

LACLEDE GAS COMPANY

# COST ALLOCATION MANUAL

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ANNUAL REPORT  
FOR THE FISCAL YEAR ENDING  
SEPTEMBER 30, 2005

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**LIST AND DESCRIPTION OF ALL LACLEDE GAS COMPANY FUNCTIONS THAT PROVIDE SUPPORT TO NONREGULATED  
AFFILIATES AND THE HOLDING COMPANY [CAM ¶VIII(A)(a)]**

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<b>Function</b>	<b>Description</b>
<ul style="list-style-type: none"> <li>◆ Business and Services Development</li> <li>◆ Business Planning</li> </ul>	<ul style="list-style-type: none"> <li>◆ Research and analyze possible business opportunities and acquisitions.</li> <li>◆ Translates the company's strategic vision into corporate and strategic measures and goals.</li> <li>◆ Focuses and aligns departmental activities and resources on achievement of corporate and strategic goals.</li> <li>◆ Fosters continuous change and improvement to the Company's business culture and processes by empowering the workforce and reinforcing accountability.</li> <li>◆ Aids departments in improving business decisions and monitoring operating performance.</li> <li>◆ Encourages, educates, and reinforces the use of business concepts and principles by department managers and employees involved in the business planning process.</li> <li>◆ Assists with and performs special projects.</li> </ul>
<ul style="list-style-type: none"> <li>◆ Corporate Communications</li> </ul>	<ul style="list-style-type: none"> <li>◆ Communicates information regarding corporate objectives and activities to stakeholders through various means and media.</li> <li>◆ Advises Senior Management on ways to use communications to best support and achieve company objectives.</li> <li>◆ Manages media relations, general public relations, customer communication, advertising, employee communication, some investor information such as quarterly earnings releases and the Annual Report, Dollar-Help promotional work, and provides communications support to Senior Executives and many other departments.</li> </ul>
<ul style="list-style-type: none"> <li>◆ Customer Service</li> </ul>	<ul style="list-style-type: none"> <li>◆ The Service and Installation Department performs all gas service related work from meter to burner tip in a timely and cost effective manner. Such work includes turn-ons, turn-offs, and various safety inspections.</li> <li>◆ A 24-hour emergency dispatching operation is provided to respond to real or potentially hazardous situations.</li> </ul>
<ul style="list-style-type: none"> <li>◆ Executive (Management &amp; Supervision)</li> </ul>	<ul style="list-style-type: none"> <li>◆ Provides strategic direction and leadership.</li> <li>◆ Overall management responsibility for performance of the Company.</li> </ul>
<ul style="list-style-type: none"> <li>◆ Finance and Accounting</li> </ul>	<ul style="list-style-type: none"> <li>◆ Reports accurate, timely, and useful financial results both internally and externally. Maintains these and the property records of the Company.</li> <li>◆ Coordinates interpretation and implementation of accounting and reporting pronouncements and standards.</li> <li>◆ Provides a specific focus on revenue and gas cost accounting and analysis, including tracking and analysis of customer usage patterns and daily sendout.</li> <li>◆ Ensures prompt and accurate remittance of payments to vendors.</li> <li>◆ Manages and coordinates corporate resources in rate case initiatives.</li> <li>◆ Supports financial planning efforts, including Business Planning, with data, analyses, and resources to aid management in optimizing financial results.</li> </ul>

Function	Description
♦ Human Resources	<ul style="list-style-type: none"> <li>♦ Performs all Customer Accounting, Credit and Collection functions including obtaining accurate and timely meter readings, minimizing delinquent account balances and bad debts, and authorizing turn-on and credit under certain circumstances. Provides accurate and timely billing and support for customer billing and bill inquiries.</li> <li>♦ Assists in creating an environment to attract and retain qualified people from all segments of the population.</li> <li>♦ Responsible for identifying qualified candidates to meet staffing needs.</li> <li>♦ Responsible for administering benefits and services designed to contribute to attracting applicants, retaining employees, and protecting employees and their dependents from financial risks associated with illness, disability, and work-related injuries.</li> <li>♦ Provides appropriate and timely resources to enable departments to more efficiently and effectively perform their duties.</li> </ul>
♦ Information Systems	<ul style="list-style-type: none"> <li>♦ Develops, implements, and maintains quality business solutions that provide secure collection, storage, and access to information by matching company's business requirements with applicable, appropriate, and current technologies.</li> <li>♦ Facilitates the availability of timely and accurate information needed to manage the day-to-day and strategic directions of the company.</li> <li>♦ Responsible for the capture, transmission, storage, retrieval, manipulation, and display of data.</li> <li>♦ Maintains existing systems and supports end-users.</li> </ul>
♦ Internal Audit	<ul style="list-style-type: none"> <li>♦ Provides reasonable assurance to the Board of Directors and Shareholders that an effective system of internal controls exists and is operating at Laclede.</li> <li>♦ Provides assurance to Management that risks are appropriately identified and controlled.</li> <li>♦ Monitors the development and promulgation of regulations pertinent to the Audit Committee of the Board of Directors and notifies them accordingly.</li> </ul>
♦ Legal	<ul style="list-style-type: none"> <li>♦ Provides legal and other requested services and advice in a timely and efficient manner to other departments and divisions.</li> <li>♦ Provides continuity across departments in addressing similar business and legal issues.</li> <li>♦ Provides effective legal representation and advice in legal proceedings before various tribunals and at all levels.</li> <li>♦ Provides timely and efficient investigations and, when appropriate, settlements of claims.</li> </ul>
♦ Marketing	<ul style="list-style-type: none"> <li>♦ Profitably add new customers and expansions of existing customers to the Laclede System without load losses to competitive energies.</li> <li>♦ Expand the use of natural gas equipment in new and existing customer facilities.</li> <li>♦ Develop new markets for the uses of natural gas.</li> <li>♦ Maintain existing markets for natural gas.</li> <li>♦ Provide prompt, efficient, and quality energy services to customers and the industry groups that design, specify, develop, construct, and operate facilities that use natural gas.</li> </ul>

Function	Description
	<ul style="list-style-type: none"> <li>♦ Monitor and prepare necessary assessments for senior management of all governments and agencies that control statutes and regulations which may restrict or encourage the current and future uses for natural gas.</li> <li>♦ Provide for the purchase of gas appliances by customers to maintain and expand natural gas usage.</li> </ul>
♦ Payroll	♦ Pays the company's employees in a timely and accurate manner.
♦ Purchasing	♦ Acquires and provides materials and supplies to the company of sufficient quality to carry out its business in a cost-effective manner.
♦ Tax	♦ Minimizes the company's various tax liabilities within the law and files all required returns in a timely and accurate manner.
♦ Treasury and Risk Management	<ul style="list-style-type: none"> <li>♦ Provides sufficient liquidity at a reasonable cost to conduct business through the acceptance of customer payments and issuance of appropriate debt and equity financing.</li> <li>♦ Manages interest rate risk.</li> <li>♦ Manages certain other risks and provides cost-effective insurance against major losses.</li> </ul>

**POSITIONS AND NUMBERS OF EMPLOYEES PROVIDING EACH FUNCTION [CAM ¶VIII(A)(b)]**

<b>Function</b>	<b>Position</b>	<b># of Employees</b>
♦ Business and Services Development	♦ Senior Vice President	1
♦ Business Planning	♦ Manager, Planning	1
	♦ Senior Planning Analyst	1
♦ Corporate Communications	♦ Director, Corporate Communications	1
	♦ Manager, Advertising and Production	1
	♦ Manager, Consumer Education	1
	♦ Communications Specialist	1
	♦ Administrative Assistant	1
♦ Customer Service	♦ Correspondence Representative	1
♦ Executive (Management & Supervision)	♦ Chairman / President / CEO	1
	♦ CFO	1
	♦ Executive Vice President - Energy & Administrative Services	1
	♦ Vice President - Operations and Marketing	1
	♦ Assistant to President/Associate General Counsel	1
	♦ Director, Corporate Security	1
	♦ Director, Information Security	1
	♦ Secretary / Administrative Assistant	4
♦ Finance and Accounting	♦ Vice President	1
	♦ Controller	1
	♦ Manager / Supervisor	25
	♦ Senior Accountant	3
	♦ Accountant	6
	♦ Senior Risk & Control Analyst	2
	♦ Senior Business Analyst	2
	♦ Business Analyst	2
	♦ Analyst	1
	♦ Accounting Clerk	1
	♦ Junior Accountant	5
	♦ Typist Records Clerk	3
	♦ Accounting Records Clerk	20
	♦ Senior Accounting Records Clerk	3
	♦ Credit Clerk	4
	♦ Financial Applications Coordinator	1

Function	Position	# of Employees
	◆ Finance Intern	1
	◆ Secretary / Administrative Assistant	3
◆ Human Resources	◆ Vice President	1
	◆ Workers' Compensation Claims Assistant	1
	◆ Director, Pension Administration	1
	◆ Human Resources Assistant	1
	◆ Senior Security Administrator	1
	◆ Human Resources Specialist, Substance Abuse	1
	◆ Diversity and Employment Specialist	1
	◆ Human Resources Generalist	1
	◆ Assistant Manager, Employee Benefits	1
	◆ Manager, Compensation Services	1
	◆ Workers' Compensation Claims Manager	1
	◆ Director, Employee Benefits	1
	◆ Director, Employee Development	1
	◆ Director, Benefits Planning & Design	1
	◆ Secretary / Administrative Assistant	2
◆ Information Systems	◆ Assistant Vice President	1
	◆ Manager / Supervisor	14
	◆ Systems Administrator	2
	◆ Senior Systems Programmer	1
	◆ Programmer Analyst	11
	◆ PC/LAN Analyst	3
	◆ Lead Analyst	1
	◆ Senior User Support Specialist	1
	◆ Secretary / Administrative Assistant	2
	◆ User Support Specialist	1
	◆ Database Administrator	2
◆ Internal Audit	◆ Director	1
	◆ Audit Supervisor	1
	◆ Senior Auditor	1
	◆ Information Systems Auditor	1
	◆ Auditor	4
◆ Legal	◆ General Counsel	1
	◆ Vice President – Associate General Counsel	2
	◆ Assistant General Counsel - Regulatory	1

Function	Position	# of Employees
	♦ Chief Governance Officer and Corporate Secretary	1
	♦ Paralegal	1
	♦ Manager / Supervisor	3
	♦ Secretary / Administrative Assistant	3
♦ Marketing	♦ Manager	1
♦ Payroll	♦ Manager / Supervisor	3
	♦ Senior Payroll Specialist	3
♦ Purchasing	♦ Director	1
	♦ Agent	2
	♦ Administrative Assistant	1
♦ Tax	♦ Manager / Supervisor	3
	♦ Administrative Accountant	2
	♦ Accountant	3
	♦ Secretary / Administrative Assistant	1
♦ Treasury and Risk Management	♦ Treasurer & Assistant Secretary	1
	♦ Assistant Treasurer	1
	♦ Senior Treasury Analyst	1
	♦ Credit/Risk Analyst	1
	♦ Treasury Analyst	1
	♦ Administrative Assistant	1



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**PROCEDURES USED TO MEASURE AND ASSIGN COSTS TO NONREGULATED AFFILIATES AND THE HOLDING COMPANY FOR  
EACH FUNCTION [CAM ¶VIII(A)(c)]**

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<b>Function</b>	<b>Procedure</b>
♦ Salaries, fringe benefits, and payroll taxes	♦ Allocated on a fixed-percentage basis
♦ Annual Report Expenses	♦ Allocated based on 3-Factor Formula with all other LH expenses
♦ Physical Space Rent	♦ Allocation based on calculated cost-per-square-footage per employee
♦ EDP System Expense	♦ Allocated on a fixed-dollar amount based on historical data
♦ Contract wages, fringe benefits, and payroll taxes	♦ Direct charges
♦ Outside Services	♦ Actual cost reimbursable basis
♦ Outside Audit Fees	♦ Allocated based on 3-Factor Formula
♦ Depreciation Expense	♦ Allocated based on percentage of labor hours
♦ General and Administrative Expenses	♦ Allocated based on percentage of labor
♦ Directors Fees and Expenses	♦ Allocated based on 3-Factor Formula
♦ Property and Liability Insurance	♦ Allocated based on percentage of net plant and equipment
♦ Rent	♦ Allocated based on a percentage of labor hours and square footage

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**LIST AND DESCRIPTION OF EACH SERVICE AND GOOD PROVIDED TO LACLEDE GAS COMPANY FROM EACH AFFILIATE AND THE HOLDING COMPANY [CAM ¶VIII(B)]**

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<b>From Affiliate</b>	<b>Service and Good</b>	<b>Description</b>
♦ Laclede Energy Resources, Inc.	♦ Natural Gas Supply	♦ Sale of natural gas and the associated transportation / storage services.
♦ Laclede Pipeline Company	♦ Propane Sales and Transportation	♦ Operation and maintenance of propane pipeline connecting Laclede Gas Company propane storage facilities to propane supply terminal.
♦ SM&P Utility Resources, Inc.	♦ Location and Marking Services	♦ Labor and equipment necessary to provide services, including services relative to locating and marking Laclede Gas Company's underground facilities for Emergency and Dig-up locate requests received by Laclede Gas Company.

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**LIST AND DESCRIPTION OF EACH SERVICE AND GOOD PROVIDED BY LACLEDE GAS COMPANY TO EACH AFFILIATE AND THE HOLDING COMPANY [CAM ¶VIII(C)]**

<b>To Affiliate</b>	<b>Service and Good</b>	<b>Description</b>
♦ All except LH <sup>1</sup>	♦ General & Administrative Expenses	♦ Includes all expenses under FERC 921
♦ All except LH	♦ EDP System Expenses	♦ Wages and EDP Costs
♦ PL, VN	♦ Property & Liability Insurance	♦ Property insurance
		♦ Excess Liability insurance
		♦ Workers' Compensation insurance
♦ All except LH	♦ Rent	♦ Physical office and storage space of primary location
♦ All	♦ Wages & Salaries	♦ Includes wages, fringe benefits, and payroll taxes
♦ EN	♦ Energy-Related Goods and Services	♦ Sale or release of natural gas supplies and transportation / storage capacity

DV --- Laclede Development Company  
 IN --- Laclede Investment LLC  
 SM --- SM&P Utility Resources, Inc.

EN --- Laclede Energy Resources, Inc.  
 PL --- Laclede Pipeline Company  
 VN --- Laclede Venture Corp

FS --- Laclede Gas Family Services, Inc.  
 LH --- Laclede Group, Inc.

<sup>1</sup> Any costs incurred by LH for these goods and services are directly allocated to each of the affiliates.

**DOLLAR AMOUNT OF EACH SERVICE AND GOOD CHARGED TO EACH AFFILIATE AND THE HOLDING COMPANY BY LACLEDE GAS COMPANY, AND THE TOTAL COST RELATED TO EACH SERVICE AND GOOD LISTED [CAM ¶VIII(D)]**

<b>Service and Good</b>	<b>To Affiliate</b>	<b>\$ Amount Charged</b>	<b>Total \$ Cost</b>
♦ Annual Reporting <sup>2</sup>	♦ Laclede Development Company	0.00	0.00
	♦ Laclede Energy Resources, Inc.	0.00	
	♦ Laclede Gas Family Services, Inc.	0.00	
	♦ Laclede Investment, LLC.	0.00	
	♦ Laclede Pipeline Company	0.00	
	♦ SM&P Utility Resources, Inc.	0.00	
	♦ Laclede Venture Corp.	0.00	
♦ Directors & Officers -	♦ Laclede Development Company	1,381.48	781,958.33
- Life Insurance	♦ Laclede Energy Resources, Inc.	57,135.09	
- Injuries and Damages Insurance	♦ Laclede Gas Family Services, Inc.	130.32	
- Group Insurance	♦ Laclede Investment, LLC.	312.78	
	♦ Laclede Pipeline Company	2,137.34	
	♦ SM&P Utility Resources, Inc.	108,509.76	
	♦ Laclede Venture Corp.	521.33	
♦ Corporate Costs	♦ Laclede Development Company	699.66	396,033.68
- Directors Pension Expense	♦ Laclede Energy Resources, Inc.	28,936.85	
- Fees / Expenses	♦ Laclede Gas Family Services, Inc.	66.02	
- Dividend Notices	♦ Laclede Investment, LLC.	158.39	
- Stockholder's Meeting	♦ Laclede Pipeline Company	1,082.48	
	♦ SM&P Utility Resources, Inc.	54,956.27	
	♦ Laclede Venture Corp.	264.02	

<sup>2</sup> Charges included in Laclede Group (LH) Miscellaneous Expenses (see pg. 13).

<b>Service and Good</b>	<b>To Affiliate</b>	<b>\$ Amount Charged</b>	<b>Total \$ Cost</b>
♦ Laclede Group Miscellaneous Expenses	♦ Laclede Development Company	3,101.96	1,755,834.90
	♦ Laclede Energy Resources, Inc.	128,293.02	
	♦ Laclede Gas Family Services, Inc.	292.62	
	♦ Laclede Investment, LLC.	702.33	
	♦ Laclede Gas Company	1,371,482.67	
	♦ Laclede Pipeline Company	4,799.28	
	♦ SM&P Utility Resources, Inc.	243,651.34	
	♦ Laclede Venture Corp.	1,170.56	
♦ Outside Audit	♦ Laclede Development Company	631.75	357,595.00
	♦ Laclede Energy Resources, Inc.	26,128.28	
	♦ Laclede Gas Family Services, Inc.	59.60	
	♦ Laclede Investment, LLC.	143.04	
	♦ Laclede Pipeline Company	977.43	
	♦ SM&P Utility Resources, Inc.	49,622.27	
	♦ Laclede Venture Corp.	238.40	
♦ Depreciation Furniture & Fixtures	♦ Laclede Development Company	143.80	1,437,911.42
	♦ Laclede Energy Resources, Inc.	6,470.60	
	♦ Laclede Gas Family Services, Inc.	862.75	
	♦ Laclede Investment, LLC.	287.59	
	♦ Laclede Pipeline Company	2,156.86	
	♦ SM&P Utility Resources, Inc.	3,882.35	
	♦ Laclede Venture Corp.	431.35	
♦ General & Administrative Expense	♦ Laclede Development Company	348.05	3,480,397.44
	♦ Laclede Energy Resources, Inc.	15,659.43	
	♦ Laclede Gas Family Services, Inc.	2,087.90	
	♦ Laclede Investment, LLC.	695.96	
	♦ Laclede Pipeline Company	5,219.78	
	♦ SM&P Utility Resources, Inc.	9,395.69	
	♦ Laclede Venture Corp.	1,044.01	
♦ Property & Liability Insurance	♦ Laclede Pipeline Company	28,029.76	6,045,477.64
	♦ Laclede Venture Corp.	9,824.61	
♦ Rent	♦ Laclede Development Company	375.84	862,573.88
	♦ Laclede Energy Resources, Inc.	11,497.20	
	♦ Laclede Gas Family Services, Inc.	1,659.96	
	♦ Laclede Investment, LLC.	390.36	
	♦ Laclede Pipeline Company	3,712.32	
	♦ SM&P Utility Resources, Inc.	6,916.92	

<b>Service and Good</b>	<b>To Affiliate</b>	<b>\$ Amount Charged</b>	<b>Total \$ Cost</b>
	♦ Laclede Venture Corp.	885.72	
♦ Personnel Costs	♦ Laclede Development Company	20,165.93	149,566,931.91
- Wages & Salaries	♦ Laclede Energy Resources, Inc.	689,028.01	
- Payroll Taxes	♦ Laclede Gas Family Services, Inc.	116,222.01	
- Pensions & Benefits	♦ Laclede Investment, LLC.	18,691.50	
	♦ Laclede Pipeline Company	241,355.22	
	♦ SM&P Utility Resources, Inc.	429,236.04	
	♦ Laclede Venture Corp.	25,231.65	
♦ EDP System Expense	♦ Laclede Development Company	500.04	4,998,277.04
	♦ Laclede Energy Resources, Inc.	500.04	
	♦ Laclede Gas Family Services, Inc.	1,203.96	
	♦ Laclede Investment, LLC.	500.04	
	♦ Laclede Pipeline Company	500.04	
	♦ Laclede Venture Corp.	499.92	
♦ Energy-Related Goods and Services	♦ Laclede Energy Resources, Inc.	28,906,173.29	129,122,254.02
<b>TOTAL</b>		<b>32,649,372.84</b>	<b>298,805,245.26</b>

**DOLLAR AMOUNT OF EACH SERVICE AND GOOD PURCHASED FROM EACH AFFILIATE AND THE HOLDING COMPANY BY  
LACLEDE GAS COMPANY, AND THE TOTAL COST RELATED TO EACH SERVICE AND GOOD LISTED [CAM ¶VIII(E)]**

<b>From Affiliate</b>	<b>Service and Good</b>	<b>\$ Amount Charged</b>	<b>Total \$ Cost</b>
♦ Laclede Energy Resources, Inc.	♦ Natural Gas Supply and Transportation / Storage Services	33,742,030.76	33,477,524.17
♦ Laclede Pipeline Company	♦ Propane Sales & Transportation	4,914,910.59	4,921,852.28
♦ SM&P Utility Resources, Inc.	♦ Location and Marking Services and Equipment	435,763.90	420,730.21
<b><i>TOTAL</i></b>		<b>39,092,705.25</b>	<b>38,820,106.66</b>

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**LIST AND DESCRIPTION OF EACH SUCH LINE OF BUSINESS ENGAGED IN BY LACLEDE GAS COMPANY WITH NON-AFFILIATED THIRD PARTY CUSTOMERS FOLLOWING FORMATION OF A HOLDING COMPANY AND THAT WOULD NOT REASONABLY BE CONSIDERED AS A COMPONENT OF ITS REGULATED UTILITY BUSINESS [CAM ¶VIII(F)(a)]**

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<b>Non-Regulated Activity</b>	<b>Description</b>
♦ Customer Service (HVAC, etc.)	♦ Repair and maintenance of HVAC systems
♦ Merchandising	♦ Sale of gas appliances at the retail level



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**TOTAL AMOUNT OF REVENUES AND EXPENSES FOR EACH NONREGULATED ACTIVITY FOR THE LAST FISCAL YEAR [CAM  
¶VIII(F)(b)]**

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Non-Regulated Activity	Revenues	Expenses
♦ Customer Service (HVAC, etc.)	\$2,033,198.07	\$1,571,521.99
♦ Merchandising	\$2,287,885.79	\$2,317,826.34
<b>TOTAL</b>	<b>\$4,321,083.86</b>	<b>\$3,889,348.33</b>

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**LIST ALL JURISDICTIONS IN WHICH LACLEDE GAS COMPANY, THE HOLDING COMPANY, AFFILIATES, AND SERVICE  
COMPANY, IF FORMED, FILE AFFILIATE TRANSACTION INFORMATION [CAM ¶VIII(G)]**

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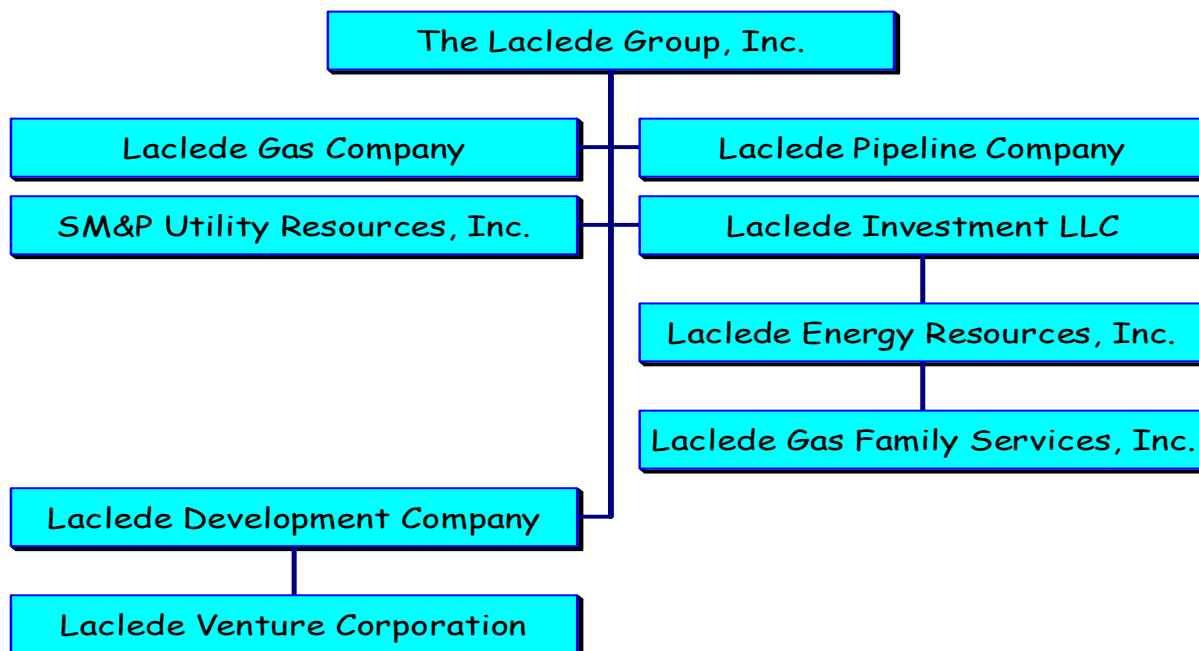
♦ Missouri

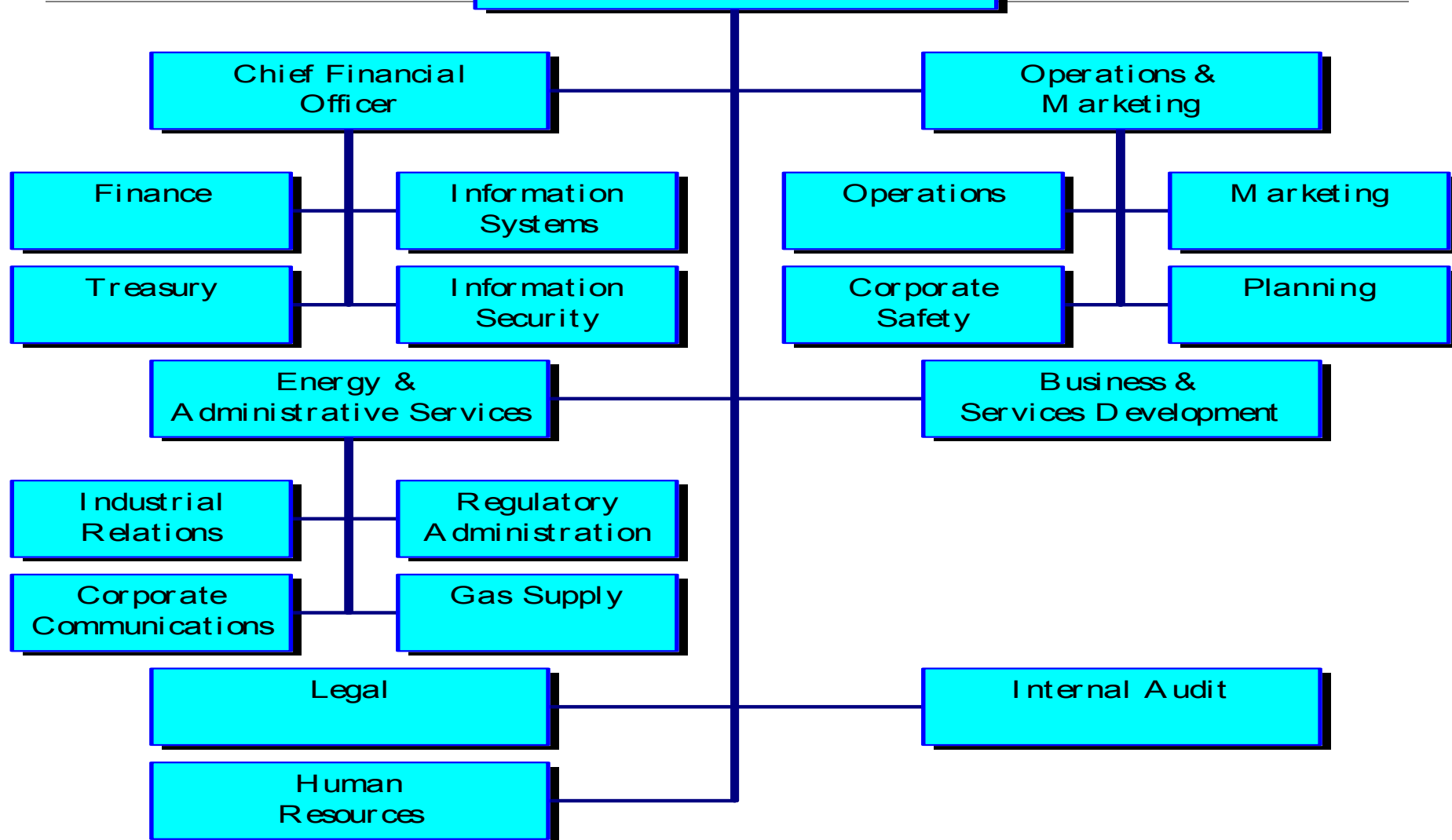
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ORGANIZATIONAL CHARTS FOR THE LACLEDE GROUP, INC. (CORPORATE STRUCTURE), LACLEDE GAS COMPANY AND ANY OTHER AFFILIATE DOING BUSINESS WITH LACLEDE GAS COMPANY AND A COPY OF THE ANNUAL HOLDING COMPANY FILING THE LACLEDE GROUP, INC. IS REQUIRED TO FILE WITH THE SECURITIES AND EXCHANGE COMMISSION [CAM ¶VIII(H)]

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## EMPLOYEE ASSIGNMENTS DURING FY2005

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None