

LACLEDE GAS COMPANY PROPERTY CATALOG

INTRODUCTION

General

Laclede Gas Company, as a regulated public utility, is required to maintain records of its annual property additions and retirements in accordance with "The Uniform System of Accounts". Further, we have the normal business requirement to be aware of the value of property owned for such purposes as paying property taxes, insuring property, determining rates of depreciation, etc.

As it would be impractical to keep records of each small piece of property owned, we are permitted to use a property accounting and records system that avoids such undue refinement. We are compelled, however, to meet certain minimum detail requirements and also to maintain consistency in our accounting policy.

Purpose and Scope

This catalog has been compiled to further a better understanding of our property accounting and records system and is issued as a guide to persons concerned with the requirements and use of this system. Specifically the purposes of this catalog are:

- a) To define, or distinguish between the terms used in property accounting.
- b) To describe the various classifications of property and the accounting requirements applicable to each.
- c) To aid in the consistent identification of property.
- d) To provide a basis for the consistent assignment of costs to construction, retirement and maintenance.

The information and instructions presented in the catalog are intended to be complete but of necessity are based on our existing property and present construction and maintenance practices. It would therefore be impractical to expect these provisions to meet all future contingencies. Any situation not covered should be handled in accordance with the instructions of the Property Records until such time as a revision is issued. Also, whenever strict interpretation of the provisions of this catalog would apparently violate the spirit and intent thereof, the matter should be referred to the Asset Management Department for handling as an exception to the catalog provisions.

Correctness of Records

As in any continuing records system involving such numerous and diverse items, there is a need for periodic verification of correctness. To meet this need, a listing of certain classification of plant in service, arranged by location, will be distributed annually for review by various departments. Any omissions or discrepancies noted in these listings should be promptly reported to the Asset Management Department. In addition, formal inventories will be conducted on a periodic basis as often as necessary. Your cooperation in this program of annual review and periodic inventory is essential.

Additions and Revisions

Any cancellation, revision or addition to this catalog shall be authorized by the Vice President – Finance. All suggestions for improvement or requests for revision should be forwarded to the Asset Management Department.

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DEFINITIONS

- 1) **ADDITION** – the purchase, construction, installation or acquisition of gas plant not previously owned.
- 2) **BETTERMENT** – the replacement of minor items of property for the primary purpose of making the facilities affected more useful, more efficient, of greater durability or of greater capacity.
- 3) **BOOK COST** – the amount at which property is recorded in the plant accounts without deduction of related provisions for accrued depreciation, depletion, etc.
- 4) **CLASSIFICATION** – see “Property Classification”.
- 5) **COST OF REMOVAL** – the cost of demolishing, dismantling, cutting off, tearing down or otherwise removing gas plant, including the cost of transportation and handling incidentals thereto.
- 6) **DETAIL CODE REQUIREMENTS** – the specifying qualifications required in certain property classifications to distinguish and differentiate among a given class of retirement units.
- 7) **LOCATION CODE REQUIREMENTS** – the specifying qualification required in certain property classifications to assign a specific locational identification to each retirement unit.
- 8) **MAINTENANCE** – all current expenditures recurring from day to day and from month to month for the general upkeep of existing property without renewal of any substantial part thereof (i.e., replacement of a retirement unit), and generally all periodic repairs which are necessarily undertaken to continue the useful life of the property. This generally will include:
 - a) Direct field supervision of maintenance.
 - b) Inspecting, testing, and reporting on condition of plant specifically to determine the need for repairs, replacements, rearrangements and changes and inspecting and testing the adequacy of repairs which have been made.
 - c) Work performed specifically for the purpose of preventing failure, restoring serviceability or maintaining life of plant.
 - d) Rearranging and changing the location of plant not retired.
 - e) Repairing for reuse materials recovered from plant.
 - f) Testing for, locating and clearing trouble.
 - g) Net cost of installing, maintaining, and removing temporary facilities to prevent interruptions in service.
 - h) Replacing or adding minor items of plant which do not constitute a retirement unit.
- 9) **MINOR ITEMS OF PROPERTY** – the associated parts or items of which retirement units are composed.
- 10) **NON-SEPARABLE ITEMS** – those functional units of property which cannot be separated from one another either physically or in terms of cost.

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- 11) **PLANT ACCOUNTS** – those accounts in which are recorded the original cost of property owned and used by the utility in its gas operations, having a service life of more than one year from the date of installation.
- 12) **PROPERTY CLASSIFICATION** – a primary division of gas plant by which the records and accounting requirements are determined. A classification may consist of a specific item such as “Automobiles” or it may consist of a functional assembly such as “Buildings”.
- 13) **REPLACEMENT** – the purchase, construction, installation or acquisition of gas plant in place of gas plant retired, together with the removal or abandonment of the gas plant retired.
- 14) **RETIREMENT** – the sale, removal, abandonment or destruction of gas plant or the withdrawal of gas plant from service for any cause.
- 15) **RETIREMENT UNIT** – an item or assembly of items which is always accounted for in the gas plant accounts when they are added or removed (with or without replacement).
- 16) **SALVAGE VALUE** – the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale; or, if retained, the amount at which the material recoverable is chargeable to Materials and Supplies, or other appropriate account.

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GENERAL PROVISIONS

Property Classifications

All gas plant property has been segregated into various property classifications. The requirements of our property accounting and records system depends on which classification is involved. These requirements are given in this catalog for each property classification along with a description that is sufficient to define the classification limits.

A classification may be composed of similar specific items such as “METERS – CUSTOMERS” or “AUTOMOBILES”, or it may consist of functional assemblies such as “BUILDINGS” or “DISTRICT REGULATOR STATIONS”. Generally, the items or assembly of items comprising a classification are readily identifiable, perform a single operating or functional purpose and are usually added, removed or abandoned as a single item or group.

Retirement Units

In order to avoid undue refinement in our property accounting and records system, we are permitted to consider that all gas plant additions, retirements or replacements consist of (1) retirement units and (2) minor items of property. Retirement units are those items of property which are always accounted for in the plant accounts when they are added or removed from service (with or without replacement). A list of applicable retirement units is given in this catalog for each property classification. Also included is a List of General Retirement Units which are common to more than one classification. This general list should be considered when it is referred to in the lists given for the respective classifications.

Inasmuch as retirement units have been defined as those items which are always accounted for in the plant accounts when they are added or removed from service, the predetermination of these units therefore establishes a consistent policy of cost assignment to construction, retirement and maintenance. The retirement units listed in this catalog have been determined on the basis of the following considerations:

- a) They are readily separable from a large assembly of which they form a part.
- b) They perform a single function and are usually added, removed, abandoned or replaced as a unit.
- c) They are relatively costly compared with other items in a particular classification.
- d) They are consistent with the minimum requirements for detail prescribed by regulatory authority and our overall Company needs.

Minor Items of Property

Minor items of property are the associated parts or items of which retirement units are composed and are generally not separately recorded or accounted for in the gas plant accounts. Any item of property not designated as a retirement unit in this catalog shall be considered a minor item of property.

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Property Codes

The usefulness of a property records system can be most economically increased through utilization of electronic data processing equipment. Provision has therefore been made in this catalog for the inclusion of required data processing codes. Generally, code symbols have been assigned to such information as property classification, retirement unit, retirement unit detail, and location.

Accounting and Work Order Requirements

The accounting and work order requirements as specified under Gas Plant Instruction 10 and 11 of the Classification of Accounts Manual have been included in this catalog. See “Accounting for Retirement Units” and “Accounting for Minor Items” for further details.

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ACCOUNTING FOR RETIREMENT UNITS

Addition of a Retirement Unit

When one or more retirement units are added to gas plant, the costs thereof shall be added to the appropriate gas plant account. A construction work order is required for such action.

Retirement of a Retirement Unit

When one or more retirement units are retired from gas plant, the book cost thereof shall be credited to the gas plant account in which the property is included. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to gas plant shall be charged to the applicable provision for depreciation. The cost of removal and salvage value shall be charged or credited to distribution expense account. A retirement work order is required to account for such action.

Replacement of a Retirement Unit

When one or more retirement units are replaced, the accounting shall be as indicated above for the retirement of the old property and the addition of the new. Both a retirement and a construction work order are required to account for such action.

Notes:

- a) It is in keeping with the intent of this catalog that property be accounted for in the smallest applicable retirement units. It is not intended, however, to require separation of items that are integral to a larger unit or which are accessories of small relative cost.
- b) The retirement units generally include all applicable components of construction costs, including the costs of accessories not otherwise listed as units.
- c) Retirement units which include the costs of non-separable items are provided for certain types of installations. Also includible in these units are the costs of accessories and installation pertaining to those associated units of equipment which will likely be replaced without substantially affecting the accessory items. Examples are intraconnecting piping, supports, wiring, etc., that are solely associated with such items as meters, instruments, regulators, etc.
- d) The inclusion of a retirement unit in a classification is warranted only when its function and type is in keeping with the text of the classification description.
- e) A retirement unit should be considered as a whole for retirement purposes. The determination of when a unit is retired should be based on its functional usefulness. For instance, if a compressor is removed but some minor item accessories are left in place, the entire unit should be retired.

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ACCOUNTING FOR MINOR ITEMS

Addition of Minor Items

When a minor item of property is added to gas plant, its cost shall be charged to the appropriate maintenance expense account except in the following cases in which the addition will be accounted for in the same manner as for the addition of a retirement unit:

- a) The installed cost of the minor item is in excess of \$500.00.
- b) The installed cost of a group of like minor items added to a retirement unit or group of like retirement units is in excess of \$5,000.00.
- c) The minor item of property is added to an existing retirement unit in conjunction with other work being performed on a construction work order.

Retirement of Minor Items

When a minor item of property is retired from gas plant and not replaced, the cost of the minor item will not be credited to the plant account until the retirement unit, of which the minor item is a component part, is retired, or unless it qualifies under (c) below. The cost of removal or salvage will be charged or credited to the appropriate maintenance expense account except in the following cases in which the removal will be accounted for by means of a retirement work order:

- a) Either the net salvage or cost of removal of the minor item is in excess of \$500.00.
- b) The minor item of property is removed in conjunction with other work being performed on a retirement work order.
- c) The minor item of property is 10% of the retirement unit of which it forms a part, or \$500.00, whichever is greater.

Replacement of Minor Items

When a minor item of property is replaced independently of the retirement unit of which it forms a part, the cost incurred in such replacement shall be charged to the appropriate maintenance expense account unless a substantial betterment is involved. In such cases of betterment, the excess cost of replacement over the estimated cost at current prices of replacing without betterment shall be charged to the appropriate gas plant account. A betterment is considered to be substantial when such excess cost is over \$500.00. A construction work order is required to account for these substantial betterments, and the charges will be split between capital and maintenance on closing. No retirement work order is required.

Transfer of a Retirement Unit

Retirement Units which are physically moved from one company account and/or location to another will be accounted for by transferring the original cost of the units from the old account and/or location to the new account and/or location.

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ACCOUNTING FOR MINOR ITEMS

Notes:

- a) Units which require removal and installation cost of less than \$500 will be retained in property at their installed cost and any cost incurred to move or install the unit will be charged to maintenance.
- b) Units which require removal and installation cost in excess of \$500 will be retained in the plant accounts at their original cost (including overheads) exclusive of installation costs. The original installation costs will be retired. A Journal Entry 39 transfer entry will be made to properly record the new account and/or location of the unit. Cost of removal and reinstallation will be charged to appropriate retirement and construction work orders.

Transfer of a Minor Item

If the minor item has a value of more than \$500, it will be treated separately from the remainder of the property unit, and will in effect be treated as if constituting a property unit in its own right.

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<u>CLASSIFICATION</u>	<u>CODE</u>
Accessory Structures	03
Automobiles	06
Boilers	08
Buildings	10
Communication Equipment – Radio	12
Compressors – Electric Driven	14
Compressors – Gas Engine Driven	15
Control Systems	18
Data Processing Systems	19
District Regulator Stations	20
Gas Conditioning Equipment	23
Gauges and Instruments	24
Heaters	26
Holders	27
House Regulators	29
Laboratory Equipment	32
Land	35
Land Rights	36
Landscaping	37
Mains	40
Main Crossings	41
Measuring and Regulating Equipment	44
Meters – Customers	46
Miscellaneous Equipment	49
Non-Recoverable Gas	48
Office Equipment	50
Office Furniture and Fixtures	51
Power and Lighting Systems	56
Power Operated Equipment	58
Liquefied Petroleum Gas Storage Cavern	59
Propane Distribution Stations	60
Propane Plant Equipment	61

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INDEX – PROPERTY CLASSIFICATION CODES

<u>CLASSIFICATION</u>	<u>CODE</u>
Reservoirs	62
Services	64
Station Piping	66
Stores Equipment	68
Street Lights	70
Telemetering Equipment	73
Tools, Shop, and Garage Equipment	76
Trailers	78
Trucks	79
Wells – Gas	84
Wells – Oil	85
Yard Improvements	90

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<u>Acct. No.</u>	<u>Division</u>	<u>Account Description</u>	<u>Property Classification</u>	<u>Code</u>
<u>INTANGIBLE PLANT</u>				
301.**		Organization	Land Rights	36
.00	ST CHAS			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
302.**		Franchise and Contents	Land Rights	36
.00	LACLEDE			
.90	MIDWEST			
<u>MANUFACTURED GAS PRODUCTION PLANT</u>				
304.00	LACLEDE	Land and Land Rights	Land	35
			Land Rights	36
305.00	LACLEDE	Structures and Improvements	Accessory Structures	03
			Buildings	10
			Landscaping	37
			Yard Improvements	90
307.00	LACLEDE	Other Power Equipment	Accessory Structures	03
			Control Systems	18
			Power and Lighting System	56
311.00	LACLEDE	Liquefied Petroleum Gas Equipment	Accessory Structures	03
			Boilers	08
			Control Systems	18
			Gas Conditioning Equipment	23
			Gauges and Instruments	24
			Heaters	26
			Main	40
			Power and Lighting Systems	56
			Propane Plant Equipment	61
			Station Piping	66
			Telemetry Equipment	73
			Yard Improvements	90
311.10	LACLEDE	Propane Cavern	Cavern	59
			Propane Plant Equipment	61
			Yard Improvements	90

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<u>Acct. No.</u>	<u>Division</u>	<u>Account Description</u>	<u>Property Classification</u>	<u>Code</u>
<u>UNDERGROUND STORAGE PLANT</u>				
350.10	LACLEDE	Land	Land	35
350.20	LACLEDE	Rights of Way	Land Rights	36
351.20	LACLEDE	Compressor Station Structures	Accessory Structures	03
			Buildings	10
			Landscaping	37
			Yard Improvements	90
351.40	LACLEDE	Other Structures	Accessory Structures	03
			Buildings	10
			Landscaping	37
			Yard Improvements	90
352.00	LACLEDE	Wells – Gas and Observation	Wells – Gas	84
352.10	LACLEDE	Storage Leaseholds and Rights	Land Rights	36
352.20	LACLEDE	Reservoirs	Reservoirs – Natural Gas	62
352.30	LACLEDE	Non-Recoverable Natural Gas	Non-Recoverable Natural Gas	48
352.40	LACLEDE	Wells – Oil and Vent Gas	Wells – Gas	84
			Wells – Oil	85
353.00	LACLEDE	Lines	Station Piping	66
354.00	LACLEDE	Compressor Station Equipment	Accessory Structures	03
			Compressors-Gas Driven Engine	15
			Control Systems	18
			Gas Conditioning Equipment	23
			Power and Lighting Systems	56
			Station Piping	66
355.00	LACLEDE	Measuring and Regulating Equipment	Accessory Structures	03
			Control Systems	18
			Gas Conditioning Equipment	23
			Heaters	26
			Measuring & Regulating Equip.	44
			Station Piping	66
			Telemetry Equipment	73

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<u>Acct. No.</u>	<u>Division</u>	<u>Account Description</u>	<u>Property Classification</u>	<u>Code</u>
356.00	LACLEDE	Purification Equipment	Accessory Structures	03
			Control Systems	18
			Gas Conditioning Equipment	23
			Heaters	26
			Power and Lighting Systems	56
			Station Piping	66
357.00	LACLEDE	Other Equipment	Accessory Structures	03
			Control Systems	18
			Gas Conditioning Equipment	23
			Gauges and Instruments	24
			Laboratory Equipment	32
			Power and Lighting Systems	56
			Station Piping	66
			Tools, Shop & Garage Equip.	76
<u>LOCAL STORAGE PLANT</u>				
360.00	LACLEDE	Land and Land Rights	Land	35
			Land Rights	36
361.00	LACLEDE	Structures and Improvements	Accessory Structures	03
			Buildings	10
			Landscaping	37
			Yard Improvements	90
362.00	LACLEDE	Gas Holders	Accessory Structures	03
			Boilers	08
			Control Systems	18
			Heaters	26
			Holders	27
			Power and Lighting Systems	56
			Station Piping	66
			Telemetry Equipment	73
363.30	LACLEDE	Compressor Equipment	Accessory Structures	03
			Boilers	08
			Compressors-Electric Driven	14
			Compressors-Gas Engine Driven	15
			Control Systems	18
			Gas Conditioning Equipment	23
			Power and Lighting Systems	56
			Station Piping	66
			Telemetry Equipment	73

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<u>Acct. No.</u>	<u>Division</u>	<u>Account Description</u>	<u>Property Classification</u>	<u>Code</u>
<u>TRANSMISSION PLANT</u>				
365.72	MONAT	Rights of Way	Land Rights	36
367.70	MONAT	Mains	Mains	40
			Main Crossing	41
371.70	MONAT	Other Equipment Transmission	Accessory Structures	03
			Control Systems	18
			District Regulator Stations	20
			Gas Conditioning Equipment	23
			Gauges and Instruments	24
			Measuring & Regulating Equip.	44
			Power and Lighting Systems	56
			Telemetry Equipment	73
<u>DISTRIBUTION PLANT</u>				
374.**		Land and Land Rights	Land	35
.00	LACLEDE		Land Rights	36
.10	ST CHAS			
.60	SULLIVAN			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
375.10	LACLEDE	Structures & Improvements - Measuring and Regulating Station Structures	Accessory Structures Buildings Landscaping Yard Improvements	03 10 37 90
375.20	LACLEDE	Structures & Improvements - Service Centers and Storerooms	Accessory Structures Buildings Landscaping Yard Improvements	03 10 37 90
375.30	LACLEDE	Structures & Improvements - Garages	Accessory Structures Buildings Landscaping Yard Improvements	03 10 37 90
375.40	ST CHAS	Structures & Improvements -	Accessory Structures	03
.60	SULLIVAN	Distribution	Buildings	10
.70	MONAT		Landscaping	37
.80	FRANKLIN		Yard Improvement	90
.90	MIDWEST			

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<u>Acct. No.</u>	<u>Division</u>	<u>Account Description</u>	<u>Property Classification</u>	<u>Code</u>
375.21	LACLEDE	Structures & Improvements -	Accessory Structures	03
.41	ST CHAS	Distribution – Leased Property	Buildings	10
.81	FRANKLIN		Landscaping	37
			Yard Improvements	90
376.**		Mains – Steel	Mains	40
.10	LACLEDE		Main Crossings	41
.11	ST CHAS			
.60	SULLIVAN			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
376.**		Mains – Cast Iron	Mains	40
.20	LACLEDE		Main Crossings	41
.21	ST CHAS			
.72	MONAT			
376.**		Mains – Plastic, Copper	Mains	40
.30	LACLEDE		Main Crossings	41
.31	ST CHAS			
.63	SULLIVAN			
.73	MONAT			
.83	FRANKLIN			
.93	MIDWEST			
378.**		Measuring and Regulating	Accessory Structures	03
.00	LACLEDE	Station Equipment – General	Control Systems	18
.10	ST CHAS		District Regulator Stations	20
.70	MONAT		Gas Conditioning Equipment	23
.80	FRANKLIN		Gauges and Instruments	24
.90	MIDWEST		Measuring & Regulating Sys.	44
			Power and Lighting System	56
			Telemetry Equipment	73
379.**		Measuring & Regulating	Accessory Structures	03
.00	LACLEDE	Station Equipment – City	Control Systems	18
.10	ST CHAS	Gate Check Station	Gas Conditioning Equipment	23
.60	SULLIVAN		Gauges and Instruments	24
.70	MONAT		Heaters	26
.80	FRANKLIN		Measuring & Regulating Equip.	44
.90	MIDWEST		Power and Lighting Systems	56
			Station Piping	66
			Telemetry Equipment	73

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380.**		Services – Steel	Services	64
.10	LACLEDE			
.11	ST CHAS			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
380.**		Services – Plastic, Copper	Services	64
.20	LACLEDE			
.21	ST CHAS			
.62	SULLIVAN			
.72	MONAT			
.82	FRANKLIN			
.92	MIDWEST			
381.**		Meters	Gauges and Instruments	24
.00	LACLEDE		Meters – Customers	46
.10	ST CHAS			
.60	SULLIVAN			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
383.**		House Regulators	House Regulators	29
.00	LACLEDE			
.10	ST CHAS			
.60	SULLIVAN			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
385.**		Commercial and Industrial	Meters – Customers	46
.00	LACLEDE	Measuring and Regulating	Telemetry Equipment	73
.10	ST CHAS	Station Equipment		
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
386.**		Other Property on Customers’	Propane Distribution Sta.	60
.10	LACLEDE	Premises – Liquefied Petroleum		
.20	ST CHAS	Gas Systems		
.80	FRANKLIN			
.90	MIDWEST			
387.**		Other Distribution Equipment -	Street Lights	70

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.00	LACLEDE	Street Lighting Equipment		
.10	ST CHAS			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
<u>GENERAL PLANT</u>				
389.70	MONAT	Land and Land Rights	Land	35
			Land Rights	36
390.10	LACLEDE	Structures & Improvements - Leased General Office	Buildings	10
390.**		Structures & Improvements -	Buildings	10
.70	MONAT	General Office	Landscaping	37
.80	FRANKLIN			
.90	MIDWEST			
390.30	ST CHAS	Structures & Improvements -	Buildings	10
.71	MONAT	Leased Property	Yard Improvements	90
.81	FRANKLIN			
391.**		Office Furniture	Office Furniture & Fixture	51
.00	LACLEDE			
.12	ST CHAS			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
391.**		Data Processing Systems	Data Processing Systems	19
.10	LACLEDE			
.11	LACLEDE			
.13	ST CHAS			
.40	LACLEDE			
.61	SULLIVAN			
.71	MONAT			
.81	FRANKLIN			
.91	MIDWEST			
391.**		Mechanical Office Equipment	Mechanical Office Equipment	50
.20	LACLEDE			
.21	ST CHAS			
.72	MONAT			
.82	FRANKLIN			
.92	MIDWEST			

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391.30	LACLEDE	Data Processing – Software	Data Processing Systems	19
392.10	LACLEDE	Transportation Equipment	Automobiles	06
.61	SULLIVAN	Automobiles		
.70	MONAT			
392.20	LACLEDE	Transportation Equipment	Trucks	79
.71	MONAT	Trucks		
393.**		Stores Equipment	Stores Equipment	68
.00	LACLEDE			
.10	ST CHAS			
.60	SULLIVAN			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
394.**		Tools, Shop & Garage Equipment	Tools, Shop & Garage Equipment	76
.00	LACLEDE		Trailers	78
.10	ST CHAS			
.60	SULLIVAN			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
395.**		Laboratory Equipment	Laboratory Equipment	32
.00	LACLEDE			
.10	ST CHAS			
.70	MONAT			
.80	FRANKLIN			
396.**		Power Operated Equipment	Power Operated Equipment	58
.00	LACLEDE		Trailers	78
.70	MONAT			
396.10	LACLEDE	Power Operated Equipment - Trucks	Trucks	79
397.**		Communication Equipment	Communication Equipment – Radio	12
.00	LACLEDE			
.10	ST CHAS			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			
398.**		Miscellaneous Equipment	Miscellaneous Equipment	49

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INDEX – PROPERTY CLASSIFICATIONS BY GAS PLANT ACCOUNT

<u>Acct. No.</u>	<u>Division</u>	<u>Account Description</u>	<u>Property Classification</u>	<u>Code</u>
.00	LACLEDE			
.10	ST CHAS			
.70	MONAT			
.80	FRANKLIN			
.90	MIDWEST			

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

INDEX – RETIREMENT UNIT CODES

	<u>Property Codes</u>	
	<u>Unit</u>	<u>Location</u>
Power Attachments – Trucks	001	
Truck Bodies	002	
Trucks – Complete	003	
Automobiles	004	
Trucks – Cab and Chassis only	005	
Carriages, Floats, for equipment	006	
Personnel Carriers	007	
Tar Kettles	008	
Tool Carts	009	
Trailers, Material	010	
Construction and Excavating Equipment	011	
Garage Equipment	012	
Trailers, Special Purpose	013	
Meter/Regulator Repair Equipment	014	
Machine Tools	016	
Welding Equipment	017	
Power Driven Hand Tools	019	
Survey Equipment	020	
Electric Generator and Motors, Portable	021	
Compressors and Pumps, Portable	022	
Test Equipment	024	
Miscellaneous Tools, Shop and Garage Equipment	029	
Boat	035	
Material Handling Equipment	041	
Industrial Furniture and Fixtures	043	
Material Inspection Equipment	044	
Miscellaneous Stores Equipment	049	
Analytical Instruments	050	
Measuring Instruments	051	
Laboratory Apparatus	052	
Laboratory Fixtures	054	
Miscellaneous Laboratory Equipment	059	
Air Compressors	061	
Trenchers, small	063	
Trenchers, large	064	
Backfillers, Loaders, Backhoes, Tampers	066	
Boring Machines	068	
Cranes	070	
Welders, Electric	074	
Other Power Operated Equipment	079	
Base Station (non-separable items)	080	
Antenna, base station	081	
Antenna Supporting Structure	082	
Transmission Cable	083	

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INDEX – RETIREMENT UNIT CODES

	<u>Property Codes</u>	
	<u>Unit</u>	<u>Location</u>
Transmitter, Receiver, base station	084	
Central Signal Equipment (non-separable items)	085	
Transmitter/Receiver (car unit)	088	
Monitor Receivers	089	
Cleaning Equipment	090	
Fire Protection Equipment	091	
Kitchen Equipment	092	
Lunchroom Furniture	093	
Medical or Hospital Equipment	094	
Miscellaneous Office Equipment	095	
Photographic Equipment	096	
Transmitter/Receiver (Man Unit)	097	
Battery Charger	098	
Miscellaneous Equipment	099	
Telephone Systems	100	
Accounting Machines	111	
Adding Machines	112	
Calculators	114	
Coin, Check and Related Machines	118	
Dictation Equipment	119	
Drafting Equipment	120	
Duplicating Equipment	121	
Photo Copy Equipment, Xerox	122	
Mail Handling Equipment	123	
Stationery Equipment	124	
Typewriters	125	
Typewriters, Special	126	
Time Stamp Machines	128	
Other Office Equipment	199	
Bookcases	201	
Cabinets, Storage	202	
Cabinets, Map or Plan	203	
Cabinets, Office Machine	204	
Cabinets, Visable Record	205	
Cabinets, File	210	
File Accessories	211	
Chairs	220	
Desks	230	
Costumers, Clothes Racks	231	
Lockers	233	
Stools	236	
Benches	239	
Tables	240	
Floor Covering	244	

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INDEX – RETIREMENT UNIT CODES

Property Codes
Unit Location

Draperies, Blinds	245
Safes	248
Other Office Furniture	299
Processing Unit – Data Processing	310
Magnetic Tape Unit – Data Processing	313
Controls – Data Processing	316
Disc Packs – Data Processing	322
Storage Protection Units – Data Processing	325
Display Station – Data Processing	328
Microfiche Viewer – Data Processing	330
Microfiche Reader/Printer – Data Processing	333
Microfiche Reproduction Equipment – Data Processing	335
Other – Data Processing	340
Software – Data Processing	342
Computer – Data Processing	350
Monitor – Data Processing	352
Printer – Data Processing	354
Other Personal Computer Equip. – Data Processing	356
Substructures – Buildings	401
Structures – Buildings under 1000 sq. ft.	403
Structures – Buildings over 1000 sq. ft. (non-separable items)	410
Walls, Interior	411
Partitions, Movable	412
Floors	415
Floors, Tile	416
Windows – All for one building	417
Ceilings	420
Ceilings (suspended, acoustical)	421
Roofs	424
Gutters, Downspouts	425
Overhead Door	426
Hoists, Cranes (part of building)	428
Platforms (part of building)	429
Docks, Runways, Ramps (part of building)	430
Stairways	432
Stacks (part of building)	433
Counters, Shelves (built-in)	434
Fire Escapes	435
Flagpoles (part of building)	436
Shutters, Storm Windows, Awnings	437
Mailchutes	438
Vaults (part of building)	439
Heating/Air Conditioning Systems (non-separable items)	440
Air Conditioner Unit	441

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Property Codes
Unit Location

Cooling Tower	443
Ductwork	445
Unit Heater	446
Power and Lighting Systems – Building (non-separable items)	450
Light Fixtures	451
Plumbing/Sewer System – Building (non-separable items)	460
Sewer, Drain Piping – Buildings	461
Water Heaters, Industrial	467
Plumbing Fixtures	468
Elevator Installations – Buildings (non-separable items)	470
Barricades	476
Bridge	477
Fences	478
Flagpole (not part of building)	479
Intercommunication System	480
Retaining Walls	481
Roadways, Sidewalks, Paving	483
Yard Lighting (non-separable items)	486
Light Post	487
Ramps, Runways, Docks	491
Water Reservoirs	492
Railroad Tracks	493
Landscaping	494
Sprinkler Systems	495
Land Rights – Gas	497
Land Rights – Oil	498
Land	499
Station Piping, Steel	501
Station Piping, Cast Iron	502
Station Piping, Plastic	506
Compressors and Appurtenances (non-separable items)	510
Compressors	512
Compressor Cylinders	513
Air Intake Line, compressor	514
Air Intake Silencer, compressor	515
Pulsation Dampeners	518
Suction Piping, compressor (non-separable items)	520
Interstage Piping, compressor (non-separable items)	521
Discharge Piping, compressor (non-separable items)	522
Cooling Systems, compressor (non-separable items)	523
Fin Fan Structures	524
Coils, Tubes, fin fan units	525
Gas, Natural – Non-recoverable	526
Exhaust Systems, compressor (non-separable items)	528

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INDEX – RETIREMENT UNIT CODES

	<u>Property Codes</u>	
	<u>Unit</u>	<u>Location</u>
Fuel Systems, compressor (non-separable items)	532	
Lubrication Systems, compressor (non-separable items)	536	
Power/Starting Systems, compressor (non-separable items)	538	
Starting Systems, gas engine compressors (non-separable items)	540	
Control Systems (non-separable items)	550	
Heaters and Appurtenances (non-separable items)	551	
Heaters	552	
Heater Coils	553	
Heater Stacks	556	
Connecting Piping – Heaters (non-separable items)	560	
Fuel Systems – Heaters (non-separable items)	562	
Burners, Heaters	563	
Odorizer Installations (non-separable items)	570	
Odorizers	571	
Purification Systems (non-separable items)	574	
Alcohol Injection Systems (non-separable items)	578	
Boiler and Appurtenances (non-separable items)	601	
Boilers	602	
Stacks – Boilers (not part of building)	609	
Burners	617	
Holders and Appurtenances (non-separable items)	629	
Holder Foundation	630	
Holder Guide Frames	638	
Lighting Systems – Holder	642	
Connecting Piping – Holders	650	
Heating Systems – Holder	654	
Liquid Pump Facilities (non-separable items)	664	
Vaporization Facilities, Unfired (non-separable items)	666	
Liquid Piping – Propane (non-separable items)	668	
Vapor Piping – Propane (non-separable items)	669	
Well (all non-separable items)	671	
Cavern, Liquid Petroleum	672	
Wells, Gas (non-separable items)	681	
Wells, Oil (non-separable items)	682	
Well Casing	686	
Well Tubing	687	
Well Head Valve Assemblies	688	
Oil Well Pumps	689	
Mains, Steel	701	
Mains, Cast Iron	702	
Mains, Copper	703	
Mains, Plastic	704	
Rectifiers, Mains	706	
Main Crossings	708	

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Property Codes
Unit Location

Main Crossing Structures	709
Services, Steel	711
Services, Copper	712
Services, Plastic	713
House Regulators, single seat	720
House Regulators, single seat w/internal relief	721
House Regulators, double seat/balanced valve	722
House Regulators, miscellaneous	723
Relief Valve, ½” and larger	726
Miscellaneous Safety Valves, ½” and larger	728
Regulator Station, Pre-fab, Above ground	730
Regulator Station, Pre-fab, Underground	731
Regulator Station (non-separable items)	732
Control Line Extension	733
Vent – Complete	734
Measuring and Regulating Installation (non-separable items)	739
Propane Distribution Stations (non-separable items)	745
Meter, Outside Reading Device – AMR	747
Meter, Outside Reading Device – RE	748
Meter, Outside Reading Device – ME	749
Meters, Customers, less than 4800 CFH	750
Meters, Customers, over 4800 CFH	751
Meter Installation, Standard Cost	756
Meter Installation, Specific	757
Street Lights, complete	771
Street Light Connections	772
Transmitters	801
Timers	802
Power Supply Units	803
Controllers – Remote	804
Receivers	805
Frequency Equipment	808
Totalizing and Logging Equipment	810
Telemetry Test Equipment	811
Femco Unit	812
Telecontrol Unit	813
Miscellaneous Telemetry Equipment	815
Air Compressors	903
Batteries, Storage	906
Blowers, Fans, Exhausters	909
Controls	911
Coupling Devices, Speed Reducers, etc.	913
Drips, 12” or larger	916
Enclosures, Minor Building, for equipment	926

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INDEX – RETIREMENT UNIT CODES

	<u>Property Codes</u>	
	<u>Unit</u>	<u>Location</u>
Engines	927	
Exciters	928	
Fences, for equipment in a single classification	929	
Foundations, ½ cu. yd. or larger	930	
Gauges, Controllers, Instruments, over \$100	931	
Franchise/Organization Cost	932	
Generator Sets	933	
Heaters	936	
Heat Exchangers	938	
Hoists or Cranes	940	
Insulation, Over \$500	942	
Meters, positive displacement (excluding customers)	946	
Meter Runs, orifice	948	
Motors, Air	951	
Motors, Electric 1 HP and larger	954	
Operators, 4” or larger valves or regulators	957	
Motor, Lever	958	
Orifice Fittings 4” or larger	959	
Panels, Power Distribution	960	
Panels, Instrument or Gauge	961	
Piping	963	
Platforms, Ladders, for equipment	965	
Primary Power Supply for equipment	966	
Pumps	968	
Regulators or Power Operated Valves, 2” or Larger	970	
Separators, Dehydrators and Emulsion Treaters	972	
Strainers, or Filters	975	
Substations, unit type	978	
Switchgear Assemblies	979	
Tanks 250 gal. or larger	985	
Transformers	990	
Valves, 16” and larger	991	
Valves, 6” and larger	992	
Vaults, concrete, 75 cu. ft. or larger	993	
Waste gas, or flare, burners	994	
Wiring	995	

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ALPHABETIC INDEX – RETIREMENT UNITS	<u>Property Class No.</u>	<u>Unit Code</u>
Accounting Machine	50	111
Adding Machine	50	112
Air Conditioner Unit	10	441
Air Compressors	General	903
Air Intake Line, Compressor	15	514
Air Intake Silencer, Compressor	15	515
Alcohol Injection System	23	578
Antenna, Base Station	12	081
Antenna Supporting Structure	12	082
Automobile	06	004
Awnings	10	437
Backfillers	58	066
Backhoes	58	066
Barricades	90	476
Base Station	12	080
Battery Charger	12	098
Batteries, Storage	General	906
Benches	51	239
Billing Machine	50	111
Blinds	51	245
Blowers	General	909
Boat	76	035
Boiler Appurtenances	08	601
Boilers	08	602
Bookcases	51	201
Boring machines	58	068
Bridge	90	477
Burners	08	617
Burners, Heater	26	563
Cabinets, File	51	210
Cabinets, Map or Plan	51	203
Cabinets, Office Machine	51	204
Cabinets, Storage	51	202
Cabinets, Visible Records	51	205
Cable, Transmission	12	083
Calculators	50	114
Carriages, for Equipment	78	006
Carriers, Personnel	78	007
Carts, Tool	78	009
Cavern, Liquid Petroleum	59	672
Ceilings	10	420
Ceilings (Suspended, Acoustical)	10	421

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ALPHABETIC INDEX – RETIREMENT UNITS	<u>Property Class No.</u>	<u>Unit Code</u>
Chairs	51	220
Check Machine	50	118
Cleaning Equipment	49	090
Clothes Racks	51	231
Coils, Fin Fan Units	15	525
Coin Machine	50	118
Compressors	14-15	512
Compressors, Air	58	061
Compressor Cylinders	14-15	513
Compressors and Appurtenances	14-15	510
Compressors and Pumps, Portable	76	022
Construction Equipment	76	011
Control Line Extension	20-44	733
Control System	18	550
Controls	General	911
Controls – Data Processing	19	316
Controllers, over \$100	General	931
Controllers – Remote	73	804
Cooling System, Compressor	14-15	523
Cooling Tower	10	443
Costumers	51	231
Couches	51	239
Counters (build in)	10	434
Coupling Devices, Speed Reducers, etc.	General	913
Cranes – Power Operated	58	070
Cranes (part of building)	10	428
Cranes (or Hoists)	General	940
 Data Processing Equipment – Other	 19	 340
Dehydrator	General	972
Desks	51	230
Dictation Equipment	50	119
Disc Packs – Data Processing	19	322
Display Station – Data Processing	19	328
Docks	61	491
Docks (part of building)	10	430
Door, Overhead	10	426
Downspouts	10	425
Drafting Equipment	50	120
Draperies	51	245
Drips, 12” or larger	General	916
Ductwork	10	445
Duplicating Equipment	50	121

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ALPHABETIC INDEX – RETIREMENT UNITS	<u>Property Class No.</u>	<u>Unit Code</u>
Economizers	08	613
Elevator Installation – Buildings	10	470
Emulsion Treater	General	972
Enclosures, Minor Buildings, for equipment	General	926
Engines	General	927
Excavating Equipment	76	011
Exciters	General	928
Exhaust System, Compressor	15	528
Exhausters	General	909
Fans	General	909
Fax Machine	50	122
Femco Unit	73	812
Fences	90	478
Fences, for equipment in a single classification	General	929
File Accessories	51	211
Fin Fan Structures	15	524
Fire Escapes	10	435
Fire Protection Equipment	49	091
Flagpoles (not part of building)	90	479
Flagpoles (part of building)	10	436
Flare Burners	General	994
Floats, for Equipment	78	006
Floor	10	415
Floor Covering	51	244
Floor, Tile	10	416
Foundation, Holder	27	630
Foundations, ½ cu. yd. or larger	General	930
Franchise/Organization Cost	36	932
Frequency Equipment	73	808
Fuel System, Compressor	15	532
Fuel Systems – Heaters	26	562
Furniture and Fixtures, Industrial	68-76	043
Garage Equipment	76	012
Gas, Natural – Non-recoverable	48	526
Gauges, over \$100	General	931
Generator – Electric, Portable	76	021
Generator Sets	General	933
Gutters	10	425
Heat Exchangers	General	938
Heaters	General	936
Heater and Appurtenances	26	551

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ALPHABETIC INDEX – RETIREMENT UNITS

	<u>Property Class No.</u>	<u>Unit Code</u>
Heater Coils	26	553
Heater Stacks	26	556
Heaters	26	552
Heating/Air Conditioning System	10	440
Heating System – Holders	27	654
Hoists (or Cranes)	General	940
Hoists (part of building)	10	428
Holder Guide Frames	27	638
Holders and Appurtenances	27	629
Hospital Equipment	49	094
Instruments, Analytical	32	050
Instruments, Measuring	32	051
Instruments, over \$100	General	931
Insulation, over \$500	General	942
Intercommunication System	10	480
Kettles, Tar	78	008
Kitchen Equipment	49	092
Laboratory Apparatus	32	052
Laboratory Equipment, Miscellaneous	32	059
Laboratory Fixtures	32	054
Ladders	03	490
Ladders, for Equipment	General	965
Land	35	499
Land Rights – Gas	36	497
Land Rights – Oil	36	498
Landscaping	37	494
Light Fixtures	10	451
Light Post	90	487
Lighting System – Holders	27	642
Liquid Pump Facilities	61	664
Loaders	58	066
Lockers	51	233
Logging Equipment	73	810
Lubrication System, Compressor	14-15	536
Lunchroom Furniture	49	093
Machine Tools	76	016
Magnetic Tape Unit – Data Processing	19	313
Mailchutes	10	438
Mail Handling Equipment	50	123
Main Crossings	41	708

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ALPHABETIC INDEX – RETIREMENT UNITS	<u>Property Class No.</u>	<u>Unit Code</u>
Main Crossing Structures	41	709
Mains, Cast Iron	40	702
Mains, Copper	40	703
Mains, Plastic	40	704
Mains, Steel	40	701
Material Handling Equipment	68-76	041
Material Inspection Equipment	68	044
Measuring and Regulating Installation	44	739
Medical Equipment	49	094
Meter Installation, Specific	46	757
Meter Installation, Standard Cost	46	756
Meter Repair Equipment	76	014
Meter Runs, Orifice	General	948
Meters, Customers, less than 4800 CFH	46	750
Meters, Customers, over 4800 CFH	46	751
Meter, Outside Reading Device, AMR	46	747
Meter, Outside Reading Device, RE	46	748
Meter, Outside Reading Device, ME	46	749
Meters, Positive Displacement (excluding Customers)	General	946
Microfiche Viewer – Data Processing Equipment	19	330
Microfiche Reader/Printer – Data Processing Equipment	19	333
Microfiche Reproduction Equipment	19	335
Miscellaneous Equipment	49	099
Monitor – Data Processing	19	352
Monitor Receiver	12	089
Motors, Air	General	951
Motors – Electric, Portable	76	021
Motor, Electric 1 H.P. and larger	General	954
Motor, Lever	20	958
Odorizer Installation	23	570
Odorizers	23	571
Officer Copiers	50	121
Office Equipment (Miscellaneous Equipment)	49	095
Office Equipment – Other	50	199
Office Furniture – Other	51	299
Operators, 4” or larger valve or regulator	General	957
Orifice Fittings, 4” or larger	General	959
Other – Data Processing Equipment	19	340
Other – Personnel Computer Equipment – Data Processing	19	356
Panels, Instrument or Gauge	General	961
Panels, Power Distribution	General	960
Partitions, Movable	10	412

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ALPHABETIC INDEX – RETIREMENT UNITS	<u>Property Class No.</u>	<u>Unit Code</u>
Paving	90	483
Personal Computer – Data Processing	19	350
Photo Copy Equipment, Xerox	50	122
Photographic Equipment	49	096
Piping	General	963
Piping, Cast Iron, Station	66	502
Piping, Compressor, Discharge	14-15	522
Piping, Compressor, Interstage	14-15	521
Piping, Connecting – Heaters	26	560
Piping, Connecting – Holders	27	650
Piping, Liquid – Propane	61	668
Piping, Plastic Station	66	506
Piping, Steel, Station	66	501
Piping, Suction, Compressor	14-15	520
Platforms (part of building)	10	429
Platforms, for equipment	General	965
Plumbing Fixtures	10	468
Plumbing/Sewer System – Building	10	460
Power Operated Equipment – Other	58	079
Power and Lighting Systems – Building	10	450
Power/Starting Systems, Compressor	14	538
Power Supply, Primary, for equipment	General	966
Power Supply, Units	73	803
Printer – Data Processing	19	354
Processing Unit – Data Processing	19	310
Propane Distribution Station	60	745
Pulsation Dampeners	14-15	518
Pumps	General	968
Pumps, Oil Well	85	689
Purification System	23	574
Railroad Tracks	03	493
Ramps	03-61	491
Ramps (part of building)	10	430
Receiver (car unit)	12	088
Receivers	73	805
Rectifiers, Mains	40	706
Regulator Repair Equipment	76	014
Regulator Station	20	732
Regulator Station, Pre-fab, above ground	20	730
Regulator Station, Pre-fab, underground	20	731
Regulators, or Power Operated Valves, 2” or larger	General	970
Regulators, House, Double Seat/Balanced Valve	29	722
Regulators, House, Miscellaneous	29	723

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ALPHABETIC INDEX – RETIREMENT UNITS	<u>Property Class No.</u>	<u>Unit Code</u>
Regulators, House, Single Seat	29	720
Regulators, House, Single Seat w/Internal Relief	29	721
Relief Valve, ½” and larger	29	726
Retaining Walls	90	481
Roadway	90	483
Roofs	10	424
Runways	03-61	491
Runways (part of building)	10	430
Safes	51	248
Safety Valves, ½” and larger, Miscellaneous	29	728
Separator	General	972
Settees	51	239
Sewer Drain Piping – Building	10	461
Services, Copper	64	712
Services, Plastic	64	713
Services, Steel	64	711
Shelves (built in)	10	434
Shutter	10	437
Sidewalks	90	483
Signal Equipment, Central	12	085
Software – Data Processing	19	342
Sprinkler System	37	495
Stacks (part of building)	10	433
Stacks – Boilers (not part of building)	08	609
Stairs	03	490
Stairways	10	432
Stands (Tables)	51	240
Starting Systems, Gas Engine Compressors	15	540
Stationery Equipment	50	124
Stools	51	236
Storage Protection Unit – Data Processing	19	325
Stores Equipment, Miscellaneous	68	049
Storm Windows	10	437
Strainers, or filters	General	975
Street Light Connections	70	772
Street Lights, Complete	70	771
Structures – Building over 1000 sq. ft.	10	410
Structures – Building under 1000 sq. ft.	10	403
Substations, unit type	General	978
Substructures – Buildings	10	401
Survey Equipment	76	020
Switchgear Assemblies	General	979

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ALPHABETIC INDEX – RETIREMENT UNITS	<u>Property Class No.</u>	<u>Unit Code</u>
Tables	51	240
Tampers	58	066
Tanks, 250 gal. or larger	General	985
Telemetering Equipment, Miscellaneous	73	815
Telemetering Test Equipment	73	811
Telephone Systems	12	100
Test Equipment	76	024
Time Stamp Machine	50	128
Timers	73	802
Tools, Shop and Garage Equipment, Miscellaneous	76	029
Tools – Power Driven, Hand	76	019
Totalizing Equipment	73	810
Trailers, Special Purpose	78	013
Trailers, Material	78	010
Transformers	General	990
Transmitters, (Car Unit)	12	088
Transmitter, Receiver, Base Station	12	084
Transmitter, Receiver, (Man Unit)	12	097
Transmitters	73	801
Trenchers, large	58	064
Trenchers, small	58	063
Truck Bodies	79	002
Truck – Power Attachments	79	001
Trucks – Cab and Chassis only	79	005
Trucks – Complete	79	003
Tubes, Fin Fan Units	15	525
Typewriters	50	125
Typewriters, Special	50	126
Unit Heaters	10	446
Valves, 16” and larger	General	991
Valves, 6” and larger	20	992
Valves, Power Operated, 4” or larger	General	970
Vapor Piping, Propane	61	669
Vaporization Facilities, Unfired	61	666
Vaults (part of building)	10	439
Vaults, Concrete, 75 cu. ft. or larger	General	993
Vent – Complete	20-44	734
Walls, Interior	10	411
Waste Gas Burners	General	994
Water Heater, Industrial	10	467
Water Reservoirs	03	492

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ALPHABETIC INDEX – RETIREMENT UNITS

	<u>Property Class No.</u>	<u>Unit Code</u>
Welders, Electric	58	074
Welding Equipment	76	017
Well	59-62	671
Well Casing	59-84-85	686
Well Head Valve Assemblies	84	688
Well Tubing	84-85	687
Wells, Gas	84	681
Wells, Oil	85	682
Windows – all for one building	10	417
Wiring	General	995
Yard Lighting	90	486

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Unit Location

LACLEDE DIVISION

GENERAL LOCATION

St. Louis – City	1* ** **
St. Louis – County	2* ** **
Franklin County	3* ** **
St. Charles County	4* ** **
Jefferson County	5* ** **
Cole County	9* ** **

COMPANY STATIONS

General Offices	11 ** **
Forest Park Center	12 ** **
Meter Repair Shop	13 ** **
Catalan Station	14 ** **
Station “N”	15 ** **
Shrewsbury Center	21 ** **
Berkeley Center	22 ** **
Underground Storage Area	23 ** **
Underground Storage Area	43 ** **
Ivory (Arlee)	24 ** **
Chain of Rocks Station	25 ** **
Mackenzie Station	26 ** **
Redman Station	27 ** **
Union Road Station	28 ** **
Jefferson City	91 ** **
Satellites	
St. Louis City	19 ** **
St. Louis County	29 ** **
St. Charles County	49 ** **

MISSOURI NATURAL DIVISION

GENERAL LOCATION

COUNTIES

Butler	1* ** **
Iron	2* ** **
Jefferson	3* ** **
Madison	4* ** **
St. Francis	5* ** **

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St. Genevieve

6* ** **

CITY LOCATIONS

Poplar Bluff

10 1* **

Annapolis

20 1* **

Pilot Knob

20 2* **

Crystal City

30 1* **

DeSoto

30 2* **

Festus

30 3* **

Hematite

30 4* **

Herculaneum

30 5* **

Hillsboro

30 6* **

Pevely

30 7* **

Selma

30 8* **

Victoria

30 9* **

Fredericktown

40 1* **

Deer Run

40 2* **

Bonne Terre

50 1* **

Desloge

50 2* **

Elvins

50 3* **

Esther

50 4* **

Farmington

50 5* **

Flat River

50 6* **

Leadwood

50 7* **

Leadington

50 8* **

River Mines

50 9* **

St. Francois

51 0* **

Cantwell

51 1* **

De Lassus

51 2* **

St. Genevieve

60 1* **

**LACLEDE GAS COMPANY
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Unit Location

ST. CHARLES DIVISION

GENERAL LOCATION

St. Charles County	1* ** **
O'Fallon Purchases 1973	2* ** 73
O'Fallon Purchases 1975	2* ** 75
O'Fallon Purchases 1983	2* ** 83
O'Fallon Purchases 1985	2* ** 85
O'Fallon Purchases 1986	2* ** 86
O'Fallon Purchases 1987	2* ** 87

MIDWEST DIVISION

GENERAL LOCATION

Jefferson County	1* ** **
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FRANKLIN COUNTY DIVISION

GENERAL LOCATION

Franklin County	1* ** **
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Property Codes
Unit Location

COMPANY BUILDINGS

General Office –

Bldg. No. 1 (720 Olive)	11	01	**
710 N. Tucker Blvd.	11	02	**

Forest Park Center –

General Area, no applicable building	12	00	**
Bldg. No. 1 (3950 Forest Park)	12	01	**
Bldg. No. 2 (4000 Forest Park)	12	02	**
Bldg. No. 3 (4040 Forest Park)	12	03	**
Bldg. No. 5 (4028 Forest Park)	12	05	**
Bldg. No. 6 (Meter Storage – Duncan Yard)	12	06	**
Bldg. No. 7 (General Storage – Duncan Yard)	12	07	**

Meter Repair Shop –

General Area, no applicable building	13	00	**
Bldg. No. 1 (2802 Gravois)	13	01	**
Bldg. No. 2 (2819 Gravois)	13	02	**

Catalan Station

General Area, no applicable building	14	00	**
Bldg. No. 6	14	06	**
Bldg. No. 7	14	07	**
Bldg. No. 8	14	08	**
Bldg. No. 9	14	09	**
Bldg. No. 10	14	10	**

Station “N”

General Area, no applicable building	15	00	**
Bldg. No. 1	15	01	**
Bldg. No. 2	15	02	**

**LACLEDE GAS COMPANY
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Unit Location

Shrewsbury Center

General Area, no applicable building	21 00	**
Bldg. No. 1 (4118 Shrewsbury)	21 01	**
Bldg. No. 2 (Garage)	21 02	**
Bldg. No. 3 (Machine Shop)	21 03	**
Bldg. No. 4 (Laboratory)	21 04	**
Bldg. No. 5 (Boiler & Pump House)	21 05	**
Bldg. No. 6 (Compressor)	21 06	**
Bldg. No. 8 (Boiler & Welding School)	21 08	**
Bldg. No. 9 (Storage)	21 09	**

Berkeley Center

General Area, no applicable building	22 00	**
Bldg. No. 1 (6400 Graham Road)	22 01	**
Bldg. No. 2 (Shop Building)	22 02	**
Bldg. No. 3 (Meter Storage)	22 03	**

Underground Storage Area

General Area, no applicable building	23 00	**
Bldg. No. 1	23 01	**
Bldg. No. 2	23 02	**
Bldg. No. 3	23 03	**
Bldg. No. 4	23 04	**
Bldg. No. 5 (Warehouse Bldg.)	23 05	**

Arlee Station

General Area, no applicable building	24 00	**
Bldg. No. 1 (Meter House)	24 01	**

Chain of Rocks Station

General Area, no applicable building	25 00	**
Bldg. No. 1 (Meter and Operator House)	25 01	**

MacKenzie Station

General Area, no applicable building	26 00	**
Bldg. No. 1 (Meter House)	26 01	**

Redman Station

General Area, no applicable building	27 00	**
Bldg. No. 1 (Regulator House)	27 01	**

9900 Clayton (Centerpoint Energy)

Backup System Control Office	27 50	**
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Unit Location

Satellites –

Central District

6635 Pennsylvania	19 01	**
2105 Hampton (CNG Facility at Shell)	19 02	**
4701 S. Broadway	19 03	**
8891 Hall Street	19 04	**

South District

8920 Eden	29 13	**
9321 Litzinger	29 14	**
13980 Manchester	25 15	**
777 Bonhomme	29 17	**
Peerless Park	29 18	**
2121 Smizer Station	29 19	**

North District

9503 Highway 67 (St. Cyr)	29 23	**
1570 Chambers	29 24	**
9200 Lackland	29 25	**
8918 Riverview	29 26	**

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

INDEX – LOCATION CODES

Property Codes
Unit Location

MAJOR ITEMS OF EQUIPMENT

Refer to Plant in Service Listings for numbers which have been
assigned to such items of equipment as:

Boilers	**
Compressors	**
Heaters	**
Holders	**
Odorizers	**
Pumps	**
Tanks	**

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Property Codes
Unit Location

DEPARTMENTS

Accounting –

Customer Accounting	** **	01
Meter Reading – Customer Accounting	** **	02
Tax Accounting	** **	06
Payroll	** **	07
Asset Management	** **	09
General Accounting	** **	10
Management Information Services	** **	11
Information Systems	** **	12
Financial Reporting & Gas Accounting	** **	13
Internal Auditing	** **	14
Financial Services	** **	18
Executive and Staff – Accounting	** **	19
Information Security	** **	21
Cashiers and Mailing	** **	25
Collection and Credit	** **	26
Risk & Control Services	** **	28

Treasurer's –

Stores	** **	17
Purchasing	** **	27
Executive and Staff – Treasurer's	** **	29

Marketing –

General/Special Projects	** **	30
Market Planning	** **	31
Utilization Engineering	** **	32
Consumer Education	** **	34
Commercial & Industrial Sales	** **	35
Retail Sales (Merchandising)	** **	36
Gas Transportation (LER)	** **	37
Residential Sales	** **	38
Consumer Marketing	** **	40
Executive and Staff – Sales	** **	41
Community Services	** **	60
Customer Relations – General	** **	61
Customer Advisers – Customer Relations	** **	62
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Construction and Maintenance – Distribution	**	**	43
Meters – Distribution	**	**	44
Right of Way – Distribution	**	**	45
SAID – Distribution	**	**	46
Transportation – Department	**	**	47
Gas Supply – General	**	**	50
Load Dispatching – Gas Supply	**	**	51
Mfg. and Holder Stations – Gas Supply	**	**	52
Underground Storage – Gas Supply	**	**	53
Instrumentation & Controls – Gas Supply	**	**	54
Engineering – General	**	**	56
Drafting – Engineering	**	**	57
Laboratory – Engineering	**	**	58
Load Approval – Engineering	**	**	59
Gas Diversion	**	**	64
Facilities Management	**	**	66
Executive and Staff – Operations	**	**	69
Industrial Relations –			
Employment	**	**	71
Training and Safety	**	**	72
Executive and Staff – Industrial Relations	**	**	73
Corporate Communications	**	**	74
Human Resources	**	**	75
Employee Programs	**	**	76
Legal	**	**	78
Claims	**	**	79
Planning	**	**	80
Executive and Staff – Company	**	**	89
Unassigned (in storage, no applicable department, etc.)	**	**	99

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Property Codes
Unit Location

**MEASURING AND REGULATION STATIONS –
LACLEDE DIVISION**

Medium Pressure to Low Pressure:

Howard & 22 nd	10 10 01
Keokuk & Nebraska	10 10 02
Easton & Union	10 10 03
Salisbury & 20 th	10 10 04
Cora & No. Market	10 10 05
 O’Bear & 20 th	 10 10 06
Lindell & Taylor	10 10 08
Union & West Florissant	10 10 10
Goodfellow & Vernon	10 10 11
Manchester & McCausland	10 10 14
 Goodfellow & Lotus	 10 10 15
Humphrey & Oak Hill	10 10 16
Natural Bridge & Warne	10 10 19
Natural Bridge & Union	10 10 20
 McLaran & Riverview	 10 10 21
Nebraska & Sidney	10 10 22
Folsom & Spring	10 10 23
Courtois & Pennsylvania	10 10 24
Dover & Minnesota	10 10 25
 Kingshighway & Schollmeyer	 10 10 26
Bancroft & Hampton	10 10 28
Chouteau & Vandeventer	10 10 30
Bancroft & Kingshighway	10 10 31
Eichelberger & Hampton	10 10 32
 Ivanhoe & Pernod	 10 10 33
Fyler & Kingshighway	10 10 34
Evans & Sarah	10 10 35
Page & Walton	10 10 36
Forest Park & Vandeventer	10 10 38

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Property Codes
Unit Location

McCausland & Tholozan	10 10 40
Arsenal & Jasper Park	10 10 41
Macklind & Nottingham	10 10 42
Olive & Vandeventer	10 10 44
Daggett & Macklind	10 10 45
Lindell & Skinker	10 10 46
Gasconade & Piedmont	10 10 48
Ivanhoe & Southwest	10 10 49
Holly Hills & Leona	10 10 52
January & Loughborough	10 10 54
Morganford & Taft	10 10 55
Broadway & East Railroad	10 10 56
Jefferson & Utah	10 10 57
Bates & Grand	10 10 58
Broadway & College	10 10 59
Hartford & Oak Hill	10 10 60
Kingshighway & Lindell	10 10 61
Broadway & Keokuk	10 10 63
Broadway & Catalan	10 10 64
Grand & Meramec	10 10 65
Eichelberger & Kingshighway	10 10 66
Grand & Utah	10 10 67
Cardinal & Park	10 10 68
Loughborough & Virginia	10 10 69
Arsenal & Kingshighway	10 10 71
Goodfellow & Page	10 10 72
Marcus & Natural Bridge	10 10 73
Delmar & Kingshighway	10 10 74
Tamm & Nashville	10 10 75
Delmar & Union	10 10 76
Page & Union	10 10 77
Grattan & Park	10 10 78
Grand & Magnolia	10 10 79
Easton & Glasgow	10 10 80
Kingshighway & Wabada	10 10 82

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Cora & Lee	10 10 83
Fair & Penrose	10 10 85
Lynch & 13 th	10 10 88
Lemp & Shenandoah	10 10 90
St. Louis & Sarah	10 10 91
Easton & Hamilton	10 10 92
Enright & Newstead	10 10 93
Herbert & 19 th	10 10 95
Lillian & Union	10 10 96
Columbia & Macklind	10 10 97
Phillips & Roger	10 10 98
Pernod & Regal	10 10 99
Station “G”	16 11 00
Famous & Knox	10 11 01
Riverview & West Florissant	10 11 02
Cole & 18 th	10 11 03
Angelica & 20 th	10 11 04
Glasgow & Sheridan	10 11 06
Hampton & Scanlan	10 11 07
Flad & Vandeventer	10 11 09
Hampton & Potomac	10 11 10
Magnolia & Tower Grove	10 11 11
Jamieson & Plainview	10 11 12
Chippewa & Ridgewood	10 11 13
Goodfellow & Natural Bridge	10 11 14
Garrison & Locust	10 11 20
Goode & St. Ferdinand	10 11 24
Harlan & Jordan	10 11 25
Clara & Wabada	10 11 26
Theodore & Thrush	10 11 27
Geyer & 11 th	10 11 28
Flora & 39 th	10 11 29
Ann & Jefferson	10 11 33
Grand & Phillips	10 11 34
Marconi & Shaw	10 11 35
Broadway & Mullanphy	10 11 37

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Property Codes
Unit Location

Keokuk & Virginia	10 11 38
Lexington & Newstead	10 11 39
Penrose & Warne	10 11 40
Bates & Virginia	10 11 42
Chouteau & Jefferson	10 11 43
Kraft & Manchester	10 11 47
Hartford & Louisiana	10 11 49
Kingshighway & Natural Bridge	10 11 51
Delor & Gravois	10 11 52
Osceola & Virginia	10 11 53
Cherokee & 13 th	10 11 63
Lynch & Missouri	10 11 64
Keokuk & Gustine	10 11 67
Theodore & Oriole	10 11 68
Thekla & Union	10 11 69
Grand & Robert	10 11 70

Intermediate Pressure to Low Pressure:

Broadway & Lorretta	20 13 01
Telegraph & West Felton	20 13 02
Bayless & Lemay Ferry	20 13 03
Gentry & Hoffmeister	20 13 04
James & Sutton	20 13 05
Big Bend & Wydown	20 13 07
Delmar & Purdue	20 13 09
Delmar & Kingsland	20 13 10
Sutter & Joseph	20 13 11
Easton & Evergreen	20 13 12
Rosebud & St. Louis	20 13 13
Pennsylvania & Robbins	20 13 15
Big Bend & Waterman	20 13 17
Ferguson & Page	20 13 18
Clyde & West Ripa	20 13 19

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Property Codes
Unit Location

Olive St. Rd. & Westgate	20 13 21
Bellvue & Oakland	20 13 23
Dartmouth & Midland	20 13 24
Ferguson & Raymond	20 13 25
Del Norte & Lindbergh	20 13 26

Delmar & Melville	20 13 28
Jackson & Pershing	20 13 29
Goodfellow & West Florissant	10 13 30
Bircher & Newstead	10 13 31
Delmar & Rosedale	10 13 33

Bobring & Lemay Ferry	20 13 35
West Florissant, N. of TRRA R/W	10 13 40
Goodfellow & McLaran	10 13 49
Clayton & McCausland	10 13 50

River Roads Shopping Center (Acct. 385.00)	20 13 51
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Commercial or Supply Feeder to Low Pressure:

Garrison & St. Louis	10 14 04
Garrison & Natural Bridge	10 14 05
Hodiamont & Maple	10 14 07
Miami & Morganford	10 14 08
 Bullwer & Schiller, W.O. 60567	 10 14 09
Rutger & Jefferson	10 14 10

Commercial or Supply Feeder to Medium or Intermediate Pressure: (Not Remotely Controlled)

Catalan (Supply Feeder)	14 15 01
Rosalie, N. of TRRA ROW	10 15 03
St. Louis Zoo	10 15 08
 Inverness Lane, W. of Lindbergh	 20 15 12
Broadway & Calvary	10 15 13
Palm & 9 th	10 15 14
New Halls Ferry & Vaile	20 15 15

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Larkin-Williams & 66	20 15 16
Bowles & 141	20 15 17
General Grant & Rock Hill	20 15 19
Maclane Ct. at Rott Road	20 15 20
Millbrook & Skinker	10 15 27
Channing, S. of Laclede	10 15 28
Olive St. Rd., W. of Delores	20 15 30
St. Charles Rock Road & Hwy. 270	20 15 32
W.S. of Foerster., S. of Old St. Charles Rock Road	20 15 33
P.P., W. of Terminal R.R. ROW, and S. of Bullard St. (Small Arms)	10 15 35
Elmsbank (P.P. Hillvale Apts.)	10 15 36
Breezy Point at Dunn Road	20 15 38
Lindbergh, S. of Old St. Charles Rock Road	20 15 41
Walnut & 22 nd	10 15 42
N. Market & 2 nd	10 15 46
P.P., S. of Ft. Bellefontaine Rd., W. of New Jamestown Rd.	20 15 48
Leahy Ct. and Vera Avenue	10 15 50
Treecourt Dr., S. of Treecourt Ind. Blvd.	20 15 51
Twelfth Street & Gratiot Street	10 15 53
Yarnell Road N. of Hwy I-44	20 15 58
11755 Riverview	20 15 61
12720 Bellefontaine	20 15 62
2021 New Jameston	20 15 63
6990 New Jamestown	20 15 64
15675 New Jamestown	20 15 65
15765 New Jamestown	20 15 66
6235 Blue Spruce Lane	20 15 67
16155 Old Jamestown	20 15 68
1705 New Jamestown	20 15 69
6700 Robbins Mill Road	20 15 70
6650 Robbins Mill Road	20 15 71
6600 Robbins Mill Road	20 15 72
15005 New Jamestown	20 15 73

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15205 New Jamestown	20 15 74
15215 New Jamestown	20 15 75
15255 New Jamestown	20 15 76
15335 New Jamestown	20 15 77
River Des Peres, North of Gravois	10 15 79
Water St., S. of Primm St.	10 15 80
West Moore Meadows Ct. (P.P. W. of Rott Road)	20 15 81
Deer Valley Subd. (P.P. N. of Lindbergh, E. of Robbins Mill Rd)	20 15 82
Riverport Complex at Earth City Expressway and Hwy I-70	20 15 83
General Motors Plant Complex (P.P. off Terminal R.R.)	10 15 84
Westlake Asphalt Company (P.P. S. of MO River, W. of Lewis & Clark)	20 15 84
Hwy “T” & Woodstone Traile	20 15 86
Wild Horse & Wild Horse Creek	20 15 87
St. Alban’s Valley	20 15 88
Autumn View	20 15 89
Old Highway 115	20 15 90
Hwy “T” & Hwy 100	20 15 91
Fred Weber	20 15 93
Highway 1W & Mueller	20 15 95

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Remotely Controlled Stations:

Bellefontaine (ns. Dunn Rd., W. of Bellefontaine)	20 16 02
Bellerive (Bellerive, S. of Natural Bridge)	20 16 03
Benton Terrace (es. Benton Terr., N. of Manchester)	10 16 04
Carrie (ns. Carrie, E. of Ouida)	10 16 05
Catalan (Supply Feeder to Medium Pressure)	14 16 07
Catalan (Com'l Feeder to Medium Pressure)	14 16 08
Chain of Rocks	25 16 09
Charbonier (Charbonier, W. of Hwy 67)	20 16 10
Clayton (Clayton, E. of Lindbergh)	20 16 11
Cozzens (es. Halls Ferry at Cozzens)	20 16 12
Crittenden (Jefferson, N. of Crittenden)	10 16 13
Deane (ss. Deane Ct., E. of Lindbergh)	20 16 15
Euclid (Euclid, S. of Hooke)	10 16 17
Gratiot (es. Sixth N. of Gratiot)	10 16 18
Lindbergh (ns. Hwy STT, E. of Lindbergh)	20 16 21
Link (se. Corner Link at Lackland)	20 16 22
Lorentz	10 16 23
Lotus (ss. Hamilton, N. of Lotus)	10 16 24
Lucas & Hunt (es. Lucas-Hunt, S. of West Florissant)	20 16 25
Station "N" (Supply Feeder to Com'l Feeder)	15 16 26
Station "N" (Supply Feeder to Medium Pressure)	15 16 27
Osceola (ns. Osceola, E. of Virginia)	10 16 29
Papin (ns. Papin, W. of Jefferson)	10 16 30
Parker (ns. Parker, E. of New Halls Ferry)	20 16 31
Pennsylvania (es. Pennsylvania, N. of Etzel)	20 16 32
Reavis (Reavis Barracks & MacKenzie) TP	26 16 33
Redman (Bridgevale & Cove)	27 16 34
Patterson (Meramec Measuring Station)	20 16 35
Shrewsbury (Supply Feeder to Intermediate Pressure)	21 16 37
Sidney (ss. Sidney, E. of Jefferson)	10 16 38
Ballas & Manchester	20 16 39
Tieman (es. Tieman, S. of Gravois)	20 16 40
Warson (es. Warson, S. of Olive)	20 16 42

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Woodlawn (es. Woodlawn, N. of Manchester)	20 16 44
Woods Mill (es. Woods Mill, S. of Manchester)	20 16 45
Lindell & Union	10 16 48
Baptist Church Rd. & Lindbergh	20 16 49
 Lindbergh & St. Charles Rock Rd.	 20 16 50
Ivory (Arlee)	24 16 52
Ferry	10 16 53
Tower Grove	10 16 54
Shrewsbury (Com'l Feeder to Intermediate Pressure)	21 16 56
 Shrewsbury Delivery Sta.	 21 16 57
Catalan Delivery Sta.	14 16 58
Krams and Olive St. Road	20 16 60
Clayton & Clarkson	20 16 61
Brentwood S 3000 (Metro)	20 16 62

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Unit Location

MEASURING AND REGULATION STATIONS – MONAT DIVISION

**Commercial or Supply Feeder to Medium or Intermediate
Pressure: (Not Remotely Controlled)**

Annapolis, Front Street	20 15 00
Bonne Terre, Crabapple Subd.	50 15 02
Bonne Terre, Lake Street	50 15 03
Bonne Terre, Benham Street	50 15 04
Crystal City, 12 th Street	30 15 07
Crystal City, Crystal Heights	30 15 08
Crystal City, Bailey Road	30 15 09
Crystal City, Missouri Avenue	30 15 10
Deer Run	40 15 12
Delassus	50 15 13
Desloge	50 15 14
DeSoto, Edinger Street	30 15 16
Elvins	50 15 18
Esther, Seventh Street	50 15 20
Farmington, Old Jackson Road	50 15 22
Farmington, N. Washington at Pine St.	50 15 23
Farmington, Pine St.	50 15 24
Festus, South Second St.	30 15 26
Festus, Bluff City	30 15 27
Festus, Rosemary Lane	30 15 30
Festus, County Road	30 15 31
Festus, Falls at Little Creek	30 15 33
Festus, Horine Road	30 15 32
Festus, Old State Hwy CC & Dunaway Rd	30 15 35
Flat River, Mineral Area College	50 15 39
Flat River, St. Francois St.	50 15 40
Fredericktown, N. Side of Hwy 72, West	40 15 42
Fredericktown, Alley W. of S. Main and S. of W. Main	40 15 43
Fredericktown, Corner of Marion and Marlow	40 15 44
Fredericktown, Fredericktown Business Park	40 15 45
Hematite	30 15 47
Hematite, Meyer Rd. Cedar Trail Mobile Home Court	30 15 48

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Herculaneum, Old Highway U.S. 61	30 15 49
Herculaneum (Takepoint)	30 50 01
Hillsboro, Third St. Between Hwy 21 and Hickory	30 15 51
Leadwood	50 15 53
Pevely, Second St.	30 15 55
Pevely, Sunvalley & Hunter Ridge Subd.	30 70 01
Pilot Knob	20 15 57
Pevely, E. Mason	30 15 60
Poplar Bluff, Spring St.	10 15 60
Poplar Bluff, S. Second St. at N. Side of Mo. Utilities	10 15 61
Poplar Bluff, Nickey St.	10 15 62
Poplar Bluff, Highland between Meadowbrook & Parkview	10 15 63
Poplar Bluff, Velma St.	10 15 64
Poplar Bluff, North Second St.	10 15 65
Poplar Bluff, So. Side Hwy “PP” at Lurlyn La.	10 15 66
Poplar Bluff, Commerce Ave. at Fair St.	10 15 68
Poplar Bluff, Township Rd at Hwy “PP”	10 15 69
Poplar Bluff, S. of Rowe Parkway	10 15 71
Poplar Bluff, Hwy PP & Cedar	10 15 72
St. Genevieve, So. 4 th St., Back of Sales Office	60 15 80
St. Genevieve, Market St., at 9 th St.	60 15 81
St. Genevieve, Chadwell Sta.	60 15 82
Selma, Selma Village	30 15 85
Victoria	30 15 88
Farmington, Schwartz Road	50 55 89

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Property Codes
Unit Location

MEASURING AND REGULATION STATIONS – ST. CHARLES DIVISION

Intermediate Pressure to Low Pressure:

Metering Facility – W. Side of St. Chas. Rock Rd. Bridge 10 13 01

Commercial or Supply Feeder to Medium or Intermediate Pressure: (Not Remotely Controlled)

St. Peters – Mexico & Church Rd 10 15 02

Algana Ct. at Cherokee Ct. 10 15 05

Mexico Road east of Salt Lick Road (Supplies Sunny Meadows Estates Subdivision) 10 15 07

West Side of St. Charles Rock Road Bridge, downstream of Laclede Gas Company's New Metering Facilities 10 15 08

Outer Road of Hwy I-70 West of Clearview Drive 10 15 10

Private Property of San Miguel Apgs. on S.S. of South Outer Service Rd. of Hwy I-70 and W. of San Miguel Dr. 10 15 11

P.P. So. Mexico Rd. E. of Cave Springs Estates Rd. 10 15 16

Jungerman Rd. So. of Mexico Rd. 10 15 17

Regulator Stations St. Peters to O'Fallon – Terra & Drug Packaging 10 15 18

Old Highway 40 at Genteman Road 10 15 22

Mexico & Kindred Hill 10 15 23

Ehlmann & Shady Springs 10 15 24

Manderly Estates 10 15 25

Kings Crossing 10 15 26

E. Pitman & Dale 10 15 30

Guthrie & Mexico Rd. 10 15 40

Commercial or Supply Feeder to Medium or Intermediate Pressure: (Remotely Controlled)

Droste and W. Clay 10 15 06

Sherman & Hwy 94 10 15 21

Pointe Prairie Rd 10 16 50

I-70 N. Outer Rd – Wentzville 10 16 60

Transmission Feeder to Intermediate Pressure: (Remotely Controlled)

Williams Pipeline & Spencer Place 10 17 01

Williams Pipeline @ Hwy K 10 18 01

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

INDEX – LOCATION CODES

Property Codes
Unit Location

Measurement & Odorization Facility

Williams Pipeline & Morrison Lane 10 18 02

MEASURING AND REGULATING STATIONS – FRANKLIN DIVISION

9th & Roosevelt, Washington – C.F. to I.P. 10 00 01
St. Albans – T.F. to I.P. 10 00 02
County Rd., Union – I.P. 10 00 03
Bolte Lane, St. Clair – I.P. 10 00 04
Bolte Lane, Pacific – I.P. 10 00 05
Skyline Dr. – T.F. to I.P. 10 00 06
Ming Estates – T.F. to I.P. 10 00 07
Stonecrest – Wash MO – T.F. to I.P. 10 00 08

GAS WELLS – ST. LOUIS COUNTY

Bentzen #1 23 00 01
Bentzen #2 23 00 02
Bentzen #3 23 00 03
Bentzen #4 23 00 04
Brinkmeyer #1 – UGS 23 00 05

Erwin #1 23 00 07
Erwin #2 23 00 08
Jones #1 23 00 09
Jones #2 23 00 10
Jones #3 23 00 11

Jones #4 23 00 12
Jones #5 23 00 13
Jones #7 23 00 14
Jones #8 23 00 15
Jones #9 23 00 16

Kuechler #1 23 00 17
Lange #1 23 00 20
Lange #2 23 00 21
Lange #5 23 00 22
Lange #6 23 00 23

Lange #8 23 00 24
Peimann #1 23 00 26
Peimann #2 23 00 27
Randoll #1 23 00 28
Randoll #2 23 00 29

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

INDEX – LOCATION CODES

Property Codes
Unit Location

Randoll #3	23 00 30
A. Schneider #1	23 00 31
R. Schneider #1	23 00 32
Sundermeyer #1	23 00 33
Sundermeyer #2	23 00 34
Uhlig #1	23 00 35
Brinkmeyer #3	23 00 51
Jones #6	23 00 53
Lange #7	23 00 55
Sundermeyer #3	23 00 57
Bentzen #5	23 00 59
Sandau #1	23 00 60
Sandau #2	23 00 61
Uhlig #2	23 00 62
Jones #11	23 00 63
Stoudmire #1	23 00 65
Brinkmeyer #2	23 00 71
Jones #10	23 00 83
Portland #1	23 00 85
Champ #2	23 00 95
Champ #3	23 00 96
Champ #4	23 00 97

GAS WELLS – ST. CHARLES COUNTY

Witte #2	43 00 66
H. Brown T-4	43 00 67
H. Brown T-2	43 00 68

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

INDEX – LOCATION CODES

Property Codes
Unit Location

OBSERVATION WELLS – ST. LOUIS COUNTY

Briscoe #2	23 20 72
Fuchs #1	23 20 73
Goris #1	23 20 74
Hammer #1	23 20 75
Hammerschmidt #1	23 20 76
 Hardesty #1	 23 20 77
Lange #3	23 20 78
Mueller #1	23 20 79
Twellman #1	23 20 80
Vasquez #1	23 20 81
 Wolff #1	 23 20 82
Minkemann #1	23 20 84
Lange #4	23 20 86
Siemens #1	23 20 87
Jones #6	23 20 88
 Lange #5	 23 20 89
Wolff #2	23 20 91
Missouri Portland Cement Co. #2	23 20 92
Neihaus #1	23 20 93
MSD #1	23 20 94

OBSERVATION WELLS – ST. CHARLES COUNTY

Cora Island T-1	43 20 01
Cora Island T-2	43 20 02
Brown T-5	43 20 03
Brown SP-6	43 20 04
Gruenwald #1	43 20 15
 H. Brown D-1	 43 20 70
Mintert #1B	43 20 95
Mintert #1A	43 20 96
Hawkins #1	43 20 97
Brunstein # 1	43 20 98
 Witte #1	 43 20 99

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

INDEX – LOCATION CODES

Property Codes
Unit Location

OIL WELLS

Bentzen #1	23 30 02
Bentzen #2	23 30 03
Bentzen #3	23 30 04
Bentzen #4	23 30 05
Brinkmeyer #1	23 30 06
 Brinkmeyer #2	 23 30 07
Clark #1	23 30 08
Dowdall #1	23 30 10
Glaser-Meyer #1	23 30 14
Hermann #1	23 30 17
 Jones #1	 23 30 19
Kuechler #1	23 30 24
Lange #4	23 30 25
Lange #6	23 30 26
Peimann #1	23 30 27
 Peimann #2	 23 30 28
Sandau #1	23 30 31
Sandau #2	23 30 32
R. Schneider #1	23 30 34
R. Schneider #2	23 30 35
 Uhlig #1	 23 30 39
A. Sundermeyer	23 30 40

VENT GAS WELLS

Jones #3	23 40 21
Jones #4	23 40 22
Jones #5	23 40 23
Randall #1	23 40 29
Sammelman #1	23 40 30
Sundermeyer #1	23 40 37
Jones #7	23 40 38
Sundermeyer #2	23 40 39

PLUGGED WELLS

Mintert #1	43 50 01
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**LACLEDE GAS COMPANY
PROPERTY CATALOG**

INDEX – LOCATION CODES

	<u>Property Codes</u>	
	<u>Unit</u>	<u>Location</u>
<u>PROPANE CAVERN</u>		
	23	60 00
Main Shaft	23	60 01
Shaft #1	23	60 02
Shaft #2	23	60 03
Shaft #3	23	60 04
Shaft #4	23	60 05
Shaft #5	23	60 06
Bentzen-Bartreau W-1	23	60 07
Bentzen W-2	23	60 08
<u>DYHYDRATION PLANT</u>		
	23	70 00
<u>UGS STRUCTURES OTHER THAN STATION STRUCTURES</u>		
Lange 2 Car Garage	23	88 00
Randoll Home	23	95 00
Bentzen Concrete Block Barn	23	97 00

LACLEDE GAS COMPANY PROPERTY CATALOG

LIST OF GENERAL RETIREMENT UNIT

Property Codes
Unit Location

The following are to be considered as retirement units when they occur in a classification that makes specific reference to the "List of General Retirement Units".

GENERAL RETIREMENT UNITS

Air Compressors – each	903
Batteries, storage – each bank of 4 or more	906
Blower, Fan, Exhauster – each	909
Controls – each installation or assembly complete	911
Coupling Device, Speed Reducer, etc. – each	913
Drip, 12" or larger – each	916
Enclosure, minor building, etc. for equipment – each	926
Engine – each	927
Exciter – each	928
Fence, for equipment in a single classification – each installation	929
Foundation, ½ cu. yd. or larger – each	930
Gauge, Controller, Instrument – each (over \$100)	931
Franchise/Organization Cost	932
Generator Set – each	933
Heater – each	936
Heat Exchanger – each	938
Hoists or Cranes – each	940
Insulation over \$500	942
Meter, positive displacement (excluding customer's) – each	946
Meter Run, orifice – each	948
Motor, Air – each	951
Motor, Electric, 1 HP and larger – each	954
Operator, for 4" or larger valve or regulator – each	957
Motor, Lever	958
Orifice Fittings, 4" or larger – each	959
Panel, power distribution – each	960
Panel instrument, control, etc. – each	961
Piping – 1. Each complete installation or system	963
2. Each 6" or larger header	
3. Each run in excess of the following lengths:	
Under 2": - 250 feet	
2" – 4" – 100 feet	
6" – 10" – 50 feet	
12" or larger – 20 feet	
Platform, Ladders, Stairs, for equipment – each	
installation or section	965
Primary Power Supply, for equipment – each	966
Pump – each	968

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

LIST OF GENERAL RETIREMENT UNIT

	<u>Property Codes</u>	
	<u>Unit</u>	<u>Location</u>
Regulator or Power Operated Valve, 2" or larger – each	970	
Separator, Dehydrator and Emulsion Treater – Each	972	
Strainer, or Filter (over \$100) – each	975	
Substation, unit type – each	978	
Switchgear Assembly – (Starter for LP Pump) – each	979	
Tank, 250 gal. or larger – each	985	
Transformer – each	990	
Valve, 16" or larger – each	991	
Valve, 6" and larger	992	
Vault or Pit, concrete, 75 cu. ft. or larger, complete – each	993	
Waste Gas or Flare Burner – each	994	
Wiring – each circuit or installation complete	995	

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

ACCESSORY STRUCTURES

03

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of structures such as platforms, ramps, foundations, water reservoirs, railroad tracks, etc., which serve more than one building or equipment classification.

Does not include items which are includible with a building or the equipment classification served.

RETIREMENT UNITS

Ramp or Runway – each	491	000
Foundation, ½ cu. yd. or larger – each	930	000
Water Reservoir – each	492	000
Railroad tracks – each complete installation or replacement of 100 feet	493	000

DETAIL CODE REQUIREMENTS

None	***	000
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UNITS OF MEASURE

Lineal feet – Railroad tracks
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company station	**	00	00
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*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

AUTOMOBILES

06

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes the cost of automobiles, including accessories attached at the time of original acquisition.

Does not include trailers, trucks, radio communication equipment or other items which are properly includible in other classifications.

RETIREMENT UNITS

Automobile – each

004 ***

DETAIL CODE REQUIREMENTS

Make and Type –

Executive Sedans

004 002

Station Wagons (any make, model)

004 006

Vans – Mini (any make, model)

004 007

Chevrolet Sedans

004 010

Ford Sedans

004 030

Company Number

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS

None

00 00 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
BOILERS	08

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of boilers, including fuel burning equipment, draft system, piping, controls; also central accessory systems serving more than one boiler.

Does not include boilers used primarily for heating a single building, station piping (steam, water, etc.) not solely accessory to a boiler installation or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units for each system	***	***
Boiler and Appurtenances (all non-separable items) – each	601	001
Boiler – each	602	001
Draft System – Stack – each	609	002
Fuel System - Burners, complete set with controls – each	617	004

DETAIL CODE REQUIREMENTS

System of which a part –		
Boilers and Appurtenances	***	001
Draft System	***	002
Feed Water System	***	003
Fuel System	***	004

UNITS OF MEASURE

Lineal feet – Piping, Wiring, Ductwork
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**	
Building in which located		**
Boiler number or bank with which associated		**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
BUILDINGS		10	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
<u>CLASSIFICATION DESCRIPTION</u>			
Includes installed cost of each complete building, structural additions and related equipment which is permanently attached and cannot be removed without cutting into or otherwise impairing the building including foundation, walls, roof, floors, ceilings, partitions, plumbing, power and lighting, heating and air conditioning, built in counters or shelves, permanent floor coverings, etc.			
Does not include accessory structures, yard improvements or items which serve more than one building. Also excludes boilers not used primarily for heating a building, temporary type minor buildings (enclosures for equipment) and other items which are properly includible in other classifications.			
<u>RETIREMENT UNITS</u>			
See List of General Retirement Units	***	***	
Substructure (Foundation, Pilings, etc.) – each	401	001	
Structure, buildings under 1000 sq. ft., complete – each	403	002	
Structure, buildings over 1000 sq. ft. –			
Structure (all non-separable items) – each	410	002	
Interior walls – each level	411	002	
Partitions (movable) – all for one building	412	002	
Floors, with supports – each level or work area	415	002	
Floor tile – each work area	416	002	
Windows – all for one building	417	002	
Ceilings – each level	420	002	
Ceilings (suspended, acoustical) – each work area	421	002	
Roofs – each level built at one time	424	002	
Gutters, Downspouts – each roof level built at one time	425	002	
Overhead Door	426	002	
Hoists, Cranes, when part of building – each	428	002	
Platforms – each	429	002	
Docks, Runways, Ramps – each	430	002	
Stairways – each flight between levels	432	002	
Stacks – each	433	002	
Counters, Shelves, built in – each important installation	434	002	
Fire Escapes – each	435	002	
Flagpoles, when attached – each	436	002	
Shutters, Storm Windows, Awnings – all for one building	437	002	
Mailchutes – each	438	002	
Vaults, complete with doors – each	439	002	

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
BUILDINGS		10	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
Heating/Air Conditioning System (all non-separable items) – each	440	003	
Air Conditioner Unit – each	441	003	
Boiler, complete – each	601	003	
Cooling Tower, complete – each	443	003	
Ductwork – each level	445	003	
Unit Heater – each	446	003	
Power and Lighting System (all non-separable items) – each	450	004	
Generator Sets, complete – each	933	004	
Light Fixtures – each work area	451	004	
Panels, Power distribution – each	960	004	
Primary Power Supply System – each	966	004	
Substation – each	978	004	
Wiring, complete – each level	995	004	
Plumbing/Sewer System (all non-separable items) – each	460	005	
Piping – each system or each 2” or larger run in excess of 250 feet	963	005	
Sewer, Drain Piping – each system	461	005	
Tank (250 gal. or larger) – each	985	005	
Water Heaters (industrial type) – each	467	005	
Plumbing Fixtures – each washroom	468	005	
Elevator Installation (all non-separable items) – each	470	006	
Other			
Intercommunication System	480	099	
<u>DETAIL CODE REQUIREMENTS</u>			
System or Category of which a part –			
Substructure	***	001	
Structure	***	002	
Heating/Air Conditioning	***	003	
Power and Lighting	***	004	
Plumbing/Sewer	***	005	
Elevators	***	006	
Others (describe)	***	099	
<u>UNITS OF MEASURE</u>			
Lineal feet – Piping, Wiring, Ductwork			
Cubic Yards – Substructure, Structure concrete or stone			
Square feet – Floor tile, Walls, Ceilings			
Each – all others			

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

BUILDINGS

10

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station		**
Building number		**
Floor or level of building (when applicable)		**
No applicable level		00
First Floor		01
Second Floor		02
Third Floor		03
Etc.		**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

COMMUNICATION EQUIPMENT - RADIO

12

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of telephone systems and radio communications system equipment including antennas, transmission cables, base stations, mobile units, consoles, etc.

Does not include intra-station loudspeaker or intercom systems, tele-metering equipment or other items which are properly includible in other classifications.

RETIREMENT UNITS

Base Station Installation (all non-separable items) – each	080	000
Antenna – each	081	000
Antenna Supporting Structure – each	082	000
Transmission (coaxial) cable – each installation or run	083	000
Transmitter, Receiver – each	084	000
Enclosure (minor building) for equipment – each	926	000
Foundations, ½ cu. yd. or larger – each	930	000
Generator Sets, complete – each	933	000
 Central Signal Equipment (all non-separable items) – each	 085	 000
 Mobile, Portable Units –		
Transmitter/Receiver (Car Unit) complete – each	088	000
Monitor Units – each	089	000
Transmitter, Receiver (Man Unit)	097	000
Battery Charger	098	000
 Telephone Systems – each	 100	 000

DETAIL CODE REQUIREMENTS

Serial Number (when applicable)

UNITS OF MEASURE

Lineal feet – Cable Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Building in which located	** 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES	
COMPRESSORS – ELECTRIC DRIVEN	14	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION

CLASSIFICATION DESCRIPTION

Includes installed cost of electric motor driven gas compressors including prime movers, intra-connecting piping, cooling systems, starting systems, and other associated equipment. Also central accessory systems serving more than one compressor.

Does not include gas or steam driven compressors. Also excludes station piping, primary power supply systems, major control systems or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units for each system	***	***
Compressor and Appurtenances (all non-separable items) – each	510	001
Compressor, with or without prime mover – each	512	001
Compressor cylinder – each	513	001
Pulsation Dampener – each	518	001
Suction Piping Installation (all non-separable items) – each	520	003
Interstage Piping Installation (all non-separable items) – each	521	004
Discharge Piping Installation (all non-separable items) – each	522	005
Cooling System Installation (all non-separable items) – each	523	006
Lubrication System Installation (all non-separable items) – each	536	009
Power/Starting System Installation (all non-separable items) – each	538	011

DETAIL CODE REQUIREMENTS

System or Category of which a part –		
Compressor and Appurtenances	***	001
Suction Piping	***	003
Interstage Piping	***	004
Discharge Piping	***	005
Cooling System	***	006
Lubrication System	***	009
Power/Starting System	***	011

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
COMPRESSORS – ELECTRIC DRIVEN	14
DESCRIPTIONS AND REQUIREMENTS	UNIT LOCATION

UNITS OF MEASURE

Lineal feet – Piping, Wiring
Each – all other

LOCATION CODE REQUIREMENT (See Index to Location Codes)

Company Station	**
Building in which located	**
Compressor number or bank with which associated	**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
COMPRESSORS – GAS ENGINE DRIVEN		15	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
<u>CLASSIFICATION DESCRIPTION</u>			
Includes installed cost of gas engine driven gas compressors including prime movers, intra-connecting piping, fuel systems, starting systems, cooling systems and other associated equipment, also central accessory systems serving more than one compressor.			
Does not include electric or steam driven gas compressors. Also excludes station piping, major control systems or other items which are properly includible in other classifications.			
<u>RETIREMENT UNITS</u>			
See List of General Retirement Units for each system.	***	***	
Compressor and Appurtenances (all non-separable items) – each	510	001	
Compressor, with or without prime mover – each	512	001	
Compressor cylinder – each	513	001	
Air Intake Line – each run	514	001	
Air Intake Silencer – each	515	001	
Pulsation Dampener – each	518	001	
Suction Piping Installation (all non-separable items) – each	520	003	
Interstage Piping Installation (all non-separable items) – each	521	004	
Discharge Piping Installation (all non-separable items) – each	522	005	
Cooling System Installation (all non-separable items) – each	523	006	
Fin Fan Structure – each	524	006	
Coils or Tubes, complete set – each	525	006	
Exhaust System Installation (all non-separable items) – each	528	007	
Fuel System Installation (all non-separable items) – each	532	008	
Lubrication System Installation (all non-separable items) – each	536	009	
Starting System Installation (all non-separable items) – each	540	010	

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

COMPRESSORS – GAS ENGINE DRIVEN

15

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

DETAIL CODE REQUIREMENTS

System or Category of which a part –

Compressor and Appurtenances

*** 001

Suction Piping

*** 003

Interstage Piping

*** 004

Discharge Piping

*** 005

Cooling System

*** 006

Exhaust System

*** 007

Fuel System

*** 008

Lubrication System

*** 009

Starting System

*** 010

UNITS OF MEASURE

Lineal feet – Piping, Wiring Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station

**

Building in which located

**

Compressor number or bank with which associated

**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

CONTROL SYSTEMS

18

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of control, alarm, shutdown, etc. systems of a major nature of which pertain to equipment of more than one classification including piping, tubing, wiring, instruments, regulators, etc.

Does not include minor systems which pertain to equipment of a single classification. Also excludes telemetering equipment, station piping or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units for each system.

*** **

Control System (all non-separable items) – each

550 000

DETAIL CODE REQUIREMENTS

None

*** 000

UNITS OF MEASURE

Lineal feet – Piping, Wiring
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station

**

Building in which located

** 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

DATA PROCESSING SYSTEMS

19

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes cost of each principal item or set of data processing equipment as typified by the following list of retirement units. Does not include equipment of small cost (less than \$150- Hardware Only).

RETIREMENT UNITS - HARDWARE

Processing Unit	310	000
Magnetic Tape Unit	313	000
Controls	316	000
Disc Packs/Storage Tape	322	000
Storage Protection Units	325	000
Display Station	328	000
Microfiche Viewer	330	000
Microfiche Reader/Printer	333	000
Microfiche Reproduction Equipment	335	000
Other	340	000
Computer - Desktop	350	000
Computer – Laptop	350	100
Computer – Server	350	200
Monitor	352	000
Printer	354	000
Other – Network (describe)	356	000

RETIREMENT UNITS – SOFTWARE

Miscellaneous	342	000
Microsoft Office XP Pro	342	001
Lotus – Notes/Domino	342	002
WRQ Reflections for IBM	342	003
WinZip	342	004
Adobe Acrobat	342	005
Microsoft Office Pro 2003	342	006
Microsoft Windows Server	342	007

DETAIL CODE REQUIREMENTS

Company Number (when applicable)
Serial Number (when applicable)

UNITS OF MEASURE

Each

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
DATA PROCESSING SYSTEMS		19	
DESCRIPTIONS AND REQUIREMENTS		UNIT	LOCATION

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Building in which located	**
Department to which assigned	**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

DISTRICT REGULATOR STATIONS

20

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of distribution system regulator stations including regulators, fittings, valves, gauges, vaults, vents, supports, controls, connecting piping solely associated with these stations and other related items.

Does not include telemetering equipment, gas piping or mains not solely appurtenant to a station, customers' regulators, city gate or station regulator installations or other items which are properly includible in other classifications.

RETIREMENT UNITS

Regulator Station, Prefabricated, complete – each		
Above ground	730	000
Underground	731	000
Regulator Station		
Regulator Station (all non-separable items) – each	732	000
Control Line Extension	733	000
Fence	929	000
Gauge, controller or instrument – each	931	000
Motor, Lever – each	958	000
Piping, each complete system or runs in excess of the following:	963	000
Under 2" – 250 feet		
2" – 4" – 100 feet		
6" – 10" – 50 feet		
12" or larger – 20 feet		
Regulator, 2" or larger – each	970	000
Valve, 6" and larger – each	992	000
Vault, 75 cu. ft. or larger, complete each	993	000
Vent, complete – each	734	000

DETAIL CODE REQUIREMENTS

None	***	000
------	-----	-----

UNITS OF MEASURE

Lineal feet – Piping, Control Line Extension
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station (when applicable)	**
Regulator Station number	** **

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

GAS CONDITIONING EQUIPMENT

23

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of gas conditioning equipment such as oil foggers, odorizers, purification systems, alcohol injection systems, etc.

Does not include minor installations which are accessory to equipment of another classification such as separators at a gas well or other items that are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units for each system.

*** **

Odorizer Installation (all non-separable items) – each

570 002

Odorizer – each

571 002

Purification System (all non-separable items) – each

574 003

Alcohol Injection System (all non-separable items) – each

578 004

DETAIL CODE REQUIREMENTS

Type system of which a part –

Odorizer Installation

*** 002

Purification System

*** 003

Alcohol Injection System

*** 004

UNITS OF MEASURE

Lineal feet – Piping, Wiring

Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station

**

Building in which located

**

Installation Number (Odorizers only)

**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
GAUGES AND INSTRUMENTS		24	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
<u>CLASSIFICATION DESCRIPTION</u>			
Includes cost installed of gauges and instrument such as recording and indicating gauges, controllers, emcorrectors, when not includible in other classifications including hook-up piping and wiring, supports, etc.			
Does not include telemetric equipment, laboratory instruments, gauges mounted on panels, regulator station gauges or other items which are properly includible in other classifications. Also excludes gauges of small cost (less than \$100).			
<u>RETIREMENT UNITS</u>			
Gauge or Instrument Installation			
Enclosure, Minor Building, etc., for Equipment – each	926	000	
Gauge or Instrument – each	931	***	
Piping, 2” and smaller – 250 feet	963	000	
<u>DETAIL CODE REQUIREMENTS</u>			
Type (Gauges and Instruments only) –			
Pressure Indicating	931	01*	
Pressure Recording	931	02*	
Controller	931	03*	
Pressure – Volume Recording	931	04*	
Pressure Correcting	931	05*	
Pressure – Temperature Correcting	931	06*	
Temperature Recording	931	07*	
Other (describe)	931	99*	
Manufacturer (Gauges and Instruments only) –			
American	931	**1	
Bristol	931	**2	
Foxboro	931	**3	
Minneapolis-Honeywell	931	**4	
Rockwell	931	**5	
Others (describe)	931	**9	
Serial Number			
<u>UNITS OF MEASURE</u>			
Lineal feet – Piping			
Each – Gauge or Instrument			
<u>LOCATION CODE REQUIREMENTS (See Index to Location Only)</u>			
Company Station			**
Building in which located			** 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

HEATERS

26

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of direct or indirect type gas fired heaters such as water heaters, pipeline heaters, propane vaporizers, etc., including connecting piping, fuel system, controls, etc., also includes central accessory systems serving more than one heater.

Does not include steam boilers, space heaters, portable heaters, major control systems or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units for each system.	***	***
Heater and Appurtenances (all non-separable costs) – each	551	001
Heater – each	552	001
Heater Coils, complete set – each	553	001
Heater Stack – each	556	001
Connecting Piping (all non-separable costs) – each	560	002
Fuel System (all non-separable costs) – each	562	003
Burners, complete set with controls – each	563	003

DETAIL CODE REQUIREMENTS

System of which a part –		
Heater and Appurtenances	***	001
Connecting Piping	***	002
Fuel System	***	003

UNITS OF MEASURE

Lineal feet – Piping, Wiring
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Building in which located	**
Heater number or bank with which associated	**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

HOLDERS

27

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of water-seal gas storage or relief holders including foundation, tank, frame, lifts, crown, heating system, intra-connecting piping, minor alarm or control systems and other related equipment.

Does not include LPG or natural gas storage vessels or tanks, station piping, boilers or water heaters, major control systems or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units for each system.	***	***
Holder and Appurtenances (all non-separable costs) – each	629	001
Holder Foundation, any size – each	630	001
Holder, over 100 MCF		
Holder Guide Frame – each	638	001
Lighting System – each	642	001
Connecting Piping (all non-separable items) – each	650	002
Holder Heating System (all non-separable items) – each	654	003

DETAIL CODE REQUIREMENTS

System of which a part –		
Holder and Appurtenances	***	001
Connecting Piping	***	002
Holder Heating System	***	003

UNITS OF MEASURE

Lineal feet – Piping, Wiring Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Building in which located	**
Holder number or bank with which associated	**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

HOUSE REGULATORS

29

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes cost of regulators, relief valves and other devices used to control the pressure of gas delivered to customers, whether in service or held in reserve, including cost of initial badging and testing.

Does not include installation costs of house regulators, instruments, district or station regulators or other items which are properly includible in other classifications.

RETIREMENT UNITS

House Regulators – each		
Single Seat	720	***
Single Seat with internal relief	721	***
Double Seat/Balanced Valve	722	***
Miscellaneous (describe)	723	***
Relief Valve, ½” and larger – each	726	***
Miscellaneous Safety Valves, ½” and larger	728	***

DETAIL CODE REQUIREMENTS

Connecting Pipe Size –		
¾”	***	100
¾” x 1”	***	200
1”	***	300
2”	***	400
3”	***	500
4”	***	600
6”	***	700
Other Sizes (describe)	***	900

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS

None 00 00 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

LABORATORY EQUIPMENT

32

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of each principal item or set of general laboratory equipment such as balances, ovens, centrifuges, test rigs, calorimeters, gravimeters, rotameters, spectroscopic equipment, hoods, sinks, counters, etc.

Does not include items which are not readily identified or inventoried as typified by the following list of items not to be capitalized, nor items of small cost (less than \$500). Also excludes furniture, tools, etc. of a general nature, sinks or counters that are integral to a building, or other items which are properly includible in other classifications.

RETIREMENT UNITS

Analytical Instruments – each (Includes chromatographs, spectroscopes, gas analysis sets, titration apparatus, etc.)	050	000
Measuring Instruments – each (Includes rotameters, pyrometers, meter provers, potentiometers, barometers, thermometers, calorimeters, gravimeters, viscosimeters, etc.)	051	000
Laboratory Apparatus – each (Includes scales, balances, ovens, centrifuges, exhaust hoods, constant temperature baths, etc.)	052	000
Laboratory Fixtures – each or each section (Includes bins, racks, counters, sinks, cabinets, etc.)	054	000
Miscellaneous Laboratory Equipment – each (Includes items such as motors (when separable), pumps, compressors, tanks, timers, special test assemblies, etc.)	059	000

DETAIL CODE REQUIREMENTS

Serial Number (when applicable)

UNITS OF MEASURE

Each or Each Set

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
LABORATORY EQUIPMENT	32
DESCRIPTIONS AND REQUIREMENTS	UNIT LOCATION

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Building in which located	** 00

TYPICAL ITEMS NOT TO BE CAPITALIZED

Beakers
 Bottles
 Bunsen burners
 Flasks
 Funnels
 Gloves
 Hoses
 Hydrometers
 Masks
 Monometers
 Pitot tubes
 Stands
 Tapes, measuring
 Tubing

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

LAND

35

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes all applicable costs of land owned in fee.

Does not include yard improvements, grading occasioned by the building of a structure or other items which are properly includible in other classifications.

RETIREMENT UNITS

Land – Acquisition, sale, disposition of any quantity	499	000
---	-----	-----

DETAIL CODE REQUIREMENTS

None	***	000
------	-----	-----

UNITS OF MEASURE

Acre – land

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**	00 00
-----------------	----	-------

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

LAND RIGHTS

36

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes all applicable costs of rights, interests and privileges in land or structures owned by others such as leaseholds, rights of way and easements.

Does not include clearing or grading of land in which a right in land exists.

RETIREMENT UNITS

Land Right – Gas Acquisition, sale, expiration, etc., of each right	497	000
Land Right – Oil Acquisition, sale, expiration, etc., of each right	498	000
Franchise/Organization Cost	932	000

DETAIL CODE REQUIREMENTS

None	***	000
------	-----	-----

UNITS OF MEASURE

Each – Land Right

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**	00	00
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*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

LANDSCAPING

37

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes initial costs of improving the established grade of land at Company structures or stations with grass, trees, shrubbery, etc. Also includes costs of sprinkling systems.

Does not include retaining walls, walks or roads, yard lighting, landscaping of a minor nature (less than \$1,000 at any one time) or other items which are properly includible in other classifications.

RETIREMENT UNITS

Landscaping – each installation for a single structure or station	494	000
Sprinkler System, complete – each	495	000

DETAIL CODE REQUIREMENTS

None	***	000
------	-----	-----

UNITS OF MEASURE

Each lot – Landscaping
Each – Sprinkler system

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Building with which associated	** 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
MAINS	40

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of gas distribution mains including pipe fittings, valves, drips, anodes, casing pipe, insulators, etc. Also includes certain cost of bell joint clamps and similar additions or betterments to existing mains (see notes below).

Does not include individual replacements of valves (under 16"), drips, anodes, insulators, etc., the replacement cost of which is chargeable to maintenance. Also excludes costly aerial or submerged main crossings, station piping or other items which are includible in other classifications.

RETIREMENT UNITS

Mains, Steel – Add, remove or abandon any length Replace in excess of 20 feet	701	***
Mains, Cast Iron – Add, remove or abandon any length Replace in excess of the following: 3", 4", 6" – 2 existing pipe lengths (approx. 8' – 20' per length) 8" and larger – 1 existing pipe length (approx. 8' – 20' per length)	702	***
Mains, Copper – Add, remove or abandon any length Replace in excess of 20 feet	703	***
Mains, Plastic – Add, remove or abandon any length Replace in excess of 20 feet	704	***
Valves, 16" and larger – each	991	000
Rectifiers, complete with transformer or other power facility, including ground bed – each	706	000

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES	
MAINS	40	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION

DETAIL CODE REQUIREMENTS

Nominal Pipe Size – Mains and Valves only

1 ¼" (Note prior to 1947 only)	***	001
2" and smaller	***	002
3"	***	003
4"	***	004
5"	***	005
6"	***	006
8"	***	008
10"	***	010
12"	***	012
13"	***	013
14"	***	014
16"	***	016
18"	***	018
20"	***	020
22"	***	022
24"	***	024
26"	***	026
30"	***	030

UNITS OF MEASURE

Lineal feet – Mains

Each – Valves, Rectifiers

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

NOTE: Any major program of planned betterment by the addition of valves, anodes or similar minor item appurtenances to existing mains, shall be treated in accordance with the instructions given for the addition of minor items. (See "Accounting for Minor Items".)

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

MAIN CROSSINGS

41

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of costly aerial or submerged gas main crossings, including pipe, fittings, valves, supports, weights, anchors and other accessories. Crossings shall include all facilities from bank to bank; or where special provisions such as concrete anchors or block valves are installed, the crossing shall include all facilities between and including these extremes.

Does not include normal cased or buried crossings of highways, railroad tracks, small creeks, etc., or overhead crossings under 200 feet in length which use existing structures for support.

RETIREMENT UNITS

Main Crossing – each	708	000
Valves, 16” and larger – each	991	000
Main Crossing Structure (when separable) – each	709	000

DETAIL CODE REQUIREMENTS

None	***	000
------	-----	-----

UNITS OF MEASURE

Lineal feet – Main Crossing
Each – Valves, Crossing Structure

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

METERS - CUSTOMERS

46

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes costs of customers' meters, including badging and initial testing whether in service or held in reserve. Also includes installation costs including installation labor, piping, supports, cocks, etc., which may be either directly accumulated or a standard cost estimate depending on meter size and type. Standard cost installations are includible for each applicable meter whether in service or held in reserve.

Does not include house regulators, instruments or gauges, station meters or other items which are properly includible in other classifications.

RETIREMENT UNITS

Meter, outside reading device, A.M.R. (Trace)	747	***
Meter, outside reading device, R.E.	748	***
Meter, outside reading device, M.E.	749	***
Meter, Customers, less than 4800 CFH capacity with ½" W.C. pressure drop, to which standard installation costs apply – each	750	***
Meter, Customers, over 4800 CFH capacity with 1" W.C. pressure drop, to which specific installation costs apply – each	751	***
Meter Installation, Standard Cost, to be added and retired with each applicable meter – each	756	***
Meter Installation, Specific over 4800 CFH Capacity – each	757	***

DETAIL CODE REQUIREMENTS

Type of Meter –		
Tinned Case	***	1**
Iron Case	***	2**
Steel Case	***	4**
TURBO	***	5**
Aluminum Case – Standard	***	6**
Aluminum Case – Temperature Compensated	***	7**
Rotary	***	8**
Other (describe)	***	9**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
METERS - CUSTOMERS		46	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
Size Group (excluding rotary meters) – Under 150 CFH (2B Tin)	750	101	
150 CFH – 174 CFH (5B Tin)	750	102	
(00 EMC Iron)	750	202	
(150 Alum)	750	602	
175 CFH – 224 CFH (5A EMC)	750	103	
(0 EMC, 1 EMC, 1 IC 5 BIC Iron)	750	203	
(175 ST Steel)	750	403	
(175 Alum, R 200)	750	603	
(176 Alum)	750	703	
225 CFH – 299 CFH (5M Tin)	750	104	
(225, 240, 250, J250 275 Alum)	750	604	
(226 Alum)	750	704	
300 CFH – 374 CFH (10 Tin)	750	105	
(340 Alum)	750	605	
375 CFH – 449 CFH (425 Tin)	750	106	
(25 IC, 3 AIC Iron)	750	206	
(415 Alum, 425 Alum)	750	606	
(426 Alum)	750	706	
450 CFH – 599 CFH (20 Tin)	750	107	
600 CFH – 749 CFH (30 Tin)	750	108	
(30 IC, 35 IC Iron)	750	208	
750 CFH – 999 CFH (2 ½ IC Iron)	750	209	
(1600, 750, 630, 800 Alum)	750	609	
(801 Alum)	750	709	
(8C)	750	809	
1000 CFH – 1249 CFH			
(80 IC Iron)	750	210	
(1000, 1200, 1400, 5A Alum)	750	610	
1250 CFH – 1749 CFH (60 Tin)	750	112	
(3 IC Iron)	750	212	
(3000, 3100 Alum)	750	612	
(3101 Alum)	750	712	

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
METERS - CUSTOMERS		46	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
1750 CFH – 2499 CFH (100 Tin)	750	114	
(4 IC Iron)	750	214	
(5000 Alum)	750	614	
(5101, 5001 Alum)	750	714	
2500 CFH – 3999 CFH (200 Tin)	750	116	
(250 IC, 4 ½ IC Iron)	750	216	
(6100 Alum)	750	616	
(6101 Alum)	750	716	
4800 CFH – 5999 CFH (5 IC, 500 IC Iron)	751	219	
(10000, 10100 Alum)	751	619	
(10101 Alum)	751	719	
Size (rotary meters under 4800 CFH) –			
(1.5M125, 2M125)	750	829	
(3 M)	750	830	
Size (rotary meters over 4800 CFH)			
(5 M 125)	751	831	
(7 M)	751	832	
(11 M)	751	833	
(16 M)	751	834	
(23 M)	751	836	
(38 M)	751	838	
(56 M)	751	840	
(102 M)	751	841	
(3 ½ x 10)	751	853	
(4 x 12)	751	854	
(5 x 15)	751	855	
(6 x 18)	751	856	
(8 x 24)	751	858	
(10 x 30)	751	860	
Others (describe)	***	*69	
Size (turbo meters over 4800 CRH)			
T-18	751	518	
T-30	751	530	
T-60	751	560	
T-140	751	590	

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

METERS - CUSTOMERS

46

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

UNITS OF MEASURE

Each – Meter, Meter Installations

LOCATION CODE REQUIREMENTS

None

00 00 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
MISCELLANEOUS EQUIPMENT		49	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
<u>CLASSIFICATION DESCRIPTION</u>			
Includes cost of each principal item or set of equipment which is not properly includible in other classifications such as kitchen equipment, medical equipment, lunchroom equipment, photographic equipment, cleaning equipment, etc.			
Does not include items which are not readily identified or inventoried as typified by the following list of items not to be capitalized, nor items of small cost (less than \$500). Also excludes items which are properly includible in other classifications.			
<u>RETIREMENT UNITS</u>			
Cleaning Equipment – each (Includes vacuum cleaners, buffers or polishers, etc.)	090	000	
Fire Protection Equipment – each (Includes extinguisher carts, hose cards, etc.)	091	000	
Kitchen Equipment – each (Includes coffee makers, ranges, sinks, refrigerators, dish washers, cabinets, disposals, etc.)	092	000	
Lunchroom Furniture – each (Includes tables, chairs, couches, serving counters, etc.)	093	000	
Medical or Hospital Equipment – each (Includes tables, cabinets, sterilizers, special instrument sets, etc.)	094	000	
Miscellaneous Office Equipment – each (Includes air conditioners, portable heaters, fans, radios, television sets, drinking fountains, etc.)	095	000	
Photographic Equipment – each (Includes cameras, projectors, projection screens, enlargers, etc.)	096	000	
Miscellaneous Equipment – each (Includes lawn care equipment, recreational equipment, training equipment and other items not elsewhere includible)	099	000	

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

MISCELLANEOUS EQUIPMENT

49

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

DETAIL CODE REQUIREMENTS

Company Number (when applicable)
Serial Number (when applicable)

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Building in which located	**
Department to which assigned	**

TYPICAL ITEMS NOT TO BE CAPITALIZED

Brushes
Buckets
Chairs, folding
Dishes
Fire Extinguishers, hand
First Aid Kits
Flatware
Ladders
Pots, Pans, etc.
Rakes, Spades
Tables, folding

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

NON-RECOVERABLE GAS

48

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes cost of gas in underground reservoirs, including depleted gas or oil fields and other underground caverns or reservoirs used for the storage of gas which will not be recoverable.

RETIREMENT UNITS

Non-recoverable natural gas	526	000
-----------------------------	-----	-----

DETAIL REQUIREMENTS

None

UNITS OF MEASURE

MCF

LOCATION CODE REQUIREMENTS

Company Station	**
-----------------	----

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

OFFICE EQUIPMENT

50

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes cost of each principal item or set of mechanical office equipment as typified by the following list of retirement units.

Does not include items which are not readily identified or inventoried as typified by the following list of items not to be capitalized, nor items of small cost (less than \$500). Also excludes lunchroom equipment, cleaning equipment, fans, cameras or other items which are properly includible in other classifications.

RETIREMENT UNITS

Adding Machines, Electric – each Make (See Detail Code Requirements)	112	2**
Calculators, Electric – each Make (See Detail Code Requirements)	114	2**
Coin, Check and Related Machines – each	118	***
Coin Changer	118	100
Check Endorser	118	200
Check Signer	118	300
Check Writer	118	400
Dictation Equipment – each	119	***
Dictating Machine	119	1**
Transcribing Machine	119	2**
Drafting Equipment – each	120	***
Drafting machine	120	100
Survey Equipment	120	300
Duplicating Equipment – each	121	***
Office Copiers	121	1**
Blue Print Machine, Ozalid	121	200
Photo Copy Equipment, Xerox	122	***
Copying Machine	122	400
Fax Machine	122	500

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

OFFICE EQUIPMENT

50

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

Mail Handling Equipment – each	123	***
Envelope Opener	123	100
Jogger	123	400
Postage Meter	123	500
Postal Scale	123	600
Sealing and Stamp Affixing Machine	123	700
Stationery Equipment – each	124	***
Binding machine	124	100
Tape Shooter	124	500
Typewriters, Manual – each	125	1**
Make (See Detail Code Requirements)		
Typewriters, Portable – each	125	2**
Make (See Detail Code Requirements)		
Typewriters, Electric – each	125	3**
Make (See Detail Code Requirements)		
Typewriters, Special – each	126	***
Word Processor	126	300
Time Stamp Machines – each	128	000
Other Office Equipment – each principal item or set	199	000

DETAIL CODE REQUIREMENTS

Company Number (when applicable)
Serial Number (when applicable)

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Building in which located	**
Department to which assigned	**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
OFFICE EQUIPMENT		50	
DESCRIPTIONS AND REQUIREMENTS		UNIT	LOCATION

TYPICAL ITEMS NOT TO BE CAPITALIZED

Dispensers, soap, towel, tape
Erasing Machines
Fire Extinguishers, hand
Lettering Instruments and Guides
Paper Cutters, portable
Paper Punches, portable
Rubber Stamps
Staplers, portable
Tape Measures

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
OFFICE FURNITURE AND FIXTURES		51	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
<u>CLASSIFICATION DESCRIPTION</u>			
Includes cost of each principal item or set of office furniture as typified by the following retirement unit list.			
Does not include items which are not readily identified or inventoried as typified by the following list of items not to be capitalized, nor items of small cost (less than \$100). Also excludes lunchroom furniture, radios, and other items which are properly includible in other classifications.			
<u>RETIREMENT UNITS</u>			
Bookcase, complete – each	201	00*	
Cabinets, Storage – each	202	***	
Single Door	202	01*	
Double Door	202	02*	
Cabinets, Map or Plan – each	203	***	
Drawer type	203	01*	
Shelf type	203	02*	
Tube type	203	03*	
Rack type	203	04*	
Cabinets, Office Machine – each	204	00*	
Cabinets, Visible Record – each	205	***	
Rol-Dex Units	205	01*	
Other (describe)	205	99*	
Cabinets, File – each	210	***	
3 x 5 Card	210	1**	
4 x 6 Card	210	2**	
5 x 8 Card	210	3**	
6 x 9 Card	210	4**	
Tab Card	210	5**	
Letter Size	210	6**	
Legal Size	210	7**	
Vertical	210	8**	
Miscellaneous (describe)	210	9**	
One Drawer	210	*1*	
Two Drawer, etc.	210	*2*	
Other (describe)	210	*9*	

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
OFFICE FURNITURE AND FIXTURES		51	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
File Accessories – each	211	00*	
Chairs – each	220	***	
Swivel, with arms	220	01*	
Swivel, without arms	220	02*	
Guest, with arms	220	03*	
Guest, without arms	220	04*	
Lounge	220	05*	
Other (describe)	220	99*	
Desks – each	230	***	
Flat Top, Single Pedestal	230	1**	
Flat Top, Double Pedestal	230	2**	
Typewriter	230	3**	
Miscellaneous (describe)	230	9**	
45 inch length	230	*1*	
50 inch length	230	*2*	
60 inch length x 30" width	230	*3*	
60 inch length x 34" width	230	*4*	
66 inch length	230	*5*	
72 inch length	230	*6*	
Other sizes (describe)	230	*9*	
Costumers, Clothes Racks – each	231	***	
Costumer, Tree style	231	01*	
Costumer, Valet	231	02*	
Lockers	233	00*	
Stools – each	236	***	
Drafting	236	01*	
Other	236	02*	
Benches, Settees, each	239	***	
Bench	239	01*	
Settee	239	02*	
Tables – each	240	***	
Drafting	240	1**	
Conference	240	2**	
Office	240	3**	
Other	240	9**	

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

OFFICE FURNITURE AND FIXTURES

51

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

50 inch length	240	*1*
60 inch length x 30" width	240	*2*
60 inch length x 34" width	240	*3*
66 inch length	240	*4*
72 inch length	240	*5*
Other Sizes (describe)	240	*9*
 Floor Covering – each work area	 244	 00*
 Draperies, Blinds – each work area	 245	 ***
Draperies	245	01*
Venetian Blinds	245	02*
 Safes – each	 248	 00*
 Other Office Furniture – each principal item or set	 299	 00*

DETAIL CODE REQUIREMENTS

Material of which primarily constructed –		
Metal	***	**1
Wood	***	**2
Upholstered or fabric	***	**3
Other (describe)	***	**9

Company Number

UNITS OF MEASURE

Square Yard – Floor Coverings
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Building in which located	**
Department to which assigned	**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
OFFICE FURNITURE AND FIXTURES	51
DESCRIPTIONS AND REQUIREMENTS	UNIT LOCATION

TYPICAL ITEMS NOT TO BE CAPITALIZED

Ash trays
 Benches, locker room
 Blackboards, Bulletin Boards
 Chairs, folding
 Desk Pads or Tops
 Dispensers, soap, towel, tape
 Floor Pads
 Lamps
 Mirrors
 Paintings
 Partitions, desk or file drawer
 Picture Frames
 Slip Covers
 Smokers Tables, folding
 Trays, letter
 Waste Cans

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

POWER AND LIGHTING SYSTEMS

56

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of power and lighting systems including incoming services, substations, transformers, switchgear, distribution panels and cabinets, wiring.

Does not include equipment control wiring, starting systems, building power and light systems, yard lighting or other items which are properly includible in other classifications.

RETIREMENT UNITS

Primary Power Service – each	966	***
Substation – each	978	***
Transformer – each	990	***
Switchgear Assembly – each	979	***
Panel – each	960	***
Gauge or Instrument – each	931	***
Generator – each	933	***
Wiring – each circuit or installation complete	995	***
Foundation, ½ cu. yd. or larger, for equipment – each	930	***

DETAIL CODE REQUIREMENTS

Type of Installation –		
Primary Power Supply	***	001
Standby Power Supply	***	002
Power Distribution System	***	003
Other (describe)	***	009

UNIT OF MEASURE

Lineal feet – wiring Each – all other

LOCATION CODE REQUIREMENTS

Company Station	**
Building in which located	** 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

POWER OPERATED EQUIPMENT

58

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes cost of power operated equipment used in construction or repair work such as trenchers, cranes, welders, backhoes, backfillers, tractors including all accessories acquired for use with such equipment. Includes primarily such large units as are generally self-propelled or mounted on moveable equipment.

Does not include trucks, trailers, small power tools, garage or shop equipment or other items which are properly includible in other classifications.

RETIREMENT UNITS

Air Compressors – each	061	000
Trenchers, small (8” normal max. trench width) – each	063	000
Trenchers, large (over 8” normal trench width) – each	064	000
Backfillers, Loaders, Backhoes, Tampers – each	066	000
Boring Machines – each	068	000
Cranes – each	070	000
Welders, electric – each	074	000
Other Power Operated Equipment – each	079	000

DETAIL CODE REQUIREMENTS

Company Number
Serial or Engine Number (when applicable)

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

00 00 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

LIQUEFIED PETROLEUM GAS STORAGE CAVERN	59
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DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes the cost of constructing mined liquefied petroleum gas storage caverns including wells kept open and used for observation.

Does not include propane equipment or other items which are properly includible in other classifications.

RETIREMENT UNITS

Liquefied Petroleum gas storage cavern (all non-separable items) – each	672	***
Observation Well	671	***
Well Casing	686	***

DETAIL CODE REQUIREMENTS

None

UNITS OF MEASURE

Lineal feet – casing
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Well number with which associated	** **

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

PROPANE DISTRIBUTION STATIONS

60

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of storage and vaporization equipment used in the utility distribution of propane including tanks, vaporizers, piping, supports and other associated equipment.

Does not include propane distribution mains, services, meters, etc., propane peak shaving equipment or other items which are properly includible in other classification.

RETIREMENT UNITS

See List of General Retirement Units for each station

*** **

Propane Distribution Station (all non-separable items) – each

745 000

DETAIL CODE REQUIREMENTS

None

*** 000

UNITS OF MEASURE

Lineal feet – piping

Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

General Location –

St. Louis – City

10 00

St. Louis – County

20 00

Propane Station Number –

Shaw's Garden West Subdivision

03

Wildhorse Farm

04

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

PROPANE PLANT EQUIPMENT

61

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of equipment to store and vaporize liquid petroleum derivatives for peakshaving purposes, including piping, meters, tanks, wiring, controls, unfired vaporizers, etc., to the point where the vapor is combined with natural gas.

Does not include stations for direct distribution of propane, gas fired vaporizations/heaters, fences, yard lighting or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units for each system	***	***
Liquid Pump Facilities (all non-separable costs) – each	664	003
Vaporization Facilities (all non-separable costs) – each (except direct fired vaporizers/heaters)	666	004
Liquid Piping System (all non-separable costs) – each	668	005
Vapor Piping System (all non-separable costs) – each	669	006

DETAIL CODE REQUIREMENTS

System of which a part –		
Liquid Pumps	***	003
Vaporizers	***	004
Liquid Piping	***	005
Vapor Piping	***	006

UNITS OF MEASURE

Lineal feet – Piping, Wiring
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**	
Building in which located		**
Tank, Vaporizer, Pump, etc., with which associated		**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

RESERVOIRS

62

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes costs to prepare underground reservoirs for the storage of natural gas; including plugged, fresh water, disposal and solution wells; and other related costs to prepare reservoirs.

Does not include injection/withdrawal, observation and oil wells or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units	***	***
Reservoirs (all non-separable costs) – each	670	***
Well (all non-separable costs) – each	671	***
Well Casing, complete for one well – each	686	***
Well Tubing, complete for one well – each	687	***
Well Head Valve Assembly – each	688	***

DETAIL CODE REQUIREMENTS

None

UNITS OF MEASURE

Lineal feet – Piping, Casing, Tubing
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Well number with which associated	** **

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

SERVICES

64

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of service piping from the connection on the main to, but not including, the connection with the meter installation including pipe or tubing, cocks, boxes, saddles, tees, supports, anodes, etc. Also includes small regulators (less than 2" size) installed as part of the service for the primary purpose of limiting the pressure on the service.

Does not include regulators which are installed in a service for the primary purpose of limiting the pressure delivered to the consumer, regulators 2" and larger, or other items which are properly includible in other classifications.

RETIREMENT UNITS

Services, Steel – Add, replace or abandon 10 feet or more of service pipe or any complete service	711	000
Services, Copper – Add, replace or abandon 10 feet or more of service pipe or any complete service	712	000
Services, Plastic – add, replace or abandon 10 feet or more of service pipe or any complete service	713	000

UNITS OF MEASURE

Lineal feet – Services

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

STATION PIPING

66

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of station piping in buildings or yards including pipe, fittings, valves, anodes, supports and other accessories.

Does not include intraconnecting piping solely associated with equipment in other classifications, piping systems which make up a separate classification or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units

*** **

Station Piping –

1. Each complete installation or system
2. Each 6" or larger header
3. Each run in excess of the following lengths:
 - Under 2" – 250 feet
 - 2" – 4" – 100 feet
 - 6" – 10" – 50 feet
 - 12" or larger – 20 feet

Steel

501 ***

Cast Iron

502 ***

Plastics

506 ***

DETAIL CODE REQUIREMENTS

Type service in which employed –

- Gas – over 750 psig
- Gas – over 300 psig to 750 psig
- Gas – Supply Feeder System
- Gas – Commercial Feeder System
- Gas – Intermediate or Medium Pressure System
- Steam
- Water
- Other (describe)

*** 1**

*** 2**

*** 3**

*** 4**

*** 5**

*** 6**

*** 7**

*** 9**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

STATION PIPING

66

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

Nominal Pipe or Tube Size – Piping only

2" and Smaller	***	*02
3"	***	*03
4"	***	*04
5"	***	*05
6"	***	*06
8"	***	*08
10"	***	*10
12"	***	*12
16"	***	*16
18"	***	*18
20"	***	*20
24"	***	*24
30"	***	*30
Other Sizes (describe)	***	*99

UNITS OF MEASURE

Lineal feet – Piping
Each – all other

LOCATION CODE REQUIREMENTS (See Index To Location Codes)

Company Station	**
Building in which located	** 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

STORES EQUIPMENT

68

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes cost of each principal item or set of fixtures and equipment used for receiving, shipping, handling and storage of materials and supplies as typified by the following list of retirement units.

Does not include items which are not readily identified or inventoried as typified by the following list of items not to be capitalized, nor items of small cost (less than \$500). Also excludes furniture, fixtures and equipment of a general office nature, bins or platforms that are integral to a building or other items which are properly includible in other classifications.

RETIREMENT UNITS

Material Handling Equipment – each (Includes hoists, hand trucks, lift trucks, conveyor systems, etc.)	041	000
Industrial Furniture and Fixtures – each (Includes work benches, bins and shelving, storage cabinets, scales, pipe racks, tool chests, etc.)	043	000
Material Inspection Equipment – each	044	000
Miscellaneous Stores Equipment – each	049	000

DETAIL CODE REQUIREMENTS

Company Number (when applicable)
Serial Number (when applicable)

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station (when permanently located)	**
Building Number (when permanently located)	**
Department to which assigned	**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
STORES EQUIPMENT		68	
DESCRIPTIONS AND REQUIREMENTS		UNIT	LOCATION

TYPICAL ITEMS NOT TO BE CAPITALIZED

Barrels
 Block and Tackle
 Brushes
 Buckets
 Cans
 Fire Extinguishers, hand
 Gloves
 Goggles
 Hand Tools
 Ladders
 Measuring Tapes
 Pallets
 Skids
 Tarpaulins

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

STREET LIGHTS

70

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of street lights owned by the Company and connections for unmetered street lights.

RETIREMENT UNITS

Street Light, complete – each	771 000
Street Light Connection – each	772 000

DETAIL CODE REQUIREMENTS

None	*** 000
------	---------

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

TELEMETERING EQUIPMENT

73

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes installed cost of each principal item of telemetering or supervisory control transmitters, receivers, power supply units, totalizing equipment, panel boards and associated items.

Does not include panel boards primarily provided for other purposes or other items which are properly includible in other classifications.

RETIREMENT UNITS

Transmitter – each	801	***
Timer – each	802	***
Power Supply Unit – each	803	***
Controller – each	804	***
Receiver – each	805	***
Panel Board – each or each section	961	***
Enclosure, for equipment – each	926	***
Frequency Equipment – each	808	***
Totalizing and Logging Equipment – each	810	***
Femco Unit	812	***
Telecontrol Unit	813	***
Telemetering Test Equipment – each	811	***
Primary Power Service – each	966	***
Miscellaneous Telemetering Equipment – each	815	***

DETAIL CODE REQUIREMENTS

Serial Number (when applicable)

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station, when applicable	**
Regulator Station or Meter Station Number	** **

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

TOOLS, SHOP, AND GARAGE EQUIPMENT

76

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes cost of each principal item or set of tools, implements and equipment used in construction, repair work, general shops and garages as typified by the following list of retirement units.

Does not include items which are not readily identified or inventoried as typified by the following list of items not to be capitalized, or items of small cost (less than \$500). Also excludes major items of power operated equipment, trailers, stores equipment, office equipment of a general nature or other items which are properly includible in other classifications.

RETIREMENT UNITS

Construction and Excavating Equipment – each (Includes boring machines, pipe pushers, paving breakers, concrete cutters, trench bridges, pipe bending machines, shelters, power threading machines, pipe drilling, tapping and completion machines, valve lubricators, etc.)	011	000
Garage Equipment – each (Includes motor testers, battery charges, auto lifts, paint spray booths, grease machines, tire changing sets, purchased special tool sets, gasoline dispensing pump, gasoline storage tanks, etc.)	012	000
Meter/Regulator Repair Equipment – each (Includes meter cleaners, furnaces, paint spray booths, troughs or vats, test stands, etc.)	014	000
Machine Tools – each (Includes lathes, drilling machines, facing machines, nipple machines, grinders, furnaces, forges, etc.)	016	000
Material Handling Equipment – each (Includes hoists, derricks, winches, hand trucks, pipe tongs and slings, conveyor systems, etc.)	041	000
Welding Equipment – each (Includes pipe cutting/bevelling machines, complete gas welding rigs, line-up clamps, etc.)	017	000

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
TOOLS, SHOP, AND GARAGE EQUIPMENT		76	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
Power Driven Hand Tools – each (Includes electric or air driven grinders, buffers, drills (over ½”), spray guns, hammers, scalers, impact wrenches, stud drivers, etc.)	019	000	
Survey Equipment – each (Includes transits, levels, etc.)	020	000	
Electric Generators and Motors, Portable – each	021	000	
Compressors and Pumps, Portable – each	022	000	
Industrial Furniture and Fixtures – each (Includes work benches, bins and shelving, storage cabinets, scales, pipe racks, tool chests, etc.)	043	000	
Test Equipment – each (Includes voltmeters, ammeters, holliday detectors, leak detectors, explosimeters, pipe locators, etc.)	024	000	
Boat	035	000	
Miscellaneous Tools, Shop and Garage Equipment – each	029	000	

DETAIL CODE REQUIREMENTS

Company Number (when applicable)
Serial Number (when applicable)

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station (when permanently located)	**
Building Number (when permanently located)	**
Department to which assigned	**

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
TOOLS, SHOP, AND GARAGE EQUIPMENT	76
DESCRIPTIONS AND REQUIREMENTS	UNIT LOCATION

TYPICAL ITEMS NOT TO BE CAPITALIZED

Anvils

Bags – gas main

Barrels

Bars – boring, pry, etc.

Bits, drill, etc.

Block and Tackle

Brushes – wire, paint, etc.

Buckets – tar, water

Cans – gasoline, etc.

Chisels

Cutters – pipe, bolt, wire, etc., hand

Die Heads

Drills, hand

Drills, electric – ½” and smaller

Flares

Fire Extinguishers, hand

First Aid Kits

Gauges – indicating, tire, etc.

Gloves

Goggles

Hand Pumps

Hammers, hand

Hoses

Jacks

Ladders

Lanterns

Lights – warning

Levels

Lubricators, hand guns or pumps

Masks

Measuring Tapes

Paint Brushes

Pipe Cutters, benders, etc., hand

Plugs – wood, rubber, climax, etc.

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION		PROPERTY CODES	
TOOLS, SHOP, AND GARAGE EQUIPMENT		76	
DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION	
Post Hole Digger, hand			
Propane Bottles, 100 lbs. capacity or smaller			
Propane Torches			
Salamanders			
Saws			
Screwdrivers			
Shell Cutters			
Shovels			
Signs, warning			
Soldering Irons			
Stock and Die Sets			
Stoppers			
Tampers, hand			
Tarpaulin			
Torches – welding, propane, etc.			
Vises – pipe, machinists, wood, etc.			
Wrenches – hand			

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

TRAILERS

78

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes cost of trailers or other towed vehicles such as tool carts, pipe trailers, personnel carriers, equipment floats, carriages and special purposes trailers such as water trailers, and all accessories.

Does not include trucks, equipment units carried by trailers or other items which are properly includible in other classifications.

RETIREMENT UNITS

Carriages, Floats, etc., for equipment – each	006	000
Personnel Carriers – each	007	000
Tar Kettles – each	008	000
Tool Carts – each	009	000
Trailers, Material – each	010	000
Trailers, Special Purpose – each (describe)	013	000

DETAIL CODE REQUIREMENTS

Company Number

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

00 00 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

TRUCKS

79

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
-------------------------------	------	----------

CLASSIFICATION DESCRIPTION

Includes cost of trucks and all accessories attached at the time of original acquisition.

Does not include truck mounted compressors, welders, etc., radio communication equipment or other items which are properly includible in other classifications.

RETIREMENT UNITS

Power Attachment, winches, tail gate, etc. (when separable) – each	001	***
Truck Body (when separable) – each	002	***
Truck – Complete	003	***
Truck – Cab and Chassis only	005	***

DETAIL CODE REQUIREMENTS

Type –		
Compressor – Utility	***	0**
Dump	***	1**
Leak	***	3**
Van	***	4**
Pick-Up	***	5**
Platform	***	6**
Stake	***	7**
Welder	***	8**
Others (describe)	***	9**
Capacity –		
½ Ton	***	*1*
¾ Ton	***	*2*
1 Ton	***	*3*
1 ½ Ton	***	*4*
2 Ton	***	*5*
2 ½ Ton	***	*6*
3 Ton	***	*7*
Others (describe)	***	*9*

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
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TRUCKS

79

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
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Make –

Chevrolet

*** **1

Dodge

*** **2

Ford

*** **3

International

*** **4

GMC

*** **5

Others (describe)

*** **9

Company Number

Serial Number

UNITS OF MEASURE

Each

LOCATION CODE REQUIREMENTS

None

00 00 00

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
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WELLS - GAS

84

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
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CLASSIFICATION DESCRIPTION

Includes installed cost of underground storage injection/withdrawal, observation or test wells including clearing and grading, drilling costs, casing, tubing, well head assemblies, piping and other related items.

Does not include oil wells, gathering lines, roadways, fences or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units for each well	***	***
Well, Gas (all non-separable costs) – each	681	***
Well Casing, complete for one well – each	686	***
Well Tubing, complete for one well – each	687	***
Well Head Valve Assembly – each	688	***

DETAIL CODE REQUIREMENTS

None

UNITS OF MEASURE

Lineal feet – Piping, Casing, Tubing
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Well number with which associated	** **

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

WELLS - OIL

85

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
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CLASSIFICATION DESCRIPTION

Includes installed cost of oil wells including clearing and grading, drilling costs, casing, tubing, oil well pumps, sucker rods, storage tanks, piping and other related items.

Does not include gas storage wells, roadways, fences or other items which are properly includible in other classifications.

RETIREMENT UNITS

See List of General Retirement Units for each well	***	000
Well, Oil (all non-separable costs) – each	682	000
Well Casing, complete for one well – each	686	000
Well Tubing, complete for one well – each	687	000
Oil Well Pump, with or without driver – each	689	000

DETAIL CODE REQUIREMENTS

None	***	000
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UNITS OF MEASURE

Lineal feet – Piping, Casing, Tubing
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**
Well number with which associated	** **

*Denotes proper additional digits to be inserted.

**LACLEDE GAS COMPANY
PROPERTY CATALOG**

PROPERTY CLASSIFICATION	PROPERTY CODES
-------------------------	----------------

YARD IMPROVEMENTS

90

DESCRIPTIONS AND REQUIREMENTS	UNIT	LOCATION
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CLASSIFICATION DESCRIPTION

Includes installed cost of above ground improvements of a permanent nature installed on owned or leased lands such as sidewalks, area paving, drives, fences, retaining walls, yard lighting, etc. Also includes initial application of surface dressings such as gravel, stone, etc.

Does not include railroad tracks, grading, sprinkler systems or other items which are properly includible in other classifications.

RETIREMENT UNITS

Barricades – each	476	000
Bridge	477	000
Fences –		
Masonry walls – 25 lineal feet	478	100
Metal fences, with gates – 50 lineal feet	478	200
Wood fences, with gates – 100 lineal feet	478	300
Flagpole, complete – each	479	000
Retaining Walls – 25 lineal feet	481	000
Roadways, Sidewalks, Paving –		
Roadways – 25 lineal feet	483	100
Sidewalks – 100 lineal feet	483	200
Area Paving – 2500 sq. ft.	483	300
Yard Lighting (all non-separable costs) – each installation	486	000
Light Post, complete with fixture – each	487	000
Wiring, each circuit or installation, complete	995	000
Transformer – each	990	000

DETAIL CODE REQUIREMENTS

None	***	000
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UNITS OF MEASURE

Lineal feet – Fences, Retaining Walls, Roadways, Sidewalks,
 Wiring
Square feet – Area Paving
Each – all other

LOCATION CODE REQUIREMENTS (See Index to Location Codes)

Company Station	**	00	00
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*Denotes proper additional digits to be inserted.