

Exhibit No. 35

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Issue:	Depreciation
Witness:	John J. Spanos
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Sponsoring Party:	Spire Missouri Inc.
Case No.:	GR-2021-0108
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SPIRE MISSOURI INC.

CASE NO. GR-2021-0108

REBUTTAL TESTIMONY

OF

JOHN J. SPANOS

June 17, 2021

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SCHEDULES:

Schedule JJS-R1 – Credentials

Schedule JJS-R2 – Depreciation Study

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

3 **Q. DID YOU OFFER ANY DIRECT TESTIMONY IN THIS PROCEEDING?**

4 A. No, however, my Depreciation Study was included in the workpapers submitted as
5 part of the Company's direct filing in this case. I am submitting the Depreciation Study
6 I conducted as Schedule JJS-R2.

7 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY IN THIS
8 PROCEEDING?**

9 A. My rebuttal testimony addresses the Missouri Public Service Commission Staff
10 Report ("Staff") and the Office of the Public Counsel("OPC") testimony by witness,
11 John A. Robinett related to the appropriate depreciation parameters and rates for gas
12 plant in service. The Depreciation Study was conducted by me and by others working
13 for me under my direction and control. The Depreciation Study sets forth the
14 calculated annual depreciation accrual rates by account as of September 30, 2020 for
15 the combined Spire West and Spire East assets. The proposed depreciation rates
16 appropriately reflect the rates at which Spire Missouri's combined assets should be
17 depreciated over their useful lives and are based on the most commonly used methods
18 and procedures for determining depreciation rates.

19 **Q. CAN YOU SUMMARIZE THE DEPRECIATION ISSUES YOU WILL
20 ADDRESS IN YOUR REBUTTAL TESTIMONY?**

21 A. Yes. First, I will discuss the appropriateness of a combined depreciation study of both
22 Spire East and Spire West. Second, I will address different lives proposed by Staff
23 for some asset classes, including the recovery of cast iron encapsulation investment.
24 Third, I will address the proper useful life of Enterprise software applications. Fourth,

1 I will address the depreciation rates proposed by Staff related to some general plant
2 accounts. Finally, I will address the most appropriate average service life and resulting
3 depreciation rate for smart meter assets that was discussed by OPC.

4 **II. APPROPRIATENESS OF A COMBINED DEPRECIATION STUDY**

5 **Q. DOES ANY PARTY OPPOSE THE COMBINATON OF SPIRE EAST AND**
6 **SPIRE WEST INTO ONE ENTITY FOR DEPRECAITON PURPOSES?**

7 A. No. Staff has developed depreciation rates based on the combined life and net salvage
8 analyses of Spire East and Spire West in a similar manner as prepared in the
9 Depreciation Study. OPC witness Robinett also applies rates to the combined plant
10 balance however, he disregards the historical data for Spire West and proposes to
11 assign the depreciation rates of Spire East to all plant balances.

12 **Q. IS OPC'S DECISION TO DISREGARD ACTUARIAL DATA FOR SPIRE**
13 **WEST A REASONABLE APPROACH IN THIS CASE?**

14 A. No, not at all. First, the historical data obtained and available for analysis by Spire
15 West includes transactional entries for the period 1994 through 2020. The conversion
16 of the initial data as of 1994 included installation years back to the initial year of
17 service. A twenty-six year history of transactions is more than enough time to
18 statistically develop valid life characteristics. Additionally, the proper process of
19 determining life and net salvage analyses is to combine statistical analysis with
20 informed judgment where informed judgment includes many key factors, most of
21 which Mr. Robinett choses to disregard in his position. The statistical component of
22 life and net salvage analyses should include all of the forces of retirement and drivers
23 for replacement at that time so developing lives or net salvage estimates need to
24 include different practices or policies if they existed. The informed judgment

1 component includes the understanding of past practices as well as future practices,
2 type of assets in each account, Company plans, industry trends, estimates of other gas
3 companies and in this case how to interpret the combined transactional data.
4 Therefore, the information that Mr. Robinett chose to disregard related to past Spire
5 West practices is very important to determining the most appropriate life and net
6 salvage parameters for the combined entity going forward. The approach Mr. Robinett
7 proposes is not sound methodology for conducting a depreciation study in this case
8 for the combined entity.

9 **Q. ARE THERE ADDITIONAL CONCERNS TO OPC'S POSITION ON THE**
10 **DEPRECIATION RATES TO APPLY TO ALL ASSET CLASSES?**

11 A. Yes. Not only does Mr. Robinett propose to ignore the Spire West data but he
12 recommends continuing the use of the currently ordered depreciation rates of Spire
13 East. Therefore, he ignores recent historical transactions, Company plans and changes
14 that have occurred in the industry in recent years. However, he decides that a special
15 modification for Account 376.2, Mains – Cast Iron, is needed because of recent
16 historical data and information that is available for these assets. Again, this is not a
17 reasonable approach to determining depreciation rates.

18 **III. SERVICE LIFE DIFFERENCES PROPOSED BY STAFF**

19 **Q. HAS STAFF PROPOSED DIFFERENT LIFE AND NET SALVAGE**
20 **PARAMETERS THAN THOSE PREPARED IN THE DEPRECIATION**
21 **STUDY?**

22 A. Yes. Staff has proposed different average service lives for some assets classes for the
23 combined entity. However, Staff has accepted all the net salvage parameters in the
24 Depreciation Study for the combined entity by account. Staff accepts most of the

1 average service lives recommended in the Depreciation Study, however, where there
2 are differences, Staff recommends a longer life in all but one account. Generally
3 speaking, this is due to focusing too much on the statistical analyses and not on all of
4 the components of life analysis.

5 **A. The Estimation of Service Lives Is Not a Purely Mathematical Exercise and**
6 **Must Incorporate Informed Judgment**

7
8 **Q. HAS STAFF USED THE SAME APPROACH TO ESTIMATING SERVICE**
9 **LIVES AS YOU USED IN THE DEPRECIATION STUDY?**

10 A. No. While both Staff and I have used Iowa type survivor curves to calculate
11 depreciation expense and used the retirement rate method to analyze historical data,
12 Staff's overall approach differs from mine. Staff's approach also differs from the
13 proper approach to estimating service lives that is set forth in depreciation textbooks
14 such as NARUC's *Public Utility Depreciation Practices*. Specifically, Staff's
15 different estimates of service lives are primarily a mathematical exercise in which little
16 more than mathematical computations of historical accounting data will result in
17 reasonable estimates. This overall approach is incorrect. Depreciation, and
18 particularly estimating service lives, is a forecast of the future rather than a calculation
19 of what has happened in the past.

20 **Q. DOES NARUC EXPLAIN THE IMPORTANCE OF A SUBJECTIVE**
21 **COMPONENT TO ESTIMATING SERVICE LIVES?**

22 A. Yes. NARUC explains that there must be a subjective component to estimating
23 service lives. Chapter XIII of *Public Utility Depreciation Practices*, entitled
24 "Actuarial Life Analysis" discusses and emphasizes the subjective nature of the
25 process of estimating service lives. NARUC starts this chapter by explaining that the

1 analysis of historical data is only one part of the process of estimating service lives:

2 Actuarial analysis objectively measures how the company has retired its
3 investment. The analyst must then judge whether this historical view
4 depicts the future life of the property in service. The analyst takes into
5 consideration various factors, such as changes in technology, services
6 provided, or capital budgets.¹

7 NARUC further explains that the process of estimating service lives must go beyond
8 any objective measurement of the past. In describing the determination of a survivor
9 curve estimate (referred to as the “projection life” in this passage), NARUC states:

10 The projection life is a projection, or forecast, of the future of the property.
11 Historical indications may be useful in estimating a projection life curve.
12 Certainly the observations based on the property’s history are a starting
13 point. Trends in life or retirement dispersion can often be expected to
14 continue. Likewise, unless there is some reason to expect otherwise,
15 stability in life or retirement dispersion can be expected to continue, at least
16 in the near term.

17 Depreciation analysts should avoid becoming ensnared in the mechanics
18 of the historical life study and relying solely on mathematical solutions.
19 The reason for making an historical life analysis is to develop a sufficient
20 understanding of history in order to evaluate whether it is a reasonable
21 predictor of the future. The importance of being aware of circumstances
22 having direct bearing on the reason for making an historical life analysis
23 cannot be understated. These circumstances, when factored into the
24 analysis, determine the application and limitations of an historical life
25 analysis.²

26 Thus, NARUC strongly advises against the approach used by Staff, clearly
27 stating that “relying solely on mathematical solutions” should be avoided. NARUC
28 further elaborates on the need for a subjective component to forecasting service lives:

29 A depreciation study is commonly described as having three periods of
30 analysis:

31 The past, present, and future. The past and present can usually be analyzed
32 with great accuracy using many currently available analytical tools. The
33 future still must be predicted and must largely include some subjective

1 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 111.

2 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 126. Emphasis added.

1 analysis. *Informed judgment* is a term used to define the subjective portion
2 of the depreciation study process. It is based on a combination of general
3 experience, knowledge of the properties and a physical inspection,
4 information gathered throughout the industry, and other factors which
5 assist the analyst in making a knowledgeable estimate.

6 The use of informed judgment can be a major factor in forecasting. A
7 logical process of examining and prioritizing the usefulness of information
8 must be employed, since there are many sources of data that must be
9 considered and weighed by importance. For example, the following forces
10 of retirement need to be considered: Do the past and current service life
11 dispersions represent the future? Will scrap prices rise or fall? What will
12 be the impact of future technological obsolescence? Will the company be
13 in existence in the future? The analyst must rank the factors and decide
14 the relative weight to apply to each. The final estimate might not resemble
15 any one of the specific factors; however, the result would be a decision
16 based upon a combination of the components.³

17 **Q. HAVE YOU INCORPORATED THE VARIOUS FACTORS DISCUSSED BY**
18 **NARUC INTO YOUR ESTIMATES?**

19 A. Yes. For the Depreciation Study, I conducted site visits and discussions with
20 Company personnel to familiarize myself with the Company's assets. I have
21 performed past and present depreciation studies for Spire and have incorporated
22 information obtained from those studies as well. In addition, throughout my career, I
23 have performed hundreds of depreciation studies for numerous utilities. The
24 information obtained from this experience has also been incorporated into my
25 recommendations.

26 **Q. HAS STAFF INCORPORATED THESE FACTORS INTO THEIR**
27 **RECOMMENDATIONS?**

28 A. No, at least not to the degree necessary to develop a reasonable forecast. Estimating
29 service lives is not and should not be a purely mathematical exercise and must

³ National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 128. Emphasis added.

1 incorporate some degree of subjectivity. Staff's process for estimating service lives,
2 as described in their testimony, does not follow all the needed steps for a proper
3 approach of incorporating informed judgment. Staff did not gain any understanding
4 of the plans for the future or causes of retirement in the past of the asset classes.

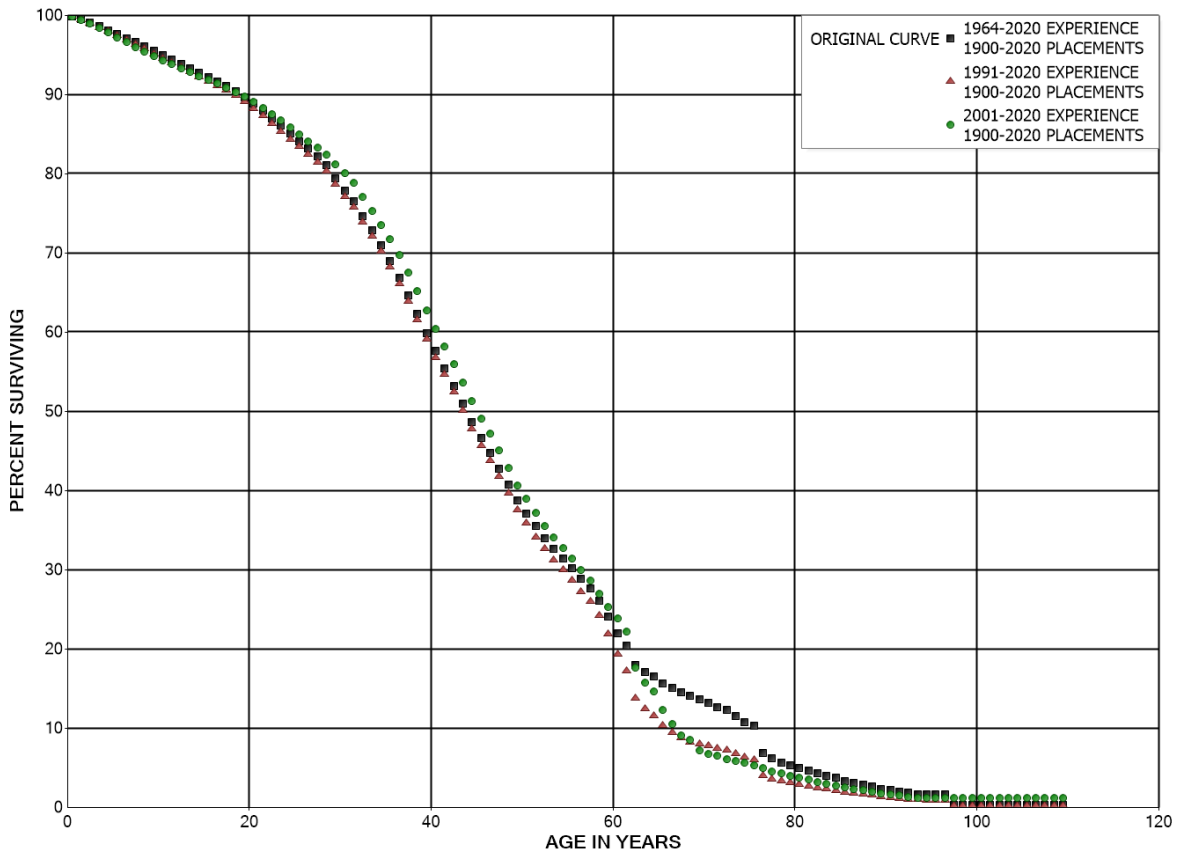
5 **B. The Curve Fitting Process Must Also Incorporate Informed Judgment**

6 **Q. PLEASE BRIEFLY DESCRIBE THE CURVE FITTING PROCESS USED IN**
7 **A DEPRECIATION STUDY.**

8 A. As described in the Depreciation Study provided as workpapers and with this
9 testimony, the method of statistical life analysis used is referred to as the retirement
10 rate method. The retirement rate method is used when aged data are available (*i.e.*,
11 the vintage year of historical transactions are known, which means that the age of each
12 transaction can be determined). The retirement rate method develops an original life
13 table⁴ ("OLT") or a series of original life tables for each depreciable group. An OLT
14 presents calculations, based on the historical data, of the percentage of plant that has
15 survived to a given age. The OLT can also be shown graphically with age in the x-
16 axis and the percent surviving in the y-axis. An example of an original life table graph
17 for the full experience and placement bands for distribution Account 380.2, Services
18 – Plastic and Copper is provided in Figure 1 below. The life tables are presented on
19 pages VII-104 through VII-112 of the Depreciation Study.

4 Original life tables may also be referred to as "observed life tables" or the shorthand "life tables."

1 **Figure 1: Graph of Original Life Table for Account 380.2, Services – Plastic**
 2 **and Copper**



3
 4 For the curve fitting process, the analyst can fit or match standard Iowa survivor curves
 5 to the data from an original life table. This can be performed either visually or
 6 mathematically. For visual curve matching, Iowa curves are graphed on the same
 7 graph as the OLT. For mathematical curve matching, the mathematical deviation from
 8 a given Iowa curve to the OLT is calculated for each data point. The lower the
 9 difference between a given survivor curve, the better the mathematical fit.

10 **Q. ARE THERE ADVANTAGES AND DISADVANTAGES TO BOTH VISUAL**
 11 **AND MATHEMATICAL CURVE MATCHING?**

12 A. Yes. Visual curve matching offers a number of advantages over mathematical curve
 13 matching. Different ranges of data points can be given more or less emphasis

1 depending on the characteristics of the account. It is easier to identify irregularities in
2 the data when performing visual curve matching. Visual curve matching also allows
3 the analyst to view the full Iowa survivor curve to assess whether the full life cycle
4 forecast by the curve is reasonable for the property studied.

5 Many years ago, a disadvantage of visual curve matching was that it was cumbersome
6 due to the need to manually overlay standard curves on plots of original life tables.
7 However, since the advent of computers with sophisticated graphical capabilities,
8 visual curve matching has become easier and more efficient. As a result, visual curve
9 matching has become a more prominent tool that is used by most depreciation
10 analysts.

11 While mathematical curve matching provides a numerical value on which the “fit” of
12 a curve can be assessed, one must be aware that the disadvantages of mathematical
13 curve matching can introduce biases. One of the disadvantages of mathematical curve
14 matching is that it treats every data point within a range of fit equally. Different data
15 points are typically based on different levels of data and different ages (*e.g.*, older data
16 points typically are based on much smaller levels of investment than earlier data
17 points). There is not a good way to de-emphasize data irregularities when performing
18 mathematical curve matching, other than to exclude those data points entirely.

19 Mathematical curve matching can also introduce biases due to the nature of the
20 calculations. Mathematical fitting indicators are typically calculated by squaring the
21 differences between the OLT points and a given Iowa curve. As a result, the
22 mathematical curve fitting routine will amplify larger differences between the Iowa
23 curve and OLT. Because data irregularities are often common towards the end of the
24 curve when smaller amounts of data are available, the real-world result is that

1 mathematical curve matching will amplify less meaningful deviations towards the end
2 or “tail” of the curve. That is, differences in curve fitting indicators are often the result
3 of data irregularities and do not provide as meaningful an indication of the historical
4 life characteristics. For this reason, if proper care is not taken when interpreting the
5 results, mathematical curve fitting can mislead the analyst into selecting a curve that
6 is not representative of the predominant mortality characteristics of the depreciable
7 group studied.

8 **Q. GIVEN ALL OF THE CONSIDERATIONS DISCUSSED ABOVE, HOW DO**
9 **YOU APPROACH THE CURVE FITTING PROCESS?**

10 A. I believe that both mathematical and visual curve fitting should be used. Using both
11 approaches enhances the information available to the analyst and aids in developing
12 the most reasonable forecast. Importantly, the analyst should also understand the
13 advantages and disadvantages of both approaches so as to not be misled by the results.

14 **Q. DOES THE USE OF JUDGMENT ALSO APPLY TO THE ANALYSIS OF**
15 **HISTORICAL DATA CURVE MATCHING?**

16 A. Yes. There are numerous reasons why informed judgment must also be applied to the
17 mathematical processes of analyzing historical data. These factors include the
18 availability and limitations of the historical data; the interpretation of trends in the
19 data; the interpretation of data irregularities; the choice of data points to include or
20 emphasize in mathematical or visual curve matching; and the evaluation of results for
21 reasonableness for the types of assets studied. The need for judgment when evaluating
22 the statistical analysis is also explained by NARUC. For example, when discussing a
23 stub (or incomplete) survivor curve, NARUC states:

24 The longer the stub, the more reliable the resulting curve fit and
25 extension. As a result, the analyst may be forced to choose between

1 a more reliable longer stub, which by necessity reflects older data,
2 and a less reliable shorter stub, which reflects more recent vintages
3 and, therefore, is more likely to reflect the future.⁵

4 NARUC also presents a discussion of “Data Irregularities,” as follows:

5 Property that exhibits homogeneous life characteristics produces
6 smooth survivor curves. Many of a utility’s property accounts,
7 however, have experienced change in the forces of retirement due
8 to, for example, changes in a utility’s services or capital budgets.
9 These accounts may exhibit a number of data irregularities. For
10 example, the survivor curves may look like stair steps as the
11 different changes take effect. Extended leveling-off periods may
12 result from delayed booking of retirements during an accounting
13 system conversion. Irregularities at the older ages of the survivor
14 curve often result from inadequate exposures.⁶

15 NARUC explains certain types of occurrences in more detail, such as “Bimodality”
16 (or “the presence of two peaks on the retirement frequency curve”). Also discussed is
17 the use of a “T-Cut” (or “truncation cut”), in which data points from an observed life
18 table are excluded from mathematical curve fitting (for visual curve fitting, data points
19 can be ignored in a similar manner). NARUC’s explanation again illustrates the
20 importance of judgment:

21 Careful selection of a T-Cut can greatly enhance the reliability of the
22 resulting analysis. Conversely, since the use of a T-Cut involves truncating
23 the observed data, careless selection can impair the reliability of
24 subsequent work.⁷

25 Read in its entirety, this section of *Public Utility Depreciation Practices* should make
26 clear the need for judgment with regard to numerous decisions when performing the
27 statistical analysis. Judgment must be exercised throughout the process in order to
28 determine the most appropriate and reasonable estimate. Staff’s proposals in some of

5 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 129.

6 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 122.

7 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 122.

1 the accounts does not take into account all of the necessary steps to arrive at the most
2 appropriate life estimate.

3 **Q. PLEASE USE A FEW ACCOUNTS TO ILLUSTRATE WHERE STAFF'S**
4 **ESTIMATES ARE NOT AS APPROPRIATE.**

5 A. I will use Account 354, Compressor Station Equipment; Account 376.2, Mains-Cast
6 Iron; and Account 385, Industrial Measuring and Regulating Station Equipment as
7 examples to illustrate why the life parameters in the Depreciation Study are more
8 reasonable than Staff's estimates.

9 **Q. PLEASE DISCUSS ACCOUNT 354, COMPRESSOR STATION EQUIPMENT.**

10 A. I have recommended an average service life of 55 years while Staff recommends an
11 average life of 70 years. First, we need to understand that the first underground storage
12 facility for Spire Missouri was placed into service in 1952, which means that no assets
13 have even reached 70 years old. Second, a large portion of the assets in this account
14 have been replaced, upgraded with new technology or rehabilitated over the last 30
15 years. The only original assets from the 1950s are the largest assets in the account
16 which are the compressors themselves, however, they have seen quite a bit of work
17 done over the years. Third, and most importantly, the 1950s compressors will need to
18 be rehabilitated or rebuilt entirely within the next 10 years. These are very important
19 factors which require informed judgment to include into the life analyses. In other
20 words, the only type of assets that have approached 70 years will not be expected to
21 still be in service much longer. Additionally, the range of estimates for other utilities
22 for compressor equipment is 40-55 years. Therefore, based on the nature of the assets
23 in this account, expectations for the future and the overall life cycle of all the assets in
24 the account, a 55-year average service life is much more appropriate than 70 years.

1 **Q. PLEASE DISCUSS ACCOUNT 376.2, MAINS – CAST IRON.**

2 A. The assets in this account are distribution cast iron mains and accessories. Both Staff
3 and I recommend an 80-year average service life for these assets, however, Staff
4 disregards the impact going forward of the cast iron main replacement program.
5 Therefore, it is necessary to include the truncation component that incorporates that
6 all cast iron mains and their accessories will be retired by the end of 2030. The
7 truncation date is a second life component that matches the full life cycle of cast iron
8 mains with the recovery of these same mains. In other words, based on the information
9 we know related to cast iron mains, all plant in service will be retired by end of 2030
10 so the depreciation rate must include this life component in order to ensure the full
11 recovery by end of 2030. Staff does not oppose this program but neglects to reflect in
12 their proposed rates the impact on annual depreciation.

13 **Q. SHOULD THE TRUNCATED SURVIVOR CURVE FOR CAST IRON MAINS**
14 **INCLUDE THE ENCAPSULATION ASSETS?**

15 A. Yes. The encapsulation assets are part of the cast iron main plant in service and will
16 be retired when the cast iron mains are retired by the end of 2030. Although, the
17 encapsulation assets are of a more recent vintage than the cast iron mains themselves,
18 these assets were necessary in order for the cast iron mains to reach the life they have
19 to date. Therefore, the 2030 truncation year is appropriate for all assets in Account
20 376.2, Mains – Cast Iron. Again, Staff's report does not reflect the proper recovery
21 of all cast iron main assets by end of 2030. Staff's proposed rate and 80-year average
22 service life estimates that cast iron mains and the encapsulation assets will last on
23 average another 70 years.

1 **Q. PLEASE DISCUSS ACCOUNT 385, INDUSTRIAL MEASURING AND**
2 **REGULATING STATION EQUIPMENT.**

3 A. The assets in Account 385 are measuring and regulating station equipment that
4 individually serve specific industrial customers. The assets at each station are
5 generally the same as those in Account 378, Measuring and Regulating Station
6 Equipment - General and Account 379, Measuring and Regulating Station Equipment
7 – City Gate. The size of some of the meters and regulators may be different, however,
8 the types of assets are the same and the assets are under the same inspection and testing
9 requirements. Actually, the major assets at an industrial customer site, such as the
10 meter set, is tested and changed out more frequently. Also, the industrial measuring
11 and regulating stations have the added force of retirement of the customer who may
12 need replacement of assets due to load demand or other business drivers. Therefore,
13 the average service life for Account 385 should be comparable or shorter than the
14 average service lives in Accounts 378 and 379. I have recommended a 45-year
15 average life for all three accounts. Staff recommends an average service life for
16 Account 378 of 49 years, Account 379 of 45 years and Account 385 of 50 years. When
17 reviewing all the factors of life analysis none of the three accounts should have an
18 average service life longer than 45-years, but recommending the longest average
19 service life for Account 385 is not reasonable and ignores the full understanding of
20 the assets in the account and all the forces of retirement.

21 **Q. ARE THERE SIMILAR DIFFERENCES IN THE OTHER ACCOUNTS FOR**
22 **WHICH STAFF PROPOSES DIFFERENT LIFE ESTIMATES?**

1 A. Yes. The differences in life estimates between the Depreciation Study and Staff's
2 proposals relate to informed judgment and full understanding of the nature of the
3 assets in each account and the impact of the forces of retirement for those assets.

IV. ENTERPRISE SOFTWARE

4 **Q. HAS A LIFE PARAMETER FOR ENTERPRISE SOFTWARE PREVIOUSLY**
5 **BEEN PUT INTO PLACE?**

6 A. Yes. In Case No. GO-2012-0363, an average life of 15 years was recommended based
7 on the expected life of the soon to be installed Enterprise Software. The Enterprise
8 software was a big investment with multiple applications. At the time the software
9 applications were being fully integrated in 2012, the expectation was that applications
10 would be in service for 15 years.

11 **Q. HAS ANYTHING CHANGED THAT WOULD REVISE THE LIFE**
12 **PARAMETER THAT IS CURRENTLY IN PLACE?**

13 A. Yes. Similar to many other utilities, the software applications are continually being
14 upgraded and the functionality of each application is being improved to handle more
15 applications. Therefore, the service life for the original and subsequent applications
16 is not reaching the 15-year threshold that was originally planned. These assets relate
17 to new technology and we know technology is always changing.

18 **Q. HAS A NEW LIFE PARAMETER BEEN RECOMMENDED IN THE**
19 **DEPRECIATION STUDY TO REFLECT THE CHANGING**
20 **APPLICATIONS?**

21 A. Yes. Based on the concept of depreciation to match recovery to utilization of an asset
22 systematically and rationally, an average life of 10 years is recommended. The 10-
23 year life is utilized in the Depreciation Study as well as the Staff Report for Account

1 391.95, Enterprise Software. This reflects a more consistent life characteristic of these
2 applications and the continually needed enhancements to the applications.

3 **V. DEPRECIATION RATES FOR CERTAIN GENERAL PLANT ACCOUNTS**

4 **Q. WHICH GENERAL PLANT ACCOUNTS HAVE DIFFERENT**
5 **DEPRECIATION RATES?**

6 A. The general plant accounts that Staff proposes a different depreciation rate are
7 Accounts 391.00, 391.10, 391.20, 391.30, 393.00, 394.00, 395.00, 397.00, 397.10,
8 397.20 and 398.00.

9 **Q. ARE THESE ASSET CLASSES BASED ON A SQUARE CURVE DUE TO**
10 **AMORTIZATION ACCOUNTING?**

11 A. Yes. Therefore, based on the whole life method and type survivor curve, assets are
12 recovered equally over the amortization period. This represents existing assets and
13 those that will be placed into service in the future. For example, an account that has
14 a 10-year amortization period (represented by a 10-SQ survivor curve) will have a 10
15 percent rate for each of the 10 years the assets are recovered. Once the assets reach
16 10 years old, they are retired and the net plant value is zero. If the assets are not taken
17 off the books after that amortization, then they must have a depreciation rate of 0
18 percent. The Depreciation Study properly represents this practice by segregating the
19 two age groups, however, Staff has not followed this practice which causes their rates
20 to differ from the appropriate whole life amortization rate for each account.

21 **Q. WHY IS THE PROPER DEPRECIATION RATE FOR THESE GENERAL**
22 **PLANT ACCOUNTS IMPORTANT?**

23 A. First, it is important to properly recover the plant in service consistent with the useful
24 life of the assets. Second, matching recovery to the useful life of the assets ensures

1 that there will not be a reserve deficiency or surplus that will be required. Third, the
2 recovery of future assets placed into service will be properly recovered and a stable
3 rate for these assets will be maintained and unnecessary swings in depreciation
4 expense will be eliminated.

5 **Q. ARE THESE GENERAL PLANT ACCOUNTS DEPRECIATED IN THE**
6 **SAME MANNER AS OTHER ACCOUNTS?**

7 A. Not exactly. The amortized accounts do not utilize a mortality curve (survivor curve)
8 which means assets are all retired at the same age. The age is consistent with the
9 amortization period. Therefore, when assets reach the end of the amortization period
10 they need to be retired or if they remain on the books then they must have a
11 depreciation rate of 0 percent.

12 **Q. DOES STAFF'S PROPOSED RATES FOR THESE ACCOUNTS PROPERLY**
13 **REFLECT THE FULL RECOVERY AND APPLICATION OF THE**
14 **METHODOLOGY?**

15 A. No.

16 **Q. PLEASE EXPLAIN THE ISSUE WITH AN EXAMPLE.**

17 A. I will use Account 391.00, Office Furniture and Equipment as an example. This asset
18 class has an amortization period of 20 years. Therefore, the rate should be 5 percent
19 for the appropriate aged assets. The account has \$10,824,779.94 in service as of
20 September 30, 2020, however, only \$10,195,581.10 is within the 20-year amortization
21 period. Therefore, the surviving plant of \$629,198.84 is older than 20 years and should
22 have a rate of 0 percent and the \$10,195,581.10 and future plant should have a rate of
23 5.00 percent. Staff has proposed a rate of 4.71 percent for the entire \$10,824,779.94.
24 Although the total amount of depreciation expense as of September 30, 2020 is the

1 same, the impact of depreciation expense going forward is not when new assets are
2 added to the account. Thus, the new assets will be under-recovered, a reserve
3 deficiency will develop and swings in depreciation expense will be excessive.
4 Therefore, Staff's proposal of 4.71 percent for all the existing assets and to be applied
5 to future assets is not appropriate based on the recovery methods for these accounts.
6 The 5 percent rate is the proper rate for the assets in Account 391.00. This same issue
7 occurs in the other general plant accounts represented by amortization accounting.

8 **VI. SMART METER SERVICE LIFE**

9 **Q. ARE SMART METER ASSETS NEW FOR SPIRE MISSOURI?**

10 A. Yes.

11 **Q. IN WHICH ACCOUNTS ARE THE SMART METER ASSETS INCLUDED?**

12 A. These assets are in Account 381.10, Smart Meters and Account 382.10 Smart Meter
13 Installations.

14 **Q. WERE THESE ASSETS IN SERVICE IN THE LAST RATE CASE?**

15 A. No. The assets were initially placed in service during 2020. However, a forecasted
16 life of 20 years and resulting rate of 5 percent was initiated by the Company in its
17 Depreciation Authority Application in Case No. GO-2021-0416 in order to have a
18 more appropriate depreciation rate in place until an analysis of the smart meters and
19 installations was conducted. Absent the depreciation authority order for the smart
20 meters, the Company's authorized plant accounts where the smart meters would
21 seemingly fall into were inadequate for this type of asset class.

22 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

23 A. Yes.

Exhibit JJS-R1

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

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

Q. Do you belong to any professional societies?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

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

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

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana

Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

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

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

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UE 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case no. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0595-WW-AIR, Case No. 21-0596-WS-AIR	Aqua Ohio	Depreciation



2020 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2020**

Prepared by:



*Excellence Delivered **As Promised***

SPIRE MISSOURI, INC.

St. Louis, Missouri

2020 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Harrisburg, Pennsylvania



*Excellence Delivered **As Promised***

December 11, 2020

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

Attention Scott Weitzel
Managing Director of Regulatory and Legislative Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Spire Missouri, Inc as of September 30, 2020. The study results include annual depreciation rates and amounts for regulatory reporting purposes. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

067776.300

Gannett Fleming Valuation and Rate Consultants, LLC

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SPIRE MISSOURI, INC.

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Spire Missouri, Inc's ("Spire" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas plant as of September 30, 2020. The gas plant as of September 30, 2020 is a consolidation of the two predecessor systems – Spire Missouri East and Spire Missouri West. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

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

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of September 30, 2020 as summarized in Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$150.7 million when applied to depreciable gas plant balances as of September 30, 2020. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF SEPTEMBER 30, 2020</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Gas Plant			
Manufactured Gas Plant-LPG	\$ 11,308,128.46	1.96	\$ 221,328
Underground Storage Plant	32,631,934.94	1.46	477,141
Transmission Plant	9,654.34	2.10	203
Distribution Plant	3,646,406,582.82	3.11	113,239,559
General Plant	<u>457,917,835.82</u>	8.03	<u>36,761,189</u>
Total Depreciable Gas Plant	<u>\$4,148,274,136.38</u>	3.63	<u>\$150,699,420</u>

PART I. INTRODUCTION

SPIRE MISSOURI, INC. DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Spire Missouri, Inc. (the Company) as applied to gas plant in service as of September 30, 2020. The study results include annual depreciation rates and amounts for regulatory reporting. The regulatory rates and amounts are based on the straight line whole life method of depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through September 2020; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and net salvage estimates used for other gas properties.

PLAN OF REPORT

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

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

BASIS OF THE STUDY

Depreciation

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

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

For all accounts, the annual depreciation was calculated by the straight line whole life method using the average service life procedure. The calculated annual and accrued depreciation were based on attained ages of plant in service and the estimated service

life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is used for most general plant accounts. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in Missouri. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

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

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

experience yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through September 2020 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1964 through 2020 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2020. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and five-year moving average bases. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

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

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

IOWA Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the IOWA type curves. There are four families in the IOWA system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The IOWA curves were developed at the IOWA State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

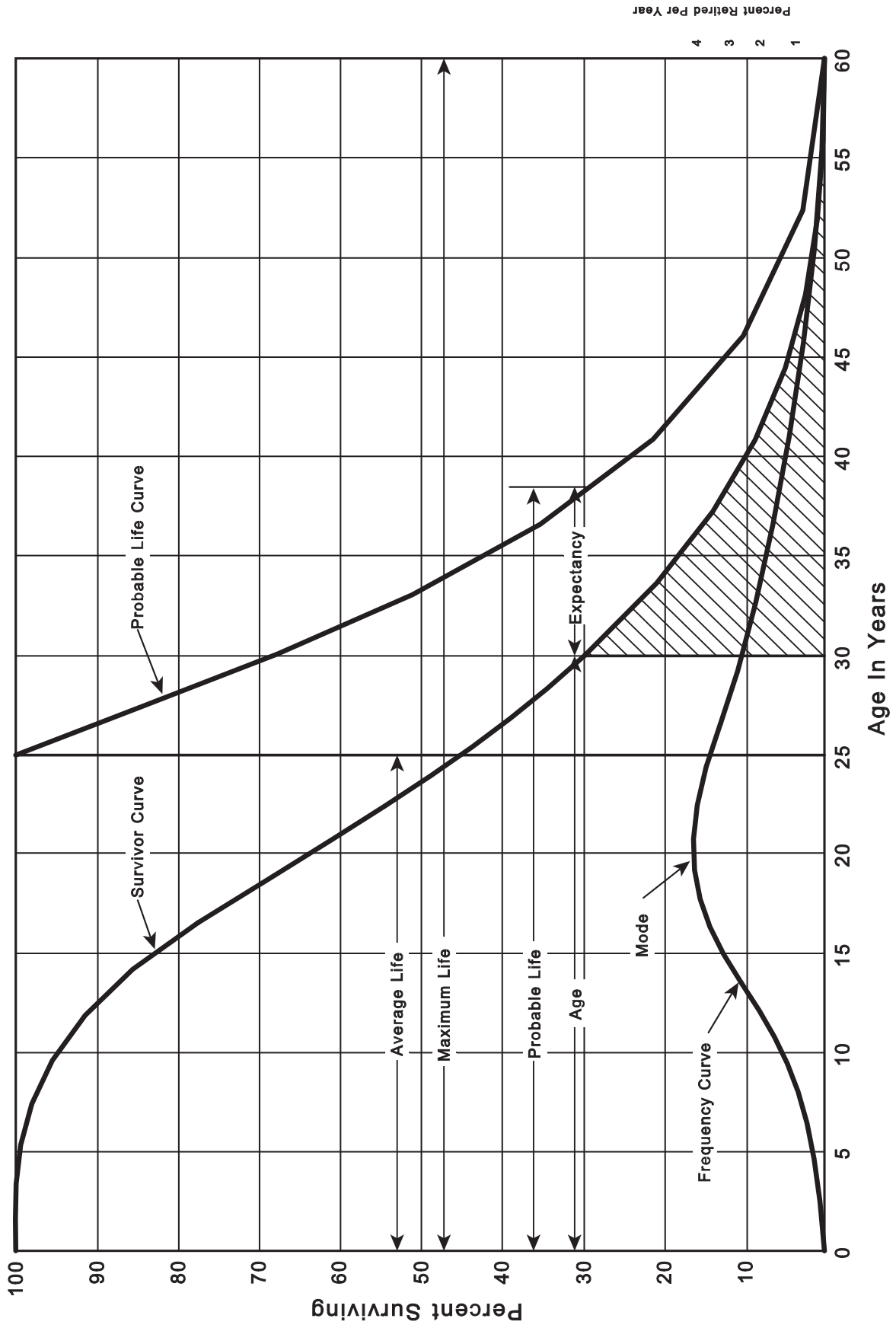


Figure 1. A Typical Survivor Curve and Derived Curves

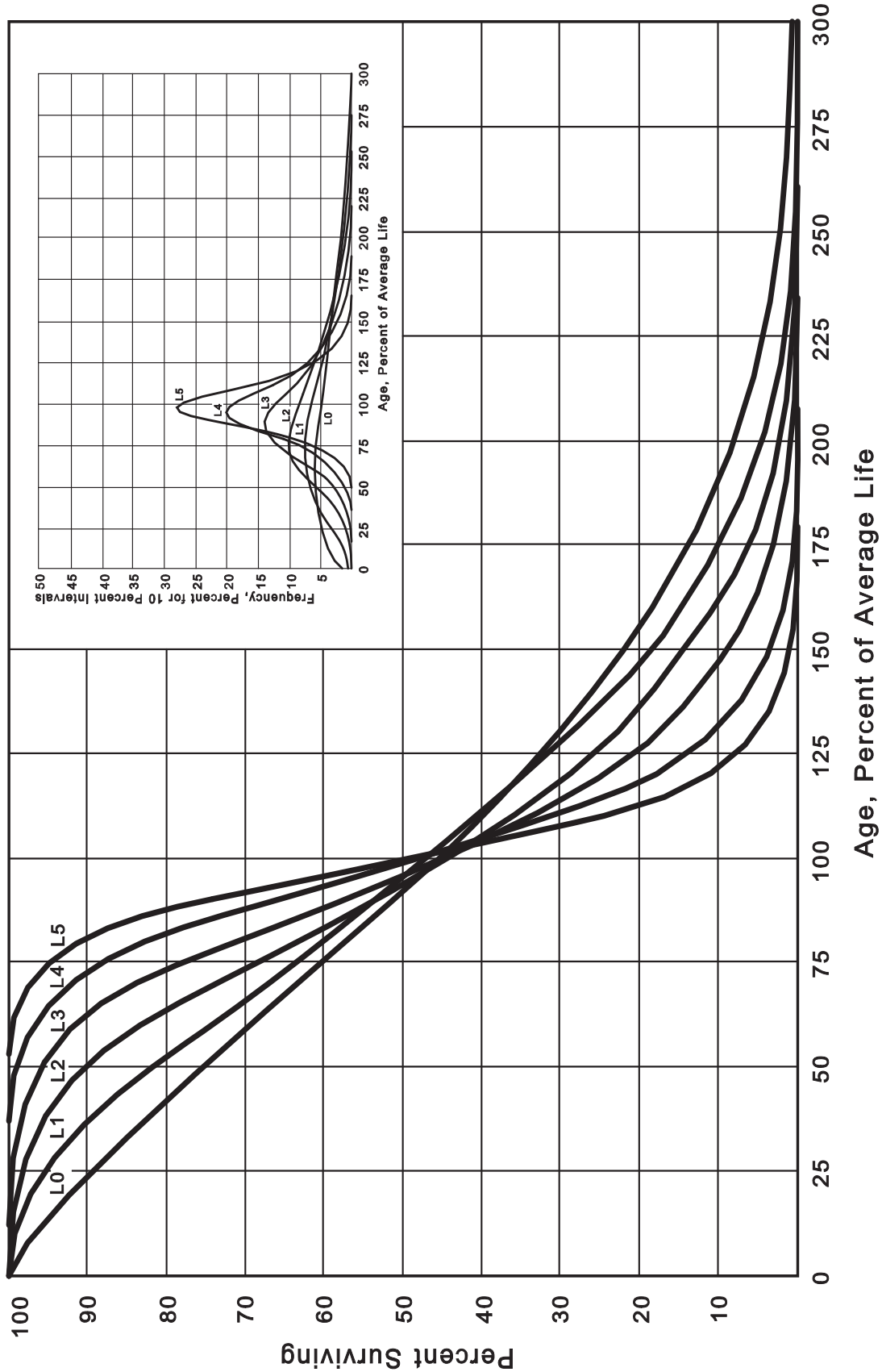


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

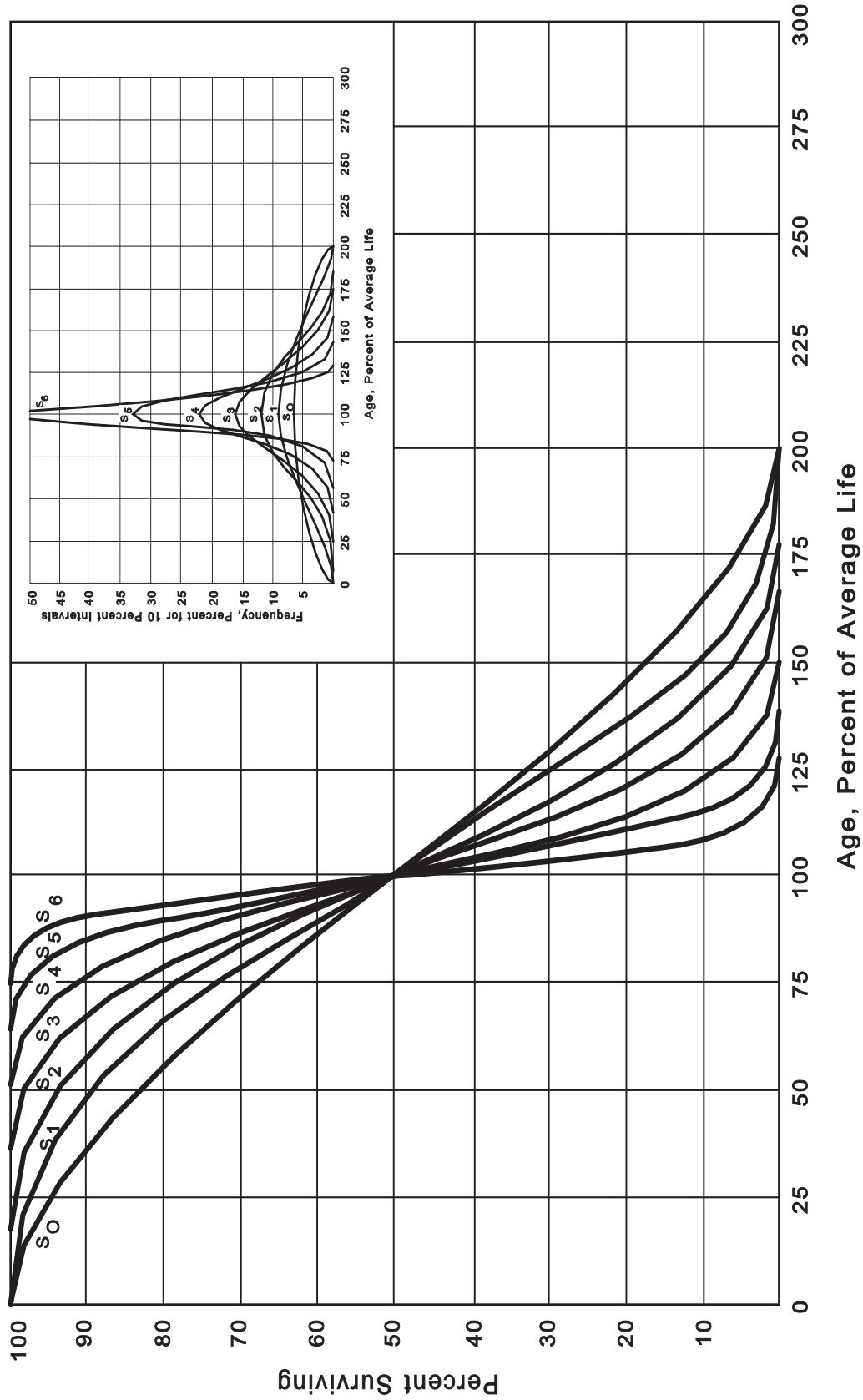


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

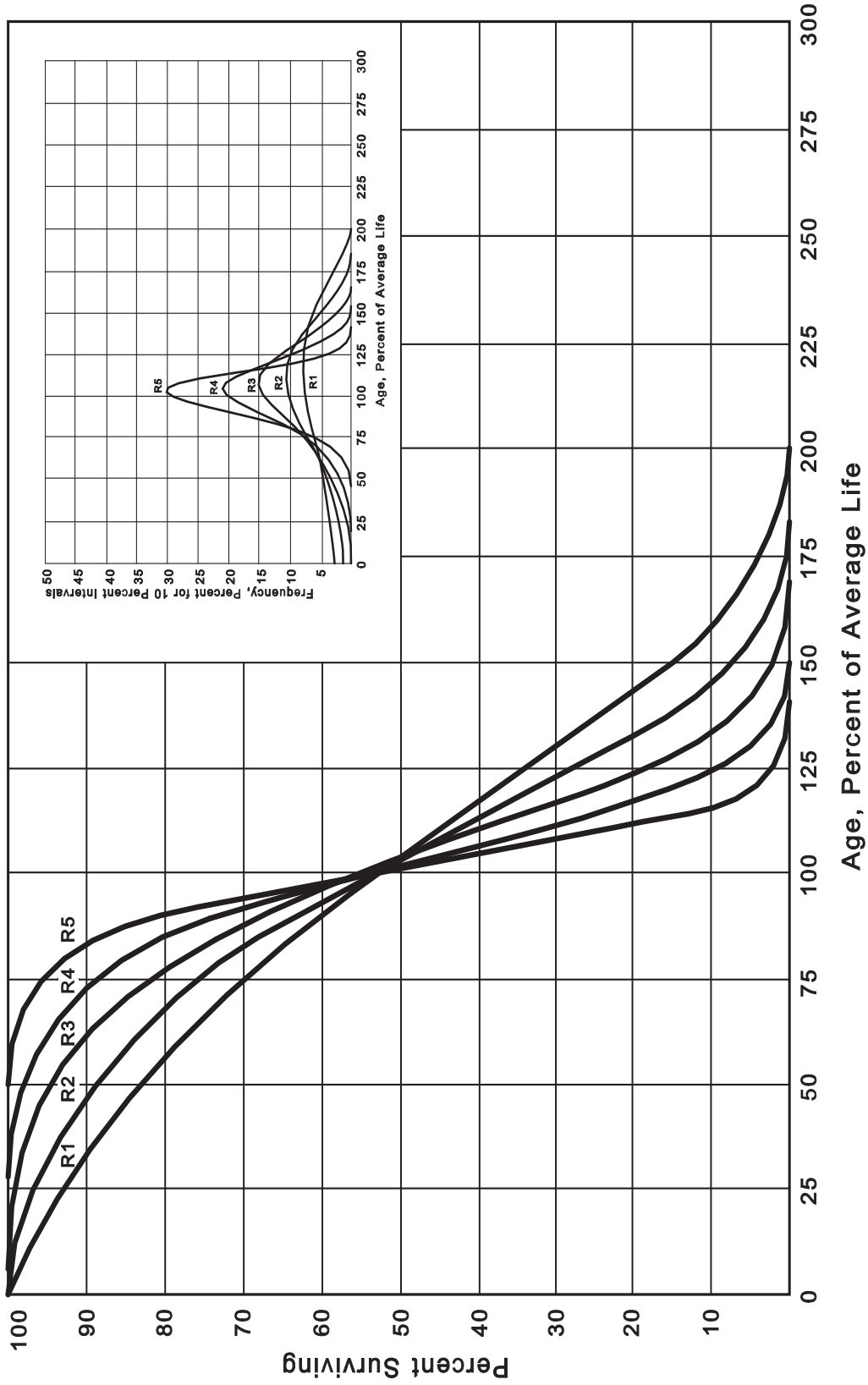


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

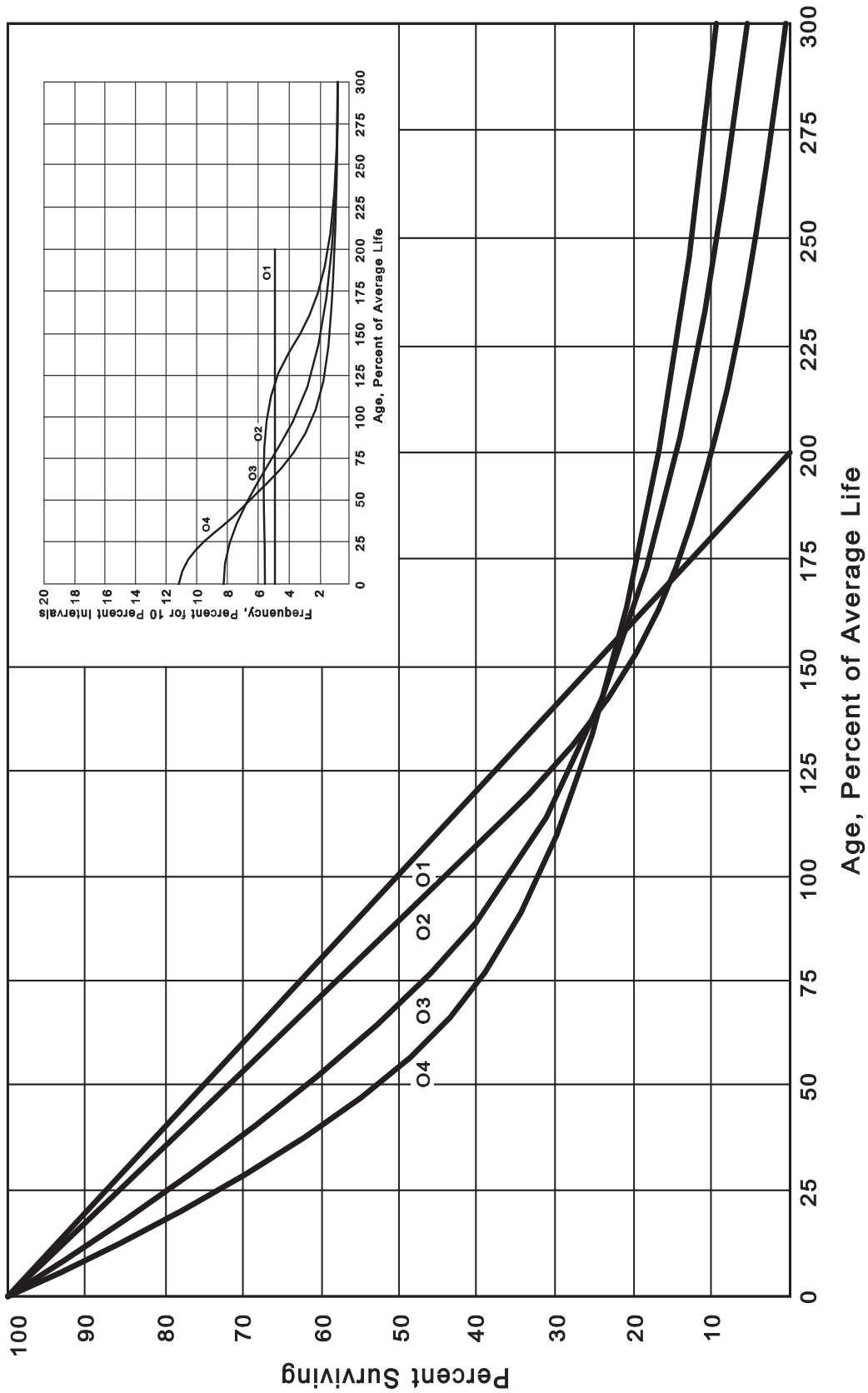


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

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

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

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

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

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2011-2020 during which there were placements (or installations) during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, year placed and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits

to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020

Placement Band 2006-2020

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	Age Interval (12)	Interval (13)	
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2012		5	11	12	13	14	15	16	18	20	113	7½-8½	
2013			6	12	13	15	16	17	19	19	124	6½-7½	
2014				6	13	15	16	17	19	19	131	5½-6½	
2015					7	14	16	17	19	20	143	4½-5½	
2016						8	18	20	22	23	146	3½-4½	
2017							9	20	22	25	150	2½-3½	
2018								11	23	25	151	1½-2½	
2019									11	24	153	½-1½	
2020										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed	Experience Band 2011-2020										Placement Band 2006-2020				
	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)		
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	-	10½-11½
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	-	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	-	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)
2006	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	261	1,097	9½-10½
2011	420 ^a	416	407	397	386	374	361	347	332	316	316	1,503	8½-9½
2012		460 ^a	455	444	432	419	405	390	374	356	356	1,952	7½-8½
2013			510 ^a	504	492	479	464	448	431	412	412	2,463	6½-7½
2014				580 ^a	574	561	546	530	501	482	482	3,057	5½-6½
2015					660 ^a	653	639	623	628	609	609	3,789	4½-5½
2016						750 ^a	742	724	685	663	663	4,332	3½-4½
2017							850 ^a	841	821	799	799	4,955	2½-3½
2018								960 ^a	949	926	926	5,719	1½-2½
2019									1,080 ^a	1,069	1,069	6,579	½-1½
2020										1,220 ^a	7,490	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

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

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

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
 Column 3 from Schedule 1, Column 12, Retirements for Each Year.
 Column 4 = Column 3 Divided by Column 2.
 Column 5 = 1.0000 Minus Column 4.
 Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

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

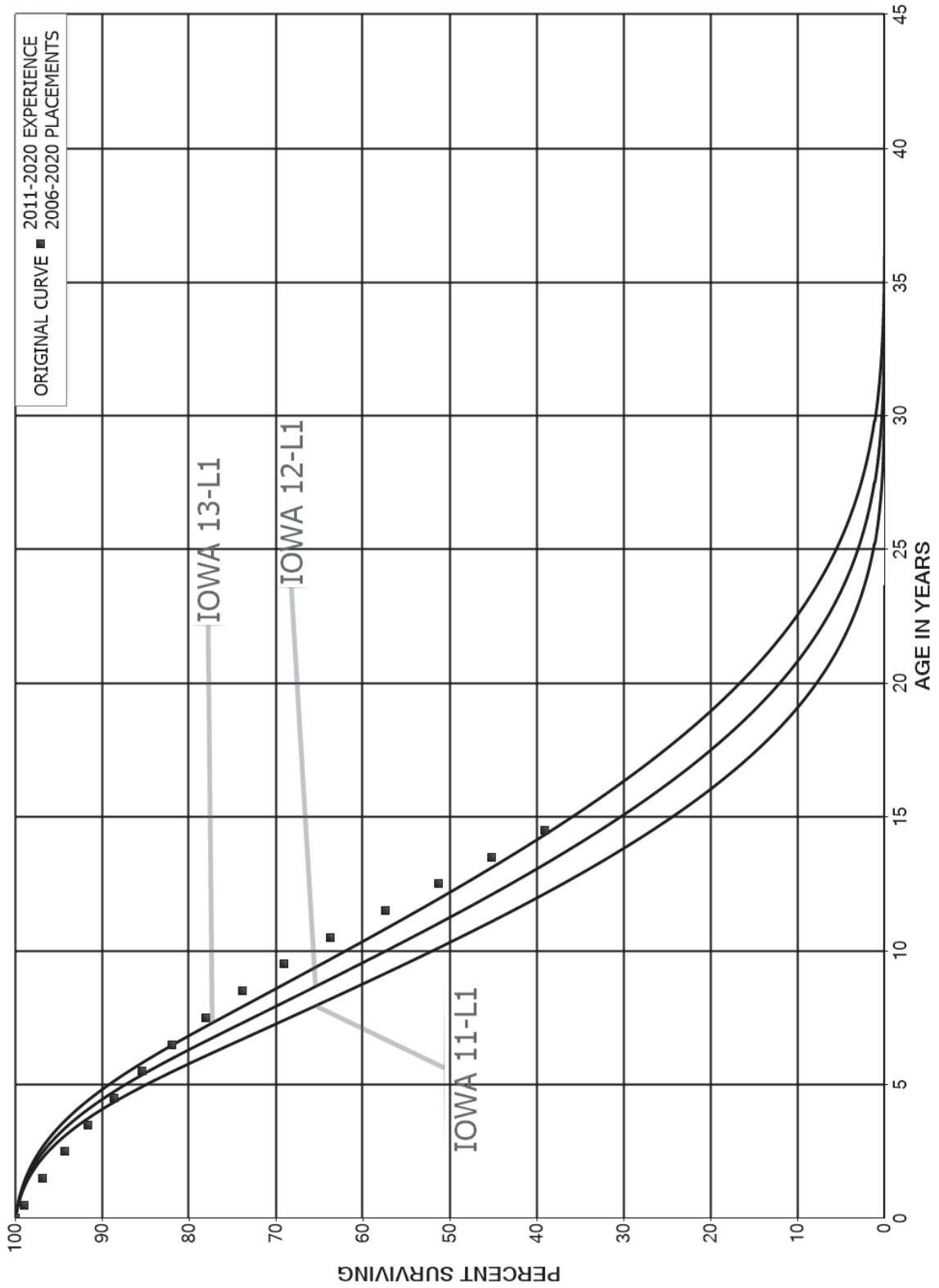


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

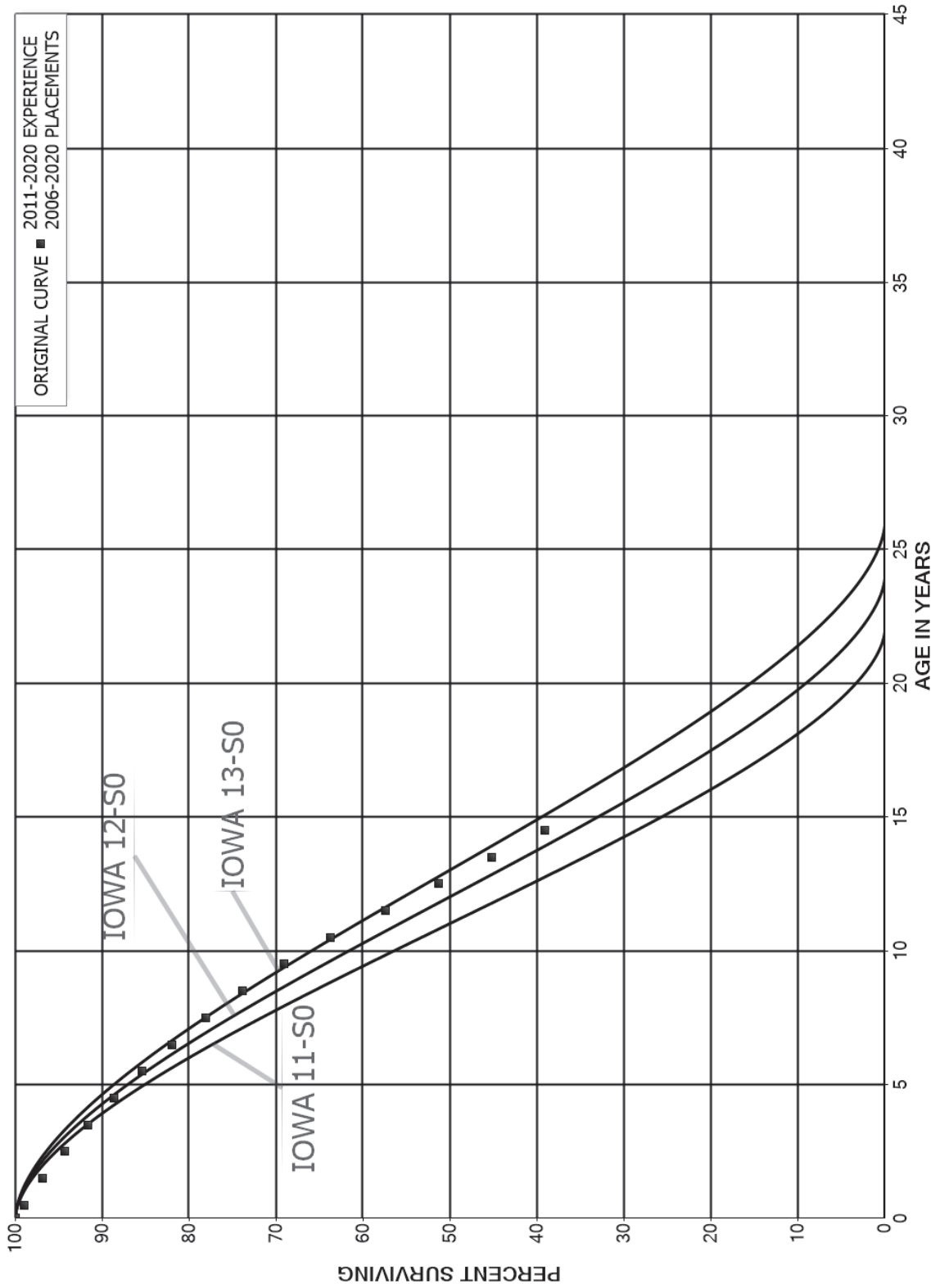


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

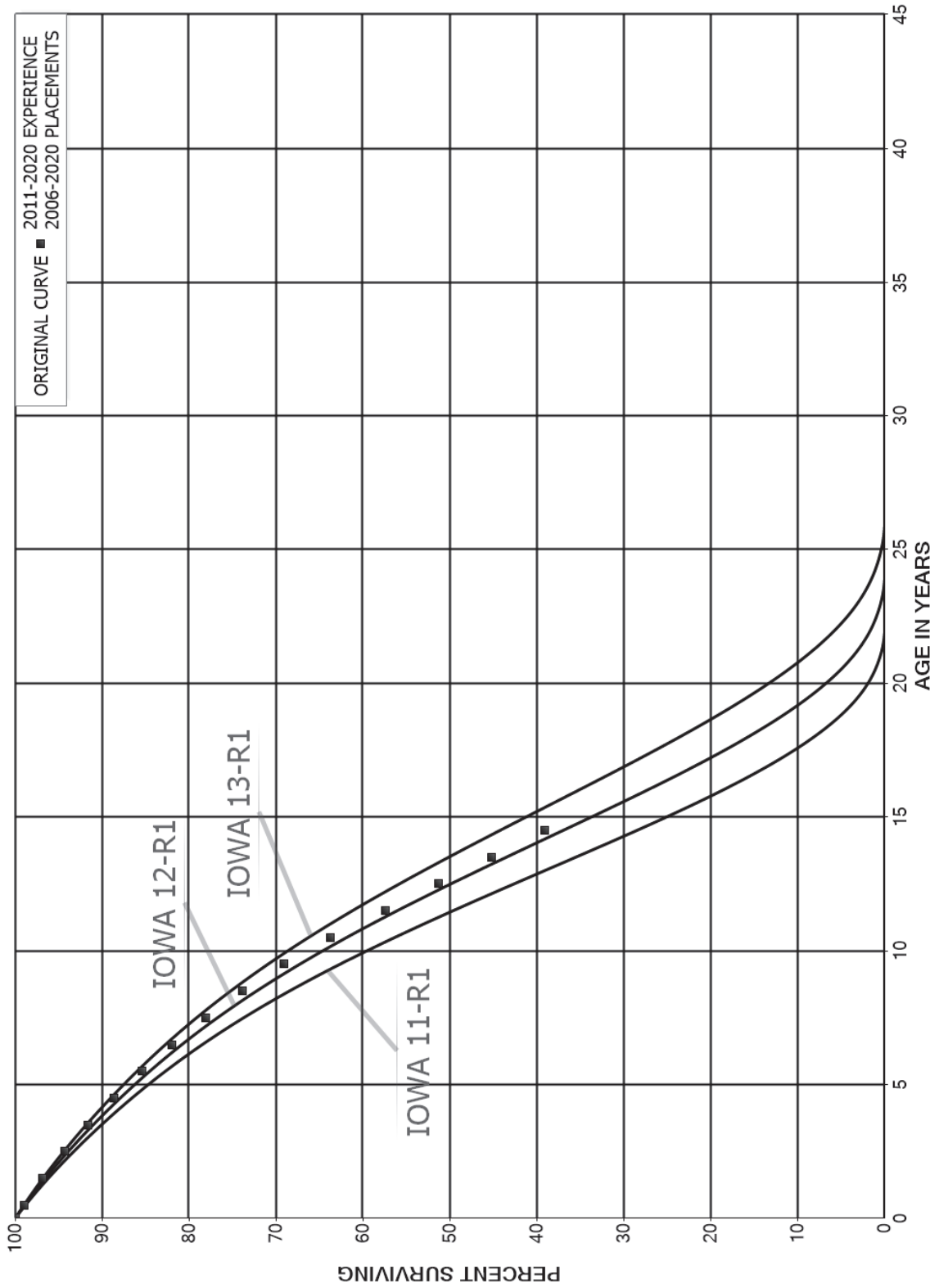
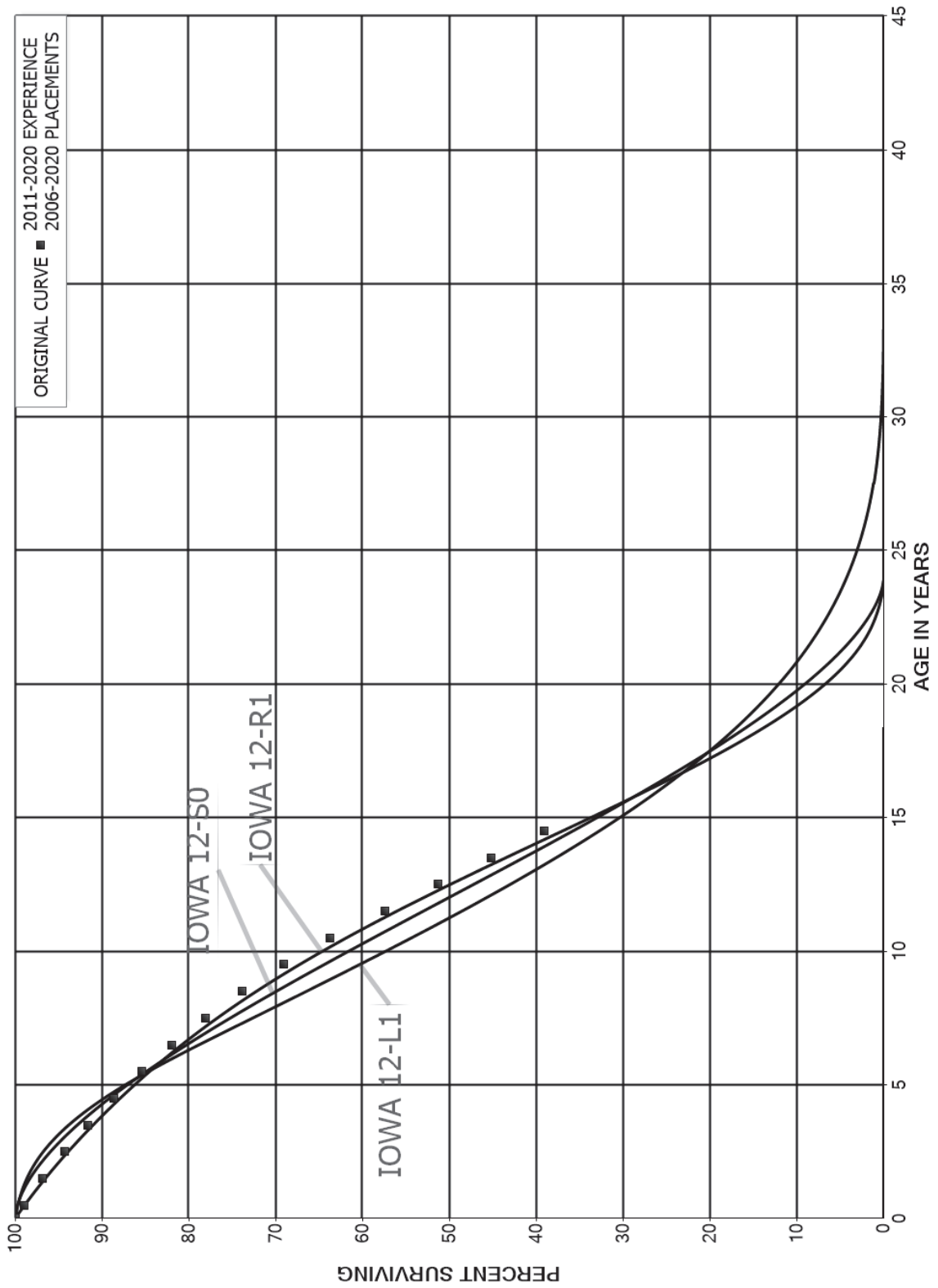


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

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

November 18, 2020

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

November 19, 2020

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

March 23, 2017

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

Lange Underground Storage Facility
Berkeley Service Center

March 14, 2017

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

December 5, 2012

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

March 2, 2005

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

SERVICE LIFE CONSIDERATIONS

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

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data, management policies and outlook, and previous estimates for the Company and other gas utilities. Account 380.2, Services - Plastic and Copper, is the largest depreciable group, representing 31 percent of depreciable plant, and is used to illustrate the manner in which the study was conducted for groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1964 through 2020. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-103 and the life tables for the experience bands, 1964-2020, 1991-2020 and 2001-2020, plotted on the chart follow it.

The current average service lives of the two predecessor companies for Account 380.2, Plastic and Copper Services is between 39 and 46 years. The primary causes of retirements for plastic and copper services are breaks and main replacement. Management has established replacement of the majority of copper services with plastic services and increased its capital budget for installing new plastic services when the associated main is replaced, particularly the replacement of cast iron main. The historical indication of life characteristics is quite supportive of the 43-R2 through age 67. Due to the significant installations of plastic services and removal of copper services, the retirement ratios increase from age 30 through age 55, which substantiates the good fit of the 43-R2.

The estimated survivor curve for Account 376.2, Mains - Cast Iron, reflects the Cast Iron Replacement Program. The program was initiated in 1989 but the current practices were developed in 2009 and will continue until all cast iron main and related assets are replaced. The current practices anticipate completing the replacement program within the next 10 years. Therefore, the survivor curve is truncated at year end 2030 to reflect the remaining life cycle. The 80-S0.5 survivor curve reflects the historical indications as well as the future plans. The current average service lives of the two predecessor companies for this account is between 65 and 80 years.

The Manufactured Gas Plant - LPG assets in Account 305, Structures and Improvements through Account 311.1, Liquefied Petroleum Gas Storage Caverns are to be removed from utility plant in service by the end of 2021. Therefore, the survivor curves represent life characteristics through the end of 2021.

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

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage were based in part on historical data compiled for the years 1972 through 2020. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts and five-year moving average bases.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the gas industry, and net salvage estimates used by other gas companies. Depreciation reserve accounting data were compiled for the years 1972 through 2020. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Account 376.3, Mains – Plastic and Copper, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for these plastic and copper mains is negative 40 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages VIII-50 and VIII-51 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1988 through 2020 is negative 42 percent. The most recent five-year average, 2016-2020, was negative 46 percent net salvage. Based on the overall average and the range of estimates used by others, negative 40 percent net salvage is estimated for Account 376.3, Mains – Plastic and Copper.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled “Net Salvage Statistics”, page VIII-2.

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

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

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

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

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

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

The accrued depreciation is:

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

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or

over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

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

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

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

The Company has identified a reserve imbalance of \$288,362,145 as of September 30, 2020, based on the results of the updated service life and net salvage studies of the combined company. The amortization of this amount could occur over the remaining life of each account commencing with the effective date of customer rates based on this proceeding. However, utilizing the rates based on the life and net salvage parameters in this study could correct the variance over time.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the gas in service as of September 30, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to September 30, 2020, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant at September 30, 2020, are presented on pages VI-4 through VI-11 of this report. Tables 1 and 2 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and sets forth the reserve imbalance by account.

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

SPIRE MISSOURI, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2020 (4)	CALCULATED		CALCULATED ACCRUED DEPRECIATION (7)
					ANNUAL AMOUNT (5)	ANNUAL ACCRUAL RATE (6)=(5)/(4)	
GAS PLANT							
MANUFACTURED GAS PLANT - LPG							
305.00	STRUCTURES AND IMPROVEMENTS	65-R2	(15)	1,869,054.12	33,101	1.77	749,551
307.00	OTHER POWER EQUIPMENT	55-R4	(5)	33,139.28	633	1.91	24,215
311.00	LIQUEFIED PETROLEUM GAS EQUIPMENT	40-R2	(5)	4,577,999.04	120,172	2.62	1,905,352
311.10	LIQUEFIED PETROLEUM GAS STORAGE CAVERNS	75-R4	(5)	4,827,936.02	67,422	1.40	3,097,748
	TOTAL MANUFACTURED GAS PLANT - LPG			11,308,128.46	221,328	1.96	5,776,866
UNDERGROUND STORAGE PLANT							
350.20	RIGHTS OF WAY	80-R4	0	778,417.59	9,730	1.25	554,263
351.20	STRUCTURES AND IMPROVEMENTS						
	COMPRESSOR STATION	55-R1	(10)	830,419.83	16,625	2.00	425,637
351.40	OTHER STRUCTURES	55-R1	(10)	1,093,320.91	21,888	2.00	611,709
	TOTAL ACCOUNT 351			1,923,740.74	38,513	2.00	1,037,346
352.00	WELLS	90-R4	(10)	7,488,601.17	91,436	1.22	3,865,260
352.10	STORAGE LEASEHOLDS AND RIGHTS	90-R3	0	2,126,881.60	23,608	1.11	1,220,145
352.20	RESERVOIRS	90-S2.5	0	245,023.20	2,720	1.11	126,949
352.30	NON-RECOVERABLE GAS	90-R4	0	8,978,077.80	99,657	1.11	1,762,425
352.40	WELLS - OIL AND VENT GAS	55-R2	(20)	2,104,571.45	45,964	2.18	747,858
	TOTAL ACCOUNT 352			20,943,155.22	263,385	1.26	7,722,637
353.00	LINES	80-R3	(25)	3,238,917.76	50,608	1.56	1,849,428
354.00	COMPRESSOR STATION EQUIPMENT	55-R3	(10)	3,143,238.70	62,928	2.00	2,149,430
355.00	MEASURING AND REGULATING EQUIPMENT	55-R2.5	(5)	2,304,526.85	44,040	1.91	1,438,616
356.00	PURIFICATION EQUIPMENT	50-S0.5	(10)	233,042.45	5,127	2.20	168,390
357.00	OTHER EQUIPMENT	25-L2	(5)	66,895.63	2,810	4.20	42,342
	TOTAL UNDERGROUND STORAGE PLANT			32,631,934.94	477,141	1.46	14,962,452

SPIRE MISSOURI, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2020 (4)	CALCULATED		CALCULATED ACCRUED DEPRECIATION (7)
					ANNUAL AMOUNT (5)	ANNUAL ACCRUAL RATE (6)=(5)/(4)	
TRANSMISSION PLANT							
371.70	OTHER EQUIPMENT	50-S2	(5)	9,654.34	203	2.10	8,691
	TOTAL TRANSMISSION PLANT			9,654.34	203	2.10	8,691
DISTRIBUTION PLANT							
374.20	LAND RIGHTS	75-R4	0	4,156,695.97	55,284	1.33	796,780
375.00	STRUCTURES AND IMPROVEMENTS	50-S0	(20)	33,598,638.97	805,205	2.40	7,899,408
376.10	MAINS	80-R1.5	(60)	510,971,302.43	10,219,426	2.00	224,650,798
376.20	STEEL	80-S0.5 *	(150)	69,513,156.74	8,583,484	12.35	87,331,895
376.30	CAST IRON	60-R2.5	(40)	1,281,561,622.30	29,962,911	2.34	264,414,011
	PLASTIC AND COPPER						
	TOTAL ACCOUNT 376			1,862,046,081.47	48,765,821	2.62	576,396,704
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-R0.5	(40)	26,671,064.47	828,260	3.11	9,840,099
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	45-S0.5	(20)	9,568,510.11	254,812	2.66	3,391,324
380.10	SERVICES	46-R0.5	(110)	46,715,088.43	2,101,507	4.50	42,497,731
380.20	STEEL	43-R2	(70)	1,304,563,999.67	51,673,780	3.96	620,249,465
	PLASTIC AND COPPER						
	TOTAL ACCOUNT 380			1,351,279,088.10	53,775,287	3.98	662,747,196
381.00	METERS	35-S0	3	186,824,843.81	5,180,924	2.77	63,254,960
381.10	SMART METERS	15-S2.5	0	2,413,908.68	161,008	6.67	80,456
382.00	METER INSTALLATIONS	55-R2	(5)	101,396,796.27	1,937,693	1.91	30,026,119
382.10	SMART METER INSTALLATIONS	15-S2.5	0	288,305.39	19,230	6.67	9,609
383.00	HOUSE REGULATORS	50-R3	0	46,956,966.66	939,116	2.00	17,348,144
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45-R1.5	(10)	20,776,637.44	507,365	2.44	5,340,811
386.00	OTHER PROPERTY ON CUSTOMERS' PREMISES	15-L3	0	22,975.29	627	2.73	21,666
387.00	OTHER EQUIPMENT	50-R1.5	(10)	406,070.19	8,927	2.20	191,550
	TOTAL DISTRIBUTION PLANT			3,646,406,582.82	113,239,559	3.11	1,377,344,826

SPIRE MISSOURI, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2020 (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	RATE (6)=(5)/(4)	CALCULATED ACCRUED DEPRECIATION (7)
	GENERAL PLANT						
390.20	STRUCTURES AND IMPROVEMENTS	35-S0	0	1,041,497.59	28,456	2.73	437,916
391.00	OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 20-SQ	0	629,198.84 10,195,581.10	0 509,779	- 5.00	629,198 2,988,221
	TOTAL OFFICE FURNITURE AND EQUIPMENT			10,824,779.94	509,779	4.71	3,627,419
391.10	MECHANICAL OFFICE EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 15-SQ	0	29,663.83 135,496.96	0 9,038	- 6.67	29,663 13,550
	TOTAL MECHANICAL OFFICE EQUIPMENT			165,160.79	9,038	5.47	43,213
391.20	DATA PROCESSING SOFTWARE/SYSTEMS FULLY ACCRUED AMORTIZED	FULLY ACCRUED 5-SQ	0	7,718,055.60 11,865,592.95	0 2,373,119	- 20.00	7,718,056 6,244,997
	TOTAL DATA PROCESSING SOFTWARE/SYSTEMS			19,583,648.55	2,373,119	12.12	13,963,053
391.30	DATA PROCESSING EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 10-SQ	0	208,211.72 17,957,303.76	0 1,795,730	- 10.00	208,212 7,657,065
391.95	TOTAL DATA PROCESSING EQUIPMENT ENTERPRISE SOFTWARE TOTAL ACCOUNT 391	10-SQ	0	18,165,515.48 157,417,440.67 206,156,545.43	1,795,730 15,741,744 20,429,410	9.89 10.00 9.91	7,865,277 90,984,615 116,483,577
392.10 392.20	TRANSPORTATION EQUIPMENT AUTOS TRUCKS TOTAL ACCOUNT 392	8-L2 11-S2	20 15	10,282,647.41 47,748,457.30 58,031,104.71	1,028,265 3,673,801 4,702,066	10.00 7.69 8.10	3,604,481 16,249,511 19,853,992
393.00	STORES EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL STORES EQUIPMENT	FULLY ACCRUED 30-SQ	0	348,567.01 644,806.96 993,373.97	0 21,472 21,472	- 3.33 2.16	348,570 316,444 665,014

SPIRE MISSOURI, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2020

	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)
	DEPRECIABLE GROUP	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF SEPTEMBER 30, 2020	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	CALCULATED ACCRUED DEPRECIATION
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 25-SQ	0	3,724,345.11 35,029,062.13	0 1,401,162	- 4.00	3,724,347 10,626,484
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			38,753,407.24	1,401,162	3.62	14,350,831
395.00	LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 20-SQ	0	88,137.40 232,362.33	0 11,618	- 5.00	88,138 125,402
	TOTAL LABORATORY EQUIPMENT			320,499.73	11,618	3.62	213,540
396.00	POWER OPERATED EQUIPMENT	14-L2.5	15	69,969,265.07	4,246,273	6.07	13,561,147
397.00	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 15-SQ	0	2,159,266.95 14,583,717.50	0 972,734	- 6.67	2,159,269 3,105,428
	TOTAL COMMUNICATION EQUIPMENT			16,742,984.45	972,734	5.81	5,264,697
397.10	COMMUNICATION EQUIPMENT - ERT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 15-SQ	0	6,553,742.30 37,085,079.45	0 2,473,575	- 6.67	6,553,741 14,301,658
	TOTAL COMMUNICATION EQUIPMENT - ERT			43,638,821.75	2,473,575	5.67	20,865,399
397.20	COMMUNICATION EQUIPMENT - AMR	7.5-SQ	0	16,624,219.88	2,216,009	13.33	7,758,025
	TOTAL ACCOUNT 397			77,006,026.08	5,662,318	7.35	33,878,121
398.00	MISCELLANEOUS EQUIPMENT FULLY ACCRUED AMORTIZED	FULLY ACCRUED 20-SQ	0	477,830.86 5,168,285.14	0 258,414	- 5.00	477,833 1,504,713
	TOTAL MISCELLANEOUS EQUIPMENT			5,646,116.00	258,414	4.58	1,982,546
	TOTAL GENERAL PLANT			457,917,835.82	36,761,189	8.03	201,426,684
	TOTAL DEPRECIABLE PLANT			4,148,274,136.38	150,699,420	3.63	1,599,519,519

SPIRE MISSOURI, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2020 (4)	CALCULATED		CALCULATED ACCRUED DEPRECIATION (7)
				ANNUAL AMOUNT (5)	ANNUAL ACCRUAL RATE (6)=(5)/(4)	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED						
301.00 ORGANIZATION			18,101.57			
302.00 FRANCHISES AND CONSENTS			22,307.39			
303.00 MISCELLANEOUS INTANGIBLE PLANT			773,928.74			
304.00 LAND AND LAND RIGHTS			119,929.40			
350.10 LAND AND LAND RIGHTS			1,201,600.30			
360.00 LAND AND LAND RIGHTS			50,653.53			
361.00 STRUCTURES AND IMPROVEMENTS - OTHER			107,232.63			
362.00 GAS HOLDERS			34,529.71			
363.30 COMPRESSOR EQUIPMENT			338,616.06			
365.20 RIGHTS OF WAY - TRANSMISSION			41,152.62			
374.00 LAND AND LAND RIGHTS			4,623,322.11			
375.21 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY			90,264.82			
389.00 LAND AND LAND RIGHTS			1,058,065.19			
390.11 STRUCTURES AND IMPROVEMENTS - MARKET LH			5,502,005.29			
390.30 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY - STC			35,641.38			
390.71 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY - MN			87,581.34			
390.81 STRUCTURES AND IMPROVEMENTS - LEASED PROPERTY - FRK			52,745.49			
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			14,157,677.57			
TOTAL GAS PLANT			4,162,431,813.95	150,699,420		1,599,519,519

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

SPIRE MISSOURI, INC.

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2020

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)=(3)-(2)
GAS PLANT				
MANUFACTURED GAS PLANT - LPG				
305.00	STRUCTURES AND IMPROVEMENTS	749,551	1,046,693	297,142
307.00	OTHER POWER EQUIPMENT	24,215	34,796	10,581
311.00	LIQUEFIED PETROLEUM GAS EQUIPMENT	1,905,352	4,000,607	2,095,255
311.10	LIQUEFIED PETROLEUM GAS STORAGE CAVERNS	3,097,748	5,069,332	1,971,584
TOTAL MANUFACTURED GAS PLANT - LPG		5,776,866	10,151,429	4,374,563
UNDERGROUND STORAGE PLANT				
350.20	RIGHTS OF WAY	554,263	772,160	217,897
STRUCTURES AND IMPROVEMENTS				
351.20	COMPRESSOR STATION	425,637	913,462	487,825
351.40	OTHER STRUCTURES	611,709	1,103,218	491,509
TOTAL ACCOUNT 351		1,037,346	2,016,680	979,334
352.00	WELLS	3,865,260	6,724,057	2,858,797
352.10	STORAGE LEASEHOLDS AND RIGHTS	1,220,145	2,053,010	832,865
352.20	RESERVOIRS	126,949	214,618	87,669
352.30	NON-RECOVERABLE GAS	1,762,425	3,185,871	1,423,446
352.40	WELLS - OIL AND VENT GAS	747,858	661,508	(86,350)
TOTAL ACCOUNT 352		7,722,637	12,839,063	5,116,426
353.00	LINES	1,849,428	2,573,682	724,254
354.00	COMPRESSOR STATION EQUIPMENT	2,149,430	2,682,176	532,746
355.00	MEASURING AND REGULATING EQUIPMENT	1,438,616	2,354,819	916,203
356.00	PURIFICATION EQUIPMENT	168,390	256,347	87,957
357.00	OTHER EQUIPMENT	42,342	54,217	11,875
TOTAL UNDERGROUND STORAGE PLANT		14,962,452	23,549,144	8,586,692
TRANSMISSION PLANT				
371.70	OTHER EQUIPMENT	8,691	4,188	(4,503)
TOTAL TRANSMISSION PLANT		8,691	4,188	(4,503)
DISTRIBUTION PLANT				
374.20	LAND RIGHTS	796,780	1,162,902	366,122
375.00	STRUCTURES AND IMPROVEMENTS	7,899,408	7,990,668	91,260
MAINS				
376.10	STEEL	224,650,798	244,638,102	19,987,304
376.20	CAST IRON	87,331,895	745,521	(86,586,374)
376.30	PLASTIC AND COPPER	264,414,011	190,432,838	(73,981,173)
TOTAL ACCOUNT 376		576,396,704	435,816,461	(140,580,243)
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	9,840,099	7,668,554	(2,171,545)
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	3,391,324	3,502,226	110,902
SERVICES				
380.10	STEEL	42,497,731	39,243,252	(3,254,479)
380.20	PLASTIC AND COPPER	620,249,465	498,004,783	(122,244,682)
TOTAL ACCOUNT 380		662,747,196	537,248,035	(125,499,161)

SPIRE MISSOURI, INC.

**TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2020**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)	(2)	(3)	(4)=(3)-(2)	
381.00	METERS	63,254,960	43,050,044	(20,204,916)
381.10	SMART METERS	80,456	0	(80,456)
382.00	METER INSTALLATIONS	30,026,119	46,548,080	16,521,961
382.10	SMART METER INSTALLATIONS	9,609	0	(9,609)
383.00	HOUSE REGULATORS	17,348,144	20,036,171	2,688,027
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,340,811	7,656,836	2,316,025
386.00	OTHER PROPERTY ON CUSTOMERS' PREMISES	21,666	22,976	1,310
387.00	OTHER EQUIPMENT	191,550	433,624	242,074
	TOTAL DISTRIBUTION PLANT	1,377,344,826	1,111,136,576	(266,208,250)
GENERAL PLANT				
390.20	STRUCTURES AND IMPROVEMENTS	437,916	350,593	(87,323)
391.00	OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED	629,198	629,198	0
	AMORTIZED	2,998,221	3,157,123	158,902
	TOTAL OFFICE FURNITURE AND EQUIPMENT	3,627,419	3,786,321	158,902
391.10	MECHANICAL OFFICE EQUIPMENT FULLY ACCRUED	29,663	29,663	0
	AMORTIZED	13,550	(260,768)	(274,318)
	TOTAL MECHANICAL OFFICE EQUIPMENT	43,213	(231,105)	(274,318)
391.20	DATA PROCESSING SOFTWARE/SYSTEMS FULLY ACCRUED	7,718,056	7,718,056	0
	AMORTIZED	6,244,997	6,799,199	554,202
	TOTAL DATA PROCESSING SOFTWARE/SYSTEMS	13,963,053	14,517,255	554,202
391.30	DATA PROCESSING EQUIPMENT FULLY ACCRUED	208,212	208,212	0
	AMORTIZED	7,657,065	11,625,568	3,968,503
	TOTAL DATA PROCESSING EQUIPMENT	7,865,277	11,833,780	3,968,503
391.95	ENTERPRISE SOFTWARE	90,984,615	59,260,856	(31,723,759)
	TOTAL ACCOUNT 391	116,483,577	89,167,107	(27,316,470)
392.10	TRANSPORTATION EQUIPMENT AUTOS	3,604,481	7,673,653	4,069,172
392.20	TRUCKS	16,249,511	20,089,127	3,839,616
	TOTAL ACCOUNT 392	19,853,992	27,762,779	7,908,787
393.00	STORES EQUIPMENT FULLY ACCRUED	348,570	348,570	0
	AMORTIZED	316,444	199,119	(117,325)
	TOTAL STORES EQUIPMENT	665,014	547,689	(117,325)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED	3,724,347	3,724,347	0
	AMORTIZED	10,626,484	5,926,072	(4,700,412)
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT	14,350,831	9,650,419	(4,700,412)
395.00	LABORATORY EQUIPMENT FULLY ACCRUED	88,138	88,138	0
	AMORTIZED	125,402	85,107	(40,295)
	TOTAL LABORATORY EQUIPMENT	213,540	173,245	(40,295)

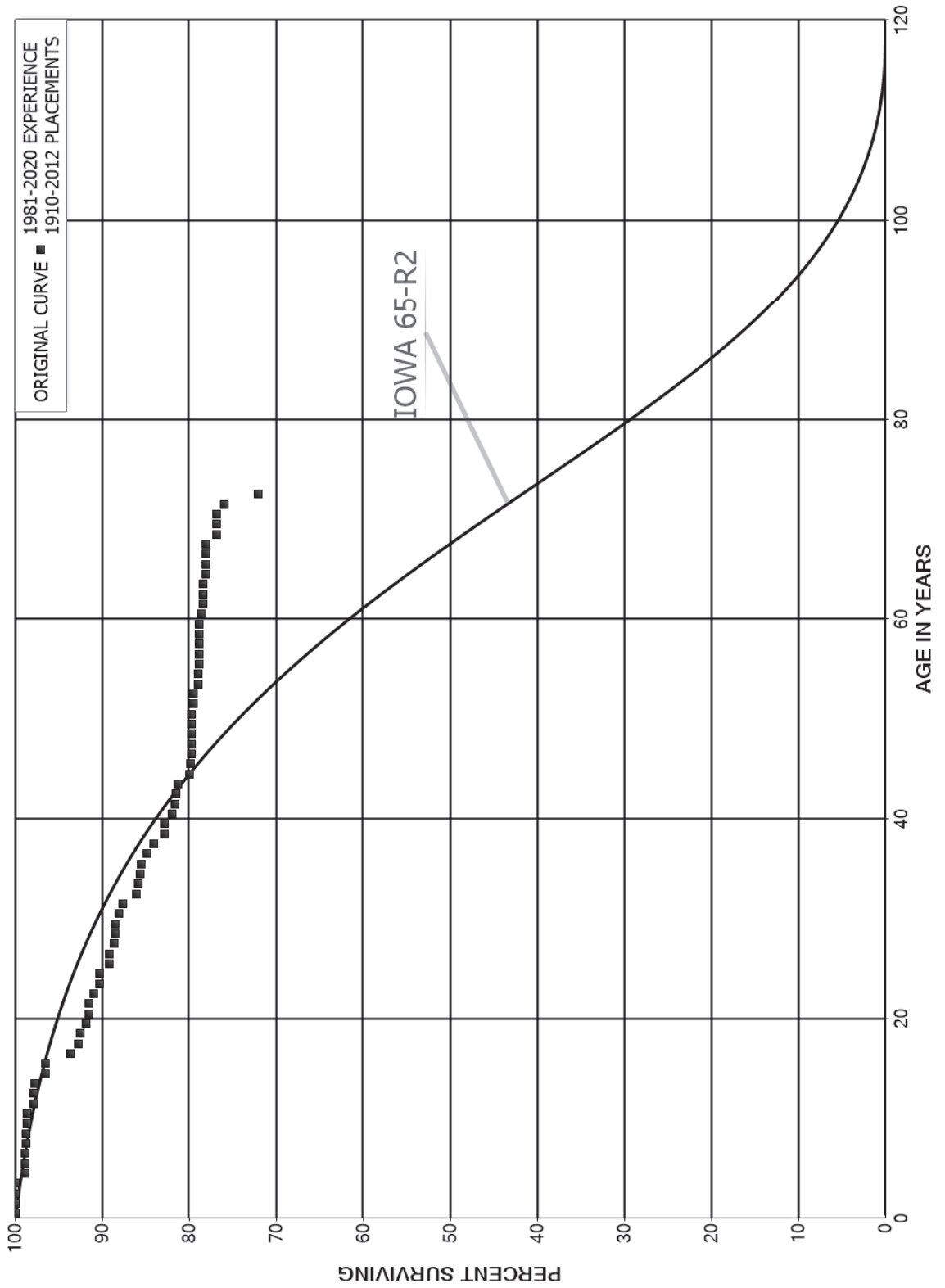
SPIRE MISSOURI, INC.

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2020

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE IMBALANCE (4)=(3)-(2)
396.00	POWER OPERATED EQUIPMENT	13,561,147	18,947,080	5,385,933
397.00	COMMUNICATION EQUIPMENT			
	COMMUNICATION EQUIPMENT			
	FULLY ACCRUED	2,159,269	2,159,269	0
	AMORTIZED	<u>3,105,428</u>	<u>(363,291)</u>	<u>(3,468,719)</u>
	TOTAL COMMUNICATION EQUIPMENT	5,264,697	1,795,978	(3,468,719)
397.10	COMMUNICATION EQUIPMENT - ERT			
	FULLY ACCRUED	6,553,741	6,553,741	0
	AMORTIZED	<u>14,301,658</u>	<u>3,110,445</u>	<u>(11,191,213)</u>
	TOTAL COMMUNICATION EQUIPMENT - ERT	20,855,399	9,664,186	(11,191,213)
397.20	COMMUNICATION EQUIPMENT - AMR	<u>7,758,025</u>	<u>7,309,379</u>	<u>(448,646)</u>
	TOTAL ACCOUNT 397	33,878,121	18,769,543	(15,108,578)
398.00	MISCELLANEOUS EQUIPMENT			
	FULLY ACCRUED	477,833	477,833	0
	AMORTIZED	<u>1,504,713</u>	<u>469,749</u>	<u>(1,034,964)</u>
	TOTAL MISCELLANEOUS EQUIPMENT	<u>1,982,546</u>	<u>947,582</u>	<u>(1,034,964)</u>
	TOTAL GENERAL PLANT	201,426,684	166,316,038	(35,110,646)
	TOTAL DEPRECIABLE PLANT	<u>1,599,519,519</u>	<u>1,311,157,374</u>	<u>(288,362,145)</u>

PART VII. SERVICE LIFE STATISTICS

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



SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,341,668		0.0000	1.0000	100.00
0.5	1,431,702		0.0000	1.0000	100.00
1.5	1,355,961		0.0000	1.0000	100.00
2.5	1,373,704		0.0000	1.0000	100.00
3.5	1,373,870	16,214	0.0118	0.9882	100.00
4.5	1,360,276		0.0000	1.0000	98.82
5.5	1,359,535	395	0.0003	0.9997	98.82
6.5	1,368,242	220	0.0002	0.9998	98.79
7.5	1,378,356	581	0.0004	0.9996	98.78
8.5	590,847	847	0.0014	0.9986	98.73
9.5	600,789		0.0000	1.0000	98.59
10.5	600,789	4,382	0.0073	0.9927	98.59
11.5	609,381	288	0.0005	0.9995	97.87
12.5	607,423	914	0.0015	0.9985	97.83
13.5	595,553	7,336	0.0123	0.9877	97.68
14.5	440,650	37	0.0001	0.9999	96.48
15.5	393,104	11,728	0.0298	0.9702	96.47
16.5	407,840	3,538	0.0087	0.9913	93.59
17.5	418,734	1,033	0.0025	0.9975	92.78
18.5	417,796	3,363	0.0080	0.9920	92.55
19.5	413,690	1,310	0.0032	0.9968	91.80
20.5	488,554	203	0.0004	0.9996	91.51
21.5	468,817	2,761	0.0059	0.9941	91.48
22.5	456,126	3,206	0.0070	0.9930	90.94
23.5	469,111		0.0000	1.0000	90.30
24.5	549,269	6,839	0.0125	0.9875	90.30
25.5	431,972		0.0000	1.0000	89.17
26.5	431,972	2,925	0.0068	0.9932	89.17
27.5	435,540	301	0.0007	0.9993	88.57
28.5	463,302		0.0000	1.0000	88.51
29.5	582,826	2,731	0.0047	0.9953	88.51
30.5	584,376	2,894	0.0050	0.9950	88.09
31.5	561,782	10,147	0.0181	0.9819	87.66
32.5	548,109	1,800	0.0033	0.9967	86.07
33.5	548,965	960	0.0017	0.9983	85.79
34.5	533,442	620	0.0012	0.9988	85.64
35.5	525,737	4,299	0.0082	0.9918	85.54
36.5	521,667	5,116	0.0098	0.9902	84.84
37.5	504,166	7,176	0.0142	0.9858	84.01
38.5	497,390		0.0000	1.0000	82.81

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	508,211	5,473	0.0108	0.9892	82.81	
40.5	492,326	1,525	0.0031	0.9969	81.92	
41.5	491,912	1,150	0.0023	0.9977	81.67	
42.5	476,224	832	0.0017	0.9983	81.48	
43.5	476,857	8,291	0.0174	0.9826	81.34	
44.5	468,566	407	0.0009	0.9991	79.92	
45.5	468,386	685	0.0015	0.9985	79.85	
46.5	465,138		0.0000	1.0000	79.74	
47.5	464,151		0.0000	1.0000	79.74	
48.5	468,991	29	0.0001	0.9999	79.74	
49.5	469,902		0.0000	1.0000	79.73	
50.5	473,177	1,333	0.0028	0.9972	79.73	
51.5	468,403		0.0000	1.0000	79.51	
52.5	467,436	3,494	0.0075	0.9925	79.51	
53.5	465,331		0.0000	1.0000	78.91	
54.5	464,818	383	0.0008	0.9992	78.91	
55.5	477,373	211	0.0004	0.9996	78.85	
56.5	451,326		0.0000	1.0000	78.81	
57.5	437,973		0.0000	1.0000	78.81	
58.5	436,430	108	0.0002	0.9998	78.81	
59.5	433,481	673	0.0016	0.9984	78.79	
60.5	345,400	1,325	0.0038	0.9962	78.67	
61.5	344,725		0.0000	1.0000	78.37	
62.5	344,725	20	0.0001	0.9999	78.37	
63.5	322,812	1,050	0.0033	0.9967	78.36	
64.5	239,894		0.0000	1.0000	78.11	
65.5	239,678		0.0000	1.0000	78.11	
66.5	239,678		0.0000	1.0000	78.11	
67.5	239,528	3,805	0.0159	0.9841	78.11	
68.5	211,963	136	0.0006	0.9994	76.87	
69.5	95,477	3	0.0000	1.0000	76.82	
70.5	97,793	1,136	0.0116	0.9884	76.82	
71.5	96,657	4,890	0.0506	0.9494	75.92	
72.5	91,767		0.0000	1.0000	72.08	
73.5	86,586		0.0000	1.0000	72.08	
74.5	86,115		0.0000	1.0000	72.08	
75.5	86,115	13	0.0002	0.9998	72.08	
76.5	86,102		0.0000	1.0000	72.07	
77.5	85,030	552	0.0065	0.9935	72.07	
78.5	83,828		0.0000	1.0000	71.60	

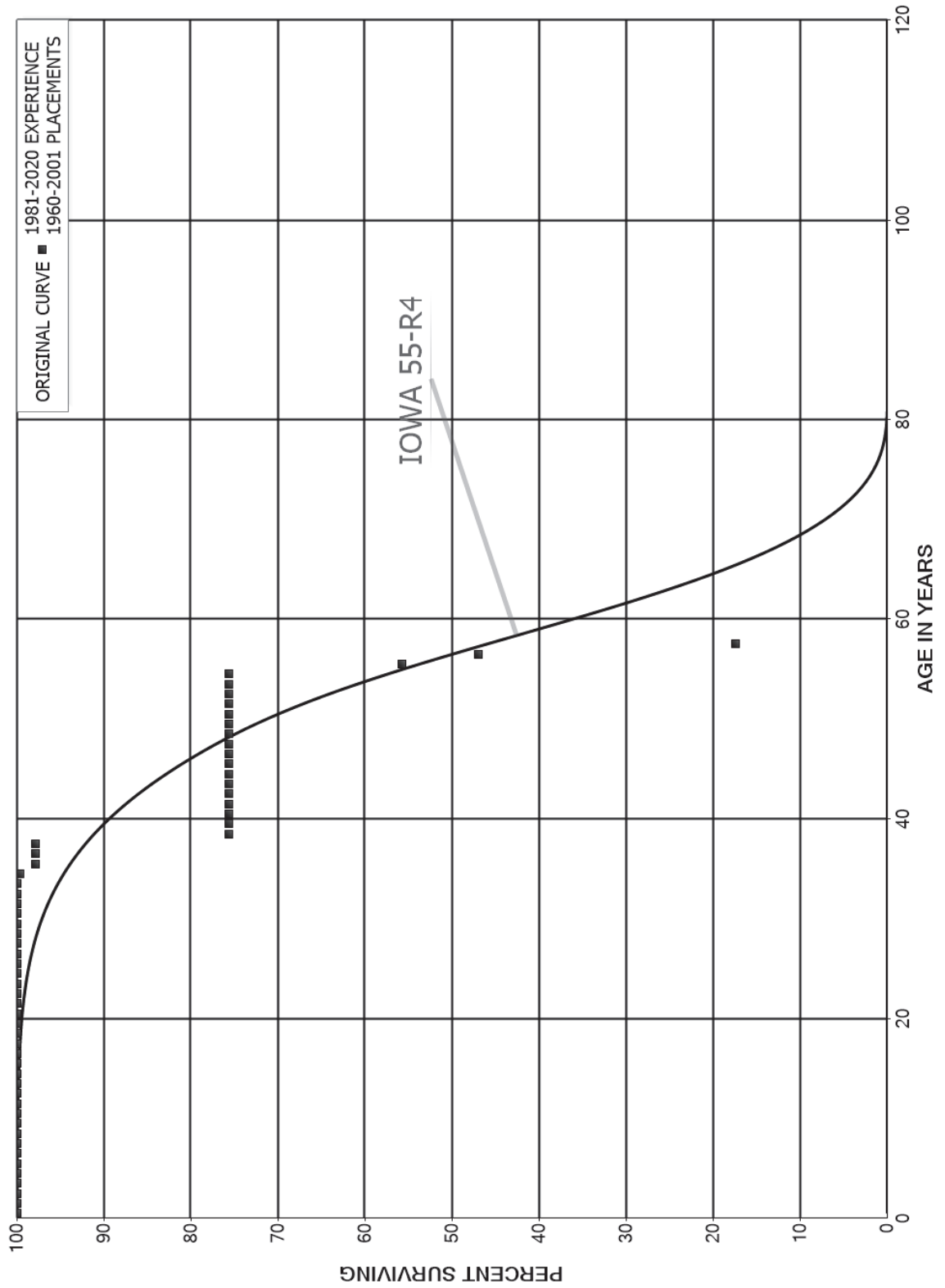
SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2012			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	76,812		0.0000	1.0000	71.60
80.5	76,812	50	0.0007	0.9993	71.60
81.5	76,738	912	0.0119	0.9881	71.56
82.5	75,703		0.0000	1.0000	70.71
83.5	74,072	374	0.0050	0.9950	70.71
84.5	73,698	512	0.0069	0.9931	70.35
85.5	72,959	77	0.0011	0.9989	69.86
86.5	72,651	375	0.0052	0.9948	69.79
87.5	71,822	466	0.0065	0.9935	69.43
88.5	66,883		0.0000	1.0000	68.98
89.5	65,818		0.0000	1.0000	68.98
90.5	64,905		0.0000	1.0000	68.98
91.5	64,818		0.0000	1.0000	68.98
92.5	64,687		0.0000	1.0000	68.98
93.5	63,436		0.0000	1.0000	68.98
94.5	63,135	289	0.0046	0.9954	68.98
95.5	47,812		0.0000	1.0000	68.66
96.5	47,715		0.0000	1.0000	68.66
97.5	47,399	1,808	0.0381	0.9619	68.66
98.5	45,591		0.0000	1.0000	66.04
99.5	45,534		0.0000	1.0000	66.04
100.5	45,534		0.0000	1.0000	66.04
101.5	45,534		0.0000	1.0000	66.04
102.5	45,534		0.0000	1.0000	66.04
103.5	45,534		0.0000	1.0000	66.04
104.5	45,534		0.0000	1.0000	66.04
105.5	45,534		0.0000	1.0000	66.04
106.5	45,534		0.0000	1.0000	66.04
107.5	45,314		0.0000	1.0000	66.04
108.5	44,056		0.0000	1.0000	66.04
109.5	5,414		0.0000	1.0000	66.04
110.5					66.04

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



SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2001

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	77,844		0.0000	1.0000	100.00
0.5	77,844		0.0000	1.0000	100.00
1.5	77,844		0.0000	1.0000	100.00
2.5	77,844		0.0000	1.0000	100.00
3.5	77,844		0.0000	1.0000	100.00
4.5	77,844		0.0000	1.0000	100.00
5.5	77,844		0.0000	1.0000	100.00
6.5	77,844		0.0000	1.0000	100.00
7.5	77,844		0.0000	1.0000	100.00
8.5	77,844		0.0000	1.0000	100.00
9.5	77,844		0.0000	1.0000	100.00
10.5	77,844		0.0000	1.0000	100.00
11.5	77,844		0.0000	1.0000	100.00
12.5	77,844		0.0000	1.0000	100.00
13.5	77,844		0.0000	1.0000	100.00
14.5	77,844		0.0000	1.0000	100.00
15.5	77,844		0.0000	1.0000	100.00
16.5	14,715		0.0000	1.0000	100.00
17.5	57,022		0.0000	1.0000	100.00
18.5	78,381		0.0000	1.0000	100.00
19.5	88,206		0.0000	1.0000	100.00
20.5	121,349		0.0000	1.0000	100.00
21.5	121,349		0.0000	1.0000	100.00
22.5	121,349		0.0000	1.0000	100.00
23.5	121,349		0.0000	1.0000	100.00
24.5	120,592		0.0000	1.0000	100.00
25.5	107,355		0.0000	1.0000	100.00
26.5	107,355		0.0000	1.0000	100.00
27.5	107,355		0.0000	1.0000	100.00
28.5	107,355		0.0000	1.0000	100.00
29.5	107,355		0.0000	1.0000	100.00
30.5	107,355		0.0000	1.0000	100.00
31.5	107,355		0.0000	1.0000	100.00
32.5	107,355		0.0000	1.0000	100.00
33.5	107,355	400	0.0037	0.9963	100.00
34.5	106,955	1,900	0.0178	0.9822	99.63
35.5	105,055		0.0000	1.0000	97.86
36.5	105,055		0.0000	1.0000	97.86
37.5	105,055	23,883	0.2273	0.7727	97.86
38.5	81,172		0.0000	1.0000	75.61

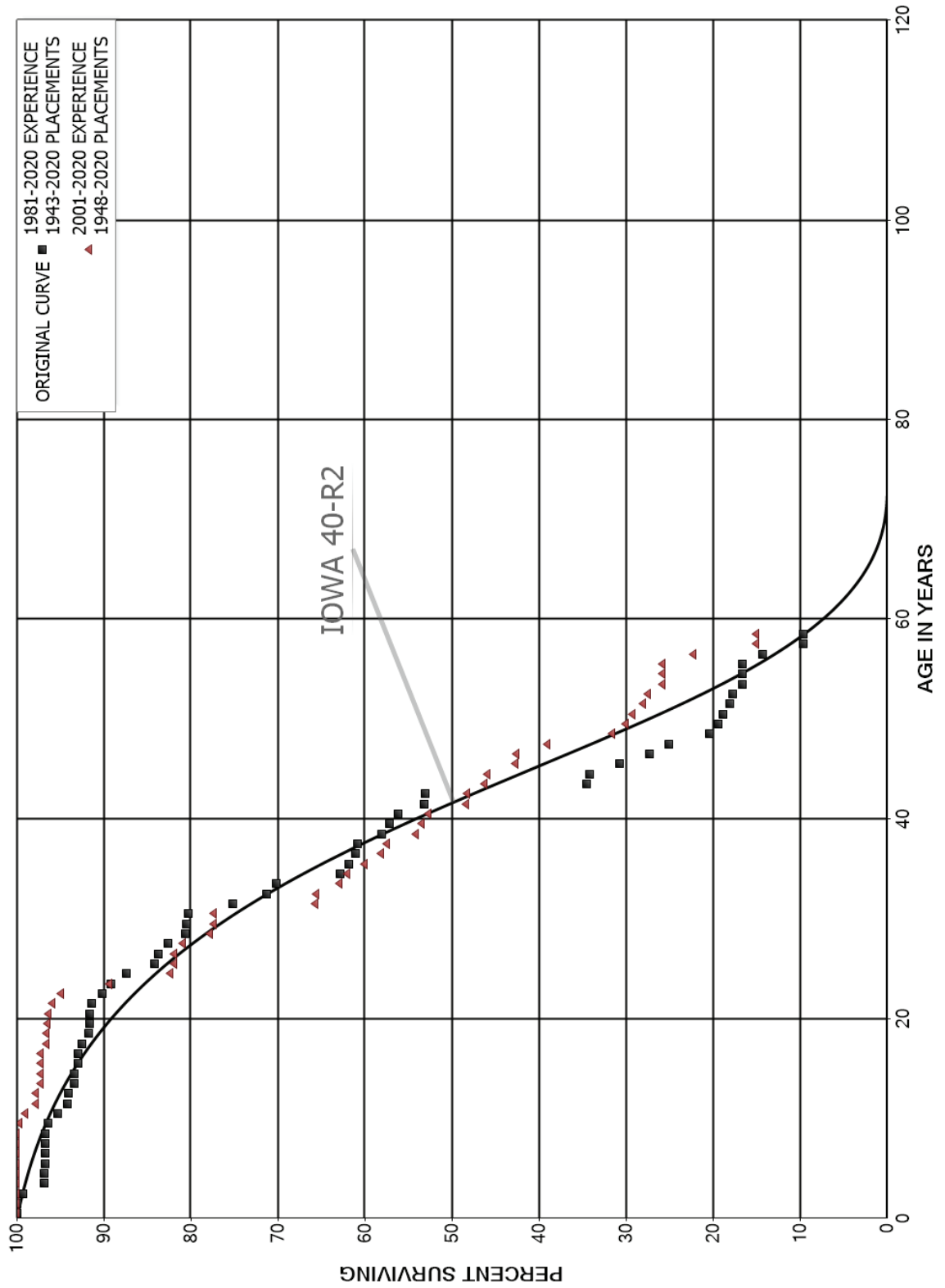
SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2001			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	81,172		0.0000	1.0000	75.61
40.5	81,172		0.0000	1.0000	75.61
41.5	81,172		0.0000	1.0000	75.61
42.5	81,172		0.0000	1.0000	75.61
43.5	81,172		0.0000	1.0000	75.61
44.5	81,172		0.0000	1.0000	75.61
45.5	81,172		0.0000	1.0000	75.61
46.5	81,172		0.0000	1.0000	75.61
47.5	81,172		0.0000	1.0000	75.61
48.5	81,172		0.0000	1.0000	75.61
49.5	81,172		0.0000	1.0000	75.61
50.5	81,172		0.0000	1.0000	75.61
51.5	81,172		0.0000	1.0000	75.61
52.5	81,172		0.0000	1.0000	75.61
53.5	81,172		0.0000	1.0000	75.61
54.5	81,172	21,359	0.2631	0.7369	75.61
55.5	59,813	9,424	0.1576	0.8424	55.72
56.5	49,668	31,243	0.6290	0.3710	46.94
57.5					17.41

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



SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,488,266		0.0000	1.0000	100.00
0.5	4,303,882		0.0000	1.0000	100.00
1.5	4,283,179	32,869	0.0077	0.9923	100.00
2.5	4,215,543	103,087	0.0245	0.9755	99.23
3.5	4,197,530		0.0000	1.0000	96.81
4.5	4,241,759	2,000	0.0005	0.9995	96.81
5.5	4,126,436		0.0000	1.0000	96.76
6.5	4,483,175		0.0000	1.0000	96.76
7.5	4,533,466	1,039	0.0002	0.9998	96.76
8.5	4,585,879	15,744	0.0034	0.9966	96.74
9.5	4,570,135	51,308	0.0112	0.9888	96.41
10.5	4,405,579	54,205	0.0123	0.9877	95.32
11.5	3,558,232	4,661	0.0013	0.9987	94.15
12.5	3,636,622	24,600	0.0068	0.9932	94.03
13.5	3,680,397		0.0000	1.0000	93.39
14.5	3,315,892	13,808	0.0042	0.9958	93.39
15.5	2,582,550		0.0000	1.0000	93.00
16.5	2,689,705	14,062	0.0052	0.9948	93.00
17.5	2,638,552	22,352	0.0085	0.9915	92.52
18.5	2,718,835	2,580	0.0009	0.9991	91.73
19.5	2,963,719	2,143	0.0007	0.9993	91.65
20.5	3,158,092	8,238	0.0026	0.9974	91.58
21.5	2,947,220	38,388	0.0130	0.9870	91.34
22.5	2,272,512	23,456	0.0103	0.9897	90.15
23.5	2,245,701	44,922	0.0200	0.9800	89.22
24.5	2,222,887	81,611	0.0367	0.9633	87.44
25.5	2,120,725	13,762	0.0065	0.9935	84.23
26.5	2,048,433	25,866	0.0126	0.9874	83.68
27.5	2,016,218	47,999	0.0238	0.9762	82.62
28.5	1,965,521	4,802	0.0024	0.9976	80.66
29.5	2,502,453	4,004	0.0016	0.9984	80.46
30.5	2,492,111	158,874	0.0638	0.9362	80.33
31.5	2,322,707	121,789	0.0524	0.9476	75.21
32.5	2,257,208	35,761	0.0158	0.9842	71.26
33.5	2,331,388	241,902	0.1038	0.8962	70.14
34.5	2,089,861	33,475	0.0160	0.9840	62.86
35.5	2,021,325	24,652	0.0122	0.9878	61.85
36.5	1,962,118	8,928	0.0046	0.9954	61.10
37.5	1,845,918	82,264	0.0446	0.9554	60.82
38.5	1,724,063	29,179	0.0169	0.9831	58.11

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,676,879	28,737	0.0171	0.9829	57.13
40.5	1,680,246	87,593	0.0521	0.9479	56.15
41.5	1,694,881	3,422	0.0020	0.9980	53.22
42.5	1,691,459	593,702	0.3510	0.6490	53.11
43.5	1,081,292	7,585	0.0070	0.9930	34.47
44.5	1,068,803	111,040	0.1039	0.8961	34.23
45.5	957,763	107,229	0.1120	0.8880	30.67
46.5	660,956	52,777	0.0798	0.9202	27.24
47.5	554,243	103,950	0.1876	0.8124	25.06
48.5	339,766	16,706	0.0492	0.9508	20.36
49.5	321,034	7,861	0.0245	0.9755	19.36
50.5	313,173	14,232	0.0454	0.9546	18.89
51.5	287,086	5,482	0.0191	0.9809	18.03
52.5	281,605	16,608	0.0590	0.9410	17.68
53.5	264,267		0.0000	1.0000	16.64
54.5	255,172		0.0000	1.0000	16.64
55.5	238,543	33,177	0.1391	0.8609	16.64
56.5	186,122	60,650	0.3259	0.6741	14.33
57.5	117,029		0.0000	1.0000	9.66
58.5	83,367		0.0000	1.0000	9.66
59.5	9,720		0.0000	1.0000	9.66
60.5	9,720		0.0000	1.0000	9.66
61.5	9,720		0.0000	1.0000	9.66
62.5	9,720		0.0000	1.0000	9.66
63.5	9,720		0.0000	1.0000	9.66
64.5	9,720		0.0000	1.0000	9.66
65.5	9,720		0.0000	1.0000	9.66
66.5	9,720		0.0000	1.0000	9.66
67.5	9,720		0.0000	1.0000	9.66
68.5	9,720		0.0000	1.0000	9.66
69.5	9,720		0.0000	1.0000	9.66
70.5	9,720		0.0000	1.0000	9.66
71.5	9,720		0.0000	1.0000	9.66
72.5					9.66

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,689,986		0.0000	1.0000	100.00
0.5	2,798,675		0.0000	1.0000	100.00
1.5	2,967,099		0.0000	1.0000	100.00
2.5	3,593,515		0.0000	1.0000	100.00
3.5	3,682,364		0.0000	1.0000	100.00
4.5	3,717,887		0.0000	1.0000	100.00
5.5	3,642,437		0.0000	1.0000	100.00
6.5	3,724,423		0.0000	1.0000	100.00
7.5	3,735,937		0.0000	1.0000	100.00
8.5	3,652,096	12,890	0.0035	0.9965	100.00
9.5	3,656,666	27,593	0.0075	0.9925	99.65
10.5	3,520,443	42,644	0.0121	0.9879	98.90
11.5	2,618,643		0.0000	1.0000	97.70
12.5	2,687,654	13,990	0.0052	0.9948	97.70
13.5	2,653,650		0.0000	1.0000	97.19
14.5	2,294,791		0.0000	1.0000	97.19
15.5	1,536,635		0.0000	1.0000	97.19
16.5	1,607,299	10,523	0.0065	0.9935	97.19
17.5	1,583,526		0.0000	1.0000	96.55
18.5	1,583,526	1,713	0.0011	0.9989	96.55
19.5	1,521,853	2,143	0.0014	0.9986	96.45
20.5	1,230,262	6,157	0.0050	0.9950	96.31
21.5	1,041,975	11,381	0.0109	0.9891	95.83
22.5	403,341	23,456	0.0582	0.9418	94.78
23.5	387,010	30,070	0.0777	0.9223	89.27
24.5	361,986	1,961	0.0054	0.9946	82.34
25.5	339,414		0.0000	1.0000	81.89
26.5	630,371	8,073	0.0128	0.9872	81.89
27.5	666,343	25,752	0.0386	0.9614	80.84
28.5	769,397	4,424	0.0058	0.9942	77.72
29.5	755,957		0.0000	1.0000	77.27
30.5	750,340	113,639	0.1514	0.8486	77.27
31.5	651,841	1,083	0.0017	0.9983	65.57
32.5	664,030	26,328	0.0396	0.9604	65.46
33.5	656,475	10,098	0.0154	0.9846	62.86
34.5	672,992	20,987	0.0312	0.9688	61.90
35.5	686,044	21,391	0.0312	0.9688	59.97
36.5	709,210	8,928	0.0126	0.9874	58.10
37.5	600,539	34,297	0.0571	0.9429	57.36
38.5	629,286	8,296	0.0132	0.9868	54.09

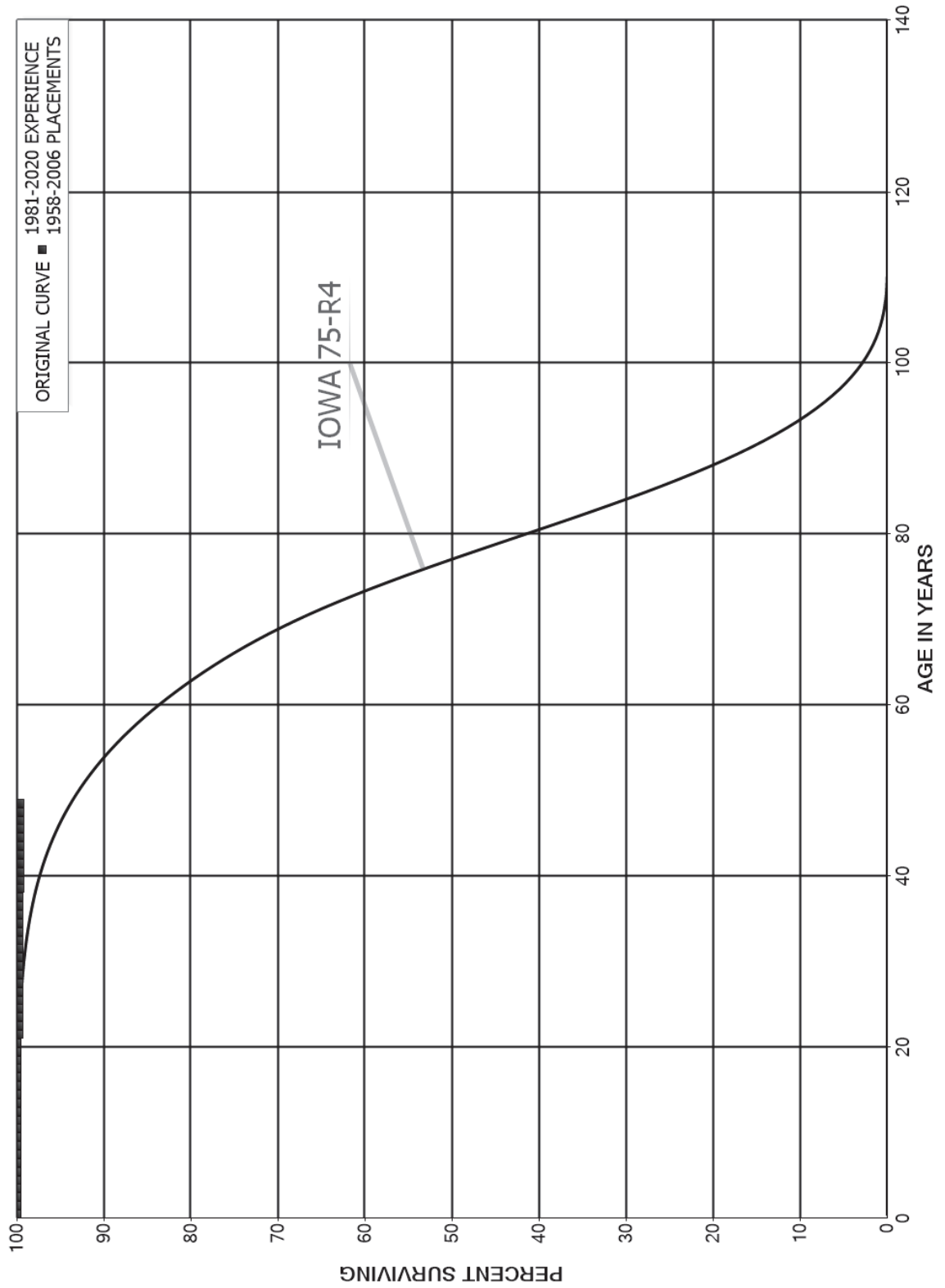
SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	786,946	10,674	0.0136	0.9864	53.38
40.5	954,043	80,062	0.0839	0.9161	52.65
41.5	976,583	822	0.0008	0.9992	48.23
42.5	975,761	40,927	0.0419	0.9581	48.19
43.5	918,368	7,585	0.0083	0.9917	46.17
44.5	905,879	62,441	0.0689	0.9311	45.79
45.5	843,438	3,538	0.0042	0.9958	42.63
46.5	650,322	52,777	0.0812	0.9188	42.45
47.5	543,610	103,950	0.1912	0.8088	39.01
48.5	329,132	16,706	0.0508	0.9492	31.55
49.5	310,400	7,861	0.0253	0.9747	29.95
50.5	302,539	13,318	0.0440	0.9560	29.19
51.5	277,367	5,482	0.0198	0.9802	27.90
52.5	281,605	16,608	0.0590	0.9410	27.35
53.5	264,267		0.0000	1.0000	25.74
54.5	255,172		0.0000	1.0000	25.74
55.5	238,543	33,177	0.1391	0.8609	25.74
56.5	186,122	60,650	0.3259	0.6741	22.16
57.5	117,029		0.0000	1.0000	14.94
58.5	83,367		0.0000	1.0000	14.94
59.5	9,720		0.0000	1.0000	14.94
60.5	9,720		0.0000	1.0000	14.94
61.5	9,720		0.0000	1.0000	14.94
62.5	9,720		0.0000	1.0000	14.94
63.5	9,720		0.0000	1.0000	14.94
64.5	9,720		0.0000	1.0000	14.94
65.5	9,720		0.0000	1.0000	14.94
66.5	9,720		0.0000	1.0000	14.94
67.5	9,720		0.0000	1.0000	14.94
68.5	9,720		0.0000	1.0000	14.94
69.5	9,720		0.0000	1.0000	14.94
70.5	9,720		0.0000	1.0000	14.94
71.5	9,720		0.0000	1.0000	14.94
72.5					14.94

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



SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2006			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,966		0.0000	1.0000	100.00
0.5	71,850		0.0000	1.0000	100.00
1.5	74,909		0.0000	1.0000	100.00
2.5	74,909		0.0000	1.0000	100.00
3.5	74,909		0.0000	1.0000	100.00
4.5	74,909		0.0000	1.0000	100.00
5.5	77,681		0.0000	1.0000	100.00
6.5	89,134		0.0000	1.0000	100.00
7.5	94,363		0.0000	1.0000	100.00
8.5	4,841,145		0.0000	1.0000	100.00
9.5	4,817,862		0.0000	1.0000	100.00
10.5	4,817,945		0.0000	1.0000	100.00
11.5	4,841,893		0.0000	1.0000	100.00
12.5	4,841,893	345	0.0001	0.9999	100.00
13.5	4,841,548		0.0000	1.0000	99.99
14.5	4,838,489		0.0000	1.0000	99.99
15.5	4,838,489		0.0000	1.0000	99.99
16.5	4,838,489		0.0000	1.0000	99.99
17.5	4,821,957		0.0000	1.0000	99.99
18.5	4,796,805		0.0000	1.0000	99.99
19.5	4,813,337		0.0000	1.0000	99.99
20.5	4,800,744	15,308	0.0032	0.9968	99.99
21.5	4,785,639		0.0000	1.0000	99.67
22.5	4,804,094		0.0000	1.0000	99.67
23.5	4,801,929		0.0000	1.0000	99.67
24.5	4,801,929		0.0000	1.0000	99.67
25.5	4,791,151		0.0000	1.0000	99.67
26.5	4,774,022		0.0000	1.0000	99.67
27.5	4,785,097		0.0000	1.0000	99.67
28.5	4,785,693		0.0000	1.0000	99.67
29.5	4,771,232		0.0000	1.0000	99.67
30.5	4,771,232		0.0000	1.0000	99.67
31.5	4,771,232		0.0000	1.0000	99.67
32.5	4,769,067		0.0000	1.0000	99.67
33.5	4,769,067		0.0000	1.0000	99.67
34.5	4,756,123		0.0000	1.0000	99.67
35.5	4,755,527		0.0000	1.0000	99.67
36.5	4,749,696	83	0.0000	1.0000	99.67
37.5	4,738,160	665	0.0001	0.9999	99.67
38.5	4,743,326		0.0000	1.0000	99.66

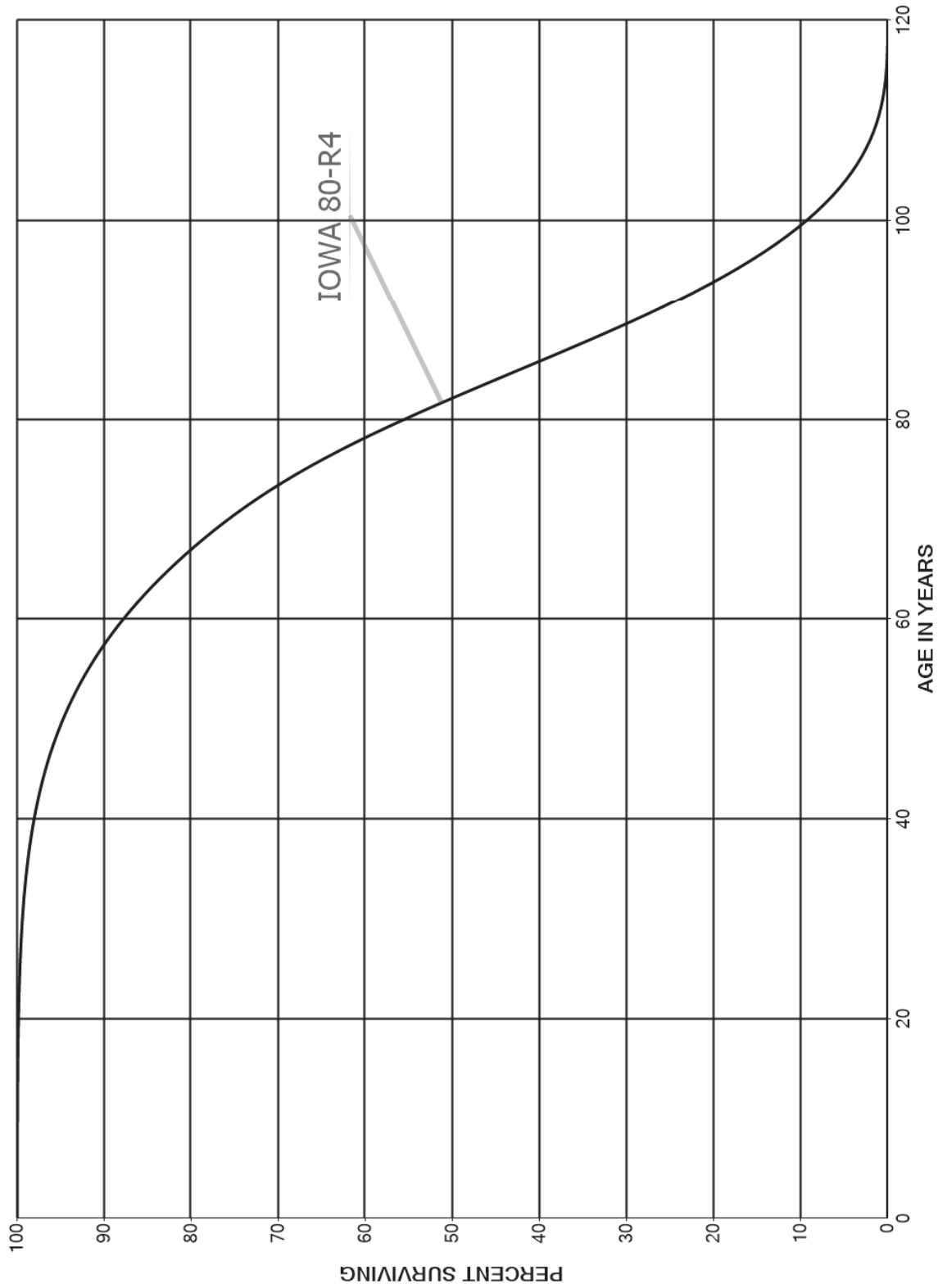
SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

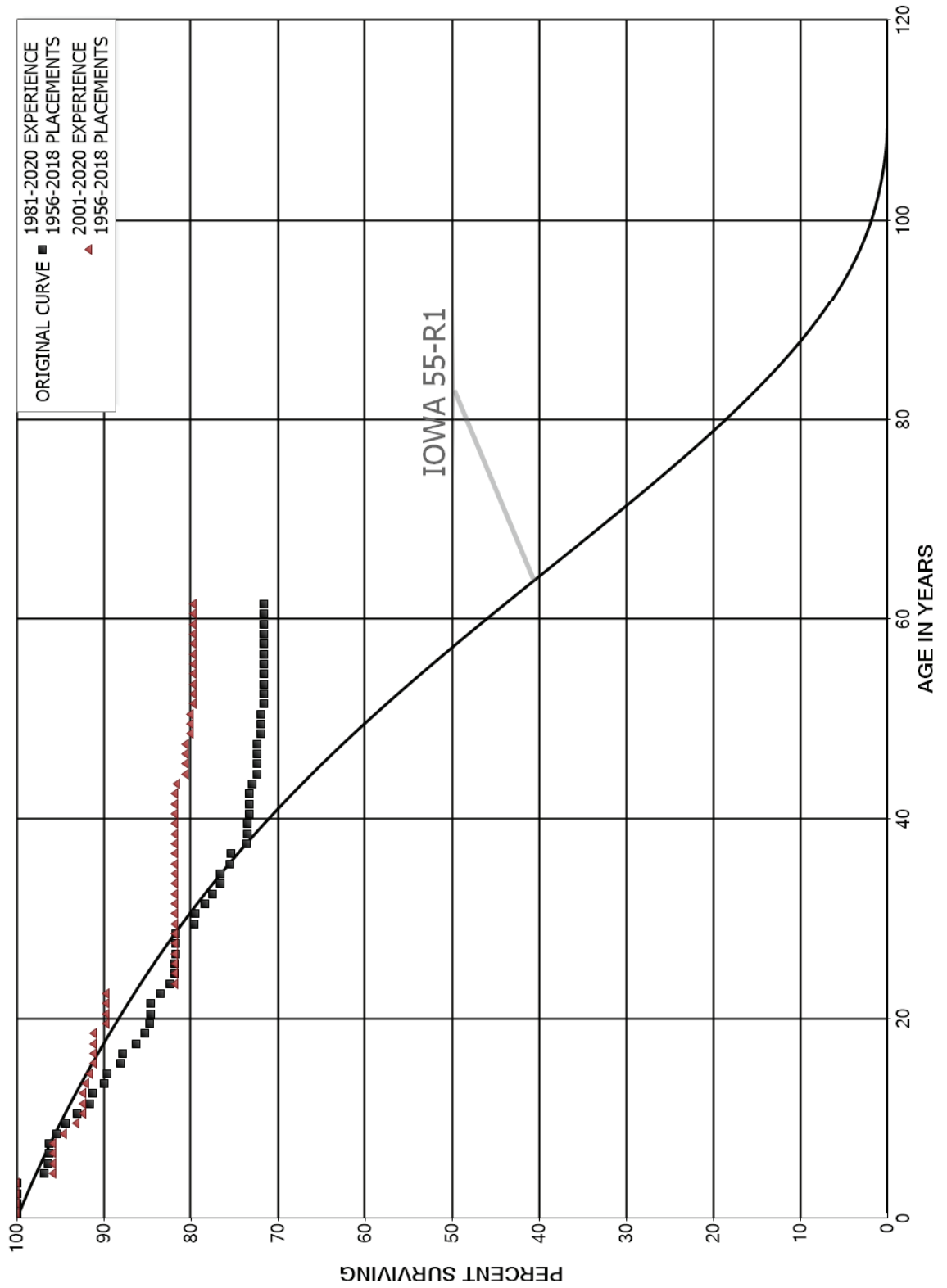
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2006			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,756,949		0.0000	1.0000	99.66
40.5	4,754,779		0.0000	1.0000	99.66
41.5	4,754,779		0.0000	1.0000	99.66
42.5	4,754,779		0.0000	1.0000	99.66
43.5	4,754,779		0.0000	1.0000	99.66
44.5	4,754,779	1,752	0.0004	0.9996	99.66
45.5	4,747,196		0.0000	1.0000	99.62
46.5	4,735,743		0.0000	1.0000	99.62
47.5	4,735,743		0.0000	1.0000	99.62
48.5	4,196		0.0000	1.0000	99.62
49.5	4,196		0.0000	1.0000	99.62
50.5	4,196		0.0000	1.0000	99.62
51.5	4,196		0.0000	1.0000	99.62
52.5	3,993		0.0000	1.0000	99.62
53.5					99.62
54.5	203		0.0000		
55.5	4,196		0.0000		
56.5	4,196		0.0000		
57.5	4,196		0.0000		
58.5	4,196		0.0000		
59.5	4,196		0.0000		
60.5	4,196		0.0000		
61.5	3,993		0.0000		
62.5					

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



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



SPIRE MISSOURI, INC.

ACCOUNTS 351.20 AND 351.40 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2018			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	748,917		0.0000	1.0000	100.00
0.5	758,834		0.0000	1.0000	100.00
1.5	766,138		0.0000	1.0000	100.00
2.5	781,582		0.0000	1.0000	100.00
3.5	631,811	20,064	0.0318	0.9682	100.00
4.5	543,966	2,474	0.0045	0.9955	96.82
5.5	517,053	462	0.0009	0.9991	96.38
6.5	512,109		0.0000	1.0000	96.30
7.5	512,109	4,562	0.0089	0.9911	96.30
8.5	526,129	5,492	0.0104	0.9896	95.44
9.5	509,659	7,262	0.0142	0.9858	94.44
10.5	516,194	7,933	0.0154	0.9846	93.10
11.5	532,414	1,940	0.0036	0.9964	91.67
12.5	546,931	8,142	0.0149	0.9851	91.33
13.5	519,883	2,124	0.0041	0.9959	89.97
14.5	506,085	8,482	0.0168	0.9832	89.61
15.5	497,862	1,471	0.0030	0.9970	88.10
16.5	514,712	8,854	0.0172	0.9828	87.84
17.5	549,780	6,435	0.0117	0.9883	86.33
18.5	640,986	4,214	0.0066	0.9934	85.32
19.5	622,903	975	0.0016	0.9984	84.76
20.5	641,545	370	0.0006	0.9994	84.63
21.5	919,220	11,526	0.0125	0.9875	84.58
22.5	973,207	13,310	0.0137	0.9863	83.52
23.5	1,024,278	6,844	0.0067	0.9933	82.38
24.5	1,461,013	200	0.0001	0.9999	81.83
25.5	1,443,074	1,000	0.0007	0.9993	81.82
26.5	1,442,074	869	0.0006	0.9994	81.76
27.5	1,441,205		0.0000	1.0000	81.71
28.5	1,441,205	37,761	0.0262	0.9738	81.71
29.5	1,403,444	1,419	0.0010	0.9990	79.57
30.5	1,401,987	19,774	0.0141	0.9859	79.49
31.5	1,374,803	15,281	0.0111	0.9889	78.37
32.5	1,351,685	14,700	0.0109	0.9891	77.50
33.5	1,323,841		0.0000	1.0000	76.65
34.5	1,320,238	19,873	0.0151	0.9849	76.65
35.5	1,297,162	1,061	0.0008	0.9992	75.50
36.5	1,275,990	30,906	0.0242	0.9758	75.44
37.5	1,242,555	1,340	0.0011	0.9989	73.61
38.5	1,202,762	1,200	0.0010	0.9990	73.53

SPIRE MISSOURI, INC.

ACCOUNTS 351.20 AND 351.40 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2018			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,201,394	2,406	0.0020	0.9980	73.46	
40.5	1,187,077		0.0000	1.0000	73.31	
41.5	1,182,093		0.0000	1.0000	73.31	
42.5	1,179,233	5,291	0.0045	0.9955	73.31	
43.5	1,173,942	9,686	0.0083	0.9917	72.98	
44.5	1,155,537		0.0000	1.0000	72.38	
45.5	1,154,143		0.0000	1.0000	72.38	
46.5	1,148,166	430	0.0004	0.9996	72.38	
47.5	1,147,736	6,909	0.0060	0.9940	72.35	
48.5	1,122,801		0.0000	1.0000	71.92	
49.5	1,122,801		0.0000	1.0000	71.92	
50.5	1,118,689	4,690	0.0042	0.9958	71.92	
51.5	1,093,448		0.0000	1.0000	71.62	
52.5	1,067,657		0.0000	1.0000	71.62	
53.5	1,066,302		0.0000	1.0000	71.62	
54.5	1,045,973		0.0000	1.0000	71.62	
55.5	1,044,466		0.0000	1.0000	71.62	
56.5	1,024,380		0.0000	1.0000	71.62	
57.5	968,641		0.0000	1.0000	71.62	
58.5	884,494		0.0000	1.0000	71.62	
59.5	833,370		0.0000	1.0000	71.62	
60.5	806,302		0.0000	1.0000	71.62	
61.5	509,000		0.0000	1.0000	71.62	
62.5	474,205		0.0000	1.0000	71.62	
63.5	407,535		0.0000	1.0000	71.62	
64.5					71.62	

SPIRE MISSOURI, INC.

ACCOUNTS 351.20 AND 351.40 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2018			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	531,799		0.0000	1.0000	100.00
0.5	558,937		0.0000	1.0000	100.00
1.5	594,539		0.0000	1.0000	100.00
2.5	593,063		0.0000	1.0000	100.00
3.5	446,822	19,295	0.0432	0.9568	100.00
4.5	353,673		0.0000	1.0000	95.68
5.5	361,099		0.0000	1.0000	95.68
6.5	350,640		0.0000	1.0000	95.68
7.5	354,869	4,229	0.0119	0.9881	95.68
8.5	356,132	5,492	0.0154	0.9846	94.54
9.5	339,662	2,926	0.0086	0.9914	93.08
10.5	336,774		0.0000	1.0000	92.28
11.5	341,569		0.0000	1.0000	92.28
12.5	340,072	1,366	0.0040	0.9960	92.28
13.5	317,227	1,241	0.0039	0.9961	91.91
14.5	287,586	1,465	0.0051	0.9949	91.55
15.5	257,877		0.0000	1.0000	91.09
16.5	264,745		0.0000	1.0000	91.09
17.5	238,106		0.0000	1.0000	91.09
18.5	257,520	4,139	0.0161	0.9839	91.09
19.5	188,279		0.0000	1.0000	89.62
20.5	173,052		0.0000	1.0000	89.62
21.5	146,574		0.0000	1.0000	89.62
22.5	149,434	13,154	0.0880	0.9120	89.62
23.5	133,991		0.0000	1.0000	81.73
24.5	142,710		0.0000	1.0000	81.73
25.5	126,365		0.0000	1.0000	81.73
26.5	132,342		0.0000	1.0000	81.73
27.5	132,342		0.0000	1.0000	81.73
28.5	150,368		0.0000	1.0000	81.73
29.5	150,368		0.0000	1.0000	81.73
30.5	164,127		0.0000	1.0000	81.73
31.5	177,268		0.0000	1.0000	81.73
32.5	195,222		0.0000	1.0000	81.73
33.5	183,433		0.0000	1.0000	81.73
34.5	200,159		0.0000	1.0000	81.73
35.5	198,463		0.0000	1.0000	81.73
36.5	198,438		0.0000	1.0000	81.73
37.5	251,648		0.0000	1.0000	81.73
38.5	299,489		0.0000	1.0000	81.73

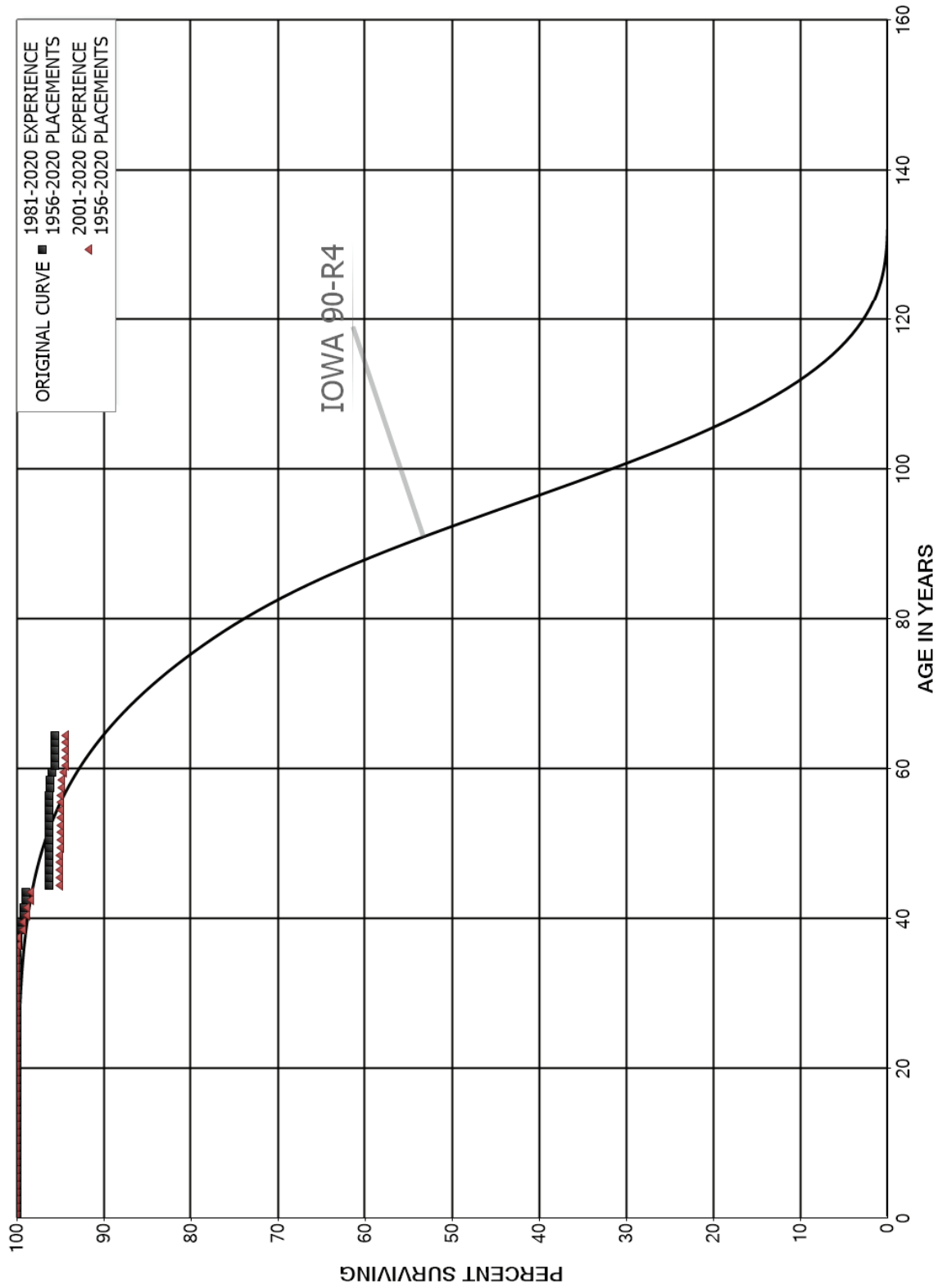
SPIRE MISSOURI, INC.

ACCOUNTS 351.20 AND 351.40 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2018			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	350,445		0.0000	1.0000	81.73
40.5	365,602		0.0000	1.0000	81.73
41.5	664,829		0.0000	1.0000	81.73
42.5	696,763	1,717	0.0025	0.9975	81.73
43.5	761,717	9,686	0.0127	0.9873	81.53
44.5	1,155,537		0.0000	1.0000	80.49
45.5	1,154,143		0.0000	1.0000	80.49
46.5	1,148,166	430	0.0004	0.9996	80.49
47.5	1,147,736	6,909	0.0060	0.9940	80.46
48.5	1,122,801		0.0000	1.0000	79.98
49.5	1,122,801		0.0000	1.0000	79.98
50.5	1,118,689	4,690	0.0042	0.9958	79.98
51.5	1,093,448		0.0000	1.0000	79.64
52.5	1,067,657		0.0000	1.0000	79.64
53.5	1,066,302		0.0000	1.0000	79.64
54.5	1,045,973		0.0000	1.0000	79.64
55.5	1,044,466		0.0000	1.0000	79.64
56.5	1,024,380		0.0000	1.0000	79.64
57.5	968,641		0.0000	1.0000	79.64
58.5	884,494		0.0000	1.0000	79.64
59.5	833,370		0.0000	1.0000	79.64
60.5	806,302		0.0000	1.0000	79.64
61.5	509,000		0.0000	1.0000	79.64
62.5	474,205		0.0000	1.0000	79.64
63.5	407,535		0.0000	1.0000	79.64
64.5					79.64

SPIRE MISSOURI, INC.
ACCOUNT 352.00 WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,990,437		0.0000	1.0000	100.00
0.5	1,484,013		0.0000	1.0000	100.00
1.5	575,985		0.0000	1.0000	100.00
2.5	575,985		0.0000	1.0000	100.00
3.5	575,985		0.0000	1.0000	100.00
4.5	575,985		0.0000	1.0000	100.00
5.5	679,295		0.0000	1.0000	100.00
6.5	729,352		0.0000	1.0000	100.00
7.5	821,211		0.0000	1.0000	100.00
8.5	887,426		0.0000	1.0000	100.00
9.5	1,109,939		0.0000	1.0000	100.00
10.5	1,304,508		0.0000	1.0000	100.00
11.5	1,419,652		0.0000	1.0000	100.00
12.5	1,681,717		0.0000	1.0000	100.00
13.5	1,649,170		0.0000	1.0000	100.00
14.5	1,871,585		0.0000	1.0000	100.00
15.5	1,889,731		0.0000	1.0000	100.00
16.5	2,133,535		0.0000	1.0000	100.00
17.5	2,636,238		0.0000	1.0000	100.00
18.5	3,041,802		0.0000	1.0000	100.00
19.5	3,441,565		0.0000	1.0000	100.00
20.5	3,647,301		0.0000	1.0000	100.00
21.5	3,920,389		0.0000	1.0000	100.00
22.5	4,086,690		0.0000	1.0000	100.00
23.5	4,502,091		0.0000	1.0000	100.00
24.5	5,816,738		0.0000	1.0000	100.00
25.5	5,734,982		0.0000	1.0000	100.00
26.5	5,734,982	1,390	0.0002	0.9998	100.00
27.5	5,733,592	731	0.0001	0.9999	99.98
28.5	5,732,861		0.0000	1.0000	99.96
29.5	5,732,861	142	0.0000	1.0000	99.96
30.5	5,732,719	3,729	0.0007	0.9993	99.96
31.5	5,728,990		0.0000	1.0000	99.90
32.5	5,728,990		0.0000	1.0000	99.90
33.5	5,728,990		0.0000	1.0000	99.90
34.5	5,728,990		0.0000	1.0000	99.90
35.5	5,728,990	3,811	0.0007	0.9993	99.90
36.5	5,725,179		0.0000	1.0000	99.83
37.5	5,717,089	21,140	0.0037	0.9963	99.83
38.5	5,695,950		0.0000	1.0000	99.46

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,695,950	13,339	0.0023	0.9977	99.46
40.5	5,682,611	89	0.0000	1.0000	99.23
41.5	5,682,522	18,102	0.0032	0.9968	99.23
42.5	5,664,420	953	0.0002	0.9998	98.91
43.5	5,663,467	147,985	0.0261	0.9739	98.89
44.5	5,515,482		0.0000	1.0000	96.31
45.5	5,407,191		0.0000	1.0000	96.31
46.5	5,357,133		0.0000	1.0000	96.31
47.5	5,265,274		0.0000	1.0000	96.31
48.5	5,162,933	953	0.0002	0.9998	96.31
49.5	4,903,588		0.0000	1.0000	96.29
50.5	4,800,169		0.0000	1.0000	96.29
51.5	4,695,057		0.0000	1.0000	96.29
52.5	4,433,134		0.0000	1.0000	96.29
53.5	4,320,991		0.0000	1.0000	96.29
54.5	4,083,951		0.0000	1.0000	96.29
55.5	4,029,074		0.0000	1.0000	96.29
56.5	3,785,271	6,596	0.0017	0.9983	96.29
57.5	3,282,568		0.0000	1.0000	96.12
58.5	2,842,332	5,482	0.0019	0.9981	96.12
59.5	2,442,568	7,254	0.0030	0.9970	95.94
60.5	2,236,832		0.0000	1.0000	95.65
61.5	1,967,965		0.0000	1.0000	95.65
62.5	1,785,968		0.0000	1.0000	95.65
63.5	1,315,533		0.0000	1.0000	95.65
64.5					95.65

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,827,300		0.0000	1.0000	100.00
0.5	1,320,876		0.0000	1.0000	100.00
1.5	414,523		0.0000	1.0000	100.00
2.5	430,219		0.0000	1.0000	100.00
3.5	485,253		0.0000	1.0000	100.00
4.5	486,139		0.0000	1.0000	100.00
5.5	561,961		0.0000	1.0000	100.00
6.5	561,961		0.0000	1.0000	100.00
7.5	561,961		0.0000	1.0000	100.00
8.5	525,834		0.0000	1.0000	100.00
9.5	487,612		0.0000	1.0000	100.00
10.5	435,674		0.0000	1.0000	100.00
11.5	390,447		0.0000	1.0000	100.00
12.5	390,447		0.0000	1.0000	100.00
13.5	245,757		0.0000	1.0000	100.00
14.5	227,403		0.0000	1.0000	100.00
15.5	190,672		0.0000	1.0000	100.00
16.5	190,672		0.0000	1.0000	100.00
17.5	198,762		0.0000	1.0000	100.00
18.5	163,137		0.0000	1.0000	100.00
19.5	163,137		0.0000	1.0000	100.00
20.5	163,137		0.0000	1.0000	100.00
21.5	161,462		0.0000	1.0000	100.00
22.5	145,766		0.0000	1.0000	100.00
23.5	90,732		0.0000	1.0000	100.00
24.5	89,846		0.0000	1.0000	100.00
25.5	117,334		0.0000	1.0000	100.00
26.5	167,391		0.0000	1.0000	100.00
27.5	259,250		0.0000	1.0000	100.00
28.5	361,592		0.0000	1.0000	100.00
29.5	620,937		0.0000	1.0000	100.00
30.5	866,713		0.0000	1.0000	100.00
31.5	1,027,084		0.0000	1.0000	100.00
32.5	1,289,007		0.0000	1.0000	100.00
33.5	1,401,150		0.0000	1.0000	100.00
34.5	1,638,190		0.0000	1.0000	100.00
35.5	1,693,067	3,811	0.0023	0.9977	100.00
36.5	1,933,060		0.0000	1.0000	99.77
37.5	2,427,673	15,244	0.0063	0.9937	99.77
38.5	2,853,618		0.0000	1.0000	99.15

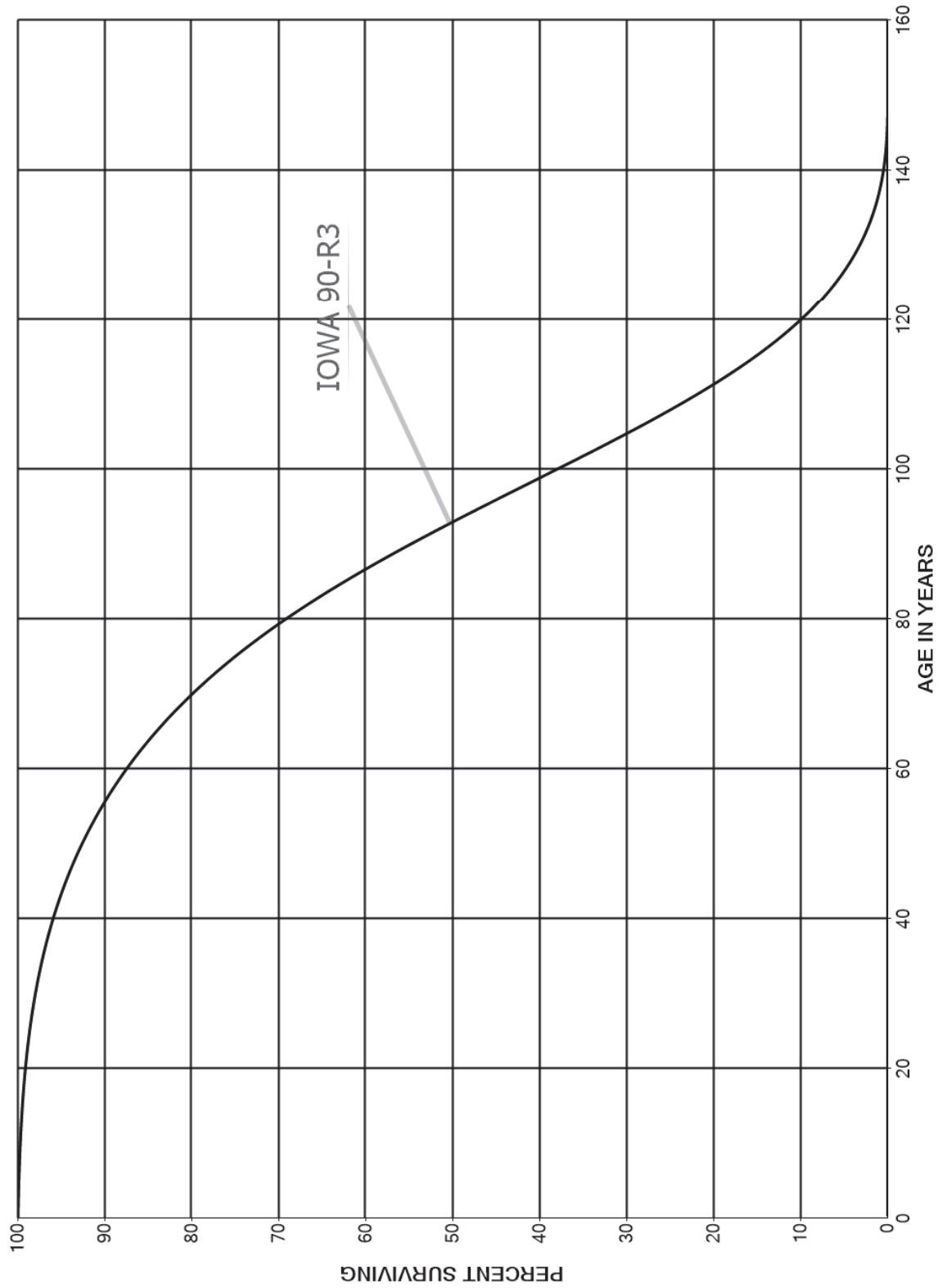
SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

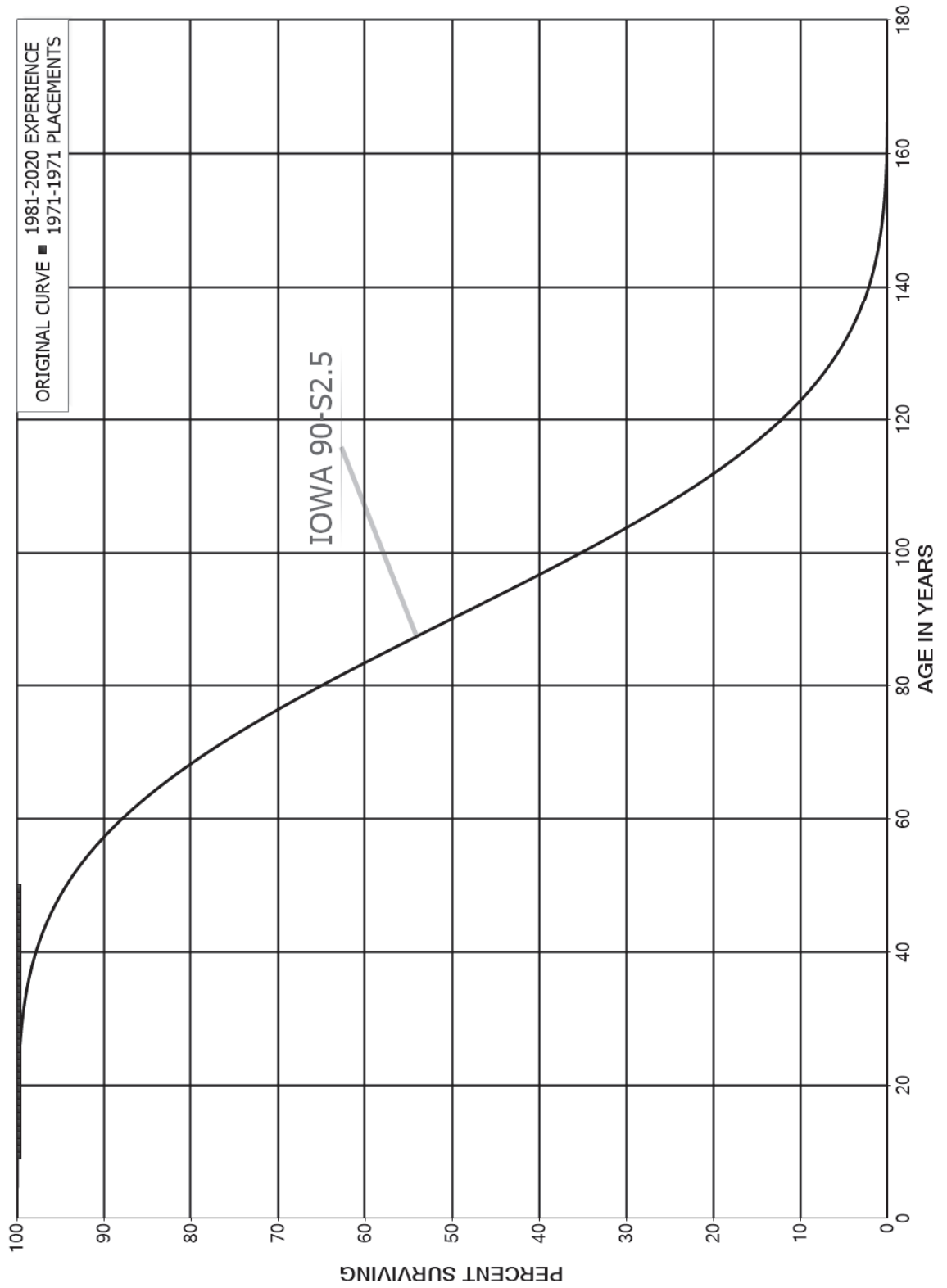
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,253,381	13,339	0.0041	0.9959	99.15	
40.5	3,445,778	89	0.0000	1.0000	98.74	
41.5	3,714,556	18,102	0.0049	0.9951	98.74	
42.5	3,878,451	953	0.0002	0.9998	98.26	
43.5	4,347,933	147,985	0.0340	0.9660	98.23	
44.5	5,515,482		0.0000	1.0000	94.89	
45.5	5,407,191		0.0000	1.0000	94.89	
46.5	5,357,133		0.0000	1.0000	94.89	
47.5	5,265,274		0.0000	1.0000	94.89	
48.5	5,162,933	953	0.0002	0.9998	94.89	
49.5	4,903,588		0.0000	1.0000	94.87	
50.5	4,800,169		0.0000	1.0000	94.87	
51.5	4,695,057		0.0000	1.0000	94.87	
52.5	4,433,134		0.0000	1.0000	94.87	
53.5	4,320,991		0.0000	1.0000	94.87	
54.5	4,083,951		0.0000	1.0000	94.87	
55.5	4,029,074		0.0000	1.0000	94.87	
56.5	3,785,271	6,596	0.0017	0.9983	94.87	
57.5	3,282,568		0.0000	1.0000	94.71	
58.5	2,842,332	5,482	0.0019	0.9981	94.71	
59.5	2,442,568	7,254	0.0030	0.9970	94.53	
60.5	2,236,832		0.0000	1.0000	94.24	
61.5	1,967,965		0.0000	1.0000	94.24	
62.5	1,785,968		0.0000	1.0000	94.24	
63.5	1,315,533		0.0000	1.0000	94.24	
64.5					94.24	

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



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



SPIRE MISSOURI, INC.

ACCOUNT 352.20 RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-1971		EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5	245,023		0.0000	1.0000	100.00
10.5	245,023		0.0000	1.0000	100.00
11.5	245,023		0.0000	1.0000	100.00
12.5	245,023		0.0000	1.0000	100.00
13.5	245,023		0.0000	1.0000	100.00
14.5	245,023		0.0000	1.0000	100.00
15.5	245,023		0.0000	1.0000	100.00
16.5	245,023		0.0000	1.0000	100.00
17.5	245,023		0.0000	1.0000	100.00
18.5	245,023		0.0000	1.0000	100.00
19.5	245,023		0.0000	1.0000	100.00
20.5	245,023		0.0000	1.0000	100.00
21.5	245,023		0.0000	1.0000	100.00
22.5	245,023		0.0000	1.0000	100.00
23.5	245,023		0.0000	1.0000	100.00
24.5	245,023		0.0000	1.0000	100.00
25.5	245,023		0.0000	1.0000	100.00
26.5	245,023		0.0000	1.0000	100.00
27.5	245,023		0.0000	1.0000	100.00
28.5	245,023		0.0000	1.0000	100.00
29.5	245,023		0.0000	1.0000	100.00
30.5	245,023		0.0000	1.0000	100.00
31.5	245,023		0.0000	1.0000	100.00
32.5	245,023		0.0000	1.0000	100.00
33.5	245,023		0.0000	1.0000	100.00
34.5	245,023		0.0000	1.0000	100.00
35.5	245,023		0.0000	1.0000	100.00
36.5	245,023		0.0000	1.0000	100.00
37.5	245,023		0.0000	1.0000	100.00
38.5	245,023		0.0000	1.0000	100.00

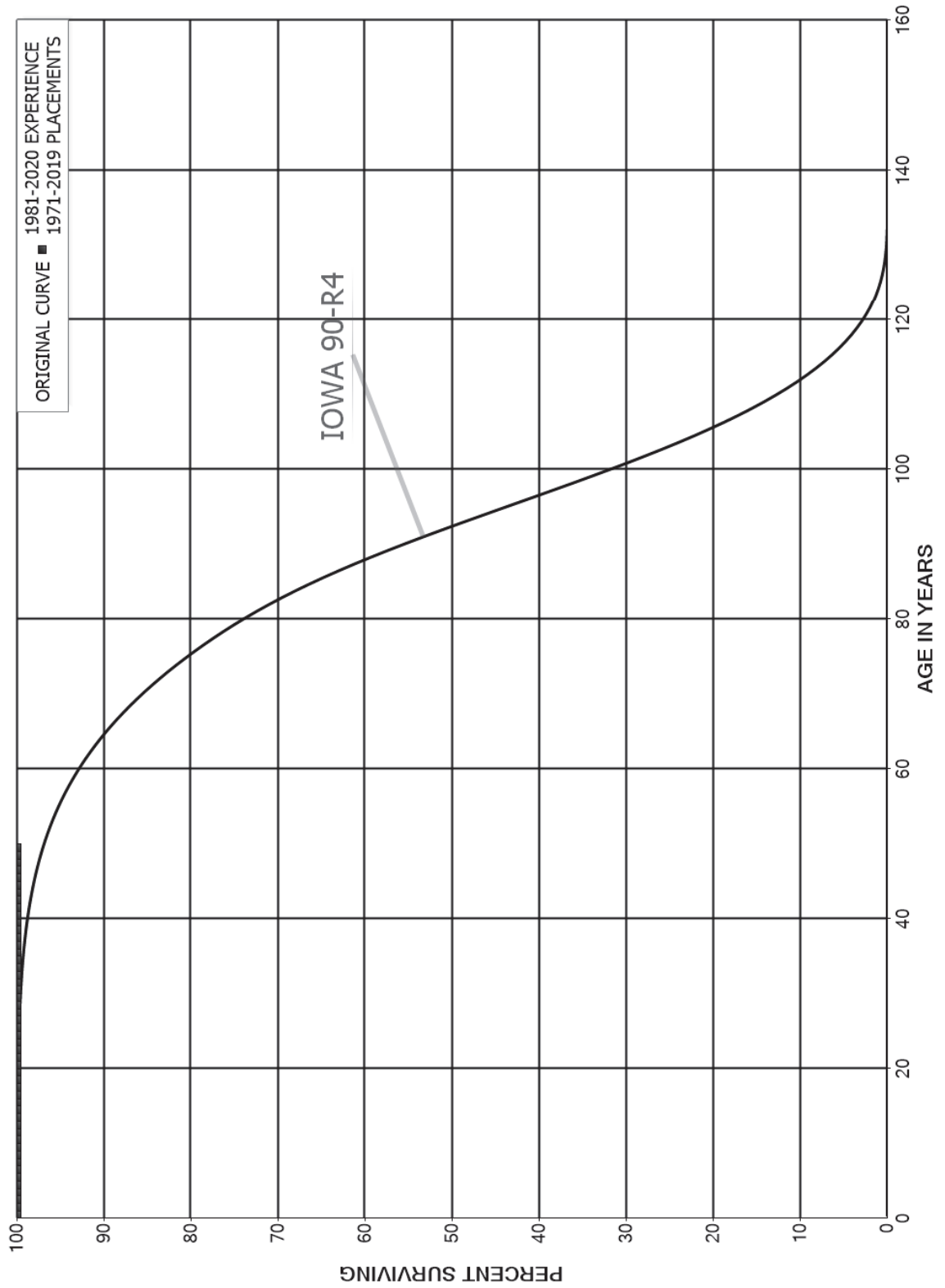
SPIRE MISSOURI, INC.

ACCOUNT 352.20 RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-1971			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	245,023		0.0000	1.0000	100.00
40.5	245,023		0.0000	1.0000	100.00
41.5	245,023		0.0000	1.0000	100.00
42.5	245,023		0.0000	1.0000	100.00
43.5	245,023		0.0000	1.0000	100.00
44.5	245,023		0.0000	1.0000	100.00
45.5	245,023		0.0000	1.0000	100.00
46.5	245,023		0.0000	1.0000	100.00
47.5	245,023		0.0000	1.0000	100.00
48.5	245,023		0.0000	1.0000	100.00
49.5					100.00

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



SPIRE MISSOURI, INC.

ACCOUNT 352.30 NON-RECOVERABLE GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2019

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,455,674		0.0000	1.0000	100.00
0.5	6,807,235		0.0000	1.0000	100.00
1.5	6,635,865		0.0000	1.0000	100.00
2.5	4,332,785		0.0000	1.0000	100.00
3.5	4,332,785		0.0000	1.0000	100.00
4.5	4,350,466		0.0000	1.0000	100.00
5.5	4,350,466		0.0000	1.0000	100.00
6.5	4,423,211		0.0000	1.0000	100.00
7.5	4,086,846		0.0000	1.0000	100.00
8.5	4,160,917		0.0000	1.0000	100.00
9.5	6,167,263		0.0000	1.0000	100.00
10.5	6,167,263		0.0000	1.0000	100.00
11.5	2,186,039		0.0000	1.0000	100.00
12.5	2,186,039		0.0000	1.0000	100.00
13.5	2,186,039		0.0000	1.0000	100.00
14.5	2,186,039		0.0000	1.0000	100.00
15.5	2,186,039		0.0000	1.0000	100.00
16.5	2,186,039		0.0000	1.0000	100.00
17.5	2,186,039		0.0000	1.0000	100.00
18.5	2,186,039		0.0000	1.0000	100.00
19.5	2,186,039		0.0000	1.0000	100.00
20.5	2,186,039		0.0000	1.0000	100.00
21.5	2,186,039		0.0000	1.0000	100.00
22.5	2,186,039		0.0000	1.0000	100.00
23.5	2,186,039		0.0000	1.0000	100.00
24.5	2,186,039		0.0000	1.0000	100.00
25.5	2,186,039		0.0000	1.0000	100.00
26.5	2,186,039		0.0000	1.0000	100.00
27.5	2,186,039		0.0000	1.0000	100.00
28.5	2,186,039		0.0000	1.0000	100.00
29.5	2,186,039		0.0000	1.0000	100.00
30.5	2,186,039		0.0000	1.0000	100.00
31.5	2,186,039		0.0000	1.0000	100.00
32.5	2,186,039		0.0000	1.0000	100.00
33.5	2,186,039		0.0000	1.0000	100.00
34.5	2,186,039		0.0000	1.0000	100.00
35.5	2,186,039		0.0000	1.0000	100.00
36.5	2,186,039		0.0000	1.0000	100.00
37.5	2,186,039		0.0000	1.0000	100.00
38.5	2,186,039		0.0000	1.0000	100.00

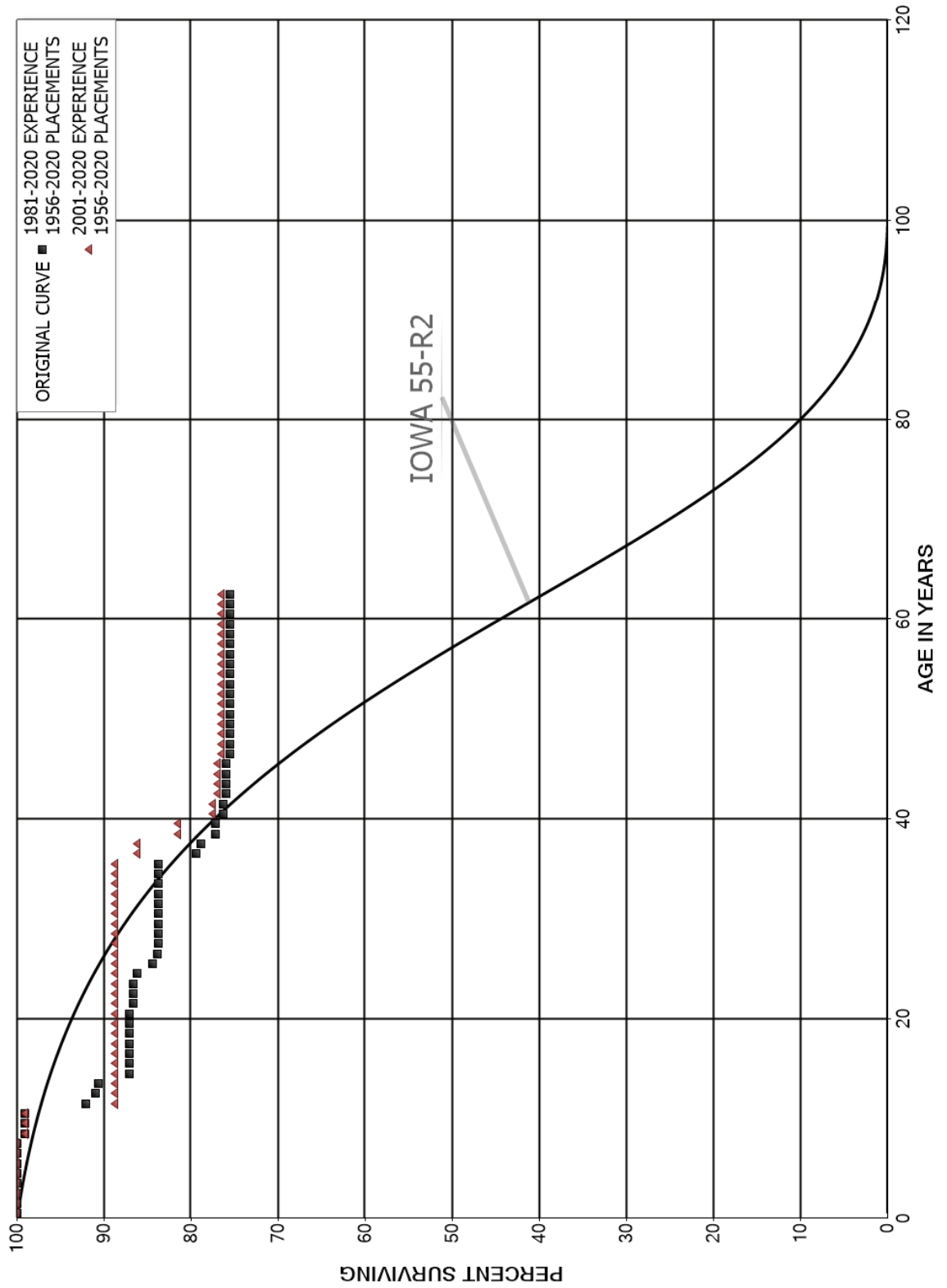
SPIRE MISSOURI, INC.

ACCOUNT 352.30 NON-RECOVERABLE GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2019			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,186,039		0.0000	1.0000	100.00
40.5	2,170,843		0.0000	1.0000	100.00
41.5	2,170,843		0.0000	1.0000	100.00
42.5	2,170,843		0.0000	1.0000	100.00
43.5	2,170,843		0.0000	1.0000	100.00
44.5	2,153,162		0.0000	1.0000	100.00
45.5	2,153,162		0.0000	1.0000	100.00
46.5	2,080,417		0.0000	1.0000	100.00
47.5	2,080,417		0.0000	1.0000	100.00
48.5	2,006,346		0.0000	1.0000	100.00
49.5					100.00

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



SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,671,625		0.0000	1.0000	100.00
0.5	1,511,528		0.0000	1.0000	100.00
1.5	1,529,220		0.0000	1.0000	100.00
2.5	1,549,303		0.0000	1.0000	100.00
3.5	1,554,271		0.0000	1.0000	100.00
4.5	1,554,271		0.0000	1.0000	100.00
5.5	1,574,896		0.0000	1.0000	100.00
6.5	1,601,091		0.0000	1.0000	100.00
7.5	1,601,091	14,810	0.0092	0.9908	100.00
8.5	1,475,015		0.0000	1.0000	99.08
9.5	394,940		0.0000	1.0000	99.08
10.5	394,940	28,011	0.0709	0.9291	99.08
11.5	327,794	4,061	0.0124	0.9876	92.05
12.5	329,613	1,100	0.0033	0.9967	90.91
13.5	288,941	11,398	0.0394	0.9606	90.60
14.5	275,637		0.0000	1.0000	87.03
15.5	245,352		0.0000	1.0000	87.03
16.5	232,995		0.0000	1.0000	87.03
17.5	233,347		0.0000	1.0000	87.03
18.5	230,415		0.0000	1.0000	87.03
19.5	231,581		0.0000	1.0000	87.03
20.5	227,469	1,166	0.0051	0.9949	87.03
21.5	236,132		0.0000	1.0000	86.58
22.5	589,596		0.0000	1.0000	86.58
23.5	648,919	3,412	0.0053	0.9947	86.58
24.5	654,687	13,165	0.0201	0.9799	86.13
25.5	641,522	4,570	0.0071	0.9929	84.40
26.5	636,952	771	0.0012	0.9988	83.80
27.5	560,272		0.0000	1.0000	83.69
28.5	559,028		0.0000	1.0000	83.69
29.5	556,117		0.0000	1.0000	83.69
30.5	556,117		0.0000	1.0000	83.69
31.5	556,117		0.0000	1.0000	83.69
32.5	556,117		0.0000	1.0000	83.69
33.5	556,117		0.0000	1.0000	83.69
34.5	556,117		0.0000	1.0000	83.69
35.5	554,370	28,350	0.0511	0.9489	83.69
36.5	526,020	3,565	0.0068	0.9932	79.41
37.5	522,455	11,112	0.0213	0.9787	78.88
38.5	509,641		0.0000	1.0000	77.20

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	502,883	5,985	0.0119	0.9881	77.20	
40.5	490,042		0.0000	1.0000	76.28	
41.5	470,387	1,901	0.0040	0.9960	76.28	
42.5	444,703		0.0000	1.0000	75.97	
43.5	439,735		0.0000	1.0000	75.97	
44.5	439,735		0.0000	1.0000	75.97	
45.5	419,110	2,472	0.0059	0.9941	75.97	
46.5	390,442		0.0000	1.0000	75.52	
47.5	390,442		0.0000	1.0000	75.52	
48.5	390,442		0.0000	1.0000	75.52	
49.5	390,442		0.0000	1.0000	75.52	
50.5	390,442		0.0000	1.0000	75.52	
51.5	388,447		0.0000	1.0000	75.52	
52.5	386,901		0.0000	1.0000	75.52	
53.5	386,901		0.0000	1.0000	75.52	
54.5	379,630		0.0000	1.0000	75.52	
55.5	379,630		0.0000	1.0000	75.52	
56.5	379,630		0.0000	1.0000	75.52	
57.5	379,278		0.0000	1.0000	75.52	
58.5	379,278		0.0000	1.0000	75.52	
59.5	379,278		0.0000	1.0000	75.52	
60.5	379,076		0.0000	1.0000	75.52	
61.5	369,247		0.0000	1.0000	75.52	
62.5	60,905		0.0000	1.0000	75.52	
63.5	5,383		0.0000	1.0000	75.52	
64.5					75.52	

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,523,487		0.0000	1.0000	100.00
0.5	1,360,847		0.0000	1.0000	100.00
1.5	1,358,885		0.0000	1.0000	100.00
2.5	1,354,085		0.0000	1.0000	100.00
3.5	1,354,085		0.0000	1.0000	100.00
4.5	1,392,843		0.0000	1.0000	100.00
5.5	1,392,843		0.0000	1.0000	100.00
6.5	1,392,843		0.0000	1.0000	100.00
7.5	1,468,752	14,810	0.0101	0.9899	100.00
8.5	1,343,920		0.0000	1.0000	98.99
9.5	266,756		0.0000	1.0000	98.99
10.5	266,756	28,011	0.1050	0.8950	98.99
11.5	178,701		0.0000	1.0000	88.60
12.5	178,701		0.0000	1.0000	88.60
13.5	139,129		0.0000	1.0000	88.60
14.5	129,952		0.0000	1.0000	88.60
15.5	101,414		0.0000	1.0000	88.60
16.5	89,057		0.0000	1.0000	88.60
17.5	89,057		0.0000	1.0000	88.60
18.5	87,827		0.0000	1.0000	88.60
19.5	94,585		0.0000	1.0000	88.60
20.5	97,127		0.0000	1.0000	88.60
21.5	116,782		0.0000	1.0000	88.60
22.5	140,565		0.0000	1.0000	88.60
23.5	145,533		0.0000	1.0000	88.60
24.5	145,533		0.0000	1.0000	88.60
25.5	166,158		0.0000	1.0000	88.60
26.5	192,354		0.0000	1.0000	88.60
27.5	116,445		0.0000	1.0000	88.60
28.5	115,201		0.0000	1.0000	88.60
29.5	112,290		0.0000	1.0000	88.60
30.5	112,290		0.0000	1.0000	88.60
31.5	132,240		0.0000	1.0000	88.60
32.5	133,786		0.0000	1.0000	88.60
33.5	133,786		0.0000	1.0000	88.60
34.5	141,057		0.0000	1.0000	88.60
35.5	139,310	3,990	0.0286	0.9714	88.60
36.5	135,320		0.0000	1.0000	86.06
37.5	135,672	7,315	0.0539	0.9461	86.06
38.5	126,655		0.0000	1.0000	81.42

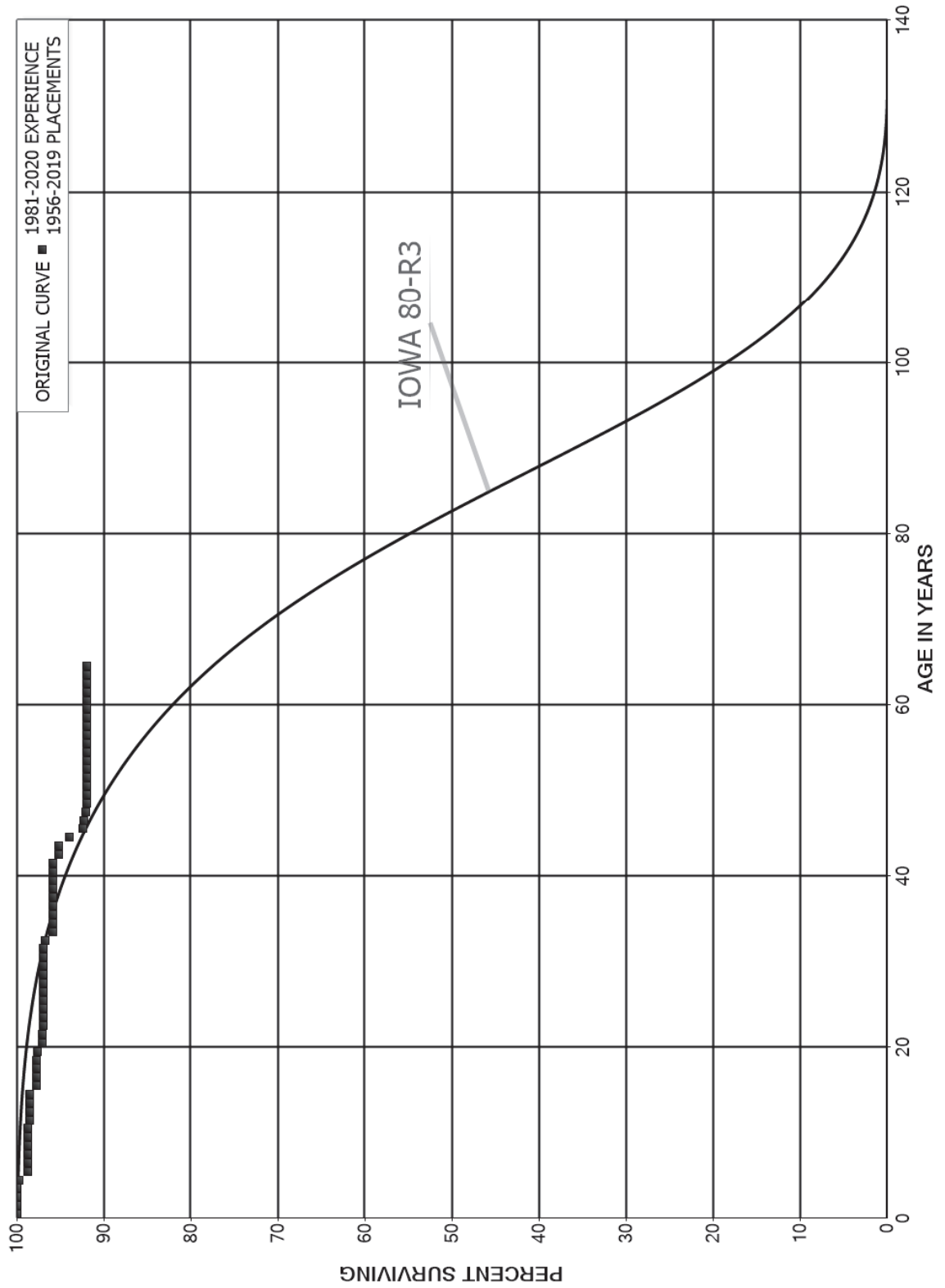
SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	119,897	5,985	0.0499	0.9501	81.42	
40.5	107,259		0.0000	1.0000	77.36	
41.5	97,432	665	0.0068	0.9932	77.36	
42.5	383,798		0.0000	1.0000	76.83	
43.5	434,352		0.0000	1.0000	76.83	
44.5	439,735		0.0000	1.0000	76.83	
45.5	419,110	2,472	0.0059	0.9941	76.83	
46.5	390,442		0.0000	1.0000	76.37	
47.5	390,442		0.0000	1.0000	76.37	
48.5	390,442		0.0000	1.0000	76.37	
49.5	390,442		0.0000	1.0000	76.37	
50.5	390,442		0.0000	1.0000	76.37	
51.5	388,447		0.0000	1.0000	76.37	
52.5	386,901		0.0000	1.0000	76.37	
53.5	386,901		0.0000	1.0000	76.37	
54.5	379,630		0.0000	1.0000	76.37	
55.5	379,630		0.0000	1.0000	76.37	
56.5	379,630		0.0000	1.0000	76.37	
57.5	379,278		0.0000	1.0000	76.37	
58.5	379,278		0.0000	1.0000	76.37	
59.5	379,278		0.0000	1.0000	76.37	
60.5	379,076		0.0000	1.0000	76.37	
61.5	369,247		0.0000	1.0000	76.37	
62.5	60,905		0.0000	1.0000	76.37	
63.5	5,383		0.0000	1.0000	76.37	
64.5					76.37	

SPIRE MISSOURI, INC.
ACCOUNT 353.00 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2019

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,075,698		0.0000	1.0000	100.00
0.5	1,088,084		0.0000	1.0000	100.00
1.5	957,231		0.0000	1.0000	100.00
2.5	721,136		0.0000	1.0000	100.00
3.5	735,399	1,863	0.0025	0.9975	100.00
4.5	733,536	7,893	0.0108	0.9892	99.75
5.5	725,643		0.0000	1.0000	98.67
6.5	727,413		0.0000	1.0000	98.67
7.5	735,877		0.0000	1.0000	98.67
8.5	1,470,238		0.0000	1.0000	98.67
9.5	1,463,993		0.0000	1.0000	98.67
10.5	1,472,354	1,775	0.0012	0.9988	98.67
11.5	1,333,281		0.0000	1.0000	98.55
12.5	1,419,506		0.0000	1.0000	98.55
13.5	1,052,361	784	0.0007	0.9993	98.55
14.5	1,088,898	7,923	0.0073	0.9927	98.48
15.5	1,093,239	753	0.0007	0.9993	97.76
16.5	1,122,687		0.0000	1.0000	97.70
17.5	1,388,602		0.0000	1.0000	97.70
18.5	1,487,588	1,770	0.0012	0.9988	97.70
19.5	1,639,238	8,464	0.0052	0.9948	97.58
20.5	1,689,646	816	0.0005	0.9995	97.08
21.5	1,901,471	676	0.0004	0.9996	97.03
22.5	2,041,125		0.0000	1.0000	97.00
23.5	2,108,752	402	0.0002	0.9998	97.00
24.5	2,387,301		0.0000	1.0000	96.98
25.5	2,387,301		0.0000	1.0000	96.98
26.5	2,383,959		0.0000	1.0000	96.98
27.5	2,383,959		0.0000	1.0000	96.98
28.5	2,383,959		0.0000	1.0000	96.98
29.5	2,336,595		0.0000	1.0000	96.98
30.5	2,313,235		0.0000	1.0000	96.98
31.5	2,308,597	5,755	0.0025	0.9975	96.98
32.5	2,302,842	21,269	0.0092	0.9908	96.74
33.5	2,281,573		0.0000	1.0000	95.84
34.5	2,281,573		0.0000	1.0000	95.84
35.5	2,278,502		0.0000	1.0000	95.84
36.5	2,278,502		0.0000	1.0000	95.84
37.5	2,269,140		0.0000	1.0000	95.84
38.5	2,269,140		0.0000	1.0000	95.84

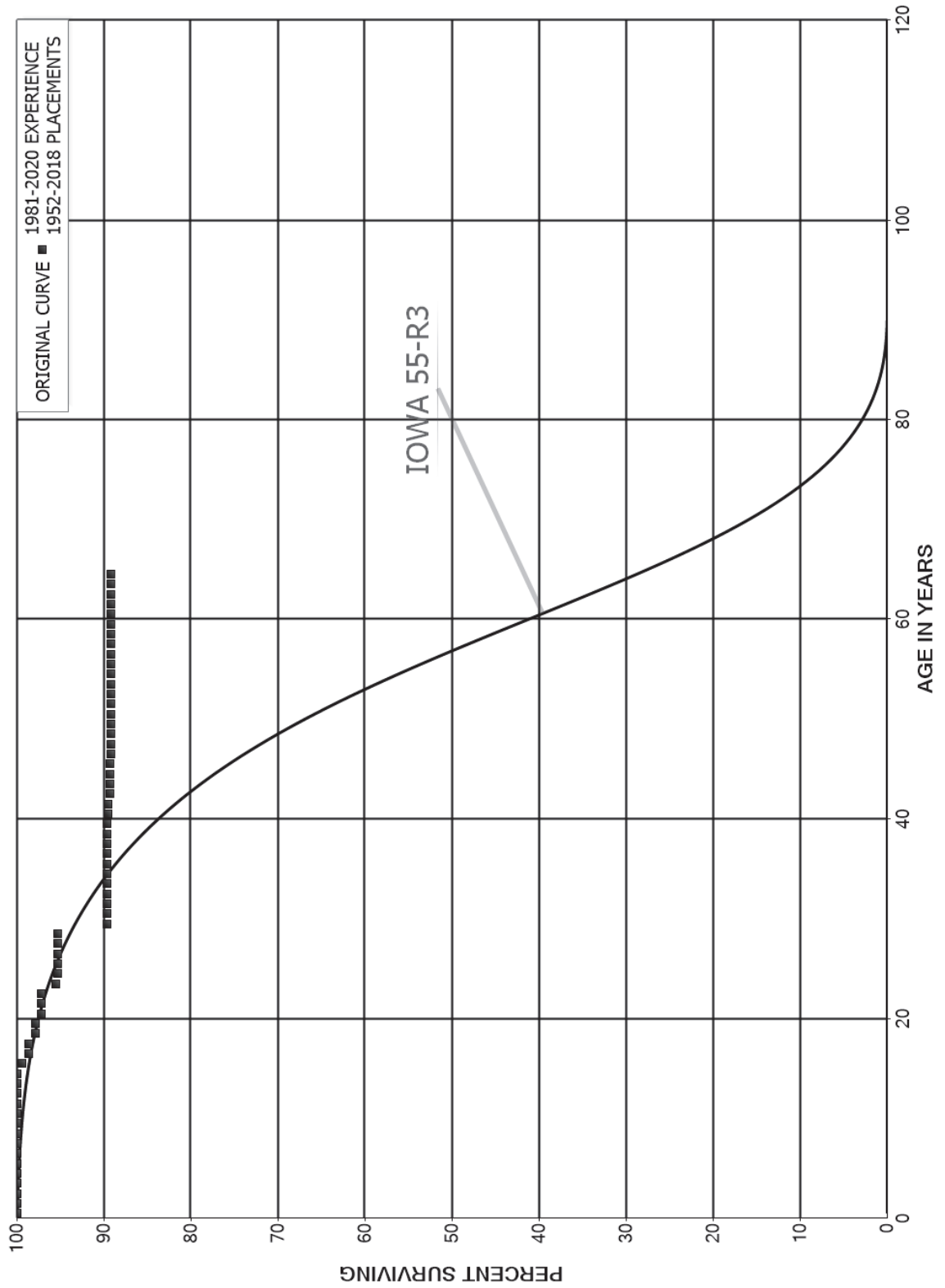
SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2019			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,269,140		0.0000	1.0000	95.84
40.5	2,264,374		0.0000	1.0000	95.84
41.5	2,264,374	15,420	0.0068	0.9932	95.84
42.5	2,238,156		0.0000	1.0000	95.19
43.5	2,223,894	27,560	0.0124	0.9876	95.19
44.5	2,196,334	37,280	0.0170	0.9830	94.01
45.5	2,159,054	3,738	0.0017	0.9983	92.41
46.5	2,155,596	5,211	0.0024	0.9976	92.25
47.5	2,150,385	1,004	0.0005	0.9995	92.03
48.5	1,434,583		0.0000	1.0000	91.99
49.5	1,434,583	241	0.0002	0.9998	91.99
50.5	1,428,923		0.0000	1.0000	91.97
51.5	1,427,268		0.0000	1.0000	91.97
52.5	1,341,043		0.0000	1.0000	91.97
53.5	1,322,258		0.0000	1.0000	91.97
54.5	1,284,937		0.0000	1.0000	91.97
55.5	1,272,673		0.0000	1.0000	91.97
56.5	1,242,472		0.0000	1.0000	91.97
57.5	938,370		0.0000	1.0000	91.97
58.5	839,384		0.0000	1.0000	91.97
59.5	667,413		0.0000	1.0000	91.97
60.5	608,540		0.0000	1.0000	91.97
61.5	423,745		0.0000	1.0000	91.97
62.5	342,243		0.0000	1.0000	91.97
63.5	274,616		0.0000	1.0000	91.97
64.5					91.97

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



SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2018			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	839,435		0.0000	1.0000	100.00
0.5	839,435		0.0000	1.0000	100.00
1.5	841,751		0.0000	1.0000	100.00
2.5	446,223		0.0000	1.0000	100.00
3.5	446,223		0.0000	1.0000	100.00
4.5	463,979		0.0000	1.0000	100.00
5.5	474,546		0.0000	1.0000	100.00
6.5	1,349,472		0.0000	1.0000	100.00
7.5	1,349,472		0.0000	1.0000	100.00
8.5	1,011,585		0.0000	1.0000	100.00
9.5	1,011,585		0.0000	1.0000	100.00
10.5	1,011,585		0.0000	1.0000	100.00
11.5	1,011,585		0.0000	1.0000	100.00
12.5	1,011,585		0.0000	1.0000	100.00
13.5	1,012,130	2	0.0000	1.0000	100.00
14.5	1,017,577	6,418	0.0063	0.9937	100.00
15.5	994,258	7,872	0.0079	0.9921	99.37
16.5	1,017,335		0.0000	1.0000	98.58
17.5	1,131,584	8,155	0.0072	0.9928	98.58
18.5	1,167,126		0.0000	1.0000	97.87
19.5	1,268,005	9,169	0.0072	0.9928	97.87
20.5	1,615,982		0.0000	1.0000	97.16
21.5	1,797,190		0.0000	1.0000	97.16
22.5	1,831,693	31,174	0.0170	0.9830	97.16
23.5	1,800,519	3,807	0.0021	0.9979	95.51
24.5	2,228,749		0.0000	1.0000	95.31
25.5	2,228,749	317	0.0001	0.9999	95.31
26.5	2,228,432		0.0000	1.0000	95.30
27.5	2,228,432		0.0000	1.0000	95.30
28.5	2,483,541	148,426	0.0598	0.9402	95.30
29.5	2,335,115		0.0000	1.0000	89.60
30.5	2,335,115		0.0000	1.0000	89.60
31.5	2,335,115		0.0000	1.0000	89.60
32.5	2,335,115		0.0000	1.0000	89.60
33.5	2,335,115		0.0000	1.0000	89.60
34.5	2,335,115		0.0000	1.0000	89.60
35.5	2,335,115		0.0000	1.0000	89.60
36.5	2,335,115		0.0000	1.0000	89.60
37.5	2,335,115		0.0000	1.0000	89.60
38.5	2,335,115		0.0000	1.0000	89.60

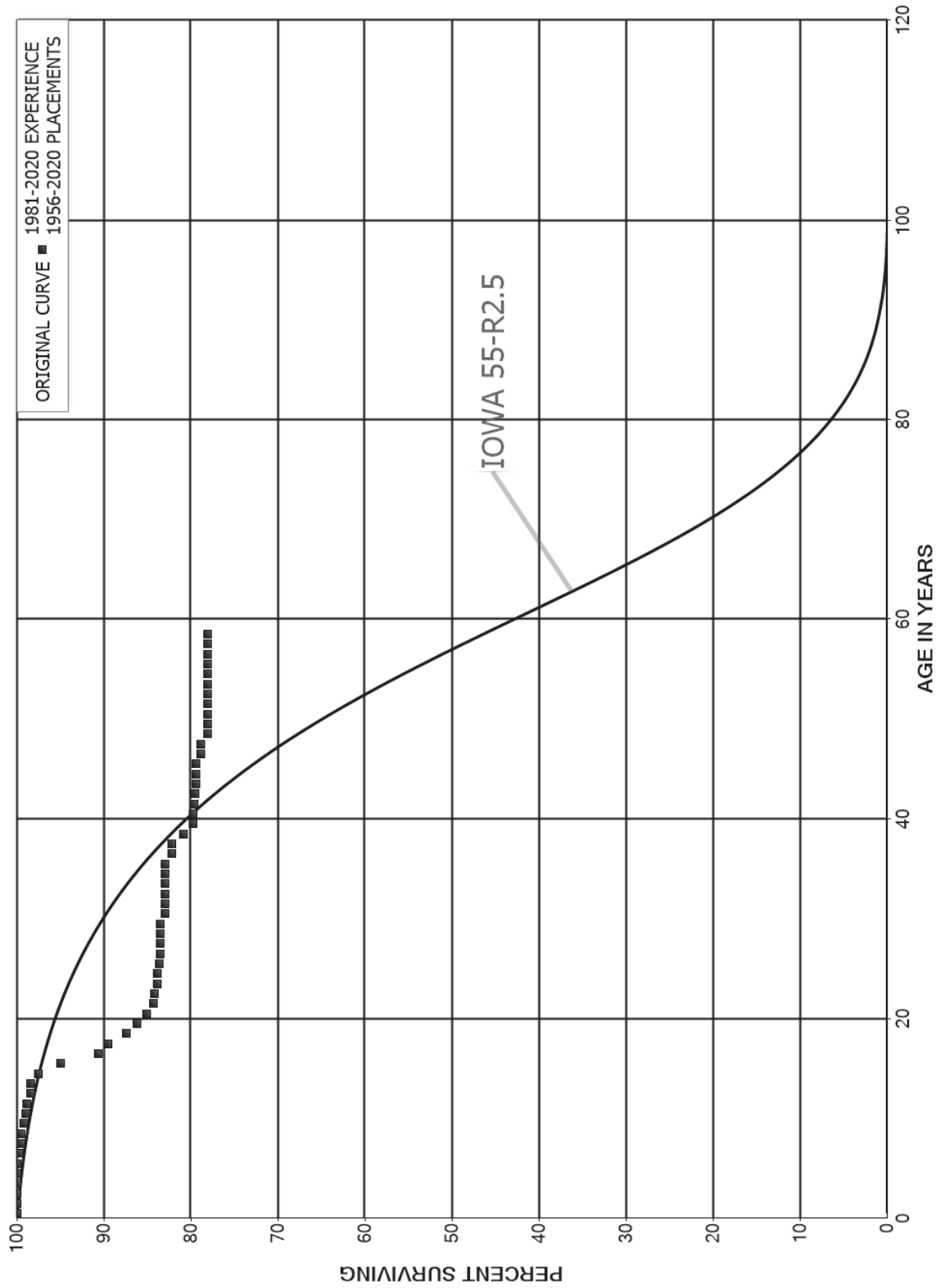
SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2018			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,329,674	3,700	0.0016	0.9984	89.60	
40.5	2,325,974		0.0000	1.0000	89.46	
41.5	2,323,658	4,849	0.0021	0.9979	89.46	
42.5	2,318,809		0.0000	1.0000	89.27	
43.5	2,318,809		0.0000	1.0000	89.27	
44.5	2,301,053		0.0000	1.0000	89.27	
45.5	2,294,293	2,747	0.0012	0.9988	89.27	
46.5	1,409,952		0.0000	1.0000	89.16	
47.5	1,409,952		0.0000	1.0000	89.16	
48.5	1,409,952		0.0000	1.0000	89.16	
49.5	1,409,952		0.0000	1.0000	89.16	
50.5	1,409,952		0.0000	1.0000	89.16	
51.5	1,409,952		0.0000	1.0000	89.16	
52.5	1,409,952		0.0000	1.0000	89.16	
53.5	1,409,407		0.0000	1.0000	89.16	
54.5	1,406,625		0.0000	1.0000	89.16	
55.5	1,401,569		0.0000	1.0000	89.16	
56.5	1,370,620		0.0000	1.0000	89.16	
57.5	1,256,688		0.0000	1.0000	89.16	
58.5	1,227,009		0.0000	1.0000	89.16	
59.5	1,126,130		0.0000	1.0000	89.16	
60.5	920,157		0.0000	1.0000	89.16	
61.5	742,609		0.0000	1.0000	89.16	
62.5	708,106		0.0000	1.0000	89.16	
63.5	708,106		0.0000	1.0000	89.16	
64.5	255,109		0.0000	1.0000	89.16	
65.5	255,109		0.0000	1.0000	89.16	
66.5	255,109		0.0000	1.0000	89.16	
67.5	255,109		0.0000	1.0000	89.16	
68.5					89.16	

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



SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	893,888		0.0000	1.0000	100.00
0.5	839,232		0.0000	1.0000	100.00
1.5	839,232		0.0000	1.0000	100.00
2.5	850,329		0.0000	1.0000	100.00
3.5	879,047		0.0000	1.0000	100.00
4.5	879,047		0.0000	1.0000	100.00
5.5	879,047	2,219	0.0025	0.9975	100.00
6.5	876,828	2,381	0.0027	0.9973	99.75
7.5	921,617		0.0000	1.0000	99.48
8.5	974,238	3,414	0.0035	0.9965	99.48
9.5	987,667	1,820	0.0018	0.9982	99.13
10.5	809,174	497	0.0006	0.9994	98.95
11.5	604,788	2,750	0.0045	0.9955	98.88
12.5	602,743		0.0000	1.0000	98.44
13.5	613,672	5,572	0.0091	0.9909	98.44
14.5	653,547	17,017	0.0260	0.9740	97.54
15.5	641,879	29,410	0.0458	0.9542	95.00
16.5	876,552	11,402	0.0130	0.9870	90.65
17.5	996,234	23,134	0.0232	0.9768	89.47
18.5	1,211,575	16,507	0.0136	0.9864	87.39
19.5	1,576,422	21,634	0.0137	0.9863	86.20
20.5	1,591,274	13,561	0.0085	0.9915	85.02
21.5	1,533,682	2,674	0.0017	0.9983	84.29
22.5	1,521,765	5,038	0.0033	0.9967	84.15
23.5	1,567,334		0.0000	1.0000	83.87
24.5	1,702,760	4,456	0.0026	0.9974	83.87
25.5	1,695,476	2,411	0.0014	0.9986	83.65
26.5	1,693,065		0.0000	1.0000	83.53
27.5	1,693,065	579	0.0003	0.9997	83.53
28.5	1,690,006	872	0.0005	0.9995	83.50
29.5	1,687,178	10,094	0.0060	0.9940	83.46
30.5	1,677,084	275	0.0002	0.9998	82.96
31.5	1,664,409		0.0000	1.0000	82.95
32.5	1,661,456		0.0000	1.0000	82.95
33.5	1,652,331		0.0000	1.0000	82.95
34.5	1,610,138		0.0000	1.0000	82.95
35.5	1,607,071	14,916	0.0093	0.9907	82.95
36.5	1,569,203		0.0000	1.0000	82.18
37.5	1,569,203	25,737	0.0164	0.9836	82.18
38.5	1,538,051	21,456	0.0140	0.9860	80.83

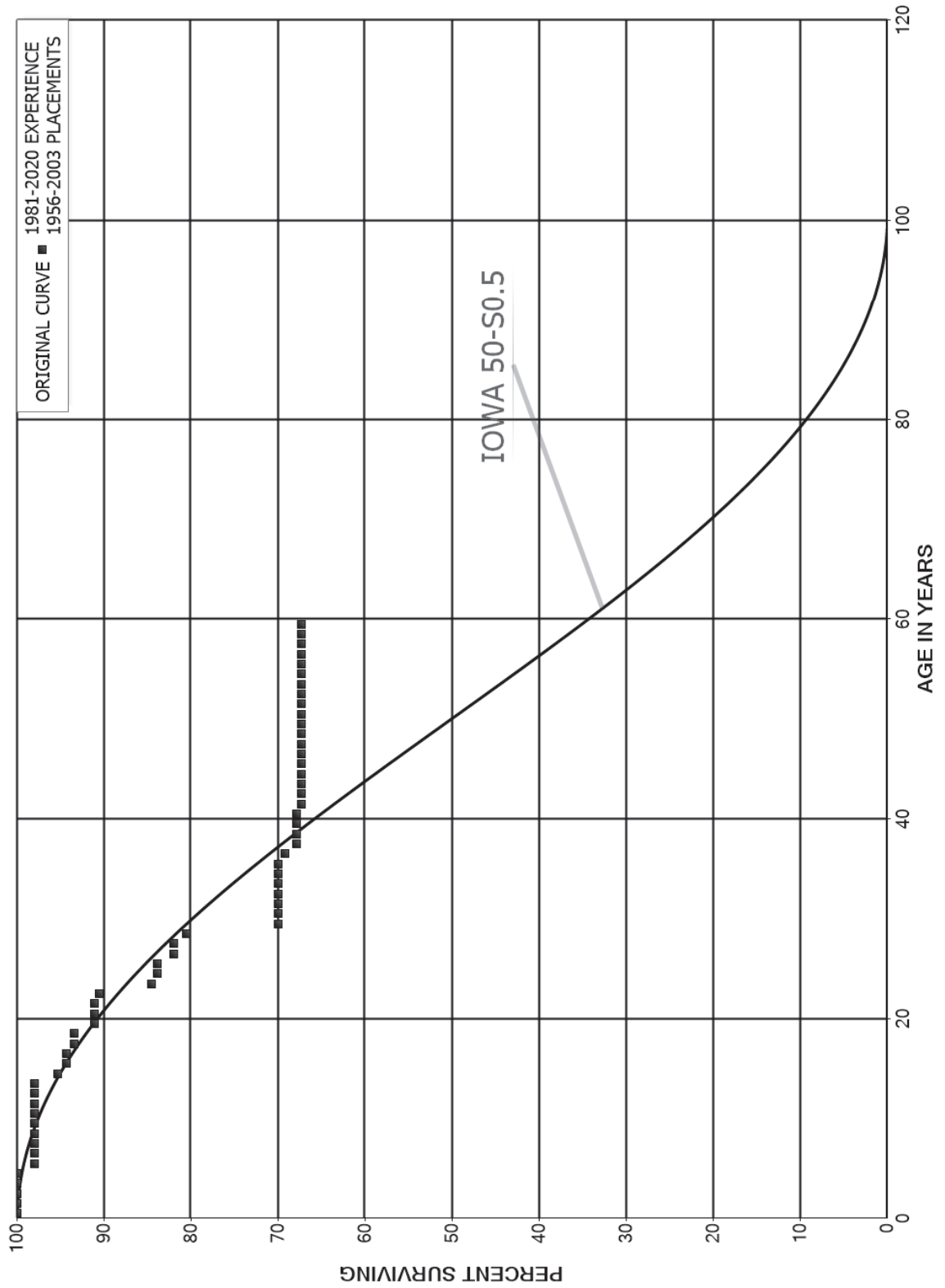
SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,516,595	203	0.0001	0.9999	79.70	
40.5	1,516,392	518	0.0003	0.9997	79.69	
41.5	1,515,874	1,968	0.0013	0.9987	79.66	
42.5	1,505,553	2,793	0.0019	0.9981	79.56	
43.5	1,500,986		0.0000	1.0000	79.41	
44.5	1,500,986		0.0000	1.0000	79.41	
45.5	1,500,986	11,304	0.0075	0.9925	79.41	
46.5	1,489,682		0.0000	1.0000	78.81	
47.5	1,443,962	13,266	0.0092	0.9908	78.81	
48.5	1,379,949		0.0000	1.0000	78.09	
49.5	1,370,503		0.0000	1.0000	78.09	
50.5	1,353,164		0.0000	1.0000	78.09	
51.5	1,326,833		0.0000	1.0000	78.09	
52.5	1,291,247		0.0000	1.0000	78.09	
53.5	1,281,514		0.0000	1.0000	78.09	
54.5	1,230,264		0.0000	1.0000	78.09	
55.5	1,224,915		0.0000	1.0000	78.09	
56.5	988,086		0.0000	1.0000	78.09	
57.5	870,893		0.0000	1.0000	78.09	
58.5	680,490		0.0000	1.0000	78.09	
59.5	331,099		0.0000	1.0000	78.09	
60.5	294,851		0.0000	1.0000	78.09	
61.5	238,031		0.0000	1.0000	78.09	
62.5	206,918		0.0000	1.0000	78.09	
63.5	135,426		0.0000	1.0000	78.09	
64.5					78.09	

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



SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2003			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,707		0.0000	1.0000	100.00
0.5	42,475		0.0000	1.0000	100.00
1.5	47,110		0.0000	1.0000	100.00
2.5	95,328		0.0000	1.0000	100.00
3.5	95,328		0.0000	1.0000	100.00
4.5	98,940	2,062	0.0208	0.9792	100.00
5.5	99,914		0.0000	1.0000	97.92
6.5	102,806		0.0000	1.0000	97.92
7.5	102,806		0.0000	1.0000	97.92
8.5	102,806		0.0000	1.0000	97.92
9.5	106,648		0.0000	1.0000	97.92
10.5	106,648		0.0000	1.0000	97.92
11.5	107,070		0.0000	1.0000	97.92
12.5	139,180		0.0000	1.0000	97.92
13.5	139,180	3,768	0.0271	0.9729	97.92
14.5	145,014	1,472	0.0102	0.9898	95.27
15.5	143,542		0.0000	1.0000	94.30
16.5	143,583	1,420	0.0099	0.9901	94.30
17.5	172,956		0.0000	1.0000	93.37
18.5	197,579	4,923	0.0249	0.9751	93.37
19.5	229,379		0.0000	1.0000	91.04
20.5	233,944		0.0000	1.0000	91.04
21.5	249,161	1,442	0.0058	0.9942	91.04
22.5	277,467	18,295	0.0659	0.9341	90.51
23.5	260,195	2,300	0.0088	0.9912	84.54
24.5	265,421		0.0000	1.0000	83.80
25.5	265,421	5,918	0.0223	0.9777	83.80
26.5	259,503		0.0000	1.0000	81.93
27.5	259,503	4,404	0.0170	0.9830	81.93
28.5	255,099	33,408	0.1310	0.8690	80.54
29.5	221,691		0.0000	1.0000	69.99
30.5	221,691		0.0000	1.0000	69.99
31.5	218,547	150	0.0007	0.9993	69.99
32.5	215,127		0.0000	1.0000	69.94
33.5	214,153		0.0000	1.0000	69.94
34.5	204,397		0.0000	1.0000	69.94
35.5	204,397	2,169	0.0106	0.9894	69.94
36.5	202,228	4,093	0.0202	0.9798	69.20
37.5	198,135		0.0000	1.0000	67.80
38.5	198,135		0.0000	1.0000	67.80

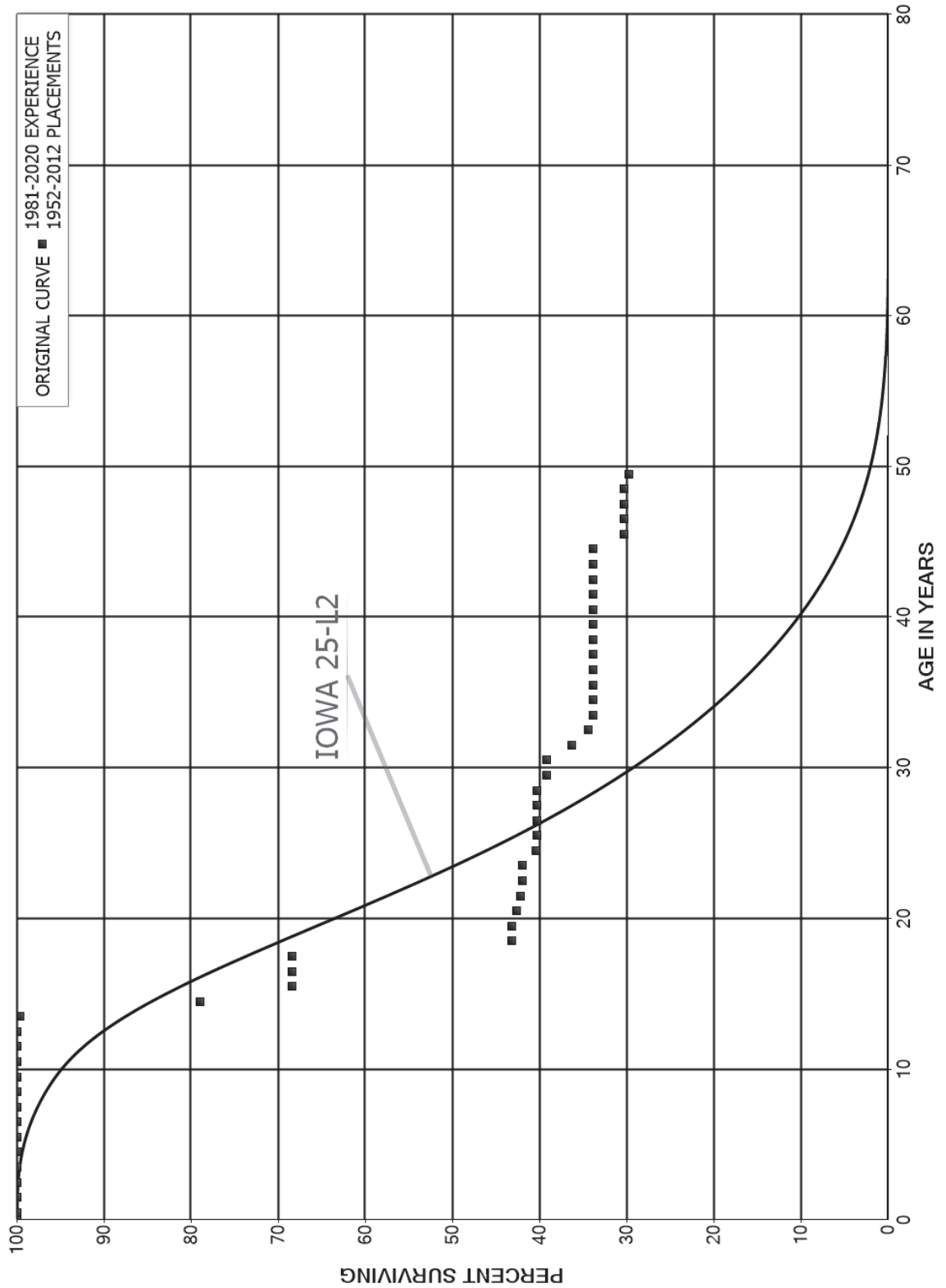
SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2003			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	198,135		0.0000	1.0000	67.80
40.5	198,135	1,500	0.0076	0.9924	67.80
41.5	196,404		0.0000	1.0000	67.29
42.5	188,580		0.0000	1.0000	67.29
43.5	188,580		0.0000	1.0000	67.29
44.5	184,968		0.0000	1.0000	67.29
45.5	182,082		0.0000	1.0000	67.29
46.5	182,082		0.0000	1.0000	67.29
47.5	182,082		0.0000	1.0000	67.29
48.5	182,082		0.0000	1.0000	67.29
49.5	180,266		0.0000	1.0000	67.29
50.5	180,266		0.0000	1.0000	67.29
51.5	179,260		0.0000	1.0000	67.29
52.5	165,445		0.0000	1.0000	67.29
53.5	165,445		0.0000	1.0000	67.29
54.5	158,913		0.0000	1.0000	67.29
55.5	158,913		0.0000	1.0000	67.29
56.5	158,872		0.0000	1.0000	67.29
57.5	121,730		0.0000	1.0000	67.29
58.5	103,025		0.0000	1.0000	67.29
59.5	66,301		0.0000	1.0000	67.29
60.5	61,736		0.0000	1.0000	67.29
61.5	33,605		0.0000	1.0000	67.29
62.5	7,526		0.0000	1.0000	67.29
63.5	7,526		0.0000	1.0000	67.29
64.5					67.29

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



SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2012			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,344		0.0000	1.0000	100.00
0.5	58,344		0.0000	1.0000	100.00
1.5	58,344		0.0000	1.0000	100.00
2.5	73,785		0.0000	1.0000	100.00
3.5	73,785		0.0000	1.0000	100.00
4.5	75,818		0.0000	1.0000	100.00
5.5	76,619		0.0000	1.0000	100.00
6.5	77,512		0.0000	1.0000	100.00
7.5	79,119		0.0000	1.0000	100.00
8.5	73,913		0.0000	1.0000	100.00
9.5	73,913		0.0000	1.0000	100.00
10.5	74,019		0.0000	1.0000	100.00
11.5	74,019		0.0000	1.0000	100.00
12.5	87,375	296	0.0034	0.9966	100.00
13.5	64,257	13,356	0.2079	0.7921	99.66
14.5	49,989	6,714	0.1343	0.8657	78.95
15.5	39,492		0.0000	1.0000	68.34
16.5	39,492		0.0000	1.0000	68.34
17.5	39,630	14,599	0.3684	0.6316	68.34
18.5	26,502		0.0000	1.0000	43.17
19.5	26,784	335	0.0125	0.9875	43.17
20.5	27,198	282	0.0104	0.9896	42.63
21.5	28,914	165	0.0057	0.9943	42.18
22.5	28,851		0.0000	1.0000	41.94
23.5	30,600	1,151	0.0376	0.9624	41.94
24.5	33,139	106	0.0032	0.9968	40.37
25.5	31,526		0.0000	1.0000	40.24
26.5	28,638		0.0000	1.0000	40.24
27.5	28,638		0.0000	1.0000	40.24
28.5	29,243	800	0.0274	0.9726	40.24
29.5	28,443		0.0000	1.0000	39.14
30.5	28,443	2,033	0.0715	0.9285	39.14
31.5	22,510	1,198	0.0532	0.9468	36.34
32.5	23,311	368	0.0158	0.9842	34.40
33.5	19,280		0.0000	1.0000	33.86
34.5	19,280		0.0000	1.0000	33.86
35.5	19,280		0.0000	1.0000	33.86
36.5	19,280		0.0000	1.0000	33.86
37.5	19,280		0.0000	1.0000	33.86
38.5	19,280		0.0000	1.0000	33.86

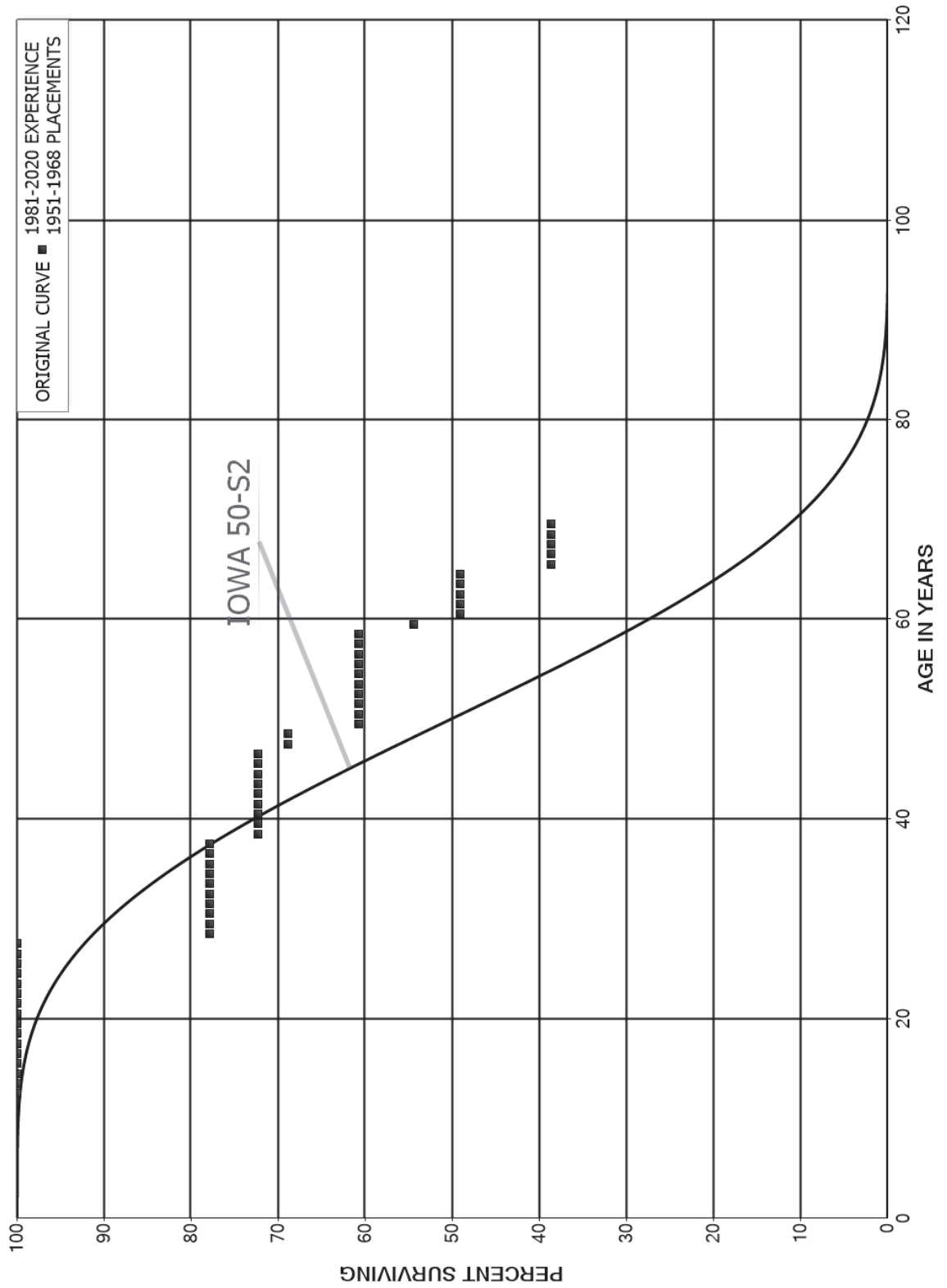
SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2012			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,280		0.0000	1.0000	33.86
40.5	19,280		0.0000	1.0000	33.86
41.5	19,280		0.0000	1.0000	33.86
42.5	18,734		0.0000	1.0000	33.86
43.5	18,734		0.0000	1.0000	33.86
44.5	18,734	2,000	0.1068	0.8932	33.86
45.5	15,933		0.0000	1.0000	30.25
46.5	15,040		0.0000	1.0000	30.25
47.5	13,801		0.0000	1.0000	30.25
48.5	13,801	258	0.0187	0.9813	30.25
49.5	13,543		0.0000	1.0000	29.68
50.5	13,543		0.0000	1.0000	29.68
51.5	13,543		0.0000	1.0000	29.68
52.5	13,543		0.0000	1.0000	29.68
53.5	13,243		0.0000	1.0000	29.68
54.5	13,243	605	0.0457	0.9543	29.68
55.5	12,638		0.0000	1.0000	28.33
56.5	12,638		0.0000	1.0000	28.33
57.5	12,500		0.0000	1.0000	28.33
58.5	11,365		0.0000	1.0000	28.33
59.5	11,365		0.0000	1.0000	28.33
60.5	5,283		0.0000	1.0000	28.33
61.5	5,283		0.0000	1.0000	28.33
62.5	5,181		0.0000	1.0000	28.33
63.5	3,432		0.0000	1.0000	28.33
64.5					28.33

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



SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-1968			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5	3,159		0.0000	1.0000	100.00
13.5	5,235		0.0000	1.0000	100.00
14.5	5,235		0.0000	1.0000	100.00
15.5	5,902		0.0000	1.0000	100.00
16.5	5,902		0.0000	1.0000	100.00
17.5	5,902		0.0000	1.0000	100.00
18.5	5,902		0.0000	1.0000	100.00
19.5	5,902		0.0000	1.0000	100.00
20.5	5,902		0.0000	1.0000	100.00
21.5	5,902		0.0000	1.0000	100.00
22.5	5,902		0.0000	1.0000	100.00
23.5	7,279		0.0000	1.0000	100.00
24.5	8,435		0.0000	1.0000	100.00
25.5	8,435		0.0000	1.0000	100.00
26.5	8,435		0.0000	1.0000	100.00
27.5	8,435	1,872	0.2219	0.7781	100.00
28.5	6,563		0.0000	1.0000	77.81
29.5	18,494		0.0000	1.0000	77.81
30.5	18,494		0.0000	1.0000	77.81
31.5	18,494		0.0000	1.0000	77.81
32.5	18,494		0.0000	1.0000	77.81
33.5	18,494		0.0000	1.0000	77.81
34.5	18,494		0.0000	1.0000	77.81
35.5	18,494		0.0000	1.0000	77.81
36.5	18,494		0.0000	1.0000	77.81
37.5	18,494	1,313	0.0710	0.9290	77.81
38.5	17,181		0.0000	1.0000	72.28

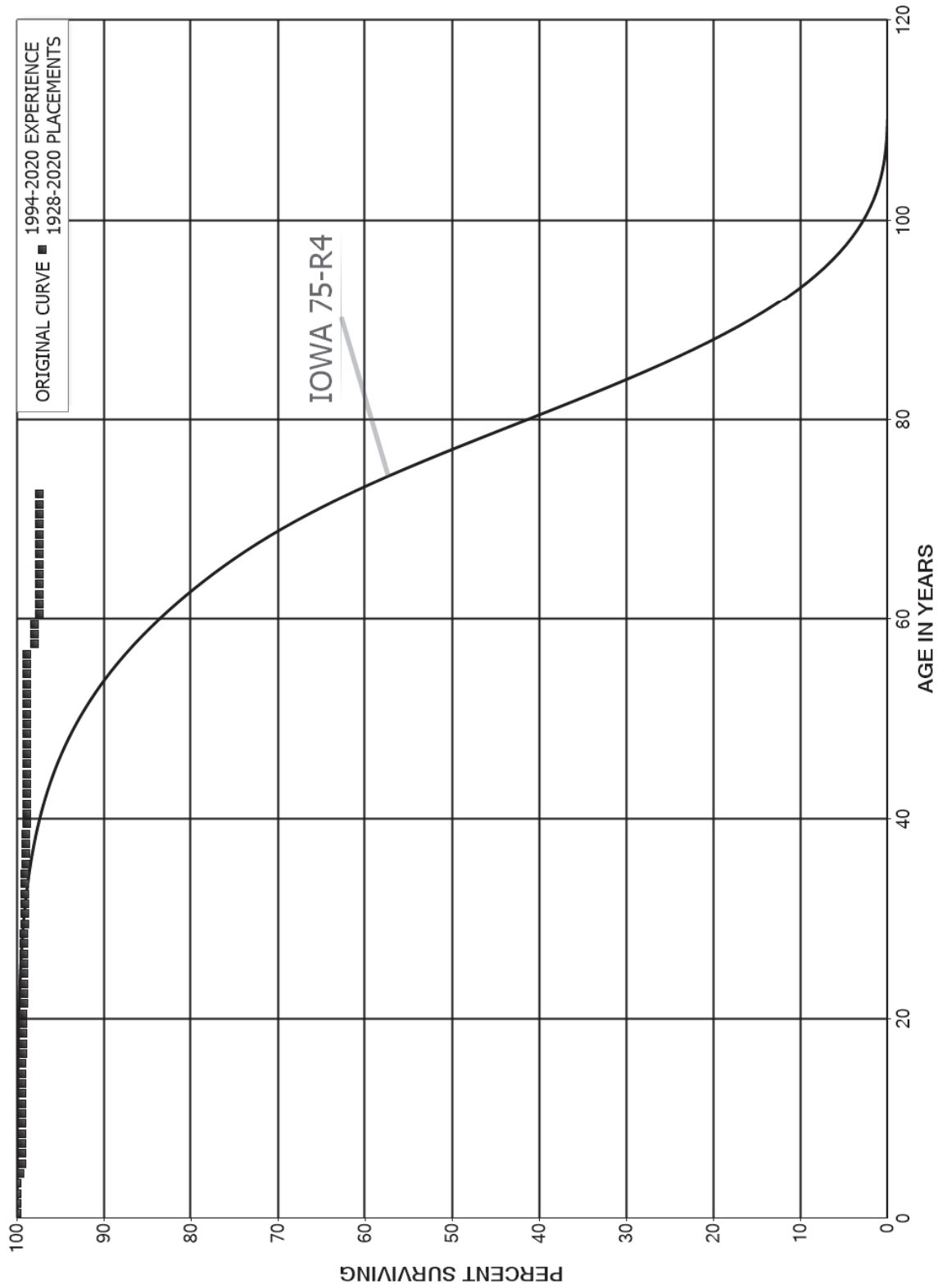
SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-1968			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,181		0.0000	1.0000	72.28
40.5	17,181		0.0000	1.0000	72.28
41.5	17,181		0.0000	1.0000	72.28
42.5	17,181		0.0000	1.0000	72.28
43.5	17,181		0.0000	1.0000	72.28
44.5	17,181		0.0000	1.0000	72.28
45.5	17,181		0.0000	1.0000	72.28
46.5	17,181	822	0.0479	0.9521	72.28
47.5	16,359		0.0000	1.0000	68.82
48.5	16,359	1,920	0.1174	0.8826	68.82
49.5	14,439		0.0000	1.0000	60.75
50.5	14,439		0.0000	1.0000	60.75
51.5	14,439		0.0000	1.0000	60.75
52.5	13,151		0.0000	1.0000	60.75
53.5	13,151		0.0000	1.0000	60.75
54.5	13,151		0.0000	1.0000	60.75
55.5	13,151		0.0000	1.0000	60.75
56.5	13,151		0.0000	1.0000	60.75
57.5	13,151		0.0000	1.0000	60.75
58.5	13,151	1,377	0.1047	0.8953	60.75
59.5	11,774	1,156	0.0982	0.9018	54.38
60.5	10,618		0.0000	1.0000	49.04
61.5	10,618		0.0000	1.0000	49.04
62.5	10,618		0.0000	1.0000	49.04
63.5	10,618		0.0000	1.0000	49.04
64.5	10,618	2,251	0.2120	0.7880	49.04
65.5	8,367		0.0000	1.0000	38.65
66.5	8,367		0.0000	1.0000	38.65
67.5	8,367		0.0000	1.0000	38.65
68.5	8,367		0.0000	1.0000	38.65
69.5					38.65

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



SPIRE MISSOURI, INC.

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2020			EXPERIENCE BAND 1994-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,773,555		0.0000	1.0000	100.00
0.5	3,275,231		0.0000	1.0000	100.00
1.5	2,678,424		0.0000	1.0000	100.00
2.5	2,475,468	172	0.0001	0.9999	100.00
3.5	2,339,625	8,827	0.0038	0.9962	99.99
4.5	2,143,869	4,697	0.0022	0.9978	99.62
5.5	2,142,711	47	0.0000	1.0000	99.40
6.5	2,139,476	72	0.0000	1.0000	99.40
7.5	2,147,446		0.0000	1.0000	99.39
8.5	2,150,367	57	0.0000	1.0000	99.39
9.5	1,952,249		0.0000	1.0000	99.39
10.5	1,853,736		0.0000	1.0000	99.39
11.5	1,814,233		0.0000	1.0000	99.39
12.5	1,820,504		0.0000	1.0000	99.39
13.5	1,816,471		0.0000	1.0000	99.39
14.5	1,298,384	15	0.0000	1.0000	99.39
15.5	1,253,500	1,497	0.0012	0.9988	99.39
16.5	1,058,293	33	0.0000	1.0000	99.27
17.5	878,192		0.0000	1.0000	99.27
18.5	905,210		0.0000	1.0000	99.27
19.5	748,275	237	0.0003	0.9997	99.27
20.5	710,882	132	0.0002	0.9998	99.24
21.5	624,459	90	0.0001	0.9999	99.22
22.5	571,668	76	0.0001	0.9999	99.20
23.5	536,406	43	0.0001	0.9999	99.19
24.5	466,138	27	0.0001	0.9999	99.18
25.5	391,259		0.0000	1.0000	99.18
26.5	396,002		0.0000	1.0000	99.18
27.5	379,022		0.0000	1.0000	99.18
28.5	377,783	269	0.0007	0.9993	99.18
29.5	346,846	43	0.0001	0.9999	99.10
30.5	289,903	30	0.0001	0.9999	99.09
31.5	303,713	14	0.0000	1.0000	99.08
32.5	311,205		0.0000	1.0000	99.08
33.5	314,762		0.0000	1.0000	99.08
34.5	286,633	227	0.0008	0.9992	99.08
35.5	281,075	33	0.0001	0.9999	99.00
36.5	283,592	203	0.0007	0.9993	98.99
37.5	283,585		0.0000	1.0000	98.92
38.5	278,901	106	0.0004	0.9996	98.92

SPIRE MISSOURI, INC.

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020			EXPERIENCE BAND 1994-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	267,894		0.0000	1.0000	98.88
40.5	269,331		0.0000	1.0000	98.88
41.5	269,911	3	0.0000	1.0000	98.88
42.5	269,221	9	0.0000	1.0000	98.88
43.5	276,611	148	0.0005	0.9995	98.88
44.5	275,211	10	0.0000	1.0000	98.82
45.5	222,173		0.0000	1.0000	98.82
46.5	231,306	5	0.0000	1.0000	98.82
47.5	231,479		0.0000	1.0000	98.82
48.5	231,617	4	0.0000	1.0000	98.82
49.5	205,333		0.0000	1.0000	98.82
50.5	204,789		0.0000	1.0000	98.82
51.5	199,395		0.0000	1.0000	98.82
52.5	175,749		0.0000	1.0000	98.82
53.5	140,982		0.0000	1.0000	98.82
54.5	122,576		0.0000	1.0000	98.82
55.5	121,558	31	0.0003	0.9997	98.82
56.5	110,484	915	0.0083	0.9917	98.79
57.5	113,364		0.0000	1.0000	97.97
58.5	80,843		0.0000	1.0000	97.97
59.5	67,739	373	0.0055	0.9945	97.97
60.5	60,891		0.0000	1.0000	97.43
61.5	64,027		0.0000	1.0000	97.43
62.5	61,560		0.0000	1.0000	97.43
63.5	59,771		0.0000	1.0000	97.43
64.5	59,730		0.0000	1.0000	97.43
65.5	59,403		0.0000	1.0000	97.43
66.5	56,532		0.0000	1.0000	97.43
67.5	55,056	11	0.0002	0.9998	97.43
68.5	52,904		0.0000	1.0000	97.41
69.5	51,874		0.0000	1.0000	97.41
70.5	43,739		0.0000	1.0000	97.41
71.5	34,335		0.0000	1.0000	97.41
72.5	34,306		0.0000	1.0000	97.41
73.5	15,923		0.0000	1.0000	97.41
74.5	15,724		0.0000	1.0000	97.41
75.5	15,586		0.0000	1.0000	97.41
76.5	15,586		0.0000	1.0000	97.41
77.5	15,580		0.0000	1.0000	97.41
78.5	14,096		0.0000	1.0000	97.41

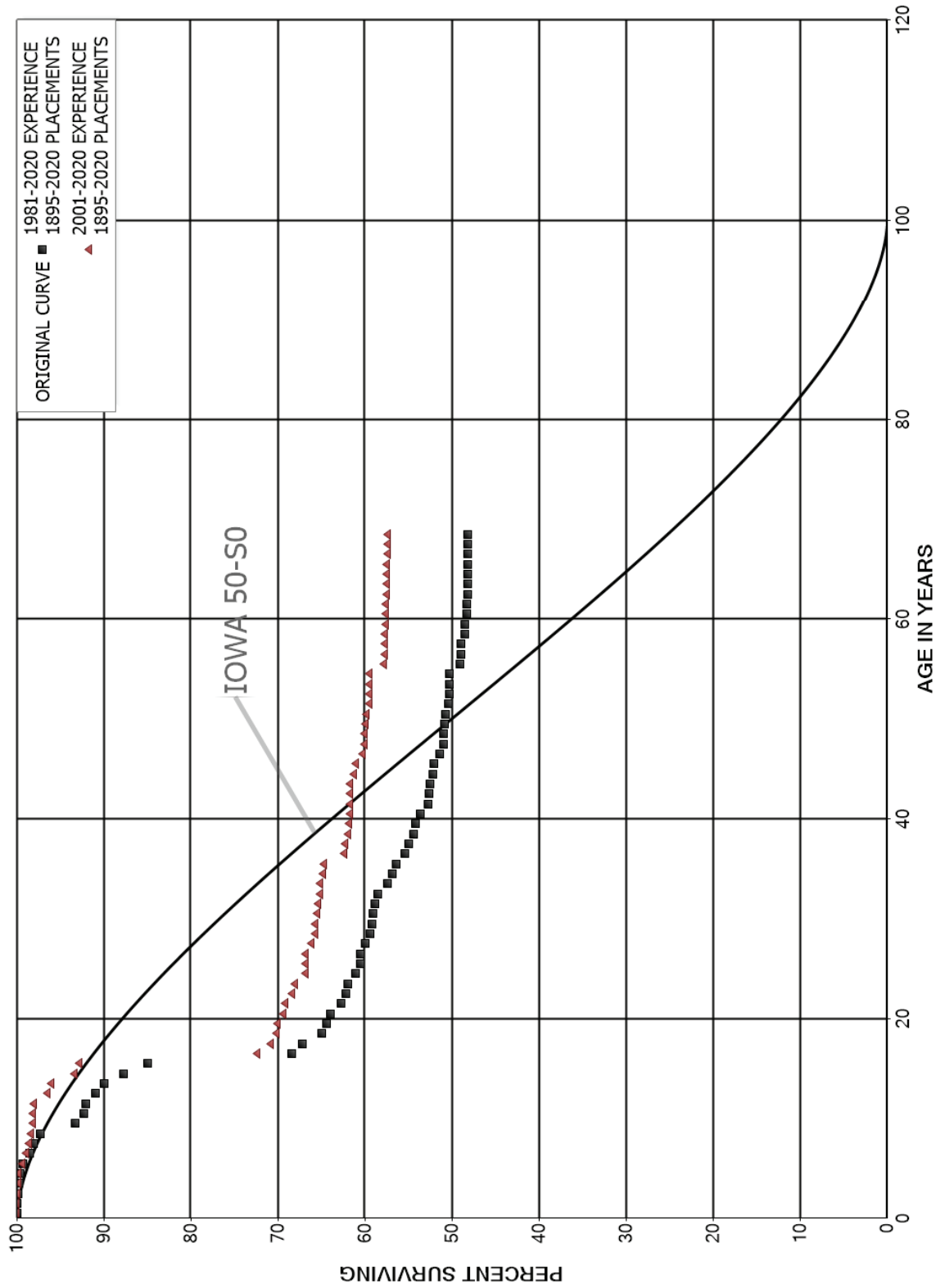
SPIRE MISSOURI, INC.

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020			EXPERIENCE BAND 1994-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,644		0.0000	1.0000	97.41
80.5	13,586		0.0000	1.0000	97.41
81.5	13,568		0.0000	1.0000	97.41
82.5	13,509		0.0000	1.0000	97.41
83.5	12,612		0.0000	1.0000	97.41
84.5	5,029		0.0000	1.0000	97.41
85.5	5,028		0.0000	1.0000	97.41
86.5	5,026		0.0000	1.0000	97.41
87.5	4,994		0.0000	1.0000	97.41
88.5	1,361		0.0000	1.0000	97.41
89.5	996		0.0000	1.0000	97.41
90.5	238		0.0000	1.0000	97.41
91.5	93		0.0000	1.0000	97.41
92.5					97.41

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



SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,917,548		0.0000	1.0000	100.00
0.5	40,406,306	43,170	0.0011	0.9989	100.00
1.5	38,801,876	13,859	0.0004	0.9996	99.89
2.5	36,625,153	32,220	0.0009	0.9991	99.86
3.5	35,754,942	43,117	0.0012	0.9988	99.77
4.5	27,370,529	85,463	0.0031	0.9969	99.65
5.5	26,379,604	216,981	0.0082	0.9918	99.34
6.5	25,124,450	125,003	0.0050	0.9950	98.52
7.5	24,434,540	186,269	0.0076	0.9924	98.03
8.5	24,957,143	1,030,585	0.0413	0.9587	97.28
9.5	19,961,145	219,924	0.0110	0.9890	93.27
10.5	18,888,818	39,661	0.0021	0.9979	92.24
11.5	17,801,338	221,489	0.0124	0.9876	92.05
12.5	17,314,838	188,402	0.0109	0.9891	90.90
13.5	12,235,771	297,042	0.0243	0.9757	89.91
14.5	11,312,333	365,863	0.0323	0.9677	87.73
15.5	10,694,446	2,082,291	0.1947	0.8053	84.89
16.5	6,466,936	116,187	0.0180	0.9820	68.36
17.5	5,707,295	190,097	0.0333	0.9667	67.13
18.5	5,544,601	39,245	0.0071	0.9929	64.90
19.5	4,802,883	34,864	0.0073	0.9927	64.44
20.5	5,449,014	105,889	0.0194	0.9806	63.97
21.5	5,215,880	47,037	0.0090	0.9910	62.73
22.5	4,566,587	17,549	0.0038	0.9962	62.16
23.5	4,117,668	57,178	0.0139	0.9861	61.92
24.5	4,719,628	42,435	0.0090	0.9910	61.06
25.5	4,667,714	4,824	0.0010	0.9990	60.51
26.5	4,481,976	41,161	0.0092	0.9908	60.45
27.5	4,866,688	44,808	0.0092	0.9908	59.90
28.5	4,973,908	14,790	0.0030	0.9970	59.34
29.5	4,828,717	4,920	0.0010	0.9990	59.17
30.5	4,733,678	22,827	0.0048	0.9952	59.11
31.5	4,605,878	25,412	0.0055	0.9945	58.82
32.5	4,544,824	84,513	0.0186	0.9814	58.50
33.5	4,447,682	46,919	0.0105	0.9895	57.41
34.5	4,280,772	31,591	0.0074	0.9926	56.80
35.5	4,230,005	76,298	0.0180	0.9820	56.39
36.5	4,125,878	34,845	0.0084	0.9916	55.37
37.5	4,056,084	36,509	0.0090	0.9910	54.90
38.5	4,043,189	20,843	0.0052	0.9948	54.41

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,988,702	35,046	0.0088	0.9912	54.13	
40.5	3,950,304	68,176	0.0173	0.9827	53.65	
41.5	3,572,412	4,360	0.0012	0.9988	52.72	
42.5	3,559,306	10,219	0.0029	0.9971	52.66	
43.5	3,538,831	24,872	0.0070	0.9930	52.51	
44.5	3,631,130	7,935	0.0022	0.9978	52.14	
45.5	3,567,568	43,918	0.0123	0.9877	52.03	
46.5	3,498,182	27,637	0.0079	0.9921	51.39	
47.5	3,410,403	5,693	0.0017	0.9983	50.98	
48.5	3,337,521	6,982	0.0021	0.9979	50.89	
49.5	3,277,246	4,987	0.0015	0.9985	50.79	
50.5	3,229,462	19,945	0.0062	0.9938	50.71	
51.5	3,151,340	3,795	0.0012	0.9988	50.40	
52.5	3,096,919	475	0.0002	0.9998	50.34	
53.5	3,077,200	1,513	0.0005	0.9995	50.33	
54.5	3,081,943	78,458	0.0255	0.9745	50.30	
55.5	2,999,266	2,001	0.0007	0.9993	49.02	
56.5	2,910,140	3,322	0.0011	0.9989	48.99	
57.5	2,920,128	24,264	0.0083	0.9917	48.94	
58.5	2,714,244	2,046	0.0008	0.9992	48.53	
59.5	2,666,865	12,486	0.0047	0.9953	48.49	
60.5	1,912,974	103	0.0001	0.9999	48.27	
61.5	1,442,816	1,528	0.0011	0.9989	48.26	
62.5	1,432,674	789	0.0006	0.9994	48.21	
63.5	1,211,714		0.0000	1.0000	48.19	
64.5	524,938	498	0.0009	0.9991	48.19	
65.5	503,011	168	0.0003	0.9997	48.14	
66.5	471,682		0.0000	1.0000	48.12	
67.5	425,012		0.0000	1.0000	48.12	
68.5	348,257	6,288	0.0181	0.9819	48.12	
69.5	385,605	608	0.0016	0.9984	47.25	
70.5	382,466		0.0000	1.0000	47.18	
71.5	380,638	440	0.0012	0.9988	47.18	
72.5	380,968	10,285	0.0270	0.9730	47.13	
73.5	370,683	160	0.0004	0.9996	45.85	
74.5	369,938	3,440	0.0093	0.9907	45.83	
75.5	366,036	93	0.0003	0.9997	45.41	
76.5	366,881		0.0000	1.0000	45.40	
77.5	366,881	3,205	0.0087	0.9913	45.40	
78.5	263,946	1,410	0.0053	0.9947	45.00	

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	262,536	10,066	0.0383	0.9617	44.76	
80.5	361,909		0.0000	1.0000	43.04	
81.5	361,909	2,427	0.0067	0.9933	43.04	
82.5	346,407	1,176	0.0034	0.9966	42.75	
83.5	345,231	4,474	0.0130	0.9870	42.61	
84.5	340,757		0.0000	1.0000	42.06	
85.5	415,545	894	0.0022	0.9978	42.06	
86.5	385,363		0.0000	1.0000	41.97	
87.5	385,363		0.0000	1.0000	41.97	
88.5	382,697		0.0000	1.0000	41.97	
89.5	381,907		0.0000	1.0000	41.97	
90.5	371,484		0.0000	1.0000	41.97	
91.5	309,919		0.0000	1.0000	41.97	
92.5	309,671	490	0.0016	0.9984	41.97	
93.5	308,990	2,241	0.0073	0.9927	41.90	
94.5	283,210	2,567	0.0091	0.9909	41.60	
95.5	280,643		0.0000	1.0000	41.22	
96.5	172,420	3,618	0.0210	0.9790	41.22	
97.5	165,194		0.0000	1.0000	40.35	
98.5	165,194	6,830	0.0413	0.9587	40.35	
99.5	193,130	3,904	0.0202	0.9798	38.69	
100.5	188,858	4,946	0.0262	0.9738	37.90	
101.5	183,300		0.0000	1.0000	36.91	
102.5	183,300		0.0000	1.0000	36.91	
103.5	168,245		0.0000	1.0000	36.91	
104.5	94,495		0.0000	1.0000	36.91	
105.5	89,705		0.0000	1.0000	36.91	
106.5	89,705		0.0000	1.0000	36.91	
107.5	54,281		0.0000	1.0000	36.91	
108.5	54,281		0.0000	1.0000	36.91	
109.5	20,066		0.0000	1.0000	36.91	
110.5	20,066		0.0000	1.0000	36.91	
111.5	20,066		0.0000	1.0000	36.91	
112.5	7,051		0.0000	1.0000	36.91	
113.5	7,051		0.0000	1.0000	36.91	
114.5					36.91	

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,542,985		0.0000	1.0000	100.00
0.5	30,476,476	31,547	0.0010	0.9990	100.00
1.5	28,799,268	13,859	0.0005	0.9995	99.90
2.5	27,483,998	23,343	0.0008	0.9992	99.85
3.5	27,456,652	23,539	0.0009	0.9991	99.76
4.5	19,412,049	83,121	0.0043	0.9957	99.68
5.5	18,573,083	72,434	0.0039	0.9961	99.25
6.5	17,838,542	74,635	0.0042	0.9958	98.86
7.5	17,308,914	32,387	0.0019	0.9981	98.45
8.5	16,034,592	28,478	0.0018	0.9982	98.27
9.5	14,341,478	6,731	0.0005	0.9995	98.09
10.5	13,814,178	18,960	0.0014	0.9986	98.05
11.5	12,860,732	205,659	0.0160	0.9840	97.91
12.5	15,263,846	57,571	0.0038	0.9962	96.35
13.5	10,385,546	288,383	0.0278	0.9722	95.98
14.5	9,495,435	55,672	0.0059	0.9941	93.32
15.5	9,135,494	2,015,812	0.2207	0.7793	92.77
16.5	4,938,264	107,083	0.0217	0.9783	72.30
17.5	4,122,550	39,306	0.0095	0.9905	70.73
18.5	3,943,792	9,095	0.0023	0.9977	70.06
19.5	3,199,759	26,970	0.0084	0.9916	69.90
20.5	3,131,504	8,606	0.0027	0.9973	69.31
21.5	3,308,461	41,814	0.0126	0.9874	69.12
22.5	2,592,796	11,066	0.0043	0.9957	68.24
23.5	1,888,859	32,649	0.0173	0.9827	67.95
24.5	1,564,671	896	0.0006	0.9994	66.78
25.5	1,535,467	816	0.0005	0.9995	66.74
26.5	1,208,824	11,944	0.0099	0.9901	66.70
27.5	1,161,909	7,388	0.0064	0.9936	66.04
28.5	1,119,786	552	0.0005	0.9995	65.62
29.5	997,442	2,956	0.0030	0.9970	65.59
30.5	915,840	2,037	0.0022	0.9978	65.40
31.5	865,504	3,079	0.0036	0.9964	65.25
32.5	901,282		0.0000	1.0000	65.02
33.5	930,926	4,403	0.0047	0.9953	65.02
34.5	864,641	1,614	0.0019	0.9981	64.71
35.5	881,213	32,105	0.0364	0.9636	64.59
36.5	858,835	796	0.0009	0.9991	62.24
37.5	878,630	5,160	0.0059	0.9941	62.18
38.5	1,047,859	1,658	0.0016	0.9984	61.82

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,080,519	1,941	0.0018	0.9982	61.72	
40.5	1,749,976		0.0000	1.0000	61.61	
41.5	1,439,834	705	0.0005	0.9995	61.61	
42.5	1,500,794		0.0000	1.0000	61.58	
43.5	1,744,987	12,367	0.0071	0.9929	61.58	
44.5	2,508,257	6,000	0.0024	0.9976	61.14	
45.5	2,489,759	35,142	0.0141	0.9859	60.99	
46.5	2,579,906	7,968	0.0031	0.9969	60.13	
47.5	3,003,205	1,466	0.0005	0.9995	59.95	
48.5	3,032,144	2,999	0.0010	0.9990	59.92	
49.5	3,015,732	4,545	0.0015	0.9985	59.86	
50.5	2,967,668	19,945	0.0067	0.9933	59.77	
51.5	2,892,348	721	0.0002	0.9998	59.37	
52.5	2,815,669	475	0.0002	0.9998	59.35	
53.5	2,808,418		0.0000	1.0000	59.34	
54.5	2,789,489	77,270	0.0277	0.9723	59.34	
55.5	2,698,724	1,719	0.0006	0.9994	57.70	
56.5	2,597,439	3,175	0.0012	0.9988	57.66	
57.5	2,588,800	1,301	0.0005	0.9995	57.59	
58.5	2,400,382	2,046	0.0009	0.9991	57.56	
59.5	2,353,043	177	0.0001	0.9999	57.51	
60.5	1,617,633		0.0000	1.0000	57.51	
61.5	1,147,428	1,234	0.0011	0.9989	57.51	
62.5	1,133,025		0.0000	1.0000	57.45	
63.5	897,383		0.0000	1.0000	57.45	
64.5	322,426	498	0.0015	0.9985	57.45	
65.5	300,499	168	0.0006	0.9994	57.36	
66.5	267,956		0.0000	1.0000	57.33	
67.5	221,287		0.0000	1.0000	57.33	
68.5	138,072		0.0000	1.0000	57.33	
69.5	133,281		0.0000	1.0000	57.33	
70.5	141,333		0.0000	1.0000	57.33	
71.5	150,781		0.0000	1.0000	57.33	
72.5	180,567	6,423	0.0356	0.9644	57.33	
73.5	174,335	160	0.0009	0.9991	55.29	
74.5	199,794	876	0.0044	0.9956	55.24	
75.5	207,634	93	0.0004	0.9996	54.99	
76.5	206,818		0.0000	1.0000	54.97	
77.5	270,780		0.0000	1.0000	54.97	
78.5	178,238		0.0000	1.0000	54.97	

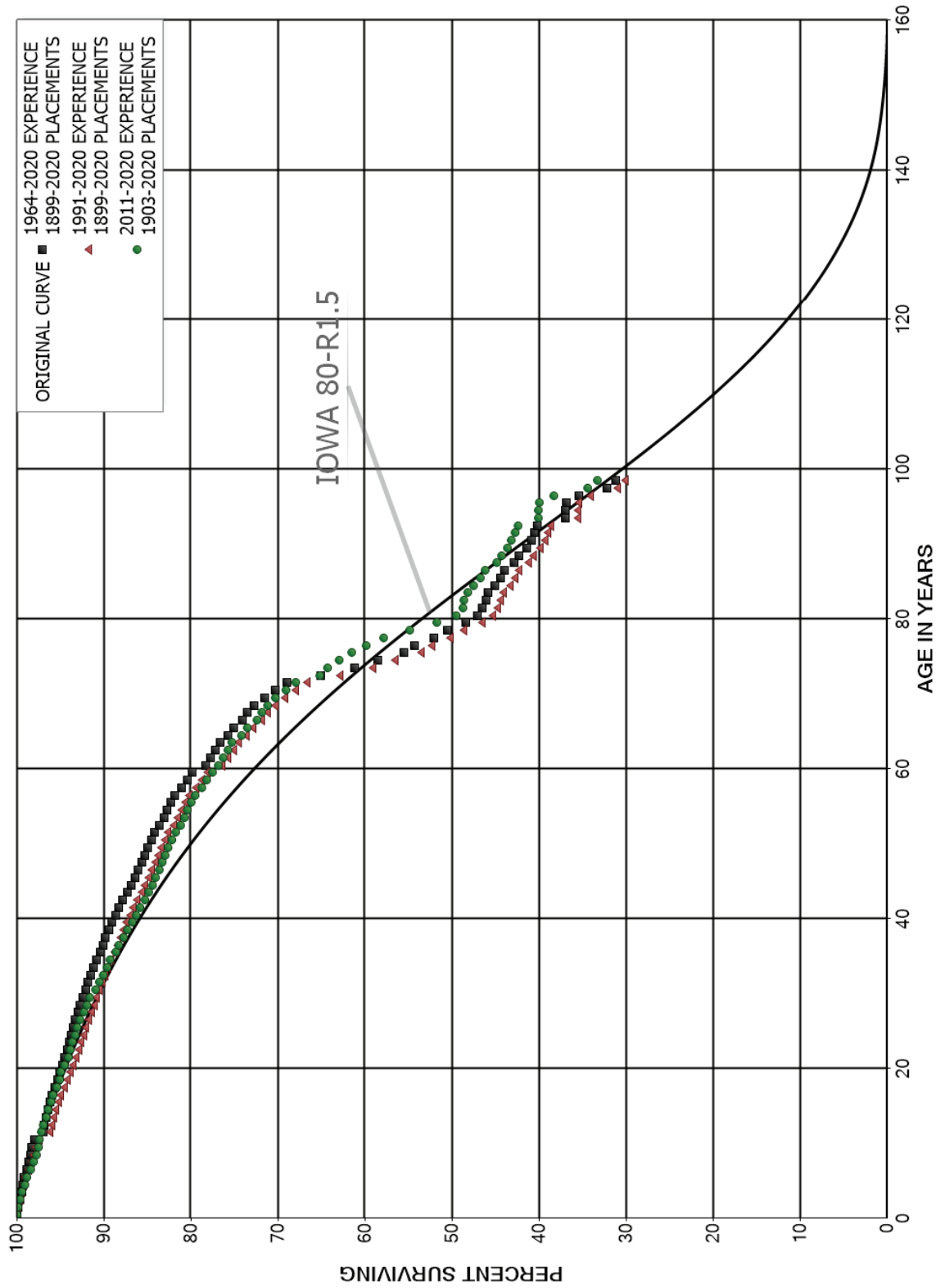
SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	178,367	10,066	0.0564	0.9436	54.97	
80.5	158,528		0.0000	1.0000	51.87	
81.5	159,140		0.0000	1.0000	51.87	
82.5	152,758	662	0.0043	0.9957	51.87	
83.5	167,567		0.0000	1.0000	51.64	
84.5	167,567		0.0000	1.0000	51.64	
85.5	155,590		0.0000	1.0000	51.64	
86.5	128,869		0.0000	1.0000	51.64	
87.5	128,869		0.0000	1.0000	51.64	
88.5	129,085		0.0000	1.0000	51.64	
89.5	173,184		0.0000	1.0000	51.64	
90.5	162,761		0.0000	1.0000	51.64	
91.5	101,197		0.0000	1.0000	51.64	
92.5	100,949	490	0.0049	0.9951	51.64	
93.5	100,267	2,241	0.0224	0.9776	51.39	
94.5	74,488	2,567	0.0345	0.9655	50.24	
95.5	71,921		0.0000	1.0000	48.51	
96.5	65,718	2,882	0.0439	0.9561	48.51	
97.5	59,228		0.0000	1.0000	46.38	
98.5	64,018		0.0000	1.0000	46.38	
99.5	63,889	3,904	0.0611	0.9389	46.38	
100.5	102,093	4,946	0.0484	0.9516	43.55	
101.5	96,535		0.0000	1.0000	41.44	
102.5	96,535		0.0000	1.0000	41.44	
103.5	81,480		0.0000	1.0000	41.44	
104.5	81,480		0.0000	1.0000	41.44	
105.5	89,705		0.0000	1.0000	41.44	
106.5	89,705		0.0000	1.0000	41.44	
107.5	54,281		0.0000	1.0000	41.44	
108.5	54,281		0.0000	1.0000	41.44	
109.5	20,066		0.0000	1.0000	41.44	
110.5	20,066		0.0000	1.0000	41.44	
111.5	20,066		0.0000	1.0000	41.44	
112.5	7,051		0.0000	1.0000	41.44	
113.5	7,051		0.0000	1.0000	41.44	
114.5					41.44	

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



SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2020

EXPERIENCE BAND 1964-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	733,213,120	321,336	0.0004	0.9996	100.00
0.5	709,412,420	1,041,258	0.0015	0.9985	99.96
1.5	687,477,625	1,334,059	0.0019	0.9981	99.81
2.5	681,812,797	1,190,130	0.0017	0.9983	99.62
3.5	658,163,414	1,191,496	0.0018	0.9982	99.44
4.5	648,504,173	882,917	0.0014	0.9986	99.26
5.5	637,735,939	1,759,275	0.0028	0.9972	99.13
6.5	616,078,852	1,663,557	0.0027	0.9973	98.85
7.5	598,869,696	1,173,584	0.0020	0.9980	98.59
8.5	578,058,397	954,271	0.0017	0.9983	98.39
9.5	559,410,199	1,915,709	0.0034	0.9966	98.23
10.5	541,975,420	5,119,368	0.0094	0.9906	97.89
11.5	520,288,438	820,080	0.0016	0.9984	96.97
12.5	510,224,758	958,882	0.0019	0.9981	96.82
13.5	492,317,136	1,029,146	0.0021	0.9979	96.63
14.5	470,092,969	1,384,237	0.0029	0.9971	96.43
15.5	451,749,343	980,228	0.0022	0.9978	96.15
16.5	434,931,442	1,641,444	0.0038	0.9962	95.94
17.5	418,768,559	1,129,520	0.0027	0.9973	95.58
18.5	402,326,961	1,216,321	0.0030	0.9970	95.32
19.5	380,866,673	1,185,383	0.0031	0.9969	95.03
20.5	363,015,826	1,064,097	0.0029	0.9971	94.74
21.5	347,668,717	960,825	0.0028	0.9972	94.46
22.5	336,933,067	750,138	0.0022	0.9978	94.20
23.5	322,441,769	934,256	0.0029	0.9971	93.99
24.5	309,183,250	733,207	0.0024	0.9976	93.72
25.5	296,410,004	731,091	0.0025	0.9975	93.49
26.5	284,111,884	901,570	0.0032	0.9968	93.26
27.5	273,587,577	800,378	0.0029	0.9971	92.97
28.5	253,365,418	677,704	0.0027	0.9973	92.69
29.5	242,585,260	873,305	0.0036	0.9964	92.45
30.5	234,075,296	762,936	0.0033	0.9967	92.11
31.5	227,076,590	849,269	0.0037	0.9963	91.81
32.5	219,684,875	732,134	0.0033	0.9967	91.47
33.5	214,340,308	744,185	0.0035	0.9965	91.17
34.5	207,358,810	935,332	0.0045	0.9955	90.85
35.5	202,109,376	757,763	0.0037	0.9963	90.44
36.5	199,656,020	705,337	0.0035	0.9965	90.10
37.5	196,971,801	863,600	0.0044	0.9956	89.78
38.5	190,945,930	804,665	0.0042	0.9958	89.39

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	185,649,112	856,701	0.0046	0.9954	89.01
40.5	182,682,684	744,775	0.0041	0.9959	88.60
41.5	181,060,893	875,077	0.0048	0.9952	88.24
42.5	176,064,756	1,154,103	0.0066	0.9934	87.81
43.5	172,221,671	767,824	0.0045	0.9955	87.24
44.5	168,072,766	820,770	0.0049	0.9951	86.85
45.5	163,116,254	735,821	0.0045	0.9955	86.42
46.5	158,981,376	692,828	0.0044	0.9956	86.03
47.5	154,428,033	720,083	0.0047	0.9953	85.66
48.5	149,571,667	555,763	0.0037	0.9963	85.26
49.5	140,909,853	685,750	0.0049	0.9951	84.94
50.5	135,006,230	536,619	0.0040	0.9960	84.53
51.5	126,501,952	886,892	0.0070	0.9930	84.19
52.5	118,669,385	726,633	0.0061	0.9939	83.60
53.5	110,527,536	433,629	0.0039	0.9961	83.09
54.5	102,248,147	560,684	0.0055	0.9945	82.77
55.5	95,685,151	564,726	0.0059	0.9941	82.31
56.5	88,627,339	805,464	0.0091	0.9909	81.83
57.5	79,405,853	637,582	0.0080	0.9920	81.08
58.5	71,097,139	498,909	0.0070	0.9930	80.43
59.5	61,510,006	1,215,793	0.0198	0.9802	79.87
60.5	54,335,828	400,793	0.0074	0.9926	78.29
61.5	47,767,875	356,303	0.0075	0.9925	77.71
62.5	41,093,464	275,188	0.0067	0.9933	77.13
63.5	35,931,075	420,960	0.0117	0.9883	76.61
64.5	31,259,140	279,831	0.0090	0.9910	75.72
65.5	27,796,482	346,501	0.0125	0.9875	75.04
66.5	24,870,886	185,687	0.0075	0.9925	74.10
67.5	22,836,911	259,101	0.0113	0.9887	73.55
68.5	20,562,368	346,013	0.0168	0.9832	72.72
69.5	13,888,681	235,789	0.0170	0.9830	71.49
70.5	11,625,111	223,875	0.0193	0.9807	70.28
71.5	10,631,210	600,203	0.0565	0.9435	68.93
72.5	9,691,418	573,126	0.0591	0.9409	65.03
73.5	8,586,620	371,974	0.0433	0.9567	61.19
74.5	7,840,072	410,101	0.0523	0.9477	58.54
75.5	7,246,609	159,238	0.0220	0.9780	55.48
76.5	7,060,555	284,208	0.0403	0.9597	54.26
77.5	6,727,153	201,587	0.0300	0.9700	52.07
78.5	6,386,865	272,395	0.0426	0.9574	50.51

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1964-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	5,960,734	157,893	0.0265	0.9735	48.36	
80.5	5,720,899	65,458	0.0114	0.9886	47.08	
81.5	5,175,009	47,311	0.0091	0.9909	46.54	
82.5	5,093,355	36,424	0.0072	0.9928	46.11	
83.5	4,725,745	79,160	0.0168	0.9832	45.78	
84.5	4,397,763	59,257	0.0135	0.9865	45.02	
85.5	4,209,636	42,103	0.0100	0.9900	44.41	
86.5	4,085,627	103,746	0.0254	0.9746	43.97	
87.5	3,874,984	52,438	0.0135	0.9865	42.85	
88.5	3,633,386	70,915	0.0195	0.9805	42.27	
89.5	2,880,119	39,466	0.0137	0.9863	41.44	
90.5	2,189,134	20,432	0.0093	0.9907	40.88	
91.5	2,011,878	15,400	0.0077	0.9923	40.49	
92.5	989,700	79,218	0.0800	0.9200	40.18	
93.5	345,827	547	0.0016	0.9984	36.97	
94.5	194,200	481	0.0025	0.9975	36.91	
95.5	161,022	6,112	0.0380	0.9620	36.82	
96.5	152,465	14,011	0.0919	0.9081	35.42	
97.5	131,302	3,876	0.0295	0.9705	32.17	
98.5	13,762	1,168	0.0849	0.9151	31.22	
99.5	12,592	493	0.0391	0.9609	28.57	
100.5	12,099	188	0.0155	0.9845	27.45	
101.5	11,911	709	0.0595	0.9405	27.02	
102.5	11,202	399	0.0356	0.9644	25.41	
103.5	10,803	415	0.0384	0.9616	24.51	
104.5	7,894		0.0000	1.0000	23.57	
105.5	7,733	76	0.0098	0.9902	23.57	
106.5	7,542		0.0000	1.0000	23.34	
107.5	5,927		0.0000	1.0000	23.34	
108.5	5,886		0.0000	1.0000	23.34	
109.5	5,821		0.0000	1.0000	23.34	
110.5	5,821		0.0000	1.0000	23.34	
111.5	4,201		0.0000	1.0000	23.34	
112.5	4,177		0.0000	1.0000	23.34	
113.5	3,817		0.0000	1.0000	23.34	
114.5	3,817		0.0000	1.0000	23.34	
115.5	353		0.0000	1.0000	23.34	
116.5	111		0.0000	1.0000	23.34	
117.5					23.34	

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	550,297,907	311,395	0.0006	0.9994	100.00
0.5	528,348,088	1,016,197	0.0019	0.9981	99.94
1.5	508,786,204	1,271,247	0.0025	0.9975	99.75
2.5	503,242,029	1,104,694	0.0022	0.9978	99.50
3.5	482,717,279	1,056,984	0.0022	0.9978	99.28
4.5	475,537,964	803,694	0.0017	0.9983	99.07
5.5	465,120,030	1,606,154	0.0035	0.9965	98.90
6.5	442,339,987	1,539,038	0.0035	0.9965	98.56
7.5	423,030,768	1,108,577	0.0026	0.9974	98.21
8.5	404,758,236	832,293	0.0021	0.9979	97.96
9.5	388,307,109	1,753,566	0.0045	0.9955	97.76
10.5	370,780,100	4,957,381	0.0134	0.9866	97.31
11.5	350,380,249	629,552	0.0018	0.9982	96.01
12.5	338,024,403	762,272	0.0023	0.9977	95.84
13.5	320,989,203	814,439	0.0025	0.9975	95.62
14.5	302,027,355	938,376	0.0031	0.9969	95.38
15.5	288,712,394	697,702	0.0024	0.9976	95.09
16.5	275,667,600	1,364,274	0.0049	0.9951	94.86
17.5	263,797,043	878,007	0.0033	0.9967	94.39
18.5	252,215,242	844,658	0.0033	0.9967	94.07
19.5	240,111,286	949,115	0.0040	0.9960	93.76
20.5	228,382,842	811,373	0.0036	0.9964	93.39
21.5	221,646,403	766,036	0.0035	0.9965	93.05
22.5	218,675,116	567,633	0.0026	0.9974	92.73
23.5	212,657,380	737,880	0.0035	0.9965	92.49
24.5	206,413,142	552,088	0.0027	0.9973	92.17
25.5	200,321,349	594,234	0.0030	0.9970	91.92
26.5	195,220,494	746,910	0.0038	0.9962	91.65
27.5	193,804,000	624,625	0.0032	0.9968	91.30
28.5	181,895,737	525,956	0.0029	0.9971	91.01
29.5	181,824,355	701,485	0.0039	0.9961	90.74
30.5	179,874,033	629,924	0.0035	0.9965	90.39
31.5	179,577,705	729,557	0.0041	0.9959	90.08
32.5	178,430,246	621,148	0.0035	0.9965	89.71
33.5	177,448,612	611,979	0.0034	0.9966	89.40
34.5	174,871,835	847,882	0.0048	0.9952	89.09
35.5	172,614,968	650,707	0.0038	0.9962	88.66
36.5	172,107,539	617,437	0.0036	0.9964	88.32
37.5	171,787,956	746,517	0.0043	0.9957	88.01
38.5	168,579,367	706,464	0.0042	0.9958	87.63

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	170,636,918	770,633	0.0045	0.9955	87.26
40.5	169,945,929	681,678	0.0040	0.9960	86.86
41.5	167,244,697	765,297	0.0046	0.9954	86.52
42.5	162,957,436	1,091,807	0.0067	0.9933	86.12
43.5	160,014,698	702,464	0.0044	0.9956	85.54
44.5	156,534,414	779,011	0.0050	0.9950	85.17
45.5	151,732,394	701,223	0.0046	0.9954	84.74
46.5	147,670,462	676,152	0.0046	0.9954	84.35
47.5	143,184,076	681,954	0.0048	0.9952	83.97
48.5	138,618,225	526,529	0.0038	0.9962	83.57
49.5	130,200,248	656,621	0.0050	0.9950	83.25
50.5	124,441,207	522,867	0.0042	0.9958	82.83
51.5	117,717,117	870,326	0.0074	0.9926	82.48
52.5	109,931,801	707,529	0.0064	0.9936	81.87
53.5	102,242,282	422,987	0.0041	0.9959	81.34
54.5	94,192,011	545,718	0.0058	0.9942	81.01
55.5	87,708,672	541,243	0.0062	0.9938	80.54
56.5	80,692,858	796,504	0.0099	0.9901	80.04
57.5	71,509,753	623,120	0.0087	0.9913	79.25
58.5	63,319,309	489,923	0.0077	0.9923	78.56
59.5	54,507,786	1,201,332	0.0220	0.9780	77.95
60.5	48,303,930	391,676	0.0081	0.9919	76.23
61.5	42,030,702	351,355	0.0084	0.9916	75.62
62.5	35,969,252	264,439	0.0074	0.9926	74.98
63.5	32,046,270	419,702	0.0131	0.9869	74.43
64.5	27,720,198	276,788	0.0100	0.9900	73.46
65.5	24,496,493	344,236	0.0141	0.9859	72.72
66.5	21,841,763	184,522	0.0084	0.9916	71.70
67.5	20,056,372	252,513	0.0126	0.9874	71.10
68.5	20,382,656	345,323	0.0169	0.9831	70.20
69.5	13,709,661	235,629	0.0172	0.9828	69.01
70.5	11,482,881	223,772	0.0195	0.9805	67.83
71.5	10,489,083	598,828	0.0571	0.9429	66.50
72.5	9,550,666	572,859	0.0600	0.9400	62.71
73.5	8,446,134	371,821	0.0440	0.9560	58.95
74.5	7,703,484	409,207	0.0531	0.9469	56.35
75.5	7,112,225	159,238	0.0224	0.9776	53.36
76.5	6,926,530	282,005	0.0407	0.9593	52.16
77.5	6,605,229	201,249	0.0305	0.9695	50.04
78.5	6,279,219	270,567	0.0431	0.9569	48.51

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1991-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	5,868,108	157,469	0.0268	0.9732	46.42	
80.5	5,629,274	63,811	0.0113	0.9887	45.18	
81.5	5,086,390	47,236	0.0093	0.9907	44.67	
82.5	5,005,427	36,424	0.0073	0.9927	44.25	
83.5	4,647,084	79,160	0.0170	0.9830	43.93	
84.5	4,319,345	59,257	0.0137	0.9863	43.18	
85.5	4,166,513	41,524	0.0100	0.9900	42.59	
86.5	4,046,221	103,746	0.0256	0.9744	42.16	
87.5	3,835,737	52,013	0.0136	0.9864	41.08	
88.5	3,594,564	70,915	0.0197	0.9803	40.53	
89.5	2,858,596	39,387	0.0138	0.9862	39.73	
90.5	2,189,067	20,432	0.0093	0.9907	39.18	
91.5	2,011,878	15,400	0.0077	0.9923	38.81	
92.5	989,700	79,218	0.0800	0.9200	38.52	
93.5	345,827	547	0.0016	0.9984	35.43	
94.5	194,200	481	0.0025	0.9975	35.38	
95.5	161,022	6,112	0.0380	0.9620	35.29	
96.5	152,465	14,011	0.0919	0.9081	33.95	
97.5	131,302	3,876	0.0295	0.9705	30.83	
98.5	13,762	1,168	0.0849	0.9151	29.92	
99.5	12,592	493	0.0391	0.9609	27.38	
100.5	12,099	188	0.0155	0.9845	26.31	
101.5	11,911	709	0.0595	0.9405	25.90	
102.5	11,202	399	0.0356	0.9644	24.36	
103.5	10,803	415	0.0384	0.9616	23.49	
104.5	7,894		0.0000	1.0000	22.59	
105.5	7,733	76	0.0098	0.9902	22.59	
106.5	7,542		0.0000	1.0000	22.37	
107.5	5,927		0.0000	1.0000	22.37	
108.5	5,886		0.0000	1.0000	22.37	
109.5	5,821		0.0000	1.0000	22.37	
110.5	5,821		0.0000	1.0000	22.37	
111.5	4,201		0.0000	1.0000	22.37	
112.5	4,177		0.0000	1.0000	22.37	
113.5	3,817		0.0000	1.0000	22.37	
114.5	3,817		0.0000	1.0000	22.37	
115.5	353		0.0000	1.0000	22.37	
116.5	111		0.0000	1.0000	22.37	
117.5					22.37	

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2020

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,160,990	4,358	0.0000	1.0000	100.00
0.5	153,730,137	259,676	0.0017	0.9983	100.00
1.5	149,635,516	374,235	0.0025	0.9975	99.83
2.5	151,937,901	291,929	0.0019	0.9981	99.58
3.5	139,828,692	487,017	0.0035	0.9965	99.39
4.5	147,312,261	276,491	0.0019	0.9981	99.04
5.5	148,294,829	738,292	0.0050	0.9950	98.86
6.5	139,002,478	409,940	0.0029	0.9971	98.36
7.5	132,976,001	419,856	0.0032	0.9968	98.07
8.5	124,733,056	305,647	0.0025	0.9975	97.76
9.5	125,400,450	231,132	0.0018	0.9982	97.52
10.5	126,403,979	263,636	0.0021	0.9979	97.34
11.5	122,482,110	271,777	0.0022	0.9978	97.14
12.5	122,884,334	328,144	0.0027	0.9973	96.93
13.5	123,279,585	307,909	0.0025	0.9975	96.67
14.5	118,361,533	408,853	0.0035	0.9965	96.43
15.5	119,955,947	326,405	0.0027	0.9973	96.09
16.5	121,335,809	554,346	0.0046	0.9954	95.83
17.5	121,104,286	428,737	0.0035	0.9965	95.39
18.5	124,900,247	177,325	0.0014	0.9986	95.06
19.5	117,134,184	516,568	0.0044	0.9956	94.92
20.5	110,290,182	445,862	0.0040	0.9960	94.50
21.5	105,449,692	359,025	0.0034	0.9966	94.12
22.5	105,254,459	217,711	0.0021	0.9979	93.80
23.5	99,389,493	307,097	0.0031	0.9969	93.61
24.5	93,180,643	264,533	0.0028	0.9972	93.32
25.5	87,531,761	260,955	0.0030	0.9970	93.05
26.5	78,825,341	400,179	0.0051	0.9949	92.77
27.5	70,978,127	298,583	0.0042	0.9958	92.30
28.5	56,899,350	194,943	0.0034	0.9966	91.91
29.5	51,609,170	354,897	0.0069	0.9931	91.60
30.5	46,494,466	215,123	0.0046	0.9954	90.97
31.5	44,198,349	211,269	0.0048	0.9952	90.55
32.5	41,842,753	213,360	0.0051	0.9949	90.12
33.5	39,456,989	182,755	0.0046	0.9954	89.66
34.5	37,015,177	269,874	0.0073	0.9927	89.24
35.5	36,856,786	148,120	0.0040	0.9960	88.59
36.5	37,839,066	220,900	0.0058	0.9942	88.23
37.5	39,694,194	183,995	0.0046	0.9954	87.72
38.5	38,584,719	275,374	0.0071	0.9929	87.31

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2020			EXPERIENCE BAND 2011-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,003,162	179,993	0.0043	0.9957	86.69
40.5	44,882,784	269,346	0.0060	0.9940	86.32
41.5	49,286,409	272,802	0.0055	0.9945	85.80
42.5	52,396,761	318,363	0.0061	0.9939	85.33
43.5	57,253,169	253,985	0.0044	0.9956	84.81
44.5	61,681,053	229,013	0.0037	0.9963	84.43
45.5	63,594,531	342,556	0.0054	0.9946	84.12
46.5	66,780,781	260,665	0.0039	0.9961	83.66
47.5	71,453,243	379,778	0.0053	0.9947	83.34
48.5	74,861,070	283,085	0.0038	0.9962	82.89
49.5	76,202,621	421,774	0.0055	0.9945	82.58
50.5	76,826,549	345,565	0.0045	0.9955	82.12
51.5	74,926,633	523,017	0.0070	0.9930	81.75
52.5	74,091,191	403,553	0.0054	0.9946	81.18
53.5	71,338,768	294,601	0.0041	0.9959	80.74
54.5	67,630,706	415,534	0.0061	0.9939	80.41
55.5	64,570,623	331,473	0.0051	0.9949	79.91
56.5	60,570,830	592,240	0.0098	0.9902	79.50
57.5	53,728,790	401,642	0.0075	0.9925	78.73
58.5	47,983,014	374,718	0.0078	0.9922	78.14
59.5	45,456,822	419,917	0.0092	0.9908	77.53
60.5	41,288,897	301,840	0.0073	0.9927	76.81
61.5	35,705,618	239,303	0.0067	0.9933	76.25
62.5	29,602,524	175,765	0.0059	0.9941	75.74
63.5	25,196,527	356,230	0.0141	0.9859	75.29
64.5	21,045,013	189,296	0.0090	0.9910	74.22
65.5	17,751,256	268,222	0.0151	0.9849	73.56
66.5	14,940,523	134,293	0.0090	0.9910	72.45
67.5	12,984,166	112,917	0.0087	0.9913	71.79
68.5	11,010,505	138,724	0.0126	0.9874	71.17
69.5	4,727,911	80,265	0.0170	0.9830	70.27
70.5	2,725,526	45,169	0.0166	0.9834	69.08
71.5	2,849,905	117,568	0.0413	0.9587	67.94
72.5	2,438,081	32,089	0.0132	0.9868	65.13
73.5	2,231,171	47,906	0.0215	0.9785	64.28
74.5	1,977,873	45,055	0.0228	0.9772	62.90
75.5	1,781,245	47,077	0.0264	0.9736	61.46
76.5	1,707,023	57,791	0.0339	0.9661	59.84
77.5	1,621,088	84,225	0.0520	0.9480	57.81
78.5	1,508,615	84,170	0.0558	0.9442	54.81

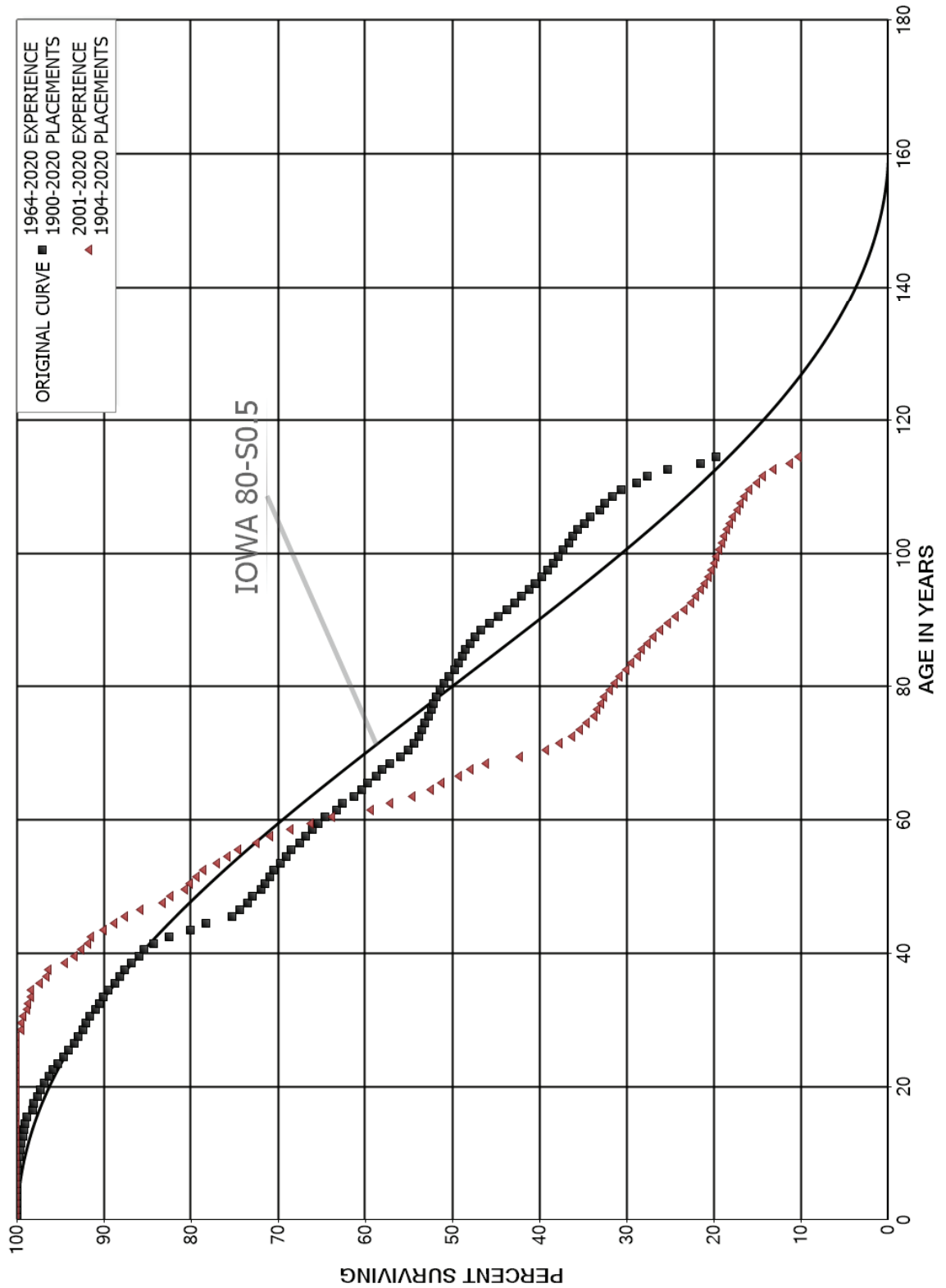
SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2020			EXPERIENCE BAND 2011-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,895,628	83,561	0.0441	0.9559	51.75	
80.5	2,425,447	35,488	0.0146	0.9854	49.47	
81.5	2,091,222	6,353	0.0030	0.9970	48.75	
82.5	2,411,408	18,929	0.0078	0.9922	48.60	
83.5	2,851,837	44,249	0.0155	0.9845	48.22	
84.5	2,828,712	46,913	0.0166	0.9834	47.47	
85.5	2,856,981	33,527	0.0117	0.9883	46.68	
86.5	2,927,799	81,512	0.0278	0.9722	46.13	
87.5	2,839,636	35,655	0.0126	0.9874	44.85	
88.5	3,541,016	52,823	0.0149	0.9851	44.29	
89.5	2,805,842	32,479	0.0116	0.9884	43.63	
90.5	2,121,845	20,106	0.0095	0.9905	43.12	
91.5	1,944,801	15,038	0.0077	0.9923	42.71	
92.5	922,986	49,717	0.0539	0.9461	42.38	
93.5	310,731	381	0.0012	0.9988	40.10	
94.5	160,949	481	0.0030	0.9970	40.05	
95.5	146,957	6,112	0.0416	0.9584	39.93	
96.5	138,516	14,001	0.1011	0.8989	38.27	
97.5	123,682	3,876	0.0313	0.9687	34.40	
98.5	6,183	912	0.1475	0.8525	33.32	
99.5	5,513	351	0.0637	0.9363	28.41	
100.5	5,162	188	0.0364	0.9636	26.60	
101.5	6,596	483	0.0732	0.9268	25.63	
102.5	6,504		0.0000	1.0000	23.75	
103.5	6,867	367	0.0534	0.9466	23.75	
104.5	4,006		0.0000	1.0000	22.48	
105.5	7,380	76	0.0103	0.9897	22.48	
106.5	7,431		0.0000	1.0000	22.25	
107.5	5,927		0.0000	1.0000	22.25	
108.5	5,886		0.0000	1.0000	22.25	
109.5	5,821		0.0000	1.0000	22.25	
110.5	5,821		0.0000	1.0000	22.25	
111.5	4,201		0.0000	1.0000	22.25	
112.5	4,177		0.0000	1.0000	22.25	
113.5	3,817		0.0000	1.0000	22.25	
114.5	3,817		0.0000	1.0000	22.25	
115.5	353		0.0000	1.0000	22.25	
116.5	111		0.0000	1.0000	22.25	
117.5					22.25	

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



SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1964-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,295,820	12	0.0000	1.0000	100.00
0.5	26,096,826	1,965	0.0001	0.9999	100.00
1.5	19,653,820	1,632	0.0001	0.9999	99.99
2.5	16,989,860	48	0.0000	1.0000	99.98
3.5	15,736,605	219	0.0000	1.0000	99.98
4.5	14,592,229	4,809	0.0003	0.9997	99.98
5.5	13,333,748	476	0.0000	1.0000	99.95
6.5	13,644,351	1,657	0.0001	0.9999	99.95
7.5	13,195,277	3,256	0.0002	0.9998	99.93
8.5	12,644,428	25,756	0.0020	0.9980	99.91
9.5	12,087,740	10,581	0.0009	0.9991	99.71
10.5	11,165,998	8,146	0.0007	0.9993	99.62
11.5	11,706,373	28,329	0.0024	0.9976	99.55
12.5	12,763,259	10,999	0.0009	0.9991	99.30
13.5	13,220,370	15,638	0.0012	0.9988	99.22
14.5	13,497,497	37,278	0.0028	0.9972	99.10
15.5	13,794,529	86,231	0.0063	0.9937	98.83
16.5	13,955,212	27,605	0.0020	0.9980	98.21
17.5	13,553,245	49,061	0.0036	0.9964	98.02
18.5	12,769,462	50,024	0.0039	0.9961	97.66
19.5	13,044,959	62,396	0.0048	0.9952	97.28
20.5	12,680,431	72,562	0.0057	0.9943	96.81
21.5	13,155,562	55,031	0.0042	0.9958	96.26
22.5	12,050,672	72,896	0.0060	0.9940	95.86
23.5	11,013,994	73,014	0.0066	0.9934	95.28
24.5	10,279,272	60,153	0.0059	0.9941	94.65
25.5	8,865,545	62,096	0.0070	0.9930	94.09
26.5	7,965,654	43,760	0.0055	0.9945	93.43
27.5	6,330,405	39,185	0.0062	0.9938	92.92
28.5	6,326,255	17,556	0.0028	0.9972	92.34
29.5	6,349,151	29,056	0.0046	0.9954	92.09
30.5	6,358,502	47,634	0.0075	0.9925	91.67
31.5	6,373,416	34,268	0.0054	0.9946	90.98
32.5	6,446,708	30,454	0.0047	0.9953	90.49
33.5	6,648,580	42,544	0.0064	0.9936	90.06
34.5	6,976,580	57,049	0.0082	0.9918	89.49
35.5	7,211,074	43,185	0.0060	0.9940	88.75
36.5	7,681,288	53,127	0.0069	0.9931	88.22
37.5	7,986,869	68,649	0.0086	0.9914	87.61
38.5	8,850,184	97,817	0.0111	0.9889	86.86

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,058,023	52,612	0.0058	0.9942	85.90
40.5	9,808,976	123,748	0.0126	0.9874	85.40
41.5	9,790,204	206,076	0.0210	0.9790	84.32
42.5	9,637,909	294,735	0.0306	0.9694	82.55
43.5	9,396,778	207,576	0.0221	0.9779	80.02
44.5	9,210,266	348,381	0.0378	0.9622	78.26
45.5	8,870,594	99,928	0.0113	0.9887	75.30
46.5	8,902,188	113,822	0.0128	0.9872	74.45
47.5	8,923,092	69,003	0.0077	0.9923	73.50
48.5	9,004,572	116,900	0.0130	0.9870	72.93
49.5	9,203,989	58,429	0.0063	0.9937	71.98
50.5	9,354,174	69,140	0.0074	0.9926	71.52
51.5	9,577,172	63,184	0.0066	0.9934	71.00
52.5	9,737,640	107,737	0.0111	0.9889	70.53
53.5	9,851,178	89,862	0.0091	0.9909	69.75
54.5	10,245,577	91,285	0.0089	0.9911	69.11
55.5	10,575,662	146,192	0.0138	0.9862	68.49
56.5	10,611,375	115,049	0.0108	0.9892	67.55
57.5	15,909,148	166,559	0.0105	0.9895	66.82
58.5	15,756,975	166,425	0.0106	0.9894	66.12
59.5	15,533,098	183,422	0.0118	0.9882	65.42
60.5	15,388,111	313,137	0.0203	0.9797	64.65
61.5	15,056,878	170,334	0.0113	0.9887	63.33
62.5	14,840,121	320,805	0.0216	0.9784	62.61
63.5	14,490,699	206,670	0.0143	0.9857	61.26
64.5	14,280,636	163,927	0.0115	0.9885	60.39
65.5	14,032,783	214,992	0.0153	0.9847	59.69
66.5	13,774,658	171,286	0.0124	0.9876	58.78
67.5	13,448,868	195,519	0.0145	0.9855	58.05
68.5	13,042,189	279,159	0.0214	0.9786	57.20
69.5	12,094,561	191,475	0.0158	0.9842	55.98
70.5	11,381,683	140,651	0.0124	0.9876	55.09
71.5	11,219,489	113,606	0.0101	0.9899	54.41
72.5	10,971,798	81,567	0.0074	0.9926	53.86
73.5	10,769,739	67,723	0.0063	0.9937	53.46
74.5	10,653,818	81,645	0.0077	0.9923	53.12
75.5	10,667,601	58,988	0.0055	0.9945	52.72
76.5	10,620,730	59,041	0.0056	0.9944	52.43
77.5	10,589,074	67,056	0.0063	0.9937	52.13
78.5	10,515,958	86,105	0.0082	0.9918	51.80

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10,434,795	96,067	0.0092	0.9908	51.38
80.5	10,319,889	95,951	0.0093	0.9907	50.91
81.5	10,123,265	148,991	0.0147	0.9853	50.43
82.5	9,981,545	75,432	0.0076	0.9924	49.69
83.5	9,912,269	105,793	0.0107	0.9893	49.32
84.5	9,909,148	65,944	0.0067	0.9933	48.79
85.5	9,963,187	96,503	0.0097	0.9903	48.47
86.5	9,936,224	116,767	0.0118	0.9882	48.00
87.5	10,908,511	168,143	0.0154	0.9846	47.43
88.5	10,850,133	227,376	0.0210	0.9790	46.70
89.5	10,782,700	236,524	0.0219	0.9781	45.72
90.5	10,900,680	235,555	0.0216	0.9784	44.72
91.5	10,557,800	225,259	0.0213	0.9787	43.75
92.5	10,942,142	197,272	0.0180	0.9820	42.82
93.5	10,518,996	208,864	0.0199	0.9801	42.05
94.5	10,117,992	181,646	0.0180	0.9820	41.21
95.5	7,914,563	152,609	0.0193	0.9807	40.47
96.5	7,547,588	129,373	0.0171	0.9829	39.69
97.5	7,344,491	120,198	0.0164	0.9836	39.01
98.5	6,664,058	90,596	0.0136	0.9864	38.37
99.5	6,557,168	103,803	0.0158	0.9842	37.85
100.5	6,486,401	109,932	0.0169	0.9831	37.25
101.5	6,377,612	79,902	0.0125	0.9875	36.62
102.5	6,315,383	97,599	0.0155	0.9845	36.16
103.5	6,302,529	143,951	0.0228	0.9772	35.60
104.5	6,149,405	116,648	0.0190	0.9810	34.79
105.5	6,748,051	204,932	0.0304	0.9696	34.13
106.5	8,919,027	162,584	0.0182	0.9818	33.09
107.5	8,710,228	237,402	0.0273	0.9727	32.49
108.5	8,348,026	256,180	0.0307	0.9693	31.60
109.5	7,822,809	473,534	0.0605	0.9395	30.64
110.5	7,255,598	290,164	0.0400	0.9600	28.78
111.5	6,624,050	558,883	0.0844	0.9156	27.63
112.5	5,763,423	856,892	0.1487	0.8513	25.30
113.5	4,842,469	413,364	0.0854	0.9146	21.54
114.5	43,819	2,695	0.0615	0.9385	19.70
115.5	9,753		0.0000	1.0000	18.49
116.5					18.49

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,002,577		0.0000	1.0000	100.00
0.5	25,764,409		0.0000	1.0000	100.00
1.5	19,231,088		0.0000	1.0000	100.00
2.5	16,345,339		0.0000	1.0000	100.00
3.5	14,943,881		0.0000	1.0000	100.00
4.5	13,278,680		0.0000	1.0000	100.00
5.5	11,714,565		0.0000	1.0000	100.00
6.5	11,445,715		0.0000	1.0000	100.00
7.5	10,785,417		0.0000	1.0000	100.00
8.5	9,935,116		0.0000	1.0000	100.00
9.5	9,114,246		0.0000	1.0000	100.00
10.5	7,902,311		0.0000	1.0000	100.00
11.5	7,961,690		0.0000	1.0000	100.00
12.5	7,996,307		0.0000	1.0000	100.00
13.5	7,524,200		0.0000	1.0000	100.00
14.5	7,662,400	1	0.0000	1.0000	100.00
15.5	7,710,339		0.0000	1.0000	100.00
16.5	7,651,251	40	0.0000	1.0000	100.00
17.5	7,167,883		0.0000	1.0000	100.00
18.5	6,388,553	3	0.0000	1.0000	100.00
19.5	6,704,340		0.0000	1.0000	100.00
20.5	6,389,302		0.0000	1.0000	100.00
21.5	6,880,588	4	0.0000	1.0000	100.00
22.5	5,762,227		0.0000	1.0000	100.00
23.5	4,740,484	29	0.0000	1.0000	100.00
24.5	4,016,914	11	0.0000	1.0000	100.00
25.5	2,628,653	17	0.0000	1.0000	100.00
26.5	1,686,198	13	0.0000	1.0000	100.00
27.5	1,979	11	0.0056	0.9944	100.00
28.5	7,065	1	0.0001	0.9999	99.44
29.5	7,910	18	0.0023	0.9977	99.43
30.5	10,318	50	0.0048	0.9952	99.20
31.5	14,696	19	0.0013	0.9987	98.72
32.5	30,729	86	0.0028	0.9972	98.59
33.5	49,878	26	0.0005	0.9995	98.32
34.5	82,668	868	0.0105	0.9895	98.27
35.5	121,790	938	0.0077	0.9923	97.23
36.5	234,356	431	0.0018	0.9982	96.48
37.5	277,493	5,499	0.0198	0.9802	96.31
38.5	353,551	4,135	0.0117	0.9883	94.40

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	523,916	4,505	0.0086	0.9914	93.29	
40.5	628,242	5,218	0.0083	0.9917	92.49	
41.5	1,063,472	3,588	0.0034	0.9966	91.72	
42.5	1,312,371	21,147	0.0161	0.9839	91.41	
43.5	1,711,228	22,668	0.0132	0.9868	89.94	
44.5	1,792,651	25,435	0.0142	0.9858	88.75	
45.5	1,947,159	39,972	0.0205	0.9795	87.49	
46.5	2,061,280	61,873	0.0300	0.9700	85.70	
47.5	2,173,926	21,228	0.0098	0.9902	83.12	
48.5	2,492,720	52,927	0.0212	0.9788	82.31	
49.5	3,313,475	22,350	0.0067	0.9933	80.56	
50.5	4,084,747	37,323	0.0091	0.9909	80.02	
51.5	4,084,363	39,832	0.0098	0.9902	79.29	
52.5	4,246,926	84,430	0.0199	0.9801	78.52	
53.5	4,387,977	69,725	0.0159	0.9841	76.95	
54.5	4,347,669	73,314	0.0169	0.9831	75.73	
55.5	4,306,155	118,231	0.0275	0.9725	74.45	
56.5	4,167,927	92,347	0.0222	0.9778	72.41	
57.5	4,072,266	129,753	0.0319	0.9681	70.81	
58.5	3,926,783	135,429	0.0345	0.9655	68.55	
59.5	3,765,593	138,930	0.0369	0.9631	66.19	
60.5	3,708,972	257,615	0.0695	0.9305	63.74	
61.5	3,473,826	130,621	0.0376	0.9624	59.32	
62.5	3,321,293	151,568	0.0456	0.9544	57.09	
63.5	3,228,604	125,176	0.0388	0.9612	54.48	
64.5	3,169,359	71,356	0.0225	0.9775	52.37	
65.5	3,043,933	118,539	0.0389	0.9611	51.19	
66.5	2,917,630	78,393	0.0269	0.9731	49.20	
67.5	2,713,127	103,510	0.0382	0.9618	47.87	
68.5	2,442,416	203,533	0.0833	0.9167	46.05	
69.5	1,651,231	118,676	0.0719	0.9281	42.21	
70.5	1,155,047	46,527	0.0403	0.9597	39.18	
71.5	1,388,566	53,975	0.0389	0.9611	37.60	
72.5	1,431,204	35,176	0.0246	0.9754	36.14	
73.5	1,627,586	34,836	0.0214	0.9786	35.25	
74.5	1,811,150	43,676	0.0241	0.9759	34.49	
75.5	2,721,268	33,170	0.0122	0.9878	33.66	
76.5	2,953,267	37,456	0.0127	0.9873	33.25	
77.5	3,048,400	34,022	0.0112	0.9888	32.83	
78.5	3,096,031	60,665	0.0196	0.9804	32.46	

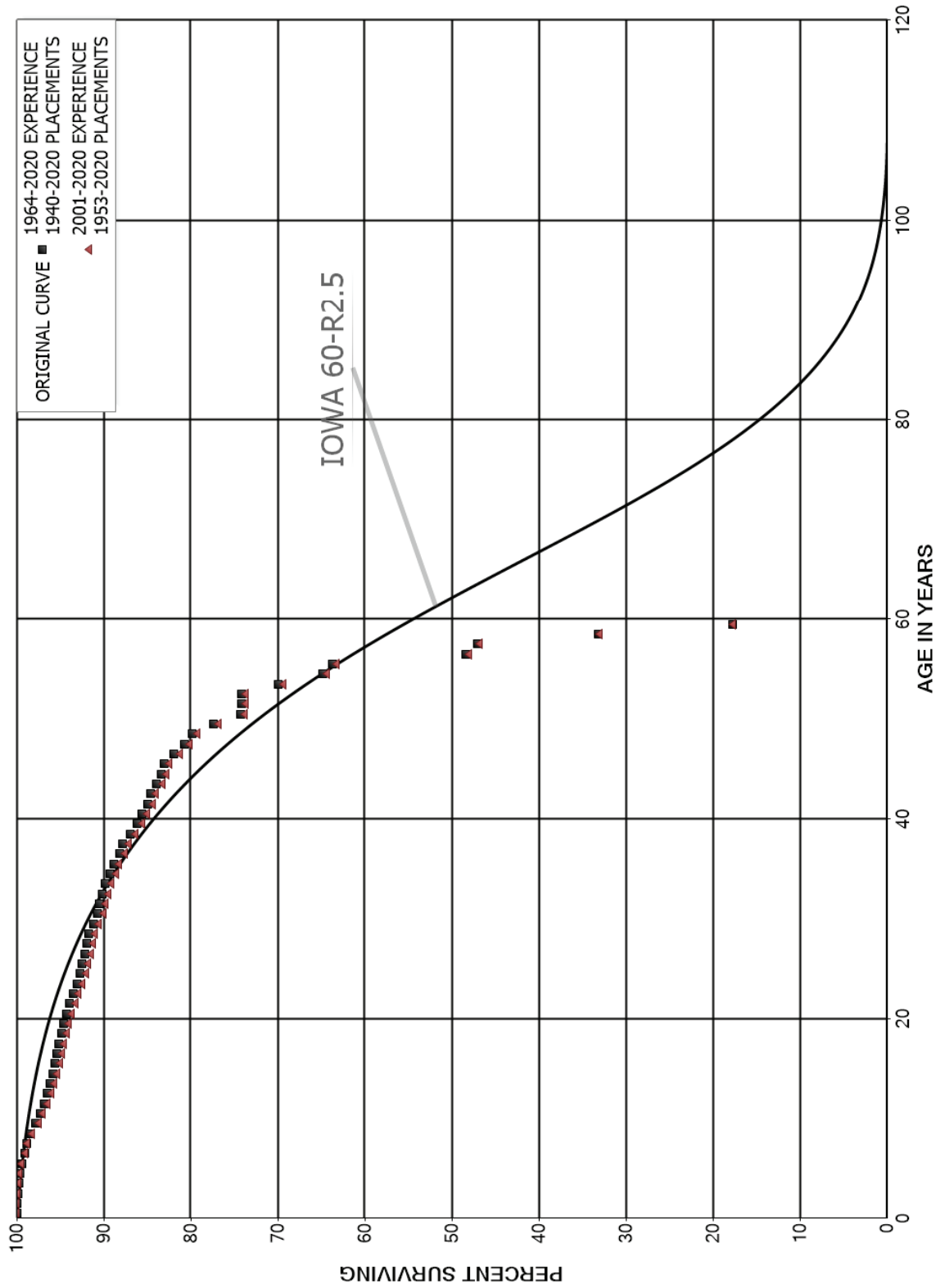
SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,081,874	48,728	0.0158	0.9842	31.83	
80.5	3,057,524	53,477	0.0175	0.9825	31.33	
81.5	2,921,718	83,430	0.0286	0.9714	30.78	
82.5	2,852,509	50,694	0.0178	0.9822	29.90	
83.5	2,918,194	69,818	0.0239	0.9761	29.37	
84.5	3,048,723	50,405	0.0165	0.9835	28.66	
85.5	3,243,547	75,519	0.0233	0.9767	28.19	
86.5	3,509,650	89,978	0.0256	0.9744	27.53	
87.5	4,657,021	123,442	0.0265	0.9735	26.83	
88.5	4,886,426	171,417	0.0351	0.9649	26.12	
89.5	5,045,310	189,741	0.0376	0.9624	25.20	
90.5	5,402,793	209,164	0.0387	0.9613	24.25	
91.5	5,518,326	197,305	0.0358	0.9642	23.31	
92.5	6,315,843	165,114	0.0261	0.9739	22.48	
93.5	6,090,083	153,552	0.0252	0.9748	21.89	
94.5	10,041,768	181,573	0.0181	0.9819	21.34	
95.5	7,897,660	152,579	0.0193	0.9807	20.96	
96.5	7,547,588	129,373	0.0171	0.9829	20.55	
97.5	7,344,491	120,198	0.0164	0.9836	20.20	
98.5	6,664,058	90,596	0.0136	0.9864	19.87	
99.5	6,557,168	103,803	0.0158	0.9842	19.60	
100.5	6,486,401	109,932	0.0169	0.9831	19.29	
101.5	6,377,612	79,902	0.0125	0.9875	18.96	
102.5	6,315,383	97,599	0.0155	0.9845	18.72	
103.5	6,302,529	143,951	0.0228	0.9772	18.43	
104.5	6,149,405	116,648	0.0190	0.9810	18.01	
105.5	6,748,051	204,932	0.0304	0.9696	17.67	
106.5	8,919,027	162,584	0.0182	0.9818	17.13	
107.5	8,710,228	237,402	0.0273	0.9727	16.82	
108.5	8,348,026	256,180	0.0307	0.9693	16.36	
109.5	7,822,809	473,534	0.0605	0.9395	15.86	
110.5	7,255,598	290,164	0.0400	0.9600	14.90	
111.5	6,624,050	558,883	0.0844	0.9156	14.30	
112.5	5,763,423	856,892	0.1487	0.8513	13.10	
113.5	4,842,469	413,364	0.0854	0.9146	11.15	
114.5	43,819	2,695	0.0615	0.9385	10.20	
115.5	9,753		0.0000	1.0000	9.57	
116.5					9.57	

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



SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2020

EXPERIENCE BAND 1964-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,090,435,509	200,452	0.0002	0.9998	100.00
0.5	993,073,359	541,104	0.0005	0.9995	99.98
1.5	836,724,251	736,541	0.0009	0.9991	99.93
2.5	684,737,576	777,730	0.0011	0.9989	99.84
3.5	577,858,574	745,653	0.0013	0.9987	99.73
4.5	505,804,932	923,912	0.0018	0.9982	99.60
5.5	426,328,822	1,324,077	0.0031	0.9969	99.42
6.5	381,258,540	841,729	0.0022	0.9978	99.11
7.5	349,018,735	1,611,782	0.0046	0.9954	98.89
8.5	334,043,780	2,184,481	0.0065	0.9935	98.43
9.5	311,668,459	1,427,066	0.0046	0.9954	97.79
10.5	294,158,435	1,458,779	0.0050	0.9950	97.34
11.5	269,755,407	967,986	0.0036	0.9964	96.86
12.5	258,535,183	902,150	0.0035	0.9965	96.51
13.5	250,450,349	789,147	0.0032	0.9968	96.17
14.5	239,947,166	729,297	0.0030	0.9970	95.87
15.5	225,370,301	477,273	0.0021	0.9979	95.58
16.5	215,211,467	490,226	0.0023	0.9977	95.38
17.5	205,885,732	588,395	0.0029	0.9971	95.16
18.5	199,209,123	501,459	0.0025	0.9975	94.89
19.5	189,275,532	728,162	0.0038	0.9962	94.65
20.5	178,076,678	703,081	0.0039	0.9961	94.28
21.5	167,978,708	636,543	0.0038	0.9962	93.91
22.5	154,447,319	735,443	0.0048	0.9952	93.56
23.5	140,112,809	541,905	0.0039	0.9961	93.11
24.5	127,029,071	382,560	0.0030	0.9970	92.75
25.5	110,982,593	347,371	0.0031	0.9969	92.47
26.5	96,282,199	229,595	0.0024	0.9976	92.18
27.5	82,632,685	245,536	0.0030	0.9970	91.96
28.5	76,096,799	397,690	0.0052	0.9948	91.69
29.5	67,593,525	373,581	0.0055	0.9945	91.21
30.5	59,638,981	129,772	0.0022	0.9978	90.70
31.5	51,382,006	213,917	0.0042	0.9958	90.51
32.5	44,545,083	157,878	0.0035	0.9965	90.13
33.5	37,986,738	228,438	0.0060	0.9940	89.81
34.5	32,751,659	151,430	0.0046	0.9954	89.27
35.5	28,724,220	203,751	0.0071	0.9929	88.86
36.5	25,866,508	120,893	0.0047	0.9953	88.23
37.5	23,958,255	225,358	0.0094	0.9906	87.82
38.5	22,154,313	196,903	0.0089	0.9911	86.99

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,936,756	137,400	0.0069	0.9931	86.22
40.5	17,971,885	129,118	0.0072	0.9928	85.62
41.5	14,998,390	63,930	0.0043	0.9957	85.01
42.5	11,625,840	100,820	0.0087	0.9913	84.64
43.5	9,004,560	55,386	0.0062	0.9938	83.91
44.5	6,445,249	27,490	0.0043	0.9957	83.39
45.5	4,241,760	58,579	0.0138	0.9862	83.04
46.5	2,171,255	29,820	0.0137	0.9863	81.89
47.5	642,344	7,808	0.0122	0.9878	80.77
48.5	30,763	924	0.0300	0.9700	79.79
49.5	20,675	818	0.0396	0.9604	77.39
50.5	18,425	26	0.0014	0.9986	74.33
51.5	16,213		0.0000	1.0000	74.22
52.5	15,268	889	0.0582	0.9418	74.22
53.5	14,421	1,043	0.0723	0.9277	69.90
54.5	13,378	235	0.0176	0.9824	64.85
55.5	13,143	3,164	0.2407	0.7593	63.71
56.5	2,451	65	0.0266	0.9734	48.37
57.5	2,382	702	0.2945	0.7055	47.08
58.5	1,541	717	0.4653	0.5347	33.22
59.5	800		0.0000	1.0000	17.76
60.5	800		0.0000	1.0000	17.76
61.5	800		0.0000	1.0000	17.76
62.5	800		0.0000	1.0000	17.76
63.5	800	0	0.0005	0.9995	17.76
64.5	800		0.0000	1.0000	17.75
65.5	800		0.0000	1.0000	17.75
66.5	800		0.0000	1.0000	17.75
67.5					17.75

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	954,245,821	163,676	0.0002	0.9998	100.00	
0.5	865,701,431	486,614	0.0006	0.9994	99.98	
1.5	717,443,199	653,861	0.0009	0.9991	99.93	
2.5	572,516,033	653,345	0.0011	0.9989	99.84	
3.5	474,536,511	704,253	0.0015	0.9985	99.72	
4.5	412,316,845	867,690	0.0021	0.9979	99.57	
5.5	343,518,127	1,290,179	0.0038	0.9962	99.36	
6.5	308,047,861	800,312	0.0026	0.9974	98.99	
7.5	285,653,890	1,564,499	0.0055	0.9945	98.73	
8.5	277,285,269	2,109,888	0.0076	0.9924	98.19	
9.5	261,487,182	1,392,481	0.0053	0.9947	97.45	
10.5	249,792,497	1,417,115	0.0057	0.9943	96.93	
11.5	230,370,678	934,230	0.0041	0.9959	96.38	
12.5	223,322,762	876,118	0.0039	0.9961	95.99	
13.5	219,701,805	768,693	0.0035	0.9965	95.61	
14.5	212,859,329	709,708	0.0033	0.9967	95.28	
15.5	201,189,997	463,636	0.0023	0.9977	94.96	
16.5	193,445,392	479,291	0.0025	0.9975	94.74	
17.5	186,096,069	579,870	0.0031	0.9969	94.50	
18.5	181,106,905	493,140	0.0027	0.9973	94.21	
19.5	173,388,984	701,930	0.0040	0.9960	93.95	
20.5	164,080,354	694,849	0.0042	0.9958	93.57	
21.5	156,471,476	599,034	0.0038	0.9962	93.18	
22.5	145,559,138	731,657	0.0050	0.9950	92.82	
23.5	133,280,888	528,093	0.0040	0.9960	92.35	
24.5	122,164,599	368,176	0.0030	0.9970	91.99	
25.5	107,703,729	341,785	0.0032	0.9968	91.71	
26.5	94,518,234	227,475	0.0024	0.9976	91.42	
27.5	82,069,114	244,208	0.0030	0.9970	91.20	
28.5	76,043,690	397,349	0.0052	0.9948	90.93	
29.5	67,560,924	373,581	0.0055	0.9945	90.45	
30.5	59,608,934	128,788	0.0022	0.9978	89.95	
31.5	51,358,877	213,917	0.0042	0.9958	89.76	
32.5	44,523,447	157,774	0.0035	0.9965	89.38	
33.5	37,965,730	228,360	0.0060	0.9940	89.07	
34.5	32,731,364	151,430	0.0046	0.9954	88.53	
35.5	28,704,238	203,751	0.0071	0.9929	88.12	
36.5	25,862,812	120,893	0.0047	0.9953	87.50	
37.5	23,954,562	225,358	0.0094	0.9906	87.09	
38.5	22,151,461	196,903	0.0089	0.9911	86.27	

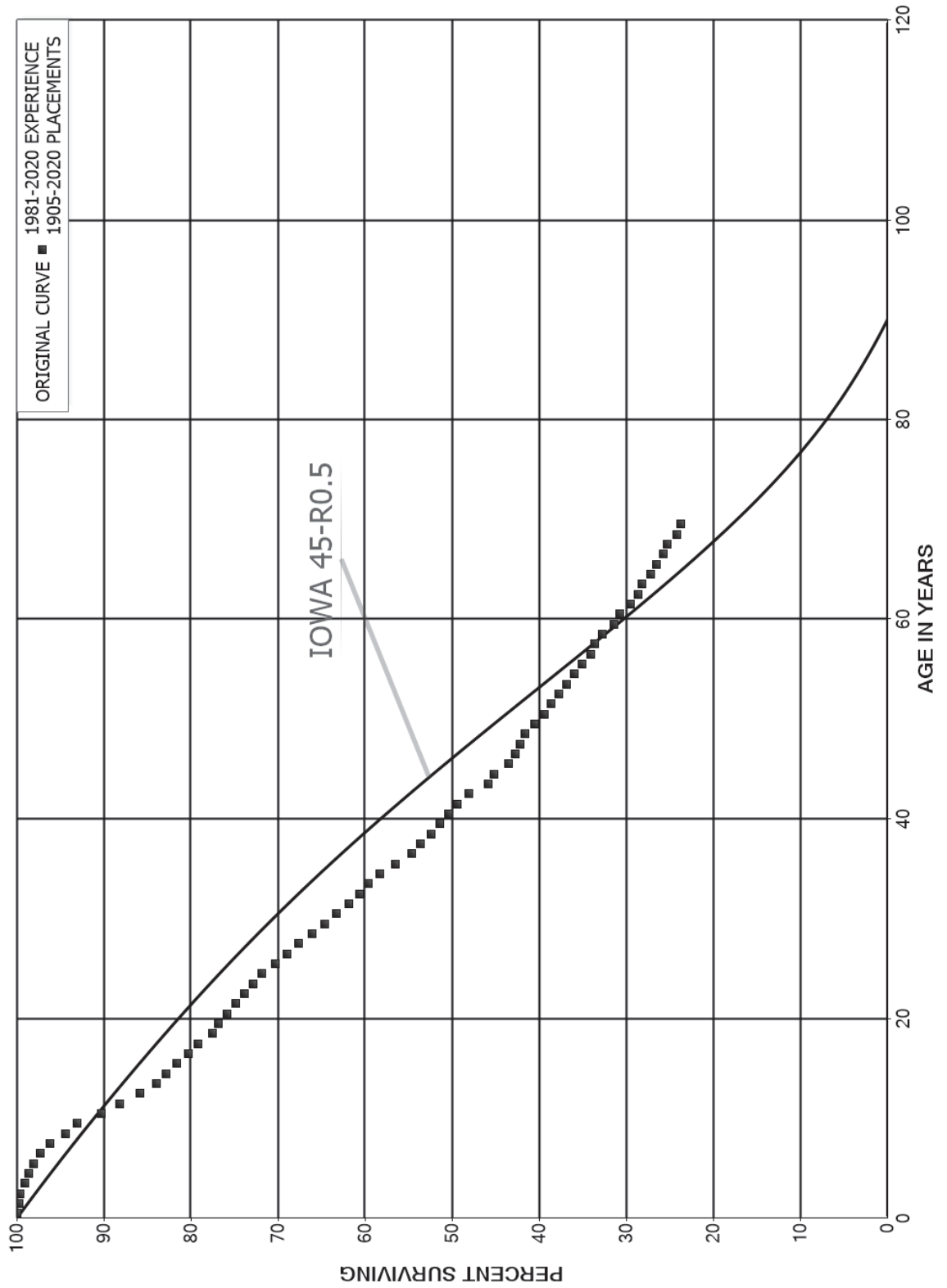
SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,934,904	137,400	0.0069	0.9931	85.50
40.5	17,971,085	129,118	0.0072	0.9928	84.91
41.5	14,997,590	63,930	0.0043	0.9957	84.30
42.5	11,625,040	100,820	0.0087	0.9913	83.94
43.5	9,003,760	55,386	0.0062	0.9938	83.21
44.5	6,444,449	27,490	0.0043	0.9957	82.70
45.5	4,240,960	58,579	0.0138	0.9862	82.35
46.5	2,170,455	29,820	0.0137	0.9863	81.21
47.5	642,344	7,808	0.0122	0.9878	80.10
48.5	30,763	924	0.0300	0.9700	79.12
49.5	20,675	818	0.0396	0.9604	76.75
50.5	18,425	26	0.0014	0.9986	73.71
51.5	16,213		0.0000	1.0000	73.60
52.5	15,268	889	0.0582	0.9418	73.60
53.5	14,421	1,043	0.0723	0.9277	69.32
54.5	13,378	235	0.0176	0.9824	64.31
55.5	13,143	3,164	0.2407	0.7593	63.18
56.5	2,451	65	0.0266	0.9734	47.97
57.5	2,382	702	0.2945	0.7055	46.69
58.5	1,541	717	0.4653	0.5347	32.94
59.5	800		0.0000	1.0000	17.61
60.5	800		0.0000	1.0000	17.61
61.5	800		0.0000	1.0000	17.61
62.5	800		0.0000	1.0000	17.61
63.5	800	0	0.0005	0.9995	17.61
64.5	800		0.0000	1.0000	17.60
65.5	800		0.0000	1.0000	17.60
66.5	800		0.0000	1.0000	17.60
67.5					17.60

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



SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,473,585	11,739	0.0004	0.9996	100.00
0.5	30,497,517	65,224	0.0021	0.9979	99.96
1.5	30,250,032	52,096	0.0017	0.9983	99.75
2.5	30,001,758	162,808	0.0054	0.9946	99.58
3.5	29,423,047	130,218	0.0044	0.9956	99.04
4.5	28,548,012	157,155	0.0055	0.9945	98.60
5.5	27,365,082	205,786	0.0075	0.9925	98.05
6.5	25,808,882	313,371	0.0121	0.9879	97.32
7.5	24,656,004	451,031	0.0183	0.9817	96.14
8.5	23,529,428	337,951	0.0144	0.9856	94.38
9.5	22,539,688	673,990	0.0299	0.9701	93.02
10.5	20,989,506	474,176	0.0226	0.9774	90.24
11.5	19,829,629	540,808	0.0273	0.9727	88.20
12.5	18,131,457	381,721	0.0211	0.9789	85.80
13.5	17,618,477	245,902	0.0140	0.9860	83.99
14.5	16,845,142	238,578	0.0142	0.9858	82.82
15.5	16,406,748	269,727	0.0164	0.9836	81.64
16.5	15,677,831	210,575	0.0134	0.9866	80.30
17.5	15,174,651	326,652	0.0215	0.9785	79.22
18.5	14,410,800	130,501	0.0091	0.9909	77.52
19.5	14,055,777	186,283	0.0133	0.9867	76.82
20.5	13,563,610	169,730	0.0125	0.9875	75.80
21.5	12,862,496	168,213	0.0131	0.9869	74.85
22.5	12,286,985	178,771	0.0145	0.9855	73.87
23.5	11,993,545	152,631	0.0127	0.9873	72.80
24.5	11,496,648	249,973	0.0217	0.9783	71.87
25.5	10,504,161	207,063	0.0197	0.9803	70.31
26.5	9,752,586	190,551	0.0195	0.9805	68.92
27.5	8,524,264	193,188	0.0227	0.9773	67.57
28.5	7,744,490	170,976	0.0221	0.9779	66.04
29.5	6,861,228	142,851	0.0208	0.9792	64.58
30.5	6,366,574	141,119	0.0222	0.9778	63.24
31.5	5,804,552	111,674	0.0192	0.9808	61.84
32.5	5,430,364	90,528	0.0167	0.9833	60.65
33.5	5,052,599	115,690	0.0229	0.9771	59.64
34.5	4,708,925	141,863	0.0301	0.9699	58.27
35.5	4,270,264	147,452	0.0345	0.9655	56.52
36.5	4,077,052	70,663	0.0173	0.9827	54.57
37.5	3,969,987	94,133	0.0237	0.9763	53.62
38.5	3,770,376	72,053	0.0191	0.9809	52.35

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,571,771	62,527	0.0175	0.9825	51.35	
40.5	3,455,705	74,945	0.0217	0.9783	50.45	
41.5	3,345,016	86,118	0.0257	0.9743	49.35	
42.5	3,165,505	149,067	0.0471	0.9529	48.08	
43.5	2,926,796	40,856	0.0140	0.9860	45.82	
44.5	2,811,985	105,935	0.0377	0.9623	45.18	
45.5	2,650,607	47,436	0.0179	0.9821	43.48	
46.5	2,529,454	31,679	0.0125	0.9875	42.70	
47.5	2,368,603	29,120	0.0123	0.9877	42.17	
48.5	2,273,209	61,872	0.0272	0.9728	41.65	
49.5	2,142,632	58,641	0.0274	0.9726	40.51	
50.5	2,026,091	41,623	0.0205	0.9795	39.40	
51.5	1,867,309	43,483	0.0233	0.9767	38.59	
52.5	1,768,250	39,760	0.0225	0.9775	37.70	
53.5	1,543,622	39,219	0.0254	0.9746	36.85	
54.5	1,417,901	33,741	0.0238	0.9762	35.91	
55.5	1,278,320	35,086	0.0274	0.9726	35.06	
56.5	1,186,370	18,280	0.0154	0.9846	34.10	
57.5	1,103,643	26,146	0.0237	0.9763	33.57	
58.5	1,050,428	45,251	0.0431	0.9569	32.77	
59.5	879,289	18,999	0.0216	0.9784	31.36	
60.5	796,599	31,964	0.0401	0.9599	30.69	
61.5	666,235	18,353	0.0275	0.9725	29.45	
62.5	632,307	9,841	0.0156	0.9844	28.64	
63.5	555,507	19,782	0.0356	0.9644	28.20	
64.5	515,830	13,717	0.0266	0.9734	27.19	
65.5	456,108	13,387	0.0294	0.9706	26.47	
66.5	417,572	6,757	0.0162	0.9838	25.69	
67.5	353,899	14,790	0.0418	0.9582	25.28	
68.5	298,346	5,764	0.0193	0.9807	24.22	
69.5	213,180	11,143	0.0523	0.9477	23.75	
70.5	109,028	232	0.0021	0.9979	22.51	
71.5	96,483	343	0.0036	0.9964	22.46	
72.5	91,792	428	0.0047	0.9953	22.38	
73.5	86,151	1,327	0.0154	0.9846	22.28	
74.5	85,992		0.0000	1.0000	21.94	
75.5	86,880		0.0000	1.0000	21.94	
76.5	86,511	2,472	0.0286	0.9714	21.94	
77.5	82,186	44	0.0005	0.9995	21.31	
78.5	81,039		0.0000	1.0000	21.30	

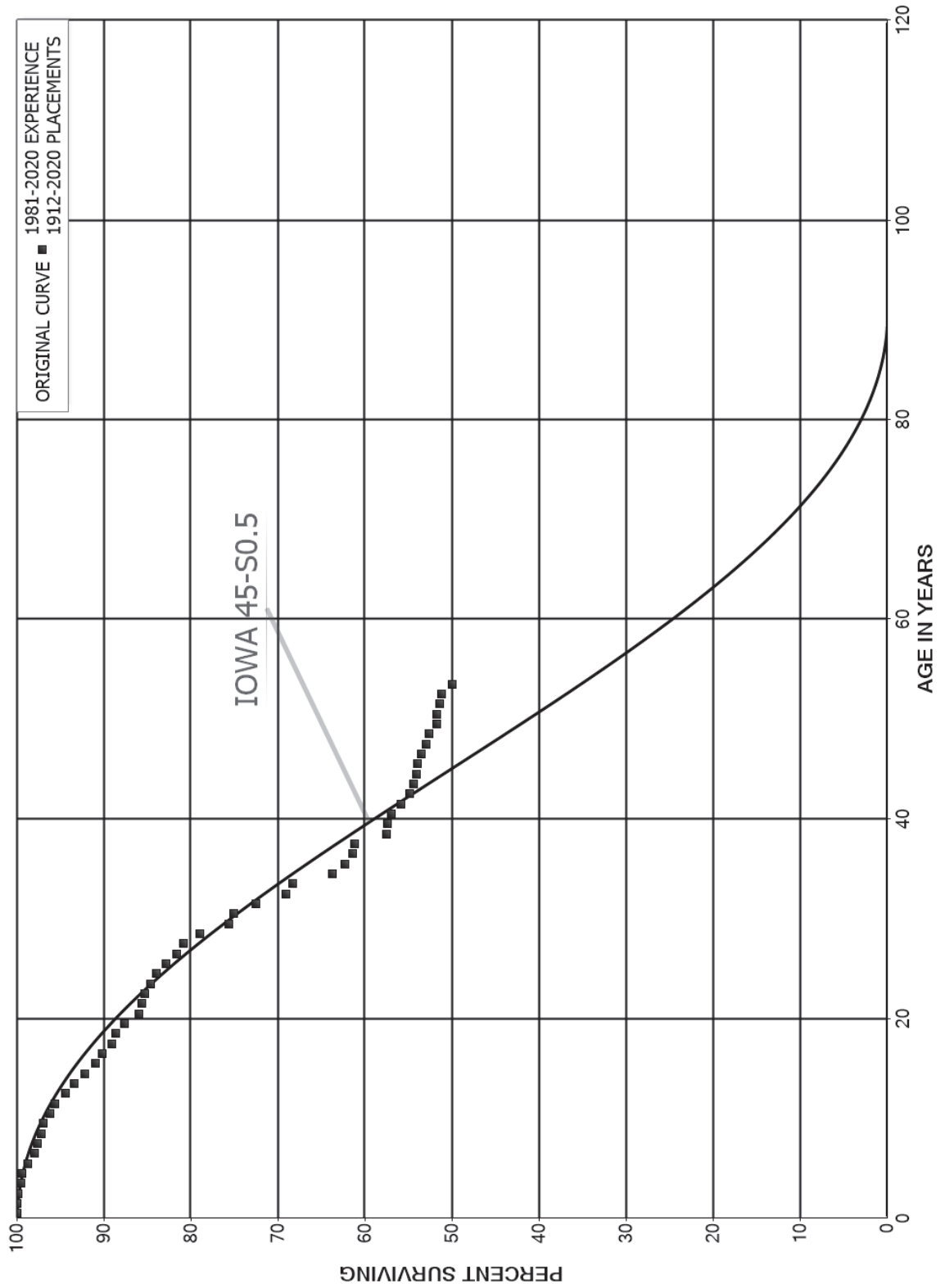
SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	80,498	1,150	0.0143	0.9857	21.30	
80.5	79,348	24	0.0003	0.9997	20.99	
81.5	76,595	2,493	0.0325	0.9675	20.99	
82.5	74,100		0.0000	1.0000	20.30	
83.5	71,045	330	0.0046	0.9954	20.30	
84.5	69,148	1,505	0.0218	0.9782	20.21	
85.5	66,523	1,820	0.0274	0.9726	19.77	
86.5	64,405	2,709	0.0421	0.9579	19.23	
87.5	59,572	10,497	0.1762	0.8238	18.42	
88.5	49,076	1,975	0.0403	0.9597	15.17	
89.5	33,215	850	0.0256	0.9744	14.56	
90.5	31,283	3,739	0.1195	0.8805	14.19	
91.5	26,971	605	0.0224	0.9776	12.50	
92.5	20,342	2,967	0.1459	0.8541	12.21	
93.5	16,673	372	0.0223	0.9777	10.43	
94.5	15,860	269	0.0170	0.9830	10.20	
95.5	14,454	1,246	0.0862	0.9138	10.03	
96.5	12,758	0	0.0000	1.0000	9.16	
97.5	2,868		0.0000	1.0000	9.16	
98.5	2,868		0.0000	1.0000	9.16	
99.5	2,868		0.0000	1.0000	9.16	
100.5	2,868		0.0000	1.0000	9.16	
101.5	2,868	350	0.1220	0.8780	9.16	
102.5	2,518	146	0.0580	0.9420	8.04	
103.5	2,372		0.0000	1.0000	7.58	
104.5	2,372	518	0.2182	0.7818	7.58	
105.5	1,854		0.0000	1.0000	5.92	
106.5	1,854		0.0000	1.0000	5.92	
107.5	1,854		0.0000	1.0000	5.92	
108.5	1,731	396	0.2290	0.7710	5.92	
109.5	408		0.0000	1.0000	4.57	
110.5	408		0.0000	1.0000	4.57	
111.5	114		0.0000	1.0000	4.57	
112.5	114		0.0000	1.0000	4.57	
113.5	42		0.0000	1.0000	4.57	
114.5	42		0.0000	1.0000	4.57	
115.5					4.57	

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



SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,987,118		0.0000	1.0000	100.00
0.5	9,951,528	3,828	0.0004	0.9996	100.00
1.5	9,540,650	16,014	0.0017	0.9983	99.96
2.5	9,480,635	24,353	0.0026	0.9974	99.79
3.5	9,095,304	17,222	0.0019	0.9981	99.54
4.5	9,042,535	59,399	0.0066	0.9934	99.35
5.5	8,740,143	62,261	0.0071	0.9929	98.70
6.5	8,548,664	32,082	0.0038	0.9962	97.99
7.5	7,826,638	34,223	0.0044	0.9956	97.63
8.5	6,925,742	15,885	0.0023	0.9977	97.20
9.5	6,849,067	55,446	0.0081	0.9919	96.98
10.5	5,566,874	30,724	0.0055	0.9945	96.19
11.5	5,584,858	76,341	0.0137	0.9863	95.66
12.5	5,423,407	54,269	0.0100	0.9900	94.35
13.5	5,207,242	69,766	0.0134	0.9866	93.41
14.5	5,140,050	64,305	0.0125	0.9875	92.16
15.5	5,091,811	44,874	0.0088	0.9912	91.00
16.5	5,002,733	61,738	0.0123	0.9877	90.20
17.5	4,924,703	27,669	0.0056	0.9944	89.09
18.5	4,793,808	54,942	0.0115	0.9885	88.59
19.5	4,299,386	81,466	0.0189	0.9811	87.57
20.5	3,706,071	10,677	0.0029	0.9971	85.91
21.5	3,417,732	14,577	0.0043	0.9957	85.67
22.5	3,163,416	24,455	0.0077	0.9923	85.30
23.5	2,855,417	24,280	0.0085	0.9915	84.64
24.5	2,231,453	28,897	0.0129	0.9871	83.92
25.5	1,997,018	28,449	0.0142	0.9858	82.83
26.5	1,815,529	17,400	0.0096	0.9904	81.65
27.5	1,507,072	36,917	0.0245	0.9755	80.87
28.5	1,422,779	58,517	0.0411	0.9589	78.89
29.5	1,348,750	10,447	0.0077	0.9923	75.65
30.5	1,276,309	42,984	0.0337	0.9663	75.06
31.5	1,206,712	57,812	0.0479	0.9521	72.53
32.5	1,116,514	12,958	0.0116	0.9884	69.06
33.5	1,053,898	69,139	0.0656	0.9344	68.26
34.5	900,700	21,718	0.0241	0.9759	63.78
35.5	838,431	11,944	0.0142	0.9858	62.24
36.5	798,508	2,540	0.0032	0.9968	61.35
37.5	794,089	47,492	0.0598	0.9402	61.16
38.5	716,811	1,721	0.0024	0.9976	57.50

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	701,772	4,971	0.0071	0.9929	57.36	
40.5	695,135	13,677	0.0197	0.9803	56.96	
41.5	653,852	11,986	0.0183	0.9817	55.84	
42.5	634,486	5,406	0.0085	0.9915	54.81	
43.5	628,148	2,782	0.0044	0.9956	54.35	
44.5	612,031	2,014	0.0033	0.9967	54.10	
45.5	597,508	4,251	0.0071	0.9929	53.93	
46.5	590,437	6,277	0.0106	0.9894	53.54	
47.5	569,649	4,218	0.0074	0.9926	52.97	
48.5	547,880	9,365	0.0171	0.9829	52.58	
49.5	508,464	85	0.0002	0.9998	51.68	
50.5	474,759	2,128	0.0045	0.9955	51.67	
51.5	441,592	2,753	0.0062	0.9938	51.44	
52.5	417,343	9,592	0.0230	0.9770	51.12	
53.5	303,208	906	0.0030	0.9970	49.95	
54.5	258,069	416	0.0016	0.9984	49.80	
55.5	240,327	634	0.0026	0.9974	49.72	
56.5	166,902		0.0000	1.0000	49.59	
57.5	66,606		0.0000	1.0000	49.59	
58.5	54,518	32	0.0006	0.9994	49.59	
59.5	53,024	59	0.0011	0.9989	49.56	
60.5	51,892		0.0000	1.0000	49.50	
61.5	46,516		0.0000	1.0000	49.50	
62.5	46,244	307	0.0066	0.9934	49.50	
63.5	24,307	144	0.0059	0.9941	49.17	
64.5	24,163		0.0000	1.0000	48.88	
65.5	23,559		0.0000	1.0000	48.88	
66.5	24,600	27	0.0011	0.9989	48.88	
67.5	21,352		0.0000	1.0000	48.83	
68.5	19,179		0.0000	1.0000	48.83	
69.5	17,470		0.0000	1.0000	48.83	
70.5	11,966	17	0.0014	0.9986	48.83	
71.5	11,408		0.0000	1.0000	48.76	
72.5	11,408		0.0000	1.0000	48.76	
73.5	8,484	203	0.0240	0.9760	48.76	
74.5	6,134		0.0000	1.0000	47.59	
75.5	6,134		0.0000	1.0000	47.59	
76.5	5,025		0.0000	1.0000	47.59	
77.5	5,025		0.0000	1.0000	47.59	
78.5	4,140		0.0000	1.0000	47.59	

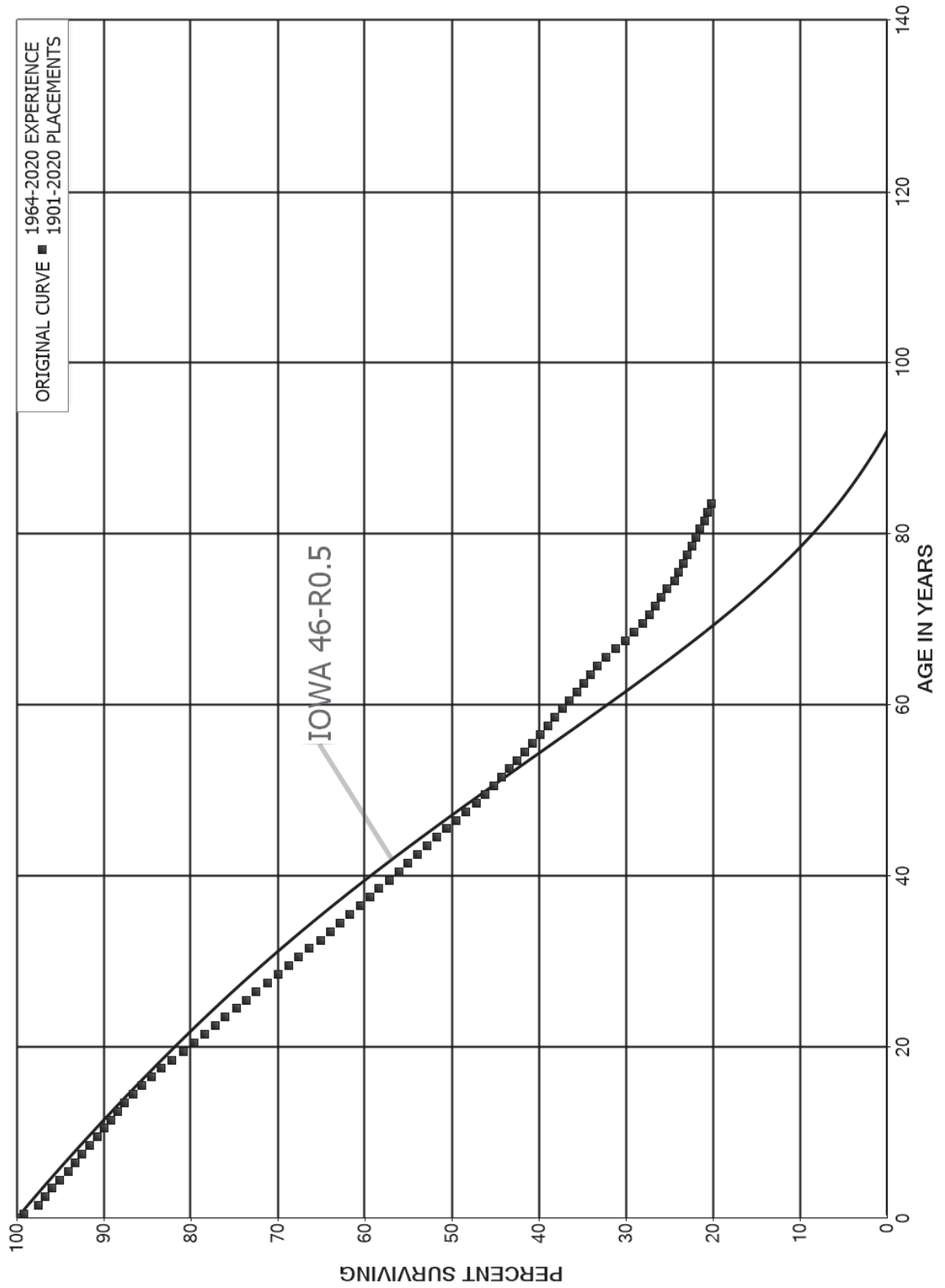
SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,514		0.0000	1.0000	47.59
80.5	3,514		0.0000	1.0000	47.59
81.5	3,396		0.0000	1.0000	47.59
82.5	4,822		0.0000	1.0000	47.59
83.5	4,625		0.0000	1.0000	47.59
84.5	4,625		0.0000	1.0000	47.59
85.5	5,137		0.0000	1.0000	47.59
86.5	5,137		0.0000	1.0000	47.59
87.5	5,084	77	0.0152	0.9848	47.59
88.5	4,468	132	0.0296	0.9704	46.87
89.5	3,474		0.0000	1.0000	45.48
90.5	2,789		0.0000	1.0000	45.48
91.5	2,789		0.0000	1.0000	45.48
92.5	1,363		0.0000	1.0000	45.48
93.5	1,363		0.0000	1.0000	45.48
94.5	1,363		0.0000	1.0000	45.48
95.5					45.48
96.5					
97.5					
98.5	33		0.0000		
99.5	33		0.0000		
100.5	33		0.0000		
101.5	33		0.0000		
102.5	33		0.0000		
103.5	33		0.0000		
104.5	33		0.0000		
105.5	33		0.0000		
106.5	33		0.0000		
107.5	33		0.0000		
108.5					

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



SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2020

EXPERIENCE BAND 1964-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,147,459	357,478	0.0087	0.9913	100.00
0.5	40,922,916	652,500	0.0159	0.9841	99.13
1.5	39,972,892	350,168	0.0088	0.9912	97.55
2.5	39,831,972	320,444	0.0080	0.9920	96.70
3.5	40,229,591	347,410	0.0086	0.9914	95.92
4.5	41,824,757	446,826	0.0107	0.9893	95.09
5.5	42,832,123	351,113	0.0082	0.9918	94.07
6.5	44,506,897	389,975	0.0088	0.9912	93.30
7.5	45,885,279	442,625	0.0096	0.9904	92.49
8.5	47,496,132	434,397	0.0091	0.9909	91.59
9.5	48,431,381	432,921	0.0089	0.9911	90.76
10.5	48,903,039	411,919	0.0084	0.9916	89.94
11.5	48,844,327	411,118	0.0084	0.9916	89.19
12.5	48,776,179	470,411	0.0096	0.9904	88.44
13.5	48,812,442	544,036	0.0111	0.9889	87.58
14.5	48,032,124	557,830	0.0116	0.9884	86.61
15.5	47,608,392	596,857	0.0125	0.9875	85.60
16.5	47,115,502	618,946	0.0131	0.9869	84.53
17.5	46,487,778	703,639	0.0151	0.9849	83.42
18.5	45,515,797	709,300	0.0156	0.9844	82.15
19.5	44,736,214	720,513	0.0161	0.9839	80.87
20.5	43,797,317	673,010	0.0154	0.9846	79.57
21.5	42,989,953	632,696	0.0147	0.9853	78.35
22.5	42,184,245	617,714	0.0146	0.9854	77.20
23.5	41,261,176	719,254	0.0174	0.9826	76.07
24.5	40,345,972	582,678	0.0144	0.9856	74.74
25.5	39,538,729	615,439	0.0156	0.9844	73.66
26.5	38,580,621	695,390	0.0180	0.9820	72.51
27.5	37,856,971	679,887	0.0180	0.9820	71.21
28.5	36,908,961	640,585	0.0174	0.9826	69.93
29.5	36,247,163	596,536	0.0165	0.9835	68.71
30.5	35,535,175	640,725	0.0180	0.9820	67.58
31.5	34,709,302	674,626	0.0194	0.9806	66.36
32.5	33,904,994	590,667	0.0174	0.9826	65.08
33.5	33,422,866	573,441	0.0172	0.9828	63.94
34.5	32,910,941	588,476	0.0179	0.9821	62.84
35.5	32,438,025	629,173	0.0194	0.9806	61.72
36.5	31,935,408	581,467	0.0182	0.9818	60.52
37.5	31,585,665	569,241	0.0180	0.9820	59.42
38.5	31,011,450	609,754	0.0197	0.9803	58.35

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2020			EXPERIENCE BAND 1964-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	30,353,260	579,056	0.0191	0.9809	57.20	
40.5	30,261,869	578,003	0.0191	0.9809	56.11	
41.5	29,547,574	589,621	0.0200	0.9800	55.04	
42.5	28,837,639	593,740	0.0206	0.9794	53.94	
43.5	28,199,298	606,650	0.0215	0.9785	52.83	
44.5	27,576,801	580,205	0.0210	0.9790	51.69	
45.5	26,886,383	590,302	0.0220	0.9780	50.61	
46.5	25,873,521	602,181	0.0233	0.9767	49.50	
47.5	24,702,463	572,239	0.0232	0.9768	48.34	
48.5	23,379,241	510,149	0.0218	0.9782	47.22	
49.5	22,026,730	462,366	0.0210	0.9790	46.19	
50.5	20,896,384	436,885	0.0209	0.9791	45.22	
51.5	19,903,238	420,893	0.0211	0.9789	44.28	
52.5	18,913,491	378,458	0.0200	0.9800	43.34	
53.5	18,105,145	371,812	0.0205	0.9795	42.47	
54.5	17,240,131	369,431	0.0214	0.9786	41.60	
55.5	16,598,125	359,181	0.0216	0.9784	40.71	
56.5	15,813,516	332,941	0.0211	0.9789	39.83	
57.5	15,010,984	334,344	0.0223	0.9777	38.99	
58.5	14,012,125	290,337	0.0207	0.9793	38.12	
59.5	12,761,368	275,565	0.0216	0.9784	37.33	
60.5	11,259,307	271,109	0.0241	0.9759	36.53	
61.5	9,216,196	204,170	0.0222	0.9778	35.65	
62.5	7,453,932	167,622	0.0225	0.9775	34.86	
63.5	5,945,058	144,960	0.0244	0.9756	34.07	
64.5	4,342,485	131,091	0.0302	0.9698	33.24	
65.5	2,956,821	94,148	0.0318	0.9682	32.24	
66.5	2,038,091	72,861	0.0357	0.9643	31.21	
67.5	1,739,664	60,086	0.0345	0.9655	30.10	
68.5	1,626,273	56,140	0.0345	0.9655	29.06	
69.5	1,510,705	43,680	0.0289	0.9711	28.05	
70.5	1,439,833	35,742	0.0248	0.9752	27.24	
71.5	1,392,481	33,424	0.0240	0.9760	26.57	
72.5	1,353,929	34,333	0.0254	0.9746	25.93	
73.5	1,315,238	42,862	0.0326	0.9674	25.27	
74.5	1,255,503	27,869	0.0222	0.9778	24.45	
75.5	1,226,759	27,584	0.0225	0.9775	23.91	
76.5	1,199,285	22,652	0.0189	0.9811	23.37	
77.5	1,178,256	25,898	0.0220	0.9780	22.93	
78.5	1,152,323	25,377	0.0220	0.9780	22.42	

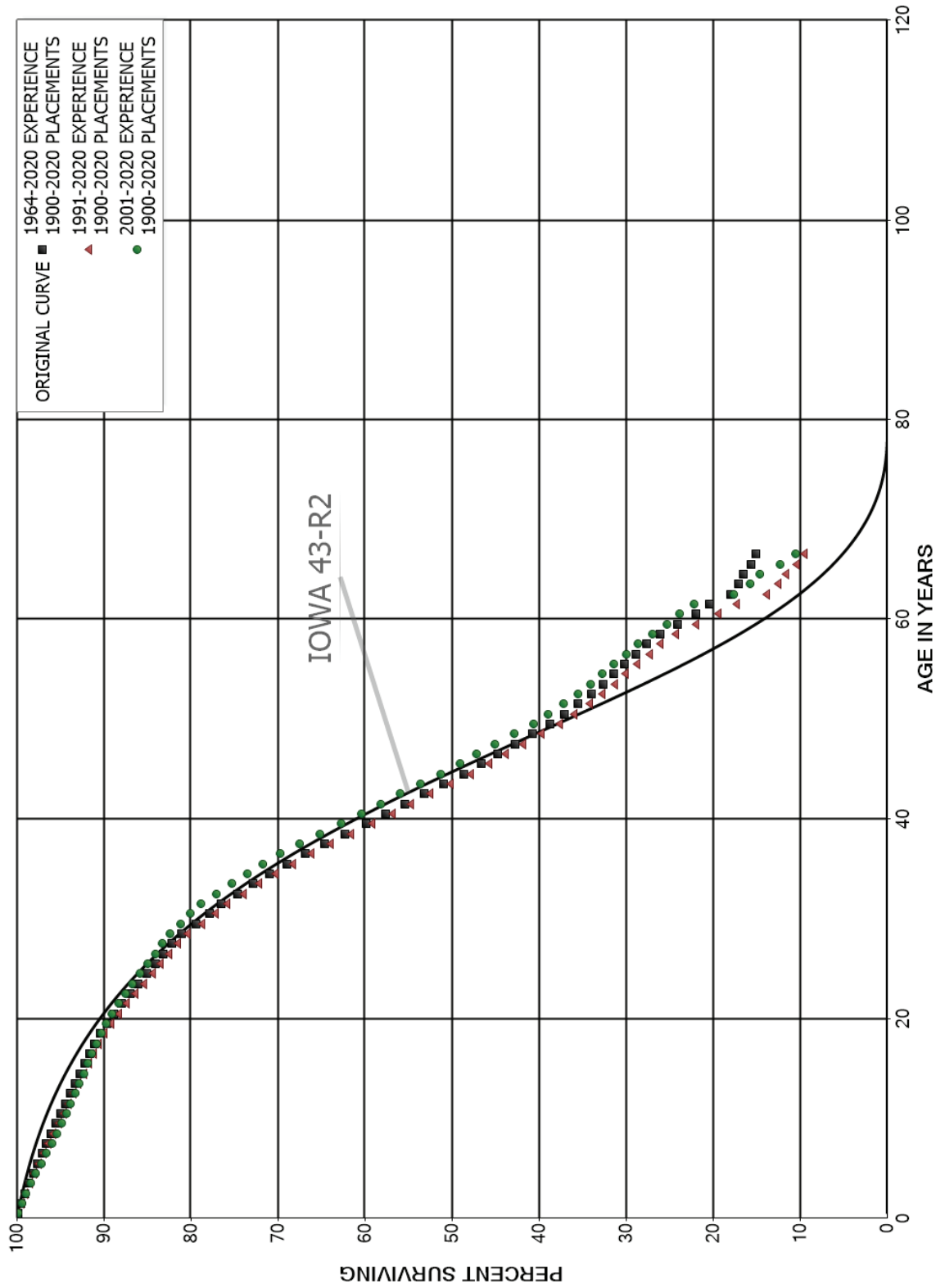
SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2020			EXPERIENCE BAND 1964-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,109,263	22,917	0.0207	0.9793	21.93	
80.5	1,075,946	23,545	0.0219	0.9781	21.48	
81.5	1,041,419	21,502	0.0206	0.9794	21.01	
82.5	1,002,954	18,191	0.0181	0.9819	20.57	
83.5	969,717	17,518	0.0181	0.9819	20.20	
84.5	935,535	15,332	0.0164	0.9836	19.83	
85.5	894,334	13,117	0.0147	0.9853	19.51	
86.5	863,400	15,157	0.0176	0.9824	19.22	
87.5	825,641	15,132	0.0183	0.9817	18.89	
88.5	772,221	14,327	0.0186	0.9814	18.54	
89.5	729,665	14,722	0.0202	0.9798	18.20	
90.5	679,074	13,837	0.0204	0.9796	17.83	
91.5	636,450	14,071	0.0221	0.9779	17.47	
92.5	593,582	12,441	0.0210	0.9790	17.08	
93.5	575,030	15,974	0.0278	0.9722	16.72	
94.5	513,952	13,416	0.0261	0.9739	16.26	
95.5	443,789	11,611	0.0262	0.9738	15.83	
96.5	398,668	5,928	0.0149	0.9851	15.42	
97.5	12,667	3,149	0.2486	0.7514	15.19	
98.5					11.41	
99.5	8		0.0000			
100.5	11		0.0000			
101.5	11		0.0000			
102.5	11		0.0000			
103.5	17		0.0000			
104.5	11		0.0000			
105.5	60		0.0000			
106.5	68		0.0000			
107.5	120		0.0000			
108.5	113		0.0000			
109.5	112		0.0000			
110.5	60		0.0000			
111.5	52		0.0000			
112.5						
113.5						
114.5	20		0.0000			
115.5	20		0.0000			
116.5	20		0.0000			
117.5	20		0.0000			
118.5	20		0.0000			
119.5						

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



SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,476,842,704	1,960,384	0.0013	0.9987	100.00
0.5	1,391,646,152	5,562,754	0.0040	0.9960	99.87
1.5	1,286,594,128	5,872,334	0.0046	0.9954	99.47
2.5	1,207,914,277	5,325,939	0.0044	0.9956	99.01
3.5	1,140,976,296	5,407,640	0.0047	0.9953	98.58
4.5	1,081,284,828	5,620,920	0.0052	0.9948	98.11
5.5	1,024,285,801	5,259,427	0.0051	0.9949	97.60
6.5	981,261,195	5,383,723	0.0055	0.9945	97.10
7.5	941,543,880	5,327,026	0.0057	0.9943	96.57
8.5	924,567,917	5,365,279	0.0058	0.9942	96.02
9.5	884,441,747	5,173,625	0.0058	0.9942	95.46
10.5	850,242,714	4,471,504	0.0053	0.9947	94.90
11.5	792,201,868	5,060,550	0.0064	0.9936	94.41
12.5	755,998,026	4,294,717	0.0057	0.9943	93.80
13.5	721,133,231	4,278,529	0.0059	0.9941	93.27
14.5	683,841,520	3,999,552	0.0058	0.9942	92.72
15.5	645,376,662	3,752,067	0.0058	0.9942	92.17
16.5	609,563,874	3,915,371	0.0064	0.9936	91.64
17.5	575,079,703	4,163,991	0.0072	0.9928	91.05
18.5	543,749,865	4,591,993	0.0084	0.9916	90.39
19.5	515,881,614	4,773,662	0.0093	0.9907	89.63
20.5	481,395,480	4,887,034	0.0102	0.9898	88.80
21.5	449,624,494	4,932,623	0.0110	0.9890	87.90
22.5	416,193,872	4,297,323	0.0103	0.9897	86.93
23.5	382,557,029	4,348,924	0.0114	0.9886	86.03
24.5	351,840,955	3,973,198	0.0113	0.9887	85.06
25.5	321,796,937	3,638,961	0.0113	0.9887	84.10
26.5	292,180,750	3,268,806	0.0112	0.9888	83.14
27.5	263,546,028	3,796,385	0.0144	0.9856	82.21
28.5	237,219,089	4,748,655	0.0200	0.9800	81.03
29.5	209,588,198	4,137,893	0.0197	0.9803	79.41
30.5	184,493,854	3,151,535	0.0171	0.9829	77.84
31.5	159,324,860	3,893,397	0.0244	0.9756	76.51
32.5	143,274,335	3,410,197	0.0238	0.9762	74.64
33.5	127,635,560	3,364,086	0.0264	0.9736	72.86
34.5	112,565,785	3,123,635	0.0277	0.9723	70.94
35.5	100,069,347	3,034,814	0.0303	0.9697	68.98
36.5	87,666,375	2,917,494	0.0333	0.9667	66.88
37.5	76,391,702	2,759,366	0.0361	0.9639	64.66
38.5	66,046,634	2,598,555	0.0393	0.9607	62.32

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,748,043	2,159,278	0.0381	0.9619	59.87
40.5	49,704,071	1,871,121	0.0376	0.9624	57.59
41.5	43,285,176	1,736,597	0.0401	0.9599	55.42
42.5	37,584,330	1,609,258	0.0428	0.9572	53.20
43.5	31,872,865	1,430,570	0.0449	0.9551	50.92
44.5	26,782,292	1,141,423	0.0426	0.9574	48.64
45.5	22,470,631	891,154	0.0397	0.9603	46.56
46.5	18,751,512	822,052	0.0438	0.9562	44.72
47.5	15,452,588	743,721	0.0481	0.9519	42.76
48.5	12,669,179	624,781	0.0493	0.9507	40.70
49.5	10,973,994	450,446	0.0410	0.9590	38.69
50.5	9,605,147	426,082	0.0444	0.9556	37.10
51.5	8,489,595	356,752	0.0420	0.9580	35.46
52.5	7,460,754	301,472	0.0404	0.9596	33.97
53.5	6,397,497	234,593	0.0367	0.9633	32.60
54.5	5,666,235	216,389	0.0382	0.9618	31.40
55.5	4,890,818	214,613	0.0439	0.9561	30.20
56.5	4,157,230	176,504	0.0425	0.9575	28.88
57.5	3,438,941	196,938	0.0573	0.9427	27.65
58.5	2,668,252	209,696	0.0786	0.9214	26.07
59.5	2,022,518	171,428	0.0848	0.9152	24.02
60.5	1,418,292	103,108	0.0727	0.9273	21.98
61.5	1,206,887	141,488	0.1172	0.8828	20.38
62.5	989,922	52,601	0.0531	0.9469	17.99
63.5	883,857	28,868	0.0327	0.9673	17.04
64.5	748,866	39,500	0.0527	0.9473	16.48
65.5	645,098	23,152	0.0359	0.9641	15.61
66.5	589,749	20,379	0.0346	0.9654	15.05
67.5	554,196	16,903	0.0305	0.9695	14.53
68.5	543,255	18,440	0.0339	0.9661	14.09
69.5	537,852	16,254	0.0302	0.9698	13.61
70.5	525,243	21,102	0.0402	0.9598	13.20
71.5	509,849	17,615	0.0345	0.9655	12.67
72.5	498,763	27,529	0.0552	0.9448	12.23
73.5	456,134	31,734	0.0696	0.9304	11.56
74.5	423,383	20,166	0.0476	0.9524	10.75
75.5	410,099	135,086	0.3294	0.6706	10.24
76.5	270,361	27,441	0.1015	0.8985	6.87
77.5	236,778	20,225	0.0854	0.9146	6.17
78.5	214,940	12,614	0.0587	0.9413	5.64

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1964-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	201,484	12,982	0.0644	0.9356	5.31	
80.5	187,224	13,312	0.0711	0.9289	4.97	
81.5	171,316	12,464	0.0728	0.9272	4.62	
82.5	157,765	11,041	0.0700	0.9300	4.28	
83.5	144,807	10,510	0.0726	0.9274	3.98	
84.5	131,877	14,271	0.1082	0.8918	3.69	
85.5	118,949	8,286	0.0697	0.9303	3.29	
86.5	105,012	7,143	0.0680	0.9320	3.06	
87.5	92,314	7,470	0.0809	0.9191	2.85	
88.5	82,682	9,239	0.1117	0.8883	2.62	
89.5	73,443	4,620	0.0629	0.9371	2.33	
90.5	65,203	5,514	0.0846	0.9154	2.18	
91.5	59,689	6,331	0.1061	0.8939	2.00	
92.5	41,374	4,044	0.0978	0.9022	1.79	
93.5	2,452	38	0.0157	0.9843	1.61	
94.5	2,414		0.0000	1.0000	1.59	
95.5	893		0.0000	1.0000	1.59	
96.5	893	742	0.8314	0.1686	1.59	
97.5	151		0.0000	1.0000	0.27	
98.5	151		0.0000	1.0000	0.27	
99.5	151		0.0000	1.0000	0.27	
100.5	151		0.0000	1.0000	0.27	
101.5	151		0.0000	1.0000	0.27	
102.5	151		0.0000	1.0000	0.27	
103.5	151		0.0000	1.0000	0.27	
104.5	151		0.0000	1.0000	0.27	
105.5	151		0.0000	1.0000	0.27	
106.5	151		0.0000	1.0000	0.27	
107.5	99		0.0000	1.0000	0.27	
108.5	20		0.0000	1.0000	0.27	
109.5					0.27	

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,232,993,325	1,856,140	0.0015	0.9985	100.00
0.5	1,169,385,635	5,156,545	0.0044	0.9956	99.85
1.5	1,088,240,757	5,445,219	0.0050	0.9950	99.41
2.5	1,023,487,086	4,880,023	0.0048	0.9952	98.91
3.5	969,536,080	4,904,967	0.0051	0.9949	98.44
4.5	922,878,428	5,198,433	0.0056	0.9944	97.94
5.5	877,774,690	4,862,372	0.0055	0.9945	97.39
6.5	846,928,258	4,999,061	0.0059	0.9941	96.85
7.5	818,924,829	4,973,516	0.0061	0.9939	96.28
8.5	813,072,080	5,003,595	0.0062	0.9938	95.69
9.5	783,476,831	4,872,474	0.0062	0.9938	95.11
10.5	758,028,699	4,182,532	0.0055	0.9945	94.51
11.5	708,622,584	4,806,825	0.0068	0.9932	93.99
12.5	679,844,104	4,050,156	0.0060	0.9940	93.36
13.5	652,563,088	4,063,126	0.0062	0.9938	92.80
14.5	622,239,227	3,794,145	0.0061	0.9939	92.22
15.5	589,778,323	3,575,192	0.0061	0.9939	91.66
16.5	559,535,474	3,722,389	0.0067	0.9933	91.10
17.5	530,145,373	3,993,956	0.0075	0.9925	90.50
18.5	503,877,463	4,440,832	0.0088	0.9912	89.82
19.5	480,530,430	4,649,341	0.0097	0.9903	89.02
20.5	452,682,046	4,771,227	0.0105	0.9895	88.16
21.5	424,605,752	4,829,114	0.0114	0.9886	87.23
22.5	394,780,080	4,193,474	0.0106	0.9894	86.24
23.5	364,285,492	4,268,326	0.0117	0.9883	85.32
24.5	336,684,247	3,911,361	0.0116	0.9884	84.33
25.5	309,281,894	3,584,688	0.0116	0.9884	83.35
26.5	282,402,702	3,232,910	0.0114	0.9886	82.38
27.5	256,136,171	3,762,435	0.0147	0.9853	81.44
28.5	232,081,160	4,723,578	0.0204	0.9796	80.24
29.5	205,532,069	4,118,212	0.0200	0.9800	78.61
30.5	181,592,012	3,139,950	0.0173	0.9827	77.03
31.5	156,845,426	3,885,542	0.0248	0.9752	75.70
32.5	141,320,587	3,406,971	0.0241	0.9759	73.82
33.5	125,960,016	3,359,831	0.0267	0.9733	72.05
34.5	111,157,294	3,121,980	0.0281	0.9719	70.12
35.5	98,862,583	3,031,896	0.0307	0.9693	68.15
36.5	86,624,824	2,916,130	0.0337	0.9663	66.06
37.5	75,456,456	2,759,056	0.0366	0.9634	63.84
38.5	65,156,802	2,594,592	0.0398	0.9602	61.51

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,899,499	2,158,954	0.0386	0.9614	59.06
40.5	48,887,192	1,871,121	0.0383	0.9617	56.78
41.5	42,259,110	1,736,597	0.0411	0.9589	54.60
42.5	36,591,522	1,609,258	0.0440	0.9560	52.36
43.5	30,926,395	1,430,570	0.0463	0.9537	50.06
44.5	25,872,465	1,141,423	0.0441	0.9559	47.74
45.5	21,580,046	891,154	0.0413	0.9587	45.63
46.5	17,871,593	822,052	0.0460	0.9540	43.75
47.5	14,577,719	743,721	0.0510	0.9490	41.74
48.5	11,802,403	624,781	0.0529	0.9471	39.61
49.5	10,123,498	450,446	0.0445	0.9555	37.51
50.5	8,777,462	426,082	0.0485	0.9515	35.84
51.5	7,922,578	356,752	0.0450	0.9550	34.10
52.5	6,898,914	301,472	0.0437	0.9563	32.57
53.5	5,843,651	234,593	0.0401	0.9599	31.14
54.5	5,119,466	216,389	0.0423	0.9577	29.89
55.5	4,349,646	214,613	0.0493	0.9507	28.63
56.5	3,622,751	176,504	0.0487	0.9513	27.22
57.5	2,911,096	196,938	0.0677	0.9323	25.89
58.5	2,146,832	209,696	0.0977	0.9023	24.14
59.5	1,508,290	171,428	0.1137	0.8863	21.78
60.5	913,723	103,108	0.1128	0.8872	19.31
61.5	716,422	141,488	0.1975	0.8025	17.13
62.5	524,972	52,601	0.1002	0.8998	13.74
63.5	438,044	28,868	0.0659	0.9341	12.37
64.5	345,020	39,500	0.1145	0.8855	11.55
65.5	292,801	23,152	0.0791	0.9209	10.23
66.5	283,743	20,379	0.0718	0.9282	9.42
67.5	282,366	16,903	0.0599	0.9401	8.74
68.5	534,895	18,440	0.0345	0.9655	8.22
69.5	529,835	16,254	0.0307	0.9693	7.94
70.5	517,658	21,102	0.0408	0.9592	7.69
71.5	502,373	17,615	0.0351	0.9649	7.38
72.5	491,351	27,529	0.0560	0.9440	7.12
73.5	448,823	31,734	0.0707	0.9293	6.72
74.5	416,292	20,166	0.0484	0.9516	6.25
75.5	403,173	135,086	0.3351	0.6649	5.94
76.5	263,517	27,441	0.1041	0.8959	3.95
77.5	230,126	20,225	0.0879	0.9121	3.54
78.5	208,462	12,614	0.0605	0.9395	3.23

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1991-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	195,373	12,982	0.0664	0.9336	3.03	
80.5	182,006	13,312	0.0731	0.9269	2.83	
81.5	166,520	12,464	0.0748	0.9252	2.63	
82.5	153,371	11,041	0.0720	0.9280	2.43	
83.5	141,249	10,510	0.0744	0.9256	2.25	
84.5	128,985	14,271	0.1106	0.8894	2.09	
85.5	116,199	8,286	0.0713	0.9287	1.86	
86.5	102,409	7,143	0.0698	0.9302	1.72	
87.5	89,839	7,470	0.0831	0.9169	1.60	
88.5	80,336	9,239	0.1150	0.8850	1.47	
89.5	71,170	4,620	0.0649	0.9351	1.30	
90.5	65,203	5,514	0.0846	0.9154	1.22	
91.5	59,689	6,331	0.1061	0.8939	1.11	
92.5	41,374	4,044	0.0978	0.9022	1.00	
93.5	2,452	38	0.0157	0.9843	0.90	
94.5	2,414		0.0000	1.0000	0.88	
95.5	893		0.0000	1.0000	0.88	
96.5	893	742	0.8314	0.1686	0.88	
97.5	151		0.0000	1.0000	0.15	
98.5	151		0.0000	1.0000	0.15	
99.5	151		0.0000	1.0000	0.15	
100.5	151		0.0000	1.0000	0.15	
101.5	151		0.0000	1.0000	0.15	
102.5	151		0.0000	1.0000	0.15	
103.5	151		0.0000	1.0000	0.15	
104.5	151		0.0000	1.0000	0.15	
105.5	151		0.0000	1.0000	0.15	
106.5	151		0.0000	1.0000	0.15	
107.5	99		0.0000	1.0000	0.15	
108.5	20		0.0000	1.0000	0.15	
109.5					0.15	

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	934,035,028	1,415,219	0.0015	0.9985	100.00
0.5	879,416,081	4,129,340	0.0047	0.9953	99.85
1.5	803,438,874	3,833,463	0.0048	0.9952	99.38
2.5	756,556,742	4,094,185	0.0054	0.9946	98.91
3.5	721,496,047	4,116,140	0.0057	0.9943	98.37
4.5	691,981,312	4,249,550	0.0061	0.9939	97.81
5.5	664,957,296	4,034,766	0.0061	0.9939	97.21
6.5	651,612,247	4,143,742	0.0064	0.9936	96.62
7.5	640,864,228	3,899,625	0.0061	0.9939	96.00
8.5	650,236,497	3,769,836	0.0058	0.9942	95.42
9.5	637,126,579	3,828,529	0.0060	0.9940	94.87
10.5	627,087,943	3,124,224	0.0050	0.9950	94.30
11.5	595,431,260	3,348,397	0.0056	0.9944	93.83
12.5	573,425,487	3,152,559	0.0055	0.9945	93.30
13.5	551,386,112	2,990,987	0.0054	0.9946	92.79
14.5	529,026,379	2,617,053	0.0049	0.9951	92.28
15.5	502,838,545	2,560,314	0.0051	0.9949	91.83
16.5	479,523,222	2,592,953	0.0054	0.9946	91.36
17.5	457,052,542	2,848,350	0.0062	0.9938	90.86
18.5	437,278,270	2,769,870	0.0063	0.9937	90.30
19.5	420,482,827	3,083,340	0.0073	0.9927	89.73
20.5	395,132,897	3,353,523	0.0085	0.9915	89.07
21.5	371,652,594	3,493,862	0.0094	0.9906	88.31
22.5	345,357,289	3,092,509	0.0090	0.9910	87.48
23.5	318,535,333	3,209,353	0.0101	0.9899	86.70
24.5	294,363,086	2,926,933	0.0099	0.9901	85.83
25.5	270,057,736	2,709,737	0.0100	0.9900	84.97
26.5	245,651,202	2,427,766	0.0099	0.9901	84.12
27.5	221,906,417	2,352,302	0.0106	0.9894	83.29
28.5	201,006,693	2,890,558	0.0144	0.9856	82.41
29.5	178,696,595	2,430,055	0.0136	0.9864	81.22
30.5	158,301,311	2,447,076	0.0155	0.9845	80.12
31.5	136,646,246	3,163,498	0.0232	0.9768	78.88
32.5	124,062,653	2,787,967	0.0225	0.9775	77.05
33.5	111,403,549	2,641,617	0.0237	0.9763	75.32
34.5	99,404,735	2,502,557	0.0252	0.9748	73.53
35.5	89,374,015	2,499,799	0.0280	0.9720	71.68
36.5	79,379,958	2,466,858	0.0311	0.9689	69.68
37.5	70,024,031	2,371,326	0.0339	0.9661	67.51
38.5	61,552,908	2,328,751	0.0378	0.9622	65.23

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,159,166	2,006,544	0.0377	0.9623	62.76
40.5	47,015,404	1,736,688	0.0369	0.9631	60.39
41.5	40,699,788	1,578,183	0.0388	0.9612	58.16
42.5	35,402,453	1,442,784	0.0408	0.9592	55.90
43.5	29,930,115	1,309,129	0.0437	0.9563	53.63
44.5	25,130,618	1,059,444	0.0422	0.9578	51.28
45.5	21,033,602	838,511	0.0399	0.9601	49.12
46.5	17,455,649	781,493	0.0448	0.9552	47.16
47.5	14,292,733	711,434	0.0498	0.9502	45.05
48.5	11,514,846	588,168	0.0511	0.9489	42.81
49.5	9,899,940	411,264	0.0415	0.9585	40.62
50.5	8,589,295	399,588	0.0465	0.9535	38.93
51.5	7,504,109	319,115	0.0425	0.9575	37.12
52.5	6,526,131	271,693	0.0416	0.9584	35.54
53.5	5,485,290	210,022	0.0383	0.9617	34.06
54.5	4,769,805	198,040	0.0415	0.9585	32.76
55.5	4,014,041	180,319	0.0449	0.9551	31.40
56.5	3,310,843	153,401	0.0463	0.9537	29.99
57.5	2,619,280	155,300	0.0593	0.9407	28.60
58.5	1,891,578	110,569	0.0585	0.9415	26.90
59.5	1,329,219	79,411	0.0597	0.9403	25.33
60.5	732,035	51,717	0.0706	0.9294	23.82
61.5	652,139	132,563	0.2033	0.7967	22.13
62.5	445,173	47,850	0.1075	0.8925	17.64
63.5	338,022	23,885	0.0707	0.9293	15.74
64.5	205,916	32,296	0.1568	0.8432	14.63
65.5	114,646	16,995	0.1482	0.8518	12.33
66.5	68,838	9,720	0.1412	0.8588	10.50
67.5	41,015	2,389	0.0582	0.9418	9.02
68.5	40,973	6,571	0.1604	0.8396	8.50
69.5	37,683	1,940	0.0515	0.9485	7.13
70.5	43,659	1,958	0.0448	0.9552	6.77
71.5	57,784	3,165	0.0548	0.9452	6.46
72.5	71,063	2,744	0.0386	0.9614	6.11
73.5	80,481	3,846	0.0478	0.9522	5.87
74.5	81,586	5,273	0.0646	0.9354	5.59
75.5	102,179	6,619	0.0648	0.9352	5.23
76.5	107,196	7,477	0.0698	0.9302	4.89
77.5	130,959	8,742	0.0668	0.9332	4.55
78.5	207,849	12,449	0.0599	0.9401	4.25

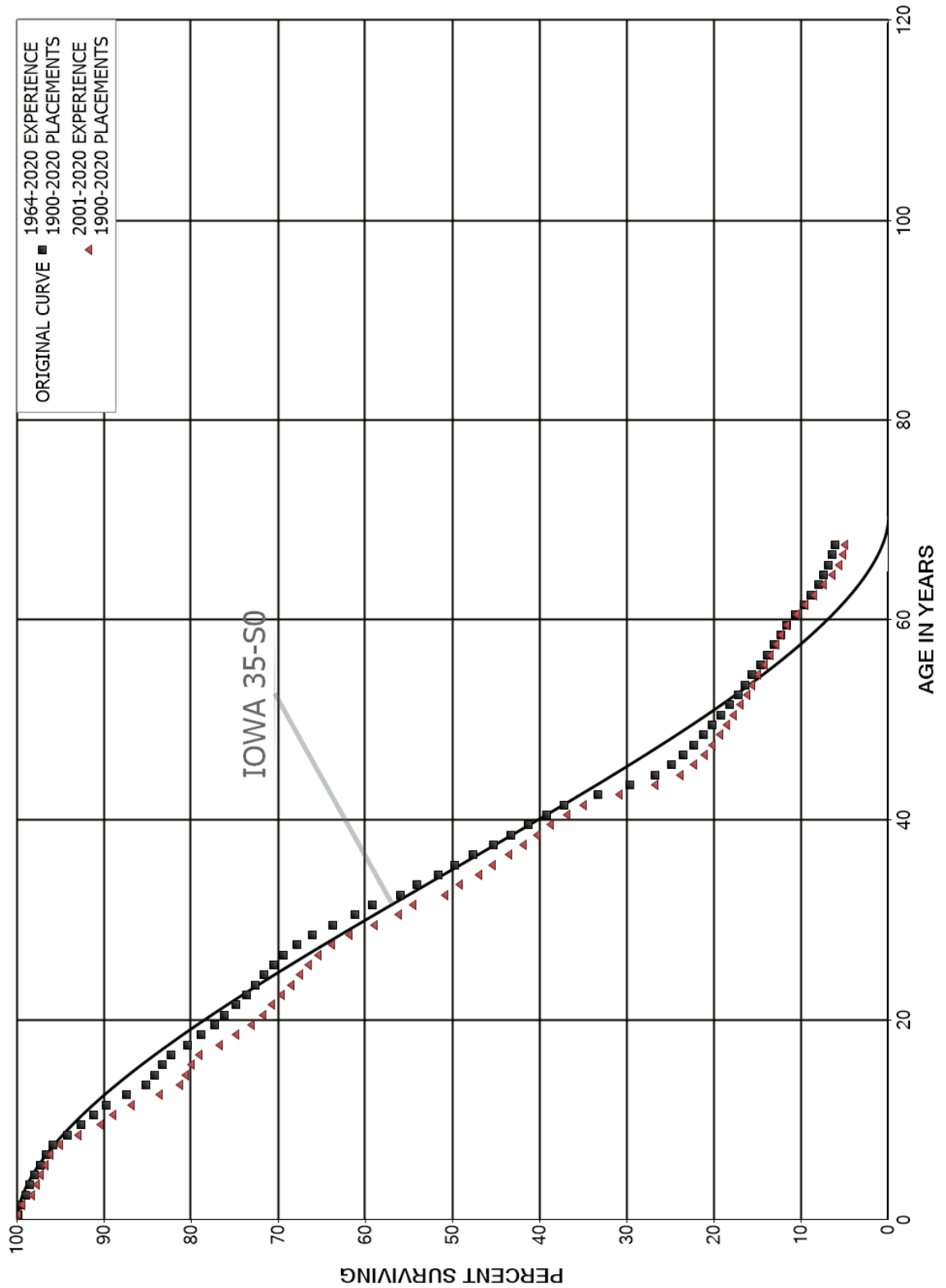
SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	194,558	12,900	0.0663	0.9337	3.99
80.5	180,380	13,119	0.0727	0.9273	3.73
81.5	164,664	12,290	0.0746	0.9254	3.46
82.5	151,287	10,720	0.0709	0.9291	3.20
83.5	138,650	9,713	0.0701	0.9299	2.97
84.5	126,517	13,886	0.1098	0.8902	2.76
85.5	113,974	8,020	0.0704	0.9296	2.46
86.5	100,303	6,454	0.0643	0.9357	2.29
87.5	88,294	6,921	0.0784	0.9216	2.14
88.5	79,209	8,993	0.1135	0.8865	1.97
89.5	70,216	4,216	0.0600	0.9400	1.75
90.5	62,380	5,318	0.0852	0.9148	1.64
91.5	57,063	6,230	0.1092	0.8908	1.50
92.5	38,901	3,971	0.1021	0.8979	1.34
93.5	131		0.0000	1.0000	1.20
94.5	151		0.0000	1.0000	1.20
95.5	151		0.0000	1.0000	1.20
96.5	151		0.0000	1.0000	1.20
97.5	151		0.0000	1.0000	1.20
98.5	151		0.0000	1.0000	1.20
99.5	151		0.0000	1.0000	1.20
100.5	151		0.0000	1.0000	1.20
101.5	151		0.0000	1.0000	1.20
102.5	151		0.0000	1.0000	1.20
103.5	151		0.0000	1.0000	1.20
104.5	151		0.0000	1.0000	1.20
105.5	151		0.0000	1.0000	1.20
106.5	151		0.0000	1.0000	1.20
107.5	99		0.0000	1.0000	1.20
108.5	20		0.0000	1.0000	1.20
109.5					1.20

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



SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1964-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	258,686,733	386,150	0.0015	0.9985	100.00
0.5	251,105,233	788,414	0.0031	0.9969	99.85
1.5	244,044,335	1,578,136	0.0065	0.9935	99.54
2.5	245,410,032	1,012,356	0.0041	0.9959	98.89
3.5	239,385,545	1,185,333	0.0050	0.9950	98.49
4.5	236,356,087	1,611,535	0.0068	0.9932	98.00
5.5	230,523,467	1,748,180	0.0076	0.9924	97.33
6.5	226,888,020	1,870,057	0.0082	0.9918	96.59
7.5	222,164,624	3,638,198	0.0164	0.9836	95.80
8.5	216,380,632	3,780,426	0.0175	0.9825	94.23
9.5	205,480,615	3,078,763	0.0150	0.9850	92.58
10.5	195,645,248	3,234,012	0.0165	0.9835	91.19
11.5	187,974,224	4,914,765	0.0261	0.9739	89.69
12.5	179,273,328	4,410,834	0.0246	0.9754	87.34
13.5	169,847,275	2,099,726	0.0124	0.9876	85.19
14.5	163,489,361	1,764,330	0.0108	0.9892	84.14
15.5	158,302,102	1,866,975	0.0118	0.9882	83.23
16.5	152,814,961	3,369,204	0.0220	0.9780	82.25
17.5	144,250,310	2,851,648	0.0198	0.9802	80.44
18.5	135,406,255	2,641,223	0.0195	0.9805	78.85
19.5	127,457,795	1,891,936	0.0148	0.9852	77.31
20.5	120,543,820	2,139,639	0.0177	0.9823	76.16
21.5	113,229,292	1,827,652	0.0161	0.9839	74.81
22.5	107,476,536	1,499,384	0.0140	0.9860	73.60
23.5	101,048,151	1,345,475	0.0133	0.9867	72.57
24.5	95,031,484	1,425,470	0.0150	0.9850	71.61
25.5	87,383,210	1,429,000	0.0164	0.9836	70.53
26.5	79,416,528	1,747,926	0.0220	0.9780	69.38
27.5	72,583,202	1,893,482	0.0261	0.9739	67.85
28.5	65,874,947	2,353,537	0.0357	0.9643	66.08
29.5	59,600,997	2,358,192	0.0396	0.9604	63.72
30.5	53,541,491	1,731,253	0.0323	0.9677	61.20
31.5	47,557,926	2,586,907	0.0544	0.9456	59.22
32.5	42,232,623	1,454,056	0.0344	0.9656	56.00
33.5	39,646,003	1,801,964	0.0455	0.9545	54.07
34.5	36,604,303	1,340,698	0.0366	0.9634	51.61
35.5	34,515,327	1,490,658	0.0432	0.9568	49.72
36.5	30,634,024	1,460,636	0.0477	0.9523	47.58
37.5	28,087,021	1,244,376	0.0443	0.9557	45.31
38.5	26,431,208	1,261,058	0.0477	0.9523	43.30

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,085,858	1,182,041	0.0512	0.9488	41.24
40.5	20,499,139	1,022,272	0.0499	0.9501	39.12
41.5	18,467,253	1,916,864	0.1038	0.8962	37.17
42.5	15,705,910	1,767,606	0.1125	0.8875	33.31
43.5	13,768,877	1,328,850	0.0965	0.9035	29.56
44.5	12,260,174	838,812	0.0684	0.9316	26.71
45.5	11,341,899	636,551	0.0561	0.9439	24.88
46.5	10,309,588	541,307	0.0525	0.9475	23.49
47.5	9,506,567	472,861	0.0497	0.9503	22.25
48.5	8,843,047	404,652	0.0458	0.9542	21.15
49.5	8,220,857	405,314	0.0493	0.9507	20.18
50.5	7,576,959	417,521	0.0551	0.9449	19.18
51.5	6,854,667	370,100	0.0540	0.9460	18.13
52.5	6,172,219	288,804	0.0468	0.9532	17.15
53.5	5,486,676	258,810	0.0472	0.9528	16.35
54.5	4,840,608	283,419	0.0586	0.9414	15.58
55.5	4,260,986	228,295	0.0536	0.9464	14.66
56.5	3,643,052	208,430	0.0572	0.9428	13.88
57.5	3,095,796	178,438	0.0576	0.9424	13.08
58.5	2,533,683	153,233	0.0605	0.9395	12.33
59.5	1,829,783	157,944	0.0863	0.9137	11.58
60.5	1,523,328	131,712	0.0865	0.9135	10.58
61.5	1,270,832	106,748	0.0840	0.9160	9.67
62.5	1,116,092	110,911	0.0994	0.9006	8.86
63.5	1,191,011	95,045	0.0798	0.9202	7.98
64.5	1,037,356	69,010	0.0665	0.9335	7.34
65.5	961,550	62,143	0.0646	0.9354	6.85
66.5	877,414	44,735	0.0510	0.9490	6.41
67.5	820,739	51,785	0.0631	0.9369	6.08
68.5	731,699	40,222	0.0550	0.9450	5.70
69.5	614,259	33,858	0.0551	0.9449	5.39
70.5	549,532	25,337	0.0461	0.9539	5.09
71.5	523,246	29,175	0.0558	0.9442	4.85
72.5	493,932	24,424	0.0494	0.9506	4.58
73.5	465,430	17,005	0.0365	0.9635	4.36
74.5	446,644	15,629	0.0350	0.9650	4.20
75.5	431,041	13,652	0.0317	0.9683	4.05
76.5	418,165	16,715	0.0400	0.9600	3.92
77.5	401,802	15,880	0.0395	0.9605	3.77
78.5	384,805	12,635	0.0328	0.9672	3.62

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	369,829	20,119	0.0544	0.9456	3.50
80.5	349,113	12,464	0.0357	0.9643	3.31
81.5	334,880	3,323	0.0099	0.9901	3.19
82.5	320,839	2,993	0.0093	0.9907	3.16
83.5	306,965	1,401	0.0046	0.9954	3.13
84.5	302,879	2,317	0.0076	0.9924	3.11
85.5	298,754	3,585	0.0120	0.9880	3.09
86.5	295,371	4,435	0.0150	0.9850	3.05
87.5	291,030	5,997	0.0206	0.9794	3.01
88.5	285,182	5,188	0.0182	0.9818	2.95
89.5	280,053	3,298	0.0118	0.9882	2.89
90.5	276,864	1,586	0.0057	0.9943	2.86
91.5	275,358	883	0.0032	0.9968	2.84
92.5	274,706	599	0.0022	0.9978	2.83
93.5	274,127	807	0.0029	0.9971	2.83
94.5	273,468	991	0.0036	0.9964	2.82
95.5	272,528	51,478	0.1889	0.8111	2.81
96.5	2,637	217	0.0821	0.9179	2.28
97.5	2,602	1,730	0.6650	0.3350	2.09
98.5	969	139	0.1430	0.8570	0.70
99.5	914	130	0.1422	0.8578	0.60
100.5	825	48	0.0586	0.9414	0.51
101.5	777	99	0.1269	0.8731	0.48
102.5	716	68	0.0955	0.9045	0.42
103.5	690	60	0.0865	0.9135	0.38
104.5	638	1	0.0017	0.9983	0.35
105.5	637	34	0.0537	0.9463	0.35
106.5	603		0.0000	1.0000	0.33
107.5	603	10	0.0158	0.9842	0.33
108.5	604		0.0000	1.0000	0.33
109.5	604	13	0.0208	0.9792	0.33
110.5	592	21	0.0348	0.9652	0.32
111.5	582		0.0000	1.0000	0.31
112.5	582		0.0000	1.0000	0.31
113.5	582		0.0000	1.0000	0.31
114.5	582		0.0000	1.0000	0.31
115.5	582		0.0000	1.0000	0.31
116.5	582	303	0.5213	0.4787	0.31
117.5	278	278	0.9989	0.0011	0.15
118.5	0		0.0000	1.0000	0.00
119.5	0		0.0000	1.0000	0.00
120.5					0.00

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,534,143	306,162	0.0027	0.9973	100.00
0.5	110,871,957	475,233	0.0043	0.9957	99.73
1.5	109,060,350	1,273,284	0.0117	0.9883	99.30
2.5	110,000,945	537,063	0.0049	0.9951	98.14
3.5	112,249,674	599,519	0.0053	0.9947	97.66
4.5	115,549,775	572,264	0.0050	0.9950	97.14
5.5	119,710,324	706,740	0.0059	0.9941	96.66
6.5	124,970,556	1,513,549	0.0121	0.9879	96.09
7.5	128,748,772	2,843,656	0.0221	0.9779	94.92
8.5	130,826,583	3,559,171	0.0272	0.9728	92.83
9.5	124,782,050	2,030,267	0.0163	0.9837	90.30
10.5	121,927,998	2,945,731	0.0242	0.9758	88.83
11.5	120,471,871	4,481,008	0.0372	0.9628	86.69
12.5	116,621,853	3,183,387	0.0273	0.9727	83.46
13.5	111,400,360	927,351	0.0083	0.9917	81.18
14.5	109,607,104	975,942	0.0089	0.9911	80.51
15.5	107,644,965	1,155,056	0.0107	0.9893	79.79
16.5	105,911,362	3,068,108	0.0290	0.9710	78.94
17.5	98,968,862	2,475,866	0.0250	0.9750	76.65
18.5	91,587,899	2,233,466	0.0244	0.9756	74.73
19.5	86,491,674	1,531,744	0.0177	0.9823	72.91
20.5	82,166,928	1,187,136	0.0144	0.9856	71.62
21.5	77,088,317	1,231,062	0.0160	0.9840	70.58
22.5	73,348,871	1,155,139	0.0157	0.9843	69.46
23.5	68,027,984	1,002,496	0.0147	0.9853	68.36
24.5	63,178,584	913,626	0.0145	0.9855	67.35
25.5	56,801,196	923,800	0.0163	0.9837	66.38
26.5	50,668,051	1,229,207	0.0243	0.9757	65.30
27.5	45,574,037	1,409,252	0.0309	0.9691	63.72
28.5	40,131,760	1,858,169	0.0463	0.9537	61.75
29.5	34,977,400	1,670,635	0.0478	0.9522	58.89
30.5	30,533,478	931,325	0.0305	0.9695	56.08
31.5	25,968,999	1,760,003	0.0678	0.9322	54.36
32.5	22,421,777	694,335	0.0310	0.9690	50.68
33.5	21,775,225	991,266	0.0455	0.9545	49.11
34.5	20,817,152	715,667	0.0344	0.9656	46.88
35.5	20,331,431	827,460	0.0407	0.9593	45.26
36.5	18,035,455	713,198	0.0395	0.9605	43.42
37.5	16,840,691	602,334	0.0358	0.9642	41.70
38.5	16,394,265	633,110	0.0386	0.9614	40.21

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,386,595	769,625	0.0500	0.9500	38.66
40.5	13,729,368	693,189	0.0505	0.9495	36.73
41.5	12,645,046	1,519,640	0.1202	0.8798	34.87
42.5	10,570,118	1,390,394	0.1315	0.8685	30.68
43.5	9,299,557	1,030,791	0.1108	0.8892	26.65
44.5	8,387,575	534,533	0.0637	0.9363	23.69
45.5	7,889,945	417,499	0.0529	0.9471	22.18
46.5	7,193,549	329,218	0.0458	0.9542	21.01
47.5	6,661,480	301,756	0.0453	0.9547	20.05
48.5	6,327,104	252,650	0.0399	0.9601	19.14
49.5	6,158,063	246,627	0.0400	0.9600	18.37
50.5	5,799,026	254,030	0.0438	0.9562	17.64
51.5	5,295,595	248,841	0.0470	0.9530	16.87
52.5	4,763,430	180,902	0.0380	0.9620	16.07
53.5	4,200,709	165,438	0.0394	0.9606	15.46
54.5	3,694,752	202,073	0.0547	0.9453	14.85
55.5	3,206,577	153,133	0.0478	0.9522	14.04
56.5	2,664,268	128,680	0.0483	0.9517	13.37
57.5	2,198,401	93,954	0.0427	0.9573	12.73
58.5	1,739,620	97,403	0.0560	0.9440	12.18
59.5	1,154,575	113,836	0.0986	0.9014	11.50
60.5	933,640	91,518	0.0980	0.9020	10.37
61.5	748,429	76,430	0.1021	0.8979	9.35
62.5	646,106	84,594	0.1309	0.8691	8.39
63.5	502,018	70,330	0.1401	0.8599	7.30
64.5	392,814	45,835	0.1167	0.8833	6.27
65.5	358,326	30,392	0.0848	0.9152	5.54
66.5	317,302	17,020	0.0536	0.9464	5.07
67.5	291,819	30,072	0.1030	0.8970	4.80
68.5	226,855	21,712	0.0957	0.9043	4.30
69.5	133,689	14,222	0.1064	0.8936	3.89
70.5	104,247	9,707	0.0931	0.9069	3.48
71.5	110,189	12,684	0.1151	0.8849	3.15
72.5	111,373	14,353	0.1289	0.8711	2.79
73.5	106,791	9,131	0.0855	0.9145	2.43
74.5	117,137	11,064	0.0945	0.9055	2.22
75.5	116,960	12,578	0.1075	0.8925	2.01
76.5	104,724	15,988	0.1527	0.8473	1.80
77.5	93,668	14,981	0.1599	0.8401	1.52
78.5	77,629	11,522	0.1484	0.8516	1.28

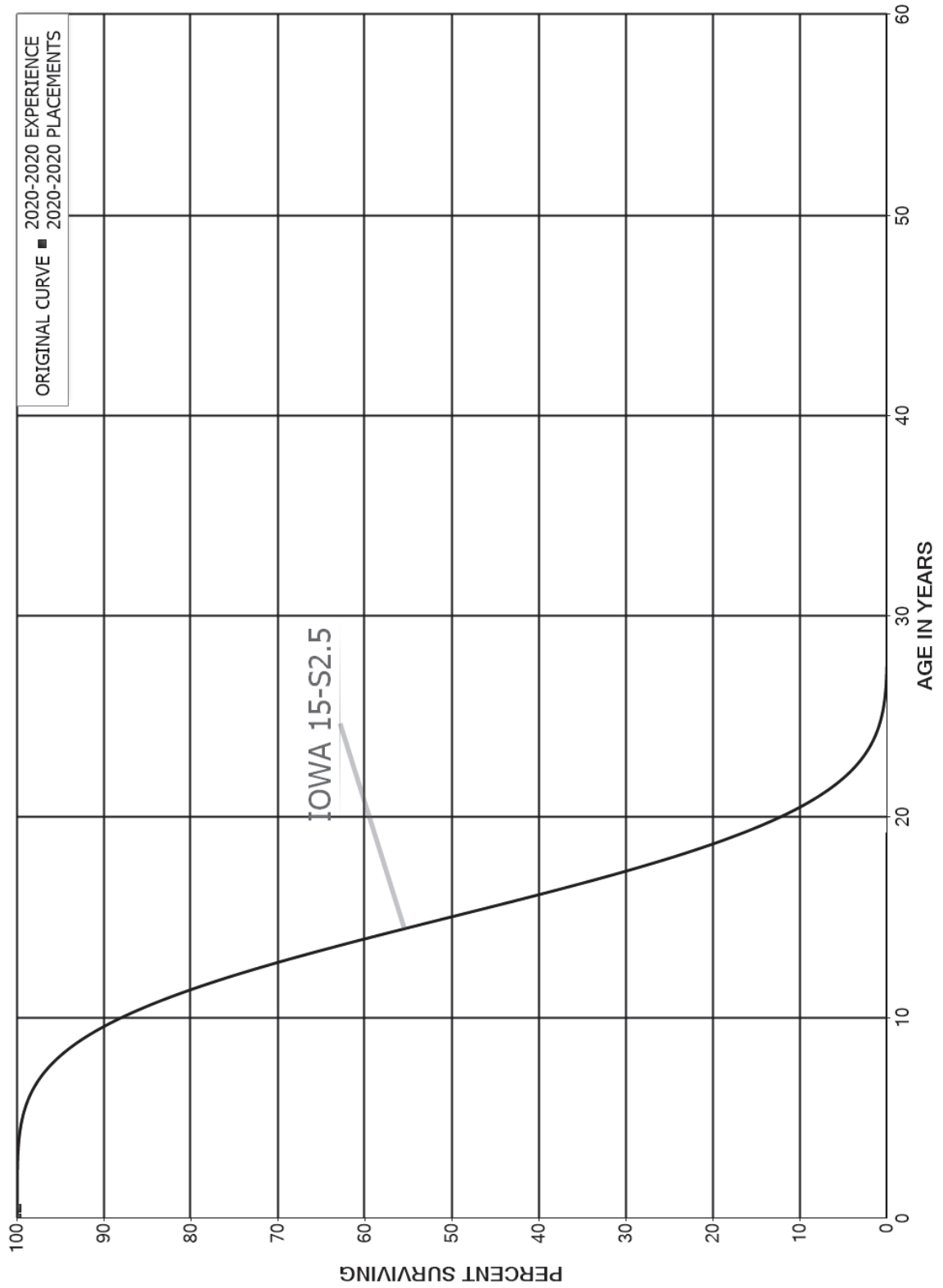
SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	63,889	18,633	0.2916	0.7084	1.09	
80.5	44,429	10,486	0.2360	0.7640	0.77	
81.5	32,192	982	0.0305	0.9695	0.59	
82.5	21,120	2,182	0.1033	0.8967	0.57	
83.5	8,308	434	0.0523	0.9477	0.51	
84.5	5,332	418	0.0784	0.9216	0.49	
85.5	3,078	611	0.1984	0.8016	0.45	
86.5	3,048	630	0.2066	0.7934	0.36	
87.5	2,591	718	0.2771	0.7229	0.28	
88.5	2,010	1,365	0.6790	0.3210	0.21	
89.5	799	304	0.3799	0.6201	0.07	
90.5	1,048	601	0.5735	0.4265	0.04	
91.5	523	132	0.2519	0.7481	0.02	
92.5	740	303	0.4098	0.5902	0.01	
93.5	726	442	0.6094	0.3906	0.01	
94.5	850	693	0.8152	0.1848	0.00	
95.5	215	170	0.7919	0.2081	0.00	
96.5	63	91	1.4558	0.4558-	0.00	
97.5	45	25	0.5467			
98.5	149	133	0.8899			
99.5	164	130	0.7950			
100.5	825	48	0.0586			
101.5	777	99	0.1269			
102.5	716	68	0.0955			
103.5	690	60	0.0865			
104.5	638	1	0.0017			
105.5	637	34	0.0537			
106.5	603		0.0000			
107.5	603	10	0.0158			
108.5	604		0.0000			
109.5	604	13	0.0208			
110.5	592	21	0.0348			
111.5	582		0.0000			
112.5	582		0.0000			
113.5	582		0.0000			
114.5	582		0.0000			
115.5	582		0.0000			
116.5	582	303	0.5213			
117.5	278	278	0.9989			
118.5	0		0.0000			
119.5	0		0.0000			
120.5						

SPIRE MISSOURI, INC.
ACCOUNT 381.10 SMART METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



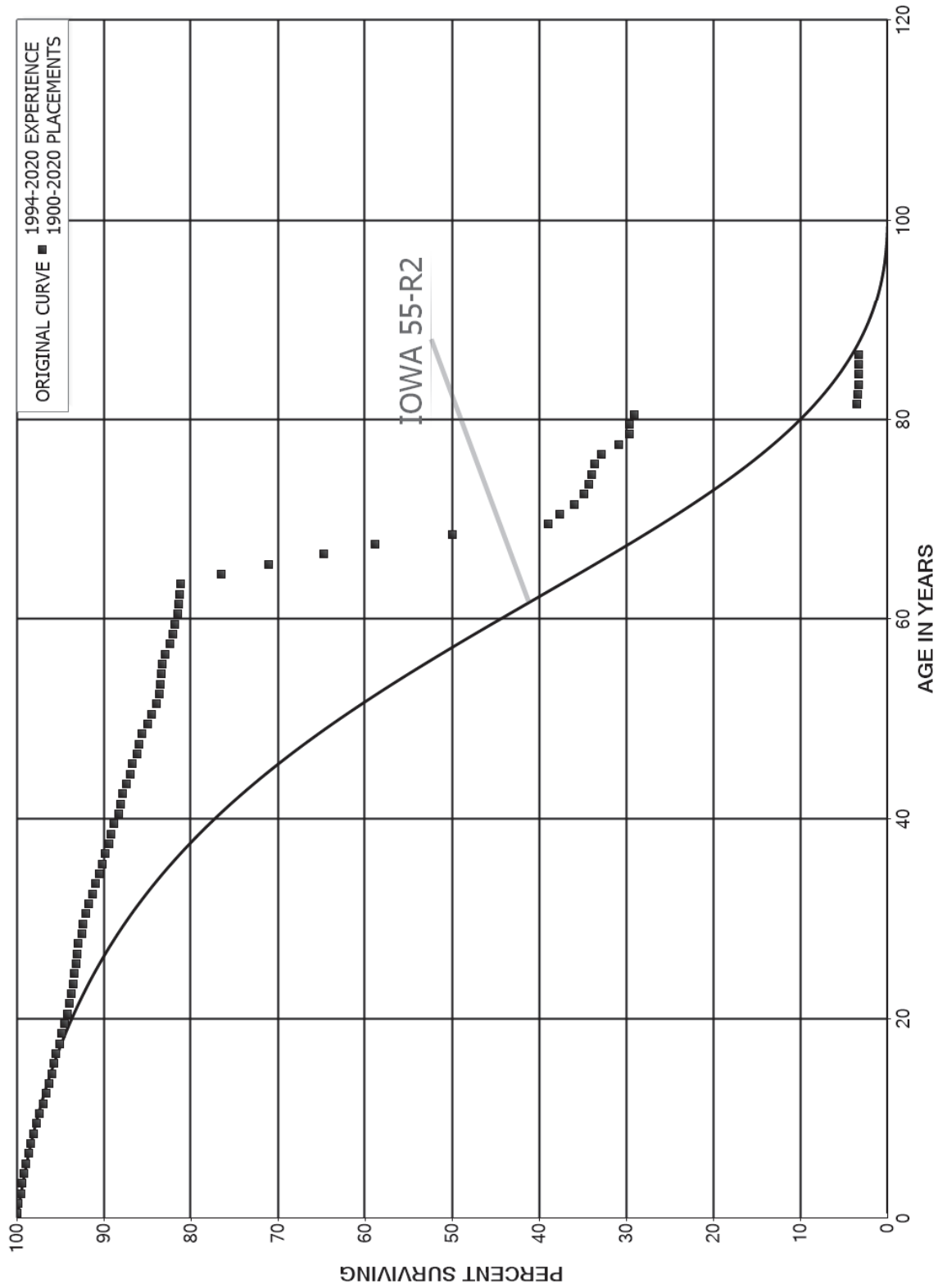
SPIRE MISSOURI, INC.

ACCOUNT 381.10 SMART METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2020			EXPERIENCE BAND 2020-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,413,909		0.0000	1.0000	100.00
0.5					100.00

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



SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1994-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,082,418	64,252	0.0007	0.9993	100.00
0.5	88,332,598	102,953	0.0012	0.9988	99.93
1.5	88,815,723	233,561	0.0026	0.9974	99.81
2.5	90,326,785	138,780	0.0015	0.9985	99.55
3.5	89,398,424	152,325	0.0017	0.9983	99.39
4.5	87,922,522	254,301	0.0029	0.9971	99.22
5.5	85,053,315	235,212	0.0028	0.9972	98.94
6.5	82,936,451	219,098	0.0026	0.9974	98.66
7.5	81,273,251	261,419	0.0032	0.9968	98.40
8.5	79,708,196	270,845	0.0034	0.9966	98.09
9.5	77,745,166	327,331	0.0042	0.9958	97.75
10.5	75,407,217	269,943	0.0036	0.9964	97.34
11.5	73,212,333	255,325	0.0035	0.9965	96.99
12.5	70,616,831	251,234	0.0036	0.9964	96.65
13.5	67,393,995	239,594	0.0036	0.9964	96.31
14.5	63,690,933	185,507	0.0029	0.9971	95.97
15.5	60,230,134	150,232	0.0025	0.9975	95.69
16.5	55,723,768	208,286	0.0037	0.9963	95.45
17.5	52,428,156	147,070	0.0028	0.9972	95.09
18.5	47,786,439	176,809	0.0037	0.9963	94.83
19.5	45,477,282	170,291	0.0037	0.9963	94.48
20.5	41,572,965	86,873	0.0021	0.9979	94.12
21.5	37,613,009	91,121	0.0024	0.9976	93.93
22.5	33,914,152	53,936	0.0016	0.9984	93.70
23.5	29,473,098	65,574	0.0022	0.9978	93.55
24.5	25,363,492	34,224	0.0013	0.9987	93.34
25.5	20,764,119	30,381	0.0015	0.9985	93.21
26.5	17,370,022	33,204	0.0019	0.9981	93.08
27.5	14,013,771	52,150	0.0037	0.9963	92.90
28.5	11,605,481	22,151	0.0019	0.9981	92.55
29.5	8,193,890	31,354	0.0038	0.9962	92.38
30.5	7,222,578	25,270	0.0035	0.9965	92.02
31.5	6,239,646	26,905	0.0043	0.9957	91.70
32.5	5,711,571	21,831	0.0038	0.9962	91.31
33.5	4,945,964	22,914	0.0046	0.9954	90.96
34.5	4,530,636	16,376	0.0036	0.9964	90.54
35.5	3,939,129	16,791	0.0043	0.9957	90.21
36.5	3,457,203	14,843	0.0043	0.9957	89.83
37.5	3,237,348	11,335	0.0035	0.9965	89.44
38.5	2,892,226	11,133	0.0038	0.9962	89.13

SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1994-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,623,148	13,904	0.0053	0.9947	88.78
40.5	2,230,267	5,673	0.0025	0.9975	88.31
41.5	2,028,299	6,796	0.0034	0.9966	88.09
42.5	1,883,598	9,197	0.0049	0.9951	87.79
43.5	1,831,780	7,486	0.0041	0.9959	87.36
44.5	1,795,320	5,517	0.0031	0.9969	87.01
45.5	1,782,725	12,409	0.0070	0.9930	86.74
46.5	1,755,375	4,154	0.0024	0.9976	86.14
47.5	1,737,098	5,613	0.0032	0.9968	85.93
48.5	1,667,013	14,843	0.0089	0.9911	85.65
49.5	1,592,392	6,952	0.0044	0.9956	84.89
50.5	1,579,374	10,960	0.0069	0.9931	84.52
51.5	1,442,347	5,735	0.0040	0.9960	83.93
52.5	1,382,542	1,237	0.0009	0.9991	83.60
53.5	1,300,561	2,057	0.0016	0.9984	83.53
54.5	1,247,386	1,177	0.0009	0.9991	83.39
55.5	1,178,836	4,737	0.0040	0.9960	83.32
56.5	1,436,921	10,905	0.0076	0.9924	82.98
57.5	1,333,715	5,289	0.0040	0.9960	82.35
58.5	1,259,787	3,668	0.0029	0.9971	82.02
59.5	1,185,173	3,595	0.0030	0.9970	81.79
60.5	1,160,421	1,777	0.0015	0.9985	81.54
61.5	1,110,291	2,004	0.0018	0.9982	81.41
62.5	1,057,553	606	0.0006	0.9994	81.27
63.5	1,009,037	58,112	0.0576	0.9424	81.22
64.5	959,272	68,521	0.0714	0.9286	76.54
65.5	897,551	80,841	0.0901	0.9099	71.07
66.5	819,685	73,723	0.0899	0.9101	64.67
67.5	749,458	112,862	0.1506	0.8494	58.86
68.5	641,392	142,210	0.2217	0.7783	49.99
69.5	503,064	16,616	0.0330	0.9670	38.91
70.5	495,409	22,752	0.0459	0.9541	37.62
71.5	473,148	14,518	0.0307	0.9693	35.90
72.5	460,018	7,395	0.0161	0.9839	34.79
73.5	453,676	4,273	0.0094	0.9906	34.23
74.5	449,934	3,653	0.0081	0.9919	33.91
75.5	446,425	10,639	0.0238	0.9762	33.64
76.5	437,346	26,090	0.0597	0.9403	32.83
77.5	413,750	16,486	0.0398	0.9602	30.88
78.5	400,535	164	0.0004	0.9996	29.65

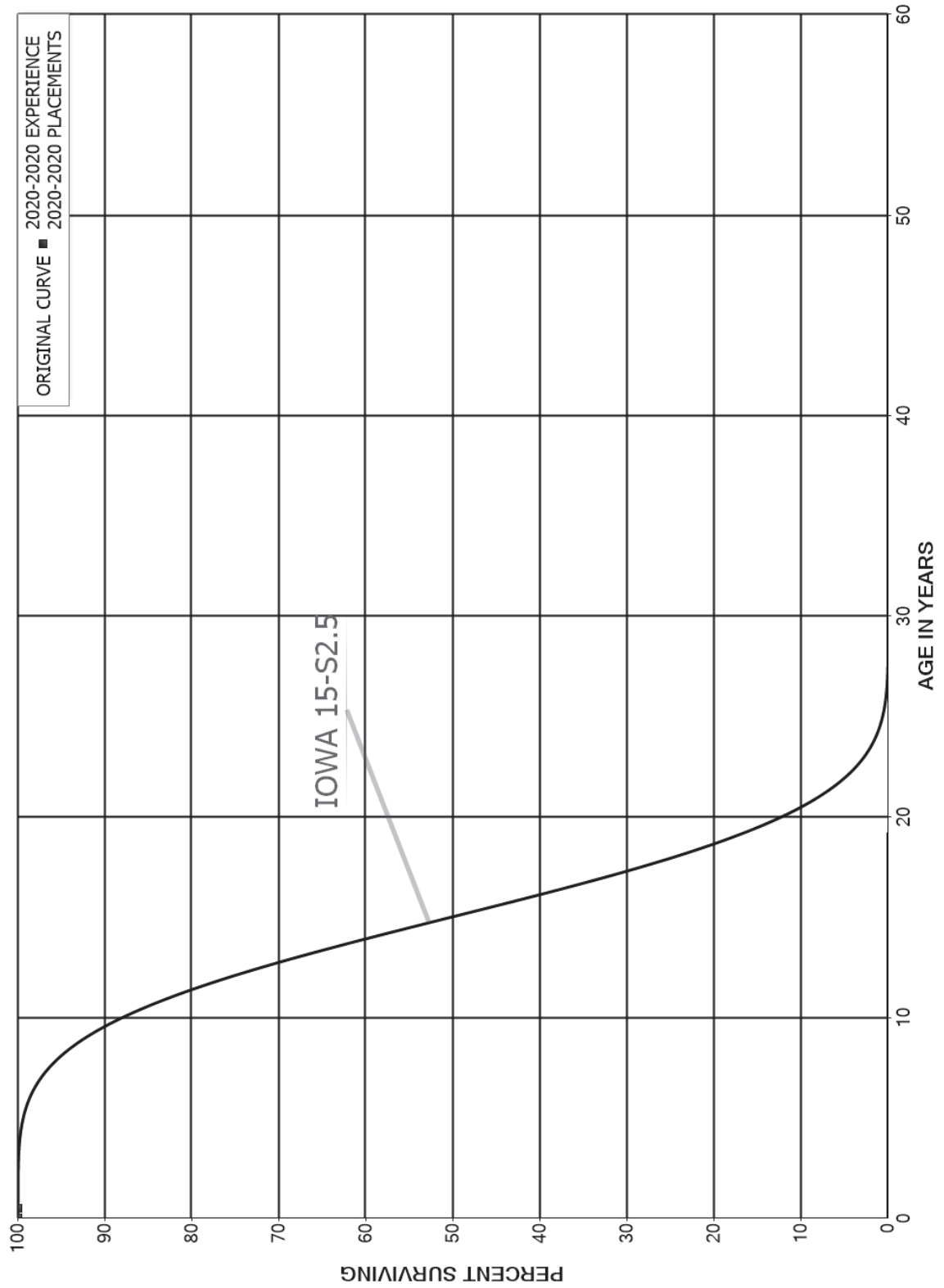
SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1994-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	401,336	7,582	0.0189	0.9811	29.63	
80.5	393,758	346,150	0.8791	0.1209	29.07	
81.5	47,608	1,551	0.0326	0.9674	3.52	
82.5	48,527	998	0.0206	0.9794	3.40	
83.5	52,278	523	0.0100	0.9900	3.33	
84.5	64,080	24	0.0004	0.9996	3.30	
85.5	70,694	35	0.0005	0.9995	3.30	
86.5	82,093	749	0.0091	0.9909	3.29	
87.5	86,736	3,883	0.0448	0.9552	3.26	
88.5	84,608	6,625	0.0783	0.9217	3.12	
89.5	77,984	2,272	0.0291	0.9709	2.87	
90.5	75,711	2,295	0.0303	0.9697	2.79	
91.5	73,638	3,315	0.0450	0.9550	2.71	
92.5	70,567	4,586	0.0650	0.9350	2.58	
93.5	100,626	3,889	0.0387	0.9613	2.42	
94.5	96,737	8,888	0.0919	0.9081	2.32	
95.5	88,960	65	0.0007	0.9993	2.11	
96.5	88,895	36,838	0.4144	0.5856	2.11	
97.5	52,057	1,014	0.0195	0.9805	1.23	
98.5	51,044	751	0.0147	0.9853	1.21	
99.5	50,292	579	0.0115	0.9885	1.19	
100.5	49,713	1,495	0.0301	0.9699	1.18	
101.5	48,222	2,366	0.0491	0.9509	1.14	
102.5	45,852	2,710	0.0591	0.9409	1.09	
103.5	43,142	763	0.0177	0.9823	1.02	
104.5	42,379	52	0.0012	0.9988	1.00	
105.5	42,327	223	0.0053	0.9947	1.00	
106.5	42,104	2,719	0.0646	0.9354	1.00	
107.5	39,385	4,581	0.1163	0.8837	0.93	
108.5	34,804	9,622	0.2765	0.7235	0.83	
109.5	25,182	6,752	0.2681	0.7319	0.60	
110.5	18,429	11,168	0.6060	0.3940	0.44	
111.5	7,262	5,484	0.7551	0.2449	0.17	
112.5	1,778	1,753	0.9859	0.0141	0.04	
113.5	25		0.0000	1.0000	0.00	
114.5	25		0.0000	1.0000	0.00	
115.5	25		0.0000	1.0000	0.00	
116.5	25	10	0.3827	0.6173	0.00	
117.5	15	15	1.0000		0.00	
118.5						

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



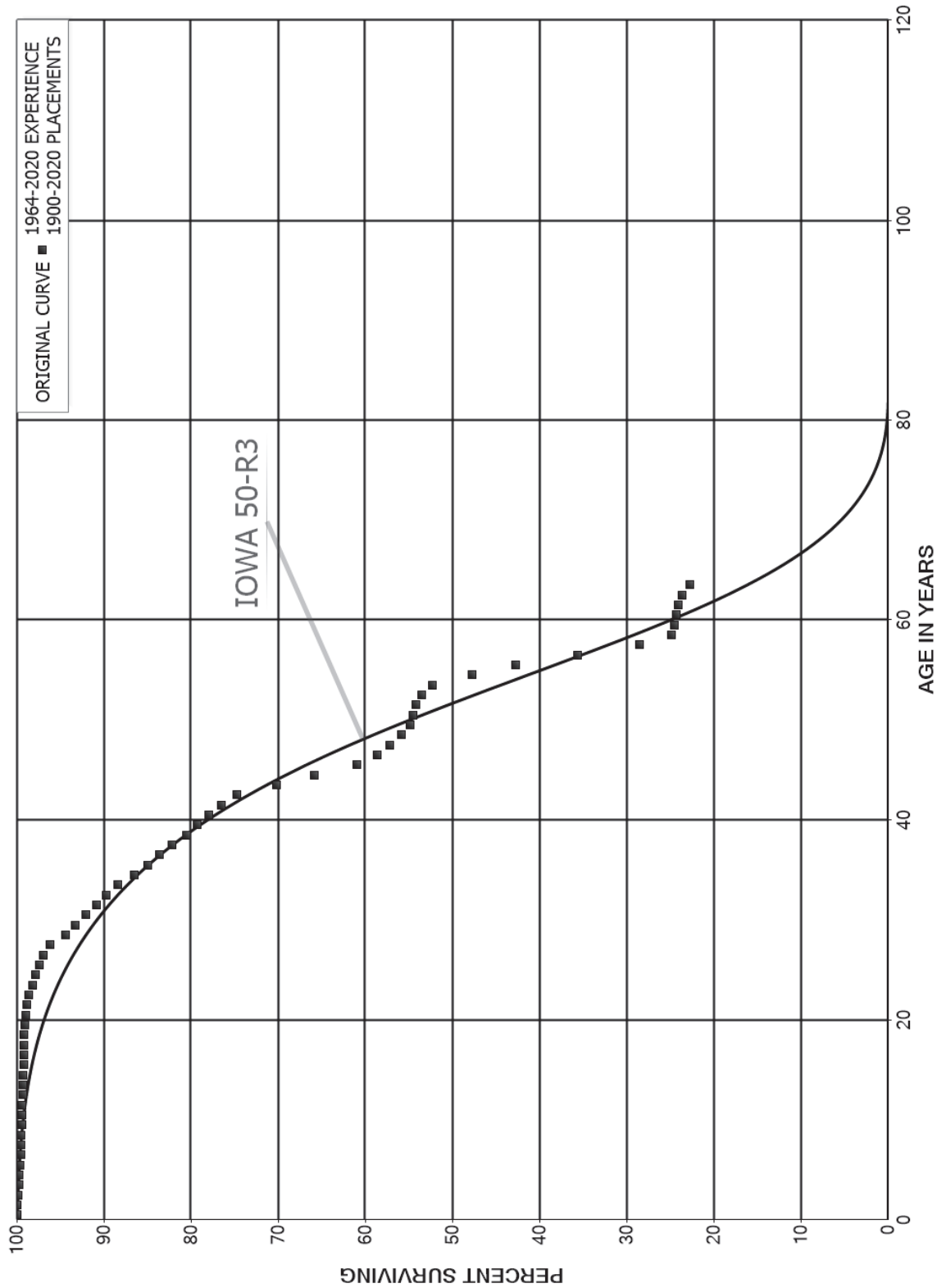
SPIRE MISSOURI, INC.

ACCOUNT 382.10 SMART METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2020			EXPERIENCE BAND 2020-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	288,305		0.0000	1.0000	100.00
0.5					100.00

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



SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1964-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,790,858	2,073	0.0000	1.0000	100.00
0.5	47,341,975	40,996	0.0009	0.9991	100.00
1.5	45,380,106	37,797	0.0008	0.9992	99.91
2.5	44,342,082	29,646	0.0007	0.9993	99.83
3.5	43,465,515	25,491	0.0006	0.9994	99.76
4.5	42,462,776	40,418	0.0010	0.9990	99.70
5.5	41,955,964	21,757	0.0005	0.9995	99.61
6.5	40,830,116	9,070	0.0002	0.9998	99.55
7.5	40,111,771	27,585	0.0007	0.9993	99.53
8.5	39,636,174	12,390	0.0003	0.9997	99.46
9.5	38,527,829	20,880	0.0005	0.9995	99.43
10.5	37,407,691	6,834	0.0002	0.9998	99.38
11.5	36,284,368	10,452	0.0003	0.9997	99.36
12.5	35,447,923	8,247	0.0002	0.9998	99.33
13.5	34,441,641	17,906	0.0005	0.9995	99.31
14.5	33,346,353	10,587	0.0003	0.9997	99.26
15.5	32,394,703	10,263	0.0003	0.9997	99.23
16.5	31,571,172	8,174	0.0003	0.9997	99.19
17.5	30,577,212	10,762	0.0004	0.9996	99.17
18.5	29,678,903	18,349	0.0006	0.9994	99.13
19.5	28,751,513	30,322	0.0011	0.9989	99.07
20.5	27,430,812	39,254	0.0014	0.9986	98.97
21.5	25,940,377	60,536	0.0023	0.9977	98.83
22.5	24,236,114	96,176	0.0040	0.9960	98.60
23.5	22,122,450	84,231	0.0038	0.9962	98.20
24.5	20,377,164	95,537	0.0047	0.9953	97.83
25.5	18,801,921	92,257	0.0049	0.9951	97.37
26.5	17,296,024	125,433	0.0073	0.9927	96.89
27.5	15,750,265	286,102	0.0182	0.9818	96.19
28.5	14,418,227	176,213	0.0122	0.9878	94.44
29.5	12,954,280	177,118	0.0137	0.9863	93.29
30.5	11,680,456	143,207	0.0123	0.9877	92.01
31.5	10,559,886	129,132	0.0122	0.9878	90.89
32.5	9,693,290	147,343	0.0152	0.9848	89.77
33.5	8,818,508	187,120	0.0212	0.9788	88.41
34.5	7,931,012	143,615	0.0181	0.9819	86.53
35.5	7,234,085	112,596	0.0156	0.9844	84.97
36.5	6,665,110	112,913	0.0169	0.9831	83.64
37.5	6,240,887	129,998	0.0208	0.9792	82.23
38.5	5,815,815	89,290	0.0154	0.9846	80.51

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,423,680	88,507	0.0163	0.9837	79.28
40.5	5,013,410	92,779	0.0185	0.9815	77.98
41.5	4,664,550	113,196	0.0243	0.9757	76.54
42.5	4,349,436	260,671	0.0599	0.9401	74.68
43.5	3,861,461	243,278	0.0630	0.9370	70.21
44.5	3,464,702	256,779	0.0741	0.9259	65.79
45.5	3,017,188	116,127	0.0385	0.9615	60.91
46.5	2,707,249	66,144	0.0244	0.9756	58.57
47.5	2,459,127	58,193	0.0237	0.9763	57.13
48.5	2,265,466	37,793	0.0167	0.9833	55.78
49.5	2,050,342	13,632	0.0066	0.9934	54.85
50.5	1,811,218	8,662	0.0048	0.9952	54.49
51.5	1,631,302	21,382	0.0131	0.9869	54.23
52.5	1,439,984	32,940	0.0229	0.9771	53.52
53.5	1,234,499	108,116	0.0876	0.9124	52.29
54.5	961,781	100,478	0.1045	0.8955	47.71
55.5	734,857	121,749	0.1657	0.8343	42.73
56.5	521,793	104,011	0.1993	0.8007	35.65
57.5	327,267	41,957	0.1282	0.8718	28.54
58.5	187,977	3,113	0.0166	0.9834	24.88
59.5	156,192	963	0.0062	0.9938	24.47
60.5	141,436	1,445	0.0102	0.9898	24.32
61.5	123,067	2,502	0.0203	0.9797	24.07
62.5	101,144	3,773	0.0373	0.9627	23.58
63.5	83,031		0.0000	1.0000	22.70
64.5	66,494	32	0.0005	0.9995	22.70
65.5	58,711	3	0.0001	0.9999	22.69
66.5	54,586		0.0000	1.0000	22.69
67.5	49,734		0.0000	1.0000	22.69
68.5	41,705		0.0000	1.0000	22.69
69.5	17,118	598	0.0349	0.9651	22.69
70.5	5,840		0.0000	1.0000	21.90
71.5	5,840		0.0000	1.0000	21.90
72.5	5,840		0.0000	1.0000	21.90
73.5	5,840		0.0000	1.0000	21.90
74.5	5,818		0.0000	1.0000	21.90
75.5	5,818		0.0000	1.0000	21.90
76.5	5,818		0.0000	1.0000	21.90
77.5	5,818		0.0000	1.0000	21.90
78.5	5,818		0.0000	1.0000	21.90

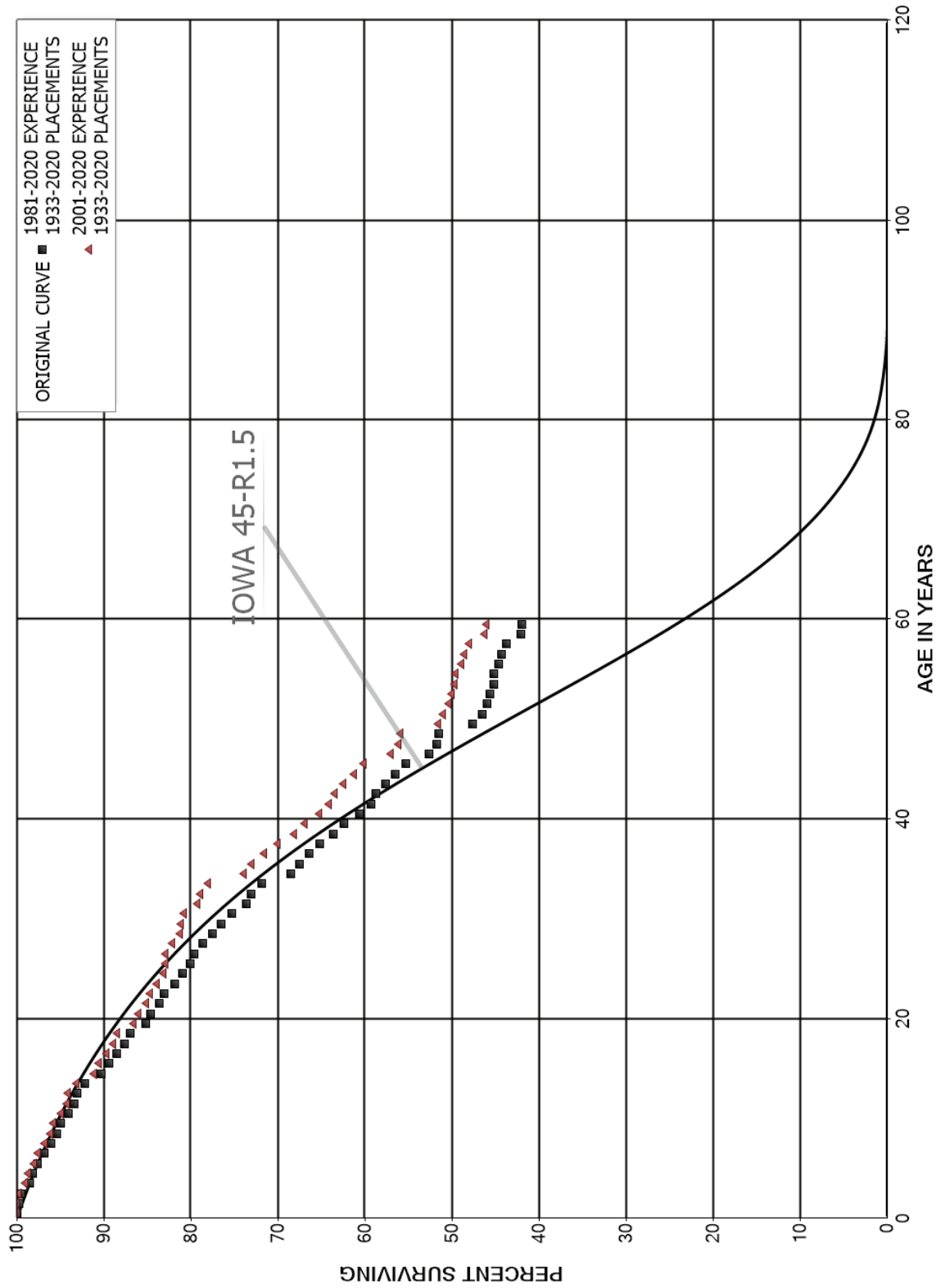
SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1964-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,818		0.0000	1.0000	21.90
80.5	5,818		0.0000	1.0000	21.90
81.5	5,818		0.0000	1.0000	21.90
82.5	5,818		0.0000	1.0000	21.90
83.5	5,818		0.0000	1.0000	21.90
84.5	5,818		0.0000	1.0000	21.90
85.5	5,818		0.0000	1.0000	21.90
86.5	5,818		0.0000	1.0000	21.90
87.5	5,558		0.0000	1.0000	21.90
88.5	4,646		0.0000	1.0000	21.90
89.5	4,646		0.0000	1.0000	21.90
90.5	4,646		0.0000	1.0000	21.90
91.5	4,646		0.0000	1.0000	21.90
92.5	4,646		0.0000	1.0000	21.90
93.5	4,646	1,233	0.2654	0.7346	21.90
94.5	3,661		0.0000	1.0000	16.09
95.5	521	521	1.0000		16.09
96.5					

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



SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,233,079		0.0000	1.0000	100.00
0.5	21,861,461	57,657	0.0026	0.9974	100.00
1.5	20,155,523	46,014	0.0023	0.9977	99.74
2.5	18,268,387	175,350	0.0096	0.9904	99.51
3.5	16,819,468	56,754	0.0034	0.9966	98.55
4.5	15,900,860	100,105	0.0063	0.9937	98.22
5.5	15,432,531	115,044	0.0075	0.9925	97.60
6.5	15,065,458	121,424	0.0081	0.9919	96.87
7.5	14,485,398	98,003	0.0068	0.9932	96.09
8.5	13,615,881	69,232	0.0051	0.9949	95.44
9.5	12,849,870	116,654	0.0091	0.9909	94.96
10.5	12,280,724	86,940	0.0071	0.9929	94.10
11.5	11,216,805	42,451	0.0038	0.9962	93.43
12.5	10,534,745	108,281	0.0103	0.9897	93.08
13.5	9,933,231	197,968	0.0199	0.9801	92.12
14.5	9,222,534	93,571	0.0101	0.9899	90.28
15.5	8,690,840	83,673	0.0096	0.9904	89.37
16.5	8,318,624	81,213	0.0098	0.9902	88.51
17.5	7,791,723	56,688	0.0073	0.9927	87.64
18.5	7,560,823	163,889	0.0217	0.9783	87.01
19.5	7,363,608	44,633	0.0061	0.9939	85.12
20.5	6,682,873	80,242	0.0120	0.9880	84.60
21.5	6,016,823	39,387	0.0065	0.9935	83.59
22.5	5,447,754	77,000	0.0141	0.9859	83.04
23.5	4,854,855	51,178	0.0105	0.9895	81.87
24.5	4,198,046	48,595	0.0116	0.9884	81.00
25.5	3,678,265	23,133	0.0063	0.9937	80.07
26.5	3,291,032	37,515	0.0114	0.9886	79.56
27.5	2,922,791	41,420	0.0142	0.9858	78.66
28.5	2,723,020	37,995	0.0140	0.9860	77.54
29.5	2,284,132	34,599	0.0151	0.9849	76.46
30.5	2,017,059	46,234	0.0229	0.9771	75.30
31.5	1,777,068	11,040	0.0062	0.9938	73.58
32.5	1,571,551	27,138	0.0173	0.9827	73.12
33.5	1,429,950	67,315	0.0471	0.9529	71.86
34.5	1,228,648	17,642	0.0144	0.9856	68.47
35.5	1,081,189	17,544	0.0162	0.9838	67.49
36.5	1,009,807	19,228	0.0190	0.9810	66.39
37.5	926,155	21,070	0.0228	0.9772	65.13
38.5	826,824	16,136	0.0195	0.9805	63.65

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	760,112	21,775	0.0286	0.9714	62.41
40.5	700,563	15,414	0.0220	0.9780	60.62
41.5	659,262	6,579	0.0100	0.9900	59.29
42.5	620,097	11,062	0.0178	0.9822	58.69
43.5	581,595	11,993	0.0206	0.9794	57.65
44.5	530,715	10,509	0.0198	0.9802	56.46
45.5	489,786	24,433	0.0499	0.9501	55.34
46.5	449,232	7,641	0.0170	0.9830	52.58
47.5	421,148	1,589	0.0038	0.9962	51.68
48.5	405,826	30,553	0.0753	0.9247	51.49
49.5	340,533	7,695	0.0226	0.9774	47.61
50.5	302,594	3,920	0.0130	0.9870	46.54
51.5	267,055	1,815	0.0068	0.9932	45.93
52.5	232,086	2,024	0.0087	0.9913	45.62
53.5	194,753	228	0.0012	0.9988	45.22
54.5	179,985	2,392	0.0133	0.9867	45.17
55.5	164,681	1,222	0.0074	0.9926	44.57
56.5	141,392	1,637	0.0116	0.9884	44.24
57.5	134,621	5,061	0.0376	0.9624	43.73
58.5	119,495	505	0.0042	0.9958	42.08
59.5	28,573		0.0000	1.0000	41.91
60.5	28,087		0.0000	1.0000	41.91
61.5	23,823		0.0000	1.0000	41.91
62.5	21,134		0.0000	1.0000	41.91
63.5	11,551	918	0.0795	0.9205	41.91
64.5	5,380		0.0000	1.0000	38.58
65.5	2,549	115	0.0451	0.9549	38.58
66.5	2,434		0.0000	1.0000	36.84
67.5	2,434		0.0000	1.0000	36.84
68.5	2,434		0.0000	1.0000	36.84
69.5	2,434	43	0.0177	0.9823	36.84
70.5	1,442		0.0000	1.0000	36.19
71.5	1,334		0.0000	1.0000	36.19
72.5	1,334	434	0.3254	0.6746	36.19
73.5	869		0.0000	1.0000	24.41
74.5	336		0.0000	1.0000	24.41
75.5	336		0.0000	1.0000	24.41
76.5	336	336	1.0000		24.41
77.5					

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,841,480		0.0000	1.0000	100.00
0.5	15,136,283	11,410	0.0008	0.9992	100.00
1.5	14,086,398	22,132	0.0016	0.9984	99.92
2.5	12,815,584	108,662	0.0085	0.9915	99.77
3.5	11,983,745	40,633	0.0034	0.9966	98.92
4.5	11,745,093	74,898	0.0064	0.9936	98.59
5.5	11,813,593	57,138	0.0048	0.9952	97.96
6.5	11,803,884	98,367	0.0083	0.9917	97.48
7.5	11,526,741	71,910	0.0062	0.9938	96.67
8.5	10,842,763	41,235	0.0038	0.9962	96.07
9.5	10,555,735	91,019	0.0086	0.9914	95.70
10.5	10,234,302	71,649	0.0070	0.9930	94.88
11.5	9,339,517	12,712	0.0014	0.9986	94.21
12.5	8,836,886	97,358	0.0110	0.9890	94.09
13.5	8,311,281	174,132	0.0210	0.9790	93.05
14.5	7,778,411	54,064	0.0070	0.9930	91.10
15.5	7,415,070	71,336	0.0096	0.9904	90.47
16.5	7,154,413	57,237	0.0080	0.9920	89.60
17.5	6,717,046	35,384	0.0053	0.9947	88.88
18.5	6,581,703	145,929	0.0222	0.9778	88.41
19.5	6,239,372	40,304	0.0065	0.9935	86.45
20.5	5,601,227	57,426	0.0103	0.9897	85.89
21.5	4,977,375	22,420	0.0045	0.9955	85.01
22.5	4,471,252	41,209	0.0092	0.9908	84.63
23.5	3,942,312	34,491	0.0087	0.9913	83.85
24.5	3,342,670	10,689	0.0032	0.9968	83.12
25.5	2,897,861	2,008	0.0007	0.9993	82.85
26.5	2,572,772	21,059	0.0082	0.9918	82.79
27.5	2,257,956	25,040	0.0111	0.9889	82.11
28.5	2,095,526	4,437	0.0021	0.9979	81.20
29.5	1,742,425	7,241	0.0042	0.9958	81.03
30.5	1,545,695	29,533	0.0191	0.9809	80.69
31.5	1,366,110	5,107	0.0037	0.9963	79.15
32.5	1,207,422	14,403	0.0119	0.9881	78.86
33.5	1,117,975	59,018	0.0528	0.9472	77.92
34.5	944,368	10,772	0.0114	0.9886	73.80
35.5	821,726	15,952	0.0194	0.9806	72.96
36.5	792,339	17,715	0.0224	0.9776	71.54
37.5	718,671	19,623	0.0273	0.9727	69.95
38.5	638,074	10,919	0.0171	0.9829	68.04

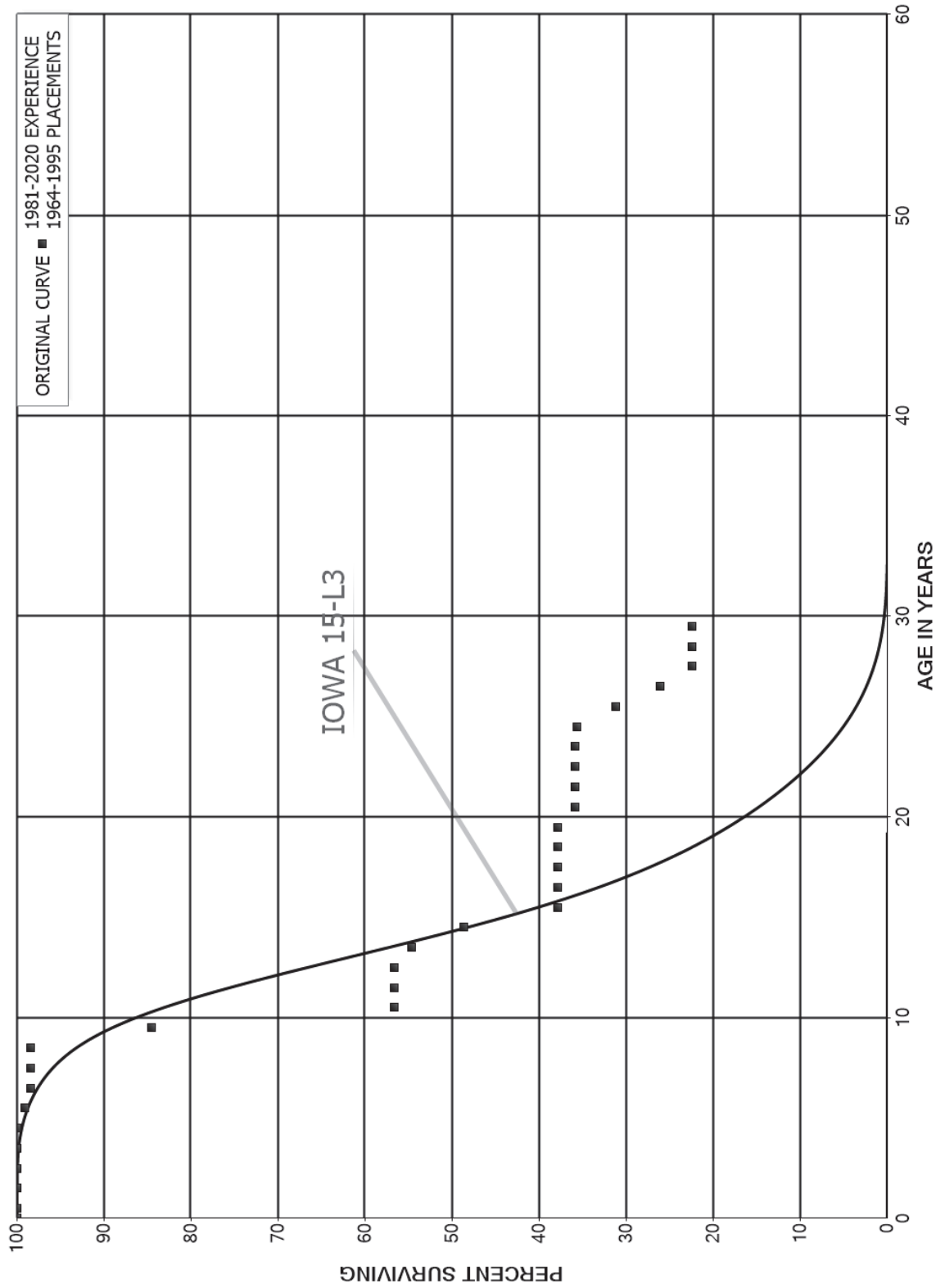
SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	711,842	17,991	0.0253	0.9747	66.87
40.5	656,212	11,782	0.0180	0.9820	65.18
41.5	626,396	6,487	0.0104	0.9896	64.01
42.5	591,828	8,985	0.0152	0.9848	63.35
43.5	564,094	10,767	0.0191	0.9809	62.39
44.5	520,611	9,905	0.0190	0.9810	61.20
45.5	483,117	24,402	0.0505	0.9495	60.03
46.5	442,594	7,641	0.0173	0.9827	57.00
47.5	414,174	1,589	0.0038	0.9962	56.02
48.5	398,851	30,553	0.0766	0.9234	55.80
49.5	333,558	3,898	0.0117	0.9883	51.53
50.5	300,467	3,920	0.0130	0.9870	50.92
51.5	265,035	1,815	0.0068	0.9932	50.26
52.5	230,067	1,635	0.0071	0.9929	49.92
53.5	193,153	89	0.0005	0.9995	49.56
54.5	179,057	2,392	0.0134	0.9866	49.54
55.5	163,753	1,222	0.0075	0.9925	48.88
56.5	140,579	1,637	0.0116	0.9884	48.51
57.5	133,808	5,061	0.0378	0.9622	47.95
58.5	118,682	505	0.0043	0.9957	46.13
59.5	27,760		0.0000	1.0000	45.94
60.5	27,317		0.0000	1.0000	45.94
61.5	23,053		0.0000	1.0000	45.94
62.5	20,364		0.0000	1.0000	45.94
63.5	11,215	918	0.0818	0.9182	45.94
64.5	5,044		0.0000	1.0000	42.18
65.5	2,213	115	0.0520	0.9480	42.18
66.5	2,098		0.0000	1.0000	39.99
67.5	2,434		0.0000	1.0000	39.99
68.5	2,434		0.0000	1.0000	39.99
69.5	2,434	43	0.0177	0.9823	39.99
70.5	1,442		0.0000	1.0000	39.28
71.5	1,334		0.0000	1.0000	39.28
72.5	1,334	434	0.3254	0.6746	39.28
73.5	869		0.0000	1.0000	26.50
74.5	336		0.0000	1.0000	26.50
75.5	336		0.0000	1.0000	26.50
76.5	336	336	1.0000		26.50
77.5					

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



SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-1995			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,316		0.0000	1.0000	100.00
0.5	48,316		0.0000	1.0000	100.00
1.5	48,316		0.0000	1.0000	100.00
2.5	48,316		0.0000	1.0000	100.00
3.5	48,316		0.0000	1.0000	100.00
4.5	48,316	458	0.0095	0.9905	100.00
5.5	47,858	300	0.0063	0.9937	99.05
6.5	47,558		0.0000	1.0000	98.43
7.5	47,558		0.0000	1.0000	98.43
8.5	48,765	6,888	0.1412	0.8588	98.43
9.5	43,659	14,389	0.3296	0.6704	84.53
10.5	33,933		0.0000	1.0000	56.67
11.5	33,933		0.0000	1.0000	56.67
12.5	33,933	1,207	0.0356	0.9644	56.67
13.5	34,329	3,800	0.1107	0.8893	54.65
14.5	31,383	6,963	0.2219	0.7781	48.60
15.5	32,133		0.0000	1.0000	37.82
16.5	34,327		0.0000	1.0000	37.82
17.5	34,327		0.0000	1.0000	37.82
18.5	34,327		0.0000	1.0000	37.82
19.5	34,327	1,782	0.0519	0.9481	37.82
20.5	32,545		0.0000	1.0000	35.86
21.5	32,545		0.0000	1.0000	35.86
22.5	32,545		0.0000	1.0000	35.86
23.5	32,545	250	0.0077	0.9923	35.86
24.5	32,295	4,037	0.1250	0.8750	35.58
25.5	18,865	3,089	0.1637	0.8363	31.13
26.5	15,776	2,194	0.1391	0.8609	26.04
27.5	13,582		0.0000	1.0000	22.41
28.5	13,582		0.0000	1.0000	22.41
29.5	13,582		0.0000	1.0000	22.41
30.5	13,582		0.0000	1.0000	22.41
31.5	13,582		0.0000	1.0000	22.41
32.5	13,582		0.0000	1.0000	22.41
33.5	13,582		0.0000	1.0000	22.41
34.5	13,582		0.0000	1.0000	22.41
35.5	13,582		0.0000	1.0000	22.41
36.5	13,582		0.0000	1.0000	22.41
37.5	10,378		0.0000	1.0000	22.41
38.5	6,978		0.0000	1.0000	22.41

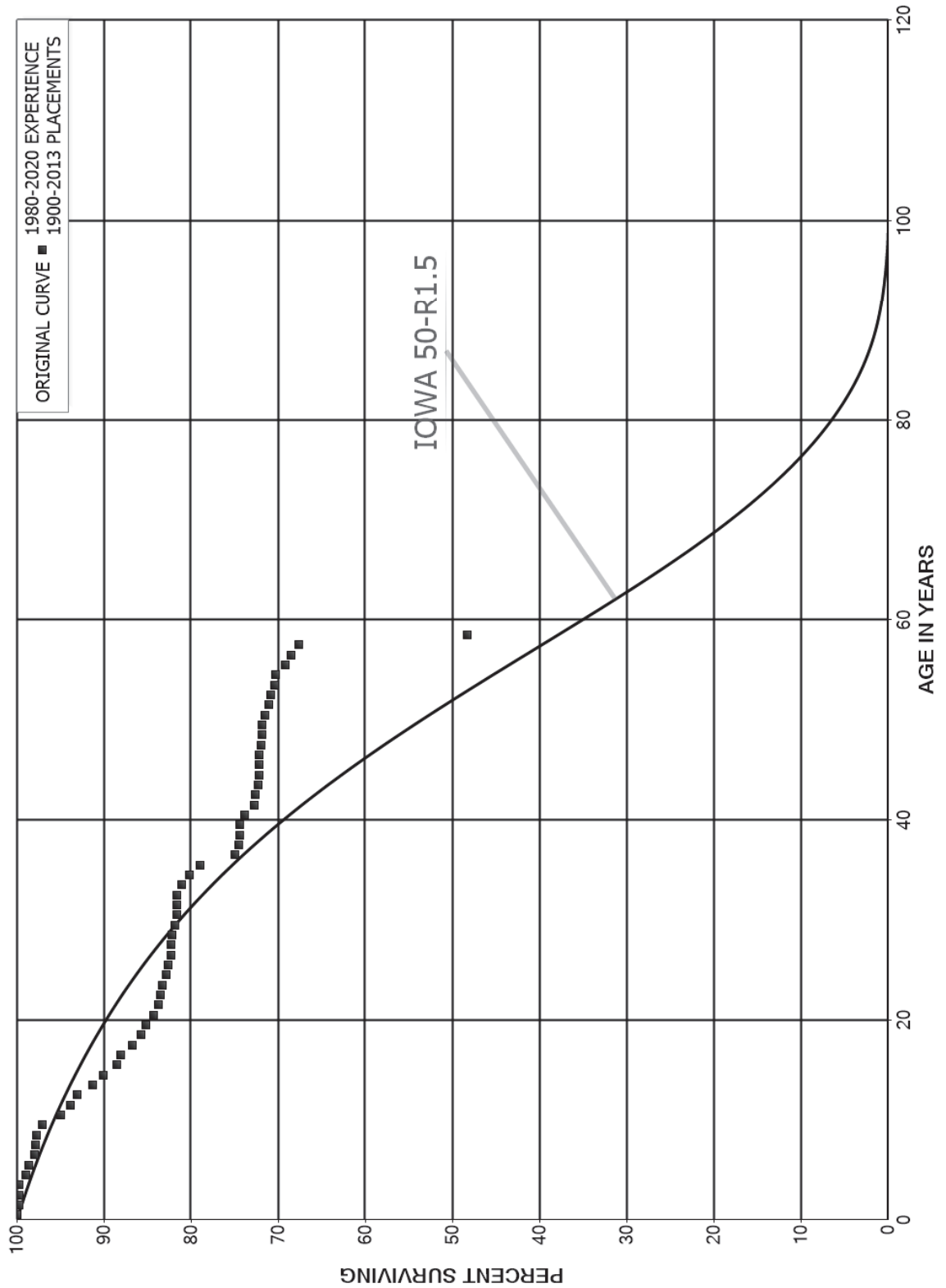
SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-1995			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,978		0.0000	1.0000	22.41
40.5	6,978		0.0000	1.0000	22.41
41.5	6,978		0.0000	1.0000	22.41
42.5	6,978		0.0000	1.0000	22.41
43.5	6,978		0.0000	1.0000	22.41
44.5	6,978		0.0000	1.0000	22.41
45.5	6,978		0.0000	1.0000	22.41
46.5	6,978		0.0000	1.0000	22.41
47.5	6,978		0.0000	1.0000	22.41
48.5	6,978		0.0000	1.0000	22.41
49.5	6,978		0.0000	1.0000	22.41
50.5	6,978		0.0000	1.0000	22.41
51.5	6,978		0.0000	1.0000	22.41
52.5	6,978		0.0000	1.0000	22.41
53.5	5,624		0.0000	1.0000	22.41
54.5	5,624		0.0000	1.0000	22.41
55.5					22.41

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



SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013

EXPERIENCE BAND 1980-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	507,180		0.0000	1.0000	100.00
0.5	517,985	1,350	0.0026	0.9974	100.00
1.5	537,338		0.0000	1.0000	99.74
2.5	560,902		0.0000	1.0000	99.74
3.5	601,806	5,069	0.0084	0.9916	99.74
4.5	619,926	1,956	0.0032	0.9968	98.90
5.5	642,803	3,772	0.0059	0.9941	98.59
6.5	674,297	1,338	0.0020	0.9980	98.01
7.5	699,933	429	0.0006	0.9994	97.81
8.5	732,013	5,118	0.0070	0.9930	97.75
9.5	738,320	16,464	0.0223	0.9777	97.07
10.5	706,437	8,125	0.0115	0.9885	94.91
11.5	689,857	5,715	0.0083	0.9917	93.81
12.5	675,605	12,946	0.0192	0.9808	93.04
13.5	664,425	8,992	0.0135	0.9865	91.25
14.5	589,086	9,749	0.0165	0.9835	90.02
15.5	555,096	2,818	0.0051	0.9949	88.53
16.5	533,100	8,186	0.0154	0.9846	88.08
17.5	513,603	5,669	0.0110	0.9890	86.73
18.5	493,994	3,674	0.0074	0.9926	85.77
19.5	472,404	4,833	0.0102	0.9898	85.13
20.5	441,331	2,700	0.0061	0.9939	84.26
21.5	423,196	1,266	0.0030	0.9970	83.75
22.5	401,394	825	0.0021	0.9979	83.50
23.5	384,219	2,373	0.0062	0.9938	83.32
24.5	360,684	1,086	0.0030	0.9970	82.81
25.5	334,669	1,028	0.0031	0.9969	82.56
26.5	329,108	304	0.0009	0.9991	82.31
27.5	312,296	329	0.0011	0.9989	82.23
28.5	284,289	932	0.0033	0.9967	82.14
29.5	269,266	675	0.0025	0.9975	81.87
30.5	248,182		0.0000	1.0000	81.67
31.5	221,991	153	0.0007	0.9993	81.67
32.5	213,073	1,452	0.0068	0.9932	81.61
33.5	204,132	2,269	0.0111	0.9889	81.06
34.5	190,459	2,867	0.0151	0.9849	80.16
35.5	178,110	8,995	0.0505	0.9495	78.95
36.5	163,385	970	0.0059	0.9941	74.96
37.5	158,936	265	0.0017	0.9983	74.52
38.5	155,655		0.0000	1.0000	74.39

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1980-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	147,163	1,002	0.0068	0.9932	74.39	
40.5	141,038	2,204	0.0156	0.9844	73.89	
41.5	133,978	305	0.0023	0.9977	72.73	
42.5	122,386	476	0.0039	0.9961	72.57	
43.5	116,225	165	0.0014	0.9986	72.28	
44.5	108,011	35	0.0003	0.9997	72.18	
45.5	96,933		0.0000	1.0000	72.16	
46.5	88,330	199	0.0023	0.9977	72.16	
47.5	78,223	174	0.0022	0.9978	72.00	
48.5	70,241		0.0000	1.0000	71.84	
49.5	59,529	310	0.0052	0.9948	71.84	
50.5	53,272	288	0.0054	0.9946	71.46	
51.5	48,007	139	0.0029	0.9971	71.07	
52.5	41,176	280	0.0068	0.9932	70.87	
53.5	25,736	38	0.0015	0.9985	70.39	
54.5	18,730	304	0.0162	0.9838	70.28	
55.5	12,538	116	0.0093	0.9907	69.14	
56.5	8,316	102	0.0123	0.9877	68.50	
57.5	6,112	1,747	0.2858	0.7142	67.66	
58.5	4,365		0.0000	1.0000	48.32	
59.5	4,323	538	0.1245	0.8755	48.32	
60.5	3,476		0.0000	1.0000	42.31	
61.5	3,369	80	0.0237	0.9763	42.31	
62.5	3,441		0.0000	1.0000	41.30	
63.5	3,351	40	0.0119	0.9881	41.30	
64.5	3,261		0.0000	1.0000	40.81	
65.5	2,988		0.0000	1.0000	40.81	
66.5	2,310	49	0.0212	0.9788	40.81	
67.5	2,231		0.0000	1.0000	39.95	
68.5	2,106		0.0000	1.0000	39.95	
69.5	2,106		0.0000	1.0000	39.95	
70.5	2,106		0.0000	1.0000	39.95	
71.5	2,106		0.0000	1.0000	39.95	
72.5	1,918		0.0000	1.0000	39.95	
73.5	1,918		0.0000	1.0000	39.95	
74.5	1,918		0.0000	1.0000	39.95	
75.5	1,918		0.0000	1.0000	39.95	
76.5	1,918	39	0.0203	0.9797	39.95	
77.5	1,879		0.0000	1.0000	39.13	
78.5	1,869		0.0000	1.0000	39.13	

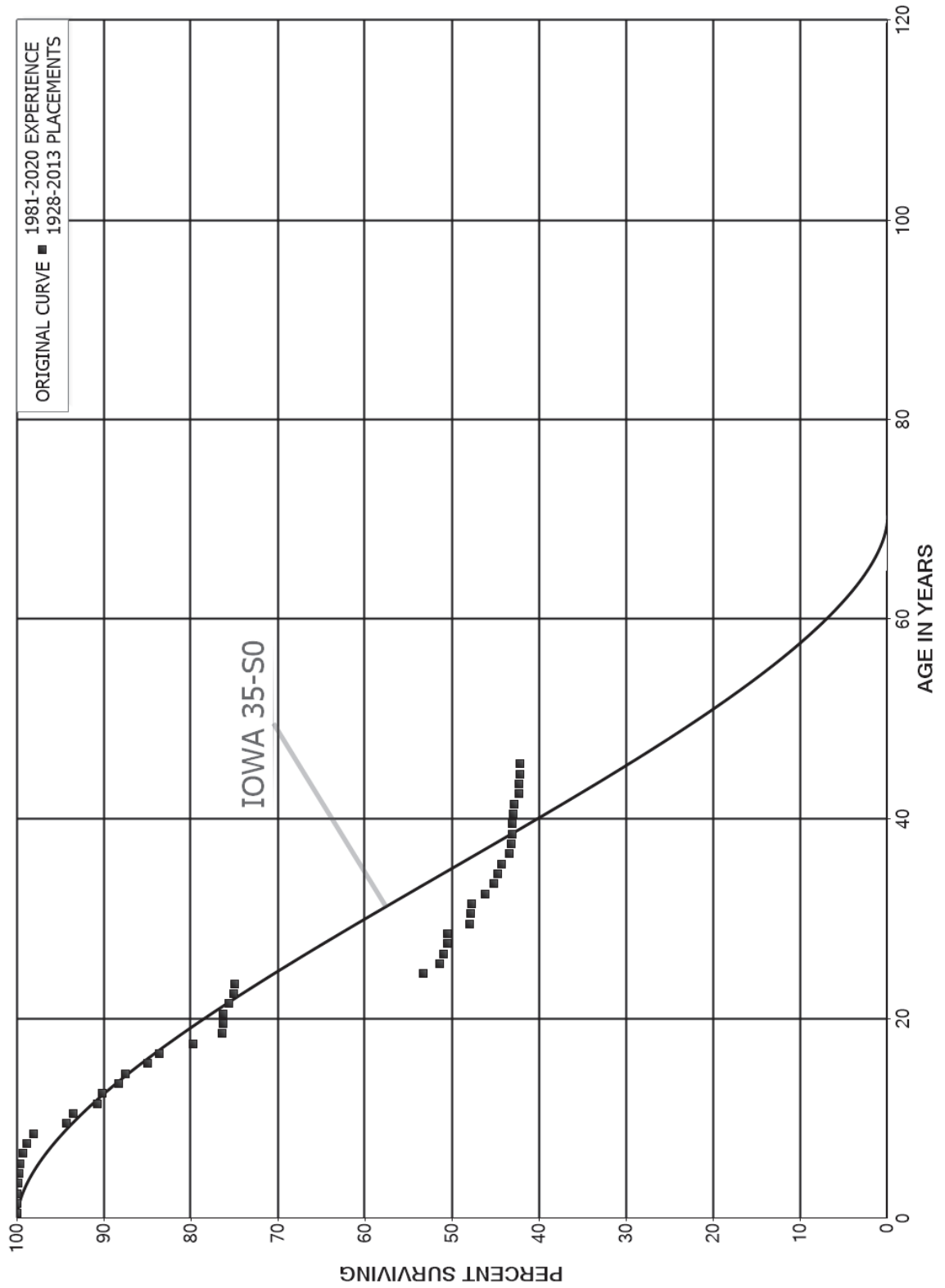
SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1980-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,891		0.0000	1.0000	39.13
80.5	1,891		0.0000	1.0000	39.13
81.5	1,869		0.0000	1.0000	39.13
82.5	1,869		0.0000	1.0000	39.13
83.5	1,869		0.0000	1.0000	39.13
84.5	1,789		0.0000	1.0000	39.13
85.5	1,789		0.0000	1.0000	39.13
86.5	1,789		0.0000	1.0000	39.13
87.5	1,789		0.0000	1.0000	39.13
88.5	346		0.0000	1.0000	39.13
89.5	346		0.0000	1.0000	39.13
90.5	346		0.0000	1.0000	39.13
91.5	340		0.0000	1.0000	39.13
92.5	340		0.0000	1.0000	39.13
93.5	340		0.0000	1.0000	39.13
94.5	340		0.0000	1.0000	39.13
95.5	340		0.0000	1.0000	39.13
96.5	318		0.0000	1.0000	39.13
97.5	318		0.0000	1.0000	39.13
98.5	318		0.0000	1.0000	39.13
99.5	318		0.0000	1.0000	39.13
100.5	318		0.0000	1.0000	39.13
101.5	318		0.0000	1.0000	39.13
102.5	318		0.0000	1.0000	39.13
103.5	124		0.0000	1.0000	39.13
104.5	124		0.0000	1.0000	39.13
105.5	124		0.0000	1.0000	39.13
106.5					39.13

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



SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2013			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,323,132		0.0000	1.0000	100.00
0.5	1,322,388		0.0000	1.0000	100.00
1.5	1,352,074		0.0000	1.0000	100.00
2.5	1,374,461	1,962	0.0014	0.9986	100.00
3.5	1,493,555	1,675	0.0011	0.9989	99.86
4.5	1,491,880	1,995	0.0013	0.9987	99.75
5.5	1,498,269	4,110	0.0027	0.9973	99.61
6.5	1,545,420	7,451	0.0048	0.9952	99.34
7.5	1,556,530	11,689	0.0075	0.9925	98.86
8.5	1,545,985	61,007	0.0395	0.9605	98.12
9.5	1,466,234	10,944	0.0075	0.9925	94.25
10.5	1,391,103	42,378	0.0305	0.9695	93.54
11.5	1,315,518	7,260	0.0055	0.9945	90.69
12.5	1,289,670	27,011	0.0209	0.9791	90.19
13.5	1,192,394	10,366	0.0087	0.9913	88.30
14.5	1,033,240	30,326	0.0294	0.9706	87.54
15.5	962,219	14,985	0.0156	0.9844	84.97
16.5	878,936	41,093	0.0468	0.9532	83.64
17.5	814,666	34,025	0.0418	0.9582	79.73
18.5	700,471	1,482	0.0021	0.9979	76.40
19.5	662,475		0.0000	1.0000	76.24
20.5	564,877	4,260	0.0075	0.9925	76.24
21.5	552,077	4,549	0.0082	0.9918	75.67
22.5	530,486	624	0.0012	0.9988	75.04
23.5	532,521	153,871	0.2889	0.7111	74.95
24.5	381,361	13,503	0.0354	0.9646	53.30
25.5	366,439	2,850	0.0078	0.9922	51.41
26.5	338,329	3,330	0.0098	0.9902	51.01
27.5	222,713		0.0000	1.0000	50.51
28.5	217,502	11,110	0.0511	0.9489	50.51
29.5	230,543	657	0.0028	0.9972	47.93
30.5	223,049	219	0.0010	0.9990	47.79
31.5	218,092	7,027	0.0322	0.9678	47.74
32.5	188,286	4,124	0.0219	0.9781	46.21
33.5	205,853	2,110	0.0102	0.9898	45.19
34.5	195,753	1,712	0.0087	0.9913	44.73
35.5	194,041	4,014	0.0207	0.9793	44.34
36.5	190,027	1,132	0.0060	0.9940	43.42
37.5	197,141	214	0.0011	0.9989	43.16
38.5	175,848	117	0.0007	0.9993	43.12

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2013			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	202,780	875	0.0043	0.9957	43.09	
40.5	196,553	273	0.0014	0.9986	42.90	
41.5	196,656	2,806	0.0143	0.9857	42.84	
42.5	193,850		0.0000	1.0000	42.23	
43.5	194,341	376	0.0019	0.9981	42.23	
44.5	193,964		0.0000	1.0000	42.15	
45.5	106,090	490	0.0046	0.9954	42.15	
46.5	105,600		0.0000	1.0000	41.95	
47.5	112,269		0.0000	1.0000	41.95	
48.5	114,822		0.0000	1.0000	41.95	
49.5	113,824	8,638	0.0759	0.9241	41.95	
50.5	105,186	1,084	0.0103	0.9897	38.77	
51.5	104,102		0.0000	1.0000	38.37	
52.5	103,508		0.0000	1.0000	38.37	
53.5	80,635	264	0.0033	0.9967	38.37	
54.5	79,466		0.0000	1.0000	38.25	
55.5	69,033		0.0000	1.0000	38.25	
56.5	69,099	500	0.0072	0.9928	38.25	
57.5	93,699		0.0000	1.0000	37.97	
58.5	93,699	1,234	0.0132	0.9868	37.97	
59.5	92,465		0.0000	1.0000	37.47	
60.5	92,465		0.0000	1.0000	37.47	
61.5	85,211	8,268	0.0970	0.9030	37.47	
62.5	76,943		0.0000	1.0000	33.83	
63.5	52,699		0.0000	1.0000	33.83	
64.5	52,699		0.0000	1.0000	33.83	
65.5	52,699		0.0000	1.0000	33.83	
66.5	52,699		0.0000	1.0000	33.83	
67.5	52,698		0.0000	1.0000	33.83	
68.5	53,292		0.0000	1.0000	33.83	
69.5	46,544		0.0000	1.0000	33.83	
70.5	45,868		0.0000	1.0000	33.83	
71.5	45,868		0.0000	1.0000	33.83	
72.5	45,868		0.0000	1.0000	33.83	
73.5	45,700		0.0000	1.0000	33.83	
74.5	45,700		0.0000	1.0000	33.83	
75.5	45,700		0.0000	1.0000	33.83	
76.5	45,700		0.0000	1.0000	33.83	
77.5	45,700		0.0000	1.0000	33.83	
78.5	45,700		0.0000	1.0000	33.83	

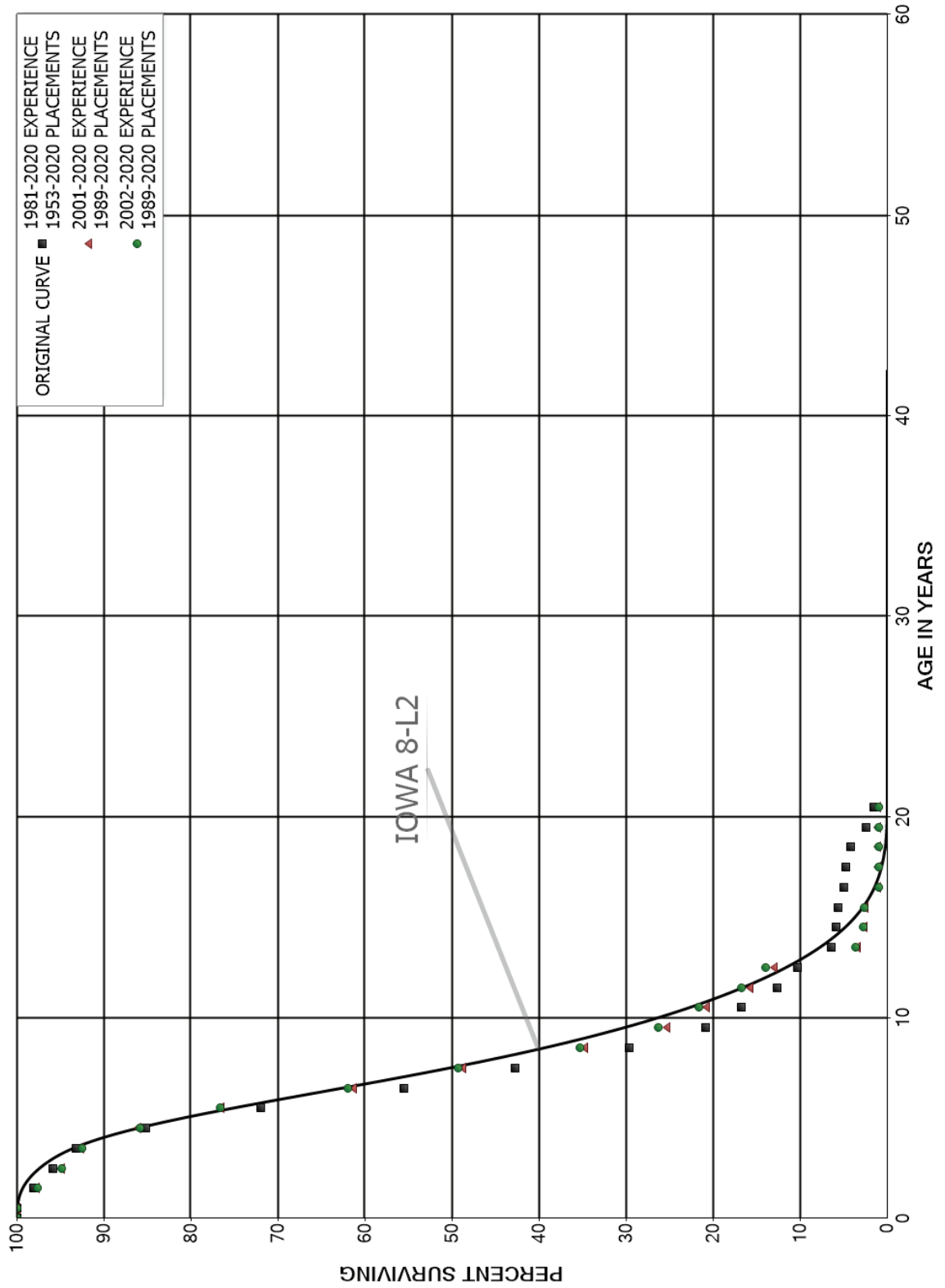
SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2013			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	45,700		0.0000	1.0000	33.83
80.5	45,700		0.0000	1.0000	33.83
81.5	594		0.0000	1.0000	33.83
82.5	594		0.0000	1.0000	33.83
83.5	594		0.0000	1.0000	33.83
84.5	594		0.0000	1.0000	33.83
85.5	594		0.0000	1.0000	33.83
86.5	594		0.0000	1.0000	33.83
87.5	594		0.0000	1.0000	33.83
88.5	594		0.0000	1.0000	33.83
89.5	594		0.0000	1.0000	33.83
90.5	594		0.0000	1.0000	33.83
91.5	594		0.0000	1.0000	33.83
92.5					33.83

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



SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,467,379	30,505	0.0011	0.9989	100.00
0.5	28,155,697	500,689	0.0178	0.9822	99.89
1.5	29,107,818	681,788	0.0234	0.9766	98.12
2.5	27,360,693	759,972	0.0278	0.9722	95.82
3.5	25,352,519	2,172,056	0.0857	0.9143	93.16
4.5	22,731,099	3,531,343	0.1554	0.8446	85.18
5.5	18,348,210	4,182,415	0.2279	0.7721	71.94
6.5	13,518,260	3,119,188	0.2307	0.7693	55.54
7.5	8,647,038	2,644,427	0.3058	0.6942	42.73
8.5	5,273,844	1,568,808	0.2975	0.7025	29.66
9.5	3,322,406	647,159	0.1948	0.8052	20.84
10.5	2,244,948	562,996	0.2508	0.7492	16.78
11.5	763,990	140,158	0.1835	0.8165	12.57
12.5	299,370	111,559	0.3726	0.6274	10.26
13.5	188,100	18,315	0.0974	0.9026	6.44
14.5	174,198	6,056	0.0348	0.9652	5.81
15.5	172,554	21,818	0.1264	0.8736	5.61
16.5	152,886	4,265	0.0279	0.9721	4.90
17.5	148,741	16,996	0.1143	0.8857	4.76
18.5	130,993	56,808	0.4337	0.5663	4.22
19.5	74,404	26,600	0.3575	0.6425	2.39
20.5	47,804	5,739	0.1200	0.8800	1.54
21.5	38,804	16,006	0.4125	0.5875	1.35
22.5	24,262	1,688	0.0696	0.9304	0.79
23.5	22,966	2,517	0.1096	0.8904	0.74
24.5	20,449		0.0000	1.0000	0.66
25.5	21,023	45	0.0021	0.9979	0.66
26.5	20,978	290	0.0138	0.9862	0.66
27.5	21,029	4,413	0.2099	0.7901	0.65
28.5	16,616	4,411	0.2655	0.7345	0.51
29.5	12,205	9,095	0.7452	0.2548	0.38
30.5	3,110	120	0.0386	0.9614	0.10
31.5	2,990		0.0000	1.0000	0.09
32.5	2,990	219	0.0732	0.9268	0.09
33.5	2,771		0.0000	1.0000	0.09
34.5	2,771		0.0000	1.0000	0.09
35.5	2,771	1,464	0.5282	0.4718	0.09
36.5	1,307	392	0.3001	0.6999	0.04
37.5	915		0.0000	1.0000	0.03
38.5	915	574	0.6273	0.3727	0.03

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	341		0.0000	1.0000	0.01
40.5	341	341	1.0000		0.01
41.5					

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,776,124	30,505	0.0018	0.9982	100.00
0.5	16,770,334	369,216	0.0220	0.9780	99.82
1.5	18,636,084	551,875	0.0296	0.9704	97.62
2.5	18,255,347	425,577	0.0233	0.9767	94.73
3.5	17,137,186	1,214,334	0.0709	0.9291	92.52
4.5	15,890,948	1,767,526	0.1112	0.8888	85.97
5.5	14,019,930	2,797,964	0.1996	0.8004	76.40
6.5	10,661,187	2,189,693	0.2054	0.7946	61.16
7.5	6,897,384	1,990,910	0.2886	0.7114	48.59
8.5	4,302,409	1,174,393	0.2730	0.7270	34.57
9.5	2,742,539	491,238	0.1791	0.8209	25.13
10.5	1,914,237	464,725	0.2428	0.7572	20.63
11.5	569,198	101,039	0.1775	0.8225	15.62
12.5	143,652	106,691	0.7427	0.2573	12.85
13.5	36,960	8,714	0.2358	0.7642	3.31
14.5	28,246	897	0.0318	0.9682	2.53
15.5	27,349	17,143	0.6268	0.3732	2.45
16.5	3,261		0.0000	1.0000	0.91
17.5	3,261		0.0000	1.0000	0.91
18.5	3,261		0.0000	1.0000	0.91
19.5	3,261		0.0000	1.0000	0.91
20.5	3,261		0.0000	1.0000	0.91
21.5					0.91

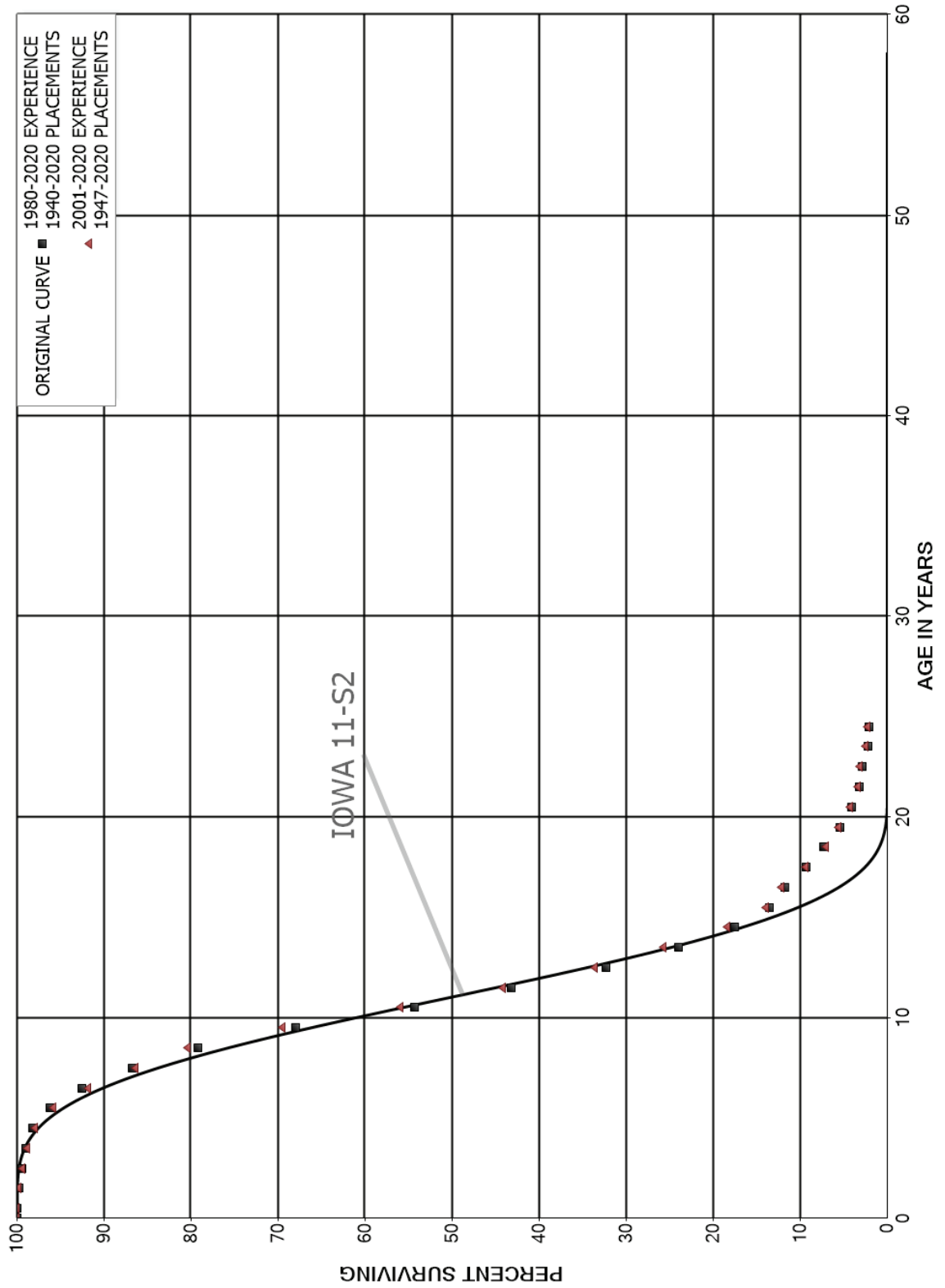
SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2020			EXPERIENCE BAND 2002-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	16,118,302	6,572	0.0004	0.9996	100.00	
0.5	15,959,289	369,216	0.0231	0.9769	99.96	
1.5	17,570,067	500,886	0.0285	0.9715	97.65	
2.5	16,771,762	425,577	0.0254	0.9746	94.86	
3.5	16,438,579	1,179,730	0.0718	0.9282	92.46	
4.5	15,349,883	1,647,794	0.1073	0.8927	85.82	
5.5	13,226,095	2,521,803	0.1907	0.8093	76.61	
6.5	10,460,022	2,137,205	0.2043	0.7957	62.00	
7.5	6,705,507	1,906,452	0.2843	0.7157	49.33	
8.5	4,172,391	1,064,919	0.2552	0.7448	35.31	
9.5	2,733,008	491,238	0.1797	0.8203	26.30	
10.5	1,818,485	412,545	0.2269	0.7731	21.57	
11.5	548,715	89,035	0.1623	0.8377	16.68	
12.5	143,652	106,691	0.7427	0.2573	13.97	
13.5	36,960	8,714	0.2358	0.7642	3.59	
14.5	28,246	897	0.0318	0.9682	2.75	
15.5	27,349	17,143	0.6268	0.3732	2.66	
16.5	3,261		0.0000	1.0000	0.99	
17.5	3,261		0.0000	1.0000	0.99	
18.5	3,261		0.0000	1.0000	0.99	
19.5	3,261		0.0000	1.0000	0.99	
20.5	3,261		0.0000	1.0000	0.99	
21.5					0.99	

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



SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2020			EXPERIENCE BAND 1980-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	81,437,430	23,130	0.0003	0.9997	100.00
0.5	78,202,029	162,707	0.0021	0.9979	99.97
1.5	71,307,550	279,579	0.0039	0.9961	99.76
2.5	65,733,085	281,110	0.0043	0.9957	99.37
3.5	59,766,154	496,875	0.0083	0.9917	98.95
4.5	51,606,712	1,019,369	0.0198	0.9802	98.12
5.5	45,905,656	1,753,752	0.0382	0.9618	96.19
6.5	41,118,073	2,581,067	0.0628	0.9372	92.51
7.5	35,736,407	3,107,872	0.0870	0.9130	86.70
8.5	31,669,549	4,488,664	0.1417	0.8583	79.16
9.5	25,712,425	5,152,016	0.2004	0.7996	67.94
10.5	19,035,812	3,907,631	0.2053	0.7947	54.33
11.5	13,936,713	3,507,946	0.2517	0.7483	43.18
12.5	10,377,308	2,693,694	0.2596	0.7404	32.31
13.5	7,212,832	1,932,755	0.2680	0.7320	23.92
14.5	5,088,370	1,169,895	0.2299	0.7701	17.51
15.5	3,880,380	501,188	0.1292	0.8708	13.49
16.5	3,104,342	635,860	0.2048	0.7952	11.74
17.5	2,357,278	530,266	0.2249	0.7751	9.34
18.5	1,690,002	431,914	0.2556	0.7444	7.24
19.5	1,202,928	289,225	0.2404	0.7596	5.39
20.5	768,428	178,836	0.2327	0.7673	4.09
21.5	556,634	45,330	0.0814	0.9186	3.14
22.5	495,163	117,946	0.2382	0.7618	2.88
23.5	374,214	22,642	0.0605	0.9395	2.20
24.5	281,246	2,663	0.0095	0.9905	2.06
25.5	220,478		0.0000	1.0000	2.04
26.5	220,653	7,829	0.0355	0.9645	2.04
27.5	212,824	13,889	0.0653	0.9347	1.97
28.5	199,088	15,262	0.0767	0.9233	1.84
29.5	187,898	27,918	0.1486	0.8514	1.70
30.5	118,787	58,171	0.4897	0.5103	1.45
31.5	56,701	762	0.0134	0.9866	0.74
32.5	56,691	33,390	0.5890	0.4110	0.73
33.5	23,301	1,467	0.0630	0.9370	0.30
34.5	21,834	14,768	0.6764	0.3236	0.28
35.5	7,067	5,865	0.8300	0.1700	0.09
36.5	1,201		0.0000	1.0000	0.02
37.5	1,201		0.0000	1.0000	0.02
38.5	1,201	289	0.2405	0.7595	0.02

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2020			EXPERIENCE BAND 1980-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,136		0.0000	1.0000	0.01
40.5	1,136		0.0000	1.0000	0.01
41.5	1,136		0.0000	1.0000	0.01
42.5	1,136	219	0.1931	0.8069	0.01
43.5	917		0.0000	1.0000	0.01
44.5	917		0.0000	1.0000	0.01
45.5	917	224	0.2443	0.7557	0.01
46.5	693		0.0000	1.0000	0.01
47.5	693	230	0.3319	0.6681	0.01
48.5	463		0.0000	1.0000	0.00
49.5	463		0.0000	1.0000	0.00
50.5	463		0.0000	1.0000	0.00
51.5	463		0.0000	1.0000	0.00
52.5	463		0.0000	1.0000	0.00
53.5	463		0.0000	1.0000	0.00
54.5	463		0.0000	1.0000	0.00
55.5	463		0.0000	1.0000	0.00
56.5	463		0.0000	1.0000	0.00
57.5	463		0.0000	1.0000	0.00
58.5	463	463	1.0000		0.00
59.5					

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,902,118	23,130	0.0004	0.9996	100.00
0.5	55,829,183	136,677	0.0024	0.9976	99.96
1.5	51,326,309	242,860	0.0047	0.9953	99.71
2.5	46,803,161	263,388	0.0056	0.9944	99.24
3.5	42,320,341	358,515	0.0085	0.9915	98.68
4.5	35,409,536	764,475	0.0216	0.9784	97.85
5.5	31,757,517	1,312,390	0.0413	0.9587	95.74
6.5	27,605,800	1,636,768	0.0593	0.9407	91.78
7.5	23,858,210	1,661,916	0.0697	0.9303	86.34
8.5	22,193,348	3,005,858	0.1354	0.8646	80.32
9.5	18,285,384	3,571,632	0.1953	0.8047	69.44
10.5	13,555,327	2,853,832	0.2105	0.7895	55.88
11.5	9,890,231	2,384,365	0.2411	0.7589	44.12
12.5	7,910,143	1,850,984	0.2340	0.7660	33.48
13.5	5,761,390	1,658,677	0.2879	0.7121	25.65
14.5	4,195,955	1,024,459	0.2442	0.7558	18.26
15.5	3,231,863	396,405	0.1227	0.8773	13.80
16.5	2,621,046	609,552	0.2326	0.7674	12.11
17.5	1,942,979	478,533	0.2463	0.7537	9.29
18.5	1,451,002	303,385	0.2091	0.7909	7.01
19.5	1,103,652	273,854	0.2481	0.7519	5.54
20.5	705,405	156,410	0.2217	0.7783	4.17
21.5	527,014	28,494	0.0541	0.9459	3.24
22.5	479,716	110,562	0.2305	0.7695	3.07
23.5	361,321	21,778	0.0603	0.9397	2.36
24.5	268,997		0.0000	1.0000	2.22
25.5	210,892		0.0000	1.0000	2.22
26.5	210,892	7,829	0.0371	0.9629	2.22
27.5	203,063	9,795	0.0482	0.9518	2.14
28.5	193,268	13,436	0.0695	0.9305	2.03
29.5	180,576	26,169	0.1449	0.8551	1.89
30.5	113,215	58,171	0.5138	0.4862	1.62
31.5	51,129	762	0.0149	0.9851	0.79
32.5	50,367	30,060	0.5968	0.4032	0.77
33.5	20,307		0.0000	1.0000	0.31
34.5	20,307	14,615	0.7197	0.2803	0.31
35.5	5,692	5,692	1.0000		0.09
36.5					
37.5					
38.5					

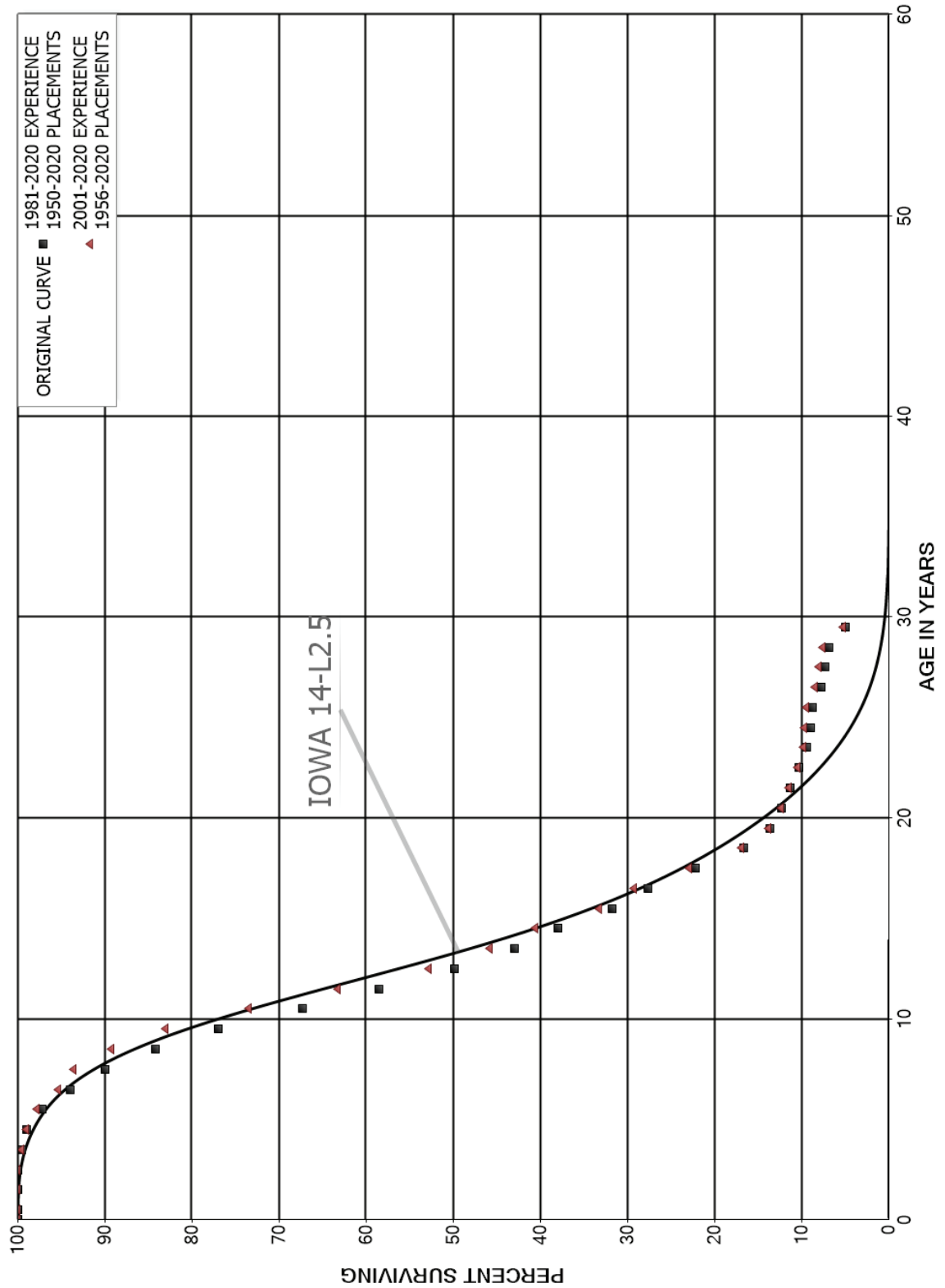
SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5	230		0.0000		
43.5	230		0.0000		
44.5	230		0.0000		
45.5	230		0.0000		
46.5	230		0.0000		
47.5	230	230	1.0000		
48.5					
49.5					
50.5					
51.5					
52.5					
53.5	463		0.0000		
54.5	463		0.0000		
55.5	463		0.0000		
56.5	463		0.0000		
57.5	463		0.0000		
58.5	463	463	1.0000		
59.5					

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



SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,463,585	5,857	0.0001	0.9999	100.00
0.5	91,250,721	28,863	0.0003	0.9997	99.99
1.5	75,984,609	32,713	0.0004	0.9996	99.96
2.5	60,068,172	228,346	0.0038	0.9962	99.92
3.5	49,707,826	305,742	0.0062	0.9938	99.54
4.5	47,197,079	851,585	0.0180	0.9820	98.93
5.5	44,309,135	1,445,505	0.0326	0.9674	97.14
6.5	42,353,687	1,812,124	0.0428	0.9572	93.97
7.5	38,179,759	2,459,030	0.0644	0.9356	89.95
8.5	34,185,747	2,935,210	0.0859	0.9141	84.16
9.5	29,888,092	3,735,168	0.1250	0.8750	76.93
10.5	25,500,881	3,339,238	0.1309	0.8691	67.32
11.5	20,931,341	3,096,966	0.1480	0.8520	58.50
12.5	17,617,509	2,440,586	0.1385	0.8615	49.85
13.5	14,871,946	1,716,597	0.1154	0.8846	42.94
14.5	12,641,200	2,069,867	0.1637	0.8363	37.99
15.5	10,300,263	1,348,683	0.1309	0.8691	31.77
16.5	8,960,848	1,778,834	0.1985	0.8015	27.61
17.5	7,039,133	1,764,868	0.2507	0.7493	22.13
18.5	5,138,644	910,337	0.1772	0.8228	16.58
19.5	3,596,204	362,225	0.1007	0.8993	13.64
20.5	3,058,238	255,581	0.0836	0.9164	12.27
21.5	2,623,125	221,366	0.0844	0.9156	11.24
22.5	2,250,982	195,507	0.0869	0.9131	10.29
23.5	2,012,827	86,880	0.0432	0.9568	9.40
24.5	1,926,069	50,252	0.0261	0.9739	8.99
25.5	1,859,396	208,792	0.1123	0.8877	8.76
26.5	1,548,550	90,484	0.0584	0.9416	7.78
27.5	1,444,143	99,289	0.0688	0.9312	7.32
28.5	1,283,844	359,736	0.2802	0.7198	6.82
29.5	924,108	195,643	0.2117	0.7883	4.91
30.5	699,203	61,322	0.0877	0.9123	3.87
31.5	628,572	307,374	0.4890	0.5110	3.53
32.5	260,304	65,040	0.2499	0.7501	1.80
33.5	184,062	29,441	0.1600	0.8400	1.35
34.5	133,331	65,878	0.4941	0.5059	1.14
35.5	64,423	9,508	0.1476	0.8524	0.57
36.5	54,915	11,560	0.2105	0.7895	0.49
37.5	43,355	4,844	0.1117	0.8883	0.39
38.5	38,511	8,115	0.2107	0.7893	0.34

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	30,397		0.0000	1.0000	0.27	
40.5	31,153	4,929	0.1582	0.8418	0.27	
41.5	26,224	1,039	0.0396	0.9604	0.23	
42.5	25,185	7,661	0.3042	0.6958	0.22	
43.5	17,524	1,033	0.0589	0.9411	0.15	
44.5	15,350	1,098	0.0715	0.9285	0.14	
45.5	14,252	6,264	0.4395	0.5605	0.13	
46.5	7,988	968	0.1212	0.8788	0.07	
47.5	7,020		0.0000	1.0000	0.07	
48.5	7,020	5,106	0.7274	0.2726	0.07	
49.5	1,914		0.0000	1.0000	0.02	
50.5	1,914	392	0.2049	0.7951	0.02	
51.5	1,130		0.0000	1.0000	0.01	
52.5	380		0.0000	1.0000	0.01	
53.5	380		0.0000	1.0000	0.01	
54.5					0.01	

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,277,729	5,857	0.0001	0.9999	100.00
0.5	69,614,729	13,296	0.0002	0.9998	99.99
1.5	55,332,732	27,363	0.0005	0.9995	99.97
2.5	40,257,960	179,890	0.0045	0.9955	99.92
3.5	30,711,827	158,721	0.0052	0.9948	99.48
4.5	30,019,462	385,361	0.0128	0.9872	98.96
5.5	28,309,605	705,447	0.0249	0.9751	97.69
6.5	27,820,072	525,262	0.0189	0.9811	95.26
7.5	25,706,440	1,192,882	0.0464	0.9536	93.46
8.5	23,522,060	1,630,140	0.0693	0.9307	89.12
9.5	21,488,737	2,480,434	0.1154	0.8846	82.95
10.5	18,715,105	2,603,408	0.1391	0.8609	73.37
11.5	15,518,775	2,562,974	0.1652	0.8348	63.17
12.5	13,615,230	1,800,756	0.1323	0.8677	52.73
13.5	11,740,407	1,348,909	0.1149	0.8851	45.76
14.5	10,413,015	1,874,414	0.1800	0.8200	40.50
15.5	8,955,664	1,088,919	0.1216	0.8784	33.21
16.5	8,062,239	1,744,365	0.2164	0.7836	29.17
17.5	6,278,563	1,650,794	0.2629	0.7371	22.86
18.5	4,631,589	872,207	0.1883	0.8117	16.85
19.5	3,124,338	312,829	0.1001	0.8999	13.68
20.5	2,556,287	190,800	0.0746	0.9254	12.31
21.5	2,231,975	185,806	0.0832	0.9168	11.39
22.5	1,894,638	122,833	0.0648	0.9352	10.44
23.5	1,737,737	36,179	0.0208	0.9792	9.76
24.5	1,700,534	31,455	0.0185	0.9815	9.56
25.5	1,649,476	180,532	0.1094	0.8906	9.38
26.5	1,373,490	60,947	0.0444	0.9556	8.36
27.5	1,298,620	81,834	0.0630	0.9370	7.99
28.5	1,155,635	357,471	0.3093	0.6907	7.48
29.5	798,164	183,617	0.2300	0.7700	5.17
30.5	585,820	55,088	0.0940	0.9060	3.98
31.5	545,084	306,191	0.5617	0.4383	3.61
32.5	182,353	48,374	0.2653	0.7347	1.58
33.5	124,534	28,834	0.2315	0.7685	1.16
34.5	92,043	57,347	0.6230	0.3770	0.89
35.5	31,666	3,845	0.1214	0.8786	0.34
36.5	27,821	10,211	0.3670	0.6330	0.30
37.5	17,610		0.0000	1.0000	0.19
38.5	17,610	4,284	0.2433	0.7567	0.19

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	13,327		0.0000	1.0000	0.14	
40.5	29,406	4,929	0.1676	0.8324	0.14	
41.5	24,477		0.0000	1.0000	0.12	
42.5	24,477	7,661	0.3130	0.6870	0.12	
43.5	16,816	1,033	0.0614	0.9386	0.08	
44.5	15,350	1,098	0.0715	0.9285	0.08	
45.5	14,252	6,264	0.4395	0.5605	0.07	
46.5	7,988	968	0.1212	0.8788	0.04	
47.5	7,020		0.0000	1.0000	0.03	
48.5	7,020	5,106	0.7274	0.2726	0.03	
49.5	1,914		0.0000	1.0000	0.01	
50.5	1,914	392	0.2049	0.7951	0.01	
51.5	1,130		0.0000	1.0000	0.01	
52.5	380		0.0000	1.0000	0.01	
53.5	380		0.0000	1.0000	0.01	
54.5					0.01	

PART VIII. NET SALVAGE STATISTICS

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	2,473		0		0		0
1973							
1974	785	185	24		0	185-	24-
1975							
1976	273	112	41		0	112-	41-
1977	1,956	385	20		0	385-	20-
1978	4,828	7,107	147		0	7,107-	147-
1979							
1980	5,758	368	6		0	368-	6-
1981							
1982	100		0		0		0
1983	14,985		0		0		0
1984	3,414	26	1		0	26-	1-
1985	4,080	462	11		0	462-	11-
1986	239	411	172		0	411-	172-
1987	1,310		0		0		0
1988	847	67	8		0	67-	8-
1989	6,161	231	4		0	231-	4-
1990	2,549	138	5		0	138-	5-
1991	5,805	1,445	25		0	1,445-	25-
1992	520	87	17		0	87-	17-
1993							
1994	16,851		0		0		0
1995	16,588		0		0		0
1996	2,784		0		0		0
1997	2,119		0		0		0
1998	1,679		0		0		0
1999	12,685	1,050	8		0	1,050-	8-
2000							
2001	5,234	1,870	36		0	1,870-	36-
2002	2,738		0		0		0
2003							
2004	10,499		0		0		0
2005							
2006	289	13,550			0	13,550-	
2007	9,501		0		0		0
2008	4,413		0		0		0
2009	18,660		0		0		0
2010							
2011	774		0		0		0
2012							
2013							
2014							

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
2017							
2018							
2019							
2020							
TOTAL	160,897	27,493	17		0	27,493-	17-

THREE-YEAR MOVING AVERAGES

72-74	1,086	62	6		0	62-	6-
73-75	262	62	24		0	62-	24-
74-76	353	99	28		0	99-	28-
75-77	743	166	22		0	166-	22-
76-78	2,352	2,535	108		0	2,535-	108-
77-79	2,261	2,497	110		0	2,497-	110-
78-80	3,528	2,492	71		0	2,492-	71-
79-81	1,919	123	6		0	123-	6-
80-82	1,953	123	6		0	123-	6-
81-83	5,028		0		0		0
82-84	6,166	9	0		0	9-	0
83-85	7,493	163	2		0	163-	2-
84-86	2,578	299	12		0	299-	12-
85-87	1,876	291	15		0	291-	15-
86-88	799	159	20		0	159-	20-
87-89	2,773	99	4		0	99-	4-
88-90	3,186	145	5		0	145-	5-
89-91	4,839	605	12		0	605-	12-
90-92	2,958	557	19		0	557-	19-
91-93	2,108	511	24		0	511-	24-
92-94	5,790	29	0		0	29-	0
93-95	11,146		0		0		0
94-96	12,074		0		0		0
95-97	7,164		0		0		0
96-98	2,194		0		0		0
97-99	5,494	350	6		0	350-	6-
98-00	4,788	350	7		0	350-	7-
99-01	5,973	973	16		0	973-	16-
00-02	2,657	623	23		0	623-	23-
01-03	2,657	623	23		0	623-	23-
02-04	4,412		0		0		0
03-05	3,500		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	3,596	4,517	126		0	4,517-	126-
05-07	3,263	4,517	138		0	4,517-	138-
06-08	4,734	4,517	95		0	4,517-	95-
07-09	10,858		0		0		0
08-10	7,691		0		0		0
09-11	6,478		0		0		0
10-12	258		0		0		0
11-13	258		0		0		0
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
FIVE-YEAR AVERAGE							
16-20							

SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	2,300		0		0		0
1996							
1997							
1998							
1999							
2000	543		0		0		0
2001	23,883	3,740	16		0	3,740-	16-
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	62,027		0		0		0
2018							
2019							
2020							
TOTAL	88,753	3,740	4		0	3,740-	4-

THREE-YEAR MOVING AVERAGES

95-97	767		0		0		0
96-98							
97-99							
98-00	181		0		0		0
99-01	8,142	1,247	15		0	1,247-	15-
00-02	8,142	1,247	15		0	1,247-	15-
01-03	7,961	1,247	16		0	1,247-	16-
02-04							
03-05							
04-06							
05-07							
06-08							

SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17	20,676		0		0		0
16-18	20,676		0		0		0
17-19	20,676		0		0		0
18-20							
FIVE-YEAR AVERAGE							
16-20	12,405		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	27,702		0		0		0
1973	12,459	1,583	13	46,875	376	45,292	364
1974	25,594	1,030	4	10,600	41	9,570	37
1975							
1976							
1977	9,739	1,620	17		0	1,620-	17-
1978	856	40	5		0	40-	5-
1979	3,623	390	11		0	390-	11-
1980							
1981							
1982	38,561		0		0		0
1983	2,854		0		0		0
1984	4,036		0		0		0
1985	12,923	491	4		0	491-	4-
1986	6,461	229	4		0	229-	4-
1987							
1988							
1989							
1990	812	294	36		0	294-	36-
1991							
1992	28,631	1,353	5		0	1,353-	5-
1993	276,761	2,319	1		0	2,319-	1-
1994	995,186	27,510	3		0	27,510-	3-
1995	155,905	8,467	5		0	8,467-	5-
1996	7,954		0		0		0
1997	1,997		0		0		0
1998	59,957	39,131	65		0	39,131-	65-
1999	3,401	3,210	94		0	3,210-	94-
2000	45,249	19,972	44		0	19,972-	44-
2001							
2002							
2003							
2004							
2005	201,825	49,720	25		0	49,720-	25-
2006	105,178	22,739	22		0	22,739-	22-
2007	62,969		0		0		0
2008	42,345		0		0		0
2009	77,933	22,373	29		0	22,373-	29-
2010	129,741	8,306	6		0	8,306-	6-
2011	15,100		0		0		0
2012	2,891		0		0		0
2013							
2014							

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
2017	345,017		0		0		0
2018							
2019	1,396		0		0		0
2020							
TOTAL	2,705,058	210,776	8	57,475	2	153,301-	6-

THREE-YEAR MOVING AVERAGES

72-74	21,919	871	4	19,158	87	18,287	83
73-75	12,685	871	7	19,158	151	18,287	144
74-76	8,531	343	4	3,533	41	3,190	37
75-77	3,246	540	17		0	540-	17-
76-78	3,532	553	16		0	553-	16-
77-79	4,740	683	14		0	683-	14-
78-80	1,493	143	10		0	143-	10-
79-81	1,208	130	11		0	130-	11-
80-82	12,854		0		0		0
81-83	13,805		0		0		0
82-84	15,150		0		0		0
83-85	6,604	164	2		0	164-	2-
84-86	7,807	240	3		0	240-	3-
85-87	6,461	240	4		0	240-	4-
86-88	2,154	76	4		0	76-	4-
87-89							
88-90	271	98	36		0	98-	36-
89-91	271	98	36		0	98-	36-
90-92	9,814	549	6		0	549-	6-
91-93	101,797	1,224	1		0	1,224-	1-
92-94	433,526	10,394	2		0	10,394-	2-
93-95	475,951	12,765	3		0	12,765-	3-
94-96	386,348	11,992	3		0	11,992-	3-
95-97	55,285	2,822	5		0	2,822-	5-
96-98	23,303	13,044	56		0	13,044-	56-
97-99	21,785	14,114	65		0	14,114-	65-
98-00	36,202	20,771	57		0	20,771-	57-
99-01	16,217	7,727	48		0	7,727-	48-
00-02	15,083	6,657	44		0	6,657-	44-
01-03							
02-04							
03-05	67,275	16,573	25		0	16,573-	25-

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	102,334	24,153	24		0	24,153-	24-
05-07	123,324	24,153	20		0	24,153-	20-
06-08	70,164	7,580	11		0	7,580-	11-
07-09	61,082	7,458	12		0	7,458-	12-
08-10	83,340	10,226	12		0	10,226-	12-
09-11	74,258	10,226	14		0	10,226-	14-
10-12	49,244	2,769	6		0	2,769-	6-
11-13	5,997		0		0		0
12-14	964		0		0		0
13-15							
14-16							
15-17	115,006		0		0		0
16-18	115,006		0		0		0
17-19	115,471		0		0		0
18-20	465		0		0		0
FIVE-YEAR AVERAGE							
16-20	69,283		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1985	345		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993	15,308		0		0		0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	748		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	1,752		0		0		0
2018							
2019							
2020							
TOTAL	18,154		0		0		0
THREE-YEAR MOVING AVERAGES							
85-87	115		0		0		0
86-88							

SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89							
88-90							
89-91							
90-92							
91-93	5,103		0		0		0
92-94	5,103		0		0		0
93-95	5,103		0		0		0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	249		0		0		0
06-08	249		0		0		0
07-09	249		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17	584		0		0		0
16-18	584		0		0		0
17-19	584		0		0		0
18-20							
FIVE-YEAR AVERAGE							
16-20	350		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	4,000	540	14		0	540-	14-
1979							
1980	3,000		0		0		0
1981							
1982	24,553	331	1	800	3	469	2
1983							
1984							
1985							
1986	370	244	66		0	244-	66-
1987							
1988							
1989	8,189		0		0		0
1990							
1991							
1992	3,550	115	3		0	115-	3-
1993	3,866		0		0		0
1994							
1995	9,629		0		0		0
1996	1,567		0		0		0
1997							
1998							
1999	3,574	9,000	252		0	9,000-	252-
2000							
2001	9,721		0		0		0
2002							
2003							
2004							
2005	23,938	435	2		0	435-	2-
2006							
2007	11,599		0		0		0
2008							
2009							
2010							
2011	1,465		0		0		0
2012							
2013							
2014							
2015							
2016							
2017							
2018	13,154		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019							
2020							
TOTAL	122,172	10,665	9	800	1	9,865-	8-

THREE-YEAR MOVING AVERAGES

78-80	2,333	180	8		0	180-	8-
79-81	1,000		0		0		0
80-82	9,184	110	1	267	3	156	2
81-83	8,184	110	1	267	3	156	2
82-84	8,184	110	1	267	3	156	2
83-85							
84-86	123	81	66		0	81-	66-
85-87	123	81	66		0	81-	66-
86-88	123	81	66		0	81-	66-
87-89	2,730		0		0		0
88-90	2,730		0		0		0
89-91	2,730		0		0		0
90-92	1,183	38	3		0	38-	3-
91-93	2,472	38	2		0	38-	2-
92-94	2,472	38	2		0	38-	2-
93-95	4,498		0		0		0
94-96	3,732		0		0		0
95-97	3,732		0		0		0
96-98	522		0		0		0
97-99	1,191	3,000	252		0	3,000-	252-
98-00	1,191	3,000	252		0	3,000-	252-
99-01	4,431	3,000	68		0	3,000-	68-
00-02	3,240		0		0		0
01-03	3,240		0		0		0
02-04							
03-05	7,979	145	2		0	145-	2-
04-06	7,979	145	2		0	145-	2-
05-07	11,846	145	1		0	145-	1-
06-08	3,866		0		0		0
07-09	3,866		0		0		0
08-10							
09-11	488		0		0		0
10-12	488		0		0		0
11-13	488		0		0		0
12-14							
13-15							

SPIRE MISSOURI, INC.

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16							
15-17							
16-18	4,385		0		0		0
17-19	4,385		0		0		0
18-20	4,385		0		0		0
FIVE-YEAR AVERAGE							
16-20	2,631		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

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

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019							
2020							
TOTAL	186,114	80,315	43	150	0	80,165-	43-

THREE-YEAR MOVING AVERAGES

78-80	1,186	60	5		0	60-	5-
79-81	1,027		0		0		0
80-82	2,925	34	1		0	34-	1-
81-83	2,817	34	1		0	34-	1-
82-84	2,817	34	1		0	34-	1-
83-85	333		0		0		0
84-86	333		0		0		0
85-87	333		0		0		0
86-88	297		0		0		0
87-89	297		0		0		0
88-90	364		0		0		0
89-91	67		0		0		0
90-92	67		0		0		0
91-93	17,033	3,220	19		0	3,220-	19-
92-94	42,154	17,038	40		0	17,038-	40-
93-95	49,536	24,657	50	50	0	24,607-	50-
94-96	32,503	21,437	66	50	0	21,387-	66-
95-97	7,499	7,619	102	50	1	7,569-	101-
96-98	225	127	57		0	127-	57-
97-99	1,944	1,772	91		0	1,772-	91-
98-00	2,065	1,772	86		0	1,772-	86-
99-01	1,957	1,645	84		0	1,645-	84-
00-02	238		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	143		0		0		0
08-10	143		0		0		0
09-11	1,012		0		0		0
10-12	869		0		0		0
11-13	869		0		0		0
12-14	3,229	348	11		0	348-	11-
13-15	3,229	318	10		0	318-	10-

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	3,229	248	8		0	248-	8-
15-17		100-				100	
16-18	1,380	71-	5-		0	71	5
17-19	1,380		0		0		0
18-20	1,380		0		0		0
FIVE-YEAR AVERAGE							
16-20	828	42-	5-		0	42	5

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	6,249	13,169	211	3,987	64	9,182-	147-
1973	651	560	86		0	560-	86-
1974							
1975				1,500		1,500	
1976							
1977	613	239	39		0	239-	39-
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	9,625		0		0		0
1998	2,263	1,274	56		0	1,274-	56-
1999							
2000							
2001							
2002							
2003							
2004							
2005	3,811		0		0		0
2006							
2007	14,291	2,888	20		0	2,888-	20-
2008		2,407				2,407-	
2009	12,386		0		0		0
2010							
2011	20,097	2,899	14		0	2,899-	14-
2012	953		0		0		0
2013	6,669		0		0		0
2014	142,269	475	0		0	475-	0

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015			40-			40	
2016			96-			96	
2017							
2018							
2019							
2020	19,331		0		0		0
TOTAL	239,208	23,774	10	5,487	2	18,287-	8-

THREE-YEAR MOVING AVERAGES

72-74	2,300	4,576	199	1,329	58	3,247-	141-
73-75	217	187	86	500	231	313	145
74-76				500		500	
75-77	204	80	39	500	245	420	206
76-78	204	80	39		0	80-	39-
77-79	204	80	39		0	80-	39-
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	3,208		0		0		0
96-98	3,963	425	11		0	425-	11-
97-99	3,963	425	11		0	425-	11-
98-00	754	425	56		0	425-	56-
99-01							
00-02							
01-03							
02-04							
03-05	1,270		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	1,270		0		0		0
05-07	6,034	963	16		0	963-	16-
06-08	4,764	1,765	37		0	1,765-	37-
07-09	8,892	1,765	20		0	1,765-	20-
08-10	4,129	802	19		0	802-	19-
09-11	10,828	966	9		0	966-	9-
10-12	7,017	966	14		0	966-	14-
11-13	9,240	966	10		0	966-	10-
12-14	49,964	158	0		0	158-	0
13-15	49,646	145	0		0	145-	0
14-16	47,423	113	0		0	113-	0
15-17		46-				46	
16-18		32-				32	
17-19							
18-20	6,444		0		0		0
FIVE-YEAR AVERAGE							
16-20	3,866	19-	0		0	19	0

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	52,912	66,628	126	9,900	19	56,728-	107-
1981							
1982	3,453		0		0		0
1983	14,898	18,192	122		0	18,192-	122-
1984							
1985	771		0		0		0
1986							
1987							
1988							
1989							
1990							
1991	5,161	596	12		0	596-	12-
1992							
1993	1,403	1,163	83		0	1,163-	83-
1994	36,350	36,724	101		0	36,724-	101-
1995							
1996	10,733		0		0		0
1997	1,403-		0		0		0
1998							
1999							
2000	1,236		0		0		0
2001							
2002							
2003							
2004	13,219		0		0		0
2005	3,990		0		0		0
2006							
2007	39,389	5,238	13		0	5,238-	13-
2008							
2009	5,985	3,972	66		0	3,972-	66-
2010							
2011	665		0		0		0
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
TOTAL	188,761	132,513	70	9,900	5	122,613-	65-

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
80-82	18,788	22,209	118	3,300	18	18,909-	101-
81-83	6,117	6,064	99		0	6,064-	99-
82-84	6,117	6,064	99		0	6,064-	99-
83-85	5,223	6,064	116		0	6,064-	116-
84-86	257		0		0		0
85-87	257		0		0		0
86-88							
87-89							
88-90							
89-91	1,720	199	12		0	199-	12-
90-92	1,720	199	12		0	199-	12-
91-93	2,188	587	27		0	587-	27-
92-94	12,584	12,629	100		0	12,629-	100-
93-95	12,584	12,629	100		0	12,629-	100-
94-96	15,694	12,241	78		0	12,241-	78-
95-97	3,110		0		0		0
96-98	3,110		0		0		0
97-99	468-		0		0		0
98-00	412		0		0		0
99-01	412		0		0		0
00-02	412		0		0		0
01-03							
02-04	4,406		0		0		0
03-05	5,736		0		0		0
04-06	5,736		0		0		0
05-07	14,460	1,746	12		0	1,746-	12-
06-08	13,130	1,746	13		0	1,746-	13-
07-09	15,125	3,070	20		0	3,070-	20-
08-10	1,995	1,324	66		0	1,324-	66-
09-11	2,217	1,324	60		0	1,324-	60-
10-12	222		0		0		0
11-13	222		0		0		0
12-14							
13-15							
14-16							
15-17							
16-18							

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
FIVE-YEAR AVERAGE							

SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	22,907	333	1		0	333-	1-
1973							
1974	882	1,150	130		0	1,150-	130-
1975							
1976							
1977							
1978							
1979	894		0		0		0
1980	7,613		0		0		0
1981							
1982							
1983	1,775	2,486	140		0	2,486-	140-
1984	8,707	2,459	28		0	2,459-	28-
1985							
1986	753	1,485	197		0	1,485-	197-
1987							
1988							
1989	1,863		0		0		0
1990							
1991	21,313	6,065	28		0	6,065-	28-
1992							
1993	11,050	451	4		0	451-	4-
1994	1,078		0		0		0
1995			0		0		0
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	55,410	12,280	22		0	12,280-	22-
2004							
2005							
2006							
2007							
2008	7,893	32,723	415		0	32,723-	415-
2009	3,979		0		0		0
2010							
2011							
2012							
2013							
2014	15,420		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		8,068				8,068-	
2016							
2017							
2018	6,714		0		0		0
2019	876	109,441			0	109,441-	
2020							
TOTAL	169,127	176,940	105		0	176,940-	105-

THREE-YEAR MOVING AVERAGES

72-74	7,930	494	6		0	494-	6-
73-75	294	383	130		0	383-	130-
74-76	294	383	130		0	383-	130-
75-77							
76-78							
77-79	298		0		0		0
78-80	2,836		0		0		0
79-81	2,836		0		0		0
80-82	2,538		0		0		0
81-83	592	829	140		0	829-	140-
82-84	3,494	1,649	47		0	1,649-	47-
83-85	3,494	1,649	47		0	1,649-	47-
84-86	3,153	1,315	42		0	1,315-	42-
85-87	251	495	197		0	495-	197-
86-88	251	495	197		0	495-	197-
87-89	621		0		0		0
88-90	621		0		0		0
89-91	7,725	2,022	26		0	2,022-	26-
90-92	7,104	2,022	28		0	2,022-	28-
91-93	10,788	2,172	20		0	2,172-	20-
92-94	4,043	150	4		0	150-	4-
93-95	4,043	150	4		0	150-	4-
94-96	359		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	18,470	4,093	22		0	4,093-	22-
02-04	18,470	4,093	22		0	4,093-	22-
03-05	18,470	4,093	22		0	4,093-	22-

SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06							
05-07							
06-08	2,631	10,908	415		0	10,908-	415-
07-09	3,957	10,908	276		0	10,908-	276-
08-10	3,957	10,908	276		0	10,908-	276-
09-11	1,326		0		0		0
10-12							
11-13							
12-14	5,140		0		0		0
13-15	5,140	2,689	52		0	2,689-	52-
14-16	5,140	2,689	52		0	2,689-	52-
15-17		2,689				2,689-	
16-18	2,238		0		0		0
17-19	2,530	36,480			0	36,480-	
18-20	2,530	36,480			0	36,480-	
FIVE-YEAR AVERAGE							
16-20	1,518	21,888			0	21,888-	

SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1979	662	181	27		0	181-	27-
1980							
1981							
1982	48,216		0		0		0
1983							
1984							
1985							
1986							
1987							
1988							
1989	148,744	770	1		0	770-	1-
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997		6,898				6,898-	
1998							
1999	7,507	2,865	38		0	2,865-	38-
2000							
2001							
2002							
2003							
2004	11,269	20,090	178		0	20,090-	178-
2005		198				198-	
2006	2,747		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	8,155		0		0		0
2015							
2016							
2017							
2018							

SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019							
2020							
TOTAL	227,299	31,001	14		0	31,001-	14-

THREE-YEAR MOVING AVERAGES

79-81	221	60	27		0	60-	27-
80-82	16,072		0		0		0
81-83	16,072		0		0		0
82-84	16,072		0		0		0
83-85							
84-86							
85-87							
86-88							
87-89	49,581	257	1		0	257-	1-
88-90	49,581	257	1		0	257-	1-
89-91	49,581	257	1		0	257-	1-
90-92							
91-93							
92-94							
93-95							
94-96							
95-97		2,299				2,299-	
96-98		2,299				2,299-	
97-99	2,502	3,254	130		0	3,254-	130-
98-00	2,502	955	38		0	955-	38-
99-01	2,502	955	38		0	955-	38-
00-02							
01-03							
02-04	3,756	6,697	178		0	6,697-	178-
03-05	3,756	6,763	180		0	6,763-	180-
04-06	4,672	6,763	145		0	6,763-	145-
05-07	916	66	7		0	66-	7-
06-08	916		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	2,718		0		0		0
13-15	2,718		0		0		0
14-16	2,718		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	15-17						
	16-18						
	17-19						
	18-20						
FIVE-YEAR AVERAGE							
	16-20						

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	17,380	534	3	1,332	8	798	5
1973	19,828	4,187	21	9,330	47	5,142	26
1974							
1975							
1976							
1977							
1978							
1979							
1980							
1981	21,367	1,723	8	11,767	55	10,044	47
1982	49,306	1,501	3	315	1	1,186-	2-
1983	876	98	11		0	98-	11-
1984	3,225	288	9	2,545	79	2,257	70
1985	1,587	122	8		0	122-	8-
1986							
1987	5,338	379	7		0	379-	7-
1988							
1989							
1990							
1991							
1992							
1993	35,011	1,429	4		0	1,429-	4-
1994	2,254	2,226	99		0	2,226-	99-
1995							
1996	3,616	11,075	306		0	11,075-	306-
1997	2,411		0		0		0
1998							
1999	8,204	2,924	36		0	2,924-	36-
2000	116,201		0		0		0
2001							
2002							
2003							
2004	2,219		0		0		0
2005	2,381		0		0		0
2006							
2007	825		0		0		0
2008	999		0		0		0
2009							
2010	19,332	10,098	52		0	10,098-	52-
2011	21,088	3,913	19		0	3,913-	19-
2012							
2013							
2014							

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
2017							
2018							
2019	6,113		0		0		0
2020							
TOTAL	339,561	40,496	12	25,289	7	15,207-	4-

THREE-YEAR MOVING AVERAGES

72-74	12,403	1,574	13	3,554	29	1,980	16
73-75	6,609	1,396	21	3,110	47	1,714	26
74-76							
75-77							
76-78							
77-79							
78-80							
79-81	7,122	574	8	3,922	55	3,348	47
80-82	23,557	1,075	5	4,027	17	2,953	13
81-83	23,850	1,107	5	4,027	17	2,920	12
82-84	17,802	629	4	953	5	324	2
83-85	1,896	170	9	848	45	679	36
84-86	1,604	137	9	848	53	711	44
85-87	2,308	167	7		0	167-	7-
86-88	1,779	126	7		0	126-	7-
87-89	1,779	126	7		0	126-	7-
88-90							
89-91							
90-92							
91-93	11,670	476	4		0	476-	4-
92-94	12,422	1,218	10		0	1,218-	10-
93-95	12,422	1,218	10		0	1,218-	10-
94-96	1,957	4,433	227		0	4,433-	227-
95-97	2,009	3,692	184		0	3,692-	184-
96-98	2,009	3,692	184		0	3,692-	184-
97-99	3,538	975	28		0	975-	28-
98-00	41,468	975	2		0	975-	2-
99-01	41,468	975	2		0	975-	2-
00-02	38,734		0		0		0
01-03							
02-04	740		0		0		0
03-05	1,533		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	1,533		0		0		0
05-07	1,069		0		0		0
06-08	608		0		0		0
07-09	608		0		0		0
08-10	6,777	3,366	50		0	3,366-	50-
09-11	13,473	4,670	35		0	4,670-	35-
10-12	13,473	4,670	35		0	4,670-	35-
11-13	7,029	1,304	19		0	1,304-	19-
12-14							
13-15							
14-16							
15-17							
16-18							
17-19	2,038		0		0		0
18-20	2,038		0		0		0
FIVE-YEAR AVERAGE							
16-20	1,223		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1975	703		0		0		0
1976							
1977							
1978	3,640	600	16		0	600-	16-
1979							
1980							
1981							
1982							
1983	2,062		0		0		0
1984							
1985							
1986							
1987							
1988	5,918	2,869	48		0	2,869-	48-
1989	1,472		0		0		0
1990							
1991	21,157	1,824	9		0	1,824-	9-
1992							
1993							
1994	6,960	6,852	98		0	6,852-	98-
1995							
1996							
1997	4,923		0		0		0
1998							
1999	1,500		0		0		0
2000							
2001							
2002							
2003	3,070		0		0		0
2004							
2005							
2006							
2007	40,262		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							

SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018							
2019							
2020							
TOTAL	91,666	12,144	13		0	12,144-	13-

THREE-YEAR MOVING AVERAGES

75-77	234		0		0		0
76-78	1,213	200	16		0	200-	16-
77-79	1,213	200	16		0	200-	16-
78-80	1,213	200	16		0	200-	16-
79-81							
80-82							
81-83	687		0		0		0
82-84	687		0		0		0
83-85	687		0		0		0
84-86							
85-87							
86-88	1,973	956	48		0	956-	48-
87-89	2,463	956	39		0	956-	39-
88-90	2,463	956	39		0	956-	39-
89-91	7,543	608	8		0	608-	8-
90-92	7,052	608	9		0	608-	9-
91-93	7,052	608	9		0	608-	9-
92-94	2,320	2,284	98		0	2,284-	98-
93-95	2,320	2,284	98		0	2,284-	98-
94-96	2,320	2,284	98		0	2,284-	98-
95-97	1,641		0		0		0
96-98	1,641		0		0		0
97-99	2,141		0		0		0
98-00	500		0		0		0
99-01	500		0		0		0
00-02							
01-03	1,023		0		0		0
02-04	1,023		0		0		0
03-05	1,023		0		0		0
04-06							
05-07	13,421		0		0		0
06-08	13,421		0		0		0
07-09	13,421		0		0		0
08-10							
09-11							

SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	10-12						
	11-13						
	12-14						
	13-15						
	14-16						
	15-17						
	16-18						
	17-19						
	18-20						
FIVE-YEAR AVERAGE							
	16-20						

SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	20,883		0		0		0
1973							
1974							
1975							
1976	3,037	119	4	2,512	83	2,393	79
1977							
1978	1,342		0		0		0
1979							
1980							
1981	1,397		0		0		0
1982	14,139		0		0		0
1983							
1984							
1985							
1986							
1987							
1988	800		0		0		0
1989							
1990							
1991	1,494	2,957	198		0	2,957-	198-
1992							
1993							
1994							
1995	106		0	103	97	103	97
1996	14,599	703	5		0	703-	5-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	1,999	3,564	178		0	3,564-	178-
2005	1,409		0		0		0
2006	368		0		0		0
2007	9,353		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							

SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015							
2016							
2017							
2018							
2019							
2020							
TOTAL	70,927	7,343	10	2,615	4	4,728-	7-

THREE-YEAR MOVING AVERAGES

72-74	6,961		0		0		0
73-75							
74-76	1,012	40	4	837	83	798	79
75-77	1,012	40	4	837	83	798	79
76-78	1,460	40	3	837	57	798	55
77-79	447		0		0		0
78-80	447		0		0		0
79-81	466		0		0		0
80-82	5,179		0		0		0
81-83	5,179		0		0		0
82-84	4,713		0		0		0
83-85							
84-86							
85-87							
86-88	267		0		0		0
87-89	267		0		0		0
88-90	267		0		0		0
89-91	498	986	198		0	986-	198-
90-92	498	986	198		0	986-	198-
91-93	498	986	198		0	986-	198-
92-94							
93-95	35		0	34	97	34	97
94-96	4,902	234	5	34	1	200-	4-
95-97	4,902	234	5	34	1	200-	4-
96-98	4,866	234	5		0	234-	5-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	666	1,188	178		0	1,188-	178-
03-05	1,136	1,188	105		0	1,188-	105-

SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	1,259	1,188	94		0	1,188-	94-
05-07	3,710		0		0		0
06-08	3,240		0		0		0
07-09	3,118		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
FIVE-YEAR AVERAGE							
16-20							

SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	1,313		0		0		0
1991							
1992							
1993							
1994							
1995							
1996	1,872	1,062	57		0	1,062-	57-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	1,489		0		0		0
2015		19,829				19,829-	
2016	6,038	58,456	968		0	58,456-	968-
2017							
2018							
2019							
2020							
TOTAL	10,712	79,347	741		0	79,347-	741-

THREE-YEAR MOVING AVERAGES

90-92	438		0		0		0
91-93							
92-94							
93-95							
94-96	624	354	57		0	354-	57-
95-97	624	354	57		0	354-	57-
96-98	624	354	57		0	354-	57-

SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	496		0		0		0
13-15	496	6,610			0	6,610-	
14-16	2,509	26,095			0	26,095-	
15-17	2,013	26,095			0	26,095-	
16-18	2,013	19,485	968		0	19,485-	968-
17-19							
18-20							
FIVE-YEAR AVERAGE							
16-20	1,208	11,691	968		0	11,691-	968-

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	14,062	1,200	9		0	1,200-	9-
1973	1,652	38	2		0	38-	2-
1974	4,472		0		0		0
1975	4,334		0		0		0
1976	200	15	7		0	15-	7-
1977	3,823	457	12		0	457-	12-
1978	1,946	176	9		0	176-	9-
1979							
1980	10,470	2,912	28		0	2,912-	28-
1981	33,785	3,110	9		0	3,110-	9-
1982	25,687	608	2	50	0	558-	2-
1983	11,786	54	0		0	54-	0
1984	71,131	5,302	7		0	5,302-	7-
1985	162,027	29,805	18		0	29,805-	18-
1986	2,243	3,000	134		0	3,000-	134-
1987	874	103	12		0	103-	12-
1988	21,404		0		0		0
1989	501		0		0		0
1990	25,305	11,857	47		0	11,857-	47-
1991	91,040	28,601	31		0	28,601-	31-
1992	18,884	15,682	83	7,393	39	8,289-	44-
1993	13,421	18,178	135		0	18,178-	135-
1994	111,168	38,005	34		0	38,005-	34-
1995	10,441	1,416	14		0	1,416-	14-
1996	68,672	11,300	16		0	11,300-	16-
1997	182,231	8,736	5	200	0	8,536-	5-
1998	6,538	2,204	34		0	2,204-	34-
1999	67,280	20,103	30		0	20,103-	30-
2000	66,908	2,457	4		0	2,457-	4-
2001	3,711	1,397	38		0	1,397-	38-
2002	11,804	33,536	284		0	33,536-	284-
2003	7,073	690	10		0	690-	10-
2004	4,769	5,331	112		0	5,331-	112-
2005	1,446		0		0		0
2006	2,900	83	3		0	83-	3-
2007	24,431	59,187	242	20	0	59,167-	242-
2008	6,240	17,337	278		0	17,337-	278-
2009	167,578	45,609	27		0	45,609-	27-
2010	113,591	9,398	8		0	9,398-	8-
2011	84,970	69,265	82		0	69,265-	82-
2012	36,554	957	3		0	957-	3-
2013	67,742	8,560	13		0	8,560-	13-
2014							

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	4,703	326	7		0	326-	7-
2016	38,169	31,269	82		0	31,269-	82-
2017							
2018							
2019	112,528		0		0		0
2020	13,547		0		0		0
TOTAL	1,734,042	488,265	28	7,663	0	480,602-	28-

THREE-YEAR MOVING AVERAGES

72-74	6,729	413	6		0	413-	6-
73-75	3,486	13	0		0	13-	0
74-76	3,002	5	0		0	5-	0
75-77	2,786	157	6		0	157-	6-
76-78	1,990	216	11		0	216-	11-
77-79	1,923	211	11		0	211-	11-
78-80	4,139	1,029	25		0	1,029-	25-
79-81	14,752	2,007	14		0	2,007-	14-
80-82	23,314	2,210	9	17	0	2,193-	9-
81-83	23,752	1,258	5	17	0	1,241-	5-
82-84	36,201	1,988	5	17	0	1,972-	5-
83-85	81,648	11,721	14		0	11,721-	14-
84-86	78,467	12,703	16		0	12,703-	16-
85-87	55,048	10,969	20		0	10,969-	20-
86-88	8,173	1,034	13		0	1,034-	13-
87-89	7,593	34	0		0	34-	0
88-90	15,737	3,952	25		0	3,952-	25-
89-91	38,949	13,486	35		0	13,486-	35-
90-92	45,077	18,713	42	2,464	5	16,249-	36-
91-93	41,115	20,820	51	2,464	6	18,356-	45-
92-94	47,824	23,955	50	2,464	5	21,491-	45-
93-95	45,010	19,200	43		0	19,200-	43-
94-96	63,427	16,907	27		0	16,907-	27-
95-97	87,115	7,151	8	67	0	7,084-	8-
96-98	85,814	7,413	9	67	0	7,346-	9-
97-99	85,350	10,348	12	67	0	10,281-	12-
98-00	46,909	8,255	18		0	8,255-	18-
99-01	45,966	7,986	17		0	7,986-	17-
00-02	27,474	12,463	45		0	12,463-	45-
01-03	7,529	11,874	158		0	11,874-	158-
02-04	7,882	13,186	167		0	13,186-	167-
03-05	4,429	2,007	45		0	2,007-	45-

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	3,038	1,805	59		0	1,805-	59-
05-07	9,592	19,757	206	7	0	19,750-	206-
06-08	11,190	25,536	228	7	0	25,529-	228-
07-09	66,083	40,711	62	7	0	40,704-	62-
08-10	95,803	24,115	25		0	24,115-	25-
09-11	122,046	41,424	34		0	41,424-	34-
10-12	78,372	26,540	34		0	26,540-	34-
11-13	63,089	26,261	42		0	26,261-	42-
12-14	34,765	3,173	9		0	3,173-	9-
13-15	24,148	2,962	12		0	2,962-	12-
14-16	14,291	10,532	74		0	10,532-	74-
15-17	14,291	10,532	74		0	10,532-	74-
16-18	12,723	10,423	82		0	10,423-	82-
17-19	37,509		0		0		0
18-20	42,025		0		0		0
FIVE-YEAR AVERAGE							
16-20	32,849	6,254	19		0	6,254-	19-

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	309,367	114,603	37	12,684	4	101,919-	33-
1973	277,407	95,269	34	8,360	3	86,910-	31-
1974	171,762	86,536	50	28,079	16	58,456-	34-
1975	229,480	110,699	48	27,649	12	83,049-	36-
1976	212,236	102,451	48	15,448	7	87,003-	41-
1977	194,227	67,591	35	43,540	22	24,051-	12-
1978	166,453	94,290	57	14,350	9	79,939-	48-
1979	151,068	83,591	55	30,455	20	53,136-	35-
1980	222,657	109,074	49	29,066	13	80,008-	36-
1981	248,399	136,422	55	27,788	11	108,634-	44-
1982	218,273	101,430	46	29,821	14	71,609-	33-
1983	157,442	100,287	64	18,325	12	81,961-	52-
1984	194,601	120,878	62	45,711	23	75,167-	39-
1985	313,365	126,380	40	99,038	32	27,342-	9-
1986	122,507	78,783	64	14,222	12	64,561-	53-
1987	286,730	161,073	56	85,789	30	75,284-	26-
1988	209,199	141,446	68	38,896	19	102,550-	49-
1989	358,258	154,640	43	38,981	11	115,659-	32-
1990	255,535	150,846	59	17,761	7	133,085-	52-
1991	382,710	157,552	41	94,309	25	63,243-	17-
1992	372,299	201,646	54	108,715	29	92,931-	25-
1993	379,465	218,442	58	72,012	19	146,430-	39-
1994	302,578	209,661	69	62,952	21	146,709-	48-
1995	932,546	205,782	22	329,932	35	124,150	13
1996	433,281	241,454	56	149,209	34	92,245-	21-
1997	849,073	285,424	34	322,417	38	36,992	4
1998	277,419	156,208	56	101,800	37	54,408-	20-
1999	692,175	160,457	23	263,295	38	102,838	15
2000	655,734	254,839	39	101,240	15	153,599-	23-
2001	634,088	309,814	49	331,311	52	21,497	3
2002	476,838	266,475	56	63,792	13	202,683-	43-
2003	915,035	533,654	58	186,445	20	347,210-	38-
2004	1,103,635	1,068,635	97	664,276	60	404,359-	37-
2005	606,610	499,656	82	275,988	45	223,668-	37-
2006	562,069	568,025	101	270,384	48	297,641-	53-
2007	528,379	869,701	165	579,430	110	290,271-	55-
2008	484,663	866,905	179	129,120	27	737,785-	152-
2009	949,721	1,055,215	111	489,818	52	565,398-	60-
2010	299,001	520,828	174	95,956	32	424,872-	142-
2011	582,089	892,204	153	462,806	80	429,398-	74-
2012	1,041,013	1,365,553	131	353,263	34	1,012,290-	97-
2013	1,543,719	257,573	17	9,084	1	248,488-	16-
2014	1,617,630	545,203	34	41,593	3	503,611-	31-

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	1,786,237	827,950	46	44,015	2	783,935-	44-
2016	1,571,484	3,193,084	203	10,248-	1-	3,203,332-	204-
2017	1,670,544	1,382,545	83	15,539	1	1,367,006-	82-
2018	3,867,390	4,012,197	104	30,307	1	3,981,890-	103-
2019	3,744,992	6,047,270	161	24,240	1	6,023,030-	161-
2020	3,109,611	5,333,414	172	13,458	0	5,319,956-	171-
TOTAL	36,670,994	34,643,658	94	6,302,421	17	28,341,237-	77-

THREE-YEAR MOVING AVERAGES

72-74	252,846	98,803	39	16,374	6	82,428-	33-
73-75	226,216	97,501	43	21,363	9	76,139-	34-
74-76	204,493	99,895	49	23,726	12	76,170-	37-
75-77	211,981	93,581	44	28,879	14	64,701-	31-
76-78	190,972	88,111	46	24,446	13	63,665-	33-
77-79	170,583	81,824	48	29,448	17	52,376-	31-
78-80	180,059	95,652	53	24,624	14	71,028-	39-
79-81	207,375	109,696	53	29,103	14	80,593-	39-
80-82	229,777	115,642	50	28,892	13	86,750-	38-
81-83	208,038	112,713	54	25,312	12	87,401-	42-
82-84	190,105	107,532	57	31,286	16	76,246-	40-
83-85	221,803	115,848	52	54,358	25	61,490-	28-
84-86	210,158	108,680	52	52,991	25	55,690-	26-
85-87	240,868	122,079	51	66,350	28	55,729-	23-
86-88	206,145	127,101	62	46,302	22	80,798-	39-
87-89	284,729	152,386	54	54,555	19	97,831-	34-
88-90	274,331	148,977	54	31,879	12	117,098-	43-
89-91	332,168	154,346	46	50,350	15	103,996-	31-
90-92	336,848	170,015	50	73,595	22	96,420-	29-
91-93	378,158	192,547	51	91,679	24	100,868-	27-
92-94	351,447	209,916	60	81,226	23	128,690-	37-
93-95	538,196	211,295	39	154,965	29	56,330-	10-
94-96	556,135	218,966	39	180,698	32	38,268-	7-
95-97	738,300	244,220	33	267,186	36	22,966	3
96-98	519,924	227,696	44	191,142	37	36,554-	7-
97-99	606,222	200,696	33	229,171	38	28,474	5
98-00	541,776	190,501	35	155,445	29	35,056-	6-
99-01	660,665	241,703	37	231,949	35	9,755-	1-
00-02	588,886	277,043	47	165,448	28	111,595-	19-
01-03	675,320	369,981	55	193,849	29	176,132-	26-
02-04	831,836	622,922	75	304,837	37	318,084-	38-
03-05	875,093	700,648	80	375,569	43	325,079-	37-

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	757,438	712,105	94	403,549	53	308,556-	41-
05-07	565,686	645,794	114	375,267	66	270,527-	48-
06-08	525,037	768,211	146	326,312	62	441,899-	84-
07-09	654,254	930,607	142	399,456	61	531,151-	81-
08-10	577,795	814,316	141	238,298	41	576,018-	100-
09-11	610,270	822,749	135	349,527	57	473,223-	78-
10-12	640,701	926,195	145	304,008	47	622,187-	97-
11-13	1,055,607	838,443	79	275,051	26	563,392-	53-
12-14	1,400,787	722,776	52	134,647	10	588,130-	42-
13-15	1,649,195	543,575	33	31,564	2	512,011-	31-
14-16	1,658,450	1,522,079	92	25,120	2	1,496,959-	90-
15-17	1,676,089	1,801,193	107	16,435	1	1,784,758-	106-
16-18	2,369,806	2,862,609	121	11,866	1	2,850,743-	120-
17-19	3,094,309	3,814,004	123	23,362	1	3,790,642-	123-
18-20	3,573,998	5,130,960	144	22,668	1	5,108,292-	143-
FIVE-YEAR AVERAGE							
16-20	2,792,804	3,993,702	143	14,659	1	3,979,043-	142-

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	231,029	117,611	51	2,427	1	115,184-	50-
1973	201,579	114,983	57	7,178	4	107,806-	53-
1974	187,401	106,945	57	3,803	2	103,142-	55-
1975	159,171	106,415	67	7,013	4	99,402-	62-
1976	139,718	90,383	65	1,993	1	88,390-	63-
1977	116,492	83,899	72	2,239	2	81,660-	70-
1978	144,814	102,101	71	1,914	1	100,187-	69-
1979	111,073	82,118	74	2,950	3	79,168-	71-
1980	31,903	44,017	138	1,041	3	42,976-	135-
1981	57,931	62,083	107	3,042	5	59,041-	102-
1982	67,827	76,662	113	1,272	2	75,390-	111-
1983	31,058	79,895	257	14,073	45	65,821-	212-
1984	43,845	61,139	139	3,008	7	58,130-	133-
1985	30,703	44,734	146	1,391	5	43,342-	141-
1986	70,422	66,294	94	2,333	3	63,961-	91-
1987	66,002	50,036	76	6,371	10	43,665-	66-
1988	75,698	115,897	153	10,619	14	105,278-	139-
1989	67,689	50,066	74	315	0	49,751-	73-
1990	96,902	67,081	69	3,448	4	63,633-	66-
1991	69,487	83,310	120	13,270	19	70,040-	101-
1992	104,308	65,170	62	38	0	65,132-	62-
1993	143,229	110,658	77	9,097	6	101,561-	71-
1994	163,536	183,666	112	11,682	7	171,984-	105-
1995	234,177	216,822	93	1,940	1	214,882-	92-
1996	181,368	263,229	145	542	0	262,687-	145-
1997	186,579	301,156	161	4,413	2	296,743-	159-
1998	167,737	163,951	98	6,025	4	157,926-	94-
1999	101,227	167,357	165	4,634	5	162,723-	161-
2000	149,362	217,312	145	66,635	45	150,678-	101-
2001	158,916	315,934	199	13,888	9	302,046-	190-
2002	85,425	115,643	135	89	0	115,554-	135-
2003	97,986	254,880	260	12,901	13	241,979-	247-
2004	103,441	323,271	313	90,877	88	232,394-	225-
2005	65,431	208,996	319	43,537	67	165,460-	253-
2006	74,782	140,406	188	27,909	37	112,498-	150-
2007	117,988	367,836	312	13,721	12	354,116-	300-
2008	66,624	419,078	629	53,142	80	365,936-	549-
2009	118,280	266,620	225	1,831	2	264,789-	224-
2010	122,711	619,275	505	10,933	9	608,342-	496-
2011	313,038	461,525	147	45,374	14	416,151-	133-
2012	386,020	616,331	160	34,095	9	582,236-	151-
2013	346,770	513,715	148		0	513,715-	148-
2014	391,228	979,113	250		0	979,113-	250-

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	807,233	2,067,727	256		0	2,067,727-	256-
2016	1,104,801	1,807,473	164		0	1,807,473-	164-
2017	623,612	616,068	99		0	616,068-	99-
2018	1,459,016	2,503,114	172		0	2,503,114-	172-
2019	1,678,775	4,128,468	246		0	4,128,468-	246-
2020	1,332,634	3,485,001	262		0	3,485,001-	262-
TOTAL	12,886,980	23,505,468	182	543,003	4	22,962,464-	178-

THREE-YEAR MOVING AVERAGES

72-74	206,670	113,180	55	4,469	2	108,711-	53-
73-75	182,717	109,448	60	5,998	3	103,450-	57-
74-76	162,096	101,248	62	4,270	3	96,978-	60-
75-77	138,460	93,566	68	3,748	3	89,817-	65-
76-78	133,675	92,128	69	2,049	2	90,079-	67-
77-79	124,127	89,373	72	2,368	2	87,005-	70-
78-80	95,930	76,079	79	1,968	2	74,110-	77-
79-81	66,969	62,739	94	2,344	4	60,395-	90-
80-82	52,554	60,921	116	1,785	3	59,136-	113-
81-83	52,272	72,880	139	6,129	12	66,751-	128-
82-84	47,577	72,565	153	6,118	13	66,447-	140-
83-85	35,202	61,922	176	6,158	17	55,765-	158-
84-86	48,323	57,389	119	2,244	5	55,144-	114-
85-87	55,709	53,688	96	3,365	6	50,323-	90-
86-88	70,708	77,409	109	6,441	9	70,968-	100-
87-89	69,796	72,000	103	5,768	8	66,231-	95-
88-90	80,096	77,681	97	4,794	6	72,887-	91-
89-91	78,026	66,819	86	5,678	7	61,141-	78-
90-92	90,232	71,854	80	5,586	6	66,268-	73-
91-93	105,675	86,379	82	7,469	7	78,911-	75-
92-94	137,024	119,831	87	6,939	5	112,892-	82-
93-95	180,314	170,382	94	7,573	4	162,809-	90-
94-96	193,027	221,239	115	4,722	2	216,517-	112-
95-97	200,708	260,402	130	2,299	1	258,104-	129-
96-98	178,561	242,779	136	3,660	2	239,119-	134-
97-99	151,848	210,822	139	5,024	3	205,797-	136-
98-00	139,442	182,874	131	25,765	18	157,109-	113-
99-01	136,502	233,534	171	28,385	21	205,149-	150-
00-02	131,234	216,296	165	26,870	20	189,426-	144-
01-03	114,109	228,819	201	8,959	8	219,860-	193-
02-04	95,617	231,265	242	34,622	36	196,642-	206-
03-05	88,953	262,382	295	49,105	55	213,278-	240-

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	81,218	224,225	276	54,107	67	170,117-	209-
05-07	86,067	239,080	278	28,389	33	210,691-	245-
06-08	86,465	309,107	357	31,590	37	277,516-	321-
07-09	100,964	351,178	348	22,898	23	328,280-	325-
08-10	102,538	434,991	424	21,968	21	413,022-	403-
09-11	184,676	449,140	243	19,379	10	429,761-	233-
10-12	273,923	565,710	207	30,134	11	535,577-	196-
11-13	348,609	530,524	152	26,490	8	504,034-	145-
12-14	374,673	703,053	188	11,365	3	691,688-	185-
13-15	515,077	1,186,852	230		0	1,186,852-	230-
14-16	767,754	1,618,105	211		0	1,618,105-	211-
15-17	845,215	1,497,090	177		0	1,497,090-	177-
16-18	1,062,476	1,642,219	155		0	1,642,219-	155-
17-19	1,253,801	2,415,884	193		0	2,415,884-	193-
18-20	1,490,142	3,372,195	226		0	3,372,195-	226-
FIVE-YEAR AVERAGE							
16-20	1,239,768	2,508,025	202		0	2,508,025-	202-

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	13,799	7,195	52	4,194	30	3,000-	22-
1989	52,613	15,730	30	15,599	30	131-	0
1990	65,881	20,894	32	14,710	22	6,184-	9-
1991	24,892	14,866	60	14,651	59	215-	1-
1992	40,871	23,229	57	3,076	8	20,153-	49-
1993	27,522	29,901	109	2,884	10	27,017-	98-
1994	45,208	23,477	52	6,537	14	16,941-	37-
1995	53,188	21,838	41	10,825	20	11,013-	21-
1996	64,390	26,096	41	17,095	27	9,002-	14-
1997	67,279	29,707	44	18,210	27	11,496-	17-
1998	58,920	20,139	34	4,591	8	15,547-	26-
1999	94,843	46,609	49	42,601	45	4,008-	4-
2000	123,465	23,266	19	16,150	13	7,115-	6-
2001	97,024	36,696	38	40,755	42	4,060	4
2002	338,121	58,536	17	5,619	2	52,916-	16-
2003	209,535	66,402	32	37,407	18	28,995-	14-
2004	411,488	178,606	43	166,409	40	12,197-	3-
2005	173,703	130,828	75	72,164	42	58,664-	34-
2006	360,873	68,244	19	107,455	30	39,211	11
2007	218,811	123,495	56	102,181	47	21,314-	10-
2008	190,466	80,834	42	90,479	48	9,645	5
2009	195,789	96,806	49	62,388	32	34,418-	18-
2010	126,710	50,408	40	20,185	16	30,223-	24-
2011	262,882	265,371	101	39,955	15	225,416-	86-
2012	443,545	282,763	64	58,207	13	224,556-	51-
2013	598,611	92,766	15	135	0	92,631-	15-
2014	986,477	368,430	37		0	368,430-	37-
2015	1,134,534	579,444	51	1,581	0	577,864-	51-
2016	2,400,525	1,014,856	42	25,765-	1-	1,040,621-	43-
2017	2,805,004	566,605	20		0	566,605-	20-
2018	4,897,919	1,868,338	38		0	1,868,338-	38-
2019	4,759,120	3,198,293	67		0	3,198,293-	67-
2020	4,226,986	2,136,645	51		0	2,136,645-	51-
TOTAL	25,570,994	11,567,313	45	950,278	4	10,617,036-	42-

THREE-YEAR MOVING AVERAGES

88-90	44,098	14,606	33	11,501	26	3,105-	7-
89-91	47,795	17,163	36	14,987	31	2,177-	5-
90-92	43,881	19,663	45	10,812	25	8,851-	20-
91-93	31,095	22,665	73	6,870	22	15,795-	51-
92-94	37,867	25,536	67	4,165	11	21,370-	56-

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	41,973	25,072	60	6,748	16	18,324-	44-
94-96	54,262	23,804	44	11,485	21	12,318-	23-
95-97	61,619	25,880	42	15,377	25	10,504-	17-
96-98	63,530	25,314	40	13,299	21	12,015-	19-
97-99	73,681	32,152	44	21,801	30	10,351-	14-
98-00	92,409	30,005	32	21,114	23	8,890-	10-
99-01	105,111	35,524	34	33,169	32	2,355-	2-
00-02	186,204	39,499	21	20,842	11	18,657-	10-
01-03	214,893	53,878	25	27,927	13	25,951-	12-
02-04	319,715	101,181	32	69,812	22	31,369-	10-
03-05	264,909	125,278	47	91,993	35	33,285-	13-
04-06	315,355	125,893	40	115,343	37	10,550-	3-
05-07	251,129	107,523	43	93,934	37	13,589-	5-
06-08	256,717	90,858	35	100,039	39	9,181	4
07-09	201,689	100,379	50	85,016	42	15,362-	8-
08-10	170,988	76,016	44	57,684	34	18,332-	11-
09-11	195,127	137,529	70	40,843	21	96,686-	50-
10-12	277,712	199,514	72	39,449	14	160,065-	58-
11-13	435,013	213,634	49	32,766	8	180,868-	42-
12-14	676,211	247,986	37	19,447	3	228,539-	34-
13-15	906,541	346,880	38	572	0	346,308-	38-
14-16	1,507,179	654,244	43	8,061-	1-	662,305-	44-
15-17	2,113,354	720,302	34	8,061-	0	728,363-	34-
16-18	3,367,816	1,149,933	34	8,588-	0	1,158,522-	34-
17-19	4,154,014	1,877,745	45		0	1,877,745-	45-
18-20	4,628,008	2,401,092	52		0	2,401,092-	52-
FIVE-YEAR AVERAGE							
16-20	3,817,911	1,756,947	46	5,153-	0	1,762,101-	46-

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	42,782	8,734	20	8,412	20	322-	1-
1973	6,709	4,484	67	2,338	35	2,145-	32-
1974	149,115	7,227	5	7,093	5	134-	0
1975	20,711	2,404	12	518	2	1,886-	9-
1976	15,141	3,714	25	2,974	20	741-	5-
1977	4,872	1,542	32	277	6	1,264-	26-
1978	28,194	2,002	7		0	2,002-	7-
1979	13,149	922	7	272	2	649-	5-
1980	14,280	934	7		0	934-	7-
1981	62,534	12,397	20	16,052	26	3,655	6
1982	34,171	3,069	9		0	3,069-	9-
1983	35,275	6,981	20	2,827	8	4,154-	12-
1984	22,878	2,822	12	2,827	12	5	0
1985	67,932	6,182	9	9,144	13	2,962	4
1986	69,104	41,514	60	4,902	7	36,612-	53-
1987	85,386	28,836	34	7,864	9	20,972-	25-
1988	126,540	2,723	2	4,829	4	2,105	2
1989	119,470	35,446	30		0	35,446-	30-
1990	96,244	61,454	64	2,151	2	59,302-	62-
1991	90,328	40,777	45	64	0	40,714-	45-
1992	350,737	23,828	7	132	0	23,695-	7-
1993	29,252	5,798	20	144	0	5,654-	19-
1994	118,829	35,954	30	15,997	13	19,957-	17-
1995	63,449	53,461	84	4,603	7	48,858-	77-
1996	169,987	54,313	32	3,048	2	51,265-	30-
1997	42,632	29,195	68	1,180	3	28,014-	66-
1998	24,804	25,107	101	39	0	25,069-	101-
1999	84,365	70,568	84	13	0	70,555-	84-
2000	116,197	75,344	65	14,107	12	61,237-	53-
2001	133,441	65,385	49	207	0	65,178-	49-
2002	128,537	41,411	32	4,851	4	36,560-	28-
2003	96,913	79,063	82	19	0	79,045-	82-
2004	85,792	14,095	16		0	14,095-	16-
2005	192,954	39,421	20		0	39,421-	20-
2006	111,894	9,813	9		0	9,813-	9-
2007	90,480	97,745	108		0	97,745-	108-
2008	248,836	30,195	12		0	30,195-	12-
2009	193,931	125,849	65	1,868	1	123,981-	64-
2010	256,216	157,178	61		0	157,178-	61-
2011	256,778	171,760	67		0	171,760-	67-
2012	723,239	52,849	7		0	52,849-	7-
2013	340,470	102,529	30		0	102,529-	30-
2014	468,146	201,964	43		0	201,964-	43-

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	418,244	39,668	9		0	39,668-	9-
2016	436,560	558,717	128		0	558,717-	128-
2017	415,581	216,087	52		0	216,087-	52-
2018	108,215	261,518	242		0	261,518-	242-
2019	861,971	600,262	70		0	600,262-	70-
2020	301,405	51,234	17		0	51,234-	17-
TOTAL	7,974,670	3,564,475	45	118,753	1	3,445,722-	43-

THREE-YEAR MOVING AVERAGES

72-74	66,202	6,815	10	5,948	9	867-	1-
73-75	58,845	4,705	8	3,316	6	1,389-	2-
74-76	61,656	4,448	7	3,528	6	920-	1-
75-77	13,575	2,553	19	1,256	9	1,297-	10-
76-78	16,069	2,419	15	1,084	7	1,336-	8-
77-79	15,405	1,489	10	183	1	1,305-	8-
78-80	18,541	1,286	7	91	0	1,195-	6-
79-81	29,988	4,751	16	5,442	18	691	2
80-82	36,995	5,467	15	5,351	14	116-	0
81-83	43,993	7,482	17	6,293	14	1,189-	3-
82-84	30,775	4,290	14	1,884	6	2,406-	8-
83-85	42,028	5,328	13	4,932	12	396-	1-
84-86	53,305	16,839	32	5,624	11	11,215-	21-
85-87	74,141	25,510	34	7,303	10	18,207-	25-
86-88	93,677	24,358	26	5,865	6	18,493-	20-
87-89	110,465	22,335	20	4,231	4	18,104-	16-
88-90	114,085	33,208	29	2,327	2	30,881-	27-
89-91	102,014	45,892	45	738	1	45,154-	44-
90-92	179,103	42,019	23	782	0	41,237-	23-
91-93	156,772	23,468	15	113	0	23,354-	15-
92-94	166,272	21,860	13	5,424	3	16,435-	10-
93-95	70,510	31,738	45	6,915	10	24,823-	35-
94-96	117,422	47,910	41	7,883	7	40,027-	34-
95-97	92,023	45,657	50	2,944	3	42,712-	46-
96-98	79,141	36,205	46	1,423	2	34,783-	44-
97-99	50,600	41,623	82	411	1	41,213-	81-
98-00	75,122	57,007	76	4,720	6	52,287-	70-
99-01	111,334	70,432	63	4,776	4	65,657-	59-
00-02	126,058	60,713	48	6,389	5	54,325-	43-
01-03	119,630	61,953	52	1,692	1	60,261-	50-
02-04	103,747	44,857	43	1,623	2	43,233-	42-
03-05	125,220	44,193	35	6	0	44,187-	35-

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	130,213	21,110	16		0	21,110-	16-
05-07	131,776	48,993	37		0	48,993-	37-
06-08	150,403	45,918	31		0	45,918-	31-
07-09	177,749	84,596	48	623	0	83,974-	47-
08-10	232,995	104,407	45	623	0	103,785-	45-
09-11	235,642	151,595	64	623	0	150,973-	64-
10-12	412,078	127,262	31		0	127,262-	31-
11-13	440,162	109,046	25		0	109,046-	25-
12-14	510,618	119,114	23		0	119,114-	23-
13-15	408,953	114,720	28		0	114,720-	28-
14-16	440,983	266,783	60		0	266,783-	60-
15-17	423,462	271,491	64		0	271,491-	64-
16-18	320,119	345,441	108		0	345,441-	108-
17-19	461,922	359,289	78		0	359,289-	78-
18-20	423,864	304,338	72		0	304,338-	72-
FIVE-YEAR AVERAGE							
16-20	424,746	337,564	79		0	337,564-	79-

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	4,165	504	12		0	504-	12-
1974	4,703	819	17		0	819-	17-
1975							
1976	569	54	10		0	54-	10-
1977	13,035	443	3		0	443-	3-
1978	3,256		0	1,000	31	1,000	31
1979	6,538	801	12	4,922	75	4,120	63
1980							
1981	636	724	114		0	724-	114-
1982	18	171-	932-	79	429	250	
1983							
1984	4,382	470	11		0	470-	11-
1985	26,083	1,005	4		0	1,005-	4-
1986	22,131	3,340	15	750	3	2,590-	12-
1987	2,014	164	8		0	164-	8-
1988	13,839	2,878	21		0	2,878-	21-
1989	4,500	133	3		0	133-	3-
1990	6,077	596	10		0	596-	10-
1991	11,689	2,446	21		0	2,446-	21-
1992							
1993	25,841	1,723	7		0	1,723-	7-
1994	14,513	1,095	8		0	1,095-	8-
1995	50,503	3,251	6		0	3,251-	6-
1996							
1997							
1998	22,906	24,322	106		0	24,322-	106-
1999	100,440	34,140	34		0	34,140-	34-
2000	6,326	9,321	147		0	9,321-	147-
2001	83,591	22,255	27		0	22,255-	27-
2002	13,765	89,722	652		0	89,722-	652-
2003	157,827	29,887	19		0	29,887-	19-
2004	17,689	10,450	59		0	10,450-	59-
2005	32,733	11,462	35		0	11,462-	35-
2006	58,061	1,196	2		0	1,196-	2-
2007							
2008	6,364	412	6		0	412-	6-
2009	13,262		0		0		0
2010	1,998		0		0		0
2011	14,055	1,875	13		0	1,875-	13-
2012	170,113		0		0		0
2013	24,124	610	3		0	610-	3-
2014	26,512	630	2		0	630-	2-
2015	34,676		0		0		0

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2016	15,532	368	2		0	368-	2-
2017	13,005	533	4		0	533-	4-
2018	110,675	378	0		0	378-	0
2019	8,463	51	1		0	51-	1-
2020	27,365	9,955	36		0	9,955-	36-
TOTAL	1,173,975	267,842	23	6,751	1	261,091-	22-

THREE-YEAR MOVING AVERAGES

73-75	2,956	441	15		0	441-	15-
74-76	1,757	291	17		0	291-	17-
75-77	4,535	166	4		0	166-	4-
76-78	5,620	166	3	333	6	168	3
77-79	7,610	415	5	1,974	26	1,559	20
78-80	3,265	267	8	1,974	60	1,707	52
79-81	2,391	508	21	1,641	69	1,132	47
80-82	218	184	84	26	12	158-	72-
81-83	218	184	84	26	12	158-	72-
82-84	1,467	100	7	26	2	73-	5-
83-85	10,155	492	5		0	492-	5-
84-86	17,532	1,605	9	250	1	1,355-	8-
85-87	16,743	1,503	9	250	1	1,253-	7-
86-88	12,661	2,127	17	250	2	1,877-	15-
87-89	6,784	1,058	16		0	1,058-	16-
88-90	8,139	1,202	15		0	1,202-	15-
89-91	7,422	1,058	14		0	1,058-	14-
90-92	5,922	1,014	17		0	1,014-	17-
91-93	12,510	1,390	11		0	1,390-	11-
92-94	13,451	939	7		0	939-	7-
93-95	30,286	2,023	7		0	2,023-	7-
94-96	21,672	1,449	7		0	1,449-	7-
95-97	16,834	1,084	6		0	1,084-	6-
96-98	7,635	8,107	106		0	8,107-	106-
97-99	41,115	19,487	47		0	19,487-	47-
98-00	43,224	22,594	52		0	22,594-	52-
99-01	63,452	21,905	35		0	21,905-	35-
00-02	34,561	40,432	117		0	40,432-	117-
01-03	85,061	47,288	56		0	47,288-	56-
02-04	63,094	43,353	69		0	43,353-	69-
03-05	69,416	17,266	25		0	17,266-	25-
04-06	36,161	7,703	21		0	7,703-	21-
05-07	30,265	4,219	14		0	4,219-	14-

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
06-08	21,475	536	2		0	536-	2-
07-09	6,542	137	2		0	137-	2-
08-10	7,208	137	2		0	137-	2-
09-11	9,772	625	6		0	625-	6-
10-12	62,055	625	1		0	625-	1-
11-13	69,431	828	1		0	828-	1-
12-14	73,583	413	1		0	413-	1-
13-15	28,437	413	1		0	413-	1-
14-16	25,573	333	1		0	333-	1-
15-17	21,071	300	1		0	300-	1-
16-18	46,404	426	1		0	426-	1-
17-19	44,048	321	1		0	321-	1-
18-20	48,834	3,461	7		0	3,461-	7-
FIVE-YEAR AVERAGE							
16-20	35,008	2,257	6		0	2,257-	6-

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	1,020,940	411,176	40	12,856	1	398,319-	39-
1973	733,643	298,752	41	8,070	1	290,682-	40-
1974	805,157	410,457	51	21,032	3	389,425-	48-
1975	639,621	448,014	70	13,575	2	434,439-	68-
1976	745,561	446,083	60	8,894	1	437,189-	59-
1977	556,238	312,221	56	7,958	1	304,262-	55-
1978	474,656	364,754	77	12,076	3	352,678-	74-
1979	426,738	346,660	81	11,489	3	335,171-	79-
1980	461,324	349,397	76	15,056	3	334,342-	72-
1981	578,745	548,829	95	38,282	7	510,548-	88-
1982	627,491	453,311	72	28,342	5	424,969-	68-
1983	512,921	432,029	84	27,966	5	404,062-	79-
1984	392,813	418,674	107	18,139	5	400,535-	102-
1985	340,050	410,546	121	17,950	5	392,596-	115-
1986	405,655	398,954	98	13,619	3	385,335-	95-
1987	345,307	388,659	113	19,122	6	369,538-	107-
1988	302,294	350,129	116	19,297	6	330,832-	109-
1989	378,646	393,042	104	19,593	5	373,449-	99-
1990	340,804	351,999	103	34,163	10	317,836-	93-
1991	446,685	534,451	120	42,988	10	491,464-	110-
1992	372,591	576,681	155	15,588	4	561,093-	151-
1993	417,417	547,819	131	26,442	6	521,378-	125-
1994	553,863	611,950	110	30,416	5	581,535-	105-
1995	475,342	526,690	111	25,611	5	501,080-	105-
1996	566,245	616,244	109	32,891	6	583,352-	103-
1997	523,681	646,597	123	29,453	6	617,144-	118-
1998	433,480	604,792	140	22,881	5	581,911-	134-
1999	479,060	725,153	151	63,133	13	662,019-	138-
2000	448,220	736,724	164	71,683	16	665,041-	148-
2001	411,213	609,824	148	128,717	31	481,106-	117-
2002	529,394	627,276	118	33,549	6	593,727-	112-
2003	495,891	706,058	142	28,819	6	677,239-	137-
2004	398,200	795,613	200	35,304	9	760,309-	191-
2005	565,904	923,620	163	64,022	11	859,598-	152-
2006	377,222	966,376	256	77,599	21	888,777-	236-
2007	418,545	901,027	215	75,987	18	825,040-	197-
2008	592,310	1,050,350	177	126,456	21	923,895-	156-
2009	261,152	817,190	313	68,015	26	749,176-	287-
2010	482,637	807,455	167	113,466	24	693,989-	144-
2011	411,899	882,612	214	123,399	30	759,213-	184-
2012	546,668	939,106	172	155,362	28	783,745-	143-
2013	468,674	888,690	190	19,683	4	869,007-	185-
2014	543,804	661,083	122		0	661,083-	122-

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	678,316	1,199,532	177		0	1,199,532-	177-
2016	1,083,139	941,758	87	377	0	941,382-	87-
2017	972,537	819,537	84	195	0	819,342-	84-
2018	1,442,394	1,418,474	98	786	0	1,417,688-	98-
2019	1,322,787	1,735,217	131	84	0	1,735,133-	131-
2020	1,336,067	1,936,789	145	550	0	1,936,240-	145-
TOTAL	28,143,943	33,288,375	118	1,760,933	6	31,527,442-	112-

THREE-YEAR MOVING AVERAGES

72-74	853,247	373,462	44	13,986	2	359,475-	42-
73-75	726,141	385,741	53	14,226	2	371,515-	51-
74-76	730,113	434,851	60	14,500	2	420,351-	58-
75-77	647,140	402,106	62	10,143	2	391,963-	61-
76-78	592,152	374,352	63	9,643	2	364,710-	62-
77-79	485,878	341,211	70	10,508	2	330,704-	68-
78-80	454,240	353,604	78	12,873	3	340,730-	75-
79-81	488,936	414,962	85	21,609	4	393,353-	80-
80-82	555,853	450,513	81	27,226	5	423,286-	76-
81-83	573,052	478,056	83	31,530	6	446,526-	78-
82-84	511,075	434,671	85	24,816	5	409,855-	80-
83-85	415,261	420,416	101	21,352	5	399,065-	96-
84-86	379,506	409,391	108	16,569	4	392,822-	104-
85-87	363,671	399,386	110	16,897	5	382,489-	105-
86-88	351,085	379,247	108	17,346	5	361,901-	103-
87-89	342,082	377,277	110	19,337	6	357,940-	105-
88-90	340,581	365,057	107	24,351	7	340,706-	100-
89-91	388,711	426,498	110	32,248	8	394,250-	101-
90-92	386,693	487,710	126	30,913	8	456,797-	118-
91-93	412,231	552,984	134	28,339	7	524,645-	127-
92-94	447,957	578,817	129	24,148	5	554,668-	124-
93-95	482,208	562,153	117	27,489	6	534,664-	111-
94-96	531,817	584,961	110	29,639	6	555,322-	104-
95-97	521,756	596,510	114	29,318	6	567,192-	109-
96-98	507,802	622,544	123	28,409	6	594,136-	117-
97-99	478,740	658,847	138	38,489	8	620,358-	130-
98-00	453,587	688,889	152	52,566	12	636,323-	140-
99-01	446,164	690,567	155	87,845	20	602,722-	135-
00-02	462,942	657,941	142	77,983	17	579,958-	125-
01-03	478,833	647,719	135	63,695	13	584,024-	122-
02-04	474,495	709,649	150	32,557	7	677,092-	143-
03-05	486,665	808,430	166	42,715	9	765,715-	157-

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	447,109	895,203	200	58,975	13	836,228-	187-
05-07	453,890	930,341	205	72,536	16	857,805-	189-
06-08	462,692	972,585	210	93,347	20	879,237-	190-
07-09	424,002	922,856	218	90,153	21	832,703-	196-
08-10	445,366	891,665	200	102,645	23	789,020-	177-
09-11	385,229	835,752	217	101,626	26	734,126-	191-
10-12	480,401	876,391	182	130,742	27	745,649-	155-
11-13	475,747	903,469	190	99,481	21	803,988-	169-
12-14	519,715	829,626	160	58,348	11	771,278-	148-
13-15	563,598	916,435	163	6,561	1	909,874-	161-
14-16	768,420	934,124	122	126	0	933,999-	122-
15-17	911,331	986,942	108	191	0	986,752-	108-
16-18	1,166,023	1,059,923	91	453	0	1,059,471-	91-
17-19	1,245,906	1,324,410	106	355	0	1,324,055-	106-
18-20	1,367,083	1,696,827	124	473	0	1,696,354-	124-
FIVE-YEAR AVERAGE							
16-20	1,231,385	1,370,355	111	398	0	1,369,957-	111-

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	244,535	102,726	42	484	0	102,242-	42-
1973	246,299	122,123	50	58	0	122,065-	50-
1974	304,920	169,848	56	417	0	169,432-	56-
1975	256,712	169,562	66	1,496	1	168,067-	65-
1976	324,373	205,182	63		0	205,182-	63-
1977	251,171	187,154	75	148	0	187,005-	74-
1978	258,560	214,913	83	2,527	1	212,386-	82-
1979	220,417	225,564	102	114	0	225,450-	102-
1980	185,987	165,698	89	858	0	164,840-	89-
1981	363,522	389,268	107	599	0	388,669-	107-
1982	339,360	290,113	85	1	0	290,112-	85-
1983	213,518	246,679	116	133	0	246,547-	115-
1984	216,798	200,982	93	114	0	200,869-	93-
1985	331,479	274,420	83	35,050	11	239,369-	72-
1986	317,462	283,404	89	327	0	283,076-	89-
1987	340,713	262,320	77	577	0	261,743-	77-
1988	411,736	304,229	74		0	304,228-	74-
1989	488,606	363,901	74	15	0	363,886-	74-
1990	477,247	440,922	92	709	0	440,213-	92-
1991	549,481	486,507	89	311	0	486,196-	88-
1992	765,478	777,574	102	5,342	1	772,232-	101-
1993	726,331	863,059	119	622	0	862,436-	119-
1994	1,032,330	905,856	88	716	0	905,139-	88-
1995	1,052,698	834,324	79	97	0	834,227-	79-
1996	1,141,700	1,021,433	89	568	0	1,020,865-	89-
1997	1,322,767	1,154,519	87	758	0	1,153,761-	87-
1998	1,088,093	1,667,609	153	322	0	1,667,288-	153-
1999	2,032,688	2,272,617	112	1,935	0	2,270,682-	112-
2000	2,338,956	3,143,473	134	138,250	6	3,005,223-	128-
2001	2,504,715	3,678,317	147	34,687	1	3,643,630-	145-
2002	2,558,143	4,377,156	171	130,200	5	4,246,956-	166-
2003	2,624,666	1,755,128	67	19,600	1	1,735,528-	66-
2004	2,387,738	1,855,711	78	345,853	14	1,509,858-	63-
2005	2,850,428	2,276,489	80	412,861	14	1,863,628-	65-
2006	2,284,467	2,204,701	97	341,209	15	1,863,492-	82-
2007	2,724,718	2,670,489	98	419,552	15	2,250,937-	83-
2008	2,949,101	2,630,054	89	324,391	11	2,305,663-	78-
2009	1,883,553	2,376,744	126	322,890	17	2,053,854-	109-
2010	2,473,456	2,591,324	105	300,831	12	2,290,492-	93-
2011	1,893,357	2,647,574	140	310,257	16	2,337,317-	123-
2012	2,249,581	2,105,411	94	452,784	20	1,652,627-	73-
2013	4,410,395	2,529,102	57	2,726	0	2,526,375-	57-
2014	5,615,140	1,765,842	31		0	1,765,842-	31-

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	6,186,181	2,941,916	48		0	2,941,916-	48-
2016	10,867,624	5,118,084	47	2,469	0	5,115,615-	47-
2017	10,393,898	6,080,227	58	5,228	0	6,074,999-	58-
2018	17,588,967	9,834,821	56	9,603	0	9,825,218-	56-
2019	18,365,604	12,765,135	70	5,768	0	12,759,367-	69-
2020	15,778,444	15,145,311	96	1,264	0	15,144,047-	96-
TOTAL	136,434,113	105,095,514	77	3,634,721	3	101,460,792-	74-

THREE-YEAR MOVING AVERAGES

72-74	265,251	131,566	50	320	0	131,246-	49-
73-75	269,310	153,845	57	657	0	153,188-	57-
74-76	295,335	181,531	61	637	0	180,893-	61-
75-77	277,418	187,299	68	548	0	186,751-	67-
76-78	278,035	202,416	73	892	0	201,525-	72-
77-79	243,383	209,210	86	930	0	208,281-	86-
78-80	221,655	202,058	91	1,166	1	200,892-	91-
79-81	256,642	260,177	101	524	0	259,653-	101-
80-82	296,290	281,693	95	486	0	281,207-	95-
81-83	305,467	308,687	101	244	0	308,443-	101-
82-84	256,559	245,925	96	82	0	245,843-	96-
83-85	253,932	240,694	95	11,766	5	228,928-	90-
84-86	288,580	252,935	88	11,830	4	241,105-	84-
85-87	329,885	273,381	83	11,985	4	261,396-	79-
86-88	356,637	283,317	79	302	0	283,016-	79-
87-89	413,685	310,150	75	198	0	309,952-	75-
88-90	459,196	369,684	81	241	0	369,443-	80-
89-91	505,111	430,443	85	345	0	430,099-	85-
90-92	597,402	568,335	95	2,121	0	566,214-	95-
91-93	680,430	709,047	104	2,092	0	706,955-	104-
92-94	841,379	848,830	101	2,227	0	846,602-	101-
93-95	937,119	867,746	93	479	0	867,268-	93-
94-96	1,075,576	920,538	86	460	0	920,077-	86-
95-97	1,172,388	1,003,425	86	474	0	1,002,951-	86-
96-98	1,184,187	1,281,187	108	549	0	1,280,638-	108-
97-99	1,481,183	1,698,249	115	1,005	0	1,697,244-	115-
98-00	1,819,912	2,361,233	130	46,836	3	2,314,398-	127-
99-01	2,292,120	3,031,469	132	58,291	3	2,973,178-	130-
00-02	2,467,271	3,732,982	151	101,046	4	3,631,936-	147-
01-03	2,562,508	3,270,200	128	61,496	2	3,208,704-	125-
02-04	2,523,516	2,662,665	106	165,218	7	2,497,447-	99-
03-05	2,620,944	1,962,443	75	259,438	10	1,703,005-	65-

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	2,507,544	2,112,300	84	366,641	15	1,745,659-	70-
05-07	2,619,871	2,383,893	91	391,207	15	1,992,686-	76-
06-08	2,652,762	2,501,748	94	361,717	14	2,140,031-	81-
07-09	2,519,124	2,559,095	102	355,611	14	2,203,485-	87-
08-10	2,435,370	2,532,707	104	316,037	13	2,216,670-	91-
09-11	2,083,455	2,538,547	122	311,326	15	2,227,221-	107-
10-12	2,205,465	2,448,103	111	354,624	16	2,093,479-	95-
11-13	2,851,111	2,427,362	85	255,256	9	2,172,106-	76-
12-14	4,091,705	2,133,451	52	151,837	4	1,981,615-	48-
13-15	5,403,905	2,412,286	45	909	0	2,411,378-	45-
14-16	7,556,315	3,275,280	43	823	0	3,274,457-	43-
15-17	9,149,234	4,713,409	52	2,565	0	4,710,843-	51-
16-18	12,950,163	7,011,044	54	5,767	0	7,005,277-	54-
17-19	15,449,489	9,560,061	62	6,866	0	9,553,195-	62-
18-20	17,244,338	12,581,756	73	5,545	0	12,576,211-	73-
FIVE-YEAR AVERAGE							
16-20	14,598,907	9,788,715	67	4,866	0	9,783,849-	67-

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	84,388	1,797	2	4,862	6	3,066	4
1973	100,753	2,299	2	7,136	7	4,837	5
1974	141,846	4,043	3	12,921	9	8,879	6
1975	146,556	3,377	2	13,447	9	10,070	7
1976	233,265	7,966	3	29,479	13	21,513	9
1977	320,043	8,666	3	26,312	8	17,646	6
1978	255,712	6,345	2	39,196	15	32,851	13
1979	326,646	4,609	1	45,309	14	40,700	12
1980	200,862	1,124	1	51,054	25	49,930	25
1981	223,382	2,605	1	48,900	22	46,295	21
1982	305,318	2,768	1	36,741	12	33,973	11
1983	280,148	5,947	2	48,495	17	42,548	15
1984	237,418	2,405	1	20,361	9	17,956	8
1985	355,204	2,556	1	22,205	6	19,648	6
1986	571,218	3,940	1	6,763	1	2,823	0
1987	512,231	5,087	1	6,605	1	1,518	0
1988	618,290	4,451	1	7,413	1	2,962	0
1989	729,647	4,125	1	3,087	0	1,037-	0
1990	742,050		0	2,415	0	2,415	0
1991	1,017,064	540-	0	4,484	0	5,024	0
1992	1,535,494	88	0	5,814	0	5,726	0
1993	1,762,664	847	0	2,668	0	1,821	0
1994	1,729,950	35	0	2,678	0	2,643	0
1995	2,004,199	941	0	91,969	5	91,027	5
1996	1,455,129	1,673	0	2,396	0	722	0
1997	1,085,278	234	0	41,899	4	41,665	4
1998	1,704,703	169	0	558,085	33	557,916	33
1999	1,143,382	20-	0	97,555	9	97,575	9
2000	1,254,853		0	122,164	10	122,164	10
2001	1,528,107	3,159	0	225,237	15	222,078	15
2002	1,372,646	3,113	0	72,797	5	69,683	5
2003	1,352,138	847	0	23,004	2	22,156	2
2004	841,781	2,060	0	52,904	6	50,844	6
2005	5,665,412	1,773	0	19,631	0	17,858	0
2006	12,293,135	924	0	33,548	0	32,624	0
2007	3,728,404		0	31,186	1	31,186	1
2008	7,108,268	2,506	0	90,502	1	87,996	1
2009	2,126,962		0	43,882	2	43,882	2
2010	1,815,950	2,568	0	33,660	2	31,092	2
2011	2,792,645		0	38,577	1	38,577	1
2012	3,519,804		0	250,280	7	250,280	7
2013	1,928,877		0	164,203	9	164,203	9
2014	1,515,868		0	90,545	6	90,545	6

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	2,050,153		0	44,436	2	44,436	2
2016	1,439,661		0	69,588	5	69,588	5
2017	1,739,395		0	60,314	3	60,314	3
2018	1,935,905		0	54,987	3	54,987	3
2019	2,103,104		0	69,966	3	69,966	3
2020	4,778,727		0	55,926	1	55,926	1
TOTAL	82,714,632	94,489	0	2,887,587	3	2,793,098	3

THREE-YEAR MOVING AVERAGES

72-74	108,996	2,713	2	8,307	8	5,594	5
73-75	129,718	3,240	2	11,168	9	7,929	6
74-76	173,889	5,129	3	18,616	11	13,487	8
75-77	233,288	6,670	3	23,080	10	16,410	7
76-78	269,673	7,659	3	31,662	12	24,003	9
77-79	300,800	6,540	2	36,939	12	30,399	10
78-80	261,073	4,026	2	45,186	17	41,160	16
79-81	250,297	2,779	1	48,421	19	45,642	18
80-82	243,188	2,166	1	45,565	19	43,399	18
81-83	269,616	3,773	1	44,712	17	40,939	15
82-84	274,295	3,707	1	35,199	13	31,492	11
83-85	290,923	3,636	1	30,354	10	26,718	9
84-86	387,947	2,967	1	16,443	4	13,476	3
85-87	479,551	3,861	1	11,858	2	7,996	2
86-88	567,246	4,493	1	6,927	1	2,434	0
87-89	620,056	4,555	1	5,702	1	1,147	0
88-90	696,662	2,859	0	4,305	1	1,446	0
89-91	829,587	1,195	0	3,329	0	2,134	0
90-92	1,098,203	151-	0	4,238	0	4,388	0
91-93	1,438,408	132	0	4,322	0	4,190	0
92-94	1,676,036	323	0	3,720	0	3,396	0
93-95	1,832,271	608	0	32,438	2	31,830	2
94-96	1,729,759	883	0	32,347	2	31,464	2
95-97	1,514,868	950	0	45,421	3	44,471	3
96-98	1,415,036	692	0	200,793	14	200,101	14
97-99	1,311,121	128	0	232,513	18	232,385	18
98-00	1,367,646	50	0	259,268	19	259,218	19
99-01	1,308,781	1,046	0	148,319	11	147,272	11
00-02	1,385,202	2,091	0	140,066	10	137,975	10
01-03	1,417,630	2,373	0	107,012	8	104,639	7
02-04	1,188,855	2,007	0	49,568	4	47,561	4
03-05	2,619,777	1,560	0	31,846	1	30,286	1

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	6,266,776	1,586	0	35,361	1	33,775	1
05-07	7,228,984	899	0	28,122	0	27,223	0
06-08	7,709,936	1,143	0	51,745	1	50,602	1
07-09	4,321,211	835	0	55,190	1	54,355	1
08-10	3,683,727	1,691	0	56,015	2	54,323	1
09-11	2,245,186	856	0	38,707	2	37,851	2
10-12	2,709,466	856	0	107,506	4	106,650	4
11-13	2,747,109		0	151,020	5	151,020	5
12-14	2,321,516		0	168,343	7	168,343	7
13-15	1,831,633		0	99,728	5	99,728	5
14-16	1,668,561		0	68,190	4	68,190	4
15-17	1,743,070		0	58,113	3	58,113	3
16-18	1,704,987		0	61,630	4	61,630	4
17-19	1,926,134		0	61,756	3	61,756	3
18-20	2,939,245		0	60,293	2	60,293	2
FIVE-YEAR AVERAGE							
16-20	2,399,358		0	62,156	3	62,156	3

SPIRE MISSOURI, INC.

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	171,769	1,934	1		0	1,934-	1-
2009	243,031	4,911	2		0	4,911-	2-
2010	188,822	9,031	5		0	9,031-	5-
2011	439,072	11,586	3		0	11,586-	3-
2012	230,184	6,555	3		0	6,555-	3-
2013	208,245	11,229	5		0	11,229-	5-
2014	229,924	27,943	12		0	27,943-	12-
2015	181,746	5,568	3		0	5,568-	3-
2016	23,908	2,452	10		0	2,452-	10-
2017							
2018	663,756		0		0		0
2019	18,495		0		0		0
2020	336,063	170	0		0	170-	0
TOTAL	2,935,015	81,380	3		0	81,380-	3-

THREE-YEAR MOVING AVERAGES

08-10	201,207	5,292	3		0	5,292-	3-
09-11	290,308	8,509	3		0	8,509-	3-
10-12	286,026	9,057	3		0	9,057-	3-
11-13	292,500	9,790	3		0	9,790-	3-
12-14	222,784	15,242	7		0	15,242-	7-
13-15	206,638	14,913	7		0	14,913-	7-
14-16	145,193	11,988	8		0	11,988-	8-
15-17	68,551	2,674	4		0	2,674-	4-
16-18	229,221	817	0		0	817-	0
17-19	227,417		0		0		0
18-20	339,438	57	0		0	57-	0

FIVE-YEAR AVERAGE

16-20	208,444	524	0		0	524-	0
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SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	36,678	45	0	3,379	9	3,334	9
1973	25,485		0		0		0
1974	17,888		0		0		0
1975	7,421		0		0		0
1976	15,638		0		0		0
1977	5,961	162-	3-	406	7	568	10
1978	5,709	156	3		0	156-	3-
1979	12,135	44	0	19-	0	62-	1-
1980	10,022	26-	0	723	7	749	7
1981	18,670	567	3	567	3		0
1982	14,154		0	159	1	159	1
1983	36,832		0		0		0
1984	30,773		0		0		0
1985	69,225	52	0		0	52-	0
1986	78,275		0		0		0
1987	63,465		0		0		0
1988	30,593		0		0		0
1989	28,235	222	1		0	222-	1-
1990	37,374		0	200	1	200	1
1991	30,341		0		0		0
1992	14,597		0		0		0
1993	148,362		0		0		0
1994	17,322		0		0		0
1995	30,258		0		0		0
1996	19,504		0		0		0
1997	4,363		0		0		0
1998	3,103		0		0		0
1999	4,326		0		0		0
2000	666	215	32		0	215-	32-
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	320,885		0		0		0
2009	30,661		0		0		0
2010	32,880		0		0		0
2011	76,449	805	1		0	805-	1-
2012	293,220		0		0		0
2013	24,930		0		0		0
2014	18,916	58	0		0	58-	0

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

72-74	26,684	15	0	1,126	4	1,111	4
73-75	16,931		0		0		0
74-76	13,649		0		0		0
75-77	9,674	54-	1-	135	1	189	2
76-78	9,103	2-	0	135	1	138	2
77-79	7,935	12	0	129	2	117	1
78-80	9,289	58	1	235	3	177	2
79-81	13,609	195	1	424	3	229	2
80-82	14,282	180	1	483	3	303	2
81-83	23,219	189	1	242	1	53	0
82-84	27,253		0	53	0	53	0
83-85	45,610	17	0		0	17-	0
84-86	59,424	17	0		0	17-	0
85-87	70,321	17	0		0	17-	0
86-88	57,444		0		0		0
87-89	40,764	74	0		0	74-	0
88-90	32,068	74	0	67	0	7-	0
89-91	31,984	74	0	67	0	7-	0
90-92	27,437		0	67	0	67	0
91-93	64,433		0		0		0
92-94	60,094		0		0		0
93-95	65,314		0		0		0
94-96	22,361		0		0		0
95-97	18,041		0		0		0
96-98	8,990		0		0		0
97-99	3,931		0		0		0
98-00	2,698	72	3		0	72-	3-
99-01	1,664	72	4		0	72-	4-
00-02	222	72	32		0	72-	32-
01-03							
02-04							
03-05							

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06							
05-07							
06-08	106,962		0		0		0
07-09	117,182		0		0		0
08-10	128,142		0		0		0
09-11	46,663	268	1		0	268-	1-
10-12	134,183	268	0		0	268-	0
11-13	131,533	268	0		0	268-	0
12-14	112,355	19	0		0	19-	0
13-15	17,064	105	1		0	105-	1-
14-16	9,339	263	3		0	263-	3-
15-17	3,033	244	8		0	244-	8-
16-18	585	158	27		0	158-	27-
17-19	1,803		0		0		0
18-20	1,808		0		0		0
FIVE-YEAR AVERAGE							
16-20	1,436	95	7		0	95-	7-

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	33,389	3,822	11	7,027	21	3,205	10
1973	17,026	2,386	14	4,842	28	2,456	14
1974	24,926	4,068	16	5,812	23	1,744	7
1975	29,822	3,341	11	6,580	22	3,239	11
1976	19,392	2,091	11	4,713	24	2,622	14
1977	28,033	5,664	20	7,638	27	1,974	7
1978	24,941	7,149	29	9,707	39	2,558	10
1979	16,148	4,138	26	6,459	40	2,322	14
1980	16,076	2,652	16	3,573	22	921	6
1981	21,105	4,154	20	6,524	31	2,370	11
1982	22,755	6,267	28	8,707	38	2,440	11
1983	45,147	6,258	14	14,099	31	7,841	17
1984	21,236	6,584	31	11,800	56	5,216	25
1985	74,762	14,796	20	20,517	27	5,721	8
1986	53,519	16,902	32	25,482	48	8,580	16
1987	67,619	24,133	36	22,102	33	2,032-	3-
1988	39,186	17,482	45	12,613	32	4,869-	12-
1989	26,461	16,890	64	10,982	42	5,908-	22-
1990	130,461	9,615	7	3,932	3	5,683-	4-
1991	30,849	7,014	23	1,968	6	5,046-	16-
1992	50,443	17,384	34	702	1	16,682-	33-
1993	59,704	33,377	56		0	33,377-	56-
1994	30,873	23,923	77	1,978	6	21,945-	71-
1995	26,749	12,272	46	4,112	15	8,160-	31-
1996	25,505	6,973	27	2,211	9	4,761-	19-
1997	20,548	6,100	30	431	2	5,669-	28-
1998	62,127	14,471	23	2,663	4	11,808-	19-
1999	4,370	1,825	42		0	1,825-	42-
2000	62,090	25,292	41	5,762	9	19,531-	31-
2001	84,483	19,103	23	561	1	18,542-	22-
2002	4,190	1,301	31		0	1,301-	31-
2003	2,059	4,483	218		0	4,483-	218-
2004	50,174	8,871	18		0	8,871-	18-
2005	53,058	15,929	30	990	2	14,939-	28-
2006	30,230	2,224	7		0	2,224-	7-
2007	160,791	25,234	16		0	25,234-	16-
2008	32,968	9,764	30		0	9,764-	30-
2009	158,172	21,033	13		0	21,033-	13-
2010	171,062	7,788	5		0	7,788-	5-
2011	161,639	27,232	17		0	27,232-	17-
2012	110,508	6,508	6		0	6,508-	6-
2013	76,976	19,973	26		0	19,973-	26-
2014	72,466	3,646	5		0	3,646-	5-

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	54,459	3,557	7		0	3,557-	7-
2016	69,845	9,940	14		0	9,940-	14-
2017	207,578	8,146	4		0	8,146-	4-
2018	108,846	5,809	5		0	5,809-	5-
2019	263,406	36,564	14		0	36,564-	14-
2020	54,416	37,067	68		0	37,067-	68-
TOTAL	3,012,589	581,191	19	214,485	7	366,706-	12-

THREE-YEAR MOVING AVERAGES

72-74	25,114	3,425	14	5,894	23	2,469	10
73-75	23,925	3,265	14	5,745	24	2,480	10
74-76	24,713	3,166	13	5,702	23	2,535	10
75-77	25,749	3,698	14	6,310	25	2,612	10
76-78	24,122	4,968	21	7,353	30	2,385	10
77-79	23,041	5,650	25	7,935	34	2,285	10
78-80	19,055	4,646	24	6,580	35	1,934	10
79-81	17,776	3,648	21	5,519	31	1,871	11
80-82	19,979	4,358	22	6,268	31	1,910	10
81-83	29,669	5,560	19	9,776	33	4,217	14
82-84	29,712	6,370	21	11,535	39	5,166	17
83-85	47,048	9,212	20	15,472	33	6,259	13
84-86	49,839	12,760	26	19,266	39	6,506	13
85-87	65,300	18,610	28	22,700	35	4,090	6
86-88	53,442	19,506	36	20,065	38	560	1
87-89	44,422	19,502	44	15,232	34	4,269-	10-
88-90	65,369	14,662	22	9,176	14	5,487-	8-
89-91	62,590	11,173	18	5,627	9	5,546-	9-
90-92	70,584	11,338	16	2,201	3	9,137-	13-
91-93	46,999	19,258	41	890	2	18,368-	39-
92-94	47,007	24,895	53	893	2	24,001-	51-
93-95	39,109	23,191	59	2,030	5	21,161-	54-
94-96	27,709	14,389	52	2,767	10	11,622-	42-
95-97	24,267	8,448	35	2,251	9	6,197-	26-
96-98	36,060	9,181	25	1,768	5	7,413-	21-
97-99	29,015	7,465	26	1,031	4	6,434-	22-
98-00	42,862	13,863	32	2,808	7	11,054-	26-
99-01	50,315	15,407	31	2,108	4	13,299-	26-
00-02	50,254	15,232	30	2,108	4	13,124-	26-
01-03	30,244	8,295	27	187	1	8,109-	27-
02-04	18,808	4,885	26		0	4,885-	26-
03-05	35,097	9,761	28	330	1	9,431-	27-

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	44,487	9,008	20	330	1	8,678-	20-
05-07	81,360	14,462	18	330	0	14,132-	17-
06-08	74,663	12,407	17		0	12,407-	17-
07-09	117,310	18,677	16		0	18,677-	16-
08-10	120,734	12,862	11		0	12,862-	11-
09-11	163,624	18,684	11		0	18,684-	11-
10-12	147,736	13,842	9		0	13,842-	9-
11-13	116,374	17,904	15		0	17,904-	15-
12-14	86,650	10,042	12		0	10,042-	12-
13-15	67,967	9,059	13		0	9,059-	13-
14-16	65,590	5,714	9		0	5,714-	9-
15-17	110,628	7,214	7		0	7,214-	7-
16-18	128,757	7,965	6		0	7,965-	6-
17-19	193,277	16,840	9		0	16,840-	9-
18-20	142,223	26,480	19		0	26,480-	19-
FIVE-YEAR AVERAGE							
16-20	140,818	19,505	14		0	19,505-	14-

SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	3,011	936	31	2,105	70	1,169	39
1979	749	164	22	900	120	736	98
1980							
1981	2,448		0	836	34	836	34
1982							
1983	117,637	52,639	45	38,543	33	14,097-	12-
1984				1,600		1,600	
1985	5,870	3,465	59		0	3,465-	59-
1986							
1987							
1988	730		0		0		0
1989	758	150	20	1,073	142	923	122
1990							
1991	7,169	1,219	17	2,400	33	1,181	16
1992							
1993							
1994	21,276	534	3	3,000	14	2,466	12
1995							
1996							
1997	6,100		0	4,700	77	4,700	77
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	4,183		0	2,000	48	2,000	48
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							

SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019							
2020							
TOTAL	169,931	59,107	35	57,157	34	1,950-	1-

THREE-YEAR MOVING AVERAGES

78-80	1,253	367	29	1,002	80	635	51
79-81	1,066	55	5	579	54	524	49
80-82	816		0	279	34	279	34
81-83	40,028	17,546	44	13,126	33	4,420-	11-
82-84	39,212	17,546	45	13,381	34	4,166-	11-
83-85	41,169	18,701	45	13,381	33	5,321-	13-
84-86	1,957	1,155	59	533	27	622-	32-
85-87	1,957	1,155	59		0	1,155-	59-
86-88	243		0		0		0
87-89	496	50	10	358	72	308	62
88-90	496	50	10	358	72	308	62
89-91	2,642	456	17	1,158	44	701	27
90-92	2,390	406	17	800	33	394	16
91-93	2,390	406	17	800	33	394	16
92-94	7,092	178	3	1,000	14	822	12
93-95	7,092	178	3	1,000	14	822	12
94-96	7,092	178	3	1,000	14	822	12
95-97	2,033		0	1,567	77	1,567	77
96-98	2,033		0	1,567	77	1,567	77
97-99	2,033		0	1,567	77	1,567	77
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	1,394		0	667	48	667	48
07-09	1,394		0	667	48	667	48
08-10	1,394		0	667	48	667	48
09-11							
10-12							
11-13							
12-14							
13-15							

SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	14-16						
	15-17						
	16-18						
	17-19						
	18-20						
FIVE-YEAR AVERAGE							
	16-20						

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	3,080	1,611	52		0	1,611-	52-
1973	1,241	991	80		0	991-	80-
1974	2,513	2,001	80	23	1	1,978-	79-
1975	3,973	2,708	68		0	2,708-	68-
1976	3,987	3,532	89		0	3,532-	89-
1977	1,807	3,867	214		0	3,867-	214-
1978	3,216	3,032	94		0	3,032-	94-
1979	706	3,899	552		0	3,899-	552-
1980	5,411	7,042	130		0	7,042-	130-
1981	26,742	36,468	136	50	0	36,418-	136-
1982	18,726	26,515	142		0	26,515-	142-
1983	32,495	22,732	70	69	0	22,663-	70-
1984	4,655	12,647	272		0	12,647-	272-
1985	4,874	9,985	205		0	9,985-	205-
1986	26,473	44,015	166		0	44,015-	166-
1987	11,162	19,469	174		0	19,469-	174-
1988	704	3,629	515		0	3,629-	515-
1989	659	14,680			0	14,680-	
1990		13,937				13,937-	
1991	314		0		0		0
1992		1,389				1,389-	
1993							
1994	384	1,291	336		0	1,291-	336-
1995	206	458	222		0	458-	222-
1996		585				585-	
1997	945	1,910	202	36	4	1,874-	198-
1998	312	1,200	385		0	1,200-	385-
1999	356	42	12		0	42-	12-
2000	39	1,384			0	1,384-	
2001		1,639				1,639-	
2002	91	685	753		0	685-	753-
2003	1,318	2,093	159		0	2,093-	159-
2004	219	171	78		0	171-	78-
2005							
2006							
2007							
2008	7,527	4,052	54		0	4,052-	54-
2009							
2010	3,593		0		0		0
2011		618				618-	
2012		348				348-	
2013							
2014							

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

72-74	2,278	1,534	67	8	0	1,527-	67-
73-75	2,576	1,900	74	8	0	1,892-	73-
74-76	3,491	2,747	79	8	0	2,739-	78-
75-77	3,256	3,369	103		0	3,369-	103-
76-78	3,003	3,477	116		0	3,477-	116-
77-79	1,910	3,599	188		0	3,599-	188-
78-80	3,111	4,658	150		0	4,658-	150-
79-81	10,953	15,803	144	17	0	15,786-	144-
80-82	16,960	23,341	138	17	0	23,325-	138-
81-83	25,988	28,572	110	40	0	28,532-	110-
82-84	18,625	20,631	111	23	0	20,608-	111-
83-85	14,008	15,121	108	23	0	15,098-	108-
84-86	12,000	22,216	185		0	22,216-	185-
85-87	14,169	24,490	173		0	24,490-	173-
86-88	12,780	22,371	175		0	22,371-	175-
87-89	4,175	12,592	302		0	12,592-	302-
88-90	455	10,749			0	10,749-	
89-91	325	9,539			0	9,539-	
90-92	105	5,109			0	5,109-	
91-93	105	463	442		0	463-	442-
92-94	128	893	698		0	893-	698-
93-95	197	583	296		0	583-	296-
94-96	197	778	395		0	778-	395-
95-97	384	984	256	12	3	972-	253-
96-98	419	1,232	294	12	3	1,220-	291-
97-99	538	1,051	195	12	2	1,039-	193-
98-00	236	876	371		0	876-	371-
99-01	132	1,022	775		0	1,022-	775-
00-02	43	1,236			0	1,236-	
01-03	470	1,472	313		0	1,472-	313-
02-04	543	983	181		0	983-	181-
03-05	512	755	147		0	755-	147-

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
04-06	73	57	78		0	57-	78-	
05-07								
06-08	2,509	1,351	54		0	1,351-	54-	
07-09	2,509	1,351	54		0	1,351-	54-	
08-10	3,707	1,351	36		0	1,351-	36-	
09-11	1,198	206	17		0	206-	17-	
10-12	1,198	322	27		0	322-	27-	
11-13		322				322-		
12-14		116				116-		
13-15								
14-16								
15-17								
16-18								
17-19								
18-20								

FIVE-YEAR AVERAGE

16-20

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	23,205		0	23,293	100	23,293	100
1976							
1977							
1978							
1979							
1980	2,749		0		0		0
1981							
1982							
1983							
1984	4,812		0		0		0
1985	2,639		0		0		0
1986							
1987	6,336		0		0		0
1988	910	400	44		0	400-	44-
1989	9,111	1,860	20		0	1,860-	20-
1990	4,294	449	10		0	449-	10-
1991							
1992							
1993	1,422		0		0		0
1994	1,686		0		0		0
1995							
1996							
1997	10,490		0		0		0
1998							
1999	3,252		0		0		0
2000	5,476	999	18		0	999-	18-
2001							
2002	7,032		0		0		0
2003	35,453	514	1		0	514-	1-
2004	21,268		0		0		0
2005							
2006	1,366		0		0		0
2007	763		0		0		0
2008	7,073		0		0		0
2009	3,659		0		0		0
2010	40,742	1,171	3		0	1,171-	3-
2011	4,787		0		0		0
2012	6,689		0		0		0
2013	8,268		0		0		0
2014							
2015							
2016							
2017							

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018							
2019							
2020							
TOTAL	213,482	5,393	3	23,293	11	17,900	8

THREE-YEAR MOVING AVERAGES

75-77	7,735		0	7,764	100	7,764	100
76-78							
77-79							
78-80	916		0		0		0
79-81	916		0		0		0
80-82	916		0		0		0
81-83							
82-84	1,604		0		0		0
83-85	2,484		0		0		0
84-86	2,484		0		0		0
85-87	2,992		0		0		0
86-88	2,415	133	6		0	133-	6-
87-89	5,452	753	14		0	753-	14-
88-90	4,772	903	19		0	903-	19-
89-91	4,468	769	17		0	769-	17-
90-92	1,431	150	10		0	150-	10-
91-93	474		0		0		0
92-94	1,036		0		0		0
93-95	1,036		0		0		0
94-96	562		0		0		0
95-97	3,497		0		0		0
96-98	3,497		0		0		0
97-99	4,581		0		0		0
98-00	2,909	333	11		0	333-	11-
99-01	2,909	333	11		0	333-	11-
00-02	4,169	333	8		0	333-	8-
01-03	14,162	171	1		0	171-	1-
02-04	21,251	171	1		0	171-	1-
03-05	18,907	171	1		0	171-	1-
04-06	7,545		0		0		0
05-07	710		0		0		0
06-08	3,067		0		0		0
07-09	3,832		0		0		0
08-10	17,158	390	2		0	390-	2-
09-11	16,396	390	2		0	390-	2-

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	17,406	390	2			390-	2-
11-13	6,581		0		0		0
12-14	4,986		0		0		0
13-15	2,756		0		0		0
14-16							
15-17							
16-18							
17-19							
18-20							
FIVE-YEAR AVERAGE							
16-20							

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	167,624		0	38,984	23	38,984	23
1973	129,611		0	16,267	13	16,267	13
1974	122,882		0	18,978	15	18,978	15
1975	193,899		0	26,852	14	26,852	14
1976	214,724		0	40,540	19	40,540	19
1977	112,593		0	19,550	17	19,550	17
1978	135,888		0	20,977	15	20,977	15
1979	167,978		0	28,189	17	28,189	17
1980	205,105		0	31,717	15	31,717	15
1981	164,241		0	21,566	13	21,566	13
1982	233,296		0	58,911	25	58,911	25
1983	263,823		0	64,471	24	64,471	24
1984	261,686		0	69,296	26	69,296	26
1985	307,118		0	69,338	23	69,338	23
1986	306,924		0	68,487	22	68,487	22
1987	398,631		0	65,908	17	65,908	17
1988	424,086		0	72,055	17	72,055	17
1989	258,035		0	39,605	15	39,605	15
1990	206,574		0	39,491	19	39,491	19
1991	357,028		0	37,484	10	37,484	10
1992	240,366		0	35,273	15	35,273	15
1993	548,699	388	0	81,724	15	81,336	15
1994	204,086		0	43,630	21	43,630	21
1995	808,368		0	99,018	12	99,018	12
1996	531,324		0	81,604	15	81,604	15
1997	433,456		0	84,252	19	84,252	19
1998	437,774		0	65,634	15	65,634	15
1999	490,091	1,654	0	66,986	14	65,332	13
2000	122,331	581	0	21,640	18	21,059	17
2001	803,607		0	95,342	12	95,342	12
2002	936,468		0	23,034	2	23,034	2
2003	453,602		0	94,794	21	94,794	21
2004	883,416		0	180,728	20	180,728	20
2005	771,855		0	118,417	15	118,417	15
2006	589,280		0	61,669	10	61,669	10
2007	342,242		0	65,386	19	65,386	19
2008	147,441		0	25,592	17	25,592	17
2009	82,160		0	7,660	9	7,660	9
2010	273,846		0	66,031	24	66,031	24
2011	225,759		0	223,843	99	223,843	99
2012	481,906		0	315,190	65	315,190	65
2013	485,619		0	169,735	35	169,735	35
2014	390,460		0	321,575	82	321,575	82

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	977,944		0	304,463	31	304,463	31
2016	1,273,834		0	588,451	46	588,451	46
2017	944,373		0	307,383	33	307,383	33
2018	864,800		0	210,556	24	210,556	24
2019	1,085,313		0	266,681	25	266,681	25
2020	795,014		0	175,971	22	175,971	22
TOTAL	21,257,179	2,622	0	5,050,931	24	5,048,309	24

THREE-YEAR MOVING AVERAGES

72-74	140,039		0	24,743	18	24,743	18
73-75	148,797		0	20,699	14	20,699	14
74-76	177,169		0	28,790	16	28,790	16
75-77	173,739		0	28,981	17	28,981	17
76-78	154,402		0	27,022	18	27,022	18
77-79	138,820		0	22,905	17	22,905	17
78-80	169,657		0	26,961	16	26,961	16
79-81	179,108		0	27,158	15	27,158	15
80-82	200,881		0	37,398	19	37,398	19
81-83	220,453		0	48,316	22	48,316	22
82-84	252,935		0	64,226	25	64,226	25
83-85	277,542		0	67,702	24	67,702	24
84-86	291,909		0	69,040	24	69,040	24
85-87	337,558		0	67,911	20	67,911	20
86-88	376,547		0	68,816	18	68,816	18
87-89	360,251		0	59,189	16	59,189	16
88-90	296,232		0	50,384	17	50,384	17
89-91	273,879		0	38,860	14	38,860	14
90-92	267,989		0	37,416	14	37,416	14
91-93	382,031	129	0	51,494	13	51,364	13
92-94	331,050	129	0	53,542	16	53,413	16
93-95	520,384	129	0	74,791	14	74,661	14
94-96	514,592		0	74,751	15	74,751	15
95-97	591,049		0	88,291	15	88,291	15
96-98	467,518		0	77,163	17	77,163	17
97-99	453,774	551	0	72,291	16	71,740	16
98-00	350,066	745	0	51,420	15	50,675	14
99-01	472,010	745	0	61,323	13	60,578	13
00-02	620,802	194	0	46,672	8	46,479	7
01-03	731,226		0	71,057	10	71,057	10
02-04	757,829		0	99,519	13	99,519	13
03-05	702,958		0	131,313	19	131,313	19

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	748,184		0	120,272	16	120,272	16
05-07	567,792		0	81,824	14	81,824	14
06-08	359,654		0	50,882	14	50,882	14
07-09	190,614		0	32,879	17	32,879	17
08-10	167,816		0	33,094	20	33,094	20
09-11	193,921		0	99,178	51	99,178	51
10-12	327,170		0	201,688	62	201,688	62
11-13	397,761		0	236,256	59	236,256	59
12-14	452,662		0	268,833	59	268,833	59
13-15	618,007		0	265,258	43	265,258	43
14-16	880,746		0	404,830	46	404,830	46
15-17	1,065,384		0	400,099	38	400,099	38
16-18	1,027,669		0	368,797	36	368,797	36
17-19	964,829		0	261,540	27	261,540	27
18-20	915,042		0	217,736	24	217,736	24
FIVE-YEAR AVERAGE							
16-20	992,667		0	309,809	31	309,809	31

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	80,909		0	12,638	16	12,638	16
1973	146,242		0	28,368	19	28,368	19
1974	62,056		0	9,334	15	9,334	15
1975	159,388		0	25,849	16	25,849	16
1976	157,517		0	30,666	19	30,666	19
1977	193,977		0	29,162	15	29,162	15
1978	250,805		0	43,441	17	43,441	17
1979	246,986		0	55,610	23	55,610	23
1980	135,164		0	19,000	14	19,000	14
1981	173,323		0	28,667	17	28,667	17
1982	178,476		0	34,057	19	34,057	19
1983	265,556		0	49,636	19	49,636	19
1984	195,877		0	26,882	14	26,882	14
1985	567,358		0	86,417	15	86,417	15
1986	457,977		0	63,522	14	63,522	14
1987	356,507		0	30,310	9	30,310	9
1988	630,978		0	59,203	9	59,203	9
1989	263,889		0	29,246	11	29,246	11
1990	211,092		0	22,783	11	22,783	11
1991	301,252	45	0	23,558	8	23,513	8
1992	222,060		0	35,372	16	35,372	16
1993	567,266		0	24,335	4	24,335	4
1994	548,584		0	49,220	9	49,220	9
1995	1,055,297		0	114,884	11	114,884	11
1996	547,106		0	27,729	5	27,729	5
1997	577,870		0	62,284	11	62,284	11
1998	590,754	768	0	50,696	9	49,928	8
1999	794,778	4,187	1	64,257	8	60,070	8
2000	337,137	3,000-	1-	36,468	11	39,468	12
2001	1,530,828		0	68,603	4	68,603	4
2002	715,890		0	33,336	5	33,336	5
2003	170,971		0	27,291	16	27,291	16
2004	883,451	453	0	74,440	8	73,987	8
2005	1,929,867	32	0	113,957	6	113,925	6
2006	3,381,840		0	203,086	6	203,086	6
2007	642,553		0	62,404	10	62,404	10
2008	1,664,079		0	146,061	9	146,061	9
2009	1,297,914		0	106,707	8	106,707	8
2010	1,217,332		0	139,609	11	139,609	11
2011	1,322,667	1,500	0	211,617	16	210,117	16
2012	617,903		0	186,219	30	186,219	30
2013	526,291		0	262,055	50	262,055	50
2014	371,877		0	160,984	43	160,984	43

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	654,939		0	107,867	16	107,867	16
2016	1,058,105		0	443,722	42	443,722	42
2017	1,390,896		0	435,881	31	435,881	31
2018	760,123		0	156,682	21	156,682	21
2019	1,925,399		0	611,088	32	611,088	32
2020	1,772,083		0	382,418	22	382,418	22
TOTAL	34,111,191	3,985	0	5,107,623	15	5,103,637	15

THREE-YEAR MOVING AVERAGES

72-74	96,402		0	16,780	17	16,780	17
73-75	122,562		0	21,183	17	21,183	17
74-76	126,320		0	21,950	17	21,950	17
75-77	170,294		0	28,559	17	28,559	17
76-78	200,766		0	34,423	17	34,423	17
77-79	230,589		0	42,738	19	42,738	19
78-80	210,985		0	39,350	19	39,350	19
79-81	185,158		0	34,426	19	34,426	19
80-82	162,321		0	27,241	17	27,241	17
81-83	205,785		0	37,453	18	37,453	18
82-84	213,303		0	36,859	17	36,859	17
83-85	342,930		0	54,312	16	54,312	16
84-86	407,071		0	58,940	14	58,940	14
85-87	460,614		0	60,083	13	60,083	13
86-88	481,821		0	51,012	11	51,012	11
87-89	417,125		0	39,586	9	39,586	9
88-90	368,653		0	37,077	10	37,077	10
89-91	258,744	15	0	25,195	10	25,180	10
90-92	244,801	15	0	27,238	11	27,223	11
91-93	363,526	15	0	27,755	8	27,740	8
92-94	445,970		0	36,309	8	36,309	8
93-95	723,716		0	62,813	9	62,813	9
94-96	716,996		0	63,944	9	63,944	9
95-97	726,758		0	68,299	9	68,299	9
96-98	571,910	256	0	46,903	8	46,647	8
97-99	654,468	1,652	0	59,079	9	57,428	9
98-00	574,223	652	0	50,474	9	49,822	9
99-01	887,581	396	0	56,443	6	56,047	6
00-02	861,285	1,000-	0	46,136	5	47,136	5
01-03	805,896		0	43,077	5	43,077	5
02-04	590,104	151	0	45,022	8	44,871	8
03-05	994,763	162	0	71,896	7	71,734	7

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	2,065,053	162	0	130,494	6	130,332	6
05-07	1,984,753	11	0	126,482	6	126,471	6
06-08	1,896,157		0	137,184	7	137,184	7
07-09	1,201,515		0	105,057	9	105,057	9
08-10	1,393,108		0	130,792	9	130,792	9
09-11	1,279,304	500	0	152,645	12	152,145	12
10-12	1,052,634	500	0	179,149	17	178,649	17
11-13	822,287	500	0	219,964	27	219,464	27
12-14	505,357		0	203,086	40	203,086	40
13-15	517,702		0	176,969	34	176,969	34
14-16	694,973		0	237,524	34	237,524	34
15-17	1,034,647		0	329,157	32	329,157	32
16-18	1,069,708		0	345,428	32	345,428	32
17-19	1,358,806		0	401,217	30	401,217	30
18-20	1,485,868		0	383,396	26	383,396	26
FIVE-YEAR AVERAGE							
16-20	1,381,321		0	405,958	29	405,958	29

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	193,021		0	40,801	21	40,801	21
1973	22,864		0	20,338	89	20,338	89
1974	123,799		0	57,502	46	57,502	46
1975	325,456		0	60,804	19	60,804	19
1976	349,701		0	95,601	27	95,601	27
1977	263,589		0	91,503	35	91,503	35
1978	244,605		0	89,104	36	89,104	36
1979	205,776		0	30,730	15	30,730	15
1980	148,819		0	32,090	22	32,090	22
1981	179,100	120	0	51,210	29	51,089	29
1982	264,360		0	65,402	25	65,402	25
1983	401,142		0	65,446	16	65,446	16
1984	478,947		0	173,434	36	173,434	36
1985	396,844		0	72,515	18	72,515	18
1986	393,904		0	53,379	14	53,379	14
1987	449,891		0	62,508	14	62,508	14
1988	336,341		0	79,241	24	79,241	24
1989	386,417		0	82,930	21	82,930	21
1990	261,152	53	0	16,444	6	16,391	6
1991	291,642		0	51,795	18	51,795	18
1992	273,190	1,009	0	42,724	16	41,715	15
1993	480,668		0	80,052	17	80,052	17
1994	382,422		0	35,997	9	35,997	9
1995	581,088	22	0	95,695	16	95,673	16
1996	483,473	6,143	1	20,351	4	14,208	3
1997	883,816	290	0	83,935	9	83,645	9
1998	412,857		0	49,599	12	49,599	12
1999	780,948	667	0	98,997	13	98,330	13
2000	254,581	364	0	1,358	1	994	0
2001	1,610,470		0	118,035	7	118,035	7
2002	1,424,211		0	56,396	4	56,396	4
2003	288,809		0	44,821	16	44,821	16
2004	213,602	24	0	26,474	12	26,450	12
2005	1,645,332		0	259,697	16	259,697	16
2006	1,573,574		0	99,874	6	99,874	6
2007	1,085,002		0	148,340	14	148,340	14
2008	1,165,198		0	162,991	14	162,991	14
2009	1,099,735		0	136,440	12	136,440	12
2010	2,045,458		0	284,025	14	284,025	14
2011	940,704		0	90,003	10	90,003	10
2012	837,362		0	67,276	8	67,276	8
2013	307,733		0	32,500	11	32,500	11
2014	91,155		0	46,084	51	46,084	51

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	375,972		0	39,829	11	39,829	11
2016	365,224		0	46,197	13	46,197	13
2017	624,955		0	37,580	6	37,580	6
2018	2,230,985		0	241,357	11	241,357	11
2019	2,396,955		0	324,319	14	324,319	14
2020	4,362,327		0	660,062	15	660,062	15
TOTAL	34,935,177	8,692	0	4,723,783	14	4,715,091	13

THREE-YEAR MOVING AVERAGES

72-74	113,228		0	39,547	35	39,547	35
73-75	157,373		0	46,215	29	46,215	29
74-76	266,319		0	71,302	27	71,302	27
75-77	312,915		0	82,636	26	82,636	26
76-78	285,965		0	92,069	32	92,069	32
77-79	237,990		0	70,446	30	70,446	30
78-80	199,733		0	50,641	25	50,641	25
79-81	177,898	40	0	38,010	21	37,970	21
80-82	197,426	40	0	49,567	25	49,527	25
81-83	281,534	40	0	60,686	22	60,646	22
82-84	381,483		0	101,427	27	101,427	27
83-85	425,644		0	103,798	24	103,798	24
84-86	423,231		0	99,776	24	99,776	24
85-87	413,546		0	62,801	15	62,801	15
86-88	393,378		0	65,043	17	65,043	17
87-89	390,883		0	74,893	19	74,893	19
88-90	327,970	18	0	59,539	18	59,521	18
89-91	313,070	18	0	50,390	16	50,372	16
90-92	275,328	354	0	36,988	13	36,634	13
91-93	348,500	336	0	58,190	17	57,854	17
92-94	378,760	336	0	52,924	14	52,588	14
93-95	481,393	7	0	70,581	15	70,574	15
94-96	482,328	2,055	0	50,681	11	48,626	10
95-97	649,459	2,151	0	66,660	10	64,509	10
96-98	593,382	2,144	0	51,295	9	49,151	8
97-99	692,540	319	0	77,510	11	77,191	11
98-00	482,795	344	0	49,985	10	49,641	10
99-01	882,000	344	0	72,797	8	72,453	8
00-02	1,096,421	121	0	58,596	5	58,475	5
01-03	1,107,830		0	73,084	7	73,084	7
02-04	642,207	8	0	42,564	7	42,556	7
03-05	715,914	8	0	110,331	15	110,323	15

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	1,144,169		8	128,681	11	128,673	11
05-07	1,434,636		0	169,303	12	169,303	12
06-08	1,274,591		0	137,068	11	137,068	11
07-09	1,116,645		0	149,257	13	149,257	13
08-10	1,436,797		0	194,485	14	194,485	14
09-11	1,361,966		0	170,156	12	170,156	12
10-12	1,274,508		0	147,101	12	147,101	12
11-13	695,266		0	63,260	9	63,260	9
12-14	412,083		0	48,620	12	48,620	12
13-15	258,287		0	39,471	15	39,471	15
14-16	277,450		0	44,037	16	44,037	16
15-17	455,384		0	41,202	9	41,202	9
16-18	1,073,721		0	108,378	10	108,378	10
17-19	1,750,965		0	201,086	11	201,086	11
18-20	2,996,756		0	408,579	14	408,579	14
FIVE-YEAR AVERAGE							
16-20	1,996,089		0	261,903	13	261,903	13

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -15							
1910	5,414.00	65.00	1.54	95.88	2.68	0.9588	5,969
1911	38,642.00	65.00	1.54	684.35	2.95	0.9546	42,422
1912	1,258.00	65.00	1.54	22.28	3.24	0.9502	1,375
1913	220.00	65.00	1.54	3.90	3.51	0.9460	239
1921	57.00	65.00	1.54	1.01	5.81	0.9106	60
1923	315.84	65.00	1.54	5.59	6.40	0.9015	327
1924	97.00	65.00	1.54	1.72	6.69	0.8971	100
1925	15,034.00	65.00	1.54	266.25	6.98	0.8926	15,433
1926	301.00	65.00	1.54	5.33	7.27	0.8882	307
1927	1,251.00	65.00	1.54	22.16	7.56	0.8837	1,271
1928	131.00	65.00	1.54	2.32	7.86	0.8791	132
1929	87.00	65.00	1.54	1.54	8.16	0.8745	87
1930	913.00	65.00	1.54	16.17	8.46	0.8699	913
1931	1,065.00	65.00	1.54	18.86	8.76	0.8652	1,060
1932	4,473.00	65.00	1.54	79.22	9.06	0.8606	4,427
1933	454.54	65.00	1.54	8.05	9.37	0.8559	447
1934	231.00	65.00	1.54	4.09	9.68	0.8511	226
1935	227.00	65.00	1.54	4.02	10.00	0.8462	221
1937	1,631.00	65.00	1.54	28.89	10.64	0.8363	1,569
1938	123.00	65.00	1.54	2.18	10.97	0.8312	118
1939	24.00	65.00	1.54	0.43	11.31	0.8260	23
1941	7,016.00	65.00	1.54	124.25	12.01	0.8152	6,578
1942	650.00	65.00	1.54	11.51	12.36	0.8099	605
1943	1,072.00	65.00	1.54	18.99	12.73	0.8042	991
1946	470.50	65.00	1.54	8.33	13.87	0.7866	426
1947	5,181.00	65.00	1.54	91.76	14.26	0.7806	4,651
1950	3,095.00	65.00	1.54	54.81	15.50	0.7615	2,711
1951	163,194.00	65.00	1.54	2,890.17	15.93	0.7549	141,678
1952	25,282.00	65.00	1.54	447.74	16.37	0.7482	21,752
1953	370.00	65.00	1.54	6.55	16.82	0.7412	315
1955	216.00	65.00	1.54	3.83	17.74	0.7271	181
1956	81,868.00	65.00	1.54	1,449.88	18.22	0.7197	67,758
1957	21,893.00	65.00	1.54	387.73	18.71	0.7122	17,930
1960	87,428.00	65.00	1.54	1,548.35	20.21	0.6891	69,282
1961	2,898.00	65.00	1.54	51.32	20.74	0.6809	2,269
1962	2,868.00	65.00	1.54	50.79	21.27	0.6728	2,219
1963	14,432.00	65.00	1.54	255.59	21.81	0.6645	11,028
1964	26,553.00	65.00	1.54	470.25	22.35	0.6562	20,036
1965	2,496.00	65.00	1.54	44.20	22.91	0.6475	1,859
1966	814.00	65.00	1.54	14.42	23.48	0.6388	598
1968	1,148.00	65.00	1.54	20.33	24.64	0.6209	820
1969	4,305.00	65.00	1.54	76.24	25.23	0.6119	3,029
1971	125.00	65.00	1.54	2.21	26.44	0.5932	85

SPIRE MISSOURI, INC.

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2							
NET SALVAGE PERCENT.. -15							
1972	966.00	65.00	1.54	17.11	27.06	0.5837	648
1973	1,441.00	65.00	1.54	25.52	27.69	0.5740	951
1974	2,823.00	65.00	1.54	50.00	28.32	0.5643	1,832
1977	166.00	65.00	1.54	2.94	30.27	0.5343	102
1978	15,533.91	65.00	1.54	275.11	30.94	0.5240	9,361
1980	10,507.00	65.00	1.54	186.08	32.29	0.5032	6,081
1983	13,822.00	65.00	1.54	244.79	34.38	0.4711	7,488
1985	7,085.00	65.00	1.54	125.48	35.80	0.4492	3,660
1986	15,272.00	65.00	1.54	270.47	36.53	0.4380	7,693
1987	2,525.00	65.00	1.54	44.72	37.26	0.4268	1,239
1988	3,152.00	65.00	1.54	55.82	37.99	0.4155	1,506
1989	20,320.00	65.00	1.54	359.87	38.74	0.4040	9,441
1991	46,577.00	65.00	1.54	824.88	40.24	0.3809	20,403
1992	6,763.00	65.00	1.54	119.77	41.01	0.3691	2,871
1995	110,674.00	65.00	1.54	1,960.04	43.33	0.3334	42,431
1996	7,314.00	65.00	1.54	129.53	44.12	0.3212	2,702
1997	6,748.00	65.00	1.54	119.51	44.91	0.3091	2,399
1998	9,930.00	65.00	1.54	175.86	45.71	0.2968	3,389
1999	19,534.00	65.00	1.54	345.95	46.51	0.2845	6,390
2000	19,575.00	65.00	1.54	346.67	47.32	0.2720	6,123
2001	8,875.00	65.00	1.54	157.18	48.14	0.2594	2,647
2002	3,458.00	65.00	1.54	61.24	48.96	0.2468	981
2005	49,566.00	65.00	1.54	877.81	51.45	0.2085	11,882
2006	149,752.00	65.00	1.54	2,652.11	52.29	0.1955	33,675
2007	11,423.00	65.00	1.54	202.30	53.13	0.1826	2,399
2008	12,034.00	65.00	1.54	213.12	53.99	0.1694	2,344
2012	787,894.33	65.00	1.54	13,953.61	57.44	0.1163	105,386
	1,869,054.12			33,100.98			749,551

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.77

SPIRE MISSOURI, INC.

ACCOUNT 307.00 OTHER POWER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
NET SALVAGE PERCENT.. -5							
1963	18,424.40	55.00	1.82	352.09	6.97	0.8733	16,894
1964	720.79	55.00	1.82	13.77	7.38	0.8658	655
1995	13,237.38	55.00	1.82	252.97	30.00	0.4546	6,318
1996	756.71	55.00	1.82	14.46	30.93	0.4376	348
	33,139.28			633.29			24,215

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.91

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2							
NET SALVAGE PERCENT.. -5							
1948	9,719.69	40.00	2.50	255.14	0.46	0.9885	10,088
1961	73,647.07	40.00	2.50	1,933.24	4.08	0.8980	69,442
1962	33,662.35	40.00	2.50	883.64	4.37	0.8908	31,484
1963	8,443.00	40.00	2.50	221.63	4.67	0.8833	7,830
1964	19,243.83	40.00	2.50	505.15	4.96	0.8760	17,700
1965	16,629.06	40.00	2.50	436.51	5.26	0.8685	15,164
1966	9,094.68	40.00	2.50	238.74	5.56	0.8610	8,222
1967	729.98	40.00	2.50	19.16	5.87	0.8533	654
1969	11,854.18	40.00	2.50	311.17	6.51	0.8373	10,421
1970	0.37	40.00	2.50	0.01	6.84	0.8290	
1971	2,026.00	40.00	2.50	53.18	7.19	0.8203	1,745
1972	110,526.98	40.00	2.50	2,901.33	7.54	0.8115	94,177
1973	53,935.96	40.00	2.50	1,415.82	7.90	0.8025	45,448
1974	189,578.06	40.00	2.50	4,976.42	8.28	0.7930	157,852
1976	4,904.01	40.00	2.50	128.73	9.07	0.7733	3,982
1977	4,611.63	40.00	2.50	121.06	9.49	0.7628	3,693
1978	0.16	40.00				0.7520	
1980	6,388.76	40.00	2.50	167.70	10.83	0.7293	4,892
1981	948.58	40.00	2.50	24.90	11.31	0.7173	714
1983	19,498.56	40.00	2.50	511.84	12.30	0.6925	14,178
1984	39,167.38	40.00	2.50	1,028.14	12.82	0.6795	27,945
1985	35,061.00	40.00	2.50	920.35	13.36	0.6660	24,518
1986	11,478.20	40.00	2.50	301.30	13.91	0.6523	7,861
1988	3,115.90	40.00	2.50	81.79	15.05	0.6238	2,041
1989	4,142.18	40.00	2.50	108.73	15.64	0.6090	2,649
1990	7,124.48	40.00	2.50	187.02	16.25	0.5938	4,442
1991	17,460.00	40.00	2.50	458.32	16.87	0.5783	10,601
1992	3,561.73	40.00	2.50	93.50	17.50	0.5625	2,104
1993	7,461.64	40.00	2.50	195.87	18.15	0.5463	4,280
1994	58,530.27	40.00	2.50	1,536.42	18.81	0.5298	32,557
1995	21,751.25	40.00	2.50	570.97	19.48	0.5130	11,716
1996	5,606.49	40.00	2.50	147.17	20.16	0.4960	2,920
1997	3,355.06	40.00	2.50	88.07	20.86	0.4785	1,686
1998	636,319.79	40.00	2.50	16,703.39	21.56	0.4610	308,011
1999	203,007.00	40.00	2.50	5,328.93	22.28	0.4430	94,429
2000	298,066.15	40.00	2.50	7,824.24	23.01	0.4248	132,934
2001	61,471.00	40.00	2.50	1,613.61	23.75	0.4063	26,221
2003	51,951.00	40.00	2.50	1,363.71	25.26	0.3685	20,101
2005	807,625.55	40.00	2.50	21,200.17	26.82	0.3295	279,418
2006	390,559.00	40.00	2.50	10,252.17	27.61	0.3098	127,024
2009	899,767.17	40.00	2.50	23,618.89	30.03	0.2493	235,480
2010	57,580.43	40.00	2.50	1,511.49	30.86	0.2285	13,815
2012	89,364.00	40.00	2.50	2,345.80	32.54	0.1865	17,500

SPIRE MISSOURI, INC.

ACCOUNT 311.00 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2							
NET SALVAGE PERCENT.. -5							
2015	114,462.26	40.00	2.50	3,004.63	35.11	0.1223	14,693
2018	13,916.30	40.00	2.50	365.30	37.75	0.0563	822
2020	160,650.90	40.00	2.50	4,217.09	39.55	0.0113	1,898
	4,577,999.04			120,172.44			1,905,352
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.62							

SPIRE MISSOURI, INC.

ACCOUNT 311.10 LIQUEFIED PETROLEUM GAS STORAGE CAVERNS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -5							
1958	3,993.35	75.00	1.33	55.77	18.35	0.7553	3,167
1959	202.51	75.00	1.33	2.83	19.03	0.7463	159
1972	4,731,547.05	75.00	1.33	66,076.05	28.85	0.6153	3,057,036
1974	11,452.61	75.00	1.33	159.94	30.51	0.5932	7,133
1975	5,831.00	75.00	1.33	81.43	31.35	0.5820	3,563
1985	596.31	75.00	1.33	8.33	40.24	0.4635	290
1986	12,943.26	75.00	1.33	180.75	41.16	0.4512	6,132
1988	2,165.10	75.00	1.33	30.24	43.04	0.4261	969
1991	14,461.66	75.00	1.33	201.96	45.88	0.3883	5,896
1993	1,868.71	75.00	1.33	26.10	47.80	0.3627	712
1994	16,532.36	75.00	1.33	230.87	48.77	0.3497	6,071
2002	23,283.04	75.00	1.33	325.15	56.59	0.2455	6,001
2006	3,059.06	75.00	1.33	42.72	60.55	0.1927	619
	4,827,936.02			67,422.14			3,097,748
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.40							

SPIRE MISSOURI, INC.

ACCOUNT 350.20 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R4							
NET SALVAGE PERCENT.. 0							
1956	45,104.12	80.00	1.25	563.80	21.07	0.7366	33,225
1957	658,365.80	80.00	1.25	8,229.57	21.78	0.7278	479,126
1958	8,543.95	80.00	1.25	106.80	22.49	0.7189	6,142
1959	2,369.65	80.00	1.25	29.62	23.21	0.7099	1,682
1960	2,275.00	80.00	1.25	28.44	23.95	0.7006	1,594
1961	5,292.00	80.00	1.25	66.15	24.69	0.6914	3,659
1962	3,000.00	80.00	1.25	37.50	25.44	0.6820	2,046
1966	1,306.00	80.00	1.25	16.32	28.54	0.6433	840
1967	3,752.65	80.00	1.25	46.91	29.34	0.6333	2,376
1968	6,309.97	80.00	1.25	78.87	30.15	0.6231	3,932
1970	3,000.00	80.00	1.25	37.50	31.79	0.6026	1,808
1971	11,805.10	80.00	1.25	147.56	32.63	0.5921	6,990
1972	5,601.00	80.00	1.25	70.01	33.47	0.5816	3,258
1973	1,000.00	80.00	1.25	12.50	34.32	0.5710	571
1974	9,000.00	80.00	1.25	112.50	35.18	0.5603	5,042
2004	5,435.00	80.00	1.25	67.94	63.56	0.2055	1,117
2007	263.00	80.00	1.25	3.29	66.54	0.1683	44
2008	2,294.35	80.00	1.25	28.68	67.53	0.1559	358
2009	800.00	80.00	1.25	10.00	68.53	0.1434	115
2011	2,500.00	80.00	1.25	31.25	70.52	0.1185	296
2012	400.00	80.00	1.25	5.00	71.51	0.1061	42
	778,417.59			9,730.21			554,263
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.25							

SPIRE MISSOURI, INC.

ACCOUNT 351.20 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. -10							
1956	278,101.00	55.00	1.82	5,567.58	15.85	0.7118	217,754
1959	169,807.00	55.00	1.82	3,399.54	17.17	0.6878	128,476
1960	4,564.66	55.00	1.82	91.38	17.62	0.6796	3,413
1962	7,837.76	55.00	1.82	156.91	18.53	0.6631	5,717
1968	2,232.00	55.00	1.82	44.68	21.43	0.6104	1,499
1969	2,368.00	55.00	1.82	47.41	21.94	0.6011	1,566
1975	816.00	55.00	1.82	16.34	25.10	0.5436	488
1978	2,860.00	55.00	1.82	57.26	26.77	0.5133	1,615
1980	4,598.00	55.00	1.82	92.05	27.91	0.4926	2,491
1986	3,357.00	55.00	1.82	67.21	31.48	0.4276	1,579
1987	13,144.00	55.00	1.82	263.14	32.10	0.4164	6,020
1995	17,739.00	55.00	1.82	355.13	37.20	0.3236	6,315
1999	26,867.00	55.00	1.82	537.88	39.86	0.2753	8,135
2000	4,446.00	55.00	1.82	89.01	40.53	0.2631	1,287
2001	65,269.73	55.00	1.82	1,306.70	41.21	0.2507	18,002
2005	27,427.00	55.00	1.82	549.09	43.94	0.2011	6,067
2006	32,003.00	55.00	1.82	640.70	44.63	0.1886	6,638
2017	164,140.27	55.00	1.82	3,286.09	52.42	0.0469	8,470
2018	2,842.41	55.00	1.82	56.91	53.15	0.0336	105
	830,419.83			16,625.01			425,637

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. -10							
1956	129,434.00	55.00	1.82	2,591.27	15.85	0.7118	101,347
1957	66,670.47	55.00	1.82	1,334.74	16.28	0.7040	51,630
1958	34,794.49	55.00	1.82	696.59	16.72	0.6960	26,639
1959	127,495.00	55.00	1.82	2,552.45	17.17	0.6878	96,463
1960	22,503.33	55.00	1.82	450.52	17.62	0.6796	16,824
1961	51,124.10	55.00	1.82	1,023.50	18.07	0.6715	37,760
1962	76,309.00	55.00	1.82	1,527.71	18.53	0.6631	55,660
1963	55,739.00	55.00	1.82	1,115.89	19.00	0.6546	40,132
1964	20,086.00	55.00	1.82	402.12	19.48	0.6458	14,269
1965	1,507.00	55.00	1.82	30.17	19.96	0.6371	1,056
1966	20,329.00	55.00	1.82	406.99	20.44	0.6284	14,051
1967	1,355.40	55.00	1.82	27.14	20.93	0.6195	924
1968	23,559.00	55.00	1.82	471.65	21.43	0.6104	15,817
1969	18,183.00	55.00	1.82	364.02	21.94	0.6011	12,023
1970	4,111.36	55.00	1.82	82.31	22.45	0.5918	2,677
1972	18,026.00	55.00	1.82	360.88	23.49	0.5729	11,360
1974	5,977.00	55.00	1.82	119.66	24.56	0.5535	3,639
1975	578.45	55.00	1.82	11.58	25.10	0.5436	346
1976	8,719.00	55.00	1.82	174.55	25.65	0.5336	5,118
1979	4,984.14	55.00	1.82	99.78	27.33	0.5031	2,758
1980	7,313.01	55.00	1.82	146.41	27.91	0.4926	3,962
1981	168.00	55.00	1.82	3.36	28.49	0.4820	89
1982	38,453.00	55.00	1.82	769.83	29.07	0.4715	19,942
1983	2,529.00	55.00	1.82	50.63	29.67	0.4606	1,281
1984	20,111.00	55.00	1.82	402.62	30.27	0.4496	9,947
1985	3,203.21	55.00	1.82	64.13	30.87	0.4387	1,546
1986	246.25	55.00	1.82	4.93	31.48	0.4276	116
1988	7,837.00	55.00	1.82	156.90	32.72	0.4051	3,492
1989	7,410.15	55.00	1.82	148.35	33.34	0.3938	3,210
1990	38.00	55.00	1.82	0.76	33.97	0.3824	16
1997	2,289.00	55.00	1.82	45.83	38.52	0.2996	754
1999	4,595.75	55.00	1.82	92.01	39.86	0.2753	1,392
2000	22,692.00	55.00	1.82	454.29	40.53	0.2631	6,567
2002	19,039.00	55.00	1.82	381.16	41.88	0.2386	4,996
2003	42,312.00	55.00	1.82	847.09	42.57	0.2260	10,519
2004	77,092.00	55.00	1.82	1,543.38	43.25	0.2136	18,117
2005	4,021.00	55.00	1.82	80.50	43.94	0.2011	889
2007	21,479.00	55.00	1.82	430.01	45.32	0.1760	4,158
2008	9,334.00	55.00	1.82	186.87	46.01	0.1635	1,678
2009	2,615.00	55.00	1.82	52.35	46.71	0.1507	434
2011	10,978.00	55.00	1.82	219.78	48.12	0.1251	1,511

SPIRE MISSOURI, INC.

ACCOUNT 351.40 STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. -10							
2014	10,458.65	55.00	1.82	209.38	50.25	0.0864	994
2016	75,319.11	55.00	1.82	1,507.89	51.70	0.0600	4,971
2017	12,303.04	55.00	1.82	246.31	52.42	0.0469	635
	1,093,320.91			21,888.29			611,709
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

SPIRE MISSOURI, INC.

ACCOUNT 352.00 WELLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R4							
NET SALVAGE PERCENT.. -10							
1956	1,315,533.29	90.00	1.11	16,062.66	29.62	0.6709	970,836
1957	470,435.00	90.00	1.11	5,744.01	30.39	0.6623	342,742
1958	181,997.00	90.00	1.11	2,222.18	31.17	0.6537	130,863
1959	268,867.00	90.00	1.11	3,282.87	31.96	0.6449	190,729
1960	198,481.90	90.00	1.11	2,423.46	32.76	0.6360	138,858
1961	394,281.90	90.00	1.11	4,814.18	33.56	0.6271	271,984
1962	440,236.00	90.00	1.11	5,375.28	34.38	0.6180	299,272
1963	496,107.46	90.00	1.11	6,057.47	35.20	0.6089	332,282
1964	243,803.44	90.00	1.11	2,976.84	36.03	0.5997	160,822
1965	54,876.91	90.00	1.11	670.05	36.86	0.5904	35,642
1966	237,040.00	90.00	1.11	2,894.26	37.71	0.5810	151,492
1967	112,143.00	90.00	1.11	1,369.27	38.56	0.5716	70,506
1968	261,923.00	90.00	1.11	3,198.08	39.42	0.5620	161,921
1969	105,112.32	90.00	1.11	1,283.42	40.29	0.5523	63,862
1970	103,418.48	90.00	1.11	1,262.74	41.16	0.5427	61,734
1971	258,392.00	90.00	1.11	3,154.97	42.04	0.5329	151,464
1972	102,341.33	90.00	1.11	1,249.59	42.93	0.5230	58,877
1973	91,859.00	90.00	1.11	1,121.60	43.82	0.5131	51,847
1974	50,057.40	90.00	1.11	611.20	44.72	0.5031	27,703
1975	108,291.27	90.00	1.11	1,322.24	45.63	0.4930	58,726
1983	8,090.00	90.00	1.11	98.78	53.06	0.4104	3,653
1995	81,756.00	90.00	1.11	998.24	64.66	0.2816	25,321
1996	886.00	90.00	1.11	10.82	65.64	0.2707	264
1997	55,034.00	90.00	1.11	671.97	66.63	0.2597	15,720
1998	15,696.00	90.00	1.11	191.65	67.61	0.2488	4,295
1999	1,675.00	90.00	1.11	20.45	68.60	0.2378	438
2002	35,625.00	90.00	1.11	434.98	71.57	0.2048	8,025
2005	36,731.00	90.00	1.11	448.49	74.54	0.1718	6,941
2006	18,354.00	90.00	1.11	224.10	75.54	0.1607	3,244
2007	144,690.00	90.00	1.11	1,766.66	76.53	0.1497	23,821
2009	45,227.00	90.00	1.11	552.22	78.52	0.1276	6,346
2010	51,938.00	90.00	1.11	634.16	79.52	0.1164	6,652
2011	38,222.00	90.00	1.11	466.69	80.52	0.1053	4,429
2012	36,127.00	90.00	1.11	441.11	81.51	0.0943	3,749
2015	5,934.20	90.00	1.11	72.46	84.51	0.0610	398
2019	910,993.90	90.00	1.11	11,123.24	88.50	0.0167	16,705
2020	506,424.37	90.00	1.11	6,183.44	89.50	0.0056	3,097
	7,488,601.17			91,435.83			3,865,260

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.22

SPIRE MISSOURI, INC.

ACCOUNT 352.10 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 90-R3								
NET SALVAGE PERCENT.. 0								
1956	770,024.56	90.00	1.11	8,547.27	33.37	0.6292	484,515	
1957	820,529.05	90.00	1.11	9,107.87	34.08	0.6213	509,819	
1958	36,153.56	90.00	1.11	401.30	34.80	0.6133	22,174	
1959	49,588.78	90.00	1.11	550.44	35.52	0.6053	30,018	
1960	20,544.05	90.00	1.11	228.04	36.25	0.5972	12,269	
1961	7,935.75	90.00	1.11	88.09	36.99	0.5890	4,674	
1962	29,275.60	90.00	1.11	324.96	37.74	0.5807	16,999	
1963	633.88	90.00	1.11	7.04	38.49	0.5723	363	
1964	1,425.50	90.00	1.11	15.82	39.25	0.5639	804	
1966	700.00	90.00	1.11	7.77	40.79	0.5468	383	
1967	1,417.10	90.00	1.11	15.73	41.57	0.5381	763	
1970	25,084.21	90.00	1.11	278.43	43.93	0.5119	12,840	
1971	12,609.69	90.00	1.11	139.97	44.74	0.5029	6,341	
1972	83,677.81	90.00	1.11	928.82	45.54	0.4940	41,337	
1973	1,499.05	90.00	1.11	16.64	46.36	0.4849	727	
1974	19,407.16	90.00	1.11	215.42	47.18	0.4758	9,234	
1975	4,615.36	90.00	1.11	51.23	48.00	0.4667	2,154	
1976	14,540.74	90.00	1.11	161.40	48.83	0.4574	6,652	
1977	30,488.60	90.00	1.11	338.42	49.66	0.4482	13,666	
1978	48,990.75	90.00	1.11	543.80	50.50	0.4389	21,502	
1979	1,576.90	90.00	1.11	17.50	51.35	0.4294	677	
1986	500.00	90.00	1.11	5.55	57.41	0.3621	181	
1987	2,631.00	90.00	1.11	29.20	58.30	0.3522	927	
1988	4,849.40	90.00	1.11	53.83	59.19	0.3423	1,660	
1989	17,670.79	90.00	1.11	196.15	60.08	0.3324	5,874	
1990	9,493.80	90.00	1.11	105.38	60.98	0.3224	3,061	
1991	5,321.40	90.00	1.11	59.07	61.89	0.3123	1,662	
1992	1,836.70	90.00	1.11	20.39	62.80	0.3022	555	
1995	895.00	90.00	1.11	9.93	65.54	0.2718	243	
1997	417.00	90.00	1.11	4.63	67.39	0.2512	105	
1998	600.00	90.00	1.11	6.66	68.33	0.2408	144	
1999	8,105.00	90.00	1.11	89.97	69.26	0.2304	1,868	
2000	18,130.81	90.00	1.11	201.25	70.20	0.2200	3,989	
2003	3,552.60	90.00	1.11	39.43	73.03	0.1886	670	
2004	300.00	90.00	1.11	3.33	73.98	0.1780	53	
2005	400.00	90.00	1.11	4.44	74.94	0.1673	67	
2019	71,460.00	90.00	1.11	793.21	88.52	0.0164	1,175	
				2,126,881.60			23,608.38	1,220,145

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11

SPIRE MISSOURI, INC.

ACCOUNT 352.20 RESERVOIRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-S2.5							
NET SALVAGE PERCENT.. 0							
1971	245,023.20	90.00	1.11	2,719.76	43.37	0.5181	126,949
	245,023.20			2,719.76			126,949
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11							

SPIRE MISSOURI, INC.

ACCOUNT 352.30 NON-RECOVERABLE GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 90-R4							
NET SALVAGE PERCENT.. 0							
1971	2,006,346.00	90.00	1.11	22,270.44	42.04	0.5329	1,069,162
1972	74,071.00	90.00	1.11	822.19	42.93	0.5230	38,739
1974	72,745.00	90.00	1.11	807.47	44.72	0.5031	36,599
1976	17,681.00	90.00	1.11	196.26	46.54	0.4829	8,538
1980	15,196.00	90.00	1.11	168.68	50.24	0.4418	6,713
2009	3,981,224.45	90.00	1.11	44,191.59	78.52	0.1276	507,845
2013	336,364.47	90.00	1.11	3,733.65	82.51	0.0832	27,992
2018	2,303,079.68	90.00	1.11	25,564.18	87.50	0.0278	63,980
2019	171,370.20	90.00	1.11	1,902.21	88.50	0.0167	2,857
	8,978,077.80			99,656.67			1,762,425
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.11							

SPIRE MISSOURI, INC.

ACCOUNT 352.40 WELLS - OIL AND VENT GAS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -20							
1956	5,383.00	55.00	1.82	117.56	11.17	0.7969	5,148
1957	55,522.00	55.00	1.82	1,212.60	11.55	0.7900	52,635
1958	308,341.67	55.00	1.82	6,734.18	11.95	0.7827	289,618
1959	9,829.11	55.00	1.82	214.67	12.35	0.7755	9,146
1960	202.00	55.00	1.82	4.41	12.76	0.7680	186
1963	352.00	55.00	1.82	7.69	14.06	0.7444	314
1966	7,271.25	55.00	1.82	158.80	15.45	0.7191	6,274
1968	1,546.00	55.00	1.82	33.76	16.44	0.7011	1,301
1969	1,994.97	55.00	1.82	43.57	16.95	0.6918	1,656
1974	26,195.82	55.00	1.82	572.12	19.65	0.6427	20,204
1975	20,625.00	55.00	1.82	450.45	20.22	0.6324	15,651
1977	4,968.00	55.00	1.82	108.50	21.40	0.6109	3,642
1978	23,783.00	55.00	1.82	519.42	22.00	0.6000	17,124
1979	19,655.53	55.00	1.82	429.28	22.61	0.5889	13,890
1980	6,855.90	55.00	1.82	149.73	23.23	0.5776	4,752
1981	6,758.00	55.00	1.82	147.59	23.87	0.5660	4,590
1982	1,701.67	55.00	1.82	37.16	24.51	0.5544	1,132
1985	1,747.00	55.00	1.82	38.15	26.49	0.5184	1,087
1991	2,911.00	55.00	1.82	63.58	30.68	0.4422	1,545
1992	1,244.00	55.00	1.82	27.17	31.41	0.4289	640
1993	75,909.00	55.00	1.82	1,657.85	32.15	0.4155	37,844
2000	4,314.00	55.00	1.82	94.22	37.51	0.3180	1,646
2002	2,932.00	55.00	1.82	64.03	39.11	0.2889	1,017
2004	12,357.00	55.00	1.82	269.88	40.73	0.2595	3,847
2005	30,285.00	55.00	1.82	661.42	41.55	0.2446	8,887
2006	9,177.00	55.00	1.82	200.43	42.38	0.2295	2,527
2007	39,572.00	55.00	1.82	864.25	43.21	0.2144	10,179
2009	60,044.00	55.00	1.82	1,311.36	44.89	0.1838	13,245
2011	1,080,075.00	55.00	1.82	23,588.84	46.60	0.1527	197,952
2012	111,266.40	55.00	1.82	2,430.06	47.46	0.1371	18,304
2018	4,800.00	55.00	1.82	104.83	52.75	0.0409	236
2020	166,953.13	55.00	1.82	3,646.26	54.55	0.0082	1,639
	2,104,571.45			45,963.82			747,858

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.18

SPIRE MISSOURI, INC.

ACCOUNT 353.00 LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R3							
NET SALVAGE PERCENT.. -25							
1956	274,616.00	80.00	1.25	4,290.88	24.81	0.6899	236,815
1957	67,627.29	80.00	1.25	1,056.68	25.46	0.6818	57,631
1958	81,501.58	80.00	1.25	1,273.46	26.12	0.6735	68,614
1959	184,795.23	80.00	1.25	2,887.43	26.78	0.6653	153,669
1960	58,872.54	80.00	1.25	919.88	27.46	0.6568	48,331
1961	171,971.00	80.00	1.25	2,687.05	28.15	0.6481	139,322
1962	98,986.00	80.00	1.25	1,546.66	28.84	0.6395	79,127
1963	304,102.52	80.00	1.25	4,751.60	29.54	0.6308	239,766
1964	30,201.00	80.00	1.25	471.89	30.25	0.6219	23,477
1965	12,264.00	80.00	1.25	191.62	30.97	0.6129	9,395
1966	37,321.00	80.00	1.25	583.14	31.70	0.6038	28,166
1967	18,785.00	80.00	1.25	293.52	32.43	0.5946	13,962
1968	86,225.00	80.00	1.25	1,347.27	33.17	0.5854	63,093
1969	1,375.00	80.00	1.25	21.48	33.92	0.5760	990
1970	5,418.50	80.00	1.25	84.66	34.68	0.5665	3,837
1972	714,798.76	80.00	1.25	11,168.73	36.21	0.5474	489,083
1977	14,262.52	80.00	1.25	222.85	40.17	0.4979	8,876
1978	10,798.00	80.00	1.25	168.72	40.98	0.4878	6,583
1980	4,766.00	80.00	1.25	74.47	42.62	0.4673	2,784
1983	9,362.00	80.00	1.25	146.28	45.13	0.4359	5,101
1985	3,071.00	80.00	1.25	47.98	46.83	0.4146	1,592
1989	4,638.20	80.00	1.25	72.47	50.30	0.3713	2,152
1990	23,360.00	80.00	1.25	365.00	51.18	0.3603	10,519
1991	47,364.00	80.00	1.25	740.06	52.07	0.3491	20,670
1994	3,342.00	80.00	1.25	52.22	54.76	0.3155	1,318
2001	18,551.00	80.00	1.25	289.86	61.20	0.2350	5,449
2003	41,646.00	80.00	1.25	650.72	63.08	0.2115	11,010
2007	385,930.00	80.00	1.25	6,030.16	66.87	0.1641	79,174
2009	146,596.00	80.00	1.25	2,290.56	68.79	0.1401	25,676
2011	6,245.00	80.00	1.25	97.58	70.72	0.1160	906
2018	246,892.79	80.00	1.25	3,857.70	77.54	0.0308	9,490
2019	123,232.83	80.00	1.25	1,925.51	78.52	0.0185	2,850
	3,238,917.76			50,608.09			1,849,428

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.56

SPIRE MISSOURI, INC.

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. -10							
1952	255,109.00	55.00	1.82	5,107.28	6.17	0.8878	249,140
1956	452,997.48	55.00	1.82	9,069.01	7.37	0.8660	431,525
1958	34,503.00	55.00	1.82	690.75	8.04	0.8538	32,405
1959	177,548.00	55.00	1.82	3,554.51	8.40	0.8473	165,474
1960	205,973.00	55.00	1.82	4,123.58	8.77	0.8406	190,444
1961	100,879.00	55.00	1.82	2,019.60	9.16	0.8335	92,485
1962	29,679.00	55.00	1.82	594.17	9.56	0.8262	26,972
1963	113,932.00	55.00	1.82	2,280.92	9.98	0.8186	102,585
1964	30,949.00	55.00	1.82	619.60	10.41	0.8107	27,600
1965	5,055.76	55.00	1.82	101.22	10.86	0.8026	4,463
1966	2,782.00	55.00	1.82	55.70	11.33	0.7940	2,430
1967	545.00	55.00	1.82	10.91	11.82	0.7851	471
1974	881,594.00	55.00	1.82	17,649.51	15.71	0.7144	692,753
1975	6,760.00	55.00	1.82	135.34	16.32	0.7033	5,230
1976	17,756.00	55.00	1.82	355.48	16.96	0.6916	13,509
1979	2,316.00	55.00	1.82	46.37	18.94	0.6556	1,670
1981	5,441.00	55.00	1.82	108.93	20.33	0.6304	3,773
1996	20,960.15	55.00	1.82	419.62	32.11	0.4162	9,596
1999	31,214.00	55.00	1.82	624.90	34.72	0.3687	12,660
2005	21,957.00	55.00	1.82	439.58	40.13	0.2704	6,530
2006	5,205.00	55.00	1.82	104.20	41.06	0.2535	1,451
2012	337,886.98	55.00	1.82	6,764.50	46.72	0.1506	55,956
2014	6,667.72	55.00	1.82	133.49	48.65	0.1155	847
2018	395,528.61	55.00	1.82	7,918.48	52.54	0.0447	19,461
	3,143,238.70			62,927.65			2,149,430

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2.5							
NET SALVAGE PERCENT.. -5							
1956	135,426.00	55.00	1.82	2,587.99	9.47	0.8278	117,714
1957	71,492.00	55.00	1.82	1,366.21	9.80	0.8218	61,691
1958	31,113.00	55.00	1.82	594.57	10.14	0.8156	26,646
1959	56,820.00	55.00	1.82	1,085.83	10.49	0.8093	48,282
1960	36,248.00	55.00	1.82	692.70	10.86	0.8026	30,545
1961	349,391.00	55.00	1.82	6,676.86	11.24	0.7956	291,889
1962	190,403.00	55.00	1.82	3,638.60	11.63	0.7886	157,649
1963	117,193.40	55.00	1.82	2,239.57	12.04	0.7811	96,116
1964	236,829.00	55.00	1.82	4,525.80	12.47	0.7733	192,289
1965	5,349.00	55.00	1.82	102.22	12.91	0.7653	4,298
1966	51,250.00	55.00	1.82	979.39	13.37	0.7569	40,731
1967	9,733.00	55.00	1.82	186.00	13.85	0.7482	7,646
1968	35,585.64	55.00	1.82	680.04	14.34	0.7393	27,623
1969	26,331.00	55.00	1.82	503.19	14.85	0.7300	20,183
1970	17,339.00	55.00	1.82	331.35	15.37	0.7206	13,118
1971	9,446.00	55.00	1.82	180.51	15.90	0.7109	7,051
1972	50,747.00	55.00	1.82	969.78	16.46	0.7007	37,338
1973	45,720.00	55.00	1.82	873.71	17.02	0.6906	33,151
1977	1,774.00	55.00	1.82	33.90	19.42	0.6469	1,205
1978	8,353.00	55.00	1.82	159.63	20.06	0.6353	5,572
1982	5,415.00	55.00	1.82	103.48	22.71	0.5871	3,338
1984	22,952.00	55.00	1.82	438.61	24.10	0.5618	13,540
1985	3,067.00	55.00	1.82	58.61	24.81	0.5489	1,768
1986	42,193.00	55.00	1.82	806.31	25.53	0.5358	23,738
1987	9,125.00	55.00	1.82	174.38	26.26	0.5226	5,007
1988	954.00	55.00	1.82	18.23	27.00	0.5091	510
1989	12,400.32	55.00	1.82	236.97	27.75	0.4955	6,451
1991	1,956.06	55.00	1.82	37.38	29.27	0.4678	961
1992	2,480.00	55.00	1.82	47.39	30.05	0.4536	1,181
1995	2,828.00	55.00	1.82	54.04	32.42	0.4106	1,219
1997	21,724.00	55.00	1.82	415.15	34.05	0.3809	8,689
1998	42,610.00	55.00	1.82	814.28	34.87	0.3660	16,375
1999	105,882.00	55.00	1.82	2,023.41	35.70	0.3509	39,013
2001	2,053.00	55.00	1.82	39.23	37.38	0.3204	691
2004	0.10	55.00				0.2735	
2006	5,803.00	55.00	1.82	110.90	41.71	0.2416	1,472
2008	38,817.00	55.00	1.82	741.79	43.48	0.2095	8,537
2009	230,495.00	55.00	1.82	4,404.76	44.38	0.1931	46,732

SPIRE MISSOURI, INC.

ACCOUNT 355.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2.5							
NET SALVAGE PERCENT.. -5							
2010	204,106.00	55.00	1.82	3,900.47	45.28	0.1767	37,875
2018	5,987.47	55.00	1.82	114.42	52.65	0.0427	269
2020	57,135.86	55.00	1.82	1,091.87	54.53	0.0086	513
	2,304,526.85			44,039.53			1,438,616
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.91							

SPIRE MISSOURI, INC.

ACCOUNT 356.00 PURIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S0.5							
NET SALVAGE PERCENT.. -10							
1956	7,526.00	50.00	2.00	165.57	12.26	0.7548	6,249
1958	26,079.00	50.00	2.00	573.74	13.00	0.7400	21,228
1959	28,131.00	50.00	2.00	618.88	13.38	0.7324	22,663
1960	4,565.00	50.00	2.00	100.43	13.76	0.7248	3,640
1961	36,723.64	50.00	2.00	807.92	14.14	0.7172	28,972
1962	18,705.00	50.00	2.00	411.51	14.52	0.7096	14,600
1963	37,142.00	50.00	2.00	817.12	14.91	0.7018	28,673
1964	41.00	50.00	2.00	0.90	15.31	0.6938	31
1966	6,532.00	50.00	2.00	143.70	16.11	0.6778	4,870
1968	13,815.00	50.00	2.00	303.93	16.92	0.6616	10,054
1969	1,006.00	50.00	2.00	22.13	17.34	0.6532	723
1971	1,816.00	50.00	2.00	39.95	18.18	0.6364	1,271
1975	2,886.00	50.00	2.00	63.49	19.93	0.6014	1,909
1976	3,612.00	50.00	2.00	79.46	20.38	0.5924	2,354
1978	7,824.81	50.00	2.00	172.15	21.29	0.5742	4,942
1979	231.00	50.00	2.00	5.08	21.76	0.5648	144
1986	9,756.00	50.00	2.00	214.63	25.23	0.4954	5,316
1987	974.00	50.00	2.00	21.43	25.76	0.4848	519
1988	3,270.00	50.00	2.00	71.94	26.29	0.4742	1,706
1989	3,144.00	50.00	2.00	69.17	26.83	0.4634	1,603
1999	12,914.00	50.00	2.00	284.11	32.78	0.3444	4,892
2003	6,349.00	50.00	2.00	139.68	35.46	0.2908	2,031
	233,042.45			5,126.92			168,390

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

SPIRE MISSOURI, INC.

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-L2							
NET SALVAGE PERCENT.. -5							
1956	3,432.00	25.00	4.00	144.14	1.21	0.9516	3,429
1957	1,749.00	25.00	4.00	73.46	1.38	0.9448	1,735
1958	102.00	25.00	4.00	4.28	1.55	0.9380	100
1960	6,082.00	25.00	4.00	255.44	1.90	0.9240	5,901
1962	1,135.00	25.00	4.00	47.67	2.26	0.9096	1,084
1963	138.00	25.00	4.00	5.80	2.44	0.9024	131
1967	300.00	25.00	4.00	12.60	3.19	0.8724	275
1973	1,239.00	25.00	4.00	52.04	4.38	0.8248	1,073
1974	893.00	25.00	4.00	37.51	4.59	0.8164	765
1975	801.00	25.00	4.00	33.64	4.81	0.8076	679
1978	545.96	25.00	4.00	22.93	5.47	0.7812	448
1987	3,663.52	25.00	4.00	153.87	7.64	0.6944	2,671
1989	3,899.52	25.00	4.00	163.78	8.14	0.6744	2,761
1994	2,888.00	25.00	4.00	121.30	9.37	0.6252	1,896
1995	1,507.00	25.00	4.00	63.29	9.61	0.6156	974
2000	5,497.59	25.00	4.00	230.90	10.87	0.5652	3,263
2005	3,783.00	25.00	4.00	158.89	12.64	0.4944	1,964
2006	912.00	25.00	4.00	38.30	13.12	0.4752	455
2007	23,122.00	25.00	4.00	971.12	13.65	0.4540	11,022
2012	5,206.04	25.00	4.00	218.65	17.15	0.3140	1,716
	66,895.63			2,809.61			42,342

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.20

SPIRE MISSOURI, INC.

ACCOUNT 371.70 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S2							
NET SALVAGE PERCENT.. -5							
1951	8,367.05	50.00	2.00	175.71	6.43	0.8714	7,656
1968	1,287.29	50.00	2.00	27.03	11.71	0.7658	1,035
	9,654.34			202.74			8,691
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.10							

SPIRE MISSOURI, INC.

ACCOUNT 374.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1928	93.00	75.00	1.33	1.24	5.07	0.9324	87
1929	145.45	75.00	1.33	1.93	5.34	0.9288	135
1930	757.94	75.00	1.33	10.08	5.61	0.9252	701
1931	365.00	75.00	1.33	4.85	5.89	0.9215	336
1932	3,633.10	75.00	1.33	48.32	6.17	0.9177	3,334
1933	31.50	75.00	1.33	0.42	6.46	0.9139	29
1934	2.00	75.00	1.33	0.03	6.75	0.9100	2
1935	1.00	75.00	1.33	0.01	7.05	0.9060	1
1936	7,582.63	75.00	1.33	100.85	7.36	0.9019	6,839
1937	897.00	75.00	1.33	11.93	7.68	0.8976	805
1938	59.85	75.00	1.33	0.80	8.01	0.8932	53
1939	18.00	75.00	1.33	0.24	8.35	0.8887	16
1940	57.45	75.00	1.33	0.76	8.71	0.8839	51
1941	452.15	75.00	1.33	6.01	9.08	0.8789	397
1942	1,483.71	75.00	1.33	19.73	9.47	0.8737	1,296
1943	6.00	75.00	1.33	0.08	9.88	0.8683	5
1945	137.80	75.00	1.33	1.83	10.75	0.8567	118
1946	199.80	75.00	1.33	2.66	11.21	0.8505	170
1947	18,382.64	75.00	1.33	244.49	11.70	0.8440	15,515
1948	28.85	75.00	1.33	0.38	12.21	0.8372	24
1949	9,403.71	75.00	1.33	125.07	12.74	0.8301	7,806
1950	8,135.53	75.00	1.33	108.20	13.29	0.8228	6,694
1951	1,030.18	75.00	1.33	13.70	13.86	0.8152	840
1952	2,140.39	75.00	1.33	28.47	14.46	0.8072	1,728
1953	1,476.80	75.00	1.33	19.64	15.07	0.7991	1,180
1954	2,870.29	75.00	1.33	38.17	15.70	0.7907	2,269
1955	419.92	75.00	1.33	5.58	16.34	0.7821	328
1956	186.76	75.00	1.33	2.48	17.00	0.7733	144
1957	2,547.25	75.00	1.33	33.88	17.67	0.7644	1,947
1958	2,842.26	75.00	1.33	37.80	18.35	0.7553	2,147
1959	497.91	75.00	1.33	6.62	19.03	0.7463	372
1960	6,506.48	75.00	1.33	86.54	19.73	0.7369	4,795
1961	13,105.80	75.00	1.33	174.31	20.44	0.7275	9,534
1962	32,522.30	75.00	1.33	432.55	21.15	0.7180	23,351
1963	3,787.50	75.00	1.33	50.37	21.88	0.7083	2,683
1964	11,939.75	75.00	1.33	158.80	22.61	0.6985	8,340
1965	1,077.75	75.00	1.33	14.33	23.36	0.6885	742
1966	18,797.18	75.00	1.33	250.00	24.11	0.6785	12,754
1967	34,824.63	75.00	1.33	463.17	24.88	0.6683	23,272
1968	24,097.93	75.00	1.33	320.50	25.65	0.6580	15,856
1969	7,792.99	75.00	1.33	103.65	26.44	0.6475	5,046
1970	580.60	75.00	1.33	7.72	27.23	0.6369	370
1971	26,279.44	75.00	1.33	349.52	28.04	0.6261	16,454

SPIRE MISSOURI, INC.

ACCOUNT 374.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1973	21.95	75.00	1.33	0.29	29.68	0.6043	13
1974	9,249.20	75.00	1.33	123.01	30.51	0.5932	5,487
1975	53,057.24	75.00	1.33	705.66	31.35	0.5820	30,879
1976	10,655.67	75.00	1.33	141.72	32.21	0.5705	6,079
1977	741.11	75.00	1.33	9.86	33.07	0.5591	414
1978	1,718.00	75.00	1.33	22.85	33.94	0.5475	941
1979	1,565.25	75.00	1.33	20.82	34.81	0.5359	839
1980	40.00	75.00	1.33	0.53	35.70	0.5240	21
1981	13,781.60	75.00	1.33	183.30	36.59	0.5121	7,058
1982	5,251.76	75.00	1.33	69.85	37.49	0.5001	2,627
1985	8,172.97	75.00	1.33	108.70	40.24	0.4635	3,788
1986	28,627.47	75.00	1.33	380.75	41.16	0.4512	12,917
1987	3,055.36	75.00	1.33	40.64	42.10	0.4387	1,340
1988	5,600.00	75.00	1.33	74.48	43.04	0.4261	2,386
1989	18,884.76	75.00	1.33	251.17	43.98	0.4136	7,811
1990	60,719.88	75.00	1.33	807.57	44.93	0.4009	24,344
1991	42,834.87	75.00	1.33	569.70	45.88	0.3883	16,631
1992	2,316.02	75.00	1.33	30.80	46.84	0.3755	870
1993	35,958.79	75.00	1.33	478.25	47.80	0.3627	13,041
1994	30,094.84	75.00	1.33	400.26	48.77	0.3497	10,525
1995	98,798.93	75.00	1.33	1,314.03	49.73	0.3369	33,288
1996	78,060.73	75.00	1.33	1,038.21	50.71	0.3239	25,282
1997	36,036.97	75.00	1.33	479.29	51.68	0.3109	11,205
1998	78,980.00	75.00	1.33	1,050.43	52.66	0.2979	23,526
1999	86,292.16	75.00	1.33	1,147.69	53.64	0.2848	24,576
2000	37,178.10	75.00	1.33	494.47	54.62	0.2717	10,102
2001	166,207.44	75.00	1.33	2,210.56	55.60	0.2587	42,993
2002	26,545.17	75.00	1.33	353.05	56.59	0.2455	6,516
2003	190,798.90	75.00	1.33	2,537.63	57.58	0.2323	44,317
2004	194,540.77	75.00	1.33	2,587.39	58.57	0.2191	42,618
2005	46,718.80	75.00	1.33	621.36	59.56	0.2059	9,618
2006	523,329.13	75.00	1.33	6,960.28	60.55	0.1927	100,830
2007	4,073.00	75.00	1.33	54.17	61.54	0.1795	731
2008	7,510.00	75.00	1.33	99.88	62.53	0.1663	1,249
2009	43,679.25	75.00	1.33	580.93	63.53	0.1529	6,680
2010	101,109.32	75.00	1.33	1,344.75	64.52	0.1397	14,128
2011	198,061.65	75.00	1.33	2,634.22	65.52	0.1264	25,035
2012	13,366.84	75.00	1.33	177.78	66.52	0.1131	1,511
2013	19,674.73	75.00	1.33	261.67	67.51	0.0999	1,965
2014	2,865.77	75.00	1.33	38.11	68.51	0.0865	248
2016	201,476.15	75.00	1.33	2,679.63	70.51	0.0599	12,062
2017	188,730.04	75.00	1.33	2,510.11	71.50	0.0467	8,808

SPIRE MISSOURI, INC.

ACCOUNT 374.20 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
2018	249,877.69	75.00	1.33	3,323.37	72.50	0.0333	8,328
2019	602,367.98	75.00	1.33	8,011.49	73.50	0.0200	12,047
2020	380,871.49	75.00	1.33	5,065.59	74.50	0.0067	2,540
	4,156,695.97			55,284.01			796,780
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33							

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -20							
1911	34,215.31	50.00				1.0000	41,058
1917	13,230.38	50.00				1.0000	15,876
1919	612.00	50.00				1.0000	734
1920	367.70	50.00				1.0000	441
1921	128.89	50.00	2.00	3.09	0.25	0.9950	154
1923	3,608.10	50.00	2.00	86.59	0.93	0.9814	4,249
1926	23,538.08	50.00	2.00	564.91	2.02	0.9596	27,105
1927	191.00	50.00	2.00	4.58	2.39	0.9522	218
1928	248.00	50.00	2.00	5.95	2.76	0.9448	281
1929	1,210.56	50.00	2.00	29.05	3.13	0.9374	1,362
1930	10,423.04	50.00	2.00	250.15	3.50	0.9300	11,632
1931	790.00	50.00	2.00	18.96	3.88	0.9224	874
1934	1,182.24	50.00	2.00	28.37	5.01	0.8998	1,277
1938	3,594.92	50.00	2.00	86.28	6.53	0.8694	3,751
1940	9,969.11	50.00	2.00	239.26	7.30	0.8540	10,216
1946	476.42	50.00	2.00	11.43	9.64	0.8072	461
1949	1,828.00	50.00	2.00	43.87	10.83	0.7834	1,718
1950	2,803.00	50.00	2.00	67.27	11.23	0.7754	2,608
1951	5,580.35	50.00	2.00	133.93	11.63	0.7674	5,139
1952	83,516.91	50.00	2.00	2,004.41	12.03	0.7594	76,107
1953	39,973.60	50.00	2.00	959.37	12.44	0.7512	36,034
1954	33,727.73	50.00	2.00	809.47	12.85	0.7430	30,072
1955	14,236.17	50.00	2.00	341.67	13.25	0.7350	12,556
1956	679,680.42	50.00	2.00	16,312.33	13.67	0.7266	592,627
1957	221,656.65	50.00	2.00	5,319.76	14.08	0.7184	191,086
1958	7,949.39	50.00	2.00	190.79	14.49	0.7102	6,775
1959	26,968.21	50.00	2.00	647.24	14.91	0.7018	22,712
1960	663,741.95	50.00	2.00	15,929.81	15.33	0.6934	552,286
1961	31,238.41	50.00	2.00	749.72	15.75	0.6850	25,678
1962	163,093.65	50.00	2.00	3,914.25	16.18	0.6764	132,380
1963	3,033.03	50.00	2.00	72.79	16.60	0.6680	2,431
1964	17,628.28	50.00	2.00	423.08	17.03	0.6594	13,949
1965	5,081.32	50.00	2.00	121.95	17.46	0.6508	3,968
1966	6,769.35	50.00	2.00	162.46	17.90	0.6420	5,215
1967	11,370.01	50.00	2.00	272.88	18.33	0.6334	8,642
1968	65,508.91	50.00	2.00	1,572.21	18.77	0.6246	49,100
1969	21,243.01	50.00	2.00	509.83	19.21	0.6158	15,698
1970	15,354.23	50.00	2.00	368.50	19.66	0.6068	11,180
1971	25,142.90	50.00	2.00	603.43	20.10	0.5980	18,043
1972	6,291.55	50.00	2.00	151.00	20.55	0.5890	4,447
1973	27,827.59	50.00	2.00	667.86	21.01	0.5798	19,361
1974	13,374.65	50.00	2.00	320.99	21.46	0.5708	9,161
1975	8,920.11	50.00	2.00	214.08	21.92	0.5616	6,011

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -20							
1976	7,995.71	50.00	2.00	191.90	22.39	0.5522	5,298
1978	8,122.20	50.00	2.00	194.93	23.32	0.5336	5,201
1979	347,355.66	50.00	2.00	8,336.54	23.80	0.5240	218,417
1980	15,444.17	50.00	2.00	370.66	24.27	0.5146	9,537
1981	5,554.05	50.00	2.00	133.30	24.76	0.5048	3,364
1982	4,386.67	50.00	2.00	105.28	25.24	0.4952	2,607
1983	9,749.47	50.00	2.00	233.99	25.73	0.4854	5,679
1984	19,953.96	50.00	2.00	478.90	26.23	0.4754	11,383
1985	19,486.51	50.00	2.00	467.68	26.72	0.4656	10,888
1986	72,517.64	50.00	2.00	1,740.42	27.23	0.4554	39,629
1987	1,058.00	50.00	2.00	25.39	27.74	0.4452	565
1988	42,829.40	50.00	2.00	1,027.91	28.25	0.4350	22,357
1989	105,893.73	50.00	2.00	2,541.45	28.77	0.4246	53,955
1990	58,369.37	50.00	2.00	1,400.86	29.29	0.4142	29,012
1991	154,744.40	50.00	2.00	3,713.87	29.82	0.4036	74,946
1992	36,901.83	50.00	2.00	885.64	30.36	0.3928	17,394
1993	85,812.91	50.00	2.00	2,059.51	30.90	0.3820	39,337
1994	213,218.53	50.00	2.00	5,117.24	31.45	0.3710	94,925
1995	38,377.24	50.00	2.00	921.05	32.00	0.3600	16,579
1996	221,021.09	50.00	2.00	5,304.51	32.56	0.3488	92,511
1997	637,332.88	50.00	2.00	15,295.99	33.13	0.3374	258,043
1998	635,199.73	50.00	2.00	15,244.79	33.71	0.3258	248,338
1999	144,210.21	50.00	2.00	3,461.05	34.29	0.3142	54,373
2000	40,128.30	50.00	2.00	963.08	34.89	0.3022	14,552
2001	58,047.64	50.00	2.00	1,393.14	35.49	0.2902	20,215
2002	51,530.88	50.00	2.00	1,236.74	36.10	0.2780	17,191
2003	591,009.32	50.00	2.00	14,184.22	36.72	0.2656	188,366
2004	2,005,064.76	50.00	2.00	48,121.55	37.35	0.2530	608,738
2005	244,208.11	50.00	2.00	5,860.99	37.99	0.2402	70,391
2006	319,278.74	50.00	2.00	7,662.69	38.64	0.2272	87,048
2007	4,837,673.49	50.00	2.00	116,104.16	39.30	0.2140	1,242,315
2008	323,136.42	50.00	2.00	7,755.27	39.98	0.2004	77,708
2009	1,125,209.50	50.00	2.00	27,005.03	40.67	0.1866	251,957
2010	707,463.11	50.00	2.00	16,979.11	41.37	0.1726	146,530
2011	1,967,194.50	50.00	2.00	47,212.67	42.09	0.1582	373,452
2012	1,241,428.15	50.00	2.00	29,794.28	42.83	0.1434	213,625
2013	505,093.75	50.00	2.00	12,122.25	43.58	0.1284	77,825
2014	863,583.58	50.00	2.00	20,726.01	44.35	0.1130	117,102
2015	852,551.31	50.00	2.00	20,461.23	45.15	0.0970	99,237
2016	7,983,988.15	50.00	2.00	191,615.72	45.96	0.0808	774,127
2017	671,878.94	50.00	2.00	16,125.09	46.80	0.0640	51,600

SPIRE MISSOURI, INC.

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -20							
2018	2,023,761.96	50.00	2.00	48,570.29	47.67	0.0466	113,169
2019	1,853,058.48	50.00	2.00	44,473.40	48.57	0.0286	63,597
2020	140,489.39	50.00	2.00	3,371.75	49.51	0.0098	1,652
	33,598,638.97			805,205.10			7,899,408
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.40							

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R1.5							
NET SALVAGE PERCENT.. -60							
1903	110.98	80.00	1.25	2.22	12.07	0.8491	151
1904	242.00	80.00	1.25	4.84	12.35	0.8456	327
1905	3,464.44	80.00	1.25	69.29	12.65	0.8419	4,667
1907	359.92	80.00	1.25	7.20	13.24	0.8345	481
1908	24.00	80.00	1.25	0.48	13.54	0.8308	32
1909	1,619.79	80.00	1.25	32.40	13.84	0.8270	2,143
1911	65.00	80.00	1.25	1.30	14.46	0.8193	85
1912	41.00	80.00	1.25	0.82	14.77	0.8154	53
1913	1,614.85	80.00	1.25	32.30	15.09	0.8114	2,096
1914	115.00	80.00	1.25	2.30	15.41	0.8074	149
1915	160.92	80.00	1.25	3.22	15.73	0.8034	207
1916	2,494.14	80.00	1.25	49.88	16.06	0.7993	3,190
1921	2.15	80.00	1.25	0.04	17.76	0.7780	3
1922	113,664.30	80.00	1.25	2,273.29	18.11	0.7736	140,693
1923	4,008.90	80.00	1.25	80.18	18.47	0.7691	4,933
1924	2,444.07	80.00	1.25	48.88	18.84	0.7645	2,990
1925	13,751.06	80.00	1.25	275.02	19.21	0.7599	16,719
1926	152,009.65	80.00	1.25	3,040.19	19.58	0.7553	183,688
1927	562,538.34	80.00	1.25	11,250.77	19.96	0.7505	675,496
1928	260,766.39	80.00	1.25	5,215.33	20.35	0.7456	311,092
1929	60,059.27	80.00	1.25	1,201.19	20.74	0.7408	71,182
1930	464,224.20	80.00	1.25	9,284.48	21.14	0.7358	546,485
1931	504,935.66	80.00	1.25	10,098.71	21.55	0.7306	590,266
1932	80,552.15	80.00	1.25	1,611.04	21.96	0.7255	93,505
1933	10,481.59	80.00	1.25	209.63	22.38	0.7203	12,079
1934	4,979.55	80.00	1.25	99.59	22.80	0.7150	5,697
1935	16,613.95	80.00	1.25	332.28	23.23	0.7096	18,863
1936	105,949.39	80.00	1.25	2,118.99	23.67	0.7041	119,362
1937	300,583.47	80.00	1.25	6,011.67	24.11	0.6986	335,990
1938	20,335.07	80.00	1.25	406.70	24.56	0.6930	22,548
1939	467,475.03	80.00	1.25	9,349.50	25.02	0.6873	514,036
1940	76,648.59	80.00	1.25	1,532.97	25.48	0.6815	83,578
1941	141,667.70	80.00	1.25	2,833.35	25.95	0.6756	153,142
1942	123,278.55	80.00	1.25	2,465.57	26.43	0.6696	132,080
1943	26,863.74	80.00	1.25	537.27	26.91	0.6636	28,524
1944	23,761.14	80.00	1.25	475.22	27.40	0.6575	24,997
1945	55,772.63	80.00	1.25	1,115.45	27.90	0.6513	58,115
1946	364,773.81	80.00	1.25	7,295.48	28.40	0.6450	376,447
1947	519,207.58	80.00	1.25	10,384.15	28.91	0.6386	530,522
1948	336,020.80	80.00	1.25	6,720.42	29.42	0.6323	339,919
1949	770,273.36	80.00	1.25	15,405.47	29.95	0.6256	771,037
1950	2,022,364.59	80.00	1.25	40,447.29	30.47	0.6191	2,003,338
1951	6,315,214.00	80.00	1.25	126,304.28	31.01	0.6124	6,187,697

SPIRE MISSOURI, INC.

ACCOUNT 376.10 MAINS - STEEL

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R1.5							
NET SALVAGE PERCENT.. -60							
1952	1,994,547.62	80.00	1.25	39,890.95	31.55	0.6056	1,932,701
1953	1,808,895.47	80.00	1.25	36,177.91	32.10	0.5988	1,732,922
1954	2,524,485.70	80.00	1.25	50,489.71	32.65	0.5919	2,390,708
1955	3,153,102.82	80.00	1.25	63,062.06	33.21	0.5849	2,950,699
1956	4,228,587.76	80.00	1.25	84,571.76	33.78	0.5778	3,908,907
1957	4,863,368.77	80.00	1.25	97,267.38	34.35	0.5706	4,440,217
1958	6,302,835.13	80.00	1.25	126,056.70	34.93	0.5634	5,681,426
1959	6,081,555.30	80.00	1.25	121,631.11	35.51	0.5561	5,411,319
1960	5,916,456.45	80.00	1.25	118,329.13	36.10	0.5488	5,194,649
1961	9,067,325.18	80.00	1.25	181,346.50	36.70	0.5413	7,852,304
1962	7,704,282.51	80.00	1.25	154,085.65	37.30	0.5338	6,579,457
1963	8,416,549.18	80.00	1.25	168,330.98	37.91	0.5261	7,084,984
1964	6,527,098.76	80.00	1.25	130,541.98	38.52	0.5185	5,414,881
1965	6,015,600.95	80.00	1.25	120,312.02	39.14	0.5108	4,915,949
1966	7,853,868.38	80.00	1.25	157,077.37	39.76	0.5030	6,320,793
1967	7,420,784.94	80.00	1.25	148,415.70	40.39	0.4951	5,878,686
1968	6,967,620.36	80.00	1.25	139,352.41	41.03	0.4871	5,430,508
1969	8,009,277.05	80.00	1.25	160,185.54	41.67	0.4791	6,139,848
1970	5,232,796.56	80.00	1.25	104,655.93	42.31	0.4711	3,944,440
1971	8,127,659.96	80.00	1.25	162,553.20	42.96	0.4630	6,020,970
1972	4,180,923.64	80.00	1.25	83,618.47	43.62	0.4548	3,042,040
1973	3,911,597.11	80.00	1.25	78,231.94	44.28	0.4465	2,794,445
1974	3,443,003.20	80.00	1.25	68,860.06	44.95	0.4381	2,413,518
1975	4,173,489.56	80.00	1.25	83,469.79	45.62	0.4298	2,869,691
1976	3,430,578.21	80.00	1.25	68,611.56	46.29	0.4214	2,312,923
1977	2,759,511.78	80.00	1.25	55,190.24	46.97	0.4129	1,822,956
1978	3,986,766.06	80.00	1.25	79,735.32	47.66	0.4043	2,578,640
1979	3,164,660.26	80.00	1.25	63,293.21	48.34	0.3958	2,003,863
1980	1,909,648.76	80.00	1.25	38,192.98	49.04	0.3870	1,182,455
1981	4,179,419.50	80.00	1.25	83,588.39	49.73	0.3784	2,530,254
1982	4,762,909.81	80.00	1.25	95,258.20	50.44	0.3695	2,815,832
1983	1,844,176.40	80.00	1.25	36,883.53	51.14	0.3608	1,064,459
1984	2,084,123.73	80.00	1.25	41,682.47	51.85	0.3519	1,173,378
1985	4,167,156.11	80.00	1.25	83,343.12	52.57	0.3429	2,286,135
1986	5,811,144.02	80.00	1.25	116,222.88	53.28	0.3340	3,105,475
1987	4,895,635.78	80.00	1.25	97,912.72	54.00	0.3250	2,545,731
1988	6,620,386.44	80.00	1.25	132,407.73	54.73	0.3159	3,345,996
1989	5,941,964.73	80.00	1.25	118,839.29	55.46	0.3068	2,916,316
1990	6,240,047.68	80.00	1.25	124,800.95	56.19	0.2976	2,971,461
1991	8,087,387.41	80.00	1.25	161,747.75	56.93	0.2884	3,731,585
1992	17,248,545.53	80.00	1.25	344,970.91	57.67	0.2791	7,703,062
1993	6,833,577.63	80.00	1.25	136,671.55	58.41	0.2699	2,950,793
1994	8,738,344.41	80.00	1.25	174,766.89	59.15	0.2606	3,643,820

SPIRE MISSOURI, INC.

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 80-R1.5							
NET SALVAGE PERCENT.. -60							
1995	8,287,021.33	80.00	1.25	165,740.43	59.90	0.2513	3,331,383
1996	10,399,791.21	80.00	1.25	207,995.82	60.65	0.2419	4,024,802
1997	9,803,882.93	80.00	1.25	196,077.66	61.41	0.2324	3,645,162
1998	7,788,297.42	80.00	1.25	155,765.95	62.17	0.2229	2,777,369
1999	6,086,657.54	80.00	1.25	121,733.15	62.93	0.2134	2,078,034
2000	7,207,202.26	80.00	1.25	144,144.05	63.69	0.2039	2,351,047
2001	9,324,727.66	80.00	1.25	186,494.55	64.46	0.1943	2,898,125
2002	7,230,580.05	80.00	1.25	144,611.60	65.23	0.1846	2,135,856
2003	4,713,551.24	80.00	1.25	94,271.02	66.00	0.1750	1,319,794
2004	6,844,061.29	80.00	1.25	136,881.23	66.78	0.1653	1,809,570
2005	7,846,820.77	80.00	1.25	156,936.42	67.56	0.1555	1,952,289
2006	11,226,117.22	80.00	1.25	224,522.34	68.34	0.1458	2,617,931
2007	7,598,285.83	80.00	1.25	151,965.72	69.12	0.1360	1,653,387
2008	9,778,639.90	80.00	1.25	195,572.80	69.91	0.1261	1,973,251
2009	10,459,940.77	80.00	1.25	209,198.82	70.70	0.1163	1,945,549
2010	8,997,817.59	80.00	1.25	179,956.35	71.49	0.1064	1,531,501
2011	10,855,006.04	80.00	1.25	217,100.12	72.29	0.0964	1,673,929
2012	11,810,056.79	80.00	1.25	236,201.14	73.09	0.0864	1,632,244
2013	10,798,822.24	80.00	1.25	215,976.44	73.89	0.0764	1,319,702
2014	17,361,301.19	80.00	1.25	347,226.02	74.70	0.0663	1,840,298
2015	5,596,475.81	80.00	1.25	111,929.52	75.50	0.0563	503,683
2016	4,673,901.80	80.00	1.25	93,478.04	76.32	0.0460	343,999
2017	18,376,271.98	80.00	1.25	367,525.44	77.13	0.0359	1,054,945
2018	5,241,560.42	80.00	1.25	104,831.21	77.95	0.0256	214,862
2019	16,897,686.14	80.00	1.25	337,953.72	78.77	0.0154	415,818
2020	25,203,595.68	80.00	1.25	504,071.91	79.59	0.0051	206,468
	510,971,302.43			10,219,426.06			224,650,798

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5							
PROBABLE RETIREMENT YEAR.. 12-2030							
NET SALVAGE PERCENT.. -150							
1904	9,752.76	78.87	1.27	309.65	8.10	0.8973	21,878
1905	31,371.89	78.76	1.27	996.06	8.15	0.8965	70,314
1906	4,385,285.56	78.66	1.27	139,232.82	8.19	0.8959	9,821,724
1907	64,062.38	78.54	1.27	2,033.98	8.24	0.8951	143,354
1908	301,744.69	78.42	1.28	9,655.83	8.28	0.8944	674,709
1909	341,384.02	78.29	1.28	10,924.29	8.32	0.8937	762,763
1910	103,051.13	78.16	1.28	3,297.64	8.36	0.8930	230,072
1911	70,949.23	78.02	1.28	2,270.38	8.40	0.8923	158,277
1912	111,500.81	77.87	1.28	3,568.03	8.44	0.8916	248,538
1913	57,876.06	77.71	1.29	1,866.50	8.48	0.8909	128,902
1914	258,624.72	77.55	1.29	8,340.65	8.51	0.8903	575,608
1915	29,072.66	77.38	1.29	937.59	8.55	0.8895	64,651
1916	45,878.17	77.21	1.30	1,491.04	8.58	0.8889	101,949
1917	66,194.33	77.02	1.30	2,151.32	8.61	0.8882	146,986
1918	4,205.27	76.83	1.30	136.67	8.65	0.8874	9,329
1919	12,487.22	76.63	1.30	405.83	8.68	0.8867	27,682
1920	4,377.14	76.42	1.31	143.35	8.71	0.8860	9,696
1921	9,716.65	76.20	1.31	318.22	8.74	0.8853	21,505
1922	651,156.44	75.98	1.32	21,488.16	8.77	0.8846	1,439,984
1923	84,953.04	75.75	1.32	2,803.45	8.80	0.8838	187,710
1924	231,592.78	75.51	1.32	7,642.56	8.82	0.8832	511,351
1925	2,049,058.44	75.26	1.33	68,131.19	8.85	0.8824	4,520,274
1926	192,139.32	75.00	1.33	6,388.63	8.88	0.8816	423,475
1927	247,856.75	74.73	1.34	8,303.20	8.90	0.8809	545,843
1928	129,696.91	74.46	1.34	4,344.85	8.93	0.8801	285,356
1929	211,740.10	74.17	1.35	7,146.23	8.95	0.8793	465,474
1930	145,997.87	73.88	1.35	4,927.43	8.98	0.8785	320,630
1931	56,156.70	73.57	1.36	1,909.33	9.00	0.8777	123,218
1932	18,683.76	73.26	1.37	639.92	9.02	0.8769	40,959
1933	28,030.83	72.94	1.37	960.06	9.04	0.8761	61,392
1934	29,279.14	72.61	1.38	1,010.13	9.07	0.8751	64,055
1935	24,673.48	72.27	1.38	851.24	9.09	0.8742	53,925
1936	45,869.93	71.92	1.39	1,593.98	9.11	0.8733	100,149
1937	39,199.03	71.56	1.40	1,371.97	9.13	0.8724	85,494
1938	16,379.79	71.19	1.40	573.29	9.15	0.8715	35,686
1939	125,012.76	70.81	1.41	4,406.70	9.17	0.8705	272,059
1940	24,126.32	70.43	1.42	856.48	9.19	0.8695	52,446
1941	11,995.09	70.03	1.43	428.82	9.21	0.8685	26,044
1942	21,755.66	69.62	1.44	783.20	9.23	0.8674	47,178
1943	4,181.47	69.20	1.45	151.58	9.25	0.8663	9,056
1944	5,922.78	68.77	1.45	214.70	9.27	0.8652	12,811
1945	33,454.33	68.34	1.46	1,221.08	9.29	0.8641	72,266

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5							
PROBABLE RETIREMENT YEAR.. 12-2030							
NET SALVAGE PERCENT.. -150							
1946	59,120.63	67.89	1.47	2,172.68	9.30	0.8630	127,554
1947	135,346.17	67.43	1.48	5,007.81	9.32	0.8618	291,597
1948	138,271.34	66.96	1.49	5,150.61	9.34	0.8605	297,460
1949	21,625.68	66.49	1.50	810.96	9.36	0.8592	46,454
1950	528,160.13	66.00	1.52	20,070.08	9.37	0.8580	1,132,943
1951	684,141.26	65.50	1.53	26,168.40	9.39	0.8566	1,465,157
1952	255,091.86	64.99	1.54	9,821.04	9.41	0.8552	545,393
1953	200,161.98	64.48	1.55	7,756.28	9.42	0.8539	427,301
1954	99,485.99	63.95	1.56	3,879.95	9.44	0.8524	212,000
1955	118,945.48	63.41	1.58	4,698.35	9.45	0.8510	253,048
1956	27,832.69	62.86	1.59	1,106.35	9.47	0.8494	59,099
1957	79,000.64	62.31	1.60	3,160.03	9.48	0.8479	167,454
1958	89,743.80	61.74	1.62	3,634.62	9.50	0.8461	189,837
1959	119,155.04	61.16	1.64	4,885.36	9.51	0.8445	251,569
1960	12,982.64	60.57	1.65	535.53	9.53	0.8427	27,350
1961	101,034.66	59.98	1.67	4,218.20	9.54	0.8410	212,413
1962	56,976.19	59.37	1.68	2,393.00	9.56	0.8390	119,505
1963	9,942.18	58.75	1.70	422.54	9.57	0.8371	20,807
1964	32,084.70	58.13	1.72	1,379.64	9.59	0.8350	66,978
1965	11,921.97	57.49	1.74	518.61	9.60	0.8330	24,828
1966	11,829.66	56.85	1.76	520.51	9.61	0.8310	24,575
1967	5,110.77	56.19	1.78	227.43	9.63	0.8286	10,587
1968	9,247.18	55.53	1.80	416.12	9.64	0.8264	19,105
1969	1,027.00	54.85	1.82	46.73	9.66	0.8239	2,115
1970	1,199.00	54.17	1.85	55.45	9.67	0.8215	2,462
1971	70.63	53.48	1.87	3.30	9.68	0.8190	145
1972	4,610.00	52.78	1.89	217.82	9.69	0.8164	9,409
1974	39.00	51.35	1.95	1.90	9.72	0.8107	79
1975	0.43	50.62	1.98	0.02	9.73	0.8078	1
1976	20.00	49.88	2.00	1.00	9.75	0.8045	40
1977	9.00	49.13	2.04	0.46	9.76	0.8013	18
1978	37.00	48.38	2.07	1.91	9.77	0.7981	74
1981	43.00	46.06	2.17	2.33	9.81	0.7870	85
1982	7.00	45.28	2.21	0.39	9.82	0.7831	14
1992	163.18	36.98	2.70	11.01	9.93	0.7315	298
1993	1,684,602.62	36.11	2.77	116,658.73	9.94	0.7247	3,052,205
1994	942,566.17	35.23	2.84	66,922.20	9.95	0.7176	1,690,893
1995	1,389,276.26	34.35	2.91	101,069.85	9.96	0.7100	2,466,104
1996	723,588.47	33.46	2.99	54,088.24	9.98	0.7017	1,269,409
1997	1,021,832.06	32.57	3.07	78,425.61	9.99	0.6933	1,771,039
1998	1,118,576.72	31.67	3.16	88,367.56	10.00	0.6842	1,913,437
1999	1,193,319.19	30.76	3.25	96,957.18	10.01	0.6746	2,012,473

SPIRE MISSOURI, INC.

ACCOUNT 376.20 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5							
PROBABLE RETIREMENT YEAR.. 12-2030							
NET SALVAGE PERCENT.. -150							
2000	1,257,604.48	29.85	3.35	105,324.38	10.02	0.6643	2,088,630
2001	1,073,562.59	28.93	3.46	92,863.16	10.03	0.6533	1,753,396
2002	1,502,946.31	28.01	3.57	134,137.96	10.04	0.6416	2,410,576
2003	1,505,172.77	27.08	3.69	138,852.19	10.05	0.6289	2,366,433
2004	1,177,714.64	26.15	3.82	112,471.75	10.06	0.6153	1,811,620
2005	1,145,378.87	25.21	3.97	113,678.85	10.07	0.6006	1,719,672
2006	1,119,417.36	24.27	4.12	115,299.99	10.08	0.5847	1,636,224
2007	1,545,669.61	23.33	4.29	165,773.07	10.09	0.5675	2,192,957
2008	1,468,336.27	22.38	4.47	164,086.58	10.10	0.5487	2,014,190
2009	1,445,794.40	21.42	4.67	168,796.50	10.11	0.5280	1,908,485
2010	2,389,649.39	20.46	4.89	292,134.64	10.12	0.5054	3,019,203
2011	1,913,472.75	19.50	5.13	245,402.88	10.12	0.4810	2,301,094
2012	1,969,718.28	18.54	5.39	265,419.54	10.13	0.4536	2,233,710
2013	2,205,967.73	17.57	5.69	313,798.91	10.14	0.4229	2,332,149
2014	1,737,186.60	16.60	6.02	261,446.58	10.15	0.3886	1,687,460
2015	3,009,909.27	15.62	6.40	481,585.48	10.16	0.3496	2,630,284
2016	4,027,175.72	14.64	6.83	687,640.25	10.17	0.3053	3,074,044
2017	3,299,746.40	13.66	7.32	603,853.59	10.18	0.2548	2,101,608
2018	4,419,274.67	12.68	7.89	871,701.93	10.19	0.1964	2,169,532
2019	7,659,081.66	11.69	8.55	1,637,128.70	10.20	0.1275	2,440,566
2020	2,415,730.19	10.71	9.34	564,073.00	10.21	0.0467	281,976
	69,513,156.74			8,583,483.75			87,331,895

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 12.35

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2.5							
NET SALVAGE PERCENT.. -40							
1953	799.60	60.00	1.67	18.69	11.30	0.8117	909
1961	24.14	60.00	1.67	0.56	14.57	0.7572	26
1962	139.42	60.00	1.67	3.26	15.04	0.7493	146
1963	3.00	60.00	1.67	0.07	15.53	0.7412	3
1964	7,528.66	60.00	1.67	176.02	16.03	0.7328	7,724
1968	945.30	60.00	1.67	22.10	18.18	0.6970	922
1969	2,186.11	60.00	1.67	51.11	18.75	0.6875	2,104
1970	1,431.50	60.00	1.67	33.47	19.34	0.6777	1,358
1971	9,164.00	60.00	1.67	214.25	19.93	0.6678	8,568
1972	603,773.56	60.00	1.67	14,116.23	20.54	0.6577	555,917
1973	1,499,091.05	60.00	1.67	35,048.75	21.16	0.6473	1,358,569
1974	2,011,993.10	60.00	1.67	47,040.40	21.79	0.6368	1,793,817
1975	2,175,999.17	60.00	1.67	50,874.86	22.44	0.6260	1,907,046
1976	2,503,925.06	60.00	1.67	58,541.77	23.09	0.6152	2,156,475
1977	2,526,317.56	60.00	1.67	59,065.30	23.76	0.6040	2,136,254
1978	3,463,569.70	60.00	1.67	80,978.26	24.43	0.5928	2,874,631
1979	3,210,800.75	60.00	1.67	75,068.52	25.11	0.5815	2,613,913
1980	2,421,981.11	60.00	1.67	56,625.92	25.81	0.5698	1,932,164
1981	2,729,493.44	60.00	1.67	63,815.56	26.51	0.5582	2,132,930
1982	2,275,364.93	60.00	1.67	53,198.03	27.23	0.5462	1,739,830
1983	2,354,625.97	60.00	1.67	55,051.16	27.95	0.5342	1,760,879
1984	3,696,710.61	60.00	1.67	86,429.09	28.68	0.5220	2,701,556
1985	4,774,623.68	60.00	1.67	111,630.70	29.42	0.5097	3,406,875
1986	5,829,106.48	60.00	1.67	136,284.51	30.17	0.4972	4,057,280
1987	7,209,618.66	60.00	1.67	168,560.88	30.92	0.4847	4,892,000
1988	7,482,706.85	60.00	1.67	174,945.69	31.69	0.4718	4,942,792
1989	8,654,666.59	60.00	1.67	202,346.10	32.46	0.4590	5,561,489
1990	9,086,924.55	60.00	1.67	212,452.30	33.24	0.4460	5,673,876
1991	10,247,952.15	60.00	1.67	239,597.12	34.03	0.4328	6,209,870
1992	8,581,982.86	60.00	1.67	200,646.76	34.82	0.4197	5,042,241
1993	16,505,005.29	60.00	1.67	385,887.02	35.63	0.4062	9,385,373
1994	17,831,783.09	60.00	1.67	416,907.09	36.44	0.3927	9,802,809
1995	19,520,859.53	60.00	1.67	456,397.70	37.25	0.3792	10,362,414
1996	16,368,599.99	60.00	1.67	382,697.87	38.08	0.3653	8,371,917
1997	17,725,015.46	60.00	1.67	414,410.86	38.91	0.3515	8,722,480
1998	15,268,133.60	60.00	1.67	356,968.96	39.74	0.3377	7,217,827
1999	16,245,630.93	60.00	1.67	379,822.85	40.59	0.3235	7,357,646
2000	19,132,781.10	60.00	1.67	447,324.42	41.44	0.3093	8,285,680
2001	19,207,816.26	60.00	1.67	449,078.74	42.30	0.2950	7,932,828
2002	13,700,754.63	60.00	1.67	320,323.64	43.16	0.2807	5,383,547
2003	18,419,732.04	60.00	1.67	430,653.34	44.03	0.2662	6,863,892
2004	18,640,434.96	60.00	1.67	435,813.37	44.90	0.2517	6,567,734
2005	22,777,639.60	60.00	1.67	532,541.21	45.78	0.2370	7,557,621

SPIRE MISSOURI, INC.

ACCOUNT 376.30 MAINS - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2.5							
NET SALVAGE PERCENT.. -40							
2006	21,611,038.73	60.00	1.67	505,266.09	46.67	0.2222	6,721,854
2007	18,666,179.91	60.00	1.67	436,415.29	47.56	0.2073	5,418,083
2008	16,413,639.89	60.00	1.67	383,750.90	48.45	0.1925	4,423,476
2009	31,200,905.57	60.00	1.67	729,477.17	49.35	0.1775	7,753,425
2010	24,784,959.58	60.00	1.67	579,472.35	50.26	0.1623	5,632,679
2011	29,310,813.19	60.00	1.67	685,286.81	51.17	0.1472	6,039,141
2012	13,411,273.66	60.00	1.67	313,555.58	52.08	0.1320	2,478,403
2013	41,625,188.37	60.00	1.67	973,196.90	53.00	0.1167	6,798,975
2014	51,795,108.46	60.00	1.67	1,210,969.64	53.92	0.1013	7,347,758
2015	85,316,855.32	60.00	1.67	1,994,708.08	54.85	0.0858	10,251,844
2016	81,456,264.05	60.00	1.67	1,904,447.45	55.77	0.0705	8,039,733
2017	114,337,597.40	60.00	1.67	2,673,213.03	56.71	0.0548	8,776,783
2018	159,778,903.73	60.00	1.67	3,735,630.77	57.64	0.0393	8,797,746
2019	167,827,020.83	60.00	1.67	3,923,795.75	58.58	0.0237	5,561,452
2020	99,318,237.57	60.00	1.67	2,322,060.39	59.53	0.0078	1,088,727
	1,281,561,622.30			29,962,910.71			264,414,011
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.34							

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -40							
1905	41.52	45.00				1.0000	58
1907	72.29	45.00				1.0000	101
1909	294.00	45.00				1.0000	412
1911	926.77	45.00				1.0000	1,297
1912	123.00	45.00				1.0000	172
1923	9,889.64	45.00				1.0000	13,845
1924	450.00	45.00				1.0000	630
1925	1,137.00	45.00				1.0000	1,592
1926	441.77	45.00				1.0000	618
1927	702.00	45.00				1.0000	983
1928	6,023.90	45.00				1.0000	8,433
1929	573.14	45.00				1.0000	802
1930	1,081.96	45.00				1.0000	1,515
1931	13,885.59	45.00	2.22	431.56	0.26	0.9942	19,327
1933	2,123.69	45.00	2.22	66.00	1.23	0.9727	2,892
1934	298.00	45.00	2.22	9.26	1.71	0.9620	401
1935	1,119.82	45.00	2.22	34.80	2.18	0.9516	1,492
1936	1,567.46	45.00	2.22	48.72	2.65	0.9411	2,065
1937	3,055.18	45.00	2.22	94.95	3.12	0.9307	3,981
1938	1.03	45.00	2.22	0.03	3.57	0.9207	1
1939	2,730.31	45.00	2.22	84.86	4.02	0.9107	3,481
1941	540.50	45.00	2.22	16.80	4.89	0.8913	674
1942	1,103.12	45.00	2.22	34.28	5.31	0.8820	1,362
1943	1,853.86	45.00	2.22	57.62	5.73	0.8727	2,265
1944	368.07	45.00	2.22	11.44	6.14	0.8636	445
1945	123.74	45.00	2.22	3.85	6.55	0.8544	148
1946	938.66	45.00	2.22	29.17	6.96	0.8453	1,111
1947	11,612.59	45.00	2.22	360.92	7.36	0.8364	13,599
1948	4,442.89	45.00	2.22	138.09	7.76	0.8276	5,147
1949	12,606.37	45.00	2.22	391.81	8.15	0.8189	14,453
1950	93,207.27	45.00	2.22	2,896.88	8.55	0.8100	105,697
1951	82,604.58	45.00	2.22	2,567.35	8.95	0.8011	92,645
1952	41,195.74	45.00	2.22	1,280.36	9.34	0.7924	45,703
1953	57,685.53	45.00	2.22	1,792.87	9.74	0.7836	63,280
1954	25,149.10	45.00	2.22	781.63	10.14	0.7747	27,275
1955	47,433.19	45.00	2.22	1,474.22	10.53	0.7660	50,867
1956	19,894.75	45.00	2.22	618.33	10.93	0.7571	21,088
1957	66,958.44	45.00	2.22	2,081.07	11.34	0.7480	70,119
1958	15,575.06	45.00	2.22	484.07	11.74	0.7391	16,116
1959	98,439.64	45.00	2.22	3,059.50	12.15	0.7300	100,605
1960	63,691.17	45.00	2.22	1,979.52	12.56	0.7209	64,280
1961	125,888.60	45.00	2.22	3,912.62	12.97	0.7118	125,447
1962	27,398.16	45.00	2.22	851.53	13.39	0.7024	26,944

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -40							
1963	97,932.82	45.00	2.22	3,043.75	13.81	0.6931	95,030
1964	93,635.56	45.00	2.22	2,910.19	14.23	0.6838	89,637
1965	111,896.38	45.00	2.22	3,477.74	14.66	0.6742	105,620
1966	115,055.66	45.00	2.22	3,575.93	15.09	0.6647	107,064
1967	185,569.81	45.00	2.22	5,767.51	15.53	0.6549	170,139
1968	64,946.07	45.00	2.22	2,018.52	15.97	0.6451	58,656
1969	121,007.11	45.00	2.22	3,760.90	16.42	0.6351	107,594
1970	62,627.56	45.00	2.22	1,946.46	16.87	0.6251	54,809
1971	90,817.45	45.00	2.22	2,822.61	17.32	0.6151	78,208
1972	67,293.31	45.00	2.22	2,091.48	17.78	0.6049	56,987
1973	140,842.40	45.00	2.22	4,377.38	18.25	0.5944	117,211
1974	74,054.01	45.00	2.22	2,301.60	18.72	0.5840	60,547
1975	60,226.62	45.00	2.22	1,871.84	19.19	0.5736	48,361
1976	75,685.48	45.00	2.22	2,352.30	19.67	0.5629	59,644
1977	96,848.87	45.00	2.22	3,010.06	20.15	0.5522	74,875
1978	93,604.45	45.00	2.22	2,909.23	20.64	0.5413	70,939
1979	39,298.21	45.00	2.22	1,221.39	21.14	0.5302	29,171
1980	53,811.52	45.00	2.22	1,672.46	21.64	0.5191	39,108
1981	128,149.25	45.00	2.22	3,982.88	22.14	0.5080	91,140
1982	106,822.30	45.00	2.22	3,320.04	22.66	0.4964	74,243
1983	41,156.48	45.00	2.22	1,279.14	23.17	0.4851	27,952
1984	46,293.96	45.00	2.22	1,438.82	23.69	0.4736	30,692
1985	296,714.89	45.00	2.22	9,221.90	24.22	0.4618	191,824
1986	231,347.13	45.00	2.22	7,190.27	24.75	0.4500	145,749
1987	314,387.48	45.00	2.22	9,771.16	25.28	0.4382	192,879
1988	274,736.15	45.00	2.22	8,538.80	25.82	0.4262	163,937
1989	461,348.55	45.00	2.22	14,338.71	26.37	0.4140	267,398
1990	524,670.96	45.00	2.22	16,306.77	26.92	0.4018	295,123
1991	845,494.55	45.00	2.22	26,277.97	27.47	0.3896	461,119
1992	672,344.60	45.00	2.22	20,896.47	28.03	0.3771	354,967
1993	1,114,881.37	45.00	2.22	34,650.51	28.59	0.3647	569,189
1994	587,870.16	45.00	2.22	18,271.00	29.16	0.3520	289,702
1995	877,605.96	45.00	2.22	27,275.99	29.73	0.3393	416,917
1996	416,537.38	45.00	2.22	12,945.98	30.30	0.3267	190,498
1997	271,992.90	45.00	2.22	8,453.54	30.87	0.3140	119,568
1998	536,108.80	45.00	2.22	16,662.26	31.45	0.3011	225,999
1999	726,499.31	45.00	2.22	22,579.60	32.04	0.2880	292,925
2000	452,957.50	45.00	2.22	14,077.92	32.62	0.2751	174,458
2001	445,490.61	45.00	2.22	13,845.85	33.21	0.2620	163,406
2002	532,617.23	45.00	2.22	16,553.74	33.80	0.2489	185,588
2003	579,754.13	45.00	2.22	18,018.76	34.39	0.2358	191,372
2004	767,113.34	45.00	2.22	23,841.88	34.98	0.2227	239,138
2005	403,602.86	45.00	2.22	12,543.98	35.58	0.2093	118,281

SPIRE MISSOURI, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R0.5							
NET SALVAGE PERCENT.. -40							
2006	836,121.04	45.00	2.22	25,986.64	36.17	0.1962	229,689
2007	596,634.42	45.00	2.22	18,543.40	36.77	0.1829	152,766
2008	1,261,962.36	45.00	2.22	39,221.79	37.37	0.1696	299,570
2009	1,036,813.84	45.00	2.22	32,224.17	37.97	0.1562	226,759
2010	1,079,626.64	45.00	2.22	33,554.80	38.57	0.1429	215,975
2011	906,793.83	45.00	2.22	28,183.15	39.18	0.1293	164,186
2012	819,237.53	45.00	2.22	25,461.90	39.78	0.1160	133,044
2013	1,114,444.09	45.00	2.22	34,636.92	40.39	0.1024	159,829
2014	1,500,800.62	45.00	2.22	46,644.88	41.00	0.0889	186,769
2015	1,061,628.92	45.00	2.22	32,995.43	41.61	0.0753	111,962
2016	904,996.86	45.00	2.22	28,127.30	42.22	0.0618	78,275
2017	613,463.85	45.00	2.22	19,066.46	42.84	0.0480	41,225
2018	364,100.90	45.00	2.22	11,316.26	43.45	0.0344	17,555
2019	380,444.78	45.00	2.22	11,824.22	44.07	0.0207	11,009
2020	47,094.55	45.00	2.22	1,463.70	44.69	0.0069	454
	26,671,064.47			828,260.42			9,840,099
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.11							

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S0.5							
NET SALVAGE PERCENT.. -20							
1912	33.00	45.00				1.0000	40
1925	1,363.00	45.00				1.0000	1,636
1928	1,426.00	45.00				1.0000	1,711
1930	685.45	45.00				1.0000	823
1931	861.57	45.00	2.22	22.95	0.22	0.9951	1,029
1932	538.64	45.00	2.22	14.35	0.55	0.9878	638
1933	52.94	45.00	2.22	1.41	0.90	0.9800	62
1935	851.00	45.00	2.22	22.67	1.60	0.9644	985
1937	197.00	45.00	2.22	5.25	2.28	0.9493	224
1939	117.81	45.00	2.22	3.14	2.96	0.9342	132
1941	626.00	45.00	2.22	16.68	3.63	0.9193	691
1942	884.94	45.00	2.22	23.57	3.97	0.9118	968
1944	1,109.00	45.00	2.22	29.54	4.64	0.8969	1,194
1946	40.00	45.00	2.22	1.07	5.31	0.8820	42
1947	2,924.00	45.00	2.22	77.90	5.64	0.8747	3,069
1949	541.36	45.00	2.22	14.42	6.32	0.8596	558
1950	5,504.01	45.00	2.22	146.63	6.65	0.8522	5,629
1951	2,335.27	45.00	2.22	62.21	6.99	0.8447	2,367
1952	2,988.23	45.00	2.22	79.61	7.33	0.8371	3,002
1953	3,220.90	45.00	2.22	85.80	7.68	0.8293	3,205
1954	67.92	45.00	2.22	1.81	8.02	0.8218	67
1955	604.66	45.00	2.22	16.11	8.37	0.8140	591
1957	21,630.29	45.00	2.22	576.23	9.07	0.7984	20,725
1958	271.97	45.00	2.22	7.25	9.42	0.7907	258
1959	5,376.11	45.00	2.22	143.22	9.78	0.7827	5,049
1960	1,072.38	45.00	2.22	28.57	10.14	0.7747	997
1961	1,462.11	45.00	2.22	38.95	10.50	0.7667	1,345
1962	12,087.08	45.00	2.22	322.00	10.87	0.7584	11,001
1963	100,296.44	45.00	2.22	2,671.90	11.24	0.7502	90,293
1964	36,469.05	45.00	2.22	971.54	11.61	0.7420	32,472
1965	12,406.98	45.00	2.22	330.52	11.98	0.7338	10,925
1966	17,060.78	45.00	2.22	454.50	12.36	0.7253	14,850
1967	104,543.17	45.00	2.22	2,785.03	12.74	0.7169	89,935
1968	21,495.93	45.00	2.22	572.65	13.13	0.7082	18,269
1969	31,039.47	45.00	2.22	826.89	13.52	0.6996	26,057
1970	34,304.88	45.00	2.22	913.88	13.91	0.6909	28,441
1971	25,867.37	45.00	2.22	689.11	14.31	0.6820	21,170
1972	17,174.31	45.00	2.22	457.52	14.72	0.6729	13,868
1973	7,043.89	45.00	2.22	187.65	15.13	0.6638	5,611
1974	2,820.03	45.00	2.22	75.13	15.54	0.6547	2,215
1975	13,368.98	45.00	2.22	356.15	15.96	0.6453	10,353
1976	23,020.50	45.00	2.22	613.27	16.38	0.6360	17,569
1977	1,197.18	45.00	2.22	31.89	16.81	0.6264	900

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S0.5							
NET SALVAGE PERCENT.. -20							
1978	7,481.28	45.00	2.22	199.30	17.25	0.6167	5,536
1979	23,452.14	45.00	2.22	624.77	17.69	0.6069	17,079
1980	5,997.51	45.00	2.22	159.77	18.14	0.5969	4,296
1981	13,367.32	45.00	2.22	356.11	18.59	0.5869	9,414
1982	29,900.37	45.00	2.22	796.55	19.05	0.5767	20,691
1983	1,879.40	45.00	2.22	50.07	19.52	0.5662	1,277
1984	28,462.69	45.00	2.22	758.25	19.99	0.5558	18,983
1985	40,199.03	45.00	2.22	1,070.90	20.47	0.5451	26,295
1986	84,603.93	45.00	2.22	2,253.85	20.96	0.5342	54,237
1987	51,547.24	45.00	2.22	1,373.22	21.46	0.5231	32,358
1988	32,303.82	45.00	2.22	860.57	21.96	0.5120	19,847
1989	28,747.67	45.00	2.22	765.84	22.47	0.5007	17,272
1990	85,275.48	45.00	2.22	2,271.74	23.00	0.4889	50,028
1991	59,705.03	45.00	2.22	1,590.54	23.53	0.4771	34,183
1992	58,950.19	45.00	2.22	1,570.43	24.07	0.4651	32,902
1993	334,442.28	45.00	2.22	8,909.54	24.62	0.4529	181,759
1994	154,294.31	45.00	2.22	4,110.40	25.18	0.4404	81,549
1995	215,826.07	45.00	2.22	5,749.61	25.75	0.4278	110,791
1996	602,412.68	45.00	2.22	16,048.27	26.33	0.4149	299,922
1997	322,810.43	45.00	2.22	8,599.67	26.92	0.4018	155,639
1998	231,215.28	45.00	2.22	6,159.58	27.52	0.3884	107,776
1999	270,016.03	45.00	2.22	7,193.23	28.14	0.3747	121,400
2000	531,887.37	45.00	2.22	14,169.48	28.76	0.3609	230,343
2001	496,529.17	45.00	2.22	13,227.54	29.40	0.3467	206,558
2002	103,585.32	45.00	2.22	2,759.51	30.05	0.3322	41,296
2003	136,981.10	45.00	2.22	3,649.18	30.72	0.3173	52,162
2004	109,553.57	45.00	2.22	2,918.51	31.40	0.3022	39,731
2005	4,369.87	45.00	2.22	116.41	32.09	0.2869	1,504
2006	82,391.46	45.00	2.22	2,194.91	32.80	0.2711	26,805
2007	357,385.42	45.00	2.22	9,520.75	33.52	0.2551	109,407
2008	132,855.52	45.00	2.22	3,539.27	34.26	0.2387	38,050
2009	19,679.53	45.00	2.22	524.26	35.02	0.2218	5,237
2010	1,321,008.90	45.00	2.22	35,191.68	35.79	0.2047	324,445
2011	148,941.72	45.00	2.22	3,967.81	36.57	0.1873	33,482
2012	887,597.27	45.00	2.22	23,645.59	37.38	0.1693	180,356
2013	719,075.33	45.00	2.22	19,156.17	38.20	0.1511	130,391
2014	155,638.97	45.00	2.22	4,146.22	39.04	0.1324	24,735
2015	240,369.92	45.00	2.22	6,403.45	39.90	0.1133	32,689
2016	111,695.63	45.00	2.22	2,975.57	40.78	0.0938	12,570
2017	375,505.75	45.00	2.22	10,003.47	41.68	0.0738	33,246

SPIRE MISSOURI, INC.

ACCOUNT 379.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S0.5							
NET SALVAGE PERCENT.. -20							
2018	61,091.07	45.00	2.22	1,627.47	42.60	0.0533	3,910
2019	206,479.93	45.00	2.22	5,500.63	43.54	0.0324	8,038
2020	166,015.51	45.00	2.22	4,422.65	44.51	0.0109	2,169
	9,568,510.11			254,811.71			3,391,324
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.66							

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 46-R0.5							
NET SALVAGE PERCENT.. -110							
1901	19.85	46.00				1.0000	42
1908	52.03	46.00				1.0000	109
1909	7.92	46.00				1.0000	17
1910	52.20	46.00				1.0000	110
1911	1.26	46.00				1.0000	3
1912	6.30	46.00				1.0000	13
1915	3.06	46.00				1.0000	6
1916	7.92	46.00				1.0000	17
1922	9,517.92	46.00				1.0000	19,988
1923	380,073.71	46.00				1.0000	798,155
1924	33,509.62	46.00				1.0000	70,370
1925	56,747.11	46.00				1.0000	119,169
1926	45,103.67	46.00				1.0000	94,718
1927	40,966.05	46.00				1.0000	86,029
1928	33,001.49	46.00				1.0000	69,303
1929	36,450.29	46.00	2.17	1,661.04	0.26	0.9944	76,113
1930	41,780.48	46.00	2.17	1,903.94	0.75	0.9837	86,309
1931	33,074.33	46.00	2.17	1,507.20	1.23	0.9733	67,599
1932	38,566.38	46.00	2.17	1,757.47	1.71	0.9628	77,979
1933	25,644.37	46.00	2.17	1,168.61	2.19	0.9524	51,289
1934	19,299.89	46.00	2.17	879.50	2.66	0.9422	38,186
1935	25,868.85	46.00	2.17	1,178.84	3.12	0.9322	50,640
1936	19,156.88	46.00	2.17	872.98	3.58	0.9222	37,098
1937	16,971.48	46.00	2.17	773.39	4.02	0.9126	32,526
1938	18,170.42	46.00	2.17	828.03	4.46	0.9030	34,458
1939	13,430.26	46.00	2.17	612.02	4.90	0.8935	25,199
1940	11,775.82	46.00	2.17	536.62	5.32	0.8844	21,869
1941	18,574.15	46.00	2.17	846.42	5.74	0.8752	34,139
1942	1,820.44	46.00	2.17	82.96	6.16	0.8661	3,311
1943	718.36	46.00	2.17	32.74	6.57	0.8572	1,293
1944	5,284.35	46.00	2.17	240.81	6.97	0.8485	9,416
1945	1,996.24	46.00	2.17	90.97	7.37	0.8398	3,520
1946	17,323.00	46.00	2.17	789.41	7.77	0.8311	30,234
1947	4,594.40	46.00	2.17	209.37	8.17	0.8224	7,935
1948	5,622.03	46.00	2.17	256.20	8.57	0.8137	9,607
1949	11,610.10	46.00	2.17	529.07	8.96	0.8052	19,632
1950	28,409.70	46.00	2.17	1,294.63	9.36	0.7965	47,521
1951	62,005.05	46.00	2.17	2,825.57	9.76	0.7878	102,584
1952	55,513.87	46.00	2.17	2,529.77	10.15	0.7794	90,856
1953	228,493.37	46.00	2.17	10,412.44	10.55	0.7707	369,786
1954	826,936.11	46.00	2.17	37,683.48	10.95	0.7620	1,323,194
1955	1,269,627.41	46.00	2.17	57,856.92	11.35	0.7533	2,008,355
1956	1,493,329.91	46.00	2.17	68,051.04	11.76	0.7444	2,334,276

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-R0.5							
NET SALVAGE PERCENT.. -110							
1957	1,350,027.87	46.00	2.17	61,520.77	12.16	0.7357	2,085,611
1958	1,569,916.50	46.00	2.17	71,541.09	12.57	0.7267	2,395,934
1959	1,791,710.09	46.00	2.17	81,648.23	12.98	0.7178	2,700,901
1960	1,257,925.58	46.00	2.17	57,323.67	13.40	0.7087	1,872,133
1961	989,852.51	46.00	2.17	45,107.58	13.81	0.6998	1,454,626
1962	691,540.62	46.00	2.17	31,513.51	14.23	0.6907	1,002,986
1963	508,943.89	46.00	2.17	23,192.57	14.66	0.6813	728,161
1964	477,454.72	46.00	2.17	21,757.61	15.09	0.6720	673,744
1965	392,610.73	46.00	2.17	17,891.27	15.52	0.6626	546,310
1966	547,305.56	46.00	2.17	24,940.71	15.96	0.6530	750,566
1967	620,163.84	46.00	2.17	28,260.87	16.40	0.6435	838,032
1968	625,897.26	46.00	2.17	28,522.14	16.85	0.6337	832,925
1969	637,941.51	46.00	2.17	29,070.99	17.30	0.6239	835,838
1970	756,537.91	46.00	2.17	34,475.43	17.75	0.6141	975,687
1971	937,203.99	46.00	2.17	42,708.39	18.21	0.6041	1,189,005
1972	848,851.93	46.00	2.17	38,682.18	18.68	0.5939	1,058,697
1973	689,835.41	46.00	2.17	31,435.80	19.15	0.5837	845,580
1974	531,833.88	46.00	2.17	24,235.67	19.62	0.5735	640,492
1975	282,877.34	46.00	2.17	12,890.72	20.10	0.5630	334,470
1976	226,715.29	46.00	2.17	10,331.42	20.59	0.5524	262,994
1977	261,117.64	46.00	2.17	11,899.13	21.08	0.5417	297,062
1978	244,788.26	46.00	2.17	11,155.00	21.57	0.5311	273,010
1979	272,009.52	46.00	2.17	12,395.47	22.07	0.5202	297,160
1980	258,189.45	46.00	2.17	11,765.69	22.57	0.5094	276,168
1981	297,580.16	46.00	2.17	13,560.73	23.08	0.4983	311,372
1982	404,339.17	46.00	2.17	18,425.74	23.60	0.4870	413,484
1983	223,447.31	46.00	2.17	10,182.49	24.12	0.4757	223,194
1984	282,579.52	46.00	2.17	12,877.15	24.64	0.4644	275,553
1985	371,812.43	46.00	2.17	16,943.49	25.17	0.4528	353,572
1986	434,155.09	46.00	2.17	19,784.45	25.71	0.4411	402,153
1987	414,149.70	46.00	2.17	18,872.80	26.25	0.4294	373,412
1988	500,197.83	46.00	2.17	22,794.02	26.79	0.4176	438,664
1989	572,739.04	46.00	2.17	26,099.72	27.34	0.4057	487,896
1990	482,240.19	46.00	2.17	21,975.69	27.89	0.3937	398,702
1991	457,216.32	46.00	2.17	20,835.35	28.45	0.3815	366,318
1992	569,629.20	46.00	2.17	25,958.00	29.01	0.3694	441,824
1993	389,296.21	46.00	2.17	17,740.23	29.57	0.3572	291,994
1994	821,006.19	46.00	2.17	37,413.25	30.14	0.3448	594,440
1995	650,040.30	46.00	2.17	29,622.34	30.71	0.3324	453,740
1996	647,425.30	46.00	2.17	29,503.17	31.29	0.3198	434,771
1997	671,545.66	46.00	2.17	30,602.34	31.86	0.3074	433,495
1998	537,111.38	46.00	2.17	24,476.17	32.44	0.2948	332,492
1999	687,104.58	46.00	2.17	31,311.36	33.03	0.2820	406,846

SPIRE MISSOURI, INC.

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-R0.5							
NET SALVAGE PERCENT.. -110							
2000	723,833.62	46.00	2.17	32,985.10	33.61	0.2694	409,426
2001	547,238.42	46.00	2.17	24,937.65	34.20	0.2565	294,793
2002	649,729.23	46.00	2.17	29,608.16	34.79	0.2437	332,512
2003	420,499.72	46.00	2.17	19,162.17	35.38	0.2309	203,870
2004	492,222.70	46.00	2.17	22,430.59	35.98	0.2178	225,164
2005	575,188.83	46.00	2.17	26,211.35	36.57	0.2050	247,619
2006	583,784.29	46.00	2.17	26,603.05	37.17	0.1920	235,333
2007	359,733.66	46.00	2.17	16,393.06	37.77	0.1789	135,156
2008	566,161.49	46.00	2.17	25,799.98	38.37	0.1659	197,209
2009	594,744.97	46.00	2.17	27,102.53	38.97	0.1528	190,879
2010	404,630.41	46.00	2.17	18,439.01	39.57	0.1398	118,774
2011	424,776.94	46.00	2.17	19,357.09	40.18	0.1265	112,860
2012	261,237.91	46.00	2.17	11,904.61	40.78	0.1135	62,255
2013	678,147.68	46.00	2.17	30,903.19	41.39	0.1002	142,724
2014	447,004.68	46.00	2.17	20,370.00	42.00	0.0870	81,630
2015	1,326,233.31	46.00	2.17	60,436.45	42.61	0.0737	205,261
2016	1,034,363.75	46.00	2.17	47,135.96	43.22	0.0604	131,264
2017	1,347,761.19	46.00	2.17	61,417.48	43.84	0.0470	132,911
2018	1,405,853.71	46.00	2.17	64,064.75	44.45	0.0337	99,492
2019	1,575,700.86	46.00	2.17	71,804.69	45.07	0.0202	66,907
2020	1,180,256.13	46.00	2.17	53,784.27	45.69	0.0067	16,705
	46,715,088.43			2,101,506.98			42,497,731
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.50							

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 43-R2							
NET SALVAGE PERCENT.. -70							
1953	18,248.83	43.00	2.33	722.84	3.36	0.9219	28,599
1954	31,702.55	43.00	2.33	1,255.74	3.65	0.9151	49,320
1955	54,534.86	43.00	2.33	2,160.13	3.94	0.9084	84,214
1956	76,702.29	43.00	2.33	3,038.18	4.23	0.9016	117,567
1957	57,622.08	43.00	2.33	2,282.41	4.52	0.8949	87,660
1958	66,326.75	43.00	2.33	2,627.20	4.81	0.8881	100,143
1959	97,373.50	43.00	2.33	3,856.96	5.11	0.8812	145,863
1960	489,151.88	43.00	2.33	19,375.31	5.40	0.8744	727,131
1961	425,213.93	43.00	2.33	16,842.72	5.70	0.8674	627,041
1962	549,183.45	43.00	2.33	21,753.16	6.01	0.8602	803,121
1963	502,681.90	43.00	2.33	19,911.23	6.32	0.8530	728,956
1964	476,158.08	43.00	2.33	18,860.62	6.63	0.8458	684,657
1965	437,438.62	43.00	2.33	17,326.94	6.96	0.8381	623,279
1966	481,590.74	43.00	2.33	19,075.81	7.29	0.8305	679,909
1967	594,593.72	43.00	2.33	23,551.86	7.63	0.8226	831,451
1968	622,346.84	43.00	2.33	24,651.16	7.98	0.8144	861,648
1969	627,046.10	43.00	2.33	24,837.30	8.34	0.8061	859,232
1970	820,314.73	43.00	2.33	32,492.67	8.71	0.7974	1,112,058
1971	1,005,774.47	43.00	2.33	39,838.73	9.09	0.7886	1,348,361
1972	2,038,341.14	43.00	2.33	80,738.69	9.49	0.7793	2,700,415
1973	2,378,447.50	43.00	2.33	94,210.31	9.89	0.7700	3,113,388
1974	2,745,717.61	43.00	2.33	108,757.87	10.31	0.7602	3,548,541
1975	3,039,988.86	43.00	2.33	120,413.96	10.75	0.7500	3,875,986
1976	3,753,550.64	43.00	2.33	148,678.14	11.20	0.7395	4,718,968
1977	4,102,232.95	43.00	2.33	162,489.45	11.66	0.7288	5,082,781
1978	4,045,150.20	43.00	2.33	160,228.40	12.13	0.7179	4,936,891
1979	4,797,519.43	43.00	2.33	190,029.74	12.62	0.7065	5,762,142
1980	4,908,163.35	43.00	2.33	194,412.35	13.13	0.6947	5,796,075
1981	6,791,057.06	43.00	2.33	268,993.77	13.64	0.6828	7,882,672
1982	7,682,875.10	43.00	2.33	304,318.68	14.18	0.6702	8,753,799
1983	8,313,813.45	43.00	2.33	329,310.15	14.72	0.6577	9,295,168
1984	9,180,508.57	43.00	2.33	363,639.94	15.28	0.6447	10,060,965
1985	9,158,181.74	43.00	2.33	362,755.58	15.85	0.6314	9,830,209
1986	11,658,551.17	43.00	2.33	461,795.21	16.44	0.6177	12,241,933
1987	11,747,048.79	43.00	2.33	465,300.60	17.03	0.6040	12,060,871
1988	12,289,243.29	43.00	2.33	486,776.93	17.64	0.5898	12,321,306
1989	21,814,715.30	43.00	2.33	864,080.87	18.27	0.5751	21,328,334
1990	20,627,084.15	43.00	2.33	817,038.80	18.90	0.5605	19,653,465
1991	22,544,178.55	43.00	2.33	892,974.91	19.55	0.5454	20,900,595
1992	22,287,543.11	43.00	2.33	882,809.58	20.21	0.5300	20,081,076
1993	25,256,501.47	43.00	2.33	1,000,410.02	20.88	0.5144	22,087,164
1994	25,817,162.62	43.00	2.33	1,022,617.81	21.56	0.4986	21,883,143
1995	25,823,877.90	43.00	2.33	1,022,883.80	22.26	0.4823	21,174,573

SPIRE MISSOURI, INC.

ACCOUNT 380.20 SERVICES - PLASTIC AND COPPER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 43-R2							
NET SALVAGE PERCENT.. -70							
1996	26,384,064.37	43.00	2.33	1,045,072.79	22.96	0.4661	20,903,698
1997	29,324,850.19	43.00	2.33	1,161,557.32	23.67	0.4495	22,410,080
1998	28,473,745.69	43.00	2.33	1,127,845.07	24.40	0.4326	20,938,226
1999	26,510,701.50	43.00	2.33	1,050,088.89	25.13	0.4156	18,729,439
2000	29,490,912.34	43.00	2.33	1,168,135.04	25.88	0.3981	19,960,570
2001	23,448,960.19	43.00	2.33	928,813.31	26.63	0.3807	15,175,933
2002	27,534,325.33	43.00	2.33	1,090,634.63	27.40	0.3628	16,981,602
2003	30,922,419.12	43.00	2.33	1,224,837.02	28.17	0.3449	18,129,691
2004	32,172,579.63	43.00	2.33	1,274,355.88	28.95	0.3267	17,870,517
2005	34,918,071.71	43.00	2.33	1,383,104.82	29.75	0.3081	18,291,413
2006	33,796,508.70	43.00	2.33	1,338,679.71	30.55	0.2895	16,634,675
2007	32,585,156.11	43.00	2.33	1,290,698.03	31.35	0.2709	15,008,104
2008	32,702,305.14	43.00	2.33	1,295,338.31	32.17	0.2519	14,001,884
2009	54,057,463.96	43.00	2.33	2,141,216.15	33.00	0.2326	21,371,726
2010	29,921,645.26	43.00	2.33	1,185,196.37	33.83	0.2133	10,847,853
2011	35,267,853.68	43.00	2.33	1,396,959.68	34.67	0.1937	11,614,551
2012	11,828,466.71	43.00	2.33	468,525.57	35.52	0.1740	3,497,855
2013	34,942,712.97	43.00	2.33	1,384,080.86	36.37	0.1542	9,159,289
2014	38,466,894.64	43.00	2.33	1,523,673.70	37.23	0.1342	8,775,183
2015	52,354,428.68	43.00	2.33	2,073,758.92	38.10	0.1140	10,141,838
2016	55,256,864.93	43.00	2.33	2,188,724.42	38.98	0.0935	8,782,139
2017	63,953,774.77	43.00	2.33	2,533,209.02	39.86	0.0730	7,938,838
2018	74,129,905.95	43.00	2.33	2,936,285.57	40.75	0.0523	6,594,671
2019	100,909,792.68	43.00	2.33	3,997,036.89	41.65	0.0314	5,386,565
2020	84,974,136.15	43.00	2.33	3,365,825.53	42.55	0.0105	1,512,455
	1,304,563,999.67			51,673,780.03			620,249,465

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.96

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S0							
NET SALVAGE PERCENT.. +3							
1900	0.31	35.00				1.0000	
1935	1,676.16	35.00				1.0000	1,626
1936	2,815.64	35.00				1.0000	2,731
1937	10,672.51	35.00				1.0000	10,352
1938	10,448.02	35.00				1.0000	10,135
1939	1,651.99	35.00				1.0000	1,602
1940	853.67	35.00				1.0000	828
1941	2,368.09	35.00				1.0000	2,297
1942	1,099.76	35.00				1.0000	1,067
1946	2,195.00	35.00				1.0000	2,129
1947	4,292.00	35.00				1.0000	4,163
1948	436.15	35.00				1.0000	423
1949	1,449.50	35.00				1.0000	1,406
1950	31,099.09	35.00				1.0000	30,166
1951	77,453.85	35.00	2.86	2,148.72	0.20	0.9943	74,701
1952	40,021.28	35.00	2.86	1,110.27	0.55	0.9843	38,211
1953	12,253.44	35.00	2.86	339.93	0.92	0.9737	11,573
1954	21,986.47	35.00	2.86	609.95	1.29	0.9631	20,541
1955	6,818.22	35.00	2.86	189.15	1.65	0.9529	6,302
1956	58,764.80	35.00	2.86	1,630.25	2.02	0.9423	53,712
1957	87,126.28	35.00	2.86	2,417.06	2.40	0.9314	78,717
1958	47,571.51	35.00	2.86	1,319.73	2.77	0.9209	42,492
1959	121,810.63	35.00	2.86	3,379.27	3.15	0.9100	107,522
1960	148,656.70	35.00	2.86	4,124.03	3.52	0.8994	129,695
1961	552,787.90	35.00	2.86	15,335.44	3.90	0.8886	476,455
1962	390,583.44	35.00	2.86	10,835.57	4.28	0.8777	332,534
1963	338,592.57	35.00	2.86	9,393.24	4.66	0.8669	284,707
1964	394,327.10	35.00	2.86	10,939.42	5.05	0.8557	327,307
1965	308,607.41	35.00	2.86	8,561.39	5.44	0.8446	252,821
1966	374,398.81	35.00	2.86	10,386.57	5.82	0.8337	302,776
1967	381,758.07	35.00	2.86	10,590.73	6.21	0.8226	304,602
1968	311,426.18	35.00	2.86	8,639.59	6.61	0.8111	245,032
1969	306,679.09	35.00	2.86	8,507.89	7.00	0.8000	237,983
1970	246,734.26	35.00	2.86	6,844.90	7.40	0.7886	188,730
1971	228,534.00	35.00	2.86	6,339.99	7.80	0.7771	172,275
1972	204,995.24	35.00	2.86	5,686.98	8.20	0.7657	152,258
1973	261,457.73	35.00	2.86	7,253.36	8.61	0.7540	191,225
1974	397,495.19	35.00	2.86	11,027.31	9.01	0.7426	286,313
1975	83,956.87	35.00	2.86	2,329.13	9.42	0.7309	59,520
1976	176,289.92	35.00	2.86	4,890.63	9.83	0.7191	122,974
1977	183,644.46	35.00	2.86	5,094.66	10.25	0.7071	125,966
1978	849,393.84	35.00	2.86	23,563.88	10.67	0.6951	572,734
1979	1,012,793.79	35.00	2.86	28,096.93	11.09	0.6831	671,124

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S0							
NET SALVAGE PERCENT.. +3							
1980	1,493,400.46	35.00	2.86	41,429.92	11.51	0.6711	972,212
1981	2,165,500.52	35.00	2.86	60,075.32	11.94	0.6589	1,383,959
1982	491,582.17	35.00	2.86	13,637.47	12.37	0.6466	308,307
1983	1,187,383.01	35.00	2.86	32,940.38	12.81	0.6340	730,217
1984	2,501,519.25	35.00	2.86	69,397.15	13.25	0.6214	1,507,884
1985	848,546.15	35.00	2.86	23,540.37	13.69	0.6089	501,146
1986	1,356,861.14	35.00	2.86	37,642.04	14.14	0.5960	784,429
1987	1,232,657.28	35.00	2.86	34,196.38	14.59	0.5831	697,247
1988	2,779,129.06	35.00	2.86	77,098.60	15.05	0.5700	1,536,580
1989	4,272,158.05	35.00	2.86	118,518.21	15.51	0.5569	2,307,624
1990	3,711,422.19	35.00	2.86	102,962.27	15.97	0.5437	1,957,399
1991	3,942,700.25	35.00	2.86	109,378.39	16.44	0.5303	2,028,051
1992	4,864,990.87	35.00	2.86	134,964.58	16.92	0.5166	2,437,715
1993	5,135,411.24	35.00	2.86	142,466.58	17.40	0.5029	2,504,921
1994	6,652,217.13	35.00	2.86	184,545.81	17.89	0.4889	3,154,443
1995	6,276,161.42	35.00	2.86	174,113.27	18.38	0.4749	2,890,889
1996	4,796,870.03	35.00	2.86	133,074.77	18.88	0.4606	2,143,016
1997	5,196,411.13	35.00	2.86	144,158.84	19.39	0.4460	2,248,071
1998	4,277,498.34	35.00	2.86	118,666.36	19.90	0.4314	1,790,078
1999	5,413,893.98	35.00	2.86	150,192.25	20.43	0.4163	2,186,137
2000	5,147,313.04	35.00	2.86	142,796.76	20.96	0.4011	2,002,849
2001	5,484,607.15	35.00	2.86	152,153.97	21.49	0.3860	2,053,547
2002	6,172,107.60	35.00	2.86	171,226.61	22.04	0.3703	2,216,906
2003	5,511,402.62	35.00	2.86	152,897.33	22.60	0.3543	1,894,056
2004	3,962,575.82	35.00	2.86	109,929.78	23.16	0.3383	1,300,285
2005	3,695,385.92	35.00	2.86	102,517.40	23.74	0.3217	1,153,177
2006	4,520,992.76	35.00	2.86	125,421.38	24.33	0.3049	1,336,922
2007	5,778,853.72	35.00	2.86	160,316.96	24.93	0.2877	1,612,755
2008	4,757,826.49	35.00	2.86	131,991.62	25.55	0.2700	1,246,075
2009	5,152,728.60	35.00	2.86	142,947.00	26.17	0.2523	1,260,982
2010	7,037,444.74	35.00	2.86	195,232.79	26.82	0.2337	1,595,380
2011	7,770,398.69	35.00	2.86	215,566.40	27.48	0.2149	1,619,461
2012	2,796,943.38	35.00	2.86	77,592.80	28.16	0.1954	530,208
2013	4,067,518.61	35.00	2.86	112,841.10	28.86	0.1754	692,158
2014	3,871,424.42	35.00	2.86	107,401.06	29.57	0.1551	582,594
2015	4,619,676.68	35.00	2.86	128,159.07	30.32	0.1337	599,166
2016	3,290,631.36	35.00	2.86	91,288.70	31.09	0.1117	356,569
2017	5,351,866.26	35.00	2.86	148,471.47	31.89	0.0889	461,300

SPIRE MISSOURI, INC.

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S0							
NET SALVAGE PERCENT.. +3							
2018	4,789,320.48	35.00	2.86	132,865.33	32.72	0.0651	302,617
2019	7,858,989.99	35.00	2.86	218,024.10	33.59	0.0403	307,140
2020	8,892,544.87	35.00	2.86	246,696.98	34.51	0.0140	120,761
	186,824,843.81			5,180,923.54			63,254,960
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.77							

SPIRE MISSOURI, INC.

ACCOUNT 381.10 SMART METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2.5							
NET SALVAGE PERCENT.. 0							
2020	2,413,908.68	15.00	6.67	161,007.71	14.50	0.0333	80,456
	2,413,908.68			161,007.71			80,456
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

SPIRE MISSOURI, INC.

ACCOUNT 382.00 METERS INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -5							
1957	54,169.77	55.00	1.82	1,035.18	11.55	0.7900	44,934
1958	52,184.77	55.00	1.82	997.25	11.95	0.7827	42,889
1959	48,353.60	55.00	1.82	924.04	12.35	0.7755	39,371
1960	21,181.24	55.00	1.82	404.77	12.76	0.7680	17,081
1961	71,344.87	55.00	1.82	1,363.40	13.18	0.7604	56,960
1962	69,998.97	55.00	1.82	1,337.68	13.62	0.7524	55,298
1963	94,025.13	55.00	1.82	1,796.82	14.06	0.7444	73,488
1964	87,216.64	55.00	1.82	1,666.71	14.51	0.7362	67,418
1965	80,820.91	55.00	1.82	1,544.49	14.98	0.7276	61,749
1966	69,276.98	55.00	1.82	1,323.88	15.45	0.7191	52,307
1967	98,508.52	55.00	1.82	1,882.50	15.94	0.7102	73,457
1968	82,265.78	55.00	1.82	1,572.10	16.44	0.7011	60,560
1969	137,337.05	55.00	1.82	2,624.51	16.95	0.6918	99,763
1970	9,612.03	55.00	1.82	183.69	17.47	0.6824	6,887
1971	64,317.66	55.00	1.82	1,229.11	17.99	0.6729	45,444
1972	71,509.62	55.00	1.82	1,366.55	18.54	0.6629	49,775
1973	29,365.66	55.00	1.82	561.18	19.09	0.6529	20,132
1974	36,414.15	55.00	1.82	695.87	19.65	0.6427	24,575
1975	24,769.98	55.00	1.82	473.35	20.22	0.6324	16,447
1976	63,150.72	55.00	1.82	1,206.81	20.80	0.6218	41,232
1977	114,890.11	55.00	1.82	2,195.55	21.40	0.6109	73,697
1978	263,056.61	55.00	1.82	5,027.01	22.00	0.6000	165,726
1979	258,138.02	55.00	1.82	4,933.02	22.61	0.5889	159,621
1980	455,316.67	55.00	1.82	8,701.10	23.23	0.5776	276,160
1981	344,127.38	55.00	1.82	6,576.27	23.87	0.5660	204,515
1982	406,067.16	55.00	1.82	7,759.94	24.51	0.5544	236,363
1983	266,019.47	55.00	1.82	5,083.63	25.16	0.5426	151,545
1984	526,054.78	55.00	1.82	10,052.91	25.82	0.5306	293,053
1985	636,414.56	55.00	1.82	12,161.88	26.49	0.5184	346,386
1986	450,963.81	55.00	1.82	8,617.92	27.17	0.5060	239,597
1987	790,353.46	55.00	1.82	15,103.65	27.85	0.4936	409,658
1988	588,204.69	55.00	1.82	11,240.59	28.55	0.4809	297,017
1989	1,039,455.50	55.00	1.82	19,863.99	29.25	0.4682	510,985
1990	1,051,657.72	55.00	1.82	20,097.18	29.96	0.4553	502,728
1991	3,502,512.17	55.00	1.82	66,933.01	30.68	0.4422	1,626,178
1992	2,456,099.41	55.00	1.82	46,936.06	31.41	0.4289	1,106,118
1993	3,407,988.91	55.00	1.82	65,126.67	32.15	0.4155	1,486,641
1994	3,480,096.39	55.00	1.82	66,504.64	32.89	0.4020	1,468,949
1995	4,662,928.77	55.00	1.82	89,108.57	33.64	0.3884	1,901,440
1996	4,224,480.70	55.00	1.82	80,729.83	34.40	0.3746	1,661,393
1997	4,400,375.71	55.00	1.82	84,091.18	35.17	0.3606	1,665,883
1998	3,702,379.49	55.00	1.82	70,752.47	35.94	0.3466	1,347,213
1999	3,952,164.95	55.00	1.82	75,525.87	36.72	0.3324	1,379,219

SPIRE MISSOURI, INC.

ACCOUNT 382.00 METERS INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -5							
2000	3,769,598.89	55.00	1.82	72,037.03	37.51	0.3180	1,258,669
2001	2,174,889.47	55.00	1.82	41,562.14	38.31	0.3035	692,969
2002	4,521,750.26	55.00	1.82	86,410.65	39.11	0.2889	1,371,698
2003	3,171,374.95	55.00	1.82	60,604.98	39.92	0.2742	913,004
2004	4,525,773.51	55.00	1.82	86,487.53	40.73	0.2595	1,232,923
2005	3,597,956.90	55.00	1.82	68,756.96	41.55	0.2446	923,874
2006	3,836,713.65	55.00	1.82	73,319.60	42.38	0.2295	924,351
2007	3,460,329.71	55.00	1.82	66,126.90	43.21	0.2144	778,844
2008	2,752,811.84	55.00	1.82	52,606.23	44.05	0.1991	575,460
2009	2,393,002.47	55.00	1.82	45,730.28	44.89	0.1838	461,876
2010	2,313,679.09	55.00	1.82	44,214.41	45.75	0.1682	408,570
2011	2,408,196.83	55.00	1.82	46,020.64	46.60	0.1527	386,194
2012	1,996,242.52	55.00	1.82	38,148.19	47.46	0.1371	287,348
2013	1,969,021.30	55.00	1.82	37,628.00	48.33	0.1213	250,722
2014	2,770,697.08	55.00	1.82	52,948.02	49.20	0.1055	306,779
2015	3,289,378.14	55.00	1.82	62,860.02	50.08	0.0895	308,947
2016	2,596,051.79	55.00	1.82	49,610.55	50.97	0.0733	199,723
2017	2,199,324.74	55.00	1.82	42,029.10	51.85	0.0573	132,253
2018	2,090,595.60	55.00	1.82	39,951.28	52.75	0.0409	89,803
2019	1,966,281.27	55.00	1.82	37,575.64	53.65	0.0246	50,686
2020	1,347,555.77	55.00	1.82	25,751.79	54.55	0.0082	11,574
	101,396,796.27			1,937,692.77			30,026,119
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.91							

SPIRE MISSOURI, INC.

ACCOUNT 382.10 SMART METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2.5							
NET SALVAGE PERCENT.. 0							
2020	288,305.39	15.00	6.67	19,229.97	14.50	0.0333	9,609
	288,305.39			19,229.97			9,609
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. 0							
1932	912.00	50.00				1.0000	912
1933	260.00	50.00				1.0000	260
1946	22.00	50.00	2.00	0.44	2.42	0.9516	21
1950	10,681.00	50.00	2.00	213.62	3.45	0.9310	9,944
1951	24,587.00	50.00	2.00	491.74	3.71	0.9258	22,763
1952	8,029.00	50.00	2.00	160.58	3.96	0.9208	7,393
1953	4,852.00	50.00	2.00	97.04	4.22	0.9156	4,442
1954	4,121.00	50.00	2.00	82.42	4.48	0.9104	3,752
1955	7,751.00	50.00	2.00	155.02	4.74	0.9052	7,016
1956	16,537.00	50.00	2.00	330.74	5.00	0.9000	14,883
1957	18,986.00	50.00	2.00	379.72	5.27	0.8946	16,985
1958	19,421.00	50.00	2.00	388.42	5.55	0.8890	17,265
1959	16,924.00	50.00	2.00	338.48	5.83	0.8834	14,951
1960	13,793.00	50.00	2.00	275.86	6.13	0.8774	12,102
1961	28,636.00	50.00	2.00	572.72	6.43	0.8714	24,953
1962	97,333.00	50.00	2.00	1,946.66	6.75	0.8650	84,193
1963	90,515.00	50.00	2.00	1,810.30	7.08	0.8584	77,698
1964	91,315.00	50.00	2.00	1,826.30	7.42	0.8516	77,764
1965	126,445.00	50.00	2.00	2,528.90	7.79	0.8442	106,745
1966	164,602.00	50.00	2.00	3,292.04	8.16	0.8368	137,739
1967	172,545.47	50.00	2.00	3,450.91	8.56	0.8288	143,006
1968	169,935.47	50.00	2.00	3,398.71	8.97	0.8206	139,449
1969	171,254.00	50.00	2.00	3,425.08	9.40	0.8120	139,058
1970	225,491.04	50.00	2.00	4,509.82	9.85	0.8030	181,069
1971	177,331.33	50.00	2.00	3,546.63	10.32	0.7936	140,730
1972	135,468.22	50.00	2.00	2,709.36	10.81	0.7838	106,180
1973	181,978.41	50.00	2.00	3,639.57	11.32	0.7736	140,778
1974	193,811.85	50.00	2.00	3,876.24	11.85	0.7630	147,878
1975	190,770.35	50.00	2.00	3,815.41	12.39	0.7522	143,497
1976	153,481.19	50.00	2.00	3,069.62	12.96	0.7408	113,699
1977	227,218.71	50.00	2.00	4,544.37	13.54	0.7292	165,688
1978	201,917.20	50.00	2.00	4,038.34	14.14	0.7172	144,815
1979	256,081.10	50.00	2.00	5,121.62	14.75	0.7050	180,537
1980	321,762.81	50.00	2.00	6,435.26	15.39	0.6922	222,724
1981	302,845.69	50.00	2.00	6,056.91	16.03	0.6794	205,753
1982	295,073.88	50.00	2.00	5,901.48	16.70	0.6660	196,519
1983	319,858.85	50.00	2.00	6,397.18	17.38	0.6524	208,676
1984	463,574.14	50.00	2.00	9,271.48	18.07	0.6386	296,038
1985	561,523.72	50.00	2.00	11,230.47	18.77	0.6246	350,728
1986	700,494.49	50.00	2.00	14,009.89	19.49	0.6102	427,442
1987	734,213.23	50.00	2.00	14,684.26	20.22	0.5956	437,297
1988	743,802.64	50.00	2.00	14,876.05	20.97	0.5806	431,852
1989	983,943.23	50.00	2.00	19,678.86	21.72	0.5656	556,518

SPIRE MISSOURI, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. 0							
1990	1,097,235.70	50.00	2.00	21,944.71	22.49	0.5502	603,699
1991	1,289,932.50	50.00	2.00	25,798.65	23.26	0.5348	689,856
1992	1,048,421.25	50.00	2.00	20,968.42	24.05	0.5190	544,131
1993	1,422,302.54	50.00	2.00	28,446.05	24.85	0.5030	715,418
1994	1,417,511.27	50.00	2.00	28,350.23	25.66	0.4868	690,044
1995	1,491,474.68	50.00	2.00	29,829.49	26.48	0.4704	701,590
1996	1,681,252.96	50.00	2.00	33,625.06	27.31	0.4538	762,953
1997	2,043,630.27	50.00	2.00	40,872.61	28.15	0.4370	893,066
1998	1,669,105.37	50.00	2.00	33,382.11	29.00	0.4200	701,024
1999	1,459,572.66	50.00	2.00	29,191.45	29.86	0.4028	587,916
2000	1,295,503.85	50.00	2.00	25,910.08	30.73	0.3854	499,287
2001	928,854.66	50.00	2.00	18,577.09	31.60	0.3680	341,819
2002	929,027.76	50.00	2.00	18,580.56	32.49	0.3502	325,346
2003	1,031,395.26	50.00	2.00	20,627.91	33.38	0.3324	342,836
2004	870,811.90	50.00	2.00	17,416.24	34.28	0.3144	273,783
2005	996,796.68	50.00	2.00	19,935.93	35.19	0.2962	295,251
2006	1,204,681.53	50.00	2.00	24,093.63	36.11	0.2778	334,661
2007	1,194,992.72	50.00	2.00	23,899.85	37.03	0.2594	309,981
2008	1,178,427.92	50.00	2.00	23,568.56	37.96	0.2408	283,765
2009	1,419,382.81	50.00	2.00	28,387.66	38.89	0.2222	315,387
2010	1,278,833.91	50.00	2.00	25,576.68	39.84	0.2032	259,859
2011	1,324,270.80	50.00	2.00	26,485.42	40.78	0.1844	244,196
2012	666,797.77	50.00	2.00	13,335.96	41.74	0.1652	110,155
2013	909,114.15	50.00	2.00	18,182.28	42.69	0.1462	132,912
2014	1,277,072.88	50.00	2.00	25,541.46	43.66	0.1268	161,933
2015	608,994.09	50.00	2.00	12,179.88	44.62	0.1076	65,528
2016	1,144,431.16	50.00	2.00	22,888.62	45.59	0.0882	100,939
2017	1,048,353.73	50.00	2.00	20,967.07	46.57	0.0686	71,917
2018	1,186,002.13	50.00	2.00	23,720.04	47.54	0.0492	58,351
2019	1,886,113.66	50.00	2.00	37,722.27	48.52	0.0296	55,829
2020	1,326,569.07	50.00	2.00	26,531.38	49.51	0.0098	13,000
	46,956,966.66			939,115.87			17,348,144

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1.5							
NET SALVAGE PERCENT.. -10							
1946	533.00	45.00	2.22	13.02	4.55	0.8989	527
1947	30.69	45.00	2.22	0.75	4.80	0.8933	30
1949	108.00	45.00	2.22	2.64	5.30	0.8822	105
1950	949.00	45.00	2.22	23.17	5.56	0.8764	915
1955	2,831.00	45.00	2.22	69.13	6.96	0.8453	2,632
1956	5,253.23	45.00	2.22	128.28	7.25	0.8389	4,848
1957	9,583.00	45.00	2.22	234.02	7.55	0.8322	8,773
1958	2,689.00	45.00	2.22	65.67	7.85	0.8256	2,442
1959	4,264.00	45.00	2.22	104.13	8.16	0.8187	3,840
1960	486.00	45.00	2.22	11.87	8.48	0.8116	434
1961	90,417.52	45.00	2.22	2,208.00	8.80	0.8044	80,009
1962	10,064.60	45.00	2.22	245.78	9.12	0.7973	8,827
1963	5,134.00	45.00	2.22	125.37	9.46	0.7898	4,460
1964	22,067.57	45.00	2.22	538.89	9.80	0.7822	18,988
1965	12,912.40	45.00	2.22	315.32	10.15	0.7744	11,000
1966	14,539.06	45.00	2.22	355.04	10.52	0.7662	12,254
1967	35,309.15	45.00	2.22	862.25	10.89	0.7580	29,441
1968	33,153.44	45.00	2.22	809.61	11.27	0.7496	27,336
1969	31,445.64	45.00	2.22	767.90	11.66	0.7409	25,628
1970	30,243.11	45.00	2.22	738.54	12.06	0.7320	24,352
1971	34,740.54	45.00	2.22	848.36	12.47	0.7229	27,625
1972	13,733.83	45.00	2.22	335.38	12.89	0.7136	10,780
1973	20,778.95	45.00	2.22	507.42	13.33	0.7038	16,086
1974	16,121.18	45.00	2.22	393.68	13.77	0.6940	12,307
1975	30,420.31	45.00	2.22	742.86	14.23	0.6838	22,881
1976	38,887.33	45.00	2.22	949.63	14.70	0.6733	28,802
1977	28,331.76	45.00	2.22	691.86	15.18	0.6627	20,652
1978	31,451.68	45.00	2.22	768.05	15.68	0.6516	22,542
1979	25,887.40	45.00	2.22	632.17	16.18	0.6404	18,237
1980	38,125.00	45.00	2.22	931.01	16.70	0.6289	26,374
1981	50,575.72	45.00	2.22	1,235.06	17.22	0.6173	34,344
1982	78,259.88	45.00	2.22	1,911.11	17.76	0.6053	52,110
1983	64,424.49	45.00	2.22	1,573.25	18.31	0.5931	42,032
1984	49,765.97	45.00	2.22	1,215.28	18.87	0.5807	31,787
1985	123,950.11	45.00	2.22	3,026.86	19.45	0.5678	77,414
1986	125,469.05	45.00	2.22	3,063.95	20.03	0.5549	76,584
1987	111,985.04	45.00	2.22	2,734.67	20.62	0.5418	66,738
1988	173,769.45	45.00	2.22	4,243.45	21.23	0.5282	100,967
1989	190,041.72	45.00	2.22	4,640.82	21.84	0.5147	107,590
1990	237,023.04	45.00	2.22	5,788.10	22.46	0.5009	130,595
1991	394,858.44	45.00	2.22	9,642.44	23.10	0.4867	211,382
1992	149,318.00	45.00	2.22	3,646.35	23.74	0.4724	77,598
1993	319,621.49	45.00	2.22	7,805.16	24.39	0.4580	161,025

SPIRE MISSOURI, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1.5							
NET SALVAGE PERCENT.. -10							
1994	297,763.72	45.00	2.22	7,271.39	25.05	0.4433	145,208
1995	457,198.73	45.00	2.22	11,164.79	25.72	0.4284	215,470
1996	615,509.04	45.00	2.22	15,030.73	26.40	0.4133	279,849
1997	519,040.60	45.00	2.22	12,674.97	27.09	0.3980	227,236
1998	528,571.73	45.00	2.22	12,907.72	27.78	0.3827	222,495
1999	602,212.92	45.00	2.22	14,706.04	28.48	0.3671	243,186
2000	619,225.18	45.00	2.22	15,121.48	29.19	0.3513	239,308
2001	303,038.55	45.00	2.22	7,400.20	29.90	0.3356	111,856
2002	196,994.84	45.00	2.22	4,810.61	30.63	0.3193	69,197
2003	451,479.00	45.00	2.22	11,025.12	31.36	0.3031	150,533
2004	343,095.14	45.00	2.22	8,378.38	32.09	0.2869	108,274
2005	424,387.40	45.00	2.22	10,363.54	32.83	0.2704	126,248
2006	507,820.06	45.00	2.22	12,400.97	33.58	0.2538	141,762
2007	535,335.50	45.00	2.22	13,072.89	34.33	0.2371	139,627
2008	678,972.03	45.00	2.22	16,580.50	35.09	0.2202	164,476
2009	1,025,464.37	45.00	2.22	25,041.84	35.85	0.2033	229,358
2010	501,406.59	45.00	2.22	12,244.35	36.62	0.1862	102,709
2011	753,178.00	45.00	2.22	18,392.61	37.39	0.1691	140,107
2012	829,803.77	45.00	2.22	20,263.81	38.17	0.1518	138,542
2013	512,338.11	45.00	2.22	12,511.30	38.95	0.1344	75,767
2014	313,830.19	45.00	2.22	7,663.73	39.74	0.1169	40,352
2015	444,655.04	45.00	2.22	10,858.48	40.54	0.0991	48,477
2016	918,386.23	45.00	2.22	22,426.99	41.34	0.0813	82,162
2017	1,332,812.86	45.00	2.22	32,547.29	42.14	0.0636	93,185
2018	1,907,674.01	45.00	2.22	46,585.40	42.95	0.0456	95,605
2019	2,071,058.74	45.00	2.22	50,575.25	43.77	0.0273	62,262
2020	425,831.30	45.00	2.22	10,398.80	44.59	0.0091	4,267
	20,776,637.44			507,365.48			5,340,811
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.44							

SPIRE MISSOURI, INC.

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMERS' PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-L3							
NET SALVAGE PERCENT.. 0							
1965	5,624.08	15.00				1.0000	5,624
1967	1,353.43	15.00				1.0000	1,353
1982	3,400.00	15.00				1.0000	3,400
1983	3,204.13	15.00				1.0000	3,204
1995	9,393.65	15.00	6.67	626.56	2.09	0.8607	8,085
	22,975.29			626.56			21,666

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.73

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
NET SALVAGE PERCENT.. -10							
1914	124.00	50.00				1.0000	136
1917	193.59	50.00				1.0000	213
1929	6.76	50.00	2.00	0.15	2.98	0.9404	7
1932	1,442.78	50.00	2.00	31.74	3.75	0.9250	1,468
1939	21.79	50.00	2.00	0.48	5.37	0.8926	21
1942	10.00	50.00	2.00	0.22	6.14	0.8772	10
1960	309.00	50.00	2.00	6.80	11.70	0.7660	260
1963	1,536.87	50.00	2.00	33.81	12.84	0.7432	1,256
1964	4,004.00	50.00	2.00	88.09	13.24	0.7352	3,238
1965	5,925.00	50.00	2.00	130.35	13.65	0.7270	4,738
1966	4,763.00	50.00	2.00	104.79	14.07	0.7186	3,765
1967	15,008.86	50.00	2.00	330.19	14.49	0.7102	11,725
1968	6,510.00	50.00	2.00	143.22	14.93	0.7014	5,023
1969	5,102.00	50.00	2.00	112.24	15.38	0.6924	3,886
1970	5,042.00	50.00	2.00	110.92	15.84	0.6832	3,789
1971	8,997.00	50.00	2.00	197.93	16.31	0.6738	6,668
1972	6,639.00	50.00	2.00	146.06	16.79	0.6642	4,851
1973	7,702.00	50.00	2.00	169.44	17.28	0.6544	5,544
1974	5,939.00	50.00	2.00	130.66	17.78	0.6444	4,210
1975	6,865.00	50.00	2.00	151.03	18.29	0.6342	4,789
1976	5,449.00	50.00	2.00	119.88	18.81	0.6238	3,739
1977	3,395.00	50.00	2.00	74.69	19.35	0.6130	2,289
1978	8,171.00	50.00	2.00	179.76	19.89	0.6022	5,413
1979	1,690.00	50.00	2.00	37.18	20.44	0.5912	1,099
1980	2,920.00	50.00	2.00	64.24	21.00	0.5800	1,863
1981	6,105.00	50.00	2.00	134.31	21.58	0.5684	3,817
1982	1,350.00	50.00	2.00	29.70	22.16	0.5568	827
1983	3,119.00	50.00	2.00	68.62	22.75	0.5450	1,870
1984	2,145.00	50.00	2.00	47.19	23.35	0.5330	1,258
1985	2,128.00	50.00	2.00	46.82	23.96	0.5208	1,219
1986	8,171.00	50.00	2.00	179.76	24.58	0.5084	4,570
1987	2,704.00	50.00	2.00	59.49	25.21	0.4958	1,475
1988	1,479.00	50.00	2.00	32.54	25.84	0.4832	786
1989	19,687.00	50.00	2.00	433.11	26.49	0.4702	10,183
1990	15,308.00	50.00	2.00	336.78	27.14	0.4572	7,699
1991	11,696.00	50.00	2.00	257.31	27.80	0.4440	5,712
1992	19,823.00	50.00	2.00	436.11	28.47	0.4306	9,389
1993	14,479.00	50.00	2.00	318.54	29.14	0.4172	6,645
1994	6,322.00	50.00	2.00	139.08	29.83	0.4034	2,805
1995	9,084.75	50.00	2.00	199.86	30.52	0.3896	3,893
1996	11,027.00	50.00	2.00	242.59	31.22	0.3756	4,556
1997	876.60	50.00	2.00	19.29	31.92	0.3616	349
1998	6,709.00	50.00	2.00	147.60	32.63	0.3474	2,564

SPIRE MISSOURI, INC.

ACCOUNT 387.00 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
NET SALVAGE PERCENT.. -10							
1999	8,440.00	50.00	2.00	185.68	33.35	0.3330	3,092
2000	3,806.00	50.00	2.00	83.73	34.07	0.3186	1,334
2001	4,683.00	50.00	2.00	103.03	34.80	0.3040	1,566
2002	6,697.00	50.00	2.00	147.33	35.53	0.2894	2,132
2003	10,125.00	50.00	2.00	222.75	36.27	0.2746	3,058
2004	16,557.00	50.00	2.00	364.25	37.02	0.2596	4,728
2005	24,897.00	50.00	2.00	547.73	37.77	0.2446	6,699
2006	60,438.00	50.00	2.00	1,329.64	38.52	0.2296	15,264
2007	6,705.00	50.00	2.00	147.51	39.28	0.2144	1,581
2008	5,607.00	50.00	2.00	123.35	40.05	0.1990	1,227
2009	727.69	50.00	2.00	16.01	40.82	0.1836	147
2010	173.65	50.00	2.00	3.82	41.59	0.1682	32
2011	529.88	50.00	2.00	11.66	42.37	0.1526	89
2012	5,189.30	50.00	2.00	114.16	43.15	0.1370	782
2013	1,514.67	50.00	2.00	33.32	43.94	0.1212	202
	406,070.19			8,926.54			191,550

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

SPIRE MISSOURI, INC.

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S0							
NET SALVAGE PERCENT.. 0							
1928	593.65	35.00				1.0000	594
1939	45,106.31	35.00				1.0000	45,106
1947	168.00	35.00				1.0000	168
1950	676.06	35.00				1.0000	676
1951	6,747.89	35.00	2.86	192.99	0.20	0.9943	6,709
1957	24,243.47	35.00	2.86	693.36	2.40	0.9314	22,581
1959	7,254.40	35.00	2.86	207.48	3.15	0.9100	6,602
1963	21,174.29	35.00	2.86	605.58	4.66	0.8669	18,355
1965	10,433.00	35.00	2.86	298.38	5.44	0.8446	8,811
1966	1,404.40	35.00	2.86	40.17	5.82	0.8337	1,171
1967	22,873.52	35.00	2.86	654.18	6.21	0.8226	18,815
1968	857.85	35.00	2.86	24.53	6.61	0.8111	696
1971	998.33	35.00	2.86	28.55	7.80	0.7771	776
1980	3,751.70	35.00	2.86	107.30	11.51	0.6711	2,518
1982	1,267.00	35.00	2.86	36.24	12.37	0.6466	819
1986	2,530.79	35.00	2.86	72.38	14.14	0.5960	1,508
1988	26,793.67	35.00	2.86	766.30	15.05	0.5700	15,272
1989	18,354.27	35.00	2.86	524.93	15.51	0.5569	10,221
1990	10,603.52	35.00	2.86	303.26	15.97	0.5437	5,765
1993	103,160.67	35.00	2.86	2,950.40	17.40	0.5029	51,875
1994	25,260.55	35.00	2.86	722.45	17.89	0.4889	12,349
1997	1,149.22	35.00	2.86	32.87	19.39	0.4460	513
1998	17,041.93	35.00	2.86	487.40	19.90	0.4314	7,352
1999	9,902.80	35.00	2.86	283.22	20.43	0.4163	4,122
2000	69,577.10	35.00	2.86	1,989.91	20.96	0.4011	27,910
2001	18,500.65	35.00	2.86	529.12	21.49	0.3860	7,141
2002	46,465.96	35.00	2.86	1,328.93	22.04	0.3703	17,206
2003	20,824.84	35.00	2.86	595.59	22.60	0.3543	7,378
2004	65,944.00	35.00	2.86	1,886.00	23.16	0.3383	22,308
2005	40,696.22	35.00	2.86	1,163.91	23.74	0.3217	13,092
2006	87,409.20	35.00	2.86	2,499.90	24.33	0.3049	26,648
2007	70,264.15	35.00	2.86	2,009.55	24.93	0.2877	20,216
2008	14,381.92	35.00	2.86	411.32	25.55	0.2700	3,883
2009	20,640.02	35.00	2.86	590.30	26.17	0.2523	5,207
2010	49,547.97	35.00	2.86	1,417.07	26.82	0.2337	11,580
2011	18,743.66	35.00	2.86	536.07	27.48	0.2149	4,027
2012	27,628.00	35.00	2.86	790.16	28.16	0.1954	5,399
2013	128,526.61	35.00	2.86	3,675.86	28.86	0.1754	22,547
	1,041,497.59			28,455.66			437,916

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.73

SPIRE MISSOURI, INC.

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1911	13.78					1.0000	14
1912	47.86					1.0000	48
1923	490.49					1.0000	490
1924	37.54					1.0000	38
1925	71.77					1.0000	72
1926	17.15					1.0000	17
1928	113.39					1.0000	113
1929	234.48					1.0000	234
1930	523.30					1.0000	523
1931	1,153.06					1.0000	1,153
1932	55.17					1.0000	55
1933	59.89					1.0000	60
1934	214.39					1.0000	214
1935	160.77					1.0000	161
1936	141.65					1.0000	142
1937	2,542.84					1.0000	2,543
1938	437.02					1.0000	437
1939	126.86					1.0000	127
1940	520.24					1.0000	520
1941	204.43					1.0000	204
1942	97.09					1.0000	97
1944	0.31					1.0000	
1945	184.90					1.0000	185
1946	99.96					1.0000	100
1947	347.89					1.0000	348
1949	304.33					1.0000	304
1950	821.54					1.0000	822
1951	1,051.10					1.0000	1,051
1952	911.37					1.0000	911
1953	3,337.62					1.0000	3,338
1954	2,479.25					1.0000	2,479
1955	1,165.34					1.0000	1,165
1956	6,142.13					1.0000	6,142
1957	2,844.84					1.0000	2,845
1958	828.42					1.0000	828
1959	4,262.57					1.0000	4,263
1960	2,487.17					1.0000	2,487
1961	1,198.59					1.0000	1,199
1962	625.69					1.0000	626
1963	3,579.72					1.0000	3,580
1964	2,544.71					1.0000	2,545
1965	3,439.09					1.0000	3,439

SPIRE MISSOURI, INC.

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1966	2,399.11					1.0000	2,399
1967	1,469.01					1.0000	1,469
1968	1,712.48					1.0000	1,712
1969	1,366.01					1.0000	1,366
1970	1,778.57					1.0000	1,779
1971	723.04					1.0000	723
1972	460.29					1.0000	460
1973	1,251.44					1.0000	1,251
1974	1,957.17					1.0000	1,957
1975	3,268.86					1.0000	3,269
1976	4,428.44					1.0000	4,428
1977	1,998.43					1.0000	1,998
1978	2,274.22					1.0000	2,274
1979	6,234.60					1.0000	6,235
1980	3,560.60					1.0000	3,561
1981	4,922.43					1.0000	4,922
1982	21,620.01					1.0000	21,620
1983	5,191.64					1.0000	5,192
1984	9,773.17					1.0000	9,773
1985	5,819.37					1.0000	5,819
1986	13,260.58					1.0000	13,261
1987	12,885.63					1.0000	12,886
1988	16,801.24					1.0000	16,801
1989	67,541.35					1.0000	67,541
1990	69,293.06					1.0000	69,293
1991	43,998.10					1.0000	43,998
1992	57,669.22					1.0000	57,669
1993	20,836.56					1.0000	20,837
1994	49,024.58					1.0000	49,025
1995	27,302.78					1.0000	27,303
1996	18,740.78					1.0000	18,741
1997	34,561.35					1.0000	34,561
1998	32,062.57					1.0000	32,063
1999	21,411.71					1.0000	21,412
2000	15,680.73					1.0000	15,681
	629,198.84						629,198

SPIRE MISSOURI, INC.

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	38,763.70	20.00	5.00	1,938.18	0.50	0.9750	37,795
2002	8,688.61	20.00	5.00	434.43	1.50	0.9250	8,037
2003	41,880.11	20.00	5.00	2,094.01	2.50	0.8750	36,645
2004	95,784.11	20.00	5.00	4,789.21	3.50	0.8250	79,022
2005	66,786.08	20.00	5.00	3,339.30	4.50	0.7750	51,759
2006	216,531.82	20.00	5.00	10,826.59	5.50	0.7250	156,986
2007	191,969.93	20.00	5.00	9,598.50	6.50	0.6750	129,580
2008	279,295.37	20.00	5.00	13,964.77	7.50	0.6250	174,560
2009	276,628.23	20.00	5.00	13,831.41	8.50	0.5750	159,061
2010	278,876.55	20.00	5.00	13,943.83	9.50	0.5250	146,410
2011	268,101.98	20.00	5.00	13,405.10	10.50	0.4750	127,348
2012	194,377.54	20.00	5.00	9,718.88	11.50	0.4250	82,610
2013	711,486.13	20.00	5.00	35,574.31	12.50	0.3750	266,807
2014	379,075.03	20.00	5.00	18,953.75	13.50	0.3250	123,199
2015	3,478,154.06	20.00	5.00	173,907.70	14.50	0.2750	956,492
2016	741,026.82	20.00	5.00	37,051.34	15.50	0.2250	166,731
2017	137,556.31	20.00	5.00	6,877.82	16.50	0.1750	24,072
2018	1,550,460.26	20.00	5.00	77,523.01	17.50	0.1250	193,808
2019	925,908.44	20.00	5.00	46,295.42	18.50	0.0750	69,443
2020	314,230.02	20.00	5.00	15,711.50	19.50	0.0250	7,856
	10,195,581.10			509,779.06			2,998,221
	10,824,779.94			509,779.06			3,627,419
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.71							

SPIRE MISSOURI, INC.

ACCOUNT 391.10 MECHANICAL OFFICE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1956	434.48					1.0000	434
1973	520.00					1.0000	520
1974	554.00					1.0000	554
1978	1,098.04					1.0000	1,098
1982	124.42					1.0000	124
1983	1,246.50					1.0000	1,246
1984	897.81					1.0000	898
1985	2,092.42					1.0000	2,092
1988	6,299.42					1.0000	6,299
1989	597.71					1.0000	598
1991	1,769.67					1.0000	1,770
1992	950.74					1.0000	951
1993	528.87					1.0000	529
1995	7,219.84					1.0000	7,220
1997	581.55					1.0000	582
1999	2,300.00					1.0000	2,300
2001	2,448.36					1.0000	2,448
	29,663.83						29,663

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2019	135,496.96	15.00	6.67	9,037.65	13.50	0.1000	13,550
	135,496.96			9,037.65			13,550
	165,160.79			9,037.65			43,213

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.47

SPIRE MISSOURI, INC.

ACCOUNT 391.20 DATA PROCESSING SOFTWARE/SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1976	252.23					1.0000	252
1977	281.30					1.0000	281
1979	295.37					1.0000	295
1984	300.78					1.0000	301
1991	5,909.78					1.0000	5,910
2003	5,376.68					1.0000	5,377
2005	59,402.82					1.0000	59,403
2007	30,062.79					1.0000	30,063
2008	65,018.31					1.0000	65,018
2009	615,115.51					1.0000	615,116
2010	386,146.06					1.0000	386,146
2011	740,954.22					1.0000	740,954
2012	1,230,690.85					1.0000	1,230,691
2013	826,927.29					1.0000	826,927
2014	918,569.78					1.0000	918,570
2015	2,832,751.83					1.0000	2,832,752
	7,718,055.60						7,718,056

AMORTIZED
SURVIVOR CURVE.. 5-SQUARE
NET SALVAGE PERCENT.. 0

2016	989,521.88	5.00	20.00	197,904.38	0.50	0.9000	890,570
2017	4,424,397.30	5.00	20.00	884,879.46	1.50	0.7000	3,097,078
2018	3,165,516.36	5.00	20.00	633,103.27	2.50	0.5000	1,582,758
2019	1,729,872.22	5.00	20.00	345,974.44	3.50	0.3000	518,962
2020	1,556,285.19	5.00	20.00	311,257.04	4.50	0.1000	155,629
	11,865,592.95			2,373,118.59			6,244,997
	19,583,648.55			2,373,118.59			13,963,053

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 12.12

SPIRE MISSOURI, INC.

ACCOUNT 391.30 DATA PROCESSING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1990	173,530.66					1.0000	173,531
2001	32,947.48					1.0000	32,947
2007	1,733.58					1.0000	1,734
	208,211.72						208,212
AMORTIZED							
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2012	228,987.15	10.00	10.00	22,898.72	1.50	0.8500	194,639
2013	1,632,177.96	10.00	10.00	163,217.80	2.50	0.7500	1,224,133
2014	1,645,280.73	10.00	10.00	164,528.07	3.50	0.6500	1,069,432
2015	3,939,969.84	10.00	10.00	393,996.98	4.50	0.5500	2,166,983
2016	2,809,565.18	10.00	10.00	280,956.52	5.50	0.4500	1,264,304
2017	2,379,637.73	10.00	10.00	237,963.77	6.50	0.3500	832,873
2018	1,688,857.65	10.00	10.00	168,885.76	7.50	0.2500	422,214
2019	3,008,460.91	10.00	10.00	300,846.09	8.50	0.1500	451,269
2020	624,366.61	10.00	10.00	62,436.66	9.50	0.0500	31,218
	17,957,303.76			1,795,730.37			7,657,065
	18,165,515.48			1,795,730.37			7,865,277
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.89							

SPIRE MISSOURI, INC.

ACCOUNT 391.95 ENTERPRISE SOFTWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2012	28,273,433.83	10.00	10.00	2,827,343.38	1.50	0.8500	24,032,419
2013	46,653,231.06	10.00	10.00	4,665,323.11	2.50	0.7500	34,989,923
2014	8,744,317.27	10.00	10.00	874,431.73	3.50	0.6500	5,683,806
2015	29,050,344.22	10.00	10.00	2,905,034.42	4.50	0.5500	15,977,689
2016	4,263,616.75	10.00	10.00	426,361.68	5.50	0.4500	1,918,628
2017	9,489,118.81	10.00	10.00	948,911.88	6.50	0.3500	3,321,192
2018	5,301,436.21	10.00	10.00	530,143.62	7.50	0.2500	1,325,359
2019	24,535,023.11	10.00	10.00	2,453,502.31	8.50	0.1500	3,680,253
2020	1,106,919.41	10.00	10.00	110,691.94	9.50	0.0500	55,346
	157,417,440.67			15,741,744.07			90,984,615
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00							

SPIRE MISSOURI, INC.

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 8-L2							
NET SALVAGE PERCENT.. +20							
1999	3,260.89	8.00	12.50	326.09	0.24	0.9700	2,530
2008	32,243.65	8.00	12.50	3,224.36	2.00	0.7500	19,346
2009	634,339.81	8.00	12.50	63,433.98	2.25	0.7188	364,745
2010	306,326.69	8.00	12.50	30,632.67	2.50	0.6875	168,480
2011	394,549.46	8.00	12.50	39,454.95	2.75	0.6563	207,138
2012	734,083.24	8.00	12.50	73,408.32	2.99	0.6263	367,776
2013	1,727,961.97	8.00	12.50	172,796.20	3.23	0.5963	824,238
2014	519,671.18	8.00	12.50	51,967.12	3.50	0.5625	233,852
2015	792,458.85	8.00	12.50	79,245.88	3.82	0.5225	331,248
2016	377,921.59	8.00	12.50	37,792.16	4.27	0.4663	140,965
2017	1,180,921.30	8.00	12.50	118,092.13	4.89	0.3888	367,267
2018	1,520,067.88	8.00	12.50	152,006.79	5.67	0.2913	354,176
2019	1,260,821.50	8.00	12.50	126,082.15	6.55	0.1813	182,819
2020	798,019.40	8.00	12.50	79,801.94	7.50	0.0625	39,901
	10,282,647.41			1,028,264.74			3,604,481
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00							

SPIRE MISSOURI, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-S2							
NET SALVAGE PERCENT.. +15							
1989	3,915.00	11.00				1.0000	3,328
1990	41,192.36	11.00				1.0000	35,014
1995	58,105.00	11.00				1.0000	49,389
1996	70,545.43	11.00				1.0000	59,964
1997	7,833.00	11.00				1.0000	6,658
1998	18,804.54	11.00				1.0000	15,984
1999	36,545.11	11.00	9.09	2,823.66	0.09	0.9918	30,809
2000	145,275.06	11.00	9.09	11,224.68	0.27	0.9755	120,452
2001	56,655.85	11.00	9.09	4,377.51	0.46	0.9582	46,144
2002	135,504.67	11.00	9.09	10,469.77	0.67	0.9391	108,163
2003	111,202.74	11.00	9.09	8,592.08	0.88	0.9200	86,961
2004	283,514.75	11.00	9.09	21,905.77	1.11	0.8991	216,669
2005	29,340.08	11.00	9.09	2,266.96	1.36	0.8764	21,856
2006	203,692.96	11.00	9.09	15,738.34	1.63	0.8518	147,483
2007	520,495.29	11.00	9.09	40,216.07	1.92	0.8255	365,196
2008	358,601.77	11.00	9.09	27,707.37	2.24	0.7964	242,740
2009	1,501,252.51	11.00	9.09	115,994.28	2.60	0.7636	974,454
2010	1,725,651.24	11.00	9.09	133,332.44	2.99	0.7282	1,068,097
2011	1,502,618.15	11.00	9.09	116,099.79	3.44	0.6873	877,799
2012	1,043,898.84	11.00	9.09	80,656.84	3.94	0.6418	569,496
2013	2,924,701.67	11.00	9.09	225,977.07	4.51	0.5900	1,466,738
2014	3,404,045.08	11.00	9.09	263,013.54	5.16	0.5309	1,536,155
2015	5,128,594.40	11.00	9.09	396,260.85	5.88	0.4655	2,029,039
2016	8,130,619.11	11.00	9.09	628,212.29	6.69	0.3918	2,707,878
2017	6,501,710.29	11.00	9.09	502,354.65	7.57	0.3118	1,723,259
2018	5,421,852.30	11.00	9.09	418,919.42	8.52	0.2255	1,039,003
2019	4,878,176.11	11.00	9.09	376,912.28	9.50	0.1364	565,410
2020	3,504,113.99	11.00	9.09	270,745.37	10.50	0.0455	135,373
	47,748,457.30			3,673,801.03			16,249,511

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.69

SPIRE MISSOURI, INC.

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1936	78.78					1.0000	79
1950	46.00					1.0000	46
1953	1,853.89					1.0000	1,854
1954	601.70					1.0000	602
1955	16,100.51					1.0000	16,101
1956	192.03					1.0000	192
1957	3,722.72					1.0000	3,723
1958	1,062.84					1.0000	1,063
1959	47.64					1.0000	48
1960	20,111.67					1.0000	20,112
1961	817.48					1.0000	817
1962	1,093.80					1.0000	1,094
1963	6,775.62					1.0000	6,776
1964	1,604.96					1.0000	1,605
1965	1,721.82					1.0000	1,722
1966	6,450.30					1.0000	6,450
1967	3,910.66					1.0000	3,911
1968	2,663.67					1.0000	2,664
1969	3,815.00					1.0000	3,815
1970	6,388.00					1.0000	6,388
1971	382.65					1.0000	383
1973	6,949.61					1.0000	6,950
1974	900.44					1.0000	900
1975	716.89					1.0000	717
1976	672.50					1.0000	672
1977	12,176.00					1.0000	12,176
1978	282.22					1.0000	282
1979	2,131.20					1.0000	2,131
1980	2,968.60					1.0000	2,969
1981	3,635.24					1.0000	3,635
1982	15,029.33					1.0000	15,029
1983	2,818.97					1.0000	2,819
1984	15,328.96					1.0000	15,329
1985	1,760.01					1.0000	1,760
1986	17,636.22					1.0000	17,636
1987	16,465.00					1.0000	16,465
1988	44,701.56					1.0000	44,702
1989	92,484.86					1.0000	92,485
1990	32,467.66					1.0000	32,468
	348,567.01						348,570

SPIRE MISSOURI, INC.

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 30-SQUARE							
NET SALVAGE PERCENT.. 0							
1991	12,423.46	30.00	3.33	413.70	0.50	0.9833	12,216
1992	14,099.14	30.00	3.33	469.50	1.50	0.9500	13,394
1993	4,853.86	30.00	3.33	161.63	2.50	0.9167	4,449
1994	735.64	30.00	3.33	24.50	3.50	0.8833	650
1995	2,302.91	30.00	3.33	76.69	4.50	0.8500	1,957
1996	4,070.69	30.00	3.33	135.55	5.50	0.8167	3,324
1997	12,913.21	30.00	3.33	430.01	6.50	0.7833	10,115
1998	19,779.57	30.00	3.33	658.66	7.50	0.7500	14,835
1999	67,964.57	30.00	3.33	2,263.22	8.50	0.7167	48,708
2000	750.82	30.00	3.33	25.00	9.50	0.6833	513
2001	1,411.00	30.00	3.33	46.99	10.50	0.6500	917
2002	10,770.00	30.00	3.33	358.64	11.50	0.6167	6,642
2003	51,845.70	30.00	3.33	1,726.46	12.50	0.5833	30,243
2004	46,802.46	30.00	3.33	1,558.52	13.50	0.5500	25,741
2005	6,265.76	30.00	3.33	208.65	14.50	0.5167	3,237
2006	34,253.65	30.00	3.33	1,140.65	15.50	0.4833	16,556
2007	117,745.29	30.00	3.33	3,920.92	16.50	0.4500	52,985
2008	1,502.65	30.00	3.33	50.04	17.50	0.4167	626
2009	101,921.64	30.00	3.33	3,393.99	18.50	0.3833	39,070
2010	6,257.47	30.00	3.33	208.37	19.50	0.3500	2,190
2011	30,567.00	30.00	3.33	1,017.88	20.50	0.3167	9,680
2012	63,012.30	30.00	3.33	2,098.31	21.50	0.2833	17,853
2020	32,558.17	30.00	3.33	1,084.19	29.50	0.0167	543
	644,806.96			21,472.07			316,444
	993,373.97			21,472.07			665,014
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.16							

SPIRE MISSOURI, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1965	8,056.69					1.0000	8,057
1966	19,129.30					1.0000	19,129
1967	15,808.89					1.0000	15,809
1968	30,507.42					1.0000	30,507
1969	38,667.84					1.0000	38,668
1970	23,214.28					1.0000	23,214
1971	22,064.57					1.0000	22,065
1972	8,214.47					1.0000	8,214
1973	16,449.21					1.0000	16,449
1974	19,007.98					1.0000	19,008
1975	41,402.14					1.0000	41,402
1976	27,166.77					1.0000	27,167
1977	18,650.90					1.0000	18,651
1978	44,778.55					1.0000	44,779
1979	38,758.83					1.0000	38,759
1980	34,121.56					1.0000	34,122
1981	54,427.12					1.0000	54,427
1982	131,239.49					1.0000	131,239
1983	107,807.51					1.0000	107,808
1984	101,461.67					1.0000	101,462
1985	123,078.51					1.0000	123,079
1986	140,287.03					1.0000	140,287
1987	56,428.77					1.0000	56,429
1988	281,475.88					1.0000	281,476
1989	195,243.97					1.0000	195,244
1990	502,344.26					1.0000	502,344
1991	328,824.79					1.0000	328,825
1992	238,136.57					1.0000	238,137
1993	395,335.66					1.0000	395,336
1994	288,649.43					1.0000	288,649
1995	373,605.05					1.0000	373,605
	3,724,345.11						3,724,347

AMORTIZED
SURVIVOR CURVE.. 25-SQUARE
NET SALVAGE PERCENT.. 0

1996	464,197.34	25.00	4.00	18,567.89	0.50	0.9800	454,913
1997	290,897.72	25.00	4.00	11,635.91	1.50	0.9400	273,444
1998	551,472.36	25.00	4.00	22,058.89	2.50	0.9000	496,325

SPIRE MISSOURI, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1999	648,172.65	25.00	4.00	25,926.91	3.50	0.8600	557,428
2000	445,441.69	25.00	4.00	17,817.67	4.50	0.8200	365,262
2001	531,819.42	25.00	4.00	21,272.78	5.50	0.7800	414,819
2002	648,501.04	25.00	4.00	25,940.04	6.50	0.7400	479,891
2003	624,168.83	25.00	4.00	24,966.75	7.50	0.7000	436,918
2004	1,146,219.19	25.00	4.00	45,848.77	8.50	0.6600	756,505
2005	690,798.23	25.00	4.00	27,631.93	9.50	0.6200	428,295
2006	737,441.69	25.00	4.00	29,497.67	10.50	0.5800	427,716
2007	924,120.76	25.00	4.00	36,964.83	11.50	0.5400	499,025
2008	970,012.23	25.00	4.00	38,800.49	12.50	0.5000	485,006
2009	1,060,568.28	25.00	4.00	42,422.73	13.50	0.4600	487,861
2010	1,074,892.73	25.00	4.00	42,995.71	14.50	0.4200	451,455
2011	1,024,883.59	25.00	4.00	40,995.34	15.50	0.3800	389,456
2012	1,094,820.82	25.00	4.00	43,792.83	16.50	0.3400	372,239
2013	2,196,196.55	25.00	4.00	87,847.86	17.50	0.3000	658,859
2014	1,612,176.48	25.00	4.00	64,487.06	18.50	0.2600	419,166
2015	1,305,305.16	25.00	4.00	52,212.21	19.50	0.2200	287,167
2016	1,580,271.17	25.00	4.00	63,210.85	20.50	0.1800	284,449
2017	3,307,740.29	25.00	4.00	132,309.61	21.50	0.1400	463,084
2018	4,246,725.58	25.00	4.00	169,869.02	22.50	0.1000	424,673
2019	3,887,090.48	25.00	4.00	155,483.62	23.50	0.0600	233,225
2020	3,965,127.85	25.00	4.00	158,605.11	24.50	0.0200	79,303
	35,029,062.13			1,401,162.48			10,626,484
	38,753,407.24			1,401,162.48			14,350,831

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.62

SPIRE MISSOURI, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1952	203.00					1.0000	203
1955	96.90					1.0000	97
1962	50.00					1.0000	50
1964	5,501.00					1.0000	5,501
1965	266.00					1.0000	266
1967	209.00					1.0000	209
1968	155.00					1.0000	155
1969	280.00					1.0000	280
1970	1,180.00					1.0000	1,180
1971	704.00					1.0000	704
1972	170.00					1.0000	170
1973	91.00					1.0000	91
1976	948.00					1.0000	948
1977	413.00					1.0000	413
1978	488.00					1.0000	488
1979	2,481.00					1.0000	2,481
1980	1,490.00					1.0000	1,490
1981	8,613.00					1.0000	8,613
1982	5,515.09					1.0000	5,515
1984	3,209.00					1.0000	3,209
1985	11,027.69					1.0000	11,028
1986	2,579.77					1.0000	2,580
1987	4,958.00					1.0000	4,958
1988	359.00					1.0000	359
1989	7,641.00					1.0000	7,641
1990	4,135.00					1.0000	4,135
1991	641.00					1.0000	641
1994	299.00					1.0000	299
1995	2,188.00					1.0000	2,188
1996	2,478.88					1.0000	2,479
1997	7,645.00					1.0000	7,645
1998	1,756.00					1.0000	1,756
1999	4,167.00					1.0000	4,167
2000	6,199.07					1.0000	6,199
	88,137.40						88,138

SPIRE MISSOURI, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	11,401.00	20.00	5.00	570.05	0.50	0.9750	11,116
2002	18,854.00	20.00	5.00	942.70	1.50	0.9250	17,440
2003	4,064.00	20.00	5.00	203.20	2.50	0.8750	3,556
2004	3,249.00	20.00	5.00	162.45	3.50	0.8250	2,680
2005	22,248.00	20.00	5.00	1,112.40	4.50	0.7750	17,242
2006	13,121.00	20.00	5.00	656.05	5.50	0.7250	9,513
2007	15,719.00	20.00	5.00	785.95	6.50	0.6750	10,610
2008	11,743.00	20.00	5.00	587.15	7.50	0.6250	7,339
2010	18,118.00	20.00	5.00	905.90	9.50	0.5250	9,512
2011	18,244.01	20.00	5.00	912.20	10.50	0.4750	8,666
2012	41,628.55	20.00	5.00	2,081.43	11.50	0.4250	17,692
2013	6,135.56	20.00	5.00	306.78	12.50	0.3750	2,301
2015	5,328.18	20.00	5.00	266.41	14.50	0.2750	1,465
2016	9,565.95	20.00	5.00	478.30	15.50	0.2250	2,152
2018	32,943.08	20.00	5.00	1,647.15	17.50	0.1250	4,118
	232,362.33			11,618.12			125,402
	320,499.73			11,618.12			213,540

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.63

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 14-L2.5							
NET SALVAGE PERCENT.. +15							
1966	379.87	14.00				1.0000	323
1968	749.76	14.00				1.0000	637
1969	391.81	14.00				1.0000	333
1976	1,141.00	14.00				1.0000	970
1980	0.29	14.00				1.0000	
1985	3,030.01	14.00	7.14	183.89	0.78	0.9443	2,432
1986	21,289.58	14.00	7.14	1,292.06	0.96	0.9314	16,855
1987	11,201.48	14.00	7.14	679.82	1.13	0.9193	8,753
1988	60,368.34	14.00	7.14	3,663.75	1.31	0.9064	46,512
1989	9,309.67	14.00	7.14	565.00	1.48	0.8943	7,077
1990	29,541.09	14.00	7.14	1,792.85	1.64	0.8829	22,169
1992	61,149.86	14.00	7.14	3,711.19	1.93	0.8621	44,812
1993	13,923.53	14.00	7.14	845.02	2.08	0.8514	10,077
1994	102,054.39	14.00	7.14	6,193.68	2.23	0.8407	72,928
1995	18,973.26	14.00	7.14	1,151.49	2.39	0.8293	13,374
1996	51,797.67	14.00	7.14	3,143.60	2.57	0.8164	35,946
1997	34,067.41	14.00	7.14	2,067.55	2.76	0.8029	23,249
1998	145,589.58	14.00	7.14	8,835.83	2.96	0.7886	97,586
1999	180,912.21	14.00	7.14	10,979.56	3.18	0.7729	118,847
2000	279,552.54	14.00	7.14	16,966.04	3.40	0.7571	179,911
2001	611,298.09	14.00	7.14	37,099.68	3.64	0.7400	384,506
2002	135,621.60	14.00	7.14	8,230.87	3.88	0.7229	83,330
2003	168,044.41	14.00	7.14	10,198.62	4.12	0.7057	100,802
2004	21,567.17	14.00	7.14	1,308.91	4.34	0.6900	12,649
2005	344,170.54	14.00	7.14	20,887.71	4.55	0.6750	197,468
2006	581,416.94	14.00	7.14	35,286.19	4.74	0.6614	326,882
2007	312,571.28	14.00	7.14	18,969.95	4.92	0.6486	172,316
2008	332,708.12	14.00	7.14	20,192.06	5.13	0.6336	179,175
2009	1,378,017.78	14.00	7.14	83,631.90	5.38	0.6157	721,190
2010	711,720.30	14.00	7.14	43,194.31	5.71	0.5921	358,222
2011	1,450,110.95	14.00	7.14	88,007.23	6.14	0.5614	692,015
2012	1,585,690.52	14.00	7.14	96,235.56	6.67	0.5236	705,687
2013	2,504,281.96	14.00	7.14	151,984.87	7.31	0.4779	1,017,192
2014	701,445.72	14.00	7.14	42,570.74	8.03	0.4264	254,250
2015	2,209,799.43	14.00	7.14	134,112.73	8.83	0.3693	693,648
2016	2,526,524.64	14.00	7.14	153,334.78	9.69	0.3079	661,143
2017	10,320,808.12	14.00	7.14	626,369.84	10.60	0.2429	2,130,535

SPIRE MISSOURI, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 14-L2.5							
NET SALVAGE PERCENT.. +15							
2018	16,245,072.11	14.00	7.14	985,913.43	11.54	0.1757	2,426,258
2019	15,429,923.18	14.00	7.14	936,442.04	12.51	0.1064	1,395,876
2020	11,373,048.86	14.00	7.14	690,230.34	13.50	0.0357	345,212
	69,969,265.07			4,246,273.09			13,561,147
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.07							

SPIRE MISSOURI, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1952	37.00					1.0000	37
1954	4,687.74					1.0000	4,688
1956	208.78					1.0000	209
1959	841.00					1.0000	841
1978	1,301.17					1.0000	1,301
1980	764.51					1.0000	765
1981	3,810.86					1.0000	3,811
1982	997.86					1.0000	998
1985	5,311.88					1.0000	5,312
1986	10,867.54					1.0000	10,868
1987	15,669.68					1.0000	15,670
1988	42,300.58					1.0000	42,301
1989	633.22					1.0000	633
1990	5,520.25					1.0000	5,520
1991	272,323.32					1.0000	272,323
1992	88,545.96					1.0000	88,546
1993	66,451.19					1.0000	66,451
1994	90,544.49					1.0000	90,544
1995	0.19					1.0000	
1996	11,953.00					1.0000	11,953
1997	271,425.77					1.0000	271,426
1998	63,440.69					1.0000	63,441
1999	10,505.53					1.0000	10,506
2000	383,009.72					1.0000	383,010
2001	63,526.05					1.0000	63,526
2002	176,313.37					1.0000	176,313
2003	40,032.88					1.0000	40,033
2004	302,033.55					1.0000	302,034
2005	226,209.17					1.0000	226,209
	2,159,266.95						2,159,269

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2006	190,467.23	15.00	6.67	12,704.16	0.50	0.9667	184,119
2007	90,939.44	15.00	6.67	6,065.66	1.50	0.9000	81,845
2008	130,767.31	15.00	6.67	8,722.18	2.50	0.8333	108,972
2009	81,374.54	15.00	6.67	5,427.68	3.50	0.7667	62,387
2010	1,071,550.01	15.00	6.67	71,472.39	4.50	0.7000	750,085

SPIRE MISSOURI, INC.

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2011	306,581.63	15.00	6.67	20,448.99	5.50	0.6333	194,167
2012	247,058.82	15.00	6.67	16,478.82	6.50	0.5667	140,001
2013	221,585.79	15.00	6.67	14,779.77	7.50	0.5000	110,793
2014	68,692.79	15.00	6.67	4,581.81	8.50	0.4333	29,767
2015	444,990.36	15.00	6.67	29,680.86	9.50	0.3667	163,165
2016	1,291,194.80	15.00	6.67	86,122.69	10.50	0.3000	387,358
2017	133,811.01	15.00	6.67	8,925.19	11.50	0.2333	31,222
2018	10,681.49	15.00	6.67	712.46	12.50	0.1667	1,780
2019	7,749,633.97	15.00	6.67	516,900.59	13.50	0.1000	774,963
2020	2,544,388.31	15.00	6.67	169,710.70	14.50	0.0333	84,804
	14,583,717.50			972,733.95			3,105,428
	16,742,984.45			972,733.95			5,264,697
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.81							

SPIRE MISSOURI, INC.

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - ERT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1992	383.25					1.0000	383
1996	1,695.04					1.0000	1,695
1997	4,506,833.70					1.0000	4,506,834
1998	1,350,949.16					1.0000	1,350,949
1999	185,550.32					1.0000	185,550
2003	34,655.03					1.0000	34,655
2004	19,069.36					1.0000	19,069
2005	454,606.44					1.0000	454,606
	6,553,742.30						6,553,741

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2006	668,560.25	15.00	6.67	44,592.97	0.50	0.9667	646,277
2007	275,282.89	15.00	6.67	18,361.37	1.50	0.9000	247,755
2008	331,024.81	15.00	6.67	22,079.35	2.50	0.8333	275,853
2009	1,770,203.45	15.00	6.67	118,072.57	3.50	0.7667	1,357,162
2010	2,645,802.06	15.00	6.67	176,475.00	4.50	0.7000	1,852,061
2011	1,442,840.53	15.00	6.67	96,237.46	5.50	0.6333	913,794
2012	2,464,469.10	15.00	6.67	164,380.09	6.50	0.5667	1,396,541
2013	3,616,991.84	15.00	6.67	241,253.36	7.50	0.5000	1,808,496
2014	2,944,884.88	15.00	6.67	196,423.82	8.50	0.4333	1,276,107
2015	2,663,131.57	15.00	6.67	177,630.88	9.50	0.3667	976,490
2016	5,131,330.55	15.00	6.67	342,259.75	10.50	0.3000	1,539,399
2017	4,073,489.05	15.00	6.67	271,701.72	11.50	0.2333	950,467
2018	4,351,462.70	15.00	6.67	290,242.56	12.50	0.1667	725,258
2019	2,687,268.78	15.00	6.67	179,240.83	13.50	0.1000	268,727
2020	2,018,336.99	15.00	6.67	134,623.08	14.50	0.0333	67,271
	37,085,079.45			2,473,574.81			14,301,658
	43,638,821.75			2,473,574.81			20,855,399

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.67

SPIRE MISSOURI, INC.

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - AMR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 7.50-SQUARE							
NET SALVAGE PERCENT.. 0							
2017	16,624,219.88	7.50	13.33	2,216,008.51	4.00	0.4667	7,758,025
	16,624,219.88			2,216,008.51			7,758,025
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 13.33							

SPIRE MISSOURI, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1938	24.00					1.0000	24
1952	408.05					1.0000	408
1956	362.00					1.0000	362
1958	354.53					1.0000	355
1960	9,662.52					1.0000	9,663
1961	514.00					1.0000	514
1962	2,160.85					1.0000	2,161
1963	1,301.00					1.0000	1,301
1966	173.00					1.0000	173
1967	88.00					1.0000	88
1969	1,261.94					1.0000	1,262
1970	166.82					1.0000	167
1971	922.95					1.0000	923
1974	170.14					1.0000	170
1976	3,235.00					1.0000	3,235
1977	70.68					1.0000	71
1978	2,478.11					1.0000	2,478
1979	10,899.59					1.0000	10,900
1980	157.00					1.0000	157
1981	573.50					1.0000	574
1983	319.64					1.0000	320
1984	702.07					1.0000	702
1985	2,685.63					1.0000	2,686
1986	954.72					1.0000	955
1987	777.28					1.0000	777
1988	2,628.91					1.0000	2,629
1989	4,138.45					1.0000	4,138
1990	1,589.13					1.0000	1,589
1991	7,377.94					1.0000	7,378
1992	47,780.88					1.0000	47,781
1993	75,287.30					1.0000	75,287
1994	31,274.44					1.0000	31,274
1995	12,475.35					1.0000	12,475
1996	7,905.07					1.0000	7,905
1997	14,296.99					1.0000	14,297
1998	6,219.72					1.0000	6,220
1999	44,061.92					1.0000	44,062
2000	182,371.74					1.0000	182,372
	477,830.86						477,833

SPIRE MISSOURI, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2020

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
AMORTIZED							
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	18,150.77	20.00	5.00	907.54	0.50	0.9750	17,697
2002	26,393.01	20.00	5.00	1,319.65	1.50	0.9250	24,414
2003	13,002.56	20.00	5.00	650.13	2.50	0.8750	11,377
2004	22,450.97	20.00	5.00	1,122.55	3.50	0.8250	18,522
2005	18,445.03	20.00	5.00	922.25	4.50	0.7750	14,295
2006	40,936.66	20.00	5.00	2,046.83	5.50	0.7250	29,679
2007	67,694.33	20.00	5.00	3,384.72	6.50	0.6750	45,694
2008	261,960.49	20.00	5.00	13,098.02	7.50	0.6250	163,725
2009	172,241.38	20.00	5.00	8,612.07	8.50	0.5750	99,039
2010	302,795.58	20.00	5.00	15,139.78	9.50	0.5250	158,968
2011	158,872.96	20.00	5.00	7,943.65	10.50	0.4750	75,465
2012	64,975.46	20.00	5.00	3,248.77	11.50	0.4250	27,615
2013	166,147.90	20.00	5.00	8,307.40	12.50	0.3750	62,305
2014	196,721.79	20.00	5.00	9,836.09	13.50	0.3250	63,935
2015	1,625,648.74	20.00	5.00	81,282.44	14.50	0.2750	447,053
2016	228,654.96	20.00	5.00	11,432.75	15.50	0.2250	51,447
2017	456,869.90	20.00	5.00	22,843.50	16.50	0.1750	79,952
2018	456,987.27	20.00	5.00	22,849.36	17.50	0.1250	57,123
2019	693,473.46	20.00	5.00	34,673.67	18.50	0.0750	52,011
2020	175,861.92	20.00	5.00	8,793.10	19.50	0.0250	4,397
	5,168,285.14			258,414.27			1,504,713
	5,646,116.00			258,414.27			1,982,546
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.58							