

<b>Exhibit No:</b>	
<b>Issue:</b>	<b>Revenue Requirement</b>
<b>Witness:</b>	<b>Michael R. Noack</b>
<b>Type of Exhibit:</b>	<b>True-up Rebuttal Testimony</b>
<b>Sponsoring Party:</b>	<b>Laclede Gas Company (LAC) Missouri Gas Energy (MGE)</b>
<b>Case No.:</b>	<b>GR-2017-0215 GR-2017-0216</b>
<b>Date Prepared:</b>	<b>December 20, 2017</b>

**MISSOURI PUBLIC SERVICE COMMISSION**

**LACLEDE GAS COMPANY  
MISSOURI GAS ENERGY**

**GR-2017-0215  
GR-2017-0216**

**TRUE-UP REBUTTAL TESTIMONY**

**OF**

**MICHAEL R. NOACK**

**DECEMBER 2017**

Spire Exhibit No. 69  
 Date 1/3/18 Reporter MR  
 File No. GR-2017-0215  
GR-2017-0216

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**PURPOSE OF TESTIMONY..... 1**

1           **TRUE-UP REBUTTAL TESTIMONY OF MICHAEL R. NOACK**

2   **Q.    WOULD YOU PLEASE STATE YOUR NAME AND BUSINESS**  
3           **ADDRESS?**

4    A.    My name is Michael R. Noack and my business address is 7500 E 35<sup>th</sup> Terrace,  
5            Kansas City, Missouri 64129.

6   **Q.    ARE YOU THE SAME MICHAEL R. NOACK WHO PREVIOUSLY FILED**  
7           **DIRECT, REBUTTAL, SURREBUTTAL AND TRUE-UP DIRECT**  
8           **TESTIMONY IN THIS PROCEEDING?**

9    A.    Yes, I submitted direct, rebuttal, surrebuttal and true-up direct testimony on behalf  
10           of both Laclede Gas Company (“LAC”) in Case No. GR-2017-0215 and Missouri  
11           Gas Energy (“MGE”) in Case No. GR-2017-0216.

12                           **I.    PURPOSE OF TESTIMONY**

13   **Q.    WHAT IS THE PURPOSE OF YOUR TRUE-UP REBUTTAL TESTIMONY**  
14           **IN THIS PROCEEDING?**

15   A.    The purpose of my true-up rebuttal testimony is to respond to the true-up direct  
16           testimony of Staff witnesses Lisa Ferguson and Karen Lyons.

17   **Q.    DID THE STAFF DIFFER FROM THE COMPANY IN THE**  
18           **METHODOLOGY USED TO TRUE-UP THE REVENUE**  
19           **REQUIREMENT?**

20   A.    No. Staff trued up the same components of the revenue requirement in their true-  
21           up audit as did LAC and MGE. While there are still differences in the level of  
22           expenses to include in rates, the Company is in agreement with Staff on the true-up  
23           methodology.

1 **Q. ARE THERE ANY AREAS OF STAFF'S TRUE-UP DIRECT TESTIMONY**  
2 **THAT NEED TO BE ADDRESSED?**

3 A. The only item that will be addressed in our true-up rebuttal testimony is the level  
4 of costs Staff has recommended to include in rates for the automated meter reading  
5 (AMR) devices. Company witness Lobser will address that issue. There were no  
6 other additional issues raised by Staff in their true-up direct which need to be  
7 addressed at this time.

8 **Q. DOES THAT CONCLUDE YOUR TRUE-UP REBUTTAL TESTIMONY?**

9 A. Yes, it does.

