spire

Spire Inc.
605 Richard Arrington Jr. Blvd N.
Birmingham, AL 35203

January 30, 2026

Mr. Walter Thomas
Secretary
Alabama Public Service Commission
RSE Union Building
100 North Union Street, Suite 950
Montgomery, AL 36130

Dear Mr. Thomas:

Attached is FERC Form 2 for Spire Gulf Inc. for the year ended 9/30/2025.

Sincerely,

Brittany Mathis

Brittany Mathis
Controller & Assistant Corporate Secretary,
Spire Gulf

BM:llm

Attachments

FERC FORM No. 2 Annual Report

Spire Gulf Inc.

Alabama Public Service Commission

Year Ended September 30, 2025

THIS FILING IS	
Item 1: [x] An Initial (Original) Submission	OR [ ] Resubmission No. ______ .

Form 2 Approved
OMB No. 1902-0028
(Expires 12/31/2020)

Form 3-Q Approved
OMB No. 1902-0205
(Expires 12/31/2019)

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)	Year/Period of Report
Spire Gulf Inc.	End of 2025/09

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent Spire Gulf Inc.	Year/Period of Report End of 2025/09	
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) 605 Richard Arrington JR Boulevard North; Birmingham, AL 35203		
05 Name of Contact Person Ashley Mitchell	06 Title of Contact Person Director, Rates & Regulatory Affiars	
07 Address of Contact Person (Street, City, State, Zip Code) Same as above		
08 Telephone of Contact Person, Including Area Code 205-470-4180	09 This Report is: (1) [x] An Original (2) [ ] A Resubmission	10 Date of Report (*Mo, Da, Yr*) February 1, 2026

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

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.

11 Name Brittany B. Mathis	12 Title Chief Financial Officer, Controller and Assistant Treasurer
13 Signature Brittany Mathis	14 Date Signed 1/30/26

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willfully to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent Spire Gulf Inc.	This Report Is: [x] An Original [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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".

e 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		
3	Corporations Controlled by Respondent	103		NA
4	Security Holders and Voting Powers	107		
5	Important Changes During the Year	108		
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		NA
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 Depletio	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		NA
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		
	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		NA
32	Other Paid-in Capital	253		NA
33	Discount on Capital Stock	254		NA
34	Capital Stock Expense	254		NA
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		NA
36	Long-Term Debt	256-257		
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	[x] An Original [ ] A	01/30/2025	End of 2025/09

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".

Name of Respondent Spire Gulf Inc.	This Report Is: [x] An Original [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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.

Brittany B. Mathis
Chief Financial Officer, Controller and Assistant Treasurer
Spire Gulf Inc.
605 Richard Arrington Jr. Boulevard North
Birmingham, AL 35203

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.

Alabama, May 25, 1933

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.

4 State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Class A, Distribution of Natural Gas in Alabama

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) [x] No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	[x] An Original [ ] A Resubmission	01/30/2025	End of 2025/09

Control Over Respondent

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	MO	100.00
2	Spire EnergySouth Inc.	D	DE	100.00
3				
4				
5				
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				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	[x] An Original [ ] A Resubmission	01/30/2025	End of 2025/09

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, or rights were issued on a prorata basis.

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): Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	100	100		
6	TOTAL number of security holders	1	1		
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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, majority 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.

1. None
2. None
3. None
4. None
5. None
6. None
7. None
8. Wage scale during the year as a result of negotiations consisted of the following:
   541 Union 3.0%
9. Due to the confidential nature of proceedings, contact General Counsel.
10. None
11. Spire Gulf filed its RSE point of test as of September 30, 2024, reflecting that its actual ROE was below the range. The Company filed a change in rates effective December 1, 2024, to reflect adjustments to Rate Stabilization and Equalization (RSE) Base Rates designed to increase annual revenues by $3.8M.
12. During regulatory year 2025, Steven L. Lindsey, Chair of the Board of Directors, left the organization. He was replaced by Scott E. Doyle as both Chair of the Board and Chief Executive Officer. Also during 2025 Vicki S. Vasser was nominated to the Board of Directors and was named Assistant Corporate Secretary.
13. None

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	[x] An Original [ ] A	01/30/2025	End of 2025/09

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	464,822,772	446,994,540
3	Construction Work In Progress (107)	200-201	12,682,650	3,050,064
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	477,505,422	450,044,604
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		131,354,538	123,354,763
6	Net Utility Plant (Total of line 4 less 5)		346,150,884	326,689,841
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)		346,150,884	326,689,841
11	Utility Plant Adjustments (116)	122		
12	Gas Stored-Base Gas (117.1)	220		
13	System Balancing Gas (117.2)	220		
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220		
15	Gas Owned to System Gas (117.4)	220		
16	**OTHER PROPERTY AND INVESTMENTS**			
17	Nonutility Property (121)		632,305	632,305
18	(Less) Accum. Provision for Depreciation and Amortization (122)		632,305	632,305
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		
24	Sinking Funds (125)			
25	Depreciation Fund (126)			
26	Amortization Fund - Federal (127)			
27	Other Special Funds (128)			
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)			
31	**CURRENT AND ACCRUED ASSETS**			
32	Cash (131)			
33	Special Deposits (132-134)			
34	Working Funds (135)			
35	Temporary Cash Investments (136)	222-223		
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		6,649,032	6,850,145
38	Other Accounts Receivable (143)		3,200,367	3,302,061
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		848,379	853,574
40	Notes Receivable from Associated Companies (145)			
41	Accounts Receivable from Associated Companies (146)		999,732	1,220,306
42	Fuel Stock (151)			
43	Fuel Stock Expenses Undistributed (152)			

Name of Respondent Spire Gulf Inc.	This Report Is: [x] An Original [ ] A	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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)		2,642,855	2,629,467
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)			65,788
52	Gas Stored Underground - Current (164.1)	220	3,340,794	3,256,728
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220		
54	Prepayments (165)	230	2,194,687	2,839,279
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)			
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)		18,179,088	19,310,200
65	**DEFERRED DEBITS**			
66	Unamortized Debt Expense (181)		858,262	951,591
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	15,510,485	15,607,654
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)			
72	Clearing Accounts (184)		65	16,491
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	10,164,284	11,759,250
75	Deferred Losses from Disposition of Utility Plant (187)			
76	Research, Development, and Demonstration Expend. (188)			
77	Unamortized Loss on Reacquired Debt (189)			
78	Accumulated Deferred Income Taxes (190)	234-235		
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		26,533,096	28,334,986
81	TOTAL Assets and Other Debits (Total of lines 10-15, 30, 64, and 80)		390,863,068	374,335,027

Name of Respondent Spire Gulf Inc.	This Report Is: [x] An Original [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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	1	1
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		
7	Other Paid-In Capital (208-211)	253		
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254		
11	Retained Earnings (215, 215.1, 216)*	118-119	113,972,612	107,137,495
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	117		
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)*		113,972,613	107,137,496
16	**LONG TERM DEBT**			
17	Bonds (221)	256-257	112,000,000	112,000,000
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		
23	(Less) Current Portion of Long-Term Debt			
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		112,000,000	112,000,000
25	**OTHER NONCURRENT LIABILITIES**			
26	Obligations Under Capital Leases-Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)			
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			

Name of Respondent Spire Gulf Inc.	This Report Is: [x] An Original [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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)		8,380,808	6,567,702
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		8,380,808	6,567,702
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)			
39	Accounts Payable (232)		4,574,641	3,046,791
40	Notes Payable to Associated Companies (233)		13,302,598	6,927,717
41	Accounts Payable to Associated Companies (234)		157,958	66,961
42	Customer Deposits (235)		2,648,851	2,407,152
43	Taxes Accrued (236)	262-263	5,129,337	4,944,439
44	Interest Accrued (237)		879,086	867,787
45	Dividends Declared (238)			
46	Matured Long-Term Debt (239)			
47	Matured Interest (240)			
48	Tax Collections Payable (241)		42,214	8,626
49	Miscellaneous Current and Accrued Liabilities (242)	268	4,707,811	5,621,015
50	Obligations Under Capital Leases-Current (243)			
51	Derivative Instrument Liabilities (244)			
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)		31,442,496	23,890,488
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		78,206	8,346
58	Accumulated Deferred Investment Tax Credits (255)			
59	Deferred Gains from Disposition of Utility Plant (256)			
60	Other Deferred Credits (253)	269	19,374,938	30,046,615
61	Other Regulatory Liabilities (254)	278	67,686,981	64,131,742
62	Unamortized Gain on Reacquired Debt (257)	260		
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)		29,228,463	24,805,791
65	Accumulated Deferred Income Taxes - Other (283)*		8,698,563	5,746,847
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		125,067,151	124,739,341
67	TOTAL Liabilities and Other Credits (Total of lines 15, 24, 35, 55, and 66)		390,863,068	374,335,027

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report 01/30/2025	Year/Period of Report End of 2025/09

Statement of Income

Quarterly
1. 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.
2. 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.
3. 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.
4. If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable
5. Do not report fourth quarter data in columns (e) and (f).
6. 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.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. 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.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. 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 affected 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.
11. 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.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. 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.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. 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	92,263,321	94,727,373		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	39,194,103	40,068,504		
5	Maintenance Expenses (402)	317-325	2,377,316	3,417,162		
6	Depreciation Expense (403)	336-338	15,774,272	15,113,000		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338				
8	Amortization and Depletion of Utility Plant (404-405)	336-338				
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	8,362,127	8,454,615		
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	4,424,495	5,807,740		
18	(*Less*) Provision for Deferred Income Taxes - Credit (411.1)	234-235	(248,666)	900,956		
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)		70,380,979	71,960,065		
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		21,882,342	22,767,308		

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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			92,263,321	94,727,373		
3						
4			39,194,103	40,068,504		
5			2,377,316	3,417,162		
6			15,774,272	15,113,000		
7						
8						
9						
10						
11						
12						
13						
14			8,362,127	8,454,615		
15						
16						
17			4,424,495	5,807,740		
18			(248,666)	900,956		
19						
20						
21						
22						
23						
24						
25			70,380,979	71,960,065		
26			21,882,342	22,767,308		

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) End of 2025/09	Year of Report End of 2025/09

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)		21,882,342	22,767,308		
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues from Merchandising, Jobbing and Contract Work (415)		1,193,846	1,157,390		
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		1,040,441	1,241,590		
33	Revenues from Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		71,027	36,547		
38	Allowance for Other Funds Used During Construction (419.1)					
39	Miscellaneous Nonoperating Income (421)					
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Total of lines 31 thru 40)		224,432	(47,653)		
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)			136		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		37,252	46,763		
49	Other Deductions (426.5)		263			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	37,515	46,899		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263				
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)					
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		186,917	(94,552)		
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		5,191,000	5,191,000		
63	Amortization of Debt Disc. and Expense (428)	258-259	372,296	372,296		
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	139,601	447,901		
68	Other Interest Expense (431)	340	193,289	181,751		
69	(Less) Allowance for Borrowed Funds Used During Construction - Credit (432)		162,044	339,311		
70	Net Interest Charges (Total of lines 62 thru 69)		5,734,142	5,853,637		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		16,335,117	16,819,119		
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)*		16,335,117	16,819,119		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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		107,137,495	97,018,376
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Balance Transferred from Income		16,335,117	16,819,119
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			9,500,000	6,700,000
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)*		113,972,612	107,137,495
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1*			107,137,495
21	UNAPPROPRIATED UNDISTRIBUTED 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	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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 reconcilitation 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)	16,335,117	16,819,119
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	15,774,272	15,113,000
5			
6	Deferred Income Taxes (Net)	4,673,161	4,906,785
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	1,666,976	(742,038)
9	Net (Increase) Decrease in Inventory	(31,667)	946,594
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	(14,073)	2,641,430
12	Net (Increase) Decrease in Other Regulatory Assets	97,166	2,295,872
13	Net Increase (Decrease) in Other Regulatory Liabilities	1,275,579	(23,536,585)
14	*(Less)* Allowance for Other Funds Used During Construction		339,311
15	*(Less)* Undistributed Earnings from Subsidiary Companies		
16	Other	(9,125,623)	11,549,487
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	30,650,908	29,654,353
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(27,625,418)	(21,343,237)
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		339,311
27	Other (Salvage Value)	99,630	144,965
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(27,525,788)	(20,858,961)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
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	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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)	(27,525,788)	(20,858,961)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56			
57	Net Increase in Short-term Debt (c)		
58	Other: Notes Payable to Associated Companies	6,374,880	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	6,374,880	
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other:		
66	Net Decrease in Short-Term Debt (c)		
67	Other: Notes Payable to Associated Companies		(2,357,099)
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	(9,500,000)	(6,700,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	(3,125,120)	(9,057,099)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)		(261,707)
75			
76	Cash and Cash Equivalents at Beginning of Year		261,707
77			
78	Cash and Cash Equivalents at End of Year		

FOOTNOTE TEXT

Footnote No (a)	Footnote Text (b)	
	Page 120, Line 11, Column b:	
	Accounts Payable	(949,946)
	Tax Collections Payable	641,162
	Accrued Expenses	109,813
	Taxes Accrued	184,898
	Net	(14,073)
	Page 120, Line 16, Column b:	
	Prepayments	(29,722)
	Customer Deposits / Advanced Customer Billings	128,581
	Pension and Postretirement (OPEB)	(8,878,628)
	Miscellaneous Deferred Debits	969,640
	Asset Retirement Obligation	(652,964)
	Environment & Liigation Liabilities	1,140,744
	Imputed Risk Settlement on Tax Position	108,429
	Provision for Injuries and Damages, Other	(967,830)
	All Other, Net	(943,873)
	Net	(9,125,623)
	NOTE: Current Year Source Cash Flow Already Has AFUDC Reclassed - No Further Reclass Required	

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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 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 items. 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 where 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.

Please see Financial Statements and Supplemental Schedule for all related disclosures.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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)	464,637,946
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	464,637,946
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	12,682,650
12	Acquisition Adjustments	184,826
13	TOTAL Utility Plant (Total of lines 8 thru 12)	477,505,422
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	131,354,538
15	Net Utility Plant (Total of lines 13 and 14)	346,150,884
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	131,169,356
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	
22	TOTAL In Service (Total of lines 18 thru 21)	131,169,356
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	185,183
33	TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	131,354,539

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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

Electric (c)	Gas (d)	Other (specify) (e)	Common (f)	Line No.
				1
				2
	464,637,946			3
				4
				5
				6
				7
	464,637,946			8
				9
				10
	12,682,650			11
	184,826			12
	477,505,422			13
	131,354,538			14
	346,150,884			15
				16
				17
	131,169,356			18
				19
				20
				21
	131,169,356			22
				23
				24
				25
				26
				27
				28
				29
				30
				31
	185,183			32
	131,354,539			33

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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		
3	302 Franchises and Consents	13,500	
4	303 Miscellaneous Intangible Plant	226,185	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	239,685	
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		
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		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

Gas Plant in Service (Accounts 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.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No
				1
				2
			13,500	3
			226,185	4
			239,685	5
				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	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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 Other 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 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 58 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(lines 71-79)		

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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 Communication Equipment		
90	371 Other Equipment		
91	372 Asset Retirement Costs for Transmission Plant		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)		
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights	1,286,312	
95	375 Structures and Improvements	532,034	506,065
96	376 Mains	256,252,308	9,367,106
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General	7,868,240	476,894
99	379 Measuring and Regulating Station Equipment-City Gate	4,157,924	
100	380 Services	82,041,536	3,220,544
101	381 Meters	9,973,976	14,466,067
102	382 Meter Installations	22,014,005	(9,969,177)
103	383 House Regulators	2,937,400	117,492
104	384 House Regulator Installations	1,672,726	62,914
105	385 Industrial Measuring and Regulating Station Equipment	4,522,691	
106	386 Other Property on Customers' Premises	477,990	4,722
107	387 Other Equipment	1,600,638	(22,981)
108	388 Asset Retirement Costs for Distribution Plant	10,216,964	2,177,955
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	405,554,744	20,407,601
110	GENERAL PLANT		
111	389 Land and Land Rights	434,056	
112	390 Structures and Improvements	12,380,203	
113	391 Office Furniture and Equipment	13,667,006	597,990
114	392 Transportation Equipment	7,270,027	793,352
115	393 Stores Equipment	74,626	
116	394 Tools, Shop, and Garage Equipment	3,150,925	538,644
117	395 Laboratory Equipment	70,298	
118	396 Power Operated Equipment	1,139,753	
119	397 Communication Equipment	271,815	
120	398 Miscellaneous Equipment	2,556,575	8,463
121	Subtotal (Enter Total of lines 111 thru 120)	41,015,284	1,938,449
122	399 Other Tangible Property	184,827	
123	399.1 Asset Retirement Costs for General Plant		
124	TOTAL General Plant (Enter Total of lines 121, 122, and 123)	41,200,111	1,938,449
125	TOTAL (Accounts 101 and 106)	446,994,540	22,346,050
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)	446,994,540	22,346,050

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)(Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No
				81
[redacted]				82
				83
				84
				85
				86
				87
				88
				89
				90
				91
				92
[redacted]				93
			1,286,312	94
			1,038,099	95
1,798,066			263,821,348	96
				97
			8,345,134	98
			4,157,924	99
987,543			84,274,537	100
464,684			23,975,359	101
			12,044,828	102
			3,054,892	103
			1,735,640	104
			4,522,691	105
			482,712	106
			1,577,657	107
			12,394,919	108
3,250,293			422,712,052	109
[redacted]				110
			434,056	111
			12,380,203	112
637,798			13,627,198	113
261,497			7,801,882	114
			74,626	115
296			3,689,273	116
			70,298	117
			1,139,753	118
248,282			23,533	119
119,652			2,445,386	120
1,267,525			41,686,208	121
			184,827	122
				123
1,267,525			41,871,035	124
4,517,818			464,822,772	125
[redacted]				126
				127
				128
4,517,818			464,822,772	129

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

Construction Work in Progress - Gas (Account 107)

1. Report below descriptions 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	Tensaw Bridge Relocation	2,483,784	
2	Bedrock Blvd - Roans Approach	1,721,474	
3	Various Minor Projects (< $1,000,000 Each)	8,477,392	
4			
5			
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			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	TOTAL	12,682,650	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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):

Title (a)	Amount (b)	Capitalization Ratio (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			
(7) Average Construction Work In Progress Balance	W		

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 - 4.64%
   b. Rate for Other Funds -

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	123,354,763	123,354,763		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	15,774,272	15,774,272		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing	12,670	12,670		
7	Other Clearing Accounts		(3,385,635)		
8					
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	12,401,307	12,401,307		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(4,999,363)	(4,999,363)		
13	Cost of Removal				
14	Salvage (Credit)	(99,630)	(99,630)		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(4,899,733)	(4,899,733)		
16	Other Debit or Credit Items: GAAP NSC Adjustment				
17	Depreciation Study				
18	Book Cost of Asset Retirement Costs	498,201	498,201		
19	Balance End of Year (Total of lines 1, 10, 15, 16 and 18)	131,354,538	131,354,538		
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-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	110,360,623	110,360,623		
29	General	20,993,915	20,993,915		
30	TOTAL (Total of lines 21 thru 29)	131,354,538	131,354,538		

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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					3,256,728			3,256,728
2	Gas Delivered to Storage					2,751,923			2,751,923
3	Gas Withdrawn from Storage					2,670,241			2,670,241
4	Other Debits and Credits								
5	Balance at End of Year					3,338,410			3,338,410
6	Dth					924,399			924,399
7	Amount Per Dth					3.6114			3.6114

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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	785,346
2	Gross Receipts Tax - RSE Adjustment	109,901
3	Prepaid Taxes	1,065,167
4	Prepaid Income Taxes	48,317
5	Prepaid Computer Maintenance	145,084
6	Miscellaneous Prepayments	40,872
7	TOTAL	2,194,687

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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	Balance at Beginning of Year	Debits	WRITTEN OFF DURING PERIOD			Balance at End of Current Quarter/Year
				Account Charged	Amount Recovered	Amount Deemed Unrecoverable	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Regulatory Asset - RSE Adj - CCM Benefit	849,191	204,552				1,053,743
2	Regulatory Asset DD&E Amortization Noncurrent	1,046,135			278,968		767,167
3	Other Regl Assets - OPEB	15,884			2,942		12,942
4	Regulatory Asset Under Collected Cast Iron Factor	379,343	690,000		510,795		558,548
5	Regulatory Asset Under Collected SSI	170,074	17,302		37,224		150,152
6	Regulatory Asset Under Collected WNA	9,629,936	7,986,637		8,130,644		9,485,929
7	Regulatory Asset Under Collected TPGA2	90,079	254,519		415,059		(70,461)
8	Regulatory Asset - Pension Presale	2,276,873			849,888		1,426,985
9	Regulatory Asset - Pension Settlement - Noncurrent	307,351			65,393		241,958
10	Reg Asset USWA Pension - NC	100,936			42,056		58,880
11	Reg Asset Under Collected Commodity	415,538	4,846,425		4,179,345		1,082,618
12	Reg Asset Under Collected Demand	326,314	3,437,246		3,021,536		742,024
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	TOTAL	15,607,654	17,436,681		17,533,850		15,510,485

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A	01/30/2025	End of 2025/09

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 that $250,000) may be grouped by classes.

Line No	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	CREDITS		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Def Debits - Post Retirement Benefits	5,874,270	969,640			6,843,910
2	Deferred Debits - Noncurrent	5,884,980	4,234,368		7,965,765	2,153,583
3	Misc Payroll Deferred		59,701		59,525	176
4	Retirement Income Plan - Net Benefit (NC)		1,166,615			1,166,615
5						
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						
34						
35						
36						
37						
38						
39						
40	TOTAL	11,759,250	6,430,324		8,025,290	10,164,284

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

Accumulated Deferred Income Taxes (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
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.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas			
5	Total (Total of lines 2 thru 4)			
6				
7	TOTAL Account 190 (Total of lines 5 thru 6)			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

Accumulated Deferred Income Taxes (Account 190)(continued)

Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)	Line No
							1
							2
							3
							5
							6
							7
							8
							9
							10
							11

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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	100	.01	
2				
3				
4				
5				
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				
34				
35				
36				
37				
38				
39				
40				

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
100	1					1
						2
						3
						4
						5
						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
						34
						35
						36
						37
						38
						39
						40

Name of Respondent **Spire Gulf Inc.**	This Report Is: X An Original ___ A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2024/09

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.

There were no securities issued in fiscal year 2025.

There were no securities that matured and were redeemed in Fiscal 2025.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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				
2	5.00% Series Due on 9/30/2031	09/30/2011	09/30/2031	42,000,000
3	3.52% Series Due on 9/30/2049	09/30/2019	09/30/2049	40,000,000
4	5.61% Series Due on 10/15/2037	10/13/2022	10/15/2037	30,000,000
5				
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				
34				
35				
36				
37				
38				
39				
40	TOTAL			112,000,000

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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.

INTEREST FOR YEAR		HELD BY RESPONDENT			
Rate (in %) (e)	Amount (f)	Reacquired Bonds (Account 222) (g)	Sinking and Other Funds (h)	Redemption Price Per $100 at End of Year (i)	Line No
`					1
5.000	2,100,000				2
3.520	1,408,000				3
5.610	1,683,000				4
					5
					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
					34
					35
					36
					37
					38
					39
	5,191,000				40

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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 (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)	AMORTIZATION PERIOD Date From (d)	AMORTIZATION PERIOD Date To (e)
1					
2	5.00% Series Due on 9/30/2031	42,000,000	502,200	09/30/2011	09/30/2031
3	3.52% Series Due on 9/30/2049	40,000,000	502,209	09/30/2019	09/30/2049
4	5.61% Series Due on 10/15/2037	30,000,000	397,562	10/13/2022	10/15/2037
5					
6					
7					
8					
9					
10	Totals	112,000,000	1,401,971		
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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.*

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
				1
418,508		16,740	401,768	2
187,967		50,125	137,842	3
345,116		26,464	318,652	4
				5
				6
				7
				8
				9
951,591		93,329	858,262	10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

Reconciliation of Reported Net Income with Taxable Income for Federal 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)	16,335,117
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	See footnote data	7,474
6		
7		
8	TOTAL	7,474
9	Deductions Recorded on Books Not Deducted for Return	
10	See footnote data	9,890,966
11		
12		
13	TOTAL	9,890,966
14	Income Recorded on Books Not Included in Return	
15	See footnote data	(103,570)
16		
17		
18	TOTAL	(103,570)
19	Deductions on Return Not Charged Against Book Income	
20	See footnote data	(18,803,461)
21		
22		
23		
24		
25		
26	TOTAL	(18,803,461)
27	Federal Tax Net Income	7,326,526
28	Show Computation of Tax:	
29	Federal Taxable Income	7,326,526
30	Federal Statutory Rate 21.0%	
31	Income Taxes Federal before adjustments	1,538,570
32	Reclassification Under Other Income (409.2)	
33	Adjust Prior Year Deferred Tax Accts for Tax Accrual to Tax Return True-up (410)	
34	Adjustment to (236)	
35	Reclassified to deferred income tax	1,538,570

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

FOOTNOTE TEXT

Footnote No (a)	Footnote Text (b)		
	Page 261, Line 5, Column a:		
	Tax Credit from Regulatory Action (Gross Receipts Tax)		7,474
		Total	7,474
	Page 261, Line 10, Column a:		
	Depreciation/Gain or Loss Differences		3,604,937
	Federal and State Income Taxes - Book Deduction		4,673,161
	Equity Compensation		202,174
	Meals and Entertainment		215,054
	Bond Amortization		278,969
	Increase in Reserves		104,989
	Non-deductible Expenses		193,523
	Capitalized Section 174 Costs (Net of Amort)		618,159
		Total	9,890,966
	Page 261, Line 15, Column a:		
	Allowance for Funds Used During Construction		103,570
		Total	103,570
	Page 261, Line 20, Column a:		
	Bad Debts Reserve		5,195
	Pension & Other Accrued Benefit Costs		7,945,829
	Deferred Compensation & Bonus		116,522
	Purchased Gas Adjustment		937,531
	Prepaid Expenses		29,040
	Decrease in Reserves		215,924
	Repairs Deduction		9,553,420
		Total	18,803,461

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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	Federal Income Tax - Current		129,113
2	Franchise & Corporate Permit		
3	Auto License		
4	State Income Tax - Current		11,667
5	Ad Valorem (Property) - State	2,860,000	
6	Inspection & Supervision (APSC)		
7	Gross Receipts	1,979,983	1,088,888
8	City License - Franchise		524,978
9	Payroll	104,455	
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
	TOTAL	4,944,438	1,754,646

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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.

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)	Line No.
0		(129,113)			1
15,010	12,510	(2,500)			2
0					3
225	3,750	132,638		140,780	4
3,077,494	2,946,964	9,470	3,000,000		5
170,083		(170,083)			6
2,001,778	2,630,714	244,308	2,022,611	661,632	7
2,441,335	8,909,593	6,254,352		311,072	8
656,201	653,930		106,726		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
					34
					35
					36
					37
					38
					39
8,362,126	15,157,461	6,339,072	5,129,337	1,113,484	TOTAL

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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				
2		15,010		
3				
4		225		
5		3,077,494		
6		170,083		
7		2,001,778		
8		2,441,335		
9		656,201		
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
	TOTAL	8,362,126		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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.

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)	Line No.
					1
					2
					3
					4
					5
					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
					34
					35
					36
					37
					38
					39
					TOTAL

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

Miscellaneous Current and Accrued Liabilities (Account 242)

1 Describe and report the amount of other current and accrued

2 Minor items (less than $250,000) may be grouped under appropriate title.

Line No.	Item (a)	
1	Budget Billing	1,444,053
2	Environmental Provision (EPA)	1,199,793
3	Salaries & Wages Accrued - Comp Absences	659,925
4	Accrued Bonus	454,783
5	Salaries & Wages Accrued	397,955
6	Deferred Income Plan - Retirees (DIP)	175,210
7	Provision for Injuries and Damages	120,512
8	Miscellaneous Other (11 Items)	255,580
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		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45	TOTAL	4,707,811

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	RIP Net Benefit Liability - Noncurrent	7,712,013		7,712,013		
2	Unclaimed Property	30,905		56,488	70,997	45,414
3	Reserve for Environmental Clean Up	1,982,744		1,140,744		842,000
4	Deferred Credits - Income Taxes	20,320,953		1,849,679	16,250	18,487,524
5						
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						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	TOTAL	30,046,615		10,758,924	87,247	19,374,938

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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	24,805,791		4,422,672
4				
5	Total (Enter Total of lines 2 thru 4)	24,805,791		4,422,672
6				
7	TOTAL Account 282 (Enter Total of lines 5 thru 6)	24,805,791		4,422,672
8	Classification of TOTAL			
9	Federal Income Tax	18,525,329		3,510,743
10	State Income Tax	6,280,462		911,929
11				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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.

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 Acct. No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)	Line No
							1
							2
						29,228,463	3
							4
						29,228,463	5
							6
						29,228,463	7
							8
						22,036,072	9
						7,192,391	10
							11

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/31/2021	End of 9/30/2024

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 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	5,746,847	2,951,716	
4				
5	Total (Total of lines 2 thru 4)	5,746,847	2,951,716	-
6				
7	TOTAL Account 283 (Total of lines 5 thru	5,746,847	2,951,716	-
8	Classification of TOTAL			
9	Federal Income Tax	5,563,969	2,669,427	-
10	State Income Tax	182,878	282,289	-
11	Local Income Tax			

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						-	8,698,563
4							
5	-	-		-		-	8,698,563
6							
7	-	-		-		-	8,698,563
8							
9							8,233,396
10							465,167
11							

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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 Year (b)	WRITTEN OFF DURING PERIOD Account Credited (c)	Amount Refunded (d)	Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Regulatory Liability Tax Due to Customers - (Tax Reform Gross-Up)	10,934,451		767,798			10,166,653
2	Othr Reg Liab - Accrued Asset Removal Cost - Reclassed	51,947,279		3,858		3,853,139	55,796,560
3	Othr Reg Liab - DR - Asset Retirement Oblig Exp	(12,814,145)		812,191		9,219	(13,617,117)
4	Regulatory Liability RSE Giveback	1,342,610		11,372			1,331,238
5	Regulatory Liability ESR Reserve	2,000,000					2,000,000
6	Regulatory Liability RSE Adjustment Excess O&M Over Cap	172,778				11,015	183,793
7	Regulatory Liability GRT	305,550		35,084,373		35,317,118	538,295
10	Other Regulatory Liability - Economic Development Fund Reserve	1,148,875				193,537	1,342,412
11	Regulatory Liability OPEB Salaried Post Sale Noncurrent	7,112,858		616,004		643,596	7,140,450
13	Regulatory Liability - Pension Post Sale	1,981,486		183,118		1,006,329	2,804,697
14							
45	TOTAL	64,131,742		37,478,714		41,033,953	67,686,981

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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	Revenues for Transition Costs and Take-or-Pay		Revenues for GRI and ACA	
		Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year
	(a)	(b)	(c)	(d)	(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				
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 from 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:				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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		THERMS OF NATURAL GAS	
Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
54,502,355	57,806,136	54,502,355	57,806,136	22,275,000	23,288,176
23,398,853	22,998,786	23,398,853	22,998,786	17,572,417	17,394,484
375,970	415,110	375,970	415,110		
36,464		36,464			
10,402,264	10,698,725	10,402,264	10,698,725	404,741,192	395,994,205
	35,360		35,360		
3,547,415	2,773,256	3,547,415	2,773,256		
92,263,321	94,727,373	92,263,321	94,727,373		
	0				
92,263,321	94,727,373	92,263,321	94,727,373		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2021/09

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)	Amount (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	Interuptible Sales	3,545,108
13	Miscellaneous Gas Revenues	2,307
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	3,547,415

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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)		

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		
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)		
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)		

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	17,334,933	19,211,389
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)	17,334,933	19,211,389
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)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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	2,676,666	2,513,523
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	44,441	90,026
94	TOTAL Gas Used in Utility Operations - Credit (Total of lines 91 thru 93)	44,441	90,026
95	813 Other Gas Supply Expenses	20,519	20,082
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	19,987,677	21,654,968
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	19,987,677	21,654,968
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 101 thru 113)		

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)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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)		

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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	758,050	343,612
205	871 Distribution Load Dispatching	119,271	154,018
206	872 Compressor Station Labor and Expenses		
207	873 Compressor Station Fuel and Power		

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

Gas Operation and Maintenance Expenses (continued)

Line No	Account (a)	Amount for Current Year (b)	
208	874 Mains and Services Expenses	2,469,377	2,262,394
209	875 Measuring and Regulating Station Expenses - General	748,129	87,285
210	876 Measuring and Regulating Station Expenses - Industrial	66,255	49,620
211	877 Measuring and Regulating Station Expenses - City Gas Check Station	5,260	14,505
212	878 Meter and House Regulator Expenses	1,419,813	1,465,636
213	879 Customer Installations Expenses	581,335	544,790
214	880 Other Expenses	110,718	143,517
215	881 Rents		
216	TOTAL Operation (Total of lines 204 thru 215)	6,278,208	5,065,377
217	Maintenance		
218	885 Maintenance Supervision and Engineering	81,355	67,159
219	886 Maintenance of Structures and Improvements	595,963	545,889
220	887 Maintenance of Mains	232,230	476,726
221	888 Maintenance of Compressor Station Equipment		
222	889 Maintenance of Measuring and Regulating Station Equipment - General	414,127	232,824
223	890 Maintenance of Meas. and Reg. Station Equipment - Industrial	12,482	72,322
224	891 Maintenance of Meas. and Reg. Station Equip - City Gate Check Station	27,412	26,491
225	892 Maintenance of Services	700,042	704,272
226	893 Maintenance of Meters and House Regulators	247,071	1,227,528
227	894 Maintenance of Other Equipment		
228	TOTAL Maintenance (Total of lines 218 thru 227)	2,310,682	3,353,211
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	8,588,890	8,418,588
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision		
233	902 Meter Reading Expenses	286,446	40,136
234	903 Customer Records and Collection Expenses	2,731,298	2,764,863

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A	01/30/2025	End of 2025/09

Gas Operation and Maintenance Expenses (continued)

Line No	Account (a)		
235	904 Uncollectible Accounts	783,678	847,855
236	905 Miscellaneous Customer Accounts Expenses	53,897	23,338
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	3,855,319	3,676,192
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	35,834	22,161
241	908 Customer Assistance Expenses	142,484	202,570
242	909 Informational and Instructional Expenses		
243	910 Miscellaneous Customer Service and Informational Expenses		
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	178,318	224,731
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	16,989	39,258
248	912 Demonstrating and Selling Expenses	1,274,108	1,330,758
249	913 Advertising Expenses	52,430	219,344
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,343,527	1,589,360
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	3,769,676	4,059,360
255	921 Office Supplies and Expenses	1,605,599	1,477,779
256	*(Less)* 922 Administrative Expenses Transferred - Credit	2,794,121	2,712,199
257	923 Outside Services Employed	1,202,962	1,230,849
258	924 Property Insurance	157,603	159,123
259	925 Injuries and Damages	804,609	478,278
260	926 Employee Pensions and Benefits	2,122,488	2,461,991
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	50,100	50,100
263	*(Less)* 929 Duplicate Charges - Credit		
264	930.1 General Advertising Expenses		
265	930.2 Miscellaneous General Expenses	302,519	302,357
266	931 Rents	329,619	350,238
267	TOTAL Operation (Total of lines 254 thru 266)	7,551,054	7,857,876
268	Maintenance		
269	932 Maintenance of General Plant	66,634	63,951
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	7,617,688	7,921,827
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	41,571,419	43,485,666

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

FOOTNOTE TEXT

Footnote No (a)	Footnote Text (b)
	Page 325, Line 255, Columns b and c: Expense includes software, technology maintenance, communications, utilities, training, and other.

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

GAS USED IN UTILITY OPERATIONS

1. Report below details of credits during the year to Accounts 810, 811, and 812.
2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used	Account Charged	Natural Gas		Manufactured Gas	
			Gas Used (Therms)	Amount of Credit (in dollars)	Gas Used (Therms)	Amount of Credit (in dollars)
	(a)	(b)	(c)	(d)	(e)	(f)
1	810 Gas Used for Compressor Station Fuel - Credit					
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)	812	135,438	44,441		
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	TOTAL		135,438	44,441		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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.	66,354
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	111,053
4	Other Expenses (18 Items Below $250,000)	125,112
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	TOTAL	302,519

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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	4,411			
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	13,774,862			
10	General plant	1,994,999			
11	Common plant - gas				
12	TOTAL	15,774,272			

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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

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)	Line No
		4,411	Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminaling and processing plant	7
			Transmission plant	8
		13,774,862	Distribution plant	9
		1,994,999	General plant	10
			Common plant - gas	11
		15,774,272	TOTAL	12

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No	Functional Classification (a)	Plant Bases (thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)	422,951,743	3.37%
8	General Plant (footnote details)	41,686,203	4.79%
9			
10			
11			
12			
13			
14			
15			

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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	Promotional Activities, Civic Club, Political, Donations	37,252
2	Interest on Debt to Associated Companies (Range of Interest Rate Charged: 4.52% - 5.07%)	139,601
3	Other Interest Expense	218
4	Interest on Meter Deposits	193,071
5		
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		
34		
35		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	02/01/2022	End of 2021/09

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 182.3 at Beginning of Year (e)
1	Alabama Public Serice Commission Fee	50,100	50,100	50,100	
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	50,100	50,100	50,100	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	02/01/2022	End of 2021/09

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.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO							
Department (f)	Account No (g)	Amount (h)	Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No
Regulatory	928	50,100					1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
		50,100					25

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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	1,108,191
2	Pensions - 401k	424,768
3	Post-retirement benefits other than pensions (PBOP)	(599,727)
4		
5		
6	Medical, Dental, Vision, Prescriptions, and Life Insurance	692,334
	Trustee / Management Fees	84,510
	Long-Term Disability Insurance	75,523
	All Other, Net	336,889
	(All expenses shown net of transfers to capital)	
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
	Total	2,122,488

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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 Developmer				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				
32	Transmission				
33	Distribution	1,425,112	2,395,180		3,820,292
34	Customer Accounts	231,802	1,057,095		1,288,897
35	Customer Service and Informational	119,847	8,131		127,978
36	Sales	395,701	(36,162)		359,539
37	Administrative and General	543,426	590,007		1,133,433
38	TOTAL Operation (Total of lines 28 thru 37)	2,715,888	4,014,251		6,730,139
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas (Including Exploration and Developmer				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission				
45	Distribution	508,764	434,527		943,291

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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)	508,764	434,527		943,291
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)				
51	Production - Natural Gas (Including Expl. And Dev.)(ll. 29 and 41				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminaling and Processing (Total of ll. 31 and 43)				
54	Transmission (Total of lines 32 and 44)				
55	Distribution (Total of lines 33 and 45)	1,933,876	2,829,707		4,763,583
56	Customer Accounts (Total of line 34)	231,802	1,057,095		1,288,897
57	Customer Service and Informational (Total of line 35)	119,847	8,131		127,978
58	Sales (Total of line 36)	395,701	(36,162)		359,539
59	Administrative and General (Total of lines 37 and 46)	543,426	590,007		1,133,433
60	Total Operation and Maintenance (Total of lines 50 thru 59)	3,224,652	4,448,778		7,673,430
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	3,224,652	4,448,778		7,673,430
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric				
67	Gas Plant	477,160	4,133,186		4,610,346
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)	477,160	4,133,186		4,610,346
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant	175,222	(467,160)		(291,938)
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)	175,222	(467,160)		(291,938)
75	Merchandise and Jobbing, Miscellaneous	356,667			356,667
76	TOTAL Other Accounts	356,667			356,667
77	TOTAL SALARIES AND WAGES	4,233,701	8,114,804		12,348,505

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

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 instructions for that schedule.

Line No	Description (a)	Amount (in dollars) (b)
1	MOBILE PIPE & WELDING INC	3,757,832
2	BAMA BORING & CONTRACTING INC	2,119,391
3	SOUTHEAST CONNECTIONS LLC	1,920,738
4	GRIDHAWK	1,412,705
5	GENERAL MAINTENANCE CONTRACTORS	1,139,093
6	HARWELL AND COMPANY LLC	1,006,675
7	MAGNOLIA RIVER SERVICES INC	808,654
8	MCFADDEN ENGINEERING INC	749,993
9	TELE-VAC ENVIRONMENTAL	573,388
10	SAWGRASS CONSULTING LLC	543,703
11	KELLY NATURAL GAS PIPELINE LLC	533,099
12	SJ PATTERSON COMPANY LLC	400,229
13	SOUTHERN OUTDOOR MAINTENANCE PLUS INC	384,615
14	SOUTHERN CROSS CORP	352,151
15	HUDSON SERVICES	283,743
16	**SUB-TOTAL**	**15,986,009**
17		
18	ALL OTHER (VENDORS < $250,000)	1,701,358
19	ALLOCATED VENDOR SPEND (COMPANY SHARE OF VENDORS USED ACROSS MULTIPLE ENTITIES)	3,067,881
20		
21	**TOTAL**	**20,755,248**
22		
23	*** CONTAINS CONSTRUCTION, PIPELINE**	
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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 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	Shared Services (Corporate and Operations)	Spiure Services Inc.	Various	12,085,343
3				
4				
5				
6	Total			12,085,343
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Goods or Services Provided for Affiliated Company			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

FOOTNOTE TEXT

Footnote No (a)	Footnote Text (b)	
	Page 358, Line 2, Column d:	
	Information and Technology Services	1,638,163
	Executive and Governance	761,348
	Human Resources (Excluding Benefits / Payroll Taxes)	378,919
	Finance	615,341
	Facilities & Corporate Security	500,066
	Legal & Claims	206,623
	Communication and Marketing	120,245
	Innovation and PMO and Strategy	35,325
	Audit & Enterprise Risk	62,578
	External Affairs	148,373
	Supply Chain	134,475
	Economic Development	115,694
	Sub-Total, Corporate Services	**4,717,151**
	Customer Experience	1,699,275
	Operations Support and Shared Services	262,497
	Construction Engineering and GIS	334,379
	Compliance and Pipeline Integrity	149,848
	Gas Supply and System Control	186,830
	Gas Operations	4,372
	Health & Safety Environmental and Crisis Management	95,751
	Measurement	77,883
	Right of Way	676
	Transportation	111,239
	All Other Departments < $500,000 Annual Spend	312,104
	Sub-Total: Operations and Shared Services	**3,234,852**
	Benefits and Payroll Taxes	1,412,335
	Total: Operations and Maintenance	**9,364,338**
	Capital and Other	1,907,878
	Direct Charges - Shared Services Inc.	813,127
	Grand Total	**12,085,343**

Name of Respondent Spire Gulf Inc.	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 01/30/2025	Year/Period of Report End of 2025/09

Transmission Lines

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Alabama		49
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Spire Gulf Inc.	(1) [x] An Original (2) [ ] A Resubmission	01/30/2025	End of 2025/09

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 on 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 information as necessary to the footnotes.

01 NAME OF SYSTEM:

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Therms Year to Date (c)	Current Three Months Ended Amount of Dth Qtrly Only
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		45,222,305	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	404,741,192	
6	Gas of Others Received for Distribution (Account 489.3)	301		
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)			
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for			
15				
16	Total Receipts (Total of lines 3 thru 15)		449,963,497	
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)		39,847,417	
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	404,741,192	
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange 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): Metered into Bay Gas			
28	Gas Used for Compressor Station Fuel	509		
29	Company Use		135,438	
30	Total Deliveries (Total of lines 18 thru 29)		444,724,047	
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		5,239,450	
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		449,963,497	