

Spire Missouri Inc. DBA Spire Missouri West

Company Full Certificated Name

Do not abbreviate; include any Commission approved AKA/DBA/Fictitious Name, if applicable.

GAS ANNUAL REPORT

SUPPLEMENTAL PAGES

(Part 1 of 2)

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

For the Calendar Year of

January 1 - December 31, 2024

This filing is required pursuant to Commission Rule 4 CSR 240-10.145 and/or Section 393.140, RSMo.

Security Level / Filing Type Options

Please choose one of the following filing type options:

- Public Submission** (NOT Confidential)
- Non-Public submission** (Confidential / Filed Under Seal)
For this filing to be considered Confidential, additional submission of materials is required, pursuant to Commission Rule 20 CSR 4240-2.135.

Public

For use when filing under seal.

Company Name Spire Missouri Inc. DBA Spire Missouri West

1. State in full the exact 'certificated' name of the Utility Company:

(Do not abbreviate, yet include any Commission approved AKA/DBA/Fictitious Name, if applicable.)

Spire Missouri Inc. DBA Spire Missouri West

State in full the **parent** company name of the Utility Company, if applicable (do not abbreviate):

Spire Inc.

2. State in full the company's information below:

<u>700 Market Street</u>			<u>(314) 342-0500</u>
Company Mailing Address			Telephone Number
<u>700 Market Street</u>			
Company Street Address			Fax Number
<u>Saint Louis</u>	<u>Mo</u>	<u>63101</u>	<u>Tim.Krick@SpireEnergy.com</u>
City	State	Zip	E-mail Address

3. Was the company certificated in Missouri under any other name(s)? If yes, please provide all names and time periods involved since the original certification:

Laclede Gas Company (1913-August 31, 2017)

4. This Utility Company is a:

Corporation
 Sole Proprietorship
 LP
 Partnership
 LLC
 Other - Explain

(Check appropriate box)

If different than certificated name listed above (e.g. parent corporation name) or if 'Other' is identified, explain:

5. Under the laws of what state is the Utility Company organized:

Missouri

6. State in full the name, street address, telephone number, and e-mail address* of the company personnel or third-party preparer completing this Annual Report:

<u>Kent H. Bock</u>			<u>314-499-5692</u>
Name			Telephone Number
<u>700 Market Street</u>			
Mailing Address			Fax Number
<u>700 Market Street</u>			<u>Kent.Bock@SpireEnergy.com</u>
Street Address			E-mail Address
<u>Saint Louis</u>			
City	State	Zip	

Public

Company Name **Spire Missouri Inc. DBA Spire Missouri West**

7. Provide the following information concerning Total Company **and** Missouri Jurisdictional Revenues:

	MO Jurisdictional	Total Column
Operating Revenues from Tariffed Services	\$ 756,314,828	\$ 756,314,828
Other Revenues	\$ -	\$ 17,503,968
TOTAL REVENUES	\$ 756,314,828	\$ 773,818,796

MO Jurisdictional should match Statement of Revenue
(MoPSC Assessment)

8. Operations in Missouri only (Missouri jurisdictional only)
- Operations in other states or jurisdictions
(Need to complete Missouri jurisdictional pages as listed in instructions on Part 2.)

9. Provide the amount of actual write-offs (not accrued or estimated amounts).

Residential	All Other
\$ 2,605,087	\$ 8,852,369

10. Provide the number of customer account terminations for the year for each category.

Voluntary	Involuntary
38,374	14,643

11. Provide the amount of Low-Income Home Energy Assistance Program (LIHEAP) received:

\$ 5,135,284

12. List the number of customer accounts as of the end of the calendar year for each category below.

Residential	All Other
508,401	34,608

13. List the average uncollectible amount.
(This is a formula based on data above.)

Residential	All Other
\$ 5	\$ 256

14. Provide the average age of uncollectible debt.

Residential	All Other
\$ 232	217

15. List the total annual billed amount.

\$ 756,314,828

16. List the average annual billed amount.

\$ 1,393

17. List the amount of charitable dollars received that is applied to energy assistance other than LIHEAP (i.e. customer voluntary dollars, dollar-help or dollar more, church donations, Heat-Up St. Louis, etc.).

\$ 1,258,694

NOTE: Items No. 8 - 15 are not used for rate review; these amounts and formulas are based on previous information collected for historical reporting consistency by Consumer Services.

Indicates formula cells

Public

Company Name

Spire Missouri Inc. DBA Spire Missouri West

GAS UTILITY PLANT IN SERVICE

Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
<u>Intangible Plant</u>					
3 Organization	301	\$ 15,600			\$ 15,600
4 Franchise and Consents	302	\$ 13,823			\$ 13,823
5 Miscellaneous Intangible Plant	303				\$ -
<u>Production Plant</u>					
6 Land and Land Rights	304				\$ -
7 Structures and Improvements	305				\$ -
8 Other Power Equipment	307				\$ -
9 Liquefied Petroleum Gas Equipment	311				\$ -
10 Other Equipment	320				\$ -
<u>Natural Gas Storage and Processing Plant</u>					
<u>A. Underground Storage Plant</u>					
11 Land	350.1				\$ -
12 Rights-of-Way	350.2				\$ -
13 Structures and Improvements	351				\$ -
14 Wells	352				\$ -
15 Storage Leaseholds and Rights	352.1				\$ -
16 Reservoirs	352.2				\$ -
17 Nonrecoverable Natural Gas	352.3				\$ -
18 Lines	353				\$ -
19 Compressor Station Equipment	354				\$ -
20 Measuring and Regulating Equipment	355				\$ -
21 Purification Equipment	356				\$ -
22 Other Equipment	357				\$ -
<u>B. Other Storage Equipment</u>					
23 Land and Land Rights	360				\$ -
24 Structures and Improvements	361				\$ -
25 Gas Holders	362				\$ -
26 Purification Equipment	363				\$ -
27 Liquefaction Equipment	363.1				\$ -
28 Vaporizing Equipment	363.2				\$ -
29 Compressor Equipment	363.3				\$ -
30 Measuring and Regulating Equipment	363.4				\$ -
31 Other Equipment	363.5				\$ -
<u>Transmission Plant</u>					
32 Land and Land Rights	365.1				\$ -
33 Rights-of-Way	365.2				\$ -
34 Structures and Improvements	366				\$ -
35 Mains	367				\$ -
36 Compressor Station Equipment	368				\$ -
37 Measuring and Regulating Station Equipment	369				\$ -
38 Communication Equipment	370				\$ -
39 Other Equipment	371				\$ -

Account list continued on Page 5

Indicates formula cells

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For use when filing under seal.

DEPRECIATION RESERVE - GAS UTILITY PLANT

Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f*g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property				Reserve Balance at END of Year (h+i-j-k+l+m) (n)
				Book Cost of Plant Retired (j)	Cost of Removal (k)*	Salvage Credit (l)*	Other charges (m)**	
3 301				\$ -				\$ -
4 302				\$ -				\$ -
5 303	10.00%			\$ -				\$ -
6 304				\$ -				\$ -
7 305				\$ -				\$ -
8 307				\$ -				\$ -
9 311				\$ -				\$ -
10 320				\$ -				\$ -
11 350.1				\$ -				\$ -
12 350.2				\$ -				\$ -
13 351				\$ -				\$ -
14 352				\$ -				\$ -
15 352.1				\$ -				\$ -
16 352.2				\$ -				\$ -
17 352.3				\$ -				\$ -
18 353				\$ -				\$ -
19 354				\$ -				\$ -
20 355				\$ -				\$ -
21 356				\$ -				\$ -
22 357				\$ -				\$ -
23 360				\$ -				\$ -
24 361				\$ -				\$ -
25 362				\$ -				\$ -
26 363				\$ -				\$ -
27 363.1				\$ -				\$ -
28 363.2				\$ -				\$ -
29 363.3				\$ -				\$ -
30 363.4				\$ -				\$ -
31 363.5				\$ -				\$ -
32 365.1				\$ -				\$ -
33 365.2				\$ -				\$ -
34 366				\$ -				\$ -
35 367				\$ -				\$ -
36 368				\$ -				\$ -
37 369				\$ -				\$ -
38 370				\$ -				\$ -
39 371				\$ -				\$ -

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

* All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.
 ** Report the details for these entries. Use additional sheets if necessary.
 *** Annual Depreciation Expense must be calculated by account.

Indicates formula cells

Public
For use when filing under seal.

1
2

Company Name

Spire Missouri Inc. DBA Spire Missouri West

GAS UTILITY PLANT IN SERVICE

Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
<i>Distribution Plant</i>					
3 Land and Land Rights	374	\$ 4,901,771	\$ 98,770	\$ -	\$ 5,000,541
4 Structures and Improvements	375	\$ 19,224,555	\$ 341,174	\$ 775,982	\$ 18,789,747
5 Mains	376	\$ 1,319,158,465	\$ 175,389,494	\$ 2,933,848	\$ 1,491,614,111
6 Compressor Station Equipment	377	\$ -			\$ -
7 Measuring and Regulating Station Equipment - General	378	\$ 19,006,385	\$ (43,731)	\$ 35,175	\$ 18,927,479
8 Measuring and Regulating Station Equipment - General	379	\$ 6,855,886	\$ 134,779	\$ 5,744	\$ 6,984,921
9 Services	380	\$ 574,305,138	\$ 26,830,092	\$ 3,489,038	\$ 597,646,192
10 Meters	381	\$ 88,128,819	\$ 25,732,916	\$ 5,420,851	\$ 108,440,884
11 Meter Installation	382	\$ 129,726,962	\$ 11,041,058	\$ 5,337,039	\$ 135,430,981
12 House Regulators	383	\$ 20,606,641	\$ 940,929		\$ 21,547,570
13 House Regulatory Installations	384	\$ -			\$ -
14 Industrial Measuring and Regulating Station Equipment	385	\$ 4,167,321	\$ 2,082,562		\$ 6,249,883
	386	\$ -			\$ -
15 Other Property on Customers' Premises					
16 Other Equipment	387	\$ -			\$ -
<i>Allocated General Plant (Common Plant)</i>					
17 Land and Land Rights	389	\$ 1,058,065			\$ 1,058,065
18 Structures and Improvements	390	\$ 849,480		\$ 75,004	\$ 774,476
19 Office Furniture and Equipment	391	\$ 37,058,807	\$ 5,348,928	\$ 2,955,456	\$ 39,452,279
20 Transportation Equipment	392	\$ 34,899,442	\$ 4,125,898	\$ 2,821,819	\$ 36,203,521
21 Stores Equipment	393	\$ 647,003		\$ 16,819	\$ 630,184
22 Tools, Shop and Garage Equipment	394	\$ 14,700,696	\$ 1,026,413	\$ 252,544	\$ 15,474,565
23 Laboratory Equipment	395	\$ -			\$ -
24 Power-operated Equipment	396	\$ 17,654,211	\$ 1,251,217	\$ 1,123,254	\$ 17,782,174
25 Communication Equipment	397	\$ 44,753,800	\$ 24,977	\$ 2,673,065	\$ 42,105,712
26 Miscellaneous Equipment	398	\$ 1,930,982	\$ 202,693	\$ 32,329	\$ 2,101,346
27 Other Tangible Property *	399	\$ -			\$ -
<i>Other Accounts not included above</i>					
28 Asset Retirement Cost Distribution	388	\$ 40,924,359	\$ (11,217,440)	\$ (2,821,229)	\$ 32,528,148
29					\$ -
30					\$ -
31					\$ -
32					\$ -
33					\$ -
34 Total Gas Utility Plant In Service		\$ 2,380,588,211	\$ 243,310,729	\$ 25,126,738	\$ 2,598,772,202

* Please attach a detailed explanation for these items.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments/transfers are included in Columns "d" and/or "e", use additional sheets.

Indicates formula cells

Public

For use when filing under seal.

Company Name

Spire Missouri Inc., DBA Spire Missouri West

GAS UTILITY PLANT IN SERVICE: Transfers and adjustments

Line	Acct No.	Account Description	Explanation
20	392	Transportation Equipment	Column d (Additions) includes (\$20,008) of assets transferred to Missouri East
24	396	Power Operated Equipment	Column d (Additions) includes \$14,102 of assets transferred from Missouri East

Page 5

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2 Company Name **Spire Missouri Inc. DBA Spire Missouri West**

DEPRECIATION RESERVE - GAS UTILITY PLANT

Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f*g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property				Reserve Balance at END of Year (h+i-j-k+l+m) (n)	
				Book Cost of Plant Retired (j)	Cost of Removal (k)*	Salvage Credit (l)*	Other charges (m)**		
3	374	1.33%	\$ 56,041	\$ 1,381,764	\$ -	\$ -		\$ 1,437,805	
4	375	2.40%	\$ 458,605	\$ 3,816,089	\$ 775,982	\$ -	\$ -	\$ 3,498,712	
5	376	1.87% - 12.35%	\$ 30,560,669	\$ 218,172,205	\$ 2,933,848	\$ 15,443,646		\$ 230,355,380	
6	377		\$ -	\$ -	\$ -			\$ -	
7	378	3.11%	\$ 595,567	\$ 7,873,626	\$ 35,175	\$ 23,538		\$ 8,410,480	
8	379	2.66%	\$ 184,200	\$ 2,727,924	\$ 5,744	\$ -		\$ 2,906,380	
9	380	3.96% - 4.50%	\$ 23,234,119	\$ 256,852,387	\$ 3,489,038	\$ 7,425,506	\$ 2,695	\$ 269,174,657	
10	381	2.77% - 5.00%	\$ 3,905,042	\$ 7,884,801	\$ 5,420,851		\$ -	\$ 6,368,992	
11	382	1.91% - 5.00%	\$ 3,499,741	\$ 55,956,217	\$ 5,337,039	\$ -	\$ -	\$ 54,118,919	
12	383	2.00%	\$ 421,006	\$ 8,343,645	\$ -			\$ 8,764,651	
13	384		\$ -	\$ -	\$ -			\$ -	
14	385	2.44%	\$ 129,025	\$ 746,412	\$ -			\$ 875,437	
15	386		\$ -	\$ -	\$ -			\$ -	
16	387		\$ -	\$ -	\$ -			\$ -	
17	389		\$ -	\$ -	\$ -			\$ -	
18	390	2.73%	\$ 22,679	\$ 364,736	\$ 75,004			\$ 312,411	
19	391	4.71% - 12.12%	\$ 2,674,962	\$ 10,524,062	\$ 2,955,456		\$ -	\$ 10,243,568	
20	392	7.69% - 10.00%	\$ 2,835,393	\$ 15,032,306	\$ 2,821,819	\$ 985,856	\$ (11,598)	\$ 16,020,138	
21	393	2.16%	\$ 13,824	\$ 340,774	\$ 16,819	\$ 10,618		\$ 348,397	
22	394	3.62%	\$ 529,298	\$ 5,918,067	\$ 252,544	\$ 5,358		\$ 6,200,179	
23	395		\$ -	\$ -	\$ -			\$ -	
24	396	6.07%	\$ 1,101,114	\$ 5,263,471	\$ 1,123,254	\$ 255,760	\$ 11,166	\$ 5,508,257	
25	397	5.67% - 5.81%	\$ 2,469,145	\$ 13,783,000	\$ 2,673,065	\$ 72,000		\$ 13,651,080	
26	398	4.58%	\$ 91,831	\$ 975,600	\$ 32,329		\$ -	\$ 1,035,102	
27	399		\$ -	\$ -	\$ -			\$ -	
28	388		\$ (34,155)	\$ 23,855,278	\$ (2,821,229)		\$ 419,760	\$ 27,062,112	
29			\$ -	\$ -	\$ -			\$ -	
30			\$ -	\$ -	\$ -			\$ -	
31			\$ -	\$ -	\$ -			\$ -	
32			\$ -	\$ -	\$ -			\$ -	
33			\$ -	\$ -	\$ -			\$ -	
34	Total		\$ 72,748,106	\$ 639,812,364	\$ 25,126,738	\$ 22,892,690	\$ 1,332,287	\$ 419,328	\$ 666,292,657

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

* All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.

** Report the details for these entries. Use additional sheets if necessary.

*** Annual Depreciation Expense must be calculated separately. This total should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

Indicates formula cells

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For use when filing under seal.

Company Name **Spire Missouri Inc., DBA Spire Missouri West**

DEPRECIATION RESERVE - GAS UTILITY PLANT: Other charges and adjustments

Line	Acct No.	Account Description	Explanation
Page 6			
24	396	Power Operated Equipment - SpcTi	Column m (Other Charges) includes \$11,166 of reserve balance on assets transferred from Missouri East
20	392	Transportation Equip - SpcTr	Column m (Other Charges) includes \$(11,599) of reserve balance on assets transferred to Missouri East
28	388	Asset Retirement Costs	Column m (Other Charges) includes \$419,760 gain/loss on asset retirement obligation

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For the calendar year of January 1 - December 31, **2024**

2 Company Name **Spire Missouri Inc. DBA Spire Missouri West**

**REVENUE BY SCHEDULES
(MISSOURI JURISDICTIONAL)
Spire West**

Line No.	Rate Class and Line Items	Operating Revenues		MCF of Natural Gas Sold		Average* No. of Natural Gas Customers	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
3	RS Residential Service	\$ 568,967,307	\$ 637,615,244	29,859,079	32,201,887	508,401	503,926
4	SGS Small General Gas Service	\$ 82,641,891	\$ 91,337,813	5,529,117	5,713,835	30,759	30,313
5	LGS Large General Gas Service	\$ 69,986,081	\$ 83,069,560	5,849,866	6,321,602	3,145	3,445
6	LV Large Volume Service	\$ 9,548,453	\$ 11,346,384	755,842	864,280	31	33
7	UG Unmetered Gaslight Service						
8	ITS Intrastate Transportation Service	\$ 17,125,798	\$ 16,047,231	27,573,918	26,929,742	442	436
9	TS Transportation Service	\$ 2,189,653	\$ 2,021,219	1,305,709	1,246,051	231	218
10	Late Payment Charges	\$ 5,855,645	\$ 4,784,028				
	Total to Ultimate Consumers	\$ 756,314,828	\$ 846,221,479	70,873,531	73,277,397	543,009	538,371

Rate Class and Line Items	Average Number of Natural Gas Customers Per Month					
	January	February	March	April	May	June
11 RS Residential Service	508,688	508,054	512,132	509,692	508,340	508,809
12 SGS Small General Gas Service	31,184	31,163	31,256	31,113	30,836	30,575
13 LGS Large General Gas Service	3,000	3,017	3,202	3,192	3,196	3,182
14 LV Large Volume Service	29	30	31	31	32	31
15 UG Unmetered Gaslight Service						
16 ITS Intrastate Transportation Service	440	441	442	442	443	444
22 TS Transportation Service	229	230	230	232	232	231
23 Late Payment Charges						
Total to Ultimate Consumers	543,570	542,935	547,293	544,702	543,079	543,272

* The average number of customers for the month should equal the number of customers at the beginning of the month added to the number of customers at the end of the month divided by 2.

Indicates formula cells

Public

For use when filing under seal.

REVENUE BY SCHEDULES
(MISSOURI JURISDICTIONAL)

Spire West

Rate Class and Line Items	Average Number of Natural Gas Customers Per Month					
	July	August	September	October	November	December
24 RS Residential Service	508,673	506,671	506,236	504,934	507,186	511,391
25 SGS Small General Gas Service	30,410	30,274	30,233	30,364	30,524	31,176
26 LGS Large General Gas Service	3,181	3,170	3,177	3,187	3,210	3,030
27 LV Large Volume Service	30	31	31	30	30	32
28 UG Unmetered Gaslight Service						
29 ITS Intrastate Transportation Service	444	444	444	442	439	440
33 TS Transportation Service	230	230	231	232	234	234
34						
Total to Ultimate Consumers	542,968	540,820	540,352	539,189	541,623	546,303

* The average number of customers for the month should equal the number of customers at the beginning of the month added to the number of customers at the end of the month divided by 2.

Miscellaneous Charges	Connection Fees		Reconnect Fees				Transfer Fees		Meter Reading by Special Appointment Fees		Residential Temporary Meter Set Fees	Line Extensions Fees		Returned Check Fees	Tampering Fees
	Business Hours	After Business Hours	Business Hours	After Business Hours	Trip to Disconnect	Seasonal / Disconnection Charge	Business Hours	After Business Hours	Other than Normal Read Date	Outside Normal Business Hours		Excess Pri / Sec Line \$/ft.	Excess Service Line \$/ft.		
35 All Service Areas	\$ 25		\$ 65		\$ 24				\$ 5	\$ 10			\$ 15	greater of \$65 or actual cost to	
36 Tariff Sheet No.	19.2		19		19.3				19.3	19.3			19.2	19	
37 Effective Date	12/23/21		12/23/21		12/23/21				12/23/21	12/23/21			12/23/21	12/23/21	

Indicates formula cells

Public

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REVENUE BY SCHEDULES
(MISSOURI JURISDICTIONAL)

Spire West

	Tariff		Delinquent After (days)	Late Payment Charge	Type of Interest	Deferred Payment	Tariff	
	Sheet No.	Effective					Sheet No.	Effective
LATE / DELAYED PAYMENT CHARGES								
38 RS Residential Service	2	12/26/22		1.5%	simple			
40 SGS Small General Gas Service	3.3	12/26/22		1.5%	simple			
41 LGS Large General Gas Service	4.4	12/26/22		1.5%	simple			
42 LV Large Volume	5.6	12/26/22		1.5%	simple			
43 UG Unmetered Gaslight Service	6.3	12/26/22		1.5%	simple			
44 ITS Intrastate Transportation Service	7.9	12/26/22		1.5%	simple			
45 TS Transportation Service	9.12	12/26/22		1.5%	simple			

46 Explanation

Public

For use when filing under seal.

**Complete FERC Form 2 (Large Gas Companies) or
FERC Form 2A (Small Gas Companies)
for the Remainder of the
GAS ANNUAL REPORT**

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

Large Gas Company Requirements (25,000 customers or more): Complete the Gas Annual Report (Part 2 of 2 - FERC Form 2).pdf pages.

Missouri Jurisdictional Gas Annual Report

If also operating in another state, please provide the Missouri jurisdictional dollar amounts for the following specific areas of your FERC Form 2 (current revised pages) and additional specific customer information listed below:

- pp. 110 - 113 Comparative Balance Sheet
- pp. 114 - 115 Statement of Income for the Year
- pp. 204 - 207 Gas Plant in Service
- pp. 209
Total Gas Plant in Service (reflecting Balance at End of Year: column G, row 129)
- pp. 219 Accumulated Provision for Depreciation of Gas Utility Plant
- pp. 300 - 301 Gas Operating Revenues *(include revenues, mcf and avg.
number of customers per month for accounts 480-484 by
customer rate class pursuant to tariffs)
- pp. 317 - 325 Gas Operation and Maintenance
- pp. 336 - 338 Depreciation, Depletion and Amortization of Gas Plant
- pp. 354 - 355 Distribution of Salaries and Wages

Small Gas Company Requirements (less than 25,000 customers): Complete the Gas Annual Report (Part 2 of 2 - FERC Form 2A).pdf pages.

Missouri Jurisdictional Gas Annual Report

If also operating in another state, please provide the Missouri jurisdictional dollar amounts for the following specific areas of your FERC Form 2A (current revised pages) and additional specific customer information listed below:

- pp. 110 - 113 Comparative Balance Sheet
- pp. 114 - 115 Statement of Income for the Year
- pp. 204 - 207 Gas Plant in Service
- pp. 209
Total Gas Plant in Service (reflecting Balance at End of Year:
- pp. 219 Accumulated Provision for Depreciation of Gas Utility Plant
- pp. 300 - 301 Gas Operating Revenues *(include revenues, mcf and avg.
number of customers per month for accounts 480-484 by
customer rate class pursuant to tariffs)
- pp. 317 - 325 Gas Operation and Maintenance
- pp. 336 - 338 Depreciation, Depletion and Amortization of Gas Plant
- pp. 354 - 355 Distribution of Salaries and Wages

and FERC Form 2 pages:

The complete FERC Form 2 or 2A **must** be submitted by the certificated company. If also operating in another state, the Missouri Jurisdictional Portion (Part 1) **must** be submitted to be in compliance.

For the calendar year of January 1 - December 31, 2024

Company Name Spire Missouri Inc. DBA Spire Missouri West

VERIFICATION

The foregoing report must be verified by the oath of the President, Treasurer, General Manager or Receiver of the company. The oath required may be taken before any person authorized to administer an oath (Notary Public) by the laws of the State in which the same is taken.

OATH

State Of Missouri }
 }
County Of Saint Louis } ss:

Timothy W. Krick makes oath and says that
Name of Affiant (Company Official/Representative)

s/he is Controller and Chief Accounting Officer
Official Title of the Affiant (Company Official/Representative)

of Spire Missouri Inc.
Exact Legal Title or Name of the Respondent (Certificated Company Name)

and is located at 700 Market Street, Saint Louis, Missouri 63101 (314) 342-0500
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has 1) examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent, and 2) examined (and updated as applicable) the company's contact information in EFIS; to the best of his or her knowledge, information, and belief, all listed contacts are correct.

from January 1, 2024, to and including December 31, 2024
Month/Day Year Month/Day Year

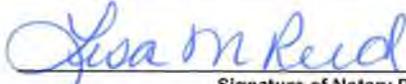

Signature of Affiant (Company Official/Representative)
(If electronic signatures are used, you must use "/s/" before the name.)

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,

this 14 day of April, 2025.

My Commission expires: December 12, 2027

LISA M. REED
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES DECEMBER 12, 2027
ST. CHARLES COUNTY
COMMISSION #11265169


Signature of Notary Public
(If electronic signatures are used, you must use "/s/" before the name.)
11265169
Notary Commission Number

Missouri Revised Statutes § 392.210 or §393.140

See the Instructions for more information to complete this page.

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. 1

Form 2 Approved
 OMB No.1902-0028
 (Expires 04/30/2024)

Form 3-Q Approved
 OMB No.1902-0205
 (Expires 11/30/2022)



FERC FINANCIAL REPORT

FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

Exact Legal Name of Respondent (Company) Spire Missouri Inc. dba Spire Missouri West	Year/Period of Report End of September 30, 2024
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INSTRUCTIONS FOR FILING FERC FORMS 2, 2-A and 3-Q GENERAL INFORMATION

I Purpose

FERC Forms 2, 2-A, and 3-Q are designed to collect financial and operational information from natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

II. Who Must Submit

Each natural gas company whose combined gas transported or stored for a fee exceed 50 million dekatherms in each of the previous three years must submit FERC Form 2 and 3-Q.

Each natural gas company not meeting the filing threshold for FERC Form 2, but having total gas sales or volume transactions exceeding 200,000 dekatherms in each of the previous three calendar years must submit FERC Form 2-A and 3-Q.

Newly established entities must use projected data to determine whether they must file the FERC Form 3-Q and FERC Form 2 or 2-A.

III. What and Where to Submit

(a) Submit Forms 2, 2-A and 3-Q electronically through the submission software at <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp> .

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Form 2 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mailing two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Form 2, Page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared. Unless eFiling the Annual Report to Stockholders, mail these reports to the Secretary of the Commission at:

Secretary of the Commission
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(d) For the Annual CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with the current standards of reporting which will:

(i) Contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

(ii) be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 158.10-158.12 for specific qualifications.)

Reference	<u>Reference</u> <u>Schedules Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

Filers should state in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist

(e) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <http://www.ferc.gov/help/how-to.asp>

(f) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 2 and 2-A free of charge from: <http://www.ferc.gov/docs-filing/eforms/form-2/form-2.pdf> and <http://www.ferc.gov/docs-filing/eforms/form-2a/form-2a.pdf>, respectively. Copies may also be obtained from the Public Reference and Files Maintenance Branch, Federal Energy Regulatory Commission, 888 First Street, NE, Room 2A, Washington, DC 20426 or by calling (202).502-8371

IV. When to Submit:

FERC Forms 2, 2-A, and 3-Q must be filed by the dates:

(a) FERC Form 2 and 2-A --- by **April 18th** of the following year (18 C.F.R. §§ 260.1 and 260.2)

(b) FERC Form 3-Q --- Natural gas companies that file a FERC Form 2 must file the FERC Form 3-Q within 60 days after the reporting quarter (18 C.F.R. § 260.300), and

(c) FERC Form 3-Q --- Natural gas companies that file a FERC Form 2-A must file the FERC Form 3-Q within 70 days after the reporting quarter (18 C.F.R. § 260.300).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 2 collection of information is estimated to average 1,623 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the Form 2A collection of information is estimated to average 250 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 165 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

I. Prepare all reports in conformity with the Uniform System of Accounts (USofA) (18 C.F.R. Part 201). Interpret all accounting words and phrases in accordance with the USofA.

II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

III Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions.**

VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

VII For any resubmissions, submit the electronic filing using the form submission only. Please explain the reason for the resubmission in a footnote to the data field.

VIII. Footnote and further explain accounts or pages as necessary.

IX. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

X. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

XI. Report all gas volumes in Dth unless the schedule specifically requires the reporting in another unit of measurement.

DEFINITIONS

I. Btu per cubic foot – The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30°F, and under standard gravitational force (980.665 cm. per sec) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).

II. Commission Authorization -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

III. Dekatherm – A unit of heating value equivalent to 10 therms or 1,000,000 Btu.

IV Respondent– The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

EXCERPTS FROM THE LAW
(Natural Gas Act, 15 U.S.C. 717-717w)

"Sec. 10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest dues and paid, depreciation, amortization, and other reserves, cost of facilities, costs of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, costs of renewal and replacement of such facilities, transportation, delivery, use and sale of natural gas..."

"Section 16. The Commission shall have power to perform all and any acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within they shall be filed..."

General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See NGA § 22(a), 15 U.S.C. § 717t-1(a).

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent Spire Missouri Inc dba Spire Missouri West		Year/Period of Report End of 9/30/2024
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 700 Market Street St Louis, MO 63101		
05 Name of Contact Person Timothy W Krick		06 Title of Contact Person Controller and Chief Accounting Officer
07 Address of Contact Person (Street, City, State, Zip Code) 700 Market Street St Louis, MO 63101		
08 Telephone of Contact Person, Including Area Code (314) 342-0500		This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission
		10 Date of Report (Mo, Da, Yr) 4/14/2025
ANNUAL CORPORATE OFFICER CERTIFICATION		
<p>The undersigned officer certifies that</p> <p>I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts</p>		
11 Name Timothy W Krick		12 Title Controller and Chief Accounting Officer
13 Signature 		14 Date Signed 4/14/25
<p>Title 18, U S C 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction</p>		

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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List of Schedules (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS				
1	General Information	101		
2	Control Over Respondent	102		NA
3	Corporations Controlled by Respondent	103		NA
4	Security Holders and Voting Powers	107		NA
5	Important Changes During the Year	108.1-108.3		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
9	Statement of Retained Earnings for the Year	118-119		
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)				
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		NA
15	Gas Property and Capacity Leased to Others	213		NA
16	Gas Plant Held for Future Use	214		NA
17	Construction Work in Progress-Gas	216		
18	Non-Traditional Rate Treatment Afforded New Projects	217		NA
19	General Description of Construction Overhead Procedure	218		
20	Accumulated Provision for Depreciation of Gas Utility Plant	219		
21	Gas Stored	220		
22	Investments	222-223		
23	Investments in Subsidiary Companies	224-225		NA
24	Prepayments	230		
25	Extraordinary Property Losses	230		NA
26	Unrecovered Plant and Regulatory Study Costs	230		NA
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234-235		NA
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)				
30	Capital Stock	250-251		
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		
32	Other Paid-in Capital	253		
33	Discount on Capital Stock	254		
34	Capital Stock Expense	254		
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		
36	Long-Term Debt	256-257		
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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List of Schedules (Natural Gas Company) (continued)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
38	Unamortized Loss and Gain on Reacquired Debt	260		
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
40	Taxes Accrued, Prepaid, and Charged During Year	262-263		
41	Miscellaneous Current and Accrued Liabilities	268		
42	Other Deferred Credits	269		
43	Accumulated Deferred Income Taxes-Other Property	274-275		
44	Accumulated Deferred Income Taxes-Other	276-277		
45	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
46	Monthly Quantity & Revenue Data by Rate Schedule	299		
47	Gas Operating Revenues	300-301		
48	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		NA
49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		NA
50	Revenues from Storage Gas of Others	306-307		NA
51	Other Gas Revenues	308		
52	Discounted Rate Services and Negotiated Rate Services	313		
53	Gas Operation and Maintenance Expenses	317-325		
54	Exchange and Imbalance Transactions	328		NA
55	Gas Used in Utility Operations	331		NA
56	Transmission and Compression of Gas by Others	332		NA
57	Other Gas Supply Expenses	334		NA
58	Miscellaneous General Expenses-Gas	335		
59	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
	COMMON SECTION			
61	Regulatory Commission Expenses	350-351		
62	Employee Pensions and Benefits (Account 926)	352		
63	Distribution of Salaries and Wages	354-355		
64	Charges for Outside Professional and Other Consultative Services	357		
65	Transactions with Associated (Affiliated) Companies	358		
	GAS PLANT STATISTICAL DATA			
66	Compressor Stations	508-509		NA
67	Gas Storage Projects	512-513		NA
68	Transmission Lines	514		NA
69	Transmission System Peak Deliveries	518		NA
70	Auxiliary Peaking Facilities	519		NA
71	Gas Account-Natural Gas	520		
72	Shipper Supplied Gas for the Current Quarter	521		NA
73	System Map	522		
74	Footnote Reference	551		NA
75	Footnote Text	552		NA
76	Stockholder's Reports (check appropriate box)			
	Four copies will be submitted No annual report to stockholders is prepared			

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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General Information

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.
Timothy W. Krick, Controller and Chief Accounting Officer
700 Market Street
St. Louis, MO 63101

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.
Not incorporated. Division of Spire Missouri Inc.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.
Not applicable.

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.
Missouri - Natural gas distribution.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?
(1) Yes... Enter the date when such independent accountant was initially engaged:
(2) No

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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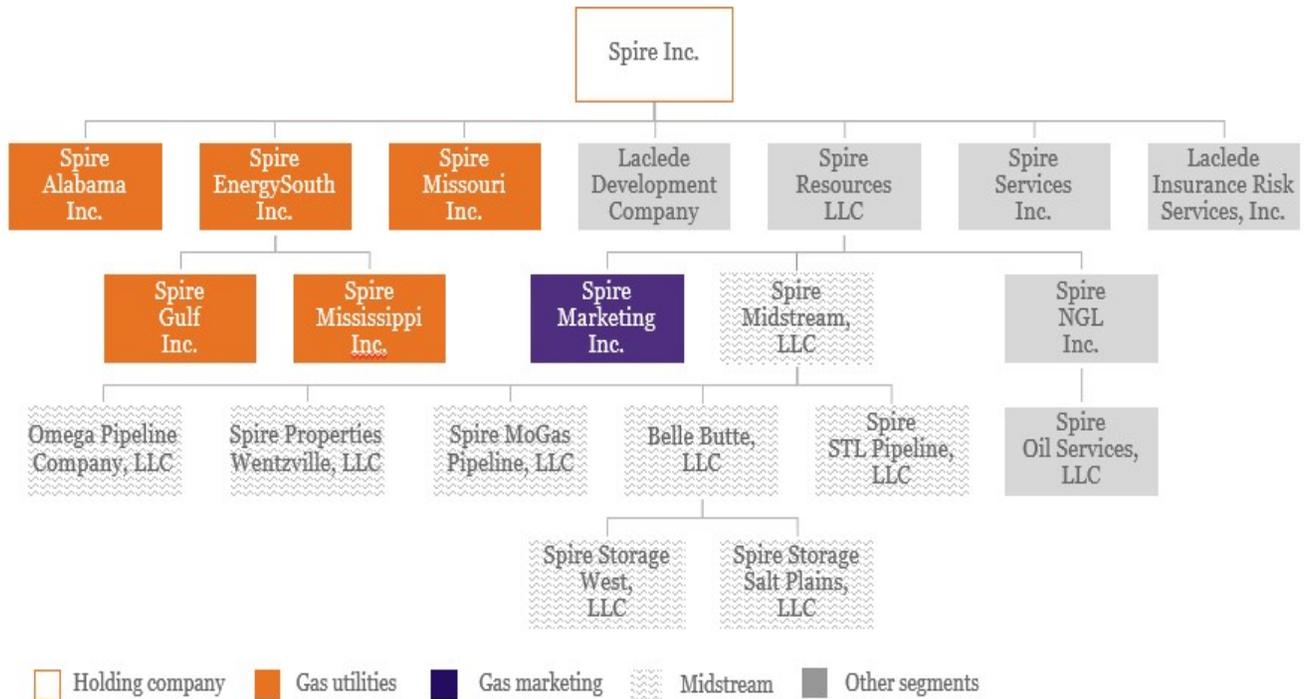
1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Spire Inc.	M	Missouri	100%
2				
3				

* ORGANIZATION STRUCTURE
At September 30, 2024



Organizational structure at 09/30/2024

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Security Holders and Voting Powers

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy. Total: By Proxy:	3. Give the date and place of such meeting:
---	---	---

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 9/30/2024			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	25,855	25,855		
6	TOTAL number of security holders	1	1		
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

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Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Important Changes During the Quarter/Year			

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.
Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

Responses start on page 108.2

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Important Changes During the Quarter/Year			

1. None
2. None
3. None
4. None
5. None
6. None
7. None

8. The following table presents Spire Missouri's labor agreements negotiated in fiscal 2024:

Union	Local	Employees Covered	Contract Start Date	Contract End Date
Spire Missouri				
United Steel, Paper and Forestry, Rubber Manufacturing, Allied-Industrial and Service Workers International Union (USW)	884	66	August 1, 2024	July 31, 2027
USW	11-6	896	August 1, 2024	July 31, 2027
USW	11-6-03	70	August 1, 2024	July 31, 2027
Total Spire Missouri		1,032		

Proceed to page 108.3

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Important Changes During the Quarter/Year

9. In the natural gas industry, many gas distribution companies have incurred environmental liabilities associated with sites they or their predecessor companies formerly owned or operated where manufactured gas operations took place.

Spire Missouri has identified three former MGP sites in the city of St. Louis, Missouri (the "City") where costs have been incurred and claims have been asserted. Spire Missouri has enrolled two of the sites in the Missouri Department of Natural Resources (MoDNR) Brownfields/Voluntary Cleanup Program (BVCP). The third site is the result of an assertion by the United States Environmental Protection Agency (EPA).

In conjunction with redevelopment of the Carondelet Coke site, Spire Missouri and another former owner of the site entered into an agreement (the "Remediation Agreement") with the City development agencies, the developer, and an environmental consultant that obligates one of the City agencies and the environmental consultant to remediate the site and obtain a No Further Action (NFA) letter from the MoDNR. The Remediation Agreement also provides for a release of Spire Missouri and the other former site owner from certain liabilities related to the past and current environmental condition of the site and requires the developer and the environmental consultant to maintain certain insurance coverage, including remediation cost containment, premises pollution liability, and professional liability. The operative provisions of the Remediation Agreement were triggered on December 20, 2010, on which date Spire Missouri and the other former site owner, as full consideration under the Remediation Agreement, paid a small percentage of the cost of remediation of the site. The property was divided into seven parcels, and MoDNR NFA letters have been received for six of the parcels. Remediation is ongoing on the last parcel.

In May 2023, Spire Missouri was approached by a real estate developer interested in purchasing the northern half of the second site, Station A, and developing the same for industrial purposes. Consequently, Spire Missouri entered into a cost sharing agreement for remedial investigation with other PRPs. The site developer, Spire Missouri and the PRPs collectively designed a site investigation plan which was submitted to the MoDNR and approved by the agency on August 27, 2024. Contracts with an environmental engineering firm are almost completed and once finalized, the site investigation process will begin.

Additionally, in correspondence dated November 30, 2016, Region 7 of the EPA has asserted that Spire Missouri is liable under Section 107(a) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) for alleged coal gas waste contamination at a third site, Station B. Spire Missouri and the site owner notified the EPA that information and data provided by the EPA to date does not rise to the level of documenting a threat to the public health or environment. As such, in March 2017 Spire Missouri requested more information from the EPA. Spire Missouri never received a response from the EPA.

Spire Missouri has notified its insurers that it seeks reimbursement for costs incurred in the past and future potential liabilities associated with these MGP sites. While some of the insurers have denied coverage and reserved their rights, Spire Missouri retains the right to seek potential reimbursements from them.

On March 10, 2015, Spire Missouri received a Section 104(e) information request under CERCLA from EPA Region 7 regarding the former Thompson Chemical/Superior Solvents site in the City. In turn, Spire Missouri issued a Freedom of Information Act (FOIA) request to the EPA on April 3, 2015, to identify the basis of the inquiry. The FOIA response from the EPA was received on July 15, 2015, and a response was provided to the EPA on August 15, 2015. Spire Missouri has received no further inquiry from the EPA regarding this matter.

In its western service area, Spire Missouri has six owned MGP sites enrolled in the BVCP, including Joplin MGP #1, St. Joseph MGP #1, Kansas City Coal Gas Station B, Kansas City Station A Railroad area, Kansas City Coal Gas Station A, and Independence MGP #2. Source removal has been conducted at all the owned sites since 2003 with the exception of Joplin. On September 15, 2016, a request was made with the MoDNR for a restrictive covenant use limitation with respect to Joplin. Remediation efforts at the six sites are at various stages of completion, ranging from groundwater monitoring and sampling following source removal activities to the aforementioned request for the Joplin site. As part of its participation in the BVCP, Spire Missouri communicates regularly with the MoDNR with respect to its remediation efforts and monitoring activities at these sites. On May 11, 2015, MoDNR approved the next phase of investigation at the Kansas City Station A Railroad area.

Source: Spire Inc. Form 10-K, September 30, 2024; Notes to Financial Statements / Spire Missouri

10. None

11. None

12. The following changes in officers and Board of Directors occurred during fiscal year 2024:

Suzanne Sitherwood resigns as Chair of Board of Directors. Steven Lindsey appointed as Chair of Board of Directors. Scott Doyle, Executive Vice President and Chief Operating Officer, added to Board of Directors and Officers. Arthur Cheatman, Vice President and General Manager added as officer. George Godat, Vice President and General Manager, steps down as an officer.

13. None

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Comparative Balance Sheet (Assets and Other Debits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 9/30 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	5,980,185,001	5,508,545,667
3	Construction Work in Progress (107)	200-201	93,011,773	99,885,247
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,073,196,774	5,608,430,914
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,513,023,463	1,469,921,741
6	Net Utility Plant (Total of line 4 less 5)		4,560,173,311	4,138,509,173
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		-	-
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		-	-
9	Nuclear Fuel (Total of line 7 less 8)		-	-
10	Net Utility Plant (Total of lines 6 and 9)		4,560,173,311	4,138,509,173
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored-Base Gas (117.1)	220	8,492,436	8,663,807
13	System Balancing Gas (117.2)	220	-	-
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	-	-
15	Gas Owed to System Gas (117.4)	220	-	-
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)		210,269	210,269
18	(Less) Accum. Provision for Depreciation and Amortization (122)		28,300	28,112
19	Investments in Associated Companies (123)	222-223	-	-
20	Investments in Subsidiary Companies (123.1)	224-225	-	-
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		-	-
23	Other Investments (124)	222-223	-	76,207
24	Sinking Funds (125)		-	-
25	Depreciation Fund (126)		-	-
26	Amortization Fund - Federal (127)		-	-
27	Other Special Funds (128)		70,103,029	65,437,590
28	Long-Term Portion of Derivative Assets (175)		-	-
29	Long-Term Portion of Derivative Assets - Hedges (176)		-	-
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		70,284,998	65,695,954
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		337,142	622,373
33	Special Deposits (132-134)		-	-
34	Working Funds (135)		(337,142)	127,734
35	Temporary Cash Investments (136)	222-223	-	-
36	Notes Receivable (141)		-	-
37	Customer Accounts Receivable (142)		158,632,925	148,990,940
38	Other Accounts Receivable (143)		16,551,793	14,728,897
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		24,852,096	26,161,680
40	Notes Receivable from Associated Companies (145)		-	-
41	Accounts Receivable from Associated Companies (146)		2,754,128	1,346,731
42	Fuel Stock (151)		8,585,350	8,585,350
43	Fuel Stock Expenses Undistributed (152)		-	-

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Comparative Balance Sheet (Assets and Other Debits)(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 9/30 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		-	-
45	Plant Materials and Operating Supplies (154)		24,433,640	24,058,821
46	Merchandise (155)		-	-
47	Other Materials and Supplies (156)		-	-
48	Nuclear Materials Held for Sale (157)		-	-
49	Allowances (158.1 and 158.2)		-	-
50	(Less) Noncurrent Portion of Allowances		-	-
51	Stores Expense Undistributed (163)		-	126,996
52	Gas Stored Underground-Current (164.1)	220	129,624,650	132,835,525
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	-	-
54	Prepayments (165)	230	30,797,309	31,741,462
55	Advances for Gas (166 thru 167)		-	-
56	Interest and Dividends Receivable (171)		-	-
57	Rents Receivable (172)		-	-
58	Accrued Utility Revenues (173)		-	-
59	Miscellaneous Current and Accrued Assets (174)		33,764,462	287,329,027
60	Derivative Instrument Assets (175)		-	-
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		-	-
62	Derivative Instrument Assets - Hedges (176)		-	-
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		-	-
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		380,292,161	624,332,176
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)		13,240,204	11,073,891
67	Extraordinary Property Losses (182.1)	230	-	-
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
69	Other Regulatory Assets (182.3)	232	613,131,955	619,594,240
70	Preliminary Survey and Investigation Charges (Electric)(183)		-	-
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		443,682	422,458
72	Clearing Accounts (184)		20,744	6,411
73	Temporary Facilities (185)		-	-
74	Miscellaneous Deferred Debits (186)	233	189,528,479	141,929,201
75	Deferred Losses from Disposition of Utility Plant (187)		-	-
76	Research, Development, and Demonstration Expend. (188)		-	-
77	Unamortized Loss on Reacquired Debt (189)		6,368,060	6,649,515
78	Accumulated Deferred Income Taxes (190)	234-235	-	-
79	Unrecovered Purchased Gas Costs (191)		-	-
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		822,733,124	779,675,716
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		5,841,976,030	5,616,876,826

Name of Respondent Spire Missouri East Spire Missouri West		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Comparative Balance Sheet (Liabilities and Other Credits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 9/30 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	25,855	25,855
3	Preferred Stock Issued (204)	250-251	-	-
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	854,323,683	854,323,683
7	Other Paid-In Capital (208-211)	253	2,974,475	2,981,083
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	2,552,109	2,552,109
11	Retained Earnings (215, 215.1, 216)	118-119	1,110,831,426	992,401,320
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	Accumulated Other Comprehensive Income (219)	117	(1,954,502)	(2,542,342)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,963,648,828	1,844,637,490
16	LONG TERM DEBT			
17	Bonds (221)	256-257	1,817,975,000	1,797,975,000
18	(Less) Reacquired Bonds (222)	256-257	-	-
19	Advances from Associated Companies (223)	256-257	-	-
20	Other Long-Term Debt (224)	256-257	-	-
21	Unamortized Premium on Long-Term Debt (225)	258-259	-	-
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	1,384,232	1,456,867
23	(Less) Current Portion of Long-Term Debt		-	-
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		1,816,590,768	1,796,518,133
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		1,294,553	1,774,717
27	Accumulated Provision for Property Insurance (228.1)		-	-
28	Accumulated Provision for Injuries and Damages (228.2)		5,718,666	6,045,748
29	Accumulated Provision for Pensions and Benefits (228.3)		-	-
30	Accumulated Miscellaneous Operating Provisions (228.4)		165,031,684	145,394,384
31	Accumulated Provision for Rate Refunds (229)		-	-

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Comparative Balance Sheet (Liabilities and Other Credits)(continued)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 9/30 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		-	-
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		-	-
34	Asset Retirement Obligations (230)		95,657,539	111,116,473
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		267,702,442	264,331,322
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt		-	-
38	Notes Payable (231)		-	-
39	Accounts Payable (232)		91,954,195	85,781,720
40	Notes Payable to Associated Companies (233)		495,308,878	540,619,586
41	Accounts Payable to Associated Companies (234)		7,621,978	10,505,725
42	Customer Deposits (235)		6,144,375	5,758,074
43	Taxes Accrued (236)	262-263	60,216,670	60,262,008
44	Interest Accrued (237)		16,737,043	15,587,729
45	Dividends Declared (238)		-	-
46	Matured Long-Term Debt (239)		-	-
47	Matured Interest (240)		-	-
48	Tax Collections Payable (241)		1,670,472	1,330,385
49	Miscellaneous Current and Accrued Liabilities (242)	268	81,716,323	59,415,857
50	Obligations Under Capital Leases-Current (243)		490,092	528,083
51	Derivative Instrument Liabilities (244)		9,753,933	6,878,241
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		-	-
53	Derivative Instrument Liabilities - Hedges (245)		-	-
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		-	-
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		771,613,959	786,667,408
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		1,346,232	3,540,772
58	Accumulated Deferred Investment Tax Credits (255)		711,860	879,727
59	Deferred Gains from Disposition of Utility Plant (256)		-	-
60	Other Deferred Credits (253)	269	(77,676)	(51,647)
61	Other Regulatory Liabilities (254)	278	452,730,049	388,527,820
62	Unamortized Gain on Reacquired Debt (257)	260	-	-
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		-	-
64	Accumulated Deferred Income Taxes - Other Property (282)		515,759,627	483,926,980
65	Accumulated Deferred Income Taxes - Other (283)		51,949,941	47,898,821
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		1,022,420,033	924,722,473
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		5,841,976,030	5,616,876,826

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Statement of Income

Quarterly

- Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
- Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
- Use page 122 for important notes regarding the statement of income for any account thereof.
- Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
- Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
- Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	823,380,154	853,407,030		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	545,360,114	582,277,637		
5	Maintenance Expenses (402)	317-325	16,452,833	16,306,533		
6	Depreciation Expense (403)	336-338	67,089,674	61,444,639		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amortization and Depletion of Utility Plant (404-405)	336-338	4,067,224	3,645,168		
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338				
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)					
11	Amortization of Conversion Expenses (407.2)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other than Income Taxes (408.1)	262-263	79,561,316	79,321,173		
15	Income Taxes-Federal (409.1)	262-263	-	-		
16	Income Taxes-Other (409.1)	262-263	-	-		
17	Provision of Deferred Income Taxes (410.1)	234-235	14,484,484	31,028,257		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	1,015,904	20,194,907		
19	Investment Tax Credit Adjustment-Net (411.4)		-	-		
20	(Less) Gains from Disposition of Utility Plant (411.6)					
21	Losses from Disposition of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		725,999,741	753,828,500		
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		97,380,413	99,578,530		

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Statement of Income

Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2			823,380,154	853,407,030		
3						
4			545,360,114	582,277,637		
5			16,452,833	16,306,533		
6			67,089,674	61,444,639		
7			-	-		
8			4,067,224	3,645,168		
9			-	-		
10			-	-		
11			-	-		
12			-	-		
13			-	-		
14			79,561,316	79,321,173		
15			-	-		
16			-	-		
17			14,484,484	31,028,257		
18			1,015,904	20,194,907		
19			-	-		
20			-	-		
21			-	-		
22			-	-		
23			-	-		
24			-	-		
25			725,999,741	753,828,500		
26			97,380,413	99,578,530		

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Statement of Income(continued)						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		97,380,413	99,578,530		
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income		-	1,292		
31	Revenues form Merchandising, Jobbing and Contract Work (415)		-	-		
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)					
33	Revenues from Nonutility Operations (417)		-	-		
34	(Less) Expenses of Nonutility Operations (417.1)		-	188		
35	Nonoperating Rental Income (418)		-	-		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-	-		
37	Interest and Dividend Income (419)		4,071,700	9,275,701		
38	Allowance for Other Funds Used During Construction (419.1)		-	-		
39	Miscellaneous Nonoperating Income (421)		65,764	128,601		
40	Gain on Disposition of Property (421.1)		57,463	-		
41	TOTAL Other Income (Total of lines 31 thru 40)		4,194,927	9,405,406		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		-	-		
44	Miscellaneous Amortization (425)		-	-		
45	Donations (426.1)	340	-	-		
46	Life Insurance (426.2)		-	-		
47	Penalties (426.3)		-	18,885		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		290,442	302,294		
49	Other Deductions (426.5)		65,871	9,471		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	356,313	330,650		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	(59,400)	-		
53	Income Taxes-Federal (409.2)	262-263	-	-		
54	Income Taxes-Other (409.2)	262-263	-	-		
55	Provision for Deferred Income Taxes (410.2)	234-235				
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235				
57	Investment Tax Credit Adjustments-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(59,400)	-		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		3,898,014	9,074,756		
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		-	-		
63	Amortization of Debt Disc. and Expense (428)	258-259	-	-		
64	Amortization of Loss on Reacquired Debt (428.1)		-	-		
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259				
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					
67	Interest on Debt to Associated Companies (430)	340	-	-		
68	Other Interest Expense (431)	340	329,550	311,876		
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		2,591,499	1,868,263		
70	Net Interest Charges (Total of lines 62 thru 69)		(2,261,949)	(1,556,387)		
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		103,540,376	110,209,673		
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		-	-		
78	Net Income (Total of lines 71 and 77)		103,540,376	110,209,673		

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Statement of Accumulated Comprehensive Income and Hedging Activities

1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains And Losses On Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (Net Amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	42,295	-	-	-
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income	-	-	-	-
3	Preceding Quarter/Year to Date Changes in Fair Value	(42,295)	-	-	-
4	Total (lines 2 and 3)	(42,295)	-	-	-
5	Balance of Account 219 at End of Preceding Quarter/Year	-	-	-	-
6	Balance of Account 219 at Beginning of Current Year	-	-	-	-
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income	-	-	-	-
8	Current Quarter/Year to Date Changes in Fair Value	-	-	-	-
9	Total (lines 7 and 8)	-	-	-	-
10	Balance of Account 219 at End of Current Quarter/Year	-	-	-	-

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Statement of Accumulated Comprehensive Income and Hedging Activities (continued)

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (Natural Gas Purchases) (g)	Total For Each Category Of Items Recorded In Account 219 (h)	Net Income (Carried Forward From Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	-	(1,385)	40,910		
2	-	1,385	1,385		
3	-	0	(42,295)		
4	-	1,385	(40,910)	110,209,673	110,168,763
5	-	-	-		
6	-	-	-		
7	-		-		
8	-		-		
9	-	-	-	103,540,376	103,540,376
10	-	-	-		

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Statement of Retained Earnings

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
UNAPPROPRIATED RETAINED EARNINGS				
1	Balance-Beginning of Period		667,130,384	556,920,711
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Balance Transferred from Income	400-432	103,540,376	110,209,673
5				
6				
7	Appropriations of Retained Earnings (Account 436)		-	-
8				
9	Dividends Declared-Preferred Stock (Account 437)			
10				
11	Dividends Declared-Common Stock (Account 438)			
12	Common Stock Owned 100% by Spire Inc.			
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		-	-
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		770,670,760	667,130,384
APPROPRIATED RETAINED EARNINGS (Account 215)				
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)		-	-
APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL				
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account		-	-
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 16 and 18)		-	-
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1		770,670,760	667,130,384
UNAPPROPRIATED UNDISTRICTED SUBSIDIARY EARNINGS (Account 216.1)				
Report only on an Annual Basis no Quarterly				
22	Balance-Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance-End of Year			

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Statement of Cash Flows

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78 (c) on page 116)	118,430,106	117,504,639
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	156,244,743	142,304,970
5	Amortization and Accretion	18,089,429	16,828,232
6	Deferred Income Taxes (Net)	14,947,082	11,729,926
7	Investment Tax Credit Adjustments (Net)	(167,867)	(179,499)
8	Net (Increase) Decrease in Receivables	(14,181,862)	15,994,693
9	Net (Increase) Decrease in Inventory	2,963,051	80,230,846
10	Net (Increase) Decrease in Allowances Inventory	-	-
11	Net Increase (Decrease) in Payables and Accrued Expenses	(5,622,015)	(59,228,718)
12	Net (Increase) Decrease in Other Regulatory Assets	242,132,779	1,622,570
13	Net Increase (Decrease) in Other Regulatory Liabilities	68,621,930	(24,056,521)
14	(Less) Allowance for Other Funds Used During Construction	4,557,266	3,065,621
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other	(26,932,407)	(81,676,725)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of lines 2 thru 16)	569,967,703	218,008,792
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(553,001,112)	(447,489,075)
23	Gross Additions to Nuclear Fuel	-	-
24	Gross Additions to Common Utility Plant	-	-
25	Gross Additions to Nonutility Plant	-	-
26	(Less) Allowance for Other Funds Used During Construction	4,557,266	3,065,621
27			
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(548,443,846)	(444,423,454)
29			
30	Acquisition of Other Noncurrent Assets (d)	-	-
31	Proceeds from Disposal of Noncurrent Assets (d)	6,220,585	4,187,643
32		511,501	(92,576)
33	Investments in and Advances to Assoc. and Subsidiary Companies	-	-
34	Contributions and Advances from Assoc. and Subsidiary Companies	-	-
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies	-	-
37		-	-
38	Purchase of Investment Securities (a)	-	-
39	Proceeds from Sales of Investment Securities (a)	-	-

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Statement of Cash Flows (continued)

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased	-	-
41	Collections on Loans	-	-
42			
43	Net (Increase) Decrease in Receivables	-	-
44	Net (Increase) Decrease in Inventory	-	-
45	Net (Increase) Decrease in Allowances Held for Speculation	-	-
46	Net Increase (Decrease) in Payables and Accrued Expenses	-	-
47			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	(541,711,761)	(440,328,387)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	320,000,000	400,000,000
54	Preferred Stock	-	-
55	Common Stock	-	38,668,509
56			
57	Net Increase in Short-term Debt (c)	-	95,339,892
58			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	320,000,000	534,008,401
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)	(300,000,000)	(250,000,000)
63	Preferred Stock	-	-
64	Common Stock	-	-
65	Other	(3,695,341)	(3,938,598)
66	Net Decrease in Short-Term Debt (c)	(45,310,708)	-
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	-	(57,000,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	(29,006,049)	223,069,803
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of lines 18, 49, and 71)	(750,107)	750,208
75			
76	Cash and Cash Equivalents at Beginning of Period	750,107	(101)
77			
78	Cash and Cash Equivalents at End of Period	0	750,107

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Notes to Financial Statements			

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for the settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

GENERAL

Note A:

All of the notes to financial statements as they appear in the Annual Report to Shareholders and the Annual Report to the Securities and Exchange Commission (Form 10-K), copies of which are attached, with the exception of specific references to consolidated information or Spire Alabama Inc., are applicable to this Balance Sheet, Statement of Income, Statement of Comprehensive Income, Statement of Retained Earnings, and Statement of Cash Flows, and to any accounts thereof.

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Notes to Financial Statements			

STATEMENT OF CASH FLOWS

Note B:

	<u>Current Year</u>	<u>Previous Year</u>
Reconciliation of Cash and Cash Equivalents at End of Year:		
Cash (Page 110, Line 32)	\$ 337,142	\$ 622,373
Working Funds (Page 110, Line 34)	(337,142)	127,734
Cash and Cash Equivalents at End of Year (Page 120a, Line 78)	\$ -	\$ 750,107
Cash paid (refunded) during the year for:		
Interest (net of amount capitalized)	\$ 111,597,026	\$ 93,769,018
Income Taxes	\$ 357,457	\$ 197,126

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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line No.	Item (a)	Total Company For the Current Quarter/Year		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	2,409,796,082		
4	Property Under Capital Leases	-		
5	Plant Purchased or Sold	-		
6	Completed Construction not Classified	156,244,428		
7	Experimental Plant Unclassified	-		
8	TOTAL Utility Plant (Total of lines 3 thru 7)	2,566,040,510		
9	Leased to Others	-		
10	Held for Future Use	1,260,341		
11	Construction Work in Progress	47,372,285		
12	Acquisition Adjustments	210,196,039		
13	TOTAL Utility Plant (Total of lines 8 thru 12)	2,824,869,175		
14	Accumulated Provisions for Depreciation, Amortization & Depletion	717,761,470		
15	Net Utility Plant (Total of lines 13 and 14)	2,107,107,705		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION & DEPLETION			
17	In Service:			
18	Depreciation	709,902,559		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	-		
20	Amortization of Underground Storage Land and Land Rights	-		
21	Amortization of Other Utility Plant	7,858,911		
22	TOTAL in Service (Total of lines 18 thru 21)	717,761,470		
23	Leased to Others			
24	Depreciation	-		
25	Amortization and Depletion	-		
26	TOTAL Leased to Others (Total of lines 24 and 25)	-		
27	Held for Future Use			
28	Depreciation	-		
29	Amortization	-		
30	TOTAL Held for Future Use (Total of lines 28 and 29)	-		
31	Abandonment of Leases (Natural Gas)	-		
32	Amortization of Plant Acquisition Adjustment	-		
33	TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 22,26,30,31, and 32)	717,761,470		

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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)

Line No.	Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)
1				
2				
3		2,409,796,082		
4				
5				
6		156,244,428		
7				
8		2,566,040,510		
9				
10		1,260,341		
11		47,372,285		
12		210,196,039		
13		2,824,869,175		
14		717,761,470		
15		2,107,107,705		
16				
17				
18		709,902,559		
19				
20				
21		7,858,911		
22		717,761,470		
23				
24		-		
25		-		
26		-		
27				
28				
29				
30		-		
31				
32				
33		717,761,470		

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Gas Plant in Service (Accounts 101,102,103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	15,600	-
3	302 Franchises and Consents	13,823	-
4	303 Miscellaneous Intangible Plant	-	-
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	29,423	-
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands	-	-
9	325.2 Producing Leaseholds	-	-
10	325.3 Gas Rights	-	-
11	325.4 Rights-of-Way	-	-
12	325.5 Other Land and Land Rights	-	-
13	326 Gas Well Structures	-	-
14	327 Field Compressor Station Structures	-	-
15	328 Field Measuring and Regulating Station Equipment	-	-
16	329 Other Structures	-	-
17	330 Producing Gas Wells - Well Construction	-	-
18	331 Producing Gas Wells - Well Equipment	-	-
19	332 Field Lines	-	-
20	333 Field Compressor Station Equipment	-	-
21	334 Field Measuring and Regulating Station Equipment	-	-
22	335 Drilling and Cleaning Equipment	-	-
23	336 Purification Equipment	-	-
24	337 Other Equipment	-	-
25	338 Unsuccessful Exploration and Development Costs	-	-
26	339 Asset Retirement Costs for Natural Gas Production and Gathering Plant	-	-
27	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 26)	-	-
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights	-	-
30	341 Structures and Improvements	-	-
31	342 Extraction and Refining Equipment	-	-
32	343 Pipe Lines	-	-
33	344 Extracted Products Storage Equipment	-	-

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Gas Plant in Service (Account 101, 102, 103, and 106) (continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account

classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2	-	-	-	15,600
3	-	-	-	13,823
4	-	-	-	-
5	-	-	-	29,423
6				
7				
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
19	-	-	-	-
20	-	-	-	-
21	-	-	-	-
22	-	-	-	-
23	-	-	-	-
24	-	-	-	-
25	-	-	-	-
26	-	-	-	-
27	-	-	-	-
28	-	-	-	-
29	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	-	-	-	-
33	-	-	-	-

Name of Respondent Spire Missouri West		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Account (a)		Balance at Beginning of Year (b)	Additions (c)
34	345	Compressor Equipment	-	
35	346	Gas Measuring and Regulating Equipment	-	
36	347	Other Equipment	-	
37	348	Asset Retirement Costs for Products Extraction Plant	-	
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)		-	
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and 38)		-	
40	Manufactured Gas Production Plant (Submit Supplementary Statement)		-	
41	TOTAL Production Plant (Enter Total of lines 39 and 40)		-	-
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1	Land	-	
45	350.2	Rights of Way	-	
46	351	Structures and Improvements	-	
47	352	Wells	-	
48	352.1	Storage Leaseholds and Rights	-	
49	352.2	Reservoirs	-	
50	352.3	Non-recoverable Natural Gas	-	
51	353	Lines	-	
52	354	Compressor Station Equipment	-	
53	355	Measuring and Regulating Equipment	-	
54	356	Purification Equipment	-	
55	357	Other Equipment	-	
56	358	Asset Retirement Costs for Underground Storage Plant	-	
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru 56)		-	-
58	Other Storage Plant			
59	360	Land and Land Rights	-	
60	361	Structures and Improvements	-	
61	362	Gas Holders	-	
62	363.0	Purification Equipment	-	
63	363.1	Liquefaction Equipment	-	
64	363.2	Vaporizing Equipment	-	
65	363.3	Compressor Equipment	-	
66	363.4	Measuring and Regulating Equipment	-	
67	363.5	Other Equipment	-	
68	363.6	Asset Retirement Costs for Other Storage Plant	-	
69	TOTAL Other Storage Plant (Enter Total of lines 59 thru 68)		-	-
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant			
71	364.1	Land and Land Rights	-	
72	364.2	Structures and Improvements	-	
73	364.3	LNG Processing Terminal Equipment	-	
74	364.4	LNG Transportation Equipment	-	
75	364.5	Measuring and Regulating Equipment	-	
76	364.6	Compressor Station Equipment	-	
77	364.7	Communications Equipment	-	
78	364.8	Other Equipment	-	
79	364.9	Asset Retirement Costs for Base Load Liquefied Natural Gas	-	
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and Processing Plant		-	

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
37	-	-	-	-
38	-	-	-	-
39	-	-	-	-
40	-	-	-	-
41	-	-	-	-
42				
43				
44	-	-	-	-
45	-	-	-	-
46	-	-	-	-
47	-	-	-	-
48	-	-	-	-
49	-	-	-	-
50	-	-	-	-
51	-	-	-	-
52	-	-	-	-
53	-	-	-	-
54	-	-	-	-
55	-	-	-	-
56	-	-	-	-
57	-	-	-	-
58				
59	-	-	-	-
60	-	-	-	-
61	-	-	-	-
62	-	-	-	-
63	-	-	-	-
64	-	-	-	-
65	-	-	-	-
66	-	-	-	-
67	-	-	-	-
68	-	-	-	-
69	-	-	-	-
70				
71	-	-	-	-
72	-	-	-	-
73	-	-	-	-
74	-	-	-	-
75	-	-	-	-
76	-	-	-	-
77	-	-	-	-
78	-	-	-	-
79	-	-	-	-
80	-	-	-	-

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,69 and 80)	-	-
82	TRANSMISSION PLANT		
83	365.1 Land and Land Rights	-	-
84	365.2 Rights-of-Way	-	-
85	366 Structures and Improvements	-	-
86	367 Mains	-	-
87	368 Compressor Station Equipment	-	-
88	369 Measuring and Regulating Station Equipment	-	-
89	370 Communications Equipment	-	-
90	371 Other Equipment	-	-
91	372 Asset Retirement Costs for Transmission Plant	-	-
92	TOTAL Transmission Plant (Enter Total of lines 83 thru 91)	-	-
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	4,890,955	36,086
95	375 Structures and Improvements	16,997,339	2,396,600
96	376 Mains	1,306,675,031	163,848,684
97	377 Compressor Station Equipment	-	-
98	378 Measuring and Regulating Station Equipment - General	18,879,906	(11,982)
99	379 Measuring and Regulating Station Equipment - City Gate	6,850,548	107,753
100	380 Services	568,262,797	27,122,885
101	381 Meters	82,039,799	26,062,473
102	382 Meter Installations	128,189,869	10,845,279
103	383 House Regulators	20,382,989	944,263
104	384 House Regulator Installations	-	-
105	385 Industrial Measuring and Regulating Station Equipment	3,099,609	3,135,596
106	386 Other Property on Customers' Premises	-	-
107	387 Other Equipment	-	-
108	388 Asset Retirement Costs for Distribution Plant	40,924,358	(11,217,436)
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	2,197,193,200	223,270,201
110	GENERAL PLANT		
111	389 Land and Land Rights	1,058,065	-
112	390 Structures and Improvements	4,378,394	-
113	391 Office Furniture and Equipment	34,248,079	7,036,832
114	392 Transportation Equipment	31,154,635	5,458,743
115	393 Stores Equipment	1,677,860	-
116	394 Tools, Shop and Garage Equipment	13,436,532	550,119
117	395 Laboratory Equipment	-	-
118	396 Power Operated Equipment	17,066,843	1,824,482
119	397 Communication Equipment	45,688,874	10,219
120	398 Miscellaneous Equipment	1,936,072	204,202
121	Subtotal (Enter Total of lines 111 thru 120)	150,645,354	15,084,597
122	399 Other Tangible Property	-	-
123	399.1 Asset Retirement Costs for General Plant	-	-
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	150,645,354	15,084,597
125	TOTAL (Accounts 101 and 106)	2,347,867,977	238,354,798
126	Gas Plant Purchased (See Instruction 8)	-	-
127	(Less Gas Plant Sold (See Instruction 8))	-	-
128	Experimental Gas Plant Unclassified	-	-
129	TOTAL Gas Plant in Service (Enter Total of lines 125 thru 128)	2,347,867,977	238,354,798

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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	-	-	-	-
82				
83	-	-	-	-
84	-	-	-	-
85	-	-	-	-
86	-	-	-	-
87	-	-	-	-
88	-	-	-	-
89	-	-	-	-
90	-	-	-	-
91	-	-	-	-
92	-	-	-	-
93				
94	-	-	-	4,927,041
95	785,706	-	-	18,608,233
96	3,259,743	-	-	1,467,263,972
97	-	-	-	-
98	18,907	-	-	18,849,017
99	5,744	-	-	6,952,557
100	3,301,331	-	-	592,084,351
101	4,951,268	-	-	103,151,004
102	498,556	(4,000)	-	138,532,592
103	-	-	-	21,327,252
104	-	-	-	-
105	-	-	-	6,235,205
106	-	-	-	-
107	-	-	-	-
108	(2,821,228)	-	-	32,528,150
109	10,000,027	(4,000)	-	2,410,459,374
110				
111	-	-	-	1,058,065
112	75,004	-	-	4,303,390
113	2,960,543	-	8,592	38,332,960
114	2,558,198	-	(20,008)	34,035,172
115	16,819	-	-	1,661,041
116	5,976	-	-	13,980,675
117	-	-	-	-
118	934,163	-	14,102	17,971,264
119	3,592,055	-	-	42,107,038
120	38,166	-	-	2,102,108
121	10,180,924	-	2,686	155,551,713
122	-	-	-	-
123	-	-	-	-
124	10,180,924	-	2,686	155,551,713
125	20,180,951	(4,000)	2,686	2,566,040,510
126				
127	-	-	-	-
128	-	-	-	-
129	20,180,951	(4,000)	2,686	2,566,040,510

Name of Respondent Spire Missouri West		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Gas Plant Held for Future Use (Account 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.				
2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.				
Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Minor Projects (CCN Disallowance)			1,260,341
2				
3				
4				
5				
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44				
45	Total			1,260,341

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Construction Work in Progress-Gas (Account 107)

1. Report below description and balances at end of year of projects in process of construction (Account 107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Minor Projects	28,237,377	
2	Header Main Reinforce Weatherby Lake	1,414,315	
3	Header Main Reinforce Republic	4,482,256	
4	Header Main Replacement Neosho	1,004,020	
5	Header Main Replacement Colbern	2,591,443	
6	Main Replacement Centennial & Robertson	1,097,976	
7	Main Replacement 39th & Van Brunt	2,728,800	
8	Main Replacement 110th & Sycamore	1,187,310	
9	Main Replacement Carthage	1,209,145	
10	Main Replacement Roanoke	1,190,592	
11	Header Main Replacement 20" ST Feeder	1,118,578	
12	Main Replacement 10th & Messanie	1,110,473	
13			
14			
15			
16			
17			
17			
18			
19			
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21			
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44			
45	TOTAL	47,372,285	

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
General Description of Construction Overhead Procedure			
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of constructions, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, in accordance with the provision of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.</p> <p>3. Where a net-of-tax rate for borrowing funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.</p>			

1. Construction overhead policy:
The construction overheads are administrative expenses, injuries and damages, and employee and director pensions and benefits.
 - a. The transfers to construction are intended to cover that portion of these accounts which is attributable to construction on a general basis, but which is not directly applicable to a particular work order.
 - b. The amount capitalized is determined by apportionment of administrative and general expenses for the year based on the percentage of construction labor to total labor charges.
 - c. Distribution to construction is based on a percentage of total charges. The percentage is obtained by relating applicable construction charges to the amount to be capitalized. Standard rate apportionments are applied to individual work orders based on monthly charges, and variance rate apportionments are applied on fiscal year to date charges.
 - d. The apportionment to construction is applied in two groups, general overheads and employee benefit overheads. General overheads are applied to total charges on applicable work orders, and employee benefit overheads are applied to direct and indirect labor charges on applicable work orders.
 - e. Work orders for the purchase of land, land rights, and general plant are excluded from the overhead apportionment. The exclusion of certain purchases from the overhead transfer is consistent with commission rulings in past cases.
 - f. Overheads are indirectly assigned to applicable construction costs as described above.

2. Allowance for funds policy:
 - a. The allowance base includes all constructed asset gas plant accounts.
 - b. The allowance is computed by applying the rate to:
 1. One-half of current month's charges to uncompleted work orders.
 2. All charges for prior months for construction which is not yet in service at the end of the current month.

NOTE: Payroll accruals and accumulated interest are excluded from charges upon which the calculation is made.
 - c. The weighted-average allowance rate applied to applicable construction in fiscal 2024 was 5.6%

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General Description of Construction Overhead Procedure (continued)

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

1. For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.

3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ration (percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D		d
(4)	Preferred Stock	P		p
(5)	Common Equity	C		c
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	W See Note:		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$

3. Rate for Other Funds $[1-(S/W)][p(P/(D+P+C)) + c(C/(D+P+C))]$

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds -

b. Rate for Other Funds -

Note: The average AFUDC rate for Spire Missouri West:

	Annual Rate
October 2023 - September 2024	5.6% %

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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
Section A. BALANCE AND CHANGES DURING YEAR					
1	Balance Beginning of Year	684,686,038	684,686,038	-	-
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	67,089,674	67,089,674	-	-
4	(403.1) Depreciation Expense for Asset Retirement Costs	127,960	127,960	-	-
5	(413) Expense of Gas Plant Leased to Others	-	-	-	-
6	Transportation Expenses - Clearing	-	-	-	-
7	Other Clearing Accounts	-	-	-	-
8	Other Clearing (Specify) (footnote details):	-	-	-	-
9		-	-	-	-
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	67,217,634	67,217,634	-	-
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	22,992,643	22,992,643	-	-
13	Cost of Removal	23,030,487	23,030,487	-	-
14	Salvage (Credit)	2,164,936	2,164,936	-	-
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	43,858,194	43,858,194	-	-
16	Other Debit or Credit Items (Describe) (Footnote (1) details):	(1,383,907)	(1,383,907)	-	-
17	Cost of Removal	-	-	-	-
18	Book Cost of Asset Retirement Costs	(3,240,988)	(3,240,988)	-	-
19	Balance End of Year (Total of lines 1, 10, 15, 16, 17 and 18)	709,902,559	709,902,559	-	-
Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
21	Production-Manufactured Gas	-	-	-	-
22	Production and Gathering- Natural Gas	-	-	-	-
23	Products Extraction- Natural Gas	-	-	-	-
24	Underground Gas Storage	-	-	-	-
25	Other Storage Plant	-	-	-	-
26	Base Load LNG Terminaling and Processing Plant	-	-	-	-
27	Transmission	-	-	-	-
28	Distribution	665,546,029	665,546,029	-	-
29	General	44,356,530	44,356,530	-	-
30	TOTAL (Total of lines 21 thru 29)	709,902,559	709,902,559	-	-

Footnote (1)

2,194,700 Depreciation transferred to construction

(4,063,979) Transfer accrued asset removal costs to regulatory liabilities

(926) Transfer accumulated depreciation on assets transferred from Spire Missouri East

- Ultrasonic Meter Rate Base Adjustment

486,298 Contributions

(1,383,907)

Note: Depreciation expense for asset retirement cost is credited to a regulatory account and therefore does not run through the income statement.

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Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2 and 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.
2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year	-				51,333,126			51,333,126
2	Gas Delivered to Storage					35,342,572			35,342,572
3	Gas Withdrawn					35,664,904			35,664,904
4	Other Debits & Credits					-			-
5	Balance at End of Year	-				51,010,794			51,010,794
6	MCF					15,933,284			15,933,284
7	Amount per MCF					3.20			\$ 3.20

NOTE: Storage is reported using the weighted average cost of goods inventory method. Total gas stored as shown on this page excluded non-recoverable gas recorded in account 352.30. The current portion represents the dollar value of natural gas which is available for estimated current withdrawals.

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Investments (Account 123, 124, and 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for:
(a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.
(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment (a)	* (b)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)
1	Account 124- Other Investments			
2				
3				
4				
5			-	
6				-
7				
8	Total Account 124- Other Investments		-	-
9				
10				
11				
12				
13				
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Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Investments (Account 123, 124, and 136) (continued)

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.
 3.Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.
 4.If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.
 5.Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
 6.In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Line No.	Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (g)	Revenues for Year (h)	Gain or Loss from Investment Disposed of (i)
1					
2					
3					
4					
5		-	-		
6	-				-
7					
8	-		-		-
9					
10					
11					
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Payment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	11,319,976
2	Prepaid Rents	22,026
3	Prepaid Taxes	1,930,791
4	Prepaid Interest	-
5	Prepaid Computer Maintenance	15,402,738
6	Prepaid Line of Credit / Revolving Credit Facility Fees	
7	Miscellaneous Prepayments (Multiple items less than \$250,000 each)	2,121,778
8	TOTAL	30,797,309

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Other Regulatory Assets (Account 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1	Cost of Removal	97,042,234				-	97,042,234
2	GR 2004 - 0209 Pension Deferral	37,246,989	7,797,315	926	6,550,000	-	38,494,304
3	Energy Efficiency	26,212,678	5,759,202	908	4,814,168	-	27,157,712
4	Comprehensive Income - GR-2007-0208, GR-2010-0171, GR-2013-0171	18,344,036	2,914,844	926		-	21,258,880
5	Overhead Deferral (GR2021-0108)	17,763,739		Various	1,246,578	-	16,517,161
6	Hedging / Unrealized Gain / Loss	16,690,715	93,295,035		105,207,092	-	4,778,658
7	Property Tax Deferral - Tracking	13,068,827	5,379,244		1,352,334		17,095,737
8	Regulatory Assets - WNAR - GR2017-0216	10,664,353	53,904,848	480	41,937,860	-	22,631,341
9	Property Tax Deferral	7,194,312		236,408	3,307,798	-	3,886,514
10	OCI Current - OPEB	4,541,011	5,620,775	926	719,178	-	9,442,608
11	OCI Current - Pension	3,932,792	6,869,398	926	10,802,190	-	-
12	Regulatory Assets - Rate Case Other _ Covid AAO	2,675,409			823,203	-	1,852,206
13	GR-2007-0208, GR-2010-0171, GR-2013-0171 [Pensions / OPEB]	2,544,606			2,544,606	-	0
14	Income Taxes - FAS 109 - Regulatory Practice	1,261,811	3,535,782		503,401	-	4,294,192
15	Spire PAYS	725,269	340,418	Various	4,970	-	1,060,717
16	Rate Case Expense GR2017-0216	208,614	503	928	93,809	-	115,308
17	Regulatory Assets - GR2017-0216 (Energy Affordability)	44,636		405	23,418	-	21,218
18	One Time Cost to Achieve - GR2017-0216	1,814		404	1,814	-	0
19	Regulatory Assets - Pensions and Other CWIP	-				-	-
20	Deferred natural gas costs under PGA Clause	(16,690,715)	673,266,585	Various	661,354,528	-	(4,778,658)
21		-					-
40		-					-
41	Total	243,473,129	858,683,949		841,286,947	-	260,870,132

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Miscellaneous Deferred Debits (Account 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)
1	Missouri West - OFO reclass to non-current	18,790,528	90,881,535		96,025,449	13,646,614
2	Other Postretirement	120,482,800	53,456,546			173,939,346
3	Operating Lease (Right-of-Use Asset)	2,135,525	511	Various	484,187	1,651,849
4	Rate Case	-		Various		-
5	Minor Items	267,551	1,923,862	Various	2,195,614	(4,201)
6						-
7	* Minor items reflects net debit entries, including residual rate case balances					
8		-	-		-	-
9		-	-		-	-
10		-	-		-	-
11		-	-		-	-
12		-	-		-	-
13		-	-		-	-
14		-	-		-	-
15		-	-		-	-
16		-	-		-	-
17		-	-		-	-
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32		-	-		-	-
33		-	-		-	-
34		-	-		-	-
35		-	-		-	-
36		-	-		-	-
37		-	-		-	-
38		-	-		-	-
39	Miscellaneous work-in-progress	252,797	7,345,601	Various	7,303,526	294,872
40	Total	141,929,201	153,608,055		106,008,776	189,528,479

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Capital Stock (Accounts 201 and 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common Stock	50,000,000	\$1.00	
2				
3	Preferred Stock	1,480,000	\$25.00	
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Capital Stock (Accounts 201 and 204)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	25,855	\$25,855	-	-		
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Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

- Show for each of the above accounts the amounts applying to each class and series of capital stock.
- For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
- Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
- For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	*	Number of Shares (c)	Amount (d)
		(b)		
1	Account 207 - Premium on Common Stock			854,323,683
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40	TOTAL		-	854,323,683

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Other Paid-in Capital (Accounts 208-211)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
2		
3	Balance - September 30, 2023	
4	Preferred Stock 5% Series B	1,583,440
5	Preferred Stock 4.56% Series C	1,397,643
6	Total	2,981,083
7		
8	Debits	-
9	Credits	-
10	Total	-
11		
12	Balance - September 30, 2024	
13	Preferred Stock 5% Series B	1,583,440
14	Preferred Stock 4.56% Series C	1,397,643
15	Costs associated with stock activity	(6,608)
16	Total	2,974,475
37		
38		
39		
40	TOTAL	2,974,475

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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	NOT APPLICABLE	
2		
3		
4		
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9		
10		
11		
12		
13		
14		
TOTAL		

CAPITAL STOCK EXPENSE (ACCOUNT 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16	Common Stock	2,552,109
17		
18		
19		
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28		
TOTAL		2,552,109

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Securities Issued or Assumed and Securities Refunded or Retired During the Year			

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

The following securities were issued and sold in fiscal year 2024:

\$320,000,000 5.15% Series First Mortgage Bonds, 848595D AD9, issued 08/13/2024 (maturity date 08/15/2034 [Ten Years]).

The following securities were redeemed in fiscal year 2024:

\$300,000,000 3.6% Series First Mortgage Bonds, CUSIP 84859DAB38, issued 12/7/2021, redeemed 08/14/2024.

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Long-Term Debt (Accounts 221, 222, 223, and 224)				
1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.				
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.				
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.				
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.				
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	Account 221-Bonds			
2	First Mortgage Bonds:			
3				
4				
5				
6				
7				
8	Variable Series Due 12/02/2024	12/7/21	12/7/21	-
9	3.40% Series Due 03/15/28	3/15/13	3/15/28	45,000,000
10	7.00% Series Due 06/01/29	6/1/99	6/1/29	19,285,000
11	2.84% Series Due 11/15/29	11/12/19	11/15/29	275,000,000
12	7.90% Series Due 09/15/30	9/15/00	9/15/30	30,000,000
13	3.68% Series A Due 09/15/32	9/15/17	9/15/32	50,000,000
14	4.80% Series Due 02/15/33	2/13/23	2/15/33	400,000,000
15	6.00% Series Due 05/01/34	5/1/04	5/1/34	99,245,000
16	6.15% Series Due 06/01/36	6/1/06	6/1/36	54,500,000
17	4.625% Series Due 8/15/43	8/15/13	8/15/43	99,945,000
18	4.23% Series B Due 9/15/47	9/15/17	9/15/47	70,000,000
19	4.38% Series C Due 9/15/57	9/15/17	9/15/57	50,000,000
20	3.30% Series Due 6/1/51	5/20/21	6/1/51	305,000,000
21	5.15% Series Due 8/15/24	8/13/24	8/15/34	320,000,000
22				
23				
24				
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26				
27				
28				
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41	TOTAL			1,817,975,000

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Long-Term Debt (Accounts 221, 222, 223, and 224)

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1					
2					
3					
4					
5					
6					
7					
8	Variable	15,512,155			100
9	3.40%	1,555,500			100
10	7.00%	1,349,950			100
11	2.84%	8,553,573			100
12	7.90%	2,370,000			100
13	3.68%	1,757,585			100
14	4.80%	17,556,392			100
15	6.00%	5,954,700			100
16	6.15%	3,351,750			100
17	4.63%	4,272,673			100
18	4.23%	2,908,726			100
19	4.38%	2,136,198			100
20	3.30%	10,437,283			100
21	5.15%	1,992,136			100
22					
23					
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26					
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40		79,708,621			

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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt	Principal Amount of Debt Issued	Total Expense Premium or Discount	Amortization Period	Amortization Period
	(a)	(b)	(c)	Date From (d)	Date To (e)
1	Account 181-Unamortized Debt Expense				
2	F. M. Bonds:				
3					
4					
5					
6					
7	5.15%	320,000,000.00	3,914,552	2024	2034
8	Variable	300,000,000	1,991,089	2021	2024
9	3.40%	45,000,000	194,211	2013	2028
10	7.00%	25,000,000	187,561	1999	2029
11	2.84%	275,000,000	1,554,730	2020	2029
12	7.90%	30,000,000	359,315	2000	2030
14	3.68%	50,000,000	333,082	2017	2032
15	4.80%	400,000,000	3,938,598	2023	2033
16	6.00%	100,000,000	1,039,015	2004	2034
18	6.15%	55,000,000	640,713	2006	2036
19	4.63%	100,000,000	1,143,212	2013	2043
20	4.23%	70,000,000	405,171	2017	2047
21	4.38%	50,000,000	252,937	2017	2057
22	3.30%	305,000,000	3,526,969	2021	2051
23	Total Account 181		19,481,155		
24					
25	Account 226-Unamortized Discount on Debt				
26	F. M. Bonds:				
27	3.40%	250,000,000	757,500	2013	2023
28	7.90%	30,000,000	35,400	2000	2030
29	6.00%	100,000,000	566,000	2004	2034
30	6.15%	55,000,000	81,400	2006	2036
31	4.625%	100,000,000	627,000	2013	2043
32	3.30%	305,000,000	869,250	2021	2051
33	Total Account 226		3,805,800		
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Day of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1				
2				
3				
4				
5				
6				
7	-	3,798,187	47,477	3,750,710
8	774,313	221,231	995,544	0
9	57,723	-	12,947	44,776
10	35,428	-	6,252	29,176
11	(60,154)	-	155,473	(215,627)
12	1,095,768	-	11,977	1,083,791
14	198,923	-	22,205	176,718
15	3,692,623	33,485	399,646	3,326,462
16	366,541	-	34,634	331,907
17	270,524	-	21,357	249,167
18	757,378	-	38,108	719,270
19	323,574	-	13,506	310,068
20	214,733	-	6,323	208,410
21	3,346,517	-	121,141	3,225,376
22	11,073,891	4,052,903	1,886,590	13,240,204
23				
24	0	-	-	0
25	8,211	-	1,180	7,031
26	199,672	-	18,867	180,805
27	34,369	-	2,713	31,656
28	415,388	-	20,900	394,488
29	799,227	-	28,975	770,252
30	1,456,867	0	72,635	1,384,232
31				
32				
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Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Day of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
2. In column (c) show the principal amount of bonds or other long-term debt reacquired.
3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
4. Show loss amounts by enclosing the figures in parentheses.
5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2	Account 189 - Unamortized Loss on Reacquired Debt					
3	F. M. Bonds:					
4						
5	June 2020 Tender Offer	6/8	7,025,000		3,060,110	2,199,436
6	3.00% FMB Due 2023	5/24	55,000,000		2,243,792	2,912,469
7	6.35% Series Due 2038	1/14	80,000,000		1,345,613	1,256,155
8						
9						
10	Total				6,649,515	6,368,060
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Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	103,540,376
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8	TOTAL	(2,591,499)
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13	TOTAL	93,877,633
14	Deductions on Return Not Charged Against Book Income	
15		
16		
17		
18	TOTAL	(41,880,315)
19	Income Recorded on Books Not Included in Return	
20		
21		
22	TOTAL	-
23		
24		
25		
26		
27	Federal Tax Net Income	152,946,195
28	Show Computation of Tax:	32,118,701
29		
30		
31		
32		
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34		
35		

See Page 261 - Attachment

NAME OF RESPONDENT
Spire Missouri West

This Report Is:
 (1) An Original
 (2) A Resubmission

Date of Report
 (Mo, Da, Yr)

YEAR OF REPORT
 9/30/2024

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
 FOR FEDERAL INCOME TAXES**

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116 Line 78)	103,540,376
2	Reconciling Items for the Year	
3		
4	Deductions Recorded on Books Not Deducted for Return	
5	Other Comprehensive Income	-
6	Non-Deductible Bond Premium	-
7	Decrease in Reserves	6,171,000
8	Equity Compensation	-
9	LIFO Inventory Adjustment	-
10	Federal and State Deferred Income Tax Expense	13,468,581
11	LP Gas and P.G.A.	113,200,046
12	Meals and Entertainment	390,304
13	Officer's Compensation-Not allowed under 162M	-
14	Depreciation/Gain or Loss Differences	(39,352,297)
15	TOTAL	93,877,633
16		
17		
18	Income Recorded on Books Not Included in Return	
19	Allowance for Funds Used During Construction	(2,591,499)
20	TOTAL	(2,591,499)
21		
22		
23	Deductions on Return Not Charged Against Book Income	
24	Employee Stock Ownership Plan	(61,883)
25	Bad Debts Reserve	(492,558)
26	Unrealized Gains/(Losses) - Mutual Funds	507
27	Administrative and General Expenses Capitalized	(5,324,373)
28	Tax Repairs and Maintenance Expense	(32,690,274)
29	Cost of Removal	-
30	Software Development Projects	(2,819,614)
31	Goodwill Amortization	-
32	Acquisition Adjustments	(492,121)
33	Charitable Contributions	-
34	TOTAL	(41,880,315)
35		
36		
37	Federal Tax Net Income	152,946,195
38		
39	Show Computation of Tax:	
40	Tax @ 21%	32,118,701
41	Federal Income Tax	32,118,701
42		
43	Distributed to:	
44	Operating	-
45	Non-Operating	-
46		-
47	Total	A -
48		409200
49	Current tax	-
50	Sub-Total	B -
51		
52		
53	Total federal tax per G/L	A + B -
54		
55	Total*	-
56	Reclassified to deferred income tax	(32,118,701)

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept. where applicable and acct charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	Balance at Beg. of Year Taxes Accrued (b)	Balance at Beg. of Year Prepaid Taxes (c)
1	See page 262a - 263a Attachment.	60,262,008	2,035,864
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TOTAL		60,262,008	2,035,864

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept. where applicable and acct charged)
(continued)

5.If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6.Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7.Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8.Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9.For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10.Items under \$250,000 may be grouped.
11.Report in column (q) the applicable effective state income tax rate.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1	See page 262a - 263a Attachment.	-		60,216,670	1,930,791
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TOTAL		-	-	60,216,670	1,930,791

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept. where applicable and acct charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1	See page 262b - 263b Attachment.	-	-	-
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TOTAL		-	-	-

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept. where applicable and acct charged)
(continued)

5.If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6.Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7.Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8.Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9.For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10.Items under \$250,000 may be grouped.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)
1	See page 262b - 263b Attachment.	-	-	-	
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TOTAL		-	-	-	

NAME OF RESPONDENT:
 Spire Missouri East
 Spire Missouri West

YEAR OF REPORT: 9/30/2024

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

Line No.	Kind of Tax (a)	<u>Balance at Beginning of Year</u>			Paid During Year (e)	Adj's (f)	<u>Balance at End of Year</u>	
		Taxes Accrued (b)	Prepaid Taxes (c)	Taxes Charged During Year (d)			Taxes Accrued (Act. 236) (g)	Prepaid Taxes (Act. 165.1) (h)
1	Federal Income Tax	-	-	-	-	-	-	-
2	State Income Tax	-	-	928,745	-	-	928,745	-
3	St. Louis Earnings Tax	-	-	-	-	-	-	-
4	Real Estate & Personal Property - MO	42,148,706	-	50,529,693	52,200,074	-	40,478,325	-
5	Real Estate & Personal Property - MO PPD	-	-	(321)	-	-	-	321
6	Merchants & Manufacturers License - MO	396,900	-	365,476	416,506	-	345,870	-
7	Gross Receipts	13,646,896	-	87,843,293	86,135,627	-	15,354,562	-
8	Gross Receipts PPD	-	2,035,864	5,216,827	5,109,462	-	-	1,928,499
9	Corporate Franchise Tax - MO	-	-	-	-	-	-	-
10	Payroll Tax Expense	947,378	-	8,612,131	8,452,825	-	1,106,684	-
11	Corporate Franchise Tax - Louisiana (LA)	-	-	-	-	-	-	-
12	Corporate Franchise Tax - Louisiana (LA) PPD	-	-	-	-	-	-	-
13	Corporate Franchise Tax - Oklahoma (OK) PPD	-	-	1,185	3,156	-	-	1,971
14	Other - City Business License	-	-	525	525	-	-	-
15	State Comp Use Tax Audit	287,174	-	(160,000)	-	-	127,174	-
16	Real Estate & Personal Property - KS	2,585,214	-	1,855,080	2,915,767	-	1,524,527	-
17	Real Estate & Personal Property - LA	249,741	-	546,530	445,487	-	350,784	-
18	TOTAL	60,262,008	2,035,864	155,739,164	155,679,429	-	60,216,670	1,930,791

NAME OF RESPONDENT:
 Spire Missouri East
 Spire Missouri West

YEAR OF REPORT: 9/30/2024

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

Line No.	Kind of Tax (a)	Distribution of Taxes Charged								State/Local Income Tax Rate (q)	
		Elec. (i)	Gas (Act. 408.1 409.1) (j)	Other Util. (k)	Other Income and Deducts. (Act. 408.2 409.2) (l)	Extra. Items (m)	Other Util. Opn. Income (Act. 408.1 409.1) (n) (3)	Adj. to R/E (o)	Other (p)		
1	Federal Income Tax	-	-	-	-	-	-	-	-	-	
2	State Income Tax - Missouri (MO)	-	-	-	-	-	-	-	-	-	3.648%
3	St. Louis Earnings Tax	-	-	-	-	-	-	-	-	-	0.600%
4	Real Estate & Personal Property - MO	-	52,195,570	-	-	-	-	-	(1,665,877)	1	
5	Real Estate & Personal Property - MO PPD	-	-	-	-	-	-	-	(321)		
6	Merchants & Manufacturers License - MO	-	457,013	-	-	-	-	-	(91,537)		
7	Gross Receipts	-	87,842,852	-	-	-	-	-	441		
8	Gross Receipts PPD	-	5,216,827	-	-	-	-	-	-		
9	Corporate Franchise Tax - MO	-	-	-	-	-	-	-	-		
10	Payroll Tax Expense	-	8,612,131	-	-	-	-	-	-		
11	Corporate Franchise Tax - Louisiana (LA)	-	119,166	-	-	-	-	-	119,166		
12	Corporate Franchise Tax - Louisiana (LA) PPD	-	-	-	-	-	-	-	-		
13	Corporate Franchise Tax - Oklahoma (OK) PPD	-	2,331	-	-	-	-	-	(1,146)	2	
14	Other - City Business License	-	525	-	-	-	-	-	-		
15	Other	-	(66,186)	-	(219,400)	-	-	-	125,586	3	
16	Real Estate & Personal Property - KS	-	2,841,995	-	-	-	-	-	(986,915)	4	
17	Real Estate & Personal Property - LA	-	460,797	-	-	-	-	-	85,733	5	
18	TOTAL	-	157,683,021	-	(219,400)	-	-	-	(2,414,870)		

- 1 Property tax reclassified to deferred account per Rate Case and year end true up
- 2 OK franchise tax payment posted directly to 408100 acct
- 3 Federal Alternative Fuel Credit + Future Audit Accrual
- 4 KS Ad Valorem Taxes - Year end true up
- 5 LA Ad Valorem Taxes - Year end true up

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Miscellaneous Current and Accrued Liabilities (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year.
 2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Budget Billing	35,475,036
2	Salary and Wages Accrual (Including Bonus)	24,194,346
3	Unbilled Accounts Receivable	12,132,048
4	Bank Overdraft	2,594,196
5	Current Pension and OPEB Liability	1,472,594
6	Medical Claims Accrual	3,241,100
7	EPA	632,207
8	AP Accrual	565,000
9	Revenue Deferral	524,873
10	Wage Deferral (Contract)	469,172
11	Accrual: Energy Crisis	58,785
12	Salary Deferral	183,439
13	SELF	142,833
14	Minor Items (13 items under \$250,000 Threshold)	30,696
15		
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45	TOTAL	81,716,323

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Other Deferred Credits (Account 253)

1. Report below the details called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Insurance proceeds from Joplin Tornado	-	Various			-
2						
3	Unexpended amounts for low income					
4	and energy efficiency programs	(52,147)	Various	4,903,747	4,877,718	(78,176)
5						
6	Miscellaneous	500				500
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44						
45	Total	(51,647)		4,903,747	4,877,718	(77,676)

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Accumulated Deferred Income Taxes-Other Property (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	483,926,980	27,680,128	(2,934,927)
4				
5	Total (Enter Total of lines 2 thru 4)	483,926,980	27,680,128	(2,934,927)
6				
7	TOTAL Account 282 (Enter Total of lines 5 thru 6)	511,607,108	27,680,128	(2,934,927)
8	Classification of TOTAL			
9	Federal Income Tax	406,782,326	23,224,043	(1,739,348)
10	State Income Tax	77,144,654	4,456,085	(1,195,578)
11	Local Income Tax	-	-	-

Liberalized Depreciation Notes

A) Liberalized depreciation is claimed on the income tax return as follows:

- a) Additions for period January 1, 1970 to December 31, 1970 at double declining balance method.
- b) Additions for the period January 1, 1971 to December 31, 1980 at double declining balance method under ADR rules. A switch to the sum of the years digits method is made when appropriate.
- c) Additions for period January 1, 1981 to December 31, 1986 in accordance with ACRS rules.
- d) Additions subsequent to January 1, 1987 in accordance with MACRS rules.

B) Liberalized depreciation is claimed for all classes of plant permitted by the I.R.C. and at maximum allowed by law.

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3				-		1,217,592	515,759,627
4							
5	-	-		-		1,217,592	515,759,627
6							
7	-	-		-		1,217,592	515,759,627
8							
9						1,022,777	432,768,494
10						194,815	82,991,132
11						-	-

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Accumulated Deferred Income Taxes-Other (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1	Changes During Year Amounts Credited to Account 411.1
1	Account 283			
2	Electric			
3	Gas	47,898,821	-	-
4				
5	Total (Total of lines 2 thru 4)	47,898,821	-	-
6				
7	TOTAL Account 283 (Total of lines 5 thru 6)	47,898,821	-	-
8	Classification of TOTAL			
9	Federal Income Tax	40,713,998	-	-
10	State Income Tax	7,184,823	-	-
11	Local Income Tax			

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Accumulated Deferred Income Taxes-Other (Account 283) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3					-	4,051,120	51,949,941
4							
5	-	-		-		4,051,120	51,949,941
6							
7	-	-		-		4,051,120	51,949,941
8							
9						3,396,350	44,110,348
10						654,770	7,839,593
11							

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Other Regulatory Liabilities (Account 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	FAS 106 - Post retirement benefits other than pension	-	926	-	-	-	-
2							
3							
4	FAS 87	-	926	-	-	6,869,398	6,869,398
5							
6	Accrued asset removal costs	-		-	-	1,466,239	1,466,239
7							
8	Prepaid pensions	9,346,081	926	729,445	-	250,000	8,866,636
9							
10	Deferred gas costs	11,248,176		-	-	5,999,455	17,247,631
11							
13	Deferred OPEB	-	926	-	-	-	-
14							
15	Tax Cuts and Jobs Act (GR2017-0216)	11,177,291	404	1,299,948	-	-	9,877,343
16							
17	Current deferred gas costs	-	461	-	-	10,151,519	10,151,519
18							
19	Other Reg Liab - Pmt Partner Program	321,096		-	-	(331,756)	(10,660)
20							
21	Other Regl Liab - OPEB Amort	881,323	926	125,629	-		755,694
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
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39							
40	Note: Debit amounts in credits column represent reclasses / adjustments that did not flow through income statement.						
41							
42							
43							
44							
45	TOTAL	32,973,967		2,155,022	-	24,404,855	55,223,800

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Monthly Quantity & Revenue Data by Rate Schedule

- Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
- Total Quantities and Revenues in whole numbers
- Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
- Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
- Enter footnotes as appropriate.

Line No.	Item (a)	Month 1 Quantity (MCF) (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
1	Total Sales (480-488)	2,479,732			48,421,219	48,421,219
2	Transportation of Gas for Others (489.2 and 489.3)					
3						
4						
5						
6						
7						
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Name of Respondent Spire Missouri West		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024	
Monthly Quantity & Revenue Data by Rate Schedule (continued)						
Line No.	Item (a)	Month 1 Quantity (MCF) (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
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49						
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63	Total Transportation (Other than Gathering)	-	-	-	-	-
64	Storage (489.4)					
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66						
67						
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69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90	Total Storage	-	-	-	-	-
91	Gathering (489.1)					
92	Gathering-Firm	2,280,656			1,239,813	1,239,813
93	Gathering-Interruptible					
94	Total Gathering (489.1)	2,280,656	-	-	1,239,813	1,239,813
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)					
98	Other Gas Revenues (495)				521,896	521,896
99	(Less) Provisions for Rate Refunds					
100	Total Additional Revenues	2,280,656	-	-	1,761,709	1,761,709
101	Total Operating Revenues (Total of Lines 1, 63, 90, 94 & 100)	4,760,388	-	-	50,182,928	50,182,928

Name of Respondent Spire Missouri West					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 9/30/2024	
Monthly Quantity & Revenue Data by Rate Schedule (continued)										
1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.										
2. Total Quantities and Revenues in whole numbers										
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.										
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.										
5. Enter footnotes as appropriate.										
Line No.	Month 2 Quantity (MCF) (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (MCF) (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
1	4,984,588			86,310,027	86,310,027	6,998,163			118,215,619	118,215,619
2										
3										
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Name of Respondent Spire Missouri West					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 9/30/2024	
Monthly Quantity & Revenue Data by Rate Schedule (continued)										
Line No.	Month 2 Quantity (MCF) (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (MCF) (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
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90	-	-	-	-	-	-	-	-	-	-
91										
92	2,638,564			1,983,264	1,983,264	2,625,095			2,001,383	2,001,383
93										
94	2,638,564	-	-	1,983,264	1,983,264	2,625,095	-	-	2,001,383	2,001,383
95										
96										
97										
98				654,865	654,865				674,825	674,825
99				-	-				-	-
100	2,638,564	-	-	2,638,129	2,638,129	2,625,095	-	-	2,676,208	2,676,208
101	7,623,152	-	-	88,948,156	88,948,156	9,623,258	-	-	120,891,827	120,891,827

Name of Respondent Spire Missouri West					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 9/30/2024	
Monthly Quantity & Revenue Data by Rate Schedule (continued)										
1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.										
2. Total Quantities and Revenues in whole numbers										
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.										
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.										
5. Enter footnotes as appropriate.										
Line No.	Month 4 Quantity (MCF) (g)	Month 4 Revenue Costs and Take-or-Pay (h)	Month 4 Revenue (GRI & ACA) (i)	Month 4 Revenue (Other) (j)	Month 4 Revenue (Total) (k)	Month 5 Quantity (MCF) (l)	Month 5 Revenue Costs and Take-or-Pay (m)	Month 5 Revenue (GRI & ACA) (n)	Month 5 Revenue (Other) (o)	Month 5 Revenue (Total) (p)
1	12,007,445			178,155,280	178,155,280	5,519,591			99,060,450	99,060,450
2										
3										
4										
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Name of Respondent Spire Missouri West					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 9/30/2024	
Monthly Quantity & Revenue Data by Rate Schedule (continued)										
Line No.	Month 4 Quantity (MCF) (g)	Month 4 Revenue Costs and Take-or-Pay (h)	Month 4 Revenue (GRI & ACA) (i)	Month 4 Revenue (Other) (j)	Month 4 Revenue (Total) (k)	Month 5 Quantity (MCF) (l)	Month 5 Revenue Costs and Take-or-Pay (m)	Month 5 Revenue (GRI & ACA) (n)	Month 5 Revenue (Other) (o)	Month 5 Revenue (Total) (p)
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91										
92	3,367,336			2,393,307	2,393,307	2,487,584			1,915,719	1,915,719
93										
94	3,367,336	-	-	2,393,307	2,393,307	2,487,584	-	-	1,915,719	1,915,719
95										
96										
97										
98				2,742,668	2,742,668				967,406	967,406
99										
100	3,367,336	-	-	5,135,975	5,135,975	2,487,584	-	-	2,883,125	2,883,125
101	15,374,781	-	-	183,291,255	183,291,255	8,007,175	-	-	101,943,575	101,943,575

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Month 6 Quantity (MCF) (g)	Month 6 Revenue Costs and Take-or-Pay (h)	Month 6 Revenue (GRI & ACA) (i)	Month 6 Revenue (Other) (j)	Month 6 Revenue (Total) (k)	Month 7 Quantity (MCF) (l)	Month 7 Revenue Costs and Take-or-Pay (m)	Month 7 Revenue (GRI & ACA) (n)	Month 7 Revenue (Other) (o)	Month 7 Revenue (Total) (p)
1	4,293,898	-		78,289,619	78,289,619	2,131,889			47,450,706	47,450,706
2										
3										
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Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

Line No.	Month 6 Quantity (MCF) (g)	Month 6 Revenue Costs and Take-or-Pay (h)	Month 6 Revenue (GRI & ACA) (i)	Month 6 Revenue (Other) (j)	Month 6 Revenue (Total) (k)	Month 7 Quantity (MCF) (l)	Month 7 Revenue Costs and Take-or-Pay (m)	Month 7 Revenue (GRI & ACA) (n)	Month 7 Revenue (Other) (o)	Month 7 Revenue (Total) (p)
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90	-	-	-	-	-	-	-	-	-	-
91										
92	2,438,511			1,884,550	1,884,550	2,213,741			1,280,114	1,280,114
93										
94	2,438,511	-	-	1,884,550	1,884,550	2,213,741	-	-	1,280,114	1,280,114
95										
96										
97										
98				793,834	793,834				627,276	627,276
99					-					-
100	2,438,511	-	-	2,678,384	2,678,384	2,213,741	-	-	1,907,390	1,907,390
101	6,732,409	-	-	80,968,003	80,968,003	4,345,630	-	-	49,358,096	49,358,096

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Month 8 Quantity (MCF) (g)	Month 8 Revenue Costs and Take-or-Pay (h)	Month 8 Revenue (GRI & ACA) (i)	Month 8 Revenue (Other) (j)	Month 8 Revenue (Total) (k)	Month 9 Quantity (MCF) (l)	Month 9 Revenue Costs and Take-or-Pay (m)	Month 9 Revenue (GRI & ACA) (n)	Month 9 Revenue (Other) (o)	Month 9 Revenue (Total) (p)
1	1,146,414			31,644,813	31,644,813	907,715			27,577,877	27,577,877
2										
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Name of Respondent Spire Missouri West					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 9/30/2024	
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

Line No.	Month 8 Quantity (MCF) (g)	Month 8 Revenue Costs and Take-or-Pay (h)	Month 8 Revenue (GRI & ACA) (i)	Month 8 Revenue (Other) (j)	Month 8 Revenue (Total) (k)	Month 9 Quantity (MCF) (l)	Month 9 Revenue Costs and Take-or-Pay (m)	Month 9 Revenue (GRI & ACA) (n)	Month 9 Revenue (Other) (o)	Month 9 Revenue (Total) (p)
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89										
90	-	-	-	-	-	-	-	-	-	-
91										
92	2,065,920			1,238,489	1,238,489	1,916,505			1,214,241	1,214,241
93										
94	2,065,920	-	-	1,238,489	1,238,489	1,916,505	-	-	1,214,241	1,214,241
95										
96										
97										
98				894,445	894,445				1,382,288	1,382,288
99					-					-
100	2,065,920	-	-	2,132,934	2,132,934	1,916,505	-	-	2,596,529	2,596,529
101	3,212,334	-	-	33,777,747	33,777,747	2,824,220	-	-	30,174,406	30,174,406

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Month 10 Quantity (MCF) (g)	Month 10 Revenue Costs and Take-or-Pay (h)	Month 10 Revenue (GRI & ACA) (i)	Month 10 Revenue (Other) (j)	Month 10 Revenue (Total) (k)	Month 11 Quantity (MCF) (l)	Month 11 Revenue Costs and Take-or-Pay (m)	Month 11 Revenue (GRI & ACA) (n)	Month 11 Revenue (Other) (o)	Month 11 Revenue (Total) (p)
1	852,767			25,728,891	25,728,891	949,645			27,383,823	27,383,823
2										
3										
4										
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Name of Respondent Spire Missouri West					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 9/30/2024	
Monthly Quantity & Revenue Data by Rate Schedule (continued)										
Line No.	Month 10 Quantity (MCF) (g)	Month 10 Revenue Costs and Take-or-Pay (h)	Month 10 Revenue (GRI & ACA) (i)	Month 10 Revenue (Other) (j)	Month 10 Revenue (Total) (k)	Month 11 Quantity (MCF) (l)	Month 11 Revenue Costs and Take-or-Pay (m)	Month 11 Revenue (GRI & ACA) (n)	Month 11 Revenue (Other) (o)	Month 11 Revenue (Total) (p)
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90	-	-	-	-	-	-	-	-	-	-
91										
92	2,326,195			1,303,157	1,303,157	2,183,928			1,278,538	1,278,538
93										
94	2,326,195	-	-	1,303,157	1,303,157	2,183,928	-	-	1,278,538	1,278,538
95										
96										
97										
98				1,287,838	1,287,838				1,405,527	1,405,527
99										
100	2,326,195	-	-	2,590,995	2,590,995	2,183,928	-	-	2,684,065	2,684,065
101	3,178,962	-	-	28,319,886	28,319,886	3,133,573	-	-	30,067,888	30,067,888

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

- Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
- Total Quantities and Revenues in whole numbers
- Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
- Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
- Enter footnotes as appropriate.

Line No.	Month 12 Quantity (MCF) (g)	Month 12 Revenue Costs and Take-or-Pay (h)	Month 12 Revenue (GRI & ACA) (i)	Month 12 Revenue (Other) (j)	Month 12 Revenue (Total) (k)				
1	518,678			23,056,592	23,056,592				
2									
3									
4									
5									
6									
7									
8									
9									
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Name of Respondent Spire Missouri West				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 9/30/2024		
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

Line No.	Month 12 Quantity (MCF) (g)	Month 12 Revenue Costs and Take-or-Pay (h)	Month 12 Revenue (GRI & ACA) (i)	Month 12 Revenue (Other) (j)	Month 12 Revenue (Total) (k)					
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89										
90	-	-	-	-	-	-	-	-	-	-
91										
92	2,067,275			1,256,569	1,256,569					
93										
94	2,067,275	-	-	1,256,569	1,256,569	-	-	-	-	-
95										
96										
97										
98				1,143,226	1,143,226					
99					-					
100	2,067,275	-	-	2,399,795	2,399,795	-	-	-	-	-
101	2,585,953	-	-	25,456,387	25,456,387	-	-	-	-	-

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Gas Operating Revenues

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts/Late Payment Charges				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues form Natural Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:		-	-	-
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:		-	-	-

Note: See total Revenue page 301 - Spire Missouri East's revenues are not reported in classifications indicated in columns (b) - (e), therefore total revenues for listed FERC accounts are reported in columns (h) and (i).

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Gas Operating Revenues

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

OTHER REVENUES			TOTAL OPERATING REVENUES		MCF of Natural Gas	
Line No.	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amounts for Current Year (j)	Amount for Previous Year (k)
1	611,305,730	632,588,212	611,305,730	632,588,212	30,579,826	35,199,508
2	174,355,819	189,942,480	174,355,819	189,942,480	12,210,699	14,113,225
3						
4						
5						
6						
7	5,633,367	4,586,369	5,633,367	4,586,369		
8						
9						
10						
11	18,989,144	18,077,608	18,989,144	18,077,608	28,611,310	28,447,331
12						
13						
14						
15						
16						
17						
18	13,096,094	8,212,361	13,096,094	8,212,361		
19	823,380,154	853,407,030	823,380,154	853,407,030		
20	-	-	-	-		
21	823,380,154	853,407,030	823,380,154	853,407,030		

Name of Respondent Spire Missouri West		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Other Gas Revenues (Account 495)				
Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.				
Line No.	Description of Transaction (a)	Revenues (in dollars) (b)		
1	Commissions on Sale or Distribution of Gas of Others			
2	Compensation for Minor or Incidental Services Provided for Others*			
3	Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale			
4	Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments			
5	Miscellaneous Royalties			
6	Revenues from Dehydration and Other Processing of Gas of Others except as provided for in the Instructions to Account 495			
7	Revenues for Right and/or Benefits Received from Others which are Realized Through Research, Development, and Demonstration Ventures			
8	Gains on Settlements of Imbalance Receivables and Payables			
9	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-Out Settlements			
10	Revenues from Shipper Supplied Gas			
11	Other Revenues (Specify)			
12	Off System and Capacity Release Revenues	12,793,151		
13	Other Miscellaneous Gas Revenues	302,943		
14				
15				
16				
17				
18				
19				
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	TOTAL	13,096,094		

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Discounted Rate Services and Negotiated Rate Service

1. In column b report the revenue from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (MCF) (e)
1	** _____ **			59,544	744,303
2					
3					
4					
5					
6					
7					
8					
9					
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11					
12					
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14					
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39					
	TOTAL			59,544	744,303

** _____ ** Denotes highly confidential information

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Gas Operation and Maintenance Expenses

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	-	-
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation	-	-
7	750 Operation Supervision and Engineering	-	-
8	751 Production Maps and Records	-	-
9	752 Gas Well Expenses	-	-
10	753 Field Lines Expenses	-	-
11	754 Field Compressor Station Expenses	-	-
12	755 Field Compressor Station Fuel and Power	-	-
13	756 Field Measuring and Regulating Station Expenses	-	-
14	757 Purification Expenses	-	-
15	758 Gas Well Royalties	-	-
16	759 Other Expenses	-	-
17	760 Rents	-	-
18	TOTAL Operation (Total of lines 7 thru 17)	-	-
19	Maintenance	-	-
20	761 Maintenance Supervision and Engineering	-	-
21	762 Maintenance of Structures and Improvements	-	-
22	763 Maintenance of Producing Gas Wells	-	-
23	764 Maintenance of Field Lines	-	-
24	765 Maintenance of Field Compressor Station Equipment	-	-
25	766 Maintenance of Field Measuring and Regulating Station Equipment	-	-
26	767 Maintenance of Purification Equipment	-	-
27	768 Maintenance of Drilling and Cleaning Equipment	-	-
28	769 Maintenance of Other Equipment	-	-
29	TOTAL Maintenance (Total of lines 20 thru 28)	-	-
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	-	-

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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	-	-
34	771 Operation Labor	-	-
35	772 Gas Shrinkage	-	-
36	773 Fuel	-	-
37	774 Power	-	-
38	775 Materials	-	-
39	776 Operation Supplies and Expenses	-	-
40	777 Gas Processed by Others	-	-
41	778 Royalties on Products Extracted	-	-
42	779 Marketing Expenses	-	-
43	780 Products Purchased for Resale	4,364	4,391.00
44	781 Variation in Products Inventory	-	-
45	(Less) 782 Extracted Products Used by the Utility-Credit	-	-
46	783 Rents	-	-
47	TOTAL Operation (Total of lines 33 thru 46)	4,364	4,391.00
48	Maintenance		
49	784 Maintenance Supervision and Engineering	-	-
50	785 Maintenance of Structures and Improvements	-	-
51	786 Maintenance of Extraction and Refining Equipment	-	-
52	787 Maintenance of Pipe Lines	-	-
53	788 Maintenance of Extracted Products Storage Equipment	-	-
54	789 Maintenance of Compressor Equipment	-	-
55	790 Maintenance of Gas Measuring and Regulating Equipment	-	-
56	791 Maintenance of Other Equipment	-	-
57	TOTAL Maintenance (Total of lines 49 thru 56)	-	-
58	TOTAL Products Extraction (Total of lines 47 and 57)	4,364	4,391.00

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Gas Operation and Maintenance Expenses (continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
60	Operation		
61	795 Delay Rentals	-	-
62	796 Nonproductive Well Drilling	-	-
63	797 Abandoned Leases	-	-
64	798 Other Exploration	-	-
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	-	-
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases	-	-
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	-	-
70	801 Natural Gas Field Line Purchases	-	-
71	802 Natural Gas Gasoline Plant Outlet Purchases	-	-
72	803 Natural Gas Transmission Line Purchases	-	-
73	804 Natural Gas City Gate Purchases	436,054,788	481,532,644
74	804.1 Liquefied Natural Gas Purchases	-	-
75	805 Other Gas Purchases	-	-
76	(Less) 805.1 Purchases Gas Cost Adjustments	-	-
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	436,054,788	481,532,644
78	806 Exchange Gas	-	-
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas	-	-
81	807.2 Operation of Purchased Gas Measuring Stations	-	-
82	807.3 Maintenance of Purchased Gas Measuring Stations	-	-
83	807.4 Purchased Gas Calculations Expenses	-	-
84	807.5 Other Purchased Gas Expenses	-	-
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	-	-

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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	-	-
87	(Less) 808.2 Gas Delivered to Storage-Credit	-	-
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	-	-
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	-	-
90	Gas used in Utility Operation-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	-	-
92	811 Gas Used for Products Extraction-Credit	-	-
93	812 Gas Used for Other Utility Operations-Credit	140,021	153,379
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	140,021	153,379
95	813 Other Gas Supply Expenses	-	-
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	435,914,767	481,379,265
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	435,919,131	481,383,656
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	-	-
102	815 Maps and Records	-	-
103	816 Wells Expenses	-	-
104	817 Lines Expense	-	-
105	818 Compressor Station Expenses	-	-
106	819 Compressor Station Fuel and Power	-	-
107	820 Measuring and Regulating Station Expenses	-	-
108	821 Purification Expenses	-	-
109	822 Exploration and Development	-	-
110	823 Gas Losses	-	-
111	824 Other Expenses	-	-
112	825 Storage Well Royalties	-	-
113	826 Rents	-	-
114	TOTAL Operation (Total of lines of 101 thru 113)	-	-

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering	-	-
117	831 Maintenance of Structures and Improvements	-	-
118	832 Maintenance of Reservoirs and Wells	-	-
119	833 Maintenance of Lines	-	-
120	834 Maintenance of Compressor Station Equipment	-	-
121	835 Maintenance of Measuring and Regulating Station Equipment	-	-
122	836 Maintenance of Purification Equipment	-	-
123	837 Maintenance of Other Equipment	-	-
124	TOTAL Maintenance (Total of lines 116 thru 123)	-	-
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	-	-
129	841 Operation Labor and Expenses	-	-
130	842 Rents	-	-
131	842.1 Fuel	-	-
132	842.2 Power	-	-
133	842.3 Gas Losses	-	-
134	TOTAL Operation (Total of lines 128 thru 133)	-	-
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	-	-
137	843.2 Maintenance of Structures	-	-
138	843.3 Maintenance of Gas Holders	-	-
139	843.4 Maintenance of Purification Equipment	-	-
140	843.5 Maintenance of Liquefaction Equipment	-	-
141	843.6 Maintenance of Vaporizing Equipment	-	-
142	843.7 Maintenance of Compressor Equipment	-	-
143	843.8 Maintenance of Measuring and Regulating Equipment	-	-
144	843.9 Maintenance of Other Equipment	-	-
145	TOTAL Maintenance (Total of lines 136 thru 144)	-	-
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	-	-

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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	-	-
150	844.2 LNG Processing Terminal Labor and Expenses	-	-
151	844.3 Liquefaction Processing Labor and Expenses	-	-
152	844.4 Liquefaction Transportation Labor and Expenses	-	-
153	844.5 Measuring and Regulating Labor and Expenses	-	-
154	844.6 Compressor Station Labor and Expenses	-	-
155	844.7 Communication System Expenses	-	-
156	844.8 System Control and Load Dispatching	-	-
157	845.1 Fuel	-	-
158	845.2 Power	-	-
159	845.3 Rents	-	-
160	845.4 Demurrage Charges	-	-
161	(less) 845.5 Wharfage Receipts-Credit	-	-
162	845.6 Processing Liquefied or Vaporized Gas by Others	-	-
163	846.1 Gas Losses	-	-
164	846.2 Other Expenses	-	-
165	TOTAL Operation (Total of lines 149 thru 164)	-	-
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	-	-
168	847.2 Maintenance of Structures and Improvements	-	-
169	847.3 Maintenance of LNG Processing Terminal Equipment	-	-
170	847.4 Maintenance of LNG Transportation Equipment	-	-
171	847.5 Maintenance of Measuring and Regulating Equipment	-	-
172	847.6 Maintenance of Compressor Station Equipment	-	-
173	847.7 Maintenance of Communication Equipment	-	-
174	847.8 Maintenance of Other Equipment	-	-
175	TOTAL Maintenance (Total of lines 167 thru 174)	-	-
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	-	-
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	-	-

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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	-	-
181	851 System Control and Load Dispatching	-	-
182	852 Communication System Expenses	-	-
183	853 Compressor Station Labor and Expenses	-	-
184	854 Gas for Compressor Station Fuel	-	-
185	855 Other Fuel and Power for Compressor Stations	-	-
186	856 Mains Expenses	-	-
187	857 Measuring and Regulating Station Expenses	-	-
188	858 Transmission and Compression of Gas by Others	-	-
189	859 Other Expenses	-	-
190	860 Rents	-	-
191	TOTAL Operation (Total of lines 180 thru 190)	-	-
192	Maintenance		
193	861 Maintenance Supervision and Engineering	-	-
194	862 Maintenance of Structures and Improvements	-	-
195	863 Maintenance of Mains	-	-
196	864 Maintenance of Compressor Station Equipment	-	-
197	865 Maintenance of Measuring and Regulating Station Equipment	-	-
198	866 Maintenance of Communication Equipment	-	-
199	867 Maintenance of Other Equipment	-	-
200	TOTAL Maintenance (Total of lines 193 thru 199)	-	-
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	-	-
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	1,702,192	1,877,893
205	871 Distribution Load Dispatching	471,711	504,007
206	872 Compressor Station Labor and Expenses	-	-
207	873 Compressor Station Fuel and Power	-	-

Name of Respondent Spire Missouri West		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
Gas Operation and Maintenance Expenses (continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	10,377,629	10,540,525	
209	875 Measuring and Regulating Station Expenses-General	101,343	192,853	
210	876 Measuring and Regulating Station Expenses-Industrial	-	-	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	-	-	
212	878 Meter and House Regulator Expenses	3,469,411	3,484,631	
213	879 Customer Installations Expenses	2,961,043	2,518,424	
214	880 Other Expenses	2,161,256	2,367,386	
215	881 Rents	39,738	24,912	
216	TOTAL Operation (Total of lines 204 thru 215)	21,284,323	21,510,631	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	1,106,305	1,279,855	
219	886 Maintenance of Structures and Improvements	335,074	312,198	
220	887 Maintenance of Mains	8,817,440	8,625,386	
221	888 Maintenance of Compressor Station Equipment	-	-	
222	889 Maintenance of Measuring and Regulating Station Equipment-General	2,793,579	2,566,690	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	(8,978)	69,860	
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	97,234	199,806	
225	892 Maintenance of Services	2,050,910	1,440,831	
226	893 Maintenance of Meters and House Regulators	1,223,523	1,754,554	
227	894 Maintenance of Other Equipment	-	2,317	
228	TOTAL Maintenance (Total of lines 218 thru 227)	16,415,087	16,251,497	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	37,699,410	37,762,128	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	-	-	
233	902 Meter Reading Expenses	3,210,248	4,291,870	
234	903 Customer Records and Collection Expenses	15,524,152	15,534,586	

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Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	12,013,245	7,721,201
236	905 Miscellaneous Customer Accounts Expenses	43,036	58,468
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	30,790,681	27,606,125
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	-	-
241	908 Customer Assistance Expenses	4,546,893	3,966,263
242	909 Informational and Instructional Expenses	14,245	29,852
243	910 Miscellaneous Customer Service and Informational Expenses	-	-
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	4,561,138	3,996,115
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	233,132	290,303
248	912 Demonstrating and Selling Expenses	853,689	805,886
249	913 Advertising Expenses	-	3,949
250	916 Miscellaneous Sales Expenses	191	4,689
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,087,012	1,104,827
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	17,762,915	17,059,036
255	921 Office Supplies and Expenses	11,626,991	11,083,351
256	(Less) 922 Administrative Expenses Transferred-Credit	4,298,430	3,795,190
257	923 Outside Services Employed	3,724,137	4,129,487
258	924 Property Insurance	811,139	745,432
259	925 Injuries and Damages	4,116,925	1,673,238
260	926 Employee Pensions and Benefits	13,498,426	11,247,515
261	927 Franchise Requirements	-	-
262	928 Regulatory Commission Expenses	1,815,908	2,013,853
263	(Less) 929 Duplicate Charges-Credit		
264	930.1General Advertising Expenses	-	-
265	930.2Miscellaneous General Expenses	1,407,278	1,340,592
266	931 Rents	1,252,540	1,178,967
267	TOTAL Operation (Total of lines 254 thru 266)	51,717,829	46,676,281
268	Maintenance		
269	932 Maintenance of General Plant	37,746	55,038
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	51,755,575	46,731,319
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	561,812,947	598,584,170

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Miscellaneous General Expenses (Account 930.2)

1. Provide the information requested below on miscellaneous general expenses.
2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (in dollars) (b)
1	Industry association dues.	227,107
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	
	b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Board of director's expense	262,815
5	Miscellaneous Benefits (Wellness, etc.)	275,979
6	Individual Items < \$250,000 [26 items, including (\$190,716) overhead transfer to capital]	641,377
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25	Total	1,407,278

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1)* (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminaling and processing plant				
8	Transmission plant				
9	Distribution plant	61,608,767			
10	General plant	5,480,907			
11	Common plant - gas	-			
12	TOTAL	67,089,674	-	-	-

* Depreciation expenses for asset retirement costs included in account 403.1 are offset by entries to regulatory liabilities.

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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)	Functional Classification (a)
1	-	-	-	Intangible plant
2	-	-	-	Production plant, manufactured gas
3	-	-	-	Production and gathering plant, natural gas
4	-	-	-	Products extraction plant
5	-	-	-	Underground gas storage plant
6	-	-	-	Other storage plant
7	-	-	-	Base load LNG terminaling and processing plant
8	-	-	-	Transmission plant
9	-	-	61,608,767	Distribution plant
10	1,997,443	2,069,781	9,548,131	General plant
11	-	-	-	Common plant-gas
12	1,997,443	2,069,781	71,156,898	TOTAL

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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.1, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant *	155,551,713	
9	Distribution Plant *	2,410,459,374	
10	Intangibles *	29,423	
11	Storage & Processing Plant		
12			
13			
14			
15			

* See attached page 338-1. Note that Distribution Plant base excludes Asset Retirement Costs.

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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)			

STATE OF MISSOURI

DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT

September 30, 2023

<u>Account Number</u>	<u>Depreciable Plant Base</u>	<u>Applied Depreciation Rates</u>
Intangible Plant		
301	15,600	NA
302	13,823	NA
303	-	NA
Total	<u>29,423</u>	
Distribution Plant		
3741	703,127	NA
3742	4,223,915	1.33
3751	18,608,234	2
3752	-	NA
3760	1,466,649,406	1.25
3780	18,836,744	2.22
3790	6,951,764	2.22
3800	592,066,567	2.33
3810	103,151,003	2.77
3820	138,518,996	1.82
3830	22,005,728	2
3850	6,215,742	2.22
3880	32,528,148	NA
Total	<u>2,410,459,374</u>	
General Plant		
3890	1,058,065	NA
3901	774,477	2.73
3902	-	NA
3910	7,186,311	9.89
3915	32,032,351	7.00
3920	-	7.69
3921	3,352,714	10
3922	33,325,668	7.69
3930	630,186	2.16
3940	15,011,533	3.62
3960	17,971,265	6.07
3970	6,264,699	5.81
3971	35,842,340	5.67
3980	2,102,104	4.58
Total	<u>155,551,713</u>	
Grand Total	<u><u>2,566,040,510</u></u>	

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Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a)Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b)Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.

(c)Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d)Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Account 421 -- Miscellaneous Non-Operating Income	
2	Mark-to-market gain on hedging	65,764
3	Account 421 - Total Miscellaneous Income Deduction	65,764
4		
5	Account 425 -- Miscellaneous Amortization	
6	Miscellaneous amortization	-
7	Account 425 - Total Miscellaneous Amortization	-
8		
9	Account 426 -- Miscellaneous Income Deductions	
10	Expenditures incurred for certain civic, political, and related activities	290,442
11	Penalties	65,871
12	Other miscellaneous income / deductions	
13	Account 426 - Total Miscellaneous Income Deductions	356,313
14		
15		
16	Account 430 -- Interest on Debt to Associated Companies	-
17		
18		
19	Account 431 -- Other Interest Expenses	
20	Interest on customer deposits 4.25% - 8.5%	327,825
21	Intercompany interest	5,205.06
22	Non-deductible interest	(3,480)
23	Account 431 -- Total Other Interest Expense	329,550
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Regulatory Commission Expenses (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182 at Beginning of Year (e)
1	Annual assessments during the year: 2022-0346	1,267,870		1,267,870	
2	Annual assessments during the year: 2023-0417	434,514		434,514	
3					
4					
5	National Association of Regulatory Utility Commissioners				
6	NRRI Dues		-	-	
7					
8	Pipeline and Hazardous Materials Safety Administration (PHMSA)				
9	PHMSA User Assessment Fees - Transmission Lines		-	21,311	
10					
11	Rate Case Expense - Missouri Public Service Commission				
12	Missouri Rate Case GR-2017-0216: 4 Years		-	-	-
13	Missouri Rate Case GR-2017-0216: 5 Years		-	-	-
14	Missouri Rate Case GR-2017 True Up				(81,686)
15	Missouri Rate Case GR-2021		-		52,155
16	Missouri Rate Case GR-2017 True Up				(79,258)
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	1,702,384	-	1,723,695	(108,789)

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Regulatory Commission Expenses (Account 928)

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

Line No.	Expenses Incurred During Year Charged Currently To Department (f)	Expenses Incurred During Year Charged Currently To Account No. (g)	Expenses Incurred During Year Charged Currently To Amount (h)	Expenses Incurred During Year Deferred to Account 182.3 (i)	Amortized During Year Contra Account (j)	Amortized During Year Amount (k)	Deferred in Account 182.3 End of Year (l)
1	Gas	928	1,267,870				
2	Gas	928	434,514				
3	Gas	928	-				
4							
5							
6	Gas	928	-				
7							
8							
9	Gas	928	21,311				
10							
11							
12	Gas	928	-	-	182.7		-
13	Gas	928	-	-	182.7		-
14	Gas	928	-	-	182.7		(81,686)
15	Gas	928	-	-	182.7	92,213	(40,058)
16	Gas	928	-	-	182.7		(79,258)
17							
18							
19							
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22							
23							
24							
25			1,723,695	-		92,213	(201,002)

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Employee Pensions and Benefits (Account 926)

1. Report below the items contained in Account 926, Employee Pensions and Benefits.

Line No.	Expense (a)	Amount (b)
1	Pensions – defined benefit plans	2,668,859
2	Pensions – 401(k)	1,708,102
3	Post-retirement benefits other than pensions (PBOP)	1,751,772
4	Other (Specify):	
5	Group insurance expenses (Health, Prescription, Dental, Vision)	2,846,440
6	Long-Term Disability Insurance	278,763
7	Life Insurance	
8	All Other	4,244,490
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	Total	13,498,426

Note: Net of regulatory adjustments, allocations, and amounts transferred to construction.

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Distribution of Salaries and Wages

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production	-	-	-	-
4	Transmission	-	-	-	-
5	Distribution	-	-	-	-
6	Customer Accounts	-	-	-	-
7	Customer Service and Informational	-	-	-	-
8	Sales	-	-	-	-
9	Administrative and General	-	-	-	-
10	TOTAL Operation (Total of lines 3 thru 9)	-	-	-	-
11	Maintenance				
12	Production	-	-	-	-
13	Transmission	-	-	-	-
14	Distribution	-	-	-	-
15	Administrative and General	-	-	-	-
16	TOTAL Maintenance (Total of lines 12 thru 15)	-	-	-	-
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)	-	-	-	-
19	Transmission (Total of lines 4 and 13)	-	-	-	-
20	Distribution (Total of lines 5 and 14)	-	-	-	-
21	Customer Accounts (line 6)	-	-	-	-
22	Customer Service and Informational (line 7)	-	-	-	-
23	Sales (line 8)	-	-	-	-
24	Administrative and General (Total of lines 9 and 15)	-	-	-	-
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	-	-	-	-
26	Gas				
27	Operation				
28	Production - Manufactured Gas	-	-	-	-
29	Production - Natural Gas (Including Exploration and Development)	-	-	-	-
30	Other Gas Supply	-	-	-	-
31	Storage, LNG Terminating and Processing	-	-	-	-
32	Transmission	-	-	-	-
33	Distribution	6,501,556	7,225,069	-	13,726,625
34	Customer Accounts	1,359,536	6,468,092	-	7,827,628
35	Customer Service and Informational		166,625	-	166,625
36	Sales	1,214,517	(697,671)	-	516,846
37	Administrative and General	1,234,351	11,875,509	-	13,109,860
38	TOTAL Operation (Total of lines 28 thru 37)	10,309,960	25,037,624	-	35,347,584
39	Maintenance				
40	Production - Manufactured Gas	-	-	-	-
41	Production - Natural Gas (Including Exploration and Development)	-	-	-	-
42	Other Gas Supply	-	-	-	-
43	Storage, LNG Terminaling and Processing	-	-	-	-
44	Transmission	-	-	-	-
45	Distribution	6,374,941	4,391,531	-	10,766,472

Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Distribution of Salaries and Wages (continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
46	Administrative and General	-	-	-	-
47	TOTAL Maintenance (Total of lines 40 thru 46)	6,374,941	4,391,531	-	10,766,472
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)	-	-	-	-
51	Production - Natural Gas (Including Exploration and Development)(ll. 29 and 41)	-	-	-	-
52	Other Gas Supply (Total of lines 30 and 42)	-	-	-	-
53	Storage, LNG Terminating and Processing (Total of ll. 31 and 43)	-	-	-	-
54	Transmission (Total of lines 32 and 44)	-	-	-	-
55	Distribution (Total of lines 33 and 45)	12,876,497	11,616,600	-	24,493,097
56	Customer Accounts (Total of line 34)	1,359,536	6,468,092	-	7,827,628
57	Customer Service and Informational (Total of line 35)	-	166,625	-	166,625
58	Sales (Total of line 36)	1,214,517	(697,671)	-	516,846
59	Administrative and General (Total of lines 37 and 46)	1,234,351	11,875,509	-	13,109,860
60	Total Operation and Maintenance (Total of lines 50 thru 59)	16,684,901	29,429,155	-	46,114,056
61	Other Utility Departments				
62	Operation and Maintenance	-	-	-	-
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	16,684,901	29,429,155	-	46,114,056
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant	-	-	-	-
67	Gas Plant	14,738,863	20,602,420	-	35,341,283
68	Other	-	-	-	-
69	TOTAL Construction (Total of lines 66 thru 68)	14,738,863	20,602,420	-	35,341,283
70	Plant Removal (By Utility Departments)				
71	Electric Plant	-	-	-	-
72	Gas Plant	2,154,501	2,103,006	-	4,257,507
73	Other	-	-	-	-
74	TOTAL Plant Removal (Total of lines 71 thru 73)	2,154,501	2,103,006	-	4,257,507
75	Other	80,375	-	-	80,375
76	TOTAL Other Accounts	80,375	-	-	80,375
77	TOTAL SALARIES AND WAGES	33,658,640	52,134,581	-	85,793,221

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Charges for Outside Professional and Other Consultative Services

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.

(b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on page 358, according to the instruction for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	MEARS INSTALLATION LLC	62,536,149
2	MILLER PIPELINE	54,770,296
3	MOAZ CONSTRUCTION INC	8,737,813
4	NPL CONSTRUCTION COMPANY	7,703,617
5	USIC RECEIVABLES LLC	7,581,709
6	MAGNOLIA RIVER SERVICES INC	2,620,853
7	CLARKE POWER SERVICES INC	1,818,617
8	EN ENGINEERING LLC	1,199,040
9	SIMPLE ENERGY INC	1,177,634
10	HUDSON SERVICES	902,986
11	MUSSELMAN AND HALL CONTRACTORS LLC	845,418
12	JM FAHEY CONSTRUCTION COMPANY	813,402
13	MCCLURE ENGINEERING COMPANY	745,862
14	ICF RESOURCES LLC	701,693
15	KOONS GAS MEASUREMENT	678,442
16	PROTECT LLC	620,233
17	Harris, Johnny L	497,509
18	CITY OF JOPLIN	480,383
19	KIMS AUTO SERVICE	432,035
20	COMMUNITY ACTION AGENCY OF GREATER KC	400,509
21	CITY OF ST JOSEPH	361,846
22	EETILITY	323,452
23	VECTOR FORCE DEVELOPMENT LLC	286,133
24	MISSOURI 811	275,391
25		
26		
27	TOTAL	156,511,022
28		
29		
30	Individual / one-time vendors individual spend < \$250,000	13,199,913
31	Allocated vendor spend (company share of vendors used across multiple entities)	10,602,591
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	180,313,526

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Transactions with Associated (Affiliated) Companies

1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000.
2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	Natural Gas Supply & Transportation Services	Spire Marketing Inc.	804	13,861,248
3	Natural Gas Supply & Transportation Services	Spire STL Pipeline LLC	728	32,466,560
4	Natural Gas Supply & Transportation Services	Spire MoGas LLC	728	4,805,313
5	Natural Gas Storage Services	Spire Salt Plains LLC	804	688,875
6	Corporate Shared Services	Spire Services Inc.	Various	68,273,666
7	Operations Shared Services	Spire Services Inc.	Various	42,119,516
8	Employee Benefits and Payroll Taxes	Spire Services Inc.	Various	17,441,583
9	Total			179,656,761
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Goods or Services Provided for Affiliated Company			
20	Natural Gas Supply & Transportation Services	Spire Marketing Inc.	495.7	1,712,548
21	Royalties	Spire Oil Services Inc.	495	23,923
22	Total			1,736,471
23				
24				
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Allocations are based on the following, depending on the good or service:

- (1) Direct Charge via time sheets
- (2) Cost-per-square footage per employee.
- (3) Allocated based on percentage of net plant and equipment.
- (4) Allocated based on 3 factor formula, percentage of labor hours, percentage of labor, or direct charge, depending on the good or service provided.

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Transactions with Associated (Affiliated) Companies - Functional Summary

Page 358, Line 5, Column D: Corporate Shared Services

	Spire Missouri East	Spire Missouri West	Total Spire Missouri
Information Technology Services	14,613,061	9,598,482	24,211,543
Executive & Governance	4,930,818	3,565,307	8,496,125
Human Resources (Excluding Benefits/Payroll Taxes)	4,825,834	2,704,119	7,529,953
Finance	4,562,543	3,390,596	7,953,139
Facilities & Corporate Security	2,843,364	1,905,202	4,748,566
Legal & Claims	2,052,506	1,508,277	3,560,783
Communications & Marketing	1,622,457	1,195,984	2,818,441
Innovation & PMO and Strategy	1,447,646	1,022,501	2,470,147
Audit & Enterprise Risk	658,131	484,635	1,142,766
External Affairs	1,150,491	846,925	1,997,416
Supply Chain	1,290,261	912,501	2,202,762
Economic Development	637,533	504,492	1,142,025
Sub-Total: Corporate Shared Services	40,634,645	27,639,021	68,273,666

Page 358, Line 6, Column D: Operations Shared Services

Customer Experience	14,125,582	11,440,604	25,566,186
Operations Support & Shared Services	1,119,160	927,835	2,046,995
Construction Engineering and GIS	1,359,094	1,165,896	2,524,990
Compliance and Pipeline Integrity	995,488	907,630	1,903,118
Gas Supply and System Control	976,964	810,760	1,787,724
Gas Operations	2,253,889	26,519	2,280,408
Health And Safety Environmental and Crisis Mgmt	757,991	556,557	1,314,548
Measurement	1,882,004	686,838	2,568,842
Right of Way	626,830	571,841	1,198,671
Transportation	570,666	331,546	902,212
All Other Departments <\$500K annual	14,886	10,935	25,821
Sub-Total: Operations Shared Services	24,682,554	17,436,961	42,119,515

Page 358, Line 7, Column D: Employee Benefits and Payroll Taxes

Benefits and Payroll Taxes	10,405,800	7,035,783	17,441,583
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Total Shared Services	75,722,999	52,111,765	127,834,764
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Name of Respondent Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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Gas Account - Natural Gas

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported in line No. 3 relate.
9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. of FERC Form Nos. 2/2-A (b)	Total Amount of MCF Year to Date (c)	Current 3 months Ended Amount of MCF Quarterly Only (d)
01	Name of System:			
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		45,535,723	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305		
6	Gas of Others Received for Distribution (Account 489.3)	301	28,611,310	
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328		
10	Gas Received as Imbalances (Account 806)	328		
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)		10,637,476	
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for			
15	Other: LP Gas Products and Mixed with Natural Gas			
16	Total Receipts (Total of lines 3 thru 15)		84,784,509	
17	GAS DELIVERED			
18	Gas Sales (Account 480-484)		42,790,525	
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305		
21	Deliveries of Gas Distributed for Others (Account 489.3)	301	28,611,310	
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchanged Gas Delivered to Others (Account 806)	328		
25	Gas Delivered as Imbalances (Account 806)	328		
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)		11,863,594	
28	Gas Used for Compressor Station Fuel	509	10,046	
29				
30	Total Deliveries (Total of lines 18 thru 29)		83,275,475	
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		1,509,034	
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		84,784,509	

Name of Respondent Spire Missouri East Spire Missouri West	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 9/30/2024
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System Maps

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
 - (a) Transmission lines.
 - (b) Incremental facilities.
 - (c) Location of gathering areas.
 - (d) Location of zones and rate areas.
 - (e) Location of storage fields.
 - (f) Location of natural gas fields.
 - (g) Location of compressor stations.
 - (h) Normal direction of gas flow (indicated by arrows).
 - (i) Size of pipe.
 - (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
 - (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

System maps for Missouri Gas Energy service territories were submitted with the December 31, 1996 FERC Form No. 2.

System maps for Spire Missouri Inc. service territories were submitted with the September 30, 2013 FERC Form No. 2.

As no material changes have occurred for the service territories, system maps for the Missouri service territories are not attached.