29.50	59.27	59.27
Unmetered Gas Light	8.75	11.55	15.37	15.37

Table 8 – Comparison of Current and Cost-Based Customer Charges for Spire Missouri West

Customer Classes	Current Basic Facilities Charge	Proposed Basic Facilities Charge	Customer Related Unit Cost	Demand and Customer Related Unit Cost
Residential Service	22.00	30.00	62.74	73.05
Small General Service	57.00	65.00	110.65	144.90
Large General Service	250.00	270.00	222.95	458.58
Large Volume	2,090.00	2,150.00	586.24	2,674.95
Large Volume Transport	1,590.00	1,725.00	189.79	4,287.28
Large General Transport	250.00	290.00	147.94	689.55
Unmetered Gas Light	20.50	-	-	-

Q. Why is moving customer charges closer to cost-based levels important?

A. Moving customer charges closer to cost-based levels is important for several reasons. First, it ensures that customers contribute a more representative portion of their fair share of the fixed costs incurred to provide access to the natural gas system. Second, it improves bill stability because a greater share of fixed costs is recovered through fixed charges rather than usage-sensitive charges. Third, it supports revenue stability for the Company by reducing the extent to which recovery of fixed costs depends on weather-sensitive or customer-specific usage levels. Finally, it improves price signals because overstated volumetric rates can overvalue reductions in usage relative to the actual cost savings associated with lower consumption. The overall customer bill will continue to include volumetric charges, including gas supply charges, which provide customers with appropriate usage-related price signals without interfering with cost-causation principles in the design of delivery rates.

Q. How does the COSS support the Company's proposed customer charge increases?

A. The COSS identifies the customer-related revenue requirement and develops customer-related unit costs by rate class[4]. These results provide a cost-based reference for evaluating the current and proposed customer charges. The proposed increases do not need to move customer charges immediately to full cost-based levels; rather, they represent a moderated step toward better reflecting the fixed customer-related costs incurred to provide service.

Q. Has the Company prepared a detailed comparison of current and proposed rates and resulting revenues by rate class?

A. Yes. Schedule SKJ-3, pages six through nine, provides a detailed comparison of the Company's current and proposed rates and resulting revenues by rate class. Schedule SKJ-3 includes the current rates, proposed rates, billing determinants, and resulting revenues used to support the Company's rate design proposal, in addition to bill impacts.

VII. LEAD-LAG STUDY

Q. Has the Company requested a cash working capital allowance in rate base?

A. Yes. I am sponsoring the preparation of the lead-lag studies in this proceeding, supporting the calculation of the fully projected future test year Cash Working Capital ("CWC") requirements included in the Company's rate base for Spire Missouri East and Spire Missouri West. The CWC allowances are shown on the Company's rate base schedules, with the details, results, and development process for the Spire Missouri East and Spire Missouri West lead-lag studies contained in Schedule SKJ-4. The methodologies for determining the lead-lag days were largely unchanged from the prior case except where noted below.

[4] Schedule SKJ-2, Report 2, Lines 89-90

Q. What is a lead-lag study?

A. A lead-lag study is an analysis that compares the revenue lag, which measures the time between when utility service is provided and when revenues for that service are received, with the expense lead, which measures the time between when the costs associated with providing service are incurred and when those costs are ultimately paid by the utility. These timing differences are expressed in days and used to develop the net lag, or lead, that is applied to average daily cash disbursements to determine the CWC requirement.

Q. How are the lead-lag studies being presented?

A. The development process for the lead-lag studies is outlined in Schedule SKJ-4 – Spire Lead Lag Study, which is being introduced as part of my testimony. Schedule SKJ-4 comprises three distinct sections to provide a comprehensive understanding of the studies for Spire Missouri East and Spire Missouri West. These sections are:

1. **Introduction:** The introductory section sets the context for the lead-lag studies, offering an overview of the purpose, scope, and objectives of the analyses. It provides background information on why lead-lag studies are conducted and their relevance to the determination of cash working capital in this proceeding.
2. **Spire Missouri's Lead-Lag Studies:** This section discusses the specifics of the separate lead-lag studies prepared for Spire Missouri East and Spire Missouri West. It describes the methodology employed, the key variables considered in the analyses, and how the terms "lag" and "lead" are applied within the study framework. It also identifies any unique considerations or parameters reflected in the development of the studies for each service territory.

3. **Spire's Lead-Lag Study Results:** The results section presents the findings and outcomes of the lead-lag studies for Spire Missouri East and Spire Missouri West. Throughout Schedule SKJ-4, each component's development is discussed, and the calculations of the revenue lags, expense leads, net lag days, and resulting cash working capital requirements are presented separately for each service territory.

Q. What components were used to develop the proposed revenue lags?

A. The revenue lag for each study is the sum of three components: service lag, billing lag, and collection lag. Each component was calculated separately for Spire Missouri East and Spire Missouri West. Detailed descriptions of each component and the individual results for each service territory are provided in Schedule SKJ-4.

Q. What components were used to develop the proposed expense leads?

A. The Spire Missouri East and Spire Missouri West studies include the following principal expense categories in the CWC analysis: (a) purchased gas; (b) labor; (c) pensions and benefits; (d) regulatory commission expenses; (e) other operation and maintenance expenses; (f) interest expense; (g) federal and state income taxes; (h) uncollectible expense and (i) taxes other than income. Each category is evaluated using timing that reflects its underlying operating or financing relationship. The category-specific expense leads are then dollar weighted using the associated expense amounts for Spire Missouri East and Spire Missouri West.

Q. How were the cash working capital requirements calculated?

A. For each service territory, the study first determines the revenue lag and the expense lead applicable to each expense category. The net lag for a category equals revenue lag minus expense lead. The annual expense for that category is divided by 365 to determine the

average daily amount, which is multiplied by the category's net lag days to calculate its CWC requirement or financing benefit. The category results are then summed to determine the total CWC requirement. This approach preserves the distinct timing characteristics of the individual expense categories rather than applying a single weighted expense lead to all cash disbursements.

Q. Working capital and cash working capital are often confused together or used interchangeably. Can you provide an overview of both terms as used in utility ratemaking?

A. Working capital reflects the capital required to fund the utility's day-to-day operations, such as paying employees, vendors, and taxes, before revenues are collected from customers. Other working capital components identify representative operating investments or identifiable financing-source balances reflected separately apart from CWC. CWC is a component of working capital and estimates the financing requirement or benefit created by differences in the timing of utility service, expenditures, billing, and customer collections.

Q. Why is working capital included in rate base?

A. Including working capital in rate base ensures that investors are fairly compensated for providing this short-term financing, just as they are for long-term investments in plant and infrastructure. It is a well-established ratemaking principle that recognizes the timing gap between when costs are incurred and when customer payments are received.

Q. What are the risks of understating the utility's working capital requirement?

A. If the Commission sets working capital too low, the utility will not be able to fully recover the costs of financing its operations. Understating working capital also shifts the burden of

short-term financing to the utility and its investors without compensation, which can contribute to the utility not recovering prudently incurred costs and reduce its ability to meet obligations as they come due.

Q. Which components should be included in working capital for ratemaking purposes?

A. The analysis should distinguish between CWC and other working capital components. CWC should include the material revenue and expense timing relationships necessary to measure the financing requirement or benefit created between the provision of service, payment or recognition of costs, and collection of customer revenues. Other identifiable operating investments or financing-source balances—such as inventories, materials and supplies, prepayments, customer deposits, or customer advances—may be reflected separately in rate base. The overall presentation should coordinate those balances with the lead-lag study so that each financing requirement or benefit is recognized once—no more and no less.

Q. What is the difference between cash working capital and other rate base items sometimes included under "working capital"?

A. Cash working capital is calculated through the lead-lag studies and reflects the timing difference between when Spire Missouri incurs costs to provide service and when it collects revenues from customers. It represents the short-term funding needed to bridge that timing gap and is typically based on measured revenue lags and expense leads. In contrast, other rate base items sometimes discussed under working capital, such as Prepayments and Materials and Supplies inventories, are not derived from the same timing analysis. They represent actual investments made by the utility and are included in rate base because they

represent assets used, or expected to be used, in the provision of utility service independent of the lead-lag calculation.

Q. Do you rely on any authoritative literature for your positions on calculating working capital and cash working capital?

A. Yes. My positions are grounded in *Accounting for Public Utilities*, by Robert L. Hahne and Gregory E. Aliff, a well-respected utility ratemaking treatise widely used by utilities and regulators.

Q. Has any additional guidance been provided for the appropriate components of a lead-lag study?

A. Yes. A lead-lag study should identify and measure the utility-specific timing relationships among the provision of service, incurrence or recognition of costs, payment of obligations, billing, and collection of customer revenues. Revenue lag should reflect representative service, billing, collection, and, where material, funds-availability timing. Expense leads should be developed for material cost categories using the economic event that best represents when the related goods, services, labor, taxes, or other costs are incurred and the date the associated payment is made. The study should use representative data, apply consistent timing conventions, dollar-weight category-specific results, and disclose material assumptions, groupings, exclusions, proxies, and sampling methods. Related rate-base and working-capital treatments also should be coordinated so that each financing requirement or benefit is recognized once—no more and no less. This includes appropriately addressing zero-day leads where no subsequent payment interval exists, advance-paid costs and negative leads, and the interaction of operating assets, accounts

payable, prepayments, and other separately recognized balances with the lead-lag calculation.

Q. How were the major O&M expense categories treated in Spire Missouri's lead-lag studies?

A. The studies separately measure categories with materially different timing. Purchased gas is based on the timing between delivery or service and supplier payment. Payroll reflects the midpoint of the employee work period through the payroll payment date. Pensions and benefits are separately measured because their funding and payment patterns differ. The Missouri Public Service Commission assessment is also separately measured and reflects advance-payment timing. Other O&M expenses use representative vendor-payment information, while uncollectible expense is included with a zero-day expense lead. Separating these categories allows the study to reflect their different timing characteristics and dollar significance.

Q. How are taxes and interest treated in the studies?

A. Taxes other than income are separated into FICA, FUTA, SUTA, property tax, sales tax, use tax, and gross receipts tax so that the timing applicable to each obligation is reflected. Current federal and state income taxes use measured payment leads. Deferred federal and state income-tax amounts are included at zero expense-lead days in the current studies because those accounting amounts do not create a separate subsequent payment interval within the lead-lag calculation. Long-term debt interest is included using the representative accrual-to-payment interval. These treatments are applied separately to Spire Missouri East and Spire Missouri West and are coordinated with the broader revenue-requirement and rate-base presentation.

Q. Why are some expense leads positive, negative, or zero?

A. A positive expense lead occurs when the Company pays after the relevant cost-incurrence or service point and generally reduces the net financing interval. A negative expense lead occurs when payment is made before the related service or benefit is received and therefore increases the net financing interval. A zero-day expense lead means that no separate payment interval is recognized to offset revenue lag; it does not necessarily mean that cash is physically paid on the date the expense is recognized. The treatment should follow the underlying financing relationship and be applied consistently regardless of whether it increases or decreases CWC.

Q. What CWC requirements result from the Company's fully projected future test year expenses?

A. For the fully projected future test year ending September 30, 2028, the studies produce CWC requirements of approximately $19.4 million for Spire Missouri East and $9.9 million for Spire Missouri West. Those results reflect the combined effect of the service-territory-specific revenue lags and the category-specific expense leads applied to the projected expense amounts included in the studies.

Q. Did the Company prepare lead-lag studies in a prior proceeding?

A. Yes. The Company's last completed and supported lead lag study was completed in 2024 in Case No. GR-2025-0107 ("2024 Study").

Q. Were there any modifications made to the lead-lag studies from the prior case for the current case?

A. Yes. The current studies update the underlying revenue-lag and expense-lead data using the Company's more recent operating experience. The billing lag reflects the interval

between metering customer consumption and rendering and posting the related bills. The collection lag is based on representative collection experience for each service territory. On the expense side, the studies separately identify purchased gas, payroll, pensions, benefits, the Missouri Public Service Commission assessment, uncollectibles, other O&M, taxes other than income, income taxes, and long-term debt interest. The current studies also apply a zero-day expense lead to uncollectible expense and to deferred federal and state income-tax amounts, while current federal and state income taxes retain measured payment leads.

Q. Please describe any updated calculations made in the Company's lead-lag studies.

A. The updated studies use a 15.21-day average service lag, a 2.17-day billing lag, and service-territory-specific collection lags of 36.92 days for Spire Missouri East and 35.88 days for Spire Missouri West. These components produce total revenue lags of approximately 54.30 days for Spire Missouri East and 53.26 days for Spire Missouri West. Expense leads were updated using category-specific information. For example, purchased-gas timing was measured separately for each service territory; payroll uses the representative work-to-pay interval; pensions and the Missouri Public Service Commission assessment reflect advance-payment timing and therefore produce negative expense leads; and tax and interest leads reflect the applicable payment timing. Uncollectible expense and deferred income-tax amounts receive zero-day expense leads because the study does not identify a separate subsequent payment interval for those amounts.

VIII. CONCLUSION

Q. Please summarize your testimony.

A. My testimony presents and supports Spire Missouri's allocated cost of service study, revenue apportionment, and rate design recommendations for the FPFTY. These recommendations are based on cost-causation principles, the Company's proposed revenue requirement, and the need to balance movement toward cost-based rates with gradualism and customer bill impacts.

Q. Does this conclude your testimony?

A. Yes, it does.

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

In the Matter of the 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-2027-0075

AFFIDAVIT

STATE OF SOUTH CAROLINA)
)
COUNTY OF BEAUFORT)

I, Samantha K. Johnson, of lawful age, being first duly sworn, deposes and states:

I. My name is Samantha K. Johnson. I am a Managing Consultant at Atrium Economics, LLC. My business address is 10 Hospital Center Commons, Suite 400, Hilton Head Island, SC 29926.

II. This affidavit is attached to my direct testimony, which is filed on behalf of Spire Missouri Inc.

III. I hereby swear and affirm that my answers to the questions contained in my testimony are true and accurate to the best of my knowledge, information, and belief.

Samantha K. Johnson

Subscribed and sworn to before me this 30th day of October, 2026.

EMILY MILLS NOTARY SEAL PUBLIC STATE OF SOUTH DAKOTA

Notary Public
My Commission Expires April 4, 2032

Samantha K. Johnson

MANAGING CONSULTANT

Ms. Johnson is a seasoned regulatory and finance professional with over 16 years of experience in the utility industry, specializing in cost of service analysis, revenue requirements, and regulatory strategy for gas and electric utilities. She has led the development and implementation of complex regulatory filings across multiple jurisdictions, including state rate cases and FERC formula rate proceedings. Her work has consistently supported balanced outcomes for utilities and their customers by aligning operational goals with evolving regulatory expectations.

Ms. Johnson has served as an expert witness in numerous proceedings, providing detailed financial analysis and testimony that supports transparent and equitable rate structures. She is known for her ability to translate complex financial and regulatory concepts into actionable strategies, and for her collaborative approach to stakeholder engagement. Her leadership has helped utilities navigate challenging regulatory environments, improve internal processes, and build trust with commissions and consumer advocates.

With a strong foundation in both accounting and engineering management, Ms. Johnson brings a unique blend of technical rigor and strategic insight to her consulting work. She is passionate about advancing regulatory practices that are data-driven, forward-looking, and responsive to the public interest. Her expertise spans financial modeling, cost allocation, regulatory reporting, and project management, and she is highly skilled in mentoring teams and driving cross-functional collaboration.

EDUCATION

Black Hills State University
Bachelor of Science in Business Administration: Accounting and Management Specializations

South Dakota School of Mines & Technology, Master of Science, Engineering Management

YEARS EXPERIENCE

16

RELEVANT EXPERTISE

Regulatory Strategy, Revenue Requirements, FERC Formula Rates, Cost of Service, Financial Analysis, Stakeholder Engagement

EXPERT WITNESS TESTIMONY PRESENTATION

UNITED STATES:

- Colorado Public Utilities Commission
- Kansas Corporation Commission
- Iowa Utilities Commission
- Minnesota Public Utilities Commission
- Nebraska Public Service Commission
- Wyoming Public Service Commission

PROFESSIONAL HISTORY

ATRIUM ECONOMICS

MANAGING CONSULTANT – 2025- PRESENT

- Leads revenue requirement, class cost of service, revenue apportionment, rate design, and lead-lag/cash working capital (CWC) analyses for gas and electric utility rate cases, including fully projected future test year filings
- Prepares and sponsors expert testimony on revenue requirements, cost of service methodology, minimum system studies, revenue apportionment, and rate design, coordinating with co-witnesses to deliver consistent, well-supported positions
- Manages development of direct and rebuttal testimony and technical reports in generic and utility-specific proceedings, addressing intervenor positions on working capital, cost allocation, and rate design issues
- Collaborates with utility clients, outside counsel, and internal teams to manage filing schedules, review cycles, and discovery, delivering transparent, data-driven, and filing-ready work products

BLACK HILLS CORPORATION | RAPID CITY, SD

DIRECTOR – REGULATORY – 2023 – 2024

SENIOR MANAGER – REGULATORY AND FINANCE – 2022 – 2023

MANAGER – REGULATORY AND FINANCE – 2018 – 2022

SUPERVISOR / PRINCIPAL ANALYST – 2017 – 2018

REGULATORY ANALYST I/II – 2014 - 2017

- Led the preparation of regulatory revenue requirement proposals and expert testimony, coordinating inputs and documentation across multiple departments to ensure accuracy and consistency
- Directed all aspects of revenue requirement development supporting base rate filings, regulatory reporting, and project management across electric and gas utility operations.

- Applied advanced financial modeling techniques to develop jurisdictional revenue requirement analyses and cost of service studies
- Spearheaded regulatory strategy within rate cases, achieving favorable outcomes through data-driven analysis and effective stakeholder engagement
- Represented the company in settlement negotiations and technical conferences with Commission Staff and consumer advocates across multiple jurisdictions
- Developed and presented financial and regulatory materials for executive leadership, board of directors, and investor relations, supporting strategic decision-making
- Mentored and led teams of analysts, enhancing organizational knowledge of regulatory frameworks, financial analysis, and cost recovery mechanisms
- Oversaw the preparation and submission of annual regulatory reports at both state and federal levels, including financial surveillance filings and rate of return calculations
- Managed the development and implementation of FERC formula rates across business segments, ensuring compliance and alignment with regulatory expectations
- Maintained expert-level understanding of utility regulatory processes, rate analysis methodologies, and applicable rules and tariffs for both gas and electric services
- Conducted in-depth research and provided clear interpretation of regulatory policies, supporting internal and external communications
- Demonstrated consistent ability to manage complex project schedules, drive cross-functional collaboration, and deliver results under tight regulatory timeline

REGIONAL HEALTH I RAPID CITY SD

INTERNAL AUDIT SPECIALIST – 2013 – 2014

- Performed audits of financial, operational, and compliance processes
- Identified areas of risk and developed corrective action plans
- Delivered audit findings and recommendations to senior leadership

UNITED PARCEL SERVICE (UPS) I RAPID CITY SD

OPERATIONS MANAGEMENT SPECIALIST / PRELOAD SUPERVISOR / DISPATCH SUPERVISOR– 2008-2013

- Led teams in dispatch operations and employee training
- Implemented technology solutions to improve efficiency and service

BOARD AND COMMITTEE SERVICE

WELLFULLY (FORMERLY WELLSPRING)

BOARD MEMBER (2017 – 2019), TREASURER & PRESIDENT ELECT (2019 – 2022), PRESIDENT (2022 – PRESENT)

YMCA FINANCE COMMITTEE

COMMITTEE MEMBER (2019 – 2021)

BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

Case No. GR-2027-0075

SPIRE MISSOURI, INC.

SCHEDULE SKJ-2

COST OF SERVICE ALLOCATION STUDY
FPFTY ENDING SEPTEMBER 30, 2028

WITNESS: SAMANTHA K. JOHNSON

ATRIUM ECONOMICS
CENTERED ON ENERGY

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I. INTRODUCTION

The purpose of this document is to discuss the development and results of the Cost of Service Study ("COSS") model and related schedules prepared for Spire Missouri ("Spire" or the "Company") based on the for the fully projected future test year ("FPFTY") ending September 30, 2028.

The document is organized into three sections. The first section includes an overview of Atrium's COSS model used to develop the cost allocation study. The second section includes details of the methodologies adopted in the development of the study. The last section exhibits the results of the COSS study.

1. Purpose of Cost Allocation

The purpose of a COSS is to determine the cost-of-service responsibilities of each customer class upon which the base rates may be established. The revenue requirement studies provide the overall level of costs of providing service, while the COSS is used to change the basic rate structures and/or the relative overall cost responsibility of each customer class. Based on the functionalization and classification of costs and allocation methodologies used in the COSS, the revenue requirement by customer class is determined and used in designing the Company's proposed base rates. In other words, the COSS measures each class's contribution to the Company's overall cost of service. Comparing the costs to serve any customer class with that class's rate revenues provides a measure of the return realized from that class and their associated revenue-to-cost ratio. This allows for a comparison across classes to ascertain the presence and extent of interclass subsidization (i.e., when one class pays more than its cost to serve, and another pays less than its cost to serve).

2. COSS Procedures

Cost of service studies utilize a three-step process: functionalization, classification, and allocation.

In the first step, the functionalization sets off with assigning the Federal Energy Regulatory Commission ("FERC") plant accounts and associated investment balances to appropriate cost of service functions, such as Storage, Transmission, Distribution, On-Site and Metering, Customer Accounts and Service, and Gas Supply. The expenses related to particular property investments or groups of investments can often follow the same functionalization and are allocated based on the ratios of gas plant assigned to each function. These plant ratios can be used to functionalize most other cost items.

In the second step, classification, each functional cost category is further separated by cost causation. There are three basic cost-defining characteristics of natural gas services: demand, commodity, and customer.

- Demand (Capacity) related costs are associated with the peak usage of the utility system. These costs are necessary to maintain the system at a level sufficient to satisfy the greatest demand that all the customers could place upon the system.
- Commodity-related costs are variable costs that vary with the quantity of gas consumed. These costs reflect the number of units consumed or supplied during a period of time.
- Customer-related costs are associated with serving customers regardless of their usage or demand characteristics. Customer-related costs are incurred to attach a customer to the distribution system, meter any gas usage and maintain the customer's account. Customer costs are a function of the number of customers served and continue to be incurred whether or not the customer uses any gas. They generally include capital costs associated with minimum size distribution mains, services, meters, regulators and customer service and accounting expenses.

The last step is to allocate these cost components among customer classes. The development of allocation factors by customer class uses principles of both economics and engineering. This results in appropriate allocation factors for different elements of costs based on cost causation.

3. Atrium Economics Cost of Service Study Model Overview

The Cost of Service Study is submitted in support of the direct testimony of Samantha K. Johnson in Schedule SKJ-2. The COSS model presented in this proceeding is an excel based model that allows the user to modify various inputs and assumptions.

COSS Model Capabilities

The Atrium Economics' COSS model provides a large range of analytical capabilities including:

- Unbundling of operations into functions: (i.e., production/supply, storage, transmission, distribution, metering, and billing services.)
- Classification and allocation of costs into customer classes.
- Reports on Rate of Return, Revenue Requirement, and Revenue-to-Cost ratio for each function and rate class.
- Development of unit costs of each functional classification for each rate class.
- Specification of the individual rate of return targets for each function or customer class.
- Provides detailed analyses of costs of gas, income taxes, working capital, depreciation reserve, and depreciation expenses.

- Use of detailed analysis of labor expenses by account to facilitate the analyses of administrative and general expenses and overhead costs.
- Facilitation of direct assignment of plant investment, expenses, and revenue dollars to individual functions, classifications, or customer classes.

Follows Traditional 3-Step Analysis Process

The Atrium COSS Model follows the standard three-step analysis process: 1) functionalization of rate base and expenses into various functional categories; 2) classification of functionalized components into demand, energy/commodity, and customer cost categories; and 3) allocation of each component among the customer classes.

As part of the functionalization process, accounts for common costs that are not specifically related to the primary functions, such as general plant and administrative and general expenses, are automatically allocated to the proper function based on internally defined allocation factors. All components of the utility's total cost of service are grouped into one of the functions.

The Atrium COSS Model provides unbundled functionalized and classified cost information by customer class; develops unbundled revenue requirements by functional classification for each customer class; and calculates unit costs by function for customer, commodity, and demand categories. Accounting costs are reported by FERC account level, and the allocation of A&G expenses, general taxes, and income taxes are clearly reported.

Revenue requirements are calculated from the allocated rate base and expenses and are adjusted to reflect the user-determined target rate of return and statutory tax adjustments. The actual revenues collected are compared to the calculated cost-based revenue requirements to determine class-specific, revenue-to-cost ratios to assist in revenue allocation and pricing activities.

Unit Cost Output Functionality

The COSS model calculates the unit cost of each functional classification separately for each rate class based on the user-specified billing determinants. These unit cost data are among the most important outputs from an embedded cost of service analysis. They are defined as the average cost of providing service to customers per measure of service (i.e., per therm, per dekatherm of daily demand, and per customer). Unit costs are a key consideration in developing prices for bundled, unbundled, and re-bundled services.

Acceptance by Utility Regulatory Commissions

The format and presentation of the model's outputs have been used in many rate case proceedings and conform to standard utility commission requirements. Where necessary, the COSS model outputs can be easily modified to meet specific jurisdictional filing requirements.

II. SPIRE'S COST OF SERVICE PROCEDURES

1. Functionalization

The following functional cost categories were identified for purposes of Spire's cost allocation:

- Production
- Storage
- Transmission
- Distribution
- Customer

Spire's assigned functional categories are presented on Report 4.

2. Classification

The following classification categories were identified for purposes of Spire's cost allocation:

- Demand
- Commodity
- Customer

Spire's assigned classification categories are presented on Report 4.

3. Allocation

The allocation step involves assigning classified costs to the customer classes based on cost causation. Therefore, the allocation of costs is usually based on some measure of class loads or class service characteristics. The External (Report 5) and Internal (Report 6) Allocation Factors are utilized to allocate costs among various customer classes. Spire's assigned Allocation Factors are presented on Report 4.

3.1. Customer Classes and Tariff Schedules

The following customer classes were identified for purposes of cost allocation:

Spire East

- Residential Service
- Small General Service
- Large General Service
- Large Volume
- Large Volume Transport
- General LP
- Unmetered Gas Light

Spire West

- Residential Service
- Small General Service
- Large General Service
- Large Volume
- Large Volume Transport
- Large General Transport
- Unmetered Gas Light

3.2. External Allocation Factors

Spire's External Allocation Factors are presented on Report 5. The External Allocation Factors are developed based on the special studies conducted using various detailed data as discussed below.

Commodity and Revenue Allocation Factors

Costs classified as "Commodity" are allocated among customer classes based on the weather-normalized volumes for the FPFTY.

Allocation Factor	Description
REVENUES	Factor developed to directly assign associated current base rate revenues to the specific class in the FPFTY.

Customer Allocation Factors

Customer-related costs are generally allocated based on the number of customers within each class of service, with appropriate weighting to recognize specific service characteristics.

Allocation Factor	Description
CUSTOMERS	Customer Count factor is based on the average number of customers per customer class in the FPFTY.
NON-SMART METERS	Factor based on the average cost of non-smart meters by customer class, adjusted for the number of customers within each class.
SMART METERS	Factor based on the average cost of smart meters by customer class, adjusted for the number of customers within each class.
REGULATORS	Factor based on the average cost of regulators by customer class, adjusted for the number of customers within each class.

Allocation Factor	Description
NON-SMART METER INSTALLATION	Factor based on the average installation cost of non-smart meters by customer class, adjusted for the number of customers within each class.
SMART METER INSTALLATION	Factor based on the average installation cost of smart meters by customer class, adjusted for the number of customers within each class.
SERVICES	Factor based on the average cost of service lines by customer class, adjusted for the number of customers within each class.
UNCOLLECTIBLES	Factor developed to allocate uncollectible expense based on each class's share of write-offs to the specific class in the FPFTY.
ACCT 912	Factor based on Account 912 sales demonstration and selling expenses directly assigned or allocated to the applicable customer classes based on the underlying expense activity.
RES_DIRECT	Factor developed to directly assign applicable residential customer program and customer-related costs to the Residential Service class.
MET_REG_INS	Factor based on the combined cost of meter and house regulator installation, expense, and maintenance by customer class, adjusted for the number of customers within each class.
IND_METERS	Factor based on the average cost of Account 385 industrial measuring and regulating station equipment by customer class, adjusted for the number of customers within each class.
CUSTOMER DEPOSITS	Factor based on customer deposit balances by customer class and used to allocate customer deposits and associated interest expense.

Demand Allocation Factors

Demand-related costs are generally allocated based on peak capacity demand for each customer class.

Allocation Factor	Description
DESDMD	Factor based on each customer class's contribution to total system design day demand.
DESDMD_xTS	Factor based on each applicable sales customer class's contribution to design day demand, excluding transportation service customers.
USAGE	Factor based on FPFTY weather-normalized gas usage by customer class.
USAGE xTS	Factor based on FPFTY weather-normalized gas usage by applicable sales customer classes, excluding transportation service customers.
GAS INVENTORY	Factor based on customer class responsibility for gas supply requirements, reflecting relative usage and/or demand associated with maintaining gas inventory.

3.3. Mains Analysis

The allocation of investment in facilities serving a distribution function should recognize that the cost of these facilities is driven by two principal factors. First is the cost of extending the system to connect individual customers. Second is the cost associated with the capacity requirements of the customers connected.

There are two widely accepted methods for the classification of mains between customer-related costs and demand-related costs. The two methods are the Minimum System Method and the Zero-Intercept Method, both relying on the Company's property record data to determine the cost of pipe by size and type. Diameter groups that did not contain enough sample data were removed. The unit cost for pipe in any year is determined by dividing the booked costs by the amount of pipe installed in a standard unit of measurement. A variety of factors, such as the length of pipe installed, location, installation conditions, etc., cause the annual unit cost of pipe by size and type to vary significantly. Thus, a simple average of the yearly costs is not adequate for a determination of the cost for each size of the pipe as it will not reflect a consistent set of data. Therefore, the original cost data was restated in terms of current cost using the Handy-Whitman index.

Zero-Intercept Study:

The zero-intercept study was performed using a Weighted Linear Regression (WLR) on the cost per foot by pipe diameter. Based on this relationship, the study estimates the cost of installing

a hypothetical pipe with zero capacity, which is where the estimated diameter is zero (i.e., the zero-intercept). The zero-intercept determined value is then multiplied by all quantities of distribution mains currently installed by the utility to arrive at a total minimum system cost. Total minimum system cost divided by total system cost derives the portion of the system that is considered a fixed investment and is classified as customer related.

Table 1 - Spire East Zero-Intercept Study Results

Zero-Intercept (Weighted Linear Regression)

Material	Footage	Cost 2025	Zero-Intercept Unit Cost (2025)	Customer Component ($)	Customer Component (%)
Plastic	25,343,182	$ 1,512,221,216	$ 37.31	$ 945,637,589	62.5%
Steel	21,391,536	$ 3,450,601,437	$ 98.36	$ 2,103,968,908	61.0%
Cast Iron	736,922	$ 497,346,528	$ 135.89	$ 100,141,769	20.1%
Total	**47,471,640**	**$ 5,460,169,181**		**$ 3,149,748,266**	**57.7%**

The zero-intercept study resulted in a customer-related component of 57.7% of distribution mains investment for Spire East, with the remaining 42.3% classified as demand-related.

Table 2 - Spire West Zero-Intercept Study Results

Zero-Intercept (Weighted Linear Regression)

Material	Footage	Cost 2025	Zero-Intercept Unit Cost (2025)	Customer Component ($)	Customer Component (%)
Plastic	29,029,238	$ 1,665,712,186	$ 28.58	$ 829,688,062	49.8%
Steel	19,877,719	$ 2,230,374,118	$ 49.96	$ 993,006,042	44.5%
Cast Iron	320,397	$ 43,818,962	$ 74.45	$ 23,854,580	54.4%
Total	**49,227,354**	**$ 3,939,905,266**		**$ 1,846,548,684**	**46.9%**

The zero-intercept study resulted in a customer-related component of 46.9% of distribution mains investment for Spire West, with the remaining 53.1% classified as demand-related. These results were considered together with the minimum system study described below in determining the customer component used in the COSS.

Minimum System Study:

In addition to the zero-intercept study discussed above, a minimum system study was performed to estimate the customer-related component of distribution mains investment. The minimum system method estimates the cost of a minimum-sized distribution system necessary to connect customers to the distribution system without regard to the level of demand placed on the system. The study used 2-inch plastic pipe as the minimum-sized main for purposes of determining the minimum system investment.

The minimum system study resulted in approximately 40.4% and 52.8% of distribution mains investment being identified as customer related for Spire East and Spire West.

Table 3 - Spire East Minimum System Study Results

Minimum System (Plastic with 2" Plastic, Steel with 2" Plastic, Cast Iron with 2" Plastic)

Material	Footage	Cost 2025	Minimum Size Unit Cost (2025)	Customer Component ($)	Customer Component (%)
Plastic	25,343,182	$ 1,512,221,216	$ 46.48	$ 1,178,021,030	77.9%
Steel	21,391,536	$ 3,450,601,437	$ 46.48	$ 994,337,620	28.8%
Cast Iron	736,922	$ 497,346,528	$ 46.48	$ 34,254,168	6.9%
Total	**47,471,640**	**$ 5,460,169,181**		**$ 2,206,612,818**	**40.4%**

Table 4 - Spire West Minimum System Study Results

Minimum System (Plastic with 2" Plastic, Steel with 2" Plastic, Cast Iron with 2" Plastic)

Material	Footage	Cost 2025	Minimum Size Unit Cost (2025)	Customer Component ($)	Customer Component (%)
Plastic	29,029,238	$ 1,665,712,186	$ 42.27	$ 1,226,979,621	73.7%
Steel	19,877,719	$ 2,230,374,118	$ 42.27	$ 840,172,118	37.7%
Cast Iron	320,397	$ 43,818,962	$ 42.27	$ 13,542,208	30.9%
Total	**49,227,354**	**$ 3,939,905,266**		**$ 2,080,693,947**	**52.8%**

The results of the zero-intercept study and the minimum system study were given equal weight in determining the customer-related component used in the COSS. The average of the two study results for Spire East produces a customer-related component of 49.05% with the remaining 50.95% classified as demand-related. The average of the two study results for Spire West produces a customer-related component of 49.84% with the remaining 50.16% classified as demand-related. The demand-related portion of distribution mains investment is allocated based on each customer class's contribution to design day demand, while the customer-related portion is allocated based on the number of customers in each class.

Table 5 - Spire East Customer Component Study Results

Study	Customer Component
Zero-Intercept	57.70%
Minimum System	40.40%
Average	**49.05%**

Table 6 - Spire West Customer Component Study Results

Study	Customer Component
Zero-Intercept	46.87%
Minimum System	52.81%
Average	**49.84%**

3.4. Internal Allocation Factors

Internal Allocation Factors are developed within the COSS model based on the cost ratios of allocated cost based the external allocation factors, representing various forms of the composite external and internal factors as mathematical sums.

Allocation Factor	Description
PTDS	Factor based on total production, transmission, distribution, and storage related plant used to allocate costs associated with the overall utility system.
DISTPLT	Factor based on total distribution plant used to allocate costs associated with the distribution function.
TOTPLT	Factor based on the total utility plant used to allocate costs that are generally related to overall plant investment.
MAINSVC	Factor based on the combined investment in mains and services used to allocate costs related to those distribution facilities.
RATEBASE	Factor based on the total rate base used to allocate costs tied to the Company's overall asset investment.
EXP_871-879	Factor based on the total expenses recorded in FERC Accounts 871 through 879 used to allocate costs associated with distribution operation expenses.
OM(F)	Factor based on applicable operation and maintenance expenses used to allocate costs that are related to overall O&M activity.
LABOR	Factor based on labor expense by function or customer class used to allocate costs that are driven by employee labor.

Spire MO East
Gas Class Cost of Service Study
Future Test Year Ending September 30, 2028
Report 1 - Summary of Cost of Service Under Present and Proposed Rates

Line No.	Category Description	Total System	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
1	**Rate Base**								
2	Plant in Service	$ 4,005,914,191	$ 3,304,394,904	$ 343,135,236	$ 238,351,503	$ 4,278,423	$ 115,573,298	$ 135,731	$ 45,097
3	Accumulated Reserve	(1,165,438,391)	(993,203,296)	(82,912,831)	(59,226,939)	(1,131,118)	(28,914,263)	(38,063)	(11,882)
4	Other Rate Base Items	(181,197,194)	(155,115,724)	(17,832,678)	(5,412,270)	(192,868)	(2,631,667)	(8,756)	(3,230)
5	**Total Rate Base**	**$ 2,659,278,606**	**$ 2,156,075,884**	**$ 242,389,726**	**$ 173,712,294**	**$ 2,954,437**	**$ 84,027,368**	**$ 88,912**	**$ 29,985**
			81.08%	**9.11%**	**6.53%**	**0.11%**	**3.16%**	**0.00%**	**0.00%**
6	**Revenue at Current Rates**								
7	Sales Revenue	$ 464,390,395	$ 364,951,620	$ 41,286,434	$ 37,850,156	$ 1,358,071	$ 18,870,341	$ 14,762	$ 59,010
8	TBD	-	-	-	-	-	-	-	-
9	TBD	-	-	-	-	-	-	-	-
10	**Subtotal Base Revenue at Current Rates**	$ 464,390,395	$ 364,951,620	$ 41,286,434	$ 37,850,156	$ 1,358,071	$ 18,870,341	$ 14,762	$ 59,010
11	Other Revenues	$ 9,409,615	$ 7,394,757	$ 836,558	$ 766,931	$ 27,518	$ 382,356	$ 299	$ 1,196
12	Purchased Power Revenue	-	-	-	-	-	-	-	-
13	**Total Revenue at Current Rates**	**$ 473,800,010**	**$ 372,346,378**	**$ 42,122,992**	**$ 38,617,088**	**$ 1,385,589**	**$ 19,252,697**	**$ 15,061**	**$ 60,206**
			78.59%	**8.89%**	**8.15%**	**0.29%**	**4.06%**	**0.00%**	**0.01%**
14	**Expenses at Current Rates**								
15	Purchased Power Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	O&M and A&G Expenses	190,965,229	155,023,452	20,401,226	10,790,964	173,013	4,566,886	5,068	4,619
17	Depreciation and Amortization Expense	145,922,536	123,124,511	12,007,552	7,243,286	124,922	3,415,786	5,144	1,334
18	Taxes Other Than Income	57,403,663	47,150,340	5,127,223	3,429,264	60,606	1,633,648	1,895	687
19	Current Gross Receipts Tax	-	-	-	-	-	-	-	-
20	Deferred Income Taxes	-	-	-	-	-	-	-	-
21	Current Income Taxes	(1,777,544)	(1,051,836)	(102,550)	(383,496)	(22,961)	(215,437)	(66)	(1,198)
22	**Total Expenses at Current Rates**	**$ 392,513,883**	**$ 324,246,467**	**$ 37,433,451**	**$ 21,080,018**	**$ 335,580**	**$ 9,400,883**	**$ 12,041**	**$ 5,443**
			82.61%	**9.54%**	**5.37%**	**0.09%**	**2.40%**	**0.00%**	**0.00%**
23	**Operating Income at Current Rates**	**$ 81,286,127**	**$ 48,099,910**	**$ 4,689,541**	**$ 17,537,070**	**$ 1,050,009**	**$ 9,851,814**	**$ 3,020**	**$ 54,763**
24	Current Rate of Return	3.1%	2.2%	1.9%	10.1%	35.5%	11.7%	3.4%	182.6%
25	Relative Rate of Return	1.00	0.73	0.63	3.30	11.63	3.84	1.11	59.75
26	Current Revenue to Cost Ratio	0.74	0.71	0.71	1.09	2.35	1.19	0.72	6.71
27	Current Parity Ratio	1.00	0.95	0.96	1.47	3.17	1.61	0.98	9.05
28	**Current Revenue at Equal Rates of Return**								
29	Current Rate of Return	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%
30	Current Operating Income at Equal ROR	$ 81,286,127	$ 65,904,737	$ 7,409,123	$ 5,309,861	$ 90,308	$ 2,568,463	$ 2,718	$ 917
31	Current Income Taxes - Equal ROR	(1,777,544)	(1,441,188)	(162,021)	(116,115)	(1,975)	(56,166)	(59)	(20)
32	Current Gross Receipts Tax - Equal ROR	-	-	-	-	-	-	-	-
33	Other Expenses - Equal ROR	394,291,427	325,687,655	37,595,472	21,196,132	337,555	9,457,049	12,100	5,463
34	**Total Margin at Equal Rates of Return**	**$ 473,800,010**	**$ 390,151,205**	**$ 44,842,574**	**$ 26,389,879**	**$ 425,888**	**$ 11,969,346**	**$ 14,759**	**$ 6,360**
35	Current (Subsidies)/Excesses	$ -	$ (17,804,827)	$ (2,719,582)	$ 12,227,209	$ 959,701	$ 7,283,351	$ 302	$ 53,846

Spire MO East
Gas Class Cost of Service Study
Future Test Year Ending September 30, 2028
Report 1 - Summary of Cost of Service Under Present and Proposed Rates

Line No.	Category Description	Total System	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
36	**Revenue Requirement at Equal Rates of Return**								
37	Required Return	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
38	Required Operating Income	$ 206,998,247	$ 167,828,947	$ 18,867,616	$ 13,521,765	$ 229,973	$ 6,540,690	$ 6,921	$ 2,334
39	**Expenses at Required Return**								
40	Purchased Power Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	O&M and A&G Expenses	190,965,229	155,023,452	20,401,226	10,790,964	173,013	4,566,886	5,068	4,619
42	Depreciation and Amortization Expense	145,922,536	123,124,511	12,007,552	7,243,286	124,922	3,415,786	5,144	1,334
43	Taxes Other Than Income	57,403,663	47,150,340	5,127,223	3,429,264	60,606	1,633,648	1,895	687
44	Gross Receipts Tax	-	-	-	-	-	-	-	-
45	Deferred Income Taxes	-	-	-	-	-	-	-	-
46	Current Income Taxes	(1,777,544)	(1,618,151)	(135,971)	(22,652)	(72)	(615)	(83)	-
47	Gross-up Federal Income Tax	39,351,171	35,822,547	3,010,113	501,470	1,596	13,615	1,829	-
48	Gross-up State Utility Tax	-	-	-	-	-	-	-	-
49	Gross-up Bad Debts	-	-	-	-	-	-	-	-
50	Gross-up Annual Filing Fee	-	-	-	-	-	-	-	-
51	**Total Expenses at Required Return**	**$ 431,865,054**	**$ 359,502,700**	**$ 40,410,143**	**$ 21,942,332**	**$ 360,065**	**$ 9,629,320**	**$ 13,853**	**$ 6,641**
52	**Total Revenue Requirement at Equal Rates of Return**	**$ 638,863,301**	**$ 527,331,647**	**$ 59,277,760**	**$ 35,464,097**	**$ 590,039**	**$ 16,170,011**	**$ 20,774**	**$ 8,975**
53	LESS								
54	Other Revenues	9,409,615	7,394,757	836,558	766,931	27,518	382,356	299	1,196
55	Purchased Power Revenue	-	-	-	-	-	-	-	-
56	**Total Base Rate Revenue Requirement at Equal Rates of Return**	**$ 629,453,686**	**$ 519,936,889**	**$ 58,441,202**	**$ 34,697,166**	**$ 562,521**	**$ 15,787,654**	**$ 20,475**	**$ 7,779**
57	**Base Rate Margin (Deficiency)/Surplus**	**$ (165,063,291)**	**$ (154,985,269)**	**$ (17,154,767)**	**$ 3,152,991**	**$ 795,550**	**$ 3,082,687**	**$ (5,713)**	**$ 51,231**
58	**Proposed Margin (Decrease)/Increase**	**$ 165,063,291**	**$ 131,575,797**	**$ 14,883,760**	**$ 12,108,141**	**$ 434,443**	**$ 6,036,560**	**$ 5,713**	**$ 18,877**
59	**Total Revenue at Proposed Rates**	**$ 638,863,301**	**$ 503,922,175**	**$ 57,006,752**	**$ 50,725,228**	**$ 1,820,031**	**$ 25,289,257**	**$ 20,774**	**$ 79,083**
60	**Total Base Rate Revenue at Proposed Rates**	**$ 629,453,686**	**$ 496,527,418**	**$ 56,170,194**	**$ 49,958,297**	**$ 1,792,514**	**$ 24,906,901**	**$ 20,475**	**$ 77,887**
61	Proposed Percentage Change to Total Revenue	34.8%	35.3%	35.3%	31.4%	31.4%	31.4%	37.9%	31.4%
62	Proposed Percentage Change to Margin Revenue	35.5%	36.1%	36.1%	32.0%	32.0%	32.0%	38.7%	32.0%
63	Proposed (Subsidies)/Excesses	-	(23,409,471)	(2,271,008)	15,261,131	1,229,993	9,119,247	-	70,108
64	**Operating Income at Proposed Rates**								
65	Operating Expenses	$ 394,291,427	$ 325,298,304	$ 37,536,001	$ 21,463,514	$ 358,541	$ 9,616,320	$ 12,107	$ 6,641
66	Proposed Revenue Related Expenses	39,351,171	31,041,101	3,511,558	3,123,212	112,061	1,557,090	1,280	4,869
67	Operating Income Prior to Taxes	205,220,703	147,582,771	15,959,193	26,138,502	1,349,429	14,115,848	7,387	67,573
68	Income Taxes	37,573,627	27,020,763	2,921,951	4,785,669	247,065	2,584,455	1,352	12,372
69	**Total Operating Income at Proposed Rates**	$ 167,647,076	$ 120,562,007	$ 13,037,242	$ 21,352,833	$ 1,102,364	$ 11,531,393	$ 6,035	$ 55,201
70	Proposed Rate of Return	6.3%	5.6%	5.4%	12.3%	37.3%	13.7%	6.8%	184.1%
71	Relative Rate of Return	1.00	0.89	0.85	1.95	5.92	2.18	1.08	29.20
72	Proposed Revenue to Cost Ratio	1.00	0.96	0.96	1.43	3.08	1.56	1.00	8.81
73	Proposed Parity Ratio	1.00	0.96	0.96	1.43	3.08	1.56	1.00	8.81

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Line	Description		TOTAL	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
1	**Functional Rate Base**									
2	**Production**									
3	Demand	Product_Dem	$ 1,229,603	$ 866,084	$ 166,848	$ 192,308	$ 4,362	$ -	$ -	$ -
4	Commodity	Product_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Customer	Product_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Subtotal		$ 1,229,603	$ 866,084	$ 166,848	$ 192,308	$ 4,362	$ -	$ -	$ -
7	**Storage**									
8	Demand	Storage_Dem	$ 112,626,532	$ 75,268,571	$ 14,091,109	$ 17,336,485	$ 230,679	$ 5,697,571	$ 2,117	$ -
9	Commodity	Storage_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Customer	Storage_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Subtotal		$ 112,626,532	$ 75,268,571	$ 14,091,109	$ 17,336,485	$ 230,679	$ 5,697,571	$ 2,117	$ -
12	**Transmission**									
13	Demand	Trans_Dem	$ 770,774	$ 483,778	$ 93,198	$ 107,420	$ 2,437	$ 83,941	$ -	$ -
14	Commodity	Trans_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Customer	Trans_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Subtotal		$ 770,774	$ 483,778	$ 93,198	$ 107,420	$ 2,437	$ 83,941	$ -	$ -
17	**Distribution**									
18	Demand	Dist_Dem	$ 662,866,056	$ 416,049,653	$ 80,150,442	$ 92,381,117	$ 2,095,583	$ 72,189,262	$ -	$ -
19	Commodity	Dist_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	Customer	Dist_Cust	$ 1,872,155,807	$ 1,654,564,899	$ 147,293,516	$ 63,505,166	$ 621,122	$ 6,055,121	$ 86,451	$ 29,532
21	Subtotal		$ 2,535,021,864	$ 2,070,614,552	$ 227,443,958	$ 155,886,283	$ 2,716,705	$ 78,244,384	$ 86,451	$ 29,532
22	**Customer**									
23	Demand	Cust_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	Commodity	Cust_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Customer	Cust_Cust	$ 9,629,834	$ 8,842,898	$ 594,614	$ 189,798	$ 254	$ 1,472	$ 345	$ 453
26	Subtotal		$ 9,629,834	$ 8,842,898	$ 594,614	$ 189,798	$ 254	$ 1,472	$ 345	$ 453
27	**Total**									
28	Demand		$ 777,492,964	$ 492,668,086	$ 94,501,596	$ 110,017,330	$ 2,333,061	$ 77,970,774	$ 2,117	$ -
29	Commodity		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	Customer		$ 1,881,785,642	$ 1,663,407,798	$ 147,888,130	$ 63,694,963	$ 621,377	$ 6,056,594	$ 86,796	$ 29,985
31	**TOTAL RATE BASE**		$ 2,659,278,606	$ 2,156,075,884	$ 242,389,726	$ 173,712,294	$ 2,954,437	$ 84,027,368	$ 88,912	$ 29,985

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Line	Description		TOTAL	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
32	**Functional Revenue Requirement**									
33	**Production**									
34	Demand	Product_Dem	$ 822,808	$ 579,554	$ 111,649	$ 128,686	$ 2,919	$ -	$ -	$ -
35	Commodity	Product_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Customer	Product_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Subtotal		$ 822,808	$ 579,554	$ 111,649	$ 128,686	$ 2,919	$ -	$ -	$ -
38	**Storage**									
39	Demand	Storage_Dem	$ 9,399,967	$ 6,620,969	$ 1,275,505	$ 1,470,143	$ 33,349	$ -	$ -	$ -
40	Commodity	Storage_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	Customer	Storage_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42	Subtotal		$ 9,399,967	$ 6,620,969	$ 1,275,505	$ 1,470,143	$ 33,349	$ -	$ -	$ -
43	**Transmission**									
44	Demand	Trans_Dem	$ 140,954	$ 88,470	$ 17,044	$ 19,644	$ 446	$ 15,351	$ -	$ -
45	Commodity	Trans_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
46	Customer	Trans_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	Subtotal		$ 140,954	$ 88,470	$ 17,044	$ 19,644	$ 446	$ 15,351	$ -	$ -
48	**Distribution**									
49	Demand	Dist_Dem	$ 82,279,630	$ 51,643,030	$ 9,948,841	$ 11,466,999	$ 260,119	$ 8,960,643	$ -	$ -
50	Commodity	Dist_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
51	Customer	Dist_Cust	$ 488,879,349	$ 436,342,256	$ 41,360,306	$ 10,365,997	$ 70,019	$ 715,611	$ 21,284	$ 3,877
52	Subtotal		$ 571,158,979	$ 487,985,286	$ 51,309,146	$ 21,832,995	$ 330,137	$ 9,676,254	$ 21,284	$ 3,877
53	**Customer**									
54	Demand	Cust_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
55	Commodity	Cust_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
56	Customer	Cust_Cust	$ 57,340,592	$ 52,665,112	$ 3,530,843	$ 1,128,737	$ 1,612	$ 9,337	$ 2,189	$ 2,763
57	Subtotal		$ 57,340,592	$ 52,665,112	$ 3,530,843	$ 1,128,737	$ 1,612	$ 9,337	$ 2,189	$ 2,763
58	**Total**									
59	Demand		$ 92,643,359	$ 58,932,023	$ 11,353,038	$ 13,085,472	$ 296,832	$ 8,975,993	$ -	$ -
60	Commodity		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61	Customer		$ 546,219,941	$ 489,007,367	$ 44,891,148	$ 11,494,734	$ 71,630	$ 724,948	$ 23,473	$ 6,641
	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		$ 638,863,301	$ 547,939,391	$ 56,244,187	$ 24,580,206	$ 368,463	$ 9,700,941	$ 23,473	$ 6,641
62										
63	Demand		14.50%	10.76%	20.19%	53.24%	80.56%	92.53%	0.00%	0.00%
64	Energy		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
65	Customer		85.50%	89.24%	79.81%	46.76%	19.44%	7.47%	100.00%	100.00%

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Line	Description		TOTAL	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
66	**Unit Costs**									
67	**Production**									
68	Demand	Product_Dem	$ 0.01	$ 0.01	$ 0.01	$ 0.01	$ 0.01	$ -	$ -	$ -
69	Commodity	Product_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70	Customer	Product_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
71	**Storage**									
72	Demand	Storage_Dem	$ 0.10	$ 0.11	$ 0.11	$ 0.11	$ 0.11	$ -	$ -	$ -
73	Commodity	Storage_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
74	Customer	Storage_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
75	**Transmission**									
76	Demand	Trans_Dem	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ -	$ -
77	Commodity	Trans_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
78	Customer	Trans_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
79	**Distribution**									
80	Demand	Dist_Dem	$ 0.89	$ 0.89	$ 0.89	$ 0.89	$ 0.89	$ 0.89	$ -	$ -
81	Commodity	Dist_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
82	Customer	Dist_Cust	$ 61.07	$ 58.00	$ 97.01	$ 194.75	$ 239.79	$ 423.19	$ 53.75	$ 8.97
83	**Customer**									
84	Demand	Cust_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
85	Commodity	Cust_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
86	Customer	Cust_Cust	$ 7.16	$ 7.00	$ 8.28	$ 21.21	$ 5.52	$ 5.52	$ 5.53	$ 6.40
87	**Total**									
88	Commodity		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
89	Customer (per cust month)		$ 68.23	$ 65.00	$ 105.30	$ 215.95	$ 245.31	$ 428.71	$ 59.27	$ 15.37
90	Demand & Customer (per cust month)		$ 79.81	$ 72.84	$ 131.93	$ 461.79	$ 1,261.86	$ 5,736.81	$ 59.27	$ 15.37
91	**BILLING DETERMINANTS**									
92	Demand (Peak Day Demand * 12)	DESDMD	92,207,328	57,874,176	11,149,248	12,850,584	291,504	10,041,816	0	0
93	Energy	USAGE	806,178,298	396,993,223	72,260,699	135,679,900	3,426,711	197,802,764	15,000	0
94	Customers (Number of Bills)	CUSTOMERS	8,005,104	7,522,735	426,330	53,228	292	1,691	396	432

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
1	**RATE BASE**									
2	**Plant in Service**									
3	**Intangible Plant**									
4	Organization	301	2,501	2,063	214	149	3	72	0	0
5	Franchises & Consents	302	8,484	6,999	727	505	9	245	0	0
6	Misc. Intangible Plant - Plant Related	303	-	-	-	-	-	-	-	-
7	Misc. Intangible Plant - Customer Related	303	-	-	-	-	-	-	-	-
8	Misc. Intangible Plant - Labor Related	303	-	-	-	-	-	-	-	-
9	Subtotal - Intangible Plant		10,986	9,062	941	654	12	317	0	0
10	**Manufactured Gas Production Plant**									
11	Land and Land Rights	304	119,929	84,474	16,274	18,757	425	-	-	-
12	Structures and Improvements	305	1,101,751	776,030	149,499	172,312	3,909	-	-	-
13	Other Powered Equipment	307	33,139	23,342	4,497	5,183	118	-	-	-
14	Propane Equipment	311	7,729,598	5,444,427	1,048,849	1,208,900	27,423	-	-	-
15	Other Equipment	320	-	-	-	-	-	-	-	-
16	ARO for Manufactured Gas Production Plant	321	-	-	-	-	-	-	-	-
17	Subtotal - Manufactured Gas Production Plant		8,984,418	6,328,273	1,219,119	1,405,152	31,875	-	-	-
18	**Natural Gas Underground Storage Plant**									
19	Land	350.1	1,201,600	846,360	163,048	187,929	4,263	-	-	-
20	Rights-of-way	350.2	870,544	613,177	118,126	136,152	3,088	-	-	-
21	Compressor station structure	351.2	809,125	569,916	109,792	126,546	2,871	-	-	-
22	Other structures	351.4	1,663,110	1,171,430	225,672	260,108	5,900	-	-	-
23	Wells	352	14,911,376	10,502,990	2,023,363	2,332,121	52,902	-	-	-
24	Storage leaseholds and rights	352.1	2,126,882	1,498,092	288,602	332,642	7,546	-	-	-
25	Reservoirs	352.2	245,023	172,585	33,248	38,321	869	-	-	-
26	Nonrecoverable natural gas	352.3	10,006,299	7,048,046	1,357,780	1,564,973	35,500	-	-	-
27	Wells - oil and vents gas	352.4	5,748,283	4,048,866	779,999	899,024	20,394	-	-	-
28	Lines	353	3,322,966	2,340,568	450,902	519,708	11,789	-	-	-
29	Compressor Station Equipment	354	2,138,996	1,506,625	290,246	334,536	7,589	-	-	-
30	Measuring and Regulating Equipment	355	17,429,181	12,276,434	2,365,010	2,725,902	61,835	-	-	-
31	Purification Equipment	356	554,962	390,894	75,304	86,795	1,969	-	-	-
32	Other Equipment	357	225,080	158,538	30,542	35,202	799	-	-	-
33	ARO for Natural Gas Underground Storage Plant	358	-	-	-	-	-	-	-	-
34	Subtotal - Natural Gas Underground Storage Plant		61,253,427	43,144,521	8,311,634	9,579,960	217,313	-	-	-
35	**Natural Gas Other Storage Plant**									
36	Land & Land Rights	360	50,654	35,678	6,873	7,922	180	-	-	-
37	Structures & improvement	361	4,850	3,416	658	759	17	-	-	-
38	Gas Holders	362	-	-	-	-	-	-	-	-
39	Purification Equipment	363	-	-	-	-	-	-	-	-
40	Liquefaction Equipment	363.1	-	-	-	-	-	-	-	-
41	Vaporizing Equipment	363.2	-	-	-	-	-	-	-	-
42	Compressor Equipment	363.3	-	-	-	-	-	-	-	-
43	Measuring and Regulating Equipment	363.4	-	-	-	-	-	-	-	-
44	Other Equipment	363.5	-	-	-	-	-	-	-	-
45	ARO for Natural Gas Other Storage Plant	363.6	-	-	-	-	-	-	-	-
46	Subtotal - Natural Gas Other Storage Plant		55,504	39,095	7,531	8,681	197	-	-	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
47	**Base Load LNG Terminaling & Processing Plant**									
48	Land and Land Rights	364.1	-	-	-	-	-	-	-	-
49	Structures and Improvements	364.2	-	-	-	-	-	-	-	-
50	LNG Processing Terminal Equipment	364.3	-	-	-	-	-	-	-	-
51	LNG Transportation Equipment	364.4	-	-	-	-	-	-	-	-
52	Measuring and Regulating Equipment	364.5	-	-	-	-	-	-	-	-
53	Compressor Station Equipment	364.6	-	-	-	-	-	-	-	-
54	Communications Equipment	364.7	-	-	-	-	-	-	-	-
55	Other Equipment	364.8	-	-	-	-	-	-	-	-
56	ARO for LNG Processing Plant	364.9	-	-	-	-	-	-	-	-
57	Subtotal - Base Load LNG Terminaling & Processing Plant		-	-	-	-	-	-	-	-
58	**Transmission plant**									
59	Land and Land Rights	365.1	-	-	-	-	-	-	-	-
60	Rights-of-Way	365.2	41,153	25,830	4,976	5,735	130	4,482	-	-
61	Structures and improvements	366	-	-	-	-	-	-	-	-
62	Mains	367	3,186,164	1,999,804	385,255	444,043	10,073	346,988	-	-
63	Compressor station equipment	368	-	-	-	-	-	-	-	-
64	Measuring and regulating station equipment	369	-	-	-	-	-	-	-	-
65	Communication equipment	370	-	-	-	-	-	-	-	-
66	Other equipment	371	9,294	5,833	1,124	1,295	29	1,012	-	-
67	ARO for Transmission Plant	372	-	-	-	-	-	-	-	-
68	Subtotal - Transmission plant		3,236,610	2,031,467	391,355	451,074	10,232	352,482	-	-
69	**Distribution Plant**									
70	Land and land rights	374	7,674,499	4,816,920	927,962	1,069,566	24,262	835,789	-	-
71	Structures and improvements	375	55,235,489	34,668,702	6,678,798	7,697,960	174,621	6,015,407	-	-
72	Mains - Demand	376.1	794,412,461	498,615,106	96,056,374	110,714,238	2,511,453	86,515,290	-	-
73	Mains - Customer	376.2	764,769,477	718,686,288	40,729,491	5,085,149	27,896	161,550	37,832	41,271
74	Measuring and regulating station equipment—general	378	31,820,115	19,971,980	3,847,529	4,434,648	100,596	3,465,362	-	-
75	Measuring and regulating station equipment—city gate check stations	379	4,372,553	2,744,445	528,707	609,386	13,823	476,192	-	-
76	Services - Steel	380.1	42,212,288	39,301,477	2,503,947	384,043	2,178	18,579	2,063	-
77	Services - Plastic	380.2	1,419,090,542	1,321,235,052	84,177,553	12,910,747	73,232	624,595	69,363	-
78	Meters	381	81,115,560	29,451,514	42,269,605	9,381,377	-	-	13,063	-
79	Smart meters	381.1	147,110,628	142,753,829	4,351,359	5,440	-	-	-	-
80	Meter installations	382	-	-	-	-	-	-	-	-
81	Smart meter installations	382.1	132,438,056	128,515,797	3,917,362	4,898	-	-	-	-
82	House regulators	383	36,924,633	30,947,014	4,973,513	1,002,209	-	-	1,897	-
83	House regulatory installations	384	-	-	-	-	-	-	-	-
84	Industrial measuring and regulating station equipment	385	74,992,301	587,796	13,086,988	53,331,325	726,523	7,259,670	-	-
85	Other property on customers' premises	386	5,304	3,329	641	739	17	578	-	-
86	Other equipment	387	406,070	254,871	49,100	56,592	1,284	44,223	-	-
87	Subtotal - Distribution Plant		3,592,579,975	2,972,554,118	304,098,929	206,688,316	3,655,886	105,417,236	124,218	41,271

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
88	**General Plant**									
89	Land and Land Rights	389	-	-	-	-	-	-	-	-
90	Structures and Improvements	390	4,509,102	3,719,464	386,237	268,291	4,816	130,091	153	51
91	Office Furniture and Equipment	391	125,112,495	103,202,683	10,716,781	7,444,181	133,623	3,609,579	4,239	1,408
92	Transportation Equipment	392	74,375,148	61,350,506	6,370,764	4,425,314	79,435	2,145,773	2,520	837
93	Stores Equipment	393	246,799	203,579	21,140	14,684	264	7,120	8	3
94	Tools, Shop, and Garage Equipment	394	45,007,017	37,125,348	3,855,173	2,677,913	48,069	1,298,482	1,525	507
95	Laboratory Equipment	395	152,494	125,789	13,062	9,073	163	4,400	5	2
96	Power Operated Equipment	396	75,873,008	62,586,059	6,499,066	4,514,437	81,034	2,188,987	2,571	854
97	Communication Equipment	397	10,335,347	8,525,412	885,297	614,952	11,038	298,182	350	116
98	Misc. Equipment	398	4,181,860	3,449,529	358,206	248,820	4,466	120,649	142	47
99	Other Intangible Property	399	-	-	-	-	-	-	-	-
100	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
101	Subtotal - General Plant		339,793,271	280,288,369	29,105,727	20,217,666	362,908	9,803,263	11,513	3,825
102	**Other Assets**									
103	Less: Capitalized Depreciation to Clearing Accts		-	-	-	-	-	-	-	-
104	CWIP/True-up		-	-	-	-	-	-	-	-
105	Gas Plant Held for Future Use - Distribution Plant	102	-	-	-	-	-	-	-	-
106	Completed construction not classified - Intangible	105	-	-	-	-	-	-	-	-
107	Completed construction not classified - Distribution	106	-	-	-	-	-	-	-	-
108	Completed construction not classified - General	107	-	-	-	-	-	-	-	-
109	Subtotal - Other Assets		-	-	-	-	-	-	-	-
110	**Total Plant in Service**		4,005,914,191	3,304,394,904	343,135,236	238,351,503	4,278,423	115,573,298	135,731	45,097
111	**Accumulated Depreciation & Amortization**									
112	**Intangible Plant**									
113	Organization	301	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
114	Franchises & Consents	302	-	-	-	-	-	-	-	-
115	Misc. Intangible Plant - Plant Related	303	-	-	-	-	-	-	-	-
116	Misc. Intangible Plant - Customer Related	303	-	-	-	-	-	-	-	-
117	Misc. Intangible Plant - Labor Related	303	-	-	-	-	-	-	-	-
118	Subtotal - Intangible Plant		(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
119	**Manufactured Gas Production Plant**									
120	Land and Land Rights	304	-	-	-	-	-	-	-	-
121	Structures and Improvements	305	198,136	139,559	26,886	30,988	703	-	-	-
122	Other Powered Equipment	307	(54,182)	(38,164)	(7,352)	(8,474)	(192)	-	-	-
123	Propane Equipment	311	(7,578,418)	(5,337,942)	(1,028,335)	(1,185,255)	(26,886)	-	-	-
124	Other Equipment	320	-	-	-	-	-	-	-	-
125	ARO for Manufactured Gas Production Plant	321	-	-	-	-	-	-	-	-
126	Subtotal - Manufactured Gas Production Plant		(7,434,464)	(5,236,546)	(1,008,801)	(1,162,741)	(26,376)	-	-	-
127	**Natural Gas Underground Storage Plant**									
128	Land	350.1	-	-	-	-	-	-	-	-
129	Rights-of-way	350.2	(781,380)	(550,374)	(106,027)	(122,207)	(2,772)	-	-	-
130	Compressor station structure	351.2	(986,207)	(694,646)	(133,821)	(154,242)	(3,499)	-	-	-
131	Other structures	351.4	(1,237,676)	(871,771)	(167,943)	(193,571)	(4,391)	-	-	-
132	Wells	352	(5,212,440)	(3,671,439)	(707,289)	(815,219)	(18,493)	-	-	-
133	Storage leaseholds and rights	352.1	(2,125,969)	(1,497,449)	(288,478)	(332,499)	(7,542)	-	-	-
134	Reservoirs	352.2	(235,460)	(165,849)	(31,950)	(36,826)	(835)	-	-	-
135	Nonrecoverable natural gas	352.3	(3,992,137)	(2,811,905)	(541,703)	(624,365)	(14,163)	-	-	-
136	Wells - oil and vents gas	352.4	(770,097)	(542,426)	(104,496)	(120,442)	(2,732)	-	-	-
137	Lines	353	(2,904,913)	(2,046,107)	(394,175)	(454,325)	(10,306)	-	-	-
138	Compressor Station Equipment	354	(1,372,213)	(966,533)	(186,199)	(214,612)	(4,868)	-	-	-
139	Measuring and Regulating Equipment	355	(3,663,570)	(2,580,475)	(497,119)	(572,978)	(12,997)	-	-	-
140	Purification Equipment	356	(253,832)	(178,789)	(34,443)	(39,699)	(901)	-	-	-
141	Other Equipment	357	(47,457)	(33,427)	(6,440)	(7,422)	(168)	-	-	-
142	ARO for Natural Gas Underground Storage Plant	358	-	-	-	-	-	-	-	-
143	Subtotal - Natural Gas Underground Storage Plant		(23,583,350)	(16,611,190)	(3,200,085)	(3,688,407)	(83,668)	-	-	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
144	**Natural Gas Other Storage Plant**									
145	Land & Land Rights	360	-	-	-	-	-	-	-	-
146	Structures & improvement	361	(240,940)	(169,709)	(32,694)	(37,683)	(855)	-	-	-
147	Gas Holders	362	(5,281,863)	(3,720,338)	(716,709)	(826,077)	(18,739)	-	-	-
148	Purification Equipment	363	-	-	-	-	-	-	-	-
149	Liquefaction Equipment	363.1	-	-	-	-	-	-	-	-
150	Vaporizing Equipment	363.2	-	-	-	-	-	-	-	-
151	Compressor Equipment	363.3	(184,807)	(130,171)	(25,077)	(28,904)	(656)	-	-	-
152	Measuring and Regulating Equipment	363.4	-	-	-	-	-	-	-	-
153	Other Equipment	363.5	-	-	-	-	-	-	-	-
154	ARO for Natural Gas Other Storage Plant	363.6	-	-	-	-	-	-	-	-
155	Subtotal - Natural Gas Other Storage Plant		(5,707,609)	(4,020,217)	(774,480)	(892,663)	(20,249)	-	-	-
156	**Base Load LNG Terminaling & Processing Plant**									
157	Land and Land Rights	364.1	-	-	-	-	-	-	-	-
158	Structures and Improvements	364.2	-	-	-	-	-	-	-	-
159	LNG Processing Terminal Equipment	364.3	-	-	-	-	-	-	-	-
160	LNG Transportation Equipment	364.4	-	-	-	-	-	-	-	-
161	Measuring and Regulating Equipment	364.5	-	-	-	-	-	-	-	-
162	Compressor Station Equipment	364.6	-	-	-	-	-	-	-	-
163	Communications Equipment	364.7	-	-	-	-	-	-	-	-
164	Other Equipment	364.8	-	-	-	-	-	-	-	-
165	ARO for LNG Processing Plant	364.9	-	-	-	-	-	-	-	-
166	Subtotal - Base Load LNG Terminaling & Processing Plant		-	-	-	-	-	-	-	-
167	**Transmission plant**									
168	Land and Land Rights	365.1	-	-	-	-	-	-	-	-
169	Rights-of-Way	365.2	-	-	-	-	-	-	-	-
170	Structures and improvements	366	-	-	-	-	-	-	-	-
171	Mains	367	(2,389,130)	(1,499,544)	(288,882)	(332,964)	(7,553)	(260,188)	-	-
172	Compressor station equipment	368	-	-	-	-	-	-	-	-
173	Measuring and regulating station equipment	369	-	-	-	-	-	-	-	-
174	Communication equipment	370	-	-	-	-	-	-	-	-
175	Other equipment	371	62,984	39,532	7,616	8,778	199	6,859	-	-
176	ARO for Transmission Plant	372	-	-	-	-	-	-	-	-
177	Subtotal - Transmission plant		(2,326,145)	(1,460,011)	(281,266)	(324,186)	(7,354)	(253,328)	-	-
178	**Distribution Plant**									
179	Land and land rights	374	(242,775)	(152,378)	(29,355)	(33,835)	(768)	(26,439)	-	-
180	Structures and improvements	375	(8,631,545)	(5,417,612)	(1,043,683)	(1,202,946)	(27,288)	(940,016)	-	-
181	Mains - Demand	376.1	(194,608,133)	(122,146,315)	(23,531,040)	(27,121,794)	(615,234)	(21,193,750)	-	-
182	Mains - Customer	376.2	(187,346,457)	(176,057,405)	(9,977,550)	(1,245,715)	(6,834)	(39,575)	(9,268)	(10,110)
183	Measuring and regulating station equipment—general	378	(547,356)	(343,550)	(66,184)	(76,283)	(1,730)	(59,610)	-	-
184	Measuring and regulating station equipment—city gate check stations	379	(1,489,374)	(934,809)	(180,088)	(207,568)	(4,709)	(162,200)	-	-
185	Services - Steel	380.1	(41,187,397)	(38,347,259)	(2,443,152)	(374,719)	(2,125)	(18,128)	(2,013)	-
186	Services - Plastic	380.2	(465,784,444)	(433,665,588)	(27,629,382)	(4,237,661)	(24,037)	(205,009)	(22,767)	-
187	Meters	381	13,873,766	5,037,300	7,229,669	1,604,563	-	-	2,234	-
188	Smart meters	381.1	(25,078,570)	(24,335,848)	(741,795)	(927)	-	-	-	-
189	Meter installations	382	-	-	-	-	-	-	-	-
190	Smart meter installations	382.1	(24,954,539)	(24,215,490)	(738,126)	(923)	-	-	-	-
191	House regulators	383	(17,871,913)	(14,978,682)	(2,407,233)	(485,080)	-	-	(918)	-
192	House regulatory installations	384	-	-	-	-	-	-	-	-
193	Industrial measuring and regulating station equipment	385	(14,514,969)	(113,769)	(2,533,023)	(10,322,426)	(140,621)	(1,405,129)	-	-
194	Other property on customers' premises	386	(156,870)	(98,460)	(18,968)	(21,862)	(496)	(17,084)	-	-
195	Other equipment	387	(499,959)	(313,801)	(60,453)	(69,677)	(1,581)	(54,448)	-	-
196	Subtotal - Distribution Plant		(969,040,536)	(836,083,668)	(64,170,362)	(43,796,854)	(825,421)	(24,121,389)	(32,731)	(10,110)

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
197	**General Plant**									
198	Land and Land Rights	389	-	-	-	-	-	-	-	-
199	Structures and Improvements	390	(2,378,885)	(1,962,292)	(203,768)	(141,543)	(2,541)	(68,632)	(81)	(27)
200	Office Furniture and Equipment	391	(79,536,476)	(65,607,977)	(6,812,869)	(4,732,413)	(84,947)	(2,294,680)	(2,695)	(895)
201	Transportation Equipment	392	(28,796,075)	(23,753,281)	(2,466,590)	(1,713,364)	(30,755)	(830,786)	(976)	(324)
202	Stores Equipment	393	(113,444)	(93,578)	(9,717)	(6,750)	(121)	(3,273)	(4)	(1)
203	Tools, Shop, and Garage Equipment	394	(9,148,521)	(7,546,424)	(783,636)	(544,336)	(9,771)	(263,941)	(310)	(103)
204	Laboratory Equipment	395	(72,473)	(59,781)	(6,208)	(4,312)	(77)	(2,091)	(2)	(1)
205	Power Operated Equipment	396	(34,306,777)	(28,298,943)	(2,938,621)	(2,041,250)	(36,641)	(989,773)	(1,162)	(386)
206	Communication Equipment	397	(2,182,601)	(1,800,382)	(186,955)	(129,865)	(2,331)	(62,970)	(74)	(25)
207	Misc. Equipment	398	(811,033)	(669,004)	(69,471)	(48,256)	(866)	(23,399)	(27)	(9)
208	Other Intangible Property	399	-	-	-	-	-	-	-	-
209	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
210	Subtotal - General Plant		(157,346,285)	(129,791,662)	(13,477,836)	(9,362,089)	(168,050)	(4,539,545)	(5,331)	(1,771)
211	**Other Assets**									
212	Less: Capitalized Depreciation to Clearing Accts	0	-	-	-	-	-	-	-	-
213	CWIP/True-up	0	-	-	-	-	-	-	-	-
214	Gas Plant Held for Future Use - Distribution Plant	102	-	-	-	-	-	-	-	-
215	Completed construction not classified - Intangible	105	-	-	-	-	-	-	-	-
216	Completed construction not classified - Distribution	106	-	-	-	-	-	-	-	-
217	Completed construction not classified - General	107	-	-	-	-	-	-	-	-
218	Subtotal - Other Assets		-	-	-	-	-	-	-	-
219	**Accumulated Provision for Amortization**									
220	Intangible Plant	111	-	-	-	-	-	-	-	-
221	Production Plant	111	-	-	-	-	-	-	-	-
222	Natural gas storage and processing plant	111	-	-	-	-	-	-	-	-
223	LNG Terminaling & Processing Plant	111	-	-	-	-	-	-	-	-
224	Transmission plant	111	-	-	-	-	-	-	-	-
225	Distribution plant	111	-	-	-	-	-	-	-	-
226	General plant	111	-	-	-	-	-	-	-	-
227	Subtotal - Accumulated Provision for Amortization		-	-	-	-	-	-	-	-
228	**Total Accumulated Depreciation & Amortization**		(1,165,438,391)	(993,203,296)	(82,912,831)	(59,226,939)	(1,131,118)	(28,914,263)	(38,063)	(11,882)
229	**Other Rate Base Items**									
230	Cash Working Capital before Offsets		23,685,953	19,517,977	2,367,339	1,245,588	19,100	534,742	635	573
231	Natural Gas Inventory		82,466,816	54,025,246	9,998,660	12,619,543	123,679	5,697,571	2,117	-
232	Materials and Supplies		9,213,528	7,600,047	789,205	548,204	9,840	265,816	312	104
233	Insulation Financing / Energy Wise		1,016,490	1,016,490	-	-	-	-	-	-
234	Energy Affordability		2,065,445	2,065,445	-	-	-	-	-	-
235	Prepaid Pension		1,331,527	1,097,221	133,082	70,022	1,074	30,061	36	32
236	Prepayments	165	18,269,683	15,070,279	1,564,929	1,087,044	19,513	527,093	619	206
237	Energy Efficiency Program		40,415,016	40,415,016	-	-	-	-	-	-
238	Property Tax Tracker		11,308,005	9,327,737	968,612	672,825	12,077	326,244	383	127
239	Overhead Deferral		7,343,636	6,057,612	629,035	436,946	7,843	211,869	249	83
240	PAYS		2,245,948	2,245,948	-	-	-	-	-	-
241	Propane Inventory		8,585,350	5,388,618	1,038,097	1,196,507	27,142	934,985	-	-
242	Limited Income Cust Charge		786,424	786,424	-	-	-	-	-	-
243	Tax Offset (Federal, State & City)		1,165,781	961,629	99,858	69,364	1,245	33,634	39	13
244	Interest Expense Offset		(5,474,900)	(4,516,130)	(468,964)	(325,756)	(5,847)	(157,955)	(186)	(62)
245	OPEB Liability		(2,122,698)	(1,750,969)	(181,824)	(126,300)	(2,267)	(61,241)	(72)	(24)
246	Deferred Income Taxes - Other (Net of AMT)		(338,594,038)	(279,299,146)	(29,003,004)	(20,146,312)	(361,627)	(9,768,664)	(11,472)	(3,812)
247	Excess ADIT - TCJA	230	(34,770,530)	(28,681,483)	(2,978,345)	(2,068,843)	(37,136)	(1,003,153)	(1,178)	(391)
248	Customer Deposits	235	(3,109,886)	(649,117)	(2,187,638)	(273,130)	-	-	-	-
249	Excess ADIT - MO	253	(5,779,225)	(4,767,162)	(495,032)	(343,863)	(6,172)	(166,735)	(196)	(65)
250	Pension Liability		-	-	-	-	-	-	-	-
251	Customer Advances		(49,910)	(41,170)	(4,275)	(2,970)	(53)	(1,440)	(2)	(1)
252	Rate Base Reduction - GA-2026-0121		-	-	-	-	-	-	-	-
253	Regulatory Expiration Tracker		(1,195,611)	(986,234)	(102,413)	(71,139)	(1,277)	(34,494)	(41)	(13)
254	KC Water ITC Balance		-	-	-	-	-	-	-	-
255	Total Other Rate Base Items		(181,197,194)	(155,115,724)	(17,832,678)	(5,412,270)	(192,868)	(2,631,667)	(8,756)	(3,230)
256	**TOTAL RATE BASE**		2,659,278,606	2,156,075,884	242,389,726	173,712,294	2,954,437	84,027,368	88,912	29,985

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
257	**OPERATION AND MAINTENANCE EXPENSE**									
258	**Production, Storage, LNG, Transmission, and Distribution Expense**									
259	**Manufactured Gas Production Expense**									
260	Manufactured gas production operation	710	-	-	-	-	-	-	-	-
261	Steam expenses	711	-	-	-	-	-	-	-	-
262	Other power expenses	712	-	-	-	-	-	-	-	-
263	Liquefied petroleum gas expenses	717	-	-	-	-	-	-	-	-
264	Fuel for liquefied petroleum gas process	723	20,394	14,365	2,767	3,190	72	-	-	-
265	Liquefied petroleum gas	728	-	-	-	-	-	-	-	-
266	Duplicate charges—credit	734	-	-	-	-	-	-	-	-
267	Miscellaneous production expenses	735	100,256	70,616	13,604	15,680	356	-	-	-
268	Rents	736	-	-	-	-	-	-	-	-
269	Maintenance supervision and engineering	740	-	-	-	-	-	-	-	-
270	Maintenance of structures and improvements	741	-	-	-	-	-	-	-	-
271	Maintenance of production equipment	742	197,947	139,426	26,860	30,959	702	-	-	-
272	Subtotal - Manufactured Gas Production Expense		318,597	224,407	43,231	49,828	1,130	-	-	-
273	**Other Gas Supply Expenses**									
274	Natural gas well head purchases	800	-	-	-	-	-	-	-	-
275	Purchased gas expense	804	-	-	-	-	-	-	-	-
276	Liquefied natural gas purchases	804.1	-	-	-	-	-	-	-	-
277	Other gas purchases	805	-	-	-	-	-	-	-	-
278	Purchased gas cost adjustments	805.1	-	-	-	-	-	-	-	-
279	Exchange gas	806	-	-	-	-	-	-	-	-
280	Gas used for compressor station fuel - credit	810	-	-	-	-	-	-	-	-
281	Gas used for other utility operations - credit	812	-	-	-	-	-	-	-	-
282	Subtotal - Other Gas Supply Expenses		-	-	-	-	-	-	-	-
283	**Underground Storage Expenses - Operation**									
284	Operation supervision and engineering	814	652,345	459,487	88,518	102,026	2,314	-	-	-
285	Maps and records	815	3,914	2,757	531	612	14	-	-	-
286	Wells expenses	816	560,404	394,727	76,043	87,647	1,988	-	-	-
287	Line expenses	817	44,870	31,605	6,089	7,018	159	-	-	-
288	Compressor station expenses	818	280,437	197,529	38,053	43,860	995	-	-	-
289	Compressor station fuel & power	819	3,708	2,612	503	580	13	-	-	-
290	Measuring & regulating station expenses	820	-	-	-	-	-	-	-	-
291	Purification expenses	821	16,068	11,318	2,180	2,513	57	-	-	-
292	Gas losses	823	-	-	-	-	-	-	-	-
293	Other expenses	824	291,384	205,240	39,539	45,572	1,034	-	-	-
294	Storage well royalties	825	109,180	76,902	14,815	17,076	387	-	-	-
295	Rents	826	-	-	-	-	-	-	-	-
296	Subtotal - Underground Storage Expenses - Operation		1,962,311	1,382,175	266,271	306,903	6,962	-	-	-
297	**Underground Storage Expenses - Maintenance**									
298	Maintenance supervision and engineering	830	-	-	-	-	-	-	-	-
299	Maintenance of structures and improvements	831	250,707	176,588	34,019	39,210	889	-	-	-
300	Maintanence of reservoirs & wells	832	555,046	390,953	75,316	86,809	1,969	-	-	-
301	Maintenance of lines	833	288,206	203,001	39,107	45,075	1,022	-	-	-
302	Maintanence of compressor station equipment	834	175,781	123,814	23,852	27,492	624	-	-	-
303	Maintenance of measuring and regulating station equipment	835	160,215	112,849	21,740	25,057	568	-	-	-
304	Maintenance of purification equipment	836	-	-	-	-	-	-	-	-
305	Maintenance of other equipment	837	330,965	233,119	44,910	51,763	1,174	-	-	-
306	Subtotal - Underground Storage Expenses - Maintenance		1,760,921	1,240,324	238,944	275,406	6,247	-	-	-

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307	**Other Storage Expenses - Operation**									
308	Operation supervision and engineering	840	-	-	-	-	-	-	-	-
309	Operation labor and expenses	841	-	-	-	-	-	-	-	-
310	Rents	842	-	-	-	-	-	-	-	-
311	Fuel	842.1	-	-	-	-	-	-	-	-
312	Power	842.2	-	-	-	-	-	-	-	-
313	Gas losses	842.3	-	-	-	-	-	-	-	-
314	Subtotal - Other Storage Expenses - Operation		-	-	-	-	-	-	-	-
315	**Other Storage Expenses - Maintenance**									
316	Maintenance supervision and engineering	843.1	-	-	-	-	-	-	-	-
317	Maintenance of structures and improvements	843.2	-	-	-	-	-	-	-	-
318	Maintenance of gas holders	843.3	-	-	-	-	-	-	-	-
319	Maintenance of measuring and regulating equipment	843.8	-	-	-	-	-	-	-	-
320	Maintenance of other equipment	843.9	-	-	-	-	-	-	-	-
321	Subtotal - Other Storage Expenses - Maintenance		-	-	-	-	-	-	-	-
322	**Other Power Supply Expenses**									
323	Operation supervision and engineering	844.1	-	-	-	-	-	-	-	-
324	Other expenses		-	-	-	-	-	-	-	-
325	Subtotal - Other Power Supply Expenses		-	-	-	-	-	-	-	-
326	**Transmission Operation Expenses**									
327	Operation supervision and engineering	850	-	-	-	-	-	-	-	-
328	System control and load dispatching	851	-	-	-	-	-	-	-	-
329	Communication system expenses	852	-	-	-	-	-	-	-	-
330	Compressor station labor and expenses	853	-	-	-	-	-	-	-	-
331	Gas for compressor station fuel	854	-	-	-	-	-	-	-	-
332	Other fuel and power for compressor stations	855	-	-	-	-	-	-	-	-
333	Mains expenses	856	-	-	-	-	-	-	-	-
334	Measuring and regulating station expenses	857	-	-	-	-	-	-	-	-
335	Transmission and compression of gas by others	858	-	-	-	-	-	-	-	-
336	Other expenses	859	-	-	-	-	-	-	-	-
337	Rents	860	-	-	-	-	-	-	-	-
338	Subtotal - Transmission Operation Expenses		-	-	-	-	-	-	-	-
339	**Transmission Maintenance Expenses**									
340	Maintenance supervision and engineering	861	-	-	-	-	-	-	-	-
341	Maintenance of structures and improvements	862	-	-	-	-	-	-	-	-
342	Maintenance of mains	863	-	-	-	-	-	-	-	-
343	Maintenance of compressor station equipment	864	-	-	-	-	-	-	-	-
344	Maintenance of measuring and regulating station equipment	865	-	-	-	-	-	-	-	-
345	Maintenance of communication equipment	866	-	-	-	-	-	-	-	-
346	Maintenance of other equipment	867	-	-	-	-	-	-	-	-
347	Subtotal - Transmission Maintenance Expenses		-	-	-	-	-	-	-	-
348	**Distribution Operation Expenses**									
349	Operation supervision and engineering	870	3,306,148	2,747,327	277,716	185,387	3,238	92,324	116	39
350	Distribution load dispatching	871	828,324	688,317	69,579	46,447	811	23,131	29	10
351	Compressor station labor and expenses	872	-	-	-	-	-	-	-	-
352	Mains and services expenses	874	18,382,216	15,688,334	1,359,989	785,648	15,913	531,416	665	251
353	Measuring and regulating station expenses—general	875	1,247,234	782,830	150,809	173,822	3,943	135,830	-	-
354	Measuring and regulating station expenses—industrial	876	-	-	-	-	-	-	-	-
355	Measuring and regulating station expenses—city gate check stations	877	19,113	11,997	2,311	2,664	60	2,082	-	-
356	Meter and house regulator expenses	878	11,429,519	7,381,203	3,243,829	804,104	-	382	-	-
357	Customer installations expenses	879	6,481,286	6,090,739	345,175	43,096	236	1,369	321	350
358	Other expenses	880	3,409,411	2,833,136	286,390	191,177	3,339	95,208	120	40
359	Rents	881	-	-	-	-	-	-	-	-
360	Subtotal - Distribution Operation Expenses		45,103,251	36,223,882	5,735,800	2,232,346	27,541	881,742	1,251	689

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
361	**Distribution Maintenance Expenses**									
362	Maintenance supervision and engineering	885	1,443,467	1,199,486	121,251	80,940	1,414	40,309	51	17
363	Maintenance of structures and improvements	886	996,517	828,081	83,707	55,878	976	27,828	35	12
364	Maintenance of mains	887	14,745,572	9,255,098	1,782,961	2,055,034	46,617	1,605,863	-	-
365	Maintenance of compressor station equipment	888	-	-	-	-	-	-	-	-
366	Maintenance of measuring and regulating station equipment—general	889	961,374	603,409	116,245	133,983	3,039	104,698	-	-
367	Maintenance of measuring and regulating station equipment—industrial	890	-	-	-	-	-	-	-	-
368	Maintenance of measuring and regulating station equipment—city gate	891	-	-	-	-	-	-	-	-
369	Maintenance of services	892	4,109,828	3,826,429	243,787	37,391	212	1,809	201	-
370	Maintenance of meters and house regulators	893	1,319,986	852,449	374,627	92,865	-	44	-	-
371	Maintenance of other equipment	894	-	-	-	-	-	-	-	-
372	Subtotal - Distribution Maintenance Expenses		23,576,744	16,564,951	2,722,578	2,456,092	52,258	1,780,551	287	29
373	**Total Production, Storage, LNG, Transmission, and Distribution Expense**		72,721,825	55,635,740	9,006,823	5,320,575	94,139	2,662,293	1,538	718
374	**Customer Accounts, Service, and Sales Expense**									
375	**Customer Account**									
376	Supervision	901	-	-	-	-	-	-	-	-
377	Meter reading expenses	902	1,138,178	1,069,594	60,616	7,568	42	240	56	61
378	Customer records and collection expenses	903	19,938,870	18,737,401	1,061,889	132,579	727	4,212	986	1,076
379	Uncollectible accounts	904	11,349,068	10,216,900	794,115	337,722	-	-	-	332
380	Miscellaneous customer accounts expenses	905	103,586	97,345	5,517	689	4	22	5	6
381	Subtotal - Customer Account		32,529,702	30,121,239	1,922,136	478,557	773	4,474	1,048	1,475
382	**Customer Service & Information Expenses**									
383	Supervision	907	-	-	-	-	-	-	-	-
384	Customer assistance expenses	908	11,022,114	10,357,947	587,007	73,289	402	2,328	545	595
385	Informational and instructional advertising expenses	909	48,731	45,795	2,595	324	2	10	2	3
386	Miscellaneous customer service and informational expenses	910	-	-	-	-	-	-	-	-
387	Subtotal - Customer Service & Information Expenses		11,070,845	10,403,742	589,602	73,613	404	2,339	548	597
388	**Sales Expenses**									
389	Supervision	911	319,241	211,684	49,877	57,634	4	24	6	11
390	Demonstrating and selling expenses	912	1,590,690	1,054,763	248,523	287,176	21	121	29	57
391	Advertising expenses	913	-	-	-	-	-	-	-	-
392	Miscellaneous sales expenses	916	-	-	-	-	-	-	-	-
393	Subtotal - Sales Expenses		1,909,931	1,266,447	298,400	344,811	25	145	35	69
394	**Total Customer Accounts, Service, and Sales Expense**		45,510,478	41,791,429	2,810,138	896,981	1,201	6,958	1,631	2,141
395	**Administrative and General Expenses**									
396	Administrative and general salaries	920	26,555,437	21,001,983	3,220,199	1,641,909	25,200	664,988	675	482
397	Office supplies and expenses	921	16,220,173	12,828,100	1,966,911	1,002,885	15,392	406,177	412	295
398	Office Supplies & Expenses - Non Alloc	921	(3,904,029)	(3,087,592)	(473,415)	(241,384)	(3,705)	(97,763)	(99)	(71)
399	Administrative expenses transferred—Credit	922	(8,316,966)	(6,577,665)	(1,008,543)	(514,234)	(7,893)	(208,269)	(211)	(151)
400	Outside services employed	923	3,953,771	3,126,932	479,447	244,460	3,752	99,008	101	72
401	Property insurance	924	1,036,239	854,772	88,761	61,656	1,107	29,896	35	12
402	Injuries and damages	925	8,280,532	6,548,851	1,004,124	511,981	7,858	207,357	211	150
403	Employee pensions and benefits	926	19,949,387	15,777,436	2,419,128	1,233,460	18,931	499,562	507	362
404	Franchise requirements	927	-	-	-	-	-	-	-	-
405	Regulatory commission expenses	928	4,211,627	3,309,801	374,433	343,269	12,317	171,138	134	535
406	Duplicate charges—Credit	929	-	-	-	-	-	-	-	-
407	Miscellaneous general expenses	930	2,994,553	2,368,312	363,129	185,152	2,842	74,988	76	54
408	General advertising expenses	930.1	-	-	-	-	-	-	-	-
409	Rents	931	1,633,158	1,347,158	139,892	97,173	1,744	47,118	55	18
410	Maintenance of general plant	932	119,043	98,196	10,197	7,083	127	3,434	4	1
411	Total Administrative and General Expenses		72,732,926	57,596,283	8,584,265	4,573,408	77,673	1,897,635	1,900	1,761
412	**TOTAL OPERATION AND MAINTENANCE EXPENSE**		190,965,229	155,023,452	20,401,226	10,790,964	173,013	4,566,886	5,068	4,619

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413	**Adjustments, Depreciation and Amortization Expense**									
414	**Depreciation Expense**									
415	**Intangible Plant**									
416	Organization	301	-	-	-	-	-	-	-	-
417	Franchises & Consents	302	-	-	-	-	-	-	-	-
418	Misc. Intangible Plant - Plant Related	303	-	-	-	-	-	-	-	-
419	Misc. Intangible Plant - Customer Related	303	-	-	-	-	-	-	-	-
420	Misc. Intangible Plant - Labor Related	303	-	-	-	-	-	-	-	-
421	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-
422	**Manufactured Gas Production Plant**									
423	Land and Land Rights	304	-	-	-	-	-	-	-	-
424	Structures and Improvements	305	21,043	14,822	2,855	3,291	75	-	-	-
425	Propane Equipment	311	696	490	94	109	2	-	-	-
426	Other Equipment	320	-	-	-	-	-	-	-	-
427	ARO for Manufactured Gas Production Plant	321	-	-	-	-	-	-	-	-
428	Subtotal - Manufactured Gas Production Plant		21,739	15,312	2,950	3,400	77	-	-	-
429	**Natural Gas Underground Storage Plant**									
430	Land	350.1	-	-	-	-	-	-	-	-
431	Rights-of-way	350.2	-	-	-	-	-	-	-	-
432	Compressor station structure	351.2	17,801	12,538	2,415	2,784	63	-	-	-
433	Other structures	351.4	36,588	25,771	4,965	5,722	130	-	-	-
434	Wells	352	238,582	168,048	32,374	37,314	846	-	-	-
435	Storage leaseholds and rights	352.1	-	-	-	-	-	-	-	-
436	Reservoirs	352.2	2,720	1,916	369	425	10	-	-	-
437	Nonrecoverable natural gas	352.3	111,070	78,233	15,071	17,371	394	-	-	-
438	Wells - oil and vents gas	352.4	125,313	88,265	17,004	19,599	445	-	-	-
439	Lines	353	59,481	41,896	8,071	9,303	211	-	-	-
440	Compressor Station Equipment	354	42,780	30,132	5,805	6,691	152	-	-	-
441	Measuring and Regulating Equipment	355	348,584	245,529	47,300	54,518	1,237	-	-	-
442	Purification Equipment	356	12,764	8,991	1,732	1,996	45	-	-	-
443	Other Equipment	357	7,878	5,549	1,069	1,232	28	-	-	-
444	ARO for Natural Gas Underground Storage Plant	358	-	-	-	-	-	-	-	-
445	Subtotal - Natural Gas Underground Storage Plant		1,003,560	706,868	136,176	156,956	3,560	-	-	-
446	**Natural Gas Other Storage Plant**									
447	Land & Land Rights	360	-	-	-	-	-	-	-	-
448	Structures & improvement	361	-	-	-	-	-	-	-	-
449	Gas Holders	362	-	-	-	-	-	-	-	-
450	Purification Equipment	363	-	-	-	-	-	-	-	-
451	Liquefaction Equipment	363.1	-	-	-	-	-	-	-	-
452	Vaporizing Equipment	363.2	-	-	-	-	-	-	-	-
453	Compressor Equipment	363.3	-	-	-	-	-	-	-	-
454	Measuring and Regulating Equipment	363.4	-	-	-	-	-	-	-	-
455	Other Equipment	363.5	-	-	-	-	-	-	-	-
456	ARO for Natural Gas Other Storage Plant	363.6	-	-	-	-	-	-	-	-
457	Subtotal - Natural Gas Other Storage Plant		-	-	-	-	-	-	-	-
458	**Base Load LNG Terminaling & Processing Plant**									
459	Land and Land Rights	364.1	-	-	-	-	-	-	-	-
460	Structures and Improvements	364.2	-	-	-	-	-	-	-	-
461	LNG Processing Terminal Equipment	364.3	-	-	-	-	-	-	-	-
462	LNG Transportation Equipment	364.4	-	-	-	-	-	-	-	-
463	Measuring and Regulating Equipment	364.5	-	-	-	-	-	-	-	-
464	Compressor Station Equipment	364.6	-	-	-	-	-	-	-	-
465	Communications Equipment	364.7	-	-	-	-	-	-	-	-
466	Other Equipment	364.8	-	-	-	-	-	-	-	-
467	ARO for LNG Processing Plant	364.9	-	-	-	-	-	-	-	-
468	Subtotal - Base Load LNG Terminaling & Processing Plant		-	-	-	-	-	-	-	-

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469	**Transmission plant**									
470	Land and Land Rights	365.1	-	-	-	-	-	-	-	-
471	Rights-of-Way	365.2	-	-	-	-	-	-	-	-
472	Structures and improvements	366	-	-	-	-	-	-	-	-
473	Mains	367	72,007	45,196	8,707	10,035	228	7,842	-	-
474	Compressor station equipment	368	-	-	-	-	-	-	-	-
475	Measuring and regulating station equipment	369	-	-	-	-	-	-	-	-
476	Communication equipment	370	-	-	-	-	-	-	-	-
477	Other equipment	371	244	153	30	34	1	27	-	-
478	ARO for Transmission Plant	372	-	-	-	-	-	-	-	-
479	Subtotal - Transmission plant		72,252	45,349	8,736	10,069	228	7,869	-	-
480	**Distribution Plant**									
481	Land and land rights	374	-	-	-	-	-	-	-	-
482	Structures and improvements	375	1,172,928	736,192	141,825	163,467	3,708	127,737	-	-
483	Mains - Demand	376.1	20,584,918	12,920,179	2,489,025	2,868,842	65,077	2,241,795	-	-
484	Mains - Customer	376.2	19,816,805	18,622,691	1,055,388	131,767	723	4,186	980	1,069
485	Measuring and regulating station equipment—general	378	1,113,704	699,019	134,664	155,213	3,521	121,288	-	-
486	Measuring and regulating station equipment—city gate check stations	379	116,310	73,002	14,064	16,210	368	12,667	-	-
487	Services - Steel	380.1	1,937,544	1,803,938	114,931	17,628	100	853	95	-
488	Services - Plastic	380.2	56,763,622	52,849,402	3,367,102	516,430	2,929	24,984	2,775	-
489	Meters	381	2,871,491	1,042,584	1,496,344	332,101	-	-	462	-
490	Smart meters	381.1	7,355,531	7,137,691	217,568	272	-	-	-	-
491	Meter installations	382	-	-	-	-	-	-	-	-
492	Smart meter installations	382.1	6,621,903	6,425,790	195,868	245	-	-	-	-
493	House regulators	383	672,028	563,236	90,518	18,240	-	-	35	-
494	House regulatory installations	384	-	-	-	-	-	-	-	-
495	Industrial measuring and regulating station equipment	385	2,009,794	15,753	350,731	1,429,279	19,471	194,559	-	-
496	Other property on customers' premises	386	-	-	-	-	-	-	-	-
497	Other equipment	387	8,934	5,607	1,080	1,245	28	973	-	-
498	Subtotal - Distribution Plant		121,045,511	102,895,084	9,669,107	5,650,937	95,925	2,729,042	4,346	1,069
499	**General Plant**									
500	Land and Land Rights	389	-	-	-	-	-	-	-	-
501	Structures and Improvements	390	2,346	1,936	201	140	3	68	0	0
502	Office Furniture and Equipment	391	1,875,851	1,547,351	160,680	111,613	2,003	54,120	64	21
503	Transportation Equipment	392	5,617,248	4,633,550	481,157	334,226	5,999	162,061	190	63
504	Stores Equipment	393	5,553	4,581	476	330	6	160	0	0
505	Tools, Shop, and Garage Equipment	394	1,633,755	1,347,650	139,943	97,208	1,745	47,135	55	18
506	Laboratory Equipment	395	5,292	4,365	453	315	6	153	0	0
507	Power Operated Equipment	396	4,666,190	3,849,043	399,693	277,638	4,984	134,623	158	53
508	Communication Equipment	397	605,651	499,589	51,878	36,036	647	17,473	21	7
509	Misc. Equipment	398	194,457	160,403	16,657	11,570	208	5,610	7	2
510	Other Intangible Property	399	-	-	-	-	-	-	-	-
511	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
512	Subtotal - General Plant		14,606,343	12,048,467	1,251,138	869,076	15,600	421,403	495	164
513	**Other Assets**									
514	Less: Capitalized Depreciation to Clearing Accts		(7,079,948)	(5,840,101)	(606,448)	(421,256)	(7,562)	(204,261)	(240)	(80)
515	CWIP/True-up	0	-	-	-	-	-	-	-	-
516	Gas Plant Held for Future Use - Distribution Plant	102	-	-	-	-	-	-	-	-
517	Completed construction not classified - Intangible	105	-	-	-	-	-	-	-	-
518	Completed construction not classified - Distribution	106	-	-	-	-	-	-	-	-
519	Completed construction not classified - General	107	-	-	-	-	-	-	-	-
520	Subtotal - Other Assets		(7,079,948)	(5,840,101)	(606,448)	(421,256)	(7,562)	(204,261)	(240)	(80)
521	**Total - Depreciation Expense**		129,669,457	109,870,979	10,461,659	6,269,182	107,829	2,954,052	4,601	1,154

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522	**Amortization Expense**									
523	Amortization	404, 405	16,004,288	13,201,603	1,370,882	952,254	17,093	461,734	542	180
524	Amortization of underground storage land and land rights	404.2	-	-	-	-	-	-	-	-
525	Amortization of other limited-term gas plant	404.3	-	-	-	-	-	-	-	-
526	Amortization of other gas plant	405	-	-	-	-	-	-	-	-
527	Amortization of gas plant acquisition adjustments	406	-	-	-	-	-	-	-	-
528	Amortization of property losses, unrecovered plant and regulatory	407.1	-	-	-	-	-	-	-	-
529	Amortization of conversion expense	407.2	-	-	-	-	-	-	-	-
530	Amortization of conversion expense	407.2	-	-	-	-	-	-	-	-
531	Subtotal - Amortization Expense		16,004,288	13,201,603	1,370,882	952,254	17,093	461,734	542	180
532	**Adjustments**									
533	Interest on Customer Deposits	431	248,791	51,929	175,011	21,850	-	-	-	-
534	Regulatory Credits	407.4	-	-	-	-	-	-	-	-
535	Accretion Expense	411.1	-	-	-	-	-	-	-	-
536	Gains from disposition of utility plant	411.6	-	-	-	-	-	-	-	-
537	Losses from disposition of utility plant	411.7	-	-	-	-	-	-	-	-
538	Revenues from natural gas plant leased to others	412	-	-	-	-	-	-	-	-
539	Expenses of natural gas plant leased to others	413	-	-	-	-	-	-	-	-
540	Other utility operating income	414	-	-	-	-	-	-	-	-
541	Subtotal - Adjustments		248,791	51,929	175,011	21,850	-	-	-	-
542	**Total Adjustments, Depreciation and Amortization Expense**		145,922,536	123,124,511	12,007,552	7,243,286	124,922	3,415,786	5,144	1,334
543	**Taxes**									
544	**Taxes Other Than Income Taxes**									
545	Property Taxes (2***)	408	43,746,459	36,085,540	3,747,197	2,602,910	46,722	1,262,115	1,482	492
546	Payroll Taxes (1***)	408	5,903,143	4,668,637	715,834	364,988	5,602	147,824	150	107
547	Gross Receipts Tax (3300 + 4000)	408	-	-	-	-	-	-	-	-
548	Property Taxes - Amort	408	7,754,061	6,396,163	664,191	461,366	8,282	223,710	263	87
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
549	Subtotal - Taxes Other Than Income Taxes		57,403,663	47,150,340	5,127,223	3,429,264	60,606	1,633,648	1,895	687
550	**Income Taxes**									
551	Income Taxes	409,410	(4,617,863)	(4,203,779)	(353,237)	(58,848)	(187)	(1,598)	(215)	-
552	Excess ADIT Amortization		2,840,319	2,585,627	217,266	36,195	115	983	132	-
553	Provisions for deferred income taxes, utility operating income	410.1	-	-	-	-	-	-	-	-
554	Provision for deferred income taxes—credit, utility operating income	411.1	-	-	-	-	-	-	-	-
555	Investment Tax credit Adj.	411.4	-	-	-	-	-	-	-	-
556	Subtotal - Income Taxes		(1,777,544)	(1,618,151)	(135,971)	(22,652)	(72)	(615)	(83)	-
557	**Total Taxes**		55,626,119	45,532,189	4,991,252	3,406,612	60,534	1,633,033	1,812	687
558	**REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**									
559	**Test Year Expenses at Current Rates**		392,513,883	323,680,152	37,400,030	21,440,862	358,469	9,615,705	12,024	6,641
560	**Return on Rate Base**		206,998,247	188,436,691	15,834,043	2,637,874	8,397	71,621	9,620	-
561	**Gross Up Items**			-	-	-	-	-	-	-
562	Gross-up Federal Income Tax		39,351,171	35,822,547	3,010,113	501,470	1,596	13,615	1,829	-
563	Gross-up State Utility Tax		-	-	-	-	-	-	-	-
564	Gross-up Bad Debts		-	-	-	-	-	-	-	-
565	Gross-up Annual Filing Fee		-	-	-	-	-	-	-	-
566	**TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**		638,863,301	547,939,391	56,244,187	24,580,206	368,463	9,700,941	23,473	6,641

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
1	**RATE BASE**								
2	**Plant in Service**								
3	**Intangible Plant**								
4	Organization	301.0	2,501	PTDS					
5	Franchises & Consents	302.0	8,484	PTDS					
6	Misc. Intangible Plant - Plant Related	303.0	0						
7	Misc. Intangible Plant - Customer Related	303.0	0						
8	Misc. Intangible Plant - Labor Related	303.0	0						
9	Subtotal - Intangible Plant		10,986						
10	**Manufactured Gas Production Plant**								
11	Land and Land Rights	304.0	119,929		PRODUCTION	DEMAND	DESDMD_xTS		
12	Structures and Improvements	305.0	1,101,751		PRODUCTION	DEMAND	DESDMD_xTS		
13	Other Powered Equipment	307.0	33,139		PRODUCTION	DEMAND	DESDMD_xTS		
14	Propane Equipment	311.0	7,729,598		PRODUCTION	DEMAND	DESDMD_xTS		
15	Other Equipment	320.0	0						
16	ARO for Manufactured Gas Production Plant	321.0	0						
17	Subtotal - Manufactured Gas Production Plant		8,984,418						
18	**Natural Gas Underground Storage Plant**								
19	Land	350.1	1,201,600		STORAGE	DEMAND	DESDMD_xTS		
20	Rights-of-way	350.2	870,544		STORAGE	DEMAND	DESDMD_xTS		
21	Compressor station structure	351.2	809,125		STORAGE	DEMAND	DESDMD_xTS		
22	Other structures	351.4	1,663,110		STORAGE	DEMAND	DESDMD_xTS		
23	Wells	352.0	14,911,376		STORAGE	DEMAND	DESDMD_xTS		
24	Storage leaseholds and rights	352.1	2,126,882		STORAGE	DEMAND	DESDMD_xTS		
25	Reservoirs	352.2	245,023		STORAGE	DEMAND	DESDMD_xTS		
26	Nonrecoverable natural gas	352.3	10,006,299		STORAGE	DEMAND	DESDMD_xTS		
27	Wells - oil and vents gas	352.4	5,748,283		STORAGE	DEMAND	DESDMD_xTS		
28	Lines	353.0	3,322,966		STORAGE	DEMAND	DESDMD_xTS		
29	Compressor Station Equipment	354.0	2,138,996		STORAGE	DEMAND	DESDMD_xTS		
30	Measuring and Regulating Equipment	355.0	17,429,181		STORAGE	DEMAND	DESDMD_xTS		
31	Purification Equipment	356.0	554,962		STORAGE	DEMAND	DESDMD_xTS		
32	Other Equipment	357.0	225,080		STORAGE	DEMAND	DESDMD_xTS		
33	ARO for Natural Gas Underground Storage Plant	358.0	0						
34	Subtotal - Natural Gas Underground Storage Plant		61,253,427						
35	**Natural Gas Other Storage Plant**								
36	Land & Land Rights	360.0	50,654		STORAGE	DEMAND	DESDMD_xTS		
37	Structures & improvement	361.0	4,850		STORAGE	DEMAND	DESDMD_xTS		
38	Gas Holders	362.0	0		STORAGE	DEMAND	DESDMD_xTS		
39	Purification Equipment	363.0	0						
40	Liquefaction Equipment	363.1	0						
41	Vaporizing Equipment	363.2	0						
42	Compressor Equipment	363.3	0		STORAGE	DEMAND	DESDMD_xTS		
43	Measuring and Regulating Equipment	363.4	0						
44	Other Equipment	363.5	0						
45	ARO for Natural Gas Other Storage Plant	363.6	0						
46	Subtotal - Natural Gas Other Storage Plant		55,504						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
47	**Base Load LNG Terminaling & Processing Plant**								
48	Land and Land Rights	364.1	0						
49	Structures and Improvements	364.2	0						
50	LNG Processing Terminal Equipment	364.3	0						
51	LNG Transportation Equipment	364.4	0						
52	Measuring and Regulating Equipment	364.5	0						
53	Compressor Station Equipment	364.6	0						
54	Communications Equipment	364.7	0						
55	Other Equipment	364.8	0						
56	ARO for LNG Processing Plant	364.9	0						
57	Subtotal - Base Load LNG Terminaling & Processing Plant		-						
58	**Transmission plant**								
59	Land and Land Rights	365.1	0						
60	Rights-of-Way	365.2	41,153		TRANSMISSION	DEMAND	DESDMD		
61	Structures and improvements	366.0	0						
62	Mains	367.0	3,186,164		TRANSMISSION	DEMAND	DESDMD		
63	Compressor station equipment	368.0	0						
64	Measuring and regulating station equipment	369.0	0						
65	Communication equipment	370.0	0						
66	Other equipment	371.0	9,294		TRANSMISSION	DEMAND	DESDMD		
67	ARO for Transmission Plant	372.0	0						
68	Subtotal - Transmission plant		3,236,610						
69	**Distribution Plant**								
70	Land and land rights	374.0	7,674,499		DISTRIBUTION	DEMAND	DESDMD		
71	Structures and improvements	375.0	55,235,489		DISTRIBUTION	DEMAND	DESDMD		
72	Mains - Demand	376.1	794,412,461		DISTRIBUTION	DEMAND	DESDMD		
73	Mains - Customer	376.2	764,769,477		DISTRIBUTION	CUSTOMER			CUSTOMERS
74	Measuring and regulating station equipment—general	378.0	31,820,115		DISTRIBUTION	DEMAND	DESDMD		
75	Measuring and regulating station equipment—city gate check stations	379.0	4,372,553		DISTRIBUTION	DEMAND	DESDMD		
76	Services - Steel	380.1	42,212,288		DISTRIBUTION	CUSTOMER			SERVICES
77	Services - Plastic	380.2	1,419,090,542		DISTRIBUTION	CUSTOMER			SERVICES
78	Meters	381.0	81,115,560		DISTRIBUTION	CUSTOMER			NON-SMART METERS
79	Smart meters	381.1	147,110,628		DISTRIBUTION	CUSTOMER			SMART METERS
80	Meter installations	382.0	0						
81	Smart meter installations	382.1	132,438,056		DISTRIBUTION	CUSTOMER			SMART METER INSTALLATION
82	House regulators	383.0	36,924,633		DISTRIBUTION	CUSTOMER			REGULATORS
83	House regulatory installations	384.0	0						
84	Industrial measuring and regulating station equipment	385.0	74,992,301		DISTRIBUTION	CUSTOMER			IND_METERS
85	Other property on customers' premises	386.0	5,304		DISTRIBUTION	DEMAND	DESDMD		
86	Other equipment	387.0	406,070		DISTRIBUTION	DEMAND	DESDMD		
87	Subtotal - Distribution Plant		3,592,579,975						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
88	**General Plant**								
89	Land and Land Rights	389.0	0						
90	Structures and Improvements	390.0	4,509,102	PTDS					
91	Office Furniture and Equipment	391.0	125,112,495	PTDS					
92	Transportation Equipment	392.0	74,375,148	PTDS					
93	Stores Equipment	393.0	246,799	PTDS					
94	Tools, Shop, and Garage Equipment	394.0	45,007,017	PTDS					
95	Laboratory Equipment	395.0	152,494	PTDS					
96	Power Operated Equipment	396.0	75,873,008	PTDS					
97	Communication Equipment	397.0	10,335,347	PTDS					
98	Misc. Equipment	398.0	4,181,860	PTDS					
99	Other Intangible Property	399.0	0						
100	ARO for General Plant	399.1	0						
101	Subtotal - General Plant		339,793,271						
102	**Other Assets**								
103	Less: Capitalized Depreciation to Clearing Accts		0	PTDS					
104	CWIP/True-up		0	PTDS					
105	Gas Plant Held for Future Use - Distribution Plant	102.0	0	PTDS					
106	Completed construction not classified - Intangible	105.0	0						
107	Completed construction not classified - Distribution	106.0	0						
108	Completed construction not classified - General	107.0	0						
109	Subtotal - Other Assets		-						
110	**Total Plant in Service**		4,005,914,191						
111	**Accumulated Depreciation & Amortization**								
112	**Intangible Plant**								
113	Organization	301.0	(1)	PTDS	-	-	-	-	-
114	Franchises & Consents	302.0	0	PTDS	-	-	-	-	-
115	Misc. Intangible Plant - Plant Related	303.0	0	-	-	-	-	-	-
116	Misc. Intangible Plant - Customer Related	303.0	0	-	-	-	-	-	-
117	Misc. Intangible Plant - Labor Related	303.0	0	-	-	-	-	-	-
118	Subtotal - Intangible Plant		(1)						
119	**Manufactured Gas Production Plant**								
120	Land and Land Rights	304.0	0	-	PRODUCTION	DEMAND	DESDMD_xTS	-	-
121	Structures and Improvements	305.0	198,136	-	PRODUCTION	DEMAND	DESDMD_xTS	-	-
122	Other Powered Equipment	307.0	(54,182)	-	PRODUCTION	DEMAND	DESDMD_xTS	-	-
123	Propane Equipment	311.0	(7,578,418)	-	PRODUCTION	DEMAND	DESDMD_xTS	-	-
124	Other Equipment	320.0	0	-	-	-	-	-	-
125	ARO for Manufactured Gas Production Plant	321.0	0	-	-	-	-	-	-
126	Subtotal - Manufactured Gas Production Plant		(7,434,464)						
127	**Natural Gas Underground Storage Plant**								
128	Land	350.1	0	-	STORAGE	DEMAND	DESDMD_xTS	-	-
129	Rights-of-way	350.2	(781,380)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
130	Compressor station structure	351.2	(986,207)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
131	Other structures	351.4	(1,237,676)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
132	Wells	352.0	(5,212,440)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
133	Storage leaseholds and rights	352.1	(2,125,969)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
134	Reservoirs	352.2	(235,460)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
135	Nonrecoverable natural gas	352.3	(3,992,137)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
136	Wells - oil and vents gas	352.4	(770,097)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
137	Lines	353.0	(2,904,913)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
138	Compressor Station Equipment	354.0	(1,372,213)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
139	Measuring and Regulating Equipment	355.0	(3,663,570)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
140	Purification Equipment	356.0	(253,832)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
141	Other Equipment	357.0	(47,457)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
142	ARO for Natural Gas Underground Storage Plant	358.0	0	-	-	-	-	-	-
143	Subtotal - Natural Gas Underground Storage Plant		(23,583,350)						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
144	**Natural Gas Other Storage Plant**								
145	Land & Land Rights	360.0	0	-	STORAGE	DEMAND	DESDMD_xTS	-	-
146	Structures & improvement	361.0	(240,940)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
147	Gas Holders	362.0	(5,281,863)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
148	Purification Equipment	363.0	0	-	-	-	-	-	-
149	Liquefaction Equipment	363.1	0	-	-	-	-	-	-
150	Vaporizing Equipment	363.2	0	-	-	-	-	-	-
151	Compressor Equipment	363.3	(184,807)	-	STORAGE	DEMAND	DESDMD_xTS	-	-
152	Measuring and Regulating Equipment	363.4	0	-	-	-	-	-	-
153	Other Equipment	363.5	0	-	-	-	-	-	-
154	ARO for Natural Gas Other Storage Plant	363.6	0	-	-	-	-	-	-
155	Subtotal - Natural Gas Other Storage Plant		(5,707,609)						
156	**Base Load LNG Terminaling & Processing Plant**								
157	Land and Land Rights	364.1	0	-	-	-	-	-	-
158	Structures and Improvements	364.2	0	-	-	-	-	-	-
159	LNG Processing Terminal Equipment	364.3	0	-	-	-	-	-	-
160	LNG Transportation Equipment	364.4	0	-	-	-	-	-	-
161	Measuring and Regulating Equipment	364.5	0	-	-	-	-	-	-
162	Compressor Station Equipment	364.6	0	-	-	-	-	-	-
163	Communications Equipment	364.7	0	-	-	-	-	-	-
164	Other Equipment	364.8	0	-	-	-	-	-	-
165	ARO for LNG Processing Plant	364.9	0	-	-	-	-	-	-
166	Subtotal - Base Load LNG Terminaling & Processing Plant		-						
167	**Transmission plant**								
168	Land and Land Rights	365.1	0	-	-	-	-	-	-
169	Rights-of-Way	365.2	0	-	TRANSMISSION	DEMAND	DESDMD	-	-
170	Structures and improvements	366.0	0	-	-	-	-	-	-
171	Mains	367.0	(2,389,130)	-	TRANSMISSION	DEMAND	DESDMD	-	-
172	Compressor station equipment	368.0	0	-	-	-	-	-	-
173	Measuring and regulating station equipment	369.0	0	-	-	-	-	-	-
174	Communication equipment	370.0	0	-	-	-	-	-	-
175	Other equipment	371.0	62,984	-	TRANSMISSION	DEMAND	DESDMD	-	-
176	ARO for Transmission Plant	372.0	0	-	-	-	-	-	-
177	Subtotal - Transmission plant		(2,326,145)						
178	**Distribution Plant**								
179	Land and land rights	374.0	(242,775)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
180	Structures and improvements	375.0	(8,631,545)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
181	Mains - Demand	376.1	(194,608,133)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
182	Mains - Customer	376.2	(187,346,457)	-	DISTRIBUTION	CUSTOMER	-	-	CUSTOMERS
183	Measuring and regulating station equipment—general	378.0	(547,356)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
184	Measuring and regulating station equipment—city gate check stations	379.0	(1,489,374)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
185	Services - Steel	380.1	(41,187,397)	-	DISTRIBUTION	CUSTOMER	-	-	SERVICES
186	Services - Plastic	380.2	(465,784,444)	-	DISTRIBUTION	CUSTOMER	-	-	SERVICES
187	Meters	381.0	13,873,766	-	DISTRIBUTION	CUSTOMER	-	-	NON-SMART METERS
188	Smart meters	381.1	(25,078,570)	-	DISTRIBUTION	CUSTOMER	-	-	SMART METERS
189	Meter installations	382.0	0	-	0	0	-	-	-
190	Smart meter installations	382.1	(24,954,539)	-	DISTRIBUTION	CUSTOMER	-	-	SMART METER INSTALLATION
191	House regulators	383.0	(17,871,913)	-	DISTRIBUTION	CUSTOMER	-	-	REGULATORS
192	House regulatory installations	384.0	0	-	0	0	-	-	-
193	Industrial measuring and regulating station equipment	385.0	(14,514,969)	-	DISTRIBUTION	CUSTOMER	-	-	IND_METERS
194	Other property on customers' premises	386.0	(156,870)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
195	Other equipment	387.0	(499,959)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
196	Subtotal - Distribution Plant		(969,040,536)						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
197	**General Plant**								
198	Land and Land Rights	389.0	0	-	-	-	-	-	-
199	Structures and Improvements	390.0	(2,378,885)	PTDS	-	-	-	-	-
200	Office Furniture and Equipment	391.0	(79,536,476)	PTDS	-	-	-	-	-
201	Transportation Equipment	392.0	(28,796,075)	PTDS	-	-	-	-	-
202	Stores Equipment	393.0	(113,444)	PTDS	-	-	-	-	-
203	Tools, Shop, and Garage Equipment	394.0	(9,148,521)	PTDS	-	-	-	-	-
204	Laboratory Equipment	395.0	(72,473)	PTDS	-	-	-	-	-
205	Power Operated Equipment	396.0	(34,306,777)	PTDS	-	-	-	-	-
206	Communication Equipment	397.0	(2,182,601)	PTDS	-	-	-	-	-
207	Misc. Equipment	398.0	(811,033)	PTDS	-	-	-	-	-
208	Other Intangible Property	399.0	0	-	-	-	-	-	-
209	ARO for General Plant	399.1	0	-	-	-	-	-	-
210	Subtotal - General Plant		(157,346,285)						
211	**Other Assets**								
212	Less: Capitalized Depreciation to Clearing Accts	0.0	0	PTDS	-	-	-	-	-
213	CWIP/True-up	0.0	0	PTDS	-	-	-	-	-
214	Gas Plant Held for Future Use - Distribution Plant	102.0	0	PTDS	-	-	-	-	-
215	Completed construction not classified - Intangible	105.0	0	-	-	-	-	-	-
216	Completed construction not classified - Distribution	106.0	0	-	-	-	-	-	-
217	Completed construction not classified - General	107.0	0	-	-	-	-	-	-
218	Subtotal - Other Assets		-						
219	**Accumulated Provision for Amortization**								
220	Intangible Plant	111.0	0						
221	Production Plant	111.0	0						
222	Natural gas storage and processing plant	111.0	0						
223	LNG Terminaling & Processing Plant	111.0	0						
224	Transmission plant	111.0	0						
225	Distribution plant	111.0	0						
226	General plant	111.0	0						
227	Subtotal - Accumulated Provision for Amortization		-						
228	**Total Accumulated Depreciation & Amortization**		(1,165,438,391)						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
229	**Other Rate Base Items**								
230	Cash Working Capital before Offsets		23,685,953	OM(F)					
231	Natural Gas Inventory		82,466,816		STORAGE	DEMAND	GASINVENTORY		
232	Materials and Supplies		9,213,528	TOTPLT					
233	Insulation Financing / Energy Wise		1,016,490		DISTRIBUTION	CUSTOMER			RES_DIRECT
234	Energy Affordability		2,065,445		DISTRIBUTION	CUSTOMER			RES_DIRECT
235	Prepaid Pension		1,331,527	OM(F)					
236	Prepayments	165.0	18,269,683	TOTPLT					
237	Energy Efficiency Program		40,415,016		DISTRIBUTION	CUSTOMER			RES_DIRECT
238	Property Tax Tracker		11,308,005	TOTPLT					
239	Overhead Deferral		7,343,636	TOTPLT					
240	PAYS		2,245,948		DISTRIBUTION	CUSTOMER			RES_DIRECT
241	Propane Inventory		8,585,350		DISTRIBUTION	DEMAND	DESDMD		
242	Limited Income Cust Charge		786,424		DISTRIBUTION	CUSTOMER			RES_DIRECT
243	Tax Offset (Federal, State & City)		1,165,781	TOTPLT					
244	Interest Expense Offset		(5,474,900)	TOTPLT					
245	OPEB Liability		(2,122,698)	TOTPLT					
246	Deferred Income Taxes - Other (Net of AMT)		(338,594,038)	TOTPLT					
247	Excess ADIT - TCJA	230.0	(34,770,530)	TOTPLT					
248	Customer Deposits	235.0	(3,109,886)		DISTRIBUTION	CUSTOMER			CUSTOMER DEPOSITS
249	Excess ADIT - MO	253.0	(5,779,225)	TOTPLT					
250	Pension Liability		0						
251	Customer Advances		(49,910)	TOTPLT					
252	Rate Base Reduction - GA-2026-0121		0						
253	Regulatory Expiration Tracker		(1,195,611)	TOTPLT					
254	KC Water ITC Balance		0						
255	**Total Other Rate Base Items**		(181,197,194)						
256	**TOTAL RATE BASE**		2,659,278,606						
257	**OPERATION AND MAINTENANCE EXPENSE**								
258	**Production, Storage, LNG, Transmission, and Distribution Expense**								
259	**Manufactured Gas Production Expense**								
260	Manufactured gas production operation	710.0	0						
261	Steam expenses	711.0	0						
262	Other power expenses	712.0	0						
263	Liquefied petroleum gas expenses	717.0	0		PRODUCTION	DEMAND	DESDMD_xTS		
264	Fuel for liquefied petroleum gas process	723.0	20,394		PRODUCTION	DEMAND	DESDMD_xTS		
265	Liquefied petroleum gas	728.0	0		PRODUCTION	DEMAND	DESDMD_xTS		
266	Duplicate charges—credit	734.0	0						
267	Miscellaneous production expenses	735.0	100,256		PRODUCTION	DEMAND	DESDMD_xTS		
268	Rents	736.0	0						
269	Maintenance supervision and engineering	740.0	0						
270	Maintenance of structures and improvements	741.0	0		PRODUCTION	DEMAND	DESDMD_xTS		
271	Maintenance of production equipment	742.0	197,947		PRODUCTION	DEMAND	DESDMD_xTS		
272	**Subtotal - Manufactured Gas Production Expense**		318,597						
273	**Other Gas Supply Expenses**								
274	Natural gas well head purchases	800.0	0						
275	Purchased gas expense	804.0	0						
276	Liquefied natural gas purchases	804.1	0						
277	Other gas purchases	805.0	0						
278	Purchased gas cost adjustments	805.1	0						
279	Exchange gas	806.0	0						
280	Gas used for compressor station fuel - credit	810.0	0		PRODUCTION	DEMAND	DESDMD_xTS		
281	Gas used for other utility operations - credit	812.0	0		PRODUCTION	DEMAND	DESDMD_xTS		
282	**Subtotal - Other Gas Supply Expenses**		-						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
283	**Underground Storage Expenses - Operation**								
284	Operation supervision and engineering	814.0	652,345		STORAGE	DEMAND	DESDMD_xTS		
285	Maps and records	815.0	3,914		STORAGE	DEMAND	DESDMD_xTS		
286	Wells expenses	816.0	560,404		STORAGE	DEMAND	DESDMD_xTS		
287	Line expenses	817.0	44,870		STORAGE	DEMAND	DESDMD_xTS		
288	Compressor station expenses	818.0	280,437		STORAGE	DEMAND	DESDMD_xTS		
289	Compressor station fuel & power	819.0	3,708		STORAGE	DEMAND	DESDMD_xTS		
290	Measuring & regulating station expenses	820.0	0		STORAGE	DEMAND	DESDMD_xTS		
291	Purification expenses	821.0	16,068		STORAGE	DEMAND	DESDMD_xTS		
292	Gas losses	823.0	0						
293	Other expenses	824.0	291,384		STORAGE	DEMAND	DESDMD_xTS		
294	Storage well royalties	825.0	109,180		STORAGE	DEMAND	DESDMD_xTS		
295	Rents	826.0	0						
296	Subtotal - Underground Storage Expenses - Operation		1,962,311						
297	**Underground Storage Expenses - Maintenance**								
298	Maintenance supervision and engineering	830.0	0		STORAGE	DEMAND	DESDMD_xTS		
299	Maintenance of structures and improvements	831.0	250,707		STORAGE	DEMAND	DESDMD_xTS		
300	Maintanence of reservoirs & wells	832.0	555,046		STORAGE	DEMAND	DESDMD_xTS		
301	Maintenance of lines	833.0	288,206		STORAGE	DEMAND	DESDMD_xTS		
302	Maintanence of compressor station equipment	834.0	175,781		STORAGE	DEMAND	DESDMD_xTS		
303	Maintenance of measuring and regulating station equipment	835.0	160,215		STORAGE	DEMAND	DESDMD_xTS		
304	Maintenance of purification equipment	836.0	0						
305	Maintenance of other equipment	837.0	330,965		STORAGE	DEMAND	DESDMD_xTS		
306	Subtotal - Underground Storage Expenses - Maintenance		1,760,921						
307	**Other Storage Expenses - Operation**								
308	Operation supervision and engineering	840.0	0		STORAGE	DEMAND	DESDMD_xTS		
309	Operation labor and expenses	841.0	0		STORAGE	DEMAND	DESDMD_xTS		
310	Rents	842.0	0		STORAGE	DEMAND	DESDMD_xTS		
311	Fuel	842.1	0		STORAGE	DEMAND	DESDMD_xTS		
312	Power	842.2	0						
313	Gas losses	842.3	0						
314	Subtotal - Other Storage Expenses - Operation		-						
315	**Other Storage Expenses - Maintenance**								
316	Maintenance supervision and engineering	843.1	0						
317	Maintenance of structures and improvements	843.2	0						
318	Maintenance of gas holders	843.3	0						
319	Maintenance of measuring and regulating equipment	843.8	0						
320	Maintenance of other equipment	843.9	0						
321	Subtotal - Other Storage Expenses - Maintenance		-						
322	**Other Power Supply Expenses**								
323	Operation supervision and engineering	844.1	0						
324	Other expenses		0						
325	Subtotal - Other Power Supply Expenses		-						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
326	**Transmission Operation Expenses**								
327	Operation supervision and engineering	850.0	0						
328	System control and load dispatching	851.0	0						
329	Communication system expenses	852.0	0						
330	Compressor station labor and expenses	853.0	0						
331	Gas for compressor station fuel	854.0	0						
332	Other fuel and power for compressor stations	855.0	0						
333	Mains expenses	856.0	0						
334	Measuring and regulating station expenses	857.0	0						
335	Transmission and compression of gas by others	858.0	0						
336	Other expenses	859.0	0						
337	Rents	860.0	0						
338	Subtotal - Transmission Operation Expenses		-						
339	**Transmission Maintenance Expenses**								
340	Maintenance supervision and engineering	861.0	0						
341	Maintenance of structures and improvements	862.0	0						
342	Maintenance of mains	863.0	0						
343	Maintenance of compressor station equipment	864.0	0						
344	Maintenance of measuring and regulating station equipment	865.0	0						
345	Maintenance of communication equipment	866.0	0						
346	Maintenance of other equipment	867.0	0						
347	Subtotal - Transmission Maintenance Expenses		-						
348	**Distribution Operation Expenses**								
349	Operation supervision and engineering	870.0	3,306,148	DISTPLT					
350	Distribution load dispatching	871.0	828,324	DISTPLT					
351	Compressor station labor and expenses	872.0	0						
352	Mains and services expenses	874.0	18,382,216	MAINSVC					
353	Measuring and regulating station expenses—general	875.0	1,247,234		DISTRIBUTION	DEMAND	DESDMD		
354	Measuring and regulating station expenses—industrial	876.0	0		DISTRIBUTION	DEMAND	DESDMD		
355	Measuring and regulating station expenses—city gate check stations	877.0	19,113		DISTRIBUTION	DEMAND	DESDMD		
356	Meter and house regulator expenses	878.0	11,429,519		DISTRIBUTION	CUSTOMER			MET_REG_INS
357	Customer installations expenses	879.0	6,481,286		DISTRIBUTION	CUSTOMER			CUSTOMERS
358	Other expenses	880.0	3,409,411	DISTPLT					
359	Rents	881.0	0						
360	Subtotal - Distribution Operation Expenses		45,103,251						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
361	**Distribution Maintenance Expenses**								
362	Maintenance supervision and engineering	885.0	1,443,467	DISTPLT					
363	Maintenance of structures and improvements	886.0	996,517	DISTPLT					
364	Maintenance of mains	887.0	14,745,572		DISTRIBUTION	DEMAND	DESDMD		
365	Maintenance of compressor station equipment	888.0	0						
366	Maintenance of measuring and regulating station equipment—general	889.0	961,374		DISTRIBUTION	DEMAND	DESDMD		
367	Maintenance of measuring and regulating station equipment—industrial	890.0	0		DISTRIBUTION	DEMAND	DESDMD		
368	Maintenance of measuring and regulating station equipment—city gate	891.0	0		DISTRIBUTION	DEMAND	DESDMD		
369	Maintenance of services	892.0	4,109,828		DISTRIBUTION	CUSTOMER			SERVICES
370	Maintenance of meters and house regulators	893.0	1,319,986		DISTRIBUTION	CUSTOMER			MET_REG_INS
371	Maintenance of other equipment	894.0	0	DISTPLT					
372	Subtotal - Distribution Maintenance Expenses		23,576,744						
373	**Total Production, Storage, LNG, Transmission, and Distribution Expense**		72,721,825						
374	**Customer Accounts, Service, and Sales Expense**								
375	**Customer Account**								
376	Supervision	901.0	0						
377	Meter reading expenses	902.0	1,138,178		CUSTOMER	CUSTOMER			CUSTOMERS
378	Customer records and collection expenses	903.0	19,938,870		CUSTOMER	CUSTOMER			CUSTOMERS
379	Uncollectible accounts	904.0	11,349,068		CUSTOMER	CUSTOMER			UNCOLLECTIBLES
380	Miscellaneous customer accounts expenses	905.0	103,586		CUSTOMER	CUSTOMER			CUSTOMERS
381	Subtotal - Customer Account		32,529,702						
382	**Customer Service & Information Expenses**								
383	Supervision	907.0	0						
384	Customer assistance expenses	908.0	11,022,114		CUSTOMER	CUSTOMER			CUSTOMERS
385	Informational and instructional advertising expenses	909.0	48,731		CUSTOMER	CUSTOMER			CUSTOMERS
386	Miscellaneous customer service and informational expenses	910.0	0						
387	Subtotal - Customer Service & Information Expenses		11,070,845						
388	**Sales Expenses**								
389	Supervision	911.0	319,241		CUSTOMER	CUSTOMER			ACCT 912
390	Demonstrating and selling expenses	912.0	1,590,690		CUSTOMER	CUSTOMER			ACCT 912
391	Advertising expenses	913.0	0						
392	Miscellaneous sales expenses	916.0	0						
393	Subtotal - Sales Expenses		1,909,931						
394	**Total Customer Accounts, Service, and Sales Expense**		45,510,478						
395	**Administrative and General Expenses**								
396	Administrative and general salaries	920.0	26,555,437	LABOR					
397	Office supplies and expenses	921.0	16,220,173	LABOR					
398	Office Supplies & Expenses - Non Alloc	921.0	(3,904,029)	LABOR					
399	Administrative expenses transferred—Credit	922.0	(8,316,966)	LABOR					
400	Outside services employed	923.0	3,953,771	LABOR					
401	Property insurance	924.0	1,036,239	PTDS					
402	Injuries and damages	925.0	8,280,532	LABOR					
403	Employee pensions and benefits	926.0	19,949,387	LABOR					
404	Franchise requirements	927.0	0						
405	Regulatory commission expenses	928.0	4,211,627		DISTRIBUTION	CUSTOMER			REVENUES
406	Duplicate charges—Credit	929.0	0						
407	Miscellaneous general expenses	930.0	2,994,553	LABOR					
408	General advertising expenses	930.1	0	LABOR					
409	Rents	931.0	1,633,158	PTDS					
410	Maintenance of general plant	932.0	119,043	PTDS					
411	**Total Administrative and General Expenses**		72,732,926						
412	**TOTAL OPERATION AND MAINTENANCE EXPENSE**		190,965,229						

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413	**Adjustments, Depreciation and Amortization Expense**								
414	**Depreciation Expense**								
415	**Intangible Plant**								
416	Organization	301.0	0	PTDS	-	-	-	-	-
417	Franchises & Consents	302.0	0	PTDS	-	-	-	-	-
418	Misc. Intangible Plant - Plant Related	303.0	0	-	-	-	-	-	-
419	Misc. Intangible Plant - Customer Related	303.0	0	-	-	-	-	-	-
420	Misc. Intangible Plant - Labor Related	303.0	0	-	-	-	-	-	-
421	Subtotal - Intangible Plant		-						
422	**Manufactured Gas Production Plant**								
423	Land and Land Rights	304.0	0	-	PRODUCTION	DEMAND	DESDMD_xTS	-	-
424	Structures and Improvements	305.0	21,043	-	PRODUCTION	DEMAND	DESDMD_xTS	-	-
425	Propane Equipment	311.0	696	-	PRODUCTION	DEMAND	DESDMD_xTS	-	-
426	Other Equipment	320.0	0	-	-	-	-	-	-
427	ARO for Manufactured Gas Production Plant	321.0	0	-	-	-	-	-	-
428	Subtotal - Manufactured Gas Production Plant		21,739						
429	**Natural Gas Underground Storage Plant**								
430	Land	350.1	0	-	STORAGE	DEMAND	DESDMD_xTS	-	-
431	Rights-of-way	350.2	0	-	STORAGE	DEMAND	DESDMD_xTS	-	-
432	Compressor station structure	351.2	17,801	-	STORAGE	DEMAND	DESDMD_xTS	-	-
433	Other structures	351.4	36,588	-	STORAGE	DEMAND	DESDMD_xTS	-	-
434	Wells	352.0	238,582	-	STORAGE	DEMAND	DESDMD_xTS	-	-
435	Storage leaseholds and rights	352.1	0	-	STORAGE	DEMAND	DESDMD_xTS	-	-
436	Reservoirs	352.2	2,720	-	STORAGE	DEMAND	DESDMD_xTS	-	-
437	Nonrecoverable natural gas	352.3	111,070	-	STORAGE	DEMAND	DESDMD_xTS	-	-
438	Wells - oil and vents gas	352.4	125,313	-	STORAGE	DEMAND	DESDMD_xTS	-	-
439	Lines	353.0	59,481	-	STORAGE	DEMAND	DESDMD_xTS	-	-
440	Compressor Station Equipment	354.0	42,780	-	STORAGE	DEMAND	DESDMD_xTS	-	-
441	Measuring and Regulating Equipment	355.0	348,584	-	STORAGE	DEMAND	DESDMD_xTS	-	-
442	Purification Equipment	356.0	12,764	-	STORAGE	DEMAND	DESDMD_xTS	-	-
443	Other Equipment	357.0	7,878	-	STORAGE	DEMAND	DESDMD_xTS	-	-
444	ARO for Natural Gas Underground Storage Plant	358.0	0	-	-	-	-	-	-
445	Subtotal - Natural Gas Underground Storage Plant		1,003,560						
446	**Natural Gas Other Storage Plant**								
447	Land & Land Rights	360.0	0	-	STORAGE	DEMAND	DESDMD_xTS	-	-
448	Structures & improvement	361.0	0	-	STORAGE	DEMAND	DESDMD_xTS	-	-
449	Gas Holders	362.0	0	-	STORAGE	DEMAND	DESDMD_xTS	-	-
450	Purification Equipment	363.0	0	-	-	-	-	-	-
451	Liquefaction Equipment	363.1	0	-	-	-	-	-	-
452	Vaporizing Equipment	363.2	0	-	-	-	-	-	-
453	Compressor Equipment	363.3	0	-	STORAGE	DEMAND	DESDMD_xTS	-	-
454	Measuring and Regulating Equipment	363.4	0	-	-	-	-	-	-
455	Other Equipment	363.5	0	-	-	-	-	-	-
456	ARO for Natural Gas Other Storage Plant	363.6	0	-	-	-	-	-	-
457	Subtotal - Natural Gas Other Storage Plant		-						
458	**Base Load LNG Terminaling & Processing Plant**								
459	Land and Land Rights	364.1	0	-	-	-	-	-	-
460	Structures and Improvements	364.2	0	-	-	-	-	-	-
461	LNG Processing Terminal Equipment	364.3	0	-	-	-	-	-	-
462	LNG Transportation Equipment	364.4	0	-	-	-	-	-	-
463	Measuring and Regulating Equipment	364.5	0	-	-	-	-	-	-
464	Compressor Station Equipment	364.6	0	-	-	-	-	-	-
465	Communications Equipment	364.7	0	-	-	-	-	-	-
466	Other Equipment	364.8	0	-	-	-	-	-	-
467	ARO for LNG Processing Plant	364.9	0	-	-	-	-	-	-
468	Subtotal - Base Load LNG Terminaling & Processing Plant		-						

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469	**Transmission plant**								
470	Land and Land Rights	365.1	0	-	-	-	-	-	-
471	Rights-of-Way	365.2	0	-	TRANSMISSION	DEMAND	DESDMD	-	-
472	Structures and improvements	366.0	0	-	-	-	-	-	-
473	Mains	367.0	72,007	-	TRANSMISSION	DEMAND	DESDMD	-	-
474	Compressor station equipment	368.0	0	-	-	-	-	-	-
475	Measuring and regulating station equipment	369.0	0	-	-	-	-	-	-
476	Communication equipment	370.0	0	-	-	-	-	-	-
477	Other equipment	371.0	244	-	TRANSMISSION	DEMAND	DESDMD	-	-
478	ARO for Transmission Plant	372.0	0	-	-	-	-	-	-
479	Subtotal - Transmission plant		72,252						
480	**Distribution Plant**								
481	Land and land rights	374.0	0	-	DISTRIBUTION	DEMAND	DESDMD	-	-
482	Structures and improvements	375.0	1,172,928	-	DISTRIBUTION	DEMAND	DESDMD	-	-
483	Mains - Demand	376.1	20,584,918	-	DISTRIBUTION	DEMAND	DESDMD	-	-
484	Mains - Customer	376.2	19,816,805	-	DISTRIBUTION	CUSTOMER	-	-	CUSTOMERS
485	Measuring and regulating station equipment—general	378.0	1,113,704	-	DISTRIBUTION	DEMAND	DESDMD	-	-
486	Measuring and regulating station equipment—city gate check stations	379.0	116,310	-	DISTRIBUTION	DEMAND	DESDMD	-	-
487	Services - Steel	380.1	1,937,544	-	DISTRIBUTION	CUSTOMER	-	-	SERVICES
488	Services - Plastic	380.2	56,763,622	-	DISTRIBUTION	CUSTOMER	-	-	SERVICES
489	Meters	381.0	2,871,491	-	DISTRIBUTION	CUSTOMER	-	-	NON-SMART METERS
490	Smart meters	381.1	7,355,531	-	DISTRIBUTION	CUSTOMER	-	-	SMART METERS
491	Meter installations	382.0	0	-	-	-	-	-	-
492	Smart meter installations	382.1	6,621,903	-	DISTRIBUTION	CUSTOMER	-	-	SMART METER INSTALLATION
493	House regulators	383.0	672,028	-	DISTRIBUTION	CUSTOMER	-	-	REGULATORS
494	House regulatory installations	384.0	0	-	-	-	-	-	-
495	Industrial measuring and regulating station equipment	385.0	2,009,794	-	DISTRIBUTION	CUSTOMER	-	-	IND_METERS
496	Other property on customers' premises	386.0	0	-	DISTRIBUTION	DEMAND	DESDMD	-	-
497	Other equipment	387.0	8,934	-	DISTRIBUTION	DEMAND	DESDMD	-	-
498	Subtotal - Distribution Plant		121,045,511						
499	**General Plant**								
500	Land and Land Rights	389.0	0	-	-	-	-	-	-
501	Structures and Improvements	390.0	2,346	PTDS	-	-	-	-	-
502	Office Furniture and Equipment	391.0	1,875,851	PTDS	-	-	-	-	-
503	Transportation Equipment	392.0	5,617,248	PTDS	-	-	-	-	-
504	Stores Equipment	393.0	5,553	PTDS	-	-	-	-	-
505	Tools, Shop, and Garage Equipment	394.0	1,633,755	PTDS	-	-	-	-	-
506	Laboratory Equipment	395.0	5,292	PTDS	-	-	-	-	-
507	Power Operated Equipment	396.0	4,666,190	PTDS	-	-	-	-	-
508	Communication Equipment	397.0	605,651	PTDS	-	-	-	-	-
509	Misc. Equipment	398.0	194,457	PTDS	-	-	-	-	-
510	Other Intangible Property	399.0	0	-	-	-	-	-	-
511	ARO for General Plant	399.1	0	-	-	-	-	-	-
512	Subtotal - General Plant		14,606,343						
513	**Other Assets**								
514	Less: Capitalized Depreciation to Clearing Accts		(7,079,948)	PTDS	-	-	-	-	-
515	CWIP/True-up	0.0	0	PTDS	-	-	-	-	-
516	Gas Plant Held for Future Use - Distribution Plant	102.0	0	PTDS	-	-	-	-	-
517	Completed construction not classified - Intangible	105.0	0	-	-	-	-	-	-
518	Completed construction not classified - Distribution	106.0	0	-	-	-	-	-	-
519	Completed construction not classified - General	107.0	0	-	-	-	-	-	-
520	Subtotal - Other Assets		(7,079,948)						
521	**Total - Depreciation Expense**		129,669,457						

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522	**Amortization Expense**								
523	Amortization	404, 405	16,004,288	TOTPLT					
524	Amortization of underground storage land and land rights	404.2	0						
525	Amortization of other limited-term gas plant	404.3	0						
526	Amortization of other gas plant	405.0	0						
527	Amortization of gas plant acquisition adjustments	406.0	0						
528	Amortization of property losses, unrecovered plant and regulatory	407.1	0						
529	Amortization of conversion expense	407.2	0						
530	Amortization of conversion expense	407.2	0						
531	Subtotal - Amortization Expense		16,004,288						
532	**Adjustments**								
533	Interest on Customer Deposits	431.0	248,791		DISTRIBUTION	CUSTOMER			CUSTOMER DEPOSITS
534	Regulatory Credits	407.4	0						
535	Accretion Expense	411.1	0						
536	Gains from disposition of utility plant	411.6	0						
537	Losses from disposition of utility plant	411.7	0						
538	Revenues from natural gas plant leased to others	412.0	0						
539	Expenses of natural gas plant leased to others	413.0	0						
540	Other utility operating income	414.0	0						
541	Subtotal - Adjustments		248,791						
542	**Total Adjustments, Depreciation and Amortization Expense**		145,922,536						
543	**Taxes**								
544	**Taxes Other Than Income Taxes**								
545	Property Taxes (2***)	408.0	43,746,459	PTDS					
546	Payroll Taxes (1***)	408.0	5,903,143	LABOR					
547	Gross Receipts Tax (3300 + 4000)	408.0	0						
548	Property Taxes - Amort	408.0	7,754,061	PTDS					
549	Subtotal - Taxes Other Than Income Taxes		57,403,663						
550	**Income Taxes**								
551	Income Taxes	409,410	(4,617,863)	RATEBASE					
552	Excess ADIT Amortization		2,840,319	RATEBASE					
553	Provisions for deferred income taxes, utility operating income	410.1	0						
554	Provision for deferred income taxes—credit, utility operating income	411.1	0						
555	Investment Tax credit Adj.	411.4	0						
556	Subtotal - Income Taxes		(1,777,544)						
557	**Total Taxes**		55,626,119						
558	**REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**								
559	**Test Year Expenses at Current Rates**		392,513,883						
560	**Return on Rate Base**		206,998,247	RATEBASE					
561	**Gross Up Items**								
562	Gross-up Federal Income Tax		39,351,171	RATEBASE					
563	Gross-up State Utility Tax		0						
564	Gross-up Bad Debts		0						
565	Gross-up Annual Filing Fee		0						
566	**TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**		**638,863,301**						

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567	**INTERNAL ALLOCATION FACTORS**								
568	PTDS		3,666,109,935						
569	DISTPLT		3,529,669,988						
570	TOTPLT		4,005,914,191						
571	MAINSVC		3,020,484,768						
572	RATEBASE		2,659,278,606						
573	EXP_871-879		38,387,692						
574	OM(F)		118,232,303						
575	LABOR		50,646,096						
576	*last line for internals*								
577	**Operating Revenue**			**Revenue/Margin Allocation Factor**	**Revenue Category**				
578	Residential Sales	480.0	364,951,620	REVENUES	Sales Revenue				
579	Commercial and industrial sales	481.0	80,568,433	REVENUES	Sales Revenue				
580	Other sales to public authorities	482.0	0						
581	Sales for resale	483.0	0						
582	Interdepartmental sales	484.0	0						
583	Intracompany transfers	485.0	0						
584	Forfeited Discounts	487.0	8,059,790	REVENUES	Other Revenues				
585	Miscellaneous service revenues	488.0	0						
586	Revenues from transportation of gas of others through gathering facilities	489.1	18,870,341	REVENUES	Sales Revenue				
587	Revenues from transportation of gas of others through transmission facilities	489.2	0						
588	Revenues from transportation of gas of others through distribution facilities	489.3	0						
589	Revenues from storing gas of others	489.4	0						
590	Sales of products extracted from natural gas	490.0	0						
591	Incidental Gasoline and Oil Sales	492.0	466,025	REVENUES	Other Revenues				
592	Rent from gas property	493.0	0						
593	Other gas revenues	495.0	883,800	REVENUES	Other Revenues				
594	Provision for rate refunds	496.0	0						
595	**Total Operating Revenue**		473,800,010						
596	**NET INCOME AT CURRENT RATES**		81,286,127						
597	**EARNINGS (DEFICIENCY)/SURPLUS**		(125,712,120)						
598	**REQUIRED INCOME INCREASE/(DECREASE)**		125,712,120						
599	**REVENUE GROSS-UP**		39,351,171						
600	**REQUIRED REVENUE INCREASE/(DECREASE)**		165,063,291						

Spire MO East
Gas Class Cost of Service Study
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Report 5 - External Allocation Factors, Functionalization and Classification Study

Line No.	Allocator Code	Description	Classifier	Total	Residential	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
1	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2	**CUSTOMER EXTERNAL ALLOCATORS**										
3	**CUSTOMERS**	**Number of Customer Bills**	**CUS**	**100.0%**	**94.0%**	**5.3%**	**0.7%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
4				8,005,107	7,522,738	426,330	53,228	292	1,691	396	432
5		Number of Customers (Bills / 12)		667,092	626,895	35,527	4,436	24	141	33	36
6	**RES_DIRECT**	**Residential Direct**	**CUS**	**100.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
7				7,522,738	7,522,738	-	-	-	-	-	-
8	**NON-SMART METERS**	**Average Non-Smart Meter Cost**	**CUS**	**100.0%**	**36.3%**	**52.1%**	**11.6%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
9		Costs, Adjusted for Customers		$ 596,303,875	$ 216,506,576	$ 310,736,062	$ 68,965,207	$ -	$ -	$ 96,031	$ -
10	**SMART METERS**	**Average Smart Meter Cost**	**CUS**	**100.0%**	**97.0%**	**3.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
11		Costs, Adjusted for Customers		$ 1,458,398,224	$ 1,415,206,591	$ 43,137,702	$ 53,932	$ -	$ -	$ -	$ -
12	**REGULATORS**	**Average Regulator Cost**	**CUS**	**100.0%**	**83.8%**	**13.5%**	**2.7%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
13		Costs, Adjusted for Customers		$ 704,452,064	$ 590,410,419	$ 94,885,211	$ 19,120,252	$ -	$ -	$ 36,182	$ -
14	**NON-SMART METER INSTALLATION**	**Average Non-Smart Meter Install Cost**	**CUS**	**100.0%**	**24.5%**	**59.3%**	**16.2%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
15		Costs, Adjusted for Customers		$ 2,361,024,473	$ 578,877,799	$ 1,400,438,008	$ 381,617,467	$ -	$ -	$ 91,200	$ -
16	**SMART METER INSTALLATION**	**Average Smart Meter Install Cost**	**CUS**	**100.0%**	**97.0%**	**3.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
17		Costs, Adjusted for Customers		$ 1,557,751,329	$ 1,511,617,273	$ 46,076,450	$ 57,606	$ -	$ -	$ -	$ -
18	**SERVICES**	**Average Service Cost**	**CUS**	**100.0%**	**93.1%**	**5.9%**	**0.9%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
19		Costs, Adjusted for Customers		$ 60,889,044,780	$ 56,690,350,519	$ 3,611,813,784	$ 553,962,580	$ 3,142,162	$ 26,799,570	$ 2,976,164	$ -
20	**MET_REG_INS**	**Meter, Meter Inst., Regulator %**	**CUS**	**100.0%**	**64.6%**	**28.4%**	**7.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
21		Costs, Adjusted for Customers		$ 6,677,929,965	$ 4,312,618,657	$ 1,895,273,433	$ 469,814,463	$ -	$ 223,413	$ -	$ -
22	**IND_METERS**	**Average Acct 385 Cost**	**CUS**	**100.0%**	**0.8%**	**17.5%**	**71.1%**	**1.0%**	**9.7%**	**0.0%**	**0.0%**
23		Costs, Adjusted for Customers		$ 757,027,591	$ 5,933,641	$ 132,109,705	$ 538,365,720	$ 7,334,061	$ 73,284,465	$ -	$ -
24	**UNCOLLECTIBLES**	**Uncollectibles**	**CUS**	**100.0%**	**90.0%**	**7.0%**	**3.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
25				$ 13,720,211	$ 12,351,500	$ 960,028	$ 408,282	$ -	$ -	$ -	$ 401
26	**CUSTOMER DEPOSITS**	**Customer Deposits**	**CUS**	**100.0%**	**20.9%**	**70.3%**	**8.8%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
27				$ (2,850,688)	$ (595,015)	$ (2,005,307)	$ (250,366)	$ -	$ -	$ -	$ -
28	**ACCT 912**	**Account 912**	**CUS**	**100.0%**	**66.3%**	**15.6%**	**18.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
29				$ 501,755	$ 332,706	$ 78,392	$ 90,585	$ 6	$ 38	$ 9	$ 18

Spire MO East
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Report 5 - External Allocation Factors, Functionalization and Classification Study

Line No.	Allocator Code	Description	Classifier	Total	Residential	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
1	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
30	**REVENUE EXTERNAL ALLOCATORS**										
31	**REVENUES**	**Direct Assignment of Revenue**	**REV**	**100.0%**	**78.6%**	**8.9%**	**8.2%**	**0.3%**	**4.1%**	**0.0%**	**0.0%**
32				$ 464,390,395	$ 364,951,620	$ 41,286,434	$ 37,850,156	$ 1,358,071	$ 18,870,341	$ 14,762	$ 59,010
33	**GASINVENTORY**	**Gas Inventory**	**REV**	**100.0%**	**65.5%**	**12.1%**	**15.3%**	**0.1%**	**6.9%**	**0.0%**	**0.0%**
34				$ 336,483,790	220,435,568.96	$ 40,796,859	$ 51,490,672	$ 504,639	$ 23,247,415	$ 8,636	$ -
35	**COMMODITY EXTERNAL ALLOCATORS**										
36	**USAGE**	**Usage**	**COM**	**100.0%**	**49.2%**	**9.0%**	**16.8%**	**0.4%**	**24.5%**	**0.0%**	**0.0%**
37				806,178,298	396,993,223	72,260,699	135,679,900	3,426,711	197,802,764	15,000	-
38	**USAGE_xTS**	**Usage excl. Transportation**	**COM**	**100.0%**	**65.3%**	**11.9%**	**22.3%**	**0.6%**	**0.0%**	**0.0%**	**0.0%**
39				608,375,533	396,993,223	72,260,699	135,679,900	3,426,711	-	15,000	-
40	**DEMAND EXTERNAL ALLOCATORS**										
41	**DESDMD**	**Design Day Demand**	**DEM**	**100.0%**	**62.8%**	**12.1%**	**13.9%**	**0.3%**	**10.9%**	**0.0%**	**0.0%**
42				7,683,944	4,822,848	929,104	1,070,882	24,292	836,818	-	-
43	**DESDMD_xTS**	**Design Day Demand eclu. Transportation**	**DEM**	**100.0%**	**70.4%**	**13.6%**	**15.6%**	**0.4%**	**0.0%**	**0.0%**	**0.0%**
44				6,847,126	4,822,848	929,104	1,070,882	24,292	-	-	-
45	**MAINS_CUS**	**Customer Component of Mains**		**49.05%**							

Spire MO East
Gas Class Cost of Service Study
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Report 6 - Internal Allocation Factors

Line No.	Category Description	Total System	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	General LP	Unmetered Gas Light
1	**Allocation Factor Basis**								
2	PTDS	3,666,109,935	3,024,097,474	314,028,568	218,133,183	3,915,503	105,769,718	124,218	41,271
3	DISTPLT	3,529,669,988	2,933,068,496	296,492,169	197,920,791	3,457,003	98,566,039	124,218	41,271
4	TOTPLT	4,005,914,191	3,304,394,904	343,135,236	238,351,503	4,278,423	115,573,298	135,731	45,097
5	MAINSVC	3,020,484,768	2,577,837,922	223,467,364	129,094,177	2,614,760	87,320,015	109,258	41,271
6	RATEBASE	1,858,891,706	1,692,204,682	142,193,339	23,688,714	75,410	643,175	86,386	-
7	EXP_871-879	38,387,692	30,643,419	5,171,693	1,855,781	20,964	694,210	1,015	611
8	OM(F)	118,232,303	97,427,169	11,816,961	6,217,555	95,340	2,669,250	3,169	2,859
9	LABOR	50,646,096	40,054,640	6,141,512	3,131,421	48,062	1,268,254	1,288	920
11	**Allocation Factor %**								
14	PTDS	100.0%	82.5%	8.6%	5.9%	0.1%	2.9%	0.0%	0.0%
15	DISTPLT	100.0%	83.1%	8.4%	5.6%	0.1%	2.8%	0.0%	0.0%
16	TOTPLT	100.0%	82.5%	8.6%	5.9%	0.1%	2.9%	0.0%	0.0%
17	MAINSVC	100.0%	85.3%	7.4%	4.3%	0.1%	2.9%	0.0%	0.0%
18	RATEBASE	100.0%	91.0%	7.6%	1.3%	0.0%	0.0%	0.0%	0.0%
19	EXP_871-879	100.0%	79.8%	13.5%	4.8%	0.1%	1.8%	0.0%	0.0%
20	OM(F)	100.0%	82.4%	10.0%	5.3%	0.1%	2.3%	0.0%	0.0%
21	LABOR	100.0%	79.1%	12.1%	6.2%	0.1%	2.5%	0.0%	0.0%

Spire MO West
Gas Class Cost of Service Study
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Report 1 - Summary of Cost of Service Under Present and Proposed Rates

Line No.	Category Description	Total System	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
1	**Rate Base**								
2	Plant in Service	$ 3,490,134,892	$ 2,770,767,517	$ 338,663,744	$ 140,415,999	$ 9,247,042	$ 209,984,807	$ 21,055,785	$ -
3	Accumulated Reserve	(919,044,562)	(748,300,450)	(90,301,041)	(32,879,672)	(1,836,699)	(41,339,285)	(4,387,415)	-
4	Other Rate Base Items	(162,832,399)	(126,291,751)	(19,124,141)	(6,010,927)	(339,111)	(10,311,674)	(754,795)	-
5	**Total Rate Base**	**$ 2,408,257,931**	**$ 1,896,175,316**	**$ 229,238,561**	**$ 101,525,399**	**$ 7,071,232**	**$ 158,333,848**	**$ 15,913,575**	**$ -**
			78.74%	**9.52%**	**4.22%**	**0.29%**	**6.57%**	**0.66%**	**0.00%**
6	**Revenue at Current Rates**								
7	Sales Revenue	$ 406,644,836	$ 322,217,465	$ 36,348,372	$ 24,101,686	$ 1,369,293	$ 19,815,895	$ 2,792,125	$ -
8	TBD	-	-	-	-	-	-	-	-
9	TBD	-	-	-	-	-	-	-	-
10	**Subtotal Base Revenue at Current Rates**	$ 406,644,836	$ 322,217,465	$ 36,348,372	$ 24,101,686	$ 1,369,293	$ 19,815,895	$ 2,792,125	$ -
11	Other Revenues	$ 9,162,310	$ 7,260,036	$ 818,983	$ 543,047	$ 30,852	$ 446,481	$ 62,911	$ -
12	Purchased Power Revenue	-	-	-	-	-	-	-	-
13	**Total Revenue at Current Rates**	**$ 415,807,147**	**$ 329,477,502**	**$ 37,167,355**	**$ 24,644,732**	**$ 1,400,145**	**$ 20,262,376**	**$ 2,855,036**	**$ -**
			79.24%	**8.94%**	**5.93%**	**0.34%**	**4.87%**	**0.69%**	**0.00%**
14	**Expenses at Current Rates**								
15	Purchased Power Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	O&M and A&G Expenses	144,584,106	116,442,231	13,365,021	5,456,984	510,570	8,040,317	768,983	-
17	Depreciation and Amortization Expense	110,571,270	90,357,171	9,714,612	3,841,792	256,519	5,810,713	590,463	-
18	Taxes Other Than Income	63,193,125	50,102,606	6,163,255	2,551,461	168,302	3,825,339	382,162	-
19	Current Gross Receipts Tax	-	-	-	-	-	-	-	-
20	Deferred Income Taxes	-	-	-	-	-	-	-	-
21	Current Income Taxes	7,980,972	5,943,269	648,941	1,047,752	38,059	211,770	91,180	-
22	**Total Expenses at Current Rates**	**$ 326,329,474**	**$ 262,845,277**	**$ 29,891,829**	**$ 12,897,990**	**$ 973,451**	**$ 17,888,140**	**$ 1,832,787**	**$ -**
			80.55%	**9.16%**	**3.95%**	**0.30%**	**5.48%**	**0.56%**	**0.00%**
23	**Operating Income at Current Rates**	**$ 89,477,673**	**$ 66,632,224**	**$ 7,275,526**	**$ 11,746,743**	**$ 426,695**	**$ 2,374,236**	**$ 1,022,249**	**$ -**
24	Current Rate of Return	3.7%	3.5%	3.2%	11.6%	6.0%	1.5%	6.4%	0.0%
25	Relative Rate of Return	1.00	0.95	0.85	3.11	1.62	0.40	1.73	-
26	Current Revenue to Cost Ratio	0.76	0.75	0.72	1.19	0.94	0.67	0.95	-
27	Current Parity Ratio	1.00	0.99	0.95	1.56	1.23	0.88	1.24	-
28	**Current Revenue at Equal Rates of Return**								
29	Current Rate of Return	3.72%	3.72%	3.72%	3.72%	3.72%	3.72%	3.72%	3.72%
30	Current Operating Income at Equal ROR	$ 89,477,673	$ 70,451,488	$ 8,517,249	$ 3,772,128	$ 262,728	$ 5,882,818	$ 591,261	$ -
31	Current Income Taxes - Equal ROR	7,980,972	6,283,929	759,697	336,455	23,434	524,719	52,738	-
32	Current Gross Receipts Tax - Equal ROR	-	-	-	-	-	-	-	-
33	Other Expenses - Equal ROR	318,348,502	256,561,348	29,132,132	12,561,534	950,017	17,363,421	1,780,049	-
34	**Total Margin at Equal Rates of Return**	**$ 415,807,147**	**$ 333,296,765**	**$ 38,409,079**	**$ 16,670,117**	**$ 1,236,179**	**$ 23,770,958**	**$ 2,424,048**	**$ -**
35	Current (Subsidies)/Excesses	$ -	$ (3,819,264)	$ (1,241,724)	$ 7,974,615	$ 163,967	$ (3,508,582)	$ 430,988	$ -

Spire MO West
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Report 1 - Summary of Cost of Service Under Present and Proposed Rates

Line No.	Category Description	Total System	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
36	**Revenue Requirement at Equal Rates of Return**								
37	Required Return	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
38	Required Operating Income	$ 187,458,797	$ 147,598,287	$ 17,843,930	$ 7,902,737	$ 550,425	$ 12,324,707	$ 1,238,713	$ -
39	**Expenses at Required Return**								
40	Purchased Power Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	O&M and A&G Expenses	144,584,106	116,442,231	13,365,021	5,456,984	510,570	8,040,317	768,983	-
42	Depreciation and Amortization Expense	110,571,270	90,357,171	9,714,612	3,841,792	256,519	5,810,713	590,463	-
43	Taxes Other Than Income	63,193,125	50,102,606	6,163,255	2,551,461	168,302	3,825,339	382,162	-
44	Gross Receipts Tax	-	-	-	-	-	-	-	-
45	Deferred Income Taxes	-	-	-	-	-	-	-	-
46	Current Income Taxes	7,980,972	6,906,068	873,113	181,815	986	10,905	8,085	-
47	Gross-up Federal Income Tax	30,670,646	26,539,822	3,355,348	698,709	3,790	41,906	31,071	-
48	Gross-up State Utility Tax	-	-	-	-	-	-	-	-
49	Gross-up Bad Debts	-	-	-	-	-	-	-	-
50	Gross-up Annual Filing Fee	-	-	-	-	-	-	-	-
51	**Total Expenses at Required Return**	**$ 357,000,120**	**$ 290,347,899**	**$ 33,471,349**	**$ 12,730,761**	**$ 940,167**	**$ 17,729,180**	**$ 1,780,763**	**$ -**
52	**Total Revenue Requirement at Equal Rates of Return**	**$ 544,458,917**	**$ 437,946,185**	**$ 51,315,279**	**$ 20,633,498**	**$ 1,490,592**	**$ 30,053,887**	**$ 3,019,476**	**$ -**
53	LESS								
54	Other Revenues	9,162,310	7,260,036	818,983	543,047	30,852	446,481	62,911	-
55	Purchased Power Revenue	-	-	-	-	-	-	-	-
56	**Total Base Rate Revenue Requirement at Equal Rates of Return**	**$ 535,296,607**	**$ 430,686,149**	**$ 50,496,296**	**$ 20,090,452**	**$ 1,459,740**	**$ 29,607,406**	**$ 2,956,565**	**$ -**
57	**Base Rate Margin (Deficiency)/Surplus**	**$ (128,651,771)**	**$ (108,468,683)**	**$ (14,147,924)**	**$ 4,011,234**	**$ (90,447)**	**$ (9,791,511)**	**$ (164,440)**	**$ -**
58	**Proposed Margin (Decrease)/Increase**	**$ 128,651,771**	**$ 102,185,649**	**$ 11,522,434**	**$ 6,862,628**	**$ 389,888**	**$ 6,896,153**	**$ 795,020**	**$ -**
59	**Total Revenue at Proposed Rates**	**$ 544,458,917**	**$ 431,663,151**	**$ 48,689,789**	**$ 31,507,360**	**$ 1,790,033**	**$ 27,158,529**	**$ 3,650,056**	**$ -**
60	**Total Base Rate Revenue at Proposed Rates**	**$ 535,296,607**	**$ 424,403,114**	**$ 47,870,806**	**$ 30,964,313**	**$ 1,759,181**	**$ 26,712,048**	**$ 3,587,145**	**$ -**
61	Proposed Percentage Change to Total Revenue	30.9%	31.0%	31.0%	27.8%	27.8%	34.0%	27.8%	0.0%
62	Proposed Percentage Change to Margin Revenue	31.6%	31.7%	31.7%	28.5%	28.5%	34.8%	28.5%	0.0%
63	Proposed (Subsidies)/Excesses	0	(6,283,034)	(2,625,490)	10,873,862	299,441	(2,895,358)	630,580	-
64	**Operating Income at Proposed Rates**								
65	Operating Expenses	$ 318,348,502	$ 256,902,008	$ 29,242,888	$ 11,850,237	$ 935,392	$ 17,676,370	$ 1,741,607	$ -
66	Proposed Revenue Related Expenses	30,670,646	24,316,832	2,742,832	1,774,148	100,795	1,530,508	205,531	-
67	Operating Income Prior to Taxes	195,439,769	150,444,310	16,704,069	17,882,974	753,847	7,951,651	1,702,918	-
68	Income Taxes	38,651,618	29,752,983	3,303,521	3,536,670	149,086	1,572,578	336,782	-
69	**Total Operating Income at Proposed Rates**	$ 156,788,151	$ 120,691,328	$ 13,400,548	$ 14,346,305	$ 604,760	$ 6,379,074	$ 1,366,136	$ -
70	Proposed Rate of Return	6.5%	6.4%	5.8%	14.1%	8.6%	4.0%	8.6%	0.0%
71	Relative Rate of Return	1.00	0.98	0.90	2.17	1.31	0.62	1.32	-
72	Proposed Revenue to Cost Ratio	1.00	0.99	0.95	1.53	1.20	0.90	1.21	-
73	Proposed Parity Ratio	1.00	0.99	0.95	1.53	1.20	0.90	1.21	-

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Line	Description		TOTAL	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
1	**Functional Rate Base**									
2	**Production**									
3	Demand	Product_Dem	$ 166,443	$ 123,449	$ 24,660	$ 16,881	$ 1,454	$ -	$ -	$ -
4	Commodity	Product_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Customer	Product_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Subtotal		$ 166,443	$ 123,449	$ 24,660	$ 16,881	$ 1,454	$ -	$ -	$ -
7	**Storage**									
8	Demand	Storage_Dem	$ 24,508,816	$ 15,612,572	$ 3,262,874	$ 2,612,572	$ 201,242	$ 2,304,666	$ 514,889	$ -
9	Commodity	Storage_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Customer	Storage_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Subtotal		$ 24,508,816	$ 15,612,572	$ 3,262,874	$ 2,612,572	$ 201,242	$ 2,304,666	$ 514,889	$ -
12	**Transmission**									
13	Demand	Trans_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Commodity	Trans_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Customer	Trans_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	Subtotal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	**Distribution**									
18	Demand	Dist_Dem	$ 918,378,697	$ 557,864,612	$ 111,436,591	$ 76,284,488	$ 6,568,567	$ 152,492,524	$ 13,731,914	$ -
19	Commodity	Dist_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	Customer	Dist_Cust	$ 1,460,549,069	$ 1,318,290,821	$ 114,215,281	$ 22,559,689	$ 285,692	$ 3,532,265	$ 1,665,320	$ -
21	Subtotal		$ 2,378,927,766	$ 1,876,155,432	$ 225,651,872	$ 98,844,178	$ 6,854,259	$ 156,024,790	$ 15,397,234	$ -
22	**Customer**									
23	Demand	Cust_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	Commodity	Cust_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Customer	Cust_Cust	$ 4,654,907	$ 4,283,863	$ 299,156	$ 51,769	$ 14,277	$ 4,392	$ 1,451	$ -
26	Subtotal		$ 4,654,907	$ 4,283,863	$ 299,156	$ 51,769	$ 14,277	$ 4,392	$ 1,451	$ -
27	**Total**									
28	Demand		$ 943,053,955	$ 573,600,633	$ 114,724,125	$ 78,913,941	$ 6,771,263	$ 154,797,191	$ 14,246,804	$ -
29	Commodity		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	Customer		$ 1,465,203,976	$ 1,322,574,683	$ 114,514,437	$ 22,611,458	$ 299,969	$ 3,536,657	$ 1,666,771	$ -
31	**TOTAL RATE BASE**		$ 2,408,257,931	$ 1,896,175,316	$ 229,238,561	$ 101,525,399	$ 7,071,232	$ 158,333,848	$ 15,913,575	$ -

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Line	Description		TOTAL	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
32	**Functional Revenue Requirement**									
33	**Production**									
34	Demand	Product_Dem	$ 1,350,000	$ 1,001,280	$ 200,011	$ 136,919	$ 11,790	$ -	$ -	$ -
35	Commodity	Product_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Customer	Product_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	Subtotal		$ 1,350,000	$ 1,001,280	$ 200,011	$ 136,919	$ 11,790	$ -	$ -	$ -
38	**Storage**									
39	Demand	Storage_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	Commodity	Storage_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41	Customer	Storage_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42	Subtotal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	**Transmission**									
44	Demand	Trans_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	Commodity	Trans_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
46	Customer	Trans_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	Subtotal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48	**Distribution**									
49	Demand	Dist_Dem	$ 103,520,831	$ 62,883,219	$ 12,561,276	$ 8,598,886	$ 740,417	$ 17,189,154	$ 1,547,879	$ -
50	Commodity	Dist_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
51	Customer	Dist_Cust	$ 385,597,438	$ 338,987,674	$ 37,719,474	$ 7,675,633	$ 62,219	$ 746,995	$ 405,443	$ -
52	Subtotal		$ 489,118,269	$ 401,870,893	$ 50,280,750	$ 16,274,519	$ 802,636	$ 17,936,149	$ 1,953,322	$ -
53	**Customer**									
54	Demand	Cust_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
55	Commodity	Cust_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
56	Customer	Cust_Cust	$ 53,990,648	$ 49,686,952	$ 3,498,455	$ 589,829	$ 148,905	$ 49,161	$ 17,347	$ -
57	Subtotal		$ 53,990,648	$ 49,686,952	$ 3,498,455	$ 589,829	$ 148,905	$ 49,161	$ 17,347	$ -
58	**Total**									
59	Demand		$ 104,870,831	$ 63,884,499	$ 12,761,288	$ 8,735,805	$ 752,207	$ 17,189,154	$ 1,547,879	$ -
60	Commodity		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61	Customer		$ 439,588,086	$ 388,674,626	$ 41,217,929	$ 8,265,463	$ 211,123	$ 796,156	$ 422,789	$ -
	TOTAL REVENUE REQUIREMENT AT EQUAL		$ 544,458,917	$ 452,559,125	$ 53,979,216	$ 17,001,267	$ 963,330	$ 17,985,310	$ 1,970,668	$ -
62	**RATES OF RETURN**									
63	Demand		19.26%	14.12%	23.64%	51.38%	78.08%	95.57%	78.55%	0.00%
64	Energy		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
65	Customer		80.74%	85.88%	76.36%	48.62%	21.92%	4.43%	21.45%	0.00%

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Line	Description		TOTAL	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
66	**Unit Costs**									
67	**Production**									
68	Demand	Product_Dem	$ 0.01	$ 0.02	$ 0.02	$ 0.02	$ 0.02	$ -	$ -	$ -
69	Commodity	Product_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70	Customer	Product_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
71	**Storage**									
72	Demand	Storage_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
73	Commodity	Storage_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
74	Customer	Storage_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
75	**Transmission**									
76	Demand	Trans_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
77	Commodity	Trans_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
78	Customer	Trans_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
79	**Distribution**									
80	Demand	Dist_Dem	$ 1.15	$ 1.15	$ 1.15	$ 1.15	$ 1.15	$ 1.15	$ 1.15	$ -
81	Commodity	Dist_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
82	Customer	Dist_Cust	$ 58.32	$ 54.72	$ 101.25	$ 207.04	$ 172.77	$ 178.07	$ 141.87	$ -
83	**Customer**									
84	Demand	Cust_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
85	Commodity	Cust_Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
86	Customer	Cust_Cust	$ 8.17	$ 8.02	$ 9.39	$ 15.91	$ 413.47	$ 11.72	$ 6.07	$ -
87	**Total**									
88	Commodity		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
89	Customer (per cust month)		$ 66.48	$ 62.74	$ 110.65	$ 222.95	$ 586.24	$ 189.79	$ 147.94	$ -
90	Demand & Customer (per cust month)		$ 82.35	$ 73.05	$ 144.90	$ 458.58	$ 2,674.95	$ 4,287.28	$ 689.55	$ -
91	**BILLING DETERMINANTS**									
92	Demand (Peak Day Demand * 12)	DESDMD	90,084,204	54,721,205	10,930,868	7,482,782	644,314	14,958,064	1,346,970	0
93	Energy	USAGE	722,037,867	308,999,158	63,802,004	61,877,172	4,629,761	268,423,381	14,306,391	0
94	Customers (Number of Bills)	CUSTOMERS	6,611,856	6,194,849	372,520	37,074	360	4,195	2,858	0

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
1	**RATE BASE**									
2	**Plant in Service**									
3	**Intangible Plant**									
4	Organization	301	15,600	12,385	1,514	628	41	939	94	-
5	Franchises & Consents	302	13,823	10,974	1,341	556	37	832	83	-
6	Misc. Intangible Plant - Plant Related	303	-	-	-	-	-	-	-	-
7	Misc. Intangible Plant - Customer Related	303	-	-	-	-	-	-	-	-
8	Misc. Intangible Plant - Labor Related	303	-	-	-	-	-	-	-	-
9	Subtotal - Intangible Plant		29,423	23,359	2,855	1,184	78	1,770	178	-
10	**Manufactured Gas Production Plant**									
11	Land and Land Rights	304	-	-	-	-	-	-	-	-
12	Structures and Improvements	305	-	-	-	-	-	-	-	-
13	Other Powered Equipment	307	-	-	-	-	-	-	-	-
14	Propane Equipment	311	-	-	-	-	-	-	-	-
15	Other Equipment	320	-	-	-	-	-	-	-	-
16	ARO for Manufactured Gas Production Plant	321	-	-	-	-	-	-	-	-
17	Subtotal - Manufactured Gas Production Plant		-	-	-	-	-	-	-	-
18	**Natural Gas Underground Storage Plant**									
19	Land	350.1	-	-	-	-	-	-	-	-
20	Rights-of-way	350.2	-	-	-	-	-	-	-	-
21	Compressor station structure	351.2	-	-	-	-	-	-	-	-
22	Other structures	351.4	-	-	-	-	-	-	-	-
23	Wells	352	-	-	-	-	-	-	-	-
24	Storage leaseholds and rights	352.1	-	-	-	-	-	-	-	-
25	Reservoirs	352.2	-	-	-	-	-	-	-	-
26	Nonrecoverable natural gas	352.3	-	-	-	-	-	-	-	-
27	Wells - oil and vents gas	352.4	-	-	-	-	-	-	-	-
28	Lines	353	-	-	-	-	-	-	-	-
29	Compressor Station Equipment	354	-	-	-	-	-	-	-	-
30	Measuring and Regulating Equipment	355	-	-	-	-	-	-	-	-
31	Purification Equipment	356	-	-	-	-	-	-	-	-
32	Other Equipment	357	-	-	-	-	-	-	-	-
33	ARO for Natural Gas Underground Storage Plant	358	-	-	-	-	-	-	-	-
34	Subtotal - Natural Gas Underground Storage Plant		-	-	-	-	-	-	-	-
35	**Natural Gas Other Storage Plant**									
36	Land & Land Rights	360	-	-	-	-	-	-	-	-
37	Structures & improvement	361	-	-	-	-	-	-	-	-
38	Gas Holders	362	-	-	-	-	-	-	-	-
39	Purification Equipment	363	-	-	-	-	-	-	-	-
40	Liquefaction Equipment	363.1	-	-	-	-	-	-	-	-
41	Vaporizing Equipment	363.2	-	-	-	-	-	-	-	-
42	Compressor Equipment	363.3	-	-	-	-	-	-	-	-
43	Measuring and Regulating Equipment	363.4	-	-	-	-	-	-	-	-
44	Other Equipment	363.5	-	-	-	-	-	-	-	-
45	ARO for Natural Gas Other Storage Plant	363.6	-	-	-	-	-	-	-	-
46	Subtotal - Natural Gas Other Storage Plant		-	-	-	-	-	-	-	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
47	**Base Load LNG Terminaling & Processing Plant**									
48	Land and Land Rights	364.1	-	-	-	-	-	-	-	-
49	Structures and Improvements	364.2	-	-	-	-	-	-	-	-
50	LNG Processing Terminal Equipment	364.3	-	-	-	-	-	-	-	-
51	LNG Transportation Equipment	364.4	-	-	-	-	-	-	-	-
52	Measuring and Regulating Equipment	364.5	-	-	-	-	-	-	-	-
53	Compressor Station Equipment	364.6	-	-	-	-	-	-	-	-
54	Communications Equipment	364.7	-	-	-	-	-	-	-	-
55	Other Equipment	364.8	-	-	-	-	-	-	-	-
56	ARO for LNG Processing Plant	364.9	-	-	-	-	-	-	-	-
57	Subtotal - Base Load LNG Terminaling & Processing Plant		-	-	-	-	-	-	-	-
58	**Transmission plant**									
59	Land and Land Rights	365.1	-	-	-	-	-	-	-	-
60	Rights-of-Way	365.2	-	-	-	-	-	-	-	-
61	Structures and improvements	366	-	-	-	-	-	-	-	-
62	Mains	367	-	-	-	-	-	-	-	-
63	Compressor station equipment	368	-	-	-	-	-	-	-	-
64	Measuring and regulating station equipment	369	-	-	-	-	-	-	-	-
65	Communication equipment	370	-	-	-	-	-	-	-	-
66	Other equipment	371	-	-	-	-	-	-	-	-
67	ARO for Transmission Plant	372	-	-	-	-	-	-	-	-
68	Subtotal - Transmission plant		-	-	-	-	-	-	-	-
69	**Distribution Plant**									
70	Land and land rights	374	5,773,698	3,507,205	700,584	479,588	41,296	958,696	86,330	-
71	Structures and improvements	375	22,739,432	13,812,956	2,759,216	1,888,835	162,640	3,775,777	340,008	-
72	Mains - Demand	376.1	1,060,138,753	643,976,059	128,637,837	88,059,689	7,582,484	176,031,124	15,851,559	-
73	Mains - Customer	376.2	1,053,346,131	986,911,983	59,346,851	5,906,311	57,373	668,320	455,295	-
74	Measuring and regulating station equipment—general	378	54,373,630	33,028,993	6,597,727	4,516,508	388,899	9,028,489	813,013	-
75	Measuring and regulating station equipment—city gate check stations	379	6,947,704	4,220,348	843,038	577,106	49,692	1,153,634	103,884	-
76	Services - Steel	380.1	8,920,189	8,115,584	651,097	125,795	1,332	16,002	10,378	-
77	Services - Plastic	380.2	707,451,146	643,638,761	51,637,867	9,976,704	105,656	1,269,070	823,088	-
78	Meters	381	45,596,875	26,286,399	16,138,857	3,089,679	3,998	53,639	24,303	-
79	Smart meters	381.1	100,773,082	97,384,220	3,371,640	17,223	-	-	-	-
80	Meter installations	382	94,975,062	50,816,734	34,594,407	9,305,405	15,403	69,751	173,362	-
81	Smart meter installations	382.1	55,185,787	53,329,964	1,846,392	9,432	-	-	-	-
82	House regulators	383	24,033,428	17,705,994	5,199,798	1,098,231	1,737	8,332	19,336	-
83	House regulatory installations	384	-	-	-	-	-	-	-	-
84	Industrial measuring and regulating station equipment	385	13,495,073	369,768	3,400,925	5,855,196	210,234	2,729,819	929,131	-
85	Other property on customers' premises	386	-	-	-	-	-	-	-	-
86	Other equipment	387	-	-	-	-	-	-	-	-
87	Subtotal - Distribution Plant		3,253,749,991	2,583,104,969	315,726,236	130,905,701	8,620,745	195,762,652	19,629,688	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
88	**General Plant**									
89	Land and Land Rights	389	1,058,065	839,983	102,669	42,568	2,803	63,659	6,383	-
90	Structures and Improvements	390	774,476	614,846	75,151	31,159	2,052	46,597	4,672	-
91	Office Furniture and Equipment	391	119,224,981	94,650,985	11,568,945	4,796,690	315,884	7,173,200	719,278	-
92	Transportation Equipment	392	49,652,123	39,418,101	4,817,972	1,997,617	131,552	2,987,332	299,548	-
93	Stores Equipment	393	397,021	315,190	38,525	15,973	1,052	23,887	2,395	-
94	Tools, Shop, and Garage Equipment	394	19,006,793	15,089,217	1,844,316	764,686	50,358	1,143,548	114,667	-
95	Laboratory Equipment	395	-	-	-	-	-	-	-	-
96	Power Operated Equipment	396	20,856,711	16,557,841	2,023,822	839,113	55,259	1,254,849	125,827	-
97	Communication Equipment	397	23,625,600	18,756,021	2,292,500	950,511	62,596	1,421,440	142,532	-
98	Misc. Equipment	398	1,759,707	1,397,006	170,752	70,797	4,662	105,873	10,616	-
99	Other Intangible Property	399	-	-	-	-	-	-	-	-
100	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
101	Subtotal - General Plant		236,355,478	187,639,189	22,934,653	9,509,114	626,219	14,220,384	1,425,919	-
102	**Other Assets**									
103	Less: Capitalized Depreciation to Clearing Accts		-	-	-	-	-	-	-	-
104	CWIP/True-up		-	-	-	-	-	-	-	-
105	Gas Plant Held for Future Use - Distribution Plant	102	-	-	-	-	-	-	-	-
106	Completed construction not classified - Intangible	105	-	-	-	-	-	-	-	-
107	Completed construction not classified - Distribution	106	-	-	-	-	-	-	-	-
108	Completed construction not classified - General	107	-	-	-	-	-	-	-	-
109	Subtotal - Other Assets		-	-	-	-	-	-	-	-
110	**Total Plant in Service**		3,490,134,892	2,770,767,517	338,663,744	140,415,999	9,247,042	209,984,807	21,055,785	-
111	**Accumulated Depreciation & Amortization**									
112	**Intangible Plant**									
113	Organization	301	-	-	-	-	-	-	-	-
114	Franchises & Consents	302	-	-	-	-	-	-	-	-
115	Misc. Intangible Plant - Plant Related	303	-	-	-	-	-	-	-	-
116	Misc. Intangible Plant - Customer Related	303	-	-	-	-	-	-	-	-
117	Misc. Intangible Plant - Labor Related	303	-	-	-	-	-	-	-	-
118	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-
119	**Manufactured Gas Production Plant**									
120	Land and Land Rights	304	-	-	-	-	-	-	-	-
121	Structures and Improvements	305	-	-	-	-	-	-	-	-
122	Other Powered Equipment	307	-	-	-	-	-	-	-	-
123	Propane Equipment	311	-	-	-	-	-	-	-	-
124	Other Equipment	320	-	-	-	-	-	-	-	-
125	ARO for Manufactured Gas Production Plant	321	-	-	-	-	-	-	-	-
126	Subtotal - Manufactured Gas Production Plant		-	-	-	-	-	-	-	-
127	**Natural Gas Underground Storage Plant**									
128	Land	350.1	-	-	-	-	-	-	-	-
129	Rights-of-way	350.2	-	-	-	-	-	-	-	-
130	Compressor station structure	351.2	-	-	-	-	-	-	-	-
131	Other structures	351.4	-	-	-	-	-	-	-	-
132	Wells	352	-	-	-	-	-	-	-	-
133	Storage leaseholds and rights	352.1	-	-	-	-	-	-	-	-
134	Reservoirs	352.2	-	-	-	-	-	-	-	-
135	Nonrecoverable natural gas	352.3	-	-	-	-	-	-	-	-
136	Wells - oil and vents gas	352.4	-	-	-	-	-	-	-	-
137	Lines	353	-	-	-	-	-	-	-	-
138	Compressor Station Equipment	354	-	-	-	-	-	-	-	-
139	Measuring and Regulating Equipment	355	-	-	-	-	-	-	-	-
140	Purification Equipment	356	-	-	-	-	-	-	-	-
141	Other Equipment	357	-	-	-	-	-	-	-	-
142	ARO for Natural Gas Underground Storage Plant	358	-	-	-	-	-	-	-	-
143	Subtotal - Natural Gas Underground Storage Plant		-	-	-	-	-	-	-	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
144	**Natural Gas Other Storage Plant**									
145	Land & Land Rights	360	-	-	-	-	-	-	-	-
146	Structures & improvement	361	-	-	-	-	-	-	-	-
147	Gas Holders	362	-	-	-	-	-	-	-	-
148	Purification Equipment	363	-	-	-	-	-	-	-	-
149	Liquefaction Equipment	363.1	-	-	-	-	-	-	-	-
150	Vaporizing Equipment	363.2	-	-	-	-	-	-	-	-
151	Compressor Equipment	363.3	-	-	-	-	-	-	-	-
152	Measuring and Regulating Equipment	363.4	-	-	-	-	-	-	-	-
153	Other Equipment	363.5	-	-	-	-	-	-	-	-
154	ARO for Natural Gas Other Storage Plant	363.6	-	-	-	-	-	-	-	-
155	Subtotal - Natural Gas Other Storage Plant		-	-	-	-	-	-	-	-
156	**Base Load LNG Terminaling & Processing Plant**									
157	Land and Land Rights	364.1	-	-	-	-	-	-	-	-
158	Structures and Improvements	364.2	-	-	-	-	-	-	-	-
159	LNG Processing Terminal Equipment	364.3	-	-	-	-	-	-	-	-
160	LNG Transportation Equipment	364.4	-	-	-	-	-	-	-	-
161	Measuring and Regulating Equipment	364.5	-	-	-	-	-	-	-	-
162	Compressor Station Equipment	364.6	-	-	-	-	-	-	-	-
163	Communications Equipment	364.7	-	-	-	-	-	-	-	-
164	Other Equipment	364.8	-	-	-	-	-	-	-	-
165	ARO for LNG Processing Plant	364.9	-	-	-	-	-	-	-	-
166	Subtotal - Base Load LNG Terminaling & Processing Plant		-	-	-	-	-	-	-	-
167	**Transmission plant**									
168	Land and Land Rights	365.1	-	-	-	-	-	-	-	-
169	Rights-of-Way	365.2	-	-	-	-	-	-	-	-
170	Structures and improvements	366	-	-	-	-	-	-	-	-
171	Mains	367	-	-	-	-	-	-	-	-
172	Compressor station equipment	368	-	-	-	-	-	-	-	-
173	Measuring and regulating station equipment	369	-	-	-	-	-	-	-	-
174	Communication equipment	370	-	-	-	-	-	-	-	-
175	Other equipment	371	-	-	-	-	-	-	-	-
176	ARO for Transmission Plant	372	-	-	-	-	-	-	-	-
177	Subtotal - Transmission plant		-	-	-	-	-	-	-	-
178	**Distribution Plant**									
179	Land and land rights	374	(1,635,234)	(993,315)	(198,420)	(135,830)	(11,696)	(271,523)	(24,451)	-
180	Structures and improvements	375	(4,994,538)	(3,033,908)	(606,040)	(414,868)	(35,723)	(829,320)	(74,680)	-
181	Mains - Demand	376.1	(178,481,882)	(108,417,939)	(21,657,093)	(14,825,474)	(1,276,565)	(29,636,089)	(2,668,722)	-
182	Mains - Customer	376.2	(177,338,296)	(166,153,636)	(9,991,463)	(994,369)	(9,659)	(112,516)	(76,652)	-
183	Measuring and regulating station equipment—general	378	(10,288,125)	(6,249,471)	(1,248,367)	(854,576)	(73,584)	(1,708,296)	(153,832)	-
184	Measuring and regulating station equipment—city gate check stations	379	(3,194,043)	(1,940,206)	(387,567)	(265,311)	(22,845)	(530,356)	(47,758)	-
185	Services - Steel	380.1	(4,321,726)	(3,931,905)	(315,449)	(60,946)	(645)	(7,753)	(5,028)	-
186	Services - Plastic	380.2	(326,664,328)	(297,199,071)	(23,843,695)	(4,606,726)	(48,786)	(585,991)	(380,060)	-
187	Meters	381	4,191,874	2,416,597	1,483,700	284,045	368	4,931	2,234	-
188	Smart meters	381.1	(22,385,904)	(21,633,096)	(748,982)	(3,826)	-	-	-	-
189	Meter installations	382	(49,499,155)	(26,484,693)	(18,029,932)	(4,849,796)	(8,028)	(36,353)	(90,353)	-
190	Smart meter installations	382.1	(12,214,283)	(11,803,533)	(408,662)	(2,088)	-	-	-	-
191	House regulators	383	(10,175,863)	(7,496,799)	(2,201,618)	(464,996)	(735)	(3,528)	(8,187)	-
192	House regulatory installations	384	-	-	-	-	-	-	-	-
193	Industrial measuring and regulating station equipment	385	(1,968,388)	(53,934)	(496,058)	(854,038)	(30,665)	(398,171)	(135,523)	-
194	Other property on customers' premises	386	-	-	-	-	-	-	-	-
195	Other equipment	387	-	-	-	-	-	-	-	-
196	Subtotal - Distribution Plant		(798,969,892)	(652,974,908)	(78,649,647)	(28,048,797)	(1,518,564)	(34,114,963)	(3,663,012)	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
197	**General Plant**									
198	Land and Land Rights	389	-	-	-	-	-	-	-	-
199	Structures and Improvements	390	(346,927)	(275,420)	(33,664)	(13,958)	(919)	(20,873)	(2,093)	-
200	Office Furniture and Equipment	391	(78,896,258)	(62,634,596)	(7,655,665)	(3,174,174)	(209,034)	(4,746,812)	(475,977)	-
201	Transportation Equipment	392	(24,127,071)	(19,154,132)	(2,341,160)	(970,687)	(63,924)	(1,451,611)	(145,557)	-
202	Stores Equipment	393	(152,179)	(120,812)	(14,767)	(6,122)	(403)	(9,156)	(918)	-
203	Tools, Shop, and Garage Equipment	394	(6,306,738)	(5,006,828)	(611,972)	(253,734)	(16,710)	(379,446)	(38,048)	-
204	Laboratory Equipment	395	-	-	-	-	-	-	-	-
205	Power Operated Equipment	396	(9,216,436)	(7,316,795)	(894,313)	(370,798)	(24,419)	(554,509)	(55,602)	-
206	Communication Equipment	397	(89,666)	(71,184)	(8,701)	(3,607)	(238)	(5,395)	(541)	-
207	Misc. Equipment	398	(939,397)	(745,774)	(91,154)	(37,794)	(2,489)	(56,519)	(5,667)	-
208	Other Intangible Property	399	-	-	-	-	-	-	-	-
209	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
210	Subtotal - General Plant		(120,074,671)	(95,325,541)	(11,651,394)	(4,830,875)	(318,135)	(7,224,322)	(724,404)	-
211	**Other Assets**									
212	Less: Capitalized Depreciation to Clearing Accts		-	-	-	-	-	-	-	-
213	CWIP/True-up	0	-	-	-	-	-	-	-	-
214	Gas Plant Held for Future Use - Distribution Plant	102	-	-	-	-	-	-	-	-
215	Completed construction not classified - Intangible	105	-	-	-	-	-	-	-	-
216	Completed construction not classified - Distribution	106	-	-	-	-	-	-	-	-
217	Completed construction not classified - General	107	-	-	-	-	-	-	-	-
218	Subtotal - Other Assets		-	-	-	-	-	-	-	-
219	**Accumulated Provision for Amortization**									
220	Intangible Plant	111	-	-	-	-	-	-	-	-
221	Production Plant	111	-	-	-	-	-	-	-	-
222	Natural gas storage and processing plant	111	-	-	-	-	-	-	-	-
223	LNG Terminaling & Processing Plant	111	-	-	-	-	-	-	-	-
224	Transmission plant	111	-	-	-	-	-	-	-	-
225	Distribution plant	111	-	-	-	-	-	-	-	-
226	General plant	111	-	-	-	-	-	-	-	-
227	Subtotal - Accumulated Provision for Amortization		-	-	-	-	-	-	-	-
228	**Total Accumulated Depreciation & Amortization**		(919,044,562)	(748,300,450)	(90,301,041)	(32,879,672)	(1,836,699)	(41,339,285)	(4,387,415)	-
229	**Other Rate Base Items**									
230	Cash Working Capital before Offsets		11,124,411	9,075,816	993,943	396,477	40,186	564,067	53,922	-
231	Natural Gas Inventory		24,508,816	15,612,572	3,262,874	2,612,572	201,242	2,304,666	514,889	-
232	Materials and Supplies		14,909,710	11,836,603	1,446,757	599,851	39,503	897,046	89,949	-
233	Insulation Financing / Energy Wise		1,398,543	1,398,543	-	-	-	-	-	-
234	Energy Affordability		2,396,108	2,396,108	-	-	-	-	-	-
235	Prepaid Pension		-	-	-	-	-	-	-	-
236	Prepayments	165	11,504,934	9,133,600	1,116,376	462,869	30,482	692,197	69,409	-
237	Energy Efficiency Program		25,396,476	25,396,476	-	-	-	-	-	-
238	Property Tax Tracker		14,962,427	11,878,454	1,451,873	601,972	39,643	900,218	90,267	-
239	Overhead Deferral		3,854,864	3,060,321	374,055	155,090	10,213	231,929	23,256	-
240	PAYS		1,834,826	1,834,826	-	-	-	-	-	-
241	Propane Inventory		-	-	-	-	-	-	-	-
242	Limited Income Cust Charge		643,438	643,438	-	-	-	-	-	-
243	Tax Offset (Federal, State & City)		3,887,485	3,086,218	377,220	156,402	10,300	233,891	23,453	-
244	Interest Expense Offset		(5,095,956)	(4,045,606)	(494,484)	(205,022)	(13,502)	(306,599)	(30,744)	-
245	OPEB Liability		(200,259)	(158,983)	(19,432)	(8,057)	(531)	(12,049)	(1,208)	-
246	Deferred Income Taxes - Other (Net of AMT)		(250,306,912)	(198,715,031)	(24,288,424)	(10,070,412)	(663,183)	(15,059,776)	(1,510,087)	-
247	Excess ADIT - TCJA	230	(2,573,521)	(2,043,081)	(249,721)	(103,539)	(6,818)	(154,837)	(15,526)	-
248	Customer Deposits	235	(4,189,642)	(2,285,246)	(1,732,022)	(172,374)	-	-	-	-
249	Excess ADIT - MO	253	(1,327,261)	(1,053,693)	(128,790)	(53,399)	(3,517)	(79,855)	(8,007)	-
250	Pension Liability		(1,862,584)	(1,448,137)	(195,347)	(79,160)	(5,342)	(122,932)	(11,666)	-
251	Customer Advances		(1,465,545)	(1,163,475)	(142,209)	(58,962)	(3,883)	(88,175)	(8,842)	-
252	Rate Base Reduction - GA-2026-0121		(4,000,000)	(3,175,542)	(388,138)	(160,929)	(10,598)	(240,661)	(24,132)	-
253	Regulatory Expiration Tracker		(1,101,663)	(874,594)	(106,899)	(44,322)	(2,919)	(66,282)	(6,646)	-
254	KC Water ITC Balance		(7,131,094)	(6,681,339)	(401,775)	(39,985)	(388)	(4,524)	(3,082)	-
255	Total Other Rate Base Items		(162,832,399)	(126,291,751)	(19,124,141)	(6,010,927)	(339,111)	(10,311,674)	(754,795)	-
256	**TOTAL RATE BASE**		2,408,257,931	1,896,175,316	229,238,561	101,525,399	7,071,232	158,333,848	15,913,575	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
257	**OPERATION AND MAINTENANCE EXPENSE**									
258	**Production, Storage, LNG, Transmission, and Distribution Expense**									
259	**Manufactured Gas Production Expense**									
260	Manufactured gas production operation	710	-	-	-	-	-	-	-	-
261	Steam expenses	711	-	-	-	-	-	-	-	-
262	Other power expenses	712	-	-	-	-	-	-	-	-
263	Liquefied petroleum gas expenses	717	-	-	-	-	-	-	-	-
264	Fuel for liquefied petroleum gas process	723	-	-	-	-	-	-	-	-
265	Liquefied petroleum gas	728	-	-	-	-	-	-	-	-
266	Duplicate charges—credit	734	-	-	-	-	-	-	-	-
267	Miscellaneous production expenses	735	-	-	-	-	-	-	-	-
268	Rents	736	-	-	-	-	-	-	-	-
269	Maintenance supervision and engineering	740	-	-	-	-	-	-	-	-
270	Maintenance of structures and improvements	741	-	-	-	-	-	-	-	-
271	Maintenance of production equipment	742	1,350,000	1,001,280	200,011	136,919	11,790	-	-	-
272	Subtotal - Manufactured Gas Production Expense		1,350,000	1,001,280	200,011	136,919	11,790	-	-	-
273	**Other Gas Supply Expenses**									
274	Natural gas well head purchases	800	-	-	-	-	-	-	-	-
275	Purchased gas expense	804	-	-	-	-	-	-	-	-
276	Liquefied natural gas purchases	804.1	-	-	-	-	-	-	-	-
277	Other gas purchases	805	-	-	-	-	-	-	-	-
278	Purchased gas cost adjustments	805.1	-	-	-	-	-	-	-	-
279	Exchange gas	806	-	-	-	-	-	-	-	-
280	Gas used for compressor station fuel - credit	810	-	-	-	-	-	-	-	-
281	Gas used for other utility operations - credit	812	-	-	-	-	-	-	-	-
282	Subtotal - Other Gas Supply Expenses		-	-	-	-	-	-	-	-
283	**Underground Storage Expenses - Operation**									
284	Operation supervision and engineering	814	-	-	-	-	-	-	-	-
285	Maps and records	815	-	-	-	-	-	-	-	-
286	Wells expenses	816	-	-	-	-	-	-	-	-
287	Line expenses	817	-	-	-	-	-	-	-	-
288	Compressor station expenses	818	-	-	-	-	-	-	-	-
289	Compressor station fuel & power	819	-	-	-	-	-	-	-	-
290	Measuring & regulating station expenses	820	-	-	-	-	-	-	-	-
291	Purification expenses	821	-	-	-	-	-	-	-	-
292	Gas losses	823	-	-	-	-	-	-	-	-
293	Other expenses	824	-	-	-	-	-	-	-	-
294	Storage well royalties	825	-	-	-	-	-	-	-	-
295	Rents	826	-	-	-	-	-	-	-	-
296	Subtotal - Underground Storage Expenses - Operation		-	-	-	-	-	-	-	-
297	**Underground Storage Expenses - Maintenance**									
298	Maintenance supervision and engineering	830	-	-	-	-	-	-	-	-
299	Maintenance of structures and improvements	831	-	-	-	-	-	-	-	-
300	Maintanence of reservoirs & wells	832	-	-	-	-	-	-	-	-
301	Maintenance of lines	833	-	-	-	-	-	-	-	-
302	Maintanence of compressor station equipment	834	-	-	-	-	-	-	-	-
303	Maintenance of measuring and regulating station equipment	835	-	-	-	-	-	-	-	-
304	Maintenance of purification equipment	836	-	-	-	-	-	-	-	-
305	Maintenance of other equipment	837	-	-	-	-	-	-	-	-
306	Subtotal - Underground Storage Expenses - Maintenance		-	-	-	-	-	-	-	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
307	**Other Storage Expenses - Operation**									
308	Operation supervision and engineering	840	-	-	-	-	-	-	-	-
309	Operation labor and expenses	841	-	-	-	-	-	-	-	-
310	Rents	842	-	-	-	-	-	-	-	-
311	Fuel	842.1	-	-	-	-	-	-	-	-
312	Power	842.2	-	-	-	-	-	-	-	-
313	Gas losses	842.3	-	-	-	-	-	-	-	-
314	Subtotal - Other Storage Expenses - Operation		-	-	-	-	-	-	-	-
315	**Other Storage Expenses - Maintenance**									
316	Maintenance supervision and engineering	843.1	-	-	-	-	-	-	-	-
317	Maintenance of structures and improvements	843.2	-	-	-	-	-	-	-	-
318	Maintenance of gas holders	843.3	-	-	-	-	-	-	-	-
319	Maintenance of measuring and regulating equipment	843.8	-	-	-	-	-	-	-	-
320	Maintenance of other equipment	843.9	-	-	-	-	-	-	-	-
321	Subtotal - Other Storage Expenses - Maintenance		-	-	-	-	-	-	-	-
322	**Other Power Supply Expenses**									
323	Operation supervision and engineering	844.1	-	-	-	-	-	-	-	-
324	Other expenses		-	-	-	-	-	-	-	-
325	Subtotal - Other Power Supply Expenses		-	-	-	-	-	-	-	-
326	**Transmission Operation Expenses**									
327	Operation supervision and engineering	850	-	-	-	-	-	-	-	-
328	System control and load dispatching	851	-	-	-	-	-	-	-	-
329	Communication system expenses	852	-	-	-	-	-	-	-	-
330	Compressor station labor and expenses	853	-	-	-	-	-	-	-	-
331	Gas for compressor station fuel	854	-	-	-	-	-	-	-	-
332	Other fuel and power for compressor stations	855	-	-	-	-	-	-	-	-
333	Mains expenses	856	-	-	-	-	-	-	-	-
334	Measuring and regulating station expenses	857	-	-	-	-	-	-	-	-
335	Transmission and compression of gas by others	858	-	-	-	-	-	-	-	-
336	Other expenses	859	-	-	-	-	-	-	-	-
337	Rents	860	-	-	-	-	-	-	-	-
338	Subtotal - Transmission Operation Expenses		-	-	-	-	-	-	-	-
339	**Transmission Maintenance Expenses**									
340	Maintenance supervision and engineering	861	-	-	-	-	-	-	-	-
341	Maintenance of structures and improvements	862	-	-	-	-	-	-	-	-
342	Maintenance of mains	863	-	-	-	-	-	-	-	-
343	Maintenance of compressor station equipment	864	-	-	-	-	-	-	-	-
344	Maintenance of measuring and regulating station equipment	865	-	-	-	-	-	-	-	-
345	Maintenance of communication equipment	866	-	-	-	-	-	-	-	-
346	Maintenance of other equipment	867	-	-	-	-	-	-	-	-
347	Subtotal - Transmission Maintenance Expenses		-	-	-	-	-	-	-	-
348	**Distribution Operation Expenses**									
349	Operation supervision and engineering	870	1,538,024	1,223,550	148,911	61,296	4,014	91,096	9,158	-
350	Distribution load dispatching	871	802,593	638,490	77,707	31,986	2,095	47,537	4,779	-
351	Compressor station labor and expenses	872	-	-	-	-	-	-	-	-
352	Mains and services expenses	874	11,906,037	9,683,823	961,760	412,774	32,313	745,411	69,956	-
353	Measuring and regulating station expenses—general	875	200,369	121,713	24,313	16,644	1,433	33,270	2,996	-
354	Measuring and regulating station expenses—industrial	876	-	-	-	-	-	-	-	-
355	Measuring and regulating station expenses—city gate check stations	877	-	-	-	-	-	-	-	-
356	Meter and house regulator expenses	878	2,083,505	1,686,206	330,610	64,935	97	496	1,161	-
357	Customer installations expenses	879	3,455,256	3,237,334	194,673	19,374	188	2,192	1,493	-
358	Other expenses	880	5,634,426	4,482,376	545,523	224,552	14,704	333,723	33,548	-
359	Rents	881	27,192	21,632	2,633	1,084	71	1,611	162	-
360	Subtotal - Distribution Operation Expenses		25,647,403	21,095,125	2,286,130	832,645	54,915	1,255,336	123,253	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
361	**Distribution Maintenance Expenses**									
362	Maintenance supervision and engineering	885	1,527,121	1,214,876	147,855	60,861	3,985	90,450	9,093	-
363	Maintenance of structures and improvements	886	371,532	295,566	35,972	14,807	970	22,006	2,212	-
364	Maintenance of mains	887	15,331,561	9,313,081	1,860,340	1,273,505	109,657	2,545,735	229,243	-
365	Maintenance of compressor station equipment	888	-	-	-	-	-	-	-	-
366	Maintenance of measuring and regulating station equipment—general	889	3,236,538	1,966,019	392,723	268,841	23,149	537,412	48,394	-
367	Maintenance of measuring and regulating station equipment—industrial	890	-	-	-	-	-	-	-	-
368	Maintenance of measuring and regulating station equipment—city gate	891	123,373	74,942	14,970	10,248	882	20,486	1,845	-
369	Maintenance of services	892	478,633	435,460	34,936	6,750	71	859	557	-
370	Maintenance of meters and house regulators	893	831,438	672,893	131,932	25,913	39	198	463	-
371	Maintenance of other equipment	894	-	-	-	-	-	-	-	-
372	Subtotal - Distribution Maintenance Expenses		21,900,195	13,972,837	2,618,729	1,660,925	138,753	3,217,144	291,806	-
373	**Total Production, Storage, LNG, Transmission, and Distribution Expense**		48,897,598	36,069,243	5,104,870	2,630,488	205,457	4,472,480	415,059	-
374	**Customer Accounts, Service, and Sales Expense**									
375	**Customer Account**									
376	Supervision	901	-	-	-	-	-	-	-	-
377	Meter reading expenses	902	3,026,332	2,835,462	170,507	16,969	165	1,920	1,308	-
378	Customer records and collection expenses	903	17,264,080	16,175,241	972,680	96,803	940	10,954	7,462	-
379	Uncollectible accounts	904	11,939,466	10,791,825	732,850	245,271	146,673	22,847	-	-
380	Miscellaneous customer accounts expenses	905	45,459	42,592	2,561	255	2	29	20	-
381	Subtotal - Customer Account		32,275,336	29,845,119	1,878,598	359,298	147,781	35,749	8,790	-
382	**Customer Service & Information Expenses**									
383	Supervision	907	-	-	-	-	-	-	-	-
384	Customer assistance expenses	908	7,907,199	7,408,495	445,502	44,337	431	5,017	3,418	-
385	Informational and instructional advertising expenses	909	32,930	30,853	1,855	185	2	21	14	-
386	Miscellaneous customer service and informational expenses	910	-	-	-	-	-	-	-	-
387	Subtotal - Customer Service & Information Expenses		7,940,129	7,439,348	447,357	44,522	432	5,038	3,432	-
388	**Sales Expenses**									
389	Supervision	911	260,784	175,856	68,562	16,244	6	116	-	-
390	Demonstrating and selling expenses	912	855,199	576,690	224,839	53,270	20	379	-	-
391	Advertising expenses	913	-	-	-	-	-	-	-	-
392	Miscellaneous sales expenses	916	-	-	-	-	-	-	-	-
393	Subtotal - Sales Expenses		1,115,983	752,546	293,402	69,514	26	495	-	-
394	**Total Customer Accounts, Service, and Sales Expense**		41,331,448	38,037,013	2,619,357	473,334	148,240	41,282	12,222	-
395	**Administrative and General Expenses**									
396	Administrative and general salaries	920	19,821,375	15,410,888	2,078,854	842,410	56,850	1,308,222	124,152	-
397	Office supplies and expenses	921	11,082,557	8,616,558	1,162,332	471,009	31,786	731,455	69,416	-
398	Office Supplies & Expenses - Non Alloc	921	3,904,029	3,035,337	409,452	165,921	11,197	257,668	24,453	-
399	Administrative expenses transferred—Credit	922	(5,557,399)	(4,320,813)	(582,857)	(236,190)	(15,939)	(366,791)	(34,809)	-
400	Outside services employed	923	1,574,020	1,223,782	165,082	66,896	4,514	103,886	9,859	-
401	Property insurance	924	814,126	646,323	78,998	32,754	2,157	48,982	4,912	-
402	Injuries and damages	925	4,936,976	3,838,441	517,787	209,822	14,160	325,843	30,923	-
403	Employee pensions and benefits	926	11,512,021	8,950,461	1,207,374	489,262	33,018	759,800	72,106	-
404	Franchise requirements	927	-	-	-	-	-	-	-	-
405	Regulatory commission expenses	928	2,842,250	2,252,144	254,057	168,459	9,571	138,503	19,516	-
406	Duplicate charges—Credit	929	-	-	-	-	-	-	-	-
407	Miscellaneous general expenses	930	2,213,065	1,720,633	232,105	94,055	6,347	146,064	13,862	-
408	General advertising expenses	930.1	-	-	-	-	-	-	-	-
409	Rents	931	1,128,501	895,901	109,504	45,402	2,990	67,897	6,808	-
410	Maintenance of general plant	932	83,539	66,321	8,106	3,361	221	5,026	504	-
411	Total Administrative and General Expenses		54,355,061	42,335,975	5,640,794	2,353,162	156,873	3,526,555	341,701	-
412	**TOTAL OPERATION AND MAINTENANCE EXPENSE**		144,584,106	116,442,231	13,365,021	5,456,984	510,570	8,040,317	768,983	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
413	**Adjustments, Depreciation and Amortization Expense**									
414	**Depreciation Expense**									
415	**Intangible Plant**									
416	Organization	301	-	-	-	-	-	-	-	-
417	Franchises & Consents	302	-	-	-	-	-	-	-	-
418	Misc. Intangible Plant - Plant Related	303	-	-	-	-	-	-	-	-
419	Misc. Intangible Plant - Customer Related	303	-	-	-	-	-	-	-	-
420	Misc. Intangible Plant - Labor Related	303	-	-	-	-	-	-	-	-
421	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-
422	**Manufactured Gas Production Plant**									
423	Land and Land Rights	304	-	-	-	-	-	-	-	-
424	Structures and Improvements	305	-	-	-	-	-	-	-	-
425	Propane Equipment	311	-	-	-	-	-	-	-	-
426	Other Equipment	320	-	-	-	-	-	-	-	-
427	ARO for Manufactured Gas Production Plant	321	-	-	-	-	-	-	-	-
428	Subtotal - Manufactured Gas Production Plant		-	-	-	-	-	-	-	-
429	**Natural Gas Underground Storage Plant**									
430	Land	350.1	-	-	-	-	-	-	-	-
431	Rights-of-way	350.2	-	-	-	-	-	-	-	-
432	Compressor station structure	351.2	-	-	-	-	-	-	-	-
433	Other structures	351.4	-	-	-	-	-	-	-	-
434	Wells	352	-	-	-	-	-	-	-	-
435	Storage leaseholds and rights	352.1	-	-	-	-	-	-	-	-
436	Reservoirs	352.2	-	-	-	-	-	-	-	-
437	Nonrecoverable natural gas	352.3	-	-	-	-	-	-	-	-
438	Wells - oil and vents gas	352.4	-	-	-	-	-	-	-	-
439	Lines	353	-	-	-	-	-	-	-	-
440	Compressor Station Equipment	354	-	-	-	-	-	-	-	-
441	Measuring and Regulating Equipment	355	-	-	-	-	-	-	-	-
442	Purification Equipment	356	-	-	-	-	-	-	-	-
443	Other Equipment	357	-	-	-	-	-	-	-	-
444	ARO for Natural Gas Underground Storage Plant	358	-	-	-	-	-	-	-	-
445	Subtotal - Natural Gas Underground Storage Plant		-	-	-	-	-	-	-	-
446	**Natural Gas Other Storage Plant**									
447	Land & Land Rights	360	-	-	-	-	-	-	-	-
448	Structures & improvement	361	-	-	-	-	-	-	-	-
449	Gas Holders	362	-	-	-	-	-	-	-	-
450	Purification Equipment	363	-	-	-	-	-	-	-	-
451	Liquefaction Equipment	363.1	-	-	-	-	-	-	-	-
452	Vaporizing Equipment	363.2	-	-	-	-	-	-	-	-
453	Compressor Equipment	363.3	-	-	-	-	-	-	-	-
454	Measuring and Regulating Equipment	363.4	-	-	-	-	-	-	-	-
455	Other Equipment	363.5	-	-	-	-	-	-	-	-
456	ARO for Natural Gas Other Storage Plant	363.6	-	-	-	-	-	-	-	-
457	Subtotal - Natural Gas Other Storage Plant		-	-	-	-	-	-	-	-
458	**Base Load LNG Terminaling & Processing Plant**									
459	Land and Land Rights	364.1	-	-	-	-	-	-	-	-
460	Structures and Improvements	364.2	-	-	-	-	-	-	-	-
461	LNG Processing Terminal Equipment	364.3	-	-	-	-	-	-	-	-
462	LNG Transportation Equipment	364.4	-	-	-	-	-	-	-	-
463	Measuring and Regulating Equipment	364.5	-	-	-	-	-	-	-	-
464	Compressor Station Equipment	364.6	-	-	-	-	-	-	-	-
465	Communications Equipment	364.7	-	-	-	-	-	-	-	-
466	Other Equipment	364.8	-	-	-	-	-	-	-	-
467	ARO for LNG Processing Plant	364.9	-	-	-	-	-	-	-	-
468	Subtotal - Base Load LNG Terminaling & Processing Plant		-	-	-	-	-	-	-	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
469	**Transmission plant**									
470	Land and Land Rights	365.1	-	-	-	-	-	-	-	-
471	Rights-of-Way	365.2	-	-	-	-	-	-	-	-
472	Structures and improvements	366	-	-	-	-	-	-	-	-
473	Mains	367	-	-	-	-	-	-	-	-
474	Compressor station equipment	368	-	-	-	-	-	-	-	-
475	Measuring and regulating station equipment	369	-	-	-	-	-	-	-	-
476	Communication equipment	370	-	-	-	-	-	-	-	-
477	Other equipment	371	-	-	-	-	-	-	-	-
478	ARO for Transmission Plant	372	-	-	-	-	-	-	-	-
479	Subtotal - Transmission plant		-	-	-	-	-	-	-	-
480	**Distribution Plant**									
481	Land and land rights	374	62,087	37,715	7,534	5,157	444	10,309	928	-
482	Structures and improvements	375	468,872	284,814	56,893	38,946	3,354	77,854	7,011	-
483	Mains - Demand	376.1	25,957,867	15,767,978	3,149,742	2,156,172	185,660	4,310,183	388,131	-
484	Mains - Customer	376.2	25,791,547	24,164,884	1,453,128	144,618	1,405	16,364	11,148	-
485	Measuring and regulating station equipment—general	378	1,903,077	1,156,015	230,920	158,078	13,611	315,997	28,455	-
486	Measuring and regulating station equipment—city gate check stations	379	184,809	112,261	22,425	15,351	1,322	30,687	2,763	-
487	Services - Steel	380.1	409,437	372,505	29,885	5,774	61	734	476	-
488	Services - Plastic	380.2	28,298,046	25,745,550	2,065,515	399,068	4,226	50,763	32,924	-
489	Meters	381	1,614,129	930,539	571,316	109,375	142	1,899	860	-
490	Smart meters	381.1	5,038,654	4,869,211	168,582	861	-	-	-	-
491	Meter installations	382	-	-	-	-	-	-	-	-
492	Smart meter installations	382.1	4,373,865	4,226,778	146,340	748	-	-	-	-
493	House regulators	383	437,408	322,249	94,636	19,988	32	152	352	-
494	House regulatory installations	384	-	-	-	-	-	-	-	-
495	Industrial measuring and regulating station equipment	385	361,668	9,910	91,145	156,919	5,634	73,159	24,901	-
496	Other property on customers' premises	386	-	-	-	-	-	-	-	-
497	Other equipment	387	-	-	-	-	-	-	-	-
498	Subtotal - Distribution Plant		94,901,467	78,000,409	8,088,061	3,211,055	215,890	4,888,101	497,950	-
499	**General Plant**									
500	Land and Land Rights	389	-	-	-	-	-	-	-	-
501	Structures and Improvements	390	-	-	-	-	-	-	-	-
502	Office Furniture and Equipment	391	976,034	774,859	94,709	39,268	2,586	58,723	5,888	-
503	Transportation Equipment	392	3,748,925	2,976,218	363,775	150,828	9,933	225,555	22,617	-
504	Stores Equipment	393	8,933	7,092	867	359	24	537	54	-
505	Tools, Shop, and Garage Equipment	394	689,947	547,739	66,949	27,758	1,828	41,511	4,162	-
506	Laboratory Equipment	395	-	-	-	-	-	-	-	-
507	Power Operated Equipment	396	1,282,688	1,018,307	124,465	51,605	3,398	77,173	7,738	-
508	Communication Equipment	397	1,209,634	960,311	117,376	48,666	3,205	72,778	7,298	-
509	Misc. Equipment	398	81,826	64,961	7,940	3,292	217	4,923	494	-
510	Other Intangible Property	399	-	-	-	-	-	-	-	-
511	ARO for General Plant	399.1	-	-	-	-	-	-	-	-
512	Subtotal - General Plant		7,997,986	6,349,486	776,081	321,777	21,191	481,201	48,251	-
513	**Other Assets**									
514	Less: Capitalized Depreciation to Clearing Accts	0	(3,091,532)	(2,454,322)	(299,985)	(124,379)	(8,191)	(186,003)	(18,651)	-
515	CWIP/True-up	0	-	-	-	-	-	-	-	-
516	Gas Plant Held for Future Use - Distribution Plant	102	-	-	-	-	-	-	-	-
517	Completed construction not classified - Intangible	105	-	-	-	-	-	-	-	-
518	Completed construction not classified - Distribution	106	-	-	-	-	-	-	-	-
519	Completed construction not classified - General	107	-	-	-	-	-	-	-	-
520	Subtotal - Other Assets		(3,091,532)	(2,454,322)	(299,985)	(124,379)	(8,191)	(186,003)	(18,651)	-
521	**Total - Depreciation Expense**		99,807,922	81,895,572	8,564,157	3,408,453	228,890	5,183,299	527,550	-

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Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
522	**Amortization Expense**									
523	Amortization	404, 405	10,428,177	8,278,779	1,011,894	419,549	27,629	627,414	62,913	-
524	Amortization of underground storage land and land rights	404.2	-	-	-	-	-	-	-	-
525	Amortization of other limited-term gas plant	404.3	-	-	-	-	-	-	-	-
526	Amortization of other gas plant	405	-	-	-	-	-	-	-	-
527	Amortization of gas plant acquisition adjustments	406	-	-	-	-	-	-	-	-
528	Amortization of property losses, unrecovered plant and regulatory	407.1	-	-	-	-	-	-	-	-
529	Amortization of conversion expense	407.2	-	-	-	-	-	-	-	-
530	Amortization of conversion expense	407.2	-	-	-	-	-	-	-	-
531	Subtotal - Amortization Expense		10,428,177	8,278,779	1,011,894	419,549	27,629	627,414	62,913	-
532	**Adjustments**									
533	Interest on Customer Deposits	431	335,171	182,820	138,562	13,790	-	-	-	-
534	Regulatory Credits	407.4	-	-	-	-	-	-	-	-
535	Accretion Expense	411.1	-	-	-	-	-	-	-	-
536	Gains from disposition of utility plant	411.6	-	-	-	-	-	-	-	-
537	Losses from disposition of utility plant	411.7	-	-	-	-	-	-	-	-
538	Revenues from natural gas plant leased to others	412	-	-	-	-	-	-	-	-
539	Expenses of natural gas plant leased to others	413	-	-	-	-	-	-	-	-
540	Other utility operating income	414	-	-	-	-	-	-	-	-
541	Subtotal - Adjustments		335,171	182,820	138,562	13,790	-	-	-	-
542	**Total Adjustments, Depreciation and Amortization Expense**		110,571,270	90,357,171	9,714,612	3,841,792	256,519	5,810,713	590,463	-
543	**Taxes**									
544	**Taxes Other Than Income Taxes**									
545	Property Taxes (2***)	408	48,938,592	38,851,639	4,748,735	1,968,910	129,662	2,944,402	295,244	-
546	Payroll Taxes (1***)	408	3,994,583	3,105,742	418,949	169,770	11,457	263,645	25,020	-
547	Gross Receipts Tax (3300 + 4000)	408	-	-	-	-	-	-	-	-
548	Property Taxes - Amort	408	10,259,950	8,145,226	995,570	412,781	27,184	617,292	61,898	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
549	Subtotal - Taxes Other Than Income Taxes		63,193,125	50,102,606	6,163,255	2,551,461	168,302	3,825,339	382,162	-
550	**Income Taxes**									
551	Income Taxes	409,410	(8,067,040)	(6,980,544)	(882,529)	(183,776)	(997)	(11,022)	(8,172)	-
552	Excess ADIT Amortization		16,048,012	13,886,613	1,755,642	365,590	1,983	21,927	16,257	-
553	Provisions for deferred income taxes, utility operating income	410.1	-	-	-	-	-	-	-	-
554	Provision for deferred income taxes—credit, utility operating income	411.1	-	-	-	-	-	-	-	-
555	Investment Tax credit Adj.	411.4	-	-	-	-	-	-	-	-
556	Subtotal - Income Taxes		7,980,972	6,906,068	873,113	181,815	986	10,905	8,085	-
557	**Total Taxes**		71,174,097	57,008,675	7,036,368	2,733,276	169,288	3,836,244	390,247	-
558	**REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**									
559	**Test Year Expenses at Current Rates**		326,329,474	263,808,076	30,116,001	12,032,052	936,378	17,687,274	1,749,692	-
560	**Return on Rate Base**		187,458,797	162,211,226	20,507,867	4,270,506	23,163	256,130	189,905	-
561	**Gross Up Items**			-	-	-	-	-	-	-
562	Gross-up Federal Income Tax		30,670,646	26,539,822	3,355,348	698,709	3,790	41,906	31,071	-
563	Gross-up State Utility Tax		-	-	-	-	-	-	-	-
564	Gross-up Bad Debts		-	-	-	-	-	-	-	-
565	Gross-up Annual Filing Fee		-	-	-	-	-	-	-	-
566	**TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**		544,458,917	452,559,125	53,979,216	17,001,267	963,330	17,985,310	1,970,668	-

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Report 4 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
1	**RATE BASE**								
2	**Plant in Service**								
3	**Intangible Plant**								
4	Organization	301.0	15,600	PTDS					
5	Franchises & Consents	302.0	13,823	PTDS					
6	Misc. Intangible Plant - Plant Related	303.0	0						
7	Misc. Intangible Plant - Customer Related	303.0	0						
8	Misc. Intangible Plant - Labor Related	303.0	0						
9	Subtotal - Intangible Plant		29,423						
10	**Manufactured Gas Production Plant**								
11	Land and Land Rights	304.0	0						
12	Structures and Improvements	305.0	0						
13	Other Powered Equipment	307.0	0						
14	Propane Equipment	311.0	0						
15	Other Equipment	320.0	0						
16	ARO for Manufactured Gas Production Plant	321.0	0						
17	Subtotal - Manufactured Gas Production Plant		-						
18	**Natural Gas Underground Storage Plant**								
19	Land	350.1	0						
20	Rights-of-way	350.2	0						
21	Compressor station structure	351.2	0						
22	Other structures	351.4	0						
23	Wells	352.0	0						
24	Storage leaseholds and rights	352.1	0						
25	Reservoirs	352.2	0						
26	Nonrecoverable natural gas	352.3	0						
27	Wells - oil and vents gas	352.4	0						
28	Lines	353.0	0						
29	Compressor Station Equipment	354.0	0						
30	Measuring and Regulating Equipment	355.0	0						
31	Purification Equipment	356.0	0						
32	Other Equipment	357.0	0						
33	ARO for Natural Gas Underground Storage Plant	358.0	0						
34	Subtotal - Natural Gas Underground Storage Plant		-						
35	**Natural Gas Other Storage Plant**								
36	Land & Land Rights	360.0	0						
37	Structures & improvement	361.0	0						
38	Gas Holders	362.0	0						
39	Purification Equipment	363.0	0						
40	Liquefaction Equipment	363.1	0						
41	Vaporizing Equipment	363.2	0						
42	Compressor Equipment	363.3	0						
43	Measuring and Regulating Equipment	363.4	0						
44	Other Equipment	363.5	0						
45	ARO for Natural Gas Other Storage Plant	363.6	0						
46	Subtotal - Natural Gas Other Storage Plant		-						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
47	**Base Load LNG Terminaling & Processing Plant**								
48	Land and Land Rights	364.1	0						
49	Structures and Improvements	364.2	0						
50	LNG Processing Terminal Equipment	364.3	0						
51	LNG Transportation Equipment	364.4	0						
52	Measuring and Regulating Equipment	364.5	0						
53	Compressor Station Equipment	364.6	0						
54	Communications Equipment	364.7	0						
55	Other Equipment	364.8	0						
56	ARO for LNG Processing Plant	364.9	0						
57	Subtotal - Base Load LNG Terminaling & Processing Plant		-						
58	**Transmission plant**								
59	Land and Land Rights	365.1	0						
60	Rights-of-Way	365.2	0						
61	Structures and improvements	366.0	0						
62	Mains	367.0	0						
63	Compressor station equipment	368.0	0						
64	Measuring and regulating station equipment	369.0	0						
65	Communication equipment	370.0	0						
66	Other equipment	371.0	0						
67	ARO for Transmission Plant	372.0	0						
68	Subtotal - Transmission plant		-						
69	**Distribution Plant**								
70	Land and land rights	374.0	5,773,698		DISTRIBUTION	DEMAND	DESDMD		
71	Structures and improvements	375.0	22,739,432		DISTRIBUTION	DEMAND	DESDMD		
72	Mains - Demand	376.1	1,060,138,753		DISTRIBUTION	DEMAND	DESDMD		
73	Mains - Customer	376.2	1,053,346,131		DISTRIBUTION	CUSTOMER			CUSTOMERS
74	Measuring and regulating station equipment—general	378.0	54,373,630		DISTRIBUTION	DEMAND	DESDMD		
75	Measuring and regulating station equipment—city gate check stations	379.0	6,947,704		DISTRIBUTION	DEMAND	DESDMD		
76	Services - Steel	380.1	8,920,189		DISTRIBUTION	CUSTOMER			SERVICES
77	Services - Plastic	380.2	707,451,146		DISTRIBUTION	CUSTOMER			SERVICES
78	Meters	381.0	45,596,875		DISTRIBUTION	CUSTOMER			NON-SMART METERS
79	Smart meters	381.1	100,773,082		DISTRIBUTION	CUSTOMER			SMART METERS
80	Meter installations	382.0	94,975,062		DISTRIBUTION	CUSTOMER			NON-SMART METER INSTALLATION
81	Smart meter installations	382.1	55,185,787		DISTRIBUTION	CUSTOMER			SMART METER INSTALLATION
82	House regulators	383.0	24,033,428		DISTRIBUTION	CUSTOMER			REGULATORS
83	House regulatory installations	384.0	0						
84	Industrial measuring and regulating station equipment	385.0	13,495,073		DISTRIBUTION	CUSTOMER			IND_METERS
85	Other property on customers' premises	386.0	0						
86	Other equipment	387.0	0						
87	Subtotal - Distribution Plant		3,253,749,991						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
88	**General Plant**								
89	Land and Land Rights	389.0	1,058,065	PTDS					
90	Structures and Improvements	390.0	774,476	PTDS					
91	Office Furniture and Equipment	391.0	119,224,981	PTDS					
92	Transportation Equipment	392.0	49,652,123	PTDS					
93	Stores Equipment	393.0	397,021	PTDS					
94	Tools, Shop, and Garage Equipment	394.0	19,006,793	PTDS					
95	Laboratory Equipment	395.0	0						
96	Power Operated Equipment	396.0	20,856,711	PTDS					
97	Communication Equipment	397.0	23,625,600	PTDS					
98	Misc. Equipment	398.0	1,759,707	PTDS					
99	Other Intangible Property	399.0	0						
100	ARO for General Plant	399.1	0						
101	Subtotal - General Plant		236,355,478						
102	**Other Assets**								
103	Less: Capitalized Depreciation to Clearing Accts		0	PTDS					
104	CWIP/True-up		0	PTDS					
105	Gas Plant Held for Future Use - Distribution Plant	102.0	0						
106	Completed construction not classified - Intangible	105.0	0						
107	Completed construction not classified - Distribution	106.0	0						
108	Completed construction not classified - General	107.0	0						
109	Subtotal - Other Assets		-						
110	**Total Plant in Service**		3,490,134,892						
111	**Accumulated Depreciation & Amortization**								
112	**Intangible Plant**								
113	Organization	301.0	0	PTDS	-	-	-	-	-
114	Franchises & Consents	302.0	0	PTDS	-	-	-	-	-
115	Misc. Intangible Plant - Plant Related	303.0	0	-	-	-	-	-	-
116	Misc. Intangible Plant - Customer Related	303.0	0	-	-	-	-	-	-
117	Misc. Intangible Plant - Labor Related	303.0	0	-	-	-	-	-	-
118	Subtotal - Intangible Plant		-						
119	**Manufactured Gas Production Plant**								
120	Land and Land Rights	304.0	0	-	-	-	-	-	-
121	Structures and Improvements	305.0	0	-	-	-	-	-	-
122	Other Powered Equipment	307.0	0	-	-	-	-	-	-
123	Propane Equipment	311.0	0	-	-	-	-	-	-
124	Other Equipment	320.0	0	-	-	-	-	-	-
125	ARO for Manufactured Gas Production Plant	321.0	0	-	-	-	-	-	-
126	Subtotal - Manufactured Gas Production Plant		-						
127	**Natural Gas Underground Storage Plant**								
128	Land	350.1	0	-	-	-	-	-	-
129	Rights-of-way	350.2	0	-	-	-	-	-	-
130	Compressor station structure	351.2	0	-	-	-	-	-	-
131	Other structures	351.4	0	-	-	-	-	-	-
132	Wells	352.0	0	-	-	-	-	-	-
133	Storage leaseholds and rights	352.1	0	-	-	-	-	-	-
134	Reservoirs	352.2	0	-	-	-	-	-	-
135	Nonrecoverable natural gas	352.3	0	-	-	-	-	-	-
136	Wells - oil and vents gas	352.4	0	-	-	-	-	-	-
137	Lines	353.0	0	-	-	-	-	-	-
138	Compressor Station Equipment	354.0	0	-	-	-	-	-	-
139	Measuring and Regulating Equipment	355.0	0	-	-	-	-	-	-
140	Purification Equipment	356.0	0	-	-	-	-	-	-
141	Other Equipment	357.0	0	-	-	-	-	-	-
142	ARO for Natural Gas Underground Storage Plant	358.0	0	-	-	-	-	-	-
143	Subtotal - Natural Gas Underground Storage Plant		-						

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144	**Natural Gas Other Storage Plant**								
145	Land & Land Rights	360.0	0	-	-	-	-	-	-
146	Structures & improvement	361.0	0	-	-	-	-	-	-
147	Gas Holders	362.0	0	-	-	-	-	-	-
148	Purification Equipment	363.0	0	-	-	-	-	-	-
149	Liquefaction Equipment	363.1	0	-	-	-	-	-	-
150	Vaporizing Equipment	363.2	0	-	-	-	-	-	-
151	Compressor Equipment	363.3	0	-	-	-	-	-	-
152	Measuring and Regulating Equipment	363.4	0	-	-	-	-	-	-
153	Other Equipment	363.5	0	-	-	-	-	-	-
154	ARO for Natural Gas Other Storage Plant	363.6	0	-	-	-	-	-	-
155	Subtotal - Natural Gas Other Storage Plant		-						
156	**Base Load LNG Terminaling & Processing Plant**								
157	Land and Land Rights	364.1	0	-	-	-	-	-	-
158	Structures and Improvements	364.2	0	-	-	-	-	-	-
159	LNG Processing Terminal Equipment	364.3	0	-	-	-	-	-	-
160	LNG Transportation Equipment	364.4	0	-	-	-	-	-	-
161	Measuring and Regulating Equipment	364.5	0	-	-	-	-	-	-
162	Compressor Station Equipment	364.6	0	-	-	-	-	-	-
163	Communications Equipment	364.7	0	-	-	-	-	-	-
164	Other Equipment	364.8	0	-	-	-	-	-	-
165	ARO for LNG Processing Plant	364.9	0	-	-	-	-	-	-
166	Subtotal - Base Load LNG Terminaling & Processing Plant		-						
167	**Transmission plant**								
168	Land and Land Rights	365.1	0	-	-	-	-	-	-
169	Rights-of-Way	365.2	0	-	-	-	-	-	-
170	Structures and improvements	366.0	0	-	-	-	-	-	-
171	Mains	367.0	0	-	-	-	-	-	-
172	Compressor station equipment	368.0	0	-	-	-	-	-	-
173	Measuring and regulating station equipment	369.0	0	-	-	-	-	-	-
174	Communication equipment	370.0	0	-	-	-	-	-	-
175	Other equipment	371.0	0	-	-	-	-	-	-
176	ARO for Transmission Plant	372.0	0	-	-	-	-	-	-
177	Subtotal - Transmission plant		-						
178	**Distribution Plant**								
179	Land and land rights	374.0	(1,635,234)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
180	Structures and improvements	375.0	(4,994,538)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
181	Mains - Demand	376.1	(178,481,882)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
182	Mains - Customer	376.2	(177,338,296)	-	DISTRIBUTION	CUSTOMER	0	-	CUSTOMERS
183	Measuring and regulating station equipment—general	378.0	(10,288,125)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
184	Measuring and regulating station equipment—city gate check stations	379.0	(3,194,043)	-	DISTRIBUTION	DEMAND	DESDMD	-	-
185	Services - Steel	380.1	(4,321,726)	-	DISTRIBUTION	CUSTOMER	0	-	SERVICES
186	Services - Plastic	380.2	(326,664,328)	-	DISTRIBUTION	CUSTOMER	0	-	SERVICES
187	Meters	381.0	4,191,874	-	DISTRIBUTION	CUSTOMER	-	-	NON-SMART METERS
188	Smart meters	381.1	(22,385,904)	-	DISTRIBUTION	CUSTOMER	-	-	SMART METERS
189	Meter installations	382.0	(49,499,155)	-	DISTRIBUTION	CUSTOMER	-	-	NON-SMART METER INSTALLATION
190	Smart meter installations	382.1	(12,214,283)	-	DISTRIBUTION	CUSTOMER	-	-	SMART METER INSTALLATION
191	House regulators	383.0	(10,175,863)	-	DISTRIBUTION	CUSTOMER	-	-	REGULATORS
192	House regulatory installations	384.0	0	-	-	-	-	-	-
193	Industrial measuring and regulating station equipment	385.0	(1,968,388)	-	DISTRIBUTION	CUSTOMER	-	-	IND_METERS
194	Other property on customers' premises	386.0	0	-	-	-	-	-	-
195	Other equipment	387.0	0	-	-	-	-	-	-
196	Subtotal - Distribution Plant		(798,969,892)						

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197	**General Plant**								
198	Land and Land Rights	389.0	0	PTDS	-	-	-	-	-
199	Structures and Improvements	390.0	(346,927)	PTDS	-	-	-	-	-
200	Office Furniture and Equipment	391.0	(78,896,258)	PTDS	-	-	-	-	-
201	Transportation Equipment	392.0	(24,127,071)	PTDS	-	-	-	-	-
202	Stores Equipment	393.0	(152,179)	PTDS	-	-	-	-	-
203	Tools, Shop, and Garage Equipment	394.0	(6,306,738)	PTDS	-	-	-	-	-
204	Laboratory Equipment	395.0	0	-	-	-	-	-	-
205	Power Operated Equipment	396.0	(9,216,436)	PTDS	-	-	-	-	-
206	Communication Equipment	397.0	(89,666)	PTDS	-	-	-	-	-
207	Misc. Equipment	398.0	(939,397)	PTDS	-	-	-	-	-
208	Other Intangible Property	399.0	0	-	-	-	-	-	-
209	ARO for General Plant	399.1	0	-	-	-	-	-	-
210	Subtotal - General Plant		(120,074,671)						
211	**Other Assets**								
212	Less: Capitalized Depreciation to Clearing Accts		0	PTDS	-	-	-	-	-
213	CWIP/True-up	0.0	0	PTDS	-	-	-	-	-
214	Gas Plant Held for Future Use - Distribution Plant	102.0	0	-	-	-	-	-	-
215	Completed construction not classified - Intangible	105.0	0	-	-	-	-	-	-
216	Completed construction not classified - Distribution	106.0	0	-	-	-	-	-	-
217	Completed construction not classified - General	107.0	0	-	-	-	-	-	-
218	Subtotal - Other Assets		-						
219	**Accumulated Provision for Amortization**								
220	Intangible Plant	111.0	0						
221	Production Plant	111.0	0						
222	Natural gas storage and processing plant	111.0	0						
223	LNG Terminaling & Processing Plant	111.0	0						
224	Transmission plant	111.0	0						
225	Distribution plant	111.0	0						
226	General plant	111.0	0						
227	Subtotal - Accumulated Provision for Amortization		-						
228	**Total Accumulated Depreciation & Amortization**		(919,044,562)						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
229	**Other Rate Base Items**								
230	Cash Working Capital before Offsets		11,124,411	OM(F)					
231	Natural Gas Inventory		24,508,816		STORAGE	DEMAND	GasInventory		
232	Materials and Supplies		14,909,710	TOTPLT					
233	Insulation Financing / Energy Wise		1,398,543		DISTRIBUTION	CUSTOMER			RES_DIRECT
234	Energy Affordability		2,396,108		DISTRIBUTION	CUSTOMER			RES_DIRECT
235	Prepaid Pension		0	OM(F)					
236	Prepayments	165.0	11,504,934	TOTPLT					
237	Energy Efficiency Program		25,396,476		DISTRIBUTION	CUSTOMER			RES_DIRECT
238	Property Tax Tracker		14,962,427	TOTPLT					
239	Overhead Deferral		3,854,864	TOTPLT					
240	PAYS		1,834,826		DISTRIBUTION	CUSTOMER			RES_DIRECT
241	Propane Inventory		0						
242	Limited Income Cust Charge		643,438		DISTRIBUTION	CUSTOMER			RES_DIRECT
243	Tax Offset (Federal, State & City)		3,887,485	TOTPLT					
244	Interest Expense Offset		(5,095,956)	TOTPLT					
245	OPEB Liability		(200,259)	TOTPLT					
246	Deferred Income Taxes - Other (Net of AMT)		(250,306,912)	TOTPLT					
247	Excess ADIT - TCJA	230.0	(2,573,521)	TOTPLT					
248	Customer Deposits	235.0	(4,189,642)		DISTRIBUTION	CUSTOMER			CUSTOMER DEPOSITS
249	Excess ADIT - MO	253.0	(1,327,261)	TOTPLT					
250	Pension Liability		(1,862,584)	LABOR					
251	Customer Advances		(1,465,545)	TOTPLT					
252	Rate Base Reduction - GA-2026-0121		(4,000,000)	TOTPLT					
253	Regulatory Expiration Tracker		(1,101,663)	TOTPLT					
254	KC Water ITC Balance		(7,131,094)		DISTRIBUTION	CUSTOMER			CUSTOMERS
255	**Total Other Rate Base Items**		(162,832,399)						
256	**TOTAL RATE BASE**		2,408,257,931						
257	**OPERATION AND MAINTENANCE EXPENSE**								
258	**Production, Storage, LNG, Transmission, and Distribution Expense**								
259	**Manufactured Gas Production Expense**								
260	Manufactured gas production operation	710.0	0						
261	Steam expenses	711.0	0						
262	Other power expenses	712.0	0						
263	Liquefied petroleum gas expenses	717.0	0						
264	Fuel for liquefied petroleum gas process	723.0	0						
265	Liquefied petroleum gas	728.0	0						
266	Duplicate charges—credit	734.0	0						
267	Miscellaneous production expenses	735.0	0						
268	Rents	736.0	0						
269	Maintenance supervision and engineering	740.0	0						
270	Maintenance of structures and improvements	741.0	0						
271	Maintenance of production equipment	742.0	1,350,000		PRODUCTION	DEMAND	DESDMD_xTS		
272	**Subtotal - Manufactured Gas Production Expense**		1,350,000						
273	**Other Gas Supply Expenses**								
274	Natural gas well head purchases	800.0	0						
275	Purchased gas expense	804.0	0						
276	Liquefied natural gas purchases	804.1	0						
277	Other gas purchases	805.0	0						
278	Purchased gas cost adjustments	805.1	0						
279	Exchange gas	806.0	0						
280	Gas used for compressor station fuel - credit	810.0	0						
281	Gas used for other utility operations - credit	812.0	0						
282	**Subtotal - Other Gas Supply Expenses**		-						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
283	**Underground Storage Expenses - Operation**								
284	Operation supervision and engineering	814.0	0						
285	Maps and records	815.0	0						
286	Wells expenses	816.0	0						
287	Line expenses	817.0	0						
288	Compressor station expenses	818.0	0						
289	Compressor station fuel & power	819.0	0						
290	Measuring & regulating station expenses	820.0	0						
291	Purification expenses	821.0	0						
292	Gas losses	823.0	0						
293	Other expenses	824.0	0						
294	Storage well royalties	825.0	0						
295	Rents	826.0	0						
296	Subtotal - Underground Storage Expenses - Operation		-						
297	**Underground Storage Expenses - Maintenance**								
298	Maintenance supervision and engineering	830.0	0						
299	Maintenance of structures and improvements	831.0	0						
300	Maintanence of reservoirs & wells	832.0	0						
301	Maintenance of lines	833.0	0						
302	Maintanence of compressor station equipment	834.0	0						
303	Maintenance of measuring and regulating station equipment	835.0	0						
304	Maintenance of purification equipment	836.0	0						
305	Maintenance of other equipment	837.0	0						
306	Subtotal - Underground Storage Expenses - Maintenance		-						
307	**Other Storage Expenses - Operation**								
308	Operation supervision and engineering	840.0	0						
309	Operation labor and expenses	841.0	0						
310	Rents	842.0	0						
311	Fuel	842.1	0						
312	Power	842.2	0						
313	Gas losses	842.3	0						
314	Subtotal - Other Storage Expenses - Operation		-						
315	**Other Storage Expenses - Maintenance**								
316	Maintenance supervision and engineering	843.1	0						
317	Maintenance of structures and improvements	843.2	0						
318	Maintenance of gas holders	843.3	0						
319	Maintenance of measuring and regulating equipment	843.8	0						
320	Maintenance of other equipment	843.9	0						
321	Subtotal - Other Storage Expenses - Maintenance		-						
322	**Other Power Supply Expenses**								
323	Operation supervision and engineering	844.1	0						
324	Other expenses		0						
325	Subtotal - Other Power Supply Expenses		-						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
326	**Transmission Operation Expenses**								
327	Operation supervision and engineering	850.0	0						
328	System control and load dispatching	851.0	0						
329	Communication system expenses	852.0	0						
330	Compressor station labor and expenses	853.0	0						
331	Gas for compressor station fuel	854.0	0						
332	Other fuel and power for compressor stations	855.0	0						
333	Mains expenses	856.0	0						
334	Measuring and regulating station expenses	857.0	0						
335	Transmission and compression of gas by others	858.0	0						
336	Other expenses	859.0	0						
337	Rents	860.0	0						
338	Subtotal - Transmission Operation Expenses		-						
339	**Transmission Maintenance Expenses**								
340	Maintenance supervision and engineering	861.0	0						
341	Maintenance of structures and improvements	862.0	0						
342	Maintenance of mains	863.0	0						
343	Maintenance of compressor station equipment	864.0	0						
344	Maintenance of measuring and regulating station equipment	865.0	0						
345	Maintenance of communication equipment	866.0	0						
346	Maintenance of other equipment	867.0	0						
347	Subtotal - Transmission Maintenance Expenses		-						
348	**Distribution Operation Expenses**								
349	Operation supervision and engineering	870.0	1,538,024	DISTPLT					
350	Distribution load dispatching	871.0	802,593	DISTPLT					
351	Compressor station labor and expenses	872.0	0						
352	Mains and services expenses	874.0	11,906,037	MAINSVC					
353	Measuring and regulating station expenses—general	875.0	200,369		DISTRIBUTION	DEMAND	DESDMD		
354	Measuring and regulating station expenses—industrial	876.0	0						
355	Measuring and regulating station expenses—city gate check stations	877.0	0						
356	Meter and house regulator expenses	878.0	2,083,505		DISTRIBUTION	CUSTOMER			MET_REG_INS
357	Customer installations expenses	879.0	3,455,256		DISTRIBUTION	CUSTOMER			CUSTOMERS
358	Other expenses	880.0	5,634,426	DISTPLT					
359	Rents	881.0	27,192	DISTPLT					
360	Subtotal - Distribution Operation Expenses		25,647,403						

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361	**Distribution Maintenance Expenses**								
362	Maintenance supervision and engineering	885.0	1,527,121	DISTPLT					
363	Maintenance of structures and improvements	886.0	371,532	DISTPLT					
364	Maintenance of mains	887.0	15,331,561		DISTRIBUTION	DEMAND	DESDMD		
365	Maintenance of compressor station equipment	888.0	0						
366	Maintenance of measuring and regulating station equipment—general	889.0	3,236,538		DISTRIBUTION	DEMAND	DESDMD		
367	Maintenance of measuring and regulating station equipment—industrial	890.0	0		DISTRIBUTION	DEMAND	DESDMD		
368	Maintenance of measuring and regulating station equipment—city gate	891.0	123,373		DISTRIBUTION	DEMAND	DESDMD		
369	Maintenance of services	892.0	478,633		DISTRIBUTION	CUSTOMER			SERVICES
370	Maintenance of meters and house regulators	893.0	831,438		DISTRIBUTION	CUSTOMER			MET_REG_INS
371	Maintenance of other equipment	894.0	0						
372	Subtotal - Distribution Maintenance Expenses		21,900,195						
373	**Total Production, Storage, LNG, Transmission, and Distribution Expense**		48,897,598						
374	**Customer Accounts, Service, and Sales Expense**								
375	**Customer Account**								
376	Supervision	901.0	0						
377	Meter reading expenses	902.0	3,026,332		CUSTOMER	CUSTOMER			CUSTOMERS
378	Customer records and collection expenses	903.0	17,264,080		CUSTOMER	CUSTOMER			CUSTOMERS
379	Uncollectible accounts	904.0	11,939,466		CUSTOMER	CUSTOMER			UNCOLLECTIBLES
380	Miscellaneous customer accounts expenses	905.0	45,459		CUSTOMER	CUSTOMER			CUSTOMERS
381	Subtotal - Customer Account		32,275,336						
382	**Customer Service & Information Expenses**								
383	Supervision	907.0	0						
384	Customer assistance expenses	908.0	7,907,199		CUSTOMER	CUSTOMER			CUSTOMERS
385	Informational and instructional advertising expenses	909.0	32,930		CUSTOMER	CUSTOMER			CUSTOMERS
386	Miscellaneous customer service and informational expenses	910.0	0						
387	Subtotal - Customer Service & Information Expenses		7,940,129						
388	**Sales Expenses**								
389	Supervision	911.0	260,784		CUSTOMER	CUSTOMER			ACCT 912
390	Demonstrating and selling expenses	912.0	855,199		CUSTOMER	CUSTOMER			ACCT 912
391	Advertising expenses	913.0	0						
392	Miscellaneous sales expenses	916.0	0		CUSTOMER	CUSTOMER			ACCT 912
393	Subtotal - Sales Expenses		1,115,983						
394	**Total Customer Accounts, Service, and Sales Expense**		41,331,448						
395	**Administrative and General Expenses**								
396	Administrative and general salaries	920.0	19,821,375	LABOR					
397	Office supplies and expenses	921.0	11,082,557	LABOR					
398	Office Supplies & Expenses - Non Alloc	921.0	3,904,029	LABOR					
399	Administrative expenses transferred—Credit	922.0	(5,557,399)	LABOR					
400	Outside services employed	923.0	1,574,020	LABOR					
401	Property insurance	924.0	814,126	PTDS					
402	Injuries and damages	925.0	4,936,976	LABOR					
403	Employee pensions and benefits	926.0	11,512,021	LABOR					
404	Franchise requirements	927.0	0						
405	Regulatory commission expenses	928.0	2,842,250		DISTRIBUTION	CUSTOMER			REVENUES
406	Duplicate charges—Credit	929.0	0						
407	Miscellaneous general expenses	930.0	2,213,065	LABOR					
408	General advertising expenses	930.1	0	LABOR					
409	Rents	931.0	1,128,501	PTDS					
410	Maintenance of general plant	932.0	83,539	PTDS					
411	**Total Administrative and General Expenses**		54,355,061						
412	**TOTAL OPERATION AND MAINTENANCE EXPENSE**		144,584,106						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
413	**Adjustments, Depreciation and Amortization Expense**								
414	**Depreciation Expense**								
415	**Intangible Plant**								
416	Organization	301.0	0	PTDS	-	-	-	-	-
417	Franchises & Consents	302.0	0	PTDS	-	-	-	-	-
418	Misc. Intangible Plant - Plant Related	303.0	0	-	-	-	-	-	-
419	Misc. Intangible Plant - Customer Related	303.0	0	-	-	-	-	-	-
420	Misc. Intangible Plant - Labor Related	303.0	0	-	-	-	-	-	-
421	Subtotal - Intangible Plant		-						
422	**Manufactured Gas Production Plant**								
423	Land and Land Rights	304.0	0	-	-	-	-	-	-
424	Structures and Improvements	305.0	0	-	-	-	-	-	-
425	Propane Equipment	311.0	0	-	-	-	-	-	-
426	Other Equipment	320.0	0	-	-	-	-	-	-
427	ARO for Manufactured Gas Production Plant	321.0	0	-	-	-	-	-	-
428	Subtotal - Manufactured Gas Production Plant		-						
429	**Natural Gas Underground Storage Plant**								
430	Land	350.1	0	-	-	-	-	-	-
431	Rights-of-way	350.2	0	-	-	-	-	-	-
432	Compressor station structure	351.2	0	-	-	-	-	-	-
433	Other structures	351.4	0	-	-	-	-	-	-
434	Wells	352.0	0	-	-	-	-	-	-
435	Storage leaseholds and rights	352.1	0	-	-	-	-	-	-
436	Reservoirs	352.2	0	-	-	-	-	-	-
437	Nonrecoverable natural gas	352.3	0	-	-	-	-	-	-
438	Wells - oil and vents gas	352.4	0	-	-	-	-	-	-
439	Lines	353.0	0	-	-	-	-	-	-
440	Compressor Station Equipment	354.0	0	-	-	-	-	-	-
441	Measuring and Regulating Equipment	355.0	0	-	-	-	-	-	-
442	Purification Equipment	356.0	0	-	-	-	-	-	-
443	Other Equipment	357.0	0	-	-	-	-	-	-
444	ARO for Natural Gas Underground Storage Plant	358.0	0	-	-	-	-	-	-
445	Subtotal - Natural Gas Underground Storage Plant		-						
446	**Natural Gas Other Storage Plant**								
447	Land & Land Rights	360.0	0	-	-	-	-	-	-
448	Structures & improvement	361.0	0	-	-	-	-	-	-
449	Gas Holders	362.0	0	-	-	-	-	-	-
450	Purification Equipment	363.0	0	-	-	-	-	-	-
451	Liquefaction Equipment	363.1	0	-	-	-	-	-	-
452	Vaporizing Equipment	363.2	0	-	-	-	-	-	-
453	Compressor Equipment	363.3	0	-	-	-	-	-	-
454	Measuring and Regulating Equipment	363.4	0	-	-	-	-	-	-
455	Other Equipment	363.5	0	-	-	-	-	-	-
456	ARO for Natural Gas Other Storage Plant	363.6	0	-	-	-	-	-	-
457	Subtotal - Natural Gas Other Storage Plant		-						
458	**Base Load LNG Terminaling & Processing Plant**								
459	Land and Land Rights	364.1	0	-	-	-	-	-	-
460	Structures and Improvements	364.2	0	-	-	-	-	-	-
461	LNG Processing Terminal Equipment	364.3	0	-	-	-	-	-	-
462	LNG Transportation Equipment	364.4	0	-	-	-	-	-	-
463	Measuring and Regulating Equipment	364.5	0	-	-	-	-	-	-
464	Compressor Station Equipment	364.6	0	-	-	-	-	-	-
465	Communications Equipment	364.7	0	-	-	-	-	-	-
466	Other Equipment	364.8	0	-	-	-	-	-	-
467	ARO for LNG Processing Plant	364.9	0	-	-	-	-	-	-
468	Subtotal - Base Load LNG Terminaling & Processing Plant		-						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
469	**Transmission plant**								
470	Land and Land Rights	365.1	0	-	-	-	-	-	-
471	Rights-of-Way	365.2	0	-	-	-	-	-	-
472	Structures and improvements	366.0	0	-	-	-	-	-	-
473	Mains	367.0	0	-	-	-	-	-	-
474	Compressor station equipment	368.0	0	-	-	-	-	-	-
475	Measuring and regulating station equipment	369.0	0	-	-	-	-	-	-
476	Communication equipment	370.0	0	-	-	-	-	-	-
477	Other equipment	371.0	0	-	-	-	-	-	-
478	ARO for Transmission Plant	372.0	0	-	-	-	-	-	-
479	Subtotal - Transmission plant		-						
480	**Distribution Plant**								
481	Land and land rights	374.0	62,087	-	DISTRIBUTION	DEMAND	DESDMD	-	-
482	Structures and improvements	375.0	468,872	-	DISTRIBUTION	DEMAND	DESDMD	-	-
483	Mains - Demand	376.1	25,957,867	-	DISTRIBUTION	DEMAND	DESDMD	-	-
484	Mains - Customer	376.2	25,791,547	-	DISTRIBUTION	CUSTOMER	-	-	CUSTOMERS
485	Measuring and regulating station equipment—general	378.0	1,903,077	-	DISTRIBUTION	DEMAND	DESDMD	-	-
486	Measuring and regulating station equipment—city gate check stations	379.0	184,809	-	DISTRIBUTION	DEMAND	DESDMD	-	-
487	Services - Steel	380.1	409,437	-	DISTRIBUTION	CUSTOMER	-	-	SERVICES
488	Services - Plastic	380.2	28,298,046	-	DISTRIBUTION	CUSTOMER	-	-	SERVICES
489	Meters	381.0	1,614,129	-	DISTRIBUTION	CUSTOMER	-	-	NON-SMART METERS
490	Smart meters	381.1	5,038,654	-	DISTRIBUTION	CUSTOMER	-	-	SMART METERS
491	Meter installations	382.0	0	-	DISTRIBUTION	CUSTOMER	-	-	NON-SMART METER INSTALLATION
492	Smart meter installations	382.1	4,373,865	-	DISTRIBUTION	CUSTOMER	-	-	SMART METER INSTALLATION
493	House regulators	383.0	437,408	-	DISTRIBUTION	CUSTOMER	-	-	REGULATORS
494	House regulatory installations	384.0	0	-	-	-	-	-	-
495	Industrial measuring and regulating station equipment	385.0	361,668	-	DISTRIBUTION	CUSTOMER	-	-	IND_METERS
496	Other property on customers' premises	386.0	0	-	-	-	-	-	-
497	Other equipment	387.0	0	-	-	-	-	-	-
498	Subtotal - Distribution Plant		94,901,467						
499	**General Plant**								
500	Land and Land Rights	389.0	0	PTDS	-	-	-	-	-
501	Structures and Improvements	390.0	0	PTDS	-	-	-	-	-
502	Office Furniture and Equipment	391.0	976,034	PTDS	-	-	-	-	-
503	Transportation Equipment	392.0	3,748,925	PTDS	-	-	-	-	-
504	Stores Equipment	393.0	8,933	PTDS	-	-	-	-	-
505	Tools, Shop, and Garage Equipment	394.0	689,947	PTDS	-	-	-	-	-
506	Laboratory Equipment	395.0	0	-	-	-	-	-	-
507	Power Operated Equipment	396.0	1,282,688	PTDS	-	-	-	-	-
508	Communication Equipment	397.0	1,209,634	PTDS	-	-	-	-	-
509	Misc. Equipment	398.0	81,826	PTDS	-	-	-	-	-
510	Other Intangible Property	399.0	0	-	-	-	-	-	-
511	ARO for General Plant	399.1	0	-	-	-	-	-	-
512	Subtotal - General Plant		7,997,986						
513	**Other Assets**								
514	Less: Capitalized Depreciation to Clearing Accts	0.0	(3,091,532)	PTDS	-	-	-	-	-
515	CWIP/True-up	0.0	0	PTDS	-	-	-	-	-
516	Gas Plant Held for Future Use - Distribution Plant	102.0	0	-	-	-	-	-	-
517	Completed construction not classified - Intangible	105.0	0	-	-	-	-	-	-
518	Completed construction not classified - Distribution	106.0	0	-	-	-	-	-	-
519	Completed construction not classified - General	107.0	0	-	-	-	-	-	-
520	Subtotal - Other Assets		(3,091,532)						
521	**Total - Depreciation Expense**		99,807,922						

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522	**Amortization Expense**								
523	Amortization	404, 405	10,428,177	TOTPLT					
524	Amortization of underground storage land and land rights	404.2	0						
525	Amortization of other limited-term gas plant	404.3	0						
526	Amortization of other gas plant	405.0	0						
527	Amortization of gas plant acquisition adjustments	406.0	0						
528	Amortization of property losses, unrecovered plant and regulatory	407.1	0						
529	Amortization of conversion expense	407.2	0						
530	Amortization of conversion expense	407.2	0						
531	Subtotal - Amortization Expense		10,428,177						
532	**Adjustments**								
533	Interest on Customer Deposits	431.0	335,171		DISTRIBUTION	CUSTOMER			CUSTOMER DEPOSITS
534	Regulatory Credits	407.4	0						
535	Accretion Expense	411.1	0						
536	Gains from disposition of utility plant	411.6	0						
537	Losses from disposition of utility plant	411.7	0						
538	Revenues from natural gas plant leased to others	412.0	0						
539	Expenses of natural gas plant leased to others	413.0	0						
540	Other utility operating income	414.0	0						
541	Subtotal - Adjustments		335,171						
542	**Total Adjustments, Depreciation and Amortization Expense**		110,571,270						
543	**Taxes**								
544	**Taxes Other Than Income Taxes**								
545	Property Taxes (2***)	408.0	48,938,592	PTDS					
546	Payroll Taxes (1***)	408.0	3,994,583	LABOR					
547	Gross Receipts Tax (3300 + 4000)	408.0	0						
548	Property Taxes - Amort	408.0	10,259,950	PTDS					
549	Subtotal - Taxes Other Than Income Taxes		63,193,125						
550	**Income Taxes**								
551	Income Taxes	409,410	(8,067,040)	RATEBASE					
552	Excess ADIT Amortization		16,048,012	RATEBASE					
553	Provisions for deferred income taxes, utility operating income	410.1	0						
554	Provision for deferred income taxes—credit, utility operating income	411.1	0						
555	Investment Tax credit Adj.	411.4	0						
556	Subtotal - Income Taxes		7,980,972						
557	**Total Taxes**		71,174,097						
558	**REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**								
559	**Test Year Expenses at Current Rates**		326,329,474						
560	**Return on Rate Base**		187,458,797	RATEBASE					
561	**Gross Up Items**								
562	Gross-up Federal Income Tax		30,670,646	RATEBASE					
563	Gross-up State Utility Tax		0						
564	Gross-up Bad Debts		0						
565	Gross-up Annual Filing Fee		0						
566	**TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN**		**544,458,917**						

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Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
567	**INTERNAL ALLOCATION FACTORS**								
568	PTDS		3,253,749,991						
569	DISTPLT		3,225,236,860						
570	TOTPLT		3,490,134,892						
571	MAINSVC		2,829,856,220						
572	RATEBASE		2,408,257,931						
573	EXP_871-879		18,447,761						
574	OM(F)		90,229,046						
575	LABOR		36,402,421						
576	*last line for internals*								

Line No.	Operating Revenue	FERC Account	Account Balance	Revenue/Margin Allocation Factor	Revenue Category
577	**Operating Revenue**				
578	Residential Sales	480.0	322,217,465	REVENUES	Sales Revenue
579	Commercial and industrial sales	481.0	61,819,351	REVENUES	Sales Revenue
580	Other sales to public authorities	482.0	0		
581	Sales for resale	483.0	0		
582	Interdepartmental sales	484.0	0		
583	Intracompany transfers	485.0	0		
584	Forfeited Discounts	487.0	6,325,055	REVENUES	Other Revenues
585	Miscellaneous service revenues	488.0	0		
586	Revenues from transportation of gas of others through gathering facilities	489.1	22,608,020	REVENUES	Sales Revenue
587	Revenues from transportation of gas of others through transmission facilities	489.2	0		
588	Revenues from transportation of gas of others through distribution facilities	489.3	0		
589	Revenues from storing gas of others	489.4	0		
590	Sales of products extracted from natural gas	490.0	0		
591	Incidental Gasoline and Oil Sales	492.0	0		
592	Rent from gas property	493.0	0		
593	Other gas revenues	495.0	2,837,255	REVENUES	Other Revenues
594	Provision for rate refunds	496.0	0		
595	**Total Operating Revenue**		415,807,147		
596	**NET INCOME AT CURRENT RATES**		89,477,673		
597	**EARNINGS (DEFICIENCY)/SURPLUS**		(97,981,124)		
598	**REQUIRED INCOME INCREASE/(DECREASE)**		97,981,124		
599	**REVENUE GROSS-UP**		30,670,646		
600	**REQUIRED REVENUE INCREASE/(DECREASE)**		128,651,771		

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Report 5 - External Allocation Factors, Functionalization and Classification Study

Line No.	Allocator Code	Description	Classifier	Total	Residential	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
1	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2	**CUSTOMER EXTERNAL ALLOCATORS**										
3	**CUSTOMERS**	**Number of Customer Bills**	**CUS**	**100.0%**	**93.7%**	**5.6%**	**0.6%**	**0.0%**	**0.1%**	**0.0%**	**0.0%**
4				6,611,862	6,194,854	372,521	37,074	360	4,195	2,858	-
5		Number of Customers (Bills / 12)		550,988	516,238	31,043	3,089	30	350	238	-
6	**RES_DIRECT**	**Residential Direct**	**CUS**	**100.0%**	**100.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
7				6,194,854	6,194,854	-	-	-	-	-	-
8	**NON-SMART METERS**	**Average Non-Smart Meter Cost**	**CUS**	**100.0%**	**57.6%**	**35.4%**	**6.8%**	**0.0%**	**0.1%**	**0.1%**	**0.0%**
9		Costs, Adjusted for Customers		$ 555,711,743	$ 320,365,389	$ 196,692,265	$ 37,655,448	$ 48,731	$ 653,722	$ 296,187	$ -
10	**SMART METERS**	**Average Smart Meter Costs**	**CUS**	**100.0%**	**96.6%**	**3.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
11		Costs, Adjusted for Customers		$ 1,005,312,070	$ 971,504,784	$ 33,635,471	$ 171,815	$ -	$ -	$ -	$ -
12	**REGULATORS**	**Average Regulator Costs**	**CUS**	**100.0%**	**73.7%**	**21.6%**	**4.6%**	**0.0%**	**0.0%**	**0.1%**	**0.0%**
13		Costs, Adjusted for Customers		$ 366,360,725	$ 269,906,600	$ 79,264,677	$ 16,741,207	$ 26,472	$ 127,011	$ 294,757	$ -
14	**NON-SMART METER INSTALLATION**	**Average Non-Smart Meter Install Cost**	**CUS**	**100.0%**	**53.5%**	**36.4%**	**9.8%**	**0.0%**	**0.1%**	**0.2%**	**0.0%**
15		Costs, Adjusted for Customers		$ 403,743,015	$ 216,024,092	$ 147,062,291	$ 39,557,670	$ 65,478	$ 296,514	$ 736,970	$ -
16	**SMART METER INSTALLATION**	**Average Smart mter Installation Costs**	**CUS**	**100.0%**	**96.6%**	**3.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
17		Costs, Adjusted for Customers		$ 692,790,489	$ 669,492,881	$ 23,179,205	$ 118,403	$ -	$ -	$ -	$ -
18	**SERVICES**	**Average Service Cost**	**CUS**	**100.0%**	**91.0%**	**7.3%**	**1.4%**	**0.0%**	**0.2%**	**0.1%**	**0.0%**
19		Costs, Adjusted for Customers		$ 34,724,878,200	$ 31,592,679,872	$ 2,534,618,331	$ 489,701,421	$ 5,186,051	$ 62,291,648	$ 40,400,878	$ -
20	**MET_REG_INS**	**Meter, Meter Inst., Regulator %**	**CUS**	**100.0%**	**80.9%**	**15.9%**	**3.1%**	**0.0%**	**0.0%**	**0.1%**	**0.0%**
21		Costs, Adjusted for Customers		$ 3,023,918,042	$ 2,447,293,746	$ 479,833,909	$ 94,244,543	$ 140,681	$ 719,712	$ 1,685,449	$ -
22	**IND_METERS**	**Average Acct 385 Cost**	**CUS**	**100.0%**	**2.7%**	**25.2%**	**43.4%**	**1.6%**	**20.2%**	**6.9%**	**0.0%**
23		Costs, Adjusted for Customers		$ 318,383,756	$ 8,723,784	$ 80,236,643	$ 138,139,244	$ 4,959,972	$ 64,403,510	$ 21,920,603	$ -
24	**UNCOLLECTIBLES**	**Uncollectibles**	**CUS**	**100.0%**	**90.4%**	**6.1%**	**2.1%**	**1.2%**	**0.2%**	**0.0%**	**0.0%**
25				$ 14,454,022	$ 13,064,678	$ 887,194	$ 296,927	$ 177,564	$ 27,659	$ -	$ -
26	**CUSTOMER DEPOSITS**	**Customer Deposits**	**CUS**	**100.0%**	**54.5%**	**41.3%**	**4.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
27				$ (3,824,611)	$ (2,086,140)	$ (1,581,116)	$ (157,356)	$ -	$ -	$ -	$ -
28	**ACCT 912**	**Account 912**	**CUS**	**100.0%**	**67.4%**	**26.3%**	**6.2%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
29				$ 690,613	$ 465,704	$ 181,568	$ 43,018	$ 16	$ 306	$ -	$ -

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Report 5 - External Allocation Factors, Functionalization and Classification Study

Line No.	Allocator Code	Description	Classifier	Total	Residential	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
1	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
30	**REVENUE EXTERNAL ALLOCATORS**										
31	**REVENUES**	**Direct Assignment of Revenue**	**REV**	**100.0%**	**79.2%**	**8.9%**	**5.9%**	**0.3%**	**4.9%**	**0.7%**	**0.0%**
32				$ 406,644,836	$ 322,217,465	$ 36,348,372	$ 24,101,686	$ 1,369,293	$ 19,815,895	$ 2,792,125	$ -
33	**GASINVENTORY**	**Gas Inventory**	**REV**	**100.0%**	**63.7%**	**13.3%**	**10.7%**	**0.8%**	**9.4%**	**2.1%**	**0.0%**
34				$ 276,521,579	$ 176,149,393	$ 36,813,492	$ 29,476,433	$ 2,270,525	$ 26,002,479	$ 5,809,257	$ -
35	**COMMODITY EXTERNAL ALLOCATORS**										
36	**USAGE**	**Usage**	**COM**	**100.0%**	**42.8%**	**8.8%**	**8.6%**	**0.6%**	**37.2%**	**2.0%**	**0.0%**
37				722,037,867	308,999,158	63,802,004	61,877,172	4,629,761	268,423,381	14,306,391	-
38	**USAGE_xTS**	**Usage excl. Transportation**	**COM**	**100.0%**	**70.3%**	**14.5%**	**14.1%**	**1.1%**	**0.0%**	**0.0%**	**0.0%**
39				439,308,095	308,999,158	63,802,004	61,877,172	4,629,761	-	-	-
40	**DEMAND EXTERNAL ALLOCATORS**										
41	**DESDMD**	**Design Day Demand**	**DEM**	**100.0%**	**60.7%**	**12.1%**	**8.3%**	**0.7%**	**16.6%**	**1.5%**	**0.0%**
42				7,507,017	4,560,100	910,906	623,565	53,693	1,246,505	112,248	-
43	**DESDMD_xTS**	**Design Day Demand excl. Transportation**	**DEM**	**100.0%**	**74.2%**	**14.8%**	**10.1%**	**0.9%**	**0.0%**	**0.0%**	**0.0%**
44				6,148,264	4,560,100	910,906	623,565	53,693	-	-	-
45	**MAINS_CUS**	**Customer Component of Mains**		**49.84%**							

Spire MO West
Gas Class Cost of Service Study
Future Test Year Ending September 30, 2028
Report 6 - Internal Allocation Factors

Line No.	Category Description	Total System	Residential Service	Small General Service	Large General Service	Large Volume	Large Volume Transport	Large General Transport	Unmetered Gas Light
1	**Allocation Factor Basis**								
2	PTDS	3,253,749,991	2,583,104,969	315,726,236	130,905,701	8,620,745	195,762,652	19,629,688	-
3	DISTPLT	3,225,236,860	2,565,784,808	312,266,437	128,537,277	8,416,809	191,028,179	19,203,350	-
4	TOTPLT	3,490,134,892	2,770,767,517	338,663,744	140,415,999	9,247,042	209,984,807	21,055,785	-
5	MAINSVC	2,829,856,220	2,282,642,387	240,273,652	104,068,499	7,746,845	177,984,515	17,140,321	-
6	RATEBASE	1,036,935,569	897,277,656	113,440,059	23,622,468	128,126	1,416,793	1,050,468	-
7	EXP_871-879	18,447,761	15,367,567	1,589,062	545,713	36,126	828,907	80,386	-
8	OM(F)	90,229,046	74,106,256	7,724,227	3,103,822	353,697	4,513,763	427,281	-
9	LABOR	36,402,421	28,302,457	3,817,863	1,547,105	104,407	2,402,580	228,008	-
11	**Allocation Factor %**								
14	PTDS	100.0%	79.4%	9.7%	4.0%	0.3%	6.0%	0.6%	0.0%
15	DISTPLT	100.0%	79.6%	9.7%	4.0%	0.3%	5.9%	0.6%	0.0%
16	TOTPLT	100.0%	79.4%	9.7%	4.0%	0.3%	6.0%	0.6%	0.0%
17	MAINSVC	100.0%	80.7%	8.5%	3.7%	0.3%	6.3%	0.6%	0.0%
18	RATEBASE	100.0%	86.5%	10.9%	2.3%	0.0%	0.1%	0.1%	0.0%
19	EXP_871-879	100.0%	83.3%	8.6%	3.0%	0.2%	4.5%	0.4%	0.0%
20	OM(F)	100.0%	82.1%	8.6%	3.4%	0.4%	5.0%	0.5%	0.0%
21	LABOR	100.0%	77.7%	10.5%	4.3%	0.3%	6.6%	0.6%	0.0%

Revenue Apportionment

Line No.	East Class	Current Revenue	Proposed Revenue	Change in Revenue	% Change	West Class	Current Revenue	Proposed Revenue	Change in Revenue	% Change
1	RES	$ 364,951,620	$ 496,527,418	$ 131,575,797	36.1%	RES	$ 322,217,465	$ 424,403,114	$ 102,185,649	31.7%
2	SGS	$ 41,286,434	$ 56,170,194	$ 14,883,760	36.1%	SGS	$ 36,348,372	$ 47,870,806	$ 11,522,434	31.7%
3	LGS	$ 37,850,156	$ 49,958,297	$ 12,108,141	32.0%	LGS	$ 24,101,686	$ 30,964,313	$ 6,862,628	28.5%
4	LV	$ 1,358,071	$ 1,792,514	$ 434,443	32.0%	LV	$ 1,369,294	$ 1,759,181	$ 389,888	28.5%
5	LVT	$ 18,870,341	$ 24,906,901	$ 6,036,560	32.0%	LVT	$ 19,815,895	$ 26,712,047	$ 6,896,153	34.8%
6	LP	$ 14,762	$ 20,475	$ 5,713	38.7%	LGT	$ 2,792,125	$ 3,587,145	$ 795,020	28.5%
7	UGL	$ 59,010	$ 77,887	$ 18,877	32.0%	UGL	$ -	$ -	$ -	0.0%
8	**Total**	**$ 464,390,395**	**$ 629,453,686**	**$ 165,063,291**	**35.5%**	**Total**	**$ 406,644,837**	**$ 535,296,607**	**$ 128,651,771**	**31.6%**
9				90% Floor	32.0%				90% Floor	28.5%
10				110% Ceiling	39.1%				110% Ceiling	34.8%

Spire MO East - Rate Design

Proposed Rate Design

Line No.		Charge	Current Rates	Proposed Rates	Billing Determinants	Current Revenue	Proposed Revenue
1	**RES**						
2	Customer Charge	Per Month	$ 22.00	$ 30.00	7,522,738	$ 165,500,239	$ 225,682,145
3	Winter Charge for Gas Delivered (November-April)	Per Ccf	$ 0.50550	$ 0.68644	331,602,423	$ 167,625,025	$ 227,626,629
4	Summer Charge for Gas Delivered (May-October)	Per Ccf	$ 0.48671	$ 0.66093	65,390,800	$ 31,826,356	$ 43,218,644
5	**Total Usage/Revenue**				**396,993,223**	**$ 364,951,620**	**$ 496,527,418**
6	**SGS**						
7	Customer Charge	Per Month	$ 52.00	$ 60.00	426,330	$ 22,169,144	$ 25,579,781
8	Charge for Gas Delivered	Per Ccf	$ 0.26456	$ 0.42333	72,260,699	$ 19,117,291	$ 30,590,413
9	**Total Usage/Revenue**				**72,260,699**	**$ 41,286,434**	**$ 56,170,194**
10	**LGS**						
11	Customer Charge	Per Month	$ 185.00	$ 212.00	53,228	$ 9,847,182	$ 11,284,338
12	Charge for Gas Delivered	Per Ccf	$ 0.20639	$ 0.28504	135,679,900	$ 28,002,975	$ 38,673,959
13	**Total Usage/Revenue**				**135,679,900**	**$ 37,850,156**	**$ 49,958,297**
14	**LV**						
15	Customer Charge	Per Month	$ 1,220.00	$ 1,225.00	292	$ 356,240	$ 357,700
16	Demand Charge	Per Billing Dem	$ 1.28	$ 1.83	321,692	$ 411,766	$ 589,727
17	Commodity Charge - First 36,000 Ccfs	Per Ccf	$ 0.17841	$ 0.25552	3,257,886	$ 581,239	$ 832,446
18	Commodity Charge - All Additional Gas	Per Ccf	$ 0.05228	$ 0.07487	168,825	$ 8,826	$ 12,641
19	**Total Usage/Revenue**				**3,426,711**	**$ 1,358,071**	**$ 1,792,514**

Spire MO East - Rate Design

Proposed Rate Design

Line No.		Charge	Current Rates	Proposed Rates	Billing Determinants	Current Revenue	Proposed Revenue
20	**LVT**						
21	Customer charge	Per Month	$ 2,595.00	$ 2,750.00	1,691	$ 4,388,145	$ 4,650,250
22	Demand	Per Billing Dem	$ 0.71765	$ 1.00493	12,698,970	$ 9,113,416	$ 12,761,573
23	Commodity Charge - Block 1	Per Ccf	$ 0.04547	$ 0.06367	58,528,414	$ 2,661,287	$ 3,726,617
24	Commodity Charge - Block 2	Per Ccf	$ 0.01903	$ 0.02665	139,274,351	$ 2,650,391	$ 3,711,359
25	Special Contract - Customer Charge	Per Month	$ 750.00	$ 750.00	12	$ 9,000	$ 9,000
26	Special Contract - Commodity Charge through Feb	Per Ccf	$ 0.00390	$ 0.00390	281,730	$ 1,099	$ 1,099
27	Special Contract - Commodity Charge starting March	Per Ccf	$ 0.00320	$ 0.00320	981,930	$ 3,142	$ 3,142
28	Special Contract - Demand Charge	Per Billing Dem	$ 0.61200	$ 0.61200	71,669	$ 43,861	$ 43,861
29	**Total Usage/Revenue**				**197,802,764**	**$ 18,870,341**	**$ 24,906,901**
30	**LP**						
31	Customer Charge	Per Month	$ 26.50	$ 29.50	396	$ 10,494	$ 11,682
32	Gallons Delivered Per Month	Per Gallon	$ 0.28450	$ 0.58620	15,000	$ 4,268	$ 8,793
33	**Total Usage/Revenue**				**15,000**	**$ 14,762**	**$ 20,475**
34	**UGL**						
35	Each Gaslight Unit	Per Month	$ 8.75	$ 11.55	6,744	$ 59,010	$ 77,887
36	**Total Usage/Revenue**					**$ 59,010**	**$ 77,887**
37	**TOTAL REVENUE**					**$ 464,390,395**	**$ 629,453,686**
38							$ 165,063,291

Spire MO West - Rate Design

Proposed Rate Design

Line No.		Charge	Current Rates	Proposed Rates	Billing Determinants	Current Revenue	Proposed Revenue
1	**RES**						
2	Customer Charge	Per Month	$ 22.00	$ 30.00	6,194,854	$ 136,286,797	$ 185,845,632
3	Winter Charge for Gas Delivered (November-April)	Per Ccf	$ 0.60966	$ 0.78222	260,409,878	$ 158,761,486	$ 203,698,189
4	Summer Charge for Gas Delivered (May-October)	Per Ccf	$ 0.55916	$ 0.71743	48,589,280	$ 27,169,182	$ 34,859,293
5	**Total Usage/Revenue**				**308,999,158**	**$ 322,217,465**	**$ 424,403,114**
6	**SGS**						
7	Customer Charge	Per Month	$ 57.00	$ 65.00	372,521	$ 21,233,678	$ 24,213,843
8	Charge for Gas Delivered	Per Ccf	$ 0.23690	$ 0.37079	63,802,004	$ 15,114,695	$ 23,656,963
9	**Total Usage/Revenue**				**63,802,004**	**$ 36,348,372**	**$ 47,870,806**
10	**LGS**						
11	Customer Charge	Per Month	$ 250.00	$ 270.00	37,074	$ 9,268,490	$ 10,009,969
12	Charge for Gas Delivered	Per Ccf	$ 0.23972	$ 0.33864	61,877,172	$ 14,833,196	$ 20,954,344
13	**Total Usage/Revenue**				**61,877,172**	**$ 24,101,686**	**$ 30,964,313**
14	**LV**						
15	Fixed Monthly Charge	Per Month	$ 2,090.00	$ 2,150.00	360	$ 752,672	$ 774,280
16	Additional Meter (>2) Charge	Per Month	$ 293.38	$ 293.38	36	$ 10,562	$ 10,562
17	Winter Volumetric Charge - First 36,000 Ccf	Per Ccf	$ 0.17150	$ 0.27571	1,512,247	$ 259,350	$ 416,948
18	Winter Volumetric Charge - All Additional Gas	Per Ccf	$ 0.13310	$ 0.21398	1,674,780	$ 222,913	$ 358,369
19	Summer Volumetric Charge - First 36,000 Ccf	Per Ccf	$ 0.10650	$ 0.17122	614,350	$ 65,428	$ 105,187
20	Summer Volumetric Charge - All Additional Gas	Per Ccf	$ 0.07046	$ 0.11328	828,383	$ 58,368	$ 93,836
21	**Total Usage/Revenue**				**4,629,761**	**$ 1,369,294**	**$ 1,759,181**

Spire MO West - Rate Design

Proposed Rate Design

Line No.		Charge	Current Rates	Proposed Rates	Billing Determinants	Current Revenue	Proposed Revenue
22	**LVT**						
23	Fixed Monthly Charge	Per Month	$ 1,590.00	$ 1,725.00	4,195	$ 6,670,125	$ 7,236,457
24	Additional Meter (>2) Charge	Per Month	$ 293.38	$ 293.38	348	$ 102,096	$ 102,096
25	EGM	Per Month	$ 25.00	$ 25.00	5,536	$ 138,400	$ 138,400
26	Winter Volumetric Charge - First 36,000 Ccf	Per Ccf	$ 0.07287	$ 0.10899	40,594,694	$ 2,958,135	$ 4,424,296
27	Winter Volumetric Charge - All Additional Gas	Per Ccf	$ 0.05673	$ 0.08485	85,863,104	$ 4,871,014	$ 7,285,267
28	Summer Volumetric Charge - First 36,000 Ccf	Per Ccf	$ 0.04545	$ 0.06798	43,760,426	$ 1,988,911	$ 2,974,689
29	Summer Volumetric Charge - All Additional Gas	Per Ccf	$ 0.03007	$ 0.04497	98,205,157	$ 2,953,029	$ 4,416,659
30	Special Contract CCF		$ 0.01910	$ 0.01910	7,025,320	$ 134,184	$ 134,184
31	**Total Usage/Revenue**				**268,423,381**	**$ 19,815,895**	**$ 26,712,047**
32	**LGT**						
33	Customer charge	Per Month	$ 250.00	$ 290.00	2,858	$ 714,472	$ 828,787
34	EGM	Per Month	$ 25.00	$ 25.00	2,917	$ 72,925	$ 72,925
35	Winter Volumetric Charge (November - March)	Per Ccf	$ 0.16520	$ 0.22129	9,180,823	$ 1,516,672	$ 2,031,657
36	Summer Volumetric Charge (April - October)	Per Ccf	$ 0.09522	$ 0.12755	5,125,568	$ 488,057	$ 653,776
37	**Total Usage/Revenue**				**14,306,391**	**$ 2,792,125**	**$ 3,587,145**
38	**UGL**						
39	Each Gaslight Unit		$ 20.50	$ -	-	$ -	$ -
40	**Total Usage/Revenue**				**-**	**$ -**	**$ -**
41	**TOTAL REVENUE**					**$ 406,644,837**	**$ 535,296,607**
42							$ 128,651,771

Spire MO East - Annual Bill Impact

RES — Annual

Line No.	Usage Level	Ccf / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
2	50%	316.6	0.0	$264.00	$159.08	$234.98	$658.06	$360.00	$216.02	$195.28	$771.30	$113.25	17.21%
3	75%	475.0	0.0	$264.00	$238.62	$339.80	$842.42	$360.00	$324.03	$292.92	$976.95	$134.53	15.97%
4	**100%**	**633.3**	**0.0**	**$264.00**	**$318.16**	**$444.63**	**$1,026.79**	**$360.00**	**$432.04**	**$390.56**	**$1,182.61**	**$155.81**	**15.17%**
5	125%	791.6	0.0	$264.00	$397.70	$549.46	$1,211.16	$360.00	$540.05	$488.20	$1,388.26	$177.10	14.62%
6	150%	949.9	0.0	$264.00	$477.24	$654.29	$1,395.53	$360.00	$648.06	$585.84	$1,593.91	$198.38	14.22%

SGS — Annual

Line No.	Usage Level	Ccf / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
9	50%	1,017.0	0.0	$624.00	$269.05	$704.23	$1,597.28	$720.00	$430.52	$627.21	$1,777.72	$180.44	11.30%
10	75%	1,525.5	0.0	$624.00	$403.57	$1,026.41	$2,053.98	$720.00	$645.78	$940.81	$2,306.58	$252.60	12.30%
11	**100%**	**2,033.9**	**0.0**	**$624.00**	**$538.10**	**$1,348.58**	**$2,510.68**	**$720.00**	**$861.04**	**$1,254.41**	**$2,835.45**	**$324.76**	**12.94%**
12	125%	2,542.4	0.0	$624.00	$672.62	$1,670.76	$2,967.38	$720.00	$1,076.29	$1,568.01	$3,364.31	$396.93	13.38%
13	150%	3,050.9	0.0	$624.00	$807.15	$1,992.94	$3,424.08	$720.00	$1,291.55	$1,881.62	$3,893.17	$469.09	13.70%

LGS — Annual

Line No.	Usage Level	Ccf / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
16	50%	15,294.2	0.0	$2,220.00	$3,156.57	$9,645.66	$15,022.23	$2,544.00	$4,359.43	$9,432.54	$16,335.97	$1,313.74	8.75%
17	75%	22,941.3	0.0	$2,220.00	$4,734.85	$14,361.93	$21,316.78	$2,544.00	$6,539.14	$14,148.81	$23,231.95	$1,915.17	8.98%
18	**100%**	**30,588.4**	**0.0**	**$2,220.00**	**$6,313.14**	**$19,078.20**	**$27,611.34**	**$2,544.00**	**$8,718.86**	**$18,865.08**	**$30,127.94**	**$2,516.60**	**9.11%**
19	125%	38,235.5	0.0	$2,220.00	$7,891.42	$23,794.47	$33,905.89	$2,544.00	$10,898.57	$23,581.35	$37,023.92	$3,118.03	9.20%
20	150%	45,882.6	0.0	$2,220.00	$9,469.70	$28,510.74	$40,200.44	$2,544.00	$13,078.29	$28,297.62	$43,919.91	$3,719.46	9.25%

LV — Annual

Line No.	Usage Level	Ccf / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
23	50%	70,411.9	6,610.1	$14,640.00	$21,023.12	$44,830.90	$80,494.02	$14,700.00	$30,109.12	$43,425.82	$88,234.94	$7,740.92	9.62%
24	75%	105,617.8	9,915.2	$14,640.00	$31,534.68	$66,543.81	$112,718.48	$14,700.00	$45,163.69	$65,138.73	$125,002.41	$12,283.93	10.90%
25	**100%**	**140,823.7**	**13,220.2**	**$14,640.00**	**$42,046.24**	**$88,256.71**	**$144,942.95**	**$14,700.00**	**$60,218.25**	**$86,851.63**	**$161,769.88**	**$16,826.93**	**11.61%**
26	125%	176,029.7	16,525.3	$14,640.00	$52,557.80	$109,969.62	$177,167.42	$14,700.00	$75,272.81	$108,564.54	$198,537.35	$21,369.93	12.06%
27	150%	211,235.6	19,830.3	$14,640.00	$63,069.36	$131,682.53	$209,391.89	$14,700.00	$90,327.37	$130,277.45	$235,304.82	$25,912.93	12.38%

Spire MO East - Annual Bill Impact

LVT — Annual

Usage Level	Ccf / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
50%	701,843.0	45,058.4	$31,203.87	$51,353.74	$2,988.72	$85,546.33	$33,063.87	$71,842.64	-	$104,906.51	$19,360.18	22.63%
75%	1,052,764.6	67,587.7	$31,203.87	$77,030.61	$2,988.72	$111,223.20	$33,063.87	$107,763.96	-	$140,827.83	$29,604.63	26.62%
100%	**1,403,686.1**	**90,116.9**	**$31,203.87**	**$102,707.48**	**$2,988.72**	**$136,900.07**	**$33,063.87**	**$143,685.28**	**-**	**$176,749.15**	**$39,849.08**	**29.11%**
125%	1,754,607.6	112,646.1	$31,203.87	$128,384.35	$2,988.72	$162,576.94	$33,063.87	$179,606.60	-	$212,670.47	$50,093.53	30.81%
150%	2,105,529.1	135,175.3	$31,203.87	$154,061.22	$2,988.72	$188,253.81	$33,063.87	$215,527.92	-	$248,591.79	$60,337.98	32.05%

LP — Annual

Usage Level	Gallons / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
50%	227.3	0.0	$318.00	$64.66	$371.53	$754.19	$354.00	$133.23	$341.05	$828.28	$74.09	9.82%
75%	340.9	0.0	$318.00	$96.99	$542.06	$957.04	$354.00	$199.84	$511.58	$1,065.42	$108.37	11.32%
100%	**454.5**	**0.0**	**$318.00**	**$129.32**	**$712.58**	**$1,159.90**	**$354.00**	**$266.46**	**$682.10**	**$1,302.56**	**$142.66**	**12.30%**
125%	568.2	0.0	$318.00	$161.65	$883.11	$1,362.75	$354.00	$333.07	$852.63	$1,539.69	$176.94	12.98%
150%	681.8	0.0	$318.00	$193.98	$1,053.63	$1,565.61	$354.00	$399.68	$1,023.15	$1,776.83	$211.22	13.49%

UGL — Annual

Usage Level	Units / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
100%	**12.0**	**0.0**	**$105.00**	**-**	**$145.80**	**$250.80**	**$138.59**	**-**	**$145.80**	**$284.39**	**$33.59**	**13.39%**

Spire MO West - Annual Bill Impact

RES — Annual

Line No.	Usage Level	Volume / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
1													
2	50%	299.3	0.0	$264.00	$180.08	$257.28	$701.36	$360.00	$231.05	$203.44	$794.49	$93.13	13.28%
3	75%	448.9	0.0	$264.00	$270.12	$371.34	$905.46	$360.00	$346.58	$305.16	$1,011.74	$106.28	11.74%
4	**100%**	**598.6**	**0.0**	**$264.00**	**$360.16**	**$485.39**	**$1,109.56**	**$360.00**	**$462.11**	**$406.88**	**$1,228.98**	**$119.43**	**10.76%**
5	125%	748.2	0.0	$264.00	$450.21	$599.45	$1,313.66	$360.00	$577.63	$508.60	$1,446.23	$132.57	10.09%
6	150%	897.8	0.0	$264.00	$540.25	$713.51	$1,517.76	$360.00	$693.16	$610.32	$1,663.48	$145.72	9.60%

SGS — Annual

	Usage Level	Volume / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
7													
8													
9	50%	1,027.6	0.0	$684.00	$243.44	$802.86	$1,730.31	$780.00	$381.03	$698.54	$1,859.57	$129.26	7.47%
10	75%	1,541.4	0.0	$684.00	$365.17	$1,166.49	$2,215.66	$780.00	$571.55	$1,047.81	$2,399.35	$183.70	8.29%
11	**100%**	**2,055.3**	**0.0**	**$684.00**	**$486.89**	**$1,530.12**	**$2,701.01**	**$780.00**	**$762.06**	**$1,397.08**	**$2,939.14**	**$238.13**	**8.82%**
12	125%	2,569.1	0.0	$684.00	$608.61	$1,893.75	$3,186.37	$780.00	$952.58	$1,746.35	$3,478.92	$292.56	9.18%
13	150%	3,082.9	0.0	$684.00	$730.33	$2,257.38	$3,671.72	$780.00	$1,143.09	$2,095.62	$4,018.71	$346.99	9.45%

LGS — Annual

	Usage Level	Volume / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
14													
15													
16	50%	10,014.1	0.0	$3,000.00	$2,400.58	$7,138.64	$12,539.22	$3,240.00	$3,391.22	$6,807.20	$13,438.42	$899.20	7.17%
17	75%	15,021.2	0.0	$3,000.00	$3,600.88	$10,542.24	$17,143.11	$3,240.00	$5,086.83	$10,210.80	$18,537.63	$1,394.52	8.13%
18	**100%**	**20,028.2**	**0.0**	**$3,000.00**	**$4,801.17**	**$13,945.83**	**$21,747.00**	**$3,240.00**	**$6,782.45**	**$13,614.39**	**$23,636.84**	**$1,889.84**	**8.69%**
19	125%	25,035.3	0.0	$3,000.00	$6,001.46	$17,349.43	$26,350.89	$3,240.00	$8,478.06	$17,017.99	$28,736.05	$2,385.16	9.05%
20	150%	30,042.4	0.0	$3,000.00	$7,201.75	$20,753.03	$30,954.79	$3,240.00	$10,173.67	$20,421.59	$33,835.26	$2,880.48	9.31%

Spire MO West - Annual Bill Impact

LV — Annual

Usage Level	Volume / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
50%	77,134.8	0.0	$25,431.93	$11,666.23	$55,203.97	$92,302.13	$26,151.93	$18,755.36	$52,433.17	$97,340.46	$5,038.34	5.46%
75%	115,702.2	0.0	$25,431.93	$17,499.34	$81,420.56	$124,351.82	$26,151.93	$28,133.04	$78,649.76	$132,934.73	$8,582.90	6.90%
100%	**154,269.7**	**0.0**	**$25,431.93**	**$23,332.45**	**$107,637.14**	**$156,401.52**	**$26,151.93**	**$37,510.72**	**$104,866.34**	**$168,528.99**	**$12,127.47**	**7.75%**
125%	192,837.1	0.0	$25,431.93	$29,165.57	$133,853.73	$188,451.22	$26,151.93	$46,888.41	$131,082.93	$204,123.26	$15,672.04	8.32%
150%	231,404.5	0.0	$25,431.93	$34,998.68	$160,070.31	$220,500.92	$26,151.93	$56,266.09	$157,299.51	$239,717.53	$19,216.61	8.71%

LVT — Annual

Usage Level	Volume / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
50%	383,914.7	0.0	$20,151.78	$22,408.30	$2,107.92	$44,668.00	$21,771.78	$33,514.68	-	$55,286.46	$10,618.46	23.77%
75%	575,872.0	0.0	$20,151.78	$31,357.67	$2,107.92	$53,617.37	$21,771.78	$46,899.69	-	$68,671.47	$15,054.10	28.08%
100%	**767,829.4**	**0.0**	**$20,151.78**	**$39,540.79**	**$2,107.92**	**$61,800.49**	**$21,771.78**	**$59,138.66**	**-**	**$80,910.44**	**$19,109.95**	**30.92%**
125%	959,786.7	0.0	$20,151.78	$47,723.91	$2,107.92	$69,983.61	$21,771.78	$71,377.64	-	$93,149.41	$23,165.80	33.10%
150%	1,151,744.1	0.0	$20,151.78	$55,907.03	$2,107.92	$78,166.73	$21,771.78	$83,616.61	-	$105,388.39	$27,221.66	34.83%

LGT — Annual

Usage Level	Volume / Year	Billing Demand Ccf / Year	Current Fixed & Other RD	Current Usage/Demand RD	Current Other Charges	Current Total Bill	Proposed Fixed & Other RD	Proposed Usage/Demand RD	Proposed Other Charges	Proposed Total Bill	$ Change	% Change
50%	30,035.6	0.0	$3,306.21	$4,208.83	$331.44	$7,846.48	$3,786.21	$5,637.94	-	$9,424.15	$1,577.67	20.11%
75%	45,053.4	0.0	$3,306.21	$6,313.25	$331.44	$9,950.90	$3,786.21	$8,456.91	-	$12,243.12	$2,292.22	23.04%
100%	**60,071.2**	**0.0**	**$3,306.21**	**$8,417.67**	**$331.44**	**$12,055.31**	**$3,786.21**	**$11,275.88**	**-**	**$15,062.09**	**$3,006.77**	**24.94%**
125%	75,089.0	0.0	$3,306.21	$10,522.08	$331.44	$14,159.73	$3,786.21	$14,094.85	-	$17,881.06	$3,721.33	26.28%
150%	90,106.8	0.0	$3,306.21	$12,626.50	$331.44	$16,264.15	$3,786.21	$16,913.82	-	$20,700.03	$4,435.88	27.27%

ATRIUM ECONOMICS
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Spire Missouri, Inc.

Lead Lag Study

October 30, 2026



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Introduction

The purpose of this document is to discuss the developments and results of Spire Missouri's lead lag study and related investor supplied Cash Working Capital ("CWC") requirement. The study is based on a historical 12 months of data ending June 30, 2026.

The document is organized into three sections. The first section discusses the purpose of cash working capital and includes an overview of Atrium's Spire Missouri lead lag study. The second section, "Spire Missouri's Lead Lag Study," includes details of the methodologies adopted in the development of the study. The last section exhibits the results of the CWC requirement.

Purpose of Cash Working Capital

The purpose of a lead lag study is to develop CWC factors and ultimately to calculate the CWC requirements of Spire's Missouri West ("MOW") and Missouri East ("MOE") natural gas divisions to be included in the Company's requested rate base for authorization before the Missouri Public Service Commission ("PSC").

The CWC requirement represents the average amount of investor-supplied funds that are required to finance the day-to-day operations of the Company. These funds are a result of the timing difference between the collection of revenues for services rendered and the specific expenses incurred by the Company to provide those services to its customers. The lead lag study analyzes those timing differences.

Lead Lag Study Procedures

Lead lag studies analyze two timing differences: a "lead" and a "lag," both measured in days.

- The "lag" is the time between the date customers receive service and the date that customers' payments are available to the Company (i.e., Revenue Lag).
- This lag is offset by a "lead" time during which the Company receive goods and services but pays for them at a later date (i.e., Expense Lead).

The dollar-weighted lead and lag days are then divided by 365 to determine a daily CWC factor. This CWC factor is then multiplied by the annual test year (or test period) expenses to determine the amount of cash working capital required for operations. Lastly, the resulting amount of cash working capital is then included as part of the Company's rate base.



Spire Missouri's Lead Lag Study

Cash working capital was developed using systematic reviews of cash flows for MOW and MOE's revenues and operating expenses. The lead lag study measures the base revenue requirement cash working capital needed for MOW and MOE's day-to-day natural gas operations for the 12-month pro forma period ending June 30, 2026. First, the lag days for the recovery of revenue ("Revenue Lag") were calculated.

Revenue Lag

There are three elements that make up the calculation of the retail revenue lag: Service Lag, Billing Lag, and Collection Lag. In addition to the retail revenue, MOW and MOE record a range of additional and miscellaneous revenues. These include transportation revenue, incidental gasoline and oil sales, off-system and incentive revenue, late payment charges, rent from gas property, and miscellaneous other revenue. The retail revenue lag was applied for all of these additional revenues. Each component of the overall average revenue lag is summarized below.

Service Lag

The "average service lag" is calculated as the average number of days service has been supplied before the meter is read. This usage period determines the average length of time over which the billed services are provided and establishes a common point in time from which to measure:

- the time of reimbursement for the billed services, and
- the time at which the accrued costs for the usage period are actually paid.

For MOW and MOE, the service lag is one-half of an average month for the 12 months ended June 30, 2026, or 15.21 days (365 / 12 / 2).

Billing Lag

The billing lag represents the average number of days for the meter to be read, the bill prepared and the bill mailed to the customer. The billing lag begins at the end of the service period when customer consumption is metered, and it ends when the bills are rendered and billings are posted to accounts receivable.

The calculated billing lag for the 12 months ended June 30, 2026 for MOW and MOE's operations after considering the delay for weekends and holidays is 2.17 days.

Collection Lag

The collection lag represents the average lag in days from the time the customer's bill is mailed and payment is received. The collection lag begins with the posting of bills and ends with the receipt of payment. The accounts receivable turnover ratio method was employed to determine the collection lag. Using this approach, the 13-month average monthly accounts receivable



balances were divided by the average daily cash receipts and deposits for the same months. Using this method, the calculated collection lag for MOW and MOE's operations is 35.88 days and 36.92 days, respectively.

Expense Lead

Next, for operating and maintenance ("O&M") expenses, lag or lead days for each of several types of expenses were calculated:

- O&M Purchased Gas
- Labor Expense
- Pensions & Benefits
- Regulatory Commission Expenses (Missouri PSC Assessment)
- Uncollectibles
- Other O&M Expenses from Sampling
- Taxes Other Than Income
- Income Taxes
- Interest Expense

Each component is defined in more detail below.

O&M Purchased Gas

Each Purchased Gas transaction made during the 12 months ended June 30, 2026 was separated by vendor. Each transaction's midpoint service period was then measured against the payment date to develop specific lead days. These individual lead days were then multiplied by the transaction dollar amount, resulting in the weighted-dollar days for each purchase. The total summed weighted-dollar days are divided by the total Purchased Gas transaction dollar amount to produce the lead days for MOW and MOE's Purchased Gas, summarized below in Schedule 3.

Labor Expense

Regular payroll expense lead days were calculated using MOE and MOW's biweekly payroll cycle. The number of days from the midpoint of each pay period to the corresponding payment date resulted in an average expense lead of 11.50 days.

Pension and benefit expenses were calculated separately from direct labor expense and reported as distinct components. Payroll taxes, such as the employer portion of the Federal Insurance Contributions Act (FICA), the Federal Unemployment Tax Act (FUTA), and the State Unemployment Tax Act (SUTA), were also included separately in the Taxes Other Than Income section below.

Pensions & Benefits

Employee benefit expense lead days were calculated separately for (1) pension contributions and (2) group insurance expenses, including medical, dental, and vision benefits.
For each benefit category, the midpoint of the applicable service period was compared with the payment date. The resulting dollar-weighted days were summed and divided by total payments to determine the expense lead days for MOE and MOW.

Regulatory Commission Expenses (Missouri PSC Assessment)

Similar to Purchased Gas, the Missouri PSC Assessment lead days were calculated as the number of days between the midpoint of the service period and the applicable payment dates. The results for MOE and MOW are shown below in Schedule 3.

Uncollectibles

Uncollectible (bad debt) expenses were assigned lead days of zero because they're subtracted from the rate base at the time the expense is recorded. Much like deferred income taxes, these components represent actual costs that accrue to the Company as service is provided, but the revenue to cover them is only collected later (calculated as the revenue lag, roughly 53.26 days for MOW and 54.30 days for MOE), creating a financing need borne by investors in the meantime.

Other O&M from Sampling

In order to estimate Other O&M expenses not already specifically analyzed, MOE and MOW provided data describing all Company O&M cash disbursements for the twelve-month period ending June 30, 2026. The volume of data was considerable, representing over 15,000 records for MOE and 11,000 for MOW. After formatting, O&M costs that are already included elsewhere in the lead lag study were filtered out (including payroll, benefits, various taxes, and other insurance). Negative payments and any payments of less than $1,500 were also excluded. A sample population consisting of $31,428,579 and 1,604 invoices remained for MOE. For MOW, the sample population consisted of $17,756,990 and 769 invoices.
From those populations, stratified random samples consisting of nine strata (for MOW) and six strata (for MOE) were generated based on the invoiced dollar amount. Putting each stratum together totaled 138 and 85 random samples for MOW and MOE, respectively. In addition to the random samples, a tenth stratum (for MOW) and a seventh, eighth, ninth, and tenth strata (for MOE) were created, including any voucher with a total payment of $613,032 or greater for MOW, and $380,917 or greater for MOE. There were 2 such vouchers in Stratum 10 for MOW, and 18 such vouchers in stratums 7, 8, 9, and 10 for MOE, increasing the total number of items analyzed to 140 and 103 for MOW and MOE, respectively. Each of the randomly selected strata were designed for the sample population to contain a semi-equivalent amount of cash

disbursements (approximately $1.8 million for MOW, and $3.1 million for MOE). The remaining $1.5 million (for MOW) and $12.4 million (for MOE) were included in the explicitly analyzed strata rather than randomly sampled (see Table 1 and Table 2 below).

Table 1. MOW Sample Design Summary

Stratum Number	Stratum Definition			Population Size	Population Amount	Sample Size	Sample Amount
1	$ 1,500	to	$ 8,782	545	$ 1,775,731	67	$ 225,153
2	$ 8,782	to	$ 26,344	133	$ 1,792,853	29	$ 387,445
3	$ 26,344	to	$ 49,329	51	$ 1,794,498	10	$ 359,513
4	$ 49,329	to	$ 196,475	18	$ 1,787,409	18	$ 1,728,533
5	$ 196,475	to	$ 392,441	6	$ 1,927,354	6	$ 1,230,129
6	$ 392,441	to	$ 430,123	4	$ 1,705,898	2	$ 848,784
7	$ 430,123	to	$ 511,785	4	$ 1,941,355	2	$ 1,011,862
8	$ 511,785	to	$ 597,781	3	$ 1,708,540	2	$ 1,190,572
9	$ 597,781	to	$ 613,032	3	$ 1,817,047	2	$ 1,218,151
10	$ 613,032	and	above	2	$ 1,506,306	2	$ 1,506,306
Total				**769**	**$ 17,756,990**	**140**	**$ 9,706,448**

Table 2. MOE Sample Design Summary

Stratum Number	Stratum Definition			Population Size	Population Amount	Sample Size	Sample Amount
1	$ 1,500	to	$ 6,450	960	$ 3,146,392	33	$ 101,752
2	$ 6,450	to	$ 14,537	337	$ 3,143,849	13	$ 122,954
3	$ 14,537	to	$ 27,600	162	$ 3,155,527	9	$ 192,578
4	$ 27,600	to	$ 66,242	81	$ 3,177,156	12	$ 452,231
5	$ 66,242	to	$ 138,394	33	$ 3,114,625	10	$ 816,325
6	$ 138,394	to	$ 380,917	13	$ 3,303,858	8	$ 2,085,597
7	$ 380,917	to	$ 568,593	7	$ 3,502,050	7	$ 3,502,050
8	$ 568,593	to	$ 684,359	4	$ 2,606,032	4	$ 2,606,032
9	$ 684,359	to	$ 945,476	4	$ 3,217,456	4	$ 3,217,456
10	$ 945,476	and	above	3	$ 3,061,634	3	$ 3,061,634
Total				**1,604**	**$ 31,428,579**	**103**	**$ 16,158,609**

For each item sampled, service period information was provided by MOE and MOW based on the supporting documentation. The paid dates utilized in the analysis were taken from the Company's payables ledger. The expense lead for each entry was then calculated as the average time from the midpoint of the service period to the payment date. The estimated weighted average expense leads calculated from the samples were 60.59 and 66.17 days for MOE and MOW, respectively.



Taxes Other Than Income

Each type of tax (FICA, FUTA, SUTA, property, sales, use, and Gross Receipts Tax (GRT)) was analyzed separately and assigned a lead based on their respective taxing period midpoint service dates and payment dates. The resulting expense leads for Taxes Other Than Income (TOTI) is summarized below in Schedule 3.

Income Taxes

Federal and State Income Taxes were assigned leads based on the statutory required fiscal tax year tax payments. The income tax expense lead days were developed by measuring the days between the midpoint of the test year ending June 30, 2026 to the scheduled payment dates (April 15, June 15, September 15, and December 15). Each income tax payment lead day was multiplied by one fourth or 25% to yield the total weighted days. A total of 36.00 weighted days was calculated for federal and state income taxes.

The current income tax lead days are then multiplied by the current federal and state income tax expenses to determine the weighted dollar days. Deferred federal and state income tax expense leads were set at zero days and multiplied by their respective expenses. The resulting total income tax expense leads are summarized below in Schedule 3.

Interest Expense

MOE and MOW's interest expense is primarily interest on long-term debt. The long-term interest is paid semi-annually. A lead time was determined for each interest on long-term debt entry based on their payment schedule. A total average lead of 91.70 days was calculated for interest on long-term debt and posted in Schedule 3 below.

Results

Schedule 1 – MOW Cash Working Capital Requirement Calculation

Schedule 2 – MOW Revenue Lag Summary

Schedule 3 – MOW Expense Lead Summary

Schedule 4 – MOE Cash Working Capital Requirement Calculation

Schedule 5 – MOE Revenue Lag Summary

Schedule 6 – MOE Expense Lead Summary

Schedule 1 – MOW Cash Working Capital Requirement Calculation

Spire Missouri, Inc. (West)
Lead Lag Summary
Cash Working Capital Requirement
Future Test Year Ending September 30, 2028

(A) Line No.	(B) Working Capital Component	(C) Annual Expenses	(D) Average Daily Amount (D) = (C) / 365	(E) Revenue Lag Days	(F) Expense (Lead) Days	(G) Net Lag / (Lead) Days (G) = (E) - (F)	(H) Working Capital Requirement (H) = (D) * (G)
1	**Total Revenue Lag**			53.26			
2	**Annual Expenses for Operating Expenses Lead:**						
3	O&M Expense	$510,248,239	$1,397,940	53.26	35.09	18.17	$25,403,073
4	Taxes Other Than Income	114,254,978	$313,027	53.26	98.87	(45.61)	($14,278,663)
5	Income Taxes	38,651,618	$105,895	53.26	16.55	36.71	$3,887,485
6	**SUBTOTAL**	$663,154,835	$1,816,863				$15,011,896
7	Interest Expense	$48,381,902	$132,553	53.26	91.70	(38.44)	($5,095,956)
8	**TOTAL**	$711,536,737	$1,949,416				$9,915,940
9	**Total Cash Working Capital Requirement**						$9,915,940

Schedule 2 – MOW Revenue Lag Summary

Spire Missouri, Inc. (West)
Lead Lag Study
Revenue Lag Summary
12 Months Ended June 30, 2026

Line No.	Total Revenue Lag	FERC Acct	Retail Jurisdictional Amount	Lag Days	Weighted Amount
1	**Operating Revenues**				
2	Average Service Lag			15.21	
3	Billing Lag	480-485	$ (719,160,016)	2.17	
4	Collection Lag			35.88	
5	**Total Retail Revenue Lag**		$ (719,160,016)	53.26	$ (38,301,729,986)
6	Transportation	489	$ (25,906,692)	53.26	$ (1,379,764,004)
7	Incidental Gasoline and Oil Sales	492	$ -	53.26	$ -
8	Off System and Incentive Revenue		$ (36,838,641)	53.26	$ (1,961,988,505)
9	**Total Gas Sales & Transportation**		$ (781,905,349)	53.26	$ (41,643,482,495)
10	**Other Revenues**				
11	Forfeited Discounts / Late Payment Charge	487	$ (4,853,585)	53.26	$ (258,496,969)
12	Rent From Gas Property	493	$ -	53.26	$ -
13	Other Revenue	495	$ (259,576)	53.26	$ (13,824,774)
14	**Total Other Revenues**		$ (5,113,161)	53.26	$ (272,321,743)
15	**Total**		$ (787,018,510)	53.26	$ (41,915,804,238)

Schedule 3 – MOW Expense Lead Summary

Spire Missouri, Inc. (West)
Lead Lag Study
Expense Lead Summary
12 Months Ended June 30, 2026

Line No.	Total Expense Lead	FERC Acct	Retail Jurisdictional Amount	Lead Days	Weighted Amount
1	**Operation & Maintenance Expense**				
2	Purchased Gas	804	$ 304,832,297	36.69	$ 11,185,644,648
3	Total Labor Expense		$ 49,674,342	11.50	$ 571,254,938
4	Pensions	926	$ 4,006,558	(14.79)	$ (59,267,840)
5	Benefits	926	$ 7,083,632	4.70	$ 33,317,124
6	Regulatory Commission Expenses (MO PSC Assessment)	928	$ 2,485,322	(43.12)	$ (107,179,506)
7	Uncollectibles	904	$ 10,781,696	-	$ -
8	Other O&M Expenses	710-932	$ 53,719,822	66.17	$ 3,554,378,426
9	**Total O&M Expense**		$ 432,583,670		$ 15,178,147,792
10	**Taxes Other Than Income**				
11	Federal Insurance Contributions Act (FICA) - Employer Portion	408	$ 3,467,557	14.50	$ 50,279,579
12	Federal Unemployment Tax Act (FUTA)	408	$ 48,890	75.16	$ 3,674,687
13	State Unemployment Tax Act (SUTA)	408	$ 3,459	75.40	$ 260,810
14	Property Tax	408	$ 31,475,964	185.15	$ 5,827,746,724
15	Sales Tax		$ 12,976,880	37.03	$ 480,569,355
16	Use Tax		$ 1,229,184	75.62	$ 92,949,887
17	Gross Receipts Tax (GRT)	408	$ 41,734,066	60.76	$ 2,535,700,345
18	**Total Taxes Other Than Income**		$ 90,936,001		$ 8,991,181,387
19	**Income Taxes**				
20	Federal Income Taxes		$ 11,660,434	36.00	$ 419,775,622
21	State Income Taxes		$ 2,073,985	36.00	$ 74,663,462
22	Deferred Federal Income Taxes		$ 15,563,151	-	$ -
23	Deferred State Income Taxes		$ 581,197	-	$ -
24	**Total Income Taxes**		$ 29,878,767		$ 494,439,084
25	**Interest Expense**				
26	Interest on LT Debt		$ 43,386,235	91.70	$ 3,978,674,073
27	**Total Interest Expense**		$ 43,386,235		$ 3,978,674,073
28	**Total**		$ 596,784,673		$ 28,642,442,335

Schedule 4 – MOE Cash Working Capital Requirement Calculation

Spire Missouri, Inc. (East)
Lead Lag Summary
Cash Working Capital Requirement
Future Test Year Ending September 30, 2028

(A) Line No.	(B) Working Capital Component	(C) Annual Expenses	(D) Average Daily Amount (D) = (C) / 365	(E) Revenue Lag Days	(F) Expense (Lead) Days	(G) Net Lag / (Lead) Days (G) = (E) - (F)	(H) Working Capital Requirement (H) = (D) * (G)
1	**Total Revenue Lag**			54.30			
2	**Annual Expenses for Operating Expenses Lead:**						
3	O&M Expense	$601,181,511	$1,647,073	54.30	34.99	19.31	$31,802,111
4	Taxes Other Than Income	110,921,715	$303,895	54.30	81.01	(26.71)	($8,116,158)
5	Income Taxes	37,573,627	$102,941	54.30	42.97	11.32	$1,165,782
6	**SUBTOTAL**	$749,676,853	$2,053,909				$24,851,735
7	Interest Expense	$53,424,907	$146,370	54.30	91.70	(37.40)	($5,474,900)
8	**TOTAL**	$803,101,760	$2,200,279				$19,376,835
9	**Total Cash Working Capital Requirement**						$19,376,835

Schedule 5 – MOE Revenue Lag Summary

Spire Missouri, Inc. (East)
Lead Lag Study
Revenue Lag Summary
12 Months Ended June 30, 2026

Line No.	Total Revenue Lag	FERC Acct	Retail Jurisdictional Amount	Lag Days	Weighted Amount
1	**Operating Revenues**				
2	Average Service Lag			15.21	
3	Billing Lag	480-485	$ (840,685,822)	2.17	
4	Collection Lag			36.92	
5	**Total Retail Revenue Lag**		$ (840,685,822)	54.30	$ (45,648,383,894)
6	Transportation	489	$ (18,437,547)	54.30	$ (1,001,140,038)
7	Incidental Gasoline and Oil Sales	492	$ (393,175)	54.30	$ (21,348,999)
8	Off System and Incentive Revenue		$ (34,104,646)	54.30	$ (1,851,847,549)
9	**Total Gas Sales & Transportation**		$ (893,621,191)	54.30	$ (48,522,720,480)
10	**Other Revenues**				
11	Forfeited Discounts / Late Payment Charge	487	$ (6,855,252)	54.30	$ (372,233,202)
12	Rent From Gas Property	493	$ (22,358)	54.30	$ (1,214,013)
13	Other Revenue	495	$ (1,449,607)	54.30	$ (78,712,198)
14	**Total Other Revenues**		$ (8,327,217)	54.30	$ (452,159,414)
15	**Total**		$ (901,948,408)	54.30	$ (48,974,879,894)

Schedule 6 – MOE Expense Lead Summary

Spire Missouri, Inc. (East)
Lead Lag Study
Expense Lead Summary
12 Months Ended June 30, 2026

Line No.	Total Expense Lead	FERC Acct	Retail Jurisdictional Amount	Lead Days	Weighted Amount
1	**Operation & Maintenance Expense**				
2	Purchased Gas	804	$ 372,262,308	40.12	$ 14,935,014,634
3	Total Labor Expense		$ 71,432,955	11.50	$ 821,478,982
4	Pensions	926	$ 20,956,136	(16.12)	$ (337,900,258)
5	Benefits	926	$ 9,131,890	4.70	$ 42,950,894
6	Regulatory Commission Expenses (MO PSC Assessment)	928	$ 3,745,891	(43.12)	$ (161,541,559)
7	Uncollectibles	904	$ 9,062,504	-	$ -
8	Other O&M Expenses	710-932	$ 67,439,670	60.59	$ 4,085,952,597
9	**Total O&M Expense**		$ 554,031,355		$ 19,385,955,291
10	**Taxes Other Than Income**				
11	Federal Insurance Contributions Act (FICA) - Employer Portion	408	$ 5,176,518	14.50	$ 75,059,509
12	Federal Unemployment Tax Act (FUTA)	408	$ 70,306	75.16	$ 5,284,292
13	State Unemployment Tax Act (SUTA)	408	$ 4,974	75.40	$ 375,051
14	Property Tax	408	$ 26,392,681	182.50	$ 4,816,664,219
15	Sales Tax		$ 13,719,904	34.01	$ 466,673,785
16	Use Tax		$ 1,332,630	75.64	$ 100,800,574
17	Gross Receipts Tax (GRT)	408	$ 46,187,528	44.59	$ 2,059,355,551
18	**Total Taxes Other Than Income**		$ 92,884,540		$ 7,524,212,981
19	**Income Taxes**				
20	Federal Income Taxes		$ 9,231,077	36.00	$ 332,318,768
21	State Income Taxes		$ 1,641,887	36.00	$ 59,107,936
22	Deferred Federal Income Taxes		$ (1,701,044)	-	$ -
23	Deferred State Income Taxes		$ (63,524)	-	$ -
24	**Total Income Taxes**		$ 9,108,396		$ 391,426,704
25	**Interest Expense**				
26	Interest on LT Debt		$ 53,027,621	91.70	$ 4,862,823,880
27	**Total Interest Expense**		$ 53,027,621		$ 4,862,823,880
28	**Total**		$ 709,051,911		$ 32,164,418,856